

**KIPP DELTA COLLEGE PREP  
STATEMENT OF CHANGES IN FUND BALANCES**

FUND/SF	FUND TITLE	BALANCE JUL. 1, 2009	YTD REVENUE	JOURNAL ENTRIES		YTD EXPENDITURES	BALANCE APR. 30, 2009
				REVENUE	EXPEND		
1200	TEACHER SALARY	\$ -	\$ -	\$ 502,604	\$ -	\$ 502,604	\$ -
2001	OTHER GENERAL OPERATING	\$ (0)	\$ 173	\$ 0	\$ -	\$ -	\$ 173
2002	KIPP DELTA BETA CLUB	\$ 606	\$ 1,444	\$ -	\$ -	\$ 1,646	\$ 404
2003	KIPP TO COLLEGE	\$ 3,715	\$ -	\$ 43,423	\$ -	\$ 47,138	\$ -
2204	COLLEGE FUND	\$ 5,796	\$ 10	\$ 4,648	\$ 5,802	\$ -	\$ 4,652
2006	T-SHIRTS	\$ 196	\$ 8,129	\$ 24,508	\$ -	\$ 32,744	\$ 89
2007	HEIFER INTERNATIONAL	\$ 2,894	\$ -	\$ -	\$ -	\$ -	\$ 2,894
2200	OPERATING FUND	\$ (185,200)	\$ 1,994,356	\$ 1,001,153	\$ 742,907	\$ 1,400,647	\$ 666,755
2240	SP ED EXTENDED YR	\$ 131	\$ -	\$ -	\$ -	\$ -	\$ 131
2250	NON-DISABLED	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 900
7000	ACTIVITY	\$ 1,659	\$ -	\$ -	\$ -	\$ 1,246	\$ 413
<b>TOTAL</b>	<b>UNRESTRICTED OPERATION</b>	<b>\$ (169,304)</b>	<b>\$ 2,004,111</b>	<b>\$ 1,576,337</b>	<b>\$ 748,708</b>	<b>\$ 1,986,025</b>	<b>\$ 676,410</b>
1281	NSLA SALARY FUND	\$ -	\$ -	\$ 168,997	\$ -	\$ 168,997	\$ -
2223	PROFESSIONAL DEVELOPMENT	\$ 9,529	\$ 11,248	\$ -	\$ -	\$ 13,409	\$ 7,368
2246	PATHWISE	\$ 1,773	\$ 15,027	\$ -	\$ -	\$ 4,912	\$ 11,888
2281	NATIONAL SCHOOL LUNCH ACT	\$ 355,998	\$ 259,402	\$ -	\$ 168,997	\$ 138,557	\$ 307,847
6501	TITLE 1	\$ 128,821	\$ 52,197	\$ -	\$ -	\$ 221,252	\$ (40,234)
6520	TITLE V	\$ 605	\$ 226	\$ -	\$ -	\$ 831	\$ -
6595	TITLE II-D	\$ 2,901	\$ -	\$ -	\$ -	\$ 2,901	\$ -
6702	TITLE VI-B PASSTHRU-SP.ED	\$ 13,655	\$ 21,893	\$ -	\$ -	\$ 55,429	\$ (19,881)
6756	TITLE II-A	\$ 1,207	\$ 13,286	\$ -	\$ -	\$ 19,617	\$ (5,124)
6781	TITLE IV-A	\$ 1,236	\$ 4,944	\$ -	\$ -	\$ 1,788	\$ 4,392
8200	FOOD SERVICES	\$ -	\$ 177,124	\$ 89,012	\$ -	\$ 270,405	\$ (4,269)
<b>TOTAL</b>	<b>RESTRICTED OPERATION</b>	<b>\$ 515,725</b>	<b>\$ 555,347</b>	<b>\$ 258,009</b>	<b>\$ 168,997</b>	<b>\$ 898,097</b>	<b>\$ 261,987</b>
3001	PROJECT MODULAR HS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2008	ENTERGY CHEMISTRY LAB	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ 14
2009	JOURNALISM LAB	\$ 2,498	\$ -	\$ -	\$ -	\$ -	\$ 2,498
<b>TOTAL</b>	<b>RESTRICTED CAPITAL</b>	<b>\$ 2,512</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,512</b>
							<b>\$ 940,910</b>
3002	PROJECT MODULAR HS	\$ 324,277	\$ -	\$ 26,755	\$ -	\$ 351,033	\$ -
3002	PROJECT HIGH SCHOOL	\$ 1,434,201	\$ 254,671	\$ 1,003,763	\$ -	\$ 2,457,535	\$ 235,099
3400	CHARTER SCHOOL FACILITIES	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
<b>TOTAL</b>	<b>CAPITAL - GYM</b>	<b>\$ 1,808,478</b>	<b>\$ 254,671</b>	<b>\$ 1,030,518</b>	<b>\$ -</b>	<b>\$ 2,808,568</b>	<b>\$ 285,099</b>
9000	FIXED ASSETS	\$ 2,386,364	\$ -	\$ -	\$ 1,000,000	\$ 157,527	\$ 1,228,837
<b>TOTAL</b>	<b>FIXED ASSETS</b>	<b>\$ 2,386,364</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 157,527</b>	<b>\$ 1,228,837</b>

**Does not include Fixed Assets Line Item \$ 1,226,008**

**KIPP DELTA  
BALANCE SHEET  
April 30, 2009**

<b>ASSETS</b>	<b>CURRENT PERIOD BALANCE</b>	<b>PRIOR MONTH BALANCE</b>
Current Assets		
Cash - Operating	\$ 940,910	\$ 1,000,380
Cash - Gym	285,099	292,418
Accounts Receivable	-	-
Total Current Assets	1,226,008	1,292,798
Fixed Assets		
Land	367,396	367,396
Buildings (Net)	2,572,554	2,580,220
Furniture & Fixtures (Net)	256,588	265,842
Construction in Progress	2,792,885	2,782,292
Total Fixed Assets	5,989,423	5,995,749
<b>TOTAL ASSETS</b>	<b>\$ 7,215,431</b>	<b>\$ 7,288,546</b>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	\$ -	\$ -
Interest Payable	-	-
Notes Payable - Current	65,241	65,241
Total Current Liabilities	65,241	65,241
Long Term Liabilities		
Notes Payable	4,128,867	4,129,959
Other Liabilities	-	-
Total Long Term Liabilities	4,128,867	4,129,959
Total Liabilities	4,194,108	4,195,200
<b>FUND BALANCE</b>		
Unrestricted Fund Balance	3,164,887	3,163,421
Current Earnings/(Loss)	(143,564)	(70,075)
Total Fund Balance	3,021,323	3,093,346
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 7,215,431</b>	<b>\$ 7,288,546</b>

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**KIPP DELTA  
INCOME STATEMENT  
April 30, 2009**

	Current Month Actual	Current Month Budget	Variance	YTD Actual	YTD Budget	Variance
<b>REVENUES</b>						
INTEREST ON INVESTMENTS	\$ 233	\$ -	\$ 233	\$ 10,018	\$ -	\$ 10,018
SCHOOL LUNCH PROGRAM	\$ -	\$ 4,390	\$ (4,390)	\$ -	\$ 43,610	\$ (43,610)
SCHOOL BREAKFAST PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SNACKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMISSIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SCH SPONSORED EVENT SALES	\$ -	\$ 2,500	\$ (2,500)	\$ -	\$ 24,836	\$ (24,836)
OTHER STDNT ACTIVITY REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRIVATE CONTRIBUTIONS	\$ 5,725	\$ 41,877	\$ (36,152)	\$ 294,982	\$ 416,025	\$ (121,043)
SALES OF SUPPLIES & MATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TEXTBOOK SALES & RENTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REFUNDS OF PRIOR YR EXPEN	\$ -	\$ -	\$ -	\$ 499	\$ -	\$ 499
MISC REV FR LOCAL SOURCES	\$ 798	\$ 49,015	\$ (48,216)	\$ 176,196	\$ 486,931	\$ (310,735)
FOUNDATION FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENHANCED EDUC FUNDING	\$ 2,717	\$ 1,709	\$ 1,008	\$ 26,345	\$ 16,975	\$ 9,370
CHARTER SCHOOL FUNDING	\$ 180,785	\$ 170,703	\$ 10,082	\$ 1,752,980	\$ 1,695,836	\$ 57,144
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PATHWISE	\$ -	\$ 881	\$ (881)	\$ 15,027	\$ 8,747	\$ 6,280
PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 11,248	\$ -	\$ 11,248
HAND CHILD-SUPV/EXTEND YR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NON-HAND-RESID TREATMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NATIONAL SCHOOL LUNCH	\$ 25,356	\$ 27,751	\$ (2,395)	\$ 259,402	\$ 275,691	\$ (16,289)
MATCHING (STATE)	\$ -	\$ -	\$ -	\$ 1,088	\$ -	\$ 1,088
CHARTER SCHOOL FACILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TITLE I	\$ -	\$ 15,314	\$ (15,314)	\$ 52,197	\$ 152,134	\$ (99,937)
TITLE VI-B PASSTHRU	\$ -	\$ 91	\$ (91)	\$ 226	\$ 908	\$ (682)
CHARTER SCH FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TITLE II-D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHILD NUTRITION - LUNCH	\$ 11,084	\$ 8,487	\$ 2,597	\$ 103,029	\$ 84,310	\$ 18,719
CHILD NUTRITION - BREAKFAST	\$ 6,685	\$ 5,555	\$ 1,130	\$ 57,107	\$ 55,184	\$ 1,923
CHILD NUTRITION - SNACKS	\$ 1,886	\$ 3,254	\$ (1,369)	\$ 15,900	\$ 32,331	\$ (16,431)
TITLE VI-B PASSTHRU	\$ -	\$ 3,967	\$ (3,967)	\$ 21,893	\$ 39,407	\$ (17,514)
SPEC ED TRANSITION PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TITLE II-A	\$ -	\$ 915	\$ -	\$ 13,286	\$ 9,093	\$ 4,193
TITLE IV-A	\$ -	\$ 100	\$ (100)	\$ 4,944	\$ 993	\$ 3,951
<b>TOTAL REVENUE</b>	<b>235,268</b>	<b>336,508</b>	<b>(100,325)</b>	<b>2,816,367</b>	<b>3,343,012</b>	<b>(530,838)</b>
<b>EXPENSES</b>						
SALARY	(122,551)	(128,745)	6,193	(1,174,755)	(1,279,004)	104,248
BENEFITS	(36,114)	(31,439)	(4,675)	(338,074)	(312,326)	(25,748)
PROFESSIONAL DEVELOPMENT	(1,960)	(1,840)	(119)	(53,921)	(18,282)	(35,639)
PUPIL SERVICES	(495)	(438)	(58)	(4,080)	(4,346)	266
ACCOUNTING/AUDITING	-	(2,316)	2,316	(19,400)	(23,003)	3,603
LEGAL	(500)	(458)	(42)	(500)	(4,553)	4,053
MEDICAL	-	-	-	(2,997)	-	(2,997)
OTHER PROFESSIONAL SVCS	-	(2,500)	2,500	(9,932)	(24,836)	14,905
OTHER TECHNICAL SERVICES	(11,750)	(5,923)	(5,827)	(60,878)	(58,844)	(2,034)
OTHER PURC PROF/TECH SVS	-	(100)	100	(2,633)	(993)	(1,640)
WATER/SEWER	(524)	(1,008)	484	(5,384)	(10,017)	4,633
DISPOSAL/SANITATION	-	-	-	-	-	-
CUSTODIAL	(6,030)	(5,000)	(1,030)	(60,456)	(49,672)	(10,783)

LAWN CARE/ GROUNDS MAINT	(2,493)	(667)	(1,827)	(9,073)	(6,623)	(2,450)
REPAIR & MAINTENANCE SVS	-	-	-	-	-	-
NON-TECH REPAIRS & MAINT	(5,041)	(1,846)	(3,194)	(18,608)	(18,341)	(267)
BUS REPAIRS & MAINT	(1,606)	(1,667)	61	(11,430)	(16,557)	5,127
TECH REPAIRS & MAINT	-	(574)	574	-	(5,700)	5,700
RENTALS	-	-	-	-	-	-
RENTAL OF LAND & BLDGS	-	-	-	-	-	-
PROPERTY INSURANCE	(2,750)	(4,548)	1,798	(24,331)	(45,183)	20,852
TELEPHONE	34	(250)	284	(14,284)	(2,484)	(11,800)
POSTAGE	(203)	(221)	18	(2,154)	(2,194)	40
NETWORKING/INTERNET SVCS	(116)	-	(116)	(2,722)	-	(2,722)
ADVERTISING	(9,855)	(2,154)	(7,701)	(35,424)	(21,400)	(14,023)
ADVERTISING - STUDENTS	(330)	(1,328)	998	(7,478)	(13,196)	5,719
PRINTING & BINDING	-	(250)	250	(380)	(2,484)	2,104
PRINTING & BINDING - DEV	-	-	-	(10,379)	-	(10,379)
CHARTER SCHOOLS	-	-	-	(225)	-	(225)
OTHER TUITION	-	-	-	-	-	-
TRAVEL - CERT (REQUIRED)	-	(333)	333	(288)	(3,311)	3,023
TRAVEL - CLASS (REQUIRED)	-	(42)	42	(181)	(414)	233
TRAVEL - CERT OUT OF ST	-	(2,083)	2,083	(4,926)	(20,697)	15,771
TRAVEL - CLASS OUT OF ST	-	(375)	375	(2,879)	(3,725)	847
TRAVEL - NON-EMP (REQ)	-	(4,679)	4,679	(1,445)	(46,485)	45,039
TRAVEL - NON-EMP STUD ACT	-	(583)	583	(32)	(5,795)	5,763
MEALS	-	(2,158)	2,158	(3,600)	(21,442)	17,842
MEALS - STUD ACTIVITIES	(603)	(333)	(270)	(3,012)	(3,311)	299
MEALS - STAFF INTERNAL PD	-	(1,667)	1,667	(1,310)	(16,557)	15,247
MEALS - STUD TRIPS	-	(2,292)	2,292	(1,197)	(22,766)	21,569
MEALS - ATHLETICS	(118)	(167)	49	(2,402)	(1,656)	(746)
LODGING	-	(5,292)	5,292	(10,496)	(52,570)	42,073
LODGING - STUDENTS	-	-	-	(881)	-	(881)
MISC PURC SVS	(18,168)	(11,468)	(6,700)	(91,261)	(113,930)	22,668
MISC PURC SVS - STUDENTS	(274)	-	(274)	(26,652)	-	(26,652)
MISC PURC SVS - PD	(398)	-	(398)	(1,182)	-	(1,182)
MISC PURC SVS - FACILITY	(546)	(1,067)	521	(17,605)	(10,595)	(7,010)
FIRE/SECURITY	-	-	-	(5,125)	-	(5,125)
SATURDAY LESSONS	(761)	-	(761)	(5,077)	-	(5,077)
BOARD PURCH SVCS	-	-	-	(1,072)	-	(1,072)
GEN SUPPLIES	(95)	(790)	695	(4,257)	(7,848)	3,591
GEN SUPPLIES - STUDENTS	(144)	(42)	(102)	(6,542)	(414)	(6,129)
GEN SUPPLIES - PD	-	(42)	42	(1,358)	(414)	(944)
GEN SUPPLIES - STUD EVNTS	(455)	-	(455)	(6,318)	-	(6,318)
GEN SUPPLIES - STUD TRIPS	-	(775)	775	(248)	(7,699)	7,451
EQUIP UNDER 1000.00	(205)	-	(205)	(7,573)	-	(7,573)
UNIFORMS	(511)	(1,857)	1,346	(32,744)	(18,445)	(14,299)
UNIFORMS - ATHLETICS	-	(604)	604	(1,863)	(6,002)	4,140
HEALTH SUPPLIES	(51)	-	(51)	(2,982)	-	(2,982)
GEN SUPPLIES - SAT/AFTER	-	-	-	(12,296)	-	(12,296)
ASSESSMENT/TESTING	(380)	(567)	186	(13,722)	(5,630)	(8,092)
OFFICE/COPIER SUPPLIES	(752)	(458)	(294)	(11,701)	(4,553)	(7,148)
CLASSROOM SUPPLIES	(511)	(4,250)	3,739	(29,972)	(42,221)	12,249
CLEANING SUPPLIES	-	-	-	-	-	-
BUS SUPPLIES	(1,294)	(481)	(813)	(14,008)	(4,777)	(9,231)
ENERGY	-	-	-	-	-	-
NAT.GAS	(2,984)	(1,008)	(1,975)	(12,904)	(10,017)	(2,887)
ELECTRICITY	(4,094)	(3,441)	(653)	(47,140)	(34,181)	(12,959)
BOTTLED GAS	-	-	-	-	-	-
OIL	-	-	-	-	-	-
GASOLINE/DIESEL	2,217	(4,167)	6,383	(34,355)	(41,393)	7,038
FOOD	(35,474)	(26,366)	(9,109)	(259,227)	(261,926)	2,699
SATURDAY LUNCH	(1,523)	-	(1,523)	(17,784)	-	(17,784)
TEXTBOOKS	-	(1,318)	1,318	(11,255)	(13,091)	1,836
INSTRUCTIONAL AIDES	-	-	-	(153)	-	(153)
LIBRARY BOOKS	-	(1,318)	1,318	(26,107)	(13,091)	(13,016)
OTHER SUPPLIES & MATERIAL	(392)	-	(392)	(1,016)	-	(1,016)
VEHICLES	(2,376)	(4,375)	1,999	(31,588)	(43,463)	11,875
DEPRECIATION	(16,919)	(17,280)	361	(157,527)	(171,669)	14,143
DUES AND FEES	(625)	(50)	(575)	(11,485)	(497)	(10,989)
INTEREST	(17,910)	(12,994)	(4,916)	(152,556)	(129,090)	(23,466)
IMPROVEMENT TAX	(1,128)	-	(1,128)	(1,128)	-	(1,128)
<b>TOTAL EXPENDITURES</b>	<b>(308,756)</b>	<b>(307,991)</b>	<b>(765)</b>	<b>(2,959,931)</b>	<b>(3,059,717)</b>	<b>99,786</b>

NET REVENUES OVER EXPENDITURES \$ (73,488) \$ 28,517 \$ (101,090) \$ (143,564) \$ 283,295 \$ (431,052)

## INCOME STATEMENT VARIANCES

Item Description	Current Month Actual	Current Month Budget	Variance	Reason
<b>REVENUES</b>				
PRIVATE CONTRIBUTIONS	\$ 5,725	\$ 41,877	\$ (36,152)	\$4,000 ARCF 8th grade EOY trip donation T-shirt funds; received & deposited \$250,000 for Delta ELA on May 4th; will show next
MISC REV FR LOCAL SOURCES	\$ 798	\$ 49,015	\$ (48,217)	month
CHARTER SCHOOL FUNDING	\$ 180,785	\$ 170,703	\$ 10,082	Increase based on first quarter ADM
TITLE I	\$ -	\$ 15,314	\$ (15,314)	Should receive last payment of \$161,289 by year-end
CHILD NUTRITION - LUNCH	\$ 25,923	\$ 8,487	\$ 17,436	Received payment for February and March
<b>EXPENDITURES</b>				
OTHER TECHNICAL SERVICES	\$ (11,750)	\$ (5,923)	\$ (5,827)	Wired! Intuition & misc work; AW Design Studio website licenses/design
LAWN CARE/GROUNDS MAINT	\$ (2,493)	\$ (667)	\$ (1,826)	Additional groundswork for gym
NON-TECH REPAIRS & MAINT	\$ (5,041)	\$ (1,846)	\$ (3,195)	Payments to Danny Carnell for Delta ELA work to the depot
ADVERTISING	\$ (9,855)	\$ (2,154)	\$ (7,701)	AW Design Studio remaining balance on website design Includes two payments for development; reallocation of transportation budget to Title I
MISC PURC SVCS	\$ (17,868)	\$ (11,468)	\$ (6,400)	for remedial services
FOOD	\$ (35,474)	\$ (26,366)	\$ (9,108)	Includes payment to H-WH school district, multiple vendors, and Sysco
INTEREST	\$ (17,910)	\$ (12,994)	\$ (4,916)	Includes interest-only payments on gym loan





