

KIPP Nashville Middle

A Proposed Metropolitan Nashville Public Charter School

Amended Charter School Application

KIPP:Nashville
Work hard. Be nice. Be honest.

July 9, 2015

For questions or additional information,
please contact:
KIPP Nashville
123 Douglas Avenue
Nashville, TN 37207
Telephone: 615-226-4484
Fax: 615-226-4401

Table of Contents

ASSURANCES..... 1

CHARTER SCHOOL APPLICATION..... 2

SECTION 1: ACADEMIC PLAN DESIGN AND CAPACITY 3

Mission and Existing Academic Plan..... 3

Target Population 4

Performance Management 6

SECTION 2: OPERATIONS PLAN AND CAPACITY..... 14

Network Vision, Growth Plan, & Capacity..... 14

Management..... 19

Governance..... 23

Charter School Management Contracts..... 24

Personnel/Human Capital Network-wide Staffing..... 25

Staffing Plans, Hiring, Management, and Evaluation 26

Professional Development..... 29

SECTION 3: FINANCIAL PLAN AND CAPACITY..... 31

Financial Plan..... 31

SECTION 4: PORTFOLIO REVIEW/ PERFORMANCE RECORD..... 34

SECTION 5: ATTACHMENTS..... 37

SECTION 1: ACADEMIC PLAN DESIGN AND CAPACITY

In this section applicants should provide a clear, specific and concise response regarding the existing academic plan, as it supports replication.

1. Provide a statement describing the mission of the new school.

KIPP Nashville Middle School (KNM) will be part of the highly successful national network of Knowledge is Power Program (KIPP) schools that provide college preparatory education to more than 59,000 students in 162 schools located in 20 states and the District of Columbia. Nationally, more than 85% of KIPP students are eligible for the federal free and reduced-price meals program and more than 95% are African American or Hispanic/Latino. KNM will not only be a part of a high-performing national network of schools; KNM will be the fifth school in the KIPP Nashville region of schools that offer Nashville students a proven K-12 pipeline to and through college. KIPP at Kirkpatrick Elementary (grades K-4; opening under MNPS in 2015), KIPP Nashville College Prep Elementary (grades K-4; opening under MNPS in 2018), KIPP Nashville College Prep (grades 5-8; MNPS), KIPP Academy Nashville (grades 5-8; MNPS), KIPP Nashville Collegiate High School (grades 9-12; MNPS), and a second primary campus being applied for from MNPS concurrently (to be opened in 2017) comprise the regional KIPP feeder pattern that has already demonstrated high academic achievement for its students. With the guidance and support of the KIPP Nashville School Support Team (KNSST) and KIPP Nashville Board of Directors, KNM will help realize the KIPP Nashville vision to provide every student in Nashville access to a high-quality, college-preparatory seat in a public school.

The mission of KNM (and all KIPP Nashville schools) is to cultivate in our students the academic and character skills needed for them to succeed in high school, college and life beyond. These mission and vision statements were formed by the KIPP Nashville leadership team in conjunction with the KIPP Nashville Board of Directors.

As the seventh school opened and managed by KIPP Nashville in partnership with MNPS, KNM will address the following MNPS priorities:

1. KNM will advance academic performance of students that underperform (Review and Target) over multiple years on the Academic Performance Framework (APF) through location in a community with persistently low-performing schools and recruitment of students who are zoned for persistently low-performing schools.
2. KNM will add to (and not diminish) the number of schools with student enrollment diversity in Nashville by leveraging its network and local reputation to recruit from geographically close, diverse communities.
3. KNM will account for and advance identified needs in the context of recently approved new schools (district and charter) that may be growing to address those needs already identified by providing increased access to a high-performing, college-preparatory feeder pattern (including prioritized admission to KIPP Nashville Collegiate High school) for students who are currently without convenient access to such school.

Based on the performance of KIPP Nashville's current portfolio of local schools formed in partnership with MNPS and in alignment with the MNPS strategic plan, KNM will be positioned to:

- Increase the number of MNPS Achieving or Excelling schools in MNPS
- Increase access to Achieving or Excelling schools for those MNPS students who are not currently enrolled in a school with this distinction
- Establish annual performance targets and benchmarks aligned with the MNPS Academic Performance Framework

2. Describe the existing academic plan.

- Describe any key academic plan features for the replication school that will *differ* from the operator's existing schools.
- Explain why you would implement these different features, any new resources they would require, and the rationale for the variation in approach.

The KNM plan does not differ from those plans approved by MNPS for KIPP Academy Nashville (2005) or KIPP Nashville College Prep (2013), included as Attachment 12. KNM will open in the same community as KIPP Nashville Primary (KNP) as a neighborhood new-start charter providing a high-need community a high-performing college-prep option in a community the MNPS Board designates as having the greatest need. The most significant difference among these middle schools will be the curricular/instructional/assessment changes made at KAN and KNCP to align with the state's transition to Common Core and TN Ready, and a recruitment focus for KNM on a diverse student population as a secondary enrollment target (in alignment with the MNPS diversity priority and the KIPP Nashville Diversity Plan, included as Attachment 13).

All curricular materials have been revised to align to the Common Core with foundational curricula from Great Minds, including the Wheatley Portfolio for ELA and Eureka Math for math (both of which have been adopted by most KIPP regions across the country, providing vast resources and support for KNM staff). KIPP Nashville has also adopted a blended learning strategy to provide increased individualization for each student using 1:1 Chromebooks during daily intervention time. Curricula like Achieve 3000 and Khan Academy are utilized on this platform to supplement the core curricular materials and provide computer-adaptive, standards-aligned practice for each student in reading and math. KIPP Nashville employs a regional approach to curricular adoption to better leverage the resources and support of the KNSST and national network and reserves the right to modify curricula to other standards-aligned programs as dictated by data. An additional change made in the academic plan to align with the Common Core is a revision to scheduling and staffing to afford greater capacity in each grade level for ELA. Each grade level now retains two ELA teachers, one math teacher, and one science/social studies teacher, which allows for a data-driven literacy block each day (in addition to the grade level ELA course). This approach ensures robust capacity for student support around the more rigorous Common Core ELA standards. See section 4.3 for more details about this change to literacy instruction.

Because these revisions have been implemented in the existing schools through the reorganization of resources, and are not a departure from the vision and model outlined in the charter being replicated, no additional resources are required.

Target Population and Enrollment

1. Describe the target student population of the replication school, including the demographic profile.

KNM will partner with MNPS to identify a community with limited access to high-performing, college-prep schools as the target community for the school. KNM, like all KIPP schools (including those in Nashville), is designed with the needs of students who come from low-performing schools and may be behind grade level in reading and/or math, and/or require intervention to meet and exceed standards. In Nashville, these students are largely low-income (qualifying for free or reduced lunch) and/or students of color (African American and/or Hispanic). Because the capacity to meet these needs is a foundation of the model (data-driven decision-making, robust time and capacity for intervention, and differentiation as a core element of instruction), KNM is designed with the capacity to meet the diverse needs of a diverse population (including intensive intervention, remediation, and enrichment).

2. Explain the need for this particular school with regards to the target student population.

KNM will meet the needs of the target student population by expanding access to a proven high-performing, college-prep program in a community currently without such options. Although the school will actively recruit from diverse communities as a secondary focus, the families that are choosing KIPP for their students often have the lowest performing students and the primary recruitment target will be a high-needs community. The majority of KIPP Nashville students come from low-income families and ethnicities under-represented in four-year universities. Of the 645 students enrolled in the two middle schools and one high school, 88% qualify for free or reduced lunch and 96% identify as African American and/or Hispanic.

Although MNPS is closing the achievement gap more quickly than the state average (in large part because of the innovation models, like KIPP, that MNPS supports) and has a smaller gap across all subgroups than that of the state, a substantial gap still exists across all subgroups (as captured in the MNPS 2014 *District Accountability Report*. <<http://www.innovation.mnps.org/AssetFactory.aspx?did=97327>>.).

Closing this gap is something KIPP Nashville is doing with its students in its existing schools. All three KIPP Nashville schools are largely comprised of low-income students of color and have a percentage of students who qualify for special education that is the same as or greater than that of the district average. Both KIPP Nashville middle schools were designated as “Excelling” in the most recent year for which data is available. KIPP Nashville is not only one of the highest performing charter operators in Nashville, it is the longest-tenured charter operator with a focus on college preparation. This proven track record positions KIPP Nashville as a partner for MNPS in closing the achievement gap and increasing the number of high-performing schools.

3. Describe how the implementation of the academic plan will meet the needs of the proposed target population.

More than 160 KIPP schools serve predominantly low-income students of color across the country through a model that is designed to close the achievement gap. In KIPP regions across the country, KIPP schools have earned distinctions such as the following:

- Of the 12 regions with a KIPP high school, the college matriculation rates of KIPPsters versus students at traditional local schools was 31 percentage points higher (2013).
- In 2013, 55% of KIPP 8th graders outperformed their national peers in reading and 59% did so in math, despite the fact that more than half of those students enrolled in KIPP below grade level in both subject areas.
- By the end of 8th grade in 2013, 93% of KIPP classes outperformed their local districts in reading and 89% did so in math.

In fact, a recent third-party study of KIPP schools by the Mathematica Policy Research firm found vast evidence of the impact and effectiveness of the KIPP model. Researchers concluded:

- KIPP middle schools have positive and statistically significant impacts on student achievement across all years and all subject areas examined, and the magnitude of KIPP’s achievement impacts are statistically substantial.
- KIPP does not attract more able students (as compared to neighboring public schools) and KIPP’s achievement gains are similar for the matched comparison design and the experimental lottery analysis--demonstrating that parental motivation cannot explain KIPP students’ achievement gains.

- Average KIPP impacts on a nationally normed test that includes items assessing higher-order thinking skills were similar to impacts on high-stakes state tests, proving that the academic growth students demonstrate is more expansive than that afforded by “teaching to the test”.
- Academic gains at many KIPP schools are large enough to substantially reduce race and income-based achievement gaps.

Nearly ten years of KIPP experience in Nashville reinforce this data. As demonstrated in the data compiled in Attachment 7, KIPP Nashville students make enormous growth in the four years they attend a KIPP Nashville middle school and ultimately outperform the district and state across all content areas. See Attachment 7 for a snapshot of the KIPP Nashville portfolio’s achievement. The foundational elements of the KNM model and all KIPP Nashville schools—extended instructional time, standards-aligned curriculum, recruitment and support of highly-skilled educators, values-based character education, data-driven decision-making, and embedded intervention—are research and practice-proven strategies for the target population and allow the flexibility needed to differentiation for diverse learners.

4. Describe any enrollment practices, processes, and policies that will *differ* from the existing school.

All enrollment practices and processes will be the same as those outlined in the KIPP Nashville College Prep charter with the following exceptions:

- 1) The recruitment strategy for KNM will include a secondary focus on diversity in the student population, after the primary recruitment focus of the target community identified in partnership with MNPS (which will ideally be a low-income community with limited access to high-performing school programs). This change in recruitment strategy is intended to align with the diversity plan outlined as Attachment 13.
- 2) Priority will be given to students matriculating from other KIPP Nashville schools.
- 3) Siblings will receive priority enrollment within and across KIPP Nashville schools.

Outside of the recruitment focus and enrollment preferences outlined above, KNM will utilize the same practices outlined in the KIPP Nashville College Prep charter, which have resulted in full enrollment of the target populations at all KIPP Nashville schools in operation.

5. Complete the enrollment summary chart below.

GRADE LEVEL	NUMBER OF STUDENTS					
	YEAR 1 2019	YEAR 2 2020	YEAR 3 2021	YEAR 4 2022	YEAR 5 2023	AT CAPACITY 2023
5	96	96	96	96	96	96
6	0	94	94	94	94	94
7	0	0	84	84	84	84
8	0	0	0	76	76	76
TOTAL	96	190	274	350	350	350

Performance Management

1. Describe any mission-specific **educational** goals and targets that the organization will have. State goals clearly in terms of the measures or assessments you plan to use.

All KIPP schools are built on KIPP’s Five Pillars—the foundational elements of all KIPP schools that ensure KIPP students are on a predictive path to and through college. The Five Pillars are:

1. **High Expectations:** Clearly defined, measurable expectations for all students; no excuses; culture of achievement and support
2. **Choice and Commitment:** All stakeholders make the choice to be a part of the school community; all stakeholders codify this choice with a commitment to excellence
3. **More Time:** Longer day, week, and year; student and staff development each summer; allocation of instructional minutes that prioritizes student needs
4. **Power to Lead:** School leaders drive decision-making; flexibility to meet the needs of students and their community; support and development for leaders to leverage best practices from across the country
5. **Focus on Results:** Objective data to measure progress and set goals; unrelenting focus on achievement for every student

As a KIPP school guided by the Pillars, KNM is characterized by its use of rigorous annual and long-term goals to drive programming. Frequent, reliable, objective assessment measures evaluated by all staff provide real-time data on the school’s progress toward goals and inform supports for students and staff. KIPP Nashville has completed a robust strategic planning process that organizes the goals for each school within six regional strategic imperatives. These imperatives ensure the organizational health and success of each KIPP Nashville school and provide a roadmap for each school to meet its mission. The table below outlines the six strategic imperatives for KNM (and all KIPP Nashville schools) with goals and measurements for each imperative.

KIPP Nashville Strategic Imperatives

Goal	Assessment Measure	Metric
Imperative 1: We are serving the children who need us.		
KNM is a desirable school of choice for the target community.	<ul style="list-style-type: none"> • Size of waiting list • Student retention data 	<ul style="list-style-type: none"> • Number of lottery applications for KNM will exceed the available number of seats with a waitlist in place at the first day of school
KNM is serving high-needs students with the same or higher populations than that of MNPS	<ul style="list-style-type: none"> • Demographic information for enrolled students 	<ul style="list-style-type: none"> • Percentage of SPED students is at least within 2% of that of MNPS, • Percentage of students who qualify for free/reduced lunch is $\geq 80\%$
KNM is recruiting a population that advances MNPS goals for diversity	<ul style="list-style-type: none"> • Demographic information for enrolled students 	<ul style="list-style-type: none"> • Student enrollment demographics will align with the KIPP Nashville Student Diversity Plan
Imperative 2: Our students are staying with us.		
KNM student net attrition (average enrollment divided by capacity) is below the KIPP national average and MNPS average.	<ul style="list-style-type: none"> • Student net attrition rate • Attendance reports 	<ul style="list-style-type: none"> • Annual net attrition (September 1 – June 1) of 3.5% or less • Attendance of 95% or more

Imperative 3: Our students are progressing and achieving strong academic and character growth.		
KNM students are on the path toward TNReady/TCAP proficiency.	<ul style="list-style-type: none"> • TCAP/ TNReady scores • TVAAS rankings • AYP report 	<ul style="list-style-type: none"> • Students’ annual increase in proficiency of all subject areas by 5% (this percentage is based on the Race To The Top annual goal by sub-group; KIPP Nashville will adjust this goal annually as data dictates is appropriate) • KNM will score in the top quartile of MNPS middle schools in assessments • KNM will have a positive average school-wide TVAAS for reading and math annually
KNM are meeting college ready targets.	<ul style="list-style-type: none"> • MAP results 	<ul style="list-style-type: none"> • 70% of students meet their MAP growth goals. • By 8th grade, 50% of students exit at the 75th percentile according to MAP.
Imperative 4: Our alumni are climbing the mountain to and through college.		
KNM students and alumni demonstrate college-readiness.	<ul style="list-style-type: none"> • MAP results • Alumni database reports • ACT test results • Alumni report cards and transcripts 	<ul style="list-style-type: none"> • 100% of enrolled students participate in the KIPP Through College (KTC) program by 7th grade • 100% high school graduation rate • 79% college graduation rate • 70% of HS seniors who matriculate enroll at a college match • 90% of seniors attends college
Imperative 5: We are building a sustainable people model.		
KNM employees strongly believe in our mission and values	<ul style="list-style-type: none"> • Healthy School Review staff surveys 	<ul style="list-style-type: none"> • 95% agree or strongly agree that “my school’s mission is important to me”
KNM employees understand and uphold expectations	<ul style="list-style-type: none"> • Employee evaluation reports 	<ul style="list-style-type: none"> • 100% of teachers will receive formal feedback within the KIPP Nashville Performance Management framework
KNM recruits and retains highly effective teachers.	<ul style="list-style-type: none"> • Teacher retention rate • Staff retention rate 	<ul style="list-style-type: none"> • Teacher retention rate of 75% average over 3 years • Non-teaching school staff retention rate of 80% (of staff members asked to return) • Operations staff retention rate of 80% (of staff members asked to return)
KNM employees develop personally and professionally while on the KIPP team.	<ul style="list-style-type: none"> • Employee evaluation reports 	<ul style="list-style-type: none"> • 100% of KIPP Nashville employees have defined performance and development goals • 90% of employees reach, exceed, or show significant progress toward developmental goals
KNM has a deep leadership bench.	<ul style="list-style-type: none"> • Employee evaluation reports • Hiring reports • Leadership 	<ul style="list-style-type: none"> • 70% of leadership positions are filled by internal candidates

	portfolio	
Imperative 6: We are building a sustainable financial and operational model.		
KNM meets financial targets that support regional growth and sustainability.	<ul style="list-style-type: none"> Finance reporting package Fundraising reports 	<ul style="list-style-type: none"> Cash flow neutral annual budget after fundraising KIPP Nashville meets annual fundraising targets
KNM operates efficiently and is compliant with local, state, federal, and grant regulations.	<ul style="list-style-type: none"> Audit letter 	<ul style="list-style-type: none"> Unqualified audit 100% current on all MNPS and State reporting 100% grant compliance
The KIPP Nashville Board is powerful and effective.	<ul style="list-style-type: none"> Completed on-boarding process Feedback prior to each board meeting Feedback at each board meeting 	<ul style="list-style-type: none"> Board bylaws will reflect KIPP Nashville mission and values All board members will know their progress toward annual give or get target Each board member will tour the school at least once per year

2. Explain how the organization will measure and evaluate academic progress – of individual students, student cohorts, each school, and the network as a whole – throughout the school year, at the end of each academic year, and for the term of the charter contract.

As a KIPP school, the focus on results is measured through frequent, objective measures of progress toward goals. As outlined above, KIPP Nashville schools use a variety of assessment measures to evaluate academic progress of students, both as individuals and in groups.

Formal Assessment

Each student new to KNM participates in baseline assessments, which both informs instruction and support for that student and provides a baseline from which progress is measured for sufficient growth. Baseline assessments may include but are not limited to those in place at the two other KIPP Nashville middle schools: NWEA MAP (as a universal screener for reading and math), Aims Web Curriculum Based Measurements (as needed in ELA and math), and Fountas and Pinnell (as needed for literacy). Outside of baseline testing, the MAP is administered two additional times annually (again in the winter and spring) to measure annual growth and longitudinal growth over each student’s tenure at the school, as well as to benchmark students’ progress against college-ready targets. Grade level teams analyze data to place students into flexible tiers for intervention. In addition, each teacher analyzes individual student data, with the support of his/her coach and instructional leaders, both to inform instruction for students and professional development for teachers. The leadership team also analyzes data by student, cohort, grade, and content level. This data analysis is supported by the regional Chief Academic Officer to determine school-wide needs and structures and inform the support provided to each school from KNSST.

Academic progress throughout the year is measured in several ways. Standards-aligned interim assessments are given quarterly for each subject and grade level. Teachers and their coaches then use a quarterly data day to analyze student achievement by cohort and by individual student to develop and revise data-driven action plans to inform instruction in the coming quarter. In addition, progress monitoring assessments occur following the RTI model after each appropriate period of intervention. These progress monitoring assessments allow the RTI team and teacher to determine if a student is progressing at the anticipated rate, or if they need an additional intervention. Between these formal assessment periods, teachers are giving standards-aligned formative assessments at the weekly, and often daily, level to tailor instruction to student learning.

At the end of each year, the school leader and CAO analyze student performance data from MAP and TNReady/TCAP. The school will annually measure percentages of proficiency in the student body, as well as individual student growth. Disaggregated data for subgroups will be instrumental in helping the school leader, with the guidance of the KIPP Nashville CAO, develop school-wide protocols and professional development to support goal attainment for all students.

All instructional staff participate in ongoing professional development to evaluate and leverage assessment data in their instructional planning and to inform their own professional growth goals. Data days built into the annual calendar provide dedicated pupil-free time for teachers and their coaches to dig into the data to plan how to best meet the needs of students and meet and exceed goals.

The table below outlines the types of formal assessment measures to be used. KNM will comply with all state-mandated assessments and guidelines and may choose to supplement or swap out the formal assessment measures not governed by state and/or district policy to more effectively measure the needs and growth of students.

Assessment Schedule

Assessment Name	Assessment Area	Students Assessed	Frequency
NWEA MAP (or similar nationally-norm-referenced assessment)	Reading, ELA, math	Grades 5-8	3 times annually (baseline, winter, and spring)
AIMSWeb	Math and reading	Grades 5-8	Periodically to monitor Tier II & III interventions
TNReady/TCAP (or other state-mandated criterion-referenced assessment)	Reading/ELA, math, social studies, science	Grades 5-8	Two sections annually (as dictated by state guidelines)
English Language Development Assessment	English language proficiency/eligibility for ELL services	Grades 5-8 (as needed for students who are not native speakers)	Upon identification of a language other than English at home and once each subsequent spring
Standards-aligned Interim Assessments (developed by the region)	Reading/ELA, math, science, social studies	Grades 5-8	Quarterly
ACT Aspire	Reading, ELA, math, science	Grade 8	Spring

All formal assessment data is continually tracked by the KNSST through a regional dashboard, frequent school visits, and weekly school leader coaching sessions in order to best leverage the regional team’s support for each school. Through the school leader’s professional development plan (and individualized coaching), professional development for school site staff, and other interventions afforded by the regional office’s instructional team, KNM will benefit from real-time support and expertise in response to data to ensure all students and student groups are on-track to meet and exceed goals.

Informal Assessments

Informal assessment data will supplement the myriad formal assessments administered throughout the year in each grade level at KNM to provide another means of measuring academic growth. Through training provided by the KIPP Foundation, the KNSST, and the school leadership team, each instructional

staff member will be held accountable for administering informal formative assessments and using the data from those assessments to inform instruction. Teachers will be guided to implement best practices like daily exit tickets, technology-based assessment tools, and reliable checks for understanding into lesson planning and execution. Through lesson plan review, data analysis, and classroom observations, all instructional staff are supported in effectively using these informal assessment means to drive effective instruction and maintain a reliable understanding of academic progress and the support needed to meet and exceed student goals.

3. Describe the organization's approach to academic underperformance for schools that fall short of student academic achievement expectations or goals at the school-wide, classroom, or individual student level.

As a region of schools with nearly ten years of experience in Nashville and a robust team of experts in the School Support Team regional office, KIPP Nashville is well-positioned to provide KNM the support it needs to meet and exceed goals. The CAO and academic team at the KNSST frequently review formal data through a school site dashboard, where assessment data is logged for easy, real-time access. Frequent school site visits and collaboration with the leadership team enable the regional team to stay engaged in the school's progress and provide interventions to the school as necessary to meet and exceed goals. Each principal participates in regularly-scheduled, weekly one-on-one meetings with the regional CAO, wherein data from the dashboard is evaluated and action steps are brainstormed accordingly.

If data for individual students, subgroups, cohorts, or the whole school is not on-track for goal attainment, intervention begins first at the school site level. Individual teacher support is implemented through a coaching model that matches every teacher with a designated coach with whom s/he meets each week. Regular PD and collaborative planning time is designated each week, which may provide for additional supports to focus on responding to data. The regular schedule for KNM includes quarterly data days wherein the whole staff works together to analyze data and plan collaboratively in response—this planning is guided by instructional coaches and the leadership team and is responsive to the data as it becomes available. Beyond that, teachers meet bi-weekly with their coach to analyze formative data and action plan for student learning. All of the work within the school is underpinned by the coaching and support provided to the leadership team through the support of the CAO.

When the data shows that individual students are not on-track to meet goals, the Response To Intervention (RTI) protocol is utilized. Both KIPP Nashville middle schools fully implemented the state's RTI² model in the 2014-15 school year, and are positioned to strengthen and transfer the model to KNM. Through built-in daily intervention time wherein students are flexibly grouped by data and other intervention measures built into the school schedule (like pull-out groups, tutoring, etc.), individual students will receive tailored support to ensure they are making the progress necessary to meet annual goals. The KNM model is built with intervention time and data to drive student groupings during this time, which facilitates the flexibility needed to provide instruction that meets students where they are. As specific teachers need additional support to effectively implement these interventions, the one-on-one coaching model afforded ensures each teacher has dedicated time for collaboration and guidance to best respond to the data in their instruction.

Should school-site planning fail to yield timely results when academic performance falls short of goals, the regional team is positioned to provide more intensive support across the school. The KNSST is available not only to collaborate and plan strategies to address the data, but also to provide training, model best practices, acquire tools and resources, and provide direct services as needed until the school is back on-track to meet its goals.

4. Describe the organization's plans to monitor performance of the portfolio as a whole. What actions will you take if the network as a whole fails to meet goals? Discuss how the organization assesses its readiness to grow and under what circumstances the organization will delay or modify its growth plan.

Annual Healthy School Review

The annual Healthy School Review (a KIPP Foundation initiative) considers a variety of data points, from stakeholder surveys to longitudinal growth of subgroups across schools on the MAP. The leadership team at the regional level works with each school leader to analyze the school's data and its context within the region. This data collection is supplemented, for new schools or schools with new leaders, by a School Quality Review administered by a third-party provider in cooperation with the KIPP Foundation. The purpose of the Healthy School Review is to assess each school's (and the region's) strengths and areas for improvement to prioritize next steps. The review also expands the capacity of KIPP staff and school leaders to use a common framework for discussing, evaluating and understanding school health as the region grows.

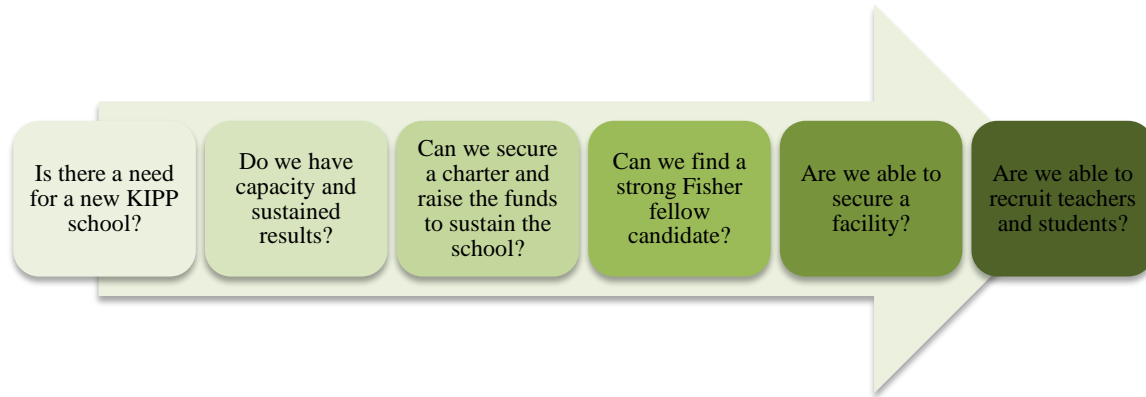
The Annual Healthy Schools Review analyzes the major organizational components of each school, and the region as a whole, to set goals and establish supports in the coming year. The KIPP Foundation collects this data and collaborates with regions to ensure they are positioned for success, providing another means of accountability (and resources) to the regional team. Some of the data considered in this review includes (but is not limited to):

- Reports from School Quality Reviews/programmatic audits (provided by a third-party team)
- Financial audit and related documents
- Discipline/character education data
- Analysis of human capital data, including leadership matrix evaluation
- Stakeholder survey data (from students, parents, and teachers)
- Student assessment data (MAP, TNReady, etc.)
- College matriculation and retention data

Growth Readiness

A hallmark of the KIPP Nashville growth plan is intentionality around capacity and expertise needed to launch new schools that are successful from the start. Around the country, charters with few years of experience and results grow new schools. KIPP Nashville made the decision to wait until the flagship school had been meeting/exceeding all targets for eight years and the region had the support of the Charter School Growth Fund to ensure the regional capacity was in place before opening a second campus. This approach to growth continues to prevail, and the Board and ED collaborate to review data against national best practices for growth readiness to ensure all new KIPP Nashville schools are positioned to exceed expectations from the first day of operation.

KIPP Nashville completed a strategic planning process in 2012, with the support of the KIPP Foundation and the Charter School Growth Fund. This strategic planning process considered growth needs and established measures for green lighting regional growth based on the experience of high-performing charter operators across the country. Considerations for growth include those outlined in the graphic below.



Part of the rigorous bar set for growth comes from the KIPP Fisher Fellowship selection process, a highly-competitive selection process for new KIPP school leaders that is led by the KIPP Foundation. All potential leaders go through a months-long process that includes interviews, analysis of their performance data and track record, and performance tasks to determine their readiness to be school founders. Regional offices may nominate candidates, but the assessment of readiness comes from the national organization and sets a high bar for any future leader to meet. Once a Fisher Fellow has been selected, s/he must still successfully complete a year-long training program that includes support in visioning the school, residencies at other high-performing schools across the country, and rigorous professional development before s/he is allowed to open a new school.

The robust capacity at the regional office and strong performance of each school in the portfolio to date, have demonstrated the region is ready to grow. Based on KIPP Nashville's strong desire to serve the students who need the model most and the strong partnership with MNPS, KIPP Nashville has not utilized the charter approved by ASD in 2012 and instead seeks to open schools in collaboration with MNPS.

SECTION 2: OPERATIONS PLAN AND CAPACITY

Provide the following information about the organization or network growth plan and capacity to carry out that plan with quality and integrity.

Network Vision, Growth Plan, & Capacity

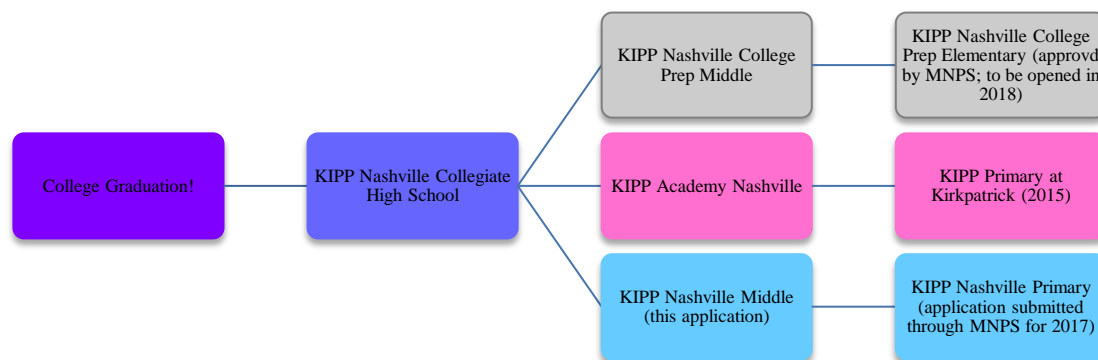
1. Describe the network’s strategic vision, desired impact, and five-year growth plan for developing new schools in Tennessee. Include the following information: proposed years of opening; number and types of schools; any pending applications; all currently targeted markets/communities and criteria for selecting them; and projected enrollments.

Vision

The vision of KIPP Nashville is that every student in Nashville will have access to a high-quality, college-preparatory seat in a public school. To this end, KIPP Nashville has developed a growth plan (as a component of the strategic plan described above) that establishes complete K-12 pipelines to college for students in Nashville with otherwise limited access to high-performing, college-prep schools.

Growth Plan for KIPP Nashville

To date, KIPP Nashville has successfully opened and operated two middle schools and one high school for a 5-12 feeder pattern. KIPP Nashville is opening KIPP at Kirkpatrick this year through MNPS, this middle school will open in 2019 and a second primary school (being concurrently applied for through MNPS) in 2017, and a third primary program (already approved through MNPS) in 2018 to complete the KIPP Nashville feeder pattern. Prior planning relied on partnership with an existing high-performing elementary operator to provide the pipeline KIPP Nashville middle schools, but this approach to growth was revised for two major reasons. First, the gap-closing performance of KIPP elementary schools across the country demonstrates the practice-proven best practices established for primary schools in the KIPP network. Second, there were no elementary partners in Nashville with the deep knowledge and relationships with families in the communities with whom KIPP Nashville is partnered. In order to ensure the families who pursue KNM will have access to a high-quality K-4 elementary program, KIPP Nashville is simultaneously applying for KIPP Nashville Primary through MNPS to be established in the same area as KNM (the third primary charter applied for). This will complete the short-term vision for growth in Nashville by providing three communities K-12 programming in the form of three primary schools, three middle schools, and one high school (that will receive all interested matriculating 8th graders from the three middle schools).



At capacity, KIPP Nashville will graduate 148 students per year. Our goal is for 100% of these students to score higher than a 21 or higher on the ACT and be positioned to matriculate to, and graduate from,

college. By the region’s 10th year of operations, KIPP Nashville will have graduated 545 students, which would increase the number of college-ready students in east and north Nashville by more than 50%.

School	Location	Grades Served at Capacity	Opened	Year Capacity Reached	Enrollment at Capacity
KIPP at Kirkpatrick Elementary School	1000 Sevier Road, Nashville, TN 37206	K-4	2015	2018	500
KIPP Academy Nashville	123 Douglas Avenue, Nashville, TN 37207	5-8	2005	2008	350
KIPP Nashville College Prep Elementary	3410 Knight Road, Nashville, TN 37207	K-4	2018	2021	480
KIPP Nashville College Prep	3410 Knight Road, Nashville, TN 37207	5-8	2013	2016	350
KIPP Nashville Primary	TBD in cooperation with MNPS, in same community as KNM	K-4	2017(pending approval)	2020	500
KIPP Nashville Middle	TBD in cooperation with MNPS, in same community as KNP	5-8	2019 (pending approval)	2023	350
KIPP Nashville Collegiate High School	123 Douglas Avenue, Nashville, TN 37207	9-12	2014	2017	463

Target Communities

To date, KIPP Nashville schools have been established in the east and north Nashville communities because of their high-percentage of low-income students of color with limited access to high-performing college-prep schools. KIPP Nashville intends to open both KNM and KNP in a community identified by MNPS as the community of greatest need. This community should meet KIPP Nashville’s academic need criteria first. KIPP Nashville is excited to partner with the district to address concerns around overpopulated schools. In addition, students from KNM will receive priority enrollment to KIPP Nashville Collegiate High School, making geographic proximity to the established schools a better fit for families. KNM will be open to all students who are eligible for enrollment in an MNPS school; however, recruitment of diverse students in the immediate communities of the school will be a first priority. It is the goal of KIPP Nashville to collaborate with MNPS to determine a community that is most high-needs for the third middle and primary schools to be established.

2. [If the existing portfolio or growth plan includes schools in other states, explain specifically how Tennessee fits into the overall growth plan.](#)

Not applicable: KIPP Nashville is not part of a national Charter Management Organization, nor will KIPP Nashville operate schools outside of Nashville.

3. [Provide evidence of organizational capacity to open and operate high quality schools in Tennessee and elsewhere in accordance with the overall growth plan. Outline specific timelines for building or deploying organizational capacity to support the proposed schools.](#)

KIPP Nashville Capacity

The KIPP Nashville team has not only founded, launched, and operated three successful schools in MNPS (with two more approved and in the planning year), but has had more than ten years since the conception of KIPP Academy Nashville to develop relationships, policies and procedures that build the capacity of the organization as a whole. The executive director is the founder of KIPP Academy Nashville and has been at forefront of increasing high-quality, college-prep education in Nashville for more than ten years. The combined experience and capacity of the KNSST will benefit KNM tremendously. The majority of the staff at KIPP Nashville and the leadership of KNM will be developed from within the organization, which has significant experience and demonstrated skill in effecting the outcomes described herein with similar students in a similar community. Moreover, all KIPP Nashville staff have participated in robust, ongoing development to ensure their capacity to meet the needs of the growing KIPP Nashville network is more than sufficient. In addition to the funding provided through both Race To The Top and the Charter School Growth Fund (CSGF), KIPP Nashville has benefitted from planning support and refinement from CSGF, independent consultants, and the KIPP Foundation (which requires regions to create 5-year plans that are vetted by national level experts). As a result of this support, KIPP Nashville has been able to grow its regional office to afford the expertise, capacity, and structures and systems necessary for all subsequent growth to be successful (rather than having to wait for an increase in students to afford greater capacity to plan).

Responsibilities of the KIPP Nashville School Support Team

KIPP East Nashville Preparatory, doing business as KIPP Nashville, is a non-profit 501(c) (3) organization that was formed in 2011 with the sole purpose of ensuring the success and health of each KIPP Nashville school. Through economies of scale, retention of educational expertise, resources, and other means of support, the KNSST increases the productivity and outcomes of each school by empowering each school leader to focus on student achievement. KNSST staff oversee financial, operational, development, and advocacy responsibilities for each school, in addition to creating an economy of scale that is leveraged for increased organizational strength. The data and academic arm of the organization leverages expertise and capacity for professional development, coaching, curriculum and instruction, and assessment and data to ensure every school has access to the strategies necessary for every child to succeed. As a support entity, KNSST facilitates collaboration amongst local schools and to provide KIPP Nashville with access to a national network of proven results. The regional office also provides increased accountability for each school in real-time to ensure every site is on a predictive path to meeting and exceeding goals. KIPP Nashville is accountable not only to the charter authorizer, but the national KIPP Foundation, for eliminating any excuses for schools and ensuring every leader has the support s/he needs to be successful.

The KNSST will provide the following services and benefits to KNM:

- Vertical teaming and access to teachers of high school grades within the KIPP Nashville network to align curriculum and instruction for a seamless approach;
- Curriculum and assessment development and support (through the regional network and the services of the CAO);
- Shared professional development with other teachers serving KIPP students in Nashville, as well as access to PD that may not otherwise be feasible or accessible to stand-alone schools;
- Talent management and development support, such as faculty recruitment, support and training;
- Operational and fiscal support, providing for a more streamlined staffing model to handle these affairs within the school site (including bookkeeping, accounting, audits and reporting);
- A unified, experienced, well-trained board that advocates for all sites within the region;
- Data collection and analysis to drive school-wide goal-setting and instructional practices;
- Oversight of compliance with NCLB, as well as all other local, state, and federal guidelines;
- Development of instructional technology tools and training/support for effective implementation;
- Research and dissemination of best practices;

- Facilities acquisition, management and maintenance, and;
- Fundraising.

See Question 3 in the Management and Governance section below for more details about the specific roles and responsibilities of the KNSST.

4. Discuss the results of past replication efforts and lessons learned – including particular challenges or troubles encountered and how you have addressed them.

In other KIPP regions, schools that collaborate with each other and share best practices and resources have shown significant improvement over isolated charter school sites. Growing KIPP in targeted regions contributes to the quality of schools and provides a platform for sustainability over time. Data show that the student growth in core areas is more significant in KIPP clusters—areas in which more than one KIPP school is located and working together, like KIPP Nashville. Regions like KIPP DC, where students outperform their district peers in some grades by as much as 51% on state-mandated assessments; KIPP Metro Atlanta, where 93% or more of students in all grades served by KIPP meet or exceed state standards on state-mandated assessments; and KIPP NYC, where students outperform their district peers in all grades and all content areas assessed by state assessments by an average of 25%¹ demonstrate the impact that a regional KIPP hub can make on its enrolled students. For this reason, the KNSST was established and will support KNM through opening to ensure that the challenges of replication are effectively mitigated.

KIPP Nashville has successfully navigated a number of challenges in its founding and approval of five schools and operation of three, to date. One of the most significant challenges is recruiting, retaining, and developing the caliber of educational expertise necessary to implement such a rigorous program. KIPP Nashville has addressed this in several ways. First, KIPP Nashville is strengthening partnerships with talent pipelines like the KIPP Foundation, The New Teacher Project, and Teach For America to ensure access to the most qualified candidates and supplementation of its own internal recruitment and development processes. The region is also moving away from a model dependent solely on recruitment and has crafted professional development strands for PD that ensure teachers are ready to teach effectively. Each school model includes a codified leadership pipeline and leadership capacity building is a domain for every staff member's professional growth and annual evaluation. The region has also added capacity to its team for talent recruitment and selection through the addition of a Director of Talent and Recruitment.

Another replication challenge has been securing appropriate facilities in the target communities. KIPP Nashville College Prep is in an under-utilized facility, but is also anchored in a community with a declining population; moving forward, KIPP Nashville will prioritize facilities in communities that are oversubscribed. Cooperation and collaboration with authorizers has enabled KIPP Nashville to secure long-term leases for facilities and a scalable long-term lease agreement, in addition to partnerships with potential facilities support entities like the Tuner-Agassi Charter Schools Facilities Fund and the Education Fund of America. These opportunities have incited visioning of a regional campus that may become part of the long-term solution to facilities challenges.

¹ Annual KIPP Report Card. < <http://www.kipp.org/reportcard/2012>>.

School	Option 1	Option 2	Option 3	Option 4
KIPP Nashville Primary	Partner w/ vendors like Turner-Agassi*	Leverage local commercial real estate partners**	Leverage strong banking relationship to pursue construction loan	Leverage current partnership w/ the district
KIPP Nashville Middle	(Partner w/ vendors like Turner-Agassi*)	Leverage local commercial real estate partners**	Leverage strong banking relationship to pursue construction loan	Leverage current partnership w/ the district

A final challenge has been to quickly yield the same high levels of achievement and growth in new schools with new staff. The talent management improvements and increased support for effective use of reliable data have positioned new staff to attain the same results it has taken KAN several years to attain. Codification of best practices, high-impact curriculum and instructional strategies, and authentic assessments and data-driven decision-making enables KIPP Nashville to reliably duplicate its successes while mitigating the challenges of replication.

5. Discuss the greatest anticipated risks and challenges to achieving the organization’s desired outcomes in Tennessee over the next five years and how the organization will meet these challenges and mitigate risks.

KNM will benefit tremendously from the experience and practice of the KIPP Nashville network of schools. Because the region has now opened and successfully operated two middle schools in the city over a long span of time, KNM can avoid the risks associated with a first-time replication. However, as a foundational component of its strategic growth process, KIPP Nashville has carefully examined potential risks and aligned action steps to proactively mitigate those risks. Below are the primary risks identified through the strategic growth process and the plans to mitigate them.

Human Capital

KIPP Nashville’s expansion plans require sourcing, hiring, and developing new school leaders and teachers, which is particularly challenging given the rigorous selection process for KIPP school leaders. In order to successfully launch and grow KNM (and the region of schools), KNSST has taken the following steps:

- We created and have effectively hired for the role of Director of Talent Management and Development to further advance and oversee our approach to developing, retaining, and promoting talent within the organization. One key strategic priority for role includes ensuring that 80% of leadership positions are filled by internal candidates and that we have at least 2 viable internal candidates for every open leadership position within our schools. An additional strategic priority for this role will be teacher retention and development at each of KIPP Nashville’s schools.
- We have doubled the capacity of our recruitment team which now includes both a director of recruitment and a talent recruiter. We anticipate significant competition for strong leadership and teaching talent in Nashville and are making the up-front investments now to develop key relationships with both local and national sources of talent.

- We created and have effectively hired for the role of Chief Operating Officer. We believe this will have an impact in two distinct ways on our talent pipeline. The COO will build the organization’s capacity for overseeing and managing talent recruitment and development internally and in doing so will allow for our Executive Director to focus more time on both local and national promotion and recruitment for talent at KIPP Nashville.
- The committee specifically praised the KIPP Fisher Fellowship as a key driver of strong school leadership. KIPP Nashville continues to leverage this fellowship and will direct two current aspiring leaders into the Fisher Fellowship over the next two years to serve as founding school leaders in 2017-18, 2019-20.
- We have recently begun to partner with Relay Graduate School of Education to develop both our leader and teacher talent. We currently have 5 aspiring principals attending Relay’s National Principal’s Academy Fellowship. KIPP Nashville covers the full cost of the fellowship and anticipates a long term relationship with Relay moving forward.
- We believe that as KIPP Nashville expands, we will broaden the internal pool of aspiring leaders to open and sustain schools into the future and continue to support aspiring leaders through a series of strategic initiatives. In 2015-16, KIPP Nashville will have 6 assistant principals and 3 deans across its 4 schools – six of whom are currently engaged in a leadership development program either through Relay or through KIPP National’s KIPP School Leadership Programs (KSLP). Additionally, all 9 participate in an internal instructional leader cohort led 3 times each month by our Director of Curriculum and Assessment. In 2019-20, the proposed year of our middle school opening, KIPP Nashville will have eleven assistant principals and 3 deans of whom could be an excellent source of internal talent for school leadership

Facilities

KIPP Nashville will need to find long-term facility options KNM. Currently, the business model does not include purchase of a building. Although viable options that will not require the purchase of a facility have been identified, not being able to source and secure a viable school building in need of minimal leasehold improvements to lease for these two schools could impact the timing and quality of the launch and programs offered. The following actions will mitigate this risk:

- Aggressively pursue potential MNPS options for temporary and/or permanent facilities, and deepen relationships with Executive Director of Facilities
- Enhance relationship management with foundations funding facility development
- Build facility capabilities on the board to aid in development of comprehensive facility plan establishing process for identifying and evaluating permanent facility options
- Engage local developers to develop plans for build-out of space suitable for long-term lease
- Engage local independent and parochial schools to find space suitable for long-term lease

KIPP Middle School Facility Contingency Planning							
			2019-20	2020-21	2021-22	2022-23	2023-24
Surplus/Deficit @\$6.25/sq. ft. (120sq. Ft. / FTE)			\$ 177,012	\$ 188,841	\$ 280,687	\$ 198,138	\$ 104,084
Surplus/Deficit @\$15/sq. ft. (75sq. Ft./FTE)			\$ 145,898	\$ 126,162	\$ 188,349	\$ 77,877	\$ (18,582)

Student Academic Performance

Superior student academic performance is at the heart of the KIPP Nashville vision. Growth can dilute the supports and expertise in place that ensure student outcomes continue to meet and exceed goals. In order to mitigate this risk, KIPP Nashville has put the following strategies in place:

- A proven staffing model and schedule that affords the flexibility and capacity to meet student needs
- Significant capacity to gather, analyze, and track data to drive decision-making at the school

- Robust academic expertise and experience at the KNSST to provide differentiated support to each school as needed
- Clearly defined decision rights and accountability across all levels of the organization
- Rigorous annual goals with targets that are internalized by all staff members and easily measured by the assessments in place
- Robust data analytics and management platform (and dedicated experts to oversee these tools) to ensure data is available and usable across all levels of the organization to drive student level decision making
- Professional development and coaching that is informed by the experiences of the other schools
- Practice-proven curriculum, instructional approaches, and assessments

Culture

As KIPP Nashville expands, there is a threat that the strength of the KIPP culture will be diluted and staff and students will lose sight of the values, mission and vision.

The following actions will mitigate this risk:

- Develop a consistent One KIPP Nashville culture through an alignment of expectations and shared professional development
- Outline a clear set of values that drive everyday actions and behaviors across the region and schedule robust training and practice for all stakeholders on the vision and practices
- Collect and display key artifacts that highlight the story of KIPP Nashville and its core mission and vision
- Develop school traditions that build on the culture and the values
- Replicate the strong communication channels between the school, its stakeholders, and the region to ensure constant collaboration and innovation

As other risks are identified, KIPP Nashville will develop mitigation plans to ensure the quality of the school model and viability of the mission and vision are not compromised.

6. If you have already identified a charter school facility, indicate the location (including street address and school district). Describe the facility, including whether it is new construction or part of an existing public or private school building. If a facility has not been identified indicate any existing possibilities and the process that will be used to find a suitable facility. Include a timeline for facility selection and requisition.

KIPP Nashville will partner with MNPS to identify a community that is most high-need and appropriate for a third KIPP Nashville middle grades program. Once that community has been identified, KIPP Nashville will continue to collaborate with MNPS to identify a facility that best meets the needs of the program. It is the preference of KIPP Nashville to house KNM in a surplus or under-utilized MNPS facility to best maximize its impact and value on that community.

7. Provide, as **Attachment 1**, the organization's most recent annual report.

See Attachment 1 for the 2014 KIPP Nashville Annual Report.

Management

1. Identify the organization's leadership team and their specific roles and responsibilities.

The KIPP Nashville leadership team is comprised of the ED, Chief Academic Officer (CAO), and Chief Operating Officer (COO). The responsibilities of each, along with the responsibilities of each projected staff member and the year in which that staff position will be added are outlined in Section 2.3 above.

Executive Director

Randy Dowell is the executive director (ED) of KIPP Nashville is the founder of the flagship KIPP Nashville school and has been at the helm of the region since its founding in Nashville (see his resume in Attachment 14). He brings more than ten years of charter school and regional leadership, community-building within Nashville, and advocacy on behalf of KIPP Nashville stakeholders to the network. The executive director's responsibilities include but are not limited to:

- Setting clear academic, growth, operational, and financial goals and managing them;
- Managing the high-performing KNSST that to ensure it is positioned to effectively support schools in their drive to deliver transformational educational outcomes for students;
- Developing and managing performance of the team (school principals and the school support center), instituting strong accountability systems and professional development plans and support;
- Driving organizational alignment across KIPP Nashville schools (including curriculum and instructional alignment), and providing key supports that drive academic achievement and character development;
- Creating and managing a strong centralized support function for the schools, implementing systems to meet the varied needs of the region. These include financial management, budget planning, compliance, talent management and development (including teacher and school leader recruitment and development) contract negotiation, facilities management, vendor management, fundraising and marketing, legal, and information technology;
- Building the staff capacity and infrastructure necessary to sustain the KIPP Nashville region at an appropriate scale, and;
- Building and managing the growth of the KIPP Through College program, which supports all students at all grade levels within KIPP Nashville schools.

The leadership team supports the ED in the oversight and accountability for the region of schools through oversight of their designated arm of the organization. Each leadership team member manages staff and ensures adequate support for each school's health and sustainability in the areas of academics, operations, and finance. Resumes for each member of the regional leadership team are included as Attachment 14.

Chief Academic Officer (CAO)

Meghan Little is the CAO has served in this capacity for KIPP Nashville for nearly five years, having worked as an academic leader and high-performing teacher in schools throughout the country. As the CAO, she maintains and supports the academic vision for the region, overseeing professional development and teacher support, providing direct coaching to each school leader, leading data analysis and decision-making for each school and the region, and setting and evaluating progress toward annual goals for each school.

Chief Operating Officer (COO)

Daniel Gennaoui is the COO and has served as the associate COO and operations director for the last four years. The COO is accountable for the overall health of the organization through oversight of operations, goal-setting and evaluation for non-instructional elements of the organization. He oversees professional development of all non-instructional staff and provides direct coaching for the director of operations, director of development, director of finance, director of talent management and development, and director of recruitment. He also leads data analysis of the organization's operational support performance, and sets and evaluates progress towards the organization's operational and financial goals.

2. Provide, as **Attachment 2**, the organization charts for Year 1 network as a whole (including both network management and schools within the network) Year 3 network as a whole and Year 5 network as a whole. The organization charts should clearly delineate the roles and responsibilities

of – and lines of authority and reporting among – the governing board, staff, any related bodies (such as advisory bodies or parent/teacher councils), and any external organizations that will play a role in managing the schools. If the school intends to contract with a charter management organization clearly show the provider's role in the organizational structure of the school.

Attachment 2 outlines the reporting structure of the organization, including the Board of Directors, regional office (KNSST), and the school site in years 1, 3, and 5 of the charter proposed herein. The school will contract with a CMO or other external management provider.

3. Explain any shared or centralized support services the network organization will provide to schools in Tennessee. Describe the structure, specific services to be provided, the cost of those services, how costs will be allocated among schools, and specific service goals. How will the organization measure successful delivery of these services? (In the case of a governing board proposing to contract with a management organization, service goals should be outlined in the term sheet and draft contract).

As described above in Section 2, KNM and all schools in the KIPP Nashville region benefit from the support of the KIPP Nashville School Support Team. This team leverages expertise and experience that would be otherwise unavailable to a stand-alone site because of the economy of scale. The team will add three staff members over the growth of the network to provide services for each school site so that school leadership can focus on student growth and success. See Attachment

4. Using the table below, summarize school- and organization-level decision-making responsibilities as they relate to key functions.

FUNCTION	NETWORK DECISION-MAKING	SCHOOL DECISION-MAKING
Performance Goals	Executive Director decides and regional leadership team (CAO, Director of Finance, OPS, School Leaders) approve	School Leader and Assistant Principals set grade-level goals that roll up to meet the school goals
Curriculum	CAO and DCA create curriculum plan. Assistant Principals and School Leader may participate in curriculum creation with CAO as final decision maker. Executive Director approves	Assistant Principals and School Leader may make recommendations for site-based curricular changes. CAO approves
Professional Development	Director of Teaching and Learning creates regional PD calendar and CAO approves	School Leader sets school PD calendar and CAO approves
Data Management and Interim Assessments	Director of Curriculum and Assessment sets annual regional interim assessment windows	School Leader creates annual calendar, including interim assessment dates and Executive Director and CAO approve
Promotion Criteria	CAO sets and Executive Director approves	School Leader may request a policy change that must be approved by CAO and Executive Director
Culture	CAO approves student and culture handbooks with input from School Leader and Assistant Principals	School Leader may request a policy change that must be approved by the Executive Director

Budgeting, Finance, and Accounting	<p>Director of Finance sets top level financial goals by year for the network and for each school. Budgets are approved by the Executive Director, the Finance Committee and the board.</p> <p>All key accounting functions (accounts payable, accounts receivable, payroll) are managed at the network level. Monthly reports are reviewed by the Director of Finance and Finance Committee and the business managers from each school. All key financial policies and procedures are developed and published by the Director of Finance with approval from the Finance committee.</p>	<p>School Leaders work closely with the business manager to develop a bottoms-up budget that meets the parameters of the top-level goals for the school. Any discrepancies are managed through negotiations with the Director of Finance and changes are approved by the Finance committee. Payables are received and coded by the business manager at the school and sent to the support service center. All checks for the payables are cut at the network level.</p>
Student Recruitment	<p>CAO receives input from Director of Finance and sets recruitment targets for schools.</p>	<p>School Leader creates student recruitment plan and Executive Director approves</p>
School Staff Recruitment and Hiring	<p>Director of Talent Recruitment sets targets with School Leader input. Director of Talent Recruitment creates recruitment plan and COO approves</p>	<p>School Leader interviews and bring teachers and school leaders into interview process. School Leader may also recruit for his/her school.</p>
H/R Services (payroll, benefits, etc.)	<p>All H/R services are centrally managed at the network level. Changes to polices or program design will be decided by the Director of Operations with input from the COO. All key decisions on H/R services will need to be approved by the Operations Committee.</p>	<p>Schools will provide feedback on any potential issues or suggestions for improvement. Schools will work with the Director of Talent Management and Development to provide the programs that best meet the needs of the school employees</p>
Development/ Fundraising	<p>Director of Finance sets the budget with Executive Director approval. Development Director creates the development plan to reach goals.</p>	<p>School Leader directs staff to participate in fundraising plan</p>
Community Relations	<p>Executive Director creates plan with input from School Leader, PIC, and Board</p>	<p>School Leader directs staff to participate in community relations plan</p>
I/T	<p>The Director of Finance will develop top line IT budgets for the network and the schools. The Director of Operations will be responsible for defining and updating the Technology Plan that will drive the IT budget. The Director of Operations will be responsible for defining the solution and securing the needed resources to provide IT support at all the schools</p>	<p>School leaders and staff will define IT needs and requirements. Schools will provide regular feedback in the form of surveys and focus groups on support team’s performance and delivery of service against expectations.</p>
Facilities Management	<p>All facilities management will be handled by Director of Operations with support and approval from the COO, Operations Committee and the board as needed. Responsibilities include sourcing new</p>	<p>School leaders and staff will outline specific facility needs and requirements. Schools will provide regular feedback in the form of surveys and focus groups on support team’s performance and delivery</p>

	potential facilities and executing process to assess viability of options and financing approach. Also responsible for securing best maintenance solutions through 3 rd party vendors for existing facilities.	of service against expectations.
Vendor Management / Procurement	The Director of Finance will manage all vendors with contracts worth over \$5K and all purchases above \$5K. For this level of expenditures, the Director of Finance will secure the necessary authorization from the COO, Executive Director, as well as the Finance committee.	School leaders will have the authority to approve contracts and purchases under \$5K, as long as it does not mean missing a budget item. The school leader will work closely with the business manager to document the appropriate authorization for these charges or contracts and ensure the Director of Finance is informed if there is a risk of missing a budget item

Governance

1. If applicable, describe the governance structure at the network level and how that relates to the individual school.
 - Will each school/campus have an independent governing board, or will there be a single network-level board governing multiple schools? If there will be a network-level board, discuss the plan for satisfying the statutory requirement of either: having a parent from one of the network’s Tennessee schools serve on the governing body, or having advisory councils at each school.
 - Describe the size and composition (current and desired) for the board. Explain how the proposed governance structure and composition will help ensure that there will be active and effective representation of key stakeholders.
 - Discuss the powers and duties of the governing board(s). Identify key skills, areas of expertise, and constituencies that will be represented on the governing board(s).
 - Explain how this governance structure and composition will help ensure that a) the school will be an educational and operational success; and b) the board will evaluate the success of the school and school leader.

Network Governance

The KIPP Nashville Board of Directors will be the governing body for KNM and will continue to operate in the same way described in the KIPP Nashville College Prep application (which the KNM model is replicating). The KIPP Nashville Board of Director founded the five pre-existing KIPP Nashville schools and successfully governs the three currently in operation. As a charter board with more than ten years experience in Nashville, the KIPP Nashville Board of Directors will continue to leverage its experience and collective network for the KNM site. The members of the KIPP Nashville Board of Directors have demonstrated experience with both local and national business, legal and philanthropic organizations. Additionally, current board members have acquired extensive experience in working as a team to manage the interests of KIPP Nashville and many participated in the founding of the three KIPP Nashville schools currently in operation. This experience is invaluable as they work together to assist in the establishment of KNM.

KIPP Nashville, as the sole governing body of all current and future KIPP Nashville sites, will govern and advocate for the region of schools as a whole. The KNSST will manage each individual site within the region of schools, providing leadership, shared services support, and advocacy for each school as a part of their portfolio.

Board Composition

The board is currently comprised of thirteen members, and will strive to maintain no fewer than eleven and no more than fifteen members. KIPP Nashville will appoint at least one parent to serve on the KIPP Nashville Board of Directors.

Role of the Board in School Success (and School Leader Evaluation)

The KIPP Nashville Board of Directors will evaluate the KNSST executive director in his management of school leaders and school sites. Through a comprehensive annual evaluation, the Board assesses measurable outcomes and goals set forth annually (in alignment with the region's strategic plan). The Board will provide the executive director with the support, resources and coaching necessary to lead the region of schools to success. The executive director's primary goal is to ensure the high quality, strategic growth and operational sustainability of the KIPP Nashville region. Each school leader will report to the CAO, who evaluates each school leader on their success using similar measurable outcomes for their school site.

2. Will the charter be held by the same existing non-profit board or will a new board be formed?
 - If the existing board will also govern the new school, please include a copy of the by-laws and organizational chart, with emphasis on what changes, if any, will need to take place at the board level for it to be effective (i.e. add members, re-distribute roles responsibilities, etc.)
 - If a new board will be formed, describe how and when the board will be created and what the relationship between the two boards will be (including any overlapping responsibilities). Please include biographies of the new board members, roles and responsibilities needed to govern the new school, organizational chart and governing board structure. If available, include the by-laws of the new governing board. Please indicate if the charter will ultimately be held by the existing non-profit or a different non-profit board. If the latter, explain the transition.
 - If the existing board will govern the proposed school(s), discuss the plan to transform that board's membership, mission and bylaws to support the charter school expansion/replication plan. Describe the plan and timeline for completing the transition and orienting the board to its new duties.
 - If a new board will be formed, describe how and when the new board will be created and what, if anything, its ongoing relationship to the existing non-profit's board will be.

The existing non-profit board, KIPP Nashville, will hold the charter for KNM. The board's capacity to govern multiple sites is bolstered by the KNSST, and the board has participated in development (through the KIPP Foundation) to understand how replication and the governance of multiple school sites will impact their roles and responsibilities. Other than the addition of a parent representative for the new school site, the board will not undergo any changes to govern KNM and future school sites under KIPP Nashville.

Charter School Management Contracts

If the applicant does not intend to contract with a non-profit education service provider or management organization, mark "Not Applicable" and skip to next section.

1. If any proposed school intends to contract with a charter management organization (CMO) or other education service provider (ESP) for school management, provide the following information (and include the requested documentation in **Attachment 3**):
 - An explanation of how and why the CMO was selected;
 - A term sheet setting forth the proposed duration of the contract; roles and responsibilities of the school governing board, the school staff, and the service provider; scope of services and resources to be provided by the CMO; performance evaluation measures and mechanisms; detailed explanation of compensation to be paid to the provider; financial controls and oversight; methods

of contract oversight and enforcement; investment disclosure; and conditions for renewal and termination of the contract;

- A draft of the proposed management contract;
- Disclosure and explanation of any existing or potential conflicts of interest between the school governing board and proposed service provider or any affiliated business entities; and
- Documentation of the service provider’s non-profit status and evidence that it is authorized to do business in Tennessee.

Not applicable: KNM will not utilize the services of a Charter Management Organization.

**Personnel/Human Capital
Network-wide Staffing**

Year	Year 1 2019-20	Year 2 2020-21	Year 3 2021-22	Year 4 2022-23	Year 5 2022-23
Number of elementary schools	3	3	3	3	3
Number of middle schools	3	3	3	3	3
Number of high schools	1	1	1	1	1
Total schools	7	7	7	7	7
Student enrollment	2,401	2,713	2,911	3,000	3,012
Management Organization Positions					
Executive Director	1	1	1	1	1
Chief Academic Officer	1	1	1	1	1
Chief Operating Officer	1	1	1	1	1
Director of Operations	1	1	1	1	1
Director of Finance	1	1	1	1	1
Director of Curriculum & Assessment	1	1	1	1	1
Director of Talent & Recruitment	1	1	1	1	1
Talent Recruiter	1	1	1	1	1
Director of Talent Management and Development	1	1	1	1	1
KIPP Through College Director	1	1	1	1	1
Director of Development	1	1	1	1	1
Director of Student Support	1	1	1	1	1
Associate Development Director	1	1	1	1	1
Data Analyst	1	1	1	1	1
KTC Alumni Support Manager	1	1	1	1	1
KTC Alumni Support Manager	2	2	2	2	2
Marketing Manager	1	1	1	1	1
Executive Assistant/Office Manager	1	1	1	1	1
Total back-office FTEs	20	20	20	20	20
Elementary School Staff					
Principals	3.0	3.0	3.0	3.0	3.0
Assistant Principals	5.0	6.0	6.0	6.0	6.0
Dean of Students	0	0	0	0	0
Dean of Operations	3.0	3.0	3.0	3.0	3.0
Classroom Teachers (Core Subjects)	48.0	56.0	60.0	60.0	60.0
Classroom Teachers (Specials)	42.0	46.0	48.0	48.0	48.0

Guidance Counselor / Speech Therapist	4.0	4.0	4.0	4.0	5.0
School Operations Support Staff	9.5	10.5	11.0	11.0	11.0
Total FTEs at elementary schools	114.5	128.5	135.0	135.0	136.0
Middle School Staff					
Principals	3.0	3.0	3.0	3.0	3.0
Assistant Principals	5.0	5.0	6.0	6.0	6.0
Dean of Students	2.0	2.0	3.0	3.0	3.0
Dean of Operations	3.0	3.0	3.0	3.0	3.0
Classroom Teachers (Core Subjects)	36.0	40.0	44.0	48.0	48.0
Classroom Teachers (Specials)	11.0	12.0	13.0	13.0	13.0
Guidance Counselor / Speech Therapist	2.0	3.0	3.0	3.0	3.0
Case Manager	1.5	1.5	1.5	1.5	1.5
School Operations Support Staff	8.3	8.8	9.3	9.8	9.8
Total FTEs at middle schools	71.8	78.3	85.8	90.3	90.3
High School Staff					
Principals	1.0	1.0	1.0	1.0	1.0
Assistant Principals	1.0	1.0	1.0	1.0	1.0
Dean of Students	1.0	1.0	1.0	1.0	1.0
Dean of Operations	1.0	1.0	1.0	1.0	1.0
Classroom Teachers (Core Subjects)	22	28	28	28	32
Classroom Teachers (Specials)	3.5	3.5	3.5	3.5	3.5
School Counselor	1.0	1.0	1.0	1.0	1.0
Behavior Interventionist	1.0	1.0	1.0	1.0	1.0
School Operations Support Staff	2.0	2.0	2.0	2.0	2.0
Total FTEs at high schools	33.4	38.5	39.5	39.5	43.5
Total network FTEs	245.38	266.88	280.88	285.38	285.38

Staffing Plans, Hiring, Management, and Evaluation

1. Describe organizational structure of proposed school and provide school organizational chart as Attachment 4.

KNM will replicate the staffing model and organizational structure of that described in the KIPP Nashville College Prep application and outlined in the organizational charts included as Attachment 4, with few revisions. The school leader, selected through the Fisher Fellowship Selection process (described in detail below), will report directly to the KNSST CAO. The school leader will leverage one dean of students, an assistant principal for the lower school (grades 5-6) and one assistant principal for the upper school (grades 7-8), as a part of a highly supportive school site leadership model that affords all staff robust coaching and support. Core content teacher staffing has been slightly revised to ensure adequate capacity to prepare students for Common Core ELA standards through the allocation of two ELA teachers per grade level (with a single teacher responsible for both science and social studies content in each grade level). As part of the KIPP’s commitment to school leaders’ flexibility to lead, the KNM school leader may choose, through collaboration with the CAO, to adjust staffing to best meet the needs of KNM students.

2. Describe the operator’s current or planned process for sourcing and training potential school leaders. Explain how you have developed or plan to establish a pipeline of potential leaders for the network as a whole. If known, identify candidates already in the pipeline for future positions.

KIPP Fisher Fellowship

KIPP recognizes that it takes great leaders to build, lead, and sustain outstanding schools. As a result, KIPP has always prioritized leadership development and invested heavily in KIPP school leaders through high-quality programming, individualized coaching, and ongoing leadership development opportunities. The school leader will have participated in the rigorous KIPP School Leadership Program as a Fisher Fellow, and have been selected using the intensive, rigorous selection process for this program (which includes vetting by the KIPP Nashville Executive Director to ensure s/he is the best fit not just for KIPP, but the students of Nashville who will be served at KNMS), which selects approximately 3% of all applicants to participate in the training program. Throughout the planning year of KNM, the Fisher Fellow will work as a member of a cohort of new school leaders who receive intensive training through the KIPP Foundation that includes school visits, residencies at high-performing schools, school design planning, staff recruitment and selection support, and other training and coaching tailored to the needs of the specific school leader.

Leadership Pipeline

The KIPP Foundation's commitment to selecting and preparing future leaders for success includes other leadership cohort training models for teacher-leaders and other leadership roles, ensuring that each school has the bench depth to facilitate an effective succession plan. KIPP Nashville has a regional framework for leader identification and pipeline development, which includes myriad means of training and gradual release of responsibilities for emerging leaders to maintain a high-performing pipeline of future leaders. At the school level, various positions of leadership have been established to give strong teachers space to grow. Through the master teacher track, grade level chairs, department chairs and assistant principal roles, staff members have several levels of responsibility they can work toward on the leadership track.

Because all staff will have Individualized Professional Development Plans (IPDPs), all staff will have a leadership goal they are working toward as part of their annual goals, with those who have been identified as leadership candidates given access to additional trainings, such as those offered by the KIPP Foundation, to develop their leadership potential. KIPP Nashville will leverage this pipeline to nominate capable candidates for the Fisher Fellowship and leadership positions at KNM.

3. Describe your organization's strategy and plans for recruiting and hiring teaching staff, including the plan for hiring highly qualified staff. Explain other key selection criteria and any special considerations relevant to your school design.

Staff Recruitment and Selection

Staff Recruitment

KNM will utilize a rigorous and comprehensive selection process designed to identify the strongest candidates for available positions. The KIPP Foundation and KIPP Nashville networks will advertise available positions locally and nationally, leveraging the strong relationships KIPP has made with myriad teacher preparation programs (such as Teach For America) and universities throughout the country. This best positions KNM to recruit high-performing educators from within Nashville and across the country. Through advertisements in local newspapers and educational journals, postings on the KIPP national and regional websites, postings on other job boards and journals, and word of mouth, it is anticipated that KNM leadership will have a large pool of qualified candidates from which it will select its staff. Although the school will receive significant support in advertising available positions from the regional and national KIPP networks, staff selection will be the responsibility of the school leader.

Selection

In addition to seeking out qualified candidates who are student-focused and demonstrate a strong command of their subject area, KNM will be intensely focused on identifying candidates whose values

align with the region's mission and values. All prospective staff must show a strong desire to teach an academically intense curriculum, commit to an extended school day, and continue their professional development. It is crucial that a teacher have not just the right experiences and skills to be an excellent teacher at KNM, but that s/he have beliefs and values that align with the priorities of the schools and the strategies that will be used to engender success for all students. As such, KNM will use the KIPP Framework for Excellent Teaching (Attachment 16) to help assess the strength of a potential teacher.

All candidates for available positions at KNM will be vetted through interviews, demonstration lessons, and reference checks to ensure the capacities and habits necessary success can be demonstrated and/or developed. The KNM staff selection process is both rigorous and comprehensive in order to ensure staff members meet the very high standards necessary for success. The selection procedure will include the following multistep application and interview process, and may be supplemented by the school leader:

1. Resume and application review –KIPP Nashville Director of Talent Recruitment
2. Initial phone interview – KIPP Nashville Director of Talent Recruitment
3. In-person interviews – School leader or designee
4. Classroom observation –The school leader will observe the candidate teaching a classroom lesson
5. Reference Checks –School leader or designee
6. Criminal Background Check—KIPP Nashville staff

Once staff is hired for the first year, new hires in subsequent years may participate in a group interview with staff. All employees of KNM will be required to be fingerprinted and must complete a criminal background check before employment.

4. Explain how the organization intends to handle unsatisfactory leadership or teacher performance, as well as leadership/teacher changes and turnover.

Retention

KNM will realize its mission, in large part, through the excellent instructional staff it will recruit and retain. According to researchers, the most important school-related factor influencing student achievement is teacher quality; thus, it will be a primary focus of the approach to attracting and retaining teachers.

Teachers indicate that a positive, collaborative school climate and support from colleagues and administrators are the most important factors influencing whether they stay in a school. In an effort to retain the best teachers at KNM, a scholarly, professional environment will be maintained, wherein staff members collaborate to drive school-wide initiatives and goals, and ultimately facilitate superior student outcomes. Frequent, meaningful, relevant professional development is tailored to each teacher's individualized professional goals, along with ongoing access to collaboration through common planning time, staff-wide planning sessions, and nation-wide collaboration through the KIPP Share platform. All staff members are continually evaluated for their leadership potential, with myriad leadership positions and responsibilities delegated to teachers who are ready to effectively manage more responsibility as part of the regional leadership pipeline. Annual staff surveys as part of the Healthy Schools Review; weekly check-ins with the assistant principal; formal and informal meetings with the school leader and a continual evaluation of staff culture of the school will ensure that the professional environment teachers choose at KNM is maintained authentically and consistently. Supportive school leadership who create trusting environments where educators are engaged in decision-making has a significant impact on

teachers' decisions about where to work.² Teachers move in search of supportive principals and colleagues, reasonable teaching assignments and workloads, and sufficient resources.³ KNM has created a compensation schedule that fairly compensates teachers for their additional responsibilities, as well as robust professional development and leadership capacity building to ensure every teacher is engaged with appropriate responsibility and decision-making.

Rather than lure the best teachers with unsustainable pay, bonuses, and benefits that cannot be maintained throughout the life of the school, the scholarly environment, leadership pipeline, and strong support network for teachers are designed to attract and retain high-quality teachers who are committed to the mission of KNM.

Unsatisfactory Performance

One of the KIPP Five Pillars is a focus on results, and this will be a key theme in the assessment of the performance of teachers and leaders at KNM. Student assessment data, attendance, survey data, and other objective means of measuring performance are used in conjunction with classroom observations to ensure all teachers are facilitating an environment that engenders student achievement. Although the rigorous selection and development processes in place are designed to ensure high levels of performance and low turnover, unsatisfactory performance of staff or leadership at KNM that cannot be corrected will result in the replacement of that staff member with a better fit. All staff are employed on an at-will contract and have annual individualized professional development goals that outline data-driven measurable outcomes and benchmarks toward satisfactory professional growth. All staff at all levels of the organization (including the school leader) participate in regular, frequent meetings with their managers to review the data and progress toward these goals to provide timely, accurate information about each staff member's performance. As part of the close working relationship with leadership, all staff will have frequent, continual dialogues about the staff member's performance and progress toward goals.

As at-will employees, personnel may be terminated at any time for any legal reason. Dismissed staff will receive a letter of termination and compensation, including benefits, will not be issued after the date of termination.

Should there be a transition in leadership at the school, the region will leverage its leadership pipeline and the leadership support training provided by the KIPP Foundation to replace the leader with a high-performing successor. The KIPP Foundation provides rigorous, cohort-based training for successor leaders that includes professional development, strategic planning, and a school audit to support the effective transition of leadership.

Professional Development

1. Describe plans for developing and implementing an effective professional development program.
 - Describe any key professional development features that will *differ* from the operator's existing schools.

As described in Attachment 12, professional development is an asset KIPP Nashville has to offer school staff. As part of a national network of high-performing charter schools, KNM staff will have ready access to collaboration (within the region and across the country), instructional materials, training, and other supports otherwise unavailable to stand-alone schools. Professional development from the KIPP

² Hirsch, E. & Emerick, S. with K. Church and E. Fuller. (2006) *Teaching and learning conditions are critical to the success of students and the retention of teachers: Final report on the 2006 Clark County teaching and learning conditions survey*. Hillsborough, N.C.: Center for Teaching Quality.

³ Johnson, S.M. & Burkeland, S.E. (2—3b). Pursuing a "sense of success": New teachers explain their career decisions. *American Educational Research Journal*, 40(3), 581-617.

Foundation, like the annual KIPP Summit, leadership cohorts, and KIPP Share (an online communication/lesson share platform) provide means of leveraging national expertise and collaboration on behalf of KNM students. School leaders and leadership team members, especially, benefit from participating in a cohort of leaders who can access resources and share ideas to benefit their students.

The KNSST provides supports, materials, and training for each staff member to establish a foundation for excellence across the region. Performance management tools, classroom observations, data disaggregated by teacher, and model classrooms are all professional development tools that the regional office provides. At the school site level, the school leader will develop an annual professional development calendar in response to data and teacher/student needs. Professional development and collaboration are built into the regular calendar weekly, with pupil-free days once each quarter to afford full-day intensive trainings throughout the school year. In addition, each staff member has an individualized professional development plan for the year. This plan is aligned to the staff member's performance management framework and ensures coaching and PD that meets the needs of each staff member. Regularly scheduled O3s (one-on-one meetings) between each staff member and his/her manager provide frequent time for data analysis and feedback to complement the PD provided across all levels of the organization.

SECTION 3: FINANCIAL PLAN AND CAPACITY

Financial Plan

1. Describe the systems and processes by which the organization will manage accounting, purchasing, payroll, and audits. Specify any administrative services expected to be contracted; and describe the criteria and procedures for the selection of contractors.

KNM will implement the same rigorous internal control policies that are in place across KIPP Nashville schools. These fiscal policies and procedures will address legal compliance, conflicts of interest, signature authorities, government access to records, accounting procedures, cash management, budget development, financial reporting, property management, and procurement and are outlined in the charter petition narrative included as Attachment 12. These policies will include maintaining a balanced budget, creating a comprehensive budgeting process, conducting an annual audit of the financial statements, as well as an annual audit of internal procedures and controls (via an external CPA firm), developing a system of checks and balances, and assigning clear roles and responsibilities to school administration, the finance committee and the board.

The board finance committee oversees the financial operations of KNM. The committee will work closely with the executive director, director of finance, and school leader to execute on the responsible fiscal policies and practices that have been developed for fiscal health across the region. As the sixth school in a region of high-performing schools, KNM will implement the same strategies and procedures that have proven effective in the other KIPP Nashville schools, including budgetary oversight and servicing of the school's financial needs through the regional finance staff. The financial team at KNSST will initiate service provision for accounting, audits, payroll and any other financial services to be completed by an external contractor using the guidance outlined in the region's financial protocols.

2. Describe how you will provide an independent annual audit of both **organization-level** and **school-level** financial and administrative operations.

The structure of KIPP Nashville is arranged to provide levels of accountability and checks and balances in financial and administrative management.

Financial Audit

Monthly reports will be produced and reviewed as part of the regular practice of the business office to support the effective management of the school's finances. The school leader and board will receive and regularly review these monthly reports, which include: general ledger, balance sheet, cash flow analysis and monthly reports detailing actual revenue & expenditures vs. budgeted revenue & expenditures year-to-date. Further, customized and specialized financial reports can be generated, as needed, for the board to provide the information needed to carry out their fiscal responsibilities. The board finance committee will participate in quarterly reviews of school financials and compare these against the budget. The business manager for the school reports to the school leader, with whom s/he reviews the school's financials in a formal monthly meeting.

Under the guidance of the Tennessee Public Charter Schools Act of 2002, KIPP Nashville will initiate an annual audit of the finances of KNM and the region, prepared by a certified CPA, and the results of which will be furnished to the local board of education, the commissioner of education, and the Comptroller of the Treasury. The KIPP Nashville Board of Directors finance committee will select an auditor to assess the financial affairs of the school. This engagement, which will occur approximately one year before the audit is actually performed, will include an agreement that the auditor or auditing firm will meet with representatives from the board of directors to review how the financial books and records will need to be kept as required by generally-accepted accounting principles. The board will provide the auditor access to various financial and non-financial records and documents maintained by the school as requested.

Administrative Audit

KIPP Nashville conducts an annual self-evaluation of each school and the region using the KIPP Healthy Schools and regions framework-- six essential questions (KIPP Nashville's strategic directions) as domains to organize data in the assessment of organizational health. Data collected against each goal is organized in a regional dashboard that is monitored by the ED and board throughout the year. The board reviews annual summative data, such as state assessment data, stakeholder survey data, and annual longitudinal growth to assess the health of each school and the region. Other considerations include a board self-review, the executive director's annual evaluation, and evaluations for each school leader. This internal review provides an opportunity to discuss ways of improving administrative structure and policies in order to set new goals and priorities for the subsequent year.

In addition to the data collected and reviewed within the region, new KIPP Nashville schools and pre-existing schools with new leaders all participate in a programmatic audit sponsored by the KIPP Foundation and administered by an external school quality reviewer. This programmatic audit affords qualitative data on the performance of the school to supplement the internal Healthy Schools Review and provides greater insight into the operation of new schools with more limited data.

3. [If applicable, describe the fiscal health of other schools in your network. Are any of the schools on fiscal probation or in bankruptcy?](#)

To date, all KIPP Nashville schools have operated with clean financial audits and are neither on financial probation nor in danger of bankruptcy.

4. [Present, as Attachment 5, a detailed budget narrative describing assumptions and revenue estimates.](#)

See Attachment 5 for the budget narrative.

5. [Explain how the organization will reach its fundraising goals over the next five years. Provide a development plan that includes staffing needs.](#)

Fundraising

Fundraising is another area in which KNM will benefit greatly from the experience and capacity of the KIPP Nashville region. Through the regional development team and with assistance from the board, KIPP Nashville will provide private funds that will offset costs to operate KNM. These private funds will increase liquid assets and will provide greater resources for the students' learning experience.

Historically, KIPP Nashville has had significant success fundraising in past years and has the capacity to meet the funding needs to offset operating costs as the school grows to scale. The regional team includes a development department managed by a director of development. The board lends its support through advocacy throughout the philanthropy community, donor relations, and their own contributions.

Successful annual events, like the Leaders and Scholars Breakfast has raised an average of almost \$300,000 a year over its five-year history. Beyond its financial impact, the event provides the foundation for KIPP's diverse private donor base to grow to over 900 individuals in the past four years. In the last three years, the donor base has diversified to include an increasing number of companies like Southern Land Company, CARCOR, and foundations like the Joe C. David Foundation and General Literacy Foundation.

KIPP Nashville received a \$2 million gift from Charter School Growth Fund to provide for the organization of a robust KNSST to support the region's growth. In addition, new KIPP charter schools have historically received money from both the Walton Foundation and from the Federal Charter School

Program grant due to the school's affiliation with KIPP. Based on direction from the KIPP Foundation, KNM anticipates receiving \$600,000 from the Charter School Planning grant over three years.

6. Provide, as **Attachment 6**, a detailed budget for the proposed school. You may reference school-level budgets provided in the original application, as appropriate.

See Attachment 6 for the required budget forms.

SECTION 4: PORTFOLIO REVIEW/PERFORMANCE RECORD

1. Is your existing educational program a success?
 - Provide student achievement and growth results for each school in the network as **Attachment 7**.
 - Have the schools in the network demonstrated success in raising student achievement levels by meeting/exceeding state or national standards for most students?
 - If applicable, provide the graduation rates for each school in the network?
 - Using the Portfolio Summary Template, provide, as **Attachment 8**, a detailed summary of all of the schools in the operator's portfolio.

KIPP Nashville is one of the highest performing charter operators in the region, with both schools for which data is available having earned “Excelling” status. See Section I for a summary of the region’s performance in the last two years. See the student achievement and growth results in Attachment 7 and the Portfolio Summary Template in Attachment 8.

2. Select one or more of the consistently high-performing schools that the organization operates, and discuss the school’s performance.
 - a. Be specific about the results on which you base your judgment that the school is high-performing.
 - b. Discuss the primary causes to which you attribute the school’s distinctive performance.
 - c. Discuss any notable challenges that the school has overcome in achieving its results.
 - d. Identify any ways in which the school’s success has informed or affected how other schools in the network operate. Explain how the effective practice or structure or strategy was identified and how it was implemented elsewhere in the network.

KIPP Academy Nashville (KAN) is the flagship campus for KIPP Nashville and has been the consistently highest performing school in the portfolio since opening nearly ten years ago. The school has grown consistently in math and reading over the last three years and TVAAS growth has been strong year over year. The school has earned Excelling status for these results.

The model elements that have been critical to the school’s success will be replicated at KNM. KAN is a data-driven school: teachers have time embedded in their schedules to analyze student data weekly, as well quarterly data days for collaborative analysis of the summative benchmarks. Teachers are coached in bi-weekly sessions with their manager around the use of data to drive instruction, and observation feedback and planning guidance includes consideration of student data and how it is being used to drive instruction. Teachers make targeted plans for school-wide and individual student growth based on the student data at the start of the year and review ongoing data to inform these goals and the strategies to meet them. The leadership team provides feedback on these plans and monitors progress toward the goals throughout the year to inform student and teacher supports.

Another key element of KAN’s success is the coaching and feedback model that provides robust support for every member of the instructional staff. All teachers have O3s at least once every other week, and those teachers who need more support get observations, feedback, and coaching at least once a week. Each teacher meets with his/her manager at the start of the year to craft an individualized development goal that is a key lever for improving student outcomes in their classroom. Bi-weekly and weekly coaching sessions and observation feedback provide small, “bite-sized” action steps that build momentum and growth. The investment in coaching and leadership capacity building for all instructional leads ensures that the coaching and support for every teacher is high-leverage and rooted in data.

One of the challenges KAN has overcome is addressing the significant literacy gaps most students have upon enrollment. Over a three-year period, KAN students’ proficiency in ELA on the TCAP increased by 23 percentage points. This achievement required significant revision to the literacy instruction structure,

effected through both increased time for a literacy block in the daily schedule and revision to the content and instructional methods employed in the ELA block. Those students who need additional interventions receive supplementary literacy instruction during an intervention block that utilizes phonics instruction and fluency practice.

This growth in ELA informed many of the structures at KIPP Nashville College Prep, the second KIPP Nashville campus. The school opened with a true balanced literacy curriculum and a daily schedule that embeds an extended ELA block in the regular schedule. The literacy intervention curriculum and strategies that yielded such strong results at KAN was implemented from the start at KNCP, enabling the school to open with a hearty approach to bridging the literacy gap for most students. In addition, the updated quarterly interim assessments and approach to PD that were so critical in the growth of KAN were hallmarks of KNCP from its inception, leveraging the lessons learned at KAN.

3. Select one or more of the organization's schools whose performance is relatively low or not satisfactory and discuss the school's performance.
 - a. Be specific about the results on which you base your judgment that performance is unsatisfactory.
 - b. Describe the primary causes to which you attribute the school's problems.
 - c. Explain the specific strategies that you are employing to improve performance.
 - d. How will you know when performance is satisfactory? What are your expectations for satisfactory performance in terms of performance levels and timing?

KIPP Nashville College Prep (KNCP), the second school to open in the KIPP Nashville portfolio, outperformed MNPS across all subject areas and matched or outperformed the state in all areas other than reading. However, the school did not open performing as high as KAN, so the leadership team analyzed the data and strategies in place to determine what changes could be made to increase achievement.

The primary barrier to KNCP's achievement was the experience and capacity for coaching at the leadership level that was available at KAN. The founding school leader was the sole member of the leadership team responsible for coaching teachers in the first years of operation, and this responsibility was not receiving the prioritized role it needed, given the breadth of responsibilities a founding principal has in a school's opening years. The decreased capacity to prioritize coaching in the opening years yielded a slower growth rate for teachers, and by proxy, slower growth rate for students.

In response to this finding, leadership prioritized teacher development and hired an assistant principal whose capacity could be devoted to a timely and thorough feedback loop and coaching model for all instructional staff. With this increased capacity, all teachers received weekly feedback on planning and bi-weekly observations and coaching around the observations. At the regional level, KNSST responded by adding coaching capacity through the addition of a Director of Curriculum and Instruction to provide direct services and support to instructional staff and principals at each school site. The region also refined their performance management tools to include a shared Instructional Excellence Rubric, which aligns common expectations and supports for excellent teaching across schools. A new Common Core-aligned shared curriculum enabled teachers to focus on interpreting and delivery to students, rather than content development—this allowed the AP to direct feedback and support to teacher development rather than the content.

Now that KNCP is operating with this increased coaching capacity and focus on teacher excellence, the school is positioned to achieve the rigorous goals set by the region: top quartile achievement in the state, 70% proficiency or higher in reading and math, and a stretch goal of 78% proficient in math to outperform KAN. The quarterly data meetings to date suggest that KNCP is on track to meeting these goals with the revised systems and strategies in place.

4. *For all schools operating under another authorizer in the state of Tennessee, provide as **Attachment 8**, the most recent performance/evaluation/renewal reports produced by the authorizer(s) (or by a third-party evaluator, if applicable).*

KIPP Nashville does not operate any school under an authorizer other than MNPS. See Attachment 8 for the Portfolio Supplement document.

5. *For all schools operating in the state of Tennessee, provide the following in **Attachment 10** (a) the most recent audited financial statements for each school or school(s); and (b) the most recent internal financial statements, including balance sheets and income statements.*

See Attachment 10a for the most recent audited financial statements for KIPP Academy Nashville, KIPP Nashville College Prep, and KIPP Collegiate High School. See Attachment 10b for the most recent internal financial statements for each school.

6. *List any contracts with charter schools that have been terminated by either the organization or the school, including the reason(s) for such termination and whether the termination was for “material breach.”*

Not applicable: KIPP Nashville has not terminated any charter contracts or had any charter contracts terminated by others.

7. *List any and all charter revocations, non-renewals, shortened or conditional renewals, or withdrawals/non-openings of schools operated by the organization, and explain what caused these actions.*

Not applicable: KIPP Nashville has not had a charter revoked, non-renewed, withdrawn, renewed with conditions, or approved but not planned for opening within the timeline agreed upon by the authorizer. KIPP Nashville has chosen to open its portfolio of schools to date in partnership with MNPS rather than utilize the ASD approved charter of 2012.

8. *Explain any performance deficiencies or compliance violations that have led to formal authorizer intervention with any school operated by the organization in the last three years and how such deficiencies or violations were resolved.*

Not applicable: no KIPP Nashville school has been found in violation of compliance or to be performing at a deficiency.

9. *Identify any current or past litigation, including arbitration proceedings, by school, that has involved the organization or any charter schools it operates. If applicable, provide in **Attachment 11** (1) the demand, (2) any response to the demand, and (3) the results of the arbitration or litigation.*

Not applicable: neither the KIPP Nashville regional office nor any of the schools in the region have been involved in any past or pending litigation.

Section 5: Attachments

Instructions for attachments not previously referenced are below. Please attach numbered according to the following schedule.

- Attachment 1: Organization Annual Report
- Attachment 2: Network Organizational Chart
- Attachment 3: CMO Documentation
- Attachment 4: School Organizational Chart
- Attachment 5: Budget Narrative
- Attachment 6: Budget Forms
- Attachment 7: Achievement/Growth Results
- Attachment 8: Portfolio Summary
- Attachment 9: School Reports/Evaluations
- Attachment 10: School Financials
- Attachment 11: Litigation Document
- Attachment 12: Original Application
- Attachment 13: Diversity Plan
- Attachment 14: KNSST Leadership Bios
- Attachment 15: Board of Directors Bylaws
- Attachment 16: KFET
- Attachment 17: KIPP Nashville Salary Scale

Budget Component
Proposed Elementary School

	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Number of Students	2017	2018	2019	2020	2021
Number of Students	200	300	400	500	500
Number of Employees	25	31	38	45	45
Students per Employee	8.0	9.8	10.5	11.2	11.2

REVENUE

State and Local Revenue					
Gross Base Per Pupil	\$1,829,798	\$2,792,729	\$3,788,802	\$4,818,882	\$4,903,213
Capital Outlay	\$30,000	\$45,000	\$60,000	\$75,000	\$75,000

Federal Revenue

Race To The Top - Federal	\$0	\$0	\$0	\$0	\$0
Title I	\$67,506	\$103,285	\$140,467	\$179,096	\$182,678
Title II A	\$0	\$0	\$0	\$0	\$0
Title Vb	\$300,000	\$300,000	\$0	\$0	\$0
I-3	\$0	\$0	\$0	\$0	\$0
US DOE	\$0	\$0	\$0	\$0	\$0
Gross IDEA Funds	\$44,073	\$67,432	\$91,708	\$116,927	\$119,266
IDEA - B	\$0	\$0	\$0	\$0	\$0
Miles Fellowship	\$0	\$0	\$0	\$0	\$0
Other Federal Revenue	\$74,600	\$114,138	\$155,228	\$197,916	\$201,874
Other Federal Revenue	\$117,229	\$179,360	\$243,930	\$311,011	\$317,231

Fundraising

Walton Family Foundation	\$0	\$0	\$0	\$0	\$0
Individuals	\$0	\$0	\$0	\$0	\$0

**Budget Component
Proposed Elementary School**

	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
2017	2018	2019	2020	2021	
Board Giving	\$0	\$0	\$0	\$0	\$0
Corporations	\$0	\$0	\$0	\$0	\$0
Churches	\$0	\$0	\$0	\$0	\$0
Foundations	\$0	\$0	\$0	\$0	\$0
Staff Contributions	\$0	\$0	\$0	\$0	\$0
In-Kind Contributions	\$0	\$0	\$0	\$0	\$0
Fundraising-Restricted					
Corporations - Restricted	\$0	\$0	\$0	\$0	\$0
Other					
Loans	\$0	\$0	\$0	\$0	\$0
Student Activity Fees	\$2,565	\$3,925	\$5,338	\$6,806	\$6,942
Other School Fees	\$7,384	\$11,297	\$15,364	\$19,589	\$19,980
Interest on Investments	\$0	\$0	\$0	\$0	\$0
Donated Goods and Services	\$0	\$0	\$0	\$0	\$0
Other Income	\$0	\$0	\$0	\$0	\$0
Management Fee	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$2,473,155	\$3,617,166	\$4,500,837	\$5,725,227	\$5,826,184
EXPENSES					
Personnel Expenses					
Employees	\$1,206,859	\$1,507,828	\$1,934,074	\$2,307,169	\$2,353,312
Benefits	\$402,769	\$518,052	\$650,212	\$770,759	\$785,970
Total Personnel Expenses	\$1,609,628	\$2,025,880	\$2,584,285	\$3,077,928	\$3,139,282

**Budget Component
Proposed Elementary School**

	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
	2017	2018	2019	2020	2021
Direct Student Expenses					
General Direct Student Exp	\$278,852	\$401,558	\$541,757	\$686,841	\$688,517
Transportation	\$18,133	\$26,323	\$34,834	\$43,674	\$44,547
Athletic Program	\$0	\$0	\$0	\$0	\$0
Technology	\$17,457	\$24,815	\$33,012	\$41,246	\$42,071
Total Direct Student Expenses	\$314,442	\$452,696	\$609,603	\$771,761	\$775,135
Administration					
General	\$200,498	\$289,198	\$373,149	\$457,775	\$465,367
Marketing / Recruitment	\$5,306	\$5,412	\$5,520	\$5,631	\$5,743
Staff Development	\$33,375	\$41,532	\$52,779	\$63,044	\$64,305
Travel & Entertainment	\$0	\$0	\$0	\$0	\$0
Professional Services	\$43,245	\$45,257	\$47,759	\$50,053	\$51,054
Technology	\$67,750	\$90,178	\$119,824	\$149,440	\$151,042
Total Administration	\$350,173	\$471,578	\$599,032	\$725,944	\$737,512
Facilities					
Depreciation	\$261,784	\$382,134	\$507,193	\$637,101	\$649,843
Amortization	\$47,368	\$65,249	\$84,261	\$116,190	\$129,476
Gain/Loss-Sale of Assets					
Unrealized Gain/Loss on Assets					
TOTAL EXPENSES	\$2,583,395	\$3,397,536	\$4,384,373	\$5,328,924	\$5,431,248
NET OPERATING INCOME (LOSS)	(\$110,240)	\$219,630	\$116,463	\$396,302	\$394,936
<i>Per student</i>	<i>-\$551</i>	<i>\$732</i>	<i>\$291</i>	<i>\$793</i>	<i>\$790</i>

Budget Component
Proposed Elementary School

	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
	2017	2018	2019	2020	2021
CASH FLOW SUMMARY					
Net Income (Loss)	-\$110,240	\$219,630	\$116,463	\$396,302	\$394,936
Depreciation	\$47,368	\$65,249	\$84,261	\$116,190	\$129,476
Other Operating Cash Flow Adjustments	\$748,585	-\$177,365	\$53,171	-\$51,885	-\$255,107
Operating Cash Flow Adjustments	\$685,714	\$107,514	\$253,895	\$460,608	\$269,305
Investing Activities					
Land	\$0	\$0	\$0	\$0	\$0
Building and Building Improvements	\$0	\$0	\$0	\$0	\$0
Furniture & Equipment	-\$170,515	-\$55,578	-\$60,556	-\$124,457	-\$66,428
Buses / Transportation	-\$106,121	-\$54,122	-\$55,204	-\$56,308	\$0
Cash provided by (used in) Investing Activities	-\$276,636	-\$109,700	-\$115,760	-\$180,765	-\$66,428
Financing Activities					
Facility Principal Loan Payments	\$0	\$0	\$0	\$0	\$0
Other Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Cash provided by (used in) Financing Activities	\$0	\$0	\$0	\$0	\$0
CASH SURPLUS (DEFICIT)					
	\$409,078	(\$2,186)	\$138,135	\$279,843	\$202,877
Beginning Cash	\$0	\$409,078	\$406,892	\$545,027	\$824,870
ENDING CASH	\$409,078	\$406,892	\$545,027	\$824,870	\$1,027,746

**Budget Component
Proposed Middle School**

	19 - 20	20 - 21	21 - 22	22 - 23	23 - 24
Number of Students	2019	2020	2021	2022	2023
Number of Employees	96	190	274	350	350
Students per Employee	11	17	25	29	29
	9.1	11.2	11.2	12.1	12.1

REVENUE

State and Local Revenue					
Gross Base Per Pupil	\$909,312	\$1,827,320	\$2,685,392	\$3,488,881	\$3,549,936
Capital Outlay	\$16,000	\$32,000	\$47,000	\$60,000	\$60,000

Federal Revenue

Race To The Top - Federal	\$0	\$0	\$0	\$0	\$0
Title I	\$37,926	\$76,402	\$112,555	\$146,592	\$149,524
Title II A	\$0	\$0	\$0	\$0	\$0
Title Vb	\$300,000	\$300,000	\$0	\$0	\$0
I-3	\$0	\$0	\$0	\$0	\$0
US DOE	\$0	\$0	\$0	\$0	\$0
Gross IDEA Funds	\$22,010	\$44,339	\$65,319	\$85,072	\$86,773
IDEA - B	\$0	\$0	\$0	\$0	\$0
Miles Fellowship	\$0	\$0	\$0	\$0	\$0
Other Federal Revenue	\$37,255	\$75,050	\$110,563	\$143,997	\$146,877
Other Federal Revenue	\$58,543	\$117,935	\$173,741	\$226,280	\$230,806

Fundraising

Walton Family Foundation	\$0	\$0	\$0	\$0	\$0
Individuals	\$0	\$0	\$0	\$0	\$0

**Budget Component
Proposed Middle School**

	19 - 20	20 - 21	21 - 22	22 - 23	23 - 24
2019	2020	2021	2022	2023	
Board Giving	\$0	\$0	\$0	\$0	\$0
Corporations	\$0	\$0	\$0	\$0	\$0
Churches	\$0	\$0	\$0	\$0	\$0
Foundations	\$0	\$0	\$0	\$0	\$0
Staff Contributions	\$0	\$0	\$0	\$0	\$0
In-Kind Contributions	\$0	\$0	\$0	\$0	\$0
Fundraising-Restricted					
Corporations - Restricted	\$0	\$0	\$0	\$0	\$0
Other					
Loans	\$0	\$0	\$0	\$0	\$0
Student Activity Fees	\$1,281	\$2,581	\$3,802	\$4,952	\$5,051
Other School Fees	\$3,687	\$7,428	\$10,943	\$14,252	\$14,537
Interest on Investments	\$0	\$0	\$0	\$0	\$0
Donated Goods and Services	\$0	\$0	\$0	\$0	\$0
Other Income	\$0	\$0	\$0	\$0	\$0
Management Fee	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$1,386,015	\$2,483,055	\$3,209,315	\$4,170,025	\$4,243,504
EXPENSES					
Personnel Expenses					
Employees	\$592,284	\$950,143	\$1,398,984	\$1,672,309	\$1,705,756
Benefits	\$189,117	\$306,450	\$449,947	\$537,484	\$548,103
Total Personnel Expenses	\$781,401	\$1,256,593	\$1,848,931	\$2,209,794	\$2,253,858

**Budget Component
Proposed Middle School**

	19 - 20	20 - 21	21 - 22	22 - 23	23 - 24
Direct Student Expenses	2019	2020	2021	2022	2023
General Direct Student Exp	\$198,256	\$368,112	\$526,946	\$676,279	\$671,683
Transportation	\$21,923	\$30,505	\$39,421	\$48,682	\$49,656
Athletic Program	\$0	\$0	\$0	\$0	\$0
Technology	\$8,304	\$15,676	\$23,078	\$29,388	\$29,976
Total Direct Student Expenses	\$228,483	\$414,293	\$589,446	\$754,349	\$751,315
Administration					
General	\$129,839	\$223,258	\$316,112	\$389,032	\$395,515
Marketing / Recruitment	\$5,520	\$5,631	\$5,743	\$5,858	\$5,975
Staff Development	\$26,177	\$43,229	\$63,546	\$76,723	\$78,257
Travel & Entertainment	\$0	\$0	\$0	\$0	\$0
Professional Services	\$46,599	\$48,938	\$51,659	\$53,647	\$54,720
Technology	\$34,935	\$61,144	\$92,042	\$114,690	\$116,932
Total Administration	\$243,071	\$382,200	\$529,103	\$639,950	\$651,399
Facilities					
Depreciation	\$143,617	\$258,905	\$367,783	\$470,848	\$480,265
Amortization	\$38,073	\$66,574	\$96,709	\$131,138	\$140,920
Gain/Loss-Sale of Assets					
Unrealized Gain/Loss on Assets					
TOTAL EXPENSES	\$1,434,645	\$2,378,565	\$3,431,972	\$4,206,080	\$4,277,757
NET OPERATING INCOME (LOSS)	(\$48,630)	\$104,490	(\$222,658)	(\$36,055)	(\$34,254)
<i>Per student</i>	<i>-\$507</i>	<i>\$551</i>	<i>-\$813</i>	<i>-\$103</i>	<i>-\$98</i>

Budget Component
Proposed Middle School

	19 - 20	20 - 21	21 - 22	22 - 23	23 - 24
	2019	2020	2021	2022	2023
CASH FLOW SUMMARY					
Net Income (Loss)	-\$48,630	\$104,490	-\$222,658	-\$36,055	-\$34,254
Depreciation	\$38,073	\$66,574	\$96,709	\$131,138	\$140,920
Other Operating Cash Flow Adjustments	\$398,635	\$181,398	\$578,849	\$297,167	\$46,326
Operating Cash Flow Adjustments	\$388,078	\$352,462	\$452,901	\$392,251	\$152,992
Investing Activities					
Land	\$0	\$0	\$0	\$0	\$0
Building and Building Improvements	\$0	\$0	\$0	\$0	\$0
Furniture & Equipment	-\$155,863	-\$107,314	-\$114,780	-\$135,529	-\$48,907
Buses / Transportation	-\$55,204	-\$56,308	-\$57,434	-\$58,583	\$0
Cash provided by (used in) Investing Activities	-\$211,067	-\$163,622	-\$172,214	-\$194,112	-\$48,907
Financing Activities					
Facility Principal Loan Payments	\$0	\$0	\$0	\$0	\$0
Other Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Cash provided by (used in) Financing Activities	\$0	\$0	\$0	\$0	\$0
CASH SURPLUS (DEFICIT)	\$177,012	\$188,841	\$280,687	\$198,138	\$104,084
Beginning Cash	\$0	\$177,012	\$365,852	\$646,539	\$844,677
ENDING CASH	\$177,012	\$365,852	\$646,539	\$844,677	\$948,762

**Budget Component
Network Roll-up**

	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
Number of Students	648	1,018	1,292	1,678	2,092	2,401	2,713	2,911	3,000	3,012
Number of Employees	77	119	143	184	222	246	267	281	286	286
Students per Employee	8.4	8.6	9.0	9.1	9.4	9.8	10.2	10.4	10.5	10.5

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
REVENUE										
Gross base Per Pupil	\$5,633,886	\$8,919,534	\$11,495,514	\$15,187,340	\$19,269,388	\$22,533,073	\$25,930,529	\$28,332,262	\$29,713,887	\$30,352,300
Capital Outlay	\$114,000	\$176,000	\$220,000	\$283,000	\$331,000	\$380,000	\$433,000	\$466,000	\$497,000	\$499,000
Race To The Top - Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Title I	\$230,124	\$363,525	\$468,505	\$611,785	\$767,311	\$895,938	\$1,030,466	\$1,128,154	\$1,187,936	\$1,216,683
Title II A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Title Vb	\$451,012	\$550,000	\$300,000	\$300,000	\$600,000	\$600,000	\$300,000	\$0	\$0	\$0
I-3	\$191,194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
US DOE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gross IDEA Funds	\$133,548	\$215,673	\$279,091	\$369,730	\$470,271	\$550,512	\$634,391	\$694,461	\$729,949	\$747,443
IDEA - B	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miles Fellowship	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Federal Revenue	\$0	\$0	\$472,401	\$625,822	\$796,001	\$931,820	\$1,073,797	\$1,175,474	\$1,235,543	\$1,265,154
Other Federal Revenue	\$0	\$0	\$735,530	\$975,998	\$1,242,780	\$1,455,544	\$1,677,965	\$1,837,034	\$1,930,696	\$1,976,470
Walton Family Foundation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Individuals	\$375,500	\$375,500	\$375,500	\$375,500	\$375,500	\$375,500	\$375,500	\$375,500	\$375,500	\$375,500
Board Giving	\$7,600	\$7,600	\$7,600	\$7,600	\$7,600	\$7,600	\$7,600	\$7,600	\$7,600	\$7,600
Corporations	\$382,063	\$237,063	\$237,063	\$237,063	\$237,063	\$237,063	\$237,063	\$237,063	\$237,063	\$237,063
Churches	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Foundations	\$818,675	\$728,337	\$728,337	\$728,337	\$728,337	\$728,337	\$728,337	\$728,337	\$728,337	\$728,337
Staff Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
In-Kind Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Corporations - Restricted	\$125,000	\$312,500	\$400,000	\$312,500	\$0	\$0	\$0	\$0	\$0	\$0
Loans	\$400,000	\$0	\$0	\$0	-\$250,000	\$0	\$0	\$0	\$0	\$0
Student Activity Fees	\$8,711	\$14,350	\$19,000	\$25,157	\$31,223	\$36,100	\$41,247	\$44,980	\$47,275	\$48,515
Other School Fees	\$22,373	\$36,131	\$46,756	\$61,940	\$78,784	\$92,226	\$106,278	\$116,342	\$122,287	\$125,218
Interest on Investments	\$13,828	\$13,828	\$13,828	\$13,828	\$13,828	\$13,828	\$13,828	\$13,828	\$13,828	\$13,828
Donated Good and Services	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
Other Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fee	\$459,871	\$725,497	\$934,451	\$1,231,414	\$1,558,370	\$1,819,843	\$2,092,125	\$2,284,697	\$2,395,647	\$2,447,127
TOTAL REVENUE	\$9,369,386	\$12,677,539	\$16,735,576	\$21,349,015	\$26,259,456	\$30,659,384	\$34,684,127	\$37,443,731	\$37,874,547	\$38,692,237

Budget Component
Network Roll-up

	14 - 15	15 - 16	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	22 - 23	23 - 24
EXPENSES	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023

Personnel Expenses										
Salaries	\$4,547,761	\$6,559,782	\$7,807,449	\$9,870,776	\$11,939,814	\$13,449,352	\$14,854,975	\$15,923,014	\$16,486,820	\$16,816,557
Benefits and Other	\$1,507,946	\$2,213,874	\$2,661,080	\$3,372,463	\$4,083,650	\$4,585,080	\$5,041,658	\$5,388,539	\$5,573,655	\$5,683,803
Total Personnel Expenses	\$6,055,708	\$8,773,656	\$10,468,529	\$13,243,238	\$16,023,464	\$18,034,432	\$19,896,633	\$21,311,553	\$22,060,475	\$22,500,360

Direct Student Expenses										
General Direct Student Exp	\$504,521	\$710,567	\$1,991,718	\$2,541,053	\$3,134,013	\$3,655,055	\$4,188,902	\$4,572,222	\$4,808,514	\$4,903,953
Transportation	\$110,638	\$112,850	\$133,035	\$153,829	\$225,207	\$267,602	\$297,384	\$319,945	\$334,816	\$341,513
Direct Student Technology	\$35,700	\$35,700	\$36,414	\$37,142	\$37,885	\$38,643	\$39,416	\$40,204	\$41,008	\$41,828
Athletic Program	\$94,907	\$121,036	\$138,051	\$173,195	\$210,020	\$238,376	\$267,309	\$288,627	\$301,311	\$308,313
Total Direct Student Expenses	\$745,766	\$980,153	\$2,299,218	\$2,905,219	\$3,607,125	\$4,199,675	\$4,793,012	\$5,220,997	\$5,485,650	\$5,595,607

Administration										
General Admin Exp	\$682,582	\$1,029,881	\$1,269,757	\$1,687,974	\$2,126,281	\$2,434,046	\$2,695,774	\$2,902,739	\$3,029,216	\$3,089,307
Marketing / Recruitment	\$60,250	\$66,555	\$67,886	\$74,550	\$81,453	\$88,602	\$90,375	\$92,182	\$94,026	\$95,906
Board & Staff Development	\$187,196	\$383,149	\$331,432	\$395,077	\$458,003	\$511,503	\$559,859	\$600,149	\$623,557	\$635,528
Travel & Entertainment	\$9,500	\$9,690	\$9,884	\$10,081	\$10,283	\$10,489	\$10,699	\$10,913	\$11,131	\$11,353
Professional Services	\$164,619	\$215,922	\$226,342	\$278,355	\$330,676	\$386,664	\$398,993	\$410,079	\$419,231	\$427,612
Admin Technology	\$301,817	\$440,591	\$559,328	\$753,142	\$882,782	\$986,451	\$1,084,704	\$1,162,367	\$1,206,862	\$1,233,813
Total Administration	\$1,405,964	\$2,145,788	\$2,464,629	\$3,199,179	\$3,889,478	\$4,417,756	\$4,840,403	\$5,178,428	\$5,384,023	\$5,493,520

Facilities										
Depreciation	\$747,426	\$976,033	\$1,333,229	\$1,766,934	\$2,238,946	\$2,655,917	\$3,058,940	\$3,340,733	\$3,514,874	\$3,595,835
	\$244,143	\$338,333	\$411,654	\$490,597	\$521,173	\$594,588	\$614,780	\$678,249	\$709,143	\$694,057
TOTAL EXPENSES	\$9,199,006	\$13,213,964	\$16,977,259	\$21,607,167	\$26,280,185	\$29,902,348	\$33,203,767	\$35,729,960	\$37,154,164	\$37,879,378

NET OPERATING INCOME (LOSS)	\$170,379	(\$536,425)	(\$241,684)	(\$258,152)	(\$20,729)	\$757,036	\$1,480,360	\$1,713,771	\$720,383	\$812,858
Per student	\$263	-\$527	-\$187	-\$154	-\$10	\$315	\$546	\$589	\$240	\$270

CASH FLOW SUMMARY

Net Income (Loss)	\$170,379	-\$536,425	-\$241,684	-\$258,152	-\$20,729	\$757,036	\$1,480,360	\$1,713,771	\$720,383	\$812,858
Depreciation	\$244,143	\$338,333	\$411,654	\$490,597	\$521,173	\$594,588	\$614,780	\$678,249	\$709,143	\$694,057
Other Operating Cash Flow Adjustments	\$156,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Operating Cash Flow Adjustments	\$570,522	-\$48,092	\$169,970	\$232,445	\$500,445	\$1,351,603	\$2,095,140	\$2,392,019	\$1,429,526	\$1,506,915
Investing Activities										
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building and Building Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Furniture & Equipment	-\$353,184	-\$460,358	-\$393,767	-\$430,809	-\$544,870	-\$616,648	-\$483,964	-\$639,319	-\$611,165	-\$533,189
Buses / Transportation	-\$100,000	-\$102,000	-\$52,020	-\$159,181	-\$216,486	-\$165,612	-\$168,924	-\$114,869	-\$58,583	\$0

Cash provided by (used in) Investing Activities	-\$453,184	-\$562,358	-\$445,787	-\$589,990	-\$761,357	-\$782,260	-\$652,889	-\$754,187	-\$669,748	-\$533,189
---	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------

Budget Component
Network Roll-up

	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Financing Activities										
Facility Principal Loan Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Long Term Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

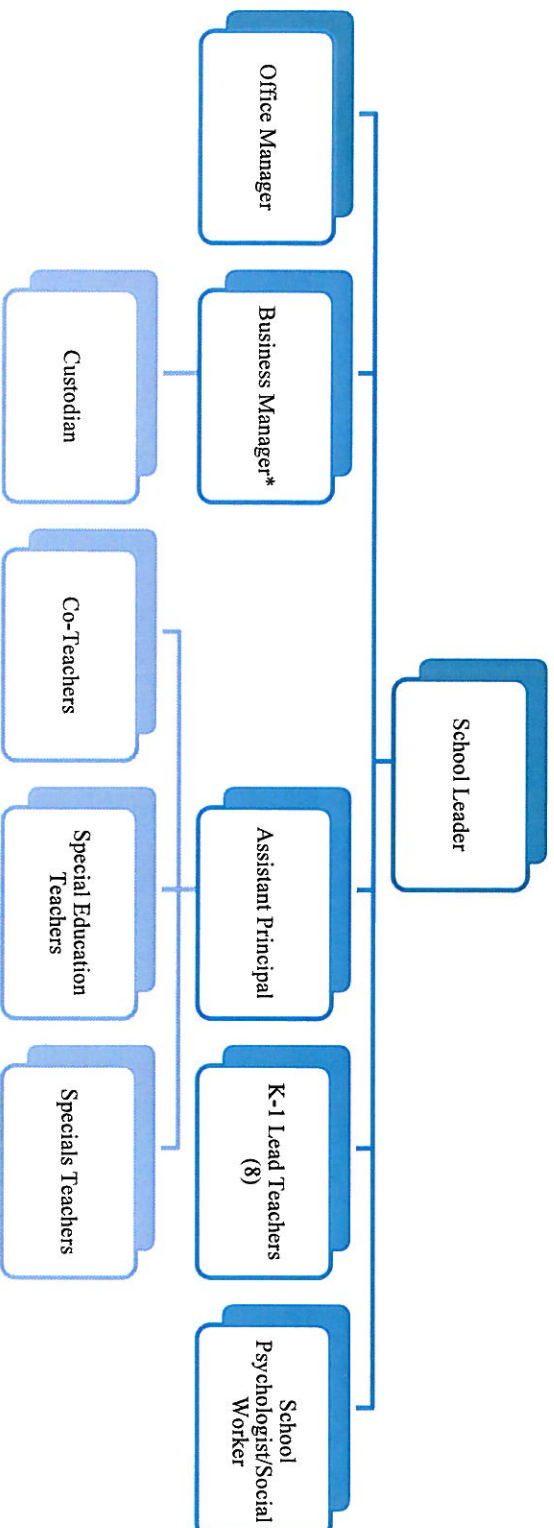
Cash provided by (used in) Financing Activities

CASH SURPLUS (DEFICIT)	\$117,338	(\$610,450)	(\$275,816)	(\$357,545)	(\$260,912)	\$569,343	\$1,442,251	\$1,637,832	\$759,777	\$973,726
------------------------	-----------	-------------	-------------	-------------	-------------	-----------	-------------	-------------	-----------	-----------

Beginning Cash	\$4,532,716	\$4,650,054	\$4,039,604	\$3,763,788	\$3,406,243	\$3,145,331	\$3,714,674	\$5,156,925	\$6,794,757	\$7,554,534
ENDING CASH	\$4,650,054	\$4,039,604	\$3,763,788	\$3,406,243	\$3,145,331	\$3,714,674	\$5,156,925	\$6,794,757	\$7,554,534	\$8,528,260

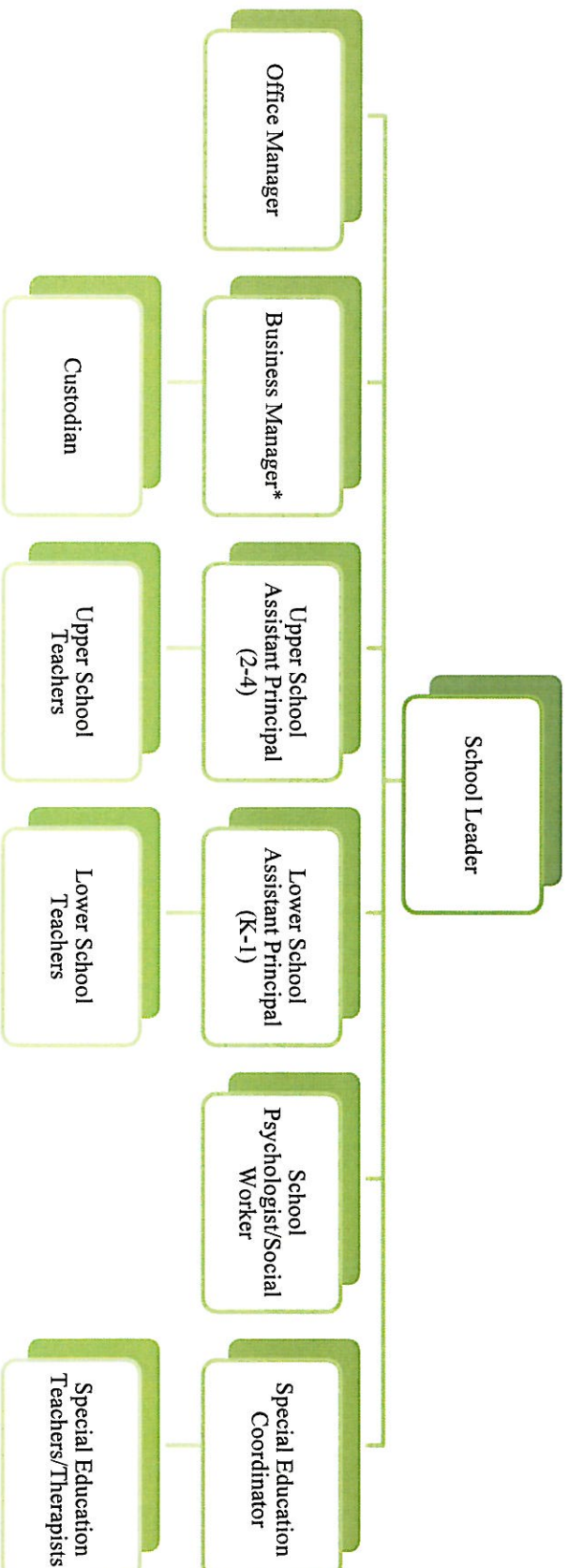
Per Pupil Spend \$ 14,204.77 \$ 12,977.26 \$ 13,142.17 \$ 12,878.27 \$ 12,561.03 \$ 12,453.29 \$ 12,239.85 \$ 12,272.43 \$ 12,383.99 \$ 12,576.82

**KIPP Nashville Primary
School Level Org Chart
Year 1 (K-1)
(2017-18)**



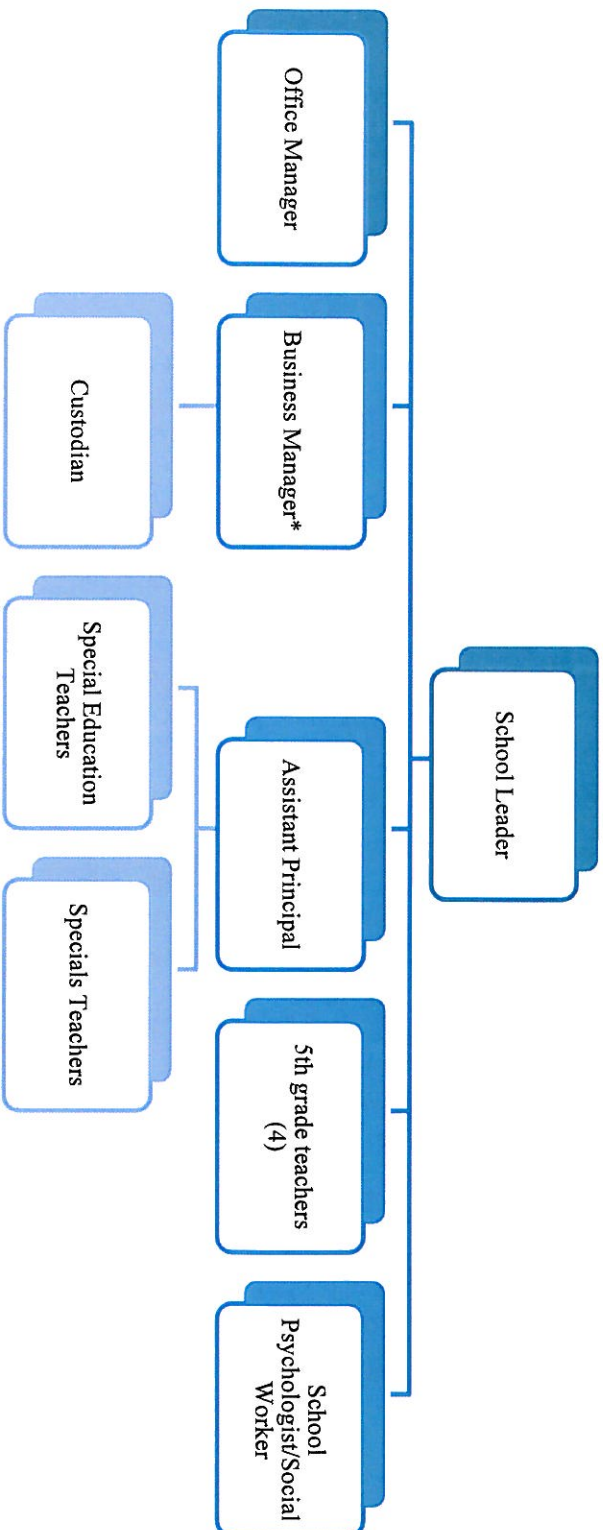
**Note that the business manager has a dotted line relationship to the KIPP Nashville Director of Operations*

**KIPP Nashville Primary
School Level Org Chart
Year 4 (Capacity at K-4)
(2020-21)**



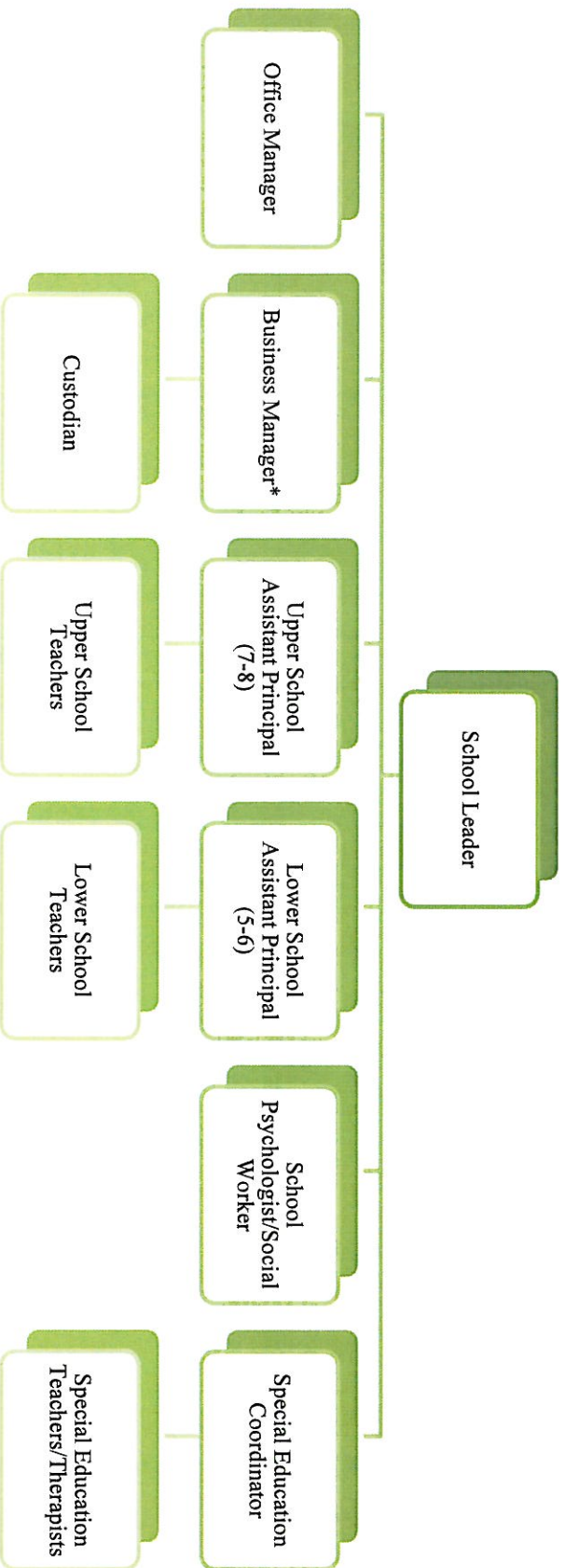
**Note that the business manager has a dotted line relationship to the KIPP Nashville Director of Operations*

**KIPP Nashville Middle
School Level Org Chart
Year 1 (grade 5)
(2019-20)**



**Note that the business manager has a dotted line relationship to the KIPP Nashville Director of Operations*

**KIPP Nashville Middle
School Level Org Chart
Year 4 (Capacity at 5-8)
(2022-23)**



**Note that the business manager has a dotted line relationship to the KIPP Nashville Director of Operations*

7/6/2015

Anika Baltimore
Director of Finance
KIPP Nashville
PO BOX 78126
Nashville, TN 37207

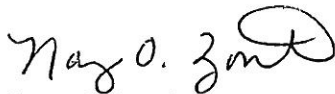
Dear Anika,

At the present time, Pinnacle Bank holds available a line of credit of \$1,750,000.00 for KIPP Nashville. This line matures April 6, 2016. As we have discussed with you and your Finance Committee, we stand ready to work with you to increase this line as your needs continue to grow with new schools.

Your deposit balances with Pinnacle Bank continue to be very strong; with today's total deposits being \$5,605,230.41.

All of us at Pinnacle are very impressed with the financial expertise of the entire KIPP team. We look forward to continuing to grow with you.

Sincerely,



Nancy O Zoretic
Senior Vice President
Pinnacle Financial Partners



KIPP Nashville

Rising to the Challenge
2014 Annual Report

Creating a Vibrant, College-Going Culture in East and North Nashville



We Are KIPP Nashville,

part of a national network of free, open-enrollment, college-preparatory public schools dedicated to preparing students in academically underserved communities for success in college and life.

Welcome

November 2014

Dear Team and Family,

2014 has been an exciting and productive year for KIPP Nashville. With 645 students currently enrolled in two middle schools and one high school, and two elementary schools in the pipeline, we have made great strides toward our goal of creating a vibrant, college-going culture in East and North Nashville.

As you will see in this report, our KIPPsters continue to thrive academically, outpacing our peers citywide by almost every measure. However, the attribute that inspires us most of all, character, cannot be quantified or graphed. Character is measured by eager hands in class, the show of respect and camaraderie in the hallways and cafeteria, extending oneself beyond what is expected, and finding success and challenges along the way. These acts are among the many we see daily, and they are the signs of leaders and scholars in the making.

We are grateful for the tremendous encouragement from our families, the communities we serve, and the hundreds of volunteers who help us in so many ways. Without this support, our KIPP family would not be able to “rise to the challenge” every day, and we thank you for your belief in us.

Your support has never been so visible as it was on August 12 at our Highland Heights ribbon-cutting ceremony. This day was a highlight for the entire KIPP family, not only because of the new facility and the opening of our high school, but also because we were able to witness firsthand the larger community’s belief in our work. Civic, business and neighborhood leaders

surrounded an original KIPPster as she charged our founding ninth-grade class to build on the opportunity and legacy they have been given. Best of all, however, was the outpouring of support from our attending KIPP families.

This family and community support is tantamount to our success going forward. At present, there is a loud and confusing debate surrounding charter schools in Nashville. It is our goal to foster a spirit of cooperation and understanding among all of our public schools, be they traditional, magnet or charter. We must unite in the spirit of doing what’s best for our families and children and together understand that there is no one right way to go about education. We must work together, learn from each other and share our resources to continue to improve public education in Nashville. While success stories from every school abound, they serve little purpose without understanding how they play into the broader framework of our education system. We have a friend who likes to say: lower the volume and elevate the discussion. We think he is right.

In this spirit, we offer you a portrait of our successes and challenges from the year. Transparency and feedback are integral to our culture and essential for our continued success. We hope you will share your thoughts with us, as always. Thank you for your trust and support.

Onward,

Randy Dowell,
Executive Director

Jim Flautt,
Board Chair

KIPP Nashville

Our Vision

One day every student in Nashville will have access to a college-preparatory public school seat.

Our Mission

Cultivate in our students the character and academic skills needed to succeed in top colleges and life beyond.

Valued Traits

Integrity, Optimism, Zest, Grit, Social Intelligence, Gratitude, Focus on Results

What We Do

KIPP Nashville prepares students for success by placing them on a path to more opportunities and choice in life through education. From the moment they enroll, KIPP students become part of a college-going culture that teaches and reinforces the scholarly skills and habits needed for success in college and life. Our students develop the academic skills needed to succeed in school and the character and habits needed for an opportunity-filled life. Our KIPP Through College program supports students and alumni as they navigate high school, prepare for college entry, and work hard on their journey through college.

Our Schools

High School

KIPP Nashville Collegiate High School, Opened 2014

Middle Schools

KIPP Academy Nashville, Opened 2005

KIPP Nashville College Prep, Opened 2013

Elementary Schools

KIPP Academy Nashville Primary, Opening 2015

KIPP Nashville College Prep Primary, Opening 2015

About This Report. The data gathered in this report reflects middle schools KIPP Academy Nashville and KIPP Nashville College Prep. KIPP Nashville Collegiate High School (which opened in August 2014) will be included in next year's report. On the following pages, we will share KIPP Nashville's answers to **Six Essential Questions.** These questions guide the direction of all 162 KIPP schools across the country and help us know whether or not we are meeting our commitment to our students.

1. Are we serving the children who need us?
2. Are our students staying with us?
3. Are our students progressing and achieving academically?
4. Are our alumni climbing the mountain to and through college?
5. Are we building a sustainable people model?
6. Are we building a sustainable financial model?





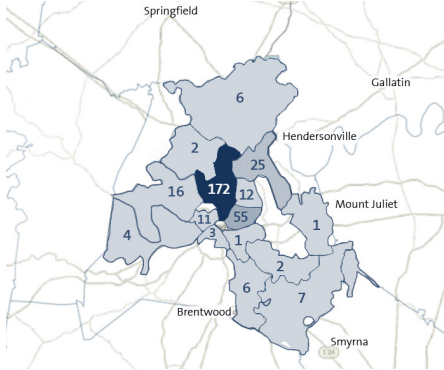
Demography

Male **52%**
 Female **48%**
 Receiving Special Education Services **15%**
 Receiving Free or Reduced-Price Meals **88%**
 English Language Learners **2%**

Enrollment

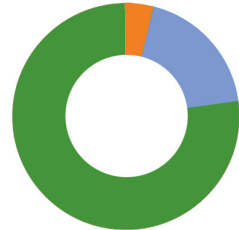
KIPP **323**
 ACADEMY NASHVILLE Grades 5-8
KIPP **90**
 NASHVILLE COLLEGE PREP Grade 5

Geography



The schools of KIPP Nashville are similar to neighborhood schools, with the vast majority of our students coming from the closest few zip codes.

Ethnicity



Black or African American (79%)
 Hispanic or Latino (17%)
 White (4%)

(Data represent 2013-14 KIPP Academy Nashville and KIPP Nashville College Prep combined)



Student Retention



KIPP:
ACADEMY NASHVILLE

Retention (88%)
Attrition (12%)



KIPP:
NASHVILLE COLLEGE PREP

Retention (89%)
Attrition (11%)

Daily Attendance

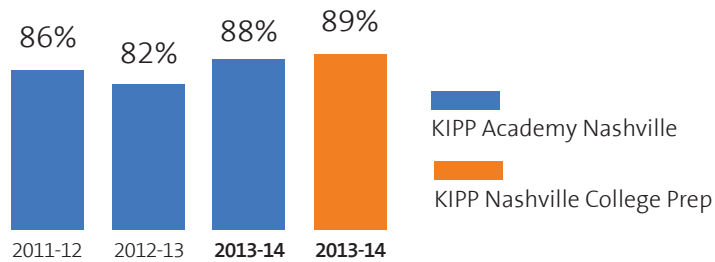
98%

KIPP:
ACADEMY NASHVILLE

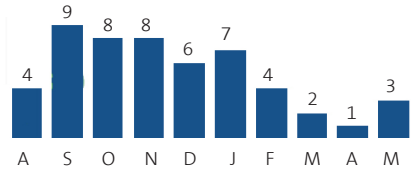
95%

KIPP:
NASHVILLE COLLEGE PREP

Student Retention Over the Past 3 Years



**Student Attrition
August - May**



At KIPP Nashville, we believe all students *will* learn. We know our students need more time in the classroom, and we believe that the longer students stay with us, the more successful they will be in college and in life.

In the 2013-14 school year, the heaviest attrition occurred in the fall semester. Parents and families cited concerns about academics and curriculum, as well as school culture and discipline, as the top reasons for leaving KIPP. The greatest attrition continues to occur in 5th grade. Springtime attrition and dismissals are down from the previous year.

To ensure our students stay with us, teachers and School Leaders are providing supports such as parent advocates and individualized interventions for students struggling with academics or behavior. In addition, teams are working hard to maintain positive and open communication with parents and families.

Reasons for Student Attrition



- Concerns about academics or curriculum (27%)
- Concerns about school culture or discipline (17%)
- Transportation issues (15%)
- Dismissal (13%)
- Moving out of the area (12%)
- Unknown or Other (16%)

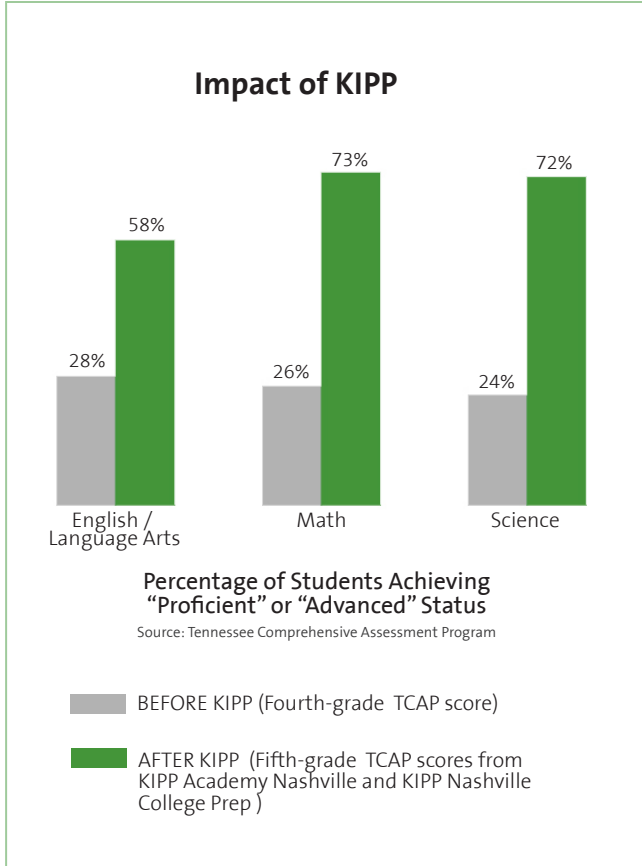
84%

of KIPP Academy Nashville eighth-graders who were promoted to the ninth grade matriculated at KIPP Nashville Collegiate High School.



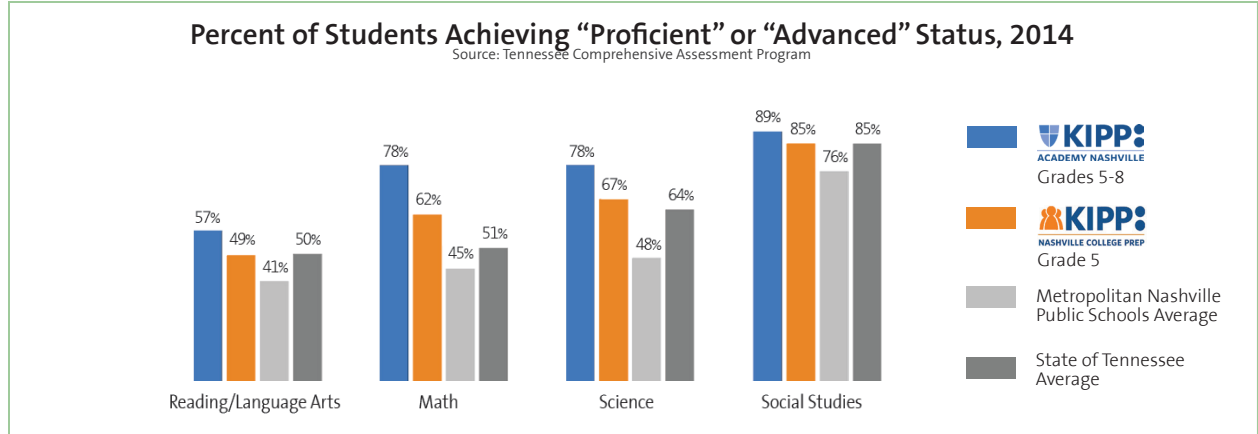
My goal is to get my master's degree in engineering with honors. Collegiate will help me achieve these goals by setting me on a path to become an open-minded problem-solver and strong thinker.

*— Shelby
Founding Class of 2018
KIPP Nashville Collegiate High School*

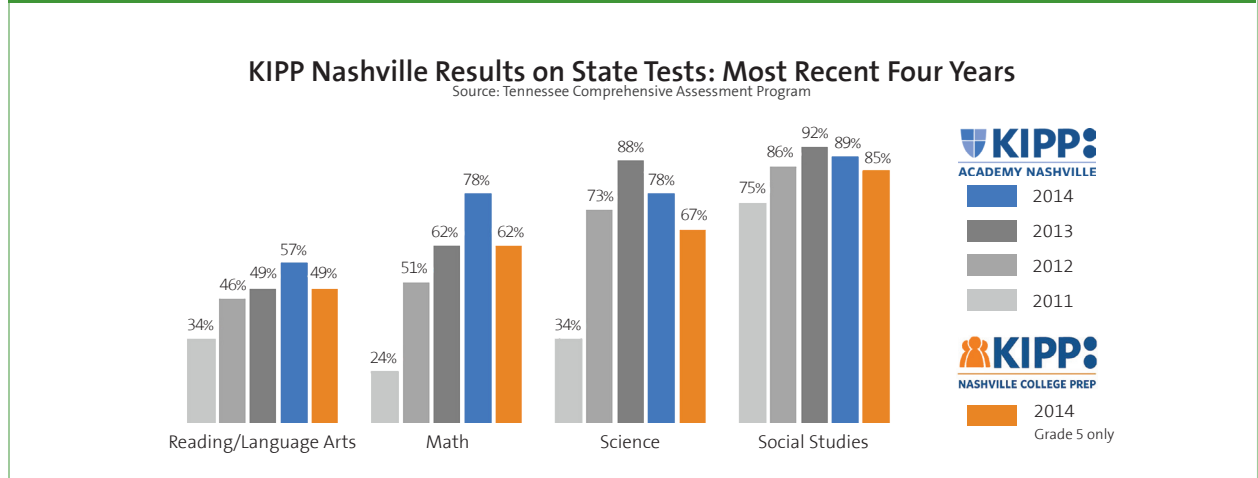


KIPP Academy Nashville was named by the State Collaborative on Reforming Education (SCORE) as one of only three finalists for The SCORE Prize, which recognizes public schools for their exemplary leadership in student learning and commitment to student outcomes and academic achievement. In addition, KAN was named a Tennessee Reward School (in the top 5 percent for academic progress) and had the top growth in reading and math among all Nashville public middle schools. KAN students' reading scores improved for the fifth straight year.

KIPP Nashville College Prep anchors KIPP's growth to serve Northeast Nashville. The middle school's founding class (fifth-graders) experienced a successful first year with students meeting or exceeding MNPS and state test score averages in fifth-grade math, science, and social studies.



In the 2013-14 school year, KAN exceeded MNPS and state test scores in all four subjects. In its founding year, KNCP met or exceeded MNPS and state test scores in fifth-grade math, science, and social studies.

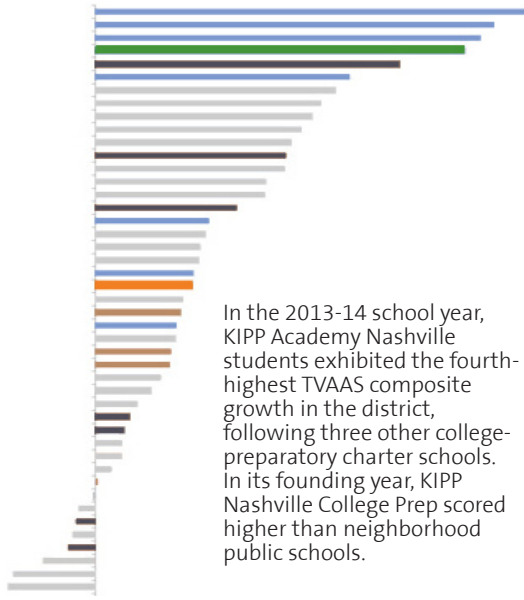


In the 2013-14 school year, KAN demonstrated continued growth in reading/language arts and math. KNCP showed strong performance in its first year of operation

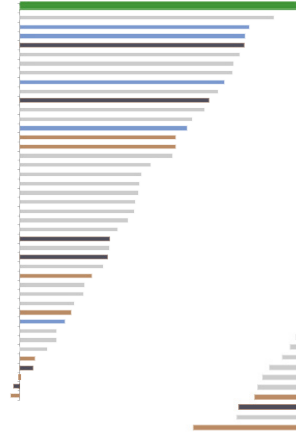
TVAAS Scores for all Metropolitan Nashville Public Schools

The Tennessee Value-Added Assessment System (TVAAS) measures the impact schools and teachers have on students' academic growth. Specifically, TVAAS measures how much learners grow in one year.

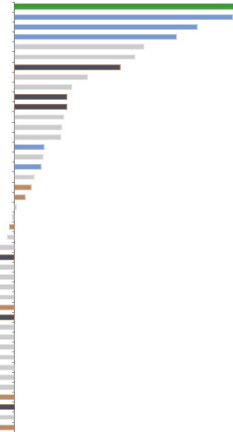
TVAAS Composite of All Subjects Tested



TVAAS Math



TVAAS Reading



KIPP Academy Nashville exhibited greater student growth than any other MNPS school in math and reading.

- KIPP Academy Nashville
- Magnet Schools
- KIPP Nashville College Prep
- Neighborhood Public Schools
- Other College Prep Charter Schools
- Other Nashville Public Schools





This fall, KIPP Nashville sent its second group of students to college.

KIPP Through College counselors support students and alumni as they navigate high school, prepare for college entry, and work hard on their journey through college. The KIPP Through College Program helps our students learn and grow by providing:

- High School Graduation Support
- Counseling and Application Support for College Entry and Financial Aid
- College Success Support
- Career Counseling and Exploration

KIPP Nashville Alumni Are Currently Freshmen and Sophomores at the Following Institutions of Higher Learning

Nashville Area

- American Baptist College
- Belmont University
- Genesis Career College
- Middle Tennessee State University
- Nashville State Community College
- Tennessee College of Applied Technology
- Tennessee State University
- Volunteer State Community College

Tennessee

- Carson-Newman University, Jefferson City
- King University, Bristol
- Maryville College, Maryville
- Rhodes College, Memphis
- The University of Tennessee, Chattanooga

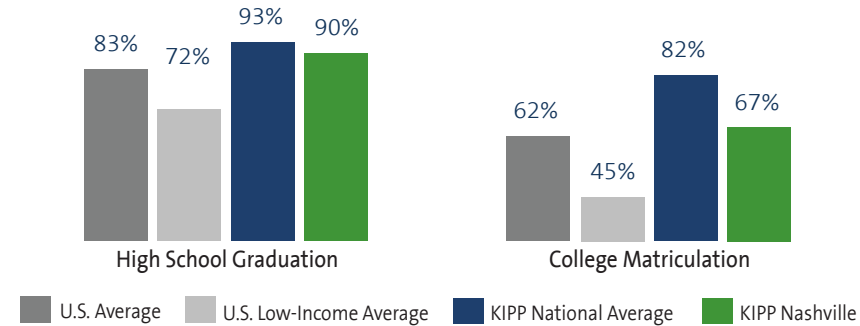
Out of State

- Boston University, Boston MA
- Florida State University, Tallahassee FL
- Oglethorpe University, Atlanta GA
- SAE Institute of Applied Technology, Chicago IL
- Western Kentucky University, Bowling Green KY

MEMBERS OF THE FOUNDING CLASS OF KIPP NASHVILLE WILL GRADUATE FROM COLLEGE IN 2017.

Percent of Students Completing High School and Entering College

Source: KIPP Foundation 2013



81%

of KIPP Nashville's first class to enter college persisted through the full first year.





KIPP Nashville's New High School

In August 2014, KIPP Nashville Collegiate High School welcomed over 80 percent of last year's KIPP eighth-graders to its founding class of 108 students. The first semester was highlighted by a strong school culture, a growth mindset, strategies to diminish the digital divide, and the first class of a unique, four-year college-readiness program. Sports,

arts programming, and clubs are beginning this winter. KNCHS gives students in East and North Nashville the opportunity to seamlessly continue the high-quality education and college-going culture they experienced at KIPP Academy Nashville and KIPP Nashville College Prep—as they climb the mountain to success in college and beyond.



The August 2014 ribbon-cutting ceremony was officiated by Nashville Mayor Karl Dean and KIPP Nashville leaders and alumni, as well as representatives from the US House of Representatives, the State Senate and General Assembly, the Metro Nashville City Council, Dr. Jesse Register and the MNPS School Board, and community leaders.

Our school exists to serve those students who haven't previously had a viable college-preparatory option. It is our hope that the high school will serve as a proof point of what the students of East and North Nashville are capable of when given the opportunities we will provide.

—Jake Ramsey
Founding School Leader
KIPP Nashville Collegiate
High School

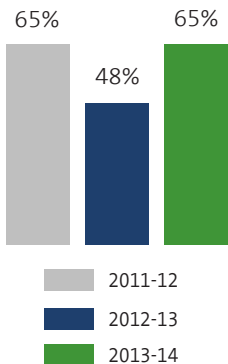


Faculty Demography and Ethnicity



Percent of Faculty Retained from the Previous Year

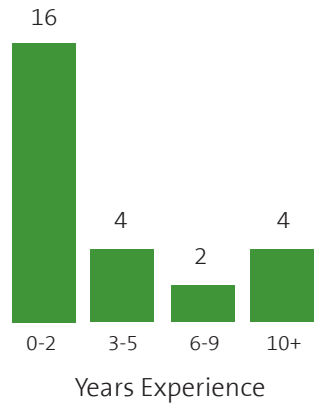
(KIPP Academy Nashville Only)



26
Total Faculty

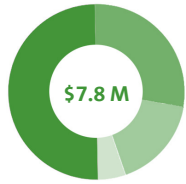
1.7
Average Years Taught at KIPP

Faculty Experience Level



Since I started at KIPP Nashville 10 years ago, I've grown as a manager and as a teacher. As teachers, we get feedback and constant opportunities for professional development. We share best practices, find what works, and have the freedom to implement it.

—Misty Caldwell
Fifth-Grade Math Teacher, Team Leader
KIPP Academy Nashville



Inflows

- \$3,911,088 District Funding (50%)
- 1,291,585 Federal and State Funding (17%)
- 2,229,327 Contributions (28%)
- 386,373 Other (5%)



Outflows

- \$3,716,694 Personnel (58%)
- 1,312,407 School-Based (20%)
- 741,231 Occupancy (12%)
- 658,531 Other (10%)

KIPP intentionally grows schools one grade at a time. Opening four schools in the next four years with this intentional philosophy will be a challenge for our operational cash flow. In years one and two of our growth we will surplus money through fundraising to meet this cash flow challenge through the year 2020.

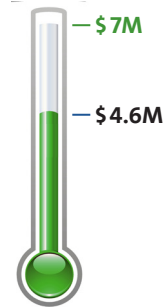
Per-Pupil Funding

From State and Local Sources

2013-14
\$9,100

2014-15
\$8,700

The education landscape of Nashville changes annually, and sometimes even faster. We are currently monitoring a downward trend in per-pupil allocation that could impact our financial model if it continues. KIPP Nashville still plans to be financially self-sustainable with 3,000 students in FY 2020.



KIPP Nashville is mid-way through a two-year campaign to raise \$7Million for our regional growth.



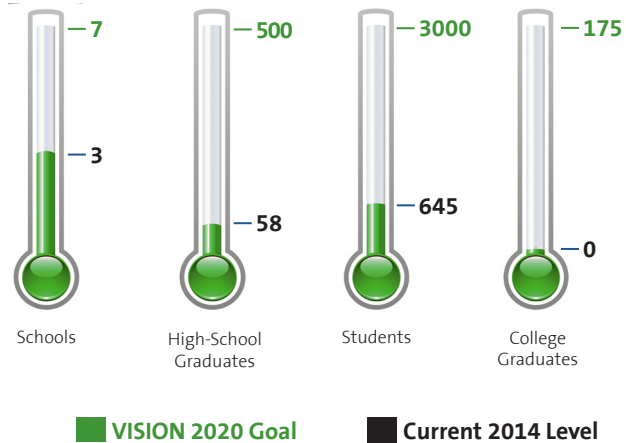
I believe in KIPP because I believe in the real American dream, with every child having the right to a good education, no matter what their family background or part of town they come from. The KIPP K-12 pathway to college gives us the opportunity to provide the highest quality education to 20% of students in East and North Nashville, creating real and positive change in those communities and our city as a whole. I will do everything I can to support that.

— Elizabeth Dennis
Campaign Donor, KIPP Nashville Board Member

VISION 2020

7 Schools (K-12) **3000** Students **500+** High-School Graduates **175+** College Graduates

2013-14 Progress Toward Vision 2020 Goals



Where We Are Going:

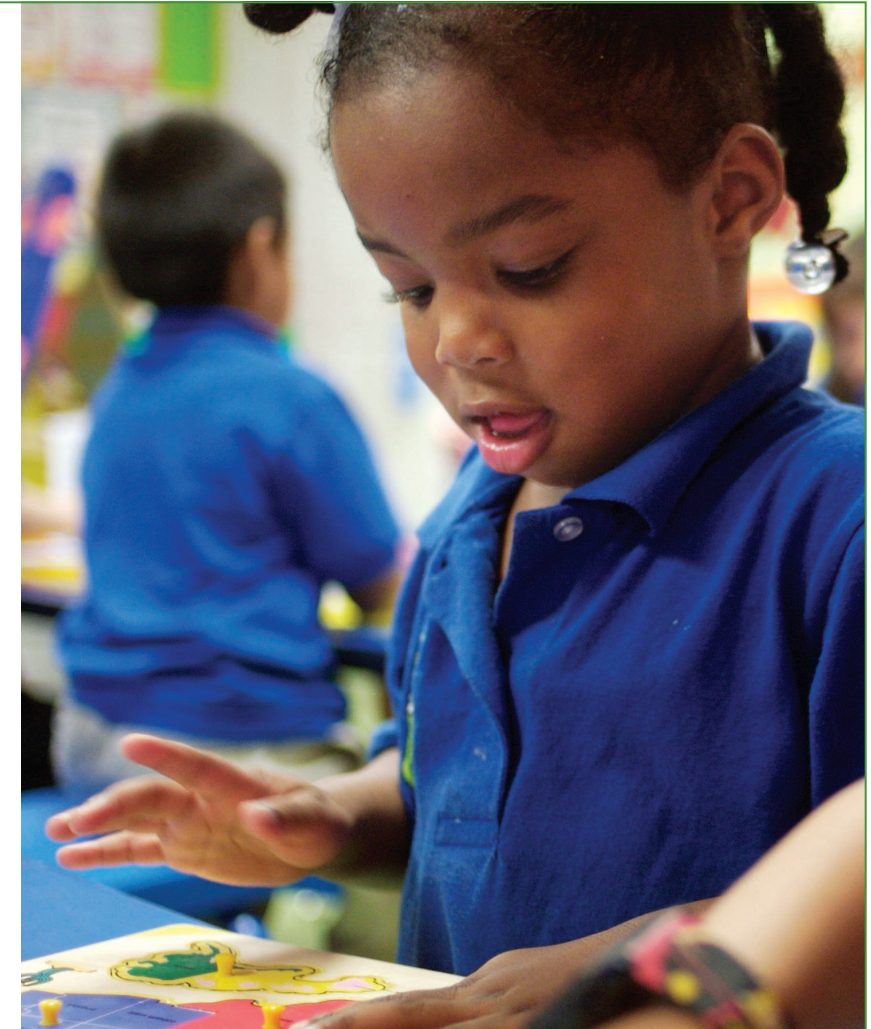
- Growing from 1 middle school in 2005 to 7 schools
- Kindergarten through high school, college-preparatory path
- From 330 Students to more than 3,000, serving 1 of every 5 students in our community
- Self-sustaining, K-12 network of schools by seventh year of growth in 2019-2020
- At full buildout, KIPP will quadruple the college-readiness rate for graduates in East and North Nashville
- \$7 million of private funding needed

KIPP Nashville is on track to meet our VISION 2020 goals.

Opening
Fall 2015

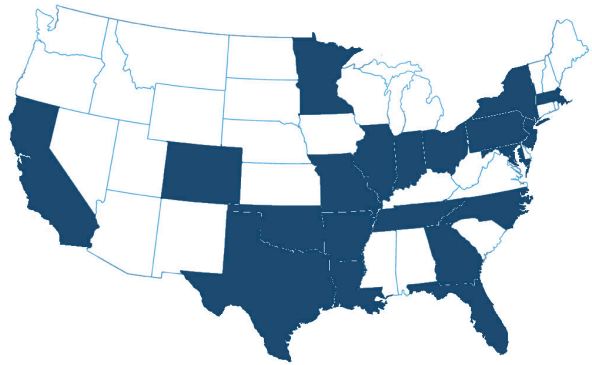
**KIPP Academy
Nashville Primary**

**KIPP Nashville
College Prep Primary**





is a national network of free, open-enrollment, college-preparatory public charter schools with a track record of preparing students in underserved communities for success in college and in life.



58,000 students in
162 KIPP schools in
20 states
and the District of Columbia

KIPP began in 1994 with a powerful idea: to create a classroom that helped children develop the knowledge, skills, character, and habits necessary to succeed in college and build a better tomorrow for their communities. All KIPP schools share a core set of operating principles, the Five Pillars, which include:

- High Expectations
- Choice and Commitment
- More Time
- Power to Lead
- Focus on Results

Today, KIPP is transforming the future for thousands of children and families across the country.



KIPP Nashville is thankful to be a part of the KIPP national network of schools. Our teachers and leaders benefit from our partnership in a number of ways, including:

KIPP School Leadership: The KIPP Foundation provides opportunities for leadership growth at every level. KIPP School Leadership Programs meet the needs of all levels of the leadership pipeline, from grade level chairs to regional leaders. KIPP also provides a prestigious, year-long program, The Fisher Fellowship, which prepares individuals to found and lead a new KIPP school in an academically underserved area.

College Connections & Ambassadors: Two ways in which KIPP leverages its national network to support KIPPsters in college across the country. College Connections allows KIPPsters to identify other KIPPsters on campus and build personal networks. College Ambassadors identifies and trains leaders within the KIPP cohort to provide programming and support for KIPPsters in overcoming academic, social, and emotional challenges in college.

Curriculum & Instruction Support: Through the KIPP Foundation, we have access to curriculum and instructional supports such as unit plans for teachers and coaching models for administrators. In addition, KIPP provides opportunities to collaborate on instructional leadership with people across the national network in order to maximize student achievement.

National Demography

95% of students are Latino or African-American.

88% of students come from low-income families, i.e., eligible for free or reduced-price meals.

National Success

93% of KIPP classes outperform their local districts in reading by the end of eighth grade.

89% of KIPP classes outperform their local districts in math by the end of eighth grade.

82% of KIPP eighth-grade alumni go on to college.

To the KIPP supporters, board members, volunteers, and community members, thank you for being champions for me and all the other students in North and East Nashville. Thank you for walking alongside me as I pursue my dream of a college education.

— LaTrya Gordon
KIPP Nashville Founding Class
Belmont University, Class of 2017

KIPP Champions

Thank You For Connecting KIPP Nashville To The Community

Asurion	David Green	Gina & David Stansell
Grace Awh	Charles Grummon	Perian Strang
Jean Ann Banker	Claire & Jim Gulmi	Eric Strickland
Lauren Brooks	Kent Kirby	Charles Sueing
Daphne & Rawls Butler	Rick Martin	Yvonne Sullivan
Denise Davis	Felice McCoy	Don Taylor
Bill DeLoache	Karen Moore	Rick Theobald
Elizabeth & Bob Dennis	Nissan / Vicki Smith	Larry Trabue
Chris Dowdy	Rick Olszewski	Mimi & Charles Vaughn
Tim Downey	Ann Pruitt	Jimmy Webb
Townes Duncan	Greer Redden	Rob Wilson
Rob Elliott	Amy Liz Riddick	Fleming Wilt
Kate Ezell	Kate Satz	Rich Wolfson
Jim Flautt	William Seibels	Pam & Tom Wylly
Camiqueka Fuller	Rachel & Will Ed Settle	Nancy Zoretic
Genesco / Claire McCall	Brad Smith	
Drew Goddard		

Board of Directors

Thank You For Your Leadership

Jim Flautt, Chair	Rob Elliott	Brad Smith
Daphne Butler	Camiqueka Fuller	Rick Theobald
Elizabeth Dennis	Drew Goddard	Larry Trabue
Chris Dowdy	Felice McCoy	Rob Wilson
	Will Ed Settle	Rich Wolfson

Volunteers

Thank You For Giving of Yourselves Throughout the Year

477 volunteers have given **3,000+ hours** of their time, worth a value of **more than \$60K.**



KIPP:Nashville

Work hard. Be nice. Be honest.

HIGH SCHOOL

KIPP Nashville Collegiate High School, Opened 2014

MIDDLE SCHOOLS

KIPP Academy Nashville, Opened 2005 . KIPP Nashville College Prep, Opened 2013

ELEMENTARY SCHOOLS

KIPP Academy Nashville Primary, Opening 2015 . KIPP Nashville College Prep Primary, Opening 2015

KIPP Nashville

P.O. Box 78126 . 123 Douglas Avenue . Nashville, TN 37207
615.226.4484 . www.KIPPNashville.org



Follow us @KIPP_Nashville





Annual Report 2013

Blazing the Trail

Creating a Vibrant,
College-Going Culture
in East and North Nashville



We Are Blazing the Trail

- To the high-quality public education the students of East and North Nashville deserve
- To colleges and universities that will equip our students for opportunity-filled lives,

We Are KIPP Nashville

creating a vibrant, college-going culture in East and North Nashville.



September 2013

Dear Team and Family,

July 18, 2005 was a special day in my life. That day nine years ago, a group of trailblazing 5th graders entered middle school as KIPP Academy Nashville's first class of students. They stepped forward into an adventure whose twists and turns we could never have predicted.

Although we had been told that what we were attempting was not possible, we have proved the possible and fulfilled promises we made to each other that hot July day. We entered that day as a group of individuals who believed in a vision that all of us will learn and climb the mountain to and through college. We emerged four years later as a Team and a Family venturing to fifteen different high schools. Last month, this same group of KIPPsters continued to blaze trails continuing their journeys at eleven different colleges and the military. I, Randy, can think of few days of which I am more proud.

The trail that the Class of 2013 has blazed is now being followed by a second middle school, KIPP Nashville College Prep. Our original home, the Highland Heights facility, is being renovated to accommodate KIPP

Academy and KIPP Nashville Collegiate High School. We also have been approved to open an elementary school, enabling us to create a K-12 college-preparatory pathway and laying the foundation to grow to serve 1 of every 4 students in our neighborhood and be a catalyst for the creation of a vibrant, college-going culture around our students. We have learned a lot in these last nine years and we have much more to learn, but we want to pause to say thank you, to share out our key results and to share our stories with the Team and Family.

Though I, Jim, was not at KIPP that first day, I am thrilled that we have the opportunity and privilege to serve our students. Not the right, but the privilege. From our school leaders, to our current staff, to the new teachers we're bringing in, to our support staff — I am just so excited about our team. Our students are working and growing, and so are we.

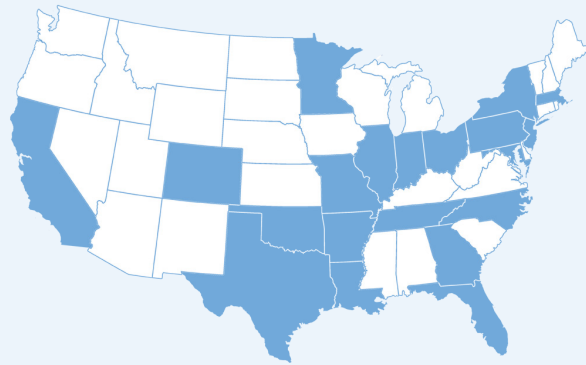
Throughout this report you will see places where we have succeeded and areas where we need to improve. You will see KIPP through different lenses, but we especially want to share with you a lens through which we evaluate our progress, KIPP's Six Essential Questions.

Thank you for being a part of our Team and Family!

Onward,

Randy Dowell,
Executive Director

Jim Flautt,
Board Chair



**50,000 students in
141 KIPP schools in
20 states
and the District of Columbia**

KIPP

Knowledge Is Power Program

is a national network of free, open-enrollment, college-preparatory public charter schools with a track record of preparing students in underserved communities for success in college and in life.

KIPP began in 1994 with a powerful idea: to create a classroom that helped children develop the

- **knowledge**
- **skills**
- **character**
- **habits**

necessary to succeed in college and build a better tomorrow for their communities.

Today, KIPP is transforming the future for thousands of children and families across the country.

All KIPP schools share

a core set of operating principles known as the Five Pillars:

High Expectations

KIPP schools have clearly defined and measurable high expectations for academic achievement and conduct that make no excuses based on the students' backgrounds. Students, parents, teachers, and staff create and reinforce a culture of achievement and support through a range of formal and informal rewards and consequences for academic performance and behavior.

Choice and Commitment

Students, their parents, and the faculty of each KIPP school choose to participate in the program. No one is assigned or forced to attend a KIPP school. Everyone must make and uphold a commitment to the school and to each other to put in the time and effort required to achieve success.

More Time

KIPP schools know that there are no shortcuts when it comes to success in academics and life. With an extended school day and year, students have more time in the classroom to acquire the academic knowledge and skills that will prepare them for success in college, as well as more opportunities to engage in diverse extracurricular experiences.

Power to Lead

The principals of KIPP schools are effective academic and organizational leaders who understand that great schools require great school leaders. They have control over their school budget and personnel. They are free to swiftly move dollars or make staffing changes, allowing them maximum effectiveness in helping students learn.

Focus on Results

KIPP schools relentlessly focus on high student performance on standardized tests and other objective measures. Just as there are no shortcuts, there are no excuses. Students are expected to achieve a level of academic performance that will enable them to succeed in college and life beyond.

National Demography



95% of students are Latino or African-American.



86% of students come from low-income families, i.e., eligible for free or reduced-price meals.

National Success



96% of KIPP classes outperform their local districts in reading by the end of eighth grade.



92% outperform their local districts in math.

83% of KIPP alumni go on to college.



Our Vision

One day every student in Nashville will have access to a college-preparatory public school seat.

Our Mission

Cultivate in our students the character and academic skills needed to succeed in top colleges and life beyond.

Valued Traits

Integrity, Optimism, Zest, Grit, Social Intelligence, Gratitude, Focus on Results

About This Report

Since 2005, KIPP Nashville has consisted of one school, KIPP Academy Nashville—until this year when we opened our second middle school, KIPP Nashville College Prep. We look forward to sharing data with you about each school as our region grows. All data provided in this report still refers to KIPP Academy Nashville.

What We Do

KIPP Nashville prepares students for success by placing them on a path to more opportunities and choice in life through education.

From the moment they enroll, KIPP students become part of a college-going culture that teaches and reinforces the scholarly skills and habits needed for success in college and life.

KIPP Nashville builds the academic skills our students need to succeed in school. KIPP students also develop the character and habits needed for an opportunity-filled life.

The Six Essential Questions

On the following pages, we will share KIPP Nashville's answers to Six Essential Questions. These questions guide the direction of all 141 KIPP schools and help us know whether or not we are meeting our commitment to our students.



Essential Question 1

Are We Serving the Children Who Need Us?

KIPP Nashville's vision is that one day every student in Nashville will have access to a college-preparatory public-school seat. Data from KIPP Nashville's 8-year history show:

- Our students start, on average, 2 to 3 grade levels behind on standardized tests.
- 90 percent of our students qualify for federal free or reduced-price lunch.
- Only 10 percent of community residents have college degrees.



332
Students



90% of students are eligible for free or reduced-price meals.



15% of students receive special-education services.



87% African American
9% Hispanic
3% White
1% Asian



52% Male
48% Female



At KIPP I am climbing the mountain to college. If it wasn't for the teachers at KIPP, I wouldn't be where I am today. Being a KIPPster is great!

Julia
Class of 2018

Essential Question 2

Are Our Students Staying With Us?

From our founding, we have always believed “all of us will learn.” We know that in order to achieve this vision, our students require more time in the classroom on both a daily and yearly basis. The 2012-13 school year had a higher student attrition rate than we

want to see. Moving our school location to a temporary facility and other transportation related challenges were the top reasons given for students leaving KIPP. To make sure our students stay with us, we are providing whole child supports, family outreach, extra-curricular activities and individualized academic support.

Daily Attendance



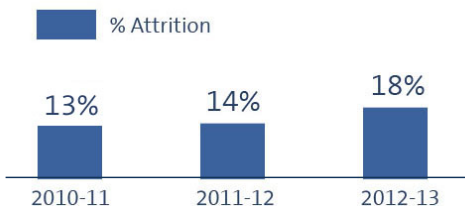
97%
of the student
body is in
attendance
each day

Yearly Retention

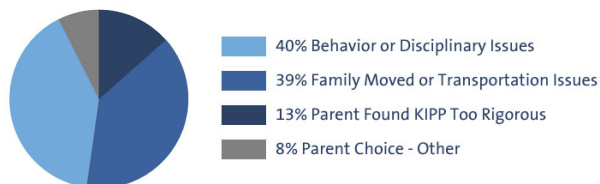


82%
of the student
body re-enrolls
at KIPP Nashville

Student Attrition: Last Three Years



Reasons for Student Attrition



As I pulled up to KIPP Academy Nashville for the first time to attend summer school, I was extremely unhappy. Little did I know that when I walked through those doors, I would begin to strive for excellence and learn things I didn't think possible to learn. At first the slanting (sitting up straight, paying attention), chanting and weird sayings, like “all of us will learn” were strange to me, however, now I find myself slanting and chanting without even thinking about it. I remember my teacher saying, “we will all climb the mountain to college” and I truly believe that. Now I constantly think about what college I would like to attend in 2018.

Being a KIPPster is amazing. Never in my 13 years have I ever seen such dedicated teachers who care so much about my education. In 2018, when I am wearing my graduation cap and gown, I will know in my heart that walking through those doors of KIPP made this day possible.

Timia
Class of 2018

Essential Question 3

Are Our Students Progressing and Achieving Academically?

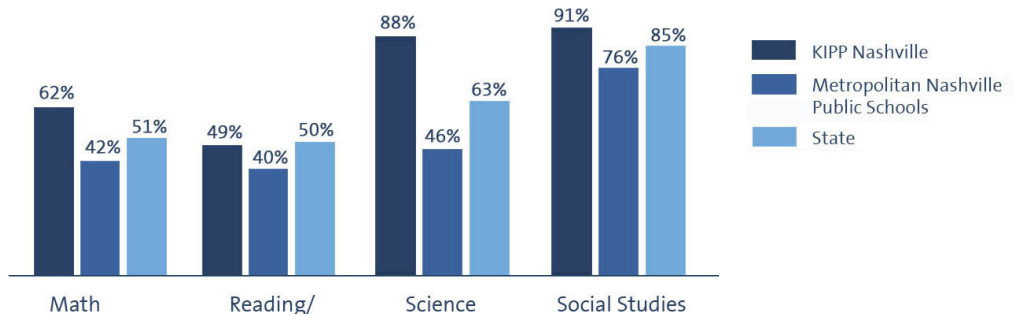


Education Consumers Foundation



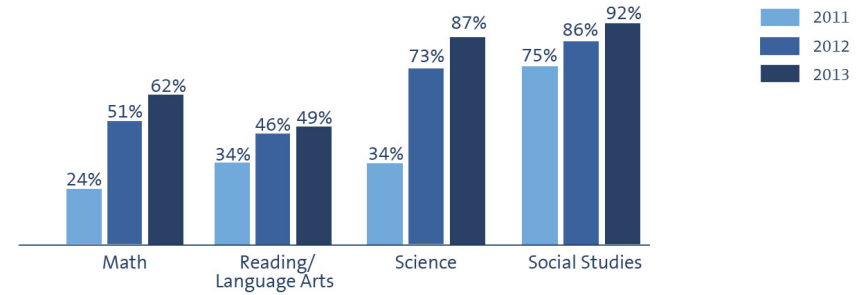
For the second consecutive year, KIPP Academy Nashville students exhibited stronger overall academic growth across all grades and subjects than any other middle school in Metropolitan Nashville Public Schools—including the top academic magnet school—according to the Tennessee Value-Added Assessment System. KIPP Academy Nashville was recognized as a Tennessee Reward School and by the Education Consumers Foundation for top student growth in Middle Tennessee.

State Test Results: By Subject



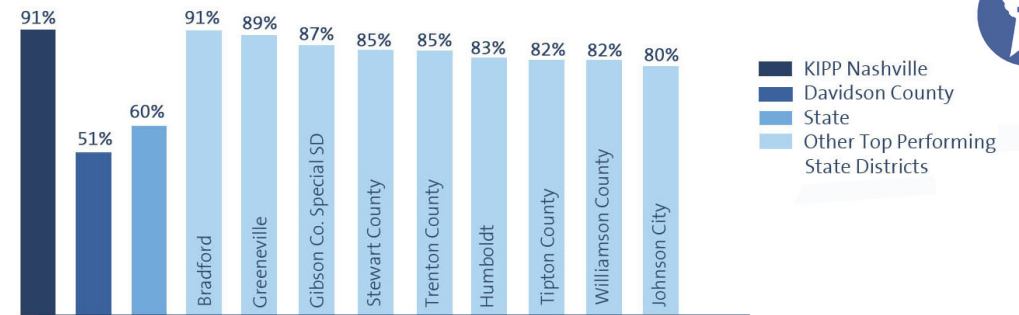
Continuing to exceed local and state averages, except the state reading average.

KIPP Results on State Tests: Last Three Years



Top composite student growth of all Nashville middle schools for the 2nd consecutive year.

KIPP Algebra I Proficiency v. Top Districts in the State



All KIPP Nashville eighth-graders take high-school algebra. KIPP students exceeded performance of the top Tennessee counties, including Williamson, on the state Algebra I test.

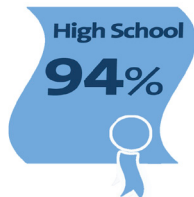
Essential Question 4

Are Our Alumni Climbing the Mountain To and Through College?

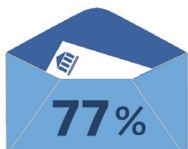
The 2012-13 school year saw our first group of KIPPsters matriculate into college. This group of trail-blazing KIPPsters, who completed 8th grade at KIPP in 2009, is truly proving the possible!

Our KIPP Through College program partnered with 24 volunteers to provide one-on-one support through the college application process this year. Many thanks to these volunteers and dedicated staff. Without them, our the Class of 2013 would not be blazing a new trail through college.

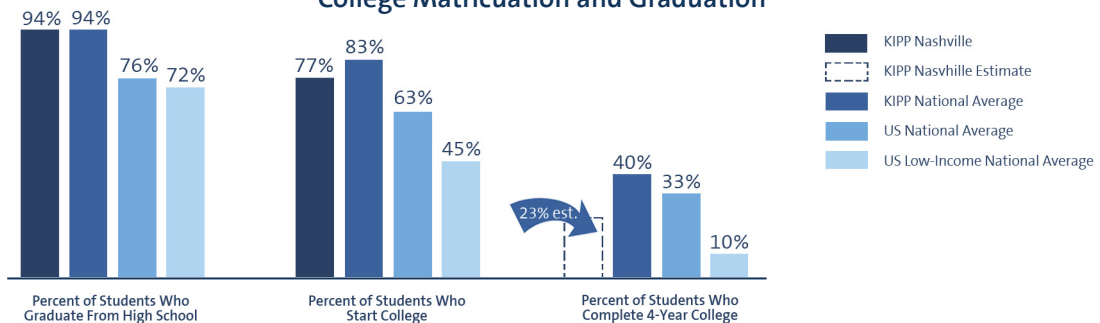
High School Graduation Rate



College Matriculation Rate (with 2 Students choosing to join the military)

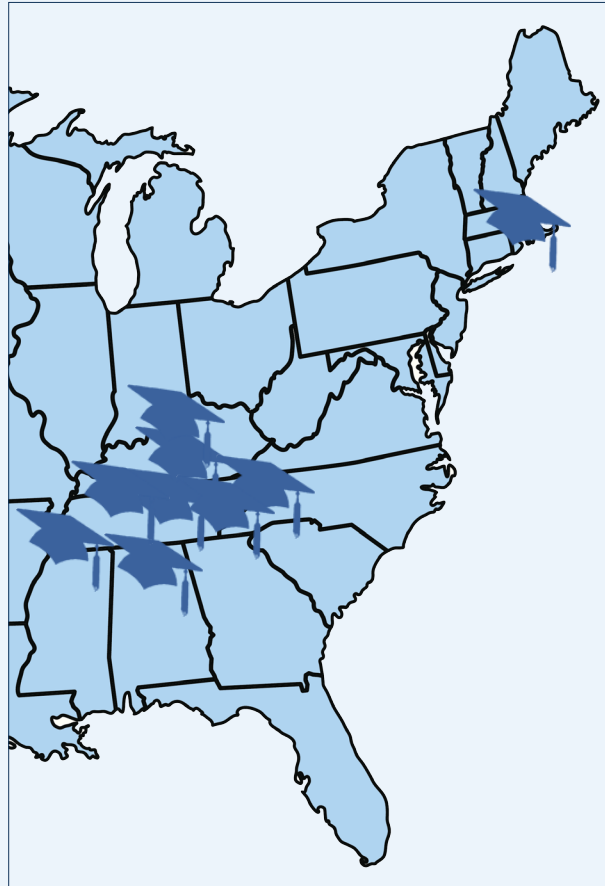


College Matriculation and Graduation



Essential Question 4 cont'd.

Congratulations to the founding alumni of KIPP Nashville who begin their college careers in Fall 2013



In Nashville

*Belmont University
Nashville State Community College
Tennessee State University*

In Tennessee

*Austin Peay University, Clarksville
Carson-Newman College, Jefferson City
King University, Bristol
Rhodes College, Memphis*

Out of State

*Alabama A&M University, Huntsville AL
Boston University, Boston MA
Hanover College, Hanover IN
Western Kentucky University, Bowling Green, KY*

High-School Placement

We assist our students and their families in the process of identifying and applying to high schools. We help them navigate the magnet lottery system and the open enrollment processes for public schools, as well as the application processes for private high schools, boarding schools, and related scholarship opportunities.

High-School Matriculation

Students from the most recent class to complete eighth grade at KIPP Academy Nashville matriculated into the following high schools:

- East Nashville Magnet School
- Hillsboro Comprehensive High School
- Hume Fogg Academic Magnet High School
- LEAD Academy
- Maplewood Comprehensive High School
- Montgomery Bell Academy
- Nashville Big Picture High School
- Nashville School of the Arts
- Pearl Cohn Entertainment Magnet High School
- Pope John Paul II
- St. Cecilia Academy
- University School of Nashville
- Whites Creek High School



In 2014, we will open our first high school, KIPP Nashville Collegiate High. The school will give students in East and North Nashville the opportunity to seamlessly continue the high quality education and college-going culture they experienced at KIPP Academy Nashville and KIPP Nashville College Prep as they climb the mountain to success in college and beyond.

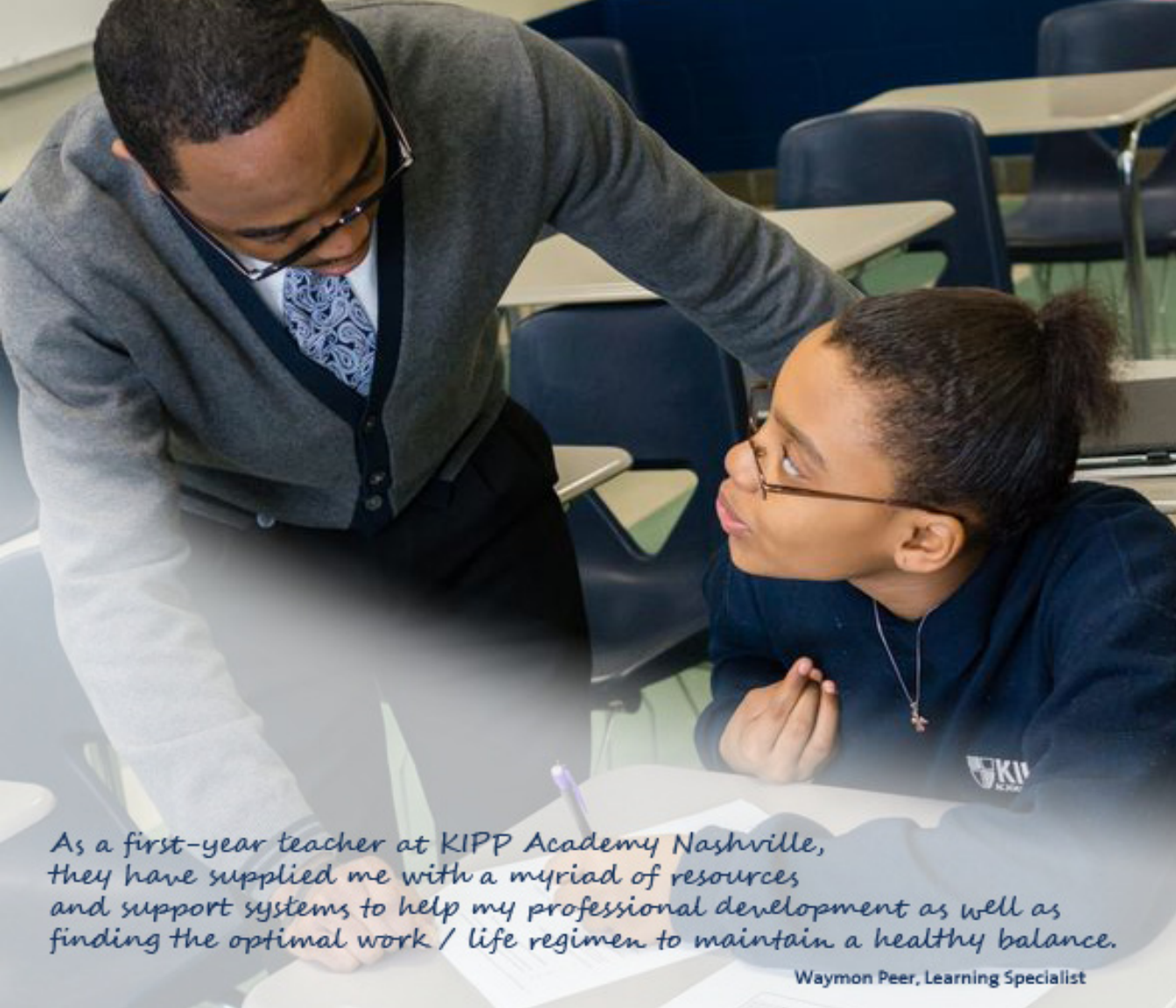
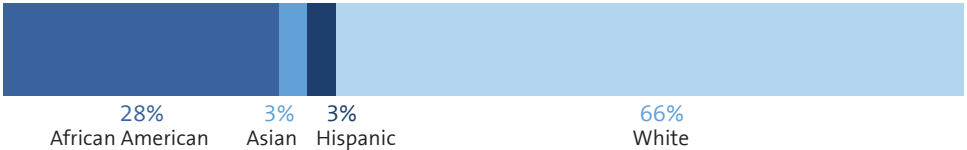
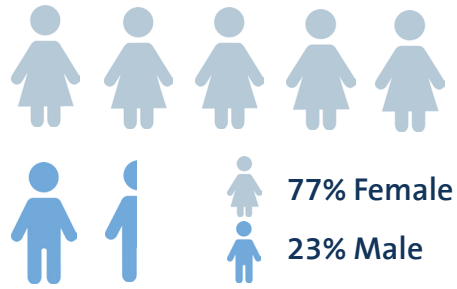
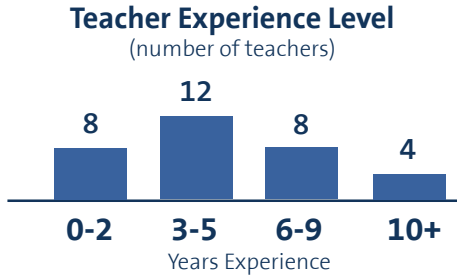
Essential Question **5**

32
Total Staff
2.09
Average Years Taught at KIPP

Are We Building a Sustainable People Model?

At KIPP Nashville, our teachers work as a team. They hold high expectations for students, both academically and behaviorally. Our teachers make promises to put students on the path to college, and we fulfill those promises by working together to build a strong and united school culture.

Who Are Our Teachers

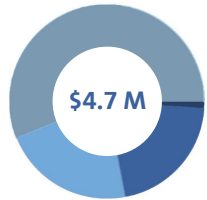


As a first-year teacher at KIPP Academy Nashville, they have supplied me with a myriad of resources and support systems to help my professional development as well as finding the optimal work / life regimen to maintain a healthy balance.

Waymon Peer, Learning Specialist

Essential Question 6

Are We Building a Sustainable Financial Model?



Inflows

\$2,789,140	District Funding (56%)
1,108,612	Federal and State Funding (22%)
1,027,406	Contributions (21%)
47,878	Other (1%)



Outflows

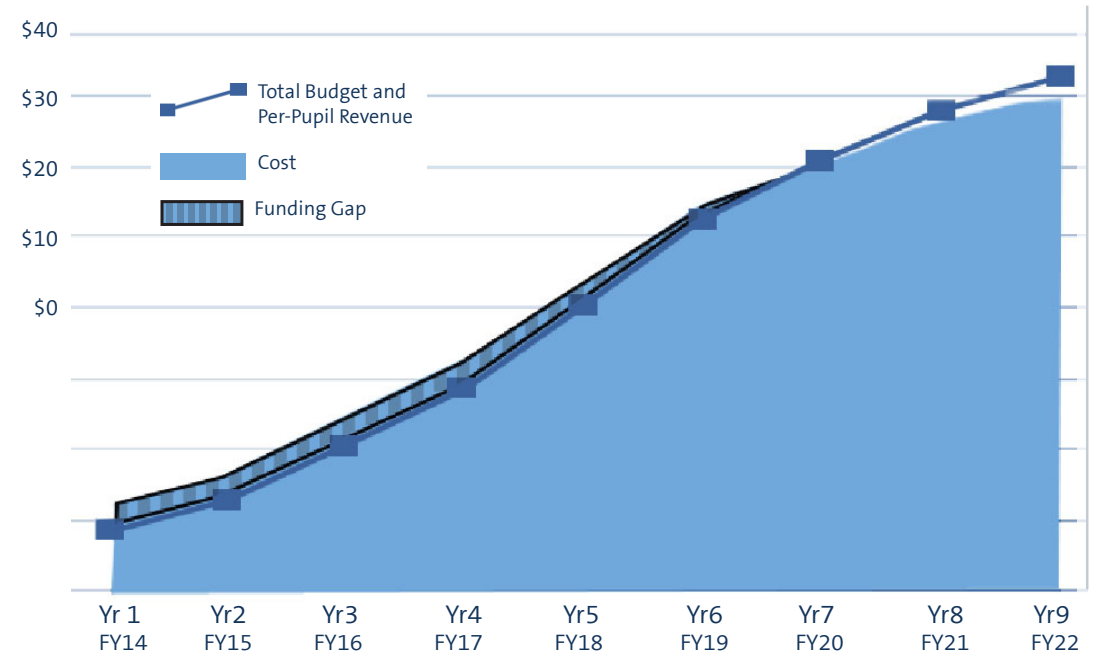
\$2,742,379	Personnel (70%)
540,671	Occupancy (14%)
317,810	School-Based (8%)
300,495	Other (8%)

KIPP intentionally grows schools one grade at a time. Opening five schools in the next five years with this intentional philosophy will be a challenge for our operational cash flow. In years one and two of our growth we will surplus money through fundraising to meet this cash flow challenge through the year 2020.

2020

Year that KIPP's core academic model becomes financially sustainable on state and local funds

\$ Millions



Beyond 2020, we will continue raising private funds either to support additional growth or to accentuate programming for our students.

The key to the future for both our community and our citizens is education. I invest in KIPP because it fills an important gap within our community that other public and private schools have not successfully addressed. All children and families deserve access to excellent school choices, and that's what KIPP Nashville offers.

Jimmy Webb, KIPP Donor

Vision 2020

- Growing from 1 middle school to 7 schools
- Kindergarten through high school, college-preparatory path
- From 330 Students to more than 3,000, serving 1 of every 4 students in our community
- Self-sustaining, K-12 network of schools by seventh year of growth in 2019-2020
- At full buildout, KIPP will quadruple the college-readiness rate for graduates in East and North Nashville
- \$7 million of private funding needed.

Blazing the Trail: Growing to Meet the Need



K-12 Network will serve 1 in 4 students in East and North Nashville.



First KIPP Nashville class enters college, 2013.



Fall 2012, school leader selected and facility renovation began.



KIPP Nashville College Prep Primary School

Awarded first elementary-school charter. School to open in 2015.



Opened second middle school July 2013.



Financially self-sustainable at 3,000 students in FY 2020.

KIPP: Nashville in 2020





Thank You
KIPP Champions

For Connecting KIPP Nashville To The Community

- | | |
|--------------------------|---------------------------|
| Asurion | Peggy Kinnard |
| Ross Booher | Rick Martin |
| Denise Boosalis | Felice McCoy |
| Daphne and Rawls Butler | Greer Redden |
| Denise Davis | Rick Scarola |
| Bill Deloache | William Seibels |
| Elizabeth and Bob Dennis | Rachel and Will Ed Settle |
| Chris Dowdy | David Stansell |
| Townes Duncan | Perian Strang |
| Rob Elliott | Don Taylor |
| Kate Ezell | Rick Theobald |
| Jim Flautt | Larry Trabue |
| Camiqueka Fuller | Rob Wilson |
| Genesco / Claire McCall | Rich Wolfson |
| Drew Goddard | Pam and Tom Wyllly |
| David Green | Nancy Zoretic |

I am thrilled that we have the opportunity and privilege to serve our students. Not the right, but the privilege. From our school leaders, to our current staff, to the new teachers we're bringing in, to our support staff — I am just so excited about our team. Our students are working and growing, and so are we.

Jim Flautt, Board Chair

Thank You
Board of Directors

For Your Leadership

- | | |
|-------------------|------------------|
| Jim Flautt, Chair | Camiqueka Fuller |
| Denise Boosalis | Drew Goddard |
| Daphne Butler | Felice McCoy |
| Elizabeth Dennis | Brad Smith |
| Rob Elliott | Larry Trabue |
| | Rich Wolfson |

Thank You
Volunteers

For Giving of Yourselves Throughout the Year

300
Volunteers 

Have Given
900+
Hours
of Their Time 

Worth a Value of
\$20K 



KIPP:Nashville

KIPP Academy Nashville

Established 2005

KIPP Nashville College Prep

Established 2013

KIPP Nashville Collegiate High

Opening 2014

KIPP Nashville College Prep Primary

Opening 2015

KIPP Nashville

P.O. Box 78126 . 3410 Knight Drive . Nashville, TN 37207

615.226.4484 . www.KIPPNashville.org

Follow us @KIPP_Nashville



Fulfilling the Promise

KIPP Nashville
Annual Report 2012



“Every child deserves the educational resources to reach his or her full potential and become an active, contributing member of society.”

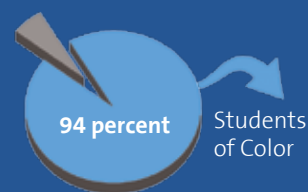
Jim Flautt
Board Chair



Wolf Hoffmann Photography

Our Students

KIPP Nashville has a significantly higher percentage of economically disadvantaged families than most Nashville public schools. By the time our students come to us in fifth grade, most are performing two or three years below grade level. By the time they leave in eighth grade, they are among the highest performing students in the city.



We Are So Excited To Tell You . . .

Dear Friends,

Seven years ago, I spent my summer going door to door in East Nashville, asking local families to enroll their children in KIPP Academy Nashville. We were an unproven concept locally at that time, but when I asked parents to entrust their child's education to our care, I made this promise: We will get your child to college. The students who started with us that year are seniors in high school now, on the precipice of beginning that college education.

So have we fulfilled the promise we made to their parents? Yes and no.

We have worked diligently, day and night, weekday and weekend, on behalf of their children. We have taught, tutored and mentored, worked inside the classroom and thought outside the box, as you will see in this report. All that work has been for a single purpose—to make sure our alumni are college-ready. ACT test scores show us that only about 5 percent of seniors in our neighborhood public schools are college-ready, yet our goal for the founding class of KIPP Academy Nashville is 75 percent college

matriculation and 35 percent college graduation. Our goals are ambitious; yet through our collective efforts we are tracking toward reaching them.

We have had many, many inspiring successes along the way, and some setbacks, too. We're not perfect when it comes to college readiness; no one is. But we are perfectly relentless in our commitment to the success of our students. We will deliver on promises we make. And if we miss our mark, we will go back and work hard until we get it right.

We believe in our students' potential without reservation. Consequently, we promise our students, parents, and community that our entire team will not rest until our promises are fulfilled.

Randy Dowell, Executive Director

KIPP:

KIPP, the Knowledge is Power Program, is a national network of free, open-enrollment, college-preparatory public charter schools with a track record of preparing students in underserved communities for success in college and in life.

At KIPP, students are accepted regardless of prior academic record, conduct, or socioeconomic background. Nationally, more than 90 percent of KIPP middle-school students have gone on to college-preparatory high schools, and over 80 percent of KIPP alumni have matriculated to college.

KIPP began in 1994 when two teachers, Mike Feinberg and Dave Levin, launched a fifth-grade public-school program in innercity Houston, Texas, after completing their commitment to Teach For America. In 1995, Mr. Feinberg remained in Houston to lead KIPP Academy Middle School, and Mr. Levin returned home to New York City to establish KIPP Academy in the South Bronx. These two academies became the starting place for a growing network of schools that are transforming the lives of students in underserved communities and redefining the notion of what is possible in public education.

In 2000, Doris and Don Fisher, co-founders of Gap Inc., formed a partnership with Mike Feinberg and Dave Levin and established the KIPP Foundation to replicate the success of the original KIPP Academies.

There are currently 125 KIPP schools in 20 states and the District of Columbia serving more than 39,000 students.

KIPP: Nashville

Randy Dowell was teaching in Boston in 2003 when he toured a KIPP school for the first time while on a visit to New York. He was absolutely amazed by what he saw that day—by the teaching, the learning. Every student he met was so engaged, so serious about preparing for college.

Mr. Dowell immediately applied to open a KIPP school and moved to Nashville in January 2004, where The KIPP Foundation had identified the need. He and four staff members opened KIPP Academy Nashville's doors in July, 2005 with the first class of fifth-graders.

Those students are currently hard at work on their college applications, continuing to blaze trails as the first Nashville KIPP alumni to make the journey up that mountain to college.

At KIPP Nashville, our vision and mission is that one day every Nashville student will have access to a college-preparatory public-school seat. We will accomplish this by creating a respected, influential, network of public schools that successfully helps students from educationally underserved communities develop the knowledge, skills, character, and habits needed to succeed in college and in the competitive world beyond.

Our students are part of a college-going culture that upholds curiosity, gratitude, self-control, integrity, optimism, zest, grit, and social intelligence as core values. Our students develop strong character skills, along with rigorous academic skills, to gain access to life's opportunities.

"I have been equally impressed with the passionate, dedicated faculty and the motivation and enthusiasm of the students. There is such a palpable zeal for learning here!"

Chandler Harrington
Classroom Volunteer



Wolf Hoffmann Photography

Improving Student and Family Wellness

Students who are physically, emotionally, and mentally healthy have the best chance of success in middle school, high school, college, and the competitive world beyond. Many of our students, however, live in family situations that can be stressful, chaotic, and unhealthy. To promote success and fulfill our promise of a college education, we need to offer the appropriate support. Consequently, we have instituted a Student and Family Wellness program to provide a cohesive, consistent network of support: a life-skills curriculum addressing conflict management, healthy relationships, self-esteem, physical wellness, and

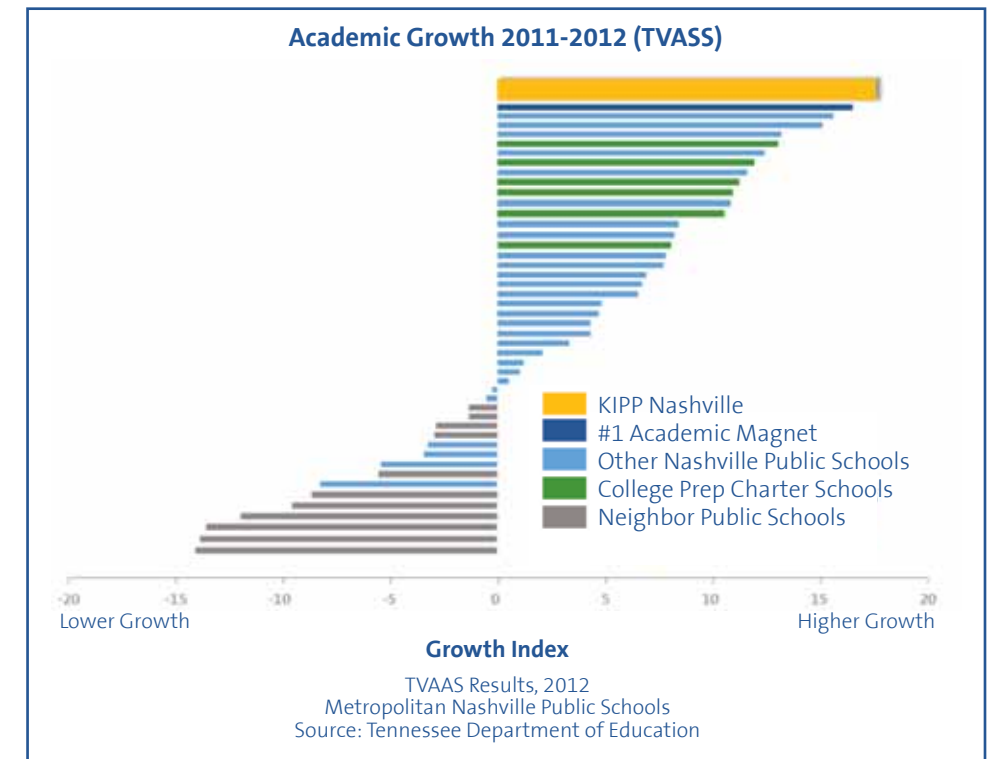
sex education; collaborative support for teachers and family members to promote academic achievement for individual students; effective teacher-student communication strategies; on-campus, accessible psychological support for students and family members when needed; and family resourcing for medical issues, housing, transportation, finances, and bereavement.

The results of this investment are impressive, with more than 80 percent of students meeting goals for growth in the areas of resiliency, behavior, and emotional health.

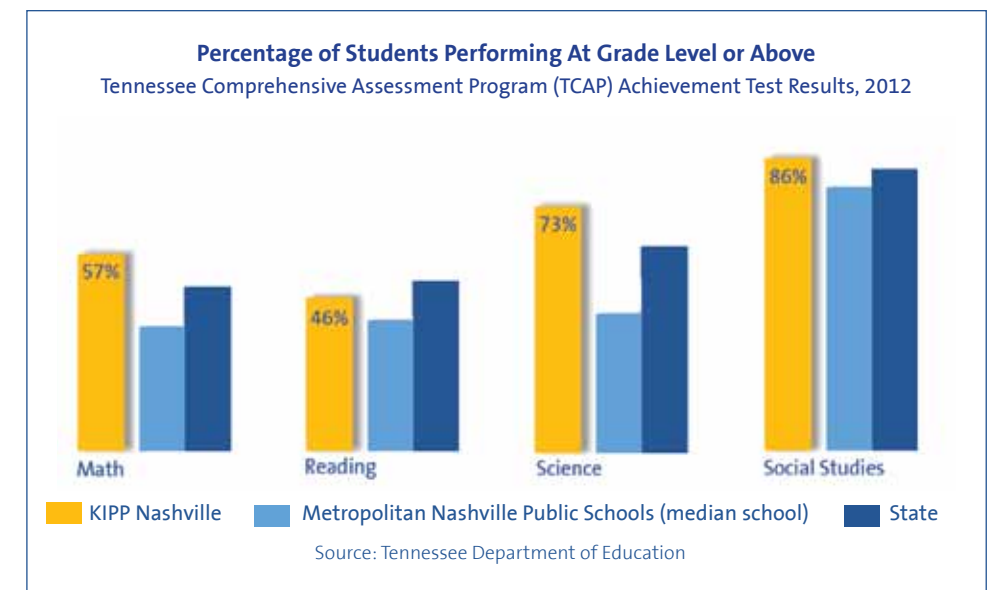
... What a Great Year This Has Been ...



KIPP Nashville students exhibited greater academic growth in 2012 than any other Metropolitan Nashville Public School—including the top academic magnet school as well as all other college-preparatory charter schools—according to the Tennessee Value-Added Assessment System (TVAAS).



KIPP Nashville students exhibited greater proficiency in math, reading, science, and social studies than other Metropolitan Nashville Public Schools on the 2012 TCAP Achievement Tests and greater proficiency than the state average in math, science, and social studies.



Improving Literacy

We are proud of our students' test scores, but we know we can do better. Reading Achieve, our literacy program, is designed to close the reading-skills gap between our low-income, at-risk middle-school students and their better-performing peers. If students are not reading up to grade level by sixth grade, research shows achievement gaps will compound exponentially as students attempt to transition from *learning to read* to *reading to learn*. Our students must master appropriate reading skills to maintain a trajectory to and through college.

Growing to Serve

About six years ago, a good friend and colleague introduced me to KIPP Academy Nashville, where teachers expected excellence from their students and the students continually rose to the challenge. This faculty believed their students could achieve at the highest levels and be successful in college and beyond—in spite of the economic and social challenges they already had faced in their young lives. While

having tremendous impact locally, the school was also part of a national network significant in the education-reform movement. I first became involved as a volunteer, then as a financial supporter, and then as a board member. My effort on behalf of KIPP is just a small way for me to give back, given how influential education and teachers have been in my own life's journey. We hope you will join us in our work on behalf of *all* our children.

Jim Flautt, Board Chair



Wolf Hoffmann Photography

Historic and Projected Growth

Timeline

KIPP Academy Nashville (KAN) opens doors, 60 fifth-graders	KAN's founding class enters high school	KIPP Nashville becomes the 20th KIPP region	KAN's founding class enters college	KIPP Nashville College Prep opens	KIPP Collegiate High School opens	KAN's founding class graduates from college	KIPP Nashville: 1,800 students in 5 schools, 500+ high-school grads, 175+ college grads
2004	2009	2010	2013	2013	2014	2017	2022

... And Where We Are Going From Here ...

Creating Seats, Opening Doors



Creating 1,450 Transformational College-Prep Seats



Increasing College Readiness in Our Neighborhood by a Factor of 4



Creating a Pathway To and Through College



Opening Doors to Option-Filled Lives

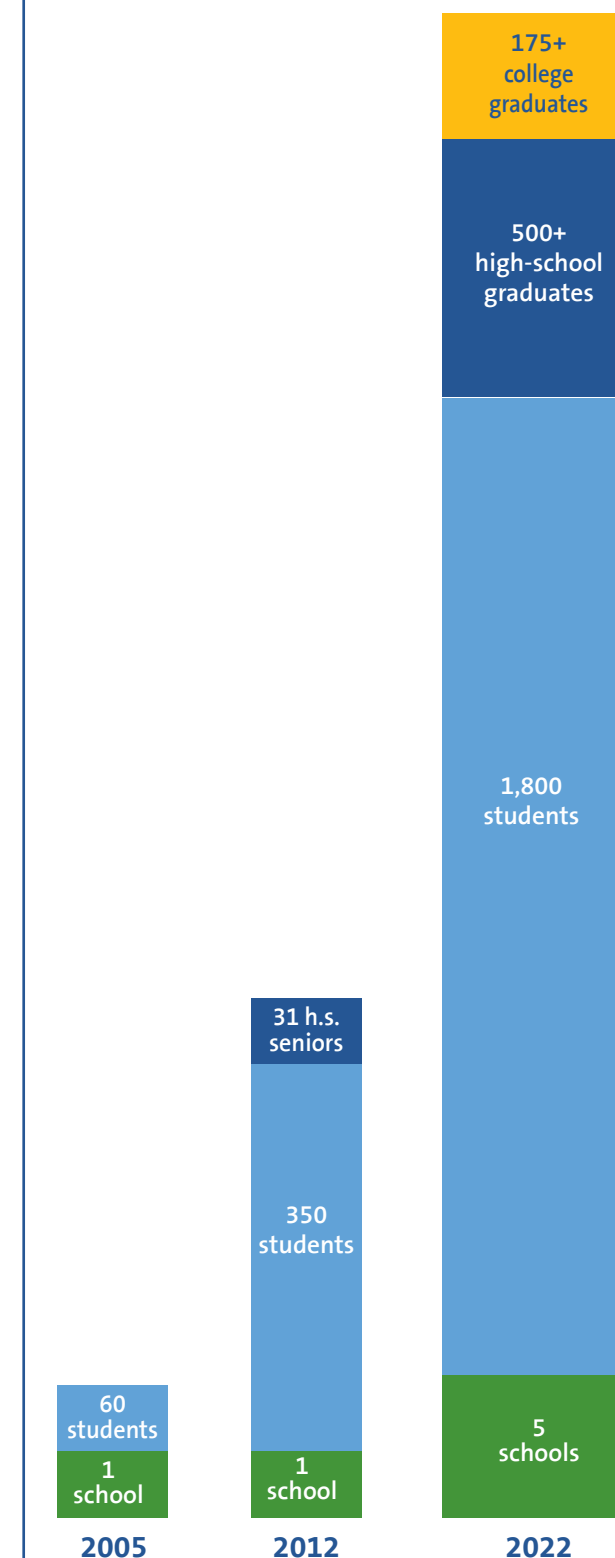
The doors to the first school in the KIPP Nashville network, a middle school called KIPP Academy Nashville, were opened in 2005 because one man fought for a new day for students in the underserved areas of north and east Nashville. With the right mixture of inspired teaching, long hours in the classroom, good discipline, and a Team and Family that supported the students in every way—he was confident that students in these neighborhoods could climb up that mountain to college and a successful life beyond.

Today, the students of that founding class are high-school seniors. And an entire community of parents, teachers, administrators, and students are working hard to grow the network to provide opportunity for even more students—because the majority of our students are zoned to under-performing neighborhood middle schools with suspension rates as high as 45 percent and high schools where average student ACT test scores are too low for college eligibility.

KIPP Nashville's growth plan combines federal and local funds with private donor support to meet annual operating costs associated with an expanded school year, and to provide funding for start-up and growth costs to open three additional KIPP schools in Nashville over the next five years. Once fully enrolled, KIPP Nashville will be self-sustaining using local and state funding alone.

Historic and Projected Growth

To Scale



"I am surrounded by teachers who live our school's mission, supported by administrators who cultivate my potential, and motivated by students who deserve my best each day. I am blessed to be part of the 'Team & Family' of KIPP Nashville."

Misty Caldwell
Founding Teacher and Team Leader, Fifth-Grade Math



Wolf Hoffmann Photography

From a KIPP Nashville Alumna

I entered KIPP Academy Nashville in sixth grade and it didn't take long to discover the most significant difference between KIPP and my old school: These teachers taught! They talked, they moved, they clapped, they sang. They were so excited and absolutely convinced we could learn the material if we put our minds to it. They told us we might need to learn it in a different way than another student, but we could get it. Failure was not an option, and so we succeeded. The very best teachers encouraged me to think for myself and challenged me to push myself. With their support, I developed a great sense of self-confidence. When I was in

seventh grade, a boarding-school representative came to talk to us. I had never even considered going to a private school or a boarding school and I didn't particularly want to leave home. But I knew I was ready for that big leap, and Phillips Exeter Academy has been a wonderful environment for me. KIPP prepared me well academically for the challenges here, where a lot of learning is self-guided and the students really need to step up. Now, as a senior, I'm busy applying to colleges all across the country. I plan to major in Latin American studies and then go into medicine or law. I'm grateful to my mom, to KIPP, and to all the people who have helped me become the person I am today.

Azariah Bridgewater, Class of 2013

... As We Continue to Fulfill Our Promise.

High School Matriculation

We assist our students and their families in the process of identifying and applying to high schools. We help them navigate the magnet lottery system and the open enrollment processes for public schools, as well as the application processes for private high schools, boarding schools, and related scholarship opportunities.

KIPP Academy Nashville alumni are in high school today, continuing their climb to college. More than 80 percent are currently enrolled in private, charter, and magnet schools. In the next several years, KIPP Nashville will open one additional middle school and one high school to provide the highest quality college-preparatory education.

Since our founding class entered high school in 2009, KIPP Academy Nashville alumni have matriculated into challenging schools such as:

- Brentwood Academy
- David Lipscomb High School
- Deerfield Academy (Deerfield, MA)
- East Nashville Magnet School
- Father Ryan High School
- Goodpasture Christian School
- Harpeth Hall
- Hume-Fogg Academic Magnet
- LEAD Academy
- Nashville School of the Arts
- Philips-Exeter Academy (Exeter, NH)
- Pope John Paul II High School
- The School for Science and Math at Vanderbilt
- St. Andrews-Sewanee School
- St. Cecilia Academy
- University School of Nashville.

KIPP Through College

From the very first day of middle school, we help our students plan for a future framed by college completion. We know that every student needs support and direction during the transition through high school to college. As the vast majority of our students will be first-generation college attendees, KIPP Nashville has committed to provide that support.

All of our 160 KIPP Academy Nashville alumni are now attending high school and still working with our KIPP Through College program to assist their climb up the mountain to and through college. Next year, our first class of KIPP Nashville alumni will be entering college, and we will continue to work with them through every year of college as well.

Our process begins by creating a college-going culture beginning in fifth grade. Academically, we work tirelessly to help our students achieve grade-level or better performance by eighth-grade. Then we ensure that our eighth-graders matriculate to a college-preparatory high school, knowing that a rigorous high-school experience is a key element in ensuring college readiness.

When our KIPP Nashville alumni reach high school, we support them throughout the college admission process—including applications for admission and financial aid, and the college matriculation decision. Once our alumni enter college, we will support them while they work toward college graduation, staying in touch via email and phone to discuss academic progress, financial aid, social pressures, and internship and career options. We look forward to seeing them when they are home during holidays and breaks to make sure they know we are always here for them.

The KIPP Through College program is our commitment to walk with our students every step of the way as they climb that mountain to college and beyond. It is our responsibility, and our honor.

"I love that everyone involved with KIPP—students, teachers, parents, administrators, donors—has a huge dream. And no one gives up. Together, we are making a difference, one child at a time."

Denise Boosalis
Board Member



Wolf Hoffmann Photography

How You Can Help

Supporting our students on their path to and through college is a community effort. We welcome your help.

Visit. If a picture is worth a thousand words, then a visit is worth a thousand pictures. We welcome educators, parents, media, and members of the public to visit KIPP Nashville, meet our students, and see our teachers in action.

Volunteer. Our students benefit from the countless hours our volunteers spend tutoring, supporting student events, and helping KIPP maintain our classrooms and learning environment. Your help is always appreciated!

Donate. We rely on philanthropy to support the “extras” we give our students—extras such as longer school days and more school days per year. We also rely on philanthropy to be able to expand and serve more students.

Mentor. The more support our students have, the better. In addition to our school team and family, we rely on our college-readiness volunteers to help our students prepare for these next steps in life.

Board Leadership

KIPP Nashville has strong board leadership and direction, and has developed sustaining relationships with local and state leaders in addition to critical support among Nashville’s business and philanthropic communities. This is reflected in our successful efforts to help negotiate amendments to Tennessee’s charter-school laws that lifted the cap on the number of charter schools in Tennessee in order to benefit more students and families.

Board of Directors

Jim Flautt, Board Chair
Asurion
Nashville, TN

Denise Boosalis
Nissan North America, Inc.
Franklin, TN

Daphne Butler
Community Leader
Nashville, TN

Elizabeth Dennis
Community Leader
Nashville, TN

Rob Elliott
Stansell Electric
Nashville, TN

Camiqueka Fuller
KIPP Nashville Parent
Antioch, TN

Drew Goddard
Bass, Berry & Sims PLC
Nashville, TN

Larry Trabue
Pinnacle Financial Partners
Nashville, TN

Richard Wolfson
Clarcor
Franklin, TN

Financial Report

While KIPP Nashville receives public funds as a public school, we also rely on outside donations to help us provide the extras—including more time in the classroom and extra-curricular support services—that make a difference in our students’ ability to climb that mountain to college.

The information provided below is for Fiscal Year July 1, 2010 through June 30, 2011. Information for Fiscal Year July 1, 2011 through June 30, 2012 will be available by the 2012 calendar year end.

	<u>2011</u>	<u>2010</u>
Assets and Liabilities		
Current assets	\$1,644,242	\$1,165,109
Capital assets	246,042	273,319
Total assets	1,890,284	1,438,428
Current liabilities	250,565	177,857
Net assets		
Invested in capital assets	246,042	273,319
Restricted	217,413	92,349
Unrestricted	1,176,264	894,903
Total net assets	\$1,639,719	\$1,260,571
Revenues		
Contributions	\$ 782,858	\$ 320,672
District funding	2,283,206	2,041,371
Federal and state grants	463,406	352,433
Interest	14,037	6,742
Other	44,602	10,883
Total revenues	3,588,109	2,721,218
Expenses		
Instructional	177,054	88,975
Occupancy	229,261	206,450
Office	49,312	26,660
Organizational development	48,692	61,848
Other	63,977	75,492
Service fees	133,593	106,399
Employee compensation	2,280,878	1,606,647
Staff development	76,084	48,494
Transportation	23,309	13,990
Depreciation	126,801	120,825
Total expenses	3,208,961	2,355,780
Change in net assets	\$ 379,148	\$ 365,438

Source: Crosslin & Associates, PC, Nashville

KIPP:Nashville

Work hard. Be nice. Be honest.



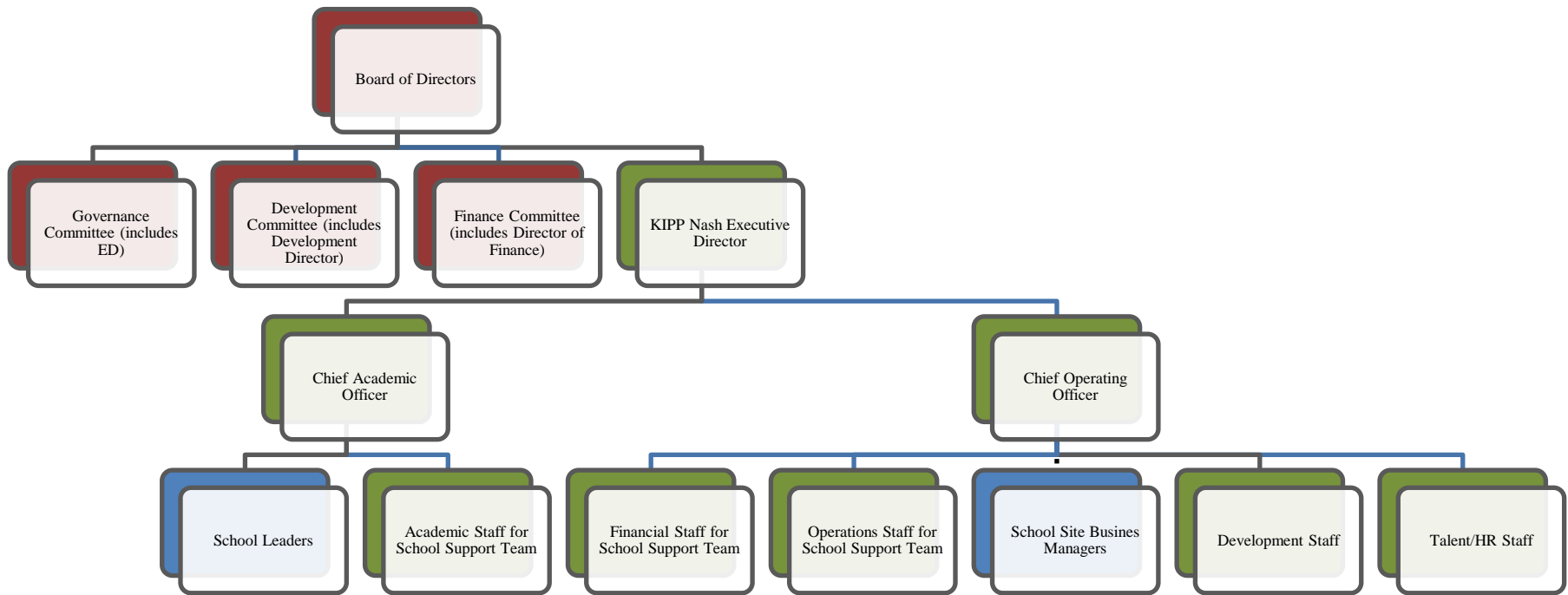
Wolf Hoffmann Photography

KIPP Nashville
P.O. Box 78126
Nashville, TN 37207
615 . 226 . 4484
www.KIPPnashville.org

KIPP Academy Nashville
Ewing Park Middle School Building
3410 Knight Road
Nashville, TN 37207
615 . 226. 4484
www.KIPPnashville.org

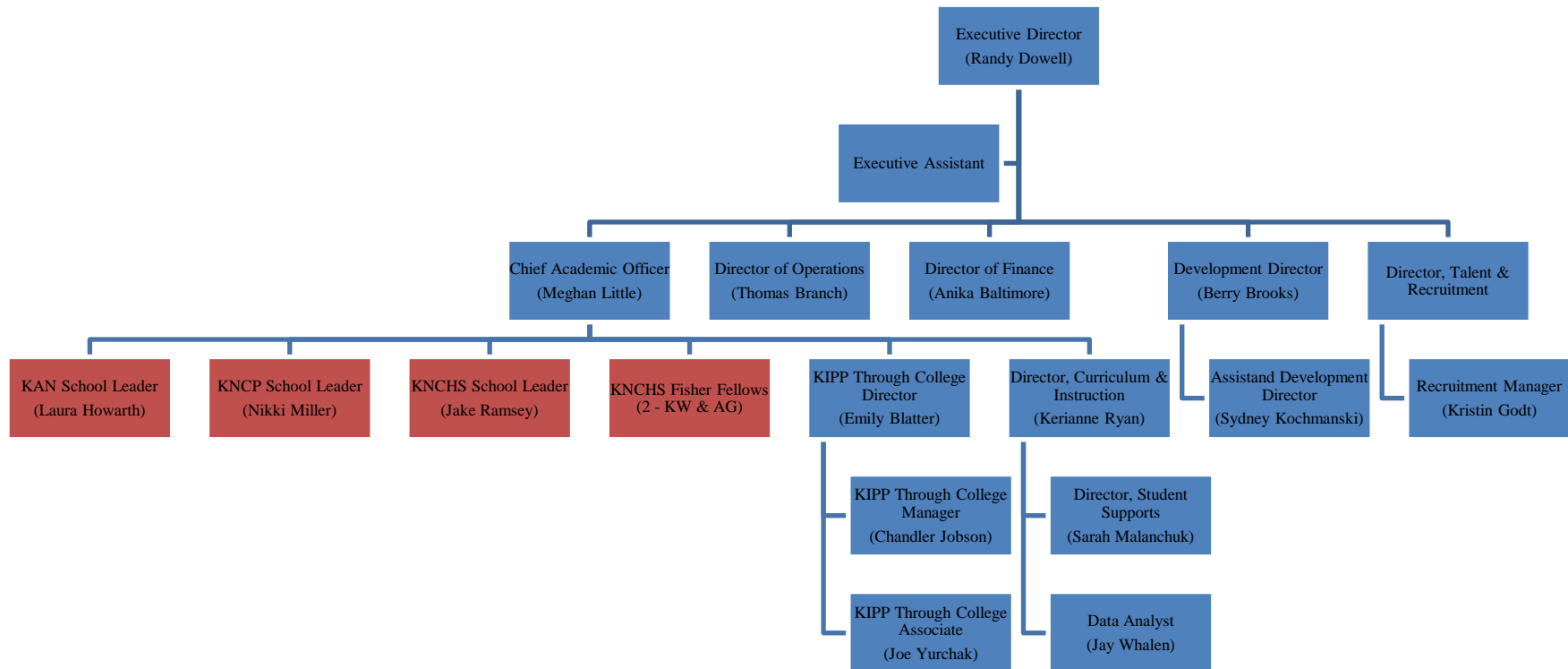


KIPP Nashville Organizational Snapshot: 2015-2020



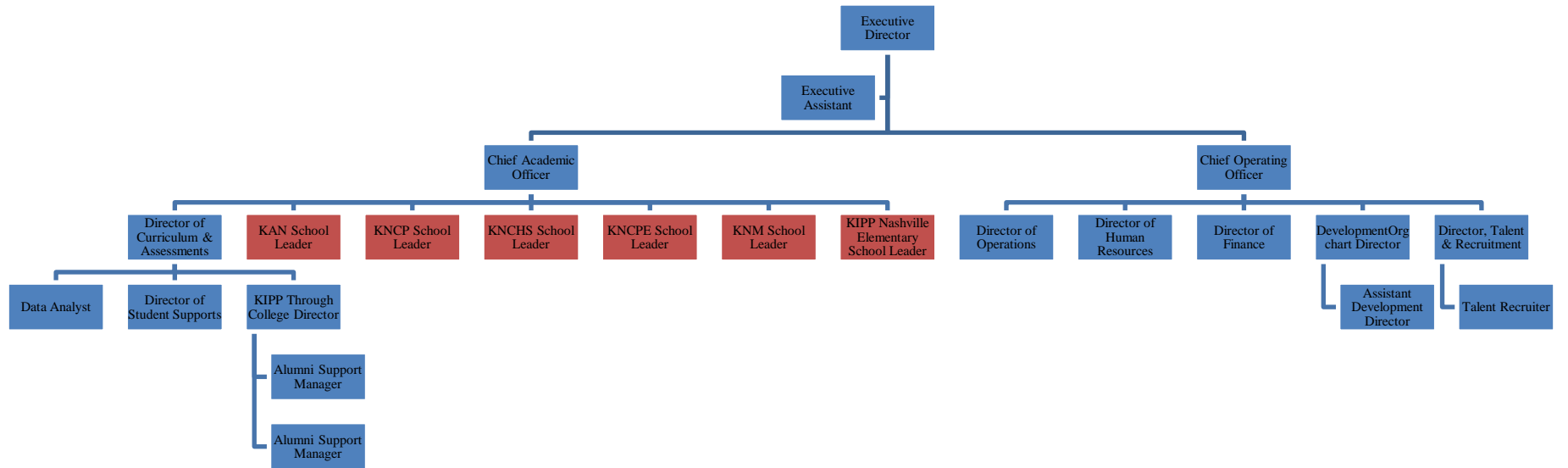
	Board of Directors
	KNSST
	School Site

**KIPP Nashville
School Support Team & Network Schools: 2014-15**



Attachment 2 – KIPP Nashville Org Chart

**KIPP Nashville
School Support Team & Network Schools: 2015-2020**

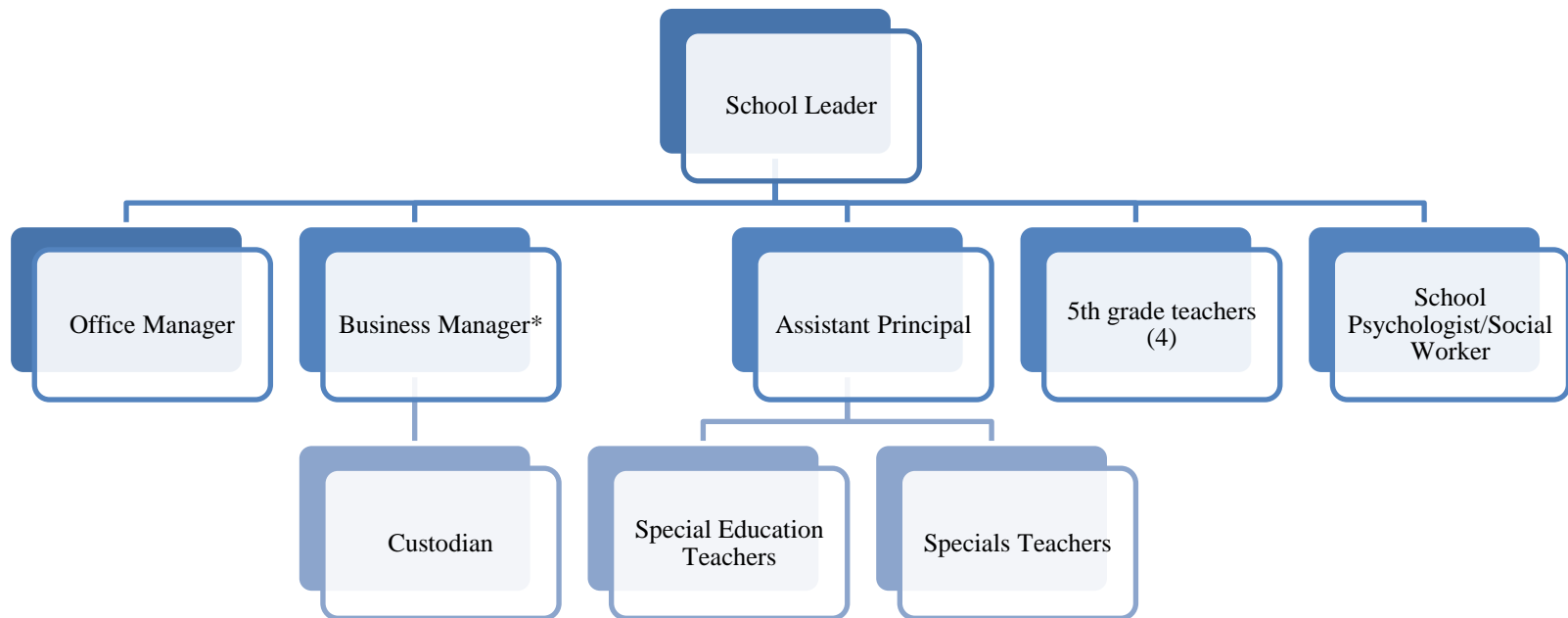


Attachment 2 – KIPP Nashville Org Chart

KIPP Nashville Middle Application

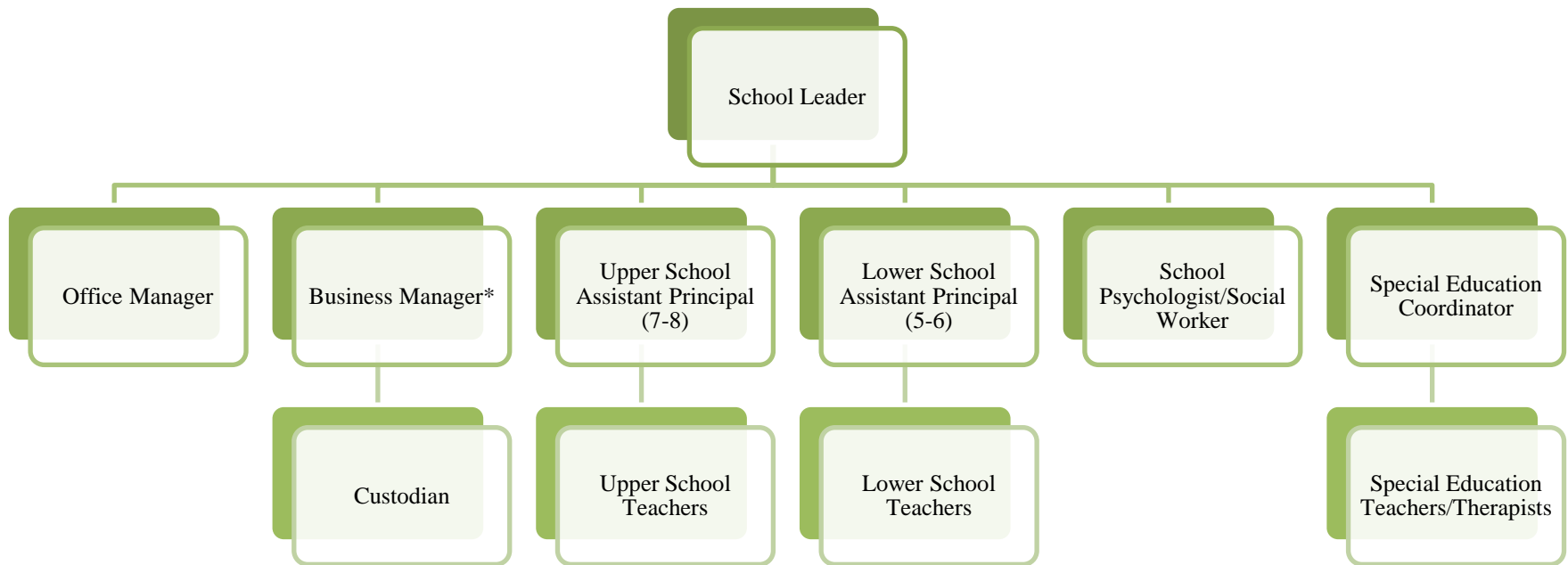
Not applicable; KNM will not utilize the services of a Charter Management Organization or other entity for the purposes of managing the school.

**KIPP Nashville Middle
School Level Org Chart
Year 1 (grade 5)
(2016-17)**



**Note that the business manager has a dotted line relationship to the KIPP Nashville Director of Operations*

**KIPP Nashville Middle
School Level Org Chart
Year 4 (Capacity at 5-8)
(2019-20)**



**Note that the business manager has a dotted line relationship to the KIPP Nashville Director of Operations*

KIPP Nashville Middle School Application

Budget Narrative

The following narrative outlines the major assumptions used to create the operating budget for KIPP Nashville Middle (KNM). As required by Tenn. Code Ann § 49-13-111, the required budget for KNM on the State Budget Form is attached as Attachment K. A budget summary is provided below, to provide an easier comparison between the budget and the underlying assumptions.

Revenue Assumptions

The primary source of revenue for KNM will be funds received from MNPS for the basic education program (BEP, also referred to as state and local per pupil funding). The revenue model assumes that the BEP amount received by charter schools for the 2013-2014 academic year will be approximately \$9,086 per student which includes funding for transportation. The budget assumes a BEP amount of \$8,900 (based on projected 2014-2015 funding) per student for launch year and then a 3% annual increase in the per-student allocation over the five-year period. KNM recognizes there is a risk to an increase in the BEP. KNM also assumes throughout the model a 3% increase in all expenses, including salaries. If it turns out that BEP does not increase based on annual cost of living adjustments, KNM will manage through minimizing other cost increases, which it can control.

Funds from the Title I program, school breakfast program and national lunch program have also been included in the revenue section. Title I funds are assumed to be \$400 per qualifying student and KNM assumes that 80% of the student body will qualify for free or reduced lunch. These assumptions are lower than the actual experience of the existing middle schools, but we are seeing increased transition of our students from northeast Nashville to southeast Nashville. Funds for the breakfast and national lunch programs flow through both the revenue and expense line items and net out to no financial impact. Similar to the food program at the existing middle schools, KNM assumes that it will contract all of its food needs through the district and that the district will manage the USDA requirements and financials.

To supplement funds from the basic education program, KNM will apply for the federal Charter School Planning grant through the KIPP Foundation. This grant will be issued through a competitive process. The KIPP Foundation has been very successful in winning this grant for new KIPP charter schools across the country, and we were awarded this grant for KIPP Nashville College Prep and KIPP Primary at Kirkpatrick. The revenue model assumes \$100,000 for the period July 1st, 2015 – June 30, 2016; \$200,000 for the period July 1, 2016 – June 30, 2017; and, \$200,000 for the period July 1, 2017 – June 30, 2018.

A Director of Development and a Development Associate are employed at the KIPP Nashville School Support Team (KNSST) to further cultivate relationships with local foundations, corporations and individuals interested in providing financial support to the school. The role for the board and the Director of Development will be to lead and guide KNM through these efforts, thus allowing the school leader to focus on the education program, rather than fund development. Therefore, the salary for the development staff is not reflected in KNM budget.

To date, KIPP's efforts in Nashville have been actively supported by several local foundations including the Scarlett Family Foundation, Anne Potter Wilson Foundation, and the Clarcor Foundation. In addition, a number of highly supportive individuals have each given over \$100K in the last several years. Finally, local corporations including Asurion and Dollar General have become close partners in helping to fund KIPP Nashville's mission. This support has positioned the organization to raise over \$750K a year during the last two years and to both fund the on-going operations of the existing middle school and build up a cash reserve to fund growth. Based on the existing base of donors and the cash requirements to fund the start-up costs of KNM in the first 5 years as the school builds to capacity, KIPP Nashville is very comfortable with ensuring that it has the funding to support and execute against the educational model and rich set of programs required to deliver on its mission.

KIPP Nashville Middle School Application

Expenditures

The financial model assumes that all expenditures increase by 3% a year based on standard increases in cost of living and inflation. The cost assumptions in the model are based on the expected 2012 level and therefore increase by 3% at the start of the KNM launch in 2016.

Regular Instruction: Teachers; Salary & Wages; Benefits

For first-time teachers, KNM starting salaries will be approximately \$40,000. The financial model assumes an average teacher salary of \$45,000, which takes into account the experience level of some of the teachers employed. This average teacher salary is based on the actual experience of our current schools. The KIPP Nashville Salary Scale is included as Attachment 17.

In addition, KNM will employ associate teachers to offer rich programs outside the general education curriculum. The school has budgeted full time starting salaries of \$35,000 for the associate teacher positions.

All salaries have an annual cost-of-living adjustment increase (estimated at 3.0%) built into the budget.

In accordance with the Tennessee charter statute §49-113-119, teachers of KNM will participate in the group insurance plans of the local education agencies (LEA). KNM has properly accounted for the school's match in regard to health benefit plans and state retirement. The necessary funds to cover the employee portion of the health benefits and the state retirement will be allocated for each paycheck cycle. The funds will be paid directly to MNPS based on a monthly invoice provided by MNPS. In addition, KNM will withhold the necessary funds for all other payroll taxes, including Social Security and Medicare, and unemployment compensation. These funds will be paid to the appropriate entities based on state requirements.

Using the average of the annual premium costs for single coverage (\$6,923/year) and family coverage (\$16,361) for certified employees and (\$8,572/year single) and (\$19,735/year family) for non-certified employees KNM has calculated its insurance expenses. The school plans to pay for 75% of each employee's annual premium cost and anticipates that 80% of certified employees will select single coverage, which is reflected in the budget. The calculation per certified employee for year one, for example, would be $[(\$6,923) \cdot .80 + (\$16,361) \cdot .20] \cdot .75 = \$8,810$. Using the same calculations methodology, but assuming a higher rate of family coverage, the cost for non-certified employees per year is \$13,037 per year. Although the rising cost of healthcare is difficult to predict, the school has budgeted for an annual 3% increase in health insurance premiums.

The school has budgeted the appropriate funds for state retirement for all of its employees. For certified employees, KNM has budgeted 9.05% of the employees total compensation to be put towards state retirement. For non-certified employees, this percentage is 15.42%. Both of these numbers are based on the actual experience of the KIPP Nashville existing middle school.

Depending on the financial resources of the school, a bonus plan may be implemented. The school leader will determine through performance reviews (i.e., employees meeting performance goals) the bonus amount for faculty and staff. The school has budgeted for an annual bonus pool of 3% of the school's total salary expenses

Regular Instruction – Instructional Supplies & Materials, Textbooks and Other Contracted Services

(Note: Costs in these categories have also been included in the special education section of the state budget template. 85% of the costs are allocated to general education and 15% of the costs are allocated to special education.)

KIPP Nashville Middle School Application

- School uniforms: KNM will (when needed) provide funds for school uniforms. The school has budgeted \$100 for each new student and \$50 for each returning student annually.
- Local field lessons: Consistent with its college-preparatory approach, KNM believes it is essential for its students to have educational experiences outside the classroom (e.g., cultural, arts, college visits, and guest speakers). The school has budgeted \$2,300 per grade level for local fieldtrips. These trips help students gain a broader perspective on their education and life goals. Most of KNM students have not traveled beyond their own neighborhoods or the city of Nashville. Students have to earn the right to participate on fieldtrips by meeting academic and behavioral expectations. The budget assumes 80% student participation in the program.
- End of Semester field lessons: The school has budgeted \$250 per student for end of year trips. These culminating trips help students gain a broader perspective on their education and life goals. Students have to earn the right to participate on fieldtrips by meeting academic and behavioral expectations. The budget assumes 80% student participation in the program.
- Student assessment materials: KNM will administer state-mandated tests, interim assessments and the NWEA, a nationally norm-referenced test. The school has budgeted \$50 per student
- Student Gifts & Awards: KNM will buy items that celebrate the success of its students. The school has budgeted \$10 per student.
- Student supplies: KNM will buy instructional supplies and materials for students. The school assumes \$175 per student.
- Textbooks: For some classes, the school assumes textbooks will be used to support the curriculum. The school has budgeted \$100 per new student for the initial purchase of the text books and that the textbooks will need to be repurchased every five years
- Classroom Furniture: The school assumes \$50 per student in furniture for the classroom on smaller items on an on-going basis. The school assumes another \$150 per student in capital costs for every new student to equip the school with the furniture needed to build out the classroom with desks and chairs
- Athletic equipment: The school plans to supply basic athletic equipment to support this program. The school has budgeted \$850 per year in athletic equipment.
- Instructional equipment: Key equipment used in the classroom including a document camera, overhead projectors etc. The school has budgeted \$25 per student for the smaller items and a total of \$25,000 per grade in capital (laptops & cart) for the higher priced items. The school assumes that this technology has a useful life of 5 years.
- Computer Hardware – Instructional: The school will buy some hardware for instructional use in the classroom. While KNM do not expect that every student will have a laptop, it is expecting to buy enough computers for a lab such that full classes can work on computers as part of a technology curriculum. The school has budgeted \$26 per student for smaller technology items. In addition, the school has budgeted for 20 laptops and a mobile cart per grade at a cost of \$1,200 per laptop and \$1,500 per cart. The useful life of the equipment is assumed to be 4 years
- Computer Software – Instructional: The school has plans to buy instructional software for the classroom. The school has budgeted \$250 per full time equivalent teacher.
- Copier Lease: KNM will lease the copier equipment needed to produce the learning materials used in the classroom. It assumes that the copiers needed to serve the students will cost \$450 per month in lease payments. Based on enrollment projections, the school has budgeted for 1 copier in its first year of operations and a second copier in year two and three. A third copier will be purchased in year four.
- Copier Maintenance & Usage: The school has budgeted on \$53 per student for on-going usage and maintenance fees.

Special Education Program – Teacher Salary, Wages and Benefits

Attachment 5: Budget Narrative

KIPP Nashville Middle School Application

KNM will hire special education teachers to support the specific needs of its special education students. Based on the assumption that 12% of the students will require special education services, the school has budgeted three special education teachers to support the school at full capacity which works out to a student case load of about 25 students per special education teacher. The school has budgeted a starting salary of \$45,000 for the special education teachers.

In accordance with the Tennessee charter statute §49-113-119, all KNM special education teachers will participate in the group insurance plans of the LEA. KNM has properly accounted for the school's match in regard to health benefit plans, state retirement, Social Security and Medicare, and unemployment compensation.

Special Education Program – Instructional Supplies & Materials, Textbooks and Other Contracted Services

Most of these costs represent the same expenses included in the regular instruction program; KNM has allocated 85% of these costs in the regular instruction program and 15% in the special education program.

Additional costs allocated 100% to the Special Education Program include:

- **Contracted SPED Expense:** The school has budgeted \$492 per SPED student for additional contracted work to provide SPED services.
- **IDEA Expense:** Includes costs for outsourced requirements like speech therapy or other services KNM does not provide. The school has budgeted \$500 per year/per grade level to cover these costs.

Attendance

Office Manager

Beginning in the first year, KNM will employ an office manager, with an initial salary of \$35,000. This person will be responsible for maintaining student records, enrollment and other clerical duties. S/he will also be the parent, student and school liaison, responsible for communication to and from teachers and families.

In accordance with the Tennessee charter statute §49-113-119, clerical personnel of KNM will participate in the group insurance plans of the LEA. KNM has properly accounted for the school's match in regard to health benefit plans, state retirement, Social Security and Medicare, and unemployment insurance.

Other Student Support

Mental Health Counselor

Beginning in its first year, KNM will employ a full-time KNM will employ a full-time a mental health counselor to provide direct services to students, as well as to support teachers. The school has budgeted \$50,000 for the initial salary.

In accordance with the Tennessee charter statute §49-113-119, the school counselor of KNM will participate in the group insurance plans of the LEA. KNM has properly accounted for the school's match in regard to health benefit plans, state retirement, Social Security and Medicare, and unemployment insurance.

School Administration: Office of the School Leader

School Leader, Assistant School Leader; Salary Wages & Benefits

KNM starting salary for the school leader will be \$85,000 annually plus an annual bonus opportunity. The school has also budgeted for other administrative leadership positions, including two Assistant Principals

KIPP Nashville Middle School Application

(one is added in the 1st year and the second in the 3rd year of operation.). The starting salary for both these positions is \$60,000.

In accordance with the Tennessee charter statute §49-113-119, administrators of KNM will participate in the group insurance plans of the LEA. KNM has properly accounted for the school's match in regard to health benefit plans, state retirement, Social Security and Medicare, and unemployment insurance.

Communication

(Note: KIPP Nashville qualifies for E-Rate funding to help offset 90% of the telecom costs for mobile and landline phone services, and intends to apply for that funding for KNM)

- Mobile phones: KNM will require all faculty members to be available to students during after-school hours to answer homework questions. The school has budgeted \$30 per administrator and faculty member for mobile phone service.
- Monthly Phone service: The school has budgeted \$450 a month to cover the monthly service charge for the telephones needed to run the school.
- Internet: The school has budgeted \$50 a month to cover the monthly service charge for the internet needed to run the school.

Other contracted services

- IT Support: KNM has budgeted \$730 per employee to address any technology issues with administrator and faculty computers and classroom equipment.
- Office Supplies & Postage
 - Postage: The school has budgeted \$10 per student for postage.
 - Office Supplies: The school has budgeted \$2,000 per month for general office supplies (including printing paper).
- Other supplies & materials
 - Computer Hardware: KNM has budgeted \$53 per FTE for administrative hardware costs that are less than \$500.
 - Computer Software: The school has budgeted \$18 per FTE for software costs.

In-Service/Staff Development

- Staff Development: The school has budgeted \$1,100 per year per staff member for professional development.
- Staff Appreciation: The school has budgeted \$258 per staff member per year for events and gifts to show appreciation for staff member's efforts.

Other Charges

- Food for Meetings: The school has budgeted an annual expense of \$4,500 for food for parent and staff meetings.
- KIPP Licensing Fee: To be a part of the KIPP Network and access the central resources provided by the KIPP Foundation, KNM is required to pay a fee equal to 1% of the total state and local funding provided to the school.
- School Support Management Fee: The school has budgeted 8% of state and local funding to pay for the services provided by the school support center.
- Background Checks: The school has budgeted \$2,000 a year for background checks.
- Student recruitment and marketing: The school is budgeting \$5,000 annually for materials and staff efforts to promote the school and recruit students.
- Community marketing: This effort will be owned by the School Support Team, and they have a budgeted line item for marketing.

KIPP Nashville Middle School Application

Administration Equipment

- Faculty laptop computers: Each KNM faculty member will be provided with a laptop computer. The school has budgeted \$1,200 per computer. This includes all necessary software costs. The budget anticipates four years of use per computer and includes replacement costs accordingly.
- Server: The school has budgeted the need for 1 server at a cost of \$7,500 per server. The school assumes the server has a useful life of 7 years.
- Phone equipment: The school has budgeted \$5,000 for a phone system. The school assumes a useful life of 8 years.
- Audio and Other equipment: The school has budgeted \$5,000 for a security system, and \$5,000 for audio equipment. The school assumes a useful life of 5 years for the security system 8 years for the audio equipment.
- Faculty furniture: The school has budgeted \$500 per new FTE for furniture in the classroom and offices.

Business Manager, Salary, Wages, and Benefits

An office manager has been budgeted in the 1st year of operations of the school to support all of the financial and operational needs of the school. The school has budgeted a starting salary of \$40,000.

In accordance with the Tennessee charter statute §49-113-119, a business manager of KNM will participate in the group insurance plans of the LEA. KNM has properly accounted for the school's match in regard to health benefit plans, state retirement, Social Security and Medicare, and unemployment insurance.

Other Contracted Services

- Accounting & Fiscal Services. KNM has budgeted \$30,000 per year to manage all of the day to day accounting and financial management of the school. KNM will outsource many of these functions to CFO, a local Nashville business. CFO currently manages the accounting services for KAN middle school.
- Payroll Processing Service: KNM has budgeted 0.33% of payroll for payroll servicing.
- Audit: KNM has budgeted \$10,000 per year for its annual audit to be conducted by a CPA firm (as required by the Tennessee charter statute).

Operations of Plant

Other Salaries & Wages

The school has budgeted for a Custodian beginning in year 1 (beginning salary of \$23,000).

In accordance with the Tennessee charter statute §49-113-119, staff members of KNM will participate in the group insurance plans of the LEA. KNM has properly accounted for the school's match in regard to health benefit plans, state retirement, Social Security and Medicare, and unemployment insurance.

Facilities Leasing

The school has budgeted \$6.25 per square feet for the lease of the building. This number is based on the lease template provided to the school by the Executive Director of Facilities for MNPS (\$5/sq ft), plus an additional \$1.25 for any additional facilities cost (i.e. building maintenance, utilities, increase janitorial costs, etc.). It includes utilities and major facility maintenance.

There are a number of assumptions that go into the calculation of the total annual lease payment captured in the business model. First, the school will use 120 square feet per student, which is conservative for an elementary school. Second, the school will only make payments on the space being used in the building to

KIPP Nashville Middle School Application

serve the enrolled students. The lease payments therefore go up in the first few years of operations based in the increased enrollment and corresponding increase in required square feet.

Custodial Supplies & Other Supplies & Materials

The school has budgeted \$7,500 per year in supplies needed to keep the building clean and well maintained. The school has budgeted \$2,000 per year in costs associated with improving the decorum of the building and aligning the physical spaces to the mission and values of KIPP.

Building & Content Insurance

This includes insurance expense for general liability, umbrella, professional liability, building contents, employer's liability for workers compensation, Surety Bond, and physical/sexual abuse and molestation liability. The school has budgeted \$10,000 per year for this expense.

Maintenance of Plant

The school has budgeted an additional \$10,000 for small maintenance requirements not covered as part of the lease of the building and already included in the \$6.25 per square foot lease payment.

Transportation

The school plans on offering transportation to its students. The costs of providing this transportation is based on some key assumptions derived through the transportation costs currently provided to the existing middle school. Based on these assumptions, the school has budgeted the need for two buses in the first year of operations, and the addition of one bus each subsequent year of operation until the school reaches full enrollment. The key cost components of transportation include:

- Bus Drivers: The school has budgeted \$24,000 in salaries for each part-time (20-25 hours per week) drivers in the launch year.
- Buses: The school has budgeted a capital cost of \$50,000 for each bus. The school expects to be able to buy these buses used.
- On-Going Fuel Costs: The school has budgeted each bus route will travel 75 miles per day, and the bus will get 9.0 miles per gallon. The school is assuming that fuel costs will be \$4.00 per gallon.
- Weekday Transportation Expenses: The school has budgeted \$10,000 per year to cover maintenance and materials on the bus.
- Insurance: The school has budgeted \$2,625 per year for insurance on the buses.

Food Service

The school plans to contract its regular school day food service through the district based on the same structure and terms of the existing middle school. The budget assumes \$1.75 per student for the breakfast program and \$2.75 per student for the lunch program in both revenue and expense. The school assumes the district will continue to provide the operations and the financial management of the food service program with no financial impact on the school.

Contingency Plan

KIPP Nashville is aware that there are a few financial risks associated with running a school. One of those key financial risks is a reduction in the BEP. The second key is that our expenses are higher than planned, more specifically; we experience an increase in Special Education and/or High Needs students. To mitigate that risk KIPP Nashville currently maintains six months of cash on hand, and we maintain a line of credit of one month of our annual operating budget. Our model assumes an estimated 12% student attrition, and that assumption does not include the addition of students throughout the school year. Every

KIPP Nashville Middle School Application

year we add students through December, so there is significant upside to our budgeted numbers. We are currently fundraising to fund our growth strategy. However, we can divert some of the growth funding to support the immediate need of our schools, if necessary. The finance committee meets monthly to review budgets in great detail. To the extent that we notice a decrease in revenue, the finance committee will partner with the Director of Finance and Executive Director to make necessary budget adjustments.

BUDGET SUMMARY

This worksheet will self populate from the information provided in the "School Inputs" and "Facilities, Equip, Tech" worksheets.

	PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Number of Students	0	96	190	274	350	350
Number of Employees	0	10	17	23	27	27

REVENUE

Basic Education Program	\$0	\$854,375	\$1,741,679	\$2,587,034	\$3,403,744	\$3,505,856
Title I	\$0	\$34,560	\$70,452	\$104,647	\$137,684	\$14,181
Federal Breakfast Program	\$0	\$29,484	\$58,354	\$84,152	\$107,494	\$10,749
Federal Lunch Program	\$0	\$46,332	\$91,699	\$132,239	\$168,919	\$16,892
IDEA	\$0	\$20,056	\$39,695	\$57,244	\$73,122	\$73,122
Transportation	\$0	\$0	\$0	\$0	\$0	\$0
Charter start-up funds	\$0	\$0	\$0	\$0	\$0	\$0
Other start-up funds	\$0	\$0	\$0	\$0	\$0	\$0
Student fees	\$0	\$3,360	\$6,650	\$9,590	\$12,250	\$12,250
Investment Income	\$0	\$0	\$0	\$0	\$0	\$0
School level fundraising	\$0	\$0	\$0	\$0	\$0	\$0
Private fundraising (foundations, corporate)	\$0	\$0	\$0	\$0	\$0	\$0
Private fundraising (individuals)	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$0	\$988,167	\$2,008,528	\$2,974,907	\$3,903,212	\$3,633,051

EXPENSES

Personnel	\$0	\$646,081	\$1,152,252	\$1,632,177	\$1,979,826	\$2,035,957
General Operating Expenses	\$0	\$356,996	\$603,088	\$827,862	\$1,030,911	\$1,023,880
Transportation	\$0	\$69,856	\$89,713	\$109,569	\$129,425	\$79,425
Athletic Program	\$0	\$0	\$0	\$0	\$0	\$0
Facilities		\$110,780	\$198,200	\$276,320	\$347,000	\$347,000
Technology & Equipment	\$0	\$191,994	\$153,387	\$179,309	\$221,437	\$172,337
TOTAL EXPENSES	\$0	\$1,375,708	\$2,196,639	\$3,025,237	\$3,708,599	\$3,658,598

SURPLUS/(DEFICIT)	(\$0)	(\$387,541)	(\$188,111)	(\$50,330)	\$194,614	(\$25,547)
<i>Per student</i>		-\$4,037	-\$990	-\$184	\$556	-\$73
Ending Fund Balance	(\$0)	(\$387,541)	(\$575,652)	(\$625,982)	(\$431,368)	(\$456,916)

FACILITIES, EQUIPMENT & TECHNOLOGY

ONLY COMPLETE HIGHLIGHTED FIELDS. ALL OTHERS WILL SELF-POPULATE.

FACILITIES	
INPUT "Purchase" or "Lease"	lease

PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
2015-16 2015	2016-17 2016	2017-18 2017	2018-19 2018	2019-20 2019	2020-21 2020

LEASE OPTION (if applicable)

Square feet leased			11,520	22,800	32,880	42,000	42,000				
Lease rate	\$6.25	Per sq ft	Annual lease cost				\$72,000	\$142,500	\$205,500	\$262,500	\$262,500
Custodial	\$1.50	Per sq ft	\$17,280	\$34,200	\$49,320	\$63,000	\$63,000				
Utilities		Per sq ft	\$0	\$0	\$0	\$0	\$0				
Capital Outlay (building renovations)		One-time cost	Capital Outlay	\$0.00							
Total cost to lease			\$0	\$89,280	\$176,700	\$254,820	\$325,500	\$325,500			

PURCHASE OPTION (if applicable)

Square feet purchased	
Purchase price per sq ft	
Purchase price	\$0
Renovation cost per sq ft	
Total renovation costs	\$0
Purchase price and renovation costs	\$0

Equity		% of purchase price
Amount Financed	\$0.00	
Loan Term (years)		
Interest Rate		

		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Monthly Debt Service	#NUM!		#NUM!	#NUM!	#NUM!	#NUM!	#NUM!
Annual Debt Service	#NUM!		#NUM!	#NUM!	#NUM!	#NUM!	#NUM!
Custodial Services		\$0	\$0	\$0	\$0	\$0	\$0
Utilities		\$0	\$0	\$0	\$0	\$0	\$0
Equity (down payment)		\$0					
Financing costs (6 months during planning year)		#NUM!					

Total costs to purchase		#NUM!	#NUM!	#NUM!	#NUM!	#NUM!	#NUM!
--------------------------------	--	-------	-------	-------	-------	-------	-------

General liability insurance	\$21,500.00	Annual cost	\$21,500	\$21,500	\$21,500	\$21,500	\$21,500
-----------------------------	-------------	-------------	----------	----------	----------	----------	----------

TOTAL FACILITIES COSTS	\$0	\$110,780	\$198,200	\$276,320	\$347,000	\$347,000
-------------------------------	------------	------------------	------------------	------------------	------------------	------------------

TECHNOLOGY & EQUIPMENT COSTS	PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
	2015-16 2015	2016-17 2016	2017-18 2017	2018-19 2018	2019-20 2019	2020-21 2020

ASSUMPTIONS

Copier (monthly lease rate)	\$250	Per month
	200	Students per copier
Desktop computer costs (faculty and computers for carts)	\$1,200	Per laptop
Desktop computers	20	Per grade level
Cart costs	\$1,500	Per cart

Student enrollment			96	190	274	350	350	
Number of copiers needed			1	1	2	2	2	
Monthly copier lease			\$3,000	\$3,000	\$6,000	\$6,000	\$6,000	
Copier - usage fee	\$53	Per student	\$5,088	\$10,070	\$14,522	\$18,550	\$18,550	
New Laptops - faculty	\$1,200	Per laptop	\$0	\$12,000	\$8,400	\$7,200	\$4,800	\$0
Laptop replacement costs	4	Number of years use		\$0	\$0	\$0	\$12,000	
Mobile lap top cart - students	1	Per grade level	\$25,500	\$25,500	\$25,500	\$25,500	\$0	
Mobile Laptop replacement costs	3	Number of years use		\$0	\$0	\$25,500	\$25,500	
Mobile lap top cart - students	11,800	Per grade level	\$11,800	\$23,600	\$35,400	\$47,200	\$47,200	
Mobile Laptop replacement costs	5	Number of years use		\$0	\$0	\$0	\$0	
Administration cell phone handset		Per handset	\$0	\$0	\$0	\$0	\$0	
Administration cell phones (monthly coverage)	\$30	Per month	\$0	\$3,600	\$6,120	\$8,280	\$9,720	\$9,720
Internet setup	\$10,000	Setup fee		\$10,000				
Server	\$15,000	Per server		\$15,000				
IT Support	\$750	Per FTE	\$7,500	\$12,750	\$17,250	\$20,250	\$20,250	
Admin HW / SW	\$71	Per FTE	\$710	\$1,207	\$1,633	\$1,917	\$1,917	
Educational software	\$250	Per FTE	\$2,500	\$4,250	\$5,750	\$6,750	\$6,750	
Educational equipment / hardware	\$51	Per student	\$4,896	\$9,690	\$13,974	\$17,850	\$17,850	
Internet and phone monthly service	\$500	Per month	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	
Other Equipment (security system)	\$35,000	Setup cost		\$35,000				
Monthly equipment cost	\$50	Per month		\$600	\$600	\$600	\$600	
Faculty furniture	\$2,000	Per FTE	\$0	\$20,000	\$14,000	\$12,000	\$8,000	\$0
Student furniture	\$300	Per new student		\$28,800	\$28,200	\$25,200	\$22,800	\$0

TOTAL TECHNOLOGY & EQUIPMENT COSTS	\$0	\$191,994	\$153,387	\$179,309	\$221,437	\$172,337
---	------------	------------------	------------------	------------------	------------------	------------------

CHARTER SCHOOL BUDGET

Complete only the highlighted fields. All others will self populate.

Base Year 2016

		PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
		2015	2016	2017	2018	2019	2020
REVENUE ASSUMPTIONS		<small>Get LEA BEP figures (F34) from the Charter Funding Overview document, available online.</small>					
Number of grade levels			1	2	3	4	4
K							
1st							
2nd							
3rd							
4th							
5th			96	96	96	96	96
6th				94	94	94	94
7th					84	84	84
8th						76	76
9th							
10th							
11th							
12th							
Total Student Enrollment		0	96	190	274	350	350
Title I (% of student body)			90%	90%	90%	90%	9%
Special Education (% of student body)			12%	12%	12%	12%	12%
Basic Education Program (funding per student)	\$8,900	Base year					
Inflation adjustor	1.03						
Title I	\$400	Per student					
IDEA	\$1,741	Per SPED student					
Breakfast Program -- Federal Reimbursement	yes	"yes" or "no"					
Breakfast Program	\$1.75	Per student per day					
Lunch Program	\$2.75	Per student per day					
Transportation		Per student					
School level fundraising	\$35	Per student					
Basic Education Program		\$854,375	\$1,741,679	\$2,587,034	\$3,403,744	\$3,505,856	
Title I		\$34,560	\$70,452	\$104,647	\$137,684	\$14,181	
Federal Breakfast Program		\$29,484	\$58,354	\$84,152	\$107,494	\$10,749	
Federal Lunch Program		\$46,332	\$91,699	\$132,239	\$168,919	\$16,892	
IDEA		\$20,056	\$39,695	\$57,244	\$73,122	\$73,122	
Transportation		\$0	\$0	\$0	\$0	\$0	
Charter start-up funds (Title Vb)							
Other start-up grant funds							
School level fundraising		\$3,360	\$6,650	\$9,590	\$12,250	\$12,250	
Student fees							
Investment Income							
Private fundraising (foundations, corporate)							
Private fundraising (individuals)							
TOTAL REVENUE		\$0	\$988,167	\$2,008,528	\$2,974,907	\$3,903,212	\$3,633,051

		PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
		2015	2016	2017	2018	2019	2020
EXPENSES							
STAFFING COSTS							

					PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
4	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Math	Grade Level Teacher	2016	\$45,000.00	0.00	1.00	1.00	1.00	1.00	1.00
5	Reading	Grade Level Teacher	2016	\$45,000.00	0.00	1.00	1.00	1.00	1.00	1.00
5	Language Arts	Grade Level Teacher	2016	\$45,000.00	0.00	1.00	1.00	1.00	1.00	1.00
5	Science	Grade Level Teacher	2016	\$45,000.00	0.00	1.00	1.00	1.00	1.00	1.00
5	Social Studies	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Math	Grade Level Teacher	2017	\$45,000.00	0.00	0.00	1.00	1.00	1.00	1.00
6	Reading	Grade Level Teacher	2017	\$45,000.00	0.00	0.00	1.00	1.00	1.00	1.00
6	Language Arts	Grade Level Teacher	2017	\$45,000.00	0.00	0.00	1.00	1.00	1.00	1.00
6	Science	Grade Level Teacher	2017	\$45,000.00	0.00	0.00	1.00	1.00	1.00	1.00
6	Social Studies	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Math	Grade Level Teacher	2018	\$45,000.00	0.00	0.00	0.00	1.00	1.00	1.00
7	Reading	Grade Level Teacher	2018	\$45,000.00	0.00	0.00	0.00	1.00	1.00	1.00
7	Language Arts	Grade Level Teacher	2018	\$45,000.00	0.00	0.00	0.00	1.00	1.00	1.00
7	Science	Grade Level Teacher	2018	\$45,000.00	0.00	0.00	0.00	1.00	1.00	1.00
7	Social Studies	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Math	Grade Level Teacher	2019	\$45,000.00	0.00	0.00	0.00	0.00	1.00	1.00
8	Reading	Grade Level Teacher	2019	\$45,000.00	0.00	0.00	0.00	0.00	1.00	1.00
8	Language Arts	Grade Level Teacher	2019	\$45,000.00	0.00	0.00	0.00	0.00	1.00	1.00
8	Science	Grade Level Teacher	2019	\$45,000.00	0.00	0.00	0.00	0.00	1.00	1.00
8	Social Studies	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Grade Level Teachers					0.00	4.00	8.00	12.00	16.00	16.00

SALARIES

	These columns will self-populate.					
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Administrators						
School Director	\$0	\$85,000	\$87,550	\$90,177	\$92,882	\$95,668
AP/Director of Curriculum and Instruction	\$0	\$60,000	\$61,800	\$63,654	\$65,564	\$67,531
Business and Operations Manager	\$0	\$40,000	\$41,200	\$42,436	\$43,709	\$45,020
Dean of Students	\$0	\$0	\$0	\$63,654	\$65,564	\$67,531
Director of Development	\$0	\$0	\$0	\$0	\$0	\$0

Office Staff

	PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
Office Manager	\$0	\$35,000	\$36,050	\$37,132	\$38,245	\$39,393
Records Specialist	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Assistant	\$0	\$0	\$0	\$0	\$0	\$0

Total Administrators and Office Staff	\$0	\$220,000	\$226,600	\$297,052	\$305,964	\$315,142
--	------------	------------------	------------------	------------------	------------------	------------------

Specialist/Electives Teachers						
Special Education	\$0	\$45,000	\$46,350	\$47,741	\$49,173	\$50,648
Special Education Assistant	\$0	\$0	\$0	\$0	\$0	\$0
Art/Music/Library	\$0	\$0	\$46,350	\$47,741	\$49,173	\$50,648
ESL Certified	\$0	\$0	\$0	\$0	\$0	\$0
School Counselor	\$0	\$0	\$51,500	\$53,045	\$54,636	\$56,275
Special Education	\$0	\$0	\$46,350	\$47,741	\$49,173	\$50,648
Special Education	\$0	\$0	\$0	\$47,741	\$49,173	\$50,648
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0

Total Specialist/Electives Teachers	\$0	\$45,000	\$190,550	\$244,007	\$251,327	\$258,867
--	------------	-----------------	------------------	------------------	------------------	------------------

			2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
5	Math	Grade Level Teacher	\$0	\$45,000	\$46,350	\$47,741	\$49,173	\$50,648
5	Reading	Grade Level Teacher	\$0	\$45,000	\$46,350	\$47,741	\$49,173	\$50,648
5	Language Arts	Grade Level Teacher	\$0	\$45,000	\$46,350	\$47,741	\$49,173	\$50,648
5	Science	Grade Level Teacher	\$0	\$45,000	\$46,350	\$47,741	\$49,173	\$50,648
5	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
5	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
6	Math	Grade Level Teacher	\$0	\$0	\$46,350	\$47,741	\$49,173	\$50,648
6	Reading	Grade Level Teacher	\$0	\$0	\$46,350	\$47,741	\$49,173	\$50,648
6	Language Arts	Grade Level Teacher	\$0	\$0	\$46,350	\$47,741	\$49,173	\$50,648
6	Science	Grade Level Teacher	\$0	\$0	\$46,350	\$47,741	\$49,173	\$50,648
6	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
7	Math	Grade Level Teacher	\$0	\$0	\$0	\$47,741	\$49,173	\$50,648
7	Reading	Grade Level Teacher	\$0	\$0	\$0	\$47,741	\$49,173	\$50,648
7	Language Arts	Grade Level Teacher	\$0	\$0	\$0	\$47,741	\$49,173	\$50,648
7	Science	Grade Level Teacher	\$0	\$0	\$0	\$47,741	\$49,173	\$50,648
7	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
8	Math	Grade Level Teacher	\$0	\$0	\$0	\$0	\$49,173	\$50,648
8	Reading	Grade Level Teacher	\$0	\$0	\$0	\$0	\$49,173	\$50,648
8	Language Arts	Grade Level Teacher	\$0	\$0	\$0	\$0	\$49,173	\$50,648
8	Science	Grade Level Teacher	\$0	\$0	\$0	\$0	\$49,173	\$50,648
8	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Total Grade Level Teacher Salaries			\$0	\$180,000	\$370,800	\$572,886	\$786,763	\$810,366
TOTAL SALARIES			\$0	\$445,000	\$787,950	\$1,113,945	\$1,344,054	\$1,384,376

BENEFITS

			2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Medical		Medical						
Medical		Administrators						
Medical		School Director	\$0	\$8,372	\$8,623	\$8,882	\$9,148	\$9,423
Medical		AP/Director of Curriculum and Instruction	\$0	\$8,372	\$8,623	\$8,882	\$9,148	\$9,423
Medical		Business Operations Director	\$0	\$8,372	\$8,623	\$8,882	\$9,148	\$9,423
Medical		Dean of Students	\$0	\$0	\$0	\$8,882	\$9,148	\$9,423
Medical		Director of Development	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Office Staff						
Medical		Office Manager	\$0	\$8,372	\$8,623	\$8,882	\$9,148	\$9,423
Medical		Records Specialist	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Administrative Assistant	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Total Administrators and Office Staff	\$0	\$33,487	\$34,492	\$44,408	\$45,741	\$47,113
Medical		Specialist/Electives Teachers						
Medical		Special Education	\$0	\$8,372	\$8,623	\$8,882	\$9,148	\$9,423
Medical		Special Education Assistant	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Art/Music/Library	\$0	\$0	\$8,623	\$8,882	\$9,148	\$9,423
Medical		ESL Certified	\$0	\$0	\$0	\$0	\$0	\$0
Medical		School Counselor	\$0	\$0	\$8,623	\$8,882	\$9,148	\$9,423
Medical		Special Education	\$0	\$0	\$8,623	\$8,882	\$9,148	\$9,423
Medical		Special Education	\$0	\$0	\$0	\$8,882	\$9,148	\$9,423
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical		Total Specialist/Electives Teachers	\$0	\$8,372	\$34,492	\$44,408	\$45,741	\$47,113
Medical	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
Medical	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
Medical	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5	
Medical	6	Math	Grade Level Teacher	\$0	\$0	\$8,623	\$8,882	\$9,148	\$9,423
Medical	6	Reading	Grade Level Teacher	\$0	\$0	\$8,623	\$8,882	\$9,148	\$9,423
Medical	6	Language Arts	Grade Level Teacher	\$0	\$0	\$8,623	\$8,882	\$9,148	\$9,423
Medical	6	Science	Grade Level Teacher	\$0	\$0	\$8,623	\$8,882	\$9,148	\$9,423
Medical	6	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	7	Math	Grade Level Teacher	\$0	\$0	\$0	\$8,882	\$9,148	\$9,423
Medical	7	Reading	Grade Level Teacher	\$0	\$0	\$0	\$8,882	\$9,148	\$9,423
Medical	7	Language Arts	Grade Level Teacher	\$0	\$0	\$0	\$8,882	\$9,148	\$9,423
Medical	7	Science	Grade Level Teacher	\$0	\$0	\$0	\$8,882	\$9,148	\$9,423
Medical	7	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	8	Math	Grade Level Teacher	\$0	\$0	\$0	\$0	\$9,148	\$9,423
Medical	8	Reading	Grade Level Teacher	\$0	\$0	\$0	\$0	\$9,148	\$9,423
Medical	8	Language Arts	Grade Level Teacher	\$0	\$0	\$0	\$0	\$9,148	\$9,423
Medical	8	Science	Grade Level Teacher	\$0	\$0	\$0	\$0	\$9,148	\$9,423
Medical	8	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Medical	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0

Total Grade Level Teacher Medical Costs **\$0** **\$33,487** **\$68,984** **\$106,580** **\$146,370** **\$150,761**

Total Medical Benefits **\$0** **\$75,346** **\$137,967** **\$195,396** **\$237,851** **\$244,986**

	FICA	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
FICA							
Administrators							
	School Director	\$0	\$6,503	\$6,698	\$6,899	\$7,105	\$7,319
	AP/Director of Curriculum and Instruction	\$0	\$4,590	\$4,728	\$4,870	\$5,016	\$5,166
	Business Operations Director	\$0	\$3,060	\$3,152	\$3,246	\$3,344	\$3,444
	Dean of Students	\$0	\$0	\$0	\$4,870	\$5,016	\$5,166
	Director of Development	\$0	\$0	\$0	\$0	\$0	\$0
Office Staff							
	Office Manager	\$0	\$2,678	\$2,758	\$2,841	\$2,926	\$3,014
	Records Specialist	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Assistant	\$0	\$0	\$0	\$0	\$0	\$0
Total Administrators and Office Staff		\$0	\$16,830	\$17,335	\$22,724	\$23,406	\$24,108

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
FICA	Specialist/Electives Teachers							
FICA	Special Education		\$0	\$3,443	\$3,546	\$3,652	\$3,762	\$3,875
FICA	Special Education Assistant		\$0	\$0	\$0	\$0	\$0	\$0
FICA	Art/Music/Library		\$0	\$0	\$3,546	\$3,652	\$3,762	\$3,875
FICA	ESL Certified		\$0	\$0	\$0	\$0	\$0	\$0
FICA	School Counselor		\$0	\$0	\$3,940	\$4,058	\$4,180	\$4,305
FICA	Special Education		\$0	\$0	\$3,546	\$3,652	\$3,762	\$3,875
FICA	Special Education		\$0	\$0	\$0	\$3,652	\$3,762	\$3,875
FICA	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
FICA	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
FICA	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
FICA	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
FICA	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
FICA	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
FICA	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
FICA	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
FICA	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
FICA	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
FICA	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
FICA	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
FICA	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
FICA	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
FICA	Total Specialist/Electives Teachers		\$0	\$3,443	\$14,577	\$18,667	\$19,227	\$19,803

FICA	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0

FICA	K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
FICA	K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
FICA	K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
FICA	K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
FICA	K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0

FICA	1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0

FICA	1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
FICA	1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
FICA	1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
FICA	1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
FICA	1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0

FICA	2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0

FICA	2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
FICA	2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
FICA	2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
FICA	2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
FICA	2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0

FICA	3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5	
FICA	3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	
FICA	3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	
FICA	3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	
FICA	3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	
FICA	3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	
FICA	3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	
FICA	4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	
FICA	4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	
FICA	4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	
FICA	4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	
FICA	4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	
FICA	4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	
FICA	4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	
FICA	4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	
FICA	4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	
FICA	4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	
FICA	5	Math	Grade Level Teacher	\$0	\$3,443	\$3,546	\$3,652	\$3,762	\$3,875
FICA	5	Reading	Grade Level Teacher	\$0	\$3,443	\$3,546	\$3,652	\$3,762	\$3,875
FICA	5	Language Arts	Grade Level Teacher	\$0	\$3,443	\$3,546	\$3,652	\$3,762	\$3,875
FICA	5	Science	Grade Level Teacher	\$0	\$3,443	\$3,546	\$3,652	\$3,762	\$3,875
FICA	5	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	5	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	6	Math	Grade Level Teacher	\$0	\$0	\$3,546	\$3,652	\$3,762	\$3,875
FICA	6	Reading	Grade Level Teacher	\$0	\$0	\$3,546	\$3,652	\$3,762	\$3,875
FICA	6	Language Arts	Grade Level Teacher	\$0	\$0	\$3,546	\$3,652	\$3,762	\$3,875
FICA	6	Science	Grade Level Teacher	\$0	\$0	\$3,546	\$3,652	\$3,762	\$3,875
FICA	6	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	7	Math	Grade Level Teacher	\$0	\$0	\$0	\$3,652	\$3,762	\$3,875
FICA	7	Reading	Grade Level Teacher	\$0	\$0	\$0	\$3,652	\$3,762	\$3,875
FICA	7	Language Arts	Grade Level Teacher	\$0	\$0	\$0	\$3,652	\$3,762	\$3,875
FICA	7	Science	Grade Level Teacher	\$0	\$0	\$0	\$3,652	\$3,762	\$3,875
FICA	7	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	8	Math	Grade Level Teacher	\$0	\$0	\$0	\$0	\$3,762	\$3,875
FICA	8	Reading	Grade Level Teacher	\$0	\$0	\$0	\$0	\$3,762	\$3,875
FICA	8	Language Arts	Grade Level Teacher	\$0	\$0	\$0	\$0	\$3,762	\$3,875
FICA	8	Science	Grade Level Teacher	\$0	\$0	\$0	\$0	\$3,762	\$3,875
FICA	8	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
FICA	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
FICA	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
FICA	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
FICA	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
FICA	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
FICA	Total Grade Level Teacher FICA Costs			\$0	\$13,770	\$28,366	\$43,826	\$60,187

Total FICA	\$0	\$34,043	\$60,278	\$85,217	\$102,820	\$105,905
-------------------	------------	-----------------	-----------------	-----------------	------------------	------------------

State Retirement

2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
---------	---------	---------	---------	---------	---------

Administrators

School Director	\$0	\$7,693	\$7,923	\$8,161	\$8,406	\$8,658
AP/Director of Curriculum and Instruction	\$0	\$5,430	\$5,593	\$5,761	\$5,934	\$6,112
Business Operations Director	\$0	\$3,620	\$3,729	\$3,840	\$3,956	\$4,074
Dean of Students	\$0	\$0	\$0	\$5,761	\$5,934	\$6,112
Director of Development	\$0	\$0	\$0	\$0	\$0	\$0

Office Staff

Office Manager	\$0	\$5,397	\$5,559	\$5,726	\$5,897	\$6,074
Records Specialist	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Assistant	\$0	\$0	\$0	\$0	\$0	\$0

Non-certified

Total Administrators and Office Staff	\$0	\$22,140	\$22,804	\$29,248	\$30,126	\$31,030
--	------------	-----------------	-----------------	-----------------	-----------------	-----------------

Specialist/Electives Teachers

Special Education	\$0	\$4,073	\$4,195	\$4,321	\$4,450	\$4,584
Special Education Assistant	\$0	\$0	\$0	\$0	\$0	\$0
Art/Music/Library	\$0	\$0	\$4,195	\$4,321	\$4,450	\$4,584
ESL Certified	\$0	\$0	\$0	\$0	\$0	\$0
School Counselor	\$0	\$0	\$4,661	\$4,801	\$4,945	\$5,093
Special Education	\$0	\$0	\$4,195	\$4,321	\$4,450	\$4,584
Special Education	\$0	\$0	\$0	\$4,321	\$4,450	\$4,584
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0

Total Specialist/Electives Teachers	\$0	\$4,073	\$17,245	\$22,083	\$22,745	\$23,427
--	------------	----------------	-----------------	-----------------	-----------------	-----------------

K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0

K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5	
St Ret	7	Science	Grade Level Teacher	\$0	\$0	\$0	\$4,321	\$4,450	\$4,584
St Ret	7	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	8	Math	Grade Level Teacher	\$0	\$0	\$0	\$0	\$4,450	\$4,584
St Ret	8	Reading	Grade Level Teacher	\$0	\$0	\$0	\$0	\$4,450	\$4,584
St Ret	8	Language Arts	Grade Level Teacher	\$0	\$0	\$0	\$0	\$4,450	\$4,584
St Ret	8	Science	Grade Level Teacher	\$0	\$0	\$0	\$0	\$4,450	\$4,584
St Ret	8	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
St Ret	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0

Total Grade Level Teacher State Retirement Costs **\$0** **\$16,290** **\$33,557** **\$51,846** **\$71,202** **\$73,338**

Total State Retirement Costs **\$0** **\$42,502** **\$73,606** **\$103,177** **\$124,073** **\$127,795**

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
LI	Life Insurance					
LI	Administrators					
LI	School Director					
LI	\$0	\$1,386	\$1,427	\$1,470	\$1,514	\$1,559
LI	AP/Director of Curriculum and Instruction					
LI	\$0	\$978	\$1,007	\$1,038	\$1,069	\$1,101
LI	Business Operations Director					
LI	\$0	\$652	\$672	\$692	\$712	\$734
LI	Dean of Students					
LI	\$0	\$0	\$0	\$1,038	\$1,069	\$1,101
LI	Director of Development					
LI	\$0	\$0	\$0	\$0	\$0	\$0
LI	Office Staff					
LI	Office Manager					
LI	\$0	\$571	\$588	\$605	\$623	\$642
LI	Records Specialist					
LI	\$0	\$0	\$0	\$0	\$0	\$0
LI	Administrative Assistant					
LI	\$0	\$0	\$0	\$0	\$0	\$0
LI	Total Administrators and Office Staff					
LI	\$0	\$3,586	\$3,694	\$4,842	\$4,987	\$5,137
LI	Specialist/Electives Teachers					
LI	Special Education					
LI	\$0	\$734	\$756	\$778	\$802	\$826
LI	Special Education Assistant					
LI	\$0	\$0	\$0	\$0	\$0	\$0
LI	Art/Music/Library					
LI	\$0	\$0	\$756	\$778	\$802	\$826
LI	ESL Certified					
LI	\$0	\$0	\$0	\$0	\$0	\$0
LI	School Counselor					
LI	\$0	\$0	\$839	\$865	\$891	\$917
LI	Special Education					
LI	\$0	\$0	\$756	\$778	\$802	\$826
LI	Special Education					
LI	\$0	\$0	\$0	\$778	\$802	\$826
LI	Input Teacher					
LI	\$0	\$0	\$0	\$0	\$0	\$0
LI	Input Teacher					
LI	\$0	\$0	\$0	\$0	\$0	\$0

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
LI		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI		Input Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI		Total Specialist/Electives Teachers	\$0	\$734	\$3,106	\$3,977	\$4,097	\$4,220
LI								
LI	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI								
LI	K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI	K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI	K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI	K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI	K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI								
LI	1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI								
LI	1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI	1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI	1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI	1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI	1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI								
LI	2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI								
LI	2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI	2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI	2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI	2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI	2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI								
LI	3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI								
LI	3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI	3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI	3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI	3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI	3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
LI								
LI	4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
LI	4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5	
LI	4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	
LI	4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	
LI	4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	
LI									
LI	4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	
LI	4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	
LI	4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	
LI	4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	
LI	4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	
LI									
LI	5	Math	Grade Level Teacher	\$0	\$734	\$756	\$778	\$802	\$826
LI	5	Reading	Grade Level Teacher	\$0	\$734	\$756	\$778	\$802	\$826
LI	5	Language Arts	Grade Level Teacher	\$0	\$734	\$756	\$778	\$802	\$826
LI	5	Science	Grade Level Teacher	\$0	\$734	\$756	\$778	\$802	\$826
LI	5	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	5	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI									
LI	6	Math	Grade Level Teacher	\$0	\$0	\$756	\$778	\$802	\$826
LI	6	Reading	Grade Level Teacher	\$0	\$0	\$756	\$778	\$802	\$826
LI	6	Language Arts	Grade Level Teacher	\$0	\$0	\$756	\$778	\$802	\$826
LI	6	Science	Grade Level Teacher	\$0	\$0	\$756	\$778	\$802	\$826
LI	6	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI									
LI	7	Math	Grade Level Teacher	\$0	\$0	\$0	\$778	\$802	\$826
LI	7	Reading	Grade Level Teacher	\$0	\$0	\$0	\$778	\$802	\$826
LI	7	Language Arts	Grade Level Teacher	\$0	\$0	\$0	\$778	\$802	\$826
LI	7	Science	Grade Level Teacher	\$0	\$0	\$0	\$778	\$802	\$826
LI	7	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI									
LI	8	Math	Grade Level Teacher	\$0	\$0	\$0	\$0	\$802	\$826
LI	8	Reading	Grade Level Teacher	\$0	\$0	\$0	\$0	\$802	\$826
LI	8	Language Arts	Grade Level Teacher	\$0	\$0	\$0	\$0	\$802	\$826
LI	8	Science	Grade Level Teacher	\$0	\$0	\$0	\$0	\$802	\$826
LI	8	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI									
LI	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI									
LI	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI									
LI	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI									
LI	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
LI									
	Total Grade Level Teacher Life Insurance Costs			\$0	\$2,934	\$6,044	\$9,338	\$12,824	\$13,209
	Total Life Insurance			\$0	\$7,254	\$12,844	\$18,157	\$21,908	\$22,565

PLANNING YR 1 YR 2 YR 3 YR 4 YR 5

			2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
GASB 45	GASB 45							
GASB 45	Administrators							
GASB 45	School Director		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	AP/Director of Curriculum and Instruction		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Business Operations Director		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Dean of Students		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Director of Development		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Office Staff							
GASB 45	Office Manager		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Records Specialist		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Administrative Assistant		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Total Administrators and Office Staff		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Specialist/Electives Teachers							
GASB 45	Special Education		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Special Education Assistant		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Art/Music/Library		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	ESL Certified		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	School Counselor		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Special Education		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Special Education		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Input Teacher		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	Total Specialist/Electives Teachers		\$0	\$0	\$0	\$0	\$0	\$0
GASB 45	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
GASB 45	1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45								
GASB 45	2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45								
GASB 45	2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45								
GASB 45	3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45								
GASB 45	3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45								
GASB 45	4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45								
GASB 45	4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45	4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
GASB 45								
GASB 45	5	Math	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	5	Reading	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	5	Language Arts	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	5	Science	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	5	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	5	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45								
GASB 45	6	Math	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	6	Reading	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	6	Language Arts	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	6	Science	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	6	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45								
GASB 45	7	Math	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	7	Reading	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	7	Language Arts	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	7	Science	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	7	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45								
GASB 45	8	Math	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	8	Reading	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	8	Language Arts	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	8	Science	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45	8	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
GASB 45								
GASB 45	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
UI	4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0
UI	5	Math	Grade Level Teacher	\$0	\$243	\$243	\$243	\$243
UI	5	Reading	Grade Level Teacher	\$0	\$243	\$243	\$243	\$243
UI	5	Language Arts	Grade Level Teacher	\$0	\$243	\$243	\$243	\$243
UI	5	Science	Grade Level Teacher	\$0	\$243	\$243	\$243	\$243
UI	5	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	5	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	6	Math	Grade Level Teacher	\$0	\$0	\$243	\$243	\$243
UI	6	Reading	Grade Level Teacher	\$0	\$0	\$243	\$243	\$243
UI	6	Language Arts	Grade Level Teacher	\$0	\$0	\$243	\$243	\$243
UI	6	Science	Grade Level Teacher	\$0	\$0	\$243	\$243	\$243
UI	6	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	7	Math	Grade Level Teacher	\$0	\$0	\$0	\$243	\$243
UI	7	Reading	Grade Level Teacher	\$0	\$0	\$0	\$243	\$243
UI	7	Language Arts	Grade Level Teacher	\$0	\$0	\$0	\$243	\$243
UI	7	Science	Grade Level Teacher	\$0	\$0	\$0	\$243	\$243
UI	7	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	8	Math	Grade Level Teacher	\$0	\$0	\$0	\$0	\$243
UI	8	Reading	Grade Level Teacher	\$0	\$0	\$0	\$0	\$243
UI	8	Language Arts	Grade Level Teacher	\$0	\$0	\$0	\$0	\$243
UI	8	Science	Grade Level Teacher	\$0	\$0	\$0	\$0	\$243
UI	8	Social Studies	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0
UI	12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0

Total Grade Level Teacher Unemployment Insurance \$0 \$972 \$1,944 \$2,916 \$3,888 \$3,888

Total Unemployment Insurance \$0 \$2,187 \$3,888 \$5,346 \$6,318 \$6,318

TOTAL BENEFITS	\$0	\$161,331	\$288,583	\$407,294	\$492,970	\$507,570
<i>% of Salaries</i>	#DIV/0!	36.3%	36.6%	36.6%	36.7%	36.7%

PART-TIME EMPLOYEES 2015-16 2016-17 2017-18 2018-19 2019-20 2020-21

Input part-time employee/Title						
Percentage of full-time FTE	0.00	0.50	1.00	1.50	2.00	2.00

		PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
Annualized salary	\$48,000	\$0	\$24,000	\$48,000	\$72,000	\$96,000	\$96,000
Input part-time employee/Title							
Percentage of full-time FTE		0.00	0.00	0.00	0.00	0.00	0.00
Annualized salary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Input part-time employee/Title							
Percentage of full-time FTE		0.00	0.00	0.00	0.00	0.00	0.00
Annualized salary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Input part-time employee/Title							
Percentage of full-time FTE		0.00	0.00	0.00	0.00	0.00	0.00
Annualized salary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Input part-time employee/Title							
Percentage of full-time FTE		0.00	0.00	0.00	0.00	0.00	0.00
Annualized salary	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PART TIME SALARIES		\$0	\$24,000	\$48,000	\$72,000	\$96,000	\$96,000
---------------------------	--	-----	----------	----------	----------	----------	----------

PERFORMANCE BONUSES		\$0	\$13,350	\$23,639	\$33,418	\$40,322	\$41,531
----------------------------	--	-----	----------	----------	----------	----------	----------

PAYROLL SERVICES		\$0	\$2,400	\$4,080	\$5,520	\$6,480	\$6,480
-------------------------	--	-----	---------	---------	---------	---------	---------

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
			2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
			2015	2016	2017	2018	2019	2020
GENERAL OPERATING EXPENSES								
Instruction	Assumptions							
Professional development	\$2,000	Per FTE		\$20,000	\$34,000	\$46,000	\$54,000	\$54,000
Admin furniture & Equip (<\$500)	\$40	Per FTE		\$400	\$680	\$920	\$1,080	\$1,080
Food for Meetings	\$4,800	Per Year		\$4,800	\$4,800	\$4,800	\$4,800	\$4,800
Background Checks	\$2,000	Per Year		\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Travel expense	\$2,000	Per Year		\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Staff recruitment		Per Year		\$0	\$0	\$0	\$0	\$0
Student recruitment and marketing	\$5,000	Annual expense		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Textbooks - initial costs	\$100	Per student		\$9,600	\$9,400	\$8,400	\$7,600	\$0
Textbooks - repurchase of new books	5	Number of years use			\$0	\$0	\$0	\$0
Library books		Per student		\$0	\$0	\$0	\$0	\$0
Charter application			\$0					
Printing paper		Per student		\$0	\$0	\$0	\$0	\$0
Assessment costs	\$50	Per student		\$4,800	\$9,500	\$13,700	\$17,500	\$17,500
Contracted SPED	\$932	Per student		\$10,737	\$21,250	\$30,644	\$39,144	\$39,144
Supplies for students	\$175	Per student		\$16,800	\$33,250	\$47,950	\$61,250	\$61,250
Instructional supplies - Teachers (just teaching faculty)		Per Instructional FTE		\$0	\$0	\$0	\$0	\$0
General office supplies	\$1,833	Per month		\$21,996	\$21,996	\$21,996	\$21,996	\$21,996
School uniforms - new students	\$100	Per new student		\$9,600	\$9,400	\$8,400	\$7,600	\$0
School uniforms - returning students	\$50	Per returning student			\$4,800	\$9,500	\$13,700	\$17,500
Classroom furniture <\$500	\$50	Per new student		\$4,800	\$4,700	\$4,200	\$3,800	\$0
Yearbook	\$2,500	Annual Exp		\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
School Store	\$3,500	Annual Exp		\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
General building decorum	\$2,000	Annual Exp		\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Health supplies	\$5	Per student per year		\$480	\$950	\$1,370	\$1,750	\$1,750
Bank fees		Annual Exp		\$0	\$0	\$0	\$0	\$0
Postage and shipping	\$10	Per student		\$960	\$1,900	\$2,740	\$3,500	\$3,500
Athletic Equip (<\$500)	\$850	Annual Exp		\$850	\$850	\$850	\$850	\$850
Music Program	\$100	Per student		\$7,200	\$14,250	\$20,550	\$26,250	\$26,250
Gifts & awards - students	\$10	Per student		\$960	\$1,900	\$2,740	\$3,500	\$3,500
Gifts & awards - faculty and staff	\$258	Per FTE		\$2,580	\$4,386	\$5,934	\$6,966	\$6,966

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
Field trips - local	\$2,300	Per grade level		\$2,300	\$4,600	\$6,900	\$9,200	\$9,200
Field trips - out of state	\$20,000	Per grade level		\$20,000	\$40,000	\$60,000	\$80,000	\$80,000
Parent & staff meetings		Annual Exp	\$0	\$0	\$0	\$0	\$0	\$0
Saturday School (contractors for instruction)		Input "yes" or "no"		\$0	\$0	\$0	\$0	\$0

Total Instructional Supplies			\$0	\$155,863	\$239,612	\$314,594	\$381,486	\$366,286
<i>Per student</i>				\$1,624	\$1,261	\$1,148	\$1,090	\$1,047

Contracted Services

Annual audit	\$10,000	Per year		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Accounting & fiscal services	\$30,000	Per year		\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Legal funds		Per year	\$0	\$0	\$0	\$0	\$0	\$0
KIPP Licensing Fee	1%	Per year	\$0	\$8,544	\$17,417	\$25,870	\$30,000	\$30,000
CMO fees (if applicable)	8%	Per year	\$0	\$68,350	\$139,334	\$206,963	\$272,300	\$280,469

Total Contract Services			\$0	\$116,894	\$196,751	\$272,833	\$342,300	\$350,469
--------------------------------	--	--	-----	-----------	-----------	-----------	-----------	-----------

	School Pays? yes or no							
Food Program								
Breakfast	YES	\$1.75	Per student	\$32,760	\$64,838	\$93,503	\$119,438	\$119,438
			Per student (not covered by Title I)	\$51,480	\$101,888	\$146,933	\$187,688	\$187,688
Lunch program	YES	\$2.75	Per student	\$0	\$0	\$0	\$0	\$0
Snacks			Per student	\$0	\$0	\$0	\$0	\$0
Saturday food program			Input "yes or "no"	\$0	\$0	\$0	\$0	\$0

Total Food Costs			\$0	\$84,240	\$166,725	\$240,435	\$307,125	\$307,125
-------------------------	--	--	-----	----------	-----------	-----------	-----------	-----------

TOTAL GENERAL OPERATING EXPENSES			\$0	\$356,996	\$603,088	\$827,862	\$1,030,911	\$1,023,880
---	--	--	-----	-----------	-----------	-----------	-------------	-------------

	PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
--	----------	------	------	------	------	------

TRANSPORTATION COSTS

ASSUMPTIONS	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	2015	2016	2017	2018	2019	2020
Percentage of students transported		75%				
Students per bus		75				
Bus purchase price (used bus)		\$50,000				
Miles driven per bus per day		75				
Miles driven per bus per year		14,625				
Miles per gallon		9.00				
Gallons purchased per year		1,625.00				
Price per gallon		\$4.00				
Annual fuel costs per bus		\$6,500.00				
Maintenance costs per bus		\$0.05	per mile			
Annual maintenance costs per bus		\$731				
Bus Contracting Costs		\$12,625	annual			

Number of students participating	72	142.5	205.5	262.5	262.5
Number of buses required	1	2	3	4	4
Bus purchasing costs	\$50,000	\$50,000	\$50,000	\$50,000	\$0
Fuel costs	\$6,500	\$13,000	\$19,500	\$26,000	\$26,000
Maintenance costs	\$731	\$1,463	\$2,194	\$2,925	\$2,925
Bus Contracting Costs	\$12,625	\$25,250	\$37,875	\$50,500	\$50,500

TOTAL TRANSPORTATION COSTS	\$0	\$69,856	\$89,713	\$109,569	\$129,425	\$79,425
<i>Per student</i>		\$970.23	\$629.56	\$533.18	\$493.05	\$302.57

Flag Football (8 home games; 8 away games)	
Head coach	\$1,000

Assistant Coach	\$500	
Equipment		
Uniforms	\$300	Assumption?
Footballs	\$100	
Flags/Misc Equipment	\$400	per away game
Transportation	\$1,200	\$150 per away game - bus rental
Referees	\$800	2 refs per home game - \$50 ref
Total Costs	\$4,300	

Boys Basketball (12 home games; 12 away games)		
Head coach	\$1,000	
Assistant Coach	\$500	
Equipment		
Uniforms	\$500	Assumption?
Basketballs	\$100	
Misc Equipment	\$200	per away game
Transportation	\$1,800	\$150 per away game - bus rental
Referees	\$1,200	2 refs per home game - \$50 ref
Gym rental	\$0	\$35/hour? - could be up to \$6K
Total Costs	\$5,300	

Girls Cheerleading (12 home games; 12 away games)		
Head coach	\$1,000	
Assistant Coach	\$500	
Equipment		
Uniforms	\$500	Assumption?
Basketballs	\$100	
Misc Equipment	\$200	per away game
Transportation	\$1,800	\$150 per away game - bus rental
Referees	\$1,200	2 refs per home game - \$50 ref
Gym rental	\$0	\$35/hour? - could be up to \$6K
Total Costs	\$5,300	

Boys Soccer (8 home games; 8 away games)		
Head coach	\$1,000	
Assistant Coach	\$500	
Equipment		
Uniforms	\$400	Assumption?
Soccer balls	\$150	
Shin guards, Misc Equipment	\$400	per away game
Transportation	\$1,200	\$150 per away game - bus rental
Referees	\$800	2 refs per home game - \$50 ref
Total Costs	\$4,450	

Girls Soccer (8 home games; 8 away games)		
Head coach	\$1,000	
Assistant Coach	\$500	
Equipment		
Uniforms	\$400	Assumption?
Soccer balls	\$150	
Shin guards, Misc Equipment	\$400	per away game
Soccer goals	\$2,000	\$1,000 per goal - 2 goals
Transportation	\$1,200	\$150 per away game - bus rental
Referees	\$800	2 refs per home game - \$50 ref
Total Costs	\$6,450	

Boys track and field (8 home games; 8 away games)		
Head coach	\$1,000	
Assistant Coach	\$500	
Equipment		
Uniforms	\$0	
Other Equipment	\$0	Possible grant?
Transportation	\$1,200	\$150 per away game - bus rental
Referees	\$800	2 refs per home game - \$50 ref
Total Costs	\$3,500	

Girls track and field (8 home games; 8 away games)

PLANNING YR 1 YR 2 YR 3 YR 4 YR 5

Head coach	\$1,000	
Assistant Coach	\$500	
Equipment		
Uniforms	\$0	
Other Equipment	\$0	Possible grant?
Transportation	\$1,200	\$150 per away game - bus rental
Referees	\$800	2 refs per home game - \$50 ref
Total Costs	\$3,500	

Boys Lacrosse (8 home games; 8 away games)		
Head coach	\$1,000	
Assistant Coach	\$500	
Equipment		
Uniforms	\$0	
Other Equipment	\$0	Possible grant?
Transportation	\$1,200	\$150 per away game - bus rental
Referees	\$800	2 refs per home game - \$50 ref
Total Costs	\$3,500	

Girls Lacrosse (8 home games; 8 away games)		
Head coach	\$1,000	
Assistant Coach	\$500	
Equipment	60.00	
Uniforms	\$0	
Other Equipment	\$1,200	Possible grant?
Transportation	\$800	\$150 per away game - bus rental
Referees		2 refs per home game - \$50 ref
Total Costs	\$3,560	

	Active program?						
Football	no		\$0	\$0	\$0	\$0	\$0
Boy's basketball	no		\$0	\$0	\$0	\$0	\$0
Girl's cheerleading	no		\$0	\$0	\$0	\$0	\$0
Boy's soccer	no		\$0	\$0	\$0	\$0	\$0
Girl's soccer	no		\$0	\$0	\$0	\$0	\$0
Boy's track and field	no		\$0	\$0	\$0	\$0	\$0
Girl's track and field	no		\$0	\$0	\$0	\$0	\$0
Boy's lacrosse	no		\$0	\$0	\$0	\$0	\$0
Girl's lacrosse	no		\$0	\$0	\$0	\$0	\$0

TOTAL ATHLETIC COSTS	\$0	\$0	\$0	\$0	\$0	\$0
-----------------------------	------------	------------	------------	------------	------------	------------

TOTAL EXPENSES (not including Facilities, Equip, Tech)	\$0	\$1,072,934	\$1,845,052	\$2,569,608	\$3,140,162	\$3,139,261
---	------------	--------------------	--------------------	--------------------	--------------------	--------------------

Budget Component
KIPP Nashville Region - Network Budget Projection

	14 - 15	15 - 16	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	22 - 23	23 - 24	24 - 25
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Number of Students	648	1,018	1,588	2,159	2,554	2,839	2,998	3,003	3,013	3,021	2,992
Number of Employees	78	122	181	230	258	279	290	290	289	289	287
<i>Students per Employee</i>	8.3	8.3	8.8	9.4	9.9	10.2	10.4	10.4	10.4	10.5	10.4
REVENUE											
Gross base Per Pupil	\$5,480,344	\$8,892,523	\$14,350,770	\$20,094,183	\$24,468,444	\$28,020,851	\$30,482,229	\$31,455,121	\$32,503,084	\$33,574,870	\$34,237,365
Capital Outlay	\$112,750	\$176,542	\$267,388	\$362,060	\$428,782	\$478,615	\$504,564	\$511,631	\$518,819	\$525,134	\$527,692
Race To The Top - Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Title I	\$226,419	\$355,786	\$561,399	\$772,758	\$932,884	\$1,063,946	\$1,155,858	\$1,192,849	\$1,232,767	\$1,273,581	\$1,298,129
Title II A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Title Vb	\$451,012	\$550,000	\$300,000	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0
I-3	\$129,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
US DOE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gross IDEA Funds	\$131,399	\$210,878	\$337,370	\$469,651	\$570,458	\$652,374	\$709,212	\$731,831	\$756,185	\$781,094	\$796,599
IDEA - B	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miles Fellowship	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Federal Revenue	\$227,623	\$365,086	\$583,563	\$810,114	\$989,789	\$1,132,087	\$1,230,806	\$1,270,065	\$1,312,334	\$1,355,567	\$1,382,460
Other Federal Revenue	\$348,216	\$563,943	\$908,988	\$1,269,829	\$1,544,714	\$1,768,007	\$1,922,806	\$1,984,159	\$2,050,233	\$2,117,811	\$2,159,700
Walton Family Foundation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Individuals	\$375,500	\$375,500	\$375,500	\$375,500	\$375,500	\$0	\$0	\$0	\$0	\$0	\$0
Board Giving	\$7,600	\$7,600	\$7,600	\$7,600	\$7,600	\$0	\$0	\$0	\$0	\$0	\$0
Corporations	\$237,063	\$237,063	\$237,063	\$237,063	\$237,063	\$0	\$0	\$0	\$0	\$0	\$0
Churches	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0
Foundations	\$378,281	\$378,281	\$378,281	\$378,281	\$378,281	\$0	\$0	\$0	\$0	\$0	\$0
Staff Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
In-Kind Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Corporations - Restricted	\$125,000	\$625,000	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loans	\$400,000	\$0	\$0	\$0	-\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
Student Activity Fees	\$8,586	\$14,042	\$22,373	\$30,984	\$37,104	\$42,122	\$46,219	\$47,742	\$49,419	\$51,128	\$51,854
Other School Fees	\$22,013	\$35,328	\$56,519	\$78,680	\$95,568	\$109,291	\$118,813	\$122,602	\$126,682	\$130,855	\$133,453
Interest on Investments	\$13,828	\$13,828	\$13,828	\$13,828	\$13,828	\$13,828	\$13,828	\$13,828	\$13,828	\$13,828	\$13,828
Donated Good and Services	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
Other Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fee	\$447,487	\$723,325	\$1,162,948	\$1,624,146	\$1,974,847	\$2,259,804	\$2,458,476	\$2,537,012	\$2,621,659	\$2,708,222	\$2,761,254
TOTAL REVENUE	\$9,124,515	\$13,526,725	\$19,965,590	\$26,526,676	\$31,655,580	\$35,541,426	\$38,643,311	\$39,867,340	\$41,185,509	\$42,532,590	\$43,362,834
	10%	7%	4%	3%	3%						
EXPENSES											
Personnel Expenses											
Salaries	\$4,358,177	\$6,535,814	\$9,669,206	\$12,540,342	\$14,457,427	\$16,100,171	\$17,172,712	\$17,686,408	\$18,156,801	\$18,700,020	\$19,134,954
Benefits and Other	\$1,464,152	\$2,245,322	\$3,316,669	\$4,277,166	\$4,897,145	\$5,421,383	\$5,777,785	\$5,952,239	\$6,109,217	\$6,289,997	\$6,435,747
Total Personnel Expenses	\$5,822,329	\$8,781,137	\$12,985,875	\$16,817,509	\$19,354,572	\$21,521,554	\$22,950,497	\$23,638,647	\$24,266,017	\$24,990,016	\$25,570,701
Direct Student Expenses											
General Direct Student Exp	\$1,094,464	\$1,664,152	\$2,574,990	\$3,484,917	\$4,156,313	\$4,715,696	\$5,076,206	\$5,218,028	\$5,390,685	\$5,566,528	\$5,675,541
Transportation	\$103,657	\$143,719	\$215,368	\$266,299	\$308,323	\$343,735	\$363,207	\$374,103	\$385,326	\$396,886	\$408,793
Direct Student Technology	\$35,700	\$36,771	\$37,874	\$39,010	\$40,181	\$41,386	\$42,628	\$43,906	\$45,224	\$46,580	\$47,978
Athletic Program	\$98,680	\$128,872	\$174,454	\$227,904	\$267,010	\$299,376	\$322,711	\$332,886	\$343,619	\$354,744	\$362,190
Total Direct Student Expenses	\$1,332,500	\$1,973,514	\$3,002,686	\$4,018,130	\$4,771,826	\$5,400,193	\$5,804,752	\$5,968,924	\$6,164,854	\$6,364,739	\$6,494,502

Budget Component
KIPP Nashville Region - Network Budget Projection

	14 - 15	15 - 16	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	22 - 23	23 - 24	24 - 25
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Administration											
General Admin Exp	\$674,084	\$1,036,554	\$1,609,658	\$2,233,168	\$2,645,231	\$2,922,436	\$3,096,166	\$3,163,985	\$3,261,263	\$3,360,828	\$3,426,735
Marketing / Recruitment	\$62,058	\$69,383	\$82,392	\$90,660	\$93,380	\$96,181	\$99,066	\$102,038	\$105,099	\$108,252	\$111,500
Board & Staff Development	\$194,675	\$276,430	\$386,521	\$479,649	\$544,692	\$600,467	\$635,861	\$654,937	\$672,941	\$693,129	\$710,435
Travel & Entertainment	\$9,785	\$10,079	\$10,381	\$10,692	\$11,013	\$11,343	\$11,684	\$12,034	\$12,395	\$12,767	\$13,150
Professional Services	\$166,591	\$223,471	\$326,624	\$391,702	\$409,650	\$426,780	\$442,014	\$455,273	\$468,667	\$482,714	\$496,649
Admin Technology	\$298,079	\$362,634	\$525,155	\$657,779	\$756,081	\$838,830	\$896,235	\$923,489	\$950,255	\$979,369	\$1,003,209
Total Administration	\$1,405,271	\$1,978,550	\$2,940,731	\$3,863,650	\$4,460,047	\$4,896,036	\$5,181,026	\$5,311,756	\$5,470,621	\$5,637,059	\$5,761,678
Facilities	\$771,523	\$890,319	\$1,427,948	\$1,947,718	\$2,271,786	\$2,604,711	\$2,832,171	\$2,922,267	\$3,019,094	\$3,118,158	\$3,181,429
Depreciation	\$247,645	\$351,627	\$529,161	\$675,352	\$743,513	\$835,292	\$845,453	\$801,500	\$791,468	\$801,935	\$768,064
TOTAL EXPENSES	\$9,579,268	\$13,975,147	\$20,886,400	\$27,322,359	\$31,601,743	\$35,257,787	\$37,613,899	\$38,643,094	\$39,712,054	\$40,911,907	\$41,776,375
NET OPERATING INCOME (LOSS)	(\$454,754)	(\$448,422)	(\$920,810)	(\$795,683)	\$53,837	\$283,639	\$1,029,412	\$1,224,246	\$1,473,455	\$1,620,683	\$1,586,460
<i>Per student</i>	<i>-\$702</i>	<i>-\$440</i>	<i>-\$580</i>	<i>-\$368</i>	<i>\$21</i>	<i>\$100</i>	<i>\$343</i>	<i>\$408</i>	<i>\$489</i>	<i>\$536</i>	<i>\$530</i>
CASH FLOW SUMMARY											
Net Income (Loss)	-\$454,754	-\$448,422	-\$920,810	-\$795,683	\$53,837	\$283,639	\$1,029,412	\$1,224,246	\$1,473,455	\$1,620,683	\$1,586,460
Depreciation	\$247,645	\$351,627	\$529,161	\$675,352	\$743,513	\$835,292	\$845,453	\$801,500	\$791,468	\$801,935	\$768,064
Other Operating Cash Flow Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Cash Flow Adjustments	-\$207,109	-\$96,795	-\$391,649	-\$120,331	\$797,350	\$1,118,931	\$1,874,865	\$2,025,746	\$2,264,924	\$2,422,618	\$2,354,524
Investing Activities											
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building and Building Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Furniture & Equipment	-\$401,008	-\$471,617	-\$809,730	-\$687,511	-\$721,013	-\$746,842	-\$510,959	-\$589,967	-\$669,539	-\$874,796	-\$715,103
Buses / Transportation	-\$51,500	-\$162,318	-\$220,184	-\$286,442	-\$235,333	-\$180,899	-\$63,339	\$0	\$0	\$0	\$0
Cash provided by (used in) Investing Activities	-\$452,508	-\$633,935	-\$1,029,915	-\$973,953	-\$956,346	-\$927,740	-\$574,297	-\$589,967	-\$669,539	-\$874,796	-\$715,103
Financing Activities											
Facility Principal Loan Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Long Term Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash provided by (used in) Financing Activities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CASH SURPLUS (DEFICIT)	(\$659,617)	(\$730,730)	(\$1,421,563)	(\$1,094,284)	(\$158,996)	\$191,191	\$1,300,567	\$1,435,779	\$1,595,385	\$1,547,822	\$1,639,421
Beginning Cash	\$4,532,716	\$3,873,099	\$3,142,369	\$1,720,805	\$626,521	\$467,526	\$658,716	\$1,959,283	\$3,395,062	\$4,990,447	\$6,538,269
ENDING CASH	\$3,873,099	\$3,142,369	\$1,720,805	\$626,521	\$467,526	\$658,716	\$1,959,283	\$3,395,062	\$4,990,447	\$6,538,269	\$8,177,690

\$ 14,791.95 \$ 13,724.81 \$ 13,154.17 \$ 12,652.76 \$ 12,373.24

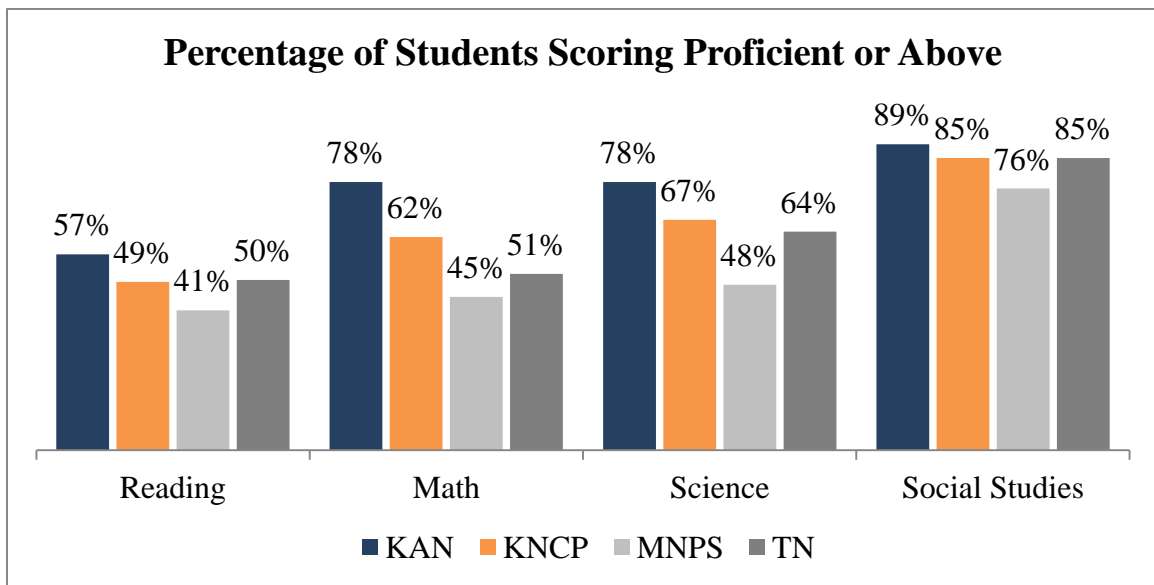
Verification of State Template to Budget Summary

KIPP Nashville Performance Summary

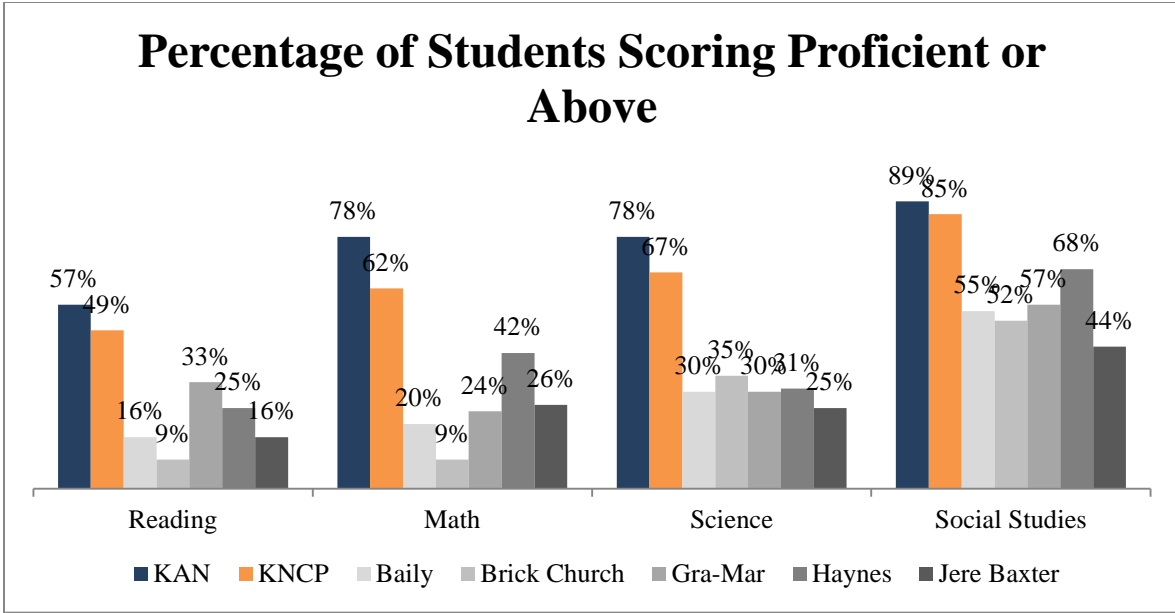
KIPP Nashville is the pipeline to and through college for the 645 students currently enrolled at the region’s two middle and one high school. In the nearly ten years KIPP Nashville has operated, its schools have been some of the highest performing—a result it will replicate with the opening of KIPP Nashville Middle.

Academic Performance

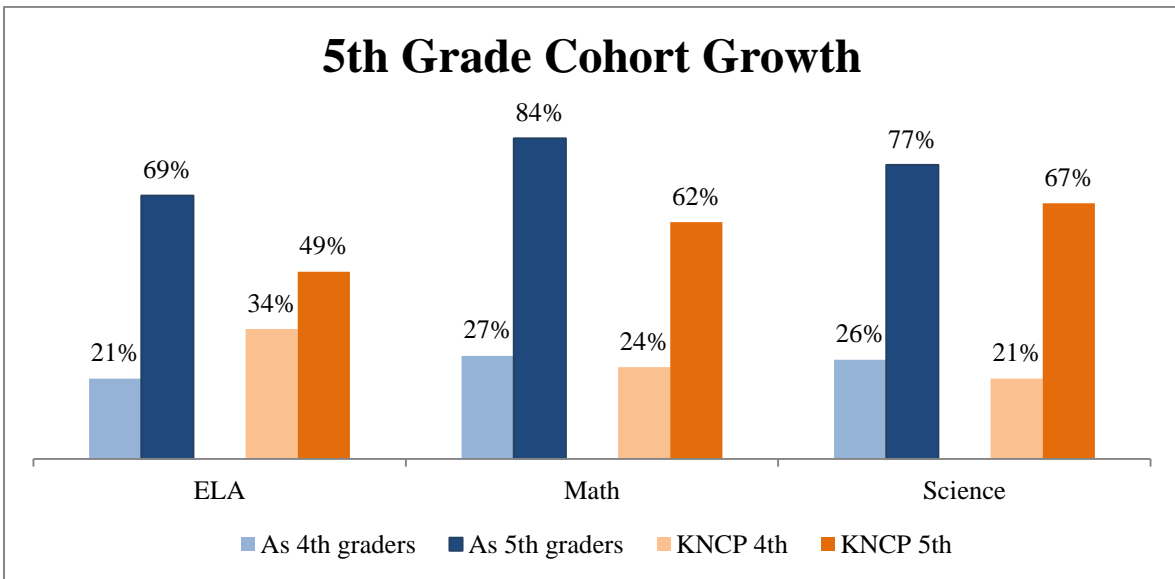
Since 2012, both KIPP Nashville middle schools (the KIPP high school does not yet have data to report) have earned an “Excelling” rating on the Academic Performance Framework. In 2013, KAN was named a SCORE prize finalist and a Tennessee Reward School with the top growth in reading and math among all Nashville middle schools. As demonstrated in the table below, KIPP schools outperform the district across all grade levels and the state across all grade levels in most content areas.

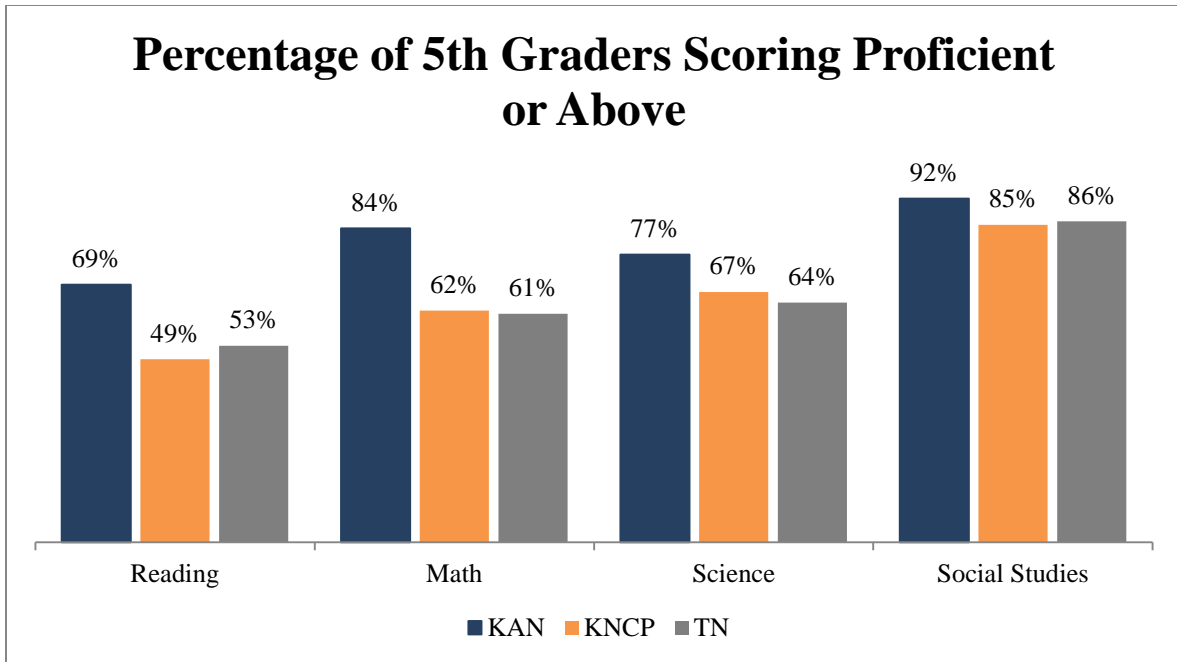


Both schools scored significantly higher than neighborhood schools, as shown below.

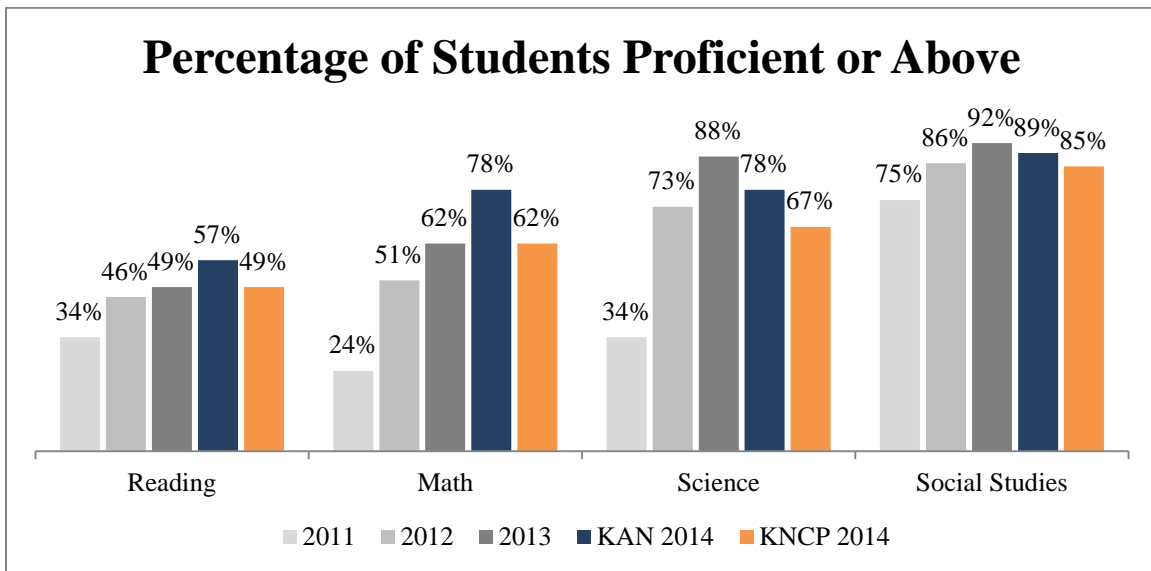


Achievement percentages are especially notable given the gains made in just the first year at KIPP. As demonstrated in the tables below, the majority of students enrolling in KIPP middle schools are not scoring proficient or above on the TCAP. After fifth grade at a KIPP middle school, the percentage of students who score Proficient or above increases by as much as 57 percentage points. KIPP 5th graders move from having below the district and state average rates of proficiency in all content areas to at or above those averages in all but two content areas in just one year.





The impact of KIPP over the four years of enrollment is even more significant. The percentage of KIPP students who score Proficient or above on the TCAP persists over the four years at the school, closing the achievement gap for KIPPsters. The achievement of KIPP Nashville students has increased year over year, demonstrating the impact of the best practices the network will leverage on behalf of its new schools to ensure they open with strong outcomes.

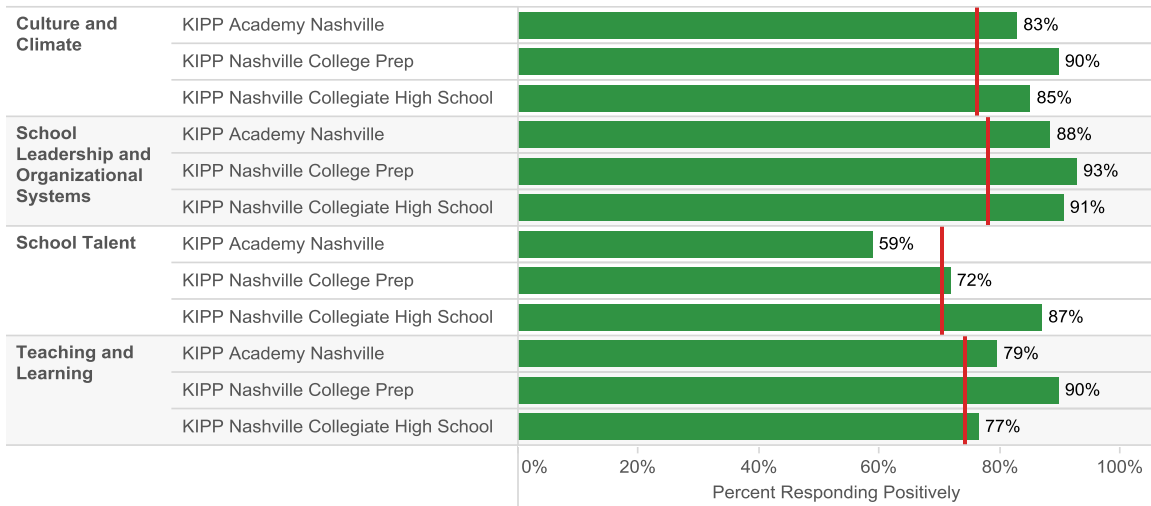


Operational Performance

The academic results of KIPP are underpinned by its excellent outcomes in operations. Student retention in 2014 is at an all-time high with 89% at KNCP, 88% at KAN, and 84% of KIPP 8th graders choosing to stay with KIPP Nashville for the high school’s opening year. Attendance at KIPP middle schools was 95% and 98% in 2014, and parent and staff survey data (below) demonstrate the positive feedback from stakeholders across the network.

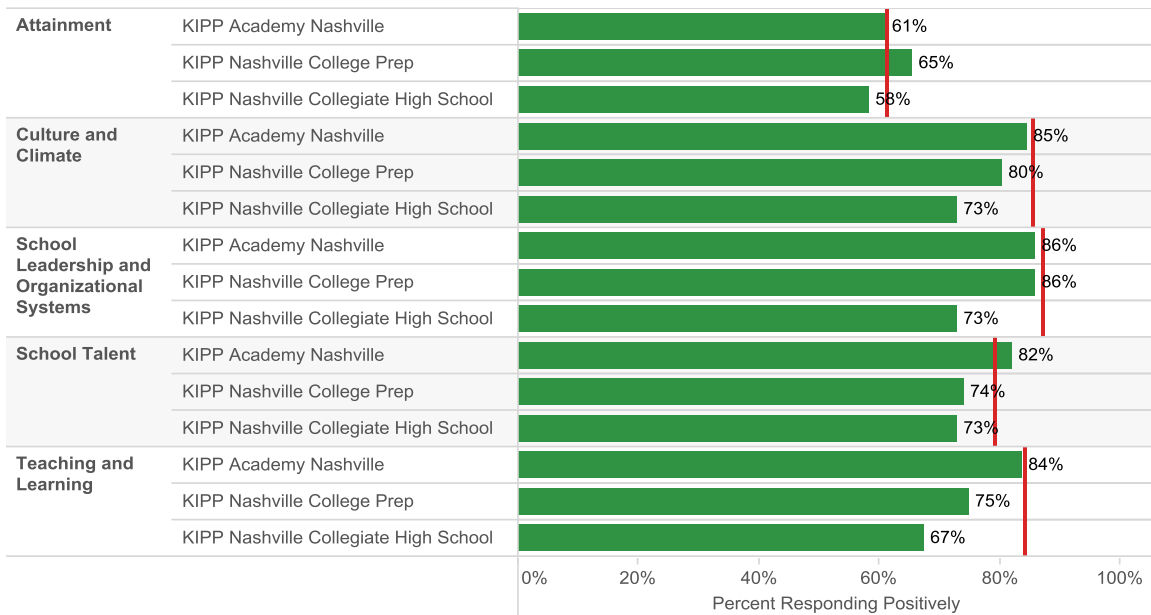
KIPP Nashville Middle Application

2014-2015 KIPP Healthy Schools and Regions Survey Results Teacher Survey



**Red lines denote national KIPP average*

2014-2015 KIPP Healthy Schools and Regions Survey Results Parent Survey



**Red lines denote national KIPP average*

See the Annual Reports for 2012-2014 included as Attachment 1 and the 2012-2013 regional report cards in Attachment 7 for additional details about the network's performance over the past three years.

KIPP Nashville

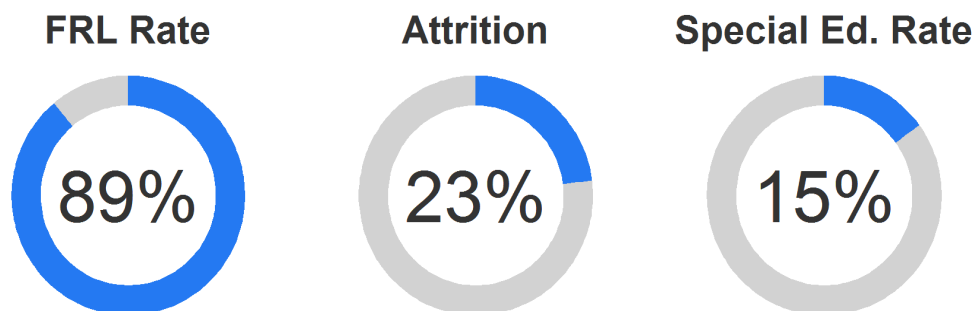
3410 Knight Drive Nashville, TN 37207
 www.kippnashville.org
 615-226-4484

This is a summary of all **Region Level** data the Foundation plans on including in the 2013 KIPP Annual Report Card. Please verify that all data is accurate as of **November, 2013**, and obtain **ED sign-off** for it's inclusion in the report card. If you have any questions, please contact Mike Hilton at mhilton@kipp.org.

Region Leader

Randy Dowell

Region Demographics



Total Students	424
Percent Male	49
Percent Female	51
Percent Black	78
Percent Latino	17
Percent Asian	0
Percent Other	0
Percent White	4

Number of Teachers (FTE)

26

Teacher Retention

Retained in Position: 45%
 Retained in KIPP: 59%

Attainment

N/A

N/A

HS Assessment

Avg. ACT

Avg. SAT

AP (% 3+)

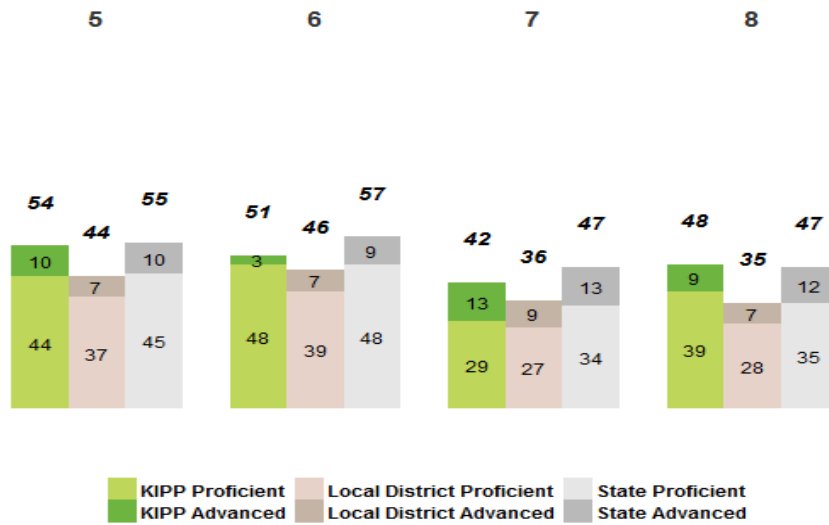
N/A

N/A

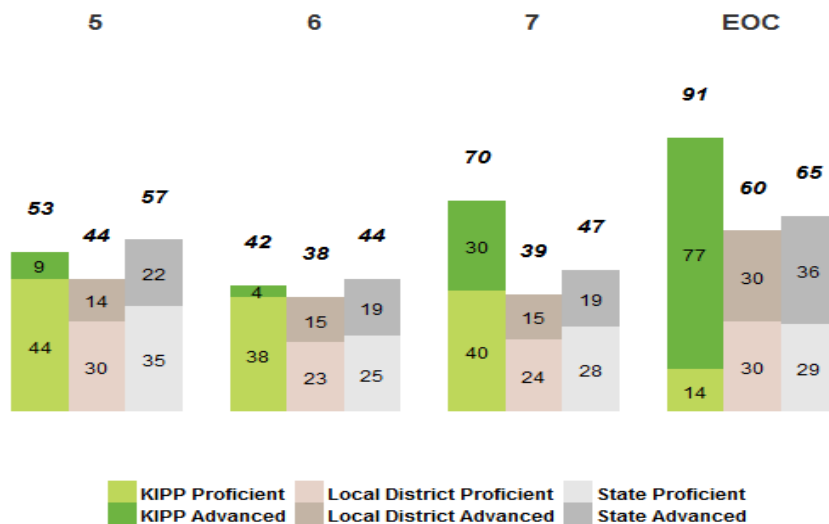
N/A

State Assessment Results

Reading



Mathematics



MAP Results

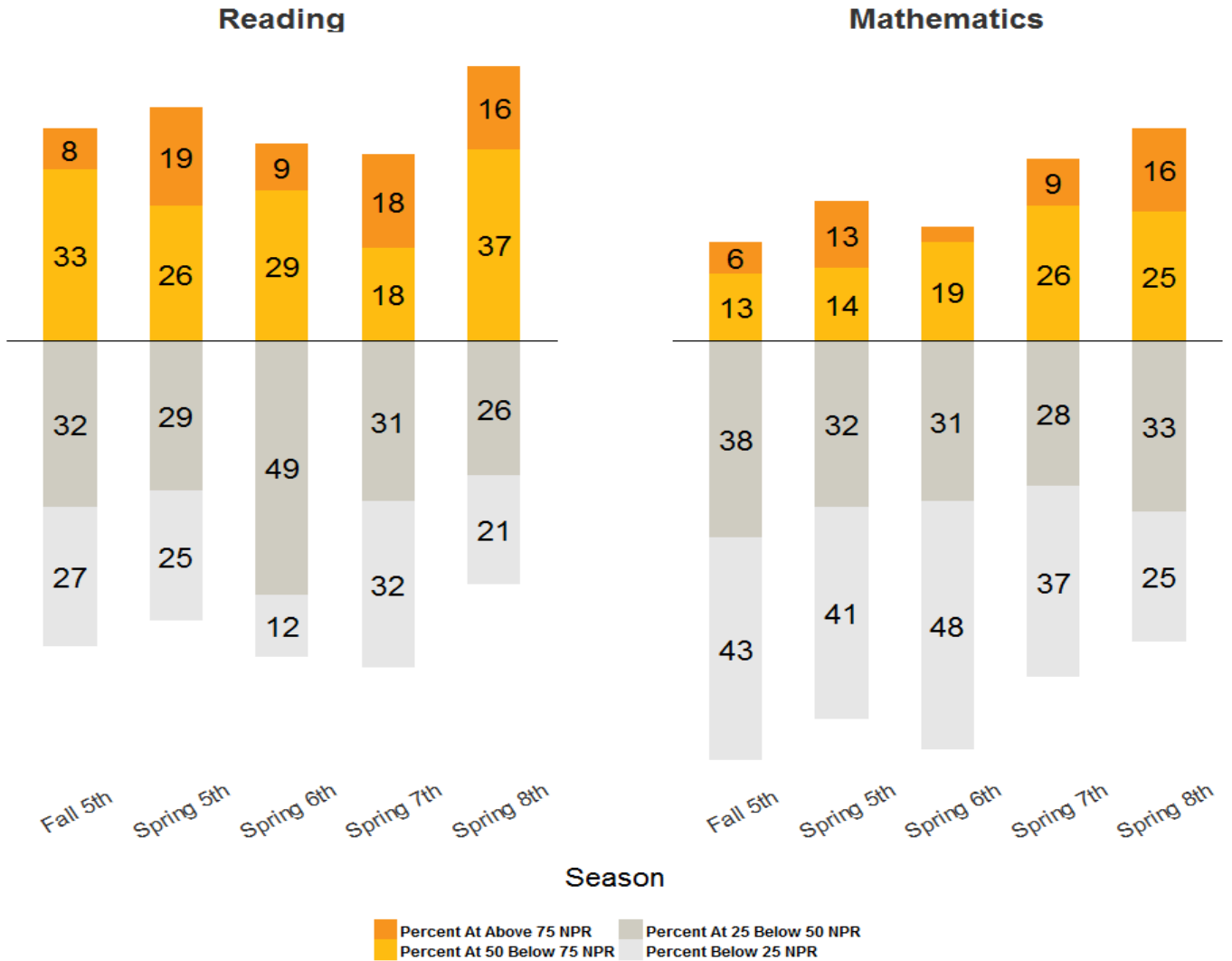
Percent Meeting Growth in Reading

Middle: 56%

Percent Meeting Growth in Mathematics

Middle: 62%

Quartile Distribution



Footnotes

NASHVILLE, TN

KIPP ACADEMY NASHVILLE | GRADES: 5-8 | EST. 2005

332
STUDENTS
ENROLLED

21
NUMBER OF
TEACHERS (FTE)

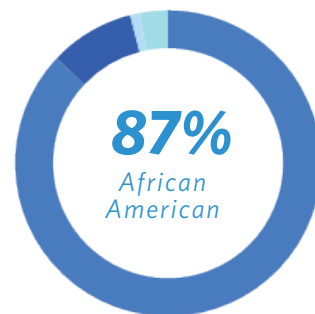
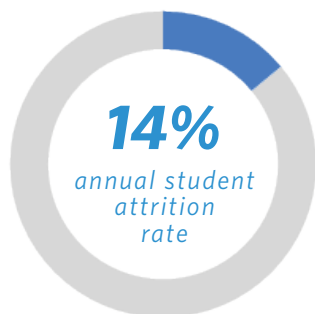
1
SCHOOL

3410 KNIGHT DRIVE, NASHVILLE, TN 37207
615.226.4484
WWW.KIPPACADEMYNASHVILLE.ORG



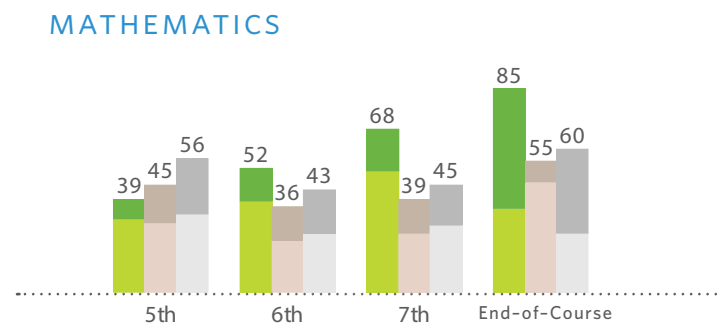
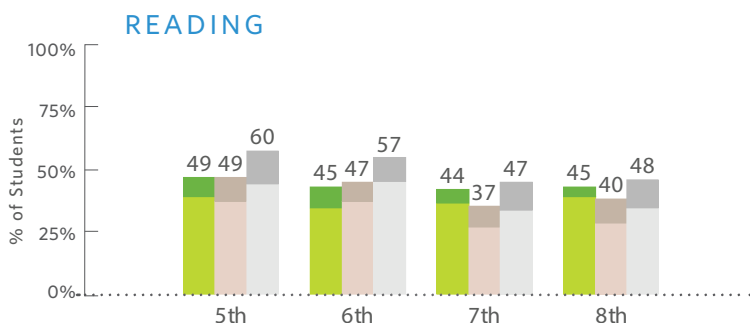
RANDY DOWELL
EXECUTIVE DIRECTOR

LAURA HOWARTH
SCHOOL LEADER



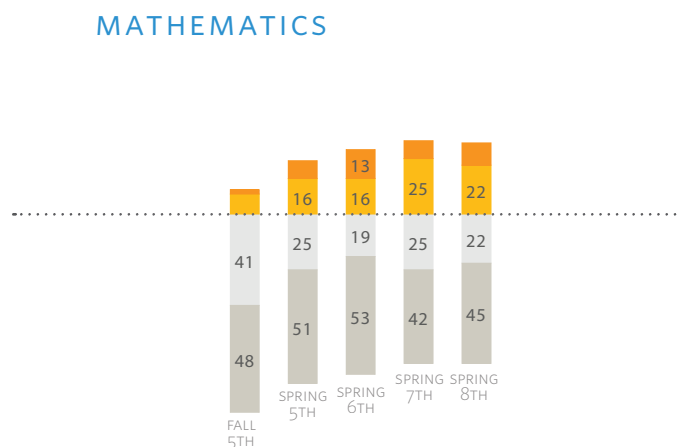
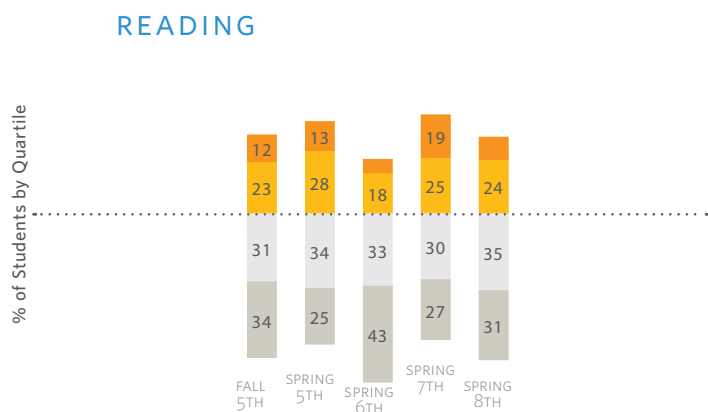
9% Latino
0% Other
3% Caucasian
1% Asian

2012 TENNESSEE COMPREHENSIVE ASSESSMENT PROGRAM



● KIPP ADVANCED ● DISTRICT ADVANCED ● STATE ADVANCED
● KIPP PROFICIENT ● DISTRICT PROFICIENT ● STATE PROFICIENT

2011-12 MEASURES OF ACADEMIC PROGRESS (MAP)



● TOP QUARTILE ● THIRD QUARTILE ● SECOND QUARTILE ● BOTTOM QUARTILE

ALUMNI ATTAINMENT RATES
(THOSE WHO HAVE COMPLETED 8TH GRADE AT KIPP 5+ YEARS AGO)

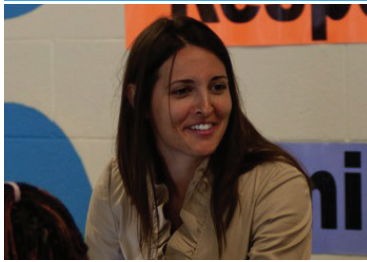
N/A HIGH SCHOOL GRADUATION

N/A COLLEGE MATRICULATION

KIPP ACADEMY NASHVILLE

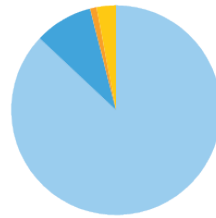
123 Douglas Avenue, Nashville, TN 37207 | 615.226.4484 | www.kippacademynashville.org

SCHOOL INFORMATION



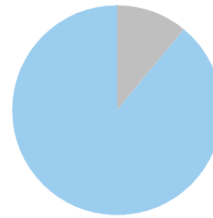
LAURA HOWARTH, School Leader

YEAR FOUNDED: 2005
 GRADES SERVED: 5-8
 STUDENT ENROLLMENT: 332
 GENDER: 48% Female, 52% Male
 NUMBER OF TEACHERS (FTE): 21
 PER PUPIL FUNDING: \$8,800
 FACILITY TYPE: District lease
 SIZE OF SCHOOL: 47,666 sq. ft.



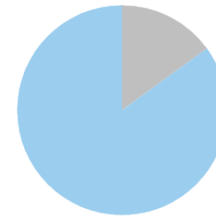
RACE/ETHNICITY

87% African American
 9% Latino/Hispanic
 1% Asian
 3% Caucasian
 0% Other



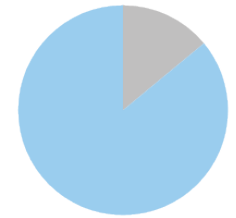
ELIGIBLE FOR FREE/
REDUCED PRICE MEALS

89% Yes
 11% No



RECEIVE SPECIAL
EDUCATION SERVICES

15% Yes
 85% No

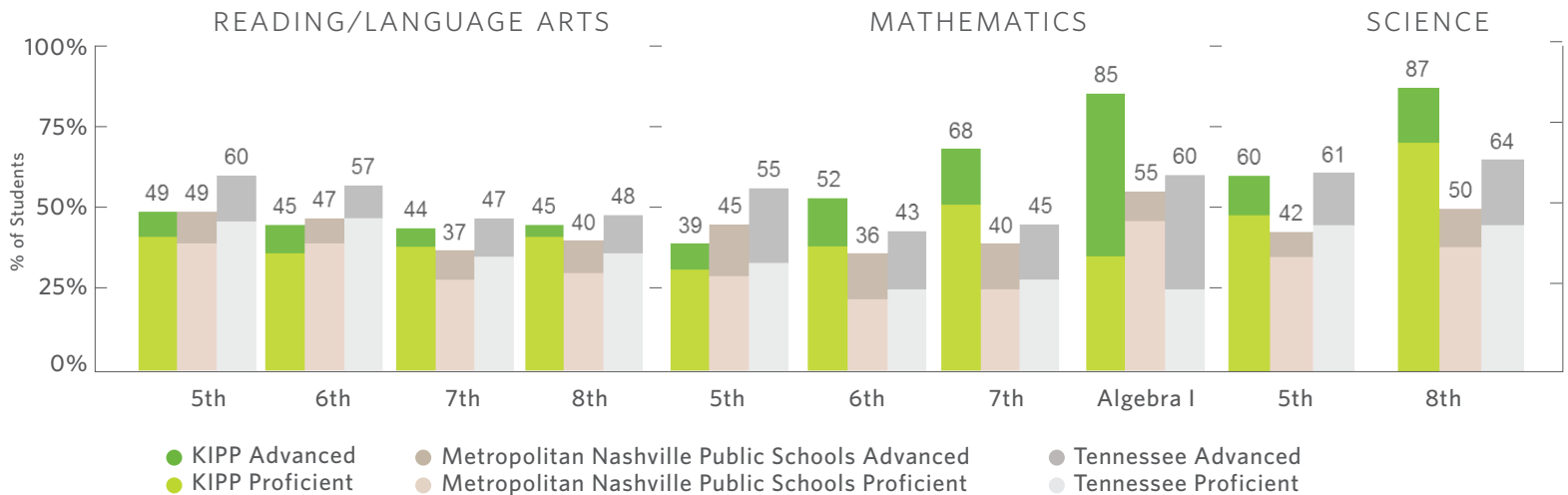


ANNUAL STUDENT
ATTRITION

14% Left school
 86% Returned to
school or
completed
highest grade

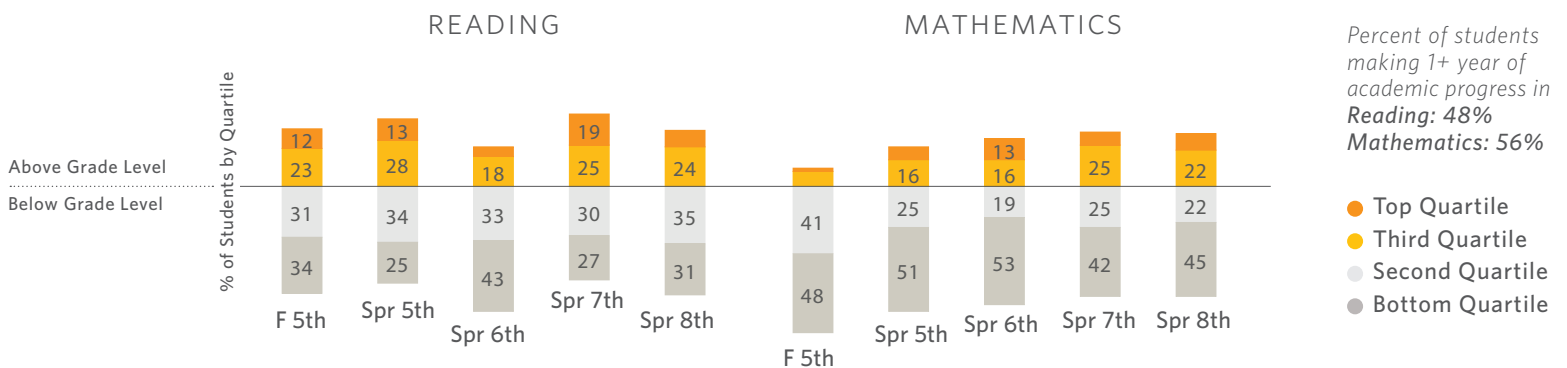
STATE CRITERION-REFERENCED TEST

2012 TENNESSEE COMPREHENSIVE ASSESSMENT PROGRAM



NORM-REFERENCED TEST

2011-12 MEASURES OF ACADEMIC PROGRESS (MAP)



School Name	Year Opened	City	State	Grades Served	Total Enrollment	Demographics and Socioeconomics							School Contact Info				Authorizer Contact Information				
						% African American	% Hispanic	% White	% Other Race/ Ethnicity	% FRPL	% SRED	% ELL	Contact Name	Contact Title	Contact Email	Contact Phone	Authorizing Organization	Contact Name	Contact Title	Contact Email	Contact Phone
KIPP Academy Nashville	2005	Nashville	TN	5th - 8th	350	69	27	3	1	88%	11	7	Laura Howarth	School Leader	Lhowarth@kippnashville.org	(615) 491-8788	Metro Nashville Public Schools	Alan Coverstone	Executive Officer	alan.coverstone@mmps.org	(615) 415-3072
KIPP Nashville College Prep	2013	Nashville	TN	5th - 7th	192	85	11	4	0	84%	19	5	Nikki Miller Obszewski	School Leader	Nmiller@kippnashville.org	(615) 497-0131	Metro Nashville Public Schools	Alan Coverstone	Executive Officer	alan.coverstone@mmps.org	(615) 415-3073
KIPP Nashville Collegiate High School	2014	Nashville	TN	9th	110	69	26	5	0	87%	12	4	Jake Ramsey	School Leader	jramsey@kippnashville.org	(615) 393-4247	Metro Nashville Public Schools	Alan Coverstone	Executive Officer	alan.coverstone@mmps.org	(615) 415-3074
KIPP @ Kirkpatrick Elementary School	2015	Nashville	TN	K - 1st	200								Amy Galloway	School Leader	Agalloway@kippnashville.org	(615) 476-2641	Metro Nashville Public Schools	Alan Coverstone	Executive Officer	alan.coverstone@mmps.org	(615) 415-3075

KIPP Nashville Middle Application

Not applicable; KNM does not have any school reports or evaluations that are not on-file with MNPS.

KIPP ACADEMY NASHVILLE
AUDITED FINANCIAL STATEMENTS
AND OTHER INFORMATION
JUNE 30, 2014

KIPP ACADEMY NASHVILLE

Table of Contents

	<u>Page</u>
INDEPENDENT AUDITOR’S REPORT	1 - 3
MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED).....	4 - 10
BASIC FINANCIAL STATEMENTS	
School-wide financial statements	
Statement of net position	11
Statement of activities	12
Fund financial statements	
Balance sheet - governmental funds	13 - 14
Statement of revenues, expenditures and changes in fund balances - governmental funds	15 - 16
Notes to financial statements	17 - 29
OTHER INFORMATION	
Schedule of expenditures of federal awards	30
Schedule of expenditures of state financial assistance	31
Combining balance sheet - nonmajor governmental funds	32
Combining statement of revenues, expenditures and changes in fund balances - nonmajor governmental funds.....	33
INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	34 - 35
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133	36 - 37
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	38



Independent Auditor's Report

To the Board Directors
KIPP Nashville
Nashville, Tennessee

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of KIPP Academy Nashville (the "School"), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of KIPP Academy Nashville as of June 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 - 10 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise KIPP Academy Nashville's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the State of Tennessee and are also not a required part of the basic financial statements.



To the Board of Directors
KIPP Nashville

The combining nonmajor fund financial statements and schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and the schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2014, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Crosslin & Associates, P.C.

Nashville, Tennessee
November 25, 2014

KIPP ACADEMY NASHVILLE
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

Our discussion and analysis of KIPP Academy Nashville's annual financial performance provides an overview of the School's financial activities for the fiscal year ended June 30, 2014. This section should be read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The School's governmental activities total assets increased by \$1,476,036 in 2014 or 40.0%, while total revenues for the School increased by \$633,533 or 12.7%. The School's governmental activities total program costs (student instruction and services) for 2014 increased \$435,249 or 13.3%. Overall, the School's 2014 change in net position, \$1,073,584, was \$1,903 more than the change for prior year.

For the General Purpose School Fund there was a net change in fund balance of \$959,464. The General Purpose School Fund - fund balance at fiscal year-end was \$3,522,517.

OVERVIEW OF THE FINANCIAL STATEMENTS

This financial report consists of a series of financial statements, notes to those statements, required supplementary information, and supplementary information. The statements are organized so that the reader can understand the School as a whole and then proceed to a detailed look at specific financial activities of the School.

REPORTING THE SCHOOL AS A WHOLE

In general, users of these financial statements want to know if the School is in a better or worse financial position as a result of the year's activities. The Statement of Net Position and Statement of Activities report information about the School as a whole and about the School's activities in a manner that helps to answer that question. These statements include all assets and liabilities using the accrual basis of accounting. Under the accrual basis, all of the current year's revenue and expenses are taken into consideration regardless of when cash is received or paid. The statements start on page 11.

The Statement of Net Position reports the School's net position (total assets plus deferred outflow of resources less total liabilities less deferred inflows of resources). Private sector entities would report retained earnings. The School's net position balance at year-end represents available resources for future growth. The Statement of Activities reports the change in net position as a result of activity during the year. Private sector entities have a similar report titled statement of operations, which reports net income. It provides the user a tool to assist in determining the direction of the School's financial health during the year. Users will want to consider non-financial factors as well as the financial data in arriving at a conclusion regarding the overall health of the School.

KIPP ACADEMY NASHVILLE
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - Continued

The School's fund financial statements, the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances, begin on page 13. They provide detailed information about the School's most significant funds, not the School as a whole. Funds are established by the School as required to help manage money for particular purposes and compliance with various donor and grant provisions.

The School's funds are categorized as "governmental funds." Governmental funds focus on how money flows into and out of the funds and the balances left at year-end that are available for spending in future periods. Fund financial statements are reported using an accounting method called "modified accrual" accounting, which measures cash and other financial assets that can readily be converted to cash. This basis of accounting is different from the accrual basis used in the school wide financial statements to report on the School as a whole. The relationship between governmental activities, as reported in the Statement of Net Position and the Statement of Activities, and governmental funds, as reported in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances is reconciled in the basic financial statements on pages 14 and 16.

SCHOOL-WIDE FINANCIAL ANALYSIS

The School's assets exceeded the School's liabilities and deferred inflows of resources at the close of the fiscal year, resulting in net position of \$4,302,055. The School's net position includes \$3,937,887 of cash and investments, a portion of which, \$40,000 is subject to external restrictions that limit how the amounts may be used for the upcoming school year. Another portion is restricted to an endowment scholarship fund, which is \$151,595. The remainder of the cash is available to meet the School's ongoing operating activities and growth strategy.

As of June 30, 2014, the School had invested a total of \$1,457,713 in capital assets. This investment includes instructional and support furniture, instructional computers for teachers, mobile student computer labs, maintenance equipment and books for instructional purposes, establishment of a library and the enhancement of its reading program. The School expects additional property and equipment investments in the 2014-2015 school year, as student enrollment maximizes at each grade level. With the additional students there will be continued requirements for furniture, computers and equipment. For the 2013-2014 school year, the School rented educational space (Ewing Park School, 3410 Knight Drive, Nashville, TN 37207) from Metropolitan Nashville Public Schools (MNPS). The lease term ended June 30, 2014. For the next school year, the School will operate in the newly renovated and modernized Highland Heights Facility. This facility will be under lease with MNPS. Additional information on property and equipment is located in the notes to the financial statements. The School has no debt as of the end of the fiscal year.

KIPP ACADEMY NASHVILLE
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - Continued

A schedule of the School's net position as of June 30, 2014 and 2013, is as follows:

	<u>2014</u>	<u>2013</u>
Current assets	\$4,081,762	\$3,092,367
Other assets	453,689	85,048
Capital assets	<u>627,943</u>	<u>509,943</u>
Total assets	<u>5,163,394</u>	<u>3,687,358</u>
Current liabilities	<u>413,947</u>	<u>307,392</u>
Deferred inflows of resources	<u>447,392</u>	<u>151,495</u>
Net position:		
Invested in capital assets	627,943	509,943
Restricted	151,595	114,415
Unrestricted	<u>3,522,517</u>	<u>2,604,113</u>
Total net position	<u>\$4,302,055</u>	<u>\$3,228,471</u>

The School's total net position increased \$1,073,584 during the 2014 fiscal year. The increase in the School's net position indicates that the School had more incoming revenues than outgoing expenses during the year.

Total revenues generated from government grants, governmental funds, foundation grants and donations were \$5,297,931 during the 2014 fiscal year, which is \$372,773, or 7.6% increase over 2013. Contributions from individuals and organizations of \$1,276,641 were higher than 2013 due primarily to continued support from existing individual and corporate donors and the identification of new individual donors. In addition, District funding increased 10.9% versus 2013. The main driver of this increase is increased enrollment and district funding per student. Finally, Federal funding remained strong because of funding from Race to the Top and other grants.

Total expenses were \$4,383,128 during the 2014 fiscal year, which was \$481,773 higher than 2013. The majority of this increase is directly related to employee compensation and staff development costs with an effort to increase training for staff.

The change in net assets of \$1,073,584 is \$1,903 higher than 2013. While operating expenses increased in 2014, increases in revenue from contributions and Federal grants more than offset this increase in expense.

KIPP ACADEMY NASHVILLE
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - Continued

A schedule of the School's revenue and expenses for the years ended June 30, 2014 and 2013, is as follows. The schedule is for the School as a whole, not for the governmental funds.

	<u>2014</u>	<u>2013</u>
Revenues		
Contributions	\$ 1,276,641	\$1,027,406
District funding	3,093,863	2,789,140
Federal and state grants	927,427	1,108,612
Interest and investment income	28,373	13,828
Other	<u>280,265</u>	<u>34,050</u>
Total revenues	<u>5,606,569</u>	<u>4,973,036</u>
Expenses		
Instructional	292,818	227,693
Occupancy	390,075	451,378
Office	145,607	89,293
Organizational development	22,576	41,884
Service fees	474,980	200,972
Employee compensation	2,745,034	2,669,819
Staff development	131,272	72,560
Transportation	68,797	72,802
Depreciation	<u>111,969</u>	<u>74,954</u>
Total expenses	<u>4,383,128</u>	<u>3,901,355</u>
Transfer out of capital assets	<u>149,857</u>	<u>-</u>
Change in net position	<u>\$1,073,584</u>	<u>\$1,071,681</u>

FINANCIAL ANALYSIS OF THE SCHOOL'S FUNDS

The School's funds, as presented on the Balance Sheet on page 13, report a combined fund balance of \$3,663,688. The majority of the School's total funds are in the General Purpose School Fund, which is the chief operating fund of the School. The School has two other major funds consisting of the Restricted Contribution and Federal and State Grants Funds.

Due to the different basis of accounting, there is a difference between the amounts reported under the School's funds and the amounts reported as school-wide. For the year ended June 30, 2014, the differences consist of capital assets, which are not reported in the School's funds, and amounts for the year not received within 60 days of year-end.

KIPP ACADEMY NASHVILLE
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - Continued

SCHOOL ACTIVITIES

KIPP Nashville opened in July 2005 as a middle school (5th through 8th grades) and has developed a highly successful program to serve students residing in Nashville's lowest income and most educationally underserved communities. Our mission is to cultivate both the academic skills and character our students need to succeed in rigorous high schools and colleges, and to become responsible and productive citizens in the world beyond.

KIPP Nashville's success is based on the highly acclaimed and nationally recognized Knowledge is Power Program education model customized for our student body. KIPP was started in 1994 by two Teach for America alumni, Mike Feinberg and Dave Levin. Feinberg and Levin raised three primary questions about education based on their shared experiences as middle school teachers in one of many low income communities in Houston, Texas: 1) Why weren't their students pursuing academics like other students from more affluent communities? 2) Why weren't they being held to higher expectations by teachers and school administrators? 3) What was the rationale to support a seven-hour school day and a 180-day school year, especially for students who are failing academically?

Feinberg and Levin developed the KIPP education model which has proven for more than nineteen years that the time-honored values of hard work and no excuses, discipline, and a relentless focus on results combined with more time in school is not only the right formula for overall student academic success, but is most especially needed to engage students who are at-risk and failing academically.

Today, there are 162 KIPP schools serving more than 58,000 students across the United States in urban and rural low-income communities located in 20 states and the District of Columbia. KIPP believes that investments in human capital development are required to bring about widespread and lasting change within our country's education system, and are paramount to ensuring that all KIPP students receive a quality, college-preparatory education. All KIPP schools are founded and led by talented, passionate and effective educators who complete rigorous, in-depth KIPP training programs. KIPP School Leaders in turn effectively attract, develop, and retain talented teachers and give them the tools, support and ongoing professional development to grow as professionals and close achievement gaps among students.

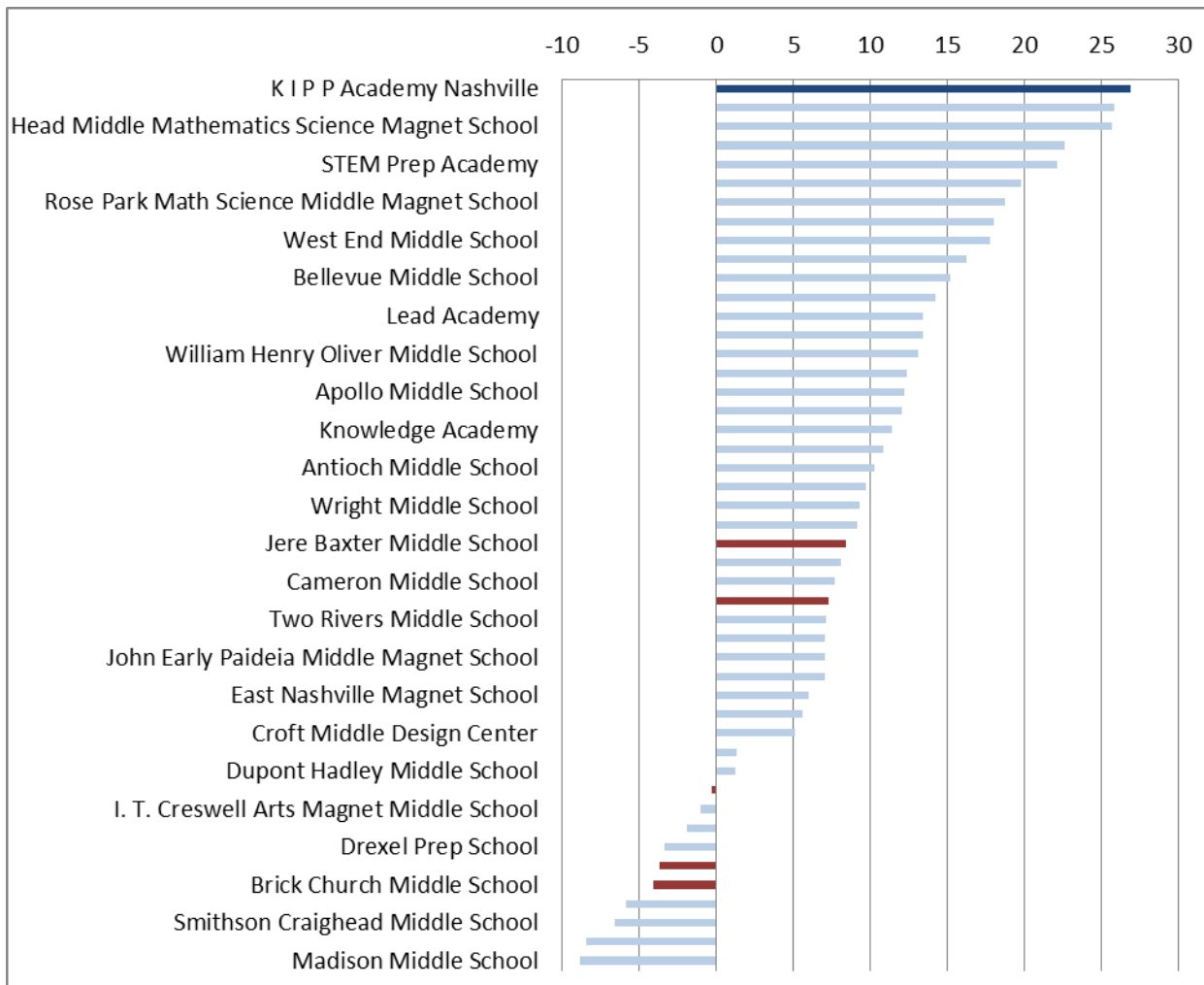
Current census data confirms that KIPP Nashville has a significantly higher percentage of economically disadvantaged families than most area public schools. Ninety percent of KIPP Nashville students qualify for federal free or reduced price meals; all are zoned to under-performing neighborhood middle schools with suspension rates as high as 44%, and high schools where average student ACT scores are too low for college eligibility.

Yet in spite of these seemingly insurmountable odds coupled with the daily, harsh realities faced by most youth living in low-income, high-risk neighborhoods, KIPP Academy Nashville students emulate the academic success of their national cohorts by making significant progress and demonstrating academic excellence. KIPP Academy Nashville students must – and do – make significant academic growth each year, and consistently outperform city and state averages on standardized tests. By the time KIPP Academy Nashville students enter high school, a large majority are at grade level and prepared for continued academic success.

**KIPP ACADEMY NASHVILLE
MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED) - Continued**

The academic growth of KIPP Academy Nashville students has been more rapid than that of peers from district middle schools, as demonstrated by the value-added graph below (note: neighboring schools in red):

2012 – 2013 TVAAS Composite Growth



*Per the Tennessee Value-Added Assessment System (TVAAS). TVAAS is a statistical analysis of achievement data measuring how much students have grown in each academic year. Each student is compared to his/her own performance, eliminating the impact of demographic variables such as economic status or racial/ethnic group.

KIPP ACADEMY NASHVILLE
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - Continued

STUDENT ENROLLMENT FACTORS AND NEXT YEAR'S BUDGET

Fiscal year 2015 enrollment is projected to be 350 students for KIPP Academy Nashville. During fiscal year 2014, KIPP Nashville also launch its second middle school, KIPP Nashville College Prep, and projected enrollment is approximately 90 students. Staring with 2014-2015, school year, KIPP Nashville opened KIPP Nashville Collegiate High School, serving students in grades 9-12 in East Nashville. KIPP Nashville also has plans for two elementary schools, serving grades K-4 to open in fiscal year 2016.

The School anticipates that total Basic Education Program (BEP) funding will increase, because of increased enrollment. Additionally, the School expects per pupil BEP funding to be slightly lower in the 2014-2015 school year based on State budget information. For fiscal year 2015, the organization expects to continue its strong fundraising efforts for non-government funds. KIPP believes a continued focus on cultivating the existing donor base, the successful execution of the annual community fundraising breakfast and a larger Board of Directors committed to hitting fundraising targets will help the School reach this goal. These non-government resources are an important funding source to fill the current funding gap of KIPP Nashville, and to fuel the strategic growth plans for KIPP Nashville.

For fiscal year 2015, in addition to serving KIPP's current student population of 440 students, KIPP plans to invest in the organization's long-term growth plan for opening new KIPP schools in Nashville. These investments will include hiring additional staff, increasing professional development, and making general and administrative expenditures specific to the further development and execution of the KIPP Nashville strategic growth plan.

CONTACTING THE SCHOOL'S FINANCIAL MANAGEMENT

This financial report is designed to provide our students' parents, Davidson County taxpayers, donors, creditors, grant funding authorities and agencies tasked with oversight of Metropolitan Nashville Public Schools with a general overview of the organization's finances and to demonstrate the School's accountability for the money it receives. For questions about this report or additional financial information, contact the organization's Director of Finance, Anika Baltimore, at 3410 Knight Drive, Nashville, TN 37207, by telephone at (615) 226-4484 or email abaltimore@KIPPnashville.org.

KIPP ACADEMY NASHVILLE
STATEMENT OF NET POSITION
JUNE 30, 2014

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 3,786,292
Investments	151,595
Receivables	537,375
Other current assets	60,189
Capital assets, net	627,943
Total assets	5,163,394
 LIABILITIES	
Accounts payable	245,212
Accrued expenses	128,735
Advance contributions and grants	40,000
Total liabilities	413,947
 DEFERRED INFLOWS OF RESOURCES	
	447,392
 NET POSITION	
Net investment in capital assets	627,943
Restricted	151,595
Unrestricted	3,522,517
Total net position	\$ 4,302,055

See accompanying notes to financial statements.

KIPP ACADEMY NASHVILLE
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2014

<u>GOVERNMENTAL ACTIVITIES:</u>	Functions			
	Total	Student Instruction and Services	Administration	Fundraising
EXPENSES				
Instructional	\$ 292,818	\$ 265,531	\$ 27,287	\$ -
Occupancy	390,075	337,120	52,955	
Office	145,607	114,053	31,554	-
Organizational development	22,576	-	-	22,576
Professional services and fees	474,980	368,230	106,750	-
Employee compensation	2,745,034	2,410,270	334,764	-
Staff development	131,272	74,693	56,579	-
Transportation	68,797	68,797	-	-
Depreciation	<u>111,969</u>	<u>67,369</u>	<u>44,600</u>	<u>-</u>
Total expenses	4,383,128	3,706,063	654,489	22,576
PROGRAM REVENUES				
Operating grants and contributions	875,127	875,127	-	-
Capital grants and contributions	<u>52,300</u>	<u>52,300</u>	<u>-</u>	<u>-</u>
Net program expenses	<u>3,455,701</u>	<u>\$ 2,778,636</u>	<u>\$ 654,489</u>	<u>\$ 22,576</u>
GENERAL REVENUES				
Contributions	1,276,641			
District funding	3,093,863			
Other	280,265			
Interest and investment income	<u>28,373</u>			
Total general revenues	<u>4,679,142</u>			
Transfer of capital assets	<u>(149,857)</u>			
CHANGE IN NET POSITION	1,073,584			
NET POSITION, June 30, 2013	<u>3,228,471</u>			
NET POSITION, June 30, 2014	<u>\$ 4,302,055</u>			

See accompanying notes to financial statements.

KIPP ACADEMY NASHVILLE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014

	General Purpose School Fund	Restricted Contribution Fund	Federal and State Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 3,746,292	\$ 40,000	\$ -	\$ -	\$ 3,786,292
Investments	-	-	-	151,595	151,595
Receivables	454,342	-	83,033	-	537,375
Due from other funds	83,033	-	-	-	83,033
Other current assets	60,189	-	-	-	60,189
Total assets	<u>\$ 4,343,856</u>	<u>\$ 40,000</u>	<u>\$ 83,033</u>	<u>\$ 151,595</u>	<u>\$ 4,618,484</u>
LIABILITIES					
Accounts payable	\$ 245,212	\$ -	\$ -	\$ -	\$ 245,212
Accrued expenditures	128,735	-	-	-	128,735
Due to other funds	-	-	83,033	-	83,033
Advance contributions and grants	-	40,000	-	-	40,000
Total liabilities	<u>373,947</u>	<u>40,000</u>	<u>83,033</u>	<u>-</u>	<u>496,980</u>
DEFERRED INFLOWS OF RESOURCES					
	<u>447,392</u>	<u>-</u>	<u>10,424</u>	<u>-</u>	<u>457,816</u>
FUND BALANCES					
Nonspendable	60,189	-	-	106,298	166,487
Restricted	-	-	-	45,297	45,297
Unassigned	3,462,328	-	(10,424)	-	3,451,904
Total fund balances	<u>3,522,517</u>	<u>-</u>	<u>(10,424)</u>	<u>151,595</u>	<u>3,663,688</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,343,856</u>	<u>\$ 40,000</u>	<u>\$ 83,033</u>	<u>\$ 151,595</u>	<u>\$ 4,618,484</u>

See accompanying notes to financial statements.

KIPP ACADEMY NASHVILLE
BALANCE SHEET
GOVERNMENTAL FUNDS - CONTINUED
JUNE 30, 2014

RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO NET POSITION
OF GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION:

Total governmental fund balances above	\$ 3,663,688
Deferred inflows of resources for unavailable revenues	10,424
Capital assets not reported above	<u>627,943</u>
Net position of governmental activities in the statement of net position	<u>\$ 4,302,055</u>

See accompanying notes to financial statements.

KIPP ACADEMY NASHVILLE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

	General Purpose School Fund	Restricted Contribution Fund	Federal and State Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Contributions	\$ 1,010,062	\$ 286,599	\$ -	\$ 21,250	\$ 1,317,911
District funding	3,093,863	-	-	-	3,093,863
Federal and state grants	-	-	917,003	-	917,003
Interest and investment income	8,443	-	-	19,930	28,373
Other income	280,265	-	-	-	280,265
Total revenues	<u>4,392,633</u>	<u>286,599</u>	<u>917,003</u>	<u>41,180</u>	<u>5,637,415</u>
EXPENDITURES					
Current:					
Instructional	165,381	101,724	25,713	-	292,818
Occupancy	390,075	-	-	-	390,075
Office	115,905	-	29,702	-	145,607
Organizational development	22,756	-	-	-	22,756
Other	-	-	-	4,000	4,000
Professional services and fees	470,980	-	-	-	470,980
Employee compensation	1,800,023	151,144	793,867	-	2,745,034
Staff development	110,805	-	20,467	-	131,272
Transportation	68,797	-	-	-	68,797
Capital outlay	288,417	33,731	57,678	-	379,826
Total expenditures	<u>3,433,139</u>	<u>286,599</u>	<u>927,427</u>	<u>4,000</u>	<u>4,651,165</u>
NET CHANGE IN FUND BALANCES	959,494	-	(10,424)	37,180	986,250
FUND BALANCES, June 30, 2013	<u>2,563,023</u>	<u>-</u>	<u>-</u>	<u>114,415</u>	<u>2,677,438</u>
FUND BALANCES, June 30, 2014	<u>\$ 3,522,517</u>	<u>\$ -</u>	<u>\$ (10,424)</u>	<u>\$ 151,595</u>	<u>\$ 3,663,688</u>

See accompanying notes to financial statements.

KIPP ACADEMY NASHVILLE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - CONTINUED
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

RECONCILIATION OF NET CHANGE IN FUND BALANCES TO CHANGE IN NET POSITION
OF GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES:

Net change in fund balances as reported in the governmental funds statements	\$ 986,250
Amounts which are not available to pay for current period expenditures, and therefore, are unavailable revenues in the funds:	
Deferred inflows of resources for unavailable revenues	(30,666)
Transfer of capital assets recorded in the school-wide statements not included in the governmental funds:	
	(149,857)
Amounts reported as expenditures in the governmental funds not included as expenses in the school-wide statements:	
Capital outlays	379,826
Expenses in the school-wide statements not included in the governmental funds:	
Depreciation expense	<u>(111,969)</u>
Change in net position of governmental activities	<u>\$ 1,073,584</u>

See accompanying notes to financial statements.

KIPP ACADEMY NASHVILLE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

KIPP Nashville was incorporated October 22, 2003, as a Tennessee nonprofit corporation to operate KIPP Academy Nashville (the School). Pursuant to Section 6(b)(1)(A) of the Tennessee Public Charter School Act of 2002 (the Act), the School has been approved as a public charter school. Pursuant to the Act, public charter schools are part of the state's public education program offering an alternative means within the public school system for accomplishing necessary outcomes of education. The School entered into a Charter School Agreement with the Metropolitan Board of Public Education of Nashville and Davidson County on September 1, 2005 (with an effective date of July 1, 2005), to operate a charter school in Nashville, Tennessee. The School entered into a license agreement with KIPP Foundation, a California Public Charity, to assist the School in providing educationally underserved students with the knowledge, skills and character needed to succeed in top-quality high schools, colleges and the competitive world beyond. KIPP and the Knowledge Is Power Program are trademarks of the KIPP Foundation. The School began classes in July 2005 with a fifth grade class and added an additional grade each year culminating with the addition of an eighth grade in the 2008-2009 fiscal year.

KIPP Nashville operates KIPP Academy Nashville, KIPP Nashville College Prep and starting in July 2014, KIPP Nashville Collegiate High School. The financial statements and footnotes in this report reflect the operations of KIPP Academy Nashville as of and for the year ended June 30, 2014.

Basic Financial Statements

School-wide financial statements

The school-wide financial statements focus on the sustainability of the School as an entity and the change in the School's net position resulting from the current year's activities. In the school-wide statement of net position, amounts are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as any long-term debt and obligations. The statement of net position presents the financial condition of the School at year-end.

The School's net position is reported in three categories - net investment in capital assets; restricted net position; and unrestricted net position. When both restricted and unrestricted resources are available for use, it is the School's policy to use restricted resources first, and then unrestricted resources as they are needed. The School does not allocate indirect costs between functions.

KIPP ACADEMY NASHVILLE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The school-wide statement of activities reports both the gross and net cost of the School's functions. The functions are also supported by general government revenues (general revenues are primarily made up of district BEP funding and donations to the General Purpose School Fund). The statement of activities reduces gross expenses by related function revenues, including operating grants and contributions and capital grants and contributions. Program revenues must be directly associated with the function. The net costs by function are normally covered by general revenue.

Fund financial statements

The financial transactions of the School are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows or inflows of resources, fund balance, revenues and expenditures.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized in a single column. Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis for State and Local Governments*, sets forth minimum criteria for the determination of major funds. The School reports the following major governmental funds:

The General Purpose School Fund is the School's primary operating fund. It accounts for all financial resources of the School, except those required to be accounted for in another fund.

The Restricted Contribution Special Revenue Fund is used to account for the receipt and disbursement of private contributions restricted primarily for specific purposes.

The Federal and State Grants Special Revenue Fund is used to account for the receipt and disbursement of federal and state grants where unused balances, if any, are returned to the grantor at the close of specified project periods.

The focus of the governmental funds is upon the determination of financial resources, their balance, sources and use, rather than upon net income. The School classifies governmental fund balances as nonspendable, restricted, committed, assigned and unassigned based on the level of constraints on the fund balances. When an expenditure is incurred in which both restricted and unrestricted funds are available for use, it is the School's policy to spend restricted funds first, then unrestricted funds. When an expenditure has been incurred for purposes in which multiple categories of unrestricted funds are available, it is the School's policy to spend funds in the following order: committed, then assigned, and lastly unassigned funds. The classifications of fund balances are defined as follows:

KIPP ACADEMY NASHVILLE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Nonspendable - This classification consists of fund balances that cannot be spent because they are either not in spendable form, for example, noncash amounts that are not expected to be converted to cash, or the funds are legally or contractually required to be maintained intact.

Restricted - This classification consists of fund balances with external constraints on use imposed by creditors (such as through debt covenants), contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Committed - This classification consists of fund balances that can only be used for specific purposes established by formal action of the School's Board of Directors, its highest level of decision making authority. Such commitments should include contractual obligations of fund assets. Fund balance commitments can only be removed by the same process of the same body employed to previously commit those amounts.

Assigned - This classification consists of all fund balances that are not in the General Purpose School Fund or classified as nonspendable, restricted or committed. In addition, General Purpose School Fund balances that the School intends to use for specific purposes are also classified as assigned. The School gives the authority to assign amounts to specific purposes to the School's chief finance officer and personnel under the supervision of the chief finance officer tasked with financial recording responsibilities.

Unassigned - This classification consists of all fund balances in the General Purpose School Fund that are not reported as nonspendable, restricted, committed or assigned.

Basis of Accounting

The School's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the GASB.

The School is considered a special purpose governmental entity engaged in governmental type activities and is not a component unit of another governmental entity. Therefore, the financial statements are prepared in the same manner as general purpose governments.

The School's basic financial statements include both school-wide (reporting the School as a whole) and fund financial statements (reporting the School's major funds). The School's primary activities are all considered to be governmental activities and are classified as such in the school-wide and fund financial statements.

KIPP ACADEMY NASHVILLE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The school-wide financial statements have been prepared on the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses are recognized when incurred.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Revenues under the modified accrual basis are recognized when measurable and available and expenditures are recognized when the related liability is incurred. "Available" means collectible within the current period or within 60 days after the end of the year.

Since the governmental funds financial statements are presented on a different basis than the school-wide financial statements, reconciliation is provided immediately following each fund statement. These reconciliations briefly explain the adjustments necessary to transform the fund financial statements into the school-wide financial statements.

Fund Balances

The General Purpose School Fund includes fund balance amounts presented as nonspendable as they are not in spendable form. The nonspendable fund balance amount in the KIPP Alumni Scholarship Permanent Fund is contractually required to be maintained intact, whereas restricted fund balance in the fund is restricted by donors to be used for scholarships.

Allocations

The School is a part of the KIPP Nashville network of schools. KIPP Nashville maintains a regional office for support of the schools. Certain activities, including fundraising and administration are conducted centrally by the regional office. Accordingly, revenues, expenses, assets and liabilities associated with the central activities are allocated to the schools for financial reporting purposes. All financial transactions and balances directly related to a school are recorded directly by that school. Financial transactions and balances of the regional office are allocated to the schools using the following methodology:

- Cash transfers are made to fund any unrestricted operating deficits and growth needs
- Revenues from fundraising and grant activities are allocated based primarily on enrollment
- Expenses of shared services and administration are allocated based primarily on enrollment
- Capital assets of shared services are allocated primarily to KIPP Academy Nashville.

KIPP ACADEMY NASHVILLE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Cash and Cash Equivalents

The School considers deposits that can be redeemed on demand and investments that have original maturities of less than three months, when purchased, to be cash equivalents.

Receivables

Receivables represent amounts due from contributors, grants or other funding which have been approved but not received. All receivables are reported at estimated collectible amounts. Receivables that will not be collected within the available period have been reported as unavailable revenues in the governmental funds financial statements.

Capital Assets

Property and equipment are recorded at acquisition cost, if purchased, or the fair value on the date received, if donated. The cost of routine maintenance and repairs is expensed as incurred. Expenditures, which materially extend the economic lives, change capacities or improve the efficiency of the related assets are capitalized. Upon sale or retirement, the cost and related accumulated depreciation are removed from the respective accounts, and the resulting gain or loss, if any, is included in the statement of activities. Depreciation is provided using the straight-line method over the estimated useful lives of the assets, ranging from three to seven years, or over the term of the lease for leasehold improvements, if less. The School follows the practice of capitalizing all expenditures for property and equipment items over \$1,000.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital expenditures of the respective governmental fund upon acquisition.

Work in progress represents long term assets not yet placed into service. When a project is completed and placed into service, the work in progress is removed and recorded as a depreciable asset.

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The School had no items that qualify for reporting in this category.

KIPP ACADEMY NASHVILLE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will *not* be recognized as an inflow of resources (revenue) until that time. The School has two types of items that qualify for reporting in this category. The first, which arises only under a modified accrual basis of accounting, is *unavailable revenue*, which is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from amounts that are deferred and recognized as an inflow of resources in the period that the amounts become available. The second arises due to contributions and grants which have time requirements for future periods. Details of deferred inflow of resources are presented in Note F.

Income Taxes

The School is a not-for-profit school that is exempt from federal income taxes under the Internal Revenue Code, classified by the Internal Revenue Service as other than a private foundation and is similarly exempt from state income taxes. The School accounts for the effect of any uncertain tax positions based on a more likely than not threshold to the recognition of the tax positions being sustained based on the technical merits of the position under examination by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a cumulative probability assessment that aggregates the estimated tax liability for all uncertain tax positions. Tax positions for the School include, but are not limited to, the tax-exempt status and determination of whether income is subject to unrelated business income tax; however, the School has determined that such tax positions do not result in an uncertainty requiring recognition.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

The carrying value of cash and cash equivalents, receivables, accounts payable and accrued liabilities approximate fair value because of the short maturity of these instruments.

KIPP ACADEMY NASHVILLE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Interfund Balances

Transactions which constitute reimbursement of expenditures initially made from a fund, which are properly applicable to another fund, are recorded as expenditures, as appropriate, in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

Additionally, the federal and state grants fund and restricted contribution fund occasionally make disbursements in advance of receiving funds. Accordingly, interfund transfers are made from the general purpose school fund in the form of due to/from other funds. The amounts due the general purpose school fund are repaid upon receipt of the grants or contributions. At June 30, 2014, details of the interfund balances are as follows:

Federal and state grants fund due to general purpose school fund relating to operating grant expenditures in advance of grant funding	\$83,033
---	----------

B. DEPOSITS AND INVESTMENTS

The School does not have formal deposit policies that address its exposure to custodial credit risk. The School regularly maintains deposits in excess of FDIC coverage. The School's financial institution is a member of the Tennessee Bank Collateral Pool, which helps the School to mitigate custodial credit risk.

The School's investments consist of mutual funds recorded in its donor-restricted endowment fund. The endowment fund includes \$45,297 of net appreciation, which is presented in restricted fund balance in the School's permanent fund and is available for authorization for expenditure by the Board at year-end.

KIPP Nashville operates a pooled-cash management program for the benefit of its schools, including the School. Cash balances reported within the accompanying financial statements represent the School's portion of the pooled-cash program, resulting from its operation. Also included in KIPP Academy Nashville's cash balances are accounts received from central fundraising activities which have not been transferred or utilized by other schools. KIPP Academy Nashville, as the first school in KIPP Nashville's network, holds these funds for operational needs and future development.

KIPP Nashville management, under the direction of the Board of Directors, and within limits of grant agreements or donor restrictions, may make transfers among the schools as necessary to fund operations and growth. Accordingly, cash presented herein may be transferred among the KIPP Nashville schools.

KIPP ACADEMY NASHVILLE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

C. CAPITAL ASSETS

Capital assets activity for governmental activities for the year was as follows:

	Balance <u>July 1, 2013</u>	<u>Additions</u>	(1) <u>Transfers</u>	Balance <u>June 30, 2014</u>
Computer equipment	\$ 403,263	\$ 170,325	\$(83,248)	\$ 490,340
Furniture and fixtures	113,842	-	(4,075)	109,767
Machinery and equipment	199,262	11,919	(12,724)	198,457
Textbooks	113,241	-	-	113,241
School buses	326,740	-	(54,620)	292,120
Library	64,339	-	-	64,339
Website	11,900	-	-	11,900
Work in progress	<u>-</u>	<u>197,582</u>	<u>-</u>	<u>197,582</u>
Subtotal	1,232,587	379,826	(154,667)	1,457,746
Accumulated depreciation	<u>(722,644)</u>	<u>(111,969)</u>	<u>4,810</u>	<u>(829,803)</u>
Capital assets, net	<u>\$ 509,943</u>	<u>\$ 267,857</u>	<u>\$(149,857)</u>	<u>\$ 627,943</u>

(1) During fiscal year 2014, KIPP Academy Nashville transferred certain capital assets to KIPP Nashville College Prep. The transfer is reported in the accompanying statement of activities.

The capital assets above include certain capital assets of KIPP Nashville's shared services division, which is responsible for administration of all schools in the KIPP Nashville network. These shared assets totaled \$206,349, net at June 30, 2014.

Depreciation was charged to governmental activities as follows:

Student instruction and services	\$ 67,369
Administration	44,600
Fundraising	<u>-</u>
	<u>\$111,969</u>

There were no significant estimated costs to complete construction in progress at June 30, 2014.

KIPP ACADEMY NASHVILLE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

D. LINE-OF-CREDIT

KIPP Nashville has a \$1,050,000 line-of-credit agreement with a financial institution. The line-of-credit bears interest at a variable rate of the financial institution's index rate and expires in expires in March 2015. As of June 30, 2014, no amounts were outstanding under the agreement.

E. LEASE ARRANGEMENTS

The School shares in facilities which are provided under a lease arrangement with the Metropolitan Nashville Board of Public Education and Metropolitan Government of Nashville and Davidson County (collectively the Metropolitan Government). The lease was for a period of one year, and ended on June 30, 2014. The lease included building operations and interior and exterior support services. The lease arrangement required the School to pay rent in equal monthly installments. The School's portion of rent expense for fiscal year 2014 totaled \$204,544. The lease also required the School to pay for certain operating and janitorial services.

Effective on July 1, 2014, the School will share new facilities under an operating lease arrangement with the Metropolitan Government. The facility will be used by the School and its related school, KIPP Nashville Collegiate High School.

The lease requires monthly rental payments through July 1, 2024, as follows:

Year Ending June 30,

2015	\$ 328,436
2016	440,225
2017	494,311
2018	509,140
2019	524,415
2020 - 2024	<u>2,923,397</u>
	<u>\$5,219,924</u>

The School will be responsible for its portion of the total rental payments above based on the square footage it occupies.

KIPP ACADEMY NASHVILLE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

F. RECEIVABLES AND DEFERRED INFLOWS OF RESOURCES

Receivables at June 30, 2014 consist of the following:

Contributions for future periods	\$447,392
Grants	83,033
Other	<u>6,950</u>
	<u>\$537,375</u>

Amounts reflected in deferred inflows of resources, relating to receivables, include the following at June 30, 2014:

	<u>School-wide</u>	<u>Government Funds</u>
Deferred inflows of resources		
Contributions designated to future periods	\$447,392	\$447,392
Unavailable revenues under modified accrual accounting	<u>N/A</u>	<u>10,424</u>
	<u>\$447,392</u>	<u>\$457,816</u>

G. RELATED PARTY TRANSACTIONS

KIPP Foundation has the authority to appoint a member to the Board of Directors. This member is empowered to veto the actions of the other members of the Board.

The School pays a licensing fee to KIPP Foundation equal to 1% of state and local per-pupil funding received. The agreement is for automatically renewable one-year terms. Total license fees incurred for the year ended June 30, 2014, were \$32,641.

During the period ended June 30, 2014, KIPP Nashville operated a regional office for the management of KIPP Academy Nashville and KIPP Nashville College Preparatory Middle School and was in the process of developing KIPP Nashville Collegiate High School, to be opened in fiscal year 2015. Certain funds are maintained by KIPP Academy Nashville and are transferred as needed to the other schools.

All assets, liabilities, net assets, revenues and expenses recorded on the regional office general ledger have been allocated to the various schools in operation and those in process of being opened in fiscal year 2015. Amounts allocated to KIPP Academy Nashville are included therein.

KIPP ACADEMY NASHVILLE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

H. CONCENTRATION

The School received 55% of its funding for operations from MNPS based on the State of Tennessee's Basic Education Program (BEP). BEP funding is designated to schools based on student attendance. Gross BEP funding for the year ended June 30, 2014, was \$3,093,863. Outside fundraising for capital needs is on-going since the charter school agreement with MNPS does not include an allocation for capital expenditures.

I. RETIREMENT PLANS

Certificated Employees Plan Description

The School contributes to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEEPP), a cost-sharing, multiple employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits to plan participants and their beneficiaries. Benefits are determined by a formula using the participant's high five-year average salary and years of service. Participants become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested participants who are at least 55 years of age or have 25 years of service. Disability benefits are available to active participants with five years of service and who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the participant was in the performance of duty.

Participants joining the plan on or after July 1, 1979, are vested after five years of service. Participants joining prior to July 1, 1979, are vested after four years of service. Benefit provisions are established in state statutes found in Title 8, Chapters 34-37 of the Tennessee Code Annotated (TCA). State statutes are amended by the Tennessee General Assembly. Cost of living adjustments (COLA) are provided to retirees each July based on the percentage change in the Consumer Price Index (CPI) during the previous calendar year. No COLA is granted if CPI increases less than one-half percent. The annual COLA is capped at three percent.

TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the SETHEEPP. That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 10th Floor Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at www.tn.gov/treasury/tcrs/schools.

KIPP ACADEMY NASHVILLE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

I. RETIREMENT PLANS - Continued

Funding Policy

Participants are required to contribute 5.00% of their salary to the plan. The employer contribution rate is based on the rate for Davidson County Schools, which is established at an actuarially determined rate. The employer rate for the year ended June 30, 2014, was 8.88% of annual covered payroll. The employer contribution rate is established by and may be amended by the TCRS Board of Trustees.

Non-Certificated Employee Plan Description

The School contributes to the Metropolitan Government of Nashville and Davidson County's Division B Pension Plan (Metro Plan), a defined benefit single-employer pension plan managed and administered by the Metropolitan Employee Benefit Board, an independent board created by the Metropolitan Charter. Benefits are determined by a formula using the participant's highest five-year average salary and years of service.

Participants become eligible to retire at the age of 60 once their age plus the completed years of service equal 85 or at age 65 with five years of service. A reduced retirement benefit is available to vested participants prior to the age of 60 or with less than an age plus years of service sum of 85. Reduced benefits are determined by reducing full benefits by 4% per year for each of the first five years by which the retirement date precedes the normal retirement age, and by 8% for each additional year beyond the first five years with a maximum reduction of 60%. Vesting occurs after 5 years for employees employed on or between October 1, 2001 and December 31, 2012, and after 10 years for employees employed on or after January 1, 2013. The Metro Plan financial and required supplementary information is included in The Metropolitan Government of Nashville and Davidson County Comprehensive Annual Financial Report. That report may be obtained by writing to the Tennessee Department of Finance, Division of Accounts, 1 Public Square, Suite 106, Nashville, Tennessee 37201 or can be accessed at:

www.nashville.org/finance/financial_reports.asp.

Funding Policy

The Metro Plan requires no participant contribution. The employer contribution is established at an actuarially determined rate. The employer rate for the year ended June 30, 2014, was 17.117% of annual covered payroll.

The School's contributions for both teachers and non-teachers are not refundable to either the School or employee. The School's expense, related to both plans for the years ended June 30, 2014, 2013 and 2012, totaled \$214,617, \$202,811 and \$214,411, respectively.

KIPP ACADEMY NASHVILLE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

J. COMMITMENTS CONTINGENCIES AND RISK MANAGEMENT

The School is exposed to various risk of loss relating to torts, theft of, damage to, and destruction of assets; errors or commissions; illness or injuries to employees; and natural disasters. The School, through KIPP Nashville, carries insurance for certain risks of loss. Settled claims resulting from these risk have not exceeded commercial insurance coverage in any of the past three fiscal years.

The School may become subject to various claims and legal actions, which arise in the ordinary course of business. In the opinion of management, in consultation with legal counsel, the ultimate resolution of such matters will not have a material adverse effect on the School's financial position or results of operations, as of the date of these financial statements.

The School receives awards and financial assistance through federal, state, local and private agencies. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Purpose School Fund or Federal and State Grants Fund. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the School, and accordingly, no provision has been made within the financial statements.

K. SUBSEQUENT EVENT

KIPP Nashville opened a third charter school, KIPP Nashville Collegiate High School, effective for the 2014 - 2015 school year. The High School shares its building with KIPP Academy Nashville.

OTHER INFORMATION

KIPP ACADEMY NASHVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2014

<u>Program Name</u>	<u>CFDA Number</u>	Balance July 1, 2013 (Receivable) <u>Payable</u>	<u>Receipts</u>	<u>Expenditures</u>	Balance June 30, 2014 (Receivable) <u>Payable</u>
U.S. DEPARTMENT OF EDUCATION:					
Passed through Tennessee Department of Education					
ARRA - State Fiscal Stabilization Fund - Race-to-the-Top Incentive Grants	84.395	\$(474,218)	\$1,039,540	\$565,322	\$ -
Passed through Tennessee Department of Education, Passed through MNPS					
Title I, Part A Cluster Title I Grants to Local Educational Agencies	84.010	(34,360)	156,974	156,638	(34,024)
Special Education Cluster (IDEA) Special Education - Grants to States	84.027	(3,455)	53,951	79,943	(29,447)
Passed through KIPP Foundation					
ARRA - Investing in Innovation (i3) Fund	84.396A	<u>(43,603)</u>	<u>97,265</u>	<u>73,224</u>	<u>(19,562)</u>
		<u>\$(555,636)</u>	<u>\$1,347,730</u>	<u>\$875,127</u>	<u>\$(83,033)</u>

Note: The schedule of expenditures of federal awards includes the federal grant activity relating to the School's operations. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133 and the State of Tennessee.

See independent auditor's report.

KIPP ACADEMY NASHVILLE
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 YEAR ENDED JUNE 30, 2014

<u>Grantor</u>	<u>State Contract Number</u>	Balance July 1, 2013 (Receivable) <u>Payable</u>	<u>Receipts</u>	<u>Expenditures</u>	Balance June 30, 2014 (Receivable) <u>Payable</u>
TENNESSEE DEPARTMENT OF EDUCATION:					
Basic Education Program	N/A	\$ -	\$ 52,300	\$ 52,300	\$ -
Passed through Metropolitan Nashville Public Schools					
Basic Education Program	N/A	<u>-</u>	<u>3,093,863</u>	<u>3,093,863</u>	<u>-</u>
		<u>\$ -</u>	<u>\$3,146,163</u>	<u>\$3,146,163</u>	<u>\$ -</u>

Note: The schedule of expenditures of state financial assistance includes the state grant activity of the School. The information in this schedule is presented in accordance with the requirements of the State of Tennessee.

See independent auditor's report.

KIPP ACADEMY NASHVILLE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2014

	Permanent	
	KIPP Alumni Scholarship Fund	Total Nonmajor Governmental Funds
ASSETS		
Investments	\$ 151,595	\$ 151,595
Receivables	-	-
Other current assets	-	-
Total assets	\$ 151,595	\$ 151,595
LIABILITIES		
Accounts payable and accrued expenditures	\$ -	\$ -
Total liabilities	-	-
FUND BALANCES		
Nonspendable	106,298	106,298
Restricted	45,297	45,297
Total fund balances	151,595	151,595
Total liabilities and fund balances	\$ 151,595	\$ 151,595

See independent auditor's report.

KIPP ACADEMY NASHVILLE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2014

	Permanent		Total
	KIPP		Nonmajor
	Alumni		Governmental
	Scholarship		Funds
	Fund		Funds
REVENUES			
Contributions	\$ 21,250	\$	21,250
Interest	1,970		1,970
Investment income	17,960		17,960
Total revenues	41,180		41,180
 EXPENDITURES			
	4,000		4,000
 NET CHANGE IN FUND BALANCES	37,180		37,180
 FUND BALANCES, June 30, 2013	114,415		114,415
 FUND BALANCES, June 30, 2014	\$ 151,595	\$	151,595

See independent auditor's report.



Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards*

To the Board of Directors
KIPP Nashville
Nashville, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of KIPP Academy Nashville (the "School") as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated November 25, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



To the Board of Directors
KIPP Nashville

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crosslin & Associates, P.C.

Nashville, Tennessee
November 25, 2014



Independent Auditor's Report on Compliance for the Major Program
and on Internal Control Over Compliance
Required by OMB Circular A-133

To the Board of Directors
KIPP Nashville
Nashville, Tennessee

Report on Compliance for the Major Federal Program

We have audited KIPP Academy Nashville's (the "School") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the School's major federal program for the year ended June 30, 2014. The School's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of the School's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the School's compliance.



Opinion on the Major Federal Program

In our opinion, KIPP Academy Nashville complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Crosslin & Associates, P.C.

Nashville, Tennessee
November 25, 2014

KIPP ACADEMY NASHVILLE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2014

SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
Material weakness(es) identified? yes x no
Significant deficiency(ies) identified not considered to
be material weaknesses? yes x none reported

Noncompliance material to financial statements noted? yes x no

Federal Awards

Internal control over major programs:
Material weakness(es) identified? yes x no
Significant deficiency(ies) identified not considered to
be material weaknesses? yes x none reported

Type of auditor's report issued on compliance for
major programs: Unmodified

Any audit findings disclosed that are required to be reported
in accordance with Section 510(a) of Circular A-133? yes x no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
84.395	ARRA - State Fiscal Stabilization Fund - Race-to-the-Top Incentive Grants

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? x yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None reported.

KIPP NASHVILLE COLLEGE PREP
AUDITED FINANCIAL STATEMENTS
AND OTHER INFORMATION

JUNE 30, 2014

KIPP NASHVILLE COLLEGE PREP

Table of Contents

	<u>Page</u>
INDEPENDENT AUDITOR’S REPORT.....	1 - 3
MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED).....	4 - 10
BASIC FINANCIAL STATEMENTS	
School-wide financial statements	
Statement of net position	11
Statement of activities	12
Fund financial statements	
Balance sheet - governmental funds	13 - 14
Statement of revenues, expenditures and changes in fund balances - governmental funds	15 - 16
Notes to financial statements.....	17 - 30
OTHER INFORMATION	
Schedule of expenditures of federal awards	31
Schedule of expenditures of state financial assistance	32
INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	33 - 34



Independent Auditor's Report

To the Board Directors
KIPP Nashville
Nashville, Tennessee

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of KIPP Nashville College Prep (the "School"), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



To the Board of Directors
KIPP Nashville

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of KIPP Nashville College Prep as of June 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 - 10 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise KIPP Nashville College Prep's basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by the State of Tennessee Comptroller of the Treasury's *Audit Manual for Local Governmental Units and Other Organizations* and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



To the Board of Directors
KIPP Nashville

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2014, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Crosslin & Associates, P.C.

Nashville, Tennessee
November 25, 2014

KIPP NASHVILLE COLLEGE PREP
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

Our discussion and analysis of KIPP Nashville College Prep's annual financial performance provides an overview of the School's financial activities for the fiscal year ended June 30, 2014. This section should be read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The School opened for its first academic year in 2013-2014. Accordingly, discussion herein relates to the School's first year of operations; comparative information is not available for presentation. The School's governmental activities total assets increased by \$1,046,835. Total revenues for the School were \$1,994,551, consisting of District funding, federal and state grants and private contributions. The School's governmental activities total program costs (student instruction and services) for 2014 totaled \$1,409,518. Overall, the School's 2014 change in net position was positive, \$734,890.

For the General Purpose School Fund there was a net change in fund balance of \$348,697. The General Purpose School Fund - fund balance at fiscal year-end was \$348,697.

OVERVIEW OF THE FINANCIAL STATEMENTS

This financial report consists of a series of financial statements, notes to those statements, required supplementary information, and supplementary information. The statements are organized so that the reader can understand the School as a whole and then proceed to a detailed look at specific financial activities of the School.

REPORTING THE SCHOOL AS A WHOLE

In general, users of these financial statements want to know if the School is in a better or worse financial position as a result of the year's activities. The Statement of Net Position and Statement of Activities report information about the School as a whole and about the School's activities in a manner that helps to answer that question. These statements include all assets and liabilities using the accrual basis of accounting. Under the accrual basis, all of the current year's revenue and expenses are taken into consideration regardless of when cash is received or paid. The statements start on page 11.

The Statement of Net Position reports the School's net position (total assets plus deferred outflow of resources less total liabilities less deferred inflows of resources). Private sector entities would report retained earnings. The School's net position balance at year-end represents available resources for future growth. The Statement of Activities reports the change in net position as a result of activity during the year. Private sector entities have a similar report titled statement of operations, which reports net income. It provides the user a tool to assist in determining the direction of the School's financial health during the year. Users will want to consider non-financial factors as well as the financial data in arriving at a conclusion regarding the overall health of the School.

KIPP NASHVILLE COLLEGE PREP
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - Continued

The School's fund financial statements, the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances, begin on page 13. They provide detailed information about the School's most significant funds, not the School as a whole. Funds are established by the School as required to help manage money for particular purposes and compliance with various donor and grant provisions.

The School's funds are categorized as "governmental funds." Governmental funds focus on how money flows into and out of the funds and the balances left at year-end that are available for spending in future periods. Fund financial statements are reported using an accounting method called "modified accrual" accounting, which measures cash and other financial assets that can readily be converted to cash. This basis of accounting is different from the accrual basis used in the school wide financial statements to report on the School as a whole. The relationship between governmental activities, as reported in the Statement of Net Position and the Statement of Activities, and governmental funds, as reported in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances is reconciled in the basic financial statements on pages 14 and 16.

SCHOOL-WIDE FINANCIAL ANALYSIS

The School's assets exceeded the School's liabilities and deferred inflows of resources at the close of the fiscal year, resulting in net position of \$734,890. The School's net position includes \$422,898 of cash and investments, available for operational needs and growth as well as \$59,880 which is subject to certain restrictions that limit how the amount may be used.

As of June 30, 2014, the School had invested a total of \$357,285 in capital assets. This investment includes instructional and support furniture, instructional computers for teachers, mobile student computer labs, maintenance equipment and books for instructional purposes and the enhancement of its reading program. The School expects significant additional property and equipment investments in the 2014-2015 school year, as student enrollment increases. With the additional students there will be continued requirements for furniture, computers and equipment. The School facility is currently large enough to accommodate increased student enrollment for all grades. For the next year, the School will continue to operate at its current location. Additional information on property and equipment is located in the notes to the financial statements.

The School is currently renting educational space (Ewing Park School, 3410 Knight Drive, Nashville, TN 37207) from Metropolitan Nashville Public Schools. The current lease term ended on June 30, 2014, and was renewed through June 2015. The School has no debt as of the end of the fiscal year.

KIPP NASHVILLE COLLEGE PREP
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - Continued

A schedule of the School's net position as of June 30, 2014, is as follows:

	<u>2014</u>
Current assets	\$ 736,703
Capital assets	<u>310,132</u>
Total assets	<u>1,046,835</u>
Current liabilities	<u>190,527</u>
Deferred inflows of resources	<u>121,418</u>
Net position:	
Invested in capital assets	310,132
Unrestricted	<u>424,758</u>
Total net position	<u>\$ 734,890</u>

The School's total net position increased \$734,890 during the School's first year of operations. The increase in the School's net position indicates that the School had more incoming revenues than outgoing expenses during the year.

Total revenues generated from government grants, governmental funds, foundation grants and donations were \$1,913,116 during the 2014 fiscal year. Contributions from individuals and organizations of \$592,554 resulted from strong continued support from existing individual and corporate donors and the identification of new individual donors for the KIPP Nashville network of schools.

Total expenses were \$1,409,518 during the 2014 fiscal year. As expected, the majority of expenses are related to employee compensation, occupancy costs and instructional.

The School also benefitted from a transfer of capital assets from another KIPP Nashville School, KIPP Academy Nashville. The net transfer totaled \$149,857.

KIPP NASHVILLE COLLEGE PREP
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - Continued

A schedule of the School's revenue and expenses for the year ended June 30, 2014, is as follows. The schedule is for the School as a whole, not for the governmental funds.

	2014
Revenues	
Contributions	\$ 731,566
District funding	817,225
Federal and state grants	364,325
Interest	3,866
Other	<u>77,569</u>
Total revenues	<u>1,994,551</u>
Expenses	
Instructional	104,340
Occupancy	127,629
Office	77,920
Organizational development	10,203
Professional services and fees	150,592
Employee compensation	808,575
Staff development	31,813
Transportation	51,293
Depreciation	<u>47,153</u>
Total expenses	<u>1,409,518</u>
Transfer in capital assets	<u>149,857</u>
Change in net position	<u>\$ 734,890</u>

FINANCIAL ANALYSIS OF THE SCHOOL'S FUNDS

The School's funds, as presented on the Balance Sheet on page 13, report a combined fund balance of \$348,697. The majority of the School's total funds are in the General Purpose School Fund, which is the chief operating fund of the School. The School has two other major funds consisting of the Restricted Contribution and Federal and State Grants Funds.

Due to the different basis of accounting, there is a difference between the amounts reported under the School's funds and the amounts reported as school-wide. For the year-ended June 30, 2014, the differences consist of capital assets, which are not reported in the School's funds, and amounts for the year not received within 60 days of year-end.

KIPP NASHVILLE COLLEGE PREP
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - Continued

SCHOOL ACTIVITIES

KIPP Nashville opened in July 2005 as a middle school (5th through 8th grades) and has developed a highly successful program to serve students residing in Nashville's lowest income and most educationally underserved communities. Our mission is to cultivate both the academic skills and character our students need to succeed in rigorous high schools and colleges, and to become responsible and productive citizens in the world beyond.

KIPP Nashville's success is based on the highly acclaimed and nationally recognized Knowledge is Power Program education model customized for our student body. KIPP was started in 1994 by two Teach for America alumni, Mike Feinberg and Dave Levin. Feinberg and Levin raised three primary questions about education based on their shared experiences as middle school teachers in one of many low income communities in Houston, Texas: 1) Why weren't their students pursuing academics like other students from more affluent communities? 2) Why weren't they being held to higher expectations by teachers and school administrators? 3) What was the rationale to support a seven-hour school day and a 180-day school year, especially for students who are failing academically?

Feinberg and Levin developed the KIPP education model which has proven for more than nineteen years that the time-honored values of hard work and no excuses, discipline, and a relentless focus on results combined with more time in school is not only the right formula for overall student academic success, but is most especially needed to engage students who are at-risk and failing academically.

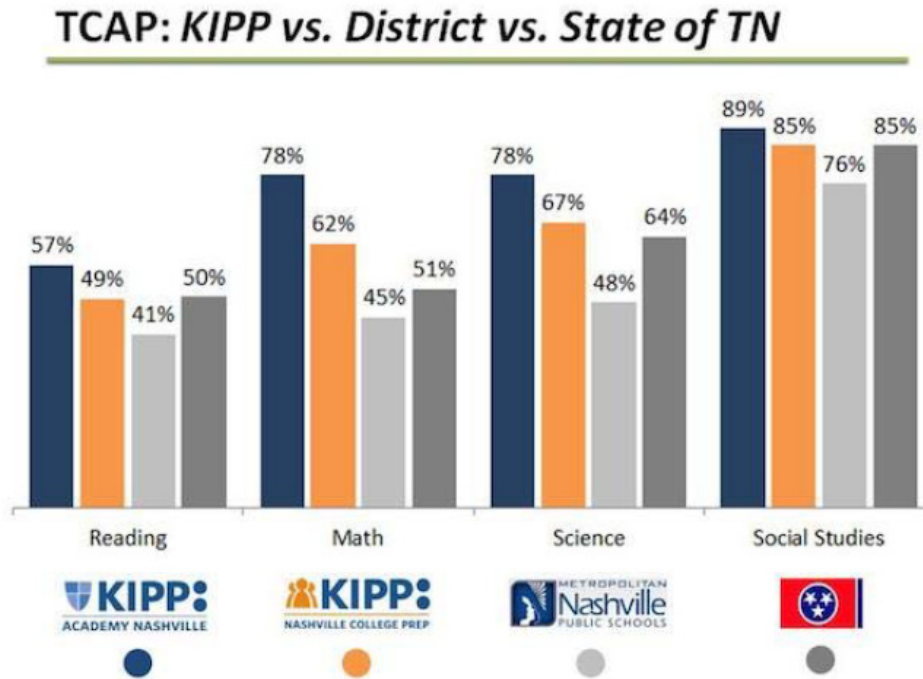
Today, there are 162 KIPP schools serving more than 58,000 students across the United States in urban and rural low-income communities located in 20 states and the District of Columbia. KIPP believes that investments in human capital development are required to bring about widespread and lasting change within our country's education system, and are paramount to ensuring that all KIPP students receive a quality, college-preparatory education. All KIPP schools are founded and led by talented, passionate and effective educators who complete rigorous, in-depth KIPP training programs. KIPP School Leaders in turn effectively attract, develop, and retain talented teachers and give them the tools, support and ongoing professional development to grow as professionals and close achievement gaps among students.

Current census data confirms that KIPP Nashville has a significantly higher percentage of economically disadvantaged families than most area public schools. Ninety percent of KIPP Nashville College Prep students qualify for federal free or reduced price meals; all are zoned to under-performing neighborhood middle schools with suspension rates as high as 44%, and high schools where average student ACT scores are too low for college eligibility.

Yet in spite of these seemingly insurmountable odds coupled with the daily, harsh realities faced by most youth living in low-income, high-risk neighborhoods, KIPP Nashville College Prep students emulate the academic success of their national cohorts by making significant progress and demonstrating academic excellence. KIPP Nashville College Prep students must - and do - make significant academic growth each year, and consistently outperform city and state averages on standardized tests. By the time KIPP Nashville College Prep students enter high school, a large majority are at grade level and prepared for continued academic success.

KIPP NASHVILLE COLLEGE PREP
MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED) - Continued

The 2013-14 academic growth of KIPP Nashville College Prep students was more rapid than from district schools and the State of Tennessee, demonstrated by the value-added graph below:



STUDENT ENROLLMENT FACTORS AND NEXT YEAR’S BUDGET

Fiscal year 2014 enrollment was 91 students. This will grow considerably for fiscal year 2015 with an additional grade and enrollment expectations. With the opening of KIPP Nashville College Prep in fiscal year 2014, KIPP Nashville now operates two charter schools. Starting with the 2014-2015 school year, KIPP Nashville opened KIPP Nashville Collegiate High School, serving students in grades 9-12 in East Nashville. KIPP Nashville also has plans for two elementary schools serving grades K-4 to open in fiscal year 2016.

The school anticipates that total Basic Education Program (BEP) funding will increase, because of increased enrollment. Additionally, the school expects per pupil BEP funding to be slightly lower in the 2014-2015 school year based on State budget information. For fiscal year 2015, the organization expects to continue its strong fund-raising efforts for non-government funds. KIPP believes a continued focus on cultivating the existing donor base, the successful execution of the annual community fundraising breakfast and a larger Board of Directors committed to hitting fundraising targets will help the School reach this goal. These non-government resources are an important funding source to fill the current funding gap of KIPP Nashville, and to fuel the strategic growth plans for KIPP Nashville.

For fiscal year 2015, in addition to serving KIPP’s current student population of 440 students, KIPP plans to invest in the organization’s long-term growth plan for opening new KIPP schools in Nashville. These investments will include hiring additional staff, increasing professional development, and making general and administrative expenditures specific to the further development and execution of the KIPP Nashville strategic growth plan.

KIPP NASHVILLE COLLEGE PREP
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - Continued

CONTACTING THE SCHOOL'S FINANCIAL MANAGEMENT

This financial report is designed to provide our students' parents, Davidson County taxpayers, donors, creditors, grant funding authorities and agencies tasked with oversight of Metropolitan Nashville Public Schools with a general overview of the organization's finances and to demonstrate the School's accountability for the money it receives. For questions about this report or additional financial information, contact the organization's Director of Finance, Anika Baltimore, at 3410 Knight Drive, Nashville, TN 37207, by telephone at (615) 226-4484 or email abaltimore@KIPPNashville.org.

KIPP NASHVILLE COLLEGE PREP
STATEMENT OF NET POSITION
JUNE 30, 2014

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 482,778
Receivables	207,495
Other current assets	46,430
Capital assets, net	310,132
Total assets	1,046,835
 LIABILITIES	
Accounts payable	95,583
Accrued expenses	35,064
Advance contributions and grants	59,880
Total liabilities	190,527
 DEFERRED INFLOWS OF RESOURCES	 121,418
 NET POSITION	
Net investment in capital assets	310,132
Unrestricted	424,758
Total net position	\$ 734,890

See accompanying notes to financial statements.

KIPP NASHVILLE COLLEGE PREP
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2014

<u>GOVERNMENTAL ACTIVITIES:</u>	Functions			
	<u>Total</u>	<u>Student Instruction and Services</u>	<u>Administration</u>	<u>Fundraising</u>
EXPENSES				
Instructional	\$ 104,340	\$ 96,934	\$ 7,406	\$ -
Occupancy	127,629	113,258	14,371	-
Office	77,920	69,356	8,564	-
Organizational development	10,203	-	-	10,203
Professional services and fees	150,592	121,622	28,970	-
Employee compensation	808,575	717,723	90,852	-
Staff development	31,813	16,458	15,355	-
Transportation	51,293	51,293	-	-
Depreciation	47,153	41,675	5,478	-
Total expenses	1,409,518	1,228,319	170,996	10,203
PROGRAM REVENUES				
Operating grants and contributions	481,772	481,772	-	-
Capital grants and contributions	25,265	25,265	-	-
Net program expenses	902,481	\$ 721,282	\$ 170,996	\$ 10,203
GENERAL REVENUES				
Contributions	592,554			
District funding	817,225			
Other	73,869			
Interest	3,866			
Total general revenues	1,487,514			
Transfer of capital assets	149,857			
CHANGE IN NET POSITION	734,890			
NET POSITION, June 30, 2013	-			
NET POSITION, June 30, 2014	\$ 734,890			

See accompanying notes to financial statements.

KIPP NASHVILLE COLLEGE PREP
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014

	General Purpose School Fund	Restricted Contribution Fund	Federal and State Grants Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 422,898	\$ 59,880	\$ -	\$ 482,778
Investments	-	-	-	-
Receivables	126,140	75,624	5,731	207,495
Due from other funds	81,355	-	-	81,355
Other current assets	46,430	-	-	46,430
Total assets	<u>\$ 676,823</u>	<u>\$ 135,504</u>	<u>\$ 5,731</u>	<u>\$ 818,058</u>
LIABILITIES				
Accounts payable	\$ 95,583	\$ -	\$ -	\$ 95,583
Accrued expenditures	35,064	-	-	35,064
Due to other funds	-	75,624	5,731	81,355
Advance contributions and grants	-	59,880	-	59,880
Total liabilities	<u>130,647</u>	<u>135,504</u>	<u>5,731</u>	<u>271,882</u>
DEFERRED INFLOWS OF RESOURCES				
	<u>197,042</u>	<u>-</u>	<u>437</u>	<u>197,479</u>
FUND BALANCES				
Nonspendable	46,430	-	-	46,430
Unassigned	302,704	-	(437)	302,267
Total fund balances	<u>349,134</u>	<u>-</u>	<u>(437)</u>	<u>348,697</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 676,823</u>	<u>\$ 135,504</u>	<u>\$ 5,731</u>	<u>\$ 818,058</u>

See accompanying notes to financial statements.

KIPP NASHVILLE COLLEGE PREP
BALANCE SHEET
GOVERNMENTAL FUNDS - CONTINUED
JUNE 30, 2014

RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO NET POSITION
OF GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION:

Total governmental fund balances above	\$ 348,697
Deferred inflows of resources for unavailable revenues	76,061
Capital assets not reported above	<u>310,132</u>
Net position of governmental activities in the statement of net position	<u>\$ 734,890</u>

See accompanying notes to financial statements.

KIPP NASHVILLE COLLEGE PREP
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

	General Purpose School Fund	Restricted Contribution Fund	Federal and State Grants Fund	Total Governmental Funds
REVENUES				
Contributions	\$ 303,669	\$ 345,279	\$ -	\$ 648,948
District funding	817,225	-	-	817,225
Federal and state grants	-	-	374,582	374,582
Interest	3,866	-	-	3,866
Other income	73,869	-	-	73,869
Total revenues	<u>1,198,629</u>	<u>345,279</u>	<u>374,582</u>	<u>1,918,490</u>
EXPENDITURES				
Current:				
Instructional	88,276	9,705	6,359	104,340
Occupancy	127,214	415	-	127,629
Office	67,353	2,529	8,038	77,920
Organizational development	10,203	-	-	10,203
Professional services and fees	150,592	-	-	150,592
Employee compensation	247,839	227,218	333,518	808,575
Staff development	25,889	385	5,539	31,813
Transportation	51,293	-	-	51,293
Capital outlay	80,836	105,027	21,565	207,428
Total expenditures	<u>849,495</u>	<u>345,279</u>	<u>375,019</u>	<u>1,569,793</u>
NET CHANGE IN FUND BALANCES	349,134	-	(437)	348,697
FUND BALANCES, June 30, 2013	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, June 30, 2014	<u>\$ 349,134</u>	<u>\$ -</u>	<u>\$ (437)</u>	<u>\$ 348,697</u>

See accompanying notes to financial statements.

KIPP NASHVILLE COLLEGE PREP
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - CONTINUED
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

RECONCILIATION OF NET CHANGE IN FUND BALANCES TO CHANGE IN NET POSITION
OF GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES:

Net change in fund balances as reported in the governmental funds statements	\$ 348,697
Amounts which are not available to pay for current period expenditures, and therefore, are unavailable revenues in the funds:	
Deferred inflows of resources for unavailable revenues	76,061
Transfer of capital assets recorded in the school-wide statements not included in the governmental funds:	
	149,857
Amounts reported as expenditures in the governmental funds not included as expenses in the school-wide statements:	
Capital outlays	207,428
Expenses in the school-wide statements not included in the governmental funds:	
Depreciation expense	<u>(47,153)</u>
Change in net position of governmental activities	<u><u>\$ 734,890</u></u>

See accompanying notes to financial statements.

KIPP NASHVILLE COLLEGE PREP
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

KIPP Nashville was incorporated October 22, 2003, as a Tennessee nonprofit corporation to operate charter schools in the Nashville area. During fiscal year 2014, KIPP Nashville opened KIPP Nashville College Prep (the School). Pursuant to Section 6(b)(1)(A) of the Tennessee Public Charter School Act of 2002 (the Act), the School has been approved as a public charter school. Pursuant to the Act, public charter schools are part of the state's public education program offering an alternative means within the public school system for accomplishing necessary outcomes of education. The School entered into a Charter School Agreement with the Metropolitan Board of Public Education of Nashville and Davidson County with an effective date of July 1, 2013 to operate a charter school in Nashville, Tennessee. The School entered into a license agreement with KIPP Foundation, a California Public Charity, to assist the School in providing educationally underserved students with the knowledge, skills and character needed to succeed in top-quality high schools, colleges and the competitive world beyond. KIPP and the Knowledge Is Power Program are trademarks of the KIPP Foundation. The School began classes in July 2013 with a fifth grade class and plan to add an additional grade each year culminating with the addition of an eighth grade in the 2016-2017 fiscal year.

KIPP Nashville operates KIPP Academy Nashville, KIPP Nashville College Prep and starting in July 2014, KIPP Nashville Collegiate High School. The financial statements and footnotes in this report reflect the operations of KIPP Nashville College Prep as of and for the year ended June 30, 2014.

Basic Financial Statements

School-wide financial statements

The school-wide financial statements focus on the sustainability of the School as an entity and the change in the School's net position resulting from the current year's activities. In the school-wide statement of net position, amounts are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as any long-term debt and obligations. The statement of net position presents the financial condition of the School at year-end.

The School's net position is reported in three categories - net investment in capital assets; restricted net position; and unrestricted net position. When both restricted and unrestricted resources are available for use, it is the School's policy to use restricted resources first, and then unrestricted resources as they are needed. The School does not allocate indirect costs between functions.

KIPP NASHVILLE COLLEGE PREP
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The school-wide statement of activities reports both the gross and net cost of the School's functions. The functions are also supported by general government revenues (general revenues are primarily made up of district BEP funding and donations to the General Purpose School Fund). The statement of activities reduces gross expenses by related function revenues, including operating grants and contributions and capital grants and contributions. Program revenues must be directly associated with the function. The net costs by function are normally covered by general revenue.

Fund financial statements

The financial transactions of the School are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows or inflows of resources, fund balance, revenues and expenditures.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized in a single column. Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis for State and Local Governments*, sets forth minimum criteria for the determination of major funds. The School reports the following major governmental funds:

The General Purpose School Fund is the School's primary operating fund. It accounts for all financial resources of the School, except those required to be accounted for in another fund.

The Restricted Contribution Special Revenue Fund is used to account for the receipt and disbursement of private contributions restricted for primarily specific purposes.

The Federal and State Grants Special Revenue Fund is used to account for the receipt and disbursement of federal and state grants where unused balances, if any, are returned to the grantor at the close of specified project periods.

KIPP NASHVILLE COLLEGE PREP
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The focus of the governmental funds is upon the determination of financial resources, their balance, sources and use, rather than upon net income. The School classifies governmental fund balances as nonspendable, restricted, committed, assigned and unassigned based on the level of constraints on the fund balances. When an expenditure is incurred in which both restricted and unrestricted funds are available for use, it is the School's policy to spend restricted funds first, then unrestricted funds. When an expenditure has been incurred for purposes in which multiple categories of unrestricted funds are available, it is the School's policy to spend funds in the following order: committed, then assigned, and lastly unassigned funds. The classifications of fund balances are defined as follows:

Nonspendable - This classification consists of fund balances that cannot be spent because they are either not in spendable form, for example, noncash amounts that are not expected to be converted to cash, or the funds are legally or contractually required to be maintained intact.

Restricted - This classification consists of fund balances with external constraints on use imposed by creditors (such as through debt covenants), contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Committed - This classification consists of fund balances that can only be used for specific purposes established by formal action of the School's Board of Directors, its highest level of decision making authority. Such commitments should include contractual obligations of fund assets. Fund balance commitments can only be removed by the same process of the same body employed to previously commit those amounts.

Assigned - This classification consists of all fund balances that are not in the General Purpose School Fund or classified as nonspendable, restricted or committed. In addition, General Purpose School Fund balances that the School intends to use for specific purposes are also classified as assigned. The School gives the authority to assign amounts to specific purposes to the School's chief finance officer and personnel under the supervision of the chief finance officer tasked with financial recording responsibilities.

Unassigned - This classification consists of all fund balances in the General Purpose School Fund that are not reported as nonspendable, restricted, committed or assigned.

KIPP NASHVILLE COLLEGE PREP
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Basis of Accounting

The School's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the GASB.

The School is considered a special purpose governmental entity engaged in governmental type activities and is not a component unit of another governmental entity. Therefore, the financial statements are prepared in the same manner as general purpose governments.

The School's basic financial statements include both school-wide (reporting the School as a whole) and fund financial statements (reporting the School's major funds). The School's primary activities are all considered to be governmental activities and are classified as such in the school-wide and fund financial statements.

The school-wide financial statements have been prepared on the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses are recognized when incurred.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Revenues under the modified accrual basis are recognized when measurable and available and expenditures are recognized when the related liability is incurred. "Available" means collectible within the current period or within 60 days after the end of the year.

Since the governmental funds financial statements are presented on a different basis than the school-wide financial statements, reconciliation is provided immediately following each fund statement. These reconciliations briefly explain the adjustments necessary to transform the fund financial statements into the school-wide financial statements.

KIPP NASHVILLE COLLEGE PREP
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Allocations

The School is a part of the KIPP Nashville network of schools. KIPP Nashville maintains a regional office for support of the schools. Certain activities, including fundraising and administration are conducted centrally by the regional office. Accordingly, revenues, expenses, assets and liabilities associated with the central activities are allocated to the schools for financial reporting purposes. All financial transactions and balances directly related to a school are recorded directly by that school. Financial transactions and balances of the regional office are allocated to the schools using the following methodology:

- Cash transfers are made to fund any unrestricted operating deficits and growth needs
- Revenues from fundraising and grant activities are allocated based primarily on enrollment
- Expenses of shared services and administration are allocated based primarily on enrollment
- Capital assets of shared services are allocated primarily to KIPP Academy Nashville.

Cash and Cash Equivalents

The School considers deposits that can be redeemed on demand and investments that have original maturities of less than three months, when purchased, to be cash equivalents.

Receivables

Receivables represent amounts due from contributors, grants or other funding which have been approved but not received. All receivables are reported at estimated collectible amounts. Receivables that will not be collected within the available period have been reported as un available revenues in the governmental funds financial statements.

KIPP NASHVILLE COLLEGE PREP
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Capital Assets

Property and equipment are recorded at acquisition cost, if purchased, or the fair value on the date received, if donated. The cost of routine maintenance and repairs is expensed as incurred. Expenditures, which materially extend the economic lives, change capacities or improve the efficiency of the related assets are capitalized. Upon sale or retirement, the cost and related accumulated depreciation are removed from the respective accounts, and the resulting gain or loss, if any, is included in the statement of activities. Depreciation is provided using the straight-line method over the estimated useful lives of the assets, ranging from three to seven years, or over the term of the lease for leasehold improvements, if less. The School follows the practice of capitalizing all expenditures for property and equipment items over \$1,000.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital expenditures of the respective governmental fund upon acquisition.

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The School had no items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will *not* be recognized as an inflow of resources (revenue) until that time. The School has two types of items that qualify for reporting in this category. The first, which arises only under a modified accrual basis of accounting, is *unavailable revenue*, which is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from amounts that are deferred and recognized as an inflow of resources in the period that the amounts become available. The second arises due to contributions and grants which have time requirements for future periods. Details of deferred inflows of resources are presented in Note F.

KIPP NASHVILLE COLLEGE PREP
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Income Taxes

The School is a not-for-profit school that is exempt from federal income taxes under the Internal Revenue Code, classified by the Internal Revenue Service as other than a private foundation and is similarly exempt from state income taxes. The School accounts for the effect of any uncertain tax positions based on a more likely than not threshold to the recognition of the tax positions being sustained based on the technical merits of the position under examination by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a cumulative probability assessment that aggregates the estimated tax liability for all uncertain tax positions. Tax positions for the School include, but are not limited to, the tax-exempt status and determination of whether income is subject to unrelated business income tax; however, the School has determined that such tax positions do not result in an uncertainty requiring recognition.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

The carrying value of cash and cash equivalents, receivables, accounts payable and accrued liabilities approximate fair value because of the short maturity of these instruments.

Interfund Balances

Transactions which constitute reimbursement of expenditures initially made from a fund, which are properly applicable to another fund, are recorded as expenditures, as appropriate, in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

KIPP NASHVILLE COLLEGE PREP
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Additionally, the federal and state grants fund and restricted contribution fund occasionally make disbursements in advance of receiving funds. Accordingly, interfund transfers are made from the general purpose school fund in the form of due to/from other funds. The amounts due the general purpose school fund are repaid upon receipt of the grants or contributions. At June 30, 2014, details of the interfund balances are as follows:

Federal and state grants fund due to general purpose school fund relating to operating grant expenditures in advance of grant funding	\$ 5,731
Restricted contribution fund due to general purpose school fund relating to operating expenditures in advance of collections	<u>75,624</u>
	<u>\$81,355</u>

B. DEPOSITS

The School does not have formal deposit policies that address its exposure to custodial credit risk. The School regularly maintains deposits in excess of FDIC coverage. The School's financial institution is a member of the Tennessee Bank Collateral Pool, which helps the School to mitigate custodial credit risk.

KIPP Nashville operates a pooled-cash management program for the benefit of its schools, including the School. Cash balances reported within the accompanying financial statements represent the School's portion of the pooled-cash program, resulting from its operation. Included in KIPP Academy Nashville's cash balances are accounts received from central fundraising activities which have not been transferred or utilized by other schools, including the School. KIPP Academy Nashville, as the first school in KIPP Nashville's network, holds these funds for operational needs and future development of all the schools.

KIPP Nashville management under the direction of the Board of Directors, and within limits of grant agreements or donor restrictions, may make transfers among the schools as necessary to fund operations and growth.

KIPP NASHVILLE COLLEGE PREP
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

C. CAPITAL ASSETS

Capital assets activity for governmental activities for the year was as follows:

	<u>Balance</u> <u>July 1, 2013</u>	<u>Additions</u>	<u>(1) Transfers</u>	<u>Balance</u> <u>June 30, 2014</u>
Computer equipment	\$ -	\$ 70,052	\$ 83,248	\$ 153,300
Furniture and fixtures	-	73,200	4,075	77,275
Machinery and equipment	-	64,176	12,724	76,900
School buses	-	-	54,620	54,620
Subtotal	-	207,428	154,667	362,095
Accumulated depreciation	-	(47,153)	(4,810)	(51,963)
Capital assets, net	<u>\$ -</u>	<u>\$ 160,275</u>	<u>\$ 149,857</u>	<u>\$ 310,132</u>

(1) During fiscal year 2014, KIPP Academy Nashville transferred certain capital assets to KIPP Nashville College Prep. The transfer is reported on the accompanying statement of activities.

Depreciation was charged to governmental activities as follows:

Student instruction and services	\$41,675
Administration	5,478
Fundraising	<u>-</u>
	<u>\$47,153</u>

D. LINE-OF-CREDIT

KIPP Nashville has a \$1,050,000 line-of-credit agreement with a financial institution. The line-of-credit bears interest at a variable rate of the financial institution's index rate and expires in expires in March 2015. As of June 30, 2014, no amounts were outstanding under the agreement.

KIPP NASHVILLE COLLEGE PREP
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2014

E. LEASE ARRANGEMENTS

The School's facilities are provided under a lease arrangement with the Metropolitan Nashville Board of Public Education and Metropolitan Government of Nashville and Davidson County. The lease was for a period of one year and ended on June 30, 2014. The lease has been renewed through June 30, 2015. The lease includes building operations and interior and exterior support services. The lease arrangement requires the School to pay rent in equal monthly installments. Total rent expense for fiscal year 2014 was \$63,730. The lease also requires the School to pay for certain operating and janitorial services. Under the terms of the renewed lease, minimum required lease payments total \$189,648 for the year ended June 30, 2015.

F. RECEIVABLES AND DEFERRED INFLOWS OF RESOURCES

Receivables at June 30, 2014 consist of the following:

Contributions for future periods	\$121,418
Grants and other contributions	81,355
Other	<u>4,722</u>
	<u>\$207,495</u>

Amounts reflected in deferred inflows of resources, relating to receivables, include the following at June 30, 2014:

	<u>School-wide</u>	Government <u>Funds</u>
Deferred inflows of resources		
Contributions designated to future periods	\$121,418	\$121,418
Unavailable revenues under modified accrual accounting	<u>N/A</u>	<u>76,061</u>
	<u>\$121,418</u>	<u>\$197,479</u>

KIPP NASHVILLE COLLEGE PREP
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

G. RELATED PARTY TRANSACTIONS

KIPP Foundation has the authority to appoint a member to the Board of Directors. This member is empowered to veto the actions of the other members of the Board.

The School pays a licensing fee to KIPP Foundation equal to 1% of state and local per-pupil funding received. The agreement is for automatically renewable one-year terms. Total license fees incurred for the year ended June 30, 2014, were \$8,796.

During the period ended June 30, 2014, KIPP Nashville operated a regional office for the management of KIPP Academy Nashville and KIPP Nashville College Prep and was in the process of developing KIPP Nashville Collegiate High School, to be opened in fiscal year 2015. Certain funds are maintained by KIPP Academy Nashville and are transferred as needed to other schools.

All assets, liabilities, net assets, revenues and expenses recorded on the KIPP Nashville regional office general ledger have been allocated to the various schools in operation and those in process of being opened in fiscal year 2015. Amounts allocated to KIPP Nashville College Prep are included therein.

H. CONCENTRATION

The School received 41% of its funding for operations from MNPS based on the State of Tennessee's Basic Education Program (BEP). BEP funding is designated to schools based on student attendance. Gross BEP funding for the year ended June 30, 2014, was \$817,225. Outside fundraising for capital needs is on-going since the charter school agreement with MNPS does not include an allocation for capital expenditures.

I. RETIREMENT PLANS

Certificated Employees Plan Description

The School contributes to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEEPP), a cost-sharing, multiple employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits to plan participants and their beneficiaries. Benefits are determined by a formula using the participant's high five-year average salary and years of service. Participants become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested participants who are at least 55 years of age or have 25 years of service. Disability benefits are available to active participants with five years of service and who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the participant was in the performance of duty.

KIPP NASHVILLE COLLEGE PREP
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

I. RETIREMENT PLANS - Continued

Participants joining the plan on or after July 1, 1979, are vested after five years of service. Participants joining prior to July 1, 1979, are vested after four years of service. Benefit provisions are established in state statutes found in Title 8, Chapters 34-37 of the Tennessee Code Annotated (TCA). State statutes are amended by the Tennessee General Assembly. Cost of living adjustments (COLA) are provided to retirees each July based on the percentage change in the Consumer Price Index (CPI) during the previous calendar year. No COLA is granted if CPI increases less than one-half percent. The annual COLA is capped at three percent.

TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the SETHEPP. That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 10th Floor Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at www.tn.gov/treasury/tcrs/schools.

Funding Policy

Participants are required to contribute 5.00% of their salary to the plan. The employer contribution rate is based on the rate for Davidson County Schools, which is established at an actuarially determined rate. The employer rate for the year ended June 30, 2014, was 8.88% of annual covered payroll. The employer contribution rate is established by and may be amended by the TCRS Board of Trustees.

Non-Certificated Employee Plan Description

The School contributes to the Metropolitan Government of Nashville and Davidson County's Division B Pension Plan (Metro Plan), a defined benefit single-employer pension plan managed and administered by the Metropolitan Employee Benefit Board, an independent board created by the Metropolitan Charter. Benefits are determined by a formula using the participant's highest five-year average salary and years of service.

Participants become eligible to retire at the age of 60 once their age plus the completed years of service equal 85 or at age 65 with five years of service. A reduced retirement benefit is available to vested participants prior to the age of 60 or with less than an age plus years of service sum of 85. Reduced benefits are determined by reducing full benefits by 4% per year for each of the first five years by which the retirement date precedes the normal retirement age, and by 8% for each additional year beyond the first five years with a maximum reduction of 60%. Vesting occurs after 5 years for employees employed on or between October 1, 2001 and December 31, 2012, and after 10 years for employees employed on or after January 1, 2013. The Metro Plan financial and required supplementary information is

KIPP NASHVILLE COLLEGE PREP
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

I. RETIREMENT PLANS - Continued

included in The Metropolitan Government of Nashville and Davidson County Comprehensive Annual Financial Report. That report may be obtained by writing to the Tennessee Department of Finance, Division of Accounts, 1 Public Square, Suite 106, Nashville, Tennessee 37201 or can be accessed at:
www.nashville.org/finance/financial_reports.asp.

Funding Policy

The Metro Plan requires no participant contribution. The employer contribution is established at an actuarially determined rate. The employer rate for the year ended June 30, 2014, was 17.117% of annual covered payroll.

The School's contributions for both teachers and non-teachers are not refundable to either the School or employee. The School's expense, related to both plans for the year ended June 30, 2014 totaled \$57,924.

J. COMMITMENTS, CONTINGENCIES AND RISK MANAGEMENT

The School is exposed to various risk of loss relating to torts, theft of, damage to, and destruction of assets; errors or commissions; illness or injuries to employees; and natural disasters. The School, through KIPP Nashville, carries insurance for certain risks of loss. Settled claims resulting from these risk have not exceeded commercial insurance coverage in any of the past three fiscal years.

The School may become subject to various claims and legal actions, which arise in the ordinary course of business. In the opinion of management, in consultation with legal counsel, the ultimate resolution of such matters will not have a material adverse effect on the School's financial position or results of operations, as of the date of these financial statements.

The School receives awards and financial assistance through federal, state, local and private agencies. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Purpose School Fund or Federal and State Grants Fund. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the School, and accordingly, no provision has been made within the financial statements.

KIPP NASHVILLE COLLEGE PREP
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

K. SUBSEQUENT EVENT

KIPP Nashville opened a third charter school, KIPP Nashville Collegiate High School, effective for the 2014 - 2015 school year.

OTHER INFORMATION

KIPP NASHVILLE COLLEGE PREP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2014

<u>Program Name</u>	<u>CFDA Number</u>	Balance July 1, 2013 (Receivable) <u>Payable</u>	<u>Receipts</u>	<u>Expenditures</u>	Balance June 30, 2014 (Receivable) <u>Payable</u>
U.S. DEPARTMENT OF EDUCATION:					
Passed through Tennessee Department of Education					
ARRA - State Fiscal Stabilization Fund - Race-to-the-Top Incentive Grants	84.395	\$ -	\$258,453	\$258,453	\$ -
Passed through Tennessee Department of Education, Passed through MNPS					
Title I, Part A Cluster Title I Grants to Local Educational Agencies	84.010	-	39,585	40,022	(437)
Special Education Cluster (IDEA) Special Education - Grants to States	84.027	-	31,407	31,407	-
Passed through KIPP Foundation					
ARRA - Investing in Innovation (i3) Fund	84.396A	-	<u>14,578</u>	<u>19,872</u>	<u>(5,294)</u>
		<u>\$ -</u>	<u>\$344,023</u>	<u>\$349,754</u>	<u>\$(5,731)</u>

Note: The schedule of expenditures of federal awards includes the federal grant activity relating to the School's operations. The information in this schedule is presented in accordance with the requirements of the State of Tennessee.

See independent auditor's report.

KIPP NASHVILLE COLLEGE PREP
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 YEAR ENDED JUNE 30, 2014

<u>Grantor</u>	<u>State Contract Number</u>	Balance July 1, 2013 (Receivable) <u>Payable</u>	<u>Receipts</u>	<u>Expenditures</u>	Balance June 30, 2014 (Receivable) <u>Payable</u>
TENNESSEE DEPARTMENT OF EDUCATION:					
Basic Education Program	N/A	\$ -	\$ 25,265	\$ 25,265	\$ -
Passed through Metropolitan Nashville Public Schools					
Basic Education Program	N/A	<u>-</u>	<u>817,225</u>	<u>817,225</u>	<u>-</u>
		<u>\$ -</u>	<u>\$842,490</u>	<u>\$842,490</u>	<u>\$ -</u>

Note: The schedule of expenditures of state financial assistance includes the state grant activity of the School. The information in this schedule is presented in accordance with the requirements of the State of Tennessee.

See independent auditor's report.



Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards*

To the Board of Directors
KIPP Nashville
Nashville, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of KIPP Nashville College Prep (the "School") as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated November 25, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crosslin & Associates, P.C.

Nashville, Tennessee
November 25, 2014

**KIPP NASHVILLE
COLLEGIATE HIGH SCHOOL**

**AUDITED FINANCIAL STATEMENTS
AND OTHER INFORMATION**

JUNE 30, 2014

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL

Table of Contents

	<u>Page</u>
INDEPENDENT AUDITOR’S REPORT	1 - 2
MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED).....	3 - 7
BASIC FINANCIAL STATEMENTS	
School-wide financial statements	
Statement of net position	8
Statement of activities	9
Fund financial statements	
Balance sheet - governmental funds	10 - 11
Statement of revenues, expenditures and changes in fund balances - governmental funds	12 - 13
Notes to financial statements	14 - 21
INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	22 - 23



Independent Auditor's Report

To the Board of Directors
KIPP Nashville
Nashville, Tennessee

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of KIPP Nashville Collegiate High School (the "School"), as of June 30, 2014 and for the period from April 11, 2014 (inception) through June 30, 2014, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



To the Board of Directors
KIPP Nashville

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of KIPP Nashville Collegiate High School as of June 30, 2014, and the respective changes in financial position for the period April 11, 2014 (inception) through June 30, 2014, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 - 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2014, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Crosslin & Associates, P.C.

Nashville, Tennessee
November 25, 2014

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

Our discussion and analysis of KIPP Nashville Collegiate High School's annual financial performance provides an overview of the School's financial activities for the period from inception, April 11, 2014, which is the date of the charter agreement with the Metropolitan Nashville Public Schools, through June 30, 2014. This section should be read in conjunction with the financial statements, which follow this section. The School will operate for the first time in fiscal year 2015, therefore, the period covered by these financial statements is the start-up period.

FINANCIAL HIGHLIGHTS

The School's governmental activities assets totaled \$1,440,413, while total revenues for the School were \$262,468. Revenues were from start-up period contributions. The School's change in net position was \$262,468 in the start-up period. Most of the School's activities are in preparation for the School's opening in fiscal year 2015. Accordingly, contributions received and receivable relating to the future period have been recorded as advanced contributions and grants. These advanced contributions and grants total \$1,160,537 at June 30, 2014.

OVERVIEW OF THE FINANCIAL STATEMENTS

This financial report consists of a series of financial statements, notes to those statements and required supplementary information. The statements are organized so that the reader can understand the School as a whole and then proceed to a detailed look at specific financial activities of the School.

REPORTING THE SCHOOL AS A WHOLE

In general, users of these financial statements want to know if the School is in a better or worse financial position as a result of the period's activities. The Statement of Net Position and Statement of Activities report information about the School as a whole and about the School's activities in a manner that helps to answer that question. These statements include all assets and liabilities using the accrual basis of accounting. Under the accrual basis, all of the current period's revenue and expenses are taken into consideration regardless of when cash is received or paid. The statements start on page 8.

The Statement of Net Position reports the School's net position (total assets plus deferred outflow of resources less total liabilities less deferred inflows of resources). Private sector entities would report retained earnings. The School's net position balance at year-end represents available resources for future growth. The Statement of Activities reports the change in net position as a result of activity during the period. Private sector entities have a similar report titled statement of operations, which reports net income. It provides the user a tool to assist in determining the direction of the School's financial health during the period. Users will want to consider non-financial factors as well as the financial data in arriving at a conclusion regarding the overall health of the School.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED) - Continued

The School’s fund financial statements, the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances, begin on page 10. They provide detailed information about the School’s most significant funds, not the School as a whole. Funds are established by the School as required to help manage money for particular purposes and compliance with various donor and grant provisions.

The School’s funds are categorized as “governmental funds.” Governmental funds focus on how money flows into and out of the funds and the balances left at June 30 that are available for spending in future periods. Fund financial statements are reported using an accounting method called “modified accrual” accounting, which measures cash and other financial assets that can readily be converted to cash. This basis of accounting is different from the accrual basis used in the school wide financial statements to report on the School as a whole. The relationship between governmental activities, as reported in the Statement of Net Position and the Statement of Activities, and governmental funds, as reported in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances is reconciled in the basic financial statements on pages 11 and 13.

SCHOOL-WIDE FINANCIAL ANALYSIS

The School’s assets exceeded the School’s liabilities at the close of the period, resulting in net position of \$262,468. The School did not have any deferred inflows or outflows of resources at June 30, 2014. The School’s net position includes \$112,052 of cash, all of which is subject to external restrictions that limit how the amounts may be used or is to be used for the upcoming school year.

As of June 30, 2014, the School had invested a total of \$207,905 in capital assets. This investment includes instructional and support furniture, instructional computers for teachers and students and other technology and instructional equipment. The School expects significant additional property and equipment investments in the 2014-2015 school year, as the School begins operation. Significant capital needs will continue over the next several years as grade levels are added and enrollment maximizes. With the additional students there will be continued requirements for furniture, computers and equipment. The School facility is currently large enough to accommodate student enrollment for all grades, nine through twelve. For the next year, the School will operate at the newly renovated and modernized Highland Heights Facility. Additional information on property and equipment is located in the notes to the financial statements.

The School will operate under a lease agreement for its educational space with the Metropolitan Nashville Public Schools. The current lease term ends June 30, 2024. The School has no debt as of the end of the fiscal year.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - Continued

A schedule of the School's net position as of June 30, 2014, is as follows:

	<u>2014</u>
Current assets	\$ 355,438
Other assets – long-term contributions	877,070
Capital assets	<u>207,905</u>
Total assets	<u>1,440,413</u>
Current liabilities	300,875
Long-term liabilities	<u>877,070</u>
Total liabilities	<u>1,177,945</u>
Net position:	
Invested in capital assets	207,905
Unrestricted	<u>54,563</u>
Total net position	<u>\$ 262,468</u>

The School's total net position increased \$262,468 during the period April 11, 2014 (inception) through June 30, 2014. The increase in the School's net position indicates that the School had more incoming revenues than outgoing expenses during the year.

Contribution revenue for the period totaled \$262,468. A portion of the contributions was used to make purchase of capital assets as well as expenditures for prepaid items for the upcoming school year. The remaining contributions received as well as future contributions have been recorded as advanced contributions and grants as such amounts relate to restricted use and/or future periods when the School is operational.

FINANCIAL ANALYSIS OF THE SCHOOL'S FUNDS

The School's funds, as presented on the Balance Sheet on page 10, report a combined fund balance of \$54,563. The School's total funds are in the General Purpose School Fund, which is the chief operating fund of the School. The School did not have any other funds at June 30, 2014.

Due to the different basis of accounting, there is a difference between the amounts reported under the School's funds and the amounts reported as school-wide. For the period ended June 30, 2014, the differences consist of capital assets, which are not reported in the School's funds.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - Continued

SCHOOL ACTIVITIES

KIPP Nashville opened its first school in July 2005 as a middle school (5th through 8th grades), with a second middle school opened in July 2013. KIPP Nashville Collegiate High School is the third school in the network. KIPP Nashville has developed a highly successful program to serve students residing in Nashville's lowest income and most educationally underserved communities. Our mission is to cultivate both the academic skills and character our students need to succeed in rigorous high schools and colleges, and to become responsible and productive citizens in the world beyond.

KIPP Nashville's success is based on the highly acclaimed and nationally recognized Knowledge is Power Program education model customized for our student body. KIPP was started in 1994 by two Teach for America alumni, Mike Feinberg and Dave Levin. Feinberg and Levin raised three primary questions about education based on their shared experiences as middle school teachers in one of many low income communities in Houston, Texas: 1) Why weren't their students pursuing academics like other students from more affluent communities? 2) Why weren't they being held to higher expectations by teachers and school administrators? 3) What was the rationale to support a seven-hour school day and a 180-day school year, especially for students who are failing academically?

Feinberg and Levin developed the KIPP education model which has proven for more than nineteen years that the time-honored values of hard work and no excuses, discipline, and a relentless focus on results combined with more time in school is not only the right formula for overall student academic success, but is most especially needed to engage students who are at-risk and failing academically.

Today, there are 162 KIPP schools serving more than 58,000 students across the United States in urban and rural low-income communities located in 20 states and the District of Columbia. KIPP believes that investments in human capital development are required to bring about widespread and lasting change within our country's education system, and are paramount to ensuring that all KIPP students receive a quality, college-preparatory education. All KIPP schools are founded and led by talented, passionate and effective educators who complete rigorous, in-depth KIPP training programs. KIPP School Leaders in turn effectively attract, develop, and retain talented teachers and give them the tools, support and ongoing professional development to grow as professionals and close achievement gaps among students.

Current census data confirms KIPP Nashville has a significantly higher percentage of economically disadvantaged families than most area public schools. Ninety percent of KIPP Nashville students qualify for federal free or reduced price meals; all are zoned to under-performing neighborhood middle schools with suspension rates as high as 44%, and high schools where average student ACT scores are too low for college eligibility.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED) - Continued

Yet in spite of these seemingly insurmountable odds coupled with the daily, harsh realities faced by most youth living in low-income, high-risk neighborhoods, KIPP Nashville students emulate the academic success of their national cohorts by making significant progress and demonstrating academic excellence. KIPP Nashville students must – and do – make significant academic growth each year, and consistently outperform city and state averages on standardized tests. By the time KIPP Nashville students enter high school, a large majority are at grade level and prepared for continued academic success.

KIPP Nashville has a proven history of strong academics amount its peer group in the Metropolitan Nashville Public Schools and in the State of Tennessee. Management is looking forward to continue this tradition with KIPP Nashville Collegiate High School.

STUDENT ENROLLMENT FACTORS AND NEXT YEAR’S BUDGET

The School will open with the ninth grade class for the 2014-2015 school year. A grade will be added each year through 2017-2018. Fiscal year 2015 enrollment is projected to be just over 100 students.

The School anticipates that total Basic Education Program (BEP) funding will be the primary source of revenue along with contributions of non-government funds. KIPP believes a continued focus on cultivating the existing donor base, the successful execution of the annual community fundraising breakfast and a larger Board of Directors committed to hitting fundraising targets will help the School reach this goal. These non-government resources are an important funding source to fill the current funding gap of KIPP Nashville, and to fuel the strategic growth plans for KIPP Nashville, including the School.

For fiscal year 2015, in addition to serving KIPP’s current student population of 440 students, KIPP plans to invest in the organization’s long-term growth plan for opening new KIPP schools in Nashville. These investments will include hiring additional staff, increasing professional development, and making general and administrative expenditures specific to the further development and execution of the KIPP Nashville strategic growth plan.

CONTACTING THE SCHOOL’S FINANCIAL MANAGEMENT

This financial report is designed to provide our students’ parents, Davidson County taxpayers, donors, creditors, grant funding authorities and agencies tasked with oversight of Metropolitan Nashville Public Schools with a general overview of the organization’s finances and to demonstrate the School’s accountability for the money it receives. For questions about this report or additional financial information, contact the organization’s Director of Finance, Anika Baltimore, at 3410 Knight Drive, Nashville, TN 37207, by telephone at (615) 226-4484 or email abaltimore@KIPPnashville.org.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
STATEMENT OF NET POSITION
JUNE 30, 2014

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 112,052
Receivables	78,448
Prepaid expenses and other current assets	54,563
Contributions receivable	987,445
Construction in progress	<u>207,905</u>
Total assets	<u>1,440,413</u>
 LIABILITIES	
Accounts payable	14,262
Accrued expenses	3,146
Advance contributions and grants	<u>1,160,537</u>
Total liabilities	<u>1,177,945</u>
 NET POSITION	
Net investment in capital assets	207,905
Unrestricted	<u>54,563</u>
Total net position	<u>\$ 262,468</u>

See accompanying notes to financial statements.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
STATEMENT OF ACTIVITIES
PERIOD FROM APRIL 11, 2014 (INCEPTION) THROUGH JUNE 30, 2014

<u>GOVERNMENTAL ACTIVITIES:</u>	<u>Function Administration</u>
EXPENSES	-
GENERAL REVENUES	
Contributions	<u>262,468</u>
CHANGE IN NET POSITION	262,468
NET POSITION, April 11, 2014	<u>-</u>
NET POSITION, June 30, 2014	<u>\$ 262,468</u>

See accompanying notes to financial statements.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014

	General Purpose School Fund
ASSETS	
Cash and cash equivalents	\$ 112,052
Receivables	188,823
Other current assets	54,563
Total assets	\$ 355,438
 LIABILITIES	
Accounts payable	\$ 14,262
Accrued expenditures	3,146
Advance contributions and grants	283,467
Total liabilities	300,875
 FUND BALANCES	
Nonspendable	54,563
Unassigned	-
Total fund balances	54,563
Total liabilities and fund balances	\$ 355,438

See accompanying notes to financial statements.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
BALANCE SHEET
GOVERNMENTAL FUNDS - CONTINUED
JUNE 30, 2014

RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO NET POSITION
OF GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION:

Total governmental fund balances above	\$ 54,563
Capital assets not reported above	<u>207,905</u>
Net position of governmental activities in the statement of net position	<u>\$ 262,468</u>

See accompanying notes to financial statements.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
PERIOD FROM APRIL 11, 2014 (INCEPTION) THROUGH JUNE 30, 2014

	General Purpose School Fund
REVENUES	
Contributions	\$ 262,468
Total revenues	<u>262,468</u>
EXPENDITURES	
Capital outlay	<u>207,905</u>
Total expenditures	<u>207,905</u>
NET CHANGE IN FUND BALANCES	54,563
FUND BALANCES, April 11, 2014	<u>-</u>
FUND BALANCES, June 30, 2014	<u><u>\$ 54,563</u></u>

See accompanying notes to financial statements.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - CONTINUED
GOVERNMENTAL FUNDS
PERIOD FROM APRIL 11, 2014 (INCEPTION) THROUGH JUNE 30, 2014

RECONCILIATION OF NET CHANGE IN FUND BALANCES TO CHANGE IN NET POSITION
OF GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES:

Net change in fund balances as reported in the governmental funds statements	\$ 54,563
Amounts reported as expenditures in the governmental funds not included as expenses in the school-wide statements:	
Capital outlays	<u>207,905</u>
Change in net position of governmental activities	<u>\$ 262,468</u>

See accompanying notes to financial statements.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD APRIL 11, 2014 (INCEPTION) THROUGH JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

KIPP Nashville was incorporated October 22, 2003, as a Tennessee nonprofit corporation to operate charter schools in Nashville. Pursuant to Section 6(b)(1)(A) of the Tennessee Public Charter School Act of 2002 (the Act), KIPP Nashville Collegiate High School (the School) has been approved as a public charter school. Pursuant to the Act, public charter schools are part of the state's public education program offering an alternative means within the public school system for accomplishing necessary outcomes of education. The School entered into a Charter School Agreement with the Metropolitan Board of Public Education of Nashville and Davidson County on April 11, 2014, to operate a grade 9-12 charter school in Nashville, Tennessee. The School entered into a license agreement with KIPP Foundation, a California Public Charity, to assist the School in providing educationally underserved students with the knowledge, skills and character needed to succeed in top-quality high schools, colleges and the competitive world beyond. KIPP and the Knowledge Is Power Program are trademarks of the KIPP Foundation. At June 30, 2014 the School had not opened. The School will begin classes in July 2014 with a ninth grade class and plan to add an additional grade each year culminating with the addition of a twelfth grade in the 2017-2018 fiscal year.

KIPP Nashville operates KIPP Academy Nashville, KIPP Nashville College Prep, and KIPP Nashville Collegiate High School. The financial statements and footnotes in this report reflect the operations of KIPP Nashville Collegiate High School as of June 30, 2014.

Basic Financial Statements

School-wide financial statements

The school-wide financial statements focus on the sustainability of the School as an entity and the change in the School's net position resulting from the current year's activities. In the school-wide statement of net position, amounts are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as any long-term debt and obligations. The statement of net position presents the financial condition of the School at year-end.

When applicable, the School's net position is reported in three categories - net investment in capital assets; restricted net position; and unrestricted net position. When both restricted and unrestricted resources are available for use, it is the School's policy to use restricted resources first, and then unrestricted resources as they are needed. The School does not allocate indirect costs between functions.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD APRIL 11, 2014 (INCEPTION) THROUGH JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The school-wide statement of activities reports both the gross and net cost of the School's functions. The functions are also supported by general government revenues. The statement of activities reduces gross expenses by related function revenues, including operating grants and contributions and capital grants and contributions. Program revenues must be directly associated with the function. The net costs by function are normally covered by general revenue.

Fund financial statements

The financial transactions of the School are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows or inflows of resources (when applicable), fund balance, revenues and expenditures.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized in a single column. Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis for State and Local Governments*, sets forth minimum criteria for the determination of major funds. The School reports the following major governmental fund, as of June 30, 2014:

The General Purpose School Fund is the School's operating fund. It accounts for all financial resources of the School, except those required to be accounted for in another fund. The School did not have any such requirements at June 30, 2014.

The focus of the governmental funds is upon the determination of financial resources, their balance, sources and use, rather than upon net income. The School classifies governmental fund balances as nonspendable, restricted, committed, assigned and unassigned based on the level of constraints on the fund balances. When an expenditure is incurred in which both restricted and unrestricted funds are available for use, it is the School's policy to spend restricted funds first, then unrestricted funds. When an expenditure has been incurred for purposes in which multiple categories of unrestricted funds are available, it is the School's policy to spend funds in the following order: committed, then assigned, and lastly unassigned funds. The classifications of fund balances are defined as follows:

Nonspendable - This classification consists of fund balances that cannot be spent because they are either not in spendable form, for example, noncash amounts that are not expected to be converted to cash, or the funds are legally or contractually required to be maintained intact.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD APRIL 11, 2014 (INCEPTION) THROUGH JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Restricted - This classification consists of fund balances with external constraints on use imposed by creditors (such as through debt covenants), contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Committed - This classification consists of fund balances that can only be used for specific purposes established by formal action of the School's Board of Directors, its highest level of decision making authority. Such commitments should include contractual obligations of fund assets. Fund balance commitments can only be removed by the same process of the same body employed to previously commit those amounts.

Assigned - This classification consists of all fund balances that are not in the General Purpose School Fund or classified as nonspendable, restricted or committed. In addition, General Purpose School Fund balances that the School intends to use for specific purposes are also classified as assigned. The School gives the authority to assign amounts to specific purposes to the School's chief finance officer and personnel under the supervision of the chief finance officer tasked with financial recording responsibilities.

Unassigned - This classification consists of all fund balances in the General Purpose School Fund that are not reported as nonspendable, restricted, committed or assigned.

Basis of Accounting

The School's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the GASB.

The School is considered a special purpose governmental entity engaged in governmental type activities and is not a component unit of another governmental entity. Therefore, the financial statements are prepared in the same manner as general purpose governments.

The School's basic financial statements include both school-wide (reporting the School as a whole) and fund financial statements (reporting the School's major funds). The School's primary activities are all considered to be governmental activities and are classified as such in the school-wide and fund financial statements.

The school-wide financial statements have been prepared on the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses are recognized when incurred.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD APRIL 11, 2014 (INCEPTION) THROUGH JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The governmental funds financial statements are presented on the modified accrual basis of accounting. Revenues under the modified accrual basis are recognized when measurable and available and expenditures are recognized when the related liability is incurred. "Available" means collectible within the current period or within 60 days after the end of the year.

Since the governmental funds financial statements are presented on a different basis than the school-wide financial statements, reconciliation is provided immediately following each fund statement. These reconciliations briefly explain the adjustments necessary to transform the fund financial statements into the school-wide financial statements.

Allocations

The School is a part of the KIPP Nashville network of schools. KIPP Nashville maintains a regional office for support of the schools. Certain activities, including fundraising and administration are conducted centrally by the regional office. Accordingly, revenues, expenses, assets and liabilities associated with the central activities are allocated to the schools for financial reporting purposes. All financial transactions and balances directly related to a school are recorded directly by that school. Financial transactions and balances of the regional office are allocated to the schools using the following methodology:

- Cash transfers are made to fund any unrestricted operating deficits and growth needs
- Revenues from fundraising and grant activities are allocated based primarily on enrollment
- Expenses of shared services and administration are allocated based primarily on enrollment
- Capital assets of shared services are allocated primarily to KIPP Academy Nashville.

Cash and Cash Equivalents

The School considers deposits that can be redeemed on demand and investments that have original maturities of less than three months, when purchased, to be cash equivalents.

Receivables

Receivables represent amounts due from contributors, grants or other funding which have been approved but not received. All receivables are reported at estimated collectible amounts. Receivables that will not be collected within the available period have been reported as unavailable revenues in the governmental funds financial statements.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD APRIL 11, 2014 (INCEPTION) THROUGH JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Capital Assets and Work In Progress

Property and equipment are recorded at acquisition cost, if purchased, or the fair value on the date received, if donated. The cost of routine maintenance and repairs is expensed as incurred. Expenditures, which materially extend the economic lives, change capacities or improve the efficiency of the related assets are capitalized. Upon sale or retirement, the cost and related accumulated depreciation are removed from the respective accounts, and the resulting gain or loss, if any, is included in the statement of activities. Depreciation is provided using the straight-line method over the estimated useful lives of the assets, ranging from three to seven years, or over the term of the lease for leasehold improvements, if less. The School follows the practice of capitalizing all expenditures for property and equipment items over \$1,000.

Work in progress represents long term assets not yet placed into service. When a project is completed and placed into service, the work in progress is removed and is recorded as a depreciable asset.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital expenditures of the respective governmental fund upon acquisition.

Income Taxes

The School is a not-for-profit school that is exempt from federal income taxes under the Internal Revenue Code, classified by the Internal Revenue Service as other than a private foundation and is similarly exempt from state income taxes. The School accounts for the effect of any uncertain tax positions based on a more likely than not threshold to the recognition of the tax positions being sustained based on the technical merits of the position under examination by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a cumulative probability assessment that aggregates the estimated tax liability for all uncertain tax positions. Tax positions for the School include, but are not limited to, the tax-exempt status and determination of whether income is subject to unrelated business income tax; however, the School has determined that such tax positions do not result in an uncertainty requiring recognition.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD APRIL 11, 2014 (INCEPTION) THROUGH JUNE 30, 2014

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

The carrying value of cash and cash equivalents, receivables, accounts payable and accrued liabilities approximate fair value because of the short maturity of these instruments.

B. DEPOSITS AND INVESTMENTS

The School does not have formal deposit policies that address its exposure to custodial credit risk. The School regularly maintains deposits in excess of FDIC coverage. The School's financial institution is a member of the Tennessee Bank Collateral Pool, which helps the School to mitigate custodial credit risk.

KIPP Nashville operates a pooled-cash management program for the benefit of its schools, including the School. Cash balances reported within the accompanying financial statements represent the School's portion of the pooled-cash program, resulting from its operation. Also included in KIPP Academy Nashville's cash balances are amounts received from central fundraising activities which have not been transferred or utilized by other schools. KIPP Academy Nashville, as the first school in KIPP Nashville's network, holds these funds for operational needs and future development.

KIPP Nashville management under the direction of the Board of Directors, and within limits of grant agreements or donor restrictions, may make transfers among the schools as necessary to fund operations and growth.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
 NOTES TO FINANCIAL STATEMENTS
 FOR THE PERIOD APRIL 11, 2014 (INCEPTION) THROUGH JUNE 30, 2014

C. WORK IN PROGRESS

At June 30, 2014, the School had \$207,905 in work in progress relating to various technology assets, instructional equipment, office equipment and classroom furniture. These assets were not placed in service at June 30, 2014; accordingly no depreciation expense was recorded during the period.

There is no significant estimate to complete any projects in process at June 30, 2014.

D. LINE-OF-CREDIT

KIPP Nashville has a \$1,050,000 line-of-credit agreement with a financial institution. The line-of-credit bears interest at a variable rate of the financial institution's index rate and expires in expires in March 2015. As of June 30, 2014, no amounts were outstanding under the agreement.

E. LEASE ARRANGEMENTS

The School's facilities for fiscal year 2015 operations will be provided under a lease arrangement with the Metropolitan Nashville Board of Public Education and Metropolitan Government of Nashville and Davidson County. The lease is for a period of 10 years, ending on June 30, 2024. The lease includes building operations and interior and exterior support services. The lease arrangement requires the School to pay rent in monthly installments. The lease also requires the School to pay for certain operating services. Under the terms of the lease, minimum required lease payments are as follows:

<u>Year Ending June 30,</u>	
2015	\$ 328,436
2016	440,225
2017	494,311
2018	509,140
2019	524,415
2020 - 2024	<u>2,923,397</u>
	<u>\$5,219,924</u>

Both KIPP Nashville Collegiate High School and KIPP Academy Nashville will occupy the space provided under this lease arrangement. The School will be responsible for its portion of the rental payments based on the square footage it occupies.

KIPP NASHVILLE COLLEGIATE HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD APRIL 11, 2014 (INCEPTION) THROUGH JUNE 30, 2014

F. RELATED PARTY TRANSACTIONS

KIPP Foundation has the authority to appoint a member to the Board of Directors. This member is empowered to veto the actions of the other members of the Board.

The School pays a licensing fee to KIPP Foundation equal to 1% of state and local per-pupil funding received. The agreement is for automatically renewable one-year terms. Total license fees incurred for the year ended June 30, 2014, were \$32,641.

During the period ended June 30, 2014, KIPP Nashville operated a regional office for the management of KIPP Academy Nashville and KIPP Nashville College Preparatory Middle School and was in the process of developing the School, to be opened in fiscal year 2015. Certain funds are maintained by KIPP Academy Nashville and are transferred as needed to the other schools.

All assets, liabilities, net assets, revenues and expenses recorded on the regional office general ledger have been allocated to the various schools in operation and those in process of being opened in fiscal year 2015. Amounts allocated to KIPP Nashville Collegiate High School are included therein.

G. COMMITMENTS, CONTINGENCIES AND RISK MANAGEMENT

The School may become subject to various claims and legal actions, which arise in the ordinary course of business. In the opinion of management, no such claims existed that would have a material, adverse effect on the school's financial position or results of operations, as of the date of these financials.

The School is exposed to various risk of loss relating to torts, theft of, damage to, and destruction of assets; errors or commissions; illness or injuries to employees; and natural disasters. The School carries insurance for certain risks of loss.

OTHER INFORMATION



Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards*

To the Board of Directors
KIPP Nashville
Nashville, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of KIPP Nashville Collegiate High School (the "School") as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated November 25, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



To the Board of Directors
KIPP Nashville

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crosslin & Associates, P.C.

Nashville, Tennessee
November 25, 2014

KIPP Nashville
Statement of Financial Position
as of January 31, 2015 and 2014

	January 31, 2015	January 31, 2014	\$ Chg	% Chg
Assets				
Current Assets				
Cash and Cash Equivalents				
Pinnacle-Restricted-#2674	\$59,694.39	\$62,917.22	(\$3,222.83)	(5.12)%
Horizon 300 Acct #0654	\$0.00	\$407,549.21	(\$407,549.21)	(100.00)%
Pinnacle CD Acct # 3934	\$123,176.76	\$572,000.00	(\$448,823.24)	(78.47)%
RaymondJamesInv-Wyont Sch #607	\$156,381.14	\$137,295.92	\$19,085.22	13.90%
Pinnacle ICS MM #3718	\$2,744,278.46	\$2,828,342.09	(\$84,063.63)	(2.97)%
Pinnacle ICS #4726	\$2,304,234.39	\$0.00	\$2,304,234.39	0.00%
Pinnacle Acct #5846638	\$916.22	\$0.00	\$916.22	0.00%
Total Cash and Cash Equivalents	\$5,388,681.36	\$4,008,104.44	\$1,380,576.92	34.44%
Accounts Receivable				
Pledges Receivable	\$1,417,837.01	\$59,973.00	\$1,357,864.01	2,264.13%
Other Accounts Receivable	\$21,515.79	\$20,950.45	\$565.34	2.70%
Total Accounts Receivable	\$1,439,352.80	\$80,923.45	\$1,358,429.35	1,678.66%
Grants Receivable				
Grants Receivable	\$485,172.32	\$308,028.53	\$177,143.79	57.51%
Total Grants Receivable	\$485,172.32	\$308,028.53	\$177,143.79	57.51%
Other Current Assets				
Prepaid Insurance	\$18,288.28	\$4,850.54	\$13,437.74	277.04%
Prepaid Expenses- Other	\$91,160.50	\$69,820.37	\$21,340.13	30.56%
Total Other Current Assets	\$109,448.78	\$74,670.91	\$34,777.87	46.57%
Total Current Assets	\$7,422,655.26	\$4,471,727.33	\$2,950,927.93	65.99%
Fixed Assets				
Classroom				
Furniture	\$276,667.07	\$149,989.37	\$126,677.70	84.46%
Instructional Computer/Hardware	\$572,589.13	\$291,300.02	\$281,289.11	96.56%
Instructional Software	\$22,613.96	\$20,627.96	\$1,986.00	9.63%
Library	\$64,337.59	\$64,337.59	\$0.00	0.00%
Textbooks	\$113,240.74	\$113,240.74	\$0.00	0.00%
Instructional Equipment	\$259,392.11	\$118,702.56	\$140,689.55	118.52%
Athletic Equipment	\$5,750.24	\$5,750.24	\$0.00	0.00%
Total Classrooms	\$1,314,590.84	\$763,948.48	\$550,642.36	72.08%
Administrative				
Office Equipment	\$268,417.15	\$103,462.03	\$164,955.12	159.44%
Office Furniture	\$29,513.91	\$16,256.14	\$13,257.77	81.56%
Office Computers/Hardware	\$91,181.60	\$78,254.49	\$12,927.11	16.52%
Office Software	\$23,063.34	\$20,341.69	\$2,721.65	13.38%
Maintenance Equipment	\$86,669.14	\$6,487.93	\$80,181.21	1,235.85%
Total Administrative	\$498,845.14	\$224,802.28	\$274,042.86	121.90%

KIPP Nashville
Statement of Financial Position
as of January 31, 2015 and 2014

	January 31, 2015	January 31, 2014	\$ Chg	% Chg
Transportation				
School Buses	\$326,739.82	\$326,739.82	\$0.00	0.00%
Total Transportation	\$326,739.82	\$326,739.82	\$0.00	0.00%
Accumulated Depreciation				
Accumulated Depreciation	(\$1,036,760.99)	(\$802,786.62)	(\$233,974.37)	(29.15)%
Total Accumulated Depreciation	(\$1,036,760.99)	(\$802,786.62)	(\$233,974.37)	(29.15)%
Other				
Website Development, Net Amortization	\$991.84	\$4,958.44	(\$3,966.60)	(80.00)%
Total Other	\$991.84	\$4,958.44	(\$3,966.60)	(80.00)%
Total Fixed Assets	\$1,104,406.65	\$517,662.40	\$586,744.25	113.35%
Total Assets	\$8,527,061.91	\$4,989,389.73	\$3,537,672.18	70.90%
Liabilities and Net Assets				
Liabilities				
Accounts Payable				
Accounts Payable	\$179,890.08	\$15,856.14	\$164,033.94	(1,034.51)%
Total Accounts Payable	\$179,890.08	\$15,856.14	\$164,033.94	(1,034.51)%
Credit Cards				
Credit Cards	\$3,314.66	\$70.58	\$3,244.08	(4,596.32)%
Total Credit Cards	\$3,314.66	\$70.58	\$3,244.08	(4,596.32)%
Current Liabilities				
Accrued 1% Kipp Foundation Fee	\$72,514.37	\$47,844.16	\$24,670.21	(51.56)%
Accrued Payroll	\$78,494.38	\$49,567.82	\$28,926.56	(58.36)%
Accrued PR Taxes	\$6,083.16	\$4,075.37	\$2,007.79	(49.27)%
Accrued Payroll Liabilities	\$2,252.82	\$6,010.21	(\$3,757.39)	62.52%
Accrued Expenses-Other	\$8,175.50	\$9,645.00	(\$1,469.50)	15.24%
Total Current Liabilities	\$167,520.23	\$117,142.56	\$50,377.67	(43.01)%
Other Current Liabilities				
EE Retirement Payable	(\$920.27)	(\$131.26)	(\$789.01)	601.10%
Deferred Revenue	\$1,535,824.51	\$540,526.31	\$995,298.20	(184.14)%
Total Other Current Liabilities	\$1,534,904.24	\$540,395.05	\$994,509.19	(184.03)%
Long Term Liabilities				
CSGF Loan	\$350,632.23	\$0.00	\$350,632.23	0.00%
Total Long Term Liabilities	\$350,632.23	\$0.00	\$350,632.23	0.00%
Total Liabilities	\$2,236,261.44	\$673,464.33	\$1,562,797.11	(232.05)%
Net Assets				
Net Assets				
Net Assets	\$6,290,800.47	\$4,315,925.40	\$1,974,875.07	45.76%
Total Net Assets	\$6,290,800.47	\$4,315,925.40	\$1,974,875.07	45.76%
Total Net Assets	\$6,290,800.47	\$4,315,925.40	\$1,974,875.07	45.76%
Total Liabilities and Net Assets	\$8,527,061.91	\$4,989,389.73	\$3,537,672.18	(70.90)%

KIPP Nashville
Statement of Financial Position
as of January 31, 2015 and 2014

	January 31, 2015	January 31, 2014	\$ Chg	% Chg
BEGINNING BALANCE WITH CURRENT YEAR ADJUSTMENTS	\$5,299,410.72	\$3,228,472.06	\$2,070,938.66	64.15%
NET SURPLUS/(DEFICIT)	\$991,389.75	\$1,087,453.34	(\$96,063.59)	(8.83)%
ENDING NET ASSETS	\$6,290,800.47	\$4,315,925.40	\$1,974,875.07	45.76%

KIPP Nashville
Statement of Activities - by Division
For the Seven Months Ended January 31, 2015

	Current Month					Year to Date				
	SST(10)	KAN(20)	KNCP(30)	KNCHS(40)	Combined	SST(10)	KAN(20)	KNCP(30)	KNCHS(40)	Combined
Revenues										
Revenues										
State & Local Revenue	0	314,592	160,008	90,400	565,000	0	1,907,147	984,281	553,745	3,445,173
Federal Revenue	0	173,547	197,710	181,726	552,982	37,475	240,095	247,218	267,177	791,965
Fundraising	136,220	0	0	0	136,220	1,353,594	0	0	0	1,353,594
Other Revenue	46,621	6,535	3,278	2,490	58,924	298,249	48,134	17,531	18,530	382,444
Total Revenues	182,841	494,674	360,996	274,616	1,313,126	1,689,318	2,195,376	1,249,030	839,452	5,973,176
Total Revenues										
182,841 494,674 360,996 274,616 1,313,126 1,689,318 2,195,376 1,249,030 839,452 5,973,176										
Expenses										
Personnel										
Teachers	0	87,694	35,534	38,045	161,274	0	629,532	287,024	275,034	1,191,591
Administrative	49,058	24,389	15,870	20,072	109,389	335,655	171,933	106,610	160,798	774,997
Support - Salaried	43,543	11,910	12,970	3,385	71,807	301,384	87,549	70,641	29,231	488,804
Contracted Support	908	1,361	0	0	2,269	6,519	5,944	700	953	14,116
Part-Time Instructor	0	1,354	0	0	1,354	0	6,708	1,000	2,000	9,708
Benefits	41,438	51,360	22,781	22,259	137,838	218,384	271,029	127,649	120,353	737,415
Total Personnel	134,947	178,068	87,155	83,761	483,930	861,942	1,172,695	593,625	588,368	3,216,630
Other Expense Categories										
Direct Student Expenses	10,643	8,268	5,004	2,027	25,942	24,478	105,010	66,586	40,569	236,644
Transportation	0	6,051	3,746	0	9,797	0	37,106	24,311	1,027	62,445
Technology	5,451	5,143	2,964	2,800	16,358	36,831	41,191	25,010	33,819	136,852
Administration	(4,844)	22,095	11,632	1,445	30,328	98,412	286,748	202,705	125,862	713,727
Facilities	1,797	24,080	24,860	9,744	60,481	16,239	166,460	197,584	62,111	442,393
Depreciation & Amortization	9,309	8,606	3,029	2,727	23,671	63,954	64,452	19,487	19,012	166,905
Total	22,356	74,244	51,235	18,742	166,577	239,914	700,967	535,683	282,400	1,758,964
Total Expenses	157,303	252,311	138,390	102,503	650,507	1,101,856	1,873,662	1,129,308	870,769	4,975,595

KIPP Nashville
Statement of Activities - by Division
For the Seven Months Ended January 31, 2015

	Current Month					Year to Date				
	SST(10)	KAN(20)	KNCP(30)	KNCHS(40)	Combined	SST(10)	KAN(20)	KNCP(30)	KNCHS(40)	Combined
Gains & (Losses) - Realized & Unrealized										
Unrealized - Gain / (Loss)										
Unrealized - Gain / (Loss)	0	0	0	0	0	(6,191)	0	0	0	(6,191)
Total Gain / (Loss) - Unrealized	0	0	0	0	0	(6,191)	0	0	0	(6,191)
Total Gains & (Losses) - Realized & Unrealized	0	0	0	0	0	(6,191)	0	0	0	(6,191)
 NET SURPLUS/(DEFICIT)	 25,538	 242,363	 222,606	 172,112	 662,619	 581,270	 321,714	 119,722	 (31,316)	 991,390

KIPP Nashville
Statement of Activities - Combined (FC)
For the Seven Months Ended January 31, 2015

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Revenues											
Revenues											
State & Local Revenue	565,000	550,086	14,914	(2.6)%	3,445,173	3,300,517	144,656	(4.2)%	5,500,861	62.6%	2,055,688
Federal Revenue	552,982	68,896	484,087	(87.5)%	791,965	576,350	215,616	(27.2)%	986,684	80.3%	194,719
Fundraising	136,220	100,458	35,763	(26.3)%	1,353,594	646,955	706,638	(52.2)%	1,124,944	120.3%	(228,650)
Other Revenue	58,924	59,908	(984)	1.7%	382,444	362,238	20,206	(5.3)%	605,664	63.1%	223,220
Total Revenues	1,313,126	779,347	533,779	(40.6)%	5,973,176	4,886,060	1,087,116	(18.2)%	8,218,153	72.7%	2,244,977
Total Revenues	1,313,126	779,347	533,779	(40.6)%	5,973,176	4,886,060	1,087,116	(18.2)%	8,218,153	72.7%	2,244,977
Expenses											
Personnel											
Teachers	161,274	180,846	19,573	(12.1)%	1,191,591	1,234,093	42,503	(3.6)%	2,172,238	54.9%	980,647
Administrative	109,389	118,176	8,787	(8.0)%	774,997	808,899	33,903	(4.4)%	1,381,447	56.1%	606,450
Support - Salaried	71,807	65,973	(5,834)	8.1%	488,804	466,231	(22,573)	4.6%	823,221	59.4%	334,417
Contracted Support	2,269	0	(2,269)	100.0%	14,116	0	(14,116)	100.0%	0	0.0%	(14,116)
Part-Time Instructor	1,354	515	(839)	62.0%	9,708	3,605	(6,103)	62.9%	6,180	157.1%	(3,528)
Benefits	137,838	107,723	(30,115)	21.8%	737,415	845,194	107,779	(14.6)%	1,466,263	50.3%	728,848
Total Personnel	483,930	473,233	(10,697)	2.2%	3,216,630	3,358,022	141,392	(4.4)%	5,849,349	55.0%	2,632,719
Other Expense Categories											
Direct Student Expenses	25,942	35,222	9,280	(35.8)%	236,644	307,599	70,956	(30.0)%	494,520	47.9%	257,876
Transportation	9,797	12,912	3,116	(31.8)%	62,445	78,936	16,492	(26.4)%	136,338	45.8%	73,893
Technology	16,358	20,845	4,487	(27.4)%	136,852	138,723	1,872	(1.4)%	235,757	58.0%	98,905
Administration	30,328	120,673	90,344	(297.9)%	713,727	743,331	29,604	(4.1)%	1,235,742	57.8%	522,015
Facilities	60,481	65,233	4,753	(7.9)%	442,393	442,256	(137)	0.0%	768,732	57.5%	326,339
Depreciation & Amortization	23,671	21,082	(2,589)	10.9%	166,905	147,573	(19,332)	11.6%	252,982	66.0%	86,077
Total	166,577	275,967	109,391	(65.7)%	1,758,964	1,858,419	99,455	(5.7)%	3,124,071	56.3%	1,365,107
Total Expenses	650,507	749,201	98,694	(15.2)%	4,975,595	5,216,441	240,847	(4.8)%	8,973,420	55.4%	3,997,825

KIPP Nashville
Statement of Activities - Combined (FC)
For the Seven Months Ended January 31, 2015

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Gains & (Losses) - Realized & Unrealized											
Unrealized - Gain / (Loss)											
Unrealized - Gain / (Loss)	0	0	0	0.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
Total Gain / (Loss) - Unrealized	0	0	0	0.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
Total Gains & (Losses) - Realized & Unrealized	0	0	0	0.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
NET SURPLUS/(DEFICIT)	662,619	30,147	632,473	(95.5)%	991,390	(330,382)	1,321,772	(133.3)%	(755,267)	(131.3)%	(1,746,657)

KIPP Nashville
Statement of Activities - Support Services (FC)

For the Seven Months Ended January 31, 2015

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Revenues											
Revenues											
Federal Revenue	0	0	0	0.0%	37,475	72,157	(34,682)	92.5%	131,194	28.6%	93,719
Fundraising	136,220	100,458	35,763	(26.3)%	1,353,594	646,955	706,638	(52.2)%	1,124,944	120.3%	(228,650)
Other Revenue	46,621	45,739	882	(1.9)%	298,249	278,170	20,079	(6.7)%	462,925	64.4%	164,676
Total Revenues	182,841	146,197	36,644	(20.0)%	1,689,318	997,282	692,036	(41.0)%	1,719,063	98.3%	29,745
Total Revenues	182,841	146,197	36,644	(20.0)%	1,689,318	997,282	692,036	(41.0)%	1,719,063	98.3%	29,745
Expenses											
Personnel											
Administrative	49,058	58,248	9,190	(18.7)%	335,655	381,846	46,191	(13.8)%	647,197	51.9%	311,542
Support - Salaried	43,543	45,411	1,867	(4.3)%	301,384	319,875	18,491	(6.1)%	571,634	52.7%	270,250
Contracted Support	908	0	(908)	100.0%	6,519	0	(6,519)	100.0%	0	0.0%	(6,519)
Benefits	41,438	21,698	(19,740)	47.6%	218,384	243,021	24,637	(11.3)%	433,966	50.3%	215,582
Total Personnel	134,947	125,357	(9,590)	7.1%	861,942	944,742	82,800	(9.6)%	1,652,797	52.2%	790,855
Other Expense Categories											
Direct Student Expenses	10,643	3,450	(7,193)	67.6%	24,478	25,700	1,222	(5.0)%	44,500	55.0%	20,022
Technology	5,451	5,095	(356)	6.5%	36,831	35,662	(1,170)	3.2%	61,134	60.2%	24,303
Administration	(4,844)	32,312	37,156	(767.0)%	98,412	134,473	36,061	(36.6)%	222,676	44.2%	124,264
Facilities	1,797	2,558	761	(42.3)%	16,239	17,802	1,563	(9.6)%	30,900	52.6%	14,661
Depreciation & Amortization	9,309	1,766	(7,543)	81.0%	63,954	12,361	(51,593)	80.7%	21,190	301.8%	(42,764)
Total	22,356	45,180	22,824	(102.1)%	239,914	225,997	(13,917)	5.8%	380,400	63.1%	140,486
Total Expenses	157,303	170,537	13,234	(8.4)%	1,101,856	1,170,739	68,883	(6.3)%	2,033,197	54.2%	931,341
Gains & (Losses) - Realized & Unrealized											
Unrealized - Gain / (Loss)											
Unrealized - Gain / (Loss)	0	0	0	0.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
Total Gain / (Loss) - Unrealized	0	0	0	0.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
Total Gains & (Losses) - Realized & Unrealized	0	0	0	0.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
NET SURPLUS/(DEFICIT)	25,538	(24,340)	49,878	(195.3)%	581,270	(173,458)	754,728	(129.8)%	(314,134)	(185.0)%	(895,404)

KIPP Nashville
Statement of Activities - KAN (FC)
For the Seven Months Ended January 31, 2015

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Revenues											
Revenues											
State & Local Revenue	314,592	301,150	13,442	(4.3)%	1,907,147	1,806,899	100,247	(5.3)%	3,011,499	63.3%	1,104,352
Federal Revenue	173,547	37,235	136,312	(78.5)%	240,095	111,706	128,390	(53.5)%	186,176	129.0%	(53,919)
Other Revenue	6,535	7,570	(1,035)	15.8%	48,134	45,417	2,717	(5.6)%	75,695	63.6%	27,561
Total Revenues	494,674	345,955	148,719	(30.1)%	2,195,376	1,964,022	231,354	(10.5)%	3,273,370	67.1%	1,077,994
Total Revenues	494,674	345,955	148,719	(30.1)%	2,195,376	1,964,022	231,354	(10.5)%	3,273,370	67.1%	1,077,994
Expenses											
Personnel											
Teachers	87,694	89,455	1,761	(2.0)%	629,532	642,286	12,754	(2.0)%	1,105,663	56.9%	476,131
Administrative	24,389	24,895	505	(2.1)%	171,933	177,352	5,419	(3.2)%	304,914	56.4%	132,981
Support - Salaried	11,910	9,762	(2,148)	18.0%	87,549	69,348	(18,201)	20.8%	119,172	73.5%	31,623
Contracted Support	1,361	0	(1,361)	100.0%	5,944	0	(5,944)	100.0%	0	0.0%	(5,944)
Part-Time Instructor	1,354	515	(839)	62.0%	6,708	3,605	(3,103)	46.3%	6,180	108.5%	(528)
Benefits	51,360	42,432	(8,928)	17.4%	271,029	297,022	25,993	(9.6)%	509,180	53.2%	238,151
Total Personnel	178,068	167,058	(11,010)	6.2%	1,172,695	1,189,613	16,918	(1.4)%	2,045,109	57.3%	872,414
Other Expense Categories											
Direct Student Expenses	8,268	14,142	5,874	(71.1)%	105,010	138,088	33,079	(31.5)%	229,353	45.8%	124,343
Transportation	6,051	6,669	618	(10.2)%	37,106	40,524	3,418	(9.2)%	71,350	52.0%	34,244
Technology	5,143	6,365	1,222	(23.8)%	41,191	42,730	1,539	(3.7)%	72,730	56.6%	31,539
Administration	22,095	44,624	22,528	(102.0)%	286,748	303,210	16,462	(5.7)%	506,537	56.6%	219,789
Facilities	24,080	24,334	254	(1.1)%	166,460	170,338	3,878	(2.3)%	292,008	57.0%	125,548
Depreciation & Amortization	8,606	8,385	(222)	2.6%	64,452	58,692	(5,761)	8.9%	100,614	64.1%	36,162
Total	74,244	104,518	30,274	(40.8)%	700,967	753,581	52,615	(7.5)%	1,272,592	55.1%	571,625
Total Expenses	252,311	271,576	19,264	(7.6)%	1,873,662	1,943,194	69,532	(3.7)%	3,317,701	56.5%	1,444,039
NET SURPLUS/(DEFICIT)	242,363	74,379	167,984	(69.3)%	321,714	20,828	300,886	(93.5)%	(44,331)	(725.7)%	(366,045)

KIPP Nashville
Statement of Activities - KNCP (FC)
For the Seven Months Ended January 31, 2015

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Revenues											
Revenues											
State & Local Revenue	160,008	162,100	(2,092)	1.3%	984,281	972,597	11,684	(1.2)%	1,620,995	60.7%	636,714
Federal Revenue	197,710	20,171	177,539	(89.8)%	247,218	191,018	56,200	(22.7)%	361,866	68.3%	114,648
Other Revenue	3,278	4,036	(758)	23.1%	17,531	24,217	(6,686)	38.1%	40,361	43.4%	22,830
Total Revenues	360,996	186,306	174,689	(48.4)%	1,249,030	1,187,832	61,198	(4.9)%	2,023,222	61.7%	774,192
Total Revenues	360,996	186,306	174,689	(48.4)%	1,249,030	1,187,832	61,198	(4.9)%	2,023,222	61.7%	774,192
Expenses											
Personnel											
Teachers	35,534	46,779	11,245	(31.6)%	287,024	335,875	48,850	(17.0)%	578,191	49.6%	291,167
Administrative	15,870	15,450	(420)	2.6%	106,610	109,618	3,008	(2.8)%	188,336	56.6%	81,726
Support - Salaried	12,970	7,468	(5,502)	42.4%	70,641	52,875	(17,766)	25.1%	90,815	77.8%	20,174
Contracted Support	0	0	0	0.0%	700	0	(700)	100.0%	0	0.0%	(700)
Part-Time Instructor	0	0	0	0.0%	1,000	0	(1,000)	100.0%	0	0.0%	(1,000)
Benefits	22,781	22,978	197	(0.9)%	127,649	160,845	33,195	(26.0)%	275,734	46.3%	148,085
Total Personnel	87,155	92,675	5,520	(6.3)%	593,625	659,212	65,587	(11.0)%	1,133,076	52.4%	539,451
Other Expense Categories											
Direct Student Expenses	5,004	10,981	5,977	(119.4)%	66,586	92,098	25,512	(38.3)%	146,585	45.4%	79,999
Transportation	3,746	3,454	(292)	7.8%	24,311	21,673	(2,639)	10.9%	37,088	65.6%	12,777
Technology	2,964	4,900	1,936	(65.3)%	25,010	31,589	6,578	(26.3)%	53,377	46.9%	28,367
Administration	11,632	26,008	14,375	(123.6)%	202,705	182,086	(20,619)	10.2%	301,334	67.3%	98,629
Facilities	24,860	29,532	4,673	(18.8)%	197,584	192,452	(5,132)	2.6%	340,114	58.1%	142,530
Depreciation & Amortization	3,029	5,404	2,375	(78.4)%	19,487	37,829	18,343	(94.1)%	64,850	30.0%	45,363
Total	51,235	80,279	29,044	(56.7)%	535,683	557,727	22,044	(4.1)%	943,348	56.8%	407,665
Total Expenses	138,390	172,954	34,564	(25.0)%	1,129,308	1,216,939	87,631	(7.8)%	2,076,424	54.4%	947,116
NET SURPLUS/(DEFICIT)	222,606	13,353	209,253	(94.0)%	119,722	(29,107)	148,829	(124.3)%	(53,202)	(225.0)%	(172,924)

KIPP Nashville
Statement of Activities - KNCHS (FC)
For the Seven Months Ended January 31, 2015

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Revenues											
Revenues											
State & Local Revenue	90,400	86,837	3,563	(3.9)%	553,745	521,020	32,725	(5.9)%	868,367	63.8%	314,622
Federal Revenue	181,726	11,490	170,236	(93.7)%	267,177	201,469	65,708	(24.6)%	307,448	86.9%	40,271
Other Revenue	2,490	2,563	(73)	2.9%	18,530	14,435	4,095	(22.1)%	26,683	69.4%	8,153
Total Revenues	274,616	100,890	173,726	(63.3)%	839,452	736,924	102,528	(12.2)%	1,202,498	69.8%	363,046
Total Revenues	274,616	100,890	173,726	(63.3)%	839,452	736,924	102,528	(12.2)%	1,202,498	69.8%	363,046
Expenses											
Personnel											
Teachers	38,045	44,612	6,567	(17.3)%	275,034	255,932	(19,102)	6.9%	488,384	56.3%	213,350
Administrative	20,072	19,583	(489)	2.4%	160,798	140,083	(20,715)	12.9%	241,000	66.7%	80,202
Support - Salaried	3,385	3,333	(51)	1.5%	29,231	24,133	(5,097)	17.4%	41,600	70.3%	12,369
Contracted Support	0	0	0	0.0%	953	0	(953)	100.0%	0	0.0%	(953)
Part-Time Instructor	0	0	0	0.0%	2,000	0	(2,000)	100.0%	0	0.0%	(2,000)
Benefits	22,259	20,615	(1,644)	7.4%	120,353	144,307	23,954	(19.9)%	247,383	48.7%	127,030
Total Personnel	83,761	88,144	4,383	(5.2)%	588,368	564,455	(23,913)	4.1%	1,018,367	57.8%	429,999
Other Expense Categories											
Direct Student Expenses	2,027	6,649	4,622	(228.0)%	40,569	51,713	11,143	(27.5)%	74,082	54.8%	33,513
Transportation	0	2,790	2,790	0.0%	1,027	16,740	15,713	(1,530.1)%	27,900	3.7%	26,873
Technology	2,800	4,485	1,685	(60.2)%	33,819	28,743	(5,076)	15.0%	48,516	69.7%	14,697
Administration	1,445	17,730	16,285	(1,127.1)%	125,862	123,562	(2,300)	1.8%	205,195	61.3%	79,333
Facilities	9,744	8,809	(935)	9.6%	62,111	61,664	(446)	0.7%	105,710	58.8%	43,599
Depreciation & Amortization	2,727	5,527	2,801	(102.7)%	19,012	38,691	19,679	(103.5)%	66,328	28.7%	47,316
Total	18,742	45,990	27,248	(145.4)%	282,400	321,114	38,713	(13.7)%	527,731	53.5%	245,331
Total Expenses	102,503	134,134	31,631	(30.9)%	870,769	885,569	14,800	(1.7)%	1,546,098	56.3%	675,329
NET SURPLUS/(DEFICIT)	172,112	(33,245)	205,357	(119.3)%	(31,316)	(148,645)	117,329	(374.7)%	(343,600)	9.1%	(312,284)

KIPP Nashville

Statement of Cash Flows

For the Month Ending January 31, 2015

	January
CASH FLOWS FROM OPERATING ACTIVITIES	
NET SURPLUS/(DEFICIT) FOR PERIOD	\$ 662,619.44
ADJUSTMENTS TO RECONCILE NET INCOME TO NET CASH	
PROVIDED (USED) BY OPERATING ACTIVITIES	
Increase in Pledges Receivable	(13,684.00)
Increase in Grants Receivable	(392,817.12)
Decrease in Prepaid Insurance	4,097.22
Decrease in Prepaid Expenses- Other	13,020.58
Decrease in Accumulated Depreciation	23,340.59
Decrease in Accumulated Amortization	330.55
Decrease in Accounts Payable	(44,905.25)
Decrease in Credit Cards	(2,490.83)
Increase in Accrued 1% Kipp Foundation Fee	5,650.00
Decrease in Payroll & Related Liabilities	(21,997.41)
Increase in Accrued Expenses-Other	1,580.50
Decrease in Deferred Revenue	(33,429.97)
Increase in Deferred Inflows of Resources	13,684.00
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	214,998.30
CASH FLOWS FROM INVESTING ACTIVITIES	
Instructional Computer/Hardware	(4,604.00)
Maintenance Equipment	(18,800.00)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(23,404.00)
CASH FLOWS FROM FINANCING ACTIVITIES	
CSGF Loan	291.95
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	291.95
NET INCREASE/(DECREASE) IN CASH	\$ 191,886.25
CASH AND CASH EQUIVALENTS AS OF 1/1/2015	\$ 5,196,795.11
CASH AND CASH EQUIVALENTS AS OF 1/31/2015	\$ 5,388,681.36

Restricted for Management Use Only

KIPP Nashville
Statement of Financial Position
as of February 28, 2015 and 2014

	February 28, 2015	February 28, 2014	\$ Chg	% Chg
Assets				
Current Assets				
Cash and Cash Equivalents				
Pinnacle-Restricted-#2674	\$59,694.39	\$62,917.22	(\$3,222.83)	(5.12)%
Horizon 300 Acct #0654	\$211,131.28	\$613,384.79	(\$402,253.51)	(65.58)%
Pinnacle CD Acct # 3934	\$123,255.83	\$572,000.00	(\$448,744.17)	(78.45)%
RaymondJamesInv-Wyont Sch #607	\$156,381.14	\$141,849.16	\$14,531.98	10.24%
Pinnacle ICS MM #3718	\$2,745,331.19	\$2,829,779.00	(\$84,447.81)	(2.98)%
Pinnacle ICS #4726	\$2,017,394.16	\$0.00	\$2,017,394.16	0.00%
Pinnacle Acct #5846638	\$916.22	\$0.00	\$916.22	0.00%
Total Cash and Cash Equivalents	\$5,314,104.21	\$4,219,930.17	\$1,094,174.04	25.93%
Accounts Receivable				
Pledges Receivable	\$1,381,254.01	\$59,990.00	\$1,321,264.01	2,202.47%
Other Accounts Receivable	\$21,515.79	\$20,950.45	\$565.34	2.70%
Total Accounts Receivable	\$1,402,769.80	\$80,940.45	\$1,321,829.35	1,633.09%
Grants Receivable				
Grants Receivable	\$485,172.32	\$278,681.46	\$206,490.86	74.10%
Total Grants Receivable	\$485,172.32	\$278,681.46	\$206,490.86	74.10%
Other Current Assets				
Prepaid Insurance	\$14,191.06	\$4,715.35	\$9,475.71	200.95%
Prepaid Expenses- Other	\$82,371.76	\$49,004.24	\$33,367.52	68.09%
Prepaid Expenses - KNCP	\$167.80	\$0.00	\$167.80	0.00%
Prepaid Expenses - KANP	\$390.50	\$0.00	\$390.50	0.00%
Total Other Current Assets	\$97,121.12	\$53,719.59	\$43,401.53	80.79%
Total Current Assets	\$7,299,167.45	\$4,633,271.67	\$2,665,895.78	57.54%
Fixed Assets				
Classroom				
Furniture	\$276,667.07	\$149,989.37	\$126,677.70	84.46%
Instructional Computer/Hardware	\$572,589.13	\$291,300.02	\$281,289.11	96.56%
Instructional Software	\$22,613.96	\$20,627.96	\$1,986.00	9.63%
Library	\$64,337.59	\$64,337.59	\$0.00	0.00%
Textbooks	\$113,240.74	\$113,240.74	\$0.00	0.00%
Instructional Equipment	\$261,191.11	\$118,702.56	\$142,488.55	120.04%
Athletic Equipment	\$5,750.24	\$5,750.24	\$0.00	0.00%
Total Classrooms	\$1,316,389.84	\$763,948.48	\$552,441.36	72.31%
Administrative				
Office Equipment	\$268,417.15	\$103,462.03	\$164,955.12	159.44%
Office Furniture	\$29,513.91	\$16,256.14	\$13,257.77	81.56%
Office Computers/Hardware	\$91,181.60	\$78,254.49	\$12,927.11	16.52%
Office Software	\$23,063.34	\$20,341.69	\$2,721.65	13.38%
Maintenance Equipment	\$86,669.14	\$6,487.93	\$80,181.21	1,235.85%
Total Administrative	\$498,845.14	\$224,802.28	\$274,042.86	121.90%

KIPP Nashville
Statement of Financial Position
as of February 28, 2015 and 2014

	February 28, 2015	February 28, 2014	\$ Chg	% Chg
Transportation				
School Buses	\$326,739.82	\$326,739.82	\$0.00	0.00%
Total Transportation	\$326,739.82	\$326,739.82	\$0.00	0.00%
Accumulated Depreciation				
Accumulated Depreciation	(\$1,060,628.09)	(\$814,741.73)	(\$245,886.36)	(30.18)%
Total Accumulated Depreciation	(\$1,060,628.09)	(\$814,741.73)	(\$245,886.36)	(30.18)%
Other				
Website Development, Net Amortization	\$661.29	\$4,627.89	(\$3,966.60)	(85.71)%
Total Other	\$661.29	\$4,627.89	(\$3,966.60)	(85.71)%
Total Fixed Assets	\$1,082,008.00	\$505,376.74	\$576,631.26	114.10%
Total Assets	\$8,381,175.45	\$5,138,648.41	\$3,242,527.04	63.10%
Liabilities and Net Assets				
Liabilities				
Accounts Payable				
Accounts Payable	\$140,587.82	\$13,650.23	\$126,937.59	(929.93)%
Total Accounts Payable	\$140,587.82	\$13,650.23	\$126,937.59	(929.93)%
Credit Cards				
Credit Cards	\$12,081.84	\$2,442.20	\$9,639.64	(394.71)%
Total Credit Cards	\$12,081.84	\$2,442.20	\$9,639.64	(394.71)%
Current Liabilities				
Accrued 1% Kipp Foundation Fee	\$76,799.75	\$51,940.64	\$24,859.11	(47.86)%
Accrued Payroll	\$78,936.27	\$49,567.82	\$29,368.45	(59.25)%
Accrued PR Taxes	\$6,187.56	\$4,075.37	\$2,112.19	(51.83)%
Accrued Payroll Liabilities	\$3,269.47	\$7,306.59	(\$4,037.12)	55.25%
Accrued Expenses-Other	\$6,595.00	\$18,643.00	(\$12,048.00)	64.62%
Total Current Liabilities	\$171,788.05	\$131,533.42	\$40,254.63	(30.60)%
Other Current Liabilities				
EE Retirement Payable	(\$4,527.10)	(\$191.10)	(\$4,336.00)	2,268.97%
Deferred Revenue	\$1,564,307.60	\$527,953.61	\$1,036,353.99	(196.30)%
Total Other Current Liabilities	\$1,559,780.50	\$527,762.51	\$1,032,017.99	(195.55)%
Long Term Liabilities				
CSGF Loan	\$350,924.42	\$0.00	\$350,924.42	0.00%
Total Long Term Liabilities	\$350,924.42	\$0.00	\$350,924.42	0.00%
Total Liabilities	\$2,235,162.63	\$675,388.36	\$1,559,774.27	(230.94)%
Net Assets				
Net Assets				
Net Assets	\$6,146,012.82	\$4,463,260.05	\$1,682,752.77	37.70%
Total Net Assets	\$6,146,012.82	\$4,463,260.05	\$1,682,752.77	37.70%
Total Net Assets	\$6,146,012.82	\$4,463,260.05	\$1,682,752.77	37.70%
Total Liabilities and Net Assets	\$8,381,175.45	\$5,138,648.41	\$3,242,527.04	(63.10)%

KIPP Nashville
Statement of Financial Position
as of February 28, 2015 and 2014

	February 28, 2015	February 28, 2014	\$ Chg	% Chg
BEGINNING BALANCE WITH CURRENT YEAR ADJUSTMENTS	\$5,299,410.72	\$3,228,472.06	\$2,070,938.66	64.15%
NET SURPLUS/(DEFICIT)	\$846,602.10	\$1,234,787.99	(\$388,185.89)	(31.44)%
ENDING NET ASSETS	\$6,146,012.82	\$4,463,260.05	\$1,682,752.77	37.70%

KIPP Nashville
Statement of Activities - by Division
For the Eight Months Ended February 28, 2015

	Current Month					Year to Date				
	SST(10)	KAN(20)	KNCP(30)	KNCHS(40)	Combined	SST(10)	KAN(20)	KNCP(30)	KNCHS(40)	Combined
Revenues										
Revenues										
State & Local Revenue	0	266,940	107,080	54,518	428,538	0	2,174,087	1,091,361	608,263	3,873,711
Federal Revenue	25,029	(3,736)	(33,343)	(865)	(12,916)	62,504	236,359	213,875	266,312	779,050
Fundraising	35,048	0	0	0	35,048	1,388,641	0	0	0	1,388,641
Other Revenue	35,593	6,766	3,164	2,961	48,483	333,842	54,900	20,695	21,491	430,927
Total Revenues	95,669	269,969	76,901	56,613	499,153	1,784,987	2,465,345	1,325,931	896,066	6,472,329
Total Revenues	95,669	269,969	76,901	56,613	499,153	1,784,987	2,465,345	1,325,931	896,066	6,472,329
Expenses										
Personnel										
Teachers	4,308	79,722	32,842	37,920	154,792	4,308	709,255	319,867	312,954	1,346,383
Administrative	43,533	22,172	14,427	20,581	100,713	379,188	194,105	121,037	181,379	875,710
Support - Salaried	37,853	10,514	10,864	3,077	62,307	339,237	98,063	81,505	32,308	551,112
Contracted Support	3,808	1,111	0	165	5,084	10,327	7,056	700	1,118	19,200
Part-Time Instructor	0	1,231	750	0	1,981	0	7,938	1,750	2,000	11,688
Benefits	36,837	38,075	20,728	19,225	114,865	255,221	309,104	148,378	139,578	852,281
Total Personnel	126,338	152,825	79,611	80,968	439,742	988,280	1,325,520	673,236	669,336	3,656,373
Other Expense Categories										
Direct Student Expenses	3,203	4,078	3,933	1,624	12,839	27,682	109,088	70,520	42,193	249,483
Transportation	0	3,113	1,179	616	4,908	0	40,219	25,490	1,643	67,353
Technology	5,259	5,144	2,967	2,802	16,172	42,090	46,335	27,977	36,622	153,024
Administration	4,494	31,999	20,874	27,281	84,648	102,906	318,747	223,579	153,143	798,375
Facilities	1,797	23,589	27,427	8,620	61,433	18,036	190,049	225,011	70,731	503,826
Depreciation & Amortization	9,309	9,103	3,029	2,757	24,198	73,263	73,555	22,516	21,769	191,102
Total	24,062	77,025	59,410	43,701	204,198	263,976	777,992	595,093	326,101	1,963,162
Total Expenses	150,400	229,851	139,021	124,669	643,941	1,252,256	2,103,513	1,268,329	995,437	5,619,535

KIPP Nashville
Statement of Activities - by Division
For the Eight Months Ended February 28, 2015

	Current Month					Year to Date				
	SST(10)	KAN(20)	KNCP(30)	KNCHS(40)	Combined	SST(10)	KAN(20)	KNCP(30)	KNCHS(40)	Combined
Gains & (Losses) - Realized & Unrealized										
Unrealized - Gain / (Loss)										
Unrealized - Gain / (Loss)	0	0	0	0	0	(6,191)	0	0	0	(6,191)
Total Gain / (Loss) - Unrealized	0	0	0	0	0	(6,191)	0	0	0	(6,191)
Total Gains & (Losses) - Realized & Unrealized	0	0	0	0	0	(6,191)	0	0	0	(6,191)
 NET SURPLUS/(DEFICIT)	 (54,731)	 40,119	 (62,120)	 (68,055)	 (144,788)	 526,539	 361,833	 57,602	 (99,372)	 846,602

KIPP Nashville
Statement of Activities - Combined (FC)
For the Eight Months Ended February 28, 2015

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Revenues											
Revenues											
State & Local Revenue	428,538	550,086	(121,548)	28.4%	3,873,711	3,850,603	23,108	(0.6)%	5,500,861	70.4%	1,627,150
Federal Revenue	(12,916)	0	(12,916)	100.0%	779,050	576,350	202,700	(26.0)%	986,684	79.0%	207,634
Fundraising	35,048	100,458	(65,410)	186.6%	1,388,641	747,413	641,229	(46.2)%	1,124,944	123.4%	(263,697)
Other Revenue	48,483	59,770	(11,287)	23.3%	430,927	422,008	8,918	(2.1)%	605,664	71.1%	174,737
Total Revenues	499,153	710,314	(211,161)	42.3%	6,472,329	5,596,373	875,955	(13.5)%	8,218,153	78.8%	1,745,824
Total Revenues	499,153	710,314	(211,161)	42.3%	6,472,329	5,596,373	875,955	(13.5)%	8,218,153	78.8%	1,745,824
Expenses											
Personnel											
Teachers	154,792	194,412	39,620	(25.6)%	1,346,383	1,428,505	82,122	(6.1)%	2,172,238	62.0%	825,855
Administrative	100,713	121,198	20,485	(20.3)%	875,710	930,098	54,388	(6.2)%	1,381,447	63.4%	505,737
Support - Salaried	62,307	62,064	(243)	0.4%	551,112	528,295	(22,816)	4.1%	823,221	66.9%	272,109
Contracted Support	5,084	0	(5,084)	100.0%	19,200	0	(19,200)	100.0%	0	0.0%	(19,200)
Part-Time Instructor	1,981	515	(1,466)	74.0%	11,688	4,120	(7,568)	64.8%	6,180	189.1%	(5,508)
Benefits	114,865	129,421	14,556	(12.7)%	852,281	974,615	122,335	(14.4)%	1,466,263	58.1%	613,982
Total Personnel	439,742	507,611	67,868	(15.4)%	3,656,373	3,865,633	209,260	(5.7)%	5,849,349	62.5%	2,192,976
Other Expense Categories											
Direct Student Expenses	12,839	15,095	2,256	(17.6)%	249,483	322,694	73,212	(29.3)%	494,520	50.4%	245,037
Transportation	4,908	12,912	8,004	(163.1)%	67,353	91,849	24,496	(36.4)%	136,338	49.4%	68,985
Technology	16,172	20,845	4,673	(28.9)%	153,024	159,568	6,544	(4.3)%	235,757	64.9%	82,733
Administration	84,648	103,308	18,660	(22.0)%	798,375	846,639	48,264	(6.0)%	1,235,742	64.6%	437,367
Facilities	61,433	65,233	3,800	(6.2)%	503,826	507,489	3,663	(0.7)%	768,732	65.5%	264,906
Depreciation & Amortization	24,198	21,082	(3,116)	12.9%	191,102	168,655	(22,448)	11.7%	252,982	75.5%	61,880
Total	204,198	238,475	34,277	(16.8)%	1,963,162	2,096,894	133,732	(6.8)%	3,124,071	62.8%	1,160,909
Total Expenses	643,941	746,086	102,146	(15.9)%	5,619,535	5,962,528	342,992	(6.1)%	8,973,420	62.6%	3,353,885

KIPP Nashville
Statement of Activities - Combined (FC)
For the Eight Months Ended February 28, 2015

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Gains & (Losses) - Realized & Unrealized											
Unrealized - Gain / (Loss)											
Unrealized - Gain / (Loss)	0	0	0	0.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
Total Gain / (Loss) - Unrealized	0	0	0	0.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
Total Gains & (Losses) - Realized & Unrealized	0	0	0	0.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
NET SURPLUS/(DEFICIT)	(144,788)	(35,773)	(109,015)	75.3%	846,602	(366,154)	1,212,756	(143.2)%	(755,267)	(112.1)%	(1,601,869)

KIPP Nashville
Statement of Activities - Support Services (FC)
For the Eight Months Ended February 28, 2015

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Revenues											
Revenues											
Federal Revenue	25,029	0	25,029	(100.0)%	62,504	72,157	(9,653)	15.4%	131,194	47.6%	68,690
Fundraising	35,048	100,458	(65,410)	186.6%	1,388,641	747,413	641,229	(46.2)%	1,124,944	123.4%	(263,697)
Other Revenue	35,593	45,601	(10,008)	28.1%	333,842	323,771	10,071	(3.0)%	462,925	72.1%	129,083
Total Revenues	95,669	146,059	(50,389)	52.7%	1,784,987	1,143,340	641,647	(35.9)%	1,719,063	103.8%	(65,924)
Total Revenues	95,669	146,059	(50,389)	52.7%	1,784,987	1,143,340	641,647	(35.9)%	1,719,063	103.8%	(65,924)
Expenses											
Personnel											
Teachers	4,308	0	(4,308)	100.0%	4,308	0	(4,308)	100.0%	0	0.0%	(4,308)
Administrative	43,533	58,248	14,715	(33.8)%	379,188	440,094	60,906	(16.1)%	647,197	58.6%	268,009
Support - Salaried	37,853	40,534	2,682	(7.1)%	339,237	360,409	21,173	(6.2)%	571,634	59.3%	232,397
Contracted Support	3,808	0	(3,808)	100.0%	10,327	0	(10,327)	100.0%	0	0.0%	(10,327)
Benefits	36,837	43,397	6,560	(17.8)%	255,221	286,418	31,196	(12.2)%	433,966	58.8%	178,745
Total Personnel	126,338	142,179	15,841	(12.5)%	988,280	1,086,921	98,641	(10.0)%	1,652,797	59.8%	664,517
Other Expense Categories											
Direct Student Expenses	3,203	3,450	247	(7.7)%	27,682	29,150	1,468	(5.3)%	44,500	62.2%	16,818
Technology	5,259	5,095	(164)	3.1%	42,090	40,756	(1,334)	3.2%	61,134	68.8%	19,044
Administration	4,494	27,877	23,383	(520.3)%	102,906	162,350	59,445	(57.8)%	222,676	46.2%	119,770
Facilities	1,797	2,558	761	(42.3)%	18,036	20,360	2,324	(12.9)%	30,900	58.4%	12,864
Depreciation & Amortization	9,309	1,766	(7,543)	81.0%	73,263	14,127	(59,137)	80.7%	21,190	345.7%	(52,073)
Total	24,062	40,746	16,683	(69.3)%	263,976	266,743	2,766	(1.0)%	380,400	69.4%	116,424
Total Expenses	150,400	182,924	32,524	(21.6)%	1,252,256	1,353,664	101,407	(8.1)%	2,033,197	61.6%	780,941
Gains & (Losses) - Realized & Unrealized											
Unrealized - Gain / (Loss)											
Unrealized - Gain / (Loss)	0	0	0	0.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
Total Gain / (Loss) - Unrealized	0	0	0	0.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
Total Gains & (Losses) - Realized & Unrealized	0	0	0	0.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
NET SURPLUS/(DEFICIT)	(54,731)	(36,866)	(17,865)	32.6%	526,539	(210,323)	736,863	(139.9)%	(314,134)	(167.6)%	(840,673)

KIPP Nashville
Statement of Activities - KAN (FC)
For the Eight Months Ended February 28, 2015

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Revenues											
Revenues											
State & Local Revenue	266,940	301,150	(34,210)	12.8%	2,174,087	2,108,049	66,037	(3.0)%	3,011,499	72.2%	837,412
Federal Revenue	(3,736)	0	(3,736)	100.0%	236,359	111,706	124,654	(52.7)%	186,176	127.0%	(50,183)
Other Revenue	6,766	7,570	(804)	11.9%	54,900	52,987	1,913	(3.5)%	75,695	72.5%	20,796
Total Revenues	269,969	308,719	(38,750)	14.4%	2,465,345	2,272,741	192,604	(7.8)%	3,273,370	75.3%	808,025
Total Revenues	269,969	308,719	(38,750)	14.4%	2,465,345	2,272,741	192,604	(7.8)%	3,273,370	75.3%	808,025
Expenses											
Personnel											
Teachers	79,722	95,896	16,173	(20.3)%	709,255	738,182	28,928	(4.1)%	1,105,663	64.1%	396,409
Administrative	22,172	26,130	3,958	(17.9)%	194,105	203,482	9,377	(4.8)%	304,914	63.7%	110,809
Support - Salaried	10,514	10,168	(346)	3.3%	98,063	79,516	(18,547)	18.9%	119,172	82.3%	21,109
Contracted Support	1,111	0	(1,111)	100.0%	7,056	0	(7,056)	100.0%	0	0.0%	(7,056)
Part-Time Instructor	1,231	515	(716)	58.2%	7,938	4,120	(3,818)	48.1%	6,180	128.5%	(1,758)
Benefits	38,075	42,432	4,357	(11.4)%	309,104	339,453	30,349	(9.8)%	509,180	60.7%	200,076
Total Personnel	152,825	175,140	22,315	(14.6)%	1,325,520	1,364,753	39,233	(3.0)%	2,045,109	64.8%	719,589
Other Expense Categories											
Direct Student Expenses	4,078	4,064	(14)	0.3%	109,088	142,153	33,065	(30.3)%	229,353	47.6%	120,265
Transportation	3,113	6,669	3,556	(114.2)%	40,219	47,192	6,973	(17.3)%	71,350	56.4%	31,131
Technology	5,144	6,365	1,221	(23.7)%	46,335	49,095	2,760	(6.0)%	72,730	63.7%	26,395
Administration	31,999	37,738	5,739	(17.9)%	318,747	340,948	22,201	(7.0)%	506,537	62.9%	187,790
Facilities	23,589	24,334	745	(3.2)%	190,049	194,672	4,623	(2.4)%	292,008	65.1%	101,959
Depreciation & Amortization	9,103	8,385	(718)	7.9%	73,555	67,076	(6,479)	8.8%	100,614	73.1%	27,059
Total	77,025	87,555	10,529	(13.7)%	777,992	841,136	63,144	(8.1)%	1,272,592	61.1%	494,600
Total Expenses	229,851	262,695	32,844	(14.3)%	2,103,513	2,205,889	102,376	(4.9)%	3,317,701	63.4%	1,214,188
NET SURPLUS/(DEFICIT)	40,119	46,024	(5,906)	14.7%	361,833	66,852	294,980	(81.5)%	(44,331)	(816.2)%	(406,164)

KIPP Nashville
Statement of Activities - KNCP (FC)
For the Eight Months Ended February 28, 2015

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Revenues											
Revenues											
State & Local Revenue	107,080	162,100	(55,020)	51.4%	1,091,361	1,134,697	(43,336)	4.0%	1,620,995	67.3%	529,634
Federal Revenue	(33,343)	0	(33,343)	100.0%	213,875	191,018	22,856	(10.7)%	361,866	59.1%	147,991
Other Revenue	3,164	4,036	(872)	27.6%	20,695	28,253	(7,558)	36.5%	40,361	51.3%	19,666
Total Revenues	76,901	166,136	(89,235)	116.0%	1,325,931	1,353,968	(28,037)	2.1%	2,023,222	65.5%	697,291
Total Revenues	76,901	166,136	(89,235)	116.0%	1,325,931	1,353,968	(28,037)	2.1%	2,023,222	65.5%	697,291
Expenses											
Personnel											
Teachers	32,842	50,147	17,305	(52.7)%	319,867	386,022	66,155	(20.7)%	578,191	55.3%	258,324
Administrative	14,427	16,037	1,610	(11.2)%	121,037	125,655	4,618	(3.8)%	188,336	64.3%	67,299
Support - Salaried	10,864	7,709	(3,155)	29.0%	81,505	60,584	(20,921)	25.7%	90,815	89.7%	9,310
Contracted Support	0	0	0	0.0%	700	0	(700)	100.0%	0	0.0%	(700)
Part-Time Instructor	750	0	(750)	100.0%	1,750	0	(1,750)	100.0%	0	0.0%	(1,750)
Benefits	20,728	22,978	2,250	(10.9)%	148,378	183,823	35,445	(23.9)%	275,734	53.8%	127,356
Total Personnel	79,611	96,871	17,260	(21.7)%	673,236	756,083	82,847	(12.3)%	1,133,076	59.4%	459,840
Other Expense Categories											
Direct Student Expenses	3,933	4,308	374	(9.5)%	70,520	96,406	25,886	(36.7)%	146,585	48.1%	76,065
Transportation	1,179	3,454	2,275	(193.0)%	25,490	25,127	(364)	1.4%	37,088	68.7%	11,598
Technology	2,967	4,900	1,933	(65.2)%	27,977	36,489	8,512	(30.4)%	53,377	52.4%	25,400
Administration	20,874	22,183	1,309	(6.3)%	223,579	204,268	(19,310)	8.6%	301,334	74.2%	77,755
Facilities	27,427	29,532	2,105	(7.7)%	225,011	221,985	(3,027)	1.3%	340,114	66.2%	115,103
Depreciation & Amortization	3,029	5,404	2,375	(78.4)%	22,516	43,233	20,718	(92.0)%	64,850	34.7%	42,334
Total	59,410	69,781	10,372	(17.5)%	595,093	627,508	32,415	(5.4)%	943,348	63.1%	348,255
Total Expenses	139,021	166,652	27,631	(19.9)%	1,268,329	1,383,591	115,262	(9.1)%	2,076,424	61.1%	808,095
NET SURPLUS/(DEFICIT)	(62,120)	(516)	(61,604)	99.2%	57,602	(29,624)	87,225	(151.4)%	(53,202)	(108.3)%	(110,804)

KIPP Nashville
Statement of Activities - KNCHS (FC)
For the Eight Months Ended February 28, 2015

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Revenues											
Revenues											
State & Local Revenue	54,518	86,837	(32,319)	59.3%	608,263	607,857	406	(0.1)%	868,367	70.0%	260,104
Federal Revenue	(865)	0	(865)	100.0%	266,312	201,469	64,843	(24.3)%	307,448	86.6%	41,136
Other Revenue	2,961	2,563	397	(13.4)%	21,491	16,998	4,492	(20.9)%	26,683	80.5%	5,193
Total Revenues	56,613	89,400	(32,787)	57.9%	896,066	826,324	69,742	(7.8)%	1,202,498	74.5%	306,432
Total Revenues	56,613	89,400	(32,787)	57.9%	896,066	826,324	69,742	(7.8)%	1,202,498	74.5%	306,432
Expenses											
Personnel											
Teachers	37,920	48,369	10,449	(27.6)%	312,954	304,301	(8,653)	2.8%	488,384	64.1%	175,430
Administrative	20,581	20,783	202	(1.0)%	181,379	160,867	(20,513)	11.3%	241,000	75.3%	59,621
Support - Salaried	3,077	3,653	576	(18.7)%	32,308	27,787	(4,521)	14.0%	41,600	77.7%	9,292
Contracted Support	165	0	(165)	100.0%	1,118	0	(1,118)	100.0%	0	0.0%	(1,118)
Part-Time Instructor	0	0	0	0.0%	2,000	0	(2,000)	100.0%	0	0.0%	(2,000)
Benefits	19,225	20,615	1,390	(7.2)%	139,578	164,922	25,344	(18.2)%	247,383	56.4%	107,805
Total Personnel	80,968	93,421	12,453	(15.4)%	669,336	657,876	(11,460)	1.7%	1,018,367	65.7%	349,031
Other Expense Categories											
Direct Student Expenses	1,624	3,273	1,649	(101.5)%	42,193	54,986	12,792	(30.3)%	74,082	57.0%	31,889
Transportation	616	2,790	2,174	(352.6)%	1,643	19,530	17,887	(1,088.4)%	27,900	5.9%	26,257
Technology	2,802	4,485	1,683	(60.0)%	36,622	33,228	(3,394)	9.3%	48,516	75.5%	11,894
Administration	27,281	15,510	(11,771)	43.1%	153,143	139,072	(14,071)	9.2%	205,195	74.6%	52,052
Facilities	8,620	8,809	189	(2.2)%	70,731	70,473	(257)	0.4%	105,710	66.9%	34,979
Depreciation & Amortization	2,757	5,527	2,771	(100.5)%	21,769	44,219	22,450	(103.1)%	66,328	32.8%	44,559
Total	43,701	40,394	(3,306)	7.6%	326,101	361,508	35,407	(10.9)%	527,731	61.8%	201,630
Total Expenses	124,669	133,815	9,146	(7.3)%	995,437	1,019,384	23,946	(2.4)%	1,546,098	64.4%	550,661
NET SURPLUS/(DEFICIT)	(68,055)	(44,415)	(23,640)	34.7%	(99,372)	(193,060)	93,688	(94.3)%	(343,600)	28.9%	(244,228)

KIPP Nashville
Statement of Cash Flows

For the Month Ending February 28, 2015

	February
CASH FLOWS FROM OPERATING ACTIVITIES	
NET SURPLUS/(DEFICIT) FOR PERIOD	\$ (144,787.65)
ADJUSTMENTS TO RECONCILE NET INCOME TO NET CASH	
PROVIDED (USED) BY OPERATING ACTIVITIES	
Decrease in Pledges Receivable	36,583.00
Decrease in Prepaid Insurance	4,097.22
Decrease in Prepaid Expenses- Other	8,788.74
Increase in Prepaid Expenses - KNCPP	(167.80)
Increase in Prepaid Expenses - KANP	(390.50)
Decrease in Accumulated Depreciation	23,867.10
Decrease in Accumulated Amortization	330.55
Decrease in Accounts Payable	(39,302.26)
Increase in Credit Cards	8,767.18
Increase in Accrued 1% Kipp Foundation Fee	4,285.38
Decrease in Payroll & Related Liabilities	(2,043.89)
Decrease in Accrued Expenses-Other	(1,580.50)
Increase in Deferred Revenue	31,066.09
Decrease in Deferred Inflows of Resources	(2,583.00)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(73,070.34)
CASH FLOWS FROM INVESTING ACTIVITIES	
Instructional Equipment	(1,799.00)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(1,799.00)
CASH FLOWS FROM FINANCING ACTIVITIES	
CSGF Loan	292.19
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	292.19
NET INCREASE/(DECREASE) IN CASH	\$ (74,577.15)
CASH AND CASH EQUIVALENTS AS OF 2/1/2015	\$ 5,388,681.36
CASH AND CASH EQUIVALENTS AS OF 2/28/2015	\$ 5,314,104.21

Restricted for Management Use Only

KIPP Nashville
Statement of Financial Position
as of December 31, 2014 and 2013

	December 31, 2014	December 31, 2013	\$ Chg	% Chg
Assets				
Current Assets				
Cash and Cash Equivalents				
Pinnacle-Restricted-#2674	\$88,352.88	\$88,932.85	(\$579.97)	(0.65)%
Horizon 300 Acct #0654	\$0.00	\$594,898.64	(\$594,898.64)	(100.00)%
Pinnacle CD Acct # 3934	\$123,104.92	\$572,000.00	(\$448,895.08)	(78.48)%
RaymondJamesInv-Wyont Sch #607	\$156,381.14	\$140,310.85	\$16,070.29	11.45%
Pinnacle ICS MM #3718	\$2,743,113.42	\$2,676,860.25	\$66,253.17	2.48%
Pinnacle ICS #4726	\$2,084,590.58	\$0.00	\$2,084,590.58	0.00%
Pinnacle Acct #5846638	\$1,252.17	\$0.00	\$1,252.17	0.00%
Total Cash and Cash Equivalents	\$5,196,795.11	\$4,073,002.59	\$1,123,792.52	27.59%
Accounts Receivable				
Pledges Receivable	\$1,404,153.01	\$68,386.00	\$1,335,767.01	1,953.28%
Other Accounts Receivable	\$21,515.79	\$20,950.45	\$565.34	2.70%
Total Accounts Receivable	\$1,425,668.80	\$89,336.45	\$1,336,332.35	1,495.84%
Grants Receivable				
Grants Receivable	\$92,355.20	\$235,905.52	(\$143,550.32)	(60.85)%
Total Grants Receivable	\$92,355.20	\$235,905.52	(\$143,550.32)	(60.85)%
Other Current Assets				
Prepaid Insurance	\$22,385.50	\$6,976.72	\$15,408.78	220.86%
Prepaid Expenses- Other	\$104,181.08	\$71,983.37	\$32,197.71	44.73%
Total Other Current Assets	\$126,566.58	\$78,960.09	\$47,606.49	60.29%
Total Current Assets	\$6,841,385.69	\$4,477,204.65	\$2,364,181.04	52.80%
Fixed Assets				
Classroom				
Furniture	\$276,667.07	\$149,989.37	\$126,677.70	84.46%
Instructional Computer/Hardware	\$567,985.13	\$291,300.02	\$276,685.11	94.98%
Instructional Software	\$22,613.96	\$20,627.96	\$1,986.00	9.63%
Library	\$64,337.59	\$64,337.59	\$0.00	0.00%
Textbooks	\$113,240.74	\$113,240.74	\$0.00	0.00%
Instructional Equipment	\$259,392.11	\$118,702.56	\$140,689.55	118.52%
Athletic Equipment	\$5,750.24	\$5,750.24	\$0.00	0.00%
Total Classrooms	\$1,309,986.84	\$763,948.48	\$546,038.36	71.48%
Administrative				
Office Equipment	\$268,417.15	\$103,462.03	\$164,955.12	159.44%
Office Furniture	\$29,513.91	\$16,256.14	\$13,257.77	81.56%
Office Computers/Hardware	\$91,181.60	\$78,254.49	\$12,927.11	16.52%
Office Software	\$23,063.34	\$20,341.69	\$2,721.65	13.38%
Maintenance Equipment	\$67,869.14	\$6,487.93	\$61,381.21	946.08%
Total Administrative	\$480,045.14	\$224,802.28	\$255,242.86	113.54%

KIPP Nashville
Statement of Financial Position
as of December 31, 2014 and 2013

	December 31, 2014	December 31, 2013	\$ Chg	% Chg
Transportation				
School Buses	\$326,739.82	\$326,739.82	\$0.00	0.00%
Total Transportation	\$326,739.82	\$326,739.82	\$0.00	0.00%
Accumulated Depreciation				
Accumulated Depreciation	(\$1,013,420.40)	(\$790,556.30)	(\$222,864.10)	(28.19)%
Total Accumulated Depreciation	(\$1,013,420.40)	(\$790,556.30)	(\$222,864.10)	(28.19)%
Other				
Website Development, Net Amortization	\$1,322.39	\$5,288.99	(\$3,966.60)	(75.00)%
Total Other	\$1,322.39	\$5,288.99	(\$3,966.60)	(75.00)%
Total Fixed Assets	\$1,104,673.79	\$530,223.27	\$574,450.52	108.34%
Total Assets	\$7,946,059.48	\$5,007,427.92	\$2,938,631.56	58.69%
Liabilities and Net Assets				
Liabilities				
Accounts Payable				
Accounts Payable	\$224,795.33	\$118,345.38	\$106,449.95	(89.95)%
Total Accounts Payable	\$224,795.33	\$118,345.38	\$106,449.95	(89.95)%
Credit Cards				
Credit Cards	\$5,805.49	\$876.97	\$4,928.52	(561.99)%
Total Credit Cards	\$5,805.49	\$876.97	\$4,928.52	(561.99)%
Current Liabilities				
Accrued 1% Kipp Foundation Fee	\$66,864.37	\$43,747.68	\$23,116.69	(52.84)%
Accrued Payroll	\$46,206.60	\$117,392.93	(\$71,186.33)	60.64%
Accrued PR Taxes	\$3,601.37	\$8,466.10	(\$4,864.73)	57.46%
Accrued Payroll Liabilities	\$43,547.04	\$3,266.00	\$40,281.04	(1,233.34)%
Accrued Expenses-Other	\$6,595.00	\$1,519.68	\$5,075.32	(333.97)%
Total Current Liabilities	\$166,814.38	\$174,392.39	(\$7,578.01)	4.35%
Other Current Liabilities				
EE Retirement Payable	\$14,552.49	\$163.23	\$14,389.26	(8,815.33)%
Deferred Revenue	\$1,555,570.48	\$553,220.56	\$1,002,349.92	(181.18)%
Total Other Current Liabilities	\$1,570,122.97	\$553,383.79	\$1,016,739.18	(183.73)%
Long Term Liabilities				
CSGF Loan	\$350,340.28	\$0.00	\$350,340.28	0.00%
Total Long Term Liabilities	\$350,340.28	\$0.00	\$350,340.28	0.00%
Total Liabilities	\$2,317,878.45	\$846,998.53	\$1,470,879.92	(173.66)%
Net Assets				
Net Assets				
Net Assets	\$5,628,181.03	\$4,160,429.39	\$1,467,751.64	35.28%
Total Net Assets	\$5,628,181.03	\$4,160,429.39	\$1,467,751.64	35.28%
Total Net Assets	\$5,628,181.03	\$4,160,429.39	\$1,467,751.64	35.28%
Total Liabilities and Net Assets	\$7,946,059.48	\$5,007,427.92	\$2,938,631.56	(58.69)%

KIPP Nashville
Statement of Financial Position
as of December 31, 2014 and 2013

	December 31, 2014	December 31, 2013	\$ Chg	% Chg
BEGINNING BALANCE WITH CURRENT YEAR ADJUSTMENTS	\$5,299,410.72	\$3,228,472.06	\$2,070,938.66	64.15%
NET SURPLUS/(DEFICIT)	\$328,770.31	\$931,957.33	(\$603,187.02)	(64.72)%
ENDING NET ASSETS	\$5,628,181.03	\$4,160,429.39	\$1,467,751.64	35.28%

KIPP Nashville
Statement of Activities - by Division
For the Six Months Ended December 31, 2014

	Current Month					Year to Date				
	SST(10)	KAN(20)	KNCP(30)	KNCHS(40)	Combined	SST(10)	KAN(20)	KNCP(30)	KNCHS(40)	Combined
Revenues										
Revenues										
State & Local Revenue	0	314,592	160,008	90,400	565,000	0	1,592,555	824,273	463,345	2,880,173
Federal Revenue	0	66,548	9,961	0	76,509	37,475	66,548	49,508	85,451	238,983
Fundraising	246,133	0	0	0	246,133	1,217,374	0	0	0	1,217,374
Other Revenue	59,394	7,736	3,093	2,630	72,853	251,628	41,599	14,253	16,040	323,520
Total Revenues	305,527	388,876	173,062	93,030	960,496	1,506,477	1,700,702	888,034	564,836	4,660,049
Total Revenues										
305,527 388,876 173,062 93,030 960,496 1,506,477 1,700,702 888,034 564,836 4,660,049										
Expenses										
Personnel										
Teachers	0	91,529	39,428	39,775	170,732	0	541,838	251,490	236,989	1,030,317
Administrative	51,629	25,498	16,591	20,985	114,703	286,597	147,544	90,741	140,726	665,608
Support - Salaried	45,523	12,824	9,353	3,538	71,237	257,841	75,639	57,671	25,846	416,997
Contracted Support	908	1,611	450	200	3,169	5,612	4,583	700	953	11,847
Part-Time Instructor	0	1,415	0	0	1,415	0	5,354	1,000	2,000	8,354
Benefits	31,500	39,662	17,607	16,911	105,680	176,946	219,669	104,868	98,094	599,578
Total Personnel	129,559	172,539	83,429	81,409	466,936	726,996	994,627	506,471	504,607	2,732,700
Other Expense Categories										
Direct Student Expenses	1,095	14,390	7,179	3,862	26,525	13,835	96,742	61,582	38,542	210,702
Transportation	0	3,770	2,513	0	6,283	0	31,055	20,566	1,027	52,648
Technology	4,541	5,143	2,964	2,800	15,448	31,380	36,047	22,047	31,020	120,494
Administration	32,811	49,560	32,528	26,549	141,447	103,256	264,653	191,072	124,418	683,399
Facilities	1,797	24,212	25,930	8,538	60,476	14,442	142,380	172,724	52,367	381,912
Depreciation & Amortization	9,232	8,606	2,805	2,727	23,370	54,645	55,846	16,457	16,285	143,234
Total	49,475	105,681	73,919	44,475	273,549	217,558	626,723	484,448	263,658	1,592,388
Total Expenses	179,034	278,220	157,348	125,884	740,486	944,554	1,621,351	990,918	768,265	4,325,088

KIPP Nashville
Statement of Activities - by Division
For the Six Months Ended December 31, 2014

	Current Month					Year to Date				
	SST(10)	KAN(20)	KNCP(30)	KNCHS(40)	Combined	SST(10)	KAN(20)	KNCP(30)	KNCHS(40)	Combined
Gains & (Losses) - Realized & Unrealized										
Unrealized - Gain / (Loss)										
Unrealized - Gain / (Loss)	(5,374)	0	0	0	(5,374)	(6,191)	0	0	0	(6,191)
Total Gain / (Loss) - Unrealized	(5,374)	0	0	0	(5,374)	(6,191)	0	0	0	(6,191)
Total Gains & (Losses) - Realized & Unrealized	(5,374)	0	0	0	(5,374)	(6,191)	0	0	0	(6,191)
 NET SURPLUS/(DEFICIT)	 121,119	 110,656	 15,714	 (32,854)	 214,636	 555,732	 79,352	 (102,884)	 (203,429)	 328,770

KIPP Nashville
Statement of Activities - Combined (FC)
For the Six Months Ended December 31, 2014

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Revenues											
Revenues											
State & Local Revenue	565,000	550,086	14,914	(2.6)%	2,880,173	2,750,431	129,742	(4.5)%	5,500,861	52.4%	2,620,688
Federal Revenue	76,509	106,753	(30,244)	39.5%	238,983	507,454	(268,471)	112.3%	986,684	24.2%	747,701
Fundraising	246,133	100,458	145,676	(59.2)%	1,217,374	546,498	670,876	(55.1)%	1,124,944	108.2%	(92,430)
Other Revenue	72,853	60,461	12,392	(17.0)%	323,520	302,330	21,190	(6.5)%	605,664	53.4%	282,144
Total Revenues	960,496	817,758	142,738	(14.9)%	4,660,049	4,106,712	553,337	(11.9)%	8,218,153	56.7%	3,558,104
Total Revenues	960,496	817,758	142,738	(14.9)%	4,660,049	4,106,712	553,337	(11.9)%	8,218,153	56.7%	3,558,104
Expenses											
Personnel											
Teachers	170,732	180,846	10,114	(5.9)%	1,030,317	1,053,247	22,930	(2.2)%	2,172,238	47.4%	1,141,921
Administrative	114,703	118,176	3,473	(3.0)%	665,608	690,723	25,116	(3.8)%	1,381,447	48.2%	715,839
Support - Salaried	71,237	54,621	(16,617)	23.3%	416,997	400,258	(16,739)	4.0%	823,221	50.7%	406,224
Contracted Support	3,169	0	(3,169)	100.0%	11,847	0	(11,847)	100.0%	0	0.0%	(11,847)
Part-Time Instructor	1,415	515	(900)	63.6%	8,354	3,090	(5,264)	63.0%	6,180	135.2%	(2,174)
Benefits	105,680	112,063	6,383	(6.0)%	599,578	737,471	137,893	(23.0)%	1,466,263	40.9%	866,686
Total Personnel	466,936	466,220	(716)	0.2%	2,732,700	2,884,789	152,089	(5.6)%	5,849,349	46.7%	3,116,649
Other Expense Categories											
Direct Student Expenses	26,525	29,144	2,619	(9.9)%	210,702	272,377	61,675	(29.3)%	494,520	42.6%	283,818
Transportation	6,283	12,912	6,629	(105.5)%	52,648	66,024	13,376	(25.4)%	136,338	38.6%	83,690
Technology	15,448	21,942	6,494	(42.0)%	120,494	117,878	(2,615)	2.2%	235,757	51.1%	115,263
Administration	141,447	104,338	(37,110)	26.2%	683,399	622,658	(60,740)	8.9%	1,235,742	55.3%	552,343
Facilities	60,476	65,388	4,912	(8.1)%	381,912	377,023	(4,890)	1.3%	768,732	49.7%	386,820
Depreciation & Amortization	23,370	21,082	(2,288)	9.8%	143,234	126,491	(16,743)	11.7%	252,982	56.6%	109,748
Total	273,549	254,806	(18,743)	6.9%	1,592,388	1,582,452	(9,936)	0.6%	3,124,071	51.0%	1,531,683
Total Expenses	740,486	721,027	(19,459)	2.6%	4,325,088	4,467,241	142,153	(3.3)%	8,973,420	48.2%	4,648,332

KIPP Nashville
Statement of Activities - Combined (FC)
For the Six Months Ended December 31, 2014

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Gains & (Losses) - Realized & Unrealized											
Unrealized - Gain / (Loss)											
Unrealized - Gain / (Loss)	(5,374)	0	(5,374)	100.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
Total Gain / (Loss) - Unrealized	(5,374)	0	(5,374)	100.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
Total Gains & (Losses) - Realized & Unrealized	(5,374)	0	(5,374)	100.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
NET SURPLUS/(DEFICIT)	214,636	96,731	117,904	(54.9)%	328,770	(360,529)	689,299	(209.7)%	(755,267)	(43.5)%	(1,084,037)

KIPP Nashville
Statement of Activities - Support Services (FC)
For the Six Months Ended December 31, 2014

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Revenues											
Revenues											
Federal Revenue	0	0	0	0.0%	37,475	72,157	(34,682)	92.5%	131,194	28.6%	93,719
Fundraising	246,133	100,458	145,676	(59.2)%	1,217,374	546,498	670,876	(55.1)%	1,124,944	108.2%	(92,430)
Other Revenue	59,394	46,293	13,102	(22.1)%	251,628	232,430	19,197	(7.6)%	462,925	54.4%	211,297
Total Revenues	305,527	146,750	158,777	(52.0)%	1,506,477	851,085	655,392	(43.5)%	1,719,063	87.6%	212,586
Total Revenues	305,527	146,750	158,777	(52.0)%	1,506,477	851,085	655,392	(43.5)%	1,719,063	87.6%	212,586
Expenses											
Personnel											
Administrative	51,629	58,248	6,618	(12.8)%	286,597	323,599	37,001	(12.9)%	647,197	44.3%	360,600
Support - Salaried	45,523	34,058	(11,465)	25.2%	257,841	274,464	16,624	(6.4)%	571,634	45.1%	313,793
Contracted Support	908	0	(908)	100.0%	5,612	0	(5,612)	100.0%	0	0.0%	(5,612)
Benefits	31,500	26,038	(5,462)	17.3%	176,946	221,323	44,376	(25.1)%	433,966	40.8%	257,020
Total Personnel	129,559	118,344	(11,216)	8.7%	726,996	819,385	92,390	(12.7)%	1,652,797	44.0%	925,801
Other Expense Categories											
Direct Student Expenses	1,095	5,950	4,856	(443.6)%	13,835	22,250	8,415	(60.8)%	44,500	31.1%	30,665
Technology	4,541	5,095	554	(12.2)%	31,380	30,567	(813)	2.6%	61,134	51.3%	29,754
Administration	32,811	19,905	(12,906)	39.3%	103,256	102,161	(1,095)	1.1%	222,676	46.4%	119,420
Facilities	1,797	2,712	915	(50.9)%	14,442	15,244	802	(5.6)%	30,900	46.7%	16,458
Depreciation & Amortization	9,232	1,766	(7,466)	80.9%	54,645	10,595	(44,050)	80.6%	21,190	257.9%	(33,455)
Total	49,475	35,428	(14,047)	28.4%	217,558	180,817	(36,741)	16.9%	380,400	57.2%	162,842
Total Expenses	179,034	153,771	(25,263)	14.1%	944,554	1,000,203	55,649	(5.9)%	2,033,197	46.5%	1,088,643
Gains & (Losses) - Realized & Unrealized											
Unrealized - Gain / (Loss)											
Unrealized - Gain / (Loss)	(5,374)	0	(5,374)	100.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
Total Gain / (Loss) - Unrealized	(5,374)	0	(5,374)	100.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
Total Gains & (Losses) - Realized & Unrealized	(5,374)	0	(5,374)	100.0%	(6,191)	0	(6,191)	100.0%	0	0.0%	6,191
NET SURPLUS/(DEFICIT)	121,119	(7,021)	128,140	(105.8)%	555,732	(149,118)	704,849	(126.8)%	(314,134)	(176.9)%	(869,866)

KIPP Nashville
Statement of Activities - KAN (FC)
For the Six Months Ended December 31, 2014

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Revenues											
Revenues											
State & Local Revenue	314,592	301,150	13,442	(4.3)%	1,592,555	1,505,750	86,805	(5.5)%	3,011,499	52.9%	1,418,944
Federal Revenue	66,548	0	66,548	(100.0)%	66,548	74,470	(7,922)	11.9%	186,176	35.7%	119,628
Other Revenue	7,736	7,570	167	(2.2)%	41,599	37,848	3,752	(9.0)%	75,695	55.0%	34,096
Total Revenues	388,876	308,719	80,157	(20.6)%	1,700,702	1,618,067	82,635	(4.9)%	3,273,370	52.0%	1,572,668
Total Revenues	388,876	308,719	80,157	(20.6)%	1,700,702	1,618,067	82,635	(4.9)%	3,273,370	52.0%	1,572,668
Expenses											
Personnel											
Teachers	91,529	89,455	(2,074)	2.3%	541,838	552,831	10,993	(2.0)%	1,105,663	49.0%	563,825
Administrative	25,498	24,895	(603)	2.4%	147,544	152,457	4,913	(3.3)%	304,914	48.4%	157,370
Support - Salaried	12,824	9,762	(3,062)	23.9%	75,639	59,586	(16,053)	21.2%	119,172	63.5%	43,533
Contracted Support	1,611	0	(1,611)	100.0%	4,583	0	(4,583)	100.0%	0	0.0%	(4,583)
Part-Time Instructor	1,415	515	(900)	63.6%	5,354	3,090	(2,264)	42.3%	6,180	86.6%	826
Benefits	39,662	42,432	2,770	(7.0)%	219,669	254,590	34,921	(15.9)%	509,180	43.1%	289,511
Total Personnel	172,539	167,058	(5,481)	3.2%	994,627	1,022,554	27,927	(2.8)%	2,045,109	48.6%	1,050,482
Other Expense Categories											
Direct Student Expenses	14,390	12,989	(1,400)	9.7%	96,742	123,946	27,204	(28.1)%	229,353	42.2%	132,611
Transportation	3,770	6,669	2,899	(76.9)%	31,055	33,855	2,800	(9.0)%	71,350	43.5%	40,295
Technology	5,143	6,885	1,742	(33.9)%	36,047	36,365	318	(0.9)%	72,730	49.6%	36,683
Administration	49,560	42,484	(7,077)	14.3%	264,653	258,586	(6,067)	2.3%	506,537	52.2%	241,884
Facilities	24,212	24,334	122	(0.5)%	142,380	146,004	3,624	(2.5)%	292,008	48.8%	149,628
Depreciation & Amortization	8,606	8,385	(222)	2.6%	55,846	50,307	(5,539)	9.9%	100,614	55.5%	44,768
Total	105,681	101,745	(3,936)	3.7%	626,723	649,064	22,340	(3.6)%	1,272,592	49.2%	645,869
Total Expenses	278,220	268,803	(9,417)	3.4%	1,621,351	1,671,618	50,268	(3.1)%	3,317,701	48.9%	1,696,350
NET SURPLUS/(DEFICIT)	110,656	39,916	70,740	(63.9)%	79,352	(53,551)	132,902	(167.5)%	(44,331)	(179.0)%	(123,683)

KIPP Nashville
Statement of Activities - KNCP (FC)
For the Six Months Ended December 31, 2014

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Revenues											
Revenues											
State & Local Revenue	160,008	162,100	(2,092)	1.3%	824,273	810,498	13,775	(1.7)%	1,620,995	50.8%	796,722
Federal Revenue	9,961	65,253	(55,292)	555.1%	49,508	170,848	(121,339)	245.1%	361,866	13.7%	312,358
Other Revenue	3,093	4,036	(943)	30.5%	14,253	20,181	(5,928)	41.6%	40,361	35.3%	26,108
Total Revenues	173,062	231,389	(58,327)	33.7%	888,034	1,001,526	(113,491)	12.8%	2,023,222	43.9%	1,135,188
Total Revenues	173,062	231,389	(58,327)	33.7%	888,034	1,001,526	(113,491)	12.8%	2,023,222	43.9%	1,135,188
Expenses											
Personnel											
Teachers	39,428	46,779	7,351	(18.6)%	251,490	289,095	37,605	(15.0)%	578,191	43.5%	326,701
Administrative	16,591	15,450	(1,141)	6.9%	90,741	94,168	3,427	(3.8)%	188,336	48.2%	97,595
Support - Salaried	9,353	7,468	(1,885)	20.2%	57,671	45,408	(12,264)	21.3%	90,815	63.5%	33,144
Contracted Support	450	0	(450)	100.0%	700	0	(700)	100.0%	0	0.0%	(700)
Part-Time Instructor	0	0	0	0.0%	1,000	0	(1,000)	100.0%	0	0.0%	(1,000)
Benefits	17,607	22,978	5,371	(30.5)%	104,868	137,867	32,999	(31.5)%	275,734	38.0%	170,866
Total Personnel	83,429	92,675	9,246	(11.1)%	506,471	566,538	60,067	(11.9)%	1,133,076	44.7%	626,605
Other Expense Categories											
Direct Student Expenses	7,179	6,182	(997)	13.9%	61,582	81,117	19,535	(31.7)%	146,585	42.0%	85,003
Transportation	2,513	3,454	940	(37.4)%	20,566	18,219	(2,347)	11.4%	37,088	55.5%	16,522
Technology	2,964	5,202	2,238	(75.5)%	22,047	26,688	4,642	(21.1)%	53,377	41.3%	31,330
Administration	32,528	25,039	(7,488)	23.0%	191,072	156,078	(34,994)	18.3%	301,334	63.4%	110,262
Facilities	25,930	29,532	3,603	(13.9)%	172,724	162,920	(9,804)	5.7%	340,114	50.8%	167,390
Depreciation & Amortization	2,805	5,404	2,599	(92.6)%	16,457	32,425	15,968	(97.0)%	64,850	25.4%	48,393
Total	73,919	74,814	895	(1.2)%	484,448	477,447	(7,000)	1.4%	943,348	51.4%	458,900
Total Expenses	157,348	167,488	10,140	(6.4)%	990,918	1,043,985	53,067	(5.4)%	2,076,424	47.7%	1,085,506
NET SURPLUS/(DEFICIT)	15,714	63,901	(48,186)	306.6%	(102,884)	(42,460)	(60,424)	58.7%	(53,202)	193.4%	49,682

KIPP Nashville
Statement of Activities - KNCHS (FC)
For the Six Months Ended December 31, 2014

	Current Month				Year To Date				Annual		
	Actual	Budget	Variance	% Spent	Actual	Budget	Variance	% Spent	Budget	% Spent	Balance
Revenues											
Revenues											
State & Local Revenue	90,400	86,837	3,563	(3.9)%	463,345	434,184	29,162	(6.3)%	868,367	53.4%	405,022
Federal Revenue	0	41,500	(41,500)	0.0%	85,451	189,979	(104,528)	122.3%	307,448	27.8%	221,997
Other Revenue	2,630	2,563	67	(2.5)%	16,040	11,872	4,169	(26.0)%	26,683	60.1%	10,643
Total Revenues	93,030	130,900	(37,870)	40.7%	564,836	636,034	(71,198)	12.6%	1,202,498	47.0%	637,662
Total Revenues	93,030	130,900	(37,870)	40.7%	564,836	636,034	(71,198)	12.6%	1,202,498	47.0%	637,662
Expenses											
Personnel											
Teachers	39,775	44,612	4,837	(12.2)%	236,989	211,320	(25,669)	10.8%	488,384	48.5%	251,395
Administrative	20,985	19,583	(1,402)	6.7%	140,726	120,500	(20,226)	14.4%	241,000	58.4%	100,274
Support - Salaried	3,538	3,333	(205)	5.8%	25,846	20,800	(5,046)	19.5%	41,600	62.1%	15,754
Contracted Support	200	0	(200)	100.0%	953	0	(953)	100.0%	0	0.0%	(953)
Part-Time Instructor	0	0	0	0.0%	2,000	0	(2,000)	100.0%	0	0.0%	(2,000)
Benefits	16,911	20,615	3,705	(21.9)%	98,094	123,691	25,598	(26.1)%	247,383	39.7%	149,289
Total Personnel	81,409	88,144	6,735	(8.3)%	504,607	476,311	(28,296)	5.6%	1,018,367	49.6%	513,760
Other Expense Categories											
Direct Student Expenses	3,862	4,023	161	(4.2)%	38,542	45,064	6,521	(16.9)%	74,082	52.0%	35,540
Transportation	0	2,790	2,790	0.0%	1,027	13,950	12,923	(1,258.4)%	27,900	3.7%	26,873
Technology	2,800	4,761	1,961	(70.0)%	31,020	24,258	(6,762)	21.8%	48,516	63.9%	17,496
Administration	26,549	16,910	(9,639)	36.3%	124,418	105,833	(18,585)	14.9%	205,195	60.6%	80,777
Facilities	8,538	8,809	271	(3.2)%	52,367	52,855	488	(0.9)%	105,710	49.5%	53,343
Depreciation & Amortization	2,727	5,527	2,801	(102.7)%	16,285	33,164	16,879	(103.6)%	66,328	24.6%	50,043
Total	44,475	42,820	(1,655)	3.7%	263,658	275,123	11,465	(4.3)%	527,731	50.0%	264,073
Total Expenses	125,884	130,964	5,080	(4.0)%	768,265	751,435	(16,831)	2.2%	1,546,098	49.7%	777,833
NET SURPLUS/(DEFICIT)	(32,854)	(64)	(32,790)	99.8%	(203,429)	(115,400)	(88,028)	43.3%	(343,600)	59.2%	(140,171)

KIPP Nashville
Statement of Cash Flows
For the Month Ending December 31, 2014

	December
CASH FLOWS FROM OPERATING ACTIVITIES	
NET SURPLUS/(DEFICIT) FOR PERIOD	\$ 214,635.91
ADJUSTMENTS TO RECONCILE NET INCOME TO NET CASH	
PROVIDED (USED) BY OPERATING ACTIVITIES	
Decrease in Pledges Receivable	31,395.68
Decrease in Other Accounts Receivable	2,400.00
Increase in Grants Receivable	(76,509.25)
Increase in Prepaid Insurance	(579.78)
Decrease in Prepaid Expenses- Other	5,927.05
Decrease in Accumulated Depreciation	23,039.36
Decrease in Accumulated Amortization	330.55
Decrease in Accounts Payable	(9,203.01)
Increase in Credit Card Balances	3,358.84
Increase in Accrued 1% Kipp Foundation Fee	5,650.00
Decrease in Payroll and Related Liabilities	(62,951.21)
Decrease in Accrued Expenses-Other	(3,054.00)
Decrease in Deferred Revenue	(39,512.76)
Decrease in Deferred Inflows of Resources	(31,395.68)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	63,531.70
CASH FLOWS FROM INVESTING ACTIVITIES	
Maintenance Equipment	(2,516.00)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(2,516.00)
CASH FLOWS FROM FINANCING ACTIVITIES	
CSGF Loan	340.28
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	340.28
NET INCREASE/(DECREASE) IN CASH	\$ 61,355.98
CASH AND CASH EQUIVALENTS AS OF 12/1/2014	\$ 5,135,439.13
CASH AND CASH EQUIVALENTS AS OF 12/31/2014	\$ 5,196,795.11

Restricted for Management Use Only

KIPP Nashville Middle Application

Not applicable; KNM is not involved in any pending or past litigation.

KIPP Nashville Middle School

A Proposed Metropolitan Nashville Public Charter School

Charter School Application

KIPP **Nashville**

Work hard. Be nice. Be honest.

April 2, 2012

For questions or additional information, please contact:

KIPP Nashville
123 Douglas Avenue
Nashville, TN 37207
Telephone: 615-226-4484
Fax: 615-226-4401

Table of Contents

Charter Application Information Sheet

Assurances

Section I – Executive Summary	1
Section II – Academic Program – Key Design Elements and Curriculum.....	5
Section III – Assessment and Evaluation	44
Section IV – Serving Students with Special Needs.....	57
Section V – Budget and Finance	65
Section VI – Operations and Governance.....	86
Section VII – Student Discipline, Expulsion or Suspension.....	103
Section VIII – Personnel	113
Section IX – Transportation and Food Service	125
Section X – Facilities	128
Section XI – Waivers.....	130
Section XII – Insurance	138
Section XIII – Parent and Community Involvement.....	139
Section XIV – Final Evaluation Rubric	144

Section I – Executive Summary

This section should be no more than three pages long and serve as a concise explanation of the proposed charter school. It should include the following:

- The proposed school’s name, total grade levels to be served, grade levels upon opening and growth plan (if the school does not open with all proposed grade levels)
- Provide a rationale for this enrollment plan, including your reasons for choosing to serve the specified grades, the extent to which the proposed charter school’s grade configuration aligns with the district priorities as outlined in the Letter of Intent, and the pattern of growth over time, including assumptions for each grade regarding student attrition.
- Vision and mission statements including a brief explanation of how they were created.
- A short explanation of key programmatic features the school will implement in order to accomplish its vision and mission.
- Demographics of student body to be served, such as key demographic data, targeted geographic area, other schools already serving the targeted population.
- How the proposed school will effectively serve the targeted population
- Any other unique features, such as a non-traditional school year, longer school day, school culture, etc.
- Name any key partner organizations and explain the relationship
- Evidence of community need for a school such as the one proposed.

KIPP Nashville, with this application, proposes a 5-8 grade college-preparatory school that will target high-needs communities that currently have limited access to rigorous, college-prep instructional programs. The proposed school will address the need in MNPS for schools with innovative approaches to limited resource allocation and distribution, schools that show a commitment to diversity, and will address the achievement gap between students in the Nashville areas. The middle school described herein will align with the MNPS priorities by/through:

- A viable plan to address the needs of economically disadvantaged students and close the achievement gap;
- Increasing high school graduation rates for students at risk of not graduating;
- A focus on middle school students’ academic achievement and the transition to high school;
- Using high quality assessments designed to measure the learning of critical concepts and are aligned with Tennessee State Standards and Common Core Standards;
- Management and leadership capability to overcome initial start-up problems and establish a fiscally viable school;
- Increasing the acquisition, adoption and use of professional development systems that provide teachers and school leaders with the information and resources they need to inform and improve instructional practices, decision-making and overall effectiveness; and,
- Demonstrated use of data to make instructional decisions.

School Overview

Vision and Mission

KIPP Nashville Middle School (KNMS) will be part of the highly successful national network of Knowledge is Power Program (KIPP) schools that provide college preparatory education to more than 32,000 students in 109 schools located in 20 states and the District of Columbia. More than 85% of KIPP students, nationally, are eligible for the federal free and reduced-price meals program and more than 95% are African American or Hispanic/Latino. KNMS will be the second site in the KIPP Nashville region of schools (KIPP Nashville

Collegiate High School, which was approved in 2011 by MNPS, will open in 2014), building on the success of KIPP Academy Nashville (KAN).

The vision of KIPP Nashville, the non-profit entity that will oversee the operations of KNMS, is that every student in Nashville will have access to a high-quality, college-preparatory seat in a public school.

The mission of KNMS is to cultivate in our students the academic and character skills needed for them to succeed in high school, college and life beyond. These mission and vision statements were formed by the KIPP Nashville leadership team in conjunction with the KIPP Nashville Board of Directors.

Enrollment and Growth Plan

KNMS will serve grades 5-8, growing one year at a time with a focus on accepting students in fifth grade. The KIPP network has a history of success in opening high performing middle schools, which serve students in grades five through eight. Not only will KNMS offer a more supportive approach to the challenging middle school grades by starting with fifth grade, the school will grow slowly with one grade at a time. This strategy ensures the school can maximize its chances of establishing a strong, healthy, learning culture. This, in turn, greatly increases the school’s likelihood of success in improving the abilities and habits of all students. Growing one grade level each year minimizes the amount of variation attributed to new staff, new curriculum, and new students. The benefits of this strategy are proven and are at the core of every KIPP school’s successful track record.

Through experience, successful KIPP schools have found that approximately 350 students is the maximum number that a school leader can effectively serve. Research also shows that students in small schools (under 400 students) come to class more often, drop out less, earn better grades, participate more often in extracurricular activities, feel safer, and show fewer behavior problems.¹ For this reason, KNMS will start with 96 students, allowing new students to fill opened seats in the sixth grade up to a total of 94 students, with an enrollment assumption each subsequent year of 90% retention for a total of 350 students at capacity in year 4.

Grade Level	Number of Students					
	Year 1 2013	Year 2 2014	Year 3 2015	Year 4 2016	Year 5 2017	At Capacity 2016
5	96	96	96	96	96	96
6		94	94	94	94	94
7			84	84	84	84
8				76	76	76
Total	96	190	274	350	350	350

Target Communities

KNMS will open with the support of KIPP Nashville in northeast Nashville and will primarily serve students in the Maplewood, White’s Creek, Hunter’s Lane, and Stratford Clusters. It is anticipated, based on census data, that the student population at KNMS will look much like that of KAN (which serves an adjacent geographic area): 85-90% of students qualify for free/reduced lunch, 88% of students identify as African American, 8% identify as Hispanic, 3% white, 1% “other”, and 7% qualify for ELL services, 12% qualify for SPED services.

¹ William Ayers, Gerald Bracey, and Greg Smith. *The Ultimate Education Reform? Make Schools Smaller* (Center for Education Research, Evaluation, and Innovation, December 2000).

Need for the School

KNMS will be open to all students throughout the MNPS district who are eligible for enrollment in an MNPS school; however, the school's recruitment efforts will be focused on, and the goal is to provide a high-quality school option for, students who live in the attendance areas that feed Maplewood, Stratford, White's Creek and Hunter's Lane high schools. In 2011, these four high schools served over 4,000 students, yet only 68 seniors earned college-ready² ACT scores. In fact, Tennessee is one of the lowest achieving states on the ACT, with an average ACT composite score that is higher only to that of Mississippi (and is, therefore, outperformed by 48 states). This area has been chosen because of the community's demographics, which are primarily low-income families with limited higher education attainment; and its schools, which are currently under-performing or demonstrate significant gaps in student achievement based on race and/or socio-economic status.

Many of the schools serving these communities are in improvement status, and TCAP data from the schools in this target area also reveal lower overall student performance than that of MNPS peers and students throughout the state. This speaks to the need in these communities for a high-quality school option that will prepare all students not just for graduation from high school, but graduation from college. KNMS will provide an instructional program geared toward supporting students who may require more significant intervention to be prepared for college success.

Strategies for Success

KNMS will accomplish its mission of providing students in these communities a path to college by adhering to KIPP's Five Pillars (High Expectations, Choice and Commitment, More Time, Power to Lead, and a Focus on Results—Section II for more information) and by setting rigorous performance goals that align with a set of six guiding questions. The school will be characterized by the following elements of high-performing schools:

- Rigorous, standards-based, college preparatory curriculum
- Longer school day and school year
- Strong behavioral management system
- A school culture of academic achievement
- Committed and driven teachers

These characteristics are foundational to the model KNMS will implement, with standards-based curriculum and assessments; extended school day, week and year, as well as strategies to increase instructional time within the school day; a behavioral management system that utilizes positive reinforcement and frequent parent communication to facilitate seamless support of appropriate behavior; a school culture that is focused on preparing students for success in college and beyond; and a staff of committed, driven teachers who are developed to engender superior results from their students and retained and rewarded when they do so.

KIPP Network

KNMS will benefit from the support of KIPP—a national network of high-performing schools that are closing the achievement gap in urban and rural high-needs districts throughout the country. Through the KIPP Foundation, KNMS will have access to research to demonstrate efficacy of common KIPP strategies, formal structures for sharing best practices and lessons, professional development, school quality reviews, stakeholder surveys and related tools, development resources, staff recruitment and selection, leadership training, and frameworks for excellence.

² <http://www.washingtonpost.com/blogs/answer-sheet/post/2011-act-scores-show-problems-with-college-readiness/2011/08/16/gIQABKu4JJ_blog.html>.

KNMS will also be uniquely positioned to build on the success of KAN through the support of the regional school support center. KIPP Nashville provides cohesive support to all KIPP schools within the Metropolitan Nashville area. The KIPP Nashville School Support Center will provide instructional, operational, and development support, in addition to an array of other services that will benefit KNMS students.

Section II – Academic Program – Key Design Elements and Curriculum

The charter applicant should provide a concise overview of the proposed charter school’s key design elements, i.e. those aspects of the school critical to its success. Explain how these elements will allow the school to achieve its mission with the student populations it serves and how the educational program will increase student achievement and decrease student achievement gaps, especially in students with disabilities and English language learners. Provide research or examples of existing programs to support your claims.

Evaluation Rubric

An excellent program will demonstrate the following qualities related to the Academic Program:

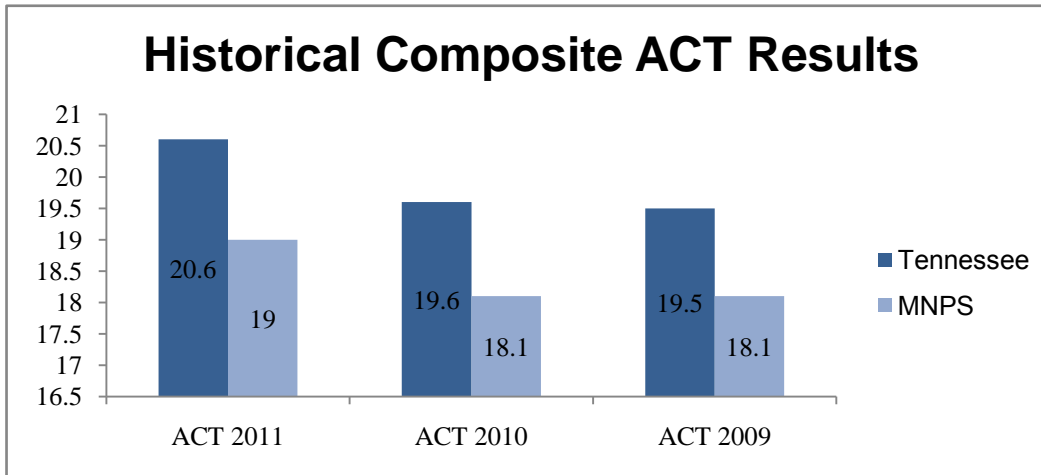
- The curriculum framework is clearly presented, aligned with the school’s vision/mission and provides an appropriate level of detail for the objectives, content and skills for each subject and for all grades the school will serve.
- The curriculum presented is supported by research, by applicant experience and/or sound reasoning behind its selection.
- Evidence is provided that the educational program is a good match for the intended student population.
- A clear outline of how the school will monitor the implementation of the curriculum. The plan identifies a timeline, a lead contact and specific action steps.
- The school day and school calendar are structured in ways that align with the academic program. The calendar and daily schedule reflect the minimum number of days required by state law.
- A convincing plan for ongoing curriculum development (e.g., revision of standards and benchmarks, improvement of curriculum alignment and assessment development) and performance management is in place for use in data-driven decision making.
- A plan for the development, mentorship, retention and regular evaluation of staff that is manageable and is clearly linked to the school’s mission and educational program, including a timeline, lead contact and specific action steps.
- Evidence that the school staff will be held to high professional standards.

Target Student Population

KNMS will be open to all students throughout the MNPS district who are eligible for enrollment in an MNPS school; however, the school’s recruitment efforts will be focused on, and the goal is to provide a high-quality school option for students who live in the attendance areas that feed Maplewood, Stratford, White’s Creek and Hunter’s Lane high schools. It is the vision of KIPP Nashville to provide all students in Nashville with a seat in a high-performing, college-preparatory school. Like other KIPP schools throughout the country, KNMS will be focused on providing a diverse group of students who are at-risk or from high-needs communities with the support necessary to get to and through college. The data from the target communities reveals a stark reality for most of its students: few adults who have had access to higher education, poverty-stricken neighborhoods, and low-performing schools. KNMS will offer a different reality by implementing a model explicitly designed to meet the needs of students who are not already on-track for high school graduation and college. Every aspect of the KNMS plan has been designed to ensure that students who may be behind grade-level in core content areas and are not meeting proficiency standards upon enrollment have the skills and values necessary to get to and through college.

The target area has been chosen because of the community’s demographics, which are primarily low-income families with limited higher education attainment, and its schools, which are currently under-performing or demonstrate significant gaps in student achievement based on race and/or socio-economic status. As the table

below shows, the average composite score of MNPS students on the ACT is lower than that of Tennessee, which is even lower than the national average. With a minimum composite score of 21 required by most four-year colleges, these scores demonstrate a need for greater academic support if MNPS students are going to be prepared to get into and graduate from college. Overall, achievement data for MNPS is lower than that of Tennessee, which compares less favorably to other states throughout the nation. It is the goal of KNMS to focus on the communities within MNPS that currently have the lowest averages for student achievement: the north and east region of Nashville, comprised primarily of the 37206, 37216, 37207, 37218, 37189, 37080, 37072, 37138, 37075, and 37115 zip codes.



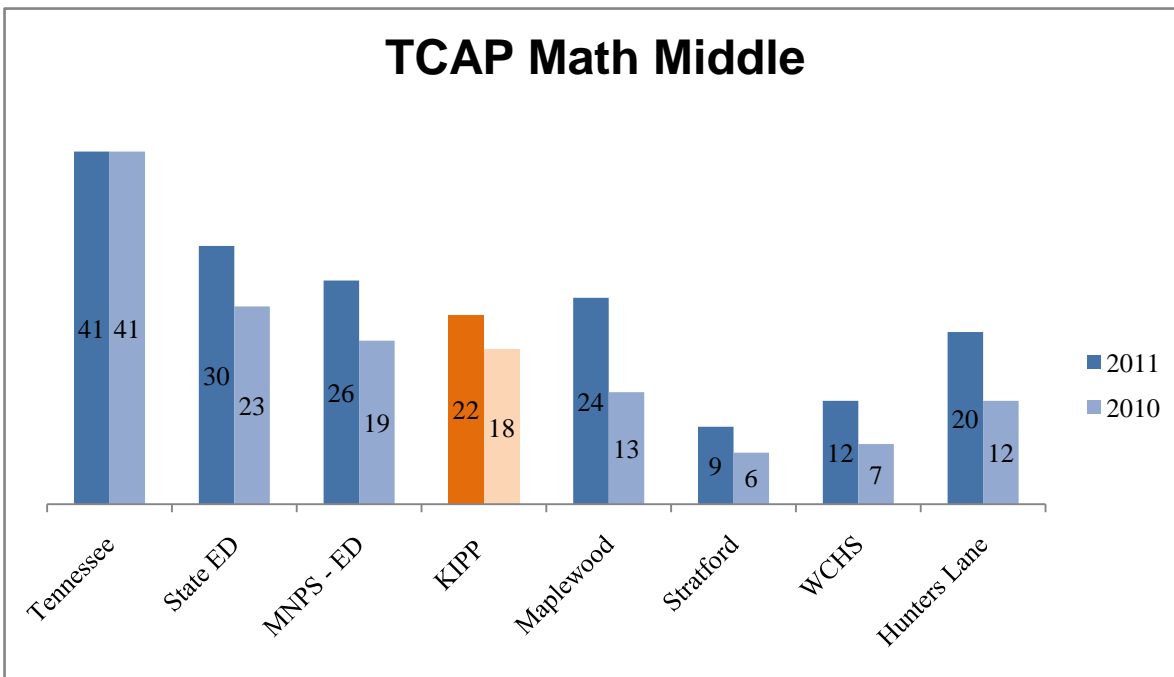
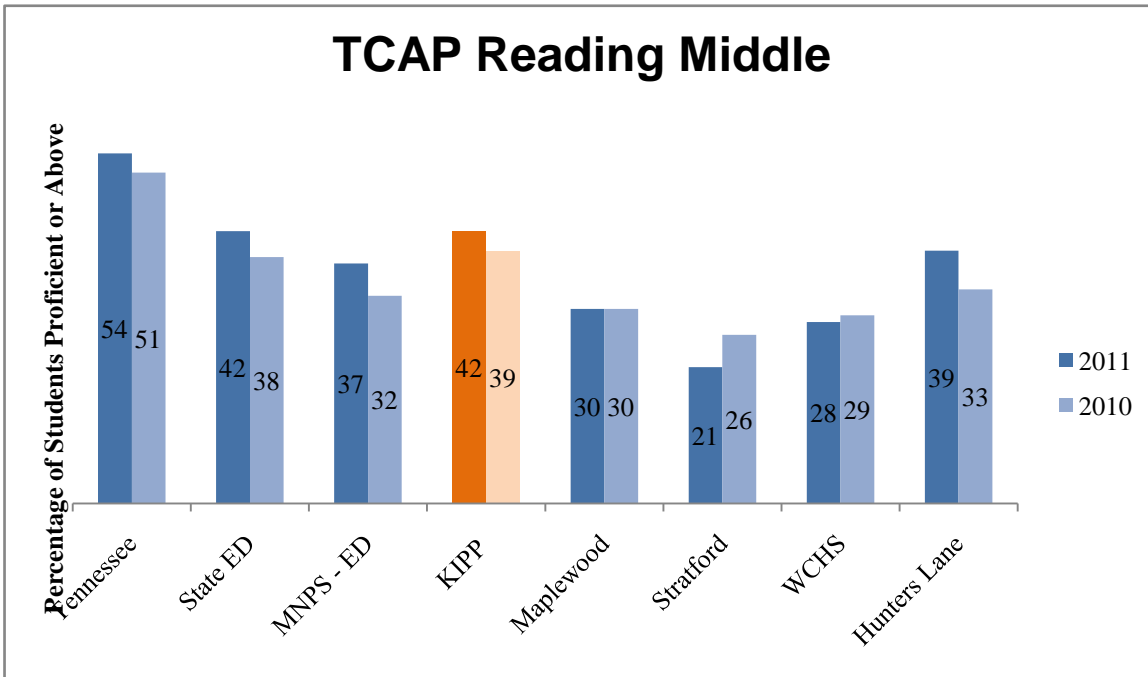
Perhaps more importantly, the families that are choosing KIPP for their students often have the lowest performing students. Although KAN is open to any student residing in the MNPS district and actively recruits in north and east Nashville communities that have large populations with low socio-economic status and ethnicities under-represented in four-year universities, many students who are enrolling in KIPP are choosing the school because they have been unable to attain success in their traditional school. The table below, sorted by Tennessee Comprehensive Assessment Program (TCAP) reading proficiency rates, shows the percentage of students currently enrolled in MNPS middle schools in 2011 who scored proficient or above in the reading and math portions of the TCAP when they were in 4th grade. KAN students have the third lowest percentage of students who scored proficient or above in 4th grade on the math and reading, of all middle schools (charter and traditional) in the MNPS system. In fact, there are 37 middle schools in MNPS with higher percentages of students who scored proficient or above on the 4th grade TCAP than KAN. This is a clear indication of the fact that families whose students have not been successful are choosing KIPP Nashville schools to prepare their students for college.

4th Grade TCAP Data Organized by Middle School Currently Serving Students

School	Reading	Math
Smithson-Craighead Academy Middle	11%	18%
Cameron College Prep	15%	14%
KIPP Academy	16%	11%
LEAD Academy	16%	10%
Jere Baxter Middle School	17%	12%
McMurray Middle	17%	6%
Wright Middle	17%	13%
Gra-Mar Middle	18%	21%
Margaret Allen Middle School	21%	26%
Neely's Bend Middle	21%	21%
Bailey STEM Middle Magnet	22%	20%
Madison Middle	22%	15%
J.F. Kennedy Middle	23%	24%
Apollo Middle School	24%	16%
Brick Church Middle School	24%	21%
Joelton Middle	25%	15%
Thurgood Marshall Middle	27%	26%
Nashville Prep	27%	16%
Isaac Litton Middle	28%	23%
I.T. Creswell Middle Arts Magnet	30%	29%
Goodlettsville Middle	30%	22%
Liberty Collegiate Academy	30%	19%
Donelson Middle School	31%	31%
DuPont Tyler Middle	32%	22%
Antioch Middle School	34%	27%
STEM Preparatory Academy	34%	21%
Two Rivers Middle	34%	28%
Haynes Middle Health/Medical Science	35%	29%
New Vision Academy	38%	9%
H.G. Hill Middle	39%	34%
DuPont Hadley Middle	41%	32%
East Literature Magnet Middle	43%	29%
Croft Middle Design Center	45%	44%
Bellevue Middle School	51%	49%
Henry Oliver Middle	51%	34%
Rose Park Middle Math/Science Magnet	58%	42%
West End Middle	59%	46%
Head Middle Magnet	63%	62%
J.T. Moore Middle	74%	64%
Meigs Middle Magnet	89%	82%

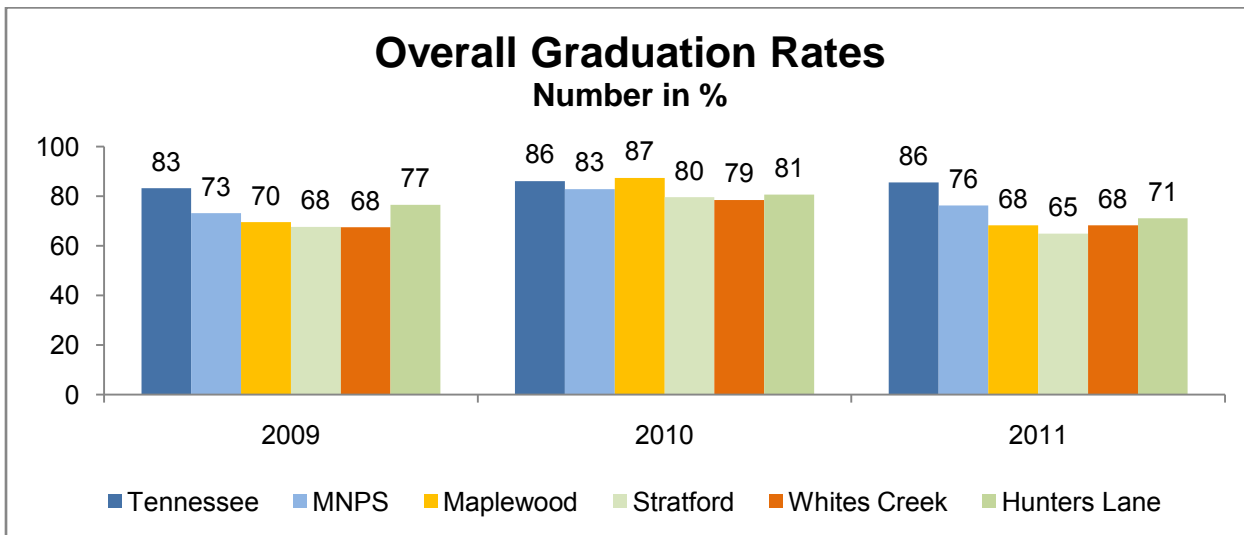
Academic Need

The schools currently serving this area of Nashville have a history of low performance, with many in improvement status. TCAP data from the schools in this target area also reveal lower overall student performance than that of MNPS peers and students throughout the state. This speaks to the need in these communities for a high-quality school option that will not only prepare all students for college, but provide an instructional program geared toward supporting students who may require more significant intervention to be prepared for college success. The tables below compare the percent proficient on the 2010 and 2011 TCAP exams for students at KAN with students at middle schools in northeast Nashville high school clusters.



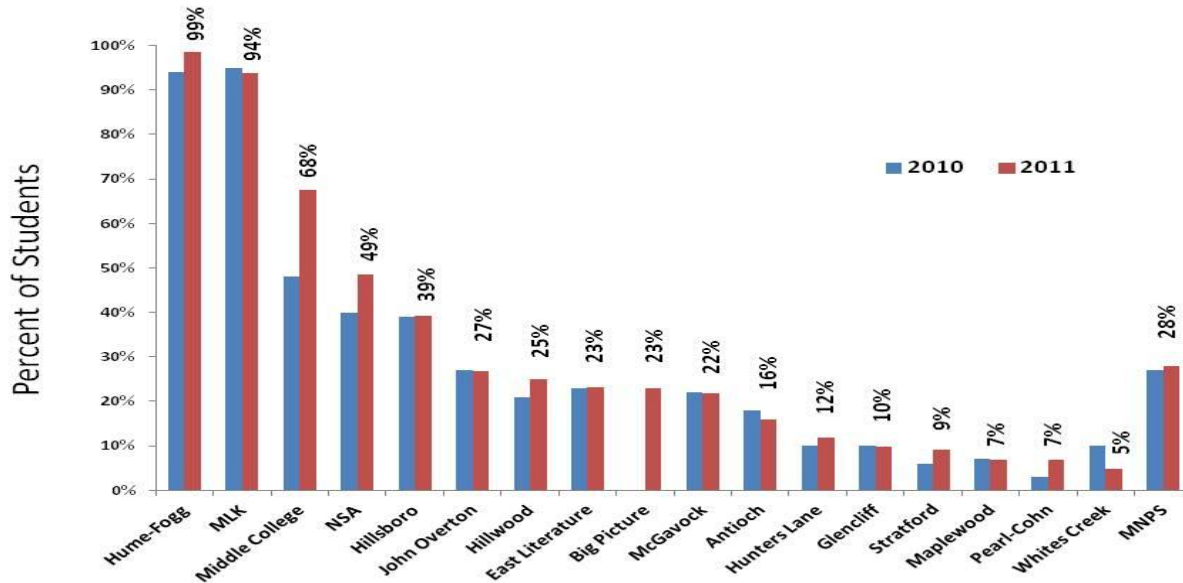
Graduation Rates

In 2011, the state of Tennessee changed the way it calculates on-time graduation rates, allowing only four years and a summer school for all students. Prior to 2011, graduation rates were calculated using the National Governors Association (NGA) formula, in which most students had to graduate within four years and a summer school, but ELL and special education students were given five years. Of Nashville’s 18 public high schools, the high schools in Northeast Nashville had four of the five lowest graduation rates in 2011, ranging from 64.9% (Stratford) to 71.1% (Hunter’s Lane). These low rates reflect not only on the performance of these high schools, but also reflect the overall low performance expectations of schools in this region of Nashville.



In addition to their low graduation rates, the high schools in northeast Nashville are adequately preparing very few of their students with the skills needed to be ready for success in college. The chart below, taken from the Nashville Area Chamber of Commerce’s 19th Annual Education Report Card, shows that high schools in northeast Nashville currently have among the city’s lowest percentages of students scoring 21 or higher on the ACT.

Percent of MNPS Class of 2011 Scoring 21+ on ACT



KNMS Target Population and Demographics

As the table below shows, the majority of families that live in the target attendance zone have a lower median household income than that of the city and state, a significant minority population, and low percentage of adults who have completed college.

2000 Census Data			
	Average of Target Zip Codes	Nashville	Tennessee
African-American, %	53.4	21.6	16.4
Asian, %	1.1	2	1
Hispanic, %	6.9	4.2	2.2
Whites, %	38.3	72.2	80.2
Other/two races, %	2.8	3.8	2.1
Children under 18, %	27.4	23.7	24.6
Household Income, Median	32,158	52,375	43,517
College, over 25, %	14.8	21	12.8

By providing the families of northeast Nashville a high-quality, college-preparatory school, it is the goal of KIPP Nashville to positively impact the community as a whole and provide a school option for families who are currently primarily served by under-performing schools.

Curricular Overview

Because all students at KNMS are being prepared for college acceptance, graduation, and leadership, all students – regardless of skill level – will participate in rigorous academics with a focus on college level reading, writing and speaking. All students will be expected to successfully complete the rigorous KNMS promotion

requirements that will make them successful in college-prep high schools and competitive applicants to the college or university of their choice upon graduation from high school.

Standards-Based Curriculum and Alignment

KNMS will base all of its curriculum and instruction on the newly revised Tennessee Curriculum Frameworks that are guided by effective national standards, such as those developed by the Common Core State Standards, the National Council for Teachers of English (NCTE), the National Council for Teachers of Mathematics (NCTM), the National Assessment of Educational Progress (NAEP) framework, the American Diploma Project, and the ACT Benchmarks for college-readiness. The adoption of the Common Core standards in the 2014-15 school year will inform the scopes and sequences of math and reading at all grade levels, and the quarterly benchmark assessments in reading and math will also be revised to align with the adoption of these national standards.

During the academic year prior to the opening of KNMS, the CAO and school leader will revise the scope and sequence for KIPP Nashville schools, which breaks content standards into an appropriate annual pacing guide for each content area and grade level, into detailed pacing guides that are aligned to the standards listed above and tailored to the unique population KNMS will serve. (See the implementation timeline in Attachment Z for more information about when this will occur.) These pacing guides will inform the instructional planning in which teachers and administrators engage during the two weeks of professional development and training in June. KNMS teachers will participate in instructional planning training sessions led by the CAO and the school leader and will then work in content teams to formulate related essential questions that, in conjunction with the pacing guides, will inform their planning of instructional units. Summer PD will also spend considerable time walking teachers through the alignment of TN standards to Common Core State Standards for ELA and math in the 2013-14 school year and then through the adoption of Common Core State Standards in 2014-15, to ensure all instructional staff understand the new standards and are prepared to use them to guide their instruction.

Unit and weekly plans, guided by the standards-driven pacing guides described above, will be developed by staff with the guidance of the assistant principal, CAO, and school leader, and using the approach outlined in *Understanding by Design* by Wiggins and McTighe. (A sample lesson plan template is included as Attachment H.) Utilizing this process to design units of instruction and assessments focuses learning on developing a deeper understanding of the important concepts in each subject area. The backward design process involves planning in three states that focus on the following questions:

- Stage 1: Identify desired results. What is worthy of or requires student understanding?
- Stage 2: Determine acceptable evidence. What is evidence of understanding?
- Stage 3: Plan learning experiences and instruction. What learning experiences and teaching methods will promote understanding, interest and excellence?³

Teachers will participate in weekly one-on-ones with assistant principals to review their weekly assessment data, proposed weekly assessment for the following week, and all lesson plans that will precede the assessment. This allows for weekly coaching from instructional leadership to insure teachers have the tools they need to effectively plan using the scope and sequence and data for all lessons. School-wide instructional priorities (outlined below) will provide the framework for lesson planning to ensure lessons are not only standards-aligned, but rigorously preparing students for critical thinking and ownership of their learning.

³ Wiggins, G. and McTighe, J. *Understanding by Design*. Association for Supervision and Curriculum Development: 2005.

Instructional Priorities

KIPP Nashville has established three major instructional priorities, which will drive instruction at KNMS in the same way they do other KIPP Nashville schools. The instructional priorities come from the KIPP Framework for Excellent Teaching and serve as guidelines for effective lesson planning to ensure learning is happening as the result of teaching. The instructional priorities are, in part, used to measure lesson planning before the lesson has been delivered and as a reminder throughout the administration of a lesson to ensure students are not just mastering standards, but being prepared to be successful in college and life beyond. The three instructional priorities are alignment, put the thinking on kids, and all of us will learn.

Alignment

Alignment is manifest when:

- Planning is aligned, and:
 - Unpacks all state and college preparatory standards to be mastered, then backwards plans, sequencing them into manageable units of learning;
 - Writes an aligned, interactive agenda that provides opportunities for introduction to new material, guided practice, and independent practice.
- Execution is aligned, and:
 - Delivers content in a well-organized, clear, accessible manner.
- Assessment is aligned, and:
 - Plans regular and unit assessments that are appropriately spiraled, scaffolded, and differentiated;
 - Assesses all students against learning objectives each day to inform daily teaching.

Put The Thinking On Kids

This priority is demonstrated when a teacher:

- Actively develops a growth mindset in students: take risks, admit confusion, make and learn from mistakes;
- Uses questions to push students to apply knowledge and skills up and down Bloom’s Taxonomy;
- Lowers the ratio of student-teacher: student talk by fostering dialogue and evaluating one another’s ideas, and;
- Develops cooperative learning and partner structures that allow for students to dialogue, debate, and create without the teacher’s presence.

All Of Us Will Learn

This priority is demonstrated when a teacher:

- Actively develops a growth mindset in students: take risks, admit confusion, make and learn from mistakes;
- Breaks down complex content and thinking processes into accessible parts for students;
- Breaks down student data to help drive student achievement and growth;
- Constantly checks student engagement and appropriately adjust the format and execution of the class to increase engagement;
- Checks for understanding and mastery of the objective by all students throughout each lesson, using the data to correct misconceptions immediately, and to inform what she will do next to help them learn, and;
- Circulates and responds to student work in real-time, working as needed with individual students and small groups during independent practice to differentiate teaching and ensure student mastery.

Instructional Materials

Because each teacher will be responsible for collaboratively developing curriculum within the scope and sequence provided by the KIPP Nashville Chief Academic Officer, teachers will have flexibility with the materials they use. All teachers will start the year with a budget to buy their favored manipulatives and instructional materials to extend learning. Core texts and curricular materials will be determined by the staff in summer planning, with the guidance of the school leader and CAO. In some content areas (such as math intervention and social studies), the core texts have been pre-determined to support the staff in using the most effective materials available. Pre-determined core materials may be adjusted if the school leader and/or staff identify materials that are better suited for their students. Those pre-determined core materials are included in the overview of content areas below.

Core Content Overview

Mathematics

The math program at KNMS utilizes a constructivist approach, which guides students in using their prior knowledge as a foundation upon which new skills are built and related. A focus on critical thinking and higher order thinking skills in the context of mathematical skill-building prepares students with a toolbox for mathematical problem-solving that can be applied to new problems. Math instruction is approached as an opportunity to teach essential critical thinking and analysis skills. Using the constructivist approach, teachers guide students to build number sense, analyze and find patterns, and defend answers. With one math teacher per grade level and all math teachers meeting together to plan collaboratively as a content team, vertical teaming facilitates consistency across grade levels in expectations, explanation, and practice.

Through a common lesson plan format, the math department will structure its lessons so that students spend the first 12-20 minutes of the introduction to new material with students engaged in constructing their own knowledge. This part of the lesson can take many forms, such as the teacher leading the students to perform the skill without the skill actually being named, the teacher posing a problem and students solving with hands-on manipulatives, or the students determining a definition, property or rule from examples or counter examples. The teacher then leads students to cement and clarify the new knowledge through note taking and practice. In addition to building critical thinking processes, this approach fosters authentic engagement in the lesson for the purpose of mastery and meaning.

Students will receive at least 90 minutes of math daily with leveled math interventions aligned to student assessment data for up to 35 additional minutes daily. The curriculum uses Glencoe McGraw-Hill Math Connects texts as the primary resource, supplemented by materials from Envision Math and Saxon Math. Manipulatives available for inclusion in the math classroom include base 10 blocks, spinners, counters, algebra tiles, geometric solids, fraction circles, and fraction tiles.

The math intervention pullouts will be driven by student assessment data and use the Pearson Key Math materials as core curriculum to build foundational skills in 5th and 6th grade. In 7th and 8th grade, math intervention is also aligned to the specific skills and standards each student needs to master. Students may choose to come to an intervention class or be assigned based on assessment data. This approach will build on the general math class every student takes daily, providing intensive support and differentiation to ensure all students can master standards, even if they enter the school behind grade-level in math. For students with exceptional math skills, this additional support will provide time to reinforce skills and participate in math enrichment.

All 8th graders take the Algebra I EOC at the end of their 8th grade year. This is possible by catching 5th and 6th grade students up to grade level, then pushing them beyond in 7th grade, so that in 8th grade, they are

prepared to succeed in a combined 8th grade math and Algebra I course. Students who pass the Algebra I EOC are then ready to start 9th grade with geometry. A significant algebra component is integrated into the 8th grade math scope and sequence so that those students who are able to place out and can start high school math at a higher level.

See Attachment R for an overview of math standards to be covered in each grade level.

English/Language Arts

The English/Language Arts curriculum will be a major focus of the instructional program at KNMS. Because reading and writing are foundational to all content areas and the majority of students expected to enroll at KNMS will be behind grade level in reading and writing skills, KIPP Nashville has identified ELA as a primary focus and the curriculum and schedule reflect this priority. During the upcoming year, the Fisher Fellow will work with the CAO to make final decisions about the following schedule and staffing model. Students will spend nearly 200 minutes a day, 5 days a week engaged in ELA curriculum (with one 90-minute segment dedicated to exploring social studies content as a vehicle for ELA standards). This time includes an explicit reader's workshop block, providing time for flexible grouping arranged by assessment data, and organizing small group instruction to address specific standards.

Although individual teachers will define and hone each specific curriculum, the fundamental elements of reading fluency, reading comprehension, writing, listening, speaking, and presentation will all be covered in each English-Language Arts classroom. Students will learn the fundamentals of reading, grammar, spelling, the writing process, public speaking, note taking, and will learn to identify social and cultural influences and differences in writing. Students will work together to revise, edit, and present papers and other presentations.

The foundation of the ELA instructional strategies are borne out of the Reading and Writing Project from the Columbia University Teachers College approach to teaching reading and writing. The Reading and Writing Project was established more than ten years ago to provide materials and support to schools throughout the country that were interested in using the strategies and tools developed through the highly-successful Teachers College Reading and Writing Project at Columbia University. The Reading and Writing Project provides literacy professional development, instructional materials and assessment tools to schools throughout the United States and throughout the world. The initiative is led by Lucy Calkins, author of more than twenty best-selling books, and the foremost authority on literacy development in this country today. The parent organization, the Teachers College Reading and Writing Project, is located at Teachers College, Columbia University, and has for three decades been the premier provider of literacy professional development for schools in New York City and beyond. Instructional formats and materials from Teachers College, including the reader's and writer's workshop constructs and related materials, will be the core framework for the reading and writing periods that meet daily in all grades. Teachers College materials and strategies (as conveyed through professional development from Teachers College) will guide ELA instruction to provide programming that provides instruction for students to grow them from where they are to where they need to be. Because these strategies will be implemented in a mixed group setting, students participate in meaningful conferences with teachers and can provide feedback that will shape future instruction. Authentic engagement is facilitated because all students can access the reading materials at their literacy level.

Grade-level texts, through which ELA standards are being addressed, are selected by the grade-level ELA teachers as a team, creating horizontal teaming, and students' differentiation is facilitated through scaffolding along with teachers' support of small groups and individual students during the reader's workshop/intervention period. The scope and sequence, pacing guide and quarterly benchmark assessments for each grade level are

established by the KIPP Nashville CAO and adjusted to reflect the unique needs of KNMS students. See Attachment G for a sample scope and sequence.

A focus on literacy extends beyond the balanced literacy approach to social studies content through ELA standards embedded in the Social Studies curriculum. In addition, grade level teams will meet frequently to identify key ELA standards that need to be reviewed in other content areas. Consistency in expectations around ELA standards in all grade levels will be a focus of grade level team meetings. For example, all content teachers will have the same expectations for appropriate use of vocabulary, correct spelling of words, and even conventions in listening and speaking. Because all teachers in a grade level will have consistent expectations about what students should be working on (in regards to ELA standards), students will have multiple opportunities throughout the day to practice the same skills and will have clear messaging about what is expected. KNMS will promote literacy across all subject areas by reinforcing a “writing across the curriculum” approach and by providing a reading-intensive program in subjects such as social studies and science. Through coaching and observations by the CAO and school-based instructional leadership, along with staff-wide cooperative planning, specific literacy skills can be addressed across content areas as data dictates. Skills that will be reinforced in all areas include reading fluency, reading comprehension (e.g., identifying the main idea, recognizing details, analyzing tone, sequencing, etc.), writing (e.g., drafting, revising, editing, peer editing), and speaking (e.g., speech giving, class presentations, group work).

Reading intervention will be manifest in flexible grouping to organize small groups of students who are working on the same skills and/or reading on the same level during the daily reader’s workshop period. As students master skills and move on to higher reading levels, their groupings may be adjusted to ensure instruction during this period is targeted to the specific goals of each student. All students read a leveled text through reader’s workshop. Because students’ reading levels are regularly assessed and students are aware of their reading level, they select high-interest, leveled texts to practice their reading skills in reader’s workshop. In addition to the differentiation happening in class through reader’s workshop, the daily reading intervention block allows extra time for the ELA teachers to pull small cohorts of students for additional phonics or guided reading instruction.

Curriculum standards for English/language arts are based on the common core standards for ELA and are outlined in Attachment R.

Science

The science program at KNMS utilizes a constructivist approach in parallel with the math program. Teachers design experiences to help students discover new content on their own as opposed to asking them to memorize facts. This approach provides students with higher levels of engagement, more opportunities to address common misconceptions, and stronger higher-order thinking skills.

Science teachers use the same common lesson plan format as math teachers. Teachers begin class by posing a scientific question to their students such as: Can water vapor change back into liquid water? How does energy travel through a food chain? How do pulleys make work easier? Students then spend the first 15-30 minutes of the introduction to new material engaged in constructing their own knowledge. They may do a hands-on activity or watch a video and make observations. The class comes to the answer to the scientific question, writes notes, and practices using their new knowledge in different contexts.

Students who struggle in science are encouraged to stay after school for tutoring or call their teacher for help in the evenings.

The science staff works closely together to insure that content is aligned across grade levels. Students study science methods, life science, physical science, earth science, and engineering each year so that by the time they leave KNMS they have a solid foundation in each discipline. KNMS’s science curriculum will parallel student development in mathematics. As students progress from fifth through eighth grade, they will perform more in-depth analyses of labs and experiments. This advanced course work will provide students with proficiency and confidence in sciences well beyond grade level, while serving to synthesize their algebra and critical thinking skills. Instead of textbooks, teachers are given a budget to purchase supplies for hands-on activities, including materials like FOSS Kits.

Science standards are aligned to the Tennessee Performance Standards and are outlined in Attachment R.

Social Studies

In each grade level, students will interpret, evaluate and analyze social studies content through writing. The following are guidelines used in each grade. The content and standards for writing in each grade level are determined by the ELA content standards for that grade.

Text Types and Purposes	<ul style="list-style-type: none"> • Write arguments focused on discipline-specific content. • Introduce claim(s) about a topic or issue, acknowledge and distinguish the claim(s) from alternate or opposing claims, and organize the reasons and evidence logically. • Support claim(s) with logical reasoning and relevant, accurate data and evidence that demonstrate an understanding of the topic or text, using credible sources. • Use words, phrases, and clauses to create cohesion and clarify the relationships among claim(s), counterclaims, reasons, and evidence. • Establish and maintain a formal style. • Provide a concluding statement or section that follows from and supports the argument presented. • Write informative/explanatory texts, including the narration of historical events, scientific procedures/ experiments, or technical processes. • Introduce a topic clearly, previewing what is to follow; organize ideas, concepts, and information into broader categories as appropriate to achieving purpose; include formatting (e.g., headings), graphics (e.g., charts, tables), and multimedia when useful to aiding comprehension. • Develop the topic with relevant, well-chosen facts, definitions, concrete details, quotations, or other information and examples. • Use appropriate and varied transitions to create cohesion and clarify the relationships among ideas and concepts. • Use precise language and domain-specific vocabulary to inform about or explain the topic. • Establish and maintain a formal style and objective tone. • Provide a concluding statement or section that follows from and supports the information or explanation presented.
Production and Distribution of Writing	<ul style="list-style-type: none"> • Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience. • With some guidance and support from peers and adults, develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on how well purpose and audience have been addressed. • Use technology, including the Internet, to produce and publish writing and present the relationships between information and ideas clearly and efficiently.

Research to Build and Present Knowledge	<ul style="list-style-type: none"> • Conduct short research projects to answer a question (including a self-generated question), drawing on several sources and generating additional related, focused questions that allow for multiple avenues of exploration. • Gather relevant information from multiple print and digital sources, using search terms effectively; assess the credibility and accuracy of each source; and quote or paraphrase the data and conclusions of others while avoiding plagiarism and following a standard format for citation. • Draw evidence from informational texts to support analysis reflection, and research.
Range of Writing	<ul style="list-style-type: none"> • Write routinely over extended time frames (time for reflection and revision) and shorter time frames (a single sitting or a day or two) for a range of discipline-specific tasks, purposes, and audiences.

In conjunction with the writing standards outlined above, the social studies department will focus on six different strands: culture, economics, geography, civics, history and social studies. Students will explore these six strands through the study of world history and geography, United States history, and Tennessee history and heritage. As mentioned above, literacy standards are integrated into social studies for a balanced literacy approach. Because social studies standards are taught in concert with non-fiction reading strategies and writing skills, students learn to use meaningful details from primary and secondary sources to draw conclusions, form strong thesis statements, and answer historically relevant questions with an argument supported by details from sources. In this way, students focus on textual analysis and response in writing to access social studies content. While each grade level addresses a unique piece of content, the same themes carry through all four grades. Students will study the relationships between culture, economics, geography, governance and civics, and history.

In fifth grade, students learn United States History, from the Civil War to present day, with an emphasis on Tennessee's and influential Tennessean's places in history. In sixth grade, students address the same five social studies themes in a World History survey class. In seventh grade, students examine how human and physical geography impact the five themes in a World Geography class. Finally, in eighth grade, students circle back to US History, from the beginnings of America as a nation through the Civil War and Reconstruction. Students refine their writing, listening, and speaking skills as a means of studying and analyzing the five themes within each grade level's content. Students focus on writing arguments to support claims as well as explanatory and informative texts. As part of the listening and speaking curriculum, they interpret and analyze information presented in various media formats as well as orally present claims supported by an organized description of evidence. This incorporation of ELA standards into social studies allows students to learn and apply ELA standards using authentic sources, as well as deepen their understanding and evaluation of the social studies content.

The following texts are used to anchor instruction in each grade level:

Grade	Content	Text
5th	US History, Civil War to Present	Houghton Mifflin Social Studies, United States: Civil War to Today
6th	World History	Prentice Hall, The History of Our World, the Early Ages
7th	World Geography	Pearson, My World Geography
8th	American History	Prentice Hall, America, History of Our Nation

In addition to the anchor texts outlined above, teachers have access to Jackdaw primary source kits and photo collections. Analyzing primary sources in concert with secondary sources builds students' evaluation, analysis and synthesis skills.

Social studies standards to be addressed are aligned to Tennessee Performance Standards and are outlined in Attachment R.

Enrichment

All students will participate in physical education and arts programming as part of the regular school day at least three times per week. This enrichment will be aligned to state standards as applicable, and PE and arts staff will participate in data analysis and PD with other instructional staff to ensure their lessons and standards are aligned. In addition, where appropriate, target standards in literacy and math may be integrated into the PE and arts curricula to provide additional opportunities to revisit standards using a different instructional approach. Examples of how this may be manifest include: revisiting numeracy concepts through investigations of sheet music and rhythms within time signatures, literacy development through review of health materials, geometric problem solving in soccer, etc. PE is a non-optional enrichment class that all students will participate in throughout the week. Arts programming will also require participation from all students, but the arts programming to be offered (music, visual arts, theater, etc.) will depend on student/family interest and the availability of staff who are the best fit for the school. See Attachment S for the daily schedule for students, which includes enrichment for all students in grades 5-8.

Values-Based Character Education/Studentship

The backbone of the KNMS culture and curriculum will be a comprehensive, values-based character education program. Rather than limit character education to one period a day or one day a week, character education will be integrated into the curriculum and culture in a pervasive way that creates consistent reinforcement and practice of the values that will get KNMS students to college. Optimism, zest, grit, curiosity, social intelligence, gratitude, and self-control will all be the focus of the character education program and the myriad ways the culture is reflected of these school values (see Section VII for more information about these values and why they are important for KNMS students). The character education program will utilize the school's core values as measures of a student's success, with specific behaviors and habits outlined for each value that students would earn "paycheck" deposits or deductions for demonstrating throughout the day. A myriad of opportunities are organized throughout the day and year for students to be recognized for demonstrating those values, from weekly student values rewards, to "shout outs" from teachers when they see students demonstrating values, to special privileges for students who have demonstrated a specific value consistently.

From the school behavior management plan and "paychecks" that track and reward appropriate behaviors, to the literature selected for English/language arts units, the core values of the school will be present in every facet of KNMS's operation. Character education will be explicitly addressed in weekly grade-level meetings and daily homeroom meetings, as well as summer school and Saturday school, with all students learning and practicing the values in orientation. The common language and consistency of expectations will make the pervasiveness of character education at KNMS effective.

KNMS founders firmly believe that more than academic skills alone are needed to maximize students' potential in high school, college, and the world beyond. In the words of David Levin, founder of KIPP Academy New York, "The experiences of KIPP Academy New York and KIPP Academy Houston have taught us that academics without character is useless; students will have the skills but lack the motivation to use them. Character without academics is hollow; students will have the motivation but not the ability to use it. Together,

they have the power to transform lives.” At KNMS, instruction focused on teaching academic and character skills in tandem will develop self-motivated, competent, lifelong learners.

In addition to character education, KNMS students will develop their “studentship:” the skills and habits necessary for them to become competitive scholars for the duration of their educational career. Organized under college-readiness standards (identified by the ACT/College Board as skills necessary for students to get to and through college) and integrated into each of the content area scope and sequence pacing plan, these skills will be reviewed and practiced to effectively prepare students for college-bound habits and behaviors. As a component of this guidance, all students will develop specific social skills necessary to succeed in society, including but not limited to:

- Making and maintaining eye contact
- De-escalating conflict
- Shaking hands in a proper manner
- Addressing adults and peers appropriately and respectfully
- Understanding where and when responses are appropriate

Although many teachers argue that time spent in class discussing character virtues is time that could be better spent doing algebra or discussing the French Revolution, KIPP students achieve amazing academic results in large part because the schools focus on the character development. This point is well illustrated in the following quote from a New York Times article⁴ that described a visit to KIPP Gaston College Preparatory School.

The first thing you notice about the school is how quiet it is. The kids are absorbed in their studies and except for the low roar of conversation in the cafeteria during lunch, or the enthusiastic screeching of band practice, you hardly hear a sound.

Borrowing from the title of this article, the students at KIPP Gaston College Preparatory School have a “chance to learn” precisely because they are taught to have a quiet respect for the speaker at all times. Though the school’s staff must spend time planning, teaching, and reinforcing this virtue, the result is that all students can focus on, and learn from, the teachers and one another without having to struggle through the noise that plagues many disruptive middle school classrooms. Due in part to its focus on character development, KIPP Gaston College Preparatory School (GCP) became the 6th highest performing public middle school in the entire state of North Carolina in 2003 and in 2004 GCP was named an Honor School of Excellence by the state of North Carolina.

The story of KIPP Gaston College Preparatory School is not unique. Throughout the KIPP family of schools, including here in Nashville, one can find ample evidence that academic success results from a school’s commitment to character education.

Instructional Strategies

The educational philosophy of KNMS is based on the belief that graduation from college is the best way each student can maximize his or her academic, professional and personal potential. College provides a means for deepening academic and personal experiences, building personal and professional relationships, and broadening perspectives that open up opportunities and enable an array of choices that are unavailable to students who do not graduate from college. Thus, KNMS will deliver an educational program that will allow its students to develop academic and character skills and traits needed to graduate from college and lead a life of opportunity and choice.

⁴ Bob Hebert, “A Chance to Learn,” *The New York Times*: December 16, 2002

KNMS will advance its students' knowledge and skills through its overarching comprehensive educational approach based on the KIPP Five Pillars. The Five Pillars are the backbone of all KIPP schools throughout the nation and are the key levers for KIPP's success in closing the achievement gap. KNMS believes all children, regardless of their background, can and will learn with the right foundation and the proper combination of environment and support—this environment and support are manifested by the following pillars:

- **High Expectations.** KIPP Network Schools have clearly-defined and measurable high expectations for academic achievement and conduct that make no excuses based on the background of students. Students, parents, teachers and staff create and reinforce a culture of achievement and support through a range of formal and informal rewards and consequences for academic performance and behavior.
- **Choice and Commitment.** Students, their parents and the faculty of a KIPP School have made a choice to be part of the school community. No one is assigned or forced to attend a KIPP School. Everyone must make and uphold a commitment to the school and to each other to put in the time and effort required to achieve success.
- **More Time.** KIPP schools know there are no shortcuts when it comes to helping educationally disadvantaged students succeed academically. A longer school day, a longer school year and summer school mean more time for students in KIPP schools to acquire the academic knowledge and skills, as well as broad extracurricular experiences that will prepare them for competitive high schools and colleges.
- **Power to Lead.** The school leaders of KIPP schools are effective academic and organizational leaders who understand that there are no great schools without great school leaders. They have control over their school budget and personnel. They are free to swiftly move dollars or make staff changes, allowing them maximum effectiveness in helping students learn.
- **Focus on Results.** KIPP schools are focused unrelentingly on results, including student performance on tests and other objective measures. KIPP Nashville results outpace district averages, do not invite excuses based on demographics, and demonstrate achievement that enables students to compete at the nation's best colleges.

KNMS will utilize a smaller school environment, additional instructional time, remediation time built into the daily schedule, and a host of student supports to enable them to meet the school's high expectations. Students who are still unable to meet expectations will be offered additional supports, including additional coursework to practice skill sets that are lacking, one-on-one or small grouping tutoring and individualized plans for academic growth. The school believes these supports are essential in order for it to groom high achievers who excel academically. Because many of the students who attend KNMS will likely be the first in their family to attend college, may be behind grade level in some classes, and will represent a wide variety of skill-sets and competencies, these supports will be implemented as a part of the basic, required instructional program for all students.

The philosophy of KNMS is informed by research, the experience and learning from KIPP schools, and other high performing “no excuses” schools around the country that consistently prove that all students can achieve at the highest levels if the schools provide the right systems, supports and structures to maximize learning.

The school's educational philosophy and approach, grounded in the KIPP model, is also supported by a growing body of research on urban education and the achievement gap. One of the early groundbreaking pieces of work in this field, *No Excuses: Closing the Racial Gap in Learning*,⁵ studied the practices of inner city schools that are beating the statistical odds and producing academic results comparable to those in successful suburban

⁵ Thernstrom, Abigail and Stephan. *No Excuses: Closing the Racial Gap in Learning*. New York: &Schuster, 2003.

school districts. This study, and the others that have since followed,⁶ have found that successful urban public schools share common characteristics:

- Rigorous, standards-based, college preparatory curriculum;
- Longer school day and school year;
- Strong behavioral management system;
- A school culture of academic achievement, and;
- Committed and driven teachers.

These characteristics are foundational to the model KNMS will implement, with standards-based curriculum and assessments; extended school day, week and year, as well as strategies to increase instructional time within the school day; a behavioral management system that utilizes positive reinforcement and frequent parent communication to facilitate seamless support of appropriate behavior; a school culture that is focused on preparing for success in college and beyond; and a staff of committed, driven teachers who are developed to engender superior results from their students and retained and rewarded when they do so.

High Expectations and Rigorous Curriculum

KNMS will have clearly-defined and measurable high expectations for academic achievement that make no excuses based on the background of students. All of the students will pursue a rigorous, college-prep academic program that prepares students for a challenging high school academic career. Using a backward-mapped approach from ACT College-Readiness Standards to build on state and common core standards, all students, regardless of their proficiency at baseline, will be expected to meet and exceed state proficiency standards and score competitively on nationally norm-referenced assessments.

The high expectations will be manifest in:

- rigorous curriculum that develops critical thinking skills;
- development of student autonomy and ownership of achievement through student responsibility for understanding their own assessment data and how it informs their goals and habits;
- ambitious growth goals for all students, regardless of their proficiency upon baseline;
- challenging project-based assessments that require students to synthesize skills into practical applications;
- use of academic language in all content areas and grade levels, as well as in the hallways, and;
- demonstration of the school values in all aspects of students' performance and behavior.

The school's educational philosophy is also fully aligned to the recent policy adopted by the Tennessee State Board of Education to strengthen the state's high schools. The school program supports the policy's goals and embraces the following excerpt from the policy:

All students will have access to a rigorous curriculum that includes challenging subject matter, emphasizes depth rather than breadth of coverage, emphasizes critical thinking and problem solving, and promotes responsible citizenship and lifelong learning. The curriculum will be tied to the vision of the high school graduate and to the Tennessee Curriculum Standards. Teachers, parents and students will hold high expectations for all. Schools will communicate high expectations to students, parents, business and industry, and the community.⁷

⁶ See Whitman, D. *Sweating the Small Stuff: Inner City Schools and the New Paternalism*, June 2008, and Matthews, C. *Work Hard, Be Nice*, 2009.

⁷ Tennessee State Board of Education High School Policy 2.103 Elements of School-Wide Reform.

<http://www.tennessee.gov/education/assessment/secondary.shtml>

More Time

KNMS knows there are no shortcuts when it comes to helping educationally disadvantaged students succeed academically. The school will provide a longer school day, a longer school year and summer school so students can acquire the academic knowledge and skills, as well as broad extracurricular experiences, through community service and the arts that will prepare them for college. Every student will attend school for an average of 8 hours daily, with a 3.5-hour Saturday school once monthly, and a 3-week summer school session.

Daily Calendar

During the Fisher Fellowship, the school leader will finalize the daily schedule for KNMS using the instructional minutes and sample calendar below as a guideline for minimum instructional minutes each week. The intent is that KNMS will open its doors at 7:30 AM and will hold classes until 4:00 PM five days a week. The daily schedule for 5-8 graders varies slightly to provide more intensive instruction in literacy and writing for students in the early grades who are new to KIPP. Although the current proposed schedule (Attachment S) might be adjusted to better accommodate staffing and student needs, the following are guidelines for each core content area in all grade levels (and do not include separate, explicit intervention time, which is also built into the daily schedule):

- ELA \geq 120 min
- Math \geq 90 min
- Science \geq 50 min
- Social Studies \geq 50 min

With intervention built into the weekly schedule, staff will have the flexibility to provide students with the support they need in response to the data, thus enabling them to succeed in the school's rigorous academic program. Because intervention is built into the schedule, there is space for all or few to utilize intervention time, and for the interventions provided to be tailored to the needs of the individual students participating. A remediation/tutorial period will provide an additional 35 minutes daily for math or reading intervention for those students who require it (and enrichment for those students demonstrating mastery on all standards). Students struggling in math will receive instruction on foundational math skills, in addition to revisiting standards that haven't been mastered. Students struggling in reading will receive phonics or additional guided reading instruction. Students who are struggling in both math and reading will receive remediation in both during explicit intervention times designated for each content area. Additional time is provided as needed after school for students who require additional interventions. Students may be required, according to their academic performance, to stay after school for small group or one-on-one tutoring to bolster the increase in instructional time in the regular school day.

The following is the proposed schedule for fifth grade:

5th Grade Daily Schedule		
	MWF	TR
7:30-7:55	Breakfast	Breakfast
8-9:30	ELA	ELA
9:30-11	Math	Math
11:00-11:30	Lunch	Lunch
11:30-12:05	Remediation/ CHOIR block*	Remediation/ CHOIR block*

12:05-12:40	Remediation/ CHOIR block	Remediation/ CHOIR block
12:40-2:10	Writing (SS)	Writing (SS)
2:10-3:40	Science	Science (50)
		PE (40)
3:40-3:55	Homeroom	Homeroom
3:55-4:00	Dismissal	Dismissal

Sample schedules for each grade level are included in Attachment S.

Saturday School

KNMS students will attend a Saturday school from 8:30 a.m. to 12:00 p.m. once a month. As with the traditional schedule, the school leader will have an opportunity to create the Saturday school schedule, generally patterned after the following structure. On regular Saturday school days, students will begin with an hour of structured homework club/small group tutoring where students will alternate between working independently on their weekend homework and being pulled out for skill-based tutoring and individualized homework help. The next block of time students will provide enrichment blocks; at this time, community members will be brought in to teach on an area of expertise, such as martial arts, art, step dancing, and Spanish. Saturday school will end with a lunch before noon. Saturday school will provide homework support, additional enrichment activities and a reward for students who worked hard during the week, with adjustments made to the schedule to respond to data accordingly.

As the school grows past year one, the structure of the Saturday school may evolve to further meet the needs of students. For instance, a school band or dramatic troupe may need this extra time to rehearse; a sports team may also use this time for inter-school matches or for practices. Rather than a structured homework hall at the beginning of the Saturday school, students in the 7th and 8th grades will have a KIPP Through College (KTC) class, where they will learn test-taking strategies, take practice SSAT / PSAT exams or work on their high school applications. As the KNMS alumni base grows, the KTC program will expand to provide alumni with extra help on their high school coursework or on the college application process.

Annual Calendar

In addition to a longer school day, the school will operate approximately 191 instructional days, including eight Saturdays and ten days for summer school. The additional time offered by the longer school day and year will be critical to the success of KNMS's students. In order to serve families who also have students in MNPS, KNMS will schedule breaks at similar times as MNPS. The school will also offer a summer school program to all of its students.

There is significant research that supports implementing a longer school day and longer academic year. The 1994 landmark report, *Prisoners of Time*⁸, released by the National Education Commission on Time and Learning, asserted that a school year of 180 six-hour days is no longer enough to provide an effective education to all students. The report identifies time as a key lever in academic achievement, stating, "Used wisely and well, time can be the academic equalizer." Since then, schools across the country – including all KIPP schools – have designed longer school days to provide more time for their students to learn. There is a growing body of

⁸ National Education Commission on Time and Learning. (1994) *Prisoners of Time*. Retrieved August 13, 2010, from <http://www.ed.gov/pubs/PrisonersOfTime/index.html>

research on the “No Excuses” educational model, which also found that successful urban public schools share several common characteristics, one of which is a longer school day and school year.

The additional time in the school day and year will also be scheduled for professional development for teachers, while still providing many more hours of instruction for students. Professional development time will be particularly important as the school develops a new grade level each year. See Attachment S for the proposed annual calendar for the 2013-2014 school year. This schedule will be adjusted to align as closely to the MNPS calendar as possible.

Summer School

All students at KNMS will attend summer school. The summer school session provides students, parents, and teachers with a head start in preparing for the upcoming academic year. The program is not designed as summer school for those students who failed to perform adequately during the regular school year, but rather as an introduction to the upcoming school year and an orientation for incoming students. Students will attend classes for four hours each day for up to three weeks before the official start of the school year in August.

KNMS’s summer session will be divided into three components. The first segment is comprised of staff development, which starts in the beginning of July and runs through student summer school (with staff meetings and PD continuing to happen after students leave at the end of the abbreviated summer school day). The professional development program provides teachers with an opportunity to design their goals, objectives, and curriculum for the summer and upcoming school year. Once the summer session has ended, teachers will continue their preparation by designing a curriculum scope and sequence for the fall that will address the specific needs and interests of the students identified during the summer.

The second component of the summer session is brought to life when the students enter the classrooms. During this time, teachers, students, and parents will become acquainted with the school’s procedures and high expectations. After assessing each student’s individual strengths and identifying their goals for the year, teachers will emphasize the basics of reading, English, mathematics, science, and social studies. Because learning can be the greatest intrinsic motivator for students, KIPP teachers will use the summer session to “hook” students through excellent classroom instruction. The summer session will also be a time when the process of team building begins.

The third component of summer school is skills assessments. During summer school, teachers will assess student reading and math skills to determine appropriate remediations and intervention strategies to use at the start of the fall semester. KNMS will also use this information to schedule additional remediation time for students demonstrating significant gaps when assessed during summer school.

Students will be introduced to the concepts, challenges, strengths, and rewards of working as a team and family. Above all, students will be welcomed into the KIPP culture, and learn what it means to be a KIPP student through introductions to KIPP songs, chants, and projects emphasizing hard work, teamwork, and a culture of high expectations. On the first day of school, all children will learn what year they will go to college, and will begin the process of learning how to focus on their short-term, intermediate, and long-term goals to be successful at KNMS and in high school and college.

Focus on Literacy

Because the majority of students who enroll at KNMS are likely to be significantly behind grade-level in reading and unable to meet proficiency standards in ELA on the TCAP, KNMS will implement an intensive approach to literacy. The focus on literacy will be addressed across content areas and with increased

instructional time to address ELA standards in explicit skills-building blocks. In each grade there is both a reading and writing teacher, who share responsibility for the ELA standards. The grade level ELA teachers will plan collaboratively within the established scope and sequence for the year to ensure horizontal alignment and consistency. Nearly two hundred instructional minutes daily will be dedicated to ELA, with explicit blocks each for reading and writing. Embedded in the reading class is a reader's workshop block that will utilize the flexible grouping to organize small groups of students who are focused on building the same target skills. Although the school leader may adjust the schedule to best meet the needs of students and according to staffing, students will participate in the instructional minutes for ELA outlined herein as a minimum. As instructional skills are honed, the school may move to a self-contained ELA approach, matching each ELA teacher with one class they would lead for the entire day.

In addition, KNMS will utilize the reader's and writer's workshop approach to ELA instruction. This research-proven set of strategies allows for greater differentiation to meet students where they are and helps build a more intrinsically motivated love for reading.

Target literacy standards will also be integrated into science and math as appropriate, with grade level teams meeting weekly to, among other things, review how to best approach target ELA standards in other content areas.

Implementation of a Proven Model: KIPP

KIPP's Track Record of Success

KNMS is modeled after the highly successful Knowledge is Power Program (KIPP), which was launched in 1994 when two teachers founded a fifth-grade public school program in inner-city Houston, Texas. They established the program, in part, because they were determined to prove that all students, regardless of socio-economic background, could perform academically. The program succeeded beyond their greatest expectations and now serves more than 32,000 students in 109 schools located in 20 states and the District of Columbia. More than 85% of KIPP students, nationally, are eligible for the federal free and reduced-price meals program and more than 95% are African American or Hispanic/Latino.

Since the founding of the organization, KIPP has been recognized as one of the country's top urban educational programs, dramatically closing the achievement gap for students from low-income demographic areas. KIPP believes that there are no shortcuts to success and that excellent results require the time-tested combination of long hours, hard work, high expectations and deep commitment. KIPP schools have sustained track records of high student achievement. While less than one in five low-income students attends college nationally, KIPP's college matriculation rate stands at more than 80% for students who complete the eighth grade at KIPP. Additionally, in 2007, nearly 95% of KIPP alumni went on to college-preparatory high schools; collectively, KIPP alumni have earned millions of dollars in scholarships and financial aid.

On June 22, 2010, the Mathematica Policy Institute⁹ released its initial findings from a study of KIPP middle schools. Researchers compared data from multiple years for students from 22 KIPP middle schools, along with data from students in non-KIPP public schools in nearby districts. Using this data, Mathematica researchers were able to compare characteristics for KIPP and non-KIPP students; and state assessment outcomes for KIPP students and a set of matched, non-KIPP students from the nearby districts who were similar in terms of demographics, achievement levels, and prior-achievement growth trajectories. Based on their analysis, Mathematica found that:

⁹ Tuttle, The, et al. *Student Characteristics and Achievement in 22 KIPP Middle Schools*. Mathematica Policy Research, Inc. June, 2010. < <http://www.kipp.org/about-kipp/results/mathematica-study>>.

- KIPP schools most often enroll students whose average fourth-grade achievement is lower than the average achievement of students in local district schools.
- KIPP schools typically have a positive, statistically significant, and educationally substantial impact on student achievement. Within two years after entering KIPP, students are experiencing statistically significant, positive gains in 18 of the 22 KIPP schools in math and in 15 of out of 22 KIPP schools in reading.
- Academic gains at many KIPP schools are large enough to substantially reduce race-based and income-based achievement gaps. In three years, one half of all KIPP schools in the study closed one half or more of the black-white achievement gap in math, and one third of the black-white achievement gap in reading.
- There is no evidence that KIPP schools have systematically higher levels of attrition when compared to district schools.

In addition to inspiring students to make tremendous gains on state and national tests, KIPP schools are leading their districts in overall performance and achievement:

- In 2011, KAN posted the highest TVAAS reading growth in the state of Tennessee for all middle schools serving a population of 80%+ students receiving free or reduced price lunch;
- KIPP High School in Houston, TX was ranked #16 in the nation on US News and World Report’s “America’s Best High Schools: Gold Medal List” in December of 2009;
- KIPP schools have been the #1 ranked schools in the following cities: New York, NY; Washington, DC; Baltimore, MD; San Jose, CA and San Lorenzo, CA, and;
- KIPP schools are currently both the #1 and #2 ranked non-selective public schools in New Orleans, LA.

Collaboration within the KIPP National Network

Although the specifics of instruction are tailored to the unique needs of students enrolled at a specific KIPP site, KNMS will benefit from the support of the national network, research to demonstrate efficacy of common KIPP strategies, and dissemination of best practices in order to offer some of the most innovative, effective instruction in the country. Through KIPP Share, an internet-based platform to capture and share teacher resources across the national network, KNMS teachers will have access to more than 2,000 other KIPP teachers nationally. Using this platform, KNMS will connect and share curriculum, lessons, assessments and teaching methods by subject and grade. In addition, approximately 15 of KIPP’s best teachers in the country are profiled to document (via video) their teaching practices and to capture their strategies for success. Supporting materials these teachers use in their classes (lesson plans, unit plans, homework, class work, etc.) are also available on KIPP Share. The annual KIPP Summit provides another opportunity for KNMS staff to meet with other KIPP teachers and leading education experts from throughout the nation to ensure the most effective, innovative strategies are at the disposal of every teacher at KNMS. In addition, KNMS will utilize the national KIPP Framework for Excellent Teaching to train teachers and provide instructional and professional development support in a consistent way that utilizes proven best practices. The KIPP Framework for Excellent Teaching, implemented nationally at KIPP schools, isolates practices and beliefs causal to student achievement to develop effective teachers who close the achievement gap.

Support of the KIPP Nashville Network

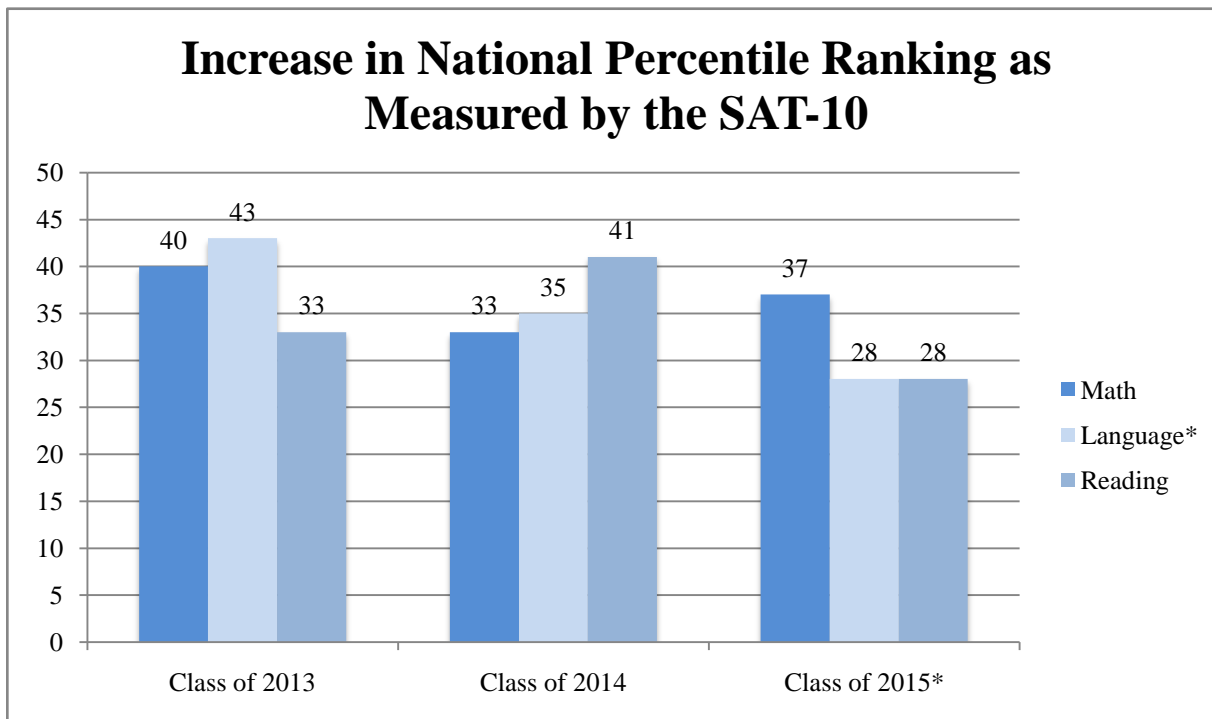
Not only will KNMS have the support of this national network of KIPP charter schools and the KIPP Foundation, it will also be uniquely positioned to build on the success of KAN through the support of a regional school support center: KIPP Nashville. KIPP Nashville utilizes expertise in a number of different areas to provide cohesive support to all KIPP schools within the Metropolitan Nashville area. The KIPP Nashville team that will be in place to support KNMS will be comprised of the following key positions:

- **Executive Director:** Provides strategic direction for the organization, coaches and manages school leaders, serves as the ambassador for KIPP in the community, and ensures the operational sustainability of KIPP Nashville.
- **Chief Academic Officer (CAO):** Oversees effective implementation of academic innovation and professional development. Using authentic and reliable data collection processes in conjunction with school observations and instructional support, the CAO provides leadership of an effective education program at each KIPP Nashville site.
- **Director of Operations:** Leads and manages the school support center which includes finance, operations, human resources, technology, development, communications and facilities. Oversees the expansion of the school support center team and infrastructure. As the school support center grows, a Chief Operating Officer will be added to lead the operations and growth of the network.
- **Director of Development:** Develops and implements the development strategy and fundraising activities including grant writing, communications, donor stewardship, cultivation and relations with private foundations, corporations and individuals.
- **Associate Director of Development:** Supports the Director of Development with all development activity, with a focus on grant writing, compliance and event planning.
- **Director of Finance:** Oversees all financial functions of the organization including strategic planning, budgeting, financial statements, bookkeeping, reporting and compliance, audits, and fiscal policies and procedures. Oversees operational functions within the organization and at the schools including transportation, food service, human resources, recruiting, data and compliance across the region.
- **Knowledge Manager:** Oversees all data management and tracking, ensuring the region is tracking and effectively utilizing all data available to support student success and defines vision for data infrastructure and plans for scaling capabilities to meet the needs of multiple school sites.
- **Director of Talent Management:** Oversees all aspects of performance management to include defining process, timing and management templates. Oversees leadership pipeline and development activities with focus on defining career paths and developing leadership curriculum. Manages the recruiting function for the school support center and schools, with a specific focus on teacher recruitment and retention.
- **Director of KIPP Through College (KTC):** Develops and oversees the implementation of KTC initiatives, including college-readiness curriculum and assessment, parent trainings, college information sessions and visits, support with completion of financial aid, tutoring and support services for KIPP alumni in high school and college

As their titles suggest, each KIPP Nashville team member will be charged with managing a key function for the KIPP Nashville region, ensuring that the school has appropriate support and oversight. This not only leverages expertise on behalf of each school through the staffing retained by the school support center, but provides each school with the support it needs to ensure the school leader and school staff can focus on the success of students. This approach has been demonstrated to facilitate superior student performance in similar urban environs throughout the country where KIPP regional offices have boosted achievement, superseding the excellent results attained by stand-alone KIPP schools.

Moreover, KNMS will benefit from being in the same network as the current KIPP site: KIPP Academy Nashville (KAN). As the second middle school in the KIPP Nashville portfolio schools, KNMS and KAN will be positioned to work together to share information and best practices to best facilitate student success. KAN has produced strong student performance results as a public school within the MNPS system. KAN students consistently enter the 5th grade two to three years behind their peers, scoring at the 2nd grade level in Language, Reading, and Math as measured by the Stanford-10 (SAT-10), a nationally norm-referenced

standardized test. Yet, as a result of KAN's rigorous approach to education, KAN students make significant academic gains during their time at KIPP. The table below shows the increase in national percentile ranking, as measured by the SAT-10, for each of the cohorts who have been tested pre- and post-KIPP tenure. Note that the percentile increase is from the baseline administration of the assessment (administered upon enrollment in the fall of the fifth grade year) to a spring administration in the eighth grade year, except for the 2015 cohort. This class of 2015 cohort shows the national percentile ranking growth from fall of the fifth grade year to spring of the seventh grade year (the data from the eighth grade year is not yet available). Note that a year-over-year increase of zero would indicate that students are keeping pace with their peers nationally during the course of a year.

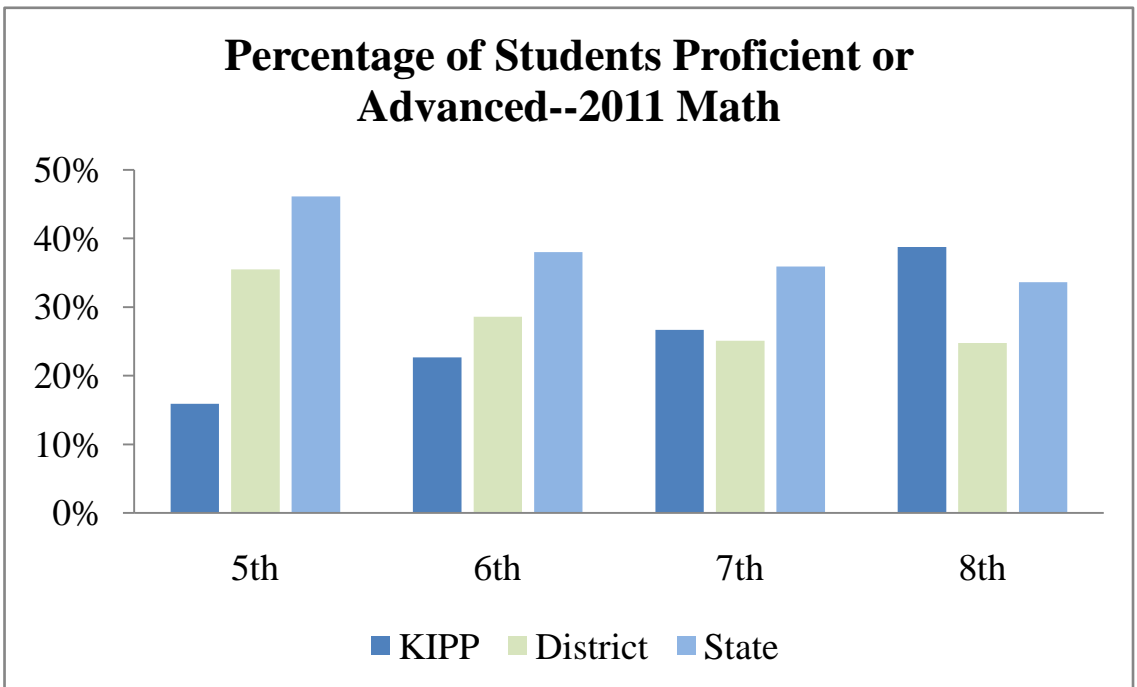
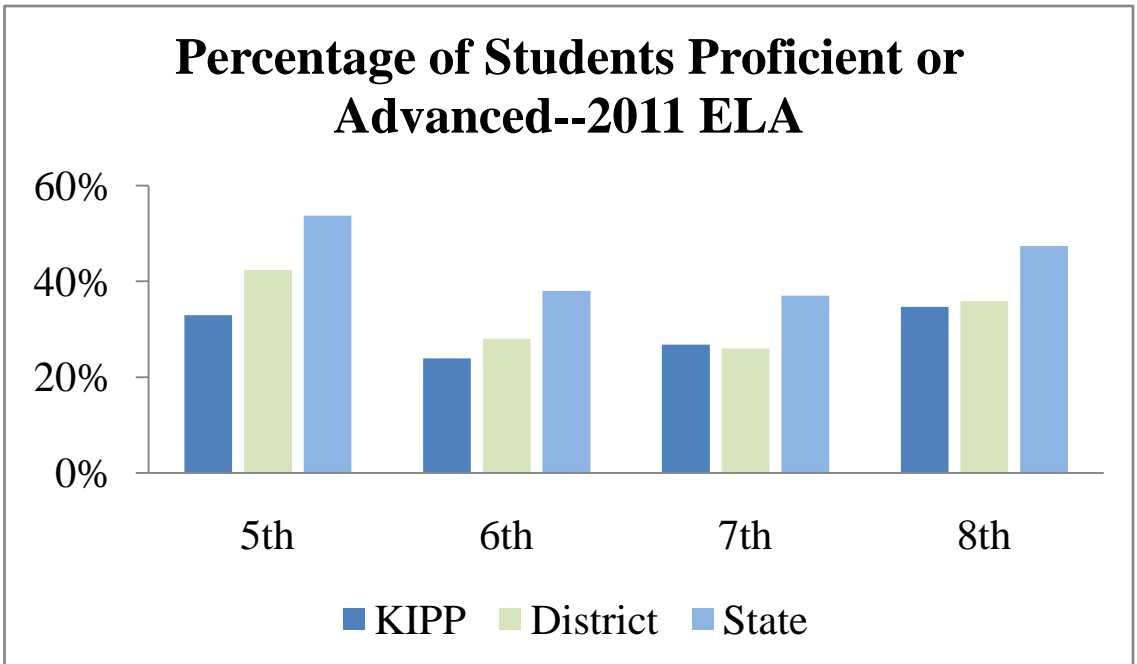


* The Language portion of the SAT-10 data for the Class of 2015 measures the difference from fifth to seventh grade (rather than fifth and eighth grade) because the Language portion of the SAT-10 was not re-administered in the eighth grade for this cohort.

The percentage of KAN students whose national percentile ranking grows more than one year annually is 68% in reading and 88% in math. Data from the SAT-10 is clearly showing that KAN students are not only exceeding growth norms for students who participate in the SAT-10 nationally, but are making significant gains over the course of their tenure at KAN.

While the SAT-10 gives an indication of cohort gains over time compared to national averages, the TCAP exam reveals the strength of the KIPP program in preparing students to be successful on the state assessments. The following chart illustrates the strong performance of KAN 8th graders on the 2011 TCAP assessment in terms of percentage of students scoring proficient and advanced. KAN's student performance is shown in comparison to their counterparts statewide in Tennessee and also in the MNPS. Prior to enrolling in KIPP, very few KAN students typically pass the TCAP in elementary school. In fact, while in fourth grade, only 11% of current KAN fifth graders passed the math TCAP and 16% passed the reading TCAP. Of 42 MNPS middle schools in 2011, KAN fifth graders left their elementary schools as the 3rd lowest performing cohort in reading and the 4th lowest performing cohort in math as measured by the TCAP. This low entry point is typical for KAN students,

but with KIPP’s focused program, KIPP students demonstrate some of the strongest growth in the state, and by 7th and 8th grades they typically reach or exceed the performance of their peers in the city and state.



The following table shows how KAN student scores on the TCAP compare to those of schools in the district and state with similar student demographics.

2010-11 Academic Growth of KAN Students

As Compared to Schools with Similar Student Demographics (w/SSD)*

Metro Nashville Public Middle Schools (17 w/SSD)			Public Middle Schools in Tennessee (54 w/SSD)	
Subject	KAN Rank		Subject	KAN Rank
Reading	#1		Reading	#1
Math	#3		Math	#6
Science	#7		Science	#18
Social Studies	#2		Social Studies	#11

*Per the TVAAS, and schools with a student demographic of 80% federal free- or reduced-priced meals. TVAAS is a statistical analysis of achievement data measuring how much students have grown in each academic year. Each student is compared to his/her own performance, eliminating the impact of demographic variables such as economic status or racial/ethnic group.

Growth Model

The KIPP network has a history of success in opening high performing middle schools, which serve students in grades five through eight. Like many KIPP schools, KNMS will also serve grades five through eight. Not only will KNMS offer a more supportive approach to the challenging middle school grades by starting with fifth grade, the school will grow slowly with one grade at a time. This strategy ensures the school can maximize its chances of establishing a strong, healthy, learning culture. This, in turn, greatly increases the school's likelihood of success in improving the abilities and habits of all students. Growing one grade level each year minimizes the amount of variation attributed to new staff, new curriculum, and new students. The benefits of this strategy are proven and are at the core of every KIPP school's successful track record.

Through experience, successful KIPP schools have found that approximately 350 students is the maximum number that a school leader can effectively serve. Research also shows that students in small schools (under 400 students) come to class more often, drop out less, earn better grades, participate more often in extracurricular activities, feel safer, and show fewer behavior problems.¹⁰ Many parents in the target attendance zone have expressed a desire for their children to attend a small middle school. Currently, the average school size of the MNPS traditional public schools exceeds the 400 student cap research supports. In stark contrast to these large middle schools in MNPS, KNMS would provide families with a choice for their children to attend a school that starts at 1/5 the size of other MNPS middle schools. Even when KNMS is fully grown after four years, it will maintain a population between 300 students and 350 students. Finally, KNMS will never grow beyond 400 students in grades five through eight, which guarantees it will always be significantly smaller than other MNPS middle school options.

Data-Driven Decision-Making

Because the KNMS model allows frequent time for data-driven intervention every day, the school utilizes a robust, formalized approach to the collection, analysis and use of data to drive student supports. This commitment to data is manifested most clearly in the KIPP Nashville Knowledge Manager, a full-time data specialist who collects and disaggregates data, providing it immediately for teachers in the format they need. This position is charged with ensuring all data tracking tools are accurate, reliable, and user-friendly, and s/he provides consistent support to staff in obtaining the data throughout the day to inform instruction and student supports. Daily intervention periods require teachers to pull assessment data and use that data to drive the instruction given to students in interventions. This ensures that every student is focused on the specific

¹⁰ William Ayers, Gerald Bracey, and Greg Smith. *The Ultimate Education Reform? Make Schools Smaller* (Center for Education Research, Evaluation, and Innovation, December 2000).

standards that he/she has not yet mastered, and that every teacher has the information necessary to effectively and efficiently support each student’s mastery.

Every KNMS teacher will carry an iPad at all times, which is loaded with several programs that allow all staff to input and view data in real-time, as it is needed. The LiveSchool application allows teachers to track student behavior and performance as it happens. The program tracks each student’s paycheck additions and deductions, with notes for the rationale of each. This allows a teacher to choose the student’s name to add a “dollar” to the paycheck for coming to class prepared and then view all other behavioral data for the day, week and year. Likewise, a teacher can go into a student’s paycheck to make a deduction or view deductions for the day and discover that the student is having a difficult day and respond accordingly. Because all staff can access this same data real-time, the school leader or assistant principal may view a student’s behavior data as it is happening, providing intervention as appropriate. Reports are immediately and easily printed to go home with students or provide parents on campus a look at their student’s performance for the day, week or year.

The Google Education platform is another tool that enables all staff to collect, analyze and use data to inform their support of students. All teachers submit their weekly informal assessment data, and the knowledge manager uploads all quarterly and annual data (including from teacher-created periodic assessments, the Northwest Evaluation Association’s (NWEA) Measures of Academic Progress (MAP), and the TCAP) and disaggregates it into user-friendly reports. At any given time, any teacher can choose a student and pull his/her longitudinal growth, target standards that need to be mastered, and any other data points that have been collected. Likewise, disaggregated reports that show data by sub-group, target standard, and other lenses can be viewed and downloaded immediately. Because staff is not responsible for any of the uploading, disaggregation, or organization of the data (this is all completed by the knowledge manager), it allows staff to focus on effective use of the data, rather than be bogged down by having to track it.

Weekly, teachers participate in one-on-one meetings with the grade-level assistant principal, to review their weekly assessment data, and appropriately adjust upcoming instruction in response to students’ needs. Data days (which are supported by early release of students) immediately follow the administration of all quarterly benchmark assessments, for staff to work collaboratively on the analysis of data and the planning that will be driven by that analysis.

This focus on results, one of the five pillars of the KIPP program, ensures that teachers and students are accountable for student achievement and provides a wealth of reliable, easily obtained information to drive the outcomes KNMS has set as goals for its students.

Consistent Expectations and Structures

Consistency in expectations and structures ensures that all students know exactly what is expected of them and have adequate time to practice those expectations. Through a summer orientation and consistent implementation of these expectations in all classrooms, students will internalize the habits and practices necessary for them to be successful in the most rigorous, college-prep high school programs.

At the beginning of the year, teachers in each discipline will receive a scope and sequence (see Attachment G for a sample) of skills and content for the year (which has been developed by the KIPP Nashville CAO and will be revised annually by the teaching staff according to a reflection of what worked and what didn’t with the original plan), broken down by quarter and unit. This will ensure that maximum alignment exists both vertically within content areas and horizontally across grade levels. Teachers are then supported in co-planning assessments, lessons, and daily objectives under the guidance of their assistant principal.

Through weekly PD and collaborative planning sessions, teachers continue to work together throughout the year to develop lesson plans within the scope and sequence that use student assessment data to drive specific instructional strategies, spiraling, and interventions. Weekly grade level meetings, led by a grade level chair, enable all teachers to create consistent practices and expectations that are developmentally appropriate and align with the culture of the grade level. These weekly grade level meetings may include planning around how to head papers, organization of binders and notebooks, silent sustained reading books, protocols for quizzes, and kinesthetic supports that encourage students to get physically engaged in lessons. They also include problem solving around how to consistently support specific students across classrooms that are struggling academically and behaviorally.

All classes at KNMS will begin with a common blackboard configuration (BBC), based upon master teacher Lorraine Monroe’s work at the Frederick Douglass Academy in Harlem.¹¹ Before the start of every class, teachers will write the following on the board: an AIM or objective for the lesson; a Do Now question for the first five minutes of class; an agenda listing the disparate activities for the class; and the homework assignment(s) for that day.

A variety of management strategies to expedite practices are also implemented throughout the school and students and teachers are trained in how they will be implemented in the summer session. These strategies include, but are not limited to, the following:

- hand signals to communicate a need for the restroom;
- hand signals to request supplies;
- use of the same agenda for all students in all grades (with all agendas signed by parents nightly);
- “homework check” every morning wherein all students’ agendas are checked against homework completed;
- Cornell note-taking in upper grades/common format for note-taking aligned with Cornell in lower grades;
- common organizational structure (binders, folders, etc.) for each grade level;
- grade level study skills are consistent throughout and aligned vertically, and;
- protocol for how each teacher will share and discuss each student’s data/goal-setting on a weekly and unit basis.

It is also expected in every grade level and class that students will sit up straight, track the speaker, “use voice” when speaking, rephrase the question in the answer as a sentence starter, use a common language of how to ask questions (never “I don’t get it”), restrict classroom discussions to academic language only (never “huh” or “what”), and other cultural norms for which students will earn paycheck points until they have developed the habit of demonstrating scholarly behavior consistent with the seven school values at all times.

The KIPP Nashville CAO, who provides oversight of academic excellence at all KIPP Nashville sites, will be particularly instrumental in ensuring best practices are implemented consistently across classrooms at KNMS. Through the CAO’s support of the school leader and instructional staff, teachers will be supported in consistently employing the same expectations and practices to ensure students always know what is expected of them. The CAO develops and oversees the use of scope and sequence in all content areas and grade levels to drive pacing of instruction throughout the year and ensure all standards are addressed sufficiently. Moreover, through the CAO’s management of the creation, administration and data analysis of quarterly benchmark assessments (ELA and social studies assessments for all grade levels were created by a vendor with demonstrated expertise in creating standards-aligned benchmark assessments; science and math were created by

¹¹ Lorraine Monroe, *Nothing’s Impossible*. New York: Public Affairs, 1999. 120.

experts at KIPP Nashville), the CAO provides a consistent, effective framework for teachers to gather and use data to drive instruction.

Moreover, a consistent network-wide protocol is the weekly upload and review of the following week's lesson plans and weekly informal assessment. This enables school leadership to evaluate teachers' planning and assessments and provide feedback on appropriate revisions in advance of the week to ensure they are appropriate, rigorous, and aligned. Assessments are administered on Thursdays and data is given back to teachers on Fridays to guide the following week's instruction. All teachers post their assessment averages outside of their classrooms to provide transparent insight into student growth for all stakeholders regularly. See Section VII for more information about the weekly coaching sessions that each teacher participates in as part of the assessment and lesson plan reviews.

College-Readiness Standards Implemented Across Content Areas

In addition to the grade-level content standards that are used to drive instruction, KNMS integrates college-readiness standards, as identified by the ACT and college admissions boards as integral to the success of students in college, across content areas and grade levels. Through research into how these standards are successfully applied in other school sites, as well as how successful students build them, KIPP Nashville has backward-mapped the standards into developmentally appropriate benchmarks and incorporated them into the targets included in each course's annual scope and sequence and quarterly benchmark assessments. As a part of the core standards, the college-readiness standards ensure every student has access to the tools, skills and habits necessary to ensure success in college and life beyond. Success in these measures is constantly driven by the KTC program (which provides supplementary programming and support to students to develop individual competencies) and analysis of students' growth on quarterly benchmarks in these standards, data from the ACT Plan and Explore, ACT scores for all juniors and seniors who matriculated from KNMS, and college acceptance and retention rates (which will be tracked through the KTC program staff).

In addition to supplementing the content standards with ACT readiness content, KIPP Nashville will use David Conley's research on the competencies necessary for college-readiness to supplement the content standards with key academic behaviors and key cognitive strategies that will be backward-mapped and aligned both horizontally and vertically. The key cognitive strategies include problem formulation (understanding, hypothesizing, strategizing), research (identifying, collecting, evaluating), interpretation (integrating, analyzing, synthesizing), and precision and accuracy (constructing, organizing, critiquing). The key academic behaviors include self-monitoring and study skills, such as time management, note-taking, physical organization, preparing for exams, progress monitoring and reflection. In addition to classroom protocols, lessons and assignments that practice these competencies, students are also given explicit support with preparing for college exams, college and financial aid applications, evaluating the fit of a college, navigating the admissions process, career awareness, and other aspects of college success.

Research-Driven Instructional Best Practices

The instructional practices at KNMS focus on promoting a stimulating learning environment that builds enthusiasm and a joy of learning, as well as implementation of modalities of instruction that have been proven successful with high-needs learners. These include kinesthetic learning, SLANT (Sit up, Listen, Ask questions, Nod and Track the speaker), use of rhythm and rhyme as mnemonic devices, and call and response format for foundational concepts.

The primary sources of instructional best practices that will be implemented in every classroom come from the work of Doug Lemov and John Saphier. *Teach Like A Champion* by Doug Lemov¹² of Uncommon Schools offers 49 research-based concepts in curriculum, instruction, and management to increase the impact teachers have on student learning. These techniques are extremely discrete, specific, and can be implemented within a short time period. Additionally, the book comes complete with brief descriptions of each technique and video clips to further demonstrate each of the techniques. Strategies such as “No Opt Out”, “Cold Call” and “Pepper” prescribe ways for teachers to create a more engaging classroom that facilitates greater achievement, especially amongst high-needs learners. All staff will utilize these tools to build instructional practice in their individual classrooms.

The Skillful Teacher by John Saphier¹³ outlines additional strategies that will be implemented in all classrooms in order to facilitate greater academic growth. John Saphier is the founder of Research for Better Teaching (RBT), which is a professional development organization that aims to improve teaching and learning. The Skillful Teacher focuses on the instructional skills of interactive teaching and prescribes such strategies as use of a “hook” and “do now” in lesson planning, providing wait time after posing a question, checking for understanding as a means of constant informal assessment, and exit tickets. The work of Saphier will also be used to guide much of the instructional strategy that every teacher implements with fidelity and consistency in all classrooms. The use of these two sources will be introduced and supported throughout school-wide professional development and support from the KIPP national network, wherein these strategies are also prevalently used.

In 2011, the KIPP Foundation released the KIPP Framework of Excellent Teaching, which places student achievement as the focus, supported by the domains of Self and Others, The Lesson Cycle, Knowledge, and Classroom Culture. The KIPP Foundation merged the two previously outlined books - Lamov’s *Teach Like a Champion*, and Saphier’s *The Skillful Teacher* – with other resources such as the Teach for America (TFA) Teaching As Leadership rubric, Haberman’s Star Teacher research, and Achievement First’s teacher training guide, to create a cohesive tool for teachers and administrators to use. This resource will also provide teachers with instructional best practices that will support the needs of all learners.

Through explicit training on meeting the needs of all students, every teacher learns and is coached on how to effectively differentiate instruction. More, teachers are supported in building the habits of what “good readers” do and what “good writers” do so every student has a toolbox of strategies for problem-solving, rather than just the right answers to specific question. Teachers are also coached, in weekly lesson plan sessions with the assistant principal, on spiraling. Mastered standards are revisited again and again along with new standards to ensure students are building solid skills foundations. All unit tests include prior knowledge, and weekly tests have at least 20 questions, 50% of which cover material from previous weeks. Teachers help build connections between prior knowledge and new material, creating more meaningful contexts for new information.

Non-Academic Support Structure

Students will also be supported beyond the academic sphere. Because the needs of middle school students are significant and vary greatly, several staff positions will be dedicated to the success of students from a non-academic perspective. An assistant principal will be assigned to two grades: the lower assistant principal will serve grades five and six and the upper assistant principal will serve grades seven and eight. In addition to support of academic and instructional initiatives, this administrator will be the point of contact for families after the homeroom teacher and provide primary oversight of the school’s culture and discipline framework. A full-

¹² Lamov, Doug. *Teach Like a Champion* New York: Jossey.-Bass, 2010.

¹³ Saphier, Jon. *The Skillful Teacher*. Boston: Research for Better Teaching, 2007.

time counselor will be part of the staff from year one, providing students with non-academic support, referrals for outside services as necessary, and a means for addressing many of the challenges that come with students' transition into adolescence. This position will be supported by social work interns, through a relationship with the local university, who provide more robust staffing to give students and families ample opportunity for individualized support. The KTC Site Director will support students in their preparation for college through high school preparation and selection services, provide assistance with summer programming, and act as a liaison to KIPP once the student has moved on to high school and college. All of these staff members— working in conjunction with the daily, low-ratio interaction with their teachers and an overall small school environment – will help to guide the level and type of support each student may need. This level of intervention for all students ensures that support is not just available for all students, but administered when and how it is needed.

Parent Involvement and Training

The Parent Involvement Committee (PIC) is another means of support for students to ensure they can meet the ambitious goals set forth herein. The PIC will meet formally each Saturday that Saturday school is in session for students. While students are participating in intensive academic interventions, team building, and character development curriculum, the PIC will have its official monthly meeting to address any business, update parents on what is going on at the school academically, and provide parents with training and guidance on how to support their students' efforts at home. The PIC will also offer more informal opportunities for families of KIPP students to get together, creating a strong team of support for students outside of the school. Zumba classes, KTC trainings, and health and wellness seminars will all be part of the monthly offerings for families the PIC provides.

Parents will also benefit from frequent, ongoing communication with the school about their student and the supports that will engender their student's success. Upon enrollment, school staff will make a home visit to every new student to walk the student and his/her family through the expectations and practices of KIPP, including training on fostering an environment at home that is most conducive for effective studying, what high quality school work should look like, where and how to get help with homework, and how what students are working on each year moves them toward the goal of college. Access to all of their student's teachers by cell phone 7 days a week, bi-weekly progress reports on academics and behavior, quarterly report cards, Saturday school parent training sessions, and special meetings called to discuss important academic events (like annual TCAP testing) and individual student progress (parent-teacher conferences), will provide parents with a strong system of support and access to a myriad of resources that will benefit them and their student.

KIPP Nashville Student and Family Wellness Program

Through the KIPP Nashville Student and Family Wellness Program, all students and their families will benefit from additional supports and resources to address the challenges students and their families face. KNMS, like other KIPP Nashville schools, will serve students residing in low-income neighborhoods where incidents of violent crime are among the highest in the area. The harsh life realities for youth who live in low-income, high-crime communities fall into three primary categories:

- Loss of childhood due to excess responsibilities:
- caring for siblings or extended family members;
- shifting expectations occurring due to environmental situations -- struggling to make ends meet, lack of housing stability; and/or,
- unhealthy relationships with adult family members.
- Witnessing or experiencing violence:
- gang activity, shootings, or murders; and/or,
- emotional, physical, or sexual abuse.

- Grief over losses due to:
- death;
- incarceration;
- alcohol/substance abuse;
- DCS/foster care; and/or,
- custody battles.

These realities often are the cause of behavioral and emotional health concerns that affect a student’s school attendance and ability to learn. KIPP Nashville’s Student and Family Wellness Program provides a cohesive, consistent network of support for KNMS students and includes parent/family involvement in their education and academic success:

- Life Skills curricula that include conflict management, healthy relationships and self-esteem, physical wellness, and sex education;
- Collaborative support for teachers and family members that promotes student academic achievement;
- Effective teacher-student communication to respond to individual concerns and situations in the classroom;
- On-campus, accessible psychological support for students, and education for family members when necessary to build healthy parent-child relationships, as well as healthy adult-child relationships that are often needed due to parenting by extended family members, and;
- Family resourcing support to positively impact a student’s school attendance and academic performance during times of family crisis, including medical, housing, transportation, financial, employment, or bereavement issues.

Through the robust approach to non-instructional supports for all students at KNMS, the Student and Family Wellness Program will ensure non-instructional barriers will not hinder a student’s success or potential to meet and exceed the ambitious goals set for all students at the school.

Supports for Special Needs Populations

Based on the target attendance zones identified for KNMS, it is anticipated that the majority of students will be considered at-risk, with approximately 12% qualifying for special education services and another approximately 7% qualifying for ESL services. Because KIPP Nashville, and the KIPP network of schools throughout the nation, were founded to support the needs of at-risk learners and are closing the achievement gap, it is anticipated that the strategies described herein will support effective learning for students who most need intervention. An extended instructional day, week and year; small class sizes and a small school at capacity; engaging instructional strategies that have been demonstrated to engender success in at-risk populations; and an authentic approach to differentiation that is based on frequent analysis of reliable assessment measures disaggregated by sub-population and individual student will all support the academic success of special populations.

Limited English Proficient (LEP) Students

The Tennessee Board of Education has an English as a second language (ESL) program policy (3.207) that KNMS will follow. It is designed to set the minimum standards for Tennessee school districts in providing services to non-English language background (NELB) students who are also limited English proficient (LEP). These students are referred to as English Language Learners (ELLs). Upon enrollment, the school will identify whether a student is an LEP learner by first checking the student’s registration information regarding non-English home language, if applicable. Each parent enrolling his or her child will be given the home language survey to determine the predominant language spoken in the home. If the assessment indicates that there is a

language being used other than English, the child will then be classified as NELB and assessed for English proficiency using the English Language Development Assessment (ELDA). However, if the NELB student has documentation from a previous district of meeting the definition of fluent English proficient (FEP), the student will then be assessed with the state-approved English language proficiency test to determine whether s/he is LEP.

ELL support at KNMS relies on collaboration between the ELL-certified learning specialist and the content teachers. KIPP Nashville will adhere to state policy and staff an average of one ELL-certified learning specialist for every 40 ELL students. The learning specialist supports content teachers in planning, pushes into ELA instruction, and provides pull-out services for support in other content areas during tutorial block. All ELL students work toward mastering the same standards as native English-speaking students. In ELA classes, this is facilitated through the reader's and writer's workshop model. The reader's workshop structure starts with a whole group mini-lesson, followed by students reading their independent book to practice the mini-lesson skill as well as previously taught spiraled skills in a text that is appropriate for their reading level. During the independent reading time, the learning specialist will push into the reading class to confer with ELL students or pull a group to do guided reading with students as they need the support. The writer's workshop model follows the same structure. During the independent work time, the learning specialist is able to provide additional support throughout the writing process.

In addition to the weekly, unit, and quarterly exams, NWEA MAP, and quarterly literacy assessments given to each student annually to measure academic growth, ELL students will take the ELDA each spring until they reach a level 5. Data on assessments will be disaggregated for LEP students by the ELL-certified learning specialist during data analysis days to measure the longitudinal progress of LEP students against that of their native English-speaking peers. This semi-annual review of student growth will inform adjustments to the service delivery model for ELL students.

Parental Notification and Rights

All information pertaining to their child(ren) will be communicated to parents in the language that the parent can understand. Although the communication method is not specified by the state of Tennessee, KNMS will provide both written and oral communication to the parent concerning their child(ren). By law, parents of ELLs have the right to refuse placement of their child(ren) in ESL programs.

Students with Disabilities

KNMS will follow the protocols in place in MNPS to identify students who may be in need of special services. These protocols include providing students with routine screenings for vision and hearing, progress monitoring student performance and students' response to intervention (RTI). KNMS will maintain an average of at least one special education teacher to every 20 students, often with one special education teacher assigned to each grade level. This enables SPED teachers to work within grade teams to provide seamless, aligned support to students.

The following steps are followed in the support of students who require intervention and do not currently have an IEP.

1. Progress Monitoring

The identification of students who may need special education services begins with classroom teachers who are most familiar with each student's learning patterns and challenges. During data meetings, teachers will review, analyze and discuss individual student progress in the general education curriculum. Re-teaching plans will be designed, implemented and monitored by the grade-level team for students who have not mastered concepts

during the initial teaching/testing phase. In addition, the school will monitor student progress in both reading and mathematics. Progress monitoring provides a strategic method of monitoring student performance and evaluating instructional changes.

2. Data-Driven Intervention

Students who continue to have difficulty in the general curriculum and whose progress monitoring indicates they are making less than adequate progress will be given more intensive intervention. These students will continue to receive progress monitoring, but instructional support may be in the form of smaller instructional groups in the general education classroom, extra assistance from a volunteer tutor, and/or intensive support from the intervention teacher and/or during the daily intervention period and/or Saturday school. Parents of these students are notified of their student's academic difficulties via a "Notice of Concern" and are engaged with the school guidance counselor, teachers and other support staff in the process of problem solving and discussing supportive educational options. Relevant data – such as internal and external assessment results, vision and hearing screenings and attendance data – are reviewed. The intervention period each day provides time for academic interventions as part of the RTI protocol.

3. Evaluation

Those students who need more educational support as identified through progress monitoring, or who do not make sufficient academic progress after the above steps have been implemented, may be referred for further evaluation through the MNPS's Department of Exceptional Education including Special Education and/or to their family physician for evaluation of a medical condition, such as ADHD. If the completed diagnostic shows that the student is eligible for special services or ADA support services, an Individualized Education Program (IEP) and/or a 504 Services Plan may be developed.

Special Education Services

KNMS will use an inclusion model of special education to provide students appropriate educational services in the least restrictive environment. This means that most students with IEPs will receive services within the context of the general education classroom with the targeted assistance by the special education teacher. KNMS's goal is for students to remain in the general education setting for all instruction. The full-inclusion model allows students to receive individualized and small group instruction within the general education classroom setting to engender the following benefits:

- Transference of knowledge and exposure to the course content;
- Deeper level of instruction (differentiation of instruction, cooperative learning, peer tutoring, group projects);
- Stigma of receiving special education services is removed, and;
- Student involvement with non-disabled peers is maximized.

The test accommodation for a flexible setting will be adhered to as IEPs dictate, and students for whom the accommodation is applicable will be allowed to take their assessments in a designated classroom. Special assessment accommodations will be given during state/district assessments. State performance indicators are used in the development of students' IEPs, aligning their skills with the expectation of MNPS. Modifications of class work, class projects, assessments and homework are ongoing with the full inclusion model of instructional resource services.

KNMS will provide "highly qualified" and certified special education teachers, commensurate to the size and needs of the special education population. These teachers will provide not only special education services (e.g., remedial mathematics/reading services), but will also be qualified to teach gifted students as needed. The special education teacher works with the regular education teacher through collaborative planning, co-teaching,

and drop-ins wherein the special education teacher provides support to special education students within the class. The grade-level special education teacher also works collaboratively with the general education teacher to provide classroom and instructional adaptations, identify and explain students' learning styles and suggest differentiation strategies for instruction. For collaboration and true inclusive programming, teachers will have common planning periods available with the special education teacher to work on student program modifications and consultations. The special education teacher will be considered a consultant to classroom teachers and will have been trained in utilizing different teaching techniques; however, training in special education policies, procedures, techniques and laws will be provided for all staff.

Each grade-level special education teacher will work together under the direction of a lead special education teacher, who will provide oversight of the entire special education program, annual IEP meetings, arrangements for services to be provided by service providers from outside of the school, and PD for the whole staff. This lead special education teacher will also be responsible for consistent monitoring for satisfactory progress of students with special needs. Other support personnel – psychologist, speech pathologist, occupational therapist, physical therapist or social worker – will be retained as needed through the school's relationship with MNPS.

The IEP team will review all data – the material on the referral form, the written report of the assessment team and information from the referring team – to determine eligibility for special services. The IEP will contain the student's present level of academic performance, annual goals of the program, short-term objectives, identification of special services that are needed, timeframe it will take to meet goals, service delivery grid and evaluation procedure. A certified special education compliance officer will regularly conduct an evaluation of special education programming for compliance and quality control. Using the following data, reports will be made available: required evaluations and service timelines, equity for all students, behavioral suspensions, academic grades, and End-of-Course Assessments.

Because the school model relies on data to drive instruction and intervention, and because that data is communicated with parents as it is collected (including weekly “paychecks”, periodic progress reports, report cards, and state and nationally norm-referenced assessment data sent home as it is received by the school), frequent communication with parents about the progress of their child will be ongoing. The progress reports given to parents at the end of each six-week period will be monitored by special education staff and include feedback on the child's progress from this professional. The special education teacher will also be available to parents to address academic and social adaptation issues, in addition to providing guidance on IEPs and IEP meetings.

Students Who Are Not Meeting Standards

The entire KNMS model, including frequent assessment, data-driven instruction, highly engaging instructional best practices, consistency in protocols and expectations, extended instructional time and all the strategies described herein were identified for use at the school because it is anticipated the majority of students who enroll will have difficulty meeting standards.

Further, KNMS will implement the Response to Intervention (RTI) approach to provide intensive intervention for students who do not qualify for special education services but require additional support to master standards through the child study process. The school leader will provide oversight, structure, and follow-up in managing the intervention program by overseeing the implementation of the program by the appropriate assistant principal.

The child study process is in place to help grade teams identify students about whom they have academic or behavioral concerns. The team comes together as needed, identifies the concerns and then agrees on strategies

every teacher will implement consistently to address the concern. Teachers use the PRIM (Pre-referral Intervention Manual) as a resource for intervention strategies, as well as ideas or recommendations from the assistant principal, school leader and/or KIPP Nashville instructional staff. The teachers commit to implementing those strategies for 3-4 weeks. After 3-4 weeks of implementing and documenting the strategies, the team comes back together to determine if (1) the child study strategies worked, in which case they'll keep the interventions; (2) The strategies did not work and the team wants to repeat the process with different strategies; or (3) The strategy did not work and the team wants to refer the student for evaluation for additional services.

Examples of strategies that may be outlined in a child study team may include (but are not limited to):

- Give homeroom filing job in Ms. X's homeroom to build logical thinking skills/alphabetization and confidence in her own competency. (Success = files papers successfully.);
- Physical proximity to teacher so that teacher can check for understanding=move student's seat;
- Give student a RED/GREEN laminated card. When she understands she leaves the green side facing up; when she does not understand, she flips it to red. This way she can stay engaged with class and has to actively think about whether or not she understands the concept. (Success=S advocating for herself— asking for help or turning to red when she is confused);
- Access to small group/one-on-one tutoring after school or in Saturday school. (Success=student opts to participate in academic support that is not required.);
- Teacher calls home Sunday afternoons to check in with student about his homework and set a 100% homework completion goal for the week (Success=improved homework completion rate.);
- Student will have an organizational helper in homeroom to make sure that he has all of his homework written correctly and that all of his materials are in the right place (Success= student is able to find papers at the right time in class.), or;
- Daily check-in with assistant principal each morning to see how student's doing and to set a specific paycheck goal for the day (Success= Student earns \$6+ on paychecks.).

The team will use the data from ongoing screenings, such as the Measures of Academic Progress (MAP, a nationally norm-referenced assessment) and interim assessments to appropriately place each student in appropriate interventions that will meet their learning needs, as well as measure the impact the interventions have had on the student. The assistant principals will access assessment data in the Google Education platform, when applicable, to track student data over time and ensure the child study team approach is providing appropriate support to students as needed.

The following steps are followed in the support of students who require intervention and do not currently have an IEP.

1. Progress Monitoring

The identification of students who may need special education services begins with classroom teachers who are most familiar with each student's learning patterns and challenges. During data meetings, teachers will review, analyze and discuss individual student progress in the general education curriculum. Re-teaching plans will be designed, implemented and monitored by the grade-level team for students who have not mastered concepts during the initial teaching/testing phase. In addition, the school will monitor student progress in both reading and mathematics. Progress monitoring provides a strategic method of monitoring student performance and evaluating instructional changes.

2. Data-Driven Intervention

Students who continue to have difficulty in the general curriculum and whose progress monitoring indicates they are making less than adequate progress will be given more intensive intervention. These students will

continue to receive progress monitoring, but instructional support may be in the form of smaller instructional groups in the general education classroom, extra assistance from a volunteer tutor, and/or intensive support from the intervention teacher and/or during the daily intervention period and/or Saturday school. Parents of these students are notified of their student's academic difficulties via a "Notice of Concern" and are engaged with the school guidance counselor, teachers and other support staff in the process of problem solving and discussing supportive educational options. The intervention period for math at the end of each day and for literacy within the extended ELA block both provide time for academic interventions as part of the RTI protocol.

3. Child Study Team

If a student is still unable to meet standards with the school-wide interventions in place, the child study team process is initiated for a team of staff to specifically review the student's needs and progress. Relevant data – such as internal and external assessment results, vision and hearing screenings and attendance data – are reviewed. Specific recommendations (as outlined above) are identified with a commitment to implementation and further study over a 3-4 week period.

4. Evaluation

Those students who need more educational support as identified through progress monitoring, or who do not make sufficient academic progress after the above steps have been implemented, may be referred for further evaluation through a third-party (likely to be MNPS, with whom KIPP Nashville currently has a contract for referral services of KAN students), such as a school psychologist or other professional licensed to conduct special education evaluations, including and/or refer to their family physician for evaluation of a medical condition, such as ADHD. If the completed diagnostic shows that the student is eligible for special services or ADA support services, an Individualized Education Program (IEP) and/or a 504 Services Plan may be developed.

Students Who Exceed Standards

KIPP Nashville has outlined an education program that provides a differentiated approach, which will benefit gifted students in the same ways it benefits struggling learners, by teaching students where they are and pushing them to excel and grow, rather than just meet proficiency standards. The growth plan for an accelerated learner will look much like that for a struggling learner: every student will have ambitious goals and be expected to demonstrate significant growth, and this growth will be evaluated through the review of longitudinal growth data for each individual student. Although it is anticipated that most of the students who enroll in KNMS will be behind grade-level and/or struggling with proficiency, it is expected that many of these students may still be gifted in other areas. Inclusion of music and PE as part of the regular programming for all students offers a different modality for students to explore. Flexible grouping in reader's workshop provides enrichment for students who excel in reading, and students who demonstrate superior results on assessments in a given content area will receive additional challenges both within and outside of the curriculum. Students who demonstrate advanced classroom performance, superior results on a nationally-normed or criterion-referenced achievement tests, and demonstrates evidence of higher level thinking as measured by assessment of abstract reasoning and logical thinking, will become eligible to participate in additional learning opportunities, such as the KIPP STEP Program (which is a summer school opportunity developed through a collaboration between KIPP and Deerfield Academy), application to the Jack Kent Cooke Scholarship program, and application to the Doris Fisher KIPPster of the Year scholarship program.

Formal Evaluation of Curricular Success

KIPP's Essential Questions

All KIPP Nashville stakeholders (students, staff and parents) have a meaningful role in the preparation of students for success in college and life beyond. In order to effectively measure KIPP Nashville's progress toward goals and authentically consider the role of all stakeholders, KIPP Nashville frames constant reflection and measure of performance-based outcomes against these six essential questions:

- Are we serving the children who need us?
- Are our students staying with us?
- Are our students progressing and achieving academically?
- Are our alumni climbing the mountain to and through college?
- Are we building a sustainable people model?
- Are we building a sustainable financial model?

These essential questions provide the accountability framework for KIPP Nashville schools. Each year the leadership team (assistant principals, school leader, and KIPP Nashville ED and CAO) uses these questions to set measurable goals to ensure that year after year, the answer to each essential question is increasingly affirmative. These questions align the actions of KIPP Nashville leaders and teachers while providing a framework for measuring the health of KIPP's schools. The annual operational and academic goals for the school are aligned to these essential questions (see Section III for these goals), as are the annual stakeholder surveys that are distributed to students, parents and staff and reviewed by the school leadership team to inform adjustments to the school plan.

Use of Data

One of KIPP's Five Pillars is a focus on results. KNMS will be focused unrelentingly on student performance on state-mandated assessments (TCAP in grades 5-8) and nationally norm-referenced assessments (NWEA MAP), as well as data from a nationally-recognized literacy assessment and other objective measures (such as feedback from the annual Healthy School Review); results that do not invite excuses based on demographics; and, achievement that enables students to realize the mission of the school. Frequent review and analysis of data as a formalized component of staff responsibilities and scheduling ensures data is not just collected, but utilized effectively to drive school improvement and determine necessary remedial action.

Timeline for Evaluation of Data

The school leadership team (comprised of the school leader and assistant principals with support from the KIPP Nashville Executive Director and Chief Academic Officer, as appropriate) will formally review all assessment data, as it is made available after each formal assessment, against school, cohort and individual student goals (see Section III for details of the annual assessment calendar). This cross-check of school-wide performance will enable the leadership team to identify deficits and appropriately adjust curriculum and/or other school structures to effect positive change in student outcomes. Through this frequent, formalized review of data made available by the KIPP Nashville Knowledge Manager, the school leadership team is able to quickly and effectively make the adjustments necessary for student success.

Summer PD Session (July): At the start of each year, the leadership team will review the annual report card from the previous year, which will include data from all formal assessments for the school (including TCAP, MAP, quarterly benchmarks, and stakeholder surveys) and major sub-groups (students with IEPs, ELLs, low SES, etc.). This annual report, prepared by the KIPP Nashville Knowledge Manager will show longitudinal growth and compare data against annual goals set the previous year. This information will be used by the leadership team to establish new goals for the preceding year, professional development initiatives, and adjustments to curriculum and instructional strategies. This information will be the foundation of the staff-wide

mandatory summer session, also in July, wherein teachers will collaboratively plan units and assessments within the established scope and sequence.

Data from new student’s baseline assessments will also be reviewed to determine instructional priorities and adjustments to the scope and sequence (to add standards from previous grades that haven’t been mastered) and establish intervention groupings.

Data from this annual report card will also be used by the KIPP Foundation to drive support to the KIPP Nashville region and by the KIPP Nashville School Support Center to set goals for the KNMS school leadership team. This multi-layered approach to accountability ensures the appropriate interventions and responses to data, at the school level, are made appropriately and in a timely manner.

Quarterly Benchmark Reviews (October, January, April): Quarterly benchmark assessment data in all content areas will be disaggregated by the knowledge manager and reviewed by the leadership team with the KIPP Nashville ED and CAO. This team will determine any school-wide adjustments that may need to be made to address trends, especially in cohorts and sub-groups. Adjustments could include instructional strategies, PD, instructional time, intervention formats, instructional materials, or coaching for specific staff. The data will be shared out with the full staff and used to collaboratively plan for the subsequent quarter.

Semi-Annual MAP (See Section III for more information about the MAP assessment) Review: The leadership team and KIPP Nashville ED and CAO will review data from the MAP to determine priorities for students in preparation for the TCAP administration in the spring. Like the other formal assessment data review sessions, this team will compare data against school goals to determine what (if any) adjustments to curricular and instructional frameworks are needed.

Staff evaluation and coaching will also be driven by data. See Section VIII (Personnel) for more information about how data will drive staff initiatives.

See Attachment A, the MNPS Supplement, for more information about the Theory of Action and Technology Plan for KNMS and how these elements will impact the instructional model.

Section III – Assessment and Evaluation

A charter school application should include a clear and compelling plan for evaluating student performance across the curriculum. This plan should align with state performance standards as well as with the school’s own student performance goals and should be presented along with a comprehensive timeline for achieving these goals. A detailed description of the types of assessments and frequency of administration should be included, with thoughtful planning given to tracking student progress. A very important component of this assessment section is a plan for the use of data gathered through assessments. This plan should include procedures for taking remedial action (both for individual students and for all students collectively) if student performance falls below expectations and standards.

A quality assessment plan will include summative (end-of-year) assessments as well as formative (more frequent assessments) to track student skill and knowledge development. The State of Tennessee requires all charter schools to use the state assessments as a part of their testing plan. A large part of a quality assessment plan will include how this data will be used to guide professional development of teachers as well as how this data will be used to guide refinement of the curriculum.

When developing an assessment plan, consideration should be given to: the appropriateness of the chosen assessments to the curriculum; what will serve as a baseline for student progress comparisons; inclusion of state assessments; the ability of your chosen assessments to provide for early detection of students struggling with curriculum content and meeting benchmarks; and the ability of the assessments to reflect the use of basic skills at grade-appropriate levels (reading, writing, applied mathematics, etc.).

If your charter application includes high school, include graduation requirements and how those requirements meet the standards set forth in the State Board of Education rules and policies for college readiness and/or workforce readiness.

Evaluation Rubric

An excellent student assessment and evaluation plan will include the following:

- Alignment with the school’s vision and mission
- Evaluation that is sufficiently frequent and detailed to determine whether students are progressing and on track to meet stated benchmarks.
- Adequate information on how the school will use a data management system to collect and analyze student academic achievement data, use the data to modify instructional practices and report the data to the school community and authorizer.
- Clear description of the expected range of assessment tools including state mandated assessments.
- Strategies to monitor all students at the school and to take appropriate corrective action where necessary, including a timeline and specific action steps (such as the Response to Intervention model).
- Clear procedures for corrective action in the event student performance falls below stated goals. Include procedures for special needs populations such as students with disabilities and English language learners.
- Plan for sharing assessment results with the authorizer, parents, and the broader community.
- If the school includes a proposed high school, description of graduation requirements that align to general college admission requirements or to the graduates’ ability to enter the workforce.

One of KIPP’s Five Pillars is a focus on results. KNMS will be focused unrelentingly on student performance on state-mandated assessments (TCAP in grades 5-8) and nationally norm-referenced assessments (NWEA

MAP), as well as data from a nationally-recognized literacy assessment and other objective measures (such as feedback from the annual Healthy School Review). Frequent review and analysis of data as a formalized component of staff responsibilities and scheduling ensures data is not just collected, but utilized effectively to drive school improvement and determine necessary remedial action.

Assessment Schedule

Assessment Name	Assessment Area	Students Assessed	Frequency
NWEA MAP	Reading, ELA, math	Grades 5-8	2 times annually (baseline and spring)
Pearson Key Math Assessment	Numeration, mental computation, and estimation: additional strands available as needed	Grades 5-6	Administered as a baseline to determine who needs intervention and then ongoing until students exit math intervention
(Fountas and Pinnell or similar) Literacy Assessment	Literacy	Grades 5-8	4 times annually (baseline and at end of 1st, 2nd, and 3rd quarters)
TCAP	Reading/ELA, math, social studies, science	Grades 5-8	Once annually (as dictated by state guidelines)
TCAP Writing Assessment	Writing	Grades 5 and 8	Once annually (as dictated by state guidelines)
English Language Development Assessment	English language proficiency/eligibility for ELL services	Grades 5-8 as needed for students who are not native speakers	Upon identification of a language other than English at home and once each subsequent spring
Standards-aligned Periodic Assessments	Reading/ELA, math, science, social studies	Grades 5-8	Quarterly

Assessment Measures

Formal Assessment Data

TCAP

Students at KNMS will complete all annual formal assessments required by the state of Tennessee. These assessments will include the TCAP in grades 5-8 for reading/language arts, math, science and social studies, and the TCAP Writing Assessment in grades 5 and 8.

NWEA MAP

In order to provide additional internal data and measure the growth of students against their peers nationally, all students will also take a nationally norm-referenced assessment from NWEA called the Measures of Academic Progress (MAP). MAP will be used in grades 5-8 in reading, language arts and mathematics twice per year. This computerized, adaptive test assesses the level at which students are performing and compares that against other students of the same age nationally. The test individualizes the level at which the student is assessed based on the student's performance, and results are available nearly immediately. Fifty minutes after the assessment is completed a score is reported using an equal interval scale, rather than percentiles (which do not allow for comparisons across tests). More importantly for the classroom teacher, MAP reports provide the names of students who could be grouped flexibly based on content sub-strands.

While other norm-referenced assessments offer content sub-strands and disaggregate data, MAP provides three lists of skills and concepts for students: (1) skills and concepts that the students must continue to demonstrate and practice; (2) skills and concepts they are ready to learn next; and (3) skills and concepts that can be previewed for the students in preparation for their upcoming studies. This will enable KNMS staff to tailor instruction to each student's needs, as well as adjust curriculum to focus on skills and concepts that need to be re-taught or examined more closely. Reports also provide a measure for instruction, enabling school leadership to tailor professional development and school-wide goals to the data from the MAP. This user-friendly format ensures each teacher will easily be able to use the data from the assessment to drive instruction. The MAP will be aligned to the Common Core standards in reading/ELA and math, and a linking study will immediately be conducted to identify predictive scores on the TCAP once this transition to common core takes place. The MAP is currently linked to state-mandated assessments in all 50 states with a standard deviation of less than three points.

Literacy Assessment

Students will also take a quarterly literacy assessments, such as that developed by the Teachers College Reading and Writing Project or Fountas and Pinnell (a final decision on what literacy assessment to use will be made by the school leader with the support of the CAO during the Fisher Fellowship year) that provides lexile scores and a breakdown of literacy skills to be developed. The literacy assessment administered will be explicitly linked to the same literacy skill subsets addressed by the ELA curriculum. The literacy assessment will be administered as a baseline to all students upon enrollment, and then re-administered to measure growth and target literacy instruction at the end of each subsequent quarter. Because the extended ELA block will utilize the Reader's Workshop approach specifically for the literacy intervention daily, the assessments will work synergistically with the instruction to provide a seamless map for each student's literacy instruction.

Key Math Assessment

The Key Math Assessment is a diagnostic tool from the Pearson suite of math materials. The assessment measures understanding and application of critical math concepts and skills from counting through algebraic expressions, and is administered as a baseline for all students upon enrollment. If the data from the assessment determines a student requires math intervention, s/he will continue to take the assessment at the end of each quarter or upon determination, by other assessment measures, that the student is ready to exit intervention. Because the math curriculum is grouped by the same strands as the Key Math Assessment, the assessment will create a seamless measure of intervention success and drive the supports that students benefit from in math.

Quarterly Periodic Assessments

Every teacher in every content area administers a periodic assessment every nine weeks (at the end of each quarter) to measure student growth and inform instruction. The quarterly periodic benchmarks are aligned to the applicable standards (Tennessee performance standards in SY 2013-14 and Common Core in ELA and math in SY 2014-15) and use several types of questions to measure each student's growth towards mastery of the standards covered in that quarter (as dictated by the scope and sequence/pacing plan, which guides each content area and grade level).

Informal Assessment Data

Every Thursday, every student in every class participates in a weekly assessment. Weekly assessments are developed one week in advance along with lesson plans for the week preceding the assessment. The weekly informal quizzes assess students' mastery of daily AIMS from the week as well as spiraled content from previous weeks and units. The assessments are reviewed by the assistant principal one week in advance, and assistant principals provide coaching to teachers on the revision of these assessments to ensure they are reliable, accurate, and rigorous.

Data from these weekly assessments is scored by the knowledge manager and then entered into the Google Education system, available to teachers for review the next day (Fridays). Teachers and leaders will use the Google Education suite of tools to enter, track and analyze data, ensuring all assessment data can promptly and accurately be used to drive instruction. This data management system has the capability to produce data reports about student achievement and can be accessed by any teacher at any time. All teachers will be trained on use of the system and their use will be supported both by the knowledge manager, who will provide technical support as needed, and the CAO, who will oversee the use of all assessment data in the system. Weekly, teachers' meetings with the assistant principal to review this data help to ensure teachers are using data accurately to drive instruction, ensure student growth is appropriate, and identify students who need additional intervention measures. Teachers post weekly data reports for their cohorts outside their classroom—teachers and assistant principals use an online tracker to measure individual and cohort progress towards mastery. The SPI Mastery Tracker is used for teachers and school leaders to track the progress of students on these assessments. In addition, teachers create a student-friendly version of the tracker, so that students also can track their progress toward mastery of each skill. A sample of the SPI Mastery tracker used by teachers is included as Attachment I.

All students will participate in ongoing, informal assessment to guide instruction and curriculum, as well as professional development for staff, and individualized/small group support to students as needed. Periodic assessment data will be compiled and analyzed, along with other informal assessment data (such as student work samples, exit tickets, weekly and unit test grades, etc.) at the end of each quarter by each teacher to drive instruction for the subsequent quarter. In this way, standards that need to be revisited can be integrated into the scope and sequence for new content, in addition to a spiraling approach that revisits mastered standards as part of the foundation for acquisition of new skills.

Annual Healthy School Review

Through an agreement with the KIPP Foundation, KNMS (and the KIPP Nashville regional office) will undergo an annual school review in its opening years, which is implemented by a provider from outside of KIPP (currently provided by SchoolWorks and 102 Group). The purpose of the Healthy School Review is to assess the school's current strengths and areas for improvement and help the school prioritize its next steps. The review also expands the capacity of KIPP staff and school leaders to use a common framework for discussing, evaluating and understanding school health as KIPP continues to expand. The Healthy School Review is conducted by a team of experienced educators from SchoolWorks and/or 102 Group, as well as representatives from the KIPP Foundation and KIPP school leaders who are on site at the school to collect and analyze data about its programs, practices and operations. The process culminates with a collaborative planning process, in which the review team and the school explore the team's findings, identify root causes and prioritize possible next steps. A report is generated from the visit and is shared with the school leader (who uses the findings to drive school-wide initiatives and professional development), the region and the KIPP Foundation.

The Healthy Schools Review includes the major organizational components of the school:

- Leadership and Organizational Systems;
- Human Capital;
- Culture and Climate;
- Teaching and Learning;
- College Preparatory Supports, and;
- Operations.

A regional review of the KIPP Nashville region (including all KIPP Nashville campuses and the school support center) will be conducted. The purpose of the regional review is to assess the health of the region and to help the region prioritize its next steps on the basis of current strengths and areas for growth. The review process

described above is similar for the regional review and includes these major organizational components of the region:

- Current students: student demographics, attendance & retention, achievement, character & life skills, attainment;
- Alumni: attainment;
- Site management: board governance, strategic vision, operations, development & financial management, facilities, community outreach, and;
- Regional organization: school support, regional culture & climate, regional leadership and organizational systems, regional talent.

Assessment of Non-Academic Goals

In addition to academic goals for the students of KNMS, the school has outlined additional goals that will be measured as part of an annual review. Attendance and discipline data will be formally reviewed throughout the year and is sent to the KIPP Nashville school support center and national KIPP Foundation to ensure the school is receiving the support it needs to meet goals. Moreover, as a part of the KIPP network of schools, KNMS will administer an annual stakeholder survey (to parents, students, and staff) that will be used by the school leader (with the support of KIPP Nashville) to measure progress toward non-academic goals and inform revisions to school-wide procedures as necessary. This information, along with student data, is compiled for an annual school report card, which helps the school measure its efficacy and determine goals and strategies for the subsequent year. The annual school report card is made available to the public on the website and at the school site.

Use of Data

The purpose of assessing students and collecting data on student performance is to provide useful feedback to teachers and students in regard to the degree to which they are meeting their individual and collective goals, as well as to help inform how instruction should be modified and improved upon to ultimately meet those goals. Therefore, the teachers at KNMS are involved extensively in analyzing data from standardized tests, quarterly assessments and weekly assessments as part of their daily responsibilities. Explicit time for data analysis and data-driven planning is allocated through daily planning time (which includes resources for collaborative data analysis and planning), weekly staff meeting time, monthly PD sessions, quarterly data review days, and an annual staff summer session.

Rather than use data from assessments as a means to “score” students, the state-mandated assessments should reveal what aspects of the instructional program are working and which need to be revised. Because the NWEA MAP has been reliably linked to the TCAP and can be used as a predictor of student scores on the TCAP, the two administrations of the MAP that take place each year before the TCAP will enable teachers to successfully prepare students for superior outcomes, with targeted instruction toward the standards identified by the MAP and informal assessment measures as requiring additional support. Likewise, informal assessments will be used for more frequent measures of student learning and will guide interventions and instruction accordingly.

The following guidelines will inform the analysis and use of data at KNMS:

- All teachers will participate in professional development in July prior to the start of the school year. This professional development will focus on the purpose of assessment, analysis, planning and re-teaching. It will also train teachers in the structure, content and expectations of quarterly analysis meetings.
- At least 5-to-6 weeks prior to the administration of the quarterly interim assessment, an instructional team will review the upcoming assessment. They will have the opportunity to make suggestions and suggest potential revisions.

- One week prior to the administration of the quarterly interim assessment, teachers will complete a short assessment analysis sheet that predicts their students' performance on particular questions and standards. This allows teachers to compare their predictions to the eventual results and creates opportunities for high quality discussion and reflection.
- The Friday following the administration of quarterly assessments will be a staff in-service day. Students will not be at school. The purpose of this day is to allow teachers time to grade assessments and analyze student data in teams and with administrators. School-wide templates and tools for data analysis and responsive instructional planning will be used. This analysis and planning session will result in instructional action plans that outline whole class re-teaching standards and strategies, as well as identifying individual students who need additional individualized instruction and their specific skill weaknesses.
- Additionally, each teacher will bring his/her data to a quarterly data analysis meeting with the instructional leadership team. The purpose of this meeting is for the teacher to share his/her reflection on the data and the next steps in terms of planning and re-teaching particular standards.

Baseline Data

In order to determine the skills each student possesses upon enrolling at KNMS and tailor instruction to his/her needs, each student will participate in the NWEA MAP assessment and the Fountas and Pinnell literacy assessment within the first month of attendance at the school as a baseline of student achievement. KNMS will request any and all assessment records to be reviewed as part of the student's intake file and determine his/her needs for all students. KNMS will re-administer the norm-referenced assessment to each student in all grade levels in the spring of each year in order to measure academic growth. The administration of this assessment will allow the school to have an accurate snapshot of each student's developmental level within the test area, to identify the student's areas of growth year-to-year in basic skills, and to assess the strengths and weaknesses of the student in reading, math and language arts. The school will also re-administer the literacy assessment each subsequent quarter to measure students' literacy growth and inform literacy instruction.

School-wide growth data will also be measured using the TCAP data. Students' performance data from the TCAP prior to their enrollment at KNMS will be used as a baseline, and the school will annually measure percentages of proficiency in the student body, as well as individual student growth. Disaggregated data for sub-populations will be instrumental in helping the school leader, under the guidance of the KIPP Nashville CAO, develop school-wide protocols and professional development to support superior outcomes for all students.

Initial baseline data and student assessment records from previous schools will be used to ensure each student starts the year with the interventions necessary for success. KNMS does not believe in "tracking" students; however, flexible grouping within classes for differentiation and instructional modules after school and on Saturdays will be explicitly linked to student achievement data and intervention will be prescribed for each student, at the start of the year, according to the baseline data.

Professional Development

Because teachers will be supported in administering informal assessments throughout the school year to inform their instruction, they will also require support to analyze this data and effectively use it. During collaborative planning periods, staff-wide PD sessions and summer sessions for staff, instructional leaders at the school will model effective use of data to drive planning and guide teachers through effective differentiation in class. The KIPP Nashville CAO will work closely with the school leader to develop protocols and best practices for data collection, analysis and use.

Teachers will also participate in regular, ongoing data analysis days, which will be led by the school leader with the support of the KIPP Nashville CAO. Teachers will use the information from assessments to determine how to modify lessons in order to ensure that all students master the standards. Teachers will be supported to know the extent to which students are mastering the standards taught at each level, and all teachers will be supported in using the myriad data points available to effectively inform their instruction and curriculum through staff-wide and one-on-one coaching from the school leader and other teachers. The data will also be used by instructional staff to measure the academic growth of each student and cohort as the school expands to capacity and will be scheduled at least every quarter, with time allocated for data analysis in all regularly scheduled PD sessions and staff planning time.

The focus of each teacher's coaching will be on their ability to facilitate learning in students, and this will be measured, in part, by student data and student growth. In this way, professional development, staff coaching, school-wide protocols and other elements of the school model will be directly and explicitly informed by the data from the myriad student assessment measures in place—formal and informal.

Data-Driven Instructional Remediation

After-School/Saturday School Interventions/Summer School

All students are expected to participate in the longer academic day and week (with Saturday school offered once each month). This time will be used for enrichment and team-building, in addition to data-driven instructional intervention. Students will be grouped according to the standards they need to review, and instructional intervention will be prescribed according to the deficits found in assessments until the assessment data demonstrates mastery. Small group and one-on-one instruction ensures students are receiving targeted instruction that addresses the specific standards with which they need additional practice, providing a tailored, intensive approach to differentiation.

In addition, all students participate in a 3-week summer session that meets for four hours, five days a week. The focus of this session will be getting students ready for the rigorous academic program of the school year by forming up foundational skills, as well as using baseline data to support students by revisiting standards they have not yet mastered. Intensive academic intervention in the summer better prepares all students to start addressing grade-level standards in each content area on the first day of school.

Flexible Grouping/Differentiation

All teachers will be supported in administering differentiation best practices in their classrooms. As the data dictates, students within classes may be organized into flexible groups to work on discreet skill-building. This approach ensures each class is relevant to every student, and allows teachers to provide instruction for students in the way they learn best.

Response to Intervention (RTI): Child-Study Teams

KNMS will implement the RTI approach to provide intensive intervention for students who do not qualify for special education services but require additional support to master standards through the child study process. The school leader will provide oversight, structure, and follow-up in managing the intervention program by overseeing the implementation of the program by the appropriate assistant principal.

The child study process is in place to help grade teams identify students about whom they have academic or behavioral concerns. The team comes together as needed, identifies the concerns and then agrees on strategies every teacher will implement consistently to address the concern. Teachers use the PRIM (Pre-referral Intervention Manual) as a resource for intervention strategies, as well as ideas or recommendations from the assistant principal, school leader and/or KNMS instructional staff. The teachers commit to implementing those

strategies for 3-4 weeks. After 3-4 weeks of implementing and documenting the strategies, the team comes back together to determine if: (1) the child study strategies worked, in which case they'll keep the interventions; (2) The strategies did not work and the team wants to repeat the process with different strategies, or: (3) The strategy did not work and the team wants to refer the student for evaluation for additional services.

Examples of strategies that may be outlined in a child study team may include (but are not limited to):

- Give homeroom filing job in Ms. X's homeroom to build logical thinking skills/alphabetization and confidence in her own competency. (Success = files papers successfully.);
- Physical proximity to teacher so that teacher can check for understanding=move student's seat;
- Give student a RED/GREEN laminated card. When she understands the lesson she leaves the green side facing up; when she does not understand, she flips it to red. This way she can stay engaged with class and has to actively think about whether or not she understands the concept. (Success=S advocating for herself—asking for help or turning card to red when she is confused);
- Access to small group/one-on-one tutoring after school or in Saturday school. (Success=student opts to participate in academic support that is not required.);
- Teacher calls home Sunday afternoons to check in with student about his homework and set a 100% homework completion goal for the week (Success=improved homework completion rate.);
- Student will have an organizational helper in homeroom to make sure that he has all of his homework written correctly and that all of his materials are in the right place (Success= student is able to find papers at the right time in class.), or;
- Daily check-in with assistant principal each morning to see how student's doing and to set a specific paycheck goal for the day (Success= Student earns \$6+ on paycheck each day.).

A child study team template is attached in Attachment O.

The team will use the data from ongoing screenings, such as the MAP, and interim assessments to place each student in appropriate interventions that will meet their learning needs, as well as measure the impact the interventions have had on the student. The assistant principals will access assessment data in the Google Education platform, when applicable, to track student data over time and ensure the child study team approach is providing appropriate support to students as needed.

More information about the role of this process in supporting students from special populations is outlined in Section IV.

Communication with Parents and Students

As a component of each family's commitment to KIPP, parents/guardians sign a "Commitment to College Completion" which charges them with the responsibility of supporting their students' academic achievement. Teachers will give students and parents/guardians ongoing feedback about student performance and share assessment data as it is collected. Feedback occurs on a regular basis through progress reports and communication between each student's teachers and family. Teachers often send work home for parents/guardians to review, and contact parents/guardians if they see a significant slip in academic performance or a special skill that needs extra reinforcement at school and home. Each week, parents receive their student's "paycheck" a behavioral and attendance report that includes any other important notices about their student's progress. This report includes an academic component at least once every two weeks, keeping parents (and students) apprised of the academic progress the student is making. "Improvement Reports" are sent home in the middle of each quarter and each quarter culminates with an official report card. Parents/guardians also get informal feedback about student performance throughout the year through emails, phone calls, parent/teacher conferences, and special reports. The special education teacher routinely monitors and re-

evaluates the effectiveness of services provided and communicates with students and parents about adjustments to supports provided to best meet the needs of the student and comply with the IEP.

Grading, Promotion and Retention

KNMS will follow MNPS’s grading policies. The school year is divided into four grading periods. Each nine-week period is long enough to provide students multiple opportunities to demonstrate mastery of specific skills, with frequent progress reports and opportunities for support to address specific skills deficits. At the end of each quarter, students will receive grades in all classes, along with a standards-based report card.

Standards-Based Mastery Reports Cards and Grades

Included on the standard report card is a standards-based mastery report that will list each standard in each content area with an indication of whether the student is far below proficiency, approaching proficiency, proficient or exceeding proficiency. Report card grades will be aligned with standards-mastery, using periodic assessments in each content area and grade level as part of the grading criteria for each student, along with assessment measures in class that include homework, class work, projects, etc. Although it is anticipated that a student’s mastery of standards as reported in the standards-based mastery report should align with performance (as measured by a grade in the class for the quarter), it is possible that there will be disparity between the two if a student is demonstrating mastery but not meeting class expectations (not completing homework, not performing on in-class informal assessments, etc.). A student’s grade, because it is determined in part by standards mastery, will not be high with low standards mastery; however, students will be expected to meet class expectations by satisfactorily completing work in addition to demonstrating standards mastery on assessments. Without satisfactorily accomplishing both, students will not earn a passing grade for the quarter.

Grading in classes will be based on the following scale:

93 – 100	A	Students receiving an A show deep mastery of the knowledge and skills that have been taught; they demonstrate an ability to go beyond the basic requirements of assignments to produce creative, thorough work.
85 – 92	B	Although students receiving a B may still have some areas to work on, they demonstrate a solid mastery of the knowledge and skills that have been taught.
76 – 84	C	Students receiving a C have significant skill deficits. The quality of their work just meets minimum requirements.
70 – 75	D	Students have poor grades but are passing.
69 and below	F	Students receiving an F produced work of unacceptable quality. They have major skill deficits that require additional instructional resources and student effort.

Teachers will clearly state the grading standards for their class at the beginning of the year. Parents/guardians are required to come to school during report card day to pick up their student’s report card. During report card day, each parent/guardian will have the opportunity to discuss the progress of his or her student with all the student’s teachers. With the help of teachers, parents/guardians will also problem-solve to determine strategies to maximize the performance of his or her student.

Progress Reports

Halfway through each reporting period, teachers will prepare improvement reports. The improvement report is not part of the student’s formal academic record. Rather, it is an opportunity to communicate with parents/guardians how their child is doing at the halfway point in the marking period. Improvement reports will include a letter or numeric grade indicating the student’s grade and the student’s performance. A

parent/guardian whose child is failing more than one course at improvement report time may be required to meet with the teacher of that course within one week of receiving the report. Teachers may also request conferences with parents/guardians. Based on the report, parents/guardians may call or request a conference with any teacher.

Final Grades

The final year-end grade for a course is the numerical average of the nine-week periods. Grades are rounded to the nearest whole number. If a student receives a yearly grade lower than 70, he or she will not earn credit for that course for the year.

Promotion to the Next Grade

In addition to the assessments listed in the assessment table, KNMS has established school-specific standards; these provide the school with minimal expectations for all students. Every student must earn a 70 or above in math and reading classes in order to promote to the next grade.

- Students who have a year-end average of less than 70 in reading and math will be retained in the current grade.
- Students who have a year-end average of less than 70 in reading or math and one or more other classes will be retained in the current grade.
- Students who have a year-end average of less than 70 in two or more classes other than reading and math with averages of 70 or above in reading and math may be retained at the discretion of the school leader.

At the end of each quarter, grade team leaders will send home an “At-Risk of Retention” notice along with report cards if a student is failing one or more classes. Teachers will track and report all intervention strategies administered, including options for intervention outside of the school day and support that can be provided at home in the bi-weekly progress reports that are sent home.

At the end of each year, grade teams will complete a “Recommendation for Retention” form for any students who have not met promotional criteria. This form will be used to guide the school leader’s review of the student’s data and inform a parent conference, during which the terms of the retention, support available, and consequences of retention/promotion are discussed. Any student who is eligible for retention but for whom retention is not mandatory will be promoted or retained at the school leader’s discretion, informed by the grade team’s recommendation and the conference with parents.

Retention in the Grade

Grade retention may be necessary for students in grades 5-8 to gain proficiency in low-performing areas. Decisions regarding promotion and retention will be based on KNMS grading policies and the promotional standards outlined above. Students who fail to advance to the next grade by the end of the school year may be afforded intervention opportunities during a summer program to help them advance academically. Students may be retained if they and/or their parents do not take advantage of the interventions offered.

In specific cases, when intervention strategies are unsuccessful in raising a student’s achievement, the final decision to retain a student will be made by the school leader, with recommendations from the classroom teacher(s) and other professional staff. Retention must never be used in a punitive or capricious manner.

Annual Goals and Accountability

School Goals and Accountability Plan

KNMS’s mission, operating principles and statements of belief are embedded within the school goals, which are based on the KIPP Foundation’s 6 essential questions. Measurable goals for academic performance and organizational viability, as well as school-specific goals have been established. The goals are spelled out in the following plan. Success in meeting these goals will be measured annually and reported to the board. The board will submit an annual progress report to the sponsor of the school, the chartering authority and the commissioner of education. An annual report card will be developed using this same data, and this report card will be provided to the KIPP Foundation for national dissemination. The report card will also be available to staff and parents and the school site and on the regional school support center website. The report will contain information on the progress of the school toward achieving the goals outlined in the proposed accountability plan. Moreover, annual goals are adjusted annually to be more rigorous in response to the previous year’s data. As KNMS meets annual goals, the goals for the following year will be increased to reflect ambitious annual growth that is based on the previous year’s success. The following academic goals are proposed to engender more significant growth annually than in the district or state, based on the understanding that the majority of students who enroll in KIPP Nashville schools are under-performing and will have to make significant gains annually to meet growth targets.

KIPP Nashville Strategic Imperative	Strategic Goals	Performance Goal	Measurement
1. We are serving the children who need us.	KNMS is a desirable school of choice for the target community.	<ul style="list-style-type: none"> • Number of lottery applications for KNMS will exceed the available number of seats with a waitlist in place at the first day of school 	<ul style="list-style-type: none"> • Size of waiting list • Student retention
	KNMS is serving high-needs students with the same or higher populations than that of MNPS	<ul style="list-style-type: none"> • Percentage of SPED students is within 2% of that of MNPS • Percentage of students who qualify for free/reduced lunch is 80% or higher 	<ul style="list-style-type: none"> • Demographic information for enrolled students
2. Our students are staying with us.	KNMS student attrition is below the KIPP national average and MNPS average.	<ul style="list-style-type: none"> • Annual attrition (September 1 – June 1) of 12% or less • Attendance of 95% or more 	<ul style="list-style-type: none"> • Student attrition rate • Attendance reports
3. Our students are progressing and achieving strong academic and character	KNMS students are on the path toward TCAP proficiency.	<ul style="list-style-type: none"> • Meet AYP in all subjects and all demographic groups • Students’ annual increase in proficiency of all subject areas by 5% (this percentage is based on the Race To The Top annual 	<ul style="list-style-type: none"> • TCAP scores • TVAAS rankings • AYP report

growth.		<p>goal by sub-group; KIPP Nashville will adjust this goal annually as data dictates is appropriate)</p> <ul style="list-style-type: none"> • KNMS will score in the top quartile of MNPS middle schools in Tennessee Value-Added Assessment System (TVAAS); positive average school-wide TVAAS for reading and math annually 	
	KNMS students become strong readers & writers	<ul style="list-style-type: none"> • 80% of 5th graders score a 4 or higher on writing assessment • 95% of 8th graders score a 4 or higher on writing assessment • 60% of 6th graders are reading on grade level by the end of 6th grade • 50% of students show at least one year of reading growth on MAP reading 	<ul style="list-style-type: none"> • Writing assessment scores • Running record results • MAP reading results
	KNMS special education students demonstrate academic growth in reading and math.	<ul style="list-style-type: none"> • All SPED student IEP goals will align with grade-level curriculum maps. • KNMS will close the achievement gap by 6% annually for TCAP performance of SPED students 	<ul style="list-style-type: none"> • IEP files • TCAP reading & math tests
4. Our alumni are climbing the mountain to and through college.	KNMS students and alumni demonstrate college-readiness.	<ul style="list-style-type: none"> • 100% of enrolled students participate in the KIPP Through College (KTC) program by 7th grade 	<ul style="list-style-type: none"> • MAP results • Alumni database reports • ACT test results • Alumni report cards and transcripts
5. We are building a sustainable people model.	KNMS employees strongly believe in our mission and values	<ul style="list-style-type: none"> • 95% agree or strongly agree that “my school’s mission is important to me” 	<ul style="list-style-type: none"> • Healthy School Review staff surveys
	KNMS employees understand and uphold expectations	<ul style="list-style-type: none"> • 100% of teachers will receive formal feedback within the KIPP Nashville Performance Management framework 	<ul style="list-style-type: none"> • Employee evaluation reports
	KNMS recruits and retains highly effective teachers.	<ul style="list-style-type: none"> • Teacher retention rate of 75% (of teachers asked to return) average over 3 years • Non-teaching school staff 	<ul style="list-style-type: none"> • Teacher retention rate • Staff retention rate

		<p>retention rate of 80% (of staff members asked to return)</p> <ul style="list-style-type: none"> • Operations staff retention rate of 80% (of staff members asked to return) 	
	<p>KNMS employees develop personally and professionally while on the KIPP team.</p>	<ul style="list-style-type: none"> • 100% of KIPP Nashville employees have defined performance and development goals • 90% of employees reach, exceed, or show significant progress toward developmental goals 	<ul style="list-style-type: none"> • Employee evaluation reports
	<p>KNMS has a deep leadership bench.</p>	<ul style="list-style-type: none"> • 70% of leadership positions are filled by internal candidates 	<ul style="list-style-type: none"> • Employee evaluation reports • Hiring reports • Leadership portfolio
<p>6. We are building a sustainable financial and operational model.</p>	<p>KNMS meets financial targets that support regional growth and sustainability.</p>	<ul style="list-style-type: none"> • Cash flow neutral annual budget after fundraising • KIPP Nashville meets annual fundraising targets 	<ul style="list-style-type: none"> • Finance reporting package • Fundraising reports
	<p>KNMS operates efficiently and is compliant with local, state, federal, and grant regulations.</p>	<ul style="list-style-type: none"> • Unqualified audit • 100% current on all MNPS and State reporting • 100% grant compliance 	<ul style="list-style-type: none"> • Audit letter
	<p>The KIPP Nashville Board is powerful and effective.</p>	<ul style="list-style-type: none"> • Board bylaws will reflect KIPP Nashville mission and values • All board members will know their progress toward annual give or get target • Each board member will tour the school at least once per year 	<ul style="list-style-type: none"> • Completed on-boarding process • Feedback prior to each board meeting • Feedback at each board meeting

Section IV – Serving Students with Special Needs

Both federal and state laws require that charter schools have plans in place to serve the needs of special student populations, particularly students with disabilities and English language learners. A strong response will reference and address these needs with a comprehensive plan to identify, support and assess those students who present with learning and/or language challenges. The plan should demonstrate a detailed understanding of the fit between a proposed program and the specific at-risk students to be served.

Describing and/or detailing the state and federal laws with regard to special needs students is not sufficient. Your response must demonstrate not only your understanding of the legal requirements, but what it will take to meet the needs of at-risk students in a way that reflects your proposed school design.

The application should address these areas specifically:

There is a comprehensive plan presented that discusses the proposed school’s methods and strategies for identifying and serving students with disabilities. .

There are clear indications that the school not only understands its responsibility to meet the requirements of IEP’s, ELL, IDEA, and 504 plans, but has a detailed compliance plan that includes certified personnel, appropriate documentation, assessments, classroom adaptations and modifications and sufficient professional development for staff.

A detailed plan is presented that addresses how the achievement of special needs students will be monitored and how that process will be used to evaluate the effectiveness of the program and ensure the needs of these students are met.

There is a comprehensive plan in place to identify and serve students whose first language is not English that is in compliance with all federal and state laws. This plan should include the approach the school will take to meet the needs of English language learners, what resources will be in place (instructional materials, technology, professional development, time, staff and/or consultants).

Evaluation Rubric

- An excellent application will have the following characteristics regarding the plan for serving students with special needs:
- Realistic plan to identify and meet the learning needs of at-risk students, students with disabilities, English language learners, and gifted/talented students.
- Timeline, lead contact and intervention process with specific action steps outlined for meeting the learning requirements of students with special needs.
- Plans for serving special populations align with the overall mission, vision, curriculum, instructional approaches and philosophy of the school.
- Plans are in place to provide adequate staff to address the needs of at-risk students, students with special needs and English language learners including a licensed and highly qualified special education teacher and a teacher with ESL certification. These plans also include contracting with related services specialists such as a speech language therapist, occupational therapy, physical therapy, nursing services, etc. Since there are budgetary components to this staffing, the costs should be included in the financial summaries and budget narrative.
- There is an assessment and evaluation component of your overall plan that continually reviews and monitors the effectiveness of the program and adjusts to changing needs and specific circumstances.

In alignment with the national KIPP mission, KNMS believes that all children can and will learn and achieve at high levels, regardless of the special needs they may have. The instructional strategies and structure of the school model facilitate intensive differentiation and a data-driven approach that students with special needs,

such as ELLs and students with disabilities, will benefit from. The school will implement an inclusive “push-in” model, which allows students to learn in the least restrictive environment with appropriate modifications made by the regular education and special education staff. KNMS will retain an average of one special education teacher for every 20 students who qualify for an IEP, and one ESL teacher for every 40 students who qualify as ELLs. Each assistant principal will oversee the development and implementation of 504 plans as necessary. Daily intervention periods in reading and math provide opportunities for students to receive more intensive, pull-out support as necessary.

Special Populations

Based on the target attendance zones identified for KNMS, it is anticipated that the majority of students will be considered at-risk of academic failure (with significantly less than 25% of students meeting proficiency standards on the TCAP in fourth grade), with approximately 12% qualifying for special education services and another <7% qualifying for ESL services. Because KIPP Nashville, and the KIPP network of schools throughout the nation, were founded to support the needs of at-risk learners and are closing the achievement gap, it is anticipated that the strategies described herein will support effective learning for students who most need intervention, including those students who are not meeting standards, have been identified as ELLs, qualify for special education services and/or 504 Plans and/or have been identified as gifted. An extended instructional day, week and year; small intervention class sizes and a small school at capacity; engaging instructional strategies that have been demonstrated to engender success in at-risk populations; and an authentic approach to differentiation that is based on frequent analysis of reliable assessment measures disaggregated by sub-population and individual student will all support the academic success of special populations. Additional instructional strategies, as outlined in Section II, were devised with the needs of students from special populations in mind. The flexible structure of the school and space for modification within the regular school day and week will benefit students of special populations significantly. Students for whom KNMS is the least restrictive environment will receive services in a “push-in” model, with certified personnel working in tandem with general education teachers to provide the modifications and additional support needed for any students who qualify for services.

Staffing

In the first year, KNMS will retain one full-time special education teacher, and will add capacity as student needs dictate—KNMS will maintain a ratio of close to 15 special education students for every one special education teacher. Based on the enrollment at KAN (where students with disabilities comprise 12% of the enrolled students), it is anticipated that one full-time teacher in the first year for 96 students will provide a small student-teacher ratio and enable this teacher to establish the foundation of special education services at KNMS, including protocols for expedited child study teams, professional development for founding teachers, codifying the RTI process, and instituting the protocols for the referral process.

All special education teachers will be responsible for individual case management of their designated special education students and for arranging the provision of services required by their IEP. Before school opens and during the first semester, special education teachers will evaluate all students entering the school for the first time who may qualify for special education services and will collect all existing student records from the school district. A file demonstrating the school’s compliance with providing special education will be maintained.

Special education teachers will be required to:

- Ensure that all aspects of the IEP are followed;
- Provide direct services to students requiring services within the classroom or pull-out services for students needing assistance outside the classroom;
- Manage the staff members who provide direct services to students in their case load;

- Arrange for the teachers of the child to attend the team meetings;
- Communicate with parents about progress made toward attaining the goals stated on the child’s IEP, and inform them of due process procedures and rights;
- Consult quarterly with the assistant principal to ensure that the objectives and goals of students with IEPs are being met;
- Complete the requisite paperwork, update and file necessary information for initial referrals, oversee triennial evaluations, monitor student progress, and provide any/all test modifications as stipulated in the IEP;
- Maintain a central file with all special education evaluation material and IEPs in accordance with FERPA and IDEA guidelines, and;
- Provide a report of student progress on the same schedule as students in general education.

As required by IDEA, the school will collect and maintain the following information on students with disabilities:

- The count of all school-age students with disabilities being provided special education services by age, grade, category of disability and the number of students with disabilities who are Limited English Proficient;
- The number of students provided with test modifications and the types of modifications provided;
- The settings in which students with disabilities receive their services, specifically the portion of the school day they receive services with non-disabled peers including time away from the regular classroom;
- The number of students with disabilities suspended “in-school” and out of school, organized by disability and length of suspensions; and,
- The basis of exit of students with disabilities from KNMS (e.g., attainment of diploma and type, declassified, moved, etc.).

KNMS special education teachers will have access to data from the knowledge manager and in the Google Education platform and LiveSchool software in order to monitor student progress closely on benchmark, unit, and weekly quiz assessments. This will allow the special education teacher to target the standards with which each student struggles, as well as celebrate measureable success and improvement. On a quarterly basis, the special education teacher will meet with the assistant principal to discuss each student and the progress s/he has made on their goals. At the end of each year, academic progress will be evaluated and changes will be made as required.

In addition to the services outlined above, KNMS will partner with MNPS to obtain supplementary services such as evaluation. A vendor will be secured to provide specialized services outlined in students’ IEPs, such as speech therapy, occupational therapy, and physical therapy.

LEP Students

School leadership will also give hiring preference to teachers with ESL certifications to ensure a regular education teacher on staff is equipped with the strategies necessary to support students who are identified as Limited English Proficient (LEP). LEP students may receive intervention instruction from a certified ESL teacher who is also a regular education teacher, but a designated ELL teacher is not currently in the staffing plan due to the low number of ELLs anticipated. KNMS is prepared to retain a designated ESL teacher for every 40 students who qualify for ELL services. The assistant principal will oversee supports and assessments for ELL students if the number of ELL students does not warrant the retention of a full-time ESL teacher.

Students With Disabilities

Identification

KNMS will follow the protocols in place in Metropolitan Nashville Public Schools to identify students who may be in need of special services. These protocols include providing students with routine screenings for vision and hearing, progress monitoring student performance and students' response to intervention (RTI). Child-study teams will be initiated for any students who are not meeting standards and not making anticipated progress with the RTI system of interventions. These teams will make referrals through the special education identification process (which may include evaluation by an outside entity for eligibility and/or to their family physician for evaluation of a medical condition). If the completed diagnostic shows that the student is eligible for special services or ADA support services, an Individualized Education Program (IEP) and/or a 504 Services Plan may be developed.

Should a student be recommended for special education services as the result of a child-study team or teacher recommendation, the IEP team will convene to review all data – the material on the referral form, the written report of the assessment team and information from the referring team – to determine eligibility for special services. The IEP will contain the student's present level of academic performance, annual goals of the program, short-term objectives, identification of special services that are needed, projected timeframe to meet goals, service delivery grid and evaluation procedure. A certified special education teacher will regularly conduct an evaluation of special education programming for compliance and quality control. Using the following data, reports will be made available: required evaluations and service timelines, behavioral suspensions, academic grades, and assessment scores.

Strategies and Programming

KNMS will use an inclusion model of special education to provide students appropriate educational services in the least restrictive environment. This means that most students with IEPs will receive services within the context of the general education classroom with the targeted assistance by the special education teacher. The goal is for students to remain in the general education setting for all instruction. The full-inclusion model allows students to receive individualized and small group instruction within the general education classroom setting to engender the following benefits:

- Transference of knowledge and exposure to the course content;
- Deeper level of instruction (Differentiation of instruction, cooperative learning, peer tutoring, group projects);
- Stigma of receiving special education services is removed, and;
- Student involvement with non-disabled peers is maximized.

The test accommodation for a flexible setting will be adhered to as IEPs dictate, and students for whom the accommodation is applicable will be allowed to take their assessments in a designated classroom. Special assessment accommodations will be given during state/district assessments. State performance indicators are used in the development of students' IEPs, aligning their skills with the expectation of Metropolitan Nashville Public Schools. Modifications of class work, class projects, assessments and homework are ongoing with the full inclusion model of instructional resource services.

Monitoring and Evaluating Progress

Because the school model relies on data to drive instruction and intervention, and because that data is communicated with parents as it is collected (including weekly "paychecks", periodic progress reports, report cards, and state and nationally norm-referenced assessment data sent home as it is received by the school), frequent communication with parents about the progress of their child will be ongoing. Every progress report given to parents will be monitored by special education staff and include feedback on the child's progress from

the child’s special education teacher. The special education teacher will also be available to parents to address academic and social adaptation issues, in addition to providing guidance on IEPs and IEP meetings.

Promotion

All special education students will complete the same promotion criteria to move to the next grade, with appropriate modifications made as IEPs dictate.

Staffing

KNMS will provide “highly qualified” and certified special education teachers, commensurate to the size and needs of the special education population, with a special education teacher assigned to a grade level based on projections of special education enrollment at KNMS. These teachers will provide not only special education services (e.g., remedial mathematics/reading services), but will also be qualified to teach gifted students as needed. Each grade level will have a certified special education teacher (more should the size of the special education population exceed current projections), who works with the regular education teacher through collaborative planning, co-teaching, and drop-ins wherein the special education teacher provides support to special education students within the class. The grade-level special education teacher also works collaboratively with the general education teacher to provide classroom and instructional adaptations, identify and explain students’ learning styles and suggest differentiation strategies for instruction. For collaboration and true inclusive programming, teachers will have common planning periods available with the special education teacher to work on student program modifications and consultations. The special education teacher will be considered a consultant to classroom teachers and will have been trained in utilizing different teaching techniques; however, training in special education policies, procedures, techniques and laws will be provided for all staff.

Each grade-level special education teacher will work together under the direction of a lead special education teacher, who will provide oversight of the entire special education program, annual IEP meetings, arrangements for services to be provided by service providers from outside of the school, and PD for the whole staff. This lead special education teacher will also be responsible for consistent monitoring for satisfactory progress of students with special needs. Other support personnel – psychologist, speech pathologist, occupational therapist, physical therapist or social worker – will be retained as needed through the school’s relationship with MNPS.

English Language Learners

The Tennessee Board of Education has an English as a second language (ESL) program policy (3.207) that KNMS will follow. It is designed to set the minimum standards for Tennessee school districts in providing services to non-English language background (NELB) students who are also limited English proficient (LEP). These students are referred to as English Language Learners (ELLs).

Identification

Upon enrollment, the school will identify whether a student is an LEP learner by first checking the student’s registration information regarding non-English home language, if applicable. Each parent enrolling his or her child will be given the home language survey to determine the predominant language spoken in the home. If the assessment indicates that there is a language being used other than English, the child will then be classified as NELB and assessed for English proficiency using the English Language Development Assessment (ELDA). However, if the NELB student has documentation from a previous district of meeting the definition of fluent English proficient (FEP), the student will then be assessed with the state-approved English language proficiency test to determine whether (s)he is LEP. Students’ eligibility for the program will be annually re-assessed with the ELDA.

Monitoring and Evaluating Progress

In addition to the weekly, unit, and quarterly exams, NWEA MAP, and quarterly literacy assessments given to each student annually to measure academic growth, ELL students will take the ELDA each spring until they reach a level 5. Data on assessments will be disaggregated for LEP students by the ELL-certified learning specialist during data analysis days to measure the longitudinal progress of LEP students against that of their native English-speaking peers. This semesterly review of student growth will inform adjustments to the service delivery model for ELL students.

Strategies and Programming/Staffing

ELL support at KNMS relies on collaboration between the ELL-certified learning specialist and the content teachers. KIPP Nashville will staff an average of one ELL-certified learning specialist for every 40 ELL students. The learning specialist supports content teachers in planning, pushes into ELA instruction, and provides pull-out services for support in other content areas during tutorial block. All ELL students work toward mastering the same standards as native English-speaking students. In ELA classes, this is facilitated through the reader's and writer's workshop model. The reader's workshop structure starts with a whole group mini-lesson, followed by students reading their independent book to practice the mini-lesson skill as well as previously taught spiraled skills in a text that is appropriate for their reading level. During the independent reading time, the learning specialist will push into the reading class to confer with ELL students or pull a group to do guided reading with students as they need the support. The writer's workshop model follows the same structure. During the independent work time, the learning specialist is able to provide additional support throughout the writing process.

Students Who Are Not Meeting Standards

The entire KNMS model, including frequent assessment, data-driven instruction, highly engaging instructional best practices, consistency in protocols and expectations, extended instructional time and all the strategies described herein were identified for use at the school because it is anticipated the majority of students who enroll will have difficulty meeting standards.

Further, KNMS will implement the Response to Intervention (RTI) approach to provide intensive intervention for students who do not qualify for special education services but require additional support to master standards through the child study process. The school leader will provide oversight, structure, and follow-up in managing the intervention program by overseeing the implementation of the program by the appropriate assistant principal.

The child study process is in place to help grade teams identify students about whom they have academic or behavioral concerns. The team comes together as needed, identifies the concerns and then agrees on strategies every teacher will implement consistently to address the concern. Teachers use the PRIM (Pre-referral Intervention Manual) as a resource for intervention strategies, as well as ideas or recommendations from the assistant principal, school leader and/or KIPP Nashville instructional staff. The teachers commit to implementing those strategies for 3-4 weeks. After 3-4 weeks of implementing and documenting the strategies, the team comes back together to determine if: (1) the child study strategies worked, in which case they'll keep the interventions; (2) The strategies did not work and the team wants to repeat the process with different strategies; or (3) The strategy did not work and the team wants to refer the student for evaluation for additional services.

Examples of strategies that may be outlined in a child study team may include (but are not limited to):

- Give homeroom filing job in Ms. X's homeroom to build logical thinking skills/alphabetization and confidence in her own competency. (Success = files papers successfully.);

- Physical proximity to teacher so that teacher can check for understanding=move student’s seat;
- Give student a RED/GREEN laminated card. When she understands she leaves the green side facing up; when she does not understand, she flips it to red. This way she can stay engaged with class and has to actively think about whether or not she understands the concept. (Success=S advocating for herself— asking for help or turning to red when she is confused);
- Access to small group/one-on-one tutoring after school or in Saturday school. (Success=student opts to participate in academic support that is not required.);
- Teacher calls home Sunday afternoons to check in with student about his homework and set a 100% homework completion goal for the week (Success=improved homework completion rate.);
- Student will have an organizational helper in homeroom to make sure that he has all of his homework written correctly and that all of his materials are in the right place (Success= student is able to find papers at the right time in class.), and;
- Daily check-in with assistant principal each morning to see how student’s doing and to set a specific paycheck goal for the day (Success= Student earns \$6+ on paychecks.).

The team will use the data from ongoing screenings, such as the Measures of Academic Progress (MAP, a nationally norm-referenced assessment) and interim assessments to appropriately place each student in appropriate interventions that will meet their learning needs, as well as measure the impact the interventions have had on the student. The assistant principals will access assessment data in the Google Education platform, when applicable, to track student data over time and ensure the child study team approach is providing appropriate support to students as needed.

The following steps are followed in the support of students who require intervention and do not currently have an IEP.

1. Progress Monitoring

The identification of students who may need special education services begins with classroom teachers who are most familiar with each student’s learning patterns and challenges. During data meetings, teachers will review, analyze and discuss individual student progress in the general education curriculum. Re-teaching plans will be designed, implemented and monitored by the grade-level team for students who have not mastered concepts during the initial teaching/testing phase. In addition, the school will monitor student progress in both reading and mathematics. Progress monitoring provides a strategic method of monitoring student performance and evaluating instructional changes.

2. Data-Driven Intervention

Students who continue to have difficulty in the general curriculum and whose progress monitoring indicates they are making less than adequate progress will be given more intensive intervention. These students will continue to receive progress monitoring, but instructional support may be in the form of smaller instructional groups in the general education classroom, extra assistance from a volunteer tutor, and/or intensive support from the intervention teacher and/or during the daily intervention period and/or Saturday school. Parents of these students are notified of their student’s academic difficulties via a “Notice of Concern” and are engaged with the school guidance counselor, teachers and other support staff in the process of problem solving and discussing supportive educational options. The intervention periods, for math at the end of each day and for literacy within the extended ELA block, both provide time for academic interventions as part of the RTI protocol.

3. Child Study Team

If a student is still unable to meet standards with the school-wide interventions in place, a child study team process is initiated for a team of staff to specifically review the student's needs and progress. Relevant data – such as internal and external assessment results, vision and hearing screenings and attendance data – are reviewed. Specific recommendations (as outlined above) are identified with a commitment to implementation and further study over a 3-4 week period.

4. Evaluation

Those students who need more educational support as identified through progress monitoring, or who do not make sufficient academic progress after the above steps have been implemented, may be referred for further evaluation through a third-party (likely to be MNPS, with whom KIPP Nashville currently has a contract for referral services of KAN students), such as a school psychologist or other professional licensed to conduct special education evaluations, including and/or refer to their family physician for evaluation of a medical condition, such as ADHD. If the completed diagnostic shows that the student is eligible for special services or ADA support services, an Individualized Education Program (IEP) and/or a 504 Services Plan may be developed.

Gifted Students

KIPP Nashville has outlined an education program that provides a differentiated approach, which will benefit gifted students in the same ways it benefits struggling learners, by teaching students where they are and pushing them to excel and grow, rather than just meet proficiency standards. The growth plan for an accelerated learner will look much like that for a struggling learner: every student will have ambitious goals and be expected to demonstrate significant growth, and this growth will be evaluated through the review of longitudinal growth data for each individual student. Although it is anticipated that most of the students who enroll in KNMS will be behind grade-level and/or struggling with proficiency, it is expected that many of these students may still be gifted in other areas. Inclusion of music and PE as part of the regular programming for all students offers a different modality for students to explore. Flexible grouping in reader's workshop provides enrichment for students who excel in reading, and students who demonstrate superior results on assessments in a given content area will receive additional challenges both within and outside of the curriculum. Students who demonstrate advanced classroom performance, superior results on a nationally-normed or criterion-referenced achievement tests, and demonstrates evidence of higher level thinking as measured by assessment of abstract reasoning and logical thinking, will become eligible to participate in additional learning opportunities, such as the KIPP STEP Program (which is a summer school opportunity developed through a collaboration between KIPP and Deerfield Academy), application to the Jack Kent Cooke Scholarship program, and application to the Doris Fisher KIPPster of the Year scholarship program.

See Section II for additional details about how the instructional program and strategies proposed herein will seamlessly support the needs of students from special populations.

Section V – Budget and Finance

The budget and financial plan for the charter school must include a plan for revenues and expenditures and a plan for compliance with state and federal accounting and reporting requirements. Public charter schools are required to operate under an annual budget on a July 1 to June 30 fiscal year. For purposes of this application, the proposed charter school must submit the Public Charter School Five Year Planning Budget Document form and cover sheet which is provided on the Tennessee Department of Education's Charter School website: http://www.tennessee.gov/education/fedprog/Charter_Sch_App.shtml.

Budget Narrative

Provide supporting evidence in the form of a narrative that the start-up budget plan, the first year operational budget and cash flow, and the five-year budget plans are fiscally sound and the proposed school will have sufficient start-up funds available to it. Provide the rationale for and source of the assumptions upon which your budget rests and explain how your budget supports the implementation of the academic program described in this application.

The proposed budget should be based on reasonable estimates that reflect choices made throughout the rest of the application. For example, enrollment projections given elsewhere in the application need to be the same enrollment projections used in the development of the budget. Similarly, facility, insurance and employment plans discussed in other sections should be reflected in the budget, along with the basis for those assumptions. If your proposed governing board is considering a line of credit or a loan, this is the place to provide that rationale and indications within the narrative of plans to repay the borrowed amount.

A sound operational model should be presented largely based on the operational funding a school will receive based on enrollment. There are government and private organization grant funds available to assist charter schools, especially with start-up costs. However, those funds are competitive and limited. So, financing models should include contingency plans. Likewise, it is important that federal Title I funds be used only to supplement the amount of funds available from non-federal sources for the education of students participating in Title I. The school cannot use federal funds to supplant (take the place of) funds that would, in the absence of Title I funds, have been spent on Title I students. Budgets submitted should demonstrate Title I funds supplement rather than supplant the school's programs.

The amount of per pupil Basic Education Plan funds varies from year to year, but a good figure to use in budgeting is \$8,000.00. Charter schools receive 100% of the BEP funds per student. When projecting revenue numbers, the single most important number is enrollment. Enrollment projections must be as accurate as possible and it is best to project conservatively for budget purposes. Other sources of revenue may be cited such as federal grants, private grants and/or private donations, lines of credit, etc. However, those should be budgeted conservatively and never included if there is any question about the availability or viability of those funds.

When planning expenditures, it is important to understand how choices affect different areas of the budget. In nearly all cases, the combination of facility costs and staff/salaries/benefits represents close to 75-80% of spending in charter schools. As such, close attention should be paid in these two areas. In addition to these, other items that should go into your budget are special education, various professional services, classroom supplies and materials, general supplies and materials, insurance costs, transportation, food services, unexpected expenses, and more.

Detail in this section the types and amounts of insurance coverage to be held by the charter school, including provisions for assuring that the insurance provider will notify the department of education and the LEA within 10 days of the cancellation of any insurance it carries on the charter school. Provide supporting documents in an appendix to the application.

In addition to operating costs, charter schools must comply with various requirements. An annual audit is required by state law to be given to the state and the district in which the charter school resides and is normally an expense. It is extremely important to set up appropriate and industry recognized accounting procedures to safeguard assets and ensure accurate financial reporting. At the same time, it is important to be able to provide financial information in a clear, understandable format that allows board members and administration to make sound financial decisions.

Evaluation Rubric

- An excellent proposal will present a financial plan with the following characteristics:
- Adequate budget assumptions and financial planning based on realistic revenue and expenditure projections and/or quotes for the term of the proposed contract. These budget assumptions should be based on your previous student projections.
- Spending priorities that align with the school’s mission, curriculum, plans for management, professional development and growth.
- Realistic cash flow projection for the first year of operation including a plan for funding cash flow shortfalls.
- A sound financial management system proposed with adequate checks and balances, controls and staffing.
- A plan for making required school and employee contributions to the Tennessee Consolidated Retirement System and the employer portion of the employee health benefits of the LEA in which the proposed charter school will reside as required by Tennessee law.
- There is a description of how the school will conduct an annual audit of the financial and administrative operations of the school.
- There is a description (and accompanying documentation if applicable) of services to be purchased from the authorizer or other outside vendors.
- The application includes the required insurance amounts (with supporting documentation) and also describes the process the school will follow to contract with a Certified Public Accountant to conduct an annual, independent financial audit. It should explain how the school will remain financially solvent, adhere to generally accepted accounting principles, have no material breaches, will address any concerns and will disseminate the results from the audit to the school district and required state agencies.
- The budget reflects an understanding of specific statutory requirements including Title I and IDEA funding knowledge and required contributions to the Tennessee Consolidated Retirement System and the employer portion of employee benefits

Financial Oversight of KNMS

KNMS will implement financial controls, policies and practices to ensure the long-term viability of the school. These policies will include maintaining a balanced budget, creating a comprehensive budgeting process, conducting an annual audit of the financial statements, as well as an annual audit of internal procedures and controls (via an outside CPA firm), developing a system of checks and balances, and assigning clear roles and responsibilities to school administration, the finance committee and the board.

The board finance committee oversees the financial operations of KNMS. The committee will work closely with the KIPP Nashville Executive Director, Director of Finance and KNMS school leader, and KNMS business manager to develop and execute responsible fiscal policies and practices. On a monthly basis, the finance committee will meet to review financial reports and assess the financial health of the school. The reports will include updated financial statements (income statement, balance sheet, cash flow statement) and any other material financial information needed for the board to carry out its responsibilities.

The following tables outline the fiscal controls proposed for KNMS and the existing KIPP Nashville staff and board to ensure financial health of the school.

Expenditures			
Policy/Procedure	Objectives	Responsibility	Oversight
An approval matrix has been approved by the board of directors; the matrix is used to determine appropriate authorizers for all purchases	<ul style="list-style-type: none"> • Purchase orders are placed only for approved requisitions • Ensure that all checks receive appropriate signatures 	Finance Committee, Executive Director Director of Finance School Leader	Board of Directors
Goods or services received by vendors are matched to the purchase order and invoice and processed to avoid double payment	<ul style="list-style-type: none"> • Amounts posted to accounts payable represent goods and services received • Accounts payable amounts are accurately calculated and reported 	Director of Finance	Finance Committee
Someone other than the check preparer reviews supporting documentation to determine that the good/service has been received and the payment is valid (supporting documentation package)	<ul style="list-style-type: none"> • Disbursements are only made for goods and services received • Disbursements are accurately calculated and reported • Disbursements are distributed to the appropriate supplier 	Director of Finance	Finance Committee
Someone other than the check preparer reviews the check run prior to checks being sent	<ul style="list-style-type: none"> • Disbursements are only made for goods and services received • Disbursements are distributed to the appropriate suppliers 	Director of Finance	Executive Director Finance Committee
Management reviews purchases	<ul style="list-style-type: none"> • Amounts posted to accounts payable represent goods and services received • Accounts payable amounts are accurately calculated and reported 	Director of Finance	Executive Director Finance Committee
Statements from suppliers are reconciled to Accounts Payable sub-ledger; differences are investigated	<ul style="list-style-type: none"> • Accounts payable amounts (including credit notes and adjustments) are accurately calculated and reported • Amounts for goods and services received are recorded in the appropriate period 	Director of Finance	Executive Director Finance Committee
Analyze accounts payable aging schedule	<ul style="list-style-type: none"> • All disbursements are recorded 	Director of Finance	Finance Committee

Expenditures			
Policy/Procedure	Objectives	Responsibility	Oversight
Bank statements are reconciled to the general ledger on a monthly basis; bank reconciliations are reviewed by someone other than the preparer	<ul style="list-style-type: none"> Disbursements are accurately calculated and reported Disbursements are recorded in the period in which they are issued 	Director of Finance	Finance Committee
Accounting system restricts access to authorized personnel to make changes, including new additions, to the vendor master file	<ul style="list-style-type: none"> Only valid changes are made to the supplier master file Accounts payable are only adjusted for valid reasons Disbursements are accurately calculated and reported 	Director of Finance	Finance Committee
Expenditures accounts are reconciled to supporting detail (such as depreciation expenditures to the property system and salary expenditures to the payroll records) and differences are resolved in a timely manner; reconciliations are reviewed by someone independent of the recording process	<ul style="list-style-type: none"> Amounts posted to accounts payable represent goods and services received Accounts payable amounts are accurately calculated and recorded 	Director of Finance	Finance Committee
The vendor master file is reviewed periodically by management	<ul style="list-style-type: none"> Purchase orders are placed only for approved requisitions Only valid changes are made to the supplier master file 	Director of Finance	Executive Director
Limit authorization access to wire transfers; set up an approval process with the bank	<ul style="list-style-type: none"> Disbursements are only made for goods and services received 	Director of Finance	Finance Committee
Management reviews all release of liability arising from something other than payment	<ul style="list-style-type: none"> Accounts payable are only adjusted for valid reasons 	Director of Finance	Finance Committee
Budget to actual analysis performed on a regular basis and reviewed by management; significant variances explained	<ul style="list-style-type: none"> Amounts posted to accounts payable represent goods or services received All amounts for goods or services are input and processed to accounts payable Disbursements are accurately calculated and recorded and are only made for goods and services received 	Director of Finance	Finance Committee

Contributions			
Policy/Procedure	Objectives	Responsibility	Oversight
Management maintains a policy for the development office to submit all gifts to accounting as soon as they are known for recognition in the appropriate period	<ul style="list-style-type: none"> All contributions are recorded in the correct period 	Director of Finance Director of Development	Executive Director Finance Committee
Pledges are reviewed for restrictions and recorded according to the restriction; such restrictions are noted in the appropriate ledger or journal	<ul style="list-style-type: none"> Net assets are appropriately released from restrictions Based on restrictions, if any, revenue is classified appropriately as either unrestricted, temporarily restricted or permanently restricted Donor imposed restrictions are properly recorded 	Director of Finance Director of Development	Finance Committee
Procedures are in place for release of restrictions based on expenditures of restricted funds for their designated purpose and appropriate journal entries are made to reflect this release	<ul style="list-style-type: none"> Net assets are appropriately released from restrictions 	Director of Finance	Finance Committee
Analyze recorded revenues based on development data	<ul style="list-style-type: none"> Contributions are recorded accurately and in the correct period (with input from the Director of Development) Any adjustments to the contribution receivable and related accounts are recorded based on valuation updates All information (interest rates, life expectancy, etc.) necessary to calculate the net present value of any contributions receivable due past one year is accurately recorded, updated, and verified Only valid donors and their gifts are input and processed to the system 	Director of Finance Director of Development	Finance Committee
Contribution accounts receivable subsidiary is reconciled to the development office information on a regular basis	<ul style="list-style-type: none"> All contributions are recorded by the Director of Finance and reviewed by the Director of Development 	Director of Finance Director of Development	Finance Committee

Contributions			
Policy/Procedure	Objectives	Responsibility	Oversight
General ledger balances are reconciled to the accounts receivable subsidiary ledger and differences are resolved in a timely manner	<ul style="list-style-type: none"> All cash receipts data is processed accurately and recorded in the period in which they are received 	Director of Finance	Finance Committee
Contributions receivable aging reports are prepared regularly and analyzed	<ul style="list-style-type: none"> Timely collection of contributions receivable is monitored 	Director of Finance	Finance Committee
Review of recorded contribution revenues and comparison to budgeted revenues on a regular basis	<ul style="list-style-type: none"> Contributions are recorded in the correct period Any adjustments to the contribution receivable and related accounts are recorded based on valuation updates Gift information with respect to amount and expected payment date, if applicable, is input correctly 	Director of Finance Director of Development	Finance Committee
Bank statements are reconciled to the general ledger on a monthly basis; bank reconciliations are reviewed by someone other than the preparer	<ul style="list-style-type: none"> Cash receipts data is entered for processing, recorded accurately and in the period in which they are received 	Director of Finance	Executive Director Finance Committee

Grants			
Policy/Procedure	Objectives	Responsibility	Oversight
Review of grants and contracts for proper authorization	<ul style="list-style-type: none"> All grants and contracts are approved by an authorized individual All grants and contracts are recorded and monitored by a designated office 	Director of Finance Director of Development	Executive Director Finance Committee
Analyze recorded revenues based on grant records and listings	<ul style="list-style-type: none"> All grants and contracts are entered in or transferred into the system that records revenues Grants and contracts are recorded accurately and in the correct period All adjustments to awarded amounts are recorded Payment requests and recorded award amounts relate to valid grants and contracts 	Director of Finance Director of Development	Executive Director Finance Committee

Grants			
Policy/Procedure	Objectives	Responsibility	Oversight
Grant and contract revenues and/or related accounts receivable subsidiary ledgers are reconciled to the general ledger on a regular basis; identified errors are corrected promptly	<ul style="list-style-type: none"> All grants and contracts are recorded accurately, in the correct time period, with adjustments made in a timely manner 	Director of Finance Director of Development	Executive Director Finance Committee
Payment requests are checked against grant documents, and mathematical accuracy of requests is checked; any exceptions are investigated	<ul style="list-style-type: none"> Grant and contract amounts are input accurately Payment requests, if applicable, are generated using awarded amounts and authorized terms Grant and contract payment requests are accurately calculated and reported 	Director of Finance Director of Development	Executive Director Finance Committee
Past due/long outstanding payment requests are investigated	<ul style="list-style-type: none"> All grants and contracts are entered in or transferred to the system that records revenues 	Director of Finance	Executive Director Finance Committee
Review of recorded revenues and comparison to budgeted revenues on a regular basis	<ul style="list-style-type: none"> Grant and contract amounts are recorded accurately and in the correct period All adjustments to awarded amounts are recorded 	Director of Finance	Finance Committee
Cash receipts input data is edited and validated; identified errors are corrected promptly	<ul style="list-style-type: none"> Cash receipts data is entered for processing accurately 	Director of Finance	Executive Director Finance Committee
Accounts receivable aging reports are prepared regularly and analyzed	<ul style="list-style-type: none"> Timely collection of accounts receivable is monitored 	Director of Finance	Executive Director Finance Committee
A policy has been established regarding criteria for issuing adjustments; compliance with this policy is monitored	<ul style="list-style-type: none"> All adjustments are valid 	Director of Finance	Executive Director Finance Committee
Bank statements are reconciled to the general ledger on a monthly basis; bank reconciliations are reviewed by someone other than the preparer	<ul style="list-style-type: none"> Cash receipts data are entered for processing, recorded accurately and in the period in which they are received 	Director of Finance	Executive Director Finance Committee
Review of recorded contribution revenues and comparison to budgeted revenues on a regular basis	<ul style="list-style-type: none"> Contributions are recorded in the correct period Any adjustments to the contribution receivable and related accounts are recorded based on valuation updates Gift information with respect to amount and expected 	Director of Finance Director of Development	Executive Director Finance Committee

Grants			
Policy/Procedure	Objectives	Responsibility	Oversight
	payment date, if applicable, is input correctly		
Bank statements are reconciled to the general ledger on a monthly basis; bank reconciliations are reviewed by someone other than the preparer	<ul style="list-style-type: none"> Cash receipts data is entered for processing, recorded accurately and in the period in which they are received 	Director of Finance	Executive Director Finance Committee

Payroll			
Policy/Procedure	Objectives	Responsibility	Oversight
Payroll register is reviewed by management prior to paychecks being disbursed	<ul style="list-style-type: none"> Additions to the payroll master file represent valid employees All new employees are added to the payroll master file Terminated employees are removed from the payroll master file Only valid changes to the payroll master files are input and processed Payroll (including compensation and withholdings) is accurately calculated and recorded 	Director of Finance	Executive Director Finance Committee
The payroll disbursement register shows all pertinent data describing the payroll (including total compensation, related income taxes, and other withholdings.) The register is reconciled to corresponding general ledger accounts or entries by persons who do not have unrestricted access to cash. All reconciling items are investigated and cleared on a timely basis.	<ul style="list-style-type: none"> Payroll (including compensation and withholdings) is accurately calculated and recorded 	Director of Finance	Executive Director Finance Committee
Changes in the payroll register are compared to authorized source documents to ensure that they were input accurately	<ul style="list-style-type: none"> Additions to the payroll master file represent valid employees Deletions from the payroll master file represent valid terminations Only valid changes are made to the payroll master files 	Director of Finance	Executive Director Finance Committee

Payroll			
Policy/Procedure	Objectives	Responsibility	Oversight
	<ul style="list-style-type: none"> Changes to the payroll master files are accurate 		
Executive Director periodically review listings of current employees within the school and notify the personnel department of necessary changes	<ul style="list-style-type: none"> Additions to the payroll master file represent valid employees All new employees are added to the payroll master file Terminated employees are removed from the payroll master file Only valid changes to the payroll master files are input and processed Payroll (including compensation and withholdings) is accurately calculated and recorded 	Director of Finance	Finance Committee
Time reported by employees is reconciled regularly between timesheets and payroll reports	<ul style="list-style-type: none"> All time worked is input Time worked is accurately input and processed Payroll disbursements and recorded payroll expenses relate to actual time worked 	Director of Finance	Executive Director Finance Committee
Employees sign for cash received; compliance is monitored by management	<ul style="list-style-type: none"> Payroll is disbursed to appropriate employees 	Director of Finance	Executive Director Finance Committee
Management monitors compliance with all significant policies concerning personnel and compensation; all exceptions to personnel and compensation policies and procedures noted are raised to the appropriate level within the entity and pursued to proper resolution	<ul style="list-style-type: none"> Employees are only terminated within statutory requirements 	Director of Finance	Executive Director Finance Committee
Management authorized all overtime work and overtime payments for all salaried employees who are paid for overtime	<ul style="list-style-type: none"> Time, attendance data, and payroll disbursements recorded reflects actual time worked and is authorized Payroll (including compensation and withholdings) is accurately calculated and recorded 	School Leader	Director of Finance Finance Committee

Annual Financial Audit

The Tennessee Public Charter Schools Act of 2002 imposes a requirement that charter schools comply with state audit procedures and audit requirements, which KIPP Nashville will comply with by initiating an annual audit of the finances of KNMS, prepared by a certified CPA, and the results of which will be furnished to the local board of education, the commissioner of education, and the Comptroller of the Treasury. The KIPP Nashville Board of Directors finance committee will select an auditor to assess the financial affairs of the school. This engagement, which will occur approximately one year before the audit is actually performed, will include an agreement that the auditor or auditing firm will meet with representatives from the board of directors to review how the financial books and records will need to be kept as required by generally-accepted accounting principles. This meeting will also be used to confirm that the appropriate chart of accounts will be used to assure a comprehensive and timely audit.

The board will provide the auditor access to various financial and non-financial records and documents maintained by the school as requested. Preparation for the annual audit by the school will begin with the preparation, approval and adoption of the budget and will continue throughout the year. The list of documents prepared, collected and provided to auditors to enhance the performance of the annual audit is subject to the request of the auditor.

At the first board finance committee meeting following the end of the academic year, the auditing firm will provide the board with an overview of the audit process and the timetable for completion, and respond to any comments or questions. This approach ensures that everyone involved is aware of the auditor's needs and expectations, and also helps avoid miscommunication or unnecessary disruptions of the daily operations of the school.

Once the audit is complete, the auditor will meet again with the board's finance committee to review the results of the audit and the management letter. Following this presentation by the auditor, the board of directors will formally receive the audit and authorize its transmission to the Chartering Authority, the Commissioner of Education and the Comptroller of the Treasury.

In addition to the audit processes described above, monthly reports will be produced and reviewed as part of the regular practice of the business office to support the effective management of the school's finances. The school leader and board will also receive and regularly review these monthly reports. These reports will include: general ledger, balance sheet, cash flow analysis and monthly reports detailing actual revenue & expenditures vs. budgeted revenue & expenditures year-to-date. Further, customized and specialized financial reports can be generated, as needed, for the board to provide the information needed to carry out their fiscal responsibilities.

Annual Administrative Audit

The board of directors will conduct an annual internal administrative audit, which will consist of the following:

- Board self-review;
- Board review of the executive director;
- Executive director's review of the school leader, and;
- School leader's review of teachers and staff.
- This internal review will involve a performance review and an opportunity to discuss ways of improving administrative structure and policies. See Section VI for more details on this review.

The school leader will also conduct a formal annual review of staff as part of the annual administrative audit, which will be a culmination of a year's worth of evaluation, conferencing, and observations of all staff. Student

assessment data and other indicators will be used to assess measures as outlined in the ten organizational goals in Section III. This data will be reviewed and reported back to the board to be used in their annual administrative audit. More information about the annual staff evaluation and its role in the annual audit are included in Section VIII.

Programmatic Audit

KNMS will undergo a series of comprehensive programmatic audits that will permit its board and MNPS to closely monitor the school's achievement of its goals and outcomes. The KIPP Foundation has partnered with SchoolWorks to develop evaluation processes – one focused on schools and the other on regions (which all KIPP Nashville schools will undergo once this site is operational)—which KIPP Nashville will use to help evaluate the school's performance annually. The Healthy School Review protocol is included in Attachment J.

Annual Reporting to MNPS

KNMS will provide MNPS with an annual report that will incorporate elements of the KIPP Healthy Schools Review. At a minimum, the report will include:

- Data demonstrating student progress toward the goals and outcomes specified in Section III;
- A summary of significant policies or decisions established by the school's board;
- Data indicating the level of parental involvement with KNMS, as well as the results of any surveys of parental and student satisfaction;
- A summary of the school's admission practices and experience, including the number of students enrolled, the number on waiting lists and the number expelled, dismissed, or suspended, and;
- An analysis of the resolution of any disputes or complaints.

KNMS and MNPS may jointly develop any other evaluation criteria that the district requests in connection with these annual reports. In addition, MNPS and KNMS will jointly coordinate an annual site visit procedure to enable the district to independently confirm the school's performance and compliance with the terms of its charter.

Deposit and Investment of Idle Funds

The board will exercise great care in investing and managing the assets of the organization, consistent with the corporation's by-laws (see Attachment B). The board will select a financial institution to serve as the depository for all KNMS funds, in accordance with the state and local policies regarding the selection of financial institutions. The board will avoid speculation, looking instead to the permanent disposition of the funds, considering the probable income, as well as the probable safety of the corporation's capital. The board may delegate its investment powers to others, provided those powers are exercised under the direction of the board.

Should KNMS have idle funds, it may, at the discretion of the board, invest in safe, secure instruments that provide a market return with a minimum amount of risk. These instruments include certificates of deposit, obligations of the United States or agencies, repurchase agreements, banker's acceptances, commercial paper or savings accounts. Monies earned on deposits and investments will be used to support the instructional program of KNMS.

The policies and practices to guide the board's execution of financial responsibilities and oversight are detailed in Section VI.

Purchasing Procedures

The board has adopted a detailed purchasing policy, the primary components of which are detailed in the tables above. The following is the framework of the purchasing policy:

- All purchases shall be undertaken in compliance with the requirements of the Tennessee Public Charter Schools Act of 2002 and the terms of the charter contract.
- KNMS will purchase competitively and seek maximum educational value for every dollar expended.
- All purchases of goods and services shall be consistent with the board-approved budget. These purchases shall not require board approved/executed contracts, with the exception of contracts for goods and services in excess of \$5,000, which shall be bid and subject to board approval. All other proposed expenditures must be approved by the KIPP Nashville Executive Director and the KNMS school leader, who will review the proposed expenditure to determine whether it is consistent with the board-adopted budget and sign the check request and purchase order forms.
- With respect to routine purchases (expenditures for supplies and services required for the operation of the school), no special or prior approval shall be required of the executive director or school leader, provided standard purchasing procedures are followed.
- With respect to special purchases (purchases that are not routine and that may or may not be specifically identified by line item in the budget), specific prior board approval shall be required for all purchases in this category.
- With respect to emergency purchases (purchases that are necessary to avert hazards that threaten health or safety, to protect property from damage or to avoid major disruptions of educational activities; provided that such emergency procurement shall be made with such competition as is practical under the circumstances), the school leader shall have the authority to make such purchases in consultation with the executive director and chair of the board. In making such purchases, the school leader shall prepare written determination of the basis for the emergency and for the selection of the particular contractor.

The policy includes the following components:

- Provisions for bidding and contract approval for goods and services in excess of \$5,000;
- Provisions for RFP and approving bids;
- An accounts payable process;
- Provisions for credit and debit card usage and authorization, as well as how other policies on electronic payments are used and authorized;
- A petty cash policy and process, and;
- Mechanisms to ensure all purchases are consistent with and support the mission of the school and the education of its students.

Travel Reimbursement

After some discussion of best practices, experiences and accounting procedures, the board will adopt a comprehensive travel policy to enumerate the procedures for obtaining approval to incur travel related expenses, the process for reporting travel related expenses and the method for issuing reimbursements for travel related expenditures. The travel policy will provide guidance on travel and entertainment expenses incurred by an employee of KNMS while conducting official business on behalf of the school. The preliminary travel policy is included in Section VI.

The policy will include provisions to ensure that all travel supports the mission of the school and the education of the students; that it is well planned to achieve maximum cost-effectiveness; and that it will define all travel expenses that are eligible for reimbursement.

Reasonable school-related travel costs will be reimbursed by KNMS in cases in which prior written approval for travel is obtained from the school leader. In such cases, expense reports will be submitted, including receipts for all purchases. Mileage reimbursements for travel that has been pre-approved by the school leader shall be made

to travelers at the maximum rate permitted under the current IRS guidelines. Travelers shall include the number of miles traveled, the date of travel and the destination. All documentation will be submitted to the school leader for review and approval in a timeframe not to exceed more than 30 days after travel is completed. Travel expense reports must be signed by the school leader before reimbursements will be made. Only the school leader can approve travel eligible for reimbursement (which must be approved prior to the travel). Only the school leader can approve reimbursement requests.

Purchased Services

KNMS has budgeted for some services to be purchased through MNPS or other outside vendors. These services include:

- **Food Service:** KNMS plans to contract with MNPS to provide breakfast, lunch and afternoon fruit service during normal school week days. KIPP Nashville already has a contract and structure in place for food service through MNPS for the existing middle school and will expand this relationship to include KNMS.
- **SPED Services:** KNMS will need to outsource some services to ensure that it best meets all the needs of the special needs students. KNMS expects to continue to pay administrative fees to MNPS for on-going monitoring and consultative support as well as specific student testing. This relationship will ensure that KNMS understand and delivers on all SPED requirements. In addition, KNMS will outsource to private vendors as needed for therapies not currently planned to be provided by school staff. As an example, the existing middle school contract with Franklin Speech to provide speech therapy for some of its students. The private vendors and types of therapies contracted will completely depend on the specific needs of the KNMS students.
- **Accounting Services:** KIPP Nashville has contracted with a company called CFO Business Strategies to provide transactional level accounting work, payroll processing and monthly financial reporting for the existing middle school and school support center. KIPP Nashville has already discussed and included plans for KNMS accounting, payroll and reporting requirements into the existing CFO Business Strategies work flow once KNMS is launched.
- **Professional Development/ Assessment Development:** KNMS is planning on using outside consultants as necessary to provide targeted, skill-specific professional development based on the needs of staff and the goals of the school. In addition, KNMS will use 3rd party vendors on a limited basis to help develop assessments.

Benefits and Retirement

In accordance with the Tennessee charter statute §49-113-119, teachers of KNMS will participate in the group insurance plans of the local education agencies (LEA). KNMS has properly accounted for the school's match in regard to health benefit plans and state retirement. The necessary funds to cover the employee portion of the health benefits and the state retirement will be allocated for each paycheck cycle. The funds will be paid directly to MNPS based on a monthly invoice provided by MNPS. In addition, KNMS will withhold the necessary funds for all other payroll taxes, including Social Security and Medicare, and unemployment compensation. These funds will be paid to the appropriate entities based on state requirements.

The school has budgeted the appropriate funds for state retirement for all of its employees. For certified employees, KNMS has budgeted 9.05% of the employees total compensation to be put towards state retirement. For non-certified employees, this percentage is 15.42%. Both of these numbers are based on the actual experience at KAN.

See the budget narrative below for more details about these assumptions.

Insurance Coverage

KNMS will purchase the types and amount of insurance coverage appropriate to the school. The current provider of insurance coverage for KIPP Nashville schools, The Crichton Group, is proposed to be the provider for KNMS.

As an experienced insurance provider for charter schools authorized through MNPS (specifically for KAN, among others), The Crichton Group is prepared to notify the department of education within 10 days of the cancellation of any insurance.

Contact information for The Crichton Group:

3011 Armory Dr., #250

Nashville, TN. 37204

615-383-9761

www.cbjw.net

The insurance coverage to be provided by The Crichton Group for KNMS will include (at minimum):

- General Liability: \$1,000,000 per occurrence/ \$2,000,000 aggregate;
- Educators' Legal Liability: \$1,000,000 per occurrence/ \$2,000,000 aggregate;
- Sexual Abuse and Molestation Liability: \$1,000,000 per occurrence/ \$2,000,000 aggregate;
- Worker's Compensation: Statutory Limits;
- Employee Dishonesty Coverage: \$250,000;
- Property Insurance: Limits as requested at 100% replacement cost;
- Automobile: Comprehensive and collision per schedule including hired and non-owned liability, and;
- Umbrella: \$5,000,000.

The estimated premium for the coverages outlined above is \$20,000.

Documentation of this coverage is included in Attachment L.

Budget Narrative

The following narrative outlines the major assumptions used to create the operating budget for KNMS. As required by Tenn. Code Ann § 49-13-111, the required budget for KNMS on the State Budget Form is attached as Attachment K. A budget summary is provided below, to provide an easier comparison between the budget and the underlying assumptions.

Revenue Assumptions

The primary source of revenue for KNMS will be funds received from MNPS for the basic education program (BEP). The revenue model assumes that the BEP amount received by charter schools for the 2013-2014 academic year will be approximately \$8,268 per student which includes funding for transportation and for capital outlay. The budget assumes a BEP amount of \$8,268 per student for year one and then a 3% annual increase in the per-student allocation over the five-year period. KNMS recognizes there is a risk to an increase in the BEP. KNMS also assumes throughout the model a 3% increase in all expenses, including salaries. If it turns out that BEP does not increase based on annual cost of living adjustments, KNMS will manage through minimizing other cost increases, which it can control.

Funds from the Title I program, school breakfast program and national lunch program have also been included in the revenue section. Title I funds are assumed to be \$447 per qualifying student and KNMS assumes that 90% of the student body will qualify for free or reduced lunch. These assumptions are in line with the actual experience of the existing middle school. Funds for the breakfast and national lunch programs flow through both the revenue and expense line items and net out to no financial impact. Similar to the food program at the existing middle school, KNMS assumes that it will contract all of its food needs through the district and that the district will manage the USDA requirements and financials.

To supplement funds from the basic education program, KNMS will apply for the federal Charter School Planning grant through the KIPP Foundation. This grant will be issued through a competitive process. The KIPP Foundation has been very successful in winning this grant for new KIPP charter school across the country. The revenue model assumes \$200,000 for the period July 1st, 2012 – June 30, 2013; \$100,000 for the period July 1, 2013 – June 30, 2014; and, \$150,000 for the period July 1, 2014 – June 30, 2015.

A Director of Development and a Development Associate are employed at KIPP Nashville to further cultivate relationships with local foundations, corporations and individuals interested in providing financial support to the school. The role for KIPP Nashville and the Director of Development will be to lead and guide KNMS through these efforts, thus allowing the school leader to focus on the education program, rather than fund development. Therefore, the salary for the development staff is not reflected in KNMS budget.

To date, KIPP's efforts in Nashville have been actively supported by several local foundations including the Scarlett Family Foundation, Anne Potter Wilson Foundation, and the Clarcor Foundation. In addition, a number of highly supportive individuals have each given over \$100K in the last several years. Finally, local corporations including Asurion and Dollar General have become close partners in helping to fund KIPP Nashville's mission. This support has positioned the organization to raise over \$600K a year during the last two years and to both fund the on-going operations of the existing middle school and build up a cash reserve to fund growth. Based on the existing base of donors and the cash requirements to fund the start-up costs of KNMS in the first 5 years as the school builds to capacity, KNMS is very comfortable with ensuring that it has the funding to support and execute against the educational model and rich set of programs required to deliver on its mission.

Expenditures

The financial model assumes that all expenditures increase by 3% a year based on standard increases in cost of living and inflation. The cost assumptions in the model are based on the expected 2012 level and therefore increase by 3% at the start of the KNMS launch in 2013.

Regular Instruction: Teachers; Salary & Wages; Benefits

For first-time teachers, KNMS starting salaries will be approximately \$40,000. The financial model assumes an average teacher salary of \$45,000, which takes into account the experience level of some of the teachers employed. This average teacher salary is based on the actual experience of the existing KNMS.

In addition, KNMS will employ both a music teacher and a physical education teacher to offer rich programs outside the general education curriculum. For the first year of operations, these positions are assumed to be half time when there is a single grade of 5th graders. These positions both move to full time in the second year of operations when the school has both a 5th and 6th grade. The school has budgeted full time starting salaries of \$45,000 for the music teacher and \$35,000 for the physical education teacher.

All salaries have an annual cost-of-living adjustment increase (estimated at 3.0%) built into the budget.

In accordance with the Tennessee charter statute §49-113-119, teachers of KNMS will participate in the group insurance plans of the local education agencies (LEA). KNMS has properly accounted for the school's match in regard to health benefit plans and state retirement. The necessary funds to cover the employee portion of the health benefits and the state retirement will be allocated for each paycheck cycle. The funds will be paid directly to MNPS based on a monthly invoice provided by MNPS. In addition, KNMS will withhold the necessary funds for all other payroll taxes, including Social Security and Medicare, and unemployment compensation. These funds will be paid to the appropriate entities based on state requirements.

Using the average of the annual premium costs for single coverage (\$6,923/year) and family coverage (\$16,361) for certified employees and (\$8,572/year single) and (\$19,735/year family) for non-certified employees KNMS has calculated its insurance expenses. The school plans to pay for 75% of each employee's annual premium cost and anticipates that 80% of certified employees will select single coverage, which is reflected in the budget. The calculation per certified employee for year one, for example, would be $[(\$6,923) \cdot .80 + (\$16,361) \cdot .20] \cdot .75 = \$8,810$. Using the same calculations methodology, but assuming a higher rate of family coverage, the cost for certified employees per year is \$13,037 per year. Although the rising cost of healthcare is difficult to predict, the school has budgeted for an annual 3% increase in health insurance premiums.

The school has budgeted the appropriate funds for state retirement for all of its employees. For certified employees, KNMS has budgeted 9.05% of the employees total compensation to be put towards state retirement. For non-certified employees, this percentage is 15.42%. Both of these numbers are based on the actual experience of the KIPP Nashville existing middle school.

Depending on the financial resources of the school, a bonus plan may be implemented. The school leader will determine through performance reviews (i.e., employees meeting performance goals) the bonus amount for faculty and staff. The school has budgeted for an annual bonus pool of 3% of the school's total salary expenses

Regular Instruction – Instructional Supplies & Materials, Textbooks and Other Contracted Services

(Note: Costs in these categories have also been included in the special education section of the state budget template. 85% of the costs are allocated to general education and 15% of the costs are allocated to special education.)

- School uniforms: KNMS will (when needed) provide funds for school uniforms. The school has budgeted \$70 for each new student and \$50 for each returning student annually.
- Yearbook: KNMS plans on publishing a year book each year. The school has budgeted \$2,500 per year for the development and publishing costs.
- Local field lessons: Consistent with its college-preparatory approach, KNMS believes it is essential for its students to have educational experiences outside the classroom (e.g., cultural, arts, college visits, guest speakers). The school has budgeted \$2,300 per grade level for local fieldtrips and \$250 per student for end-of-year out-of-state trips. The school's end-of-year trips will include college visits, historical and cultural sites and outdoor experiences. These trips help students gain a broader perspective on their education and life goals. Most of KNMS students have not traveled beyond their own neighborhoods or the city of Nashville. Students have to earn the right to participate on fieldtrips by meeting academic and behavioral expectations. The budget assumes 80% student participation in the program.
- Student assessment materials: KNMS will administer state-mandated tests, interim assessments and the NWEA, a nationally norm-referenced test. The school has budgeted \$50 per student
- School store: KNMS intends to operate a store where students can earn school supplies and materials. The school has budgeted \$3,500 to run and manage the store.

- Student Gifts & Awards: KNMS will buy items that celebrate the success of its students. The school has budgeted \$10 per student.
- Student supplies: KNMS will buy instructional supplies and materials for students. The school assumes \$95 per student.
- Textbooks: For some classes, the school assumes textbooks will be used to support the curriculum. The school has budgeted \$22 per new student for the initial purchase of the text books and that the textbooks will need to be repurchased every five years
- Classroom Furniture: The school assumes \$50 per student in furniture for the classroom on smaller items on an on-going basis. The school assumes another \$50 per student in capital costs for every new student to equip the school with the furniture needed to build out the classroom with desks and chairs
- Athletic equipment: The school plans to offer a PE program and recognizes that athletic equipment will need to be purchased to support this program. The school has budgeted \$1,000 per year in athletic equipment.
- Instructional equipment: Key equipment used in the classroom including dot cam, overhead projectors etc. The school has budgeted \$25 per student for the smaller items and a total of \$20,000 per grade in capital for the higher priced items. The school assumes that this technology has a useful life of 5 years.
- Computer Hardware – Instructional: The school will buy some hardware for instructional use in the classroom. While KNMS do not expect that every student will have a laptop, it is expecting to buy enough computers for a lab such that full classes can work on computers as part of a technology curriculum. The school has budgeted \$26 per student for smaller technology items. In addition, the school has budgeted for 20 laptops and a mobile cart per grade at a cost of \$1,200 per laptop and \$1,500 per cart. The useful life of the equipment is assumed to be 4 years
- Computer Software – Instructional: The school has plans to buy instructional software for the classroom. The school has budgeted \$97 per full time equivalent teacher.
- Copier Lease: KNMS will lease the copier equipment needed to produce the learning materials used in the classroom. It assumes that the copiers needed to serve the students will cost \$1,100 per month in lease payments. Based on enrollment projections, the school has budgeted for 1 copier in its first two years of operations and a second copier starting in year three.
- Copier Maintenance & Usage: The school has budgeted on \$52 per student for on-going usage and maintenance fees.

Special Education Program – Teacher Salary, Wages and Benefits

KNMS will hire special education teachers to support the specific needs of its special education students. Based on the assumption that 12% of the students will require special education services, the school has budgeted three special education teachers to support the school at full capacity which works out to a student case load of about 11 students per special education teacher. The school has budgeted a starting salary of \$45,000 for the special education teachers.

In accordance with the Tennessee charter statute §49-113-119, all KNMS special education teachers will participate in the group insurance plans of the LEA. KNMS has properly accounted for the school's match in regard to health benefit plans, state retirement, Social Security and Medicare, and unemployment compensation.

Special Education Program – Instructional Supplies & Materials, Textbooks and Other Contracted Services

Most of these costs represent the same expenses included in the regular instruction program; KNMS has allocated 85% of these costs in the regular instruction program and 15% in the special education program.

Costs allocated 100% to the Special Education Program include:

- Contracted SPED Expense: The school has budgeted \$233 per SPED student for additional contracted work to provide SPED services.
- IDEA Expense: Includes costs for outsourced requirements like speech therapy or other services KNMS does not provide. The school has budgeted \$500 per year to cover these costs.

Student Body Program

Music Program

KNMS has budgeted for a robust music program for its students. The school anticipates offering boys' and choir programs and some limited orchestra. KNMS has budgeted \$200 per student and assumes that 85% of the students will participate in the music program.

In addition, the school has budgeted a onetime capital outlay of \$25,000 to pay for audio equipment for the music program. The school assumes that this equipment will have a useful life of 8 years.

Attendance

Clerical Personnel

Beginning in the first year, KNMS will employ an office manager, with an initial salary of \$35,000. This person will be responsible for maintaining student records, enrollment and other clerical duties.

In accordance with the Tennessee charter statute §49-113-119, clerical personnel of KNMS will participate in the group insurance plans of the LEA. KNMS has properly accounted for the school's match in regard to health benefit plans, state retirement, Social Security and Medicare, and unemployment insurance.

Other Student Support

Guidance Personnel

Beginning in its first year, KNMS will employ a full-time KNMS will employ a full-time school counselor to provide direct services to students, as well as to support teachers. The school has budgeted \$55,000 for the initial salary.

In accordance with the Tennessee charter statute §49-113-119, the school counselor of KNMS will participate in the group insurance plans of the LEA. KNMS has properly accounted for the school's match in regard to health benefit plans, state retirement, Social Security and Medicare, and unemployment insurance.

School Administration: Office of the School Leader

School Leader, Assistant School Leader; Salary Wages & Benefits

KNMS starting salary for the school leader will be \$80,000 annually. The school has also budgeted for other administrative leadership positions, including an Assistant Principal of the Lower School and Assistant Principal of the Upper School (Upper School is added in the 3rd year of operation.). The starting salary for both these positions is \$50,000.

In accordance with the Tennessee charter statute §49-113-119, administrators of KNMS will participate in the group insurance plans of the LEA. KNMS has properly accounted for the school's match in regard to health benefit plans, state retirement, Social Security and Medicare, and unemployment insurance.

Communication

- Mobile phones: KNMS will require all faculty members to be available to students during after-school hours to answer homework questions. The school has budgeted \$50 per month per administrator and faculty member.
- Monthly Phone service: The school has budgeted \$750 a month to cover the monthly service charge for the telephones needed to run the school.
- Internet & Phone: The school has budgeted \$95 per month Internet service.

Travel

- Travel: The school has budgeted \$2,000 to cover travel expenses for school leaders to visit other high performing schools.

Other contracted services

- IT Support: KNMS has budgeted \$685 per employee to address any technology issues with administrator and faculty computers and classroom equipment.
- Office Supplies & Postage
- Postage: The school has budgeted \$10 per student for postage.
- Office Supplies: The school has budgeted \$1,833 per month for general office supplies.
- Other supplies & materials
- Computer Hardware: KNMS has budgeted \$50 per FTE for administrative hardware costs that are less than \$500.
- Computer Software: The school has budgeted \$20 per FTE for software costs.

In-Service/Staff Development

- Staff Development: The school has budgeted \$1,000 per year per staff member for professional development.
- Staff Appreciation: The school has budgeted \$258 per staff member per year for events and gifts to show appreciation for staff member's efforts.

Other Charges

- Food for Meetings: The school has budgeted an annual expense of \$4,800 for food for staff meetings.
- Contributions: The school has budgeted \$1,000 per year for targeted contributions.
- KIPP Licensing Fee: To be a part of the KIPP Network and access the central resources provided by the KIPP Foundation, KNMS is required to pay a fee equal to 1% of the total state and local funding provided to the school.
- School Support Management Fee: The school has budgeted 8% of state and local funding to pay for the services provided by the school support center.
- Background Checks: The school has budgeted \$3,000 a year for background checks.
- Student recruitment and marketing: The school is budgeting \$3,000 annually for materials and staff efforts to promote the school and recruit students.
- Community marketing: The school is budgeting \$3,000 per year to support community outreach programs.

Administration Equipment

- Faculty laptop computers: Each KNMS faculty member will be provided with a laptop computer. The school has budgeted \$1,200 per computer. This includes all necessary software costs. The budget anticipates four years of use per computer and includes replacement costs accordingly.

- **Server:** The school has budgeted the need for 1 server at a cost of \$7,500 per server. The school assumes the server has a useful life of 7 years.
- **Phone equipment:** The school has budgeted \$5,000 for a phone system. The school assumes a useful life of 8 years.
- **Other equipment:** The school has budgeted \$5,000 for a security system. The school assumes a useful life of 8 years.
- **Faculty furniture:** The school has budgeted \$500 per new FTE for furniture in the classroom and offices.

Business Administration, Salary, Wages, and Benefits

A business manager has been budgeted in the 1st year of operations of the school to support all of the financial and operational needs of the school. The school has budgeted a starting salary of \$50,000.

In accordance with the Tennessee charter statute §49-113-119, a business manager of KNMS will participate in the group insurance plans of the LEA. KNMS has properly accounted for the school's match in regard to health benefit plans, state retirement, Social Security and Medicare, and unemployment insurance.

Other Contracted Services

- **Accounting & Fiscal Services.** KNMS has budgeted \$25,000 per year to manage all of the day to day accounting and financial management of the school. KNMS will outsource many of these functions to CFO, a local Nashville business. CFO currently manages the accounting services for KAN middle school.
- **Payroll Processing Service:** KNMS has budgeted 0.33% of payroll for payroll servicing.
- **Audit:** KNMS has budgeted \$10,000 per year for its annual audit to be conducted by a CPA firm (as required by the Tennessee charter statute).

Operations of Plant

Other Salaries & Wages

The school has budgeted for a Custodian beginning in year 1 (beginning salary of \$25,000).

In accordance with the Tennessee charter statute §49-113-119, staff members of KNMS will participate in the group insurance plans of the LEA. KNMS has properly accounted for the school's match in regard to health benefit plans, state retirement, Social Security and Medicare, and unemployment insurance.

Rentals

The school has budgeted \$6.25 per square feet for the lease of the building. This number is based on the lease template provided to the school by the Executive Director of Facilities for MNPS.

There are a number of assumptions that go into the calculation of the total annual lease payment captured in the business model. First, the school will use 120 square feet per student. Second, the school will only make payments on the space being used in the building to serve the enrolled students. The lease payments therefore go up in the first few years of operations based in the increased enrollment and corresponding increase in required square feet.

Custodial Supplies & Other Supplies & Materials

The school has budgeted \$4,500 per year in supplies needed to keep the building clean and well maintained. The school has budgeted \$1,000 per year in costs associated with improving the decorum of the building and aligning the physical spaces to the mission and values of KIPP.

Building & Content Insurance

This includes insurance expense for general liability, umbrella, professional liability, building contents, employer's liability for workers compensation, Surety Bond, and physical/sexual abuse and molestation liability. The school has budgeted \$25,000 per year for this expense.

Maintenance of Plant

The school has budgeted \$5,000 for small maintenance requirements not covered as part of the lease of the building and already included in the \$6.25 per square foot lease payment.

Transportation

The school plans on offering transportation to its students. The costs of providing this transportation is based on some key assumptions derived through the transportation costs currently provided to the existing middle school. Based on these assumptions, the school has budgeted the need for a single bus in the first year of operations, and the addition of a second bus starting in the second year of operations. The key cost components of transportation include:

- **Bus Drivers:** The school has budgeted \$25,000 in salaries for each bus driver employed and the need for two bus drivers starting in year two.
- **Buses:** The school has budgeted a capital cost of \$40,000 for each bus. The school expects to be able to buy these buses used.
- **On-Going Fuel Costs:** The school has budgeted each bus route will travel 75 miles per day, and the bus will get 9.0 miles per gallon. The school is assuming that fuel costs will be \$4.00 per gallon.
- **Weekday Transportation Expenses:** The school has budgeted \$10,000 per year to cover maintenance and materials on the bus.
- **Insurance:** The school has budgeted \$2,625 per year for insurance on the buses.

Food Service

The school plans to contract its regular school day food service through the district based on the same structure and terms of the existing middle school. The budget assumes \$1.75 per student for the breakfast program and \$2.75 per student for the lunch program in both revenue and expense. The school assumes the district will continue to provide the operations and the financial management of the food service program with no financial impact on the school.

KNMS will incur costs as a result of providing additional food service in the form of breakfast and lunch for Saturday school. The school has budgeted \$2.50 per student per Saturday school.

Section VI – Operations and Governance

Charter school governance is an extremely important aspect that, along with the academic program, determines the success of a charter school. The charter school application should describe the process involved in developing the applicant team and the individual expertise represented on the different committees; the process to appoint or elect the initial governing board; how and when bylaws will be adopted by the board; the governance structure of the school; the nature and/or extent of parental and/or community involvement in governance; and the amount of authority the governing board will convey to the school’s administrator, along with clear delineation of their respective roles and the means by which the administrator will be evaluated.

The charter school application should also describe the school’s legal status. Tennessee state law requires that each charter school’s governing body be a legally recognized 501(c)(3) non-profit corporation, and this status should already be in place, or close to being in place, before the application is submitted.

Every charter school governing board must have a set of board policies. Much of what is included in the application will actually become policy. There should be policies on hiring, enrollment, discipline, and non-discrimination, to name a few. These board policies should be made available to all school staff and families. Generally, schools put these policies on their website, in their staff and family handbooks and have them available in the school office.

Please attach the following documents to your application:

- Governing board bylaws
- Articles of Incorporation
- Organizational chart explaining the relationship between the board, lead administrator, subcommittees and/or advisory committees
- Resumes of applicant team members and/or founding board members
- Draft of initial board policies
- Conflict of interest statements signed by each board member
- Draft of Grievance policy

Evaluation Rubric

- An excellent application will demonstrate the following characteristics related to the Operations and Governance Plan:
- Proposed board members will be capable of contributing the wide range of experience and expertise (such as education, management, financial planning, law, and community outreach) that will be needed to oversee a successful charter school.
- A clear description of transition from a developing team to a working board, selection and removal procedures, term limits, meeting schedules, powers and roles of board members, and how decisions will be made and recorded.
- A clear distinction between roles and responsibilities of the board members and school administrators.
- A plan for meaningful involvement of parents and community members in the governance of the school.
- An organizational plan clearly outlines roles and responsibilities for implementing the school’s program successfully including an internal and external evaluation plan.
- Legal status of the proposed school is clearly explained. Pertinent documents are included (Articles of Incorporation, bylaws, etc.).
- A comprehensive plan for annual board training in vital subjects including Open Meetings laws and Open Records laws for new board members.

- Sufficient resources and support for transition from applicant team to founding governing board and administrator structure prior to the school’s opening.
- The Conflicts of Interest policy delineating potential conflicts and how they will be address appropriately.
- The complaint process is clear and follows an appropriate route for resolution of concerns raised by students and /or parents.

Required Attachments for This Section:

- Governing board bylaws (Attachment B)
- Articles of Incorporation (Attachment D)
- Organizational chart explaining the relationship between the board, lead administrator, subcommittees and/or advisory committees (Attachment T)
- Resumes of applicant team members and/or founding board members (Attachments E and F)
- Draft of initial board policies—staff handbook (Attachment U)
- Conflict of interest statements signed by each board member (Attachment V)
- Draft of Grievance policy (Attachment W)

Sponsor

KIPP Nashville

KIPP East Nashville Preparatory, doing business as KIPP Nashville, is a non-profit 501(c) (3) organization that was formed in 2011 with the sole purpose of supporting the common needs of KIPP schools in the Metropolitan Nashville community (see Attachment C for the 501(c)(3) letter). KIPP Nashville will not only oversee the operations and performance of KNMS, but also oversees all KIPP schools (currently two: one in operation and one that has been approved and is still in the pre-opening phase) in the Metropolitan Nashville area. The purpose of this organizational structure is to increase the productivity and outcomes of each KIPP school by allowing principals to focus more on activities directly related to student achievement. Through the regional KIPP school support center, KNMS will receive ongoing support throughout its operation, in addition to the planning and development support currently provided for the school. The overarching vision guiding the development and implementation of KNMS has been developed under the auspices of the sponsoring organization; it will continue to inform and enhance that vision to better meet the needs and support the aspirations of the most economically and educationally disadvantaged youth of Nashville.

The KNMS school leader reports to the KIPP Nashville Executive Director (ED), who is accountable directly to the KIPP Nashville Board of Directors, and indirectly to the KIPP Foundation, for the performance of the Metropolitan Nashville region and the schools that comprise it. The KIPP Nashville CAO will provide academic and instructional support, and his/her feedback on the school leader’s performance and the academic performance of the school will inform the executive director’s evaluation and coaching of the KNMS school leader. The executive director’s primary goal is to ensure the high-quality, strategic growth and operational sustainability of the KIPP schools in the Metropolitan Nashville region.

The executive director’s responsibilities will include but are not limited to:

- Setting clear academic, growth, operational, and financial goals and managing them;
- Building and managing a high-performing KIPP Nashville School Support Center that is able to support schools in their drive to deliver transformational educational outcomes for students;
- Developing and managing performance of the team (school principals and the school support center), instituting strong accountability systems and professional development plans and support;

- Driving organizational alignment across KIPP Nashville schools (including curriculum and instructional alignment), and providing key supports that drive academic achievement and character development;
- Creating and managing a strong centralized support function for the schools, implementing systems to meet the varied needs of the region. These include financial management, budget planning, compliance, human resources (including teacher and school leader recruitment and development) contract negotiation, facilities management, vendor management, fundraising and marketing, legal, and information technology;
- Building the staff capacity and infrastructure necessary to sustain the KIPP Nashville region at an appropriate scale, and;
- Building and managing the growth of the KIPP Through College program, which supports all students at all grade levels within KIPP Nashville schools.

In other KIPP regions, schools that collaborate with each other and share best practices and resources have shown significant improvement over isolated charter school sites. Growing KIPP in targeted regions contributes to the quality of schools and provides a platform for sustainability over time. Data show that the student growth in core areas is more significant in KIPP clusters—areas in which more than one KIPP school is located and working together, like KIPP Nashville. Regions like KIPP DC, where students outperform their district peers in some grades by as much as 51% on state-mandated assessments; KIPP Metro Atlanta, where 93% or more of students in all grades served by KIPP meet or exceed state standards on state-mandated assessments; and KIPP NYC, where students outperform their district peers in all grades and all content areas assessed by state assessments by an average of 25%¹⁴ demonstrate the impact that a regional KIPP hub can make on its enrolled students. The KIPP Nashville School Support Center has been established in response to this evidence and is comprised of experts who leverage their skills and experience to support each KIPP Nashville school and school leader. Through a shared services model that creates economy of scale for services and support as appropriate, KIPP Nashville provides oversight and support around academics, data management, financial management, human resources, fundraising and development, facilities acquisition and management, technology development and support, and measurement and evaluation.

The KIPP Nashville network will provide the following services and benefits to KNMS:

- Vertical teaming and access to teachers of high school grades (once KNCHS opens) within the KIPP Nashville network to align curriculum and instruction for a seamless approach;
- Curriculum and assessment development and support (through the regional network and the services of the CAO);
- Shared professional development with other teachers serving KIPP students in Nashville, as well as access to PD that may not otherwise be feasible or accessible to stand-alone schools;
- Human resources support, such as faculty recruitment, support and training;
- Operational and fiscal support, providing for a more streamlined staffing model to handle these affairs within the school site (including bookkeeping, accounting, audits and reporting);
- A unified, experienced, well-trained board that advocates for all sites within the region;
- Data collection and analysis to drive school-wide goal-setting and instructional practices;
- Oversight of compliance with NCLB, as well as all other local, state, and federal guidelines;
- Development of instructional technology tools and training/support for effective implementation;
- Research and dissemination of best practices;
- Facilities acquisition, management and maintenance, and;

¹⁴ 2010 Annual KIPP Report Card. < <http://www.kipp.org/reportcard/2010>>.

- Fundraising.

The KIPP Nashville School Support Center provides operational support to each school site in the KIPP Nashville cluster of schools, creating an economy of scale that affords expertise for each site that cannot be sustained by an individual school-site budget. Most importantly, the staff at KIPP Nashville allows school-site leadership and staff to focus on student achievement and results, delegating out other challenges to designated staff at KIPP Nashville. The team is currently comprised of:

Executive Director: Randy Dowell.

Randy Dowell was the founder of KAN and the school leader since its inception in 2005. Prior to his selection as a Fisher Fellow in the highly competitive KIPP process, Randy was a highly successful 8th grade math and science teacher. Since coming to Nashville to found KAN, Randy has been an advocate for quality school options for all Nashville students through close working relationships with the governor and MNPS.

Chief Academic Officer: Meghan Little.

Meghan has worked as a highly successful math teacher, curriculum coach and Director of Curriculum and Instruction for KIPP schools in Washington DC and San Francisco. Meghan is a TFA alumna who began her teacher career as a fourth and fifth grade math and reading teacher in high-needs schools in Atlanta in 2001. She received the American Star of Teaching award and was featured twice on the United States Department of Education's "Doing What Works" website for her effective use of innovative instructional practices.

Director of Finance: Rick Theobald.

Rick returned to KIPP Nashville in 2011 after a two-year return to the for-profit world as the CEO of a multi-million dollar chain of retail businesses. Although Rick served as development lead for KIPP Nashville in 2008, the bulk of his career has been in the management of finance and operations in the private sector, from his role as business analyst and strategic consultant for Andersen Consulting from 1991-1998 through his role as Vice President of Client Services and New Product Development at Asurion from 2001-2007. Rick is a Yale alumnus with an MBA from The Wharton School at the University of Pennsylvania.

Director of Development: Berry Brooks.

Berry comes to KIPP Nashville after nearly ten years in development at the YMCA of Middle Tennessee, where he most recently served as Association Regional Development Director. He has worked in development since 1998 and is an active servant leader in his community through his participation in the board of the Liberty Collegiate academy and Martha O'Brien Center, among others. He is a graduate of Duke University, where he earned a BA with a certificate in Markets and Management Studies.

Director of Operations: Thomas Branch.

Thomas has been the Director of Finance and Operations at KIPP Nashville since 2009. Prior to this, Thomas served as a highly successful Vice President and Financial Center Manager of a Wachovia branch in Nashville for four years, wherein he earned numerous awards and accolades for his management of the branch. Thomas has nearly ten years experience in the banking industry and holds a BS in Finance with a minor in Economics from Florida State University.

Knowledge Manager: Josh Czupryk.

Josh comes to KIPP Nashville from TFA, where the TFA alumnus was a program director responsible for the coaching and performance management of 34 teachers in the Jacksonville region. Prior to his leadership role at TFA, Josh taught music at KIPP Delta Collegiate High School and oversaw development of music programs

and PD for music teachers in the Mississippi Delta. Josh is a graduate of the University of Florida, where he earned a BA in Political Science and a BS in Public Relations.

Direct of Talent Management/KTC Program Director: Jennifer Hill.

Jennifer has worked with KIPP Nashville since 2006, when she started at KAN as the school's operations director. Prior to this role, Jennifer worked as Director of Client Implementations and Program Management Senior Product Manager at Asurion. She is a member of the Junior League of Nashville and holds an MEd in Educational Leadership from the National Louis University and a BA (magna cum laude) from the University of Tennessee.

See Attachment F for resumes for each of the individuals who are currently a part of the KIPP Nashville School Support Center.

KIPP Foundation

The KIPP Foundation is a national, non-profit organization whose mission is to provide educationally underserved students with the knowledge, skills, and character needed to succeed in top quality high schools, colleges, and the competitive world beyond. The KIPP Foundation achieves its mission by training and supporting school leaders to open and run high-performing public schools based on KIPP's five pillars through the Fisher Fellowship and ongoing support. Although KNMS, like all KIPP schools, is an autonomous school that has the flexibility to implement a program that best meets the unique needs of the students it serves, the support of the KIPP Foundation is a critical component in the organizational innovation of the school. Through the support of the KIPP Foundation, KNMS teachers will have access to a national network of excellent educators who are closing the achievement gap in high-needs communities, high-quality professional development and training, fiscal support through fundraising and advocacy, and the selection and training of the school leader.

As a member of the family of national KIPP schools, KNMS will have access to curricular and instructional best practices from leading educators that are updated to adapt to changes in state and national standards. Through its established relationships with TFA and other groups, KIPP will assist KNMS with its recruitment of outstanding teachers. KIPP also will provide consulting services to support KNMS's business, academic and community outreach programs. Over the next five years, KIPP Nashville will have the opportunity to provide professional development to an increasing number of leaders as the KIPP Foundation was awarded a competitive federal grant through the US Department of Education's Investing in Innovation (i3) program in 2010. The grant enables more emerging leaders to attend KIPP Foundation's professional development programs, which provide a real benefit to KIPP students by allowing its leaders to interface with leadership experts and their counterparts leading elementary schools across the KIPP network.

In addition to providing support for leaders to attend the professional development programs, KIPP has retained Mathematica, a third-party research firm, to evaluate KIPP's impact across elementary, middle and high schools on student outcomes and to capture effective practices in leadership development. KNMS will benefit from sharing effective practices with middle schools across the national KIPP network.

The KIPP Foundation will provide substantial support through its access to significant private and public grants. New KIPP charter schools have historically received money from both the Walton Foundation and from the Federal Charter School Program grant due to the school's affiliation with KIPP Foundation. Based on direction from the KIPP Foundation, KNMS has budgeted a total of \$115,000 from the Walton Foundation over two years and another \$450,000 from the Charter School Planning grant over three years. Moreover, it is the fiscal

support of the KIPP Foundation that enables the Fisher Fellow to dedicate the pre-opening year to planning and hiring for the new school site, in addition to the training and residencies provided through the year-long fellowship.

KNMS’s membership in the family of KIPP schools is subject to a license agreement that includes numerous assurances of quality control. This license requires continuing compliance with KIPP’s Five Pillars as well as frequent multi-day school inspections and assessments by the KIPP Foundation. Membership in the family of KIPP schools will always remain dependent upon achieving and maintaining outstanding academic results. Although the KIPP Foundation has a sustained and significant commitment to the school, KNMS will be first and foremost a Nashville community-focused school. In addition to state and national resources, KNMS will establish strong local partnerships at the grassroots level within the local community. By tapping into the extensive network of resources throughout Nashville, as well as accessing the resources of the proven KIPP organization, KNMS will operate as a homegrown and community-supported public school that successfully serves the needs of Nashville children.

Board of Directors

Board’s Role in Governance of the School

The KIPP Nashville Board of Directors will provide direct governance of KNMS. The members of the board of directors are representative of the Nashville community and have a wide range of experience and expertise, including: finance, marketing, education, management and administration, law and fundraising. Upon approval of the charter and as required by Tenn. Code Annotated § 49-13-104 (3), a parent representative of a child who is enrolled at KNMS will be elected to the board of directors.

The board of directors shall ensure that all provisions of the charter are fulfilled in a manner consistent with the spirit and letter of the law. With support from the sponsor – KIPP Nashville – the board of directors will oversee financial management of the school and approve the annual school budget. The board of directors will also regularly review and approve the school’s curriculum and calendar, as well as the organization’s goals and objectives. The responsibilities of the board will be limited to governance, whereas the school leader (and to some extent the executive director) will manage the school. The board will ensure that KNMS is committed to the proven KIPP educational philosophy, is fiscally responsible (implementing sound financial policies and procedures), adheres to the school’s charter agreement with the authorizer and is compliant with all applicable local, state and federal laws. The governance and operational policies of KNMS have been designed to clearly delegate responsibility to appropriate parties and to set standards and expectations that can be used to measure performance and accountability.

The board’s responsibilities include the following:

- Serve as ambassadors for the school by clearly articulating the school's mission, accomplishments, and goals to the community and by garnering support from important members of the community;
- Support and advocacy of charter-friendly policy initiatives at the local or state level;
- Participation in the budgeting process each year, providing advice and feedback to the school leader and executive director, as well as ultimately approving an annual budget and any subsequent amendments;
- Monitoring the implementation of appropriate fiscal controls by school leadership;
- Assuring that there are adequate resources for the school to fulfill its mission by working with the school leader and KIPP Nashville development staff to raise funds broker community or business partnerships that raise local visibility of the school and initiate funding opportunities;
- Serving as the grievance board for parent concerns that are unable to be resolved by the school leader and executive director;

- Monitoring and ensuring compliance with regulatory statutes and other local, state, and federal laws by regularly reviewing school policies, programs, and practices;
- Assessing its own performance annually by evaluating its success as a board and its performance in fulfilling its responsibilities, and;
- Identifying, recruiting, and screening candidates for the board of directors.

Composition of Board

The board of directors will be representative of the Nashville community and have a wide range of expertise, including finance, marketing, law, human resources, fundraising, philanthropy, and community relations. Most importantly, the board will have committed members who are:

- Firm believers that all children can and will realize high academic achievement;
- Dedicated to furthering the vision and mission of KNMS;
- Eager to contribute their experience and knowledge to the governance of KNMS;
- Willing to volunteer for one or more board committees and to contribute the appropriate time and energy necessary to follow through on assigned tasks, and;
- Skilled in working in a team environment.

Board Terms and Recruitment

Directors will serve three-year terms and may serve no more than two consecutive terms. The parent representative is elected from the pool of parents of enrolled students. This representative may serve up to three consecutive one-year terms and will be allowed to complete his/her term should the parent's child graduate from the school before the term has expired.

In the event of dismissal or resignation from the board or other vacancies on the board, prospective board members may be asked to join the board and will be selected by a majority vote of the board. The board, at its own choosing, may determine whether to reorganize at the time of the seating of the new board member. All board terms and policies are outlined in the bylaws, included as Attachment B.

Board Guidelines and Development

Board development is another critical component of creating and sustaining a high-performing school. The board of directors will invest the necessary funds and time to sustain an effective governing body. A commitment to continual development is reflected in the annual retreat for an in-depth review of the school's and board's performance. The retreat will be used to review applicable regulations (such as open meeting and open records laws), as well as revisit the bylaws and other guidance. This retreat will also be used to generate annual strategic plans. In addition, the board participates in an annual self-evaluation process that helps the board better understand its strengths and weaknesses and serve as a useful tool for improvement. As necessary, the board will use consultants for retreats, resource development and to assist with strategic planning and visioning, and will have access to KIPP Foundation training sessions and materials designed explicitly for KIPP regional boards.

To guide the board's activities, a board manual will be made available to all new members. Each new board member will review the manual with the executive director and board chair and be expected to adhere to all policies and regulations outlined therein. The board manual includes, but is not limited to:

- Overview information, including the school's mission statement and articulated goals;
- By-laws and Articles of Incorporation (Attachments B and D);
- Charter contract;
- List of current board members, offices held and terms;

- List of committees, including purposes and objectives of each;
- Board policies – including conflicts of interest policies and legal requirements;
- Organizational goals;
- Strategic plan;
- Recent reports – financial, administrative, programmatic audit; annual report, and;
- Applicable regulations of governing bodies, include open records and open meeting laws.

The board manual will be revised in collaboration with the school leader, the KIPP Nashville Executive Director and the board, and distributed to all board members and the executive staff. A school staff member will be responsible for ensuring that all information within the manual is kept up-to-date. This manual gives board members a clear sense of their roles and responsibilities and helps preserve the governance/management balance between the board and the school administration.

Annual Board Administrative Audit

The board will conduct an annual administrative audit, comprised of a self-review and executive director review. The board’s self-review will be comprised of a thorough evaluation of their leadership and performance to ensure that the leadership team is meeting its obligations and serving as a faithful implementer of the school’s charter agreement. Based on the outcomes of the review, decisions will be made to improve areas of weakness and to highlight key strengths.

The board’s review of the executive director will serve two functions:

- To ensure that the executive director is meeting agreed-upon benchmarks established by the board and the school leader and consistent with the school’s charter, and
- To facilitate a dialogue about the school’s performance between the board and the executive director.

The annual review will serve as an opportunity to review job performance during the preceding year, develop goals and discuss professional development. This formal evaluation will be the culmination of a year-long process that starts with a goal-setting meeting each fall. In addition, the board will periodically conduct informal evaluations to ensure that any significant issues are addressed in a timely manner.

Board Officers

The board officers are comprised of a chair, secretary and treasurer. All officers of the board are elected by the directors at their annual meeting and will hold office for the term of one year. Each officer will continue in office until his or her successor shall have been elected and qualified, or until his or her death, resignation or removal.

Board Committees

The board of directors will work efficiently through a committee structure. The committees include a finance committee, a governance committee, and a development committee. The board may establish other committees and/or task forces from time to time that it deems necessary for carrying out the responsibilities of the board. Certain tasks will be delegated to the committees who, in turn, will recommend a particular action to the full board for discussion. Each board member serves on at least one committee, based on his or her area of interest and experience. Committees will work closely with the executive director, school leader, board members and outside individuals and organizations, when appropriate, to achieve their objectives.

Meetings

The KIPP Nashville Board of Directors will comply with the provisions of the state statutes on Open and Public Meetings and Inspection of Public Records. All board meeting agendas will be posted in advance of the meeting and will be open to the public, unless the board calls an executive session. The school will maintain all records that may be requested from time to time from the public and will comply with the fullest extent of the law. The board will meet at least bi-monthly either as a full board or by committee. Meeting notices will be posted prior to each meeting so that parents are informed of meeting dates and locations.

Board Code of Ethics and Conflict of Interest

The board's code of ethics and conflict of interest are included as Section VI in the board bylaws (Attachment B). The policy does not replace but supplements all applicable laws and regulations. All board members have a duty to disclose real or possible conflicts of interest, which include financial or otherwise, and a decision regarding the appropriate procedure for addressing such conflicts will be decided by a majority of the board. The board will operate in a manner consistent with charitable operations and make available all minutes and available documentation regarding conflicts of interest upon request and is subject to periodic review.

There are currently no relationships that could pose actual or perceived conflicts.

Current Directors

The members of the KIPP Nashville Board of Directors represent a cross-section of dedicated and experienced educators, community leaders, business and organizational leaders. Board members all share in KNMS's mission of preparing students for top quality high schools, colleges and the competitive world beyond. Seven of the board members have served on the board of two years or more at the time of this petition. Current board members have expertise in financial management and investing, education, law, business management, and children's support services. The 2011-2012 KIPP Nashville Board of Directors are:

Jim Flautt, Board Chair

Jim is Senior Vice President of Supply Chain Operations for Asurion. Prior to this, Jim led the program management teams for Asurion's Handset Insurance, Warranty Management, Roadside Assistance and optimization of the company's Reverse Logistics and Repair capabilities. He joined Asurion from DigitalThink, a Silicon Valley technology company where he held business development, business strategy and product management responsibilities, most recently as Vice President of Marketing. In addition, Jim has served as a strategy and management consultant for a wide range of technology and industrial companies with McKinsey and Co. He holds a Bachelor's degree in Physics from the United States Naval Academy, as well as Bachelor's and Master's degrees in Philosophy from Cambridge University and an MBA from Stanford University. He served five years in the US Navy as a Nuclear Submarine Officer.

Will Ed Settle

Will Ed joined Woodmont Investment Counsel in 2011 upon the combination of Woodmont and Teleion Capital, LLC, an investment management firm that he co-founded in 2002. At Teleion Capital, Will Ed was a Principal and Co-Manager of the Teleion Fund I, LP, which he continues to manage at Woodmont. Prior to forming Teleion Capital in February of 2002, Will Ed was a Research Analyst in the equity capital markets division of Raymond James & Associates (NYSE: RJF) and SunTrust Equitable Securities (formerly Equitable Securities and now SunTrust RH Securities), which he joined in May 1999. Will Ed received a Doctor of Jurisprudence and Masters of Business Administration from the University of Tennessee in May 1999 and a Bachelor's degree in Economics from Vanderbilt University in 1994. Will Ed was admitted to the Bar in the state of Tennessee in 1999. Since 2006 Will Ed has been a member of the Board of KAN, a public charter

school serving at-risk youth, and has served as its Chair since 2008. Settle is also active in Vanderbilt University's alumni affairs and was a member of the Vanderbilt University Board of Trustees from 1994 to 1998, serving as a Young Alumni Trustee.

Marsha Henry

Marsha is an assistant nurse manager and registered nurse at the 9th North Surgical Step-down center. Prior to this position, Marsha has served as a registered nurse at both Vanderbilt University Medical Center and Southern Hills Medical Center. In addition to her work as a nurse, Marsha is the proud parent of a KAN student in the class of 2016 and is the designated parent representative to the board for KAN. Marsha is currently enrolled in the Nursing Administration Program at Middle Tennessee State University, with an expected completion date of May, 2013.

Larry Trabue

Larry is a Senior Vice-President and Financial Advisor at Pinnacle Financial Partners. Prior to joining the Pinnacle team in 2003, he served in leadership capacities with AmSouth Bank and Commerce Union Bank. Larry is actively involved in many Nashville non-profit organizations and has served on the boards of Second Harvest Food Bank and Friends of Warner Parks among others. Born and raised in Nashville, Larry is a graduate of the Georgia Institute of Technology.

Drew Goddard

Drew Goddard is practice leader of the Bass, Berry and Sims' Environmental Group. He graduated from Vanderbilt University School of Engineering in 1975, Tau Beta Pi, and from Duke University School of Law in 1978, Order of the Coif. He joined Bass, Berry & Sims in 1978 and has practiced environmental law for over 20 years. Drew is a former chair of the Environmental Section of the Tennessee Bar Association. He has served on external steering committees of the Tennessee Department of Environment and Conservation, is editor of the Tennessee Environmental Law Letter, and taught an environmental law course at Vanderbilt University School of Law for 13 years. He has served for several years on the various environmental committees and subcommittees of the Tennessee Chamber of Commerce and Industry and has lectured extensively on environmental law issues. In 2005, Governor Phil Bredesen appointed him as the chair of the Tennessee Heritage Conservation Trust Fund Board. Drew has been listed in The Best Lawyers in America® since 1991 and has been named one of the best environmental lawyers in the state by Business Tennessee magazine for the past four years.

Rob Elliott

Rob Elliott serves as Vice President of Finance and Administration for Stansell Electric Company, Inc., a Nashville based electrical contractor. Prior to Stansell Electric Company, Rob worked with early stage medical device and technology companies in the roles of entrepreneur, manager and investment banker. In addition to KIPP, Rob has sat on the boards of The Mustard Seed School (Hoboken, NJ) and Bless the Children of Haiti (Boston, MA). Rob holds a B.Sc. in Commerce from the University of Virginia, McIntire School of Commerce and is a graduate of Montgomery Bell Academy.

Denise Boosalis

Denise Boosalis is a Manager of ABS Accounting for Nissan North America, Inc. Prior to joining Nissan, she managed financial reporting functions at Asurion, Fruit of the Loom and Sara Lee Corporation after working in public accounting for several years and receiving her Certified Public Accountant designation. Ms. Boosalis received her Master of Business Administration from Christian Brothers University and her Bachelor of

Business Administration from Millsaps College. She is a member of the Junior League of Nashville and completed the Young Leaders program in 2006.

Rich Wolfson

Richard Wolfson is the Vice President -- General Counsel and Corporate Secretary of CLARCOR Inc. (NYSE: CLC), a publicly-traded diversified global manufacturer of mobile, industrial and environmental filtration products and consumer and industrial packaging products. He joined CLARCOR in 2005, and serves on the boards of directors of several CLARCOR subsidiaries. From 2001 until 2005, Mr. Wolfson was a partner of the InterAmerican Group, a private equity and corporate development advisory services business, specializing in cross-border industrial transactions. From 2000 until 2001, Mr. Wolfson was the Senior Vice President – Business Development for Education Networks of America, a Nashville-based provider of internet services to public school systems in various states, including Tennessee. From 1991 until 2000, Mr. Wolfson was an attorney with the Chicago office of Baker & McKenzie, where he specialized in complex cross-border transactions and M&A. He was elected partner in 1999 and also worked for Baker offices in Barcelona, Spain and in Santiago, Chile. Mr. Wolfson is an honors graduate of Colgate University with a major in Spanish and minor in Economics, and holds a JD with distinction from Northwestern University School of Law in Chicago. He is fluent in Spanish. He and his wife, Lou Anne, have lived in Nashville for over 10 years, and have three children who attend MNPS (Julia Green and JT Moore).

Ellen Carr

Ellen Carr is an investment grade and high yield corporate bond portfolio manager and analyst at the Capital Group, based in Los Angeles. She recently relocated to TN from Los Angeles, and splits her time between the family farm she grew up on and Nashville. She has an undergraduate degree in literature from Harvard and an MBA from the Kellogg School of Management. In addition to her involvement with KIPP, she is on the Finance Committee and Leadership Council of Oxfam America, and her family foundation has established a scholarship and mentoring program in rural TN.

Elissa Kim

Elissa Kim has managed the Recruitment team since 1999, and in the last eleven years has produced 28 percent compound annual growth in the applicant pool. In 2010, she led the effort to produce the largest number of applicants and new corps members in the organization's history with 46,366 college graduates applying, yielding a corps of 4,500. She joined TFA's staff after teaching ninth and tenth grade English for three years as part of the 1996 TFA corps in Greater New Orleans. Kim is a graduate of Northwestern University, where she majored in history and religion and played varsity tennis for four years.

Daphne Butler

Daphne is the mother of four young children and is an active community volunteer. At present, she serves on the boards of STARS Nashville and the Children's House Montessori School. Last year she chaired the annual fundraising events for the Rape and Sexual Abuse Center and Kids on the Block, Nashville. This year she is chairing the Land Trust of Tennessee's annual Blue Moon event. Prior to moving to Nashville eight years ago, Daphne was Director of Strategic Online Wedding Registry Development and Director of Customer Care at Martha Stewart Living Omnimedia in New York City. Prior to Martha Stewart, Daphne helped start a multi-channel retail company in New York, worked in corporate relations for Burson-Marsteller, Inc. in Chicago, and served as an investor relations associate for the Chicago-based investor Sam Zell. Her passion for education began upon graduation from the University of Virginia in 1991 when she moved to Washington, D.C. to work for Lamar Alexander at the US Department of Education. Since college, Daphne has volunteered as a mentor

and/or tutor in Charlottesville, Washington D.C., Nashville, Chicago and New York. Daphne speaks Spanish fluently.

Resumes for each board member are included in Attachment E.

Parent and Community Involvement in Governance

KNMS will encourage parent and community involvement in the governance process through the board. One elected representative from the parent body will serve on the board annually to represent the interests of parents of KNMS. In addition, the board recruitment process will focus on the immediate community served by KNMS. Parents will also be invited to participate on board committees.

School Management

School Leader

The school leader of KNMS shall demonstrate exceptional leadership abilities. The school leader will have participated in the rigorous KIPP School Leadership Program as a Fisher Fellow, and have been selected using the intensive, rigorous selection process for this program (which includes vetting by the KIPP Nashville Executive Director to ensure s/he is the best fit not just for KIPP, but the students of Nashville who will be served at KNMS). Detailed information regarding the KIPP School Leadership Program, as well as profiles of current participants can be found at <http://www.kipp.org/school-leaders>.

The KNMS school leader will implement KIPP’s Five Pillars in the operation of the school and will ensure that the mission, goals, and objectives of the school are being fulfilled. The school leader’s responsibilities will include but will not be limited to:

- Creation of a school design plan, with the support of leading national experts on education and charter schools through the Fisher Fellowship, that informs revisions to the proposed charter application (see Attachment Q for a description of the Fisher Fellowship and school design plan);
- Hiring, managing, and evaluating instructional and non-instructional staff;
- Managing the school’s budget;
- Serving as the chief instructional leader;
- Ensuring compliance with state and local policies;
- Serving as the lead for cultivating community partnerships;
- Ensuring that the school is reaching its goals and moving toward its mission under the guidance of the board;
- Management of the school’s daily operations;
- Communicating the vision and mission of the school to all stakeholders;
- Preparing the annual report and providing the board with regular updates on the school’s progress in meeting the goals outlined in the school’s accountability plan;
- Encouraging and providing opportunities for exchanging and sharing information between the school, the community and the district;
- Ensuring that the school is financially stable and fiscally responsible;
- Oversight and procurement of relevant, effective professional development for faculty and staff to teach and work with the students, and;
- Maintaining a mission-driven, productive school culture for all stakeholders (including parents, staff and students), which engenders academic and personal success.

Assistant Principal

The school will have one assistant principal for the lower school (grades five and six) and one for the upper school (grades seven and eight). These administrators will work closely with teachers, students and families in these grade levels to ensure students are meeting behavioral and academic expectations. The assistant principal will be the direct supervisor for all instructional staff in the grade levels s/he presides over, initiating all weekly coaching sessions, reviewing weekly lesson plans and assessments, tracking teacher and student data, and reporting instructional priorities and PD needs back to the school leader for school-wide implementation. Although the annual formal evaluation for teachers will come from the school leader, the assistant principal's findings throughout the year will inform this evaluation and goal-setting for the subsequent year.

The assistant principal also presides over grade-level chairs as the senior disciplinarian. The assistant principal tracks student behavior and meets with students and parents as necessary. Proceedings for suspension and/or expulsion originate with the assistant principal, and child study teams may be called by any staff member but are presided over by the assistant principal. All parents have the cell number for the assistant principal for their student's grade level, creating another level of communication from home to school.

Business Manager

The business manager will work closely with the school leader to manage the day-to day finance and operations for KNMS. S/he will report directly to the director of operations at the school support center with day-to-day oversight from the school leader. The business manager's responsibilities include but are not limited to:

- Coordinating annual planning and budgeting process;
- Implementing and managing financial controls and separation of duties;
- Executing analysis and review of monthly financials and prepare reports financial reports for school leader and the board;
- Coordination of all of the operations of the building including janitorial services, landscaping, garbage pick-up and utilities;
- Coordination of all operational projects and be key point of contact with Metropolitan Government of Nashville Department of General Services;
- Developing and maintaining key financial and operational processes;
- Coordinating all maintenance requirements and requests, and;
- Coordinating all volunteer programs.

Office Manager

The office manager will work closely with the school leader to coordinate day-to-day operations for KNMS. The office manager's responsibilities will include but are not limited to:

- Acting as the first point of contact for parents and community members contacting or visiting the school;
- Serving as the registrar, helping maintain student records and registering new students;
- Receiving invoices, ordering supplies, and collecting and maintaining some human resources documentation;
- Assisting with the internal financial controls and separation of duties, and;
- Participating in the school community: assisting the school leader with student recruitment, teaching electives and tutoring students, and chaperoning local and out-of-state, overnight school trips.

Governance and Operational Policies

The following policies have been established by the board to guide the governance and operation of schools within KIPP Nashville. Policies that pertain to staff have been included in the staff handbook, included as Attachment U.

Non-Profit Status

KIPP East Nashville Preparatory, doing business as KIPP Nashville, the sponsor of KNMS, has been organized as a Tennessee nonprofit corporation and will operate as a tax-exempt organization pursuant to federal Internal Revenue Code section 501(c)(3). See Attachment D for the Articles of Incorporation for KIPP East Nashville Preparatory and Attachment C for Letter regarding tax-exempt Status.

Commitment to Non-Discrimination

KNMS shall comply with all applicable federal, state and local laws, rules and regulations, including, without limitation, the constitutional provisions prohibiting discrimination on the basis of disability, age, race, creed, color, gender, national origin, religion or ancestry.

Accountability

KNMS shall operate under the auspices of, and be accountable to, MNPS and subject to all MNPS' policies and regulations, unless specifically waived.

Procedures

KNMS shall operate in compliance with all MNPS policies and regulations and all applicable federal, state and local laws, rules and regulations, unless specifically waived. Waivers from specific MNPS' policies or regulations and state law may be requested by KNMS by submitting such a request, in writing, to the MNPS superintendent. The request shall include the reasons why KNMS is in need of or desires the waiver. The superintendent shall have ten (10) school days to review the request and, thereafter, will present the matter before the school board at its next regular meeting. Waivers of the MNPS' policies and regulations may be granted only to the extent permitted by state law. In the event the policies or regulations from which KNMS is requesting a waiver is required by state law, MNPS agrees to jointly request such a waiver from the state board of education.

Non-Religious, Non-Sectarian Status

KNMS agrees that it shall operate, in all respects, as a nonsectarian, non-religious, non-home-based public school. KNMS shall not be affiliated with any nonpublic or sectarian school or religious organization.

Mandatory Reporting

KNMS shall develop, with the cooperation of MNPS, the types of reports MNPS would like from KNMS. These written reports will concern its operations – financial or otherwise – including, without limitation, progress made toward its educational goals and objectives, policy development issues, student attendance and student discipline information and personnel matters.

Dissolution

In the event KNMS should cease operations for whatever reason – including the non-renewal or revocation of its charter – it is agreed that MNPS shall supervise and have authority to conduct the winding up of the business and affairs of KNMS; provided, however, that in doing so, MNPS does not assume any liability incurred by KNMS beyond the funds allocated to it by MNPS under the charter agreement. MNPS' authority hereunder

shall include, but shall not be limited to, the return and disposition of any assets acquired by purchase or donation by KNMS during the time of its existence.

School Governance

KIPP East Nashville Preparatory, doing business as KIPP Nashville, shall be the sponsoring organization for KNMS. The board of KIPP Nashville shall serve as the board of directors for the direct governance of KNMS (referred to herein as either the board of directors or the board). The board of directors will control all of the operations and governance of KNMS. The members of the board of directors will be representative of the Nashville community and will have a wide range of experience and expertise, including: finance, marketing, education, management and administration, law and fundraising. As required by Tenn. Code Annotated § 49-13-104 (3), a parent representative of a child who is enrolled at KNMS will be elected to the board of directors.

Operational Policies

KNMS shall be responsible for its own operations within the limitations of any funding provided by MNPS and other revenues derived by KNMS consistent with law, and shall have authority to independently exercise – also consistent with federal and state law – the following powers (including such other powers as provided for elsewhere in the charter):

- contract for goods and services;
- prepare a budget;
- select personnel and determine their compensation;
- procure insurance;
- lease facilities for school purposes;
- purchase, lease or rent furniture, equipment and supplies, and;
- accept and expend gifts, donations or grants of any kind in accordance with such conditions prescribed by the donor as are consistent with law and not contrary to any of the terms of the Charter.

MNPS shall be given written notice of all accepted gifts, donations and grants, and any conditions thereof on a monthly basis. In exercising these powers, KNMS shall comply with all applicable MNPS policies unless a specific waiver is obtained. Upon request, KNMS shall furnish to MNPS copies of all written policies or procedures it may develop with respect to any matter relating to its operations and educational program upon adoption of such policies by the board.

Travel Policies

Student Field Lessons

Field lessons and other off-campus learning experiences are an integral part of the KNMS educational program. KNMS believes that these experiences will provide invaluable opportunities to its students and anticipate that the majority of field lessons will have a college focus. These fieldtrips will have a clear academic and educational purpose and be well planned to ensure maximum value. The school leader will approve all field lessons and off-campus learning experiences. The safety of the students is clearly a priority when taking students on fieldtrips and off-campus learning experiences and every reasonable precaution will be taken to ensure student safety. The procedures listed below are followed for every field lesson:

Each field lesson will be designed and planned by teachers under the direction of the school leader with clear objectives arising from KNMS academic and enrichment programs.

Teachers will submit a detailed plan to the school leader for final approval three weeks prior to the planned field lesson. The plan must demonstrate that teachers have taken steps to minimize cost and maximize learning.

All field lessons will be provided at no cost to students.

1. Each parent/guardian will be required to sign and return a field lesson permission slip that will detail the purpose of the trip and provide all essential logistical information, such as where students are going, the duration of the trip and the mode of transportation. Parents are encouraged to participate in field lessons as well, and may sometimes serve as additional chaperones.
2. Emergency contact information for all students and appropriate first aid supplies will be brought on every field lesson.
3. Students will participate in appropriate follow-up activities at the school upon their return from the field lesson.
4. Teachers and administrators will evaluate the effectiveness of each field lesson.

Safety

The establishment and maintenance of a teaching and learning environment that promotes wellness, health and safety is a primary responsibility of the KIPP Nashville Board of Directors. Policies will be developed in accordance with all of the applicable health and safety laws and regulations of federal and state government as they pertain to public school operation.

The school leader is responsible for seeing that the day-to-day practice of safety is a part of the school and is included in the instructional program. Policies will address the following topics:

- Fire protection
- Accident prevention and reporting procedures
- Indoor air quality plan and asbestos inspections
- Multi-hazard plan
- Warning systems
- Emergency drills (Local and community-wide, including fire, severe weather, earthquake and bomb threats)
- Emergency closings
- Traffic safety
- Traffic and parking controls
- Safety inspections
- First aid, emergency medical care, infection control
- Student/employee provision of required health records and required immunizations
- Staff TB clearance and CORI checks
- Reporting of suspected child abuse/neglect
- Sexual harassment
- Establishment of alcohol/drug/tobacco/violence-free environment

Other topics for policy establishment will be determined via review and compliance with Nashville Board of Education policies and procedures. All staff members shall report current and potential hazards to their immediate supervisors. Items that endanger school facilities and individual safety are not allowed on school premises.

Security

Procedures to adequately protect school property shall include, but not be limited to:

Controlling the issuance of building keys, master keys, access cards, and security cards

Permitting access to classrooms, laboratories, gymnasiums or other school facilities or equipment only during times when there is appropriate faculty and staff supervision

Securing teacher work areas when being left unattended or at the end of the day

The school leader shall secure assistance from law enforcement officials when it is deemed necessary to maintain order or security during the school day or during extracurricular activities at school. The school leader shall call the Nashville Police Department in cases involving illegal entry, theft or vandalism. The school leader shall also notify the board within 24 hours after each case of vandalism, theft, building damage and illegal entry. The board is authorized to sign a criminal complaint and to press charges against perpetrators of vandalism against school property.

Crisis Intervention and Emergency Preparedness Plan

KNMS is committed to providing a safe learning environment that supports academic achievement. School safety is a community issue that requires collaboration among schools, emergency response agencies, parents and the community. A draft of the KNMS Crisis Intervention and Emergency Preparedness Plan is included as Attachment N. It outlines procedures and activities that will be instituted to prepare for and react to emergencies. The Crisis Intervention and Emergency Preparedness Plan has been prepared as a living document that will be reviewed and updated at least annually.

As KNMS prepares to open its doors to students for the first time, the Crisis Intervention and Emergency Preparedness Plan will be updated during the spring of 2013, approved by the board of directors and implemented so that newly-hired faculty and staff can be trained well in its contents. It is currently under review and will undergo additional revisions by the school leader. Completion of this plan is noted in the school's implementation timeline and the board of directors will expect to approve a final version of this plan at its June 2013 meeting.

See Attachment W for the parent and staff grievance policy.

See Attachment U for the staff handbook, which includes any policies developed by the board not listed above.

Section VII – Student Discipline, Expulsion or Suspension

A well developed plan should be presented in this section for student discipline, expulsion and suspension for both general education and exceptional students that includes both long and short term due process protections for students and parents along with policies and procedures for implementing alternative instruction.

The discipline policy should include the following:

- The substantive acts for which a student may be disciplined
- The consequences, or range of consequences, resulting from committing such acts, including suspension or expulsion
- The due process procedures the school will follow in applying the discipline policy
- The individuals (if not the person, the position) responsible for carrying out the discipline policies
- A description of the professional development that will take place to ensure all school staff is trained to implement the discipline policies
- An explanation of how the discipline policy will create a positive learning environment and provide for the safety of students and staff

Charter schools are subject to all federal laws and regulations governing the discipline of students with disabilities, including the requirements of the IDEA and the federal Department of Education’s implementation regulations. The discipline plan presented should reflect these safeguards for students with individual education programs.

Evaluation Rubric

An excellent application will include:

- Discipline policies that address the full range of acts that can be disciplined up to and including suspension and expulsion, that provide adequately for the safety of students and staff; provide due process for all students and include IDEA requirements for exceptional education students
- Create a positive environment for learning
- A description of how the charter school will work with the local LEA to ensure smooth transition from the charter to another district school if expulsion is the only option.
- A clear explanation of due process safeguards for students with disabilities that are compliant with federal and state laws (both IDEA and 504).

Culture of Scholarship

KNMS will create a college-focused culture in which students embrace the idea that college is important and, in order to effectively prepare for this goal, will internalize the habits of scholarship. The school will be a safe place for learning and will be characterized by academic excellence. Faculty and staff will have a “whatever-it-takes” stance (see Attachment U for the staff handbook, which outlines some of the protocols and practices in place that comprise this stance) and will work relentlessly to support their students’ success. KNMS families will support the school by being engaged in the school community and by actively participating in their student’s education through frequent communication with the school about their student’s behavioral performance. Clear expectations about student conduct will ensure students and families are equipped to meet the high expectations for scholars and their behavior.

In order to ensure that a strong school culture will be established and that distractions are kept at a minimum, expectations will be clear and issues addressed immediately with clear consequences. Student behavior and adherence to school-wide systems will be taught and continuously modeled by teachers and administrative staff.

Students who meet behavioral expectations will be consistently and publicly rewarded with special privileges, leadership opportunities and other measures of positive behavior support, which are primarily tracked through the paycheck system.

The culture of scholarship is primarily guided by two artifacts: the school’s core values and the credo.

KIPP Nashville Credo

- If there is a problem, we look for a solution.
- If there is a better way, we find it.
- If a teammate needs help, we give.
- If we need help, we ask.

The KIPP Nashville Credo will not only be posted visibly throughout the school and revisited frequently throughout the year, but will be modeled by staff and addressed in situations where it is appropriate to review. Students and staff are expected to live by the credo while at KNMS, and it is expected that authentic internalization of this credo will support students in meeting their goals.

School Values

The school values have been identified as foci because they are necessary for students to climb the mountain to college and be successful in life beyond. The seven values of KIPP Nashville will be adopted at all school sites within the KIPP Nashville network of schools, including KNMS. They were developed through a collaborative process that involved remarkable educators from KIPP and Riverdale Country School. This team collaborated with pioneering psychologists at the University of Pennsylvania, Angela Duckworth and Martin Seligman, and Chris Peterson of the University of Michigan. In their landmark work, *Character Strengths and Virtues* (Peterson, C. and Seligman, M.E.P. 2004. Oxford: Oxford UP), Peterson and Seligman identify twenty-four character traits that were demonstrated by successful and happy people across time and culture. Of these twenty-four traits, the teams worked together to create a list of traits that correlate most strongly with success: these are the seven values that will unite all KIPP Nashville sites. Because the network will share the seven values, every school will be able to work collaboratively with the others to align instruction and recognition of the values.

- **Optimism:** Hope, optimism, future mindedness, and future orientation represent a cognitive, emotional, and motivational stance toward the future. Thinking about the future, expecting that desired events and outcomes will occur, acting in ways believed to make them more likely, and feeling confident that these will ensue given appropriate efforts sustain and galvanize goal-directed actions.
- **Zest:** A zest-filled, energized, vital person is someone whose aliveness and spirit are expressed not only in personal productivity and activity – such individuals often infectiously energize those with whom they come into contact.
- **Grit:** Grit, perseverance, and persistence are the voluntary goal-direction actions in spite of obstacles, difficulties, or discouragement.
- **Curiosity:** Curiosity, interest, and openness represent one’s intrinsic desire for experience and knowledge. Curiosity involves pursuit in response to challenging opportunities.
- **Social intelligence:** Social intelligence is the trait of perceiving emotions in relationships, and then displaying a keen understanding of the meanings of those relationships. Socially intelligent people have an accurate self-understanding and self-assessment, including the ability to reason within large and small groups.

- **Gratitude:** Gratitude is a sense of thankfulness and joy in response to receiving both tangible and intangible opportunities and gifts. Whether giving or receiving, gratitude stems from the perception that one has benefited due to the actions of another person.
- **Self-Control:** Self-control, or self-regulation, refers to how a person exerts control over his or her own responses so as to pursue goals and live up to productive standards. These responses include thoughts, emotions, impulses, performances, and other behaviors. Simply put – self-control is usually used to refer to making oneself do things that one does not want to do and resisting temptation.

School values will be integrated into the discipline system through paychecks and various celebrations and recognitions of students throughout the year that are aligned to the values. For each value, specific habits and behaviors will be identified and students will earn paycheck dollars, recognition, and special privileges by demonstrating these habits and behaviors. Character education is based on the values, with students participating in explicit instruction in homerooms, grade team meetings, Saturday school and summer school, in addition to the daily teachable moments that happen within each classroom. All students and parents will annually sign a Commitment to College Completion at the start of the year, which outlines the school’s values and specific behaviors and habits that demonstrate the values.

New Student Orientation

Each new KNMS student will participate in a mandatory orientation before the new school year begins. During the orientation period, students will spend time learning about the school culture, history and purpose. In addition, students will be taught all of the school-wide systems and procedures that the school will use to bring structure and order to the students’ academic life. This ensures that every student is not only well versed in the expectations and culture of the school when school starts, but builds a cohesive, “team and family” environment wherein students will succeed. During orientation, students will practice transitions and other protocols meant to maximize instructional time, learn how to get help when it’s needed, and begin to participate in the paycheck system. Students will also be asked to sign a Commitment to College Completion at this orientation, where the commitment, the meaning of it, and its significance to the scholarly community are discussed at length. Students will be expected to be able to explain the school values and the commitment, as well as why such things are important to their educational success to ensure every student clearly understands the school’s expectations and the rationale.

Uniforms

To maintain an academically-centered culture, minimize distractions, and encourage a feeling of unity, KNMS students will wear uniforms consisting of KNMS shirts, a belt, pants and shoes of a color and style to be determined by the school leader as aligned with the school’s scholarly environment. Positive behavioral support may be facilitated through dress codes and uniform privileges. For example, students who have attained a particular distinction for model behavior may wear a particular color to stand apart; honor students may wear a particular style of shirt or tie.

Staff Support of Culture

At KNMS, staff will “sweat the small stuff,” creating a culture of high expectations wherein all students will learn to behave as scholars who work together as a team. From appropriate posture and framing of a question in class to spontaneously demonstrating school values when opportunities arise, students will consistently be supported in behaving as scholars who demonstrate the school’s core values through clear expectations and written and verbal feedback that explicitly addresses desirable and undesirable behaviors.

Staff will learn about this culture as part of the summer professional development. Every staff member will learn about the behavioral norms and expectations throughout the school, from the way students should SLANT to the acceptable language for students to use when asking a question. Because all staff will be trained in the same expectations for students and given tools (including iPads and LiveSchool software) to monitor those expectations, students will move seamlessly throughout the building with the same norms for behavior and attitude. Further, staff will be expected to maintain the culture as part of their evaluation and coaching. Teachers who need more support with implementing consistent expectations may receive individualized coaching and/or PD on building student culture. Classroom observations and even lesson plans will be reviewed regularly to ensure all teachers are effectively and consistently implementing the same norms and expectations of student behavior.

Code of Conduct

Safe and Orderly Environment

KIPP Nashville schools are unequivocally committed to providing a safe and orderly environment in which students can maximize their academic achievement. Students whose behavior does not meet the school community's clearly defined standards for reasonable and acceptable behavior will not be permitted to disrupt the education of others.

Without a firm and consistent discipline policy, students cannot meet and exceed the rigorous expectations of KNMS; therefore, a firm and consistent discipline policy is necessary. Students and families have a right to attend a safe and orderly school. Therefore, for every infraction, there will be a consequence. This is the basis of the KIPP Nashville student code of conduct.

School-Related Disciplinary Offenses

The KIPP Nashville discipline system is designed to focus students on the school mission by ensuring that class and school environments are safe and orderly. This system includes the following tiered consequences that reinforce values and support the KIPP Nashville mission:

- paycheck bonuses and deductions;
- detentions;
- suspensions;
- dismissal, and;
- expulsion.

Below is a description of school-related disciplinary offenses for which a student may be subject to in-school suspension, out-of-school suspension, dismissal, or expulsion. A school-related disciplinary offense refers to the violation of this code occurring:

- while the student is on school grounds;
- during a school-sponsored activity;
- on the school bus, or;
- during events sufficiently linked to school.

Paychecks

One way to remind students of the mission of the school and to help them achieve their goals is through the paycheck system. Teachers give bonuses for focusing on learning and behaving in a way that will bring success. Teachers give deductions to help students regain focus on learning when they are distracted from it. This system reinforces the value of responsibility. The environment is intentionally maintained in a way that enables students to focus on themselves and what they need to do to be successful. To establish a respectful and focused

school environment, infractions are weighted differently, with some infractions earning multiple deductions, while other infractions earn single deductions.

The current plan is for each teacher to use an iPad loaded with the LiveSchool software to maintain students' paychecks. Through this system, teachers can add and subtract dollars, insert notes about a student's performance or behavior, communicate with other staff in real time about the student's behavior, access student records and parent contact information, send emails and texts about student behavior to parents and/or other staff, and see other staff member's comments and actions from throughout the day, week and year. This creates a seamless, consistent approach to discipline wherein teachers have access to the information they need to make decisions for students that will best facilitate their success. As students enter the room for class and attendance is taken while students complete their do-now, teachers can survey the class's behavior data from throughout the day to be prepared to act accordingly. Likewise, other teachers and school leadership can "check-in" on the behavior in a class without walking into the room, enabling staff to provide the supports needed to facilitate behavioral success for all students. Findings from child study teams and behavioral interventions that may have been prescribed as a result of such a meeting can also be accessed through the system. System data will be downloaded weekly as part of the weekly progress report that is sent home and signed by parents.

If a student commits one of the infractions below, the student shall receive a paycheck deduction, may receive detention, may be sent home for the rest of the day, and/or may lose some or all school privileges. Loss of privileges includes, but is not limited to: eating lunch alone and/or lunch detention, performing extra service for the school, and missing school events, trips, or activities (including dances and assemblies). Furthermore, a meeting between the student, his/her parent or guardian, and the student's homeroom teacher, assistant principal, and/or school leader may be required in order to address the student's behavior and plan for improvement. Infractions include:

Infraction	Deductions per Infraction
Disrespect Disruption of Class	3 deductions, automatic detention
Not Following Directions Inappropriate Contact Hall Conduct Integrity breaches	2 deductions
Late to School or Class Speaking out of Turn Gum/Food/Drink Out of Uniform Unprepared for Class	1 deduction

Detention

If a student commits one of the infractions below, the student shall receive detention, may be sent home for the rest of the day, and/or may lose some or all school privileges. Furthermore, a meeting between the student, her parent or guardian, and the student's Homeroom Teacher, Dean of Students, or School Leader may be required in order to address the student's behavior and plan for improvement. Infractions include:

- Disrespecting a faculty, staff, or other member of school community;
- Disrespecting a fellow student;
- Destruction of school property, and;
- Disruption of class.

In addition to the above list, any student whose paycheck falls below \$30 for two consecutive weeks may be required to attend an after school detention.

Out-of-School Suspension

If a student commits one of the infractions listed below, the student shall receive an in- or out-of-school suspension. Before the student is returned to class, the student, his/her parent or guardian, and the student's homeroom teacher, assistant principal, and/or school leader will meet in order to address the student's behavior and plan for improvement. Infractions include:

- Gross disrespect of a fellow student;
- Gross disrespect of faculty or staff, and;
- Continued disruption of class.

If a student commits one of the infractions listed below, the student may receive an in- or out-of-school suspension. Before the student is returned to class, the student, his/her parent or guardian, and the student's homeroom teacher, assistant principal, and/or school leader will meet in order to address the student's behavior and plan for improvement. Infractions include:

- Gross disrespect of school property;
- Using or possessing over-the-counter medication inappropriately;
- Damaging, destroying, or stealing personal or school property or attempting to do so;
- Committing sexual, racial, or any form of harassment or intimidation;
- Cutting school or class;
- Using abusive, vulgar, or profane language or treatment;
- Making verbal or physical threats, empty or otherwise;
- Fighting, play fighting, pushing, shoving, or unwanted physical contact;
- Setting off false alarms or calling in groundless threats;
- Gambling;
- Departing, without permission, from class, floor, building, or school-sponsored activity;
- Unauthorized use of the building elevator;
- Forgery of any sort, including parental signatures;
- Cheating or plagiarism, or copying of anyone else's work, and;
- Repeated and fundamental disregard of school policies and procedures.

In addition to the above list, any student earning excessive or repeated after-school detentions (3 or more in a week, or 4 in two weeks) may be suspended.

Expulsion

Under certain circumstances designated by MNPS as "Zero Tolerance Offenses," students shall be subject to expulsion by the school leader as explained below.

- Any student who is found on school premises or at school-sponsored or school-related events, including athletic games, in possession of, under the influence of, or attempting to distribute a controlled or banned substance including, but not limited to, marijuana, cocaine, or heroin, may be subject to dismissal from the school or school district by the school leader.
- Any student who brings a weapon including, but not limited to a knife, handgun, shotgun, rifle, poison gas, or explosive device, onto school property will be subject to expulsion from the school or school district by the school leader.

- Any student who assaults a school leader, administrator, teacher, associate teacher or other educational staff on school premises or at school-sponsored or school-related events, including athletic games, will be subject to expulsion from the school or school district by the school leader.

Parents of any student charged with a violation of either paragraph a), b) or c) shall be notified by phone of an opportunity for a parent conference. During this conference, the parent will be given the option to either request a hearing with an expulsion hearing in front of an ad-hoc disciplinary committee of the KIPP Nashville Board or immediately withdraw her child. If the parent chooses to withdraw, s/he must contact MNPS Student Services and speak with the disciplinary coordinator who will then determine whether to conduct an expulsion hearing or to refer the student to his/her school of zone.

If the parent requests an expulsion hearing with the ad-hoc disciplinary committee of the KIPP Nashville Board of Directors, the committee will conduct a hearing within 10 days. While awaiting this expulsion hearing, the student shall be suspended from KIPP Nashville. At the expulsion hearing the student may have representation, along with the opportunity to present evidence and witnesses before the school leader.

If the disciplinary committee upholds the expulsion recommendation, the parent must contact MNPS Student Services and speak with the disciplinary coordinator who will then determine whether to conduct an expulsion hearing or to refer the student to his/her school of zone.

When a student is expelled under the provisions of this section, MNPS shall determine whether, and in what school setting, to provide educational services to said student. Once the student has either withdrawn from, or been expelled by KIPP Nashville, the district's discipline coordinator may request and shall receive from the school leader a written statement of the reasons for said expulsion. Students should note that the definition of "assault" (both above and below) includes not only harmful or offensive contact, but also threatening such contact.

Dismissal

In addition to those Zero Tolerance offenses provided by the MNPS Code of Conduct (listed above), students may face dismissal from KIPP Nashville for the violation of KIPP Nashville Zero Tolerance offenses. Dismissal is the removal from KIPP Nashville for no less than one calendar year. Any student who is dismissed from KIPP Nashville must contact MNPS Student Services and speak with the disciplinary coordinator, who will then determine whether to conduct an expulsion hearing or to refer the student to his/her school of zone.

Dismissal from KIPP Nashville may result from the following infractions:

- Repeated or excessive out-of-school suspensions;
- Repeated and fundamental disregard of school policies and procedures;
- Possession, use, intoxication by, or transfer of tobacco, drugs, or alcohol;
- Assault against fellow students or other members of the school community, or;
- Destruction or attempted destruction of school property including arson.

The school leader has the authority to suspend, dismiss, or expel a student who has been convicted of a felony if the school leader determines that the student's continued presence would have a detrimental effect on the general welfare of the school.

In addition to any of the preceding infractions, any breaches of Federal law, Tennessee State law, or laws of Metropolitan Nashville and Davidson County, may be handled in cooperation with the Nashville Police Department and may result in dismissal and/or expulsion.

Parents of any student recommended for dismissal by the school leader shall be notified by phone of an opportunity for a parent conference. During this conference, the parent will be given the option to either request a hearing with an expulsion hearing in front of an ad-hoc disciplinary committee of the KIPP Nashville Board or immediately withdraw her child. If the parent chooses to withdraw, s/he must contact MNPS Student Services and speak with the disciplinary coordinator who will then determine whether to conduct an expulsion hearing or to refer the student to his/her school of zone.

As with an expulsion, parents of a student recommended for dismissal have an opportunity for due process and may request a hearing in front of an ad-hoc disciplinary committee of the KIPP Nashville Board. Should a parent request a hearing, the dismissal hearing process will mirror the expulsion process. However, if the ad-hoc disciplinary committee upholds the school leader's decision to dismiss, the student may transfer to another MNPS school and must contact MNPS Student Services to determine appropriate placement.

Infractions

Student Cell Phone Policy

Students may bring a cell phone to school, but it must be turned off and kept in their book bag while the child is on the bus, in school, or on school property. KIPP students are not permitted to bring cell phones on field lessons. Cell phones or other electronic devices may never be taken out by a student while on school property for any reason.

If a student's cell phone or electronic device is out of the book bag for any reason, it will be confiscated. First offense: The student will be reminded of the school policy and the device will be confiscated. Confiscated devices may be picked up at the school office by a parent/guardian during school hours, Monday – Friday.

Second offense: The device will be confiscated and the student will either lose the privilege of carrying a cell phone or serve a one-day out of school suspension (parents can choose between these two consequences). Confiscated devices may be picked up by parents during school hours, Monday – Friday.

If parents are concerned about their child's cell phone or electronic device being lost or stolen, they should not send it to school. The school cannot accept responsibility for lost or stolen items, even in cases when a teacher or staff member agrees to hold a student's cell phone for the day or when a student cell phone has been confiscated by a teacher or staff member.

Attendance

KNMS students arrive by 7:30 AM every day and remain at school until 4:00 PM Monday through Friday. KNMS students arrive at school between 8:30 and 9:00 A.M. for Saturday school and remain until 12:00 P.M. If a student is going to be absent s/he must contact the school the day before the day of the expected absence. If a student becomes sick in the morning, the student's parent or guardian must contact the school by 8:00 AM.

Upon the student's return to school, the student is expected to bring a signed note from his or her parent or guardian including the date or time and a legitimate reason for the absence. Approval of excused absences is made by the administration. If a student is repeatedly absent, the school leader, teacher(s), student and parent or guardian will meet to address the issue.

- All absences are considered unexcused absences unless there is a note from a doctor, a death in the immediate family, or religious holiday – all of which are valid reasons for absences.
- All work that was missed due to an absence must be completed. An absent student will be given one make-up day for each day of school missed.
- Appointments (doctor, dentist, etc.) should not be scheduled during school hours.
- Suspensions are considered unexcused absences.
- Early dismissal is not acceptable except in case of emergency.

Excessive absences may place the student at risk of not being promoted to the next grade. Parents and legal guardians of children between the ages of 6-17 years are responsible for their child’s attendance. Children who miss one or more days of school must have a note explaining the reason for the absence when they return to school. Families have three days to send this note before the absence is considered unexcused. When a student is frequently absent or becomes truant - three (3) or more total days of unexcused absences - the school leader will refer the student to an attendance officer, send a legal notice to the family, or send the case to juvenile court. If a student misses ten (10) consecutive days of school, the student will automatically be dropped from the rolls of KNMS, and will be required to enroll in his/her zoned school.

Tardy Policy

KNMS opens at 7:30 AM each weekday morning and 8:30 a.m. for Saturday school. Students arriving after the beginning of the school day are considered tardy. Excessive tardiness is a clear violation of the Commitment to College Completion and students will lose school privileges and could potentially be required to attend detention, or be subject to suspension or dismissal.

Homework

KNMS students in every grade will have homework every night. To assist in the development of strong study habits and to encourage discussion of academics, parents should review assigned homework with their child each evening. Parents must sign their child’s agenda every night. Parents may be asked to sign their child’s homework and/or tests at the teacher’s request. Late homework will not be accepted after 24 hours. If homework is late within the 24 hours, 20% will be taken off the student’s homework grade. Students who do not have all homework completed and ready to turn in at the start of the day will participate in lunch detention for the day and lose paycheck points. Students who frequently have incomplete or missing homework assignment will lose additional privileges and a child study team will convene to devise appropriate solutions, which may include daily parent phone calls, weekly teacher-check-ins, before-school tutoring/homework checks, and after-school detention during which all assignments from the day must be completed.

Defiance, Disrespect or Insubordination to School Authorities

- First offense: One-day in-school suspension, with a parent conference by phone; student also placed on disciplinary probation.
- Second offense: One-day off-site suspension, with a parent conference at KNMS; student also placed on disciplinary probation.
- Third offense: Three days off-site suspension, with parent conference at KNMS; student could be placed on disciplinary probation with sanctions or could possibly be dismissed.

Closed Campus

No student shall leave the campus without proper authorization at any time during the school day; from the time school starts in the morning until the dismissal bell at the end of the last period. Authorization to leave campus may be granted by the school leader for the following reasons:

- Illness, doctor/dental appointment or emergencies
- School-approved off-campus events
- Other activities as deemed appropriate by the school leader. Any student who leaves the campus during the school day without proper authorization shall be assigned an appropriate consequence of in-house service. Proper authorization will include parental approval.

Repeated offenses may result in temporary leave of absence or dismissal.

Students with Special Needs

Nothing in the KNMS Code of Conduct, or in the school's Student Commitment to College Completion will be permitted to infringe upon any rights provided pursuant to the Individuals With Disabilities Education Act, Section 504 of the Federal Rehabilitation Act of 1973, or the Americans With Disabilities Act.

Any student who is receiving special education services or has been identified as a student with a disability under the Individuals with Disabilities Act (IDEA) and whose acts are determined by the school leader or board of directors to have violated any rules, regulations or laws as alleged, shall be referred to an IEP committee. The IEP committee will be responsible for determining if the student's conduct is a manifestation of his/her disability and whether such conduct warrants a change in placement, amendments to the individual educational plan (IEP) and/or disciplinary actions. If the IEP committee determines that the student's conduct is not a manifestation of the student's disability, it shall determine what, if any, disciplinary actions shall be taken with regard to offenses that the student has been found to have committed. The IEP committee shall also have the authority to consider, recommend and implement any changes in a student's IEP or educational placement. If a student with disabilities has an IEP that includes disciplinary guidelines, that student will be disciplined according to those guidelines as required by IDEA. Students whose IEP does not include specific disciplinary guidelines may be disciplined in accordance with the school's discipline policies and procedures after following the procedures outlined above.

Nothing in these rules shall alter or adversely affect the rights of students with disabilities under applicable federal and state laws.

Section VIII – Personnel

A proposed charter school must provide a staffing chart for all staff positions, both instructional and non-instructional, for the first five (5) years of operation along with a narrative that explains the rationale for your staffing structure and numbers. Identify and distinguish classroom teachers, teaching aides or assistants, special education teachers, ELL teachers and any other specialty teachers whom you plan to hire. Please use the chart below as a guide. This chart does not need to list every person by name, but should list categories and provide the number in that position, e.g. the number of kindergarten classroom teachers or the number of math teachers. In the case of high schools, list teachers by their subject area, e.g. number of algebra teachers, number of English teachers, etc.

Your narrative should demonstrate alignment between your proposed student enrollment numbers, key design elements, and budget and circle back to the mission and vision of the school. For instance, if your school design focuses on technology education, then your staffing chart and personnel budget should reflect your capacity to support direct technology instruction for students, hardware and software requirements, and training for teachers to implement the chosen model. Under Tennessee law, charter school employees must be allowed to participate in the health benefits of the local LEA in which they reside. The LEA will bill the charter schools for the employer portion of those benefits. Also under Tennessee law, charter school teachers must participate in the Tennessee Consolidated Retirement System (TCIRS). These requirements must be considered in the budget and budget narrative.

The narrative should also provide an explanation of hiring policies and the relationship that will exist between the charter school and its employees. Strong proposals will provide job descriptions that illustrate the roles and responsibilities of positions within the organization as well as detailed hiring practices. The policies should also include evaluation and termination guidelines.

Particularly important is the school leader, who should be at the top of the organizational chart. Contemporary research indicates that effective school leadership is one of the primary elements of an effective school. Tennessee is looking for founding groups who have devoted intentional and serious thought to determining the type of school leader needed to establish an effective, academically high-performing charter school.

Teachers must be licensed appropriately under Tennessee law, and highly qualified in order to teach at a charter school.

Evaluation Rubric

- Explanation of the relationship that will exist between the charter school and its employees, with employee classification clearly defined.
- Employment policies of the school are included with the application and are aligned with Tennessee law and district policy.
- Clear standards are in place for determining staff qualifications and meeting licensing requirements
- A clear delineation of the role of the head administrator to include hiring, evaluation and termination
- A clear plan is in place to develop a comprehensive evaluation plan in alignment with the school's mission, goals, curriculum assessment and professional development of staff with intent of that plan described. The application should also clearly explain whether the applicant will use one of the evaluation models currently approved by the State Board of Education or apply to the Department of Education to pilot a different model.

KNMS will be part of the growing network of KIPP schools in Nashville and will be supported by the regional school support center, KIPP Nashville, as well as the national KIPP network. Through KIPP Nashville, KNMS will have access to services and supports to reduce the number of responsibilities at the school site, enabling KNMS to benefit from the expertise and experience of KIPP Nashville staff (including the CAO and executive director). Responsibilities including development, talent recruitment and data management will all be handled by the school support center to ensure the school site staff has the backing needed to meet its goals and facilitate superior student achievement.

KNMS Staffing Growth Plan

The KNMS staffing plan maintains a low student-adult ratio, with 7:1 in the first year when culture-building will be so critical, and up to 12:1 in year 4 and beyond. This smaller environment ensures every student gets the individualized attention and support needed to meet rigorous standards. The assignment of an assistant principal to just two grade levels ensures that discipline and academic concerns can always be handled promptly and thoughtfully. This model also allows for weekly one-on-one coaching sessions with each teacher and their assistant principal to ensure lessons are strong and assessments reliable.

Staff Position	Year of Operation				
	1	2	3	4	5
Administration					
School Leader	1	1	1	1	1
Lower Assistant Principal (grades 5&6)	1	1	1	1	1
Upper Assistant Principal (grades 7&8)			1	1	1
Business Manager	1	1	1	1	1
Total Administration	3	3	4	4	4
Operational Staff					
Office Manager	1	1	1	1	1
Bus Drivers	1	2	2	2	2
Custodian	1	1	1	1	1
Total Operational Staff	3	4	4	4	4
Specialists/Electives					
Music Teacher	.5	1	1	1	1
PE Teacher	.5	1	1	1	1
Counselor	1	1	1	1	1
Total Specialists/Electives	2	3	4	4	4
Teachers					
Core Content Teachers	4	8	12	16	16
Special Education Teachers	1	2	3	3	3
Total Teachers	5	10	15	19	19
Total Students					
Total Students	96	190	274	350	350
TOTAL STAFF	13	20	26	30	30

The staffing model above outlines the needs for staff as the school grows one grade a time, starting with 96 fifth-graders in year 1. The business manager, lower school assistant principal, and school leader will all start in

year 1 as the leadership team, with an upper school assistant principal added in year 3 to this team when the school first offers seventh grade.

Bus drivers will be hired, as needed, to meet the transportation needs of enrolled students. KNMS will adjust this number if a larger number of students walk or rely on parent transport to get to and from school. The custodian, as an employee of the school, will maintain the facility regardless of the number of enrolled students.

Each grade level will have four content teachers: two reading/ELA teachers, one math teacher, and one science teacher (social studies will be included as a cross-content ELA block for all students in 5th and 6th grades). Although the configuration of teachers and subject areas may change to meet the needs of the students (science teachers may be shared between grade levels to add an additional reading/ELA teacher to create self-contained classrooms in lower grades), the total number of teachers in each grade level will be four and the student-teacher ratio will never exceed 32:1. An average of one special education teacher will be assigned for every 20 students and an average of one ELL teacher will be added for every 40 students (an ELL certified teacher will be utilized to support ELLs along with regular instruction unless KNMS enrolls a population of students comprised of 40 ELLs or more). A music teacher and PE teacher will start as part-time in year one and both move to full-time in year two. The counselor will be supported by social work interns annually as part of a relationship with Vanderbilt University.

Job Descriptions

School leader: The KNMS school leader will implement KIPP's Five Pillars in the operation of the school and will ensure that the mission, goals, and objectives of the school are being fulfilled. The school leader will oversee instruction and conduct each staff member's formal evaluation, oversee the behavior management system, work with the leadership team and CAO to create and implement a high quality professional development and coaching program, and serve as primary liaison between the school and the community.

Assistant principal: The assistant principal will be responsible for creating an environment that delivers quality instruction, develops teachers, and enables students to meet rigorous growth goals each academic year. In conjunction with the school leader, s/he will set school academic priorities and align school goals, professional development and interim assessments. In addition, the assistant principal will be responsible for implementing key student behavior management systems and take a lead role in addressing all student discipline.

Business manager: The business manager will work closely with the school leader to manage the day-to-day finance and operations for KNMS. S/he will report directly to the director of operations at the school support center with day-to-day oversight from the school leader.

Office manager: The office manager oversees all administrative functions and is the first point of contact for visitors to the school.

Counselor: The counselor provides students with non-academic support, referrals for outside services as necessary, and a means for addressing many of the challenges that come with students' transition into adolescence. In addition, the counselor connects students and families to resources they need, such as access to food pantries, eyeglasses, human services, and other resources that support families through challenging times.

Grade team leader: Each grade level will have a designated grade team leader who leads grade team meetings and initiatives (such as paycheck celebrations and spirit days), child study teams, parent conferences, and collaborative planning. The grade team leader is chosen by the assistant principal based on leadership capacity and performance and receives a stipend to offset the additional responsibilities of the position.

Teachers: All teachers are assigned to a content area or grade level (depending on the model finalized by the school leader in his/her fellowship year) and are responsible for the curriculum, instruction, culture, and success for all assigned students.

Special education teachers: One special education teacher will be retained for every 15-20 students. Special education teachers will “push in” to provide services to students in accordance with their IEPs and manage the IEP and referral processes. Special education teachers will also review disaggregated data for students who qualify for services to monitor the growth of students and make recommendations for adjustments to curriculum and instruction to best meet the needs of these students. Special education teachers may also plan and/or lead professional development initiatives for classroom teachers.

General Requirements for Employment

Employees are expected to conduct themselves at all times in a manner consistent with the highest standards of personal character and professionalism, with children, parents, prospective parents, co-workers and the community. All employees are expected to adhere to the requirements for employment described in the charter and personnel policies. All first-year employees are subject to a criminal background check and drug test, pursuant to Tennessee state standards. All instructional staff will be required to be highly qualified under NCLB.

School Leader: The school leader will be required to have, at minimum, teaching experience and/or leadership training and/or experience.

Assistant Principals: Assistant principals will be required to have, at a minimum, teaching experience and/or leadership training and/or experience.

Business Manager: The Business/Operations Manager will be required to have management and/or financial leadership experience.

Instructional Staff: Full-time faculty members will be required to obtain the appropriate teaching licensures as outlined by the state of Tennessee.

Non-Instructional Staff: Non-core instructional staff members are not required to hold credentials but must demonstrate subject knowledge and the ability to work well with adolescents.

Other Staff, Substitutes and Consultants: All other staff must demonstrate the abilities necessary to effectively carry out their responsibilities.

Employee Retention

Competitive Salary Range and Benefits

The KIPP Nashville salary scale is currently closely aligned with the MNPS scale, with an approximate 15% increase in KIPP Nashville salaries from that of MNPS (to account for the increase in time and responsibility of KNMS teachers over that of traditional school sites). KNMS currently plans to use the same indicators for salary steps as MNPS (advanced degrees, tenure, etc.). After the first year at KIPP, salaries are increased annually by 3% to account for cost of living. This cost of living increase is approved annually by the finance committee against the budget if it can be accommodated, but cannot be guaranteed. KIPP Nashville may adjust salaries in the future upon completion of a comprehensive salary strategic plan.

Benefits are available to all staff. KIPP Nashville leverages the healthcare and retirement programs offered through Metro Nashville Public Schools. For the healthcare program, KIPP Nashville pays 75% of the program expense with the employee covering the other 25%. For certified employees, KIPP Nashville pays about 9% of the employee's salary into the pension fund. For non-certified employees, this number is about 15.4%. Finally, KIPP Nashville manages all other payroll tax items including social security, medicare and unemployment insurance.

In addition to salaries, teachers are eligible for a leadership stipend, which is determined annually depending on the budget. Any teacher who has been awarded a leadership position (such as grade team chair, Miles Fellow, or extracurricular coach) receives a stipend to support their increase in responsibility. Finally, KIPP Nashville allocates a portion of the Miles Fellowship expense annually to offset the expense of the Miles Fellowship from the KIPP Foundation. The Miles Fellowship is available to staff who have been recommended by school leaders and approved by the KIPP Foundation for a year-long training program to develop their leadership skills.

Leadership Pipeline

In order to groom the most effective leaders of KNMS, KIPP Nashville will support the school leadership team in the establishment of a formal, structured leadership pipeline. At the school level, various positions of leadership have been established to give strong teachers space to grow. Through the master teacher track, grade level chairs, department chairs and assistant principal roles, staff members have several levels of responsibility they can work toward on the leadership track. Because all staff will have Individualized Professional Development Plans (IPDPs), all staff will have a leadership goal they are working toward as part of their annual goals, with those who have been identified as leadership candidates given access to additional trainings, such as those offered by the KIPP Foundation, to develop their leadership potential.

On a quarterly basis, KIPP Nashville's regional leadership team will work with the leadership staff at KNMS to identify staff with leadership potential, identify leadership pathways, and intentionally develop staff for leadership positions. This quarterly leadership summit works to address four specific goals:

- Increase alignment among regional leaders on trajectory of existing talent
- Identify KIPP school leadership program candidates and appropriate program
- Provide a recruiting roadmap of internal vs. external teacher leaders
- Highlight programming needs to move internal candidates to the next level

The summit is structured to consider an employee's current and potential performance and determines the highest organizational position that employee could obtain in the next four years. This planning allows for KIPP Nashville leaders to be more strategic and intentional in the development of employees. Additionally, the frequency of meetings allows leaders to hold each other accountable for the development of all employees as well as providing an opportunity to course correct as necessary.

Specific leadership opportunities teachers may be afforded range from sponsorship of a student activity to grade team chair. In addition, as a KIPP school, all recommended staff will have access to multiple leadership training programs through the KIPP Foundation.

Work Environment Geared Toward Retention

KNMS will realize its mission, in large part, through the excellent instructional staff it will recruit and retain. The most recent research reveals that the most important factor in successful schools and student outcomes is not class size, school size, instructional materials or budgets, but teacher quality. In fact, according to researchers, it is the most important school-related factor influencing student achievement, and thus will be a primary focus of the approach to attracting and retaining teachers.

Teachers indicate that a positive, collaborative school climate and support from colleagues and administrators are the most important factors influencing whether they stay in a school.¹⁵ In an effort to retain the best teachers at KNMS, a scholarly, professional environment will be maintained, wherein teachers are responsible for the development of curriculum, drive school-wide initiatives and goals, and ultimately facilitate superior student outcomes. Frequent, meaningful, relevant professional development that is tailored to each teacher's individualized professional goals will also be made available, along with ongoing access to collaboration through common planning time, staff-wide planning sessions, and staff work-sessions. All teachers will be continually evaluated for their leadership potential, with myriad leadership positions and responsibilities delegated to teachers who are ready to effectively manage more responsibility.

Teachers who leave schools cite an opportunity for a better teaching assignment, dissatisfaction with support from administrators and dissatisfaction with workplace conditions as the main reasons why they seek other opportunities.¹⁶ Teacher development and support will be primary objectives and responsibilities of the school leader. Annual staff surveys as part of the Healthy Schools Review; weekly check-ins with the assistant principal; formal and informal meetings with the school leader and a continual evaluation of staff culture of the school will ensure that the professional environment teachers choose at KNMS is maintained authentically and consistently. Supportive school leadership who create trusting environments where educators are engaged in decision-making has a significant impact on teachers' decisions about where to work.¹⁷ Teachers move in search of supportive principals and colleagues, reasonable teaching assignments and workloads, and sufficient resources.¹⁸ KNMS has created a compensation schedule that fairly compensates teachers for their additional responsibilities, as well as robust professional development and leadership capacity building to ensure every teacher is engaged with appropriate responsibility and decision-making. Moreover, through the frequent and continual conversations between teachers and the leadership team, needs for resources can be assessed and needed resources will be provided in advance and promptly upon request.

Rather than lure the best teachers with unsustainable pay, bonuses, and benefits that cannot be maintained throughout the life of the school, the scholarly environment, leadership pipeline, and strong support network for teachers are designed to attract and retain high-quality teachers who are committed to the mission of KNMS.

Staff Recruitment and Selection

Staff Recruitment

KNMS will utilize a rigorous and comprehensive selection process designed to identify the strongest candidates for available positions. The KIPP Foundation and KIPP Nashville networks will advertise available positions locally and nationally, leveraging the strong relationships KIPP has made with myriad teacher preparation programs and universities throughout the country. Through advertisements in local newspapers and educational journals, postings on the KIPP national and regional websites, postings on other job boards and journals, and word of mouth, it is anticipated that KNMS leadership will have a large pool of qualified candidates from which it will select its staff. Although the school will receive significant support in advertising available positions from the regional and national KIPP networks, staff selection will be the responsibility of the school leader.

¹⁵ Hirsch, E. & Emerick, S. with K. Church and E. Fuller. (2006) *Teaching and learning conditions are critical to the success of students and the retention of teachers: Final report on the 2006 Clark County teaching and learning conditions survey*. Hillsborough, N.C.: Center for Teaching Quality.

¹⁶ Ingersoll, Richard M. (2003). *Who controls teachers' work? Power and accountability in America's schools*. Cambridge, MA: Harvard University Press.

¹⁷ Hirsch, E. & Emerick, S. with K. Church and E. Fuller. (2006) *Teaching and learning conditions are critical to the success of students and the retention of teachers: Final report on the 2006 Clark County teaching and learning conditions survey*. Hillsborough, N.C.: Center for Teaching Quality.

¹⁸ Johnson, S.M. & Burkeland, S.E. (2—3b). Pursuing a "sense of success"; New teachers explain their career decisions. *American Educational Research Journal*, 40(3), 581-617.

Mission/Values-Alignment

In addition to seeking out qualified candidates who are student-focused and demonstrate a strong command of their subject area, KNMS will be intensely focused on identifying candidates whose values align with the region's mission and values. All prospective staff must show a strong desire to teach an academically intense curriculum, commit to an extended school day, and continue their professional development. KNMS teachers' Commitment to College Completion, both personal and professional, will result in their support of the KNMS mission and ultimately to their students' success. The staff of KNMS shall uphold the regional values: optimism, zest, grit, curiosity, social intelligence, gratitude, and self-control.

Beliefs and Values

It is crucial that a teacher have not just the right experiences and skills to be an excellent teacher at KNMS, but that s/he have beliefs and values that align with the priorities of the schools and the strategies that will be used to engender success for all students. As such, KNMS will use the KIPP Framework for Excellent Teaching to help assess the strength of a potential teacher. All teacher candidates will be vetted to ensure the following beliefs are true:

- With effort and appropriate strategies, all children have what it takes to learn rigorous academic material. I have an unshakable belief in the potential of every child.
- I am accountable for my students' learning despite external factors out of my control.
- Success is measured by short-term results and ultimately by the lives the students choose to lead.
- With unwavering diligence every problem that exists in a school can and should be solved.
- Teaching is not finite. It requires continuous learning, reflection, and problem solving, and requires that I constantly increase my repertoire, matching what is best for my students with the circumstances.
- The whole school significantly affects student learning, so I will continuously seek to improve the school by building strong relationships with colleagues and families.

Likewise, all teacher candidates will be vetted through interviews, demonstration lessons, and reference checks to ensure the following character traits can be demonstrated and developed within the candidate:

- Demonstrates grit through challenges to ensure that all of his/her students learn and grow;
- Never gives up on students, and supports students in responding to life's challenges;
- Approaches all aspects of life and teaching with zest, energetically giving his all;
- Demonstrates love for students by building respectful, caring, professional relationships with them, keeping commitments, and making decisions with students' best interests in mind;
- Uses his/her understanding of her own motives and emotions and those of others (social intelligence) to build strong relationships, create a welcoming, engaging learning environment, and to ensure that students learn;
- Demonstrates self-control that supports a stable mood and follows through on all commitments;
- Takes time to thank the students for hard work and results, the families for supporting their kids, and colleagues for great teamwork, showing gratitude every day;
- Expresses hope about his/her students' future thanks to their hard work, and expresses hope for the constant improvement of his/her own practice, the school, and the broader movement;
- Brings humor to his/her relationships with students and colleagues and to her teaching to engage students and make learning fun, and;
- Lives and models the school's values and norms.

KNMS is committed to clear expectations not just for students, but for staff as well. All teacher candidates will be vetted for professional experience and skill, as well as the above beliefs and character traits. As such, all

teachers sign a “Commitment to Excellence”, which outlines the KIPP Nashville values for success and against which staff will be subsequently evaluated.

Staff Selection

The KNMS staff selection process will be designed to be both rigorous and comprehensive in order to ensure staff members meet the very high standards necessary for success. The selection procedure will include the following multistep application and interview process:

- Resume and application review –KIPP Nashville Director of Talent Management
- Initial phone interview – KIPP Nashville Director of Talent Management
- In-person interviews – School leader or designee
- Classroom observation –The school leader will observe the candidate teaching a classroom lesson
- Reference Checks –School leader or designee
- Criminal Background Check—KIPP Nashville staff
- Once staff is hired for the first year, new hires in subsequent years may participate in a group interview with staff.

All employees of KNMS will be required to be fingerprinted and must complete a criminal background check before employment.

School Leader Selection

In order for KNMS to meet its ambitious goals and for teachers to have the support they need to succeed, the school will benefit from the KIPP Foundation’s Fisher Fellowship (see Attachment Q) and school leader selection process. The school leader of KNMS will be selected through the rigorous, national selection process, which effectively selects a handful of best-qualified candidates to lead a new KIPP school in a region that has been identified for growth. In fact, if the best candidate is not found, the KIPP Foundation requires a region defer opening of the school until the right school leader is found, rather than open with someone who is not prepared to be successful.

Professional Development

Professional development at KNMS will be characterized by collaboration. Through shared planning periods designated for collaborative planning and data analysis, and an evaluation approach that prizes ongoing communication, growth, peer observations and coaching, use of stakeholder data to drive goals, and participation in a national network of excellent educators through the KIPP Foundation trainings and KIPP Share tools, KNMS teachers will constantly be supported to help others grow and grow from others.

Professional development at KNMS will also be driven by data. Student achievement data will be collected effectively and frequently to ensure that teachers always have clear evidence for their goals and the measures of progress toward meeting those goals. Stakeholder data (such as parent and staff surveys) will also be used to drive the PD program, ensuring that areas that are not explicitly academic but that impact the success of the program (such as parent communication, staff satisfaction, etc.) are included as part of the annual PD plan. The KIPP Nashville Knowledge Manager is charged with the responsibility of collecting, compiling and reporting data for teacher to ensure that data is accurate and always readily available.

KNMS will implement a PD program that authentically invests all staff, supporting them in working together with the support of the school leader and CAO. This approach will not only engender excellence in teachers who effectively realize the mission of the school, but will positively impact teacher retention and create a pipeline for leadership from within the school.

Weekly Coaching/Data Analysis

All teachers will submit and receive feedback on unit plans, unit assessments, daily aims and weekly assessments in advance of instruction or administration of assessment. The assistant principal assigned to the grade level will meet with the teacher in a one-on-one session to review the prior week's assessment data along with the lesson plans for the upcoming week in order to adjust upcoming instruction to fit the needs of the students. The coaching session will also use longitudinal data to that point in the year, behavior data from LiveSchool, and any other relevant data to inform the session. In addition to coaching to revise the subsequent week's instruction and assessment, the teacher will be supported in analyzing his/her growth towards individualized annual goals and self-identified priorities. These frequent, ongoing meetings with the teacher's direct supervisor enable the teacher to get real-time feedback and support as well as ongoing communication about growth toward goals. As new priorities and trends emerge, these meetings may be used to help connect the teacher with appropriate resources (peer observations, assignments to collaborative planning teams, referrals for outside PD, support with parent communication, etc.) to facilitate satisfactory professional growth. Notes from these meetings will be used in conjunction with observation data and more formalized evaluation information to drive each teacher's annual coaching and evaluation process.

Goal-Based Individualized PD

KNMS will establish goals for staff through annual PD plans that are individualized for each staff member and school-wide goals. Each staff member will meet with his/her direct supervisor (the appropriate grade-level assistant principal for teachers) at the start of the year to review the prior year's data and evaluation (or information from the hiring packet if the teacher is a new hire) to determine annual goals and PD priorities. Staff members are expected to demonstrate a commitment to constant learning and professional growth and will be coached through the development they require to help the school meet all goals, as well as meet the personalized professional development goals set forth in each teacher's annual plan. Three subsequent, formal check-ins with the appropriate supervisor will occur throughout the year, in addition to weekly coaching sessions, to guide teachers on a path toward satisfactory professional growth. Because so much of a teacher's evaluation will be based on data, the subsequent three check-ins will occur soon after formal assessment data is made available and will utilize the assessment data disaggregated by cohort and class.

- KNMS will maintain a scholarly environment in which all staff work together toward excellence, always growing, and committed to the school's mission.
- Each year, every teacher will set and achieve individual professional development goals and participate in PD that aligns to those goals.
- Each year, every teacher will participate in at least one professional conference or other significant professional development opportunity that is aligned with personalized goals from the teacher's professional development plan.
- Each year, every teacher will conduct and receive peer evaluations with every other teacher in his/her grade level and/or subject area.

Summer Professional Development

Each summer, KNMS staff members will participate in two weeks of staff training and orientation in advance of the start of summer school. Staff-wide PD will continue in the hours after summer school for the three weeks students meet for abbreviated instructional days before the official start of the school year. During this time, teachers will work together to refine systems and structures and to practice them before students enter the school building. In addition, teachers will receive professional development on building knowledge and skill in foundational teaching tools: formative and summative assessments, curriculum alignment, long-term plans, unit plans, daily lesson plans and mastery tracking systems. Some teachers will attend regional/national conferences aligned to individualized or school-wide professional development priorities or KIPP's annual nationwide

subject area conferences. These experiences will further allow team members to share and learn best practices, to increase their understanding of KIPP's values and goals, and to successfully implement college preparatory strategies. See Section II for more information about the summer sessions.

Frequent, Regular Professional Development

KNMS supports higher student achievement through implementation of research-based professional development that is aligned with No Child Left Behind (NCLB) requirements. As a KIPP Nashville school, KNMS will benefit tremendously from the support of the regional network, collaboration with other KIPP schools in the region, and the support of the KIPP Nashville CAO. Through a longer day for teachers (all staff are expected to participate in meetings and trainings daily as a part of their regular schedule after students are dismissed), staff has myriad opportunities within their work day to receive coaching and PD as well as work collaboratively to devise instructional strategies.

Formal professional development will occur in weekly meetings which may be organized by grade-level, content area, small group organized by PD goal, specialty or whole staff. PD may also be held with other schools in the KIPP Nashville network to encourage the sharing of expertise. Early release or full-day PD days will be held immediately following significant formal assessments and take a more intensive approach to PD including but not limited to: guest professionals to workshop new skills and strategies, teacher-led data analysis, school visits and debriefs, grade-level or content-area collaborative planning, KIPP network trainings by Skype or KIPP Share, review and analysis of videotaped lessons and student work samples, student study teams and strategy planning, etc.

KNMS will also utilize a mentoring program for its new teachers. Newer teachers will be partnered with a more experienced mentor teacher, in addition to the support of the school leader, KIPP Nashville CAO and TFA (or similar certification program).

Peer observations and frequent, informal mini-observations from the school leaders and KIPP Nashville CAO ensure that consistent professional growth is part of an ongoing conversation, rather than a punitive evaluation that occurs at the end of the year. Moreover, all staff will participate in a weekly PD sessions and daily planning during which they meet with other teachers and the school leader to exchange ideas, ask questions, and provide support to their peers.

KIPP: Share

Through KIPP: Share, a web-based sharing platform powered by Better Lesson, each KIPP teacher will be a member of several networks, including KIPP, his/her region, school, and learning community (such as middle school science or high school English). This resource will provide significant support for lesson planning and curriculum development, immediately connecting KIPP teachers both within and outside of their region. Teachers can find and share curriculum materials, explore popular classroom resources, and even view videos of other KIPP teachers demonstrating best practices in their classrooms. KIPP Share helps teachers avoid reinventing the wheel and allows them to immediately benefit from and build off of the work of KIPP master teachers.

Visits to High-Performing Schools

Another component of professional development centers around site visits to high performing schools in the local area, as well as around the country. School leaders and other staff being developed for leadership will participate in school visits as part of the leadership training. When appropriate and possible, virtual tours that include online conversations with faculty and leadership, taped lessons, and other means of sharing best practices will be utilized to facilitate professional growth, in addition to physical school visits.

School Leader Development

Once selected through the intensive Fisher Fellows selection process, school leaders participate in a year-long program before their school is opened, which provides intensive training and highly individualized support in the following areas: organizational leadership, academic leadership, operations management, and community development. Each Fisher Fellow must complete an intensive year of management and academic training that involves both a rigorous leadership institute hosted by New York University and several residencies involving hands-on training in key roles at exemplary KIPP school leadership sites throughout the country. Following the full-time leadership-training program in year one, KIPP provides support and services to the Fisher Fellows through the planning year and as they transition into becoming principals. See Attachment Q for more information.

Observations and Evaluation

The evaluation process will be ongoing at KNMS. The ongoing evaluation process is designed to better capture the true strengths and opportunities for growth of staff members (as opposed to isolated observations) to offer more constructive feedback and goal-setting guidance. All staff members (including non-instructional staff) are evaluated on three different dimensions: job performance, embracing school values, and progress with professional development plan. See Attachment P for the school leader and the teacher evaluation template and tools.

The school leader will be a constant presence in the classrooms throughout the school and observe teachers' lessons on a daily basis. While teachers may not always receive feedback from each lesson or parts of a lesson observed, they may often receive informal positive notes in their boxes or emails. If the school leader has specific concerns from a lesson observed, those concerns are addressed immediately in an informal meeting over lunch or after school. When a significant portion of a lesson has been observed, a lesson observation feedback form will be provided to the teacher.

One-on-One Meetings with the School Leader

Each staff member at KNMS will have at least four conferences a year with the school leader and/or his designee. Each faculty and staff member will work with the school leader at the outset of the year to establish performance and growth goals. These will be measurable individual goals that are aligned to the school's annual goals and that will inform the evaluation process. During all four meetings in the year teachers will discuss student assessments and progress, as well as their professional development and annual goal with the school leader. The focus of these meetings, however, will be to revisit each staff member's professional development plan and to track progress on that plan throughout the year. Staff members will be invited to share any new goals they may have set for themselves and any strategies they have implemented throughout the year for their own growth.

Annual Summative Evaluation

At the end of the year, each staff member will receive an annual summative evaluation that reflects his or her performance in each of the three dimensions throughout the year. These evaluations will be used to determine which staff members will or will not be invited to return to the school the following year. Moreover, the annual summative evaluations will also be used if there are bonuses or other rewards offered to staff members throughout the year. The results of this evaluation will be maintained in the confidential personnel file of each employee, along with any other employment-related documents or correspondence. All documents in the personnel file will have been signed by all concerned parties.

Individual Intervention Plan

While the evaluation process will be a formative process in which staff members are expected to have areas in which they need to grow, an additional step is introduced in the evaluation process in the event that staff members are not taking the initiative to improve in identified areas for improvement or to change unacceptable behaviors (such as consistently arriving late to work). Such staff members will be placed on an individual intervention plan (IIP), which serves as a probationary period during which the staff member will be focusing specifically on an identified problem. While a staff member is on an IIP, s/he will benefit from increased monitoring from the school leader and may have additional requirements in order to address the specified problem. For example, a teacher who is not spending the appropriate time planning lessons may be placed on an IIP for lesson planning. This teacher may be required to meet weekly with the school leader to review his or her lesson plans until the problem has been resolved. While several interventions take place prior to being placed on an IIP, a staff member may be placed on an IIP at the school leader's discretion for any behavior that is negatively impacting his or her performance.

School Leader Evaluation

The school leader will be evaluated by the KIPP Nashville Executive Director and board. The evaluation will consist of performance indicators informed by initial goals set at the beginning of the year and the responsibilities listed in each job description. These goals will be used to shape the school leader's professional development initiatives for the year, and equip him/her with the tools necessary to meet the goals outlined. The executive director of KIPP Nashville evaluates the school leader in an ongoing process that is characterized by consistent observation and communication, and coaching the school leader through his/her growth. Additional information to inform the evaluation will come from student assessment data, the CAO, and parent/staff annual surveys. See Attachment P for the School Leader Evaluation Tool.

In order to provide guidance and support to new principals, the KIPP Foundation continues to provide support through the support of a national network of school leaders, leadership coaching, and an annual evaluation of each KIPP school. The KNMS school leader and staff will have the opportunity to use the results of each of these inspections to identify areas for improvement as well as areas of strength, and to gauge their overall level of success.

Healthy Schools Review

The purpose of the Healthy School Review is to assess the school's current strengths and areas for improvement and help the school prioritize its next steps. The review also expands the capacity of KIPP staff and school leaders to use a common framework for discussing, evaluating and understanding school health as KIPP continues to expand. The Healthy School Review is conducted by a team of experience educators from SchoolWorks, the KIPP Foundation and KIPP school leaders who are on site at the school to collect and analyze data about its programs, practices and operations. The culmination of the review is a collaborative planning process, in which the review team and the school explore the team's findings, identify root causes and prioritize possible next steps. A report is generated from the visit and is shared with the school leader, the region and the KIPP Foundation. The KIPP Healthy Schools Review protocol is included as Attachment J.

Dismissing School Personnel

As at-will employees, personnel may be terminated at any time for any legal reason. As part of the close working relationship with leadership, all staff will have frequent, continual dialogues about the staff member's performance and progress toward goals. Dismissed staff will receive a letter of termination and compensation, including benefits, will not be issued after the date of termination.

Section IX – Transportation and Food Service

If a public charter school elects to provide transportation for its pupils, the transportation should be provided by the school or by agreement with the LEA within the district in which the school is located in accordance with chapter 6, part 21 of Title 49 of Tennessee Code Annotated. If a public charter school elects to provide transportation other than through an agreement with the LEA, the school shall receive all funds that would have been spent by the LEA to provide such transportation. If a public charter school elects not to provide transportation for its pupils, the school shall not receive the funds that would otherwise have been spent to do so. T.C.A. § 49-13-114

The transportation plan should include provisions for transporting students to and from the charter school and their homes, and to and from the charter school and any extracurricular activities. The plan should also include Saturday school, if applicable. Additionally, the plan should describe how students with disabilities will be transported should special accommodations be required.

The provision of transportation services has several implications. First of all, the cost must be included in the budget. Secondly, insurance and liability issues must be addressed when assessing the charter school's overall insurance needs. Insurance coverage must meet the required thresholds for liability whether the school uses public or private vehicles. Finally, many state and federal rules and regulations relate to the provision of transportation services. The applicant should indicate familiarity with those rules and regulations as they relate to students in Tennessee, as well as any rules specific to the LEA in which the applicant intends to locate.

Food service must be provided in accordance with the nutrition regulations outlined in the Tennessee Code Annotated 49-6-2301 – 49-6-2307. Applicants should check with the LEA within which they wish to locate to determine if the LEA will allow a charter school to utilize its food service or if it must apply to the State to provide its own food service.

A food service plan should include a description of how the school will offer this service. The description should include adhering to the school nutrition guidelines set forth by the State of Tennessee and also any plans for meeting the needs of low-income and academically low-achieving students such as a community garden, inclusion of fresh fruits and vegetables initiatives, etc. At a minimum, the schools must collect FRL qualifying information from students and that process should be included in the food service plan. The plan should include whether the school intends to use a private or district food services provider (if that option is available in the LEA), how Free and Reduced lunch qualification forms will be brought into compliance or be built to meet any federal requirements for food warming or preparation, if needed.

Evaluation Rubric

An excellent Transportation and Food Service plan will have the following characteristics:

- Statements regarding whether the school plans to provide transportation for all students. Transportation is optional under Tennessee law, food service is not.
- Clear description of how the school plans to meet the transportation needs of its students for both regular school days and extracurricular activities. If Saturday school is offered, include the plan to transport the students to and from school.
- Clear description of how the school plans to meet the food service needs of its pupils, if applicable.
- The budget includes a viable financial plan for transportation services.
- The budget includes a viable plan for food service needs.

Transportation

KNMS is sensitive to the transportation challenges some of its students may face and will support the development of carpool networks and facilitate other volunteer support efforts led by parents. For students who are still unable to get to and from school and to ensure transportation is not a barrier to access for any student, KNMS will offer bus transportation for those students who need it. During its planning year and each year thereafter, KNMS will re-assess the need for transportation and modify plans accordingly. Adjustments to the transportation plan will be submitted to MNPS for approval before implementation.

The costs of providing transportation (including regular school days, summer school, and Saturday school sessions) is based on some key assumptions derived through the transportation costs currently provided to the existing middle school. Based on these assumptions, the school has budgeted the need for a single bus in the first year of operations, and the addition of a second bus starting in the second year of operations. The key cost components of transportation include:

- **Bus Drivers:** The school has budgeted \$25,000 in salaries for each bus driver employed and the need for two bus drivers starting in year two.
- **Buses:** The school has budgeted a capital cost of \$40,000 for each bus. The school expects to be able to buy these buses used.
- **On-Going Fuel Costs:** The school has budgeted each bus route will travel 75 miles per day, and the bus will get 9.0 miles per gallon. The school is assuming that fuel costs will be \$4.00 per gallon.
- **Weekday Transportation Expenses:** The school has budgeted \$10,000 per year to cover maintenance and materials on the bus.
- **Insurance:** The school has budgeted \$2,625 per year for insurance on the buses.

It is anticipated that the majority of students will carpool or walk to school (the primary mode of transportation to and from school at the current site).

Although the school will not offer an athletics program, school bus transportation for field lessons and college visits will be covered by the buses and drivers KNMS will retain for the school, as outlined above.

Students with Special Needs

Should KNMS enroll students with special transportation needs that will not be met by the buses maintained at the school site, KNMS will contract with a third-party vendor to provide the appropriate transportation required. Special education staff will review all new student transcripts to identify transportation accommodations necessary for students with special needs in advance of the summer school session.

KIPP Nashville currently provides transportation to the students attending the existing middle school (KAN) and is therefore very familiar state and federal rules and regulations related to the provision of transportation services and the required insurance coverages. KAN employed a transportation consultant to help build the transportation program and develop the structures and policies to ensure the school was in complete compliance with all the rules and regulations. KNMS will leverage this existing infrastructure to organizational expertise to ensure full compliance with all rules as regulations as it builds out additional bus routes to serve its students. (See Attachment L for detailed information on insurance coverages)

Food Service

KNMS will offer healthy meals every school day for all students from Monday through Friday, which includes breakfast, lunch and afternoon fruit. All of the meals will be prepared on-site through a contract with MNPS. The school site business manager is responsible for purchasing any necessary supplies not furnished through the food services contract and, if there are any shortfalls in reimbursements from the food service,

manage payments directly to MNPS to address the shortfall. KNMS collects all of the Free and Reduced Lunch qualifying information at the beginning of the school year through the application and enrollment process. This paperwork will be provided to MNPS such that they can process Federal Eligibility Applications for free and reduced meals and file the claims for reimbursement. KNMS will follow all federal, state and local laws and regulations regarding school nutrition to meet the nutritional needs of students.

The school plans to contract its regular school day food service through the district based on the same structure and terms of the existing middle school. The budget assumes \$1.75 per student for the breakfast program and \$2.75 per student for the lunch program in both revenue and expense. The school assumes the district will continue to provide the operations and the financial management of the food service program with no financial impact on the school.

KNMS will incur costs as a result of providing additional food service in the form of breakfast and lunch for Saturday school. The school has budgeted \$2.50 per student per Saturday school (which meets once monthly).

Section X – Facilities

One of the greatest challenges to opening a new school is finding a suitable facility. The most important thing during the application process is to plan as much as possible and to clearly articulate those plans. It can be difficult to negotiate for a facility space without having an approved charter. It is not necessary to have a signed formal agreement for a facility during the application process, but any viable options should be explained and should include reasonable space requirements, a reasonable plan for space utilization, a discussion of how the facility will be ready to use when school opens and, most importantly, reasonable costs of that facility must be included in the proposed budget. Additionally, potential applicants should check with the LEA in which they wish to locate to learn of any additional district requirements, such as an RFP that specifies the area of town in which the district wishes to place charter schools, etc.

Charter schools may rent, lease, own or otherwise finance a facility. In some cases, a school district may have an unused facility; in other cases, a charter school may share space with an existing school where there is room. A recently passed Tennessee law requires districts to report all unused space by October of each year.

With any facility, building permits and inspections are required. Life and safety requirements apply to rented or donated facilities as well. ADA requirements must be met and the building must have a Certificate of Occupancy from the fire marshal before it can open as a school. Any costs associated with obtaining the Certificate of Occupancy must be paid by the charter school.

Evaluation Rubric

An excellent application will have the following characteristics:

If a facility has been identified:

- Designation of the proposed facility and alternatives
- Evidence that facility will be appropriate for the educational program of the school and adequate for the projected student enrollment.
- Adequate reflection of the costs associated with the proposed facility in the budget including rent, utilities, insurance and maintenance. If financing is involved, show detail in the budget assumptions and the budget document of how repayment will take place.
- Assurance that the proposed facility will be in compliance with local building codes, health and safety laws, and meet the requirements of the Americans with Disabilities Act (ADA).
- A sound plan to identify needed startup costs and renovations as well as the funds and a timeline for the completion of those renovations.

If a facility has not yet been identified:

- Description of anticipated facilities needs including evidence the facility will be appropriate for the educational program of the school and adequate for the projected student enrollment.
- Inclusion of costs associated with the anticipated facility needs in the budget including renovation, rent, utilities, insurance and maintenance.
- Evidence to indicate that facilities-related budget assumptions are realistic based on anticipated size, location, etc.
- Assurance that the proposed location will be in compliance with applicable building codes, health and safety laws, and with the requirements of the Americans with Disabilities Act (ADA).
- Plan for finding a location including a proposed schedule for doing so.

KIPP Nashville has a strong relationship with MNPS, who has generously provided the current facility for KAN with reasonable terms of use and lease. Plans are in place for the city to manage and fund a major renovation and new construction project of Highland Heights, the school building that currently houses KAN and will also house KIPP Nashville Collegiate High School when it opens in 2014, and can serve as an incubator space for KNMS for several years as a contingency plan in the event of facility challenges.

During the construction period on the Highland Heights building, which will start in the summer of 2012 and likely run through January of 2014, KAN will move to Ewing Park, a district facility 5 miles northwest of the Highland Heights building. Ewing Park is close to 80,000 square feet and includes over thirty classrooms (see Attachment X for this floor plan). KIPP Nashville has secured this building for academic years 2012-13 and 2013-14 through approval from the MNPS school board and an agreement directly with the Executive Director of Facilities for Metro Nashville Public Schools (see Attachment X for this lease agreement).

This building will not only serve as the temporary facility for the existing middle school and the KIPP Nashville offices while the Highland Heights project is executed, but will also serve as the initial location for KNMS. Based on the verbal agreements already in place, KIPP Nashville can incubate the new middle school for at least the first year of operations at this site. The terms of the lease with the district are reasonable: KIPP Nashville will pay \$5 per square foot for the square feet it uses in the building. This lease payment includes rent as well as utilities and any necessary capital improvements and maintenance. KIPP Nashville has already started the process of negotiating a longer-term lease on the Ewing Park facility as an option for KNMS beyond 2014. An official request has been delivered to the Executive Director of Facilities of MNPS for consideration of the Ewing Park facility on a longer-term basis and KIPP Nashville expects MNPS to finalize potential terms of this lease within the next few months. Ewing Park formerly housed a school program through MNPS, and it is anticipated the building will be ADA-compliant. The Certificate of Occupancy will be obtained when KAN relocates during the renovation of the Highland Heights building at the end of this school year.

KIPP Nashville is investigating additional facilities options for the new middle school after 2014 should the lease for Ewing Park not be extended to KNMS—two additional school facilities that are available for lease in the target recruitment areas and would be suitable to house the KNMS program through capacity if needed have been identified.

The first option is another district-owned and operated building located very close to the Ewing Park building and located in the center of the target market school feeder zone. The building, the original Brick Church facility, is currently unoccupied, and there are no immediate plans for new tenants. Brick Church was used by another charter school two years ago (which has since moved to another permanent location) and at close to 40,000 square feet would be more than enough room to house the new middle school. Similar to the steps taken in regards to Ewing Park, KIPP Nashville has already submitted an official request to the Executive Director of Facilities for MNPS to lease this building on a longer-term basis. Again, the expectation is that these negotiations will be ongoing over the next couple of months.

The second viable option is a school building located in the Joelton area which is a little farther north of the Ewing Park location but well within the KIPP Nashville target market school feeder zone. The district has deemed the building as surplus and is willing to negotiate a sale to KIPP at an extremely reasonable rate. Significant research is required before KIPP Nashville could finalize any agreement on a purchase.

Given the Highland Heights project, the number of additional facilities options in the target communities, and the strong relationship KIPP Nashville has with MNPS, KIPP Nashville is very confident that the facility needs for KNMS will be met.

Section XI – Waivers

A public charter school may apply to either the local board of education or the Commissioner of Education for waivers from certain State laws or rules that inhibit the schools' proposed mission. Charter applicants should include a list of waivers in the application with accompanying rationale. State laws are available at this site: <http://www.lexisnexis.com/hottopics/tncode/>, and the State Board of Education rules are available at <http://tn.gov/sos/rules/0520/0520/htm>.

Pursuant to statute, neither the local board of education nor the commissioner may waive regulatory or statutory requirements related to:

- (1) federal and state civil rights,
- (2) federal, state, and local health and safety,
- (3) federal and state public records,
- (4) immunizations,
- (5) possession of weapons on school grounds,
- (6) background checks and fingerprinting of personnel,
- (7) federal and state special education services,
- (8) student due process,
- (9) parental rights,
- (10) federal and state student assessment and accountability,
- (11) open meetings, and
- (12) at least the same equivalent time of instruction as required in regular public schools.

Because a public charter school is governed by its own governing body, and not the local board of education, most local board of education policies will be inapplicable. However, policies that relate uniformly to all students in an authorizing district (e.g., intra-district transfer or alternative school policies) and policies relative to reporting data required by the State (e.g., student attendance and achievement on State achievement tests) will usually apply to public charter schools. Please contact the authorizing local board of education for more information.

Evaluation Rubric

- An excellent application will include the following regarding waiver requests:
- A list of state rules and regulations and/or State Board of Education rules and regulations from which a waiver is requested.
- An articulation of how the waiver will help the school “meet its goals or comply with its mission statement,” T.C.A. § 49-13-105, and what policies, if any, will replace the statutory or regulatory requirements.
- Alignment between the requested waivers and the proposed school’s mission, goals, operations, governance and employment relationships.

KIPP Nashville Middle School (KNMS) shall operate in compliance with all Metropolitan Nashville Public Schools policies and regulations and all applicable federal, state and local laws, rules and regulations, unless specifically waived. In order for KNMS to ensure its students meet or exceed local state and national academic standards, it must provide its students with a greater amount of time on task. KNMS’s governance and leadership needs flexibility in its initial structure to overcome potential barriers in fulfilling its mission and goals. KNMS formally requests a waiver from the laws, rules and regulations listed below. The request includes all laws, rules and regulations covering the same subject matter as those listed below and a waiver of all rules and regulations that come into force following the date of submission of this charter proposal.

While the list of requested waivers is illustrative of the range of potentially conflicting policies, it is impracticable to attempt a listing of all the rules and regulations that might now, or in the future, undermine the KIPP program. In addition to the specific waiver requests listed below, KNMS requests waivers of any additional rules and regulations that are waived for existing or future charter schools authorized by the state board of education and MNPS. KNMS also reserves the right to supplement this request or make additional waiver requests in the future.

1. PERSONNEL WAIVERS

A) COMPENSATION

AREA: Licensed Personnel Salaries

TN EDUCATION STATUTE: 49-3-306(a)

STATE BOARD RULE: 0520-1-2-.02

RATIONALE FOR WAIVER: While we ensure that public monies will be used properly and that all personnel will be paid adequately and timely, it is critical to our program that the KNMS payroll system reflects the school's purpose and philosophy.

AREA: Longevity Pay

TN EDUCATION STATUTE: 8-23-206(a)

STATE BOARD RULE:

RATIONALE FOR WAIVER: Public monies will be used properly to ensure personnel will be paid adequately, however it is critical to the KNMS program that the payroll system reflects the individual school's purpose and philosophy. Teachers may be given incentive pay that will compensate them for years of consistent student performance, not just years of service.

B) HOURS & BENEFITS

AREA: Teacher Assignment

TN EDUCATION STATUTE: 49-5-401

STATE BOARD RULE:

RATIONALE FOR WAIVER: KNMS will utilize an extended schedule, including increased instructional, as well as professional development hours. Teachers will receive compensation commensurate with the increased work hours.

AREA: School Term Vacations and Other Non-Instructional Days

TN EDUCATION STATUTE: 49-6-304A (2)-D

STATE BOARD RULE: 0520-1-3-.03(4)

RATIONALE FOR WAIVER: KNMS operates with an extended school year including additional school days in summer and/or on Saturdays along with an extended school day from 7:30 a.m. – 4:00 p.m.

C) PROMOTION & EVALUATION

AREA: Career Ladder

TN EDUCATION STATUTE: 49-5-5002-5010, 49-5-5206-5209, 49-5-5301, 49-5-5304-5306, 49-5-5401, 49-5-5405, 49-5-5406, 49-5-5501, 49-5-5504-5506

STATE BOARD RULE: 0520-2-2

RATIONALE FOR WAIVER: No need or funding is currently available for career ladder initiatives.

AREA: General Requirements for Evaluation

TN EDUCATION STATUTE: 49-5-5205

STATE BOARD RULE: 0520-1-1-.01

RATIONALE FOR WAIVER: A key to KNMS’s success is being able to attract and retain a staff that is committed to the KNMS mission and to provide them with the motivation necessary to get the job done. Accordingly, it is essential that KNMS be able to design hiring, pay, benefits, promotion and evaluation systems that are aligned with the school’s mission and goals. The guidelines and performance expectations are outlined specifically in the annual performance goals as part of the KNMS performance management system.

AREA: Evaluation of Third-Year Apprentice Educators

TN EDUCATION STATUTE: 49-5-5205

STATE BOARD RULE: 0520-2-1-.03

RATIONALE FOR WAIVER: A key to KNMS’s success is being able to attract and retain a staff that is committed to our mission and to provide them with the motivation necessary to get the job done. It is essential that KNMS be able to design hiring, pay, benefits, promotion and evaluation systems that are aligned with our mission and goals. The guidelines and performance expectations are outlined specifically in the annual performance goals as part of the KNMS performance management system.

AREA: Evaluation of Principals, Assistant Principals and Supervisors

TN EDUCATION STATUTE: 49-5-5302, 49-5-5402, 49-5-5408, 49-5-5502

STATE BOARD RULE: 0520-2-2(2)

RATIONALE FOR WAIVER: A key to KNMS’s success is being able to attract and retain a staff that is committed to our mission and to provide them with the motivation necessary to get the job done. It is essential that KNMS be able to design hiring, pay, benefits, promotion and evaluation systems that are aligned with our mission and goals. The guidelines and performance expectations are outlined specifically in the annual performance goals as part of the KNMS performance management system.

D) TENURE**AREA: Evaluation Contracts and Termination of Contracts**

TN EDUCATION STATUTE: 49-5-408-409

STATE BOARD RULE: 0520-2-2(2)

RATIONALE FOR WAIVER: A key to KNMS’s success is being able to attract and retain a staff that is committed to our mission and to provide them with the motivation necessary to get the job done. It is essential that KNMS be able to design hiring, pay, benefits, promotion and evaluation systems that are aligned with our mission and goals. Every teacher will be assessed based on their performance. Teachers, who attain the required levels of performance, as outlined in their performance management goals, will be offered an opportunity to remain on staff.

AREA: Tenure

TN EDUCATION STATUTE: 49-5-501-513

STATE BOARD RULE:

RATIONALE FOR WAIVER: As a charter school, KNMS will be results-driven. Therefore, all employees of KNMS will be “at-will.”

E) STAFFING REQUIREMENTS**AREA: Licensed Principals**

TN EDUCATION STATUTE: 49-5-101(a)

STATE BOARD RULE: 0520-1-2-.03(6)

RATIONALE FOR WAIVER: KNMS will recruit the most qualified school leaders from around the country to fulfill its mission.

AREA: Library Information Center Personnel

TN EDUCATION STATUTE:

STATE BOARD RULE: 0520-1-3-.07(2)

RATIONALE FOR WAIVER: A substantial library will be available to students at the nearest public library. This facility will be augmented by classroom libraries.

2. SCHOOL MANAGEMENT/OPERATIONAL WAIVERS

AREA: School Year Commencement

TN EDUCATION STATUTE: 49-6-3004

STATE BOARD RULE:

RATIONALE FOR WAIVER: KNMS will utilize an expanded school year calendar. For this reason, the school will start before Labor Day.

AREA: Local Fiscal Accounting

TN EDUCATION STATUTE: 49-3-316

STATE BOARD RULE:

RATIONALE FOR WAIVER: While KNMS will ensure that public monies will be used properly, that all non-waived regulations will be met and that all operations will stand up to a financial audit, it is critical to the KNMS program that management systems reflect KNMS's purpose and philosophy.

AREA: Formulation and Administration of Behavior and Discipline Codes

TN EDUCATION STATUTE: 49-6-4012(b)

STATE BOARD RULE:

RATIONALE FOR WAIVER: While parents and students will undergo due process, it is important that the discipline practices of KNMS provide a safe and effective learning environment for all students.

3. EDUCATIONAL WAIVERS

A) CURRICULUM

AREA: Health, Physical and Wellness Education Curriculum

TN EDUCATION STATUTE:

STATE BOARD RULE: 0520-1-3-.05

RATIONALE FOR WAIVER: Students will be involved in physical education activities each week. The School Leader will oversee these classes and work to ensure that the PE curriculum meets state content standards, despite the use of non-certified instructional personnel.

AREA: Fine Arts Curriculum

TN EDUCATION STATUTE:

STATE BOARD RULE: 0520-1-3-.05

RATIONALE FOR WAIVER: Students will be involved in fine arts activities incorporated into their general education classes. Fine arts classes may be taught by volunteers. The School Leader will oversee these classes and work to ensure that the fine arts curriculum meets state content standards, despite the use of non-certified instructional personnel.

AREA: Use of Unapproved Textbooks

TN EDUCATION STATUTE: 49-6-2206

STATE BOARD RULE:

RATIONALE FOR WAIVER: The KNMS curriculum and instructional approaches will be linked to the school's mission and goals. KNMS will use both state-approved textbooks and other unapproved instructional materials.

AREA: Capital Outlay

TN EDUCATION STATUTE: 49-3-311

STATE BOARD RULE:

RATIONALE FOR WAIVER: Preparing a charter school facility will pose a great challenge. Because charter schools must finance their own buildings and do not have the power to raise taxes to fund capital outlay, it is critical that KNMS gain freedom from non-health and safety standards for the school site and have control of the facility vested in the KIPP Nashville board, rather than the city board of education. Having this freedom will allow us to use the school site resources most efficiently and effectively and align building choices with the KNMS mission and goals.

4. METROPOLITAN NASHVILLE PUBLIC SCHOOLS OPERATING POLICY WAIVERS

A) SCHOOL BOARD OPERATIONS

AREA: Naming of Facilities

POLICY NUMBER: SBO 1.100

RATIONALE FOR WAIVER: KNMS may raise funding to build, repair, or restore a facility, and accordingly KNMS reserves the right to name all or a portion of the facility and to put a plaque on the wall to recognize donors.

B) FISCAL MANAGEMENT

AREA: BEP and New Teacher Money Programs

POLICY NUMBER: SBO 2.108

RATIONALE FOR WAIVER: KNMS creates an annual budget, approved by the KIPP Nashville board, which aligns to the mission of KNMS. This budget allocates resources in a way that best equips all KIPP Nashville teachers for success in pursuit of the mission.

AREA: EBS and Procedure to Pay User Access

POLICY NUMBER: SBO 2.106

RATIONALE FOR WAIVER: The KIPP Nashville board has authority to enter into contracts and is free from the restriction of using only MNPS approved vendors and suppliers. Accordingly, KNMS will not participate in the EBS system.

AREA: Employee Travel Regulations

POLICY NUMBER: SBO 2.102

RATIONALE FOR WAIVER: KIPP Nashville sets internal policy and regulations governing employee travel. These policies are approved by the KIPP Nashville Board and will vary from MNPS policy.

AREA: Facility Use

POLICY NUMBER: SBO 2.118

RATIONALE FOR WAIVER: KIPP Nashville may occasionally choose to use facilities for fundraisers and other social events that support the mission of the school. Further, KIPP Nashville may choose to run a summer camp in support of the mission, on property it rents or owns.

AREA: Grant Drawdowns and Reimbursements

POLICY NUMBER: SBO 2.125

RATIONALE FOR WAIVER: KIPP Nashville is a 501(c)3 and controls its own budget including all grant application decisions and grant monies.

AREA: Grants Management

POLICY NUMBER: SBO 2.101

RATIONALE FOR WAIVER: KIPP Nashville is a 501(c)3 and controls its own budget including all grant application decisions and grant monies.

AREA: Initiating Contracts

POLICY NUMBER: SBO 2.113

RATIONALE FOR WAIVER: KIPP Nashville is a 501(c)3 and controls its own budget including all contracting decisions.

AREA: Inventory Control

POLICY NUMBER: SBO 2.129

RATIONALE FOR WAIVER: KIPP Nashville is a 501(c)3 and controls its own budget including all contracting decisions. Further, KIPP Nashville has its own inventory procedures and does not participate in the MNPS File Maker Pro system.

AREA: Memorials or Recognitions on School Property

POLICY NUMBER: SBO 2.119

RATIONALE FOR WAIVER: KNMS intends to recognize future success of alumni by creating memorials and/or recognition plaques that highlight college and post-graduate success of KNMS alumni.

AREA: Payroll Overpayments and Underpayments

POLICY NUMBER: SBO 2.110

RATIONALE FOR WAIVER: KIPP Nashville sets its own fiscal policies that are approved by the KIPP Nashville board.

AREA: Purchasing Card Program

POLICY NUMBER: SBO 2.111

RATIONALE FOR WAIVER: KIPP Nashville sets its own fiscal policies that are approved by the KIPP Nashville board.

AREA: Purchasing for MNPS

POLICY NUMBER: SBO 2.111

RATIONALE FOR WAIVER: KIPP Nashville is a 501(c)3 and controls its own budget including all contracting and purchasing decisions.

AREA: Student Fundraising Policy

POLICY NUMBER: SBO 2.107

RATIONALE FOR WAIVER: KIPP Nashville is a 501(c)3 and controls its own budget including all contracting and purchasing decisions. Further, KIPP Nashville will make internal decisions and has the authority to internally approve selected fundraising activities.

AREA: Supplies and Materials Budget Allocation to Schools

POLICY NUMBER: SBO 2.109

RATIONALE FOR WAIVER: KIPP Nashville is a 501(c)3 and controls its own budget including all contracting and purchasing decisions.

AREA: Purchasing for MNPS

POLICY NUMBER: SBO 2.111

RATIONALE FOR WAIVER: KIPP Nashville is a 501(c)3 and controls its own budget including all contracting and purchasing decisions.

C) SUPPORT SERVICES

AREA: Film and Video Photography on MNPS Property

POLICY NUMBER: SBO 3.101

RATIONALE FOR WAIVER: KNMS occasionally records school events and reserves the right to schedule these events and control the distribution of the recorded material.

D) INSTRUCTIONAL MANAGEMENT

AREA: Essential Literature

POLICY NUMBER: SBO 4.129

RATIONALE FOR WAIVER: KNMS creates its own curriculum aligned to state standards and, accordingly, may not participate in the MNPS essential literature program.

AREA: Grading Procedures for Grades K-12

POLICY NUMBER: SBO 4.144

RATIONALE FOR WAIVER: KNMS creates its own curriculum aligned to state standards and the School Leader sets grading policies.

AREA: Physical Education and Lifetime Wellness

POLICY NUMBER: SBO 4.155

RATIONALE FOR WAIVER: KNMS creates its own curriculum aligned to state standards and the School Leader sets grading policies.

E) PERSONNEL/HUMAN RESOURCES

AREA: Coaching Staff Supplemental Pay

POLICY NUMBER: SBO 5.101

RATIONALE FOR WAIVER: KIPP Nashville is a 501(c)3 and controls its own budget including all salary and stipend decisions.

AREA: Evaluation of Assistant Principals

POLICY NUMBER: SBO 5.109

RATIONALE FOR WAIVER: The KNMS School Leader shall evaluate Deans, Grade Team Leaders, and Assistant Principals using the KIPP Nashville Performance Management system.

AREA: Sick Leave; Maternity Leave, FMLA Leave

POLICY NUMBER: SBO 5.148; 5.152; 5.155

RATIONALE FOR WAIVER: KIPP Nashville sets its own leave policies in compliance with all state and federal laws and approved by the KIPP Nashville Board of Directors.

AREA: Professional Development Stipend

POLICY NUMBER: SBO 5.164

RATIONALE FOR WAIVER: KIPP Nashville seeks to create a professional learning environment for its teachers. Accordingly, high performing teachers and staff members will have frequent opportunities to lead professional development sessions for their KIPP Nashville peers.

Section XII – Insurance

Charter schools must have appropriate insurance coverage. This includes worker compensation, employer liability, insurance for the facility and its contents, professional liability (directors and officers and teachers), and sexual abuse. Applicants should check with local districts to determine the amounts of coverages necessary and if the local entity has additional insurance requirements.

Evaluation Rubric

An excellent application will provide adequate assurance that the school will meet applicable insurance requirements with reasonable assumptions for the cost. Evidence will be provided in the form of a letter from an insurance company stating they will provide the required coverage.

KNMS will purchase the types and amount of insurance coverage appropriate to the school. The current provider of insurance coverage for KIPP Nashville schools, The Crichton Group, is proposed to be the provider for KNMS.

As an experienced insurance provider for charter schools authorized through MNPS (specifically for KAN, among others), The Crichton Group is prepared to notify the department of education within 10 days of the cancellation of any insurance.

Contact information for The Crichton Group:

3011 Armory Dr., #250

Nashville, TN. 37204

615-383-9761

www.cbjw.net

The insurance coverage to be provided by The Crichton Group for KNMS will include (at minimum):

- General Liability: \$1,000,000 per occurrence/ \$2,000,000 aggregate;
- Educators' Legal Liability: \$1,000,000 per occurrence/ \$2,000,000 aggregate;
- Sexual Abuse and Molestation Liability: \$1,000,000 per occurrence/ \$2,000,000 aggregate;
- Worker's Compensation: Statutory Limits;
- Employee Dishonesty Coverage: \$250,000;
- Property Insurance: Limits as requested at 100% replacement cost;
- Automobile: Comprehensive and collision per schedule including hired and non-owned liability, and;
- Umbrella: \$5,000,000.

The estimated premium for the coverages outlined above is \$20,000.

Documentation of this coverage is included in Attachment L.

Section XIII – Parent and Community Involvement

The applicant should demonstrate the expectations and plans for ongoing parent and community involvement and provide evidence of community outreach. There should be many forms of meaningful parent involvement and these can include having parent representatives on the governing board, parent organizations, volunteers and outreach. Also important is outreach and recruitment of those students and parents who are most at risk of not being able to fully participate in school choice – families who do not speak or read English well, at-risk students and parents in low-income areas, and families that traditionally may not be aware of their options due to economic circumstances.

It is important for charter school developers to provide adequate notice to the community about the proposed charter school. Community meetings in which the public is invited, fliers delivered to homes, working with established community organizations in the area in which the proposed school will locate are all good ways to inform the public about your potential school.

Additionally, there are parent outreach and involvement requirements in order to receive federal funds such as Title I. It is strongly suggested that potential applicants contact the LEA in which they wish to locate to get specific requirements.

Evaluation Rubric

An excellent parent and community involvement plan will have the following characteristics:

- Informs parents and members of the community about the operations of the school including providing information about the school to students and parents of all ethnicities, languages and abilities. A timeline for implementation, a lead contact and specific community meetings should be a part of the plan.
- An overview of how parents and community were involved in the development of the school and how they will continue to be a part of the continuous improvement effort.
- Specific strategies to reach at-risk students and families who may not be aware of this proposed school.
- Evidence such as letters of support, letters of intent, or MOU's that the proposed school is welcomed by the larger community, has formed partnerships with community organizations, and is viewed as an attractive educational alternative that reflects the community's needs and interests.
- Detail is given of the types of volunteer opportunities that are available for parents and the community at large.

Admissions Policies

KNMS seeks to enroll a diverse student body. Admission to KNMS will be limited to the grades and ages of pupils served by the school. As permitted by the Tennessee Public Charter Schools Act of 2002, the board of directors will give enrollment preference to siblings of students already attending or accepted to KIPP Nashville schools. The enrollment policy prohibits discriminations on the basis of disability, race, creed, color, gender, national origin, religion, ancestry or need for special education services. Every aspect of enrollment and recruitment practices of KNMS will comply with State of Tennessee and federal standards.

As provided in the charter school law, all parents of eligible students who choose to enroll their children in KNMS may do so, subject to admissions priorities established in statute and spaces available.

To be eligible for admission, the student must provide:

- Proof of residence within the Chartering Authority;

- Proof of minimum age, and;
- A completed application form.

Application forms will require: a student's name; date of birth; grade level; address; names, addresses, and telephone numbers of parents/guardians; names of siblings also applying or enrolled; and a signature verifying that the information is correct and that the parents/guardians are choosing education at KNMS for their child. Application forms must be submitted to the school by the annual deadline determined by the board.

KNMS has an interest in making sure that any prospective students and their families understand the particular mission and focus of the school and are interested in being a part of that school community. Toward that end, KNMS may:

- Require students to complete the grade preceding the grade the student plans to enter;
- Require parents/guardians to attend informational sessions, or;
- Require students and parents/guardians to sign the KNMS's Commitment to College Completion that demonstrates their agreement with the school's mission and values

Student Recruitment

To inform parents of this educational option, KNMS will widely publicize the nature and mission of the school to the surrounding community. To promote a diverse applicant pool, KNMS will post notices in places such as neighborhood bulletin boards and local libraries. KNMS will also arrange informational meetings through community leaders at community centers, churches, pre-school programs and housing developments, in addition to having a website with enrollment information. In addition, KNMS will hold information sessions at MNPS elementary schools to ensure 4th graders and their parents are aware of their options. When necessary, the application and promotional material will be available in Spanish and, where appropriate, community meetings will be translated into Spanish for parents. KNMS will clearly define the school, its mission and its programs – but it is ultimately up to the parents to decide whether this school will be the best choice for their child(ren).

To ensure the students recruited represent the diversity of the target neighborhood, with a particular focus on low-income families, students with special needs, harder to reach families, academically low-achieving families, and academically low-achieving students, KIPP Nashville will partner with the KAN Parent Involvement Committee (and the KNMS Parent Involvement Committee once the new school is open and the committee is established), to develop and implement a comprehensive students recruitment plan. The leadership of the PIC ensures the recruitment plan will be implemented at a grassroots level, with parents connecting and communicating with prospective parents in their communities. Moreover, organizations that serve low-income families and/or students from at-risk backgrounds will be included in the advertising of the school. Where possible, representatives from agencies that serve families from these communities will be given information about the school and its enrollment procedures to disseminate amongst the families served.

KNMS will implement a systematic, methodical, documented recruitment process. Although recruitment efforts will be focused primarily on the east and north Nashville metropolitan areas, the school will accept applications from across the district, as required by the Tennessee Charter School Law. KNMS will use a combination of local print, as well as grassroots publicity and web-based means to promote the school. The board of directors ensures that admissions policies and procedures comply with the Tennessee Public Charter Schools Law. The following outlines the steps to the recruitment process that will be undertaken by KIPP Nashville on behalf of KNMS (and by KNMS leadership and the PIC once the school is operational):

- KIPP Nashville website features enrollment information for the new school and KIPP Nashville representatives are available by phone and email to answer questions and provide enrollment information for KNMS (immediately upon charter approval);
- KIPP Nashville sends out mailer promoting the school and with a clear enrollment process in all target communities of east and north Nashville (October);
- Ads run in local newspapers and on radio stations about the new school and the enrollment process (October-December);
- School leader visits elementary schools in the target recruitment areas to meet with fourth graders about the new school—printed materials about enrollment are sent home (November-December);
- KNMS PIC (will be conducted by KAN PIC for the KNMS inaugural year) holds a content for parents to see who can elicit the most applications from their community (November-January);
- Mail acceptance letters and wait list letters to prospective students and all applicants;
- Mail welcome letters from current 5th graders and a KIPP bumper sticker to incoming 5th graders (February);
- Personal phone call from KIPP staff member to all waitlisted students (February);
- Enrollment On-boarding Meeting for all incoming 5th graders (March);
- Mail newsletter to all waitlisted students (March);
- Mail letter from 2014 KIPPster to all incoming 5th graders (April);
- Personal phone call from KIPP staff member to all waitlisted students (April);
- Mail letter to all waitlist students with timeline information (May);
- Mail packet to all 2013-14 KIPPsters with 2012-13 calendar, uniform, CTE, other info...(June), and;
- Students on wait list are contacted immediately as spaces become available (throughout the summer and school year).

The board of directors ensures that admissions policies and procedures comply with the Tennessee Public Charter Schools Law.

Parent Involvement

Like KAN, KNMS will have a school site Parent Involvement Committee. The PIC meets formally each Saturday that Saturday school is in session for students. While students are participating in intensive academic interventions, team building, and character development curriculum, the PIC has its official monthly meeting to address any business, updates parents on what is going on at the school academically, and provides parents with training and guidance on how to support their students' efforts at home. The PIC also offers more informal opportunities for families of KIPP students to get together, creating a strong team of support for students outside of the school. Zumba classes, KIPP Through College trainings, and health and wellness seminars are all part of the monthly offerings for families the PIC provides.

The PIC will elect a representative annually to serve on the board of directors. The PIC will also designate members to serve on the Title I planning team and submit formal recommendations for the parent involvement plan component of the Title I school-wide plan.

Frequent communication with parents, in the form of conferences, reports home and phone calls (outlined in the Instructional Strategies of Section II) helps keep parents engaged. Because every parent participates in a new family orientation and/or home visit wherein s/he signs a Commitment to College Completion, all parents will be informed of their role and responsibilities in a KIPP education before classes begin. Parents at KNMS will be critical to the success of their students, so staff will receive professional development and coaching on developing and maintaining productive relationships with parents. School staff and the KIPP Nashville KIPP to

College coordinator will work together to provide parents with training and one-on-one support to develop their capacity to engender success in their students and help them climb the mountain to college.

Community Engagement

KNMS will adopt the same approaches to community involvement that have been successful at KAN. Based on the current enrollment at KAN, which is not only reflective of the demographics of the community it serves, but reveals that some of the harder to reach and least successful students are enrolling at KAN, suggests that the strategies currently employed have effectively enabled KIPP Nashville to reach out to the target community and effect positive change for students throughout greater Nashville. Community engagement may be manifest in the following ways:

- Robust non-academic support staffing to ensure frequent access to resources and support for families, which includes but is not limited to a case worker, school counselor, and KIPP Through College liaison.
- Frequent teacher-parent communication through bi-weekly progress reports (which include academic and behavioral data), quarterly report cards, conferencing available throughout the year at a variety of times and days, cell numbers for all staff members provided to all parents, parent workshops at each monthly Saturday school meeting, the Parent Involvement Committee (which includes meetings, workshops, and social gatherings), monthly KIPP parent activities to encourage informal communication (which includes family-style meals, Zumba, and other activities according to parent interest), and other annual events like orientations and seasonal performances.
- Leadership of the Parent Involvement Committee (PIC) in recruitment of new families.
- Designated seat for an elected parent representative on the board.
- Principal-led outreach to community agencies, businesses, and non-profit partners.

The partners needed to accomplish the mission of KNMS include community organizations and churches in Northeast Nashville. The executive director has cultivated strong relationship with neighborhood organizations surrounding KAN and has successfully leveraged these relationships on behalf of the students and their families. KIPP Nashville has also engaged community leaders and proprietors in lower East Nashville – the economic heart of Northeast Nashville. Through these relationships, KIPP Nashville has cultivated support for KAN and established a foundation of support KNMS. As the organization deepens its impact in Northeast Nashville with KNMS, the executive director and other school support center staff will work with the school leader to cultivate relationships with church, business and community leaders in the communities to be served.

Current community relationships will be leveraged on behalf of KNMS and include the following:

- Asurion—local business that provides tutors and mentors for a weekly reading program;
- East Nasty Running Club—provides tutors and mentors for weekly reading program, Couch to 5K program for parents, and will offer a running club for students when KNMS opens;
- City Church of East Nashville—supports recruitment efforts, supplies volunteers for the weekly reading program;
- Martha O’ Bryan Center—supports with recruitment and in talks to provide programming for KNMS students, and;
- Vanderbilt University—partnership with the social work program to provide counseling interns, college visits for students to the campus.

The executive director also collaborated with Mayor Karl Dean to help bring Teach for America (TFA) and the TN Charter School Incubator to Nashville. KIPP Nashville continues to work closely with other charter schools and MNPS to build successful, college-preparatory options for all students in Nashville. Outreach to community

agencies that serve the needs of KNMS students and may partner to provide student services and programming is ongoing by the KIPP Nashville staff.

- Because the vision of KIPP Nashville supersedes opening schools in the target communities, but effecting access to high-performing schools for all students in Nashville, KIPP Nashville leadership has been very involved with the community in a myriad of ways, including the following;
- Has a positive, productive relationship with Teach For America and The New Teacher Project, which has led to the utilization of these entities to introduce new teaching talent to the Nashville area (beyond the KIPP Nashville school site);
- The executive director participates on the Nashville Collaborative Compact Performance Framework Planning Team, which shares best practices for leadership development and teacher training amongst school leaders from throughout MNPS;
- KIPP Nashville initiated a special education practices audit that has led to the study of special education practices in 7 TN charter schools;
- Advocating for policy that promotes an environment conducive to improving schools/running high-quality schools, and;
- Outreach to the community through community meetings, neighborhood association events, and informal outreach to educate parents on best practices and expectations for their schools.

KIPP Nashville will continue to take the lead on community outreach, supporting the efforts of the school leader, non-academic support staff, and PIC to ensure widespread community outreach is achieved with success.

See Attachment Y for letters from community entities that support the addition of a KIPP middle school campus in northeast Nashville.

Volunteerism

Parents are strongly encouraged, but not required, to volunteer at the school as a way of getting involved in their student's education. Community members are also strongly encouraged to volunteer. Volunteerism at KNMS will be manifest in everything from after-school tutors who attend local universities to parents who assist with office tasks. KIPP Nashville has already formed a productive, positive relationship with a number of the local universities, and these relationships have yielded significant volunteerism from community members. It is anticipated that these relationships will be leveraged for greater volunteer involvement once KNMS is open. All volunteer opportunities with non-student related tasks are managed by the office manager; the school counselor and principal manages volunteerism that matches parents and community volunteers with students. Any volunteer who will work directly with students will complete a background check prior to his/her service.

Section XIV – Final Evaluation Rubric

The final rubric is the last component of the Tennessee Charter School Standard Application and Scoring Rubric. After the application is deemed complete and has been reviewed by the LEA Review Committee, each committee will fill out one rubric with recommendation concerning the applicant’s overall ability to open and operate a successful charter school.

An application that sufficiently addresses each design component in all sections and is ranked as “Meets” or “Exceeds” in all sections is more likely to be recommended for approval. An application that contains sections that are ranked “Does Not Meet” or “Partially Meets” is not likely to be recommended for approval. The LEA will give objective reasons for denial along with the rankings so the applicant may evaluate the areas where improvement is needed and make a decision whether to amend.

T.C.A. § 49-13-108 requires local boards of education to make charter authorization, renewal, or revocation decisions in light of the “best interests of the pupils, the school district or community”. T.C.A. § 49-13-106 requires the chartering authorities to “give preference to . . . applications that demonstrate the capability to meet the needs of” students zoned for failing schools, students who failed to test proficient on State mandated tests, or students of poverty. In light of these laws, it is appropriate for the authorizer to identify priority indicators and to weight certain sections of the application based on those priorities.

KIPP Nashville Diversity Plan

KIPP Nashville Commitment to Diversity

The mission of KIPP Nashville is to cultivate in our students the academic and character skills needed for them to succeed in high school, college, and life beyond. As a partner with MNPS and the communities of which KIPP Nashville schools are a part, KIPP Nashville is committed to recruiting and retaining a population of students that reflects the diversity of the communities served.

This commitment to diversity is integral to the mission of the school: students need to participate in a school community that reflects their home community to be best equipped for success. An enrollment that reflects the diversity of the community served is assessed annually as part of each school's measure of organizational health through the first regional strategic priority: Are we serving the children who need us? Because KIPP Nashville schools, like all KIPP schools, are intended to support the needs of students who have been historically low-performing and hail from largely homogenous neighborhoods (low-income students of color), KIPP Nashville considers diversity as a number of factors:

- Race/ethnic identity
- Family income level (as measured through eligibility for FRL)
- Eligibility for special services (special education, English language services, gifted)
- Student achievement history (discipline, academic outcomes, etc.)

Assessing Our Diversity

In order to provide access to students with the most need, every KIPP school prioritizes recruitment first for the immediate community served and second to adjacent communities. KIPP Nashville recruitment, enrollment, and service strategies are designed to ensure the diverse families can and will choose to access the program (as outlined in greater detail below). In order to measure how effectively each school and the region is delivering on this commitment, the diversity of schools is measured annually using two of the six strategic initiatives as means a means of measuring progress toward this goals. Derived from KIPP's six essential questions that guide assessment of organizational health, the strategic initiatives were outlined by KIPP Nashville in their strategic planning process and means of aligning capacities and resources to goals that will enable the organization to meet its mission. The first two initiatives that address diversity are:

1. Are we serving the students who need us?
2. Are we keeping our students?

The first question measures the demography of the enrollment of each school and across the region. It considers data around the four considerations of diversity outlined above to ensure schools are recruiting and enrolling those students who will best benefit from the model and who reflect the diversity of the target community. The second question considers the retention and growth of students by subgroup to ensure diverse students are being served in a way that continues to make the school the best choice for them and their families. By clearly articulating goals around serving and retaining a target group of students who reflect the diversity of their community and evaluating progress toward that goal by school each year, KIPP Nashville is

KIPP Nashville Diversity Plan

positioned to promote the MNPS commitment to diversity by adding to the number of diverse schools in the district's portfolio.

Strategies for Diversity

Recruiting Diversity

KIPP Nashville schools, with the support of the regional office, widely publicize the nature and mission of the school to the surrounding community. To promote a diverse applicant pool, each school posts notices in places such as neighborhood bulletin boards and local libraries. School leaders or their designees arrange informational meetings through community leaders at community centers, churches, pre-school programs and housing developments, in addition to maintenance of a website for each school and the region as a whole with enrollment information. Each school holds information sessions at neighborhood churches, community centers, and the school site (for established or restart schools) to ensure parents are aware of their options. When necessary, the application and promotional material will be available in Spanish and, where appropriate, community meetings will be translated into Spanish for parents. School leaders clearly define the school, its mission and its programs in all materials to ensure families are informed about their choices.

To ensure the students recruited represent the diversity of the target neighborhood, with a particular focus on low-income families, students with special needs, harder to reach families, academically low-achieving families, and academically low-achieving students, KIPP Nashville partners with the existing KIPP Nashville Parent Involvement Committees (each KIPP Nashville school has one), to develop and implement a comprehensive student recruitment plan. The leadership of the PIC ensures the recruitment plan will be implemented at a grassroots level, with parents connecting and communicating with prospective parents in their communities. Moreover, organizations that serve low-income families and/or students from at-risk backgrounds will be included in the advertising of the school. Where possible, representatives from agencies that serve families from these communities will be given information about the school and its enrollment procedures to disseminate amongst the families served.

For those schools opening as restarts (transforming a pre-existing, persistently low performing school), KIPP Nashville employs the same recruitment methods outlined above in tandem with frequent meetings and dissemination of information to families enrolled in the target school. At restart schools, these meetings may include participation in PTA and other school-sponsored events, collaboration with existing leadership, door-to-door flyering and meetings with neighbors, and posting information in the school building.

KIPP Nashville implements a systematic, methodical, documented recruitment process for each school in its opening year and every operational year thereafter. Although recruitment efforts will be focused primarily on the neighborhood within which the facility is located, the school will accept applications from across the district, as required by the Tennessee Charter School Law. KIPP Nashville uses a combination of local print, as well as grassroots publicity and web-based means to promote each school to the diverse communities each serves. The board of directors ensures that admissions policies and procedures comply with the Tennessee Public Charter Schools Law.

Enrolling Diversity

KIPP Nashville Diversity Plan

The following outlines the steps to the selection and enrollment process for each KIPP Nashville school:

- Applications and application process is made available throughout the community, at the school site, and on the website.
- Applications are accepted through the application window.
- Enrollment preference first for siblings, next for children of staff or board, next for students matriculating from another KIPP Nashville feeder school, and lastly for those families who reside in the target community (or are zoned for the school being restarted, in the case of restart models), are applied in the selection of students once the application window has closed.
- If there are fewer applicants than available seats for any given grade level, families are contacted in the order in which their application was received. If there are more applicants than seats available, students are selected by random lottery and then chosen from the waiting list in the order their name was drawn.
- Mail acceptance and waitlist letters to all prospective students with instructions for completing enrollment.
- On-boarding meeting (for accepted students and their families) and personal phone call (for all waitlisted students and their families) in the late winter of each year preceding the year for which students applied.
- Ongoing communication with accepted and waitlisted families to ensure every family has the information they need for students to successfully attend.
- Students on the waitlist are immediately contacted as seats become available.

The board of directors ensures that admissions policies and procedures comply with the Tennessee Public Charter Schools Law. This process ensures that no preference is given to students outside of those enrollment preferences each school has been allowed by law (as outlined above) and promotes the diversity facilitated through the recruitment strategies, also outlined above.

Programming to Meet Diverse Student Needs

The highly differentiated instruction, structures in place to support the needs of students who have significant academic gaps, frequent use of reliable data to drive decision-making, and collaborative relationship with the community served all ensure that each KIPP Nashville school is positioned to effectively meet the needs of diverse students. Extra-curricular opportunities, college-preparatory curriculum, robust supports for special populations, transportation and meal programs, and ongoing support to develop the skills and character necessary to succeed in college all make the KIPP Nashville program one that is suitable for diverse communities.

Challenges to Diversity

The location of the facility and the school program are likely to appeal most to the community in which the school is located. Because KIPP programming is designed to meet the needs of students who are likely to have few high-performing, college-prep options, the demographics of that student population is largely lowly income students of color. Nationally, 88% of KIPP students qualify for free/reduced lunch and 98% identify as African American, Hispanic, or mixed race. As such, it is expected that the majority of KIPP Nashville students will identify as African American or Hispanic and qualify for free/reduced lunch.

KIPP Nashville Middle Application

KIPP Nashville School Support Team Structure

Title	Responsibilities	FY Role Added
Executive Director	Provides strategic direction for the organization, coaches and manages principals, serves as the ambassador for KIPP in the community, and ensures the operational sustainability of KIPP Nashville regional network of schools.	2011
Chief Operating Officer	Leads and manages the KIPP Nashville regional office which includes finance, operations, human resources, technology, development, communications and facilities. Oversees the expansion of the regional office and infrastructure.	2015
Director of Operations	Oversees operational functions within the organization and at the schools including food service, human resources, recruiting, data and compliance across the region.	2011
Director of Finance	Oversees all financial functions of the organization including strategic planning, budgeting, financial statements, bookkeeping, reporting and compliance, audits, and fiscal policies and procedures.	2011
Chief Academic Officer	Oversees curriculum development and assessments and provides coaching and instructional support to new KIPP teachers and school leaders.	2011
Data Analyst	Develops and implements data tracking tools, making data available to all staff as needed.	2011
Director of Student Support	Oversees the regional strategy for providing additional academic and counseling supports for students. Provides professional development for school-based student support staff, while ensuring that all KIPP Nashville schools are compliant with local, state and federal laws. Oversees Special Education and Counseling services.	2008
Director of Curriculum and Assessment	Leads the charge on developing aligned K-12 curriculum for the organization. Seeks out high-quality curriculum and assessments that will drive student academic success.	2014
Director of Development	Develops and implements the development strategy and fundraising activities including grant writing, communications, donor stewardship, cultivation and relations with private foundations, corporations and individuals.	2011
Associate Director of Development	Supports the Director of Development through implementation of all fundraising activities.	2011
Director of Human Resources	Develop the HR function in a growing education non-profit organization. This role will be responsible for creating and implementing an end to end people focused model that delivers extraordinary service and rewards to an organization that will soon double in size. Responsible for continuous development of the organizations HR policy and procedures.	2015
Recruitment Manager	Oversees all aspects of the recruiting function for the shared services office and schools, with a specific focus on teacher recruitment.	2011
KIPP Through College, Director	Oversees all college initiatives and alumni support services through college graduation	2011
Alumni	Oversees and implements all aspects of alumni support, including alumni	2011

KIPP Nashville Middle Application

Support Manager	outreach, leadership of programming for alumni and their families, data-tracking for alumni, etc.	
Alumni Support Manager	Oversees and implements all aspects of alumni support, including alumni outreach, leadership of programming for alumni and their families, data-tracking for alumni, etc.	2014

KIPP Nashville Middle Application

KIPP Nashville School Support Team Leadership Biographies (2015)

- *Executive Director: Randy Dowell.*
Randy Dowell was the founder of KAN and the school leader since its inception in 2005. Prior to his selection as a Fisher Fellow in the highly competitive KIPP process, Randy was a highly successful 8th grade math and science teacher. Since coming to Nashville to found KAN, Randy has been an advocate for quality school options for all Nashville students through close working relationships with the governor and MNPS.
- *Chief Academic Officer: Meghan Little.*
Meghan has worked as a highly successful math teacher, curriculum coach and Director of Curriculum and Instruction for KIPP schools in Washington DC and San Francisco. Meghan is a TFA alumna who began her teacher career as a fourth and fifth grade math and reading teacher in high-needs schools in Atlanta in 2001. She received the American Star of Teaching award and was featured twice on the United States Department of Education's "Doing What Works" website for her effective use of innovative instructional practices.
- *Director of Operations: Thomas Branch.*
Thomas has directed KIPP Nashville's finance and operations functions since 2009, and in 2013 Thomas was named Director of Operations. Prior to this, Thomas served as a highly successful Vice President and Financial Center Manager of a Wachovia branch in Nashville for four years, wherein he earned numerous awards and accolades for his management of the branch. Thomas has nearly ten years experience in the banking industry and holds a BS in Finance with a minor in Economics from Florida State University.
- *Director of Development: Berry Brooks.*
Berry comes to KIPP Nashville after nearly ten years in development at the TMCA of Middle Tennessee, where he most recently served as Association Regional Development Director. He has worked in development since 1998 and is an active servant leader in his community through his participation in the board of the Liberty Collegiate academy and Martha O'Brien Center, among others. He is a graduate of Duke University, where he earned a BA with a certificate in Markets and Management Studies.
- *Director of Finance: Anika Baltimore.*
Anika is a graduate of Tennessee State University and after several years working in public accounting joined the KIPP Delta team as a business manager. As the KIPP Delta region grew, Anika was promoted to Director of Finance, where she led all accounting and finance functions for KIPP Delta's network of high-performing charter schools. In July, 2013 Anika assumed the Director of Finance role on the KIPP Nashville team, where she currently leads finance and accounting efforts along with the board's finance committee.
- *Director of KIPP Through College: Emily Blatter.*
Emily Blatter, the director of KIPP Through College, graduated from Brown University in 2007 with a degree in International Relations. After college she spent two years teaching middle school English and social studies with Teach For America at PS 241 in Harlem, New York. She then joined Teach For America's recruitment team and spent one year in New York and two years in Nashville recruiting college seniors to join a national corps of teachers working in low income schools around the country. Prior to coming to KIPP Nashville, Emily worked as the campaign manager for Elissa Kim's campaign for District 5 of the Metro Nashville School Board. Emily has worked as the Director of KIPP Through College since September 2012.

**BYLAWS
OF
KIPP ACADEMY NASHVILLE**

Adopted: 5 / 23 / 2014

TABLE OF CONTENTS

	<u>Page</u>
Article I. STRUCTURE.....	1
Section 1.1 Structure	1
Section 1.2 Purposes	1
Article II. OFFICES	1
Section 2.1 Principal Place of Business	1
Section 2.2 Registered Office and Registered Agent.....	1
Article III. BOARD OF DIRECTORS	2
Section 3.1 Powers.....	2
Section 3.2 Number	2
Section 3.3 Election and Term of Office	2
Section 3.4 Removal	2
Section 3.5 Resignation	2
Section 3.6 Vacancies	2
Section 3.7 Meetings.....	2
Section 3.8 Notice of Meetings.....	3
Section 3.9 Quorum and Voting	3
Section 3.10 Action by the Board	3
Section 3.11 Committees	3
Section 3.12 Compensation	4
Article IV. OFFICERS	4
Section 4.1 Number	4
Section 4.2 Election and Term.....	4
Section 4.3 Resignation and Removal	4
Section 4.4 Employees and Other Agents.....	4
Section 4.5 Chair.....	Error! Bookmark not defined.
Section 4.6 Vice Chair	Error! Bookmark not defined.
Section 4.7 Secretary	5
Section 4.8 Treasurer	Error! Bookmark not defined.

Article V. MISCELLANEOUS.....	5
Section 5.1 Checks, Notes and Contracts	5
Section 5.2 Books and Records	5
Section 5.3 Annual Report.....	5
Section 5.4 Right of Inspection.....	6
Section 5.5 Amendments	6
Article VI. CONFLICTS OF INTEREST	6
Section 6.1 Purpose.....	6
Section 6.2 Definitions.....	6
(a) Interested Person.....	6
(b) Financial Interest.....	6
Section 6.3 Procedures.....	6
(a) Duty to Disclose.....	6
(b) Determining Whether a Conflict of Interest Exists.....	6
(c) Procedures for Addressing the Conflict of Interest.....	7
(d) Violations of the Conflicts of Interest Policy.	7
Section 6.4 Records of Proceedings.....	8
(a) Names of Persons with Financial Interest.....	8
(b) Names of Persons Present.....	8
Section 6.5 Annual Statements	8
(a) Receipt	8
(b) Read and Understands.....	8
(c) Agrees to Comply	8
(d) Tax Exemption.....	8
Section 6.6 Periodic Reviews	8

KIPP ACADEMY NASHVILLE

BYLAWS

ARTICLE I. STRUCTURE

Section 1.1 Structure. KIPP Academy Nashville (the “Corporation”) is a nonprofit corporation organized -under the laws of the State of Tennessee, which does not have members within the meaning of the Tennessee Nonprofit Corporation Act, TCA TITLE 48, CHAPTER 51, § 101 (the “Act”). The Articles of Incorporation of the Corporation (as amended from time to time, the “Articles of Incorporation”) were filed in the office of the Secretary of State of the State of Tennessee on October 22, 2003.

Section 1.2 Purposes. The Corporation is organized and is to be operated exclusively to carry out charitable and educational purposes, within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as now in effect or as may hereafter be amended (the “Code”), including, but without limitation thereon: (a) to implement and operate one or more public charter or contract schools in the State of Tennessee; (b) to exercise all rights and powers conferred by the laws of the State of Tennessee upon non-profit corporations, including, but without limitation thereon, to raise funds, to receive gifts, devises, bequests and contributions, in any form, and to use, apply, invest and reinvest the principal and/or income therefrom or distribute the same for the above purposes; and (c) to engage in any other activity that is incidental to, connected with or in advancement of the foregoing purposes and that is within the definition of charitable and educational for purposes of Section 501(c)(3) of the Code, provided, the powers of the Corporation shall never be inconsistent with the purposes of the Corporation stated above or the Constitution of the United States or the State of Tennessee.

ARTICLE II. OFFICES

Section 2.1 Principal Place of Business. The principal place of business and mailing address of the Corporation shall be located at 123 Douglas Avenue, Nashville, TN. The Corporation may have such other offices, either within or without the State of Tennessee, as the Board of Directors may determine or as the affairs of the Corporation may require from time to time.

Section 2.2 Registered Office and Registered Agent. The Corporation shall have and continuously maintain in the State of Tennessee a registered office and a registered agent whose office is the Corporation’s registered office, as required by the Act. The registered office may but need not be identical with the principal office of the Corporation in the State of Tennessee, and the address of the registered office may be changed from time to time by the Board of Directors in accordance with applicable law.

**ARTICLE III.
BOARD OF DIRECTORS**

Section 3.1 Powers. The business, affairs and property of the Corporation shall be managed and controlled by the Board of Directors, and all corporate powers shall be vested in and exercised by the Board, except as otherwise provided by law, the Articles of Incorporation or these Bylaws.

Section 3.2 Number. The number of Directors constituting the initial Board of Directors is five (5). Thereafter the number of Directors may be increased or decreased from time to time by resolution of the Board of Directors, provided that no decrease in the number of Directors shall have the effect of shortening the term of any incumbent Director and provided further that the number of Directors with voting rights shall never be less than three (3).

Section 3.3 Election and Term of Office. The initial Directors shall serve until the first annual meeting of the Board of Directors. Thereafter, Directors shall be elected by a majority vote of the Directors then in office. Not more than 49 percent of the persons serving on the Board shall be paid employees or officers of the Corporation or the brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law or father-in-law of any such persons. Directors shall hold office for a term of three years or until their earlier death, resignation or removal. A Director is eligible for additional three year terms upon a majority vote of the Directors then in office.

Section 3.4 Removal. Any or all of the Directors may be removed with or without cause by a majority vote of the entire Board at any special meeting of the Board called for that purpose.

Section 3.5 Resignation. Any Director may resign at any time by delivering written notice of his or her resignation to the Secretary or Chair of the Corporation. Such resignation shall become effective upon receipt thereof by the Secretary or Chair but the acceptance of such resignation shall not be necessary to make it effective. No Director may resign where the Corporation would be left without a duly-elected Director.

Section 3.6 Vacancies. Any newly created directorships and any vacancies of the Board of Directors, arising at any time and from any cause, may be filled at any meeting of the Board of Directors by a majority of the Directors. However, if the number of Directors then in office is less than a quorum, the vacancies shall be filled by (a) the affirmative vote of a majority of the Directors then in office at a meeting held pursuant to notice or waiver of notice complying with Section 3.8 or (b) a sole remaining Director. A Director so elected shall serve until the next annual meeting and until his or her successor is elected and qualified.

Section 3.7 Meetings. The Board of Directors and the Corporation are subject to Tennessee's open Meeting laws, TCA TITLE 8, CHAPTER 44, § 102 et seq., and all meetings of the Board of Directors shall be held at the time and place provided in the notice prepared in compliance with the open meeting laws. The annual meeting of the Board shall be held in the month of May in each year, at a date, time and place fixed by the Board, for the election of officers and Directors and for the transaction of such business as may properly come before the

meeting. Regular meetings of the Directors may be held at such time and place as shall from time to time be determined by the Board. Special meetings may be called at any time by the Chair, Vice Chair, Secretary or any two (2) Directors. A majority of the Directors present, whether or not a quorum is present, may adjourn any meeting to another time and place. If the meeting is adjourned for more than 24 hours, notice of an adjournment to another time or place shall be given prior to the time of the adjourned meeting to the directors who were not present at the time of the adjournment.

Section 3.8 Notice of Meetings. In addition to the notice requirements pursuant to Tennessee's open meeting laws, notice of the time and place of each regular, special or annual meeting of the Board, and, to the extent possible a written agenda stating all matters upon which action is proposed to be taken shall be given to each Director by first-class mail, at least four (4) days before the meeting is held, or personal delivery, facsimile, electronic mail, at least 48 hours before the day on which the meeting is to be held. Notice of a meeting need not be given to any Director who submits a signed waiver of notice whether before or after the meeting, or who attends the meeting without protesting prior thereto or at its commencement, the lack of notice to him or her.

Section 3.9 Quorum and Voting. Except as otherwise provided by law, a majority of the entire Board, shall constitute a quorum for the transaction of business or of any specified item of business. Except as otherwise provided by law or these Bylaws, the vote of a majority of the Board of Directors present at the time of a vote, if a quorum is present, at such time shall be the act of the Board.

Section 3.10 Action by the Board. To the extent permitted by law, any one or more members of the Board or any committee thereof may participate in a meeting of the Board or committee by means of a conference telephone or similar communication equipment allowing all persons participating in the meeting to hear each other at the same time, provided such meeting and notice thereof comply with the open meeting laws. Participation in a meeting by such means shall constitute presence in person at the meeting only if the Director is recognized for purposes of a quorum under law.

Section 3.11 Committees. The Board of Directors, by resolution adopted by a majority of the entire Board, may designate from among its members an executive committee and other standing committees, each consisting of two (2) or more Directors. The Board may designate one or more Directors as alternate members of any committee, who may replace any absent or disqualified member at any meeting of the committee. The Chair shall appoint the chairperson of each committee. To the extent permitted by law, any one or more members of such committee may participate in a meeting of the committee by means of a conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other, provided such meeting and notice thereof comply with Tennessee's open meeting laws. Participation in a meeting by such means shall constitute presence in person at the meeting and have voting authority only if the Director is recognized as present with authority to vote under law. Committee members shall maintain records of any binding actions taken at each meeting and shall file copies of the records with the corporate record book. Such committees shall have all the powers delegated by the Board as outlined in the Committee Charter except that no committee shall have the power (a) to fill the vacancies on the Board or in any committee which

has the authority of the Board; (b) to fix the compensation of the Directors for serving on the Board or any committee; (c) to amend or repeal the Bylaws or adopt new Bylaws; (d) to amend or repeal any resolution of the Board which by its express terms is not so amendable or repealable; (e) to appoint committees of the Board or the members thereof; (f) to expend corporate funds to support a nominee for Director after there are more people nominated for Director than can be elected; (g) to approve of any conflict of interest transaction as defined under Chapter 58 of the Act; (h) or to exercise other powers specifically denied the committee by resolution of the Board of Directors or by law. Each committee and each member of each committee shall serve at the pleasure of the Board of Directors.

Section 3.12 Compensation. Persons serving as Directors or members of a committee shall not receive any salary or compensation for their services as Directors or committee members; provided, however, that Directors or committee members shall be entitled to reimbursement for reasonable expenses incurred by them in carrying out their duties as Directors.

ARTICLE IV. OFFICERS OF THE BOARD OF DIRECTORS

Section 4.1 Number. The officers of the Corporation shall be a Chair, Secretary and Treasurer, and such other officers, if any, as the Board of Directors may from time to time appoint. Any two (2) or more offices may be held by the same person, except neither the Secretary nor the Treasurer may serve concurrently as the Chair or chairman of the Board. Further, no individual may act in more than one capacity where action of two or more officers is required.

Section 4.2 Election and Term. All officers of the Board shall be elected by the Directors at their annual meeting and shall hold office for the term of one year. Each officer shall continue in office until his or her successor shall have been elected and qualified, or until his or her death, resignation or removal.

Section 4.3 Resignation and Removal. An officer may resign by giving written notice of his or her resignation to the Chair or Secretary. Any officer may be removed, with or without cause, by a majority vote of the Board of Directors. A vacancy in any office shall be filled for the unexpired term by a majority vote of the Board.

Section 4.4 Employees and Other Agents. The Board of Directors may from time to time appoint such employees and other agents as it shall deem necessary, each of whom shall hold office during the pleasure of the Board, and shall have such authority, perform such duties and receive such reasonable compensation, if any, as the Board of Directors may from time to time determine. Not more than 49 percent of the persons serving as Directors shall be paid employees or officers of the Corporation during their employment.

Section 4.5 Chair. The Chair shall preside at all meetings of the Board of Directors, and shall set the agenda for such meetings. The Chair shall also have such other powers and perform such other duties as the Board of Directors may from time to time prescribe.

Section 4.6 Secretary. The Secretary shall be responsible for the maintenance of an accurate record of all the minutes of all meetings of the Board of Directors and of any committees of which a secretary shall not have been appointed by the Board in books to be kept for that purpose; serve or cause to be served all notices of the Corporation; be custodian of the records; and perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to him or her by the Board. In the event of absence or disability of the Secretary, the Board of Directors may appoint an Assistant Secretary to perform the duties of the Secretary during such absence or disability.

Section 4.7 Treasurer. The Treasurer shall chair the Finance Committee and keep or cause to be kept complete and accurate accounts of receipts and disbursements of the Corporation. The Treasurer shall present or cause to be presented books of accounts and other books showing the funds and other property of the Corporation, all of which books shall be open at all times to the inspection of the Board of Directors. The Treasurer shall present an operating statement and report, since the last preceding regular Board meeting, to the Board at all regular meetings. The Treasurer in conjunction with the Finance Committee shall oversee the policies as outlined the adopted financial policies of the Corporation including those regarding cash and check disbursements and changes to the approved annual budget are followed. The Treasurer in conjunction with the Finance Committee shall recommend for Board approval an auditor to conduct an annual audit of the corporation.

MISCELLANEOUS

Section 4.8 Checks, Notes and Contracts. The Board of Directors is authorized to select such depositories as it shall deem proper for the funds of the Corporation.

Section 4.9 Books and Records. The Board of Directors shall keep or cause to be kept: (a) adequate and correct books ,and records of account; and (b) minutes of the proceedings of its Board of Directors and its committees. The minutes shall be kept in written form.

Section 4.10 Audit Report. The Board of Directors shall cause an audit report to be presented to the Directors not later than 120 days after the close of the Corporation's fiscal year. Such report shall contain in appropriate detail the following: (a) the assets and liabilities, including the trust funds of the Corporation as of the end of the fiscal year; (b) the principal changes in assets and liabilities, including trust funds, during the fiscal year; (c) the revenue or receipts of the Corporation, both unrestricted and restricted to particular purposes, for the fiscal year; (d) the expenses or disbursements of the Corporation, for both general and restricted purposes during the fiscal year; and (e) any transaction and/or indemnification involving an interested person that exceeds \$50,000 or a number of transactions that involve the same interested person and in the aggregate exceed \$50,000, including the names of the interested persons involved in such transactions, the person's relationship to the Corporation, the nature of such person's interest in the transaction, the amount of such interest, provided, that in the case of a transaction with a partnership of which such person is a partner, only the interest of the partnership need be stated.

Section 4.11 Right of Inspection. Every Director shall have the absolute right at any reasonable time to inspect all books, records and documents of every kind and to inspect the physical properties of the Corporation.

Section 4.12 Amendments. These Bylaws may be amended at any meeting of the Board of Directors by a vote of the majority of the entire Board of Directors.

ARTICLE V. CONFLICTS OF INTEREST

Section 5.1 Purpose. The purpose of the conflicts of interest policy is to protect the Corporation's interest :when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or Director of the Corporation. This policy is intended to supplement but not replace any applicable state laws governing conflicts of interest applicable to nonprofit and charitable corporations.

Section 5.2 Definitions.

(a) Interested Person. Any Director, principal officer, or member of a committee with Board-delegated powers who has a direct or indirect financial interest, as defined below, is an interested person.

(b) Financial Interest. A person has a financial interest if the person has, directly or indirectly, through business, investment or family --

- (1) an ownership or investment interest in any entity with which the Corporation has a transaction or arrangement, or
- (2) a compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a transaction or arrangement, or
- (3) a potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Corporation is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are substantial in nature.

Section 5.3 Procedures.

(a) Duty to Disclose. In connection with any actual or possible conflicts of interest, an interested person must disclose the existence of his or her financial interest and all material facts relating thereto to the Board of Directors.

(b) Determining Whether a Conflict of Interest Exists. After disclosure of the financial interest and all material facts relating thereto, and after any discussion thereof, the interested person shall leave the Board of Directors' meeting while the financial interest is

discussed and voted upon. The remaining Board of Directors shall decide if a conflict of interest exists.

(c) Procedures for Addressing the Conflict of Interest.

- (1) An interested person may make a presentation at the Board of Directors, but after such presentation, he or she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement that results in the conflict of interest.
- (2) The Chairman of the Board shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- (3) After exercising due diligence, the Board of Directors shall determine whether the Corporation can obtain a more advantageous transaction or arrangement with reasonable efforts from a person or entity that would not give rise to a conflict of interest.
- (4) If a more advantageous transaction or arrangement is not reasonably attainable under circumstances that would not give rise to a conflict of interest, the Board of Directors shall determine by a majority vote of the disinterested Directors whether the transaction or arrangement is in the Corporation's best interest and for its own benefit and whether the transaction is fair and reasonable to the Corporation and shall make its decision as to whether to enter into the transaction or arrangement in conformity with such determination.

(d) Violations of the Conflicts of Interest Policy.

- (1) If the Board of Directors has reasonable cause to believe that a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- (2) If, after hearing the response of the member and making such further investigation as may be warranted in the circumstances, the Board of Directors determines that the member has in fact failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Section 5.4 Records of Proceedings. The minutes of the Board of Directors and all committees with Board-delegated powers shall contain --

(a) Names of Persons with Financial Interest. The names of the persons who disclosed or otherwise were found to have a financial interest in Connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board of Directors' decision as to whether a conflict of interest in fact existed.

(b) Names of Persons Present. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection therewith.

Section 5.5 Annual Statements. Each Director, principal officer and member of a committee with Board-delegated powers shall annually sign a statement which affirms that such person --

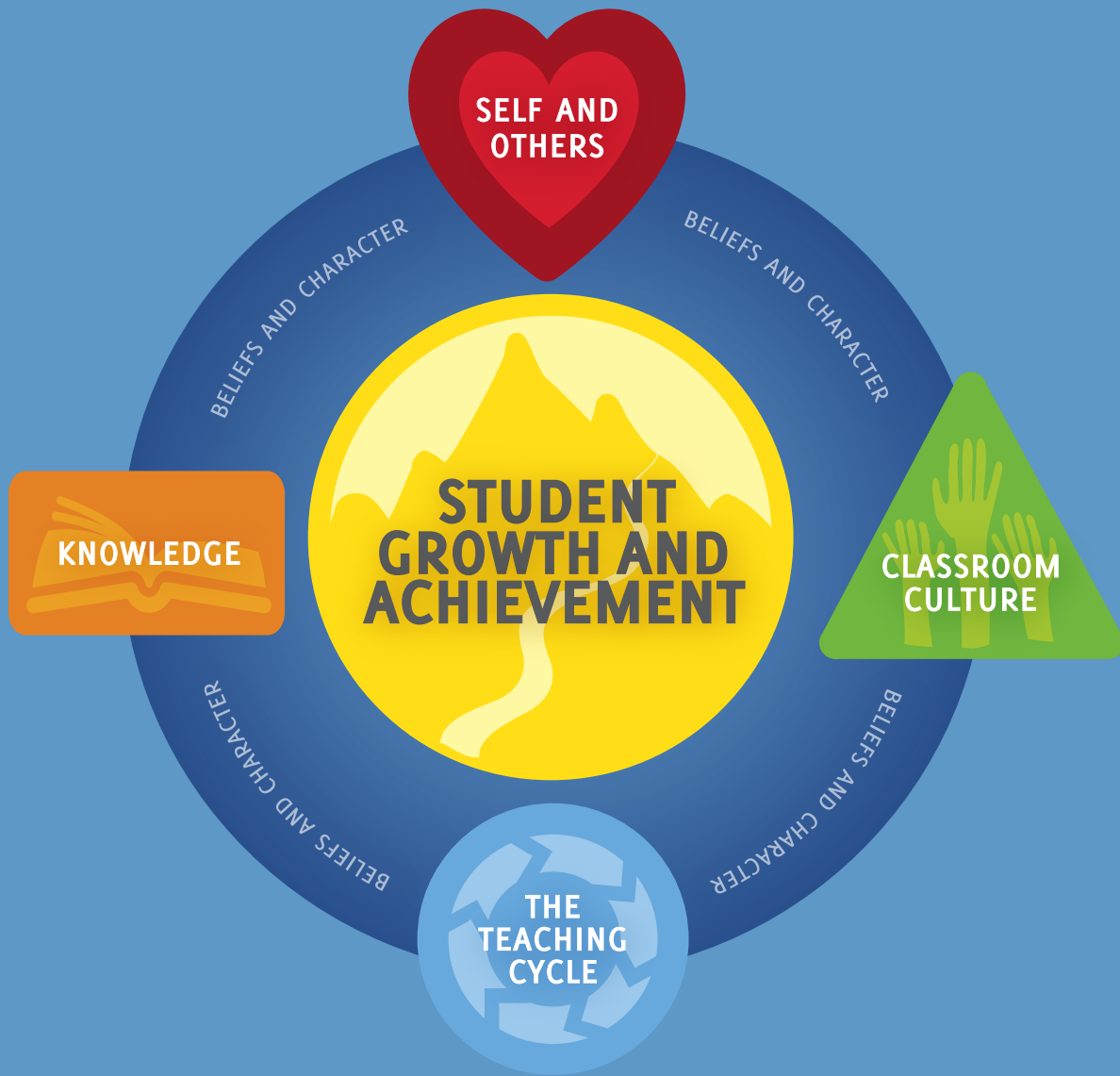
(a) Receipt. Has received a copy of the conflicts of interest policy.

(b) Read and Understands. Has read and understands the policy.

(c) Agrees to Comply. Has agreed to comply with the policy.

(d) Tax Exemption. Understands that the Corporation is a charitable organization and that, in order to maintain its federal tax exemption, it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Section 5.6 Periodic Reviews. To ensure that the Corporation operates in a manner consistent with its charitable purposes and that it does not engage in activities that could jeopardize its status as an organization exempt from federal income tax, the Corporation may conduct periodic reviews.



● KIPP FRAMEWORK FOR ● EXCELLENT TEACHING

Why do we have a KIPP Framework for Excellent Teaching?

1. We teach in schools, not classrooms.

This seems like a nonsense statement until you consider all the mindset shifts necessary to break away from the traditional vision of teachers as islands. The purpose of this statement is to acknowledge that teachers do a significant amount of work outside the classroom walls with parents, fellow teachers, and leaders. This argument is not just a paean to the value of collaboration; it is the challenge of Baldwin's quote "The children are always ours, every single one of them." If we teach in schools and not classrooms then it matters just as much how kids are in the classroom down the hall and in all the grades to come.

2. We teach on a PreK to 16 continuum.

Faced with the brutal facts that college completion and career success is an exponentially harder and more important outcome than just annual test scores or even college acceptance, our mission has shifted from to college to through college. The change of preposition marks a profound change in our thinking. We realize that the outcomes our kids deserve necessitate continuously strong teaching from the time our kids are four until they are twenty-two. An excellent KIPP classroom is not a catapult that sends a kid shooting off to college (and landing who knows where) but part of a bridge. And all of our excellent teaching revolves around seeing that continuum and approaching each interaction with our children with, an urgent patience, an understanding of what lies ahead of them, but also an absolutely insane focus on accomplishing the most we can with the moment in front of us.

3. Joy is a means and end in education.

Joy is more than a tool for increased engagement. Joy is what it means to teach and learn in our schools. Joy appears in myriad ways across the PreK-16 continuum but is palpable in every excellent classroom. It is not simply something you do in a hook to jazz kids up for a lesson. Joy is infused throughout the very act of teaching and learning. Literally we think our job is so fun that people should have their noses pressed up against the glass on the classroom door wanting to see our kids learn. Kids should enjoy school so much that they can't imagine missing a day and attendance rules become unnecessary.

4. We need a platform for sharing and innovation.

The iPhone unleashed thousands of programmers to share bite-sized, useful tools. Suddenly you could find gluten free restaurants, solve equations, and identify bird calls with your phone. Right now a school leader in New Orleans might be leading an amazing professional development session about questioning that isn't easily shared with the principal in Los Angeles. We hope the Framework becomes a common language for talking about extraordinary teaching that facilitates a similar wave of problem-solving and sharing amongst teachers and leaders. Ideally KIPP Share starts to feel like the app store where problem-solving tools for improving teaching are shared, used, and revised to work even better.

5. We want teaching to be a ray, not a line segment.

We wanted a framework that shouted a growth mindset about teaching and learning. Like a ray, there is no endpoint in teaching and learning. It is an art and science at which we can continually get better. Becoming a truly excellent teacher is a lifelong pursuit. We want every one of our teachers to embody the belief: *I can become a great teacher and will never truly get to the end of this path because there's so much to learn and so much to do in the act of teaching and learning.*

KIPP FRAMEWORK FOR EXCELLENT TEACHING

At the center of our work is:

Student Growth and Achievement

Excellent teaching means students learn, grow, and achieve transformative life outcomes.

The four elements of excellent teaching are linked through our:

Beliefs and Character

An excellent KIPP teacher is committed to KIPP's mission. She constantly pursues becoming a better person, just as she supports students in this pursuit. She understands that her beliefs and character affect who she is, her impact on and relationships with others, her classroom environment, how she teaches, and what she knows.

The four elements of excellent teaching are:

Self and Others

Excellent teaching requires understanding of oneself, one's connection to others, and a growth mindset that allows the teacher to take ownership for the success of all KIPPsters.



Classroom Culture

In an excellent classroom culture, the teacher focuses on countless tangible and intangible details in the space to create an environment where students are joyfully engaged, meaningfully on-task, and feel ownership for their individual and collective successes in college and in life.



The Teaching Cycle

Excellent teaching means planning and executing rigorous, engaging lessons that fit into a logical scope and sequence, as well as using student data to assess mastery of objectives and movement toward big goals for student achievement and growth. Excellent teaching requires a 1/12 mindset, recognizing that even the tiniest details can dramatically impact student mastery.



Knowledge

Teaching is an art and science. As the artists and scientists, we are responsible for building our understanding of child development, pedagogy, and content. We are responsible for knowing what we are teaching, how it fits in a PreK-16 continuum, and who we are teaching it to.



BELIEFS AND CHARACTER

Beliefs

I believe that...

- A. All children can and will learn. (GROWTH MINDSET)
 - B. Accountability starts and ends with me. (THE MIRROR)
 - C. Differences among people exist and are a source of strength.
 - D. The future matters; so does every moment between now and then. (TODAY & TOMORROW)
 - E. When there are problems we find solutions. When there is a better way, we find it. When a teammate needs help, we give. When we need help, we ask. (THE CREDO)
 - F. With deliberate practice, I can constantly become a better teacher. (GROWTH MINDSET)
 - G. We are a team and family. We teach in schools and communities, not just in classrooms. (TEAM & FAMILY)
-

Character

An excellent KIPP teacher...

- A. Has grit. Gets stuck and does not stay there. (GRIT)
 - B. Is zesty. Finds passion, joy, and adventure in the work. (ZEST)
 - C. Values relationships and builds them intentionally. (SOCIAL INTELLIGENCE)
 - D. Makes decisions with students' best interests in mind. (KIDS IN THE CENTER)
 - E. Demonstrates self-control, both work-related and inter-personal. (SELF-CONTROL)
 - F. Keeps commitments made to: students, families, and colleagues. (PROMISES TO CHILDREN ARE SACRED)
 - G. Takes time to show gratitude. (GRATITUDE)
 - H. Expresses and maintains optimism about the future of our students and our schools. (OPTIMISM)
-

SELF AND OTHERS



1.1 Self-awareness and self-adjustment	An excellent teacher... <ul style="list-style-type: none">A. Doesn't settle or sit. Grows. (SHARPENS THE SAW)B. Calibrates emotions even when pushed. (TURN YOUR DIAL)C. Adjusts tone and actions as needed. (NEWTON'S 1ST & 3RD LAW)D. Manages time, energy, and attitude.E. Recovers physically and renews emotionally and mentally. (OXYGEN MASK)
1.2 Continuous learning	<ul style="list-style-type: none">A. Seeks feedback and data early and often and adjusts. (GET IT AND USE IT)B. Researches, observes, experiments, shares, and collaborates. (PANS FOR GOLD)C. Sets and achieves big and small goals for professional growth. (GROWTH MINDSET)D. Takes advantage of learning experiences both in and out of school. (SHARPENS THE SAW)
1.3 Building relationships	<ul style="list-style-type: none">A. Treats colleagues, students, and families as people first and works to make them feel known, loved and valued. (PEOPLE FIRST)B. Intentionally seeks to know others and to let others know them.C. Engages in genuine conversations with colleagues and families even when difficult.D. Notices and intentionally takes advantage of opportunities to strengthen relationships.E. Anticipates and identifies problems in relationships and generates multiple approaches to addressing them.
1.4 Cultural competence	<ul style="list-style-type: none">A. Seeks understanding of and honors the vast similarities and differences of student cultures, social contexts, and communities we serve.B. Considers cultural connections and differences between herself, students, families, and colleagues when communicating in general, as well as when planning and executing lessons.C. Labels personal biases and seeks to overcome them.
1.5 Communication	<ul style="list-style-type: none">A. Actively listens to others, with appropriate eye contact and non-verbals.B. Communicates with genuine warmth and maintains rigorous expectations for behavior and results. (WARM & DEMANDING)C. Responds to students and adults with positive tone, clarity, and enthusiasm.D. Avoids sarcasm.E. Writes clearly and concisely, with appropriate grammar, vocabulary, and tone.F. Communicates praise, feedback, and concerns directly to students, families, and colleagues.
1.6 Professionalism	<ul style="list-style-type: none">A. Honors that teaching is our chosen profession and that our students and their families put a tremendous amount of faith in us as professionals. Consequently, we embrace that part of being an excellent teacher is living up to the professional standards established by our KIPP schools, KIPP regions, and KIPP as a whole.



CLASSROOM CULTURE

2.1 Expectations

Excellent teaching means that the teacher...

- A. Consistently communicates: 1) This is important; 2) You can do it with hard work; 3) I will not give up on you; and 4) We will help each other. (KEY MESSAGES)
- B. Insists that students take risks, make and learn from mistakes, and admit confusion. (GROWTH MINDSET)
- C. Lets students know exactly what academic and character excellence looks like for the year, the unit, and the lesson and demands it. (WARM & DEMANDING)
- D. Provides real-time and specific affirming and adjusting feedback about academics and character to students. (THE SPOTLIGHT)

2.2 Investment

- A. Treats their classroom goals and investment of kids and families like a garden. (TEND IT CONSTANTLY)
- B. Designs the physical space to make it inviting, purposeful, and a reflection of the students in the room. (THEIR HAPPY PLACE)
- C. Ensures kids can explain the why, big and small, for every action, activity, and artifact. (THE WHY OF THE WAY)
- D. Makes sure that goals, big and small, matter to kids and their families.
- E. Creates a classroom where kids are proud to be and you can tell.
- F. Provides students with opportunities to make choices and to influence the classroom culture.

2.3 Routines and systems

- A. Designs efficient behavioral and academic systems. (WELL-OILED MACHINE)
- B. Models and practices systems until they are mastered. (100%)
- C. Tweaks systems when they are not working.
- D. Maintains a clean and organized classroom space. (CLEANER THAN WE FOUND IT)
- E. Anticipates challenges that individual students may have with some routines and systems and makes adjustments.

2.4 Management and discipline

- A. Implements a classroom behavior management plan with the goal of 100% of the students meeting 100% of the expectations 100% of the time. (100%)
- B. Notices what is happening in the classroom and adjusts accordingly. (WITH-IT-NESS)
- C. Considers and addresses the root causes of student disruption or inattention.
- D. Reacts with speed and decisiveness when behavior does not meet expectations. (WARM & DEMANDING/100%)
- E. Administers consequences that logically connect to the behavior and the child. (LOGICAL CONSEQUENCES)
- F. Uses a calm, firm, and convincing tone when addressing inappropriate behavior. (WARM & DEMANDING)
- G. Uses a variety of techniques to capture and maintain mutual respect and attention from students (i.e. – narrate the positive, correct, assertive body language, proximity, etc... see SAPHIER'S ATTENTION CONTINUUM and LEMOV'S TAXONOMY)
- H. Provides specific, observable, concrete, and sequential directions and expects students to follow them. (SOCS/100%)
- I. Reconnects positively with students after administering a consequence.

2.5 Joy!

- A. Exudes a love of teaching and learning through facial expressions, tone, and actions. (LOVE OF THE GAME)
- B. Nurtures curiosity and a love of learning.
- C. Smiles and laughs regularly, and brings humor and zest to the work of teaching and learning.
- D. Celebrates individual and group efforts and successes when students meet and exceed expectations.
- E. Creates opportunities in the day for students to smile, laugh, and be expressive.



TEACHING CYCLE

3.1 Big goals

Excellent teaching means that the teacher...

- A. Establishes and refers to measurable, challenging, year-long goals for student growth and achievement. (BIG ROCKS)
- B. Breaks big goals into manageable and measurable chunks. (CHUNKY MONKEY)
- C. Regularly tracks and communicates progress with students and families. (TRACKS & TELLS)
- D. Connects big goals to student experiences or future opportunities. (THE ROAD AHEAD)

3.2 Long-term and unit planning

- A. Backward plans from college-readiness, common core, and state standards to create: (END IN MIND)
 - i. Assessments (THESE FIRST)
 - ii. Goals
 - iii. Scopes and sequences
 - iv. Enduring understandings and essential questions
 - v. Unit plans
 - vi. Objectives/aims
- B. Seriously...please do it. (SERIOUSLY, PLEASE DO IT)

3.3 Lesson planning

- A. Plans a daily objective/aim that is achievable, rigorous, and measurable. (SMART AIM)
- B. Establishes clear criteria for success and an aligned way to assess daily. (THE WHAT)
- C. Breaks content down into clear, accessible ideas and procedures. (BUILD/CLIMB THE STAIRS)
- D. Matches materials/explanatory devices to objective. (MATCHING)
- E. Connects current lesson material to past and future material as well as material from other content areas. (BUILD THE NEURAL NET)
- F. Explicitly differentiates and groups kids in plan. (GROUPING)
- G. Connects to prior knowledge. (BAITS)
- H. Develops compelling hooks throughout lesson, aligned to objective. (HOOKS)
- I. Includes introduction to new material, guided, and independent practice. (I/We, We, You)
- J. Establishes checkpoints. (TSA)
- K. Scripts varied questions and acceptable answers as needed to drive rigor. (QTIDWTFTA)
- L. Writes an aligned, interactive agenda. (THE HOW)
- M. Builds in dual-purpose when possible (character-academics, academics-academics, etc.) (BANG FOR THE BUCK)

3.4 Rigor

- A. Clearly communicates what mastery and excellence looks like, differentiated for all student groups. (THE BAR)
- B. Spirals and scaffolds up, down, and across Bloom's Taxonomy. (SPIRAL & SCAFFOLD)
- C. Varies questioning strategies. (QTIDWTFTA)
- D. Proactively addresses student misconceptions. (MISCONCEPTIONS & NON-EXAMPLES)
- E. Makes students explain and defend their answers, even when they are correct. (ELABORATIVE INTERROGATION & STRETCH IT)
- F. Insists on all-the-way correct answers from students orally and in writing; does not accept partial answers. (RIGHT IS RIGHT)
- G. Unpacks and repacks incorrect answers for mastery, and has the students do the same. (CLOSE THE CIRCUIT)
- H. Provides each student with timely, structured academic feedback – verbally and in writing. (JOHN WOODEN & SOCKS)

3.5 Lesson execution

- A. Posts and communicates clear objectives, CFS, and an engaging agenda for the lesson so kids know what is to be learned, why it is to be learned, and how it is to be learned. (WHAT, WHY, & HOW)
- B. Delivers content in a well-organized, clear, accessible manner – highlighting key points. (CLARITY)
- C. Activates prior knowledge. (BAITS)
- D. Hooks, models, guides, releases, and closes. (CATCH & RELEASE & CLOSE)
- E. Creates external indicators that the brain is on-task (i.e., nodding, tracking, note-taking, independent work). (MAKE IT VISIBLE)
- F. Notices student confusion and does something about it. (WITH-IT-NESS)
- G. Ensures that students are thinking about the task and responding to the teacher and each other. (BE ON-TASK)
- H. Provides opportunities for clear, organized student note-taking when appropriate. (NOTES)
- I. Ensures sustained and structured independent practice of objective.
- J. Circulates and responds to student work in real-time. (MOVE YOUR APPLE & SPOTLIGHT)
- K. Works as needed with individual students and small groups to differentiate and ensure mastery. (YOU DON'T NEED AN INTERVENTION TIME TO INTERVENE)
- L. Uses a variety of methods to review and practice skills already mastered. (SPIRAL)

3.6 Ratio

- A. Frequently engages all students in opportunities to think, speak, and write. (MAKE KIDS SWEAT)
- B. Uses a variety of ratio strategies to increase thinking and talking done by students. (Wait time, call and response, pre-call, cold call, half statements, fill in the blank, unbundling, elaborating or building on, playing dumb, etc...)
- C. Ensure that partner and group work is structured and accountable. (MAKE EVERY WORD COUNT)
- D. Employs economy of language and action. (ECONOMY OF LANGUAGE)

3.7 Pacing and timing

- A. Sets, communicates, and keeps pace during class time. (URGENT PATIENCE)
- B. Uses brisk and smooth transitions throughout.
- C. Plans for periods of active and passive engagement. (A PULSE IS A SIGN OF LIFE)
- D. Adjusts lesson timing as appropriate to meet needs of all students. (Reevaluate planning if occurs repeatedly.)

3.8 Assessment

- A. Creates or obtains standards-aligned formative and summative assessments as the first step of planning. (END IN MIND)
- B. Administers diagnostics that determine what students know and do not know to inform long-term and unit planning. (HOLES & BRIGHT SPOTS)
- C. Uses a variety of individual and whole group methods daily, weekly, and beyond to check for understanding. (CFUs)
- D. Varies questioning strategies in order to determine readiness for next step. (QUESTIONING)
- E. Assesses all students against each lesson's learning objectives to inform teaching daily.
- F. Plans unit assessments and weekly/bi-weekly assessments that are appropriately spiraled, scaffolded, and differentiated.
- G. Adapts, accommodates, and modifies assessments for students with special needs.

3.9 Analysis and action

- A. Provides ongoing and specific affirming and adjusting feedback about academics and character to students. (THE SPOTLIGHT)
- B. Immediately uses data from CFUs to correct misconceptions and determines whether to re-teach the entire class, target a smaller group, or individual.
- C. Accurately predicts level of student mastery in advance of exit tickets, student practice, weekly/bi-weekly assessments, unit assessments, etc . . .
- D. Tracks and analyzes assessment data regularly to drive short and long-term planning, re-teaching, and differentiation.
- E. Communicates what, when, and how assignments will be graded. Completes grading quickly and returns work to students promptly. (SERVES FRESH FOOD)
- F. Provides each student with timely, structured academic feedback-verbally and in writing. (JOHN WOODEN & SOCKS)



KNOWLEDGE

4.1 Child development

Excellent teaching means that the teacher...

- A. Uses knowledge of the developmental ranges of what students can do academically to inform planning. (ZPD)
- B. Knows the developmental ranges of what students can do behaviorally and uses it to make decisions. (ZPD)
- C. Knows what students care about and how they form relationships.
- D. Knows how to empathize and adjust to meet academic and emotional needs.

4.2 Content knowledge

- A. Knows the essential content, concepts and big ideas of the discipline well enough to create questions that teach and assess them.
- B. Knows what comes in the years before and after their curriculum. (CLIMBING THE STAIRS)
- C. Knows what to expect and how to support our English Language Learners. (EVERYONE'S AN ELL TEACHER)
- D. Knows what to expect and how to support our students with special needs. (EVERYONE'S A SPED TEACHER)
- E. Knows the college knowledge, habits, and social skills students require for higher education and when it's best to teach. (KTC IS EVERYONE'S JOB)
- F. Knows what they, as a teacher, do not know and asks for help accordingly. (THE CREDO)

4.3 Literacy for everyone

- A. Models thoughtful, joyful, and accurate reading, writing, and speaking.
- B. Deliberately and frequently expands students' vocabulary.
- C. Uses knowledge of students' literacy experiences, reading levels, and interests to plan lessons regardless of the subject. (EVERYONE'S A READING TEACHER)
- D. Models pre-reading, reading, and post-reading strategies.
- E. Models, teaches, and reinforces fluent and expressive reading aloud.
- F. Intentionally and regularly embeds non-fiction content and reading from other content areas into lessons. (BUILD THE NEURAL NET)
- G. Provides students with varied opportunities to express their thinking orally, in writing, and to engage in the writing process.

4.4 Differentiation

- A. Knows the learning styles and academic strengths and weaknesses of each individual student. (KNOW YOUR KIDS NOT THEIR LABELS)
- B. Accelerates and remediates for students starting at their learning edge. (ZPD)
- C. Varies teaching strategies, styles and activities to ensure all students master objectives. (IT'S ABOUT HOW THEY LEARN NOT HOW YOU TEACH)
- D. Uses practice and grouping strategies to work with specific students in class. (YOU DON'T NEED AN INTERVENTION TIME TO INTERVENE)
- E. Pre-teaches, re-teaches, and extends as needed.
- F. Is resourceful and creative in leveraging a variety of resources to help all students achieve learning goals. (People, technology, time, etc . . .)

This Framework reflects the collective wisdom, talent,
and feedback of KIPP teachers and leaders from across
the country, as well as our beloved resources:

The Skillful Teacher by Jon Saphier
Kim Marshall's Rubrics
Star Teachers by Martin Haberman
Teaching as Leadership from Teach for America
Teach Like a Champion by Doug Lemov
Character Strengths and Virtues
by Martin Seligman and Chris Peterson

Achievement First
Uncommon Schools
YES Prep Public Schools
Relay Graduate School of Education

		Years of experience when first HIRED at KIPP Nashville															
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Number of Years experince at KIPP Nashville	0	40,000	40,298	41,045	42,537	43,284	44,776	46,269	47,761	49,253	50,746	52,239	53,731	55,224	56,717	58,208	58,768
	1	41,200	41,507	42,537	43,813	44,582	46,120	47,657	49,193	50,731	52,268	53,806	55,343	56,881	58,418	59,955	60,532
	2	42,436	42,752	43,813	45,128	45,920	47,503	49,087	50,669	52,253	53,836	55,420	57,004	58,587	60,171	61,753	62,347
	3	43,709	44,035	45,128	46,482	47,297	48,928	50,559	52,189	53,820	55,452	57,083	58,714	60,345	61,976	63,606	64,218
	4	45,020	45,356	46,482	47,876	48,716	50,396	52,076	53,755	55,435	57,115	58,795	60,475	62,155	63,835	65,514	66,144
	5	46,371	46,717	47,876	49,312	50,178	51,908	53,639	55,368	57,098	58,829	60,559	62,289	64,020	65,750	67,479	68,129
	6	47,762	48,118	49,312	50,792	51,683	53,465	55,248	57,029	58,811	60,593	62,376	64,158	65,941	67,723	69,504	70,173
	7	49,195	49,562	50,792	52,316	53,233	55,069	56,905	58,740	60,575	62,411	64,247	66,083	67,919	69,755	71,589	72,278
	8	50,671	51,049	52,316	53,885	54,830	56,721	58,612	60,502	62,393	64,284	66,174	68,065	69,956	71,847	73,737	74,446
	9	52,191	52,580	53,885	55,502	56,475	58,423	60,371	62,317	64,264	66,212	68,160	70,107	72,055	74,003	75,949	76,679
	10	53,757	54,158	55,502	57,167	58,170	60,176	62,182	64,186	66,192	68,198	70,205	72,211	74,217	76,223	78,227	78,980
	11	55,369	55,782	57,167	58,882	59,915	61,981	64,047	66,112	68,178	70,244	72,311	74,377	76,443	78,509	80,574	81,349
	12	57,030	57,456	58,882	60,648	61,712	63,840	65,969	68,095	70,223	72,352	74,480	76,608	78,736	80,865	82,991	83,790
	13	58,741	59,179	60,648	62,468	63,564	65,756	67,948	70,138	72,330	74,522	76,714	78,906	81,099	83,291	85,481	86,303
	14	60,504	60,955	62,468	64,342	65,470	67,728	69,986	72,242	74,500	76,758	79,016	81,274	83,531	85,789	88,045	88,893
	15	62,319	62,783	64,342	66,272	67,435	69,760	72,086	74,410	76,735	79,061	81,386	83,712	86,037	88,363	90,687	91,559
	16	64,188	64,667	66,272	68,260	69,458	71,853	74,248	76,642	79,037	81,433	83,828	86,223	88,619	91,014	93,407	94,306
17	66,114	66,607	68,260	70,308	71,541	74,009	76,476	78,941	81,408	83,875	86,343	88,810	91,277	93,744	96,210	97,135	

* Note, grey hightlighting indicates that exceptions have been made to the standard rule (of old metro pay at hire, 3% growth per year)

Role	Salary Range
Counselor	Follow teaching pay scale
GTL stipend	\$1,500 - \$3,000
AP	\$60,000 - \$70,000
Academic Deans	\$55,000 - \$65,000
Dean of Students	\$50,000 - \$60,000
Office Manager	\$32,000 - \$40,000
Business Manager	\$40,000 - \$50,000

APPLICANT INFORMATION

CHARTERING AUTHORITY FOR PROPOSED CHARTER SCHOOL: Metro Nashville Public Schools

SPONSOR/SPONSORING AGENCY: KIPP Nashville

Provide the name of the person who will serve as **the primary contact** for this application. **The primary contact** should serve as the contact for follow-up, interviews, and notices regarding this application.

NAME OF CONTACT PERSON: Randy Dowell

MAILING ADDRESS: 123 Douglas Avenue, Nashville, TN 37207

PRIMARY TELEPHONE: (615) 226-4484 **ALTERNATE TELEPHONE:** () _____

EMAIL ADDRESS: TBranch@KIPPNashville.org

NAME OF PROPOSED SCHOOL LEADER (if any): _____

NAME OF PROPOSED CHARTER SCHOOL: KIPP Nashville Middle School

PROJECTED YEAR OF SCHOOL OPENING: Summer 2016 (2016-17 school year)

CITY OR GEOGRAPHIC COMMUNITY NASHVILLE, TN (SOUTHEAST NASHVILLE OR NORTH NASHVILLE)

Does the proposed school intend to contract or partner with a charter management organization (CMO) or not-for-profit education service provider? *Note: Tennessee law currently permits an operator to contract with non-profit service providers. It does not permit operators to contract with for profit service providers.*

Yes No

If yes, identify the CMO or other partner organization:

Does this applicant team have charter school applications under consideration by any other authorizer(s) in the United States? Yes No

If yes, complete the table below, adding lines as needed.

STATE	AUTHORIZER	PROPOSED SCHOOL NAME	APPLICATION DUE DATE	DECISION DATE
TN	ASD	KIPP Nashville Elementary School	April 24, 2015	July 15, 2015

ASSURANCES

As the authorized representative of the sponsor, I hereby certify that the information submitted in this application for a charter for KIPP Nashville Middle School is true to the best of my knowledge and belief, realizing that any misrepresentation could result in disqualification from the application process or revocation after award; and if awarded a charter, the school:

1. Will operate as a public, nonsectarian, non-religious public school, with control of instruction vested in the governing body of the school under the general supervision of the chartering authority and in compliance with the charter agreement and the Charter School Act;
2. Will follow all federal, state and local laws and regulations that pertain to the operation of a public school, unless waived according to T.C.A. § 49-13-105;
3. Will provide special education services for students as provided in Tennessee Code Annotated Title 49, Chapter 10, Part B of the Individuals with Disabilities Education Act; Title II of the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973;
4. Will adhere to all provisions of federal law relating to students who are limited English proficient (LEP), including Title VI of the Civil Rights Act of 1964 and the Equal Educational Opportunities Act of 1974, that are applicable to it;
5. Will follow all federal and state laws and constitutional provisions prohibiting discrimination on the basis of disability, race, creed, color, national origin, religion, ancestry, or need for special education services;
6. Will comply with all provisions of the Charter Schools Act, including, but not limited to
 - a. employing individuals to teach who hold a license to teach in a public school in Tennessee;
 - b. complying with Open Meetings and Open Records laws (T.C.A. §§ 8-44-101 et seq.; 10-7-503, 504) (guidance is available from the [Office of Open Records Counsel](#));
 - c. not charging tuition, except for students transferring from another district to the school pursuant to the local board's out-of-district enrollment policy and T.C.A. § 49-6-3003;
 - d. following state financial (budgeting and audit) procedures and reporting requirements according to T.C.A. § 49-13-111, 120 and 127;
 - e. requiring any member of the governing body, employee, officer or other authorized person who receives funds, has access to funds, or has authority to make expenditures from funds, to give a surety bond in the form prescribed by T.C.A. § 8-19-101; and
7. Will, at all times, maintain all necessary and appropriate insurance coverage.



Signature

Randy Dowell

Printed Name of Authorized Signer

Executive Director

Title of Authorized Signer