

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

FUND/SF	FUND TITLE	BALANCE JUL. 1, 2009	YTD REVENUE	JOURNAL ENTRIES		YTD EXPENDITURES	BALANCE AUG. 31, 2009
				REVENUE	EXPEND		
1200	TEACHER SALARY	\$ -	\$ -	\$ 144,543	\$ -	\$ 144,543	\$ -
2001	OTHER GENERAL OPERATING	\$ 676	\$ 633	\$ -	\$ -	\$ -	\$ 1,310
2002	KIPP DELTA BETA CLUB	\$ 55	\$ -	\$ -	\$ -	\$ 81	\$ (26)
2003	KIPP TO COLLEGE	\$ -	\$ -	\$ -	\$ -	\$ 1,285	\$ (1,285)
2004	COLLEGE FUND	\$ 4,652	\$ 3,525	\$ -	\$ -	\$ -	\$ 8,177
2006	T-SHIRTS	\$ -	\$ 6,744	\$ -	\$ -	\$ 11,905	\$ (5,162)
2226	OLD T-SHIRTS	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ 196
2007	HEIFER INTERNATIONAL	\$ 2,894	\$ -	\$ -	\$ -	\$ -	\$ 2,894
2200	OPERATING FUND	\$ 756,748	\$ 682,537	\$ -	\$ 469,958	\$ 459,655	\$ 509,671
2240	SP ED EXTENDED YR	\$ 2,162	\$ -	\$ -	\$ -	\$ -	\$ 2,162
2250	NON-DISABLED	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 900
7000	ACTIVITY	\$ 413	\$ -	\$ -	\$ -	\$ -	\$ 413
<b>TOTAL</b>	<b>UNRESTRICTED OPERATION</b>	<b>\$ 768,696</b>	<b>\$ 693,438</b>	<b>\$ 144,543</b>	<b>\$ 469,958</b>	<b>\$ 617,470</b>	<b>\$ 519,249</b>
1281	NSLA SALARY FUND	\$ -	\$ -	\$ 30,165	\$ -	\$ 30,165	\$ -
2005	WALTON STARTUP GRANT	\$ 246,027	\$ -	\$ -	\$ -	\$ 41,903	\$ 204,124
2010	DOE EARMARK GRANT	\$ -	\$ -	\$ -	\$ -	\$ 3,188	\$ (3,188)
2011	WALTON TRANS/KITCHN GRANT	\$ -	\$ -	\$ 150,000	\$ -	\$ 125,160	\$ 24,840
2012	CALDER FOUNDATION GRANT	\$ 239,093	\$ -	\$ 155,000	\$ -	\$ 22,312	\$ 371,781
2223	PROFESSIONAL DEVELOPMENT	\$ 7,368	\$ 2,454	\$ -	\$ -	\$ 786	\$ 9,036
2246	PATHWISE	\$ 7,063	\$ -	\$ -	\$ -	\$ 1,452	\$ 5,611
2281	NATIONAL SCHOOL LUNCH ACT	\$ 336,481	\$ 59,676	\$ -	\$ 30,165	\$ 10,038	\$ 355,954
6501	TITLE 1	\$ 30,979	\$ -	\$ -	\$ -	\$ 21,978	\$ 9,000
6520	TITLE V	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6535	US CHARTER FUND	\$ 10,000	\$ -	\$ -	\$ -	\$ 1,004	\$ 8,996
6595	TITLE II-D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6702	TITLE VI-B PASSTHRU-SP.ED	\$ -	\$ -	\$ -	\$ -	\$ (699)	\$ 699
6756	TITLE II-A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6781	TITLE IV-A	\$ 4,392	\$ -	\$ -	\$ -	\$ 1,757	\$ 2,635
8200	FOOD SERVICES	\$ -	\$ 7,604	\$ -	\$ -	\$ 28,871	\$ (21,267)
<b>TOTAL</b>	<b>RESTRICTED OPERATION</b>	<b>\$ 881,402</b>	<b>\$ 69,734</b>	<b>\$ 335,165</b>	<b>\$ 30,165</b>	<b>\$ 287,915</b>	<b>\$ 968,221</b>
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>\$ 1,489,983</b>
3002	PROJECT HIGH SCHOOL	\$ 113,071	\$ 5,300	\$ 50,000	\$ -	\$ 1,000	\$ 167,371
3400	CHARTER SCHOOL FACILITIES	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -
<b>TOTAL</b>	<b>CAPITAL - GYM</b>	<b>\$ 163,071</b>	<b>\$ 5,300</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 1,000</b>	<b>\$ 167,371</b>
6511	STABILIZATION - ARRA	\$ -	\$ 30,060	\$ -	\$ -	\$ -	\$ 30,060
6516	TITLE I STIMULUS	\$ 7,627	\$ -	\$ -	\$ -	\$ 32,075	\$ (24,448)
6721	VI-B IDEA STIMULUS	\$ 1,765	\$ -	\$ -	\$ -	\$ -	\$ 1,765
<b>TOTAL</b>	<b>STIMULUS/ARRA</b>	<b>\$ 9,392</b>	<b>\$ 30,060</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,075</b>	<b>\$ 7,377</b>
9000	FIXED ASSETS	\$ 1,555,907	\$ -	\$ -	\$ -	\$ 48,406	\$ 1,507,500
<b>TOTAL</b>	<b>FIXED ASSETS</b>	<b>\$ 1,555,907</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,406</b>	<b>\$ 1,507,500</b>

**Does not include Fixed Assets Line Item \$ 1,664,731**

**KIPP DELTA  
BALANCE SHEET  
August 31, 2009**

<b>ASSETS</b>	<b>CURRENT PERIOD BALANCE</b>	<b>PRIOR MONTH BALANCE</b>
Current Assets		
Cash - Operating	\$ 1,166,247	\$ 1,205,199
Cash - Investments	109,453	-
Accounts Receivable	389,093	-
Total Current Assets	<u>1,664,793</u>	<u>1,205,199</u>
Fixed Assets		
Land	367,396	367,396
Buildings (Net)	5,855,605	5,869,332
Furniture & Fixtures (Net)	315,781	294,015
Construction in Progress	-	-
Total Fixed Assets	<u>6,538,781</u>	<u>6,530,742</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 8,203,574</u></u>	<u><u>\$ 7,735,941</u></u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	62	\$ (2,554)
Interest Payable	-	-
Payroll Deductions & W/H	-	1,031
Notes Payable - Current	64,473	64,473
Total Current Liabilities	<u>64,536</u>	<u>62,950</u>
Long Term Liabilities		
Notes Payable	4,301,375	4,314,631
Other Liabilities	-	-
Total Long Term Liabilities	<u>4,301,375</u>	<u>4,314,631</u>
Total Liabilities	<u>4,365,910</u>	<u>4,377,581</u>
<b>FUND BALANCE</b>		
Unrestricted Fund Balance	3,968,675	3,556,082
Current Earnings/(Loss)	(131,012)	(197,722)
Total Fund Balance	<u>3,837,664</u>	<u>3,358,360</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$ 8,203,574</u></u>	<u><u>\$ 7,735,941</u></u>

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**KIPP DELTA  
INCOME STATEMENT  
August 31, 2009**

	Current Month Actual	Current Month Budget	Variance	YTD Actual	YTD Budget	Variance
<b>REVENUES</b>						
INTEREST ON INVESTMENTS	\$ 296	\$ 635	\$ (339)	\$ 633	\$ 1,270	\$ (637)
SCHOOL LUNCH PROGRAM	-	2,543	(2,543)	-	5,085	(5,085)
SCHOOL BREAKFAST PROGRAM	-	700	(700)	-	1,400	(1,400)
OTHER SCH SPONSORED EVENT SALES	6,744	2,083	4,660	6,744	4,167	2,577
PRIVATE CONTRIBUTIONS	3,625	63,011	(59,386)	8,825	126,021	(117,196)
REFUNDS OF PRIOR YR EXPEN	7,787	-	7,787	7,787	-	7,787
ENHANCED EDUC FUNDING	3,062	1,458	1,604	3,062	2,917	145
CHARTER SCHOOL FUNDING	516,688	246,042	270,646	516,688	492,083	24,605
PATHWISE	-	1,833	(1,833)	-	3,667	(3,667)
PROFESSIONAL DEVELOPMENT	2,454	1,708	746	2,454	3,417	(963)
NATIONAL SCHOOL LUNCH	59,676	29,843	29,833	59,676	59,687	(11)
TITLE I	-	30,126	(30,126)	-	60,252	(60,252)
TITLE 1, PART A-ARRA	-	12,712	(12,712)	-	25,424	(25,424)
STABILIZATION-ARRA	30,060	-	30,060	30,060	-	30,060
TITLE II-D	-	-	-	-	-	-
CHILD NUTRITION - LUNCH	-	14,254	(14,254)	7,604	28,509	(20,904)
CHILD NUTRITION - BREAKFAST	-	9,315	(9,315)	-	18,629	(18,629)
CHILD NUTRITION - SNACKS	-	3,939	(3,939)	-	7,879	(7,879)
TITLE VI-B PASSTHRU	-	6,533	(6,533)	-	13,067	(13,067)
TITLE II-A	-	1,142	(1,142)	-	2,284	(2,284)
<b>TOTAL REVENUE</b>	<b>630,391</b>	<b>430,586</b>	<b>199,806</b>	<b>643,533</b>	<b>861,172</b>	<b>(217,639)</b>
<b>EXPENSES</b>						
SALARY	(189,473)	(203,477)	14,004	(330,717)	(406,955)	76,238
BENEFITS	(53,197)	(60,777)	7,580	(92,702)	(121,553)	28,851
PROFESSIONAL DEVELOPMENT	(4,679)	(4,223)	(456)	(10,062)	(8,446)	(1,616)
PUPIL SERVICES	-	(625)	625	-	(1,250)	1,250
ACCOUNTING/AUDITING	-	(1,946)	1,946	-	(3,893)	3,893
LEGAL	-	(917)	917	-	(1,833)	1,833
MEDICAL	(963)	(395)	(568)	(963)	(790)	(173)
INFORMATION TECHNOLOGY	(3,024)	(6,334)	3,310	(15,739)	(12,667)	(3,072)
OTHER PROFESSIONAL SVCS	-	(833)	833	-	(1,667)	1,667
OTHER TECHNICAL SERVICES	(625)	(2,886)	2,261	(3,171)	(5,772)	2,601
OTHER PURC PROF/TECH SVS	-	(2,083)	2,083	(1,580)	(4,167)	2,587
WATER/SEWER	(1,316)	(795)	(520)	(2,151)	(1,591)	(560)
CUSTODIAL	(6,470)	(8,333)	1,864	(12,939)	(16,667)	3,727
LAWN CARE/ GROUNDS MAINT	(1,341)	(833)	(507)	(2,823)	(1,667)	(1,156)
NON-TECH REPAIRS & MAINT	(6,178)	(3,814)	(2,364)	(11,697)	(7,628)	(4,068)
BUS REPAIRS & MAINT	(283)	(2,750)	2,467	(1,714)	(5,500)	3,786
RENTAL OF LAND & BLDGS	(170)	(140)	(30)	(170)	(280)	110
PROPERTY INSURANCE	(3,558)	(3,298)	(260)	(7,115)	(6,596)	(519)
OTHER INSURANCE	-	(42)	42	(123)	(83)	(40)
TELEPHONE	(1,186)	(418)	(768)	(2,260)	(836)	(1,423)
POSTAGE	(640)	(225)	(415)	(1,154)	(450)	(704)
NETWORKING/INTERNET SVCS	(67)	(167)	100	(174)	(333)	160
ADVERTISING	26,496	(1,634)	28,130	(1,870)	(3,268)	1,398
ADVERTISING - STUDENTS	(625)	(2,083)	1,458	(1,250)	(4,167)	2,917
PRINTING & BINDING	(50)	(1,359)	1,309	(50)	(2,718)	2,668

**KIPP DELTA  
INCOME STATEMENT  
August 31, 2009**

	Current Month Actual	Current Month Budget	Variance	YTD Actual	YTD Budget	Variance
TRAVEL - CERT (REQUIRED)	(504)	(417)	(88)	(504)	(833)	329
TRAVEL - CLASS (REQUIRED)	(1,378)	(368)	(1,010)	(1,862)	(737)	(1,125)
TRAVEL - CERT OUT OF ST	(442)	(1,151)	709	(442)	(2,301)	1,859
TRAVEL - CLASS OUT OF ST	-	(958)	958	(486)	(1,917)	1,431
TRAVEL - NON-EMP (REQ)	(316)	(3,750)	3,434	(503)	(7,500)	6,997
MEALS	-	(792)	792	(276)	(1,583)	1,308
MEALS - STUD ACTIVITIES	(222)	(946)	724	(222)	(1,892)	1,670
MEALS - STAFF INTERNAL PD	(1,562)	(3,092)	1,530	(1,850)	(6,184)	4,334
MEALS - STUD TRIPS	-	(1,000)	1,000	(483)	(2,000)	1,517
MEALS - ATHLETICS	-	(125)	125	-	(250)	250
LODGING	(1,105)	(2,026)	921	(2,408)	(4,051)	1,643
LODGING - STUDENTS	-	(3,750)	3,750	(963)	(7,500)	6,537
MISC PURC SVS	(2,938)	(1,325)	(1,613)	(8,730)	(2,650)	(6,080)
MISC PURC SVS - STUDENTS	-	(1,167)	1,167	(4,200)	(2,333)	(1,867)
MISC PURC SVS - PD	-	(83)	83	(30)	(167)	137
MISC PURC SVS - FACILITY	(21,446)	(2,073)	(19,372)	(21,650)	(4,147)	(17,504)
FIRE/SECURITY	(145)	-	(145)	(488)	-	(488)
SATURDAY LESSONS	(605)	(1,458)	853	(605)	(2,917)	2,312
BOARD PURCH SVCS	-	-	-	(71)	-	(71)
BACKGROUND CHECKS	-	(78)	78	(396)	(156)	(240)
GEN SUPPLIES	(1,757)	-	(1,757)	(6,194)	-	(6,194)
GEN SUPPLIES - STUDENTS	(327)	(973)	646	(3,846)	(1,947)	(1,899)
GEN SUPPLIES - PD	(1,773)	(239)	(1,534)	(1,773)	(479)	(1,295)
GEN SUPPLIES - STUD EVNTS	(473)	(958)	486	(492)	(1,917)	1,425
GEN SUPPLIES - STUD TRIPS	-	(750)	750	-	(1,500)	1,500
UNIFORMS	(1,777)	(3,008)	1,232	(11,905)	(6,017)	(5,889)
UNIFORMS - ATHLETICS	-	(354)	354	-	(708)	708
HEALTH SUPPLIES	(129)	(125)	(4)	(199)	(250)	51
GEN SUPPLIES - SAT/AFTER	-	(905)	905	-	(1,811)	1,811
ASSESSMENT/TESTING	(6,050)	(1,692)	(4,358)	(6,050)	(3,384)	(2,666)
OFFICE/COPIER SUPPLIES	(13,254)	(831)	(12,423)	(15,997)	(1,662)	(14,335)
CLASSROOM SUPPLIES	(9,062)	(4,048)	(5,014)	(11,960)	(8,097)	(3,863)
CLEANING SUPPLIES	(207)	-	(207)	(207)	-	(207)
BUS SUPPLIES	(4,613)	(2,750)	(1,863)	(6,290)	(5,500)	(790)
NAT.GAS	(590)	(2,333)	1,743	(1,118)	(4,667)	3,548
ELECTRICITY	(5,735)	(2,353)	(3,382)	(12,584)	(4,706)	(7,878)
GASOLINE/DIESEL	(261)	(9,167)	8,906	(2,351)	(18,333)	15,983
FOOD	(13,592)	(25,000)	11,408	(15,265)	(50,000)	34,735
SATURDAY LUNCH	(1,567)	(2,550)	983	(1,567)	(5,100)	3,533
TEXTBOOKS	(2,243)	(4,561)	2,318	(2,243)	(9,121)	6,879
INSTRUCTIONAL AIDES	(2,525)	(389)	(2,136)	(2,525)	(778)	(1,746)
LIBRARY BOOKS	-	(1,667)	1,667	-	(3,333)	3,333
OTHER SUPPLIES & MATERIAL	(1,602)	(500)	(1,102)	(1,610)	(1,000)	(610)
VEHICLES	(26,000)	(2,167)	(23,833)	(39,267)	(4,333)	(34,934)
DEPRECIATION	(24,528)	(26,617)	2,089	(48,406)	(53,234)	4,827
DUES AND FEES	7,423	(333)	7,756	(4,142)	(667)	(3,476)
INTEREST	(20,102)	(19,687)	(415)	(31,962)	(39,374)	7,412
<b>TOTAL EXPENDITURES</b>	<b>(408,753)</b>	<b>(448,905)</b>	<b>40,153</b>	<b>(774,544)</b>	<b>(897,811)</b>	<b>123,267</b>

**NET REVENUES OVER EXPENDITURES \$ 221,639 \$ (18,320) \$ 239,958 \$ (131,012) \$ (36,639) \$ (94,372)**

## INCOME STATEMENT VARIANCES

Item Description	Current Month Actual	Current Month Budget	Variance	Reason
<b>REVENUES</b>				
ENHANCED EDUC FUNDING	\$ 3,062	\$ 1,458	\$ 1,604	Received two installments
CHARTER SCHOOL FUNDING	\$ 516,688	\$ 246,042	\$ 270,646	Received two installments
NATIONAL SCHOOL LUNCH	\$ 59,676	\$ 29,843	\$ 29,833	Received two installments
STABILIZATION-ARRA	\$ 30,060	\$ -	\$ 30,060	Received first installment
<b>EXPENDITURES</b>				
SALARY	\$ (189,473)	\$ (203,477)	\$ 14,004	Undergoing personnel changes
BENEFITS	\$ (53,197)	\$ (60,777)	\$ 7,580	Undergoing personnel changes
ADVERTISING	\$ 26,496	\$ 1,634	\$ 24,862	Audit adjusting entry to post payables
MISC PURC SVCS - FACILITY	\$ (21,446)	\$ (2,073)	\$ (19,373)	Payments to vendors for work on kitchen
OFFICE SUPPLIES	\$ (13,254)	\$ (831)	\$ (12,423)	Office supplies/furniture purchased at every level
CLASSROOM SUPPLIES	\$ (9,062)	\$ (4,048)	\$ (5,014)	School supplies to start the year
GASOLINE/DIESEL	\$ (261)	\$ (9,167)	\$ 8,906	Bill reflects month of July charges - no school
FOOD	\$ (13,592)	\$ (25,000)	\$ 11,408	Parital month of food service
DUES AND FEES	\$ 7,423	\$ (333)	\$ 7,756	Audit adjusting entry to post payables

**KIPP DELTA PUBLIC SCHOOLS  
CONSOLIDATING INCOME STATEMENT  
09-10 BUDGET**

	KIPP Delta YTD Budget	August 31, 2009 KIPP Delta YTD Actual	ACTUALS August	BUDGET September	BUDGET June
<b>Revenue</b>					
General Purpose Entitlement					
Charter Schools General Purpose Entitlement State Aid	\$ 495,000	519,750	519,750	259,875	247,500
Other General Purpose State Funding	-	-	-	-	-
Total General Purpose Entitlement	495,000	519,750	519,750	259,875	247,500
Other State Revenue					
Special ED Funding	13,067	-	-	-	-
ELL/LEP/NEP Funding	-	-	-	-	-
Summer School Funding	-	-	-	-	-
State Lottery Revenue	-	-	-	-	-
State Child Nutrition Program	-	-	-	-	-
Facility Allocation	-	-	-	-	-
All Other State Revenues	66,770	62,130	62,130	36,420	36,420
Total Other State Revenue	79,837	62,130	62,130	36,420	36,420
Federal Revenue					
Title I Federal Revenue	60,252	-	-	-	120,504
Other NCLB Federal Entitlements	2,950	-	-	-	5,901
Federal Child Nutrition Programs	55,016	7,604	-	30,009	30,009
E-rate Program	-	-	-	-	-
Medicaid Reimbursement	-	-	-	-	-
Federal Start-up / Implementation Grant Revenue	-	-	-	-	-
All Other Federal Revenue	31,306	30,060	30,060	15,653	15,653
Total Federal Revenue	149,525	37,664	30,060	45,662	172,066
Local Revenue					
Special Education Entitlement	-	-	-	-	-
All Other Local Revenue	-	-	-	-	-
Total Local Revenue	-	-	-	-	-
School-Site Revenue					
School-Site Fundraising - Grants	-	-	-	-	-
School-Site Fundraising - Contributions	-	-	-	-	-
School-Site Fundraising - Other	-	-	-	-	-
Start-up Fundraising Allocation from Home Office	-	-	-	-	-
School Activity Fees	5,417	-	-	-	-
Paid Meal Sales	6,485	-	-	3,242	3,242
Additional School-Site Sales	4,167	6,744	6,744	2,083	2,083
All Other School-Site Revenue	109,355	16,612	11,412	54,677	54,677
Total School-Site Revenue	125,423	23,355	18,155	60,003	60,003
Home Office Revenue					
Interest Expense	-	-	-	-	-
Management Fees	-	36,770	36,002	18,171	22,259
Unrestricted Contributions	-	-	-	-	-
Foundation Grants	16,667	-	-	-	-
Other Home Office Revenues	1,270	635	296	635	635
Total Home Office Revenue	17,937	37,405	36,298	18,806	22,894
<b>TOTAL REVENUE</b>	<b>867,721</b>	<b>680,305</b>	<b>666,393</b>	<b>420,766</b>	<b>538,883</b>
		643,534			
<b>EXPENDITURES</b>					
Certificated Salaries - Teachers					
Teachers Salaries, Bonuses, Stipends & Overtime	239,701	200,031	112,051	119,850	119,850
Teacher Aides Salaries, Bonuses, Stipends & Overtime	-	-	-	-	-
Supplemental Programs Staff Salaries, Bonuses, Stipends & Overtime	-	-	-	-	-
Special Ed Staff Salaries, Bonuses, Stipends & Overtime	-	-	-	-	-
Substitute Teacher Expense	-	-	-	-	-
Total Certificated Salaries Teachers	239,701	200,031	112,051	119,850	119,850
Certificated Salaries - Administration					
Certificated Administration Salaries, Bonuses, Stipends & Overtime	-	-	-	-	-
Total Certificated Salaries Administration	-	-	-	-	-
Classified Salaries					
Classified Administration Salaries, Bonuses, Stipends & Overtime	170,907	130,686	77,422	85,453	85,453
Classified Student-Facing Staff Salaries, Bonuses, Stipends & Overtime	-	-	-	-	-
Classified Operations/Other Salaries, Bonuses, Stipends & Overtime	-	-	-	-	-
Total Classified Salaries	170,907	130,686	77,422	85,453	85,453
Certificated and Classified Benefits					
Pension Costs	48,092	39,962	22,987	24,046	24,046
Payroll Taxes	27,646	24,884	14,257	13,823	13,823
Health & Welfare Benefits	40,176	26,273	15,162	20,088	20,088

**KIPP DELTA PUBLIC SCHOOLS  
CONSOLIDATING INCOME STATEMENT  
09-10 BUDGET**

	KIPP Delta YTD Budget	August 31, 2009 KIPP Delta YTD Actual	ACTUALS August	BUDGET September	BUDGET June
All Other Employee Benefits	1,582	1,583	792	791	791
Total Employee Benefits	117,495	92,702	53,197	58,747	58,747
<b>Books, Educational Materials and Supplies</b>					
Textbooks and Core Curricula Materials	9,121	2,243	2,243	1,368	1,368
Books and Other Reference Materials	4,112	2,525	2,525	2,056	2,056
Testing and Exam Supplies	2,409	6,050	6,050	1,205	1,205
Classroom Materials and Supplies	16,571	11,960	9,062	8,286	8,286
Student Educational Computer Software	-	-	-	-	-
Other Materials and Supplies	4,007	4,045	455	2,004	2,004
Total Books, Educational Materials and Supplies	36,221	26,822	20,335	14,918	14,918
<b>Employee Development and Educational Support</b>					
Travel and Conferences	12,068	7,781	5,203	6,034	6,034
Training and Development Expense	5,946	10,062	4,679	2,973	2,973
Dues and Membership	-	-	-	-	-
Educational Publication Subscriptions	-	-	-	-	-
Educational Consultants	-	-	-	-	-
Other Employee Development Expenses	-	-	-	-	-
Total Employee Development and Educational Support	18,013	17,842	9,881	9,007	9,007
<b>Other Employee Related Expenses</b>					
Recruiting Expenses	2,768	1,870	(26,496)	1,384	1,384
New-Employee On-Boarding Expenses	156	396	-	78	78
Staff Meals, Events and Awards	6,184	1,850	1,562	3,092	3,092
Staff Travel (non-development)	-	-	-	-	-
All Other Employee Related Expenses	-	-	-	-	-
Total Other Employee Related Expenses	9,108	4,116	(24,934)	4,554	4,554
<b>Other Student Related Expenses</b>					
Student Band Equipment	2,008	-	-	1,004	1,004
Student Athletic Equipment	1,958	1,610	1,602	979	979
General Student Supplies and Equipment	-	-	-	-	-
Student Travel / Field Trips	20,833	6,148	316	3,125	3,125
Student Events	3,808	714	695	1,904	1,904
Student Uniforms	6,017	11,905	1,777	3,008	3,008
Student Recruiting	4,167	1,250	625	2,083	2,083
Student Financial Aid	-	-	-	-	-
Non-Classroom Student Activity Salaries / Stipends	-	-	-	-	-
Other Student Related Expenses	4,167	1,568	1,568	2,083	2,083
Total Other Student Related Expenses	42,958	23,195	6,582	14,188	14,188
<b>Education Services (excl. FT teacher)</b>					
Special Ed Service Fees to District	-	-	-	-	-
Other Special Ed Outsource Services	-	-	-	-	-
Other Special Ed Services	-	-	-	-	-
ELL Service Fees to District	-	-	-	-	-
ELL Outsource Service Fees	-	-	-	-	-
Other ELL Expenses	-	-	-	-	-
Other Education Services	-	-	-	-	-
Total Education Services	-	-	-	-	-
<b>Furniture, Fixtures and Equipment</b>					
Student Hardware Costs	-	-	-	-	-
Employee Hardware Costs	-	-	-	-	-
Non Educational Computer Software	-	-	-	-	-
Capitalized Equipment	53,234	48,406	24,528	25,051	25,051
Non-Capitalized Equipment	-	-	-	-	-
Equipment Rental / Lease Expense	-	-	-	-	-
Equipment Repair	1,605	-	-	803	803
Furniture and Fixtures	9,517	-	-	4,759	4,759
Other Furniture, Fixtures and Equipment	-	-	-	-	-
Total Furniture Fixtures and Equipment	64,356	48,406	24,528	30,612	30,612
<b>Facilities &amp; Facilities Maintenance Expense</b>					
Non-Recurring Costs Related to Site Acquisition / Development	1,083	-	-	542	542
Space Rental / Lease / Mortgage Expense	280	170	170	140	140
Real Estate Taxes	-	-	-	-	-
Building Maintenance & Repair	28,095	49,317	35,641	14,047	14,047
Other Facilities Related Expenses	930	-	-	465	465
Total Facilities & Facilities Maintenance Expense	30,388	49,487	35,811	15,194	15,194
<b>Services, Other Operating Expenses</b>					
Student Transportation (fuel & lease payments)	22,667	41,618	26,261	11,333	11,333
Transportation Repair & Maintenance	10,000	8,004	4,896	5,500	5,500
Operation and Housekeeping Services / Supplies	-	-	-	-	-
Security Services	-	488	145	-	-

**KIPP DELTA PUBLIC SCHOOLS  
CONSOLIDATING INCOME STATEMENT  
09-10 BUDGET**

	KIPP Delta YTD Budget	August 31, 2009 KIPP Delta YTD Actual	ACTUALS August	BUDGET September	BUDGET June
Communications	-	-	-	-	-
IT Consulting Services	12,667	15,739	3,024	6,334	6,334
Professional Consulting Services	10,000	4,751	625	5,000	5,000
Facility Consulting Services	-	-	-	-	-
Fundraising Expenses	3,552	224	117	1,776	1,776
School District / Non-School District Food	55,100	16,832	15,159	30,055	30,055
Insurance	6,680	7,238	3,558	3,340	3,340
Utilities	10,964	15,853	7,641	5,482	5,482
Legal Services	1,834	-	-	917	917
Office Expenses	6,265	38,548	12,352	3,132	3,132
Reserve For Destruction, Loss & Theft of Assets	-	-	-	-	-
Other Services, Operating Expenses	3,893	-	-	1,946	1,946
Total Services, Other Operating Expenses	143,620	149,296	73,777	74,815	74,815
Interest Expense					
Interest Expense	39,374	31,962	20,102	19,687	19,687
Total Interest Expense	39,374	31,962	20,102	19,687	19,687
Direct Support / Indirect Costs					
District Oversight Fee	-	-	-	-	-
Management Fee (to Home Office)	-	36,770	36,002	18,171	22,259
Total Direct Support / Indirect Costs	-	36,770	36,002	18,171	22,259
<b>TOTAL EXPENDITURES</b>	<b>912,141</b>	<b>811,314</b>	<b>444,755</b>	<b>465,196</b>	<b>469,283</b>
<b>NET INCOME</b>	<b>(44,420)</b>	<b>(131,010)</b>	<b>221,639</b>	<b>(44,429)</b>	<b>69,600</b>
		774,544			
<b>Cash Flow</b>					
<b>Beginning Cash</b>	<b>\$ 1,236,897</b>	<b>1,487,398</b>	<b>1,205,198</b>	<b>1,166,245</b>	<b>1,035,133</b>
Net Income	(44,420)	(131,010)	221,639	(44,429)	69,600
Add Depreciation	53,234	48,406	24,528	25,051	25,051
Add: Additional Debt	66,667	-	-	-	-
Add/Subtract Adjustments: MM transfer, adjusting entries	-	299,163	(113,935)	-	-
Less: Debt Principal Payments	(18,081)	(20,415)	(16,314)	(9,040)	(9,040)
Less: Fixed Assets Purchased	(108,817)	(517,296)	(154,870)	(21,075)	(21,075)
Cash Flow	(51,417)	(321,151)	(38,952)	(49,494)	64,535
<b>Ending Cash</b>	<b>1,185,480</b>	<b>1,166,247</b>	<b>1,166,245</b>	<b>1,116,751</b>	<b>1,099,668</b>