

**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 APR. 30, 2010
				REVENUE	EXPEND		
1200	TEACHER SALARY	\$ -	\$ -	\$ 812,553	\$ -	\$ 812,553	\$ -
2000	RESTRICTED STATE REVENUE	\$ -	\$ 15,525	\$ -	\$ -	\$ -	\$ 15,525
2001	OTHER GENERAL OPERATING	\$ 676	\$ 2,523	\$ -	\$ -	\$ -	\$ 3,199
2002	KIPP DELTA BETA CLUB	\$ 55	\$ 2,798	\$ -	\$ -	\$ 1,417	\$ 1,436
2003	KIPP TO COLLEGE	\$ -	\$ -	\$ -	\$ -	\$ 1,285	\$ (1,285)
2004	COLLEGE FUND	\$ 4,652	\$ 3,625	\$ -	\$ -	\$ -	\$ 8,277
2006	T-SHIRTS	\$ -	\$ 13,646	\$ -	\$ -	\$ 22,094	\$ (8,448)
2226	OLD T-SHIRTS	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ 196
2007	HEIFER INTERNATIONAL	\$ 2,894	\$ -	\$ -	\$ -	\$ -	\$ 2,894
2013	YEAR BOOK	\$ -	\$ 2,124	\$ -	\$ -	\$ -	\$ 2,124
2200	OPERATING FUND	\$ 811,748	\$ 3,120,057	\$ -	\$ 1,209,185	\$ 2,332,580	\$ 390,039
2240	SP ED EXTENDED YR	\$ 2,162	\$ -	\$ -	\$ -	\$ -	\$ 2,162
2250	NON-DISABLED	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 900
7000	ACTIVITY	\$ 413	\$ 4,133	\$ -	\$ -	\$ 2,745	\$ 1,801
<b>TOTAL</b>	<b>UNRESTRICTED OPERATION</b>	<b>\$ 823,696</b>	<b>\$ 3,164,430</b>	<b>\$ 812,553</b>	<b>\$ 1,209,185</b>	<b>\$ 3,172,674</b>	<b>\$ 418,819</b>
1281	NSLA SALARY FUND	\$ -	\$ -	\$ 136,937	\$ -	\$ 136,937	\$ -
2005	WALTON STARTUP GRANT	\$ 246,027	\$ 250,000	\$ -	\$ -	\$ 73,329	\$ 422,698
2010	DOE EARMARK GRANT	\$ -	\$ 110,957	\$ -	\$ -	\$ 147,613	\$ (36,655)
2011	WALTON TRANS/KITCHN GRANT	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
2012	CALDER FOUNDATION GRANT	\$ (155,000)	\$ 155,000	\$ 155,000	\$ -	\$ 125,149	\$ 29,851
2223	PROFESSIONAL DEVELOPMENT	\$ 7,368	\$ 12,270	\$ -	\$ -	\$ 1,309	\$ 18,329
2246	PATHWISE	\$ 7,063	\$ 32,337	\$ -	\$ -	\$ 14,672	\$ 24,728
2276	ENGLISH LANGUAGE LEARNER	\$ -	\$ 210	\$ -	\$ -	\$ -	\$ 210
2281	NATIONAL SCHOOL LUNCH ACT	\$ 336,481	\$ 298,382	\$ -	\$ 136,937	\$ 106,012	\$ 391,914
2293	VOCATIONAL DIRECTOR	\$ -	\$ 31,146	\$ -	\$ -	\$ 8,667	\$ 22,479
6501	TITLE 1	\$ 30,979	\$ 145,127	\$ -	\$ -	\$ 184,636	\$ (8,530)
6535	US CHARTER FUND	\$ 10,000	\$ 150,000	\$ -	\$ -	\$ 16,500	\$ 143,500
6702	TITLE VI-B PASSTHRU-SP.ED	\$ -	\$ 41,812	\$ -	\$ -	\$ 46,921	\$ (5,109)
6750	MEDICAID	\$ -	\$ 3,530	\$ -	\$ -	\$ 3,530	\$ -
6756	TITLE II-A	\$ -	\$ 12,081	\$ -	\$ -	\$ 13,702	\$ (1,621)
6781	TITLE IV-A	\$ 4,392	\$ 2,973	\$ -	\$ -	\$ 6,289	\$ 1,076
6808	EETT GRANT	\$ -	\$ 18,581	\$ -	\$ -	\$ 39,197	\$ (20,617)
8200	FOOD SERVICES	\$ -	\$ 297,778	\$ -	\$ -	\$ 302,923	\$ (5,145)
<b>TOTAL</b>	<b>RESTRICTED OPERATION</b>	<b>\$ 487,309</b>	<b>\$ 1,562,184</b>	<b>\$ 441,937</b>	<b>\$ 136,937</b>	<b>\$ 1,377,386</b>	<b>\$ 977,107</b>
2008	ENTERGY CHEMISTRY LAB	\$ 14	\$ -	\$ -	\$ -	\$ 14	\$ -
2009	JOURNALISM LAB	\$ 2,498	\$ -	\$ -	\$ -	\$ 1,511	\$ 987
<b>TOTAL</b>	<b>RESTRICTED CAPITAL</b>	<b>\$ 2,512</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,526</b>	<b>\$ 987</b>
							<b>\$ 1,396,913</b>
3002	CAPITAL PROJECTS FUND	\$ 63,071	\$ 34,400	\$ 50,000	\$ -	\$ 2,089	\$ 145,381
3400	CHARTER SCHOOL FACILITIES	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -
<b>TOTAL</b>	<b>CAPITAL - GYM</b>	<b>\$ 113,071</b>	<b>\$ 34,400</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 2,089</b>	<b>\$ 145,381</b>
6511	STABILIZATION - ARRA	\$ -	\$ 190,823	\$ -	\$ -	\$ 173,513	\$ 17,310
6516	TITLE I STIMULUS	\$ 7,627	\$ 66,988	\$ -	\$ -	\$ 69,083	\$ 5,532
6721	VI-B IDEA STIMULUS	\$ 1,765	\$ 11,969	\$ -	\$ -	\$ 13,858	\$ (124)
<b>TOTAL</b>	<b>STIMULUS/ARRA</b>	<b>\$ 9,392</b>	<b>\$ 269,780</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 256,453</b>	<b>\$ 22,718</b>
9000	FIXED ASSETS	\$ 1,941,796	\$ -	\$ -	\$ -	\$ 349,297	\$ 1,592,498
<b>TOTAL</b>	<b>FIXED ASSETS</b>	<b>\$ 1,941,796</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 349,297</b>	<b>\$ 1,592,498</b>

**Does not include Fixed Assets Line Item \$ 1,565,012**

**KIPP Delta Public Schools  
SY0910  
M2M Changes in Fund Balances**

FUND/SF	FUND TITLE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	YTD Balance
	1200 TEACHER SALARY	-	-	-	-	-	-	-	-	-	-	-
	2000 RESTRICTED STATE REVENUE	-	3,062	1,531	1,531	1,531	1,574	1,574	1,574	1,574	1,574	15,525
	2001 OTHER GENERAL OPERATING	1,013	296	254	222	186	162	196	235	331	302	3,199
	2002 KIPP DELTA BETA CLUB	55	(81)	-	68	255	686	(71)	724	-	(200)	1,436
	2003 KIPP TO COLLEGE	(1,285)	-	-	-	-	-	-	-	-	-	(1,285)
	2004 COLLEGE FUND	4,652	3,525	100	-	-	-	-	-	-	-	8,277
	2006 T-SHIRTS	(10,128)	4,967	1,156	(4,292)	342	742	(2,780)	690	442	415	(8,448)
	2226 OLD T-SHIRTS	196	-	-	-	-	-	-	-	-	-	196
	2007 HEIFER INTERNATIONAL	2,894	-	-	-	-	-	-	-	-	-	2,894
	2013 YEAR BOOK	-	-	-	-	-	-	-	-	-	2,124	2,124
	2200 OPERATING FUND	536,267	(136,666)	(52,463)	(44,067)	(58,278)	15,052	(48,057)	286,398	(39,723)	(68,423)	390,039
	2240 SP ED EXTENDED YR	2,162	-	-	-	-	-	-	-	-	-	2,162
	2250 NON-DISABLED	900	-	-	-	-	-	-	-	-	-	900
	7000 ACTIVITY	413	-	(1,534)	259	1,297	(32)	600	360	(144)	582	1,801
<b>TOTAL</b>	<b>UNRESTRICTED OPERATION</b>	<b>537,138</b>	<b>(124,897)</b>	<b>(50,956)</b>	<b>(46,278)</b>	<b>(54,667)</b>	<b>18,184</b>	<b>(48,538)</b>	<b>289,981</b>	<b>(37,521)</b>	<b>(63,626)</b>	<b>418,819</b>
	1281 NSLA SALARY FUND	-	-	-	-	-	-	-	-	-	-	-
	2005 WALTON STARTUP GRANT	212,466	(8,342)	(3,347)	(5,040)	(3,475)	(4,002)	244,677	(3,388)	(3,224)	(3,627)	422,698
	2010 DOE EARMARK GRANT	(32,115)	28,928	(19,286)	(5,655)	(6,116)	(56,817)	36,815	8,268	(13,010)	22,334	(36,655)
	2011 WALTON TRANS/KITCHN GRANT	-	24,840	(6,013)	(18,827)	-	-	-	-	-	-	-
	2012 CALDER FOUNDATION GRANT	-	132,688	(12,643)	(12,643)	(12,643)	(11,702)	(12,557)	(13,550)	(13,550)	(13,550)	29,851
	2223 PROFESSIONAL DEVELOPMENT	7,368	1,668	704	1,227	1,227	1,227	1,227	1,227	1,227	1,227	18,329
	2246 PATHWISE	7,063	(1,452)	-	-	-	(11,200)	-	32,337	(1,218)	(802)	24,728
	2276 ENGLISH LANGUAGE LEARNER	-	-	-	-	-	42	42	42	42	42	210
	2281 NATIONAL SCHOOL LUNCH ACT	314,576	41,378	(43,472)	7,029	7,678	24,157	10,331	9,028	10,900	10,309	391,914
	2293 VOCATIONAL DIRECTOR	-	7,787	-	(880)	-	-	7,787	-	-	7,787	22,479
	6501 TITLE 1	18,443	(9,442)	(20,559)	(19,746)	(15,431)	45,319	(12,580)	21,661	(9,520)	(6,675)	(8,530)
	6535 US CHARTER FUND	10,000	(1,004)	(406)	(365)	-	-	-	(6,037)	144,462	(3,150)	143,500
	6702 TITLE VI-B PASSTHRU-SP.ED	(4,977)	5,676	(5,734)	(9,768)	(6,353)	15,116	1,561	(400)	(382)	151	(5,109)
	6750 MEDICAID	-	-	-	-	-	-	-	-	3,530	(3,530)	-
	6756 TITLE II-A	-	-	3,468	(11,279)	1,473	1,473	811	811	811	811	(1,621)
	6781 TITLE IV-A	4,392	(1,757)	1,102	-	-	-	-	(1,338)	(425)	(898)	1,076
	6808 EETT GRANT	-	-	-	-	-	-	-	(5,066)	5,066	(20,617)	(20,617)
	8200 FOOD SERVICES	3,194	(24,461)	(33,380)	(20,819)	1,918	43,229	7,013	2,592	8,035	7,534	(5,145)
<b>TOTAL</b>	<b>RESTRICTED OPERATION</b>	<b>540,409</b>	<b>196,506</b>	<b>(139,567)</b>	<b>(96,767)</b>	<b>(31,722)</b>	<b>46,842</b>	<b>285,126</b>	<b>46,188</b>	<b>132,744</b>	<b>(2,653)</b>	<b>977,107</b>
	2008 ENTERGY CHEMISTRY LAB	14	-	-	-	-	-	-	-	-	(14)	-
	2009 JOURNALISM LAB	2,498	-	-	(226)	-	(300)	-	(82)	(198)	(707)	987
<b>TOTAL</b>	<b>RESTRICTED CAPITAL</b>	<b>2,512</b>	<b>-</b>	<b>-</b>	<b>(226)</b>	<b>-</b>	<b>(300)</b>	<b>-</b>	<b>(82)</b>	<b>(198)</b>	<b>(721)</b>	<b>987</b>
	3002 PROJECT HIGH SCHOOL	67,271	50,100	100	211	600	200	25,000	400	2,500	(1,000)	145,381
	3400 CHARTER SCHOOL FACILITIES	50,000	(50,000)	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>CAPITAL - GYM</b>	<b>117,271</b>	<b>100</b>	<b>100</b>	<b>211</b>	<b>600</b>	<b>200</b>	<b>25,000</b>	<b>400</b>	<b>2,500</b>	<b>(1,000)</b>	<b>145,381</b>
	6511 STABILIZATION - ARRA	-	30,060	-	-	-	-	(400)	(389)	(12,155)	194	17,310
	6516 TITLE I STIMULUS	7,627	(32,075)	32,076	(5,237)	4,736	501	(30)	30	(0)	(2,095)	5,532
	6721 VI-B IDEA STIMULUS	1,765	-	(1,486)	32	(1,308)	1,163	(298)	(1,344)	2,078	(727)	(124)
<b>TOTAL</b>	<b>STIMULUS/ARRA</b>	<b>9,392</b>	<b>(2,015)</b>	<b>30,590</b>	<b>(5,205)</b>	<b>3,428</b>	<b>1,663</b>	<b>(729)</b>	<b>(1,703)</b>	<b>(10,077)</b>	<b>(2,627)</b>	<b>22,718</b>

**KIPP DELTA  
BALANCE SHEET  
April 30, 2010**

<b>ASSETS</b>	<b>CURRENT PERIOD BALANCE</b>	<b>PRIOR MONTH BALANCE</b>
Current Assets		
Cash - Operating	\$ 1,553,012	\$ 1,623,638
Cash - Investments	12,001	12,001
Pledges Receivable	317,500	317,500
Total Current Assets	1,882,512	1,953,139
Fixed Assets		
Land	367,396	367,396
Buildings (Net)	5,880,186	5,894,697
Furniture & Fixtures (Net)	317,206	472,638
Vehicles (Net)	173,915	
Construction in Progress	173,513	173,513
Total Fixed Assets	6,912,216	6,908,243
 <b>TOTAL ASSETS</b>	 <b>\$ 8,794,729</b>	 <b>\$ 8,861,382</b>
 <b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	-	-
Interest Payable	-	-
Payroll Deductions & W/H	-	-
Deferred Revenue	317,500	317,500
Notes Payable - Current	64,473	64,473
Total Current Liabilities	381,973	381,973
Long Term Liabilities		
Notes Payable	4,230,158	4,237,823
Other Liabilities	-	-
Total Long Term Liabilities	4,230,158	4,237,823
Total Liabilities	4,612,131	4,619,796
 <b>FUND BALANCE</b>		
Unrestricted Fund Balance	3,951,897	3,966,467
Current Earnings/(Loss)	230,700	275,119
Total Fund Balance	4,182,598	4,241,586
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	 <b>\$ 8,794,729</b>	 <b>\$ 8,861,382</b>

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**KIPP DELTA  
INCOME STATEMENT  
April 30, 2010**

	Current Month Actual	Current Month Budget	Variance	YTD Actual	YTD Budget	Variance
<b>REVENUES</b>						
INTEREST ON INVESTMENTS	\$ 302	\$ 635	\$ (333)	\$ 2,523	\$ 6,308	\$ (3,786)
A LA CARTE SALES	-	-	-	118	-	118
SCHOOL MEAL SALES	3,381	3,242	139	19,249	32,212	(12,962)
OTHER SCH SPONSORED EVENT SALES - UNIFORMS	4,992	2,708	2,284	10,872	26,906	(16,034)
PRIVATE CONTRIBUTIONS	2,555	2,083	471	15,770	20,697	(4,927)
REFUNDS OF PRIOR YR EXPEN	41,869	63,011	(21,141)	1,049,294	625,975	423,319
MISC REV FR LOCAL SOURCES	-	-	-	-	-	-
ENHANCED EDUC FUNDING	-	-	-	1,195	-	1,195
CHARTER SCHOOL FUNDING	1,574	1,458	116	15,525	14,488	1,037
OTHER	265,548	246,042	19,506	2,619,260	2,444,283	174,977
PATHWISE	-	-	-	350	-	350
PROFESSIONAL DEVELOPMENT	-	1,833	(1,833)	32,337	18,213	14,124
ENGLISH LANGUAGE LEARNERS	1,227	1,227	-	12,270	12,190	80
NATIONAL SCHOOL LUNCH	42	-	42	210	-	210
SECONDARY WORKFORCE CNTRS	29,839	29,843	(4)	298,382	296,477	1,905
MATCHING (STATE)	7,787	-	7,787	31,146	-	31,146
TITLE I	-	-	-	1,722	-	1,722
TITLE 1, PART A-ARRA	10,756	30,126	(19,370)	145,127	299,284	(154,157)
CHARTER SCH FUNDING	-	12,712	(12,712)	66,988	126,284	(59,296)
CHILD NUTRITION - LUNCH	-	-	-	150,000	-	150,000
CHILD NUTRITION - BREAKFAST	20,269	14,254	6,014	152,552	141,608	10,944
CHILD NUTRITION - SNACKS	10,907	9,315	1,593	82,137	92,535	(10,398)
TITLE VI-B PASSTHRU	6,464	3,939	2,525	41,999	39,135	2,864
IDEA-ARRA	5,260	6,533	(1,273)	41,812	64,905	(23,093)
EETT GRANT	1,163	2,941	(1,779)	11,969	29,220	(17,252)
MEDICARE CATASTROPHIC COV	13,515	-	13,515	18,581	-	18,581
TITLE II-A	-	-	-	3,530	-	3,530
TITLE IV-A	811	1,142	(331)	12,081	11,343	738
<b>TOTAL REVENUE</b>	<b>428,261</b>	<b>433,379</b>	<b>(5,118)</b>	<b>4,839,971</b>	<b>4,305,373</b>	<b>534,598</b>
<b>EXPENSES</b>						
SALARY	(218,406)	(207,894)	(10,512)	(2,072,976)	(2,065,308)	(7,668)
BENEFITS	(75,729)	(61,087)	(14,642)	(594,809)	(606,866)	12,057
PROFESSIONAL DEVELOPMENT	(5,390)	(12,217)	6,827	(58,848)	(121,364)	62,516
PUPIL SERVICES	4,231	(5,634)	9,865	(26,175)	(55,973)	29,798
ACCOUNTING/AUDITING	-	(1,946)	1,946	(24,400)	(19,336)	(5,064)
LEGAL	(500)	(917)	417	(5,500)	(9,107)	3,607
MEDICAL	(3,063)	(395)	(2,668)	(18,369)	(3,924)	(14,445)
INFORMATION TECHNOLOGY	(167)	(6,334)	6,167	(49,360)	(62,920)	13,559
OTHER PROFESSIONAL SVCS	(1,000)	(833)	(167)	(7,805)	(8,279)	474
OTHER TECHNICAL SERVICES	-	(2,986)	2,986	(16,677)	(29,666)	12,989
OTHER PURC PROF/TECH SVS	(1,373)	(2,083)	711	(2,953)	(20,697)	17,744
WATER/SEWER	(907)	(795)	(111)	(9,771)	(7,902)	(1,869)
CUSTODIAL	(8,794)	(8,762)	(32)	(88,889)	(87,043)	(1,846)
LAWN CARE/ GROUNDS MAINT	(930)	(1,167)	237	(5,673)	(11,590)	5,917
NON-TECH REPAIRS & MAINT	(556)	(3,814)	3,258	(35,204)	(37,892)	2,688
BUS REPAIRS & MAINT	(421)	(3,583)	3,162	(20,301)	(35,598)	15,297
RENTAL OF LAND & BLDGS	(960)	(140)	(820)	(1,810)	(1,391)	(419)

**KIPP DELTA  
INCOME STATEMENT  
April 30, 2010**

	Current Month Actual	Current Month Budget	Variance	YTD Actual	YTD Budget	Variance
PROPERTY INSURANCE	-	(3,298)	3,298	(30,308)	(32,765)	2,457
ACCIDENT INS FOR STUDENTS	(3,850)	-	(3,850)	(3,850)	-	(3,850)
OTHER INSURANCE	-	(42)	42	(1,481)	(414)	(1,067)
TELEPHONE	(1,677)	(418)	(1,259)	(26,597)	(4,153)	(22,443)
POSTAGE	(1,074)	(225)	(849)	(6,784)	(2,235)	(4,549)
NETWORKING/INTERNET SVCS	(127)	(167)	40	(1,763)	(1,656)	(107)
ADVERTISING/RECRUITMENT	(4,295)	(1,634)	(2,661)	(62,762)	(16,235)	(46,528)
ADVERTISING - STUDENTS	-	(2,083)	2,083	(1,752)	(20,697)	18,944
ADVERTISING - ATHLETICS	-	-	-	(300)	-	(300)
PRINTING & BINDING	-	(1,359)	1,359	(18,714)	(13,503)	(5,212)
PRINTING & BINDING - DEV	-	-	-	(7,153)	-	(7,153)
TRAVEL - CERT (REQUIRED)	-	(442)	442	(2,523)	(4,388)	1,864
TRAVEL - CLASS (REQUIRED)	(1,076)	(368)	(708)	(10,490)	(3,658)	(6,831)
TRAVEL - CERT OUT OF ST	(76)	(1,226)	1,150	(4,265)	(12,175)	7,911
TRAVEL - CLASS OUT OF ST	(559)	(958)	400	(12,474)	(9,520)	(2,953)
TRAVEL - NON-EMP (REQ)	(3,995)	(3,750)	(245)	(5,041)	(37,254)	32,213
TRAVEL - NON-EMP ATHLETIC	-	-	-	(373)	-	(373)
MEALS	(502)	(804)	302	(3,832)	(7,989)	4,157
MEALS - STUD ACTIVITIES	(108)	(946)	837	(3,014)	(9,396)	6,382
MEALS - STAFF INTERNAL PD	(83)	(3,092)	3,009	(5,757)	(30,716)	24,959
MEALS - STUD TRIPS	(168)	(1,000)	832	(2,640)	(9,934)	7,295
MEALS - ATHLETICS	-	(125)	125	(65)	(1,242)	1,177
LODGING	(604)	(2,059)	1,455	(8,021)	(20,454)	12,433
LODGING - STUDENTS	-	(3,750)	3,750	(963)	(37,254)	36,292
MISC PURC SVS	(3,389)	(1,325)	(2,064)	(49,067)	(13,163)	(35,904)
MISC PURC SVS - STUDENTS	(10,727)	(1,167)	(9,560)	(15,581)	(11,590)	(3,991)
MISC PURC SVS - PD	(15)	(83)	68	(572)	(828)	256
MISC PURC SVS - FACILITY	(2,081)	(3,323)	1,243	(51,283)	(33,015)	(18,268)
FIRE/SECURITY	(11,881)	-	(11,881)	(12,939)	-	(12,939)
SATURDAY LESSONS	-	(1,458)	1,458	(605)	(14,488)	13,883
BOARD PURCH SVCS	-	-	-	(237)	-	(237)
BCKGND CHECKS/DRUG SCREEN	(51)	(78)	27	(5,165)	(773)	(4,392)
GEN SUPPLIES	(316)	-	(316)	(23,958)	-	(23,958)
GEN SUPPLIES - STUDENTS	(478)	(973)	496	(11,886)	(9,670)	(2,216)
GEN SUPPLIES - PD	(1,827)	(384)	(1,442)	(6,808)	(3,818)	(2,990)
GEN SUPPLIES - STUD EVNTS	(733)	(958)	225	(5,055)	(9,520)	4,466
GEN SUPPLIES - STUD TRIPS	(140)	(750)	610	(2,105)	(7,451)	5,346
UNIFORMS	(16)	(3,008)	2,992	(22,094)	(29,886)	7,792
UNIFORMS - ATHLETICS	(1,388)	(354)	(1,034)	(6,383)	(3,518)	(2,865)
HEALTH SUPPLIES	(31)	(125)	94	(563)	(1,242)	679
GEN SUPPLIES - SAT/AFTER	-	(905)	905	(74)	(8,993)	8,919
ASSESSMENT/TESTING	(2,824)	(3,288)	464	(23,893)	(32,664)	8,771
OFFICE/COPIER SUPPLIES	(1,718)	(831)	(887)	(27,692)	(8,256)	(19,437)
CLASSROOM SUPPLIES	(3,266)	(4,048)	782	(52,690)	(40,219)	(12,471)
CLEANING SUPPLIES	(1,345)	(1,352)	7	(12,610)	(13,435)	826
BUS SUPPLIES	(7,043)	(4,000)	(3,043)	(30,939)	(39,738)	8,799
NAT.GAS	(2,321)	(1,000)	(1,321)	(14,177)	(9,934)	(4,242)
ELECTRICITY	(5,813)	(3,686)	(2,126)	(53,733)	(36,622)	(17,112)
GASOLINE/DIESEL	(5,498)	(5,000)	(498)	(38,369)	(49,672)	11,303
FOOD	(21,520)	(25,000)	3,480	(170,670)	(248,361)	77,691
SATURDAY LUNCH	(493)	(2,550)	2,057	(10,887)	(25,333)	14,445
TEXTBOOKS	(766)	(4,561)	3,794	(41,038)	(45,308)	4,270
INSTRUCTIONAL AIDES	(2,687)	(389)	(2,298)	(12,195)	(3,866)	(8,329)
LIBRARY BOOKS	(1,495)	(5,083)	3,588	(14,882)	(50,500)	35,618
OTHER SUPPLIES & MATERIAL	(160)	(500)	340	(13,845)	(4,967)	(8,877)
OTHER SUPPLIES - BAND	-	(1,004)	1,004	(854)	(9,976)	9,122
VEHICLES	(2,597)	(6,380)	3,783	(57,532)	(63,382)	5,850
DEPRECIATION	(3,152)	(26,617)	23,465	(321,875)	(264,424)	(57,451)
DEPRECIATION - BLDG	(14,511)	-	(14,511)	(14,511)	-	(14,511)
DEPRECIATION - EQUIP	(12,911)	-	(12,911)	(12,911)	-	(12,911)
DUES AND FEES	(277)	(333)	56	(8,554)	(3,311)	(5,242)
DUES AND FEES - ATHLETICS	(92)	-	(92)	(607)	-	(607)
INTEREST	(16,957)	(19,687)	2,730	(199,988)	(195,578)	(4,410)
<b>TOTAL EXPENDITURES</b>	<b>(472,680)</b>	<b>(478,537)</b>	<b>5,857</b>	<b>(4,609,271)</b>	<b>(4,753,994)</b>	<b>144,723</b>

**NET REVENUES OVER EXPENDITURES \$ (44,419) \$ (45,158) \$ 739 \$ 230,700 \$ (448,621) \$ 679,321**

**INCOME STATEMENT VARIANCES**  
**April 30, 2010**

Item Description	Current Month Actual	Current Month Budget	Variance	Reason
<b>REVENUES</b>				
PRIVATE CONTRIBUTIONS	41,869	63,011	(21,141)	Includes ~\$36,400 from DOE Earmark
CHARTER SCHOOL FUNDING	265,548	246,042	19,506	State payments have gone up based on 1st quarter ADM
TITLE I	10,756	30,126	(19,370)	Now being funded based on expenditures; directors are aware to start spending
TITLE I, PART A-ARRA	-	12,712	(12,712)	Received reimbursement for prior month's stimulus expenditures
EETT GRANT	13,515	-	13,515	Received reimbursement for prior month's stimulus expenditures
<b>EXPENDITURES</b>				
SALARY	(218,406)	(207,894)	(10,512)	Reflects additional staff time for special activities and field lessons
BENEFITS	(75,729)	(61,087)	(14,642)	Reflects 1st quarter payment to Employment Security Division
MEDICAL	(3,063)	(395)	(2,668)	Nursing services
ACCIDENT INS FOR STUDENTS	(3,850)	-	(3,850)	Additional non-property insurance policy
ADVERTISING/RECRUITMENT	(4,295)	(1,634)	(2,661)	Lamar Companies billboards for Helena & Blytheville sites; teacher recruitment
MISC PURC SVS - STUDENTS	(10,727)	(1,167)	(9,560)	EOY field lessons services
FIRE/SECURITY	(11,881)	-	(11,881)	Should be coded to Property Insurance; correction will be reflected next month
BUS SUPPLIES	(7,043)	(4,000)	(3,043)	Includes gravel purchase for bus lot
DEPRECIATION	(3,152)	(26,617)	23,465	Will represent bus fleet depreciation
DEPRECIATION - BLDG	(14,511)	-	(14,511)	New code for building depreciation
DEPRECIATION - EQUIP	(12,911)	-	(12,911)	New code for furniture/fixtures depreciation



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

	KIPP Delta Consolidated	KIPP Delta YTD Budget	April 30, 2010 KIPP Delta YTD Actual	ACTUALS April	BUDGET May	BUDGET June
Foundation Grants	100,000	82,787	100,000	-	-	-
Other Home Office Revenues	7,620	6,308	2,991	302	635	635
Total Home Office Revenue	334,121	276,608	356,355	24,404	17,221	17,660
<b>TOTAL REVENUE</b>	<b>5,741,731</b>	<b>4,753,401</b>	<b>5,093,335</b>	<b>452,363</b>	<b>395,039</b>	<b>417,598</b>
			7%			
<b>EXPENDITURES</b>						
Certificated Salaries - Teachers						
Teachers Salaries, Bonuses, Stipends & Overtime	1,438,204	1,190,644	1,198,068	127,095	125,771	125,771
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	1,438,204	1,190,644	1,198,068	127,095	125,771	125,771
Certificated Salaries - Administration						
Certificated Administration Salaries, Bonuses, Stipends & Overtime	-	-	-	-	-	-
Total Certificated Salaries Administration	-	-	-	-	-	-
Classified Salaries						
Classified Administration Salaries, Bonuses, Stipends & Overtime	1,035,440	857,209	842,790	88,156	83,162	83,162
Classified Student-Facing Staff Salaries, Bonuses, Stipends & Overtime	-	-	-	-	-	-
Classified Operations/Other Salaries, Bonuses, Stipends & Overtime	-	-	-	-	-	-
Total Classified Salaries	1,035,440	857,209	842,790	88,156	83,162	83,162
Certificated and Classified Benefits						
Pension Costs	296,383	245,366	243,001	25,894	25,550	25,550
Payroll Taxes	170,155	140,866	156,643	16,529	16,081	16,081
Health & Welfare Benefits	241,092	199,593	169,102	17,956	18,760	18,760
All Other Employee Benefits	9,489	7,856	26,063	15,350	791	791
Total Employee Benefits	717,119	593,680	594,809	75,729	61,182	61,182
Books, Educational Materials and Supplies						
Textbooks and Core Curricula Materials	54,728	45,307	41,038	766	2,320	2,320
Books and Other Reference Materials	24,670	20,424	27,077	4,182	1,911	1,911
Testing and Exam Supplies	14,456	11,968	23,893	2,824	1,102	1,102
Classroom Materials and Supplies	99,427	82,313	52,690	3,266	8,588	8,588
Student Educational Computer Software	-	-	-	-	-	-
Other Materials and Supplies	24,044	19,905	12,523	508	2,044	2,044
Total Books, Educational Materials and Supplies	217,325	179,916	157,222	11,547	15,964	15,964
Employee Development and Educational Support						
Travel and Conferences	92,406	76,500	48,985	4,659	7,838	7,838
Training and Development Expense	45,162	37,388	58,848	5,390	2,856	2,856
Dues and Membership	-	-	-	-	-	-
Educational Publication Subscriptions	-	-	-	-	-	-

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

	KIPP Delta Consolidated	KIPP Delta YTD Budget	April 30, 2010 KIPP Delta YTD Actual	ACTUALS April	BUDGET May	BUDGET June
Educational Consultants	-	-	-	-	-	-
Other Employee Development Expenses	-	-	-	-	-	-
Total Employee Development and Educational Support	137,568	113,888	107,833	10,049	10,694	10,694
Other Employee Related Expenses						
Recruiting Expenses	16,610	13,751	62,762	4,295	1,384	1,384
New-Employee On-Boarding Expenses	934	773	5,165	51	78	78
Staff Meals, Events and Awards	37,103	30,716	5,757	83	3,092	3,092
Staff Travel (non-development)	-	-	-	-	-	-
All Other Employee Related Expenses	-	-	-	-	-	-
Total Other Employee Related Expenses	54,647	45,241	73,685	4,429	4,554	4,554
Other Student Related Expenses						
Student Band Equipment	12,050	9,976	854	-	1,454	1,454
Student Athletic Equipment	11,750	9,727	49,367	4,192	458	458
General Student Supplies and Equipment	-	-	-	-	-	-
Student Travel / Field Trips	125,000	103,484	30,652	15,634	93,750	3,125
Student Events	22,850	18,917	8,069	842	1,904	1,904
Student Uniforms	36,100	29,886	22,094	16	3,242	3,242
Student Recruiting	25,000	20,697	1,752	-	3,021	3,021
Student Financial Aid	-	-	-	-	-	-
Saturday School Meals	-	-	-	-	-	-
Other Student Related Expenses	25,000	20,697	45,149	(1,168)	2,083	2,083
Total Other Student Related Expenses	257,750	213,383	157,938	19,516	105,913	15,288
Education Services (excl. FT teacher)						
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	-	-	-	-	-	-
Furniture, Fixtures and Equipment						
Student Hardware Costs	-	-	-	-	-	-
Employee Hardware Costs	-	-	-	-	-	-
Non Educational Computer Software	-	-	-	-	-	-
Capitalized Equipment	326,277	270,115	349,297	30,575	25,051	25,051
Non-Capitalized Equipment	-	-	-	-	-	-
Equipment Rental / Lease Expense	-	-	-	-	-	-
Equipment Repair	9,633	7,974	-	-	803	803
Furniture and Fixtures	57,104	47,274	-	-	4,759	4,759
Other Furniture, Fixtures and Equipment	-	-	-	-	-	-
Total Furniture Fixtures and Equipment	393,013	325,363	349,297	30,575	30,612	30,612

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

	KIPP Delta Consolidated	KIPP Delta YTD Budget	April 30, 2010 KIPP Delta YTD Actual	ACTUALS April	BUDGET May	BUDGET June
Facilities & Facilities Maintenance Expense						
Non-Recurring Costs Related to Site Acquisition / Development	6,500	5,381	-	-	542	542
Space Rental / Lease / Mortgage Expense	1,680	1,391	1,810	960	140	140
Real Estate Taxes	-	-	-	-	-	-
Building Maintenance & Repair	197,449	163,462	193,659	13,706	16,454	16,454
Other Facilities Related Expenses	5,582	4,621	-	-	465	465
Total Facilities & Facilities Maintenance Expense	211,211	174,855	195,469	14,666	17,601	17,601
Services, Other Operating Expenses						
Student Transportation (fuel & lease payments)	177,173	146,676	95,901	8,095	14,764	14,764
Transportation Repair & Maintenance	60,120	49,771	51,240	7,464	5,010	5,010
Operation and Housekeeping Services / Supplies	-	-	-	-	-	-
Security Services	-	-	12,939	11,881	-	-
Communications	-	-	-	-	-	-
IT Consulting Services	76,003	62,921	49,360	167	6,334	6,334
Professional Consulting Services	60,001	49,673	27,434	2,373	5,000	5,000
Facility Consulting Services	-	-	-	-	-	-
Fundraising Expenses	21,310	17,642	27,629	127	1,776	1,776
School District / Non-School District Food	293,756	243,191	181,557	22,014	30,055	-
Insurance	40,078	33,180	35,639	3,850	3,340	3,340
Utilities	65,781	54,458	77,681	9,040	5,482	5,482
Legal Services	11,001	9,107	5,500	500	917	917
Office Expenses	37,590	31,120	142,889	8,451	3,132	3,132
Reserve For Destruction, Loss & Theft of Assets	-	-	-	-	-	-
Other Services, Operating Expenses	23,356	19,336	24,400	-	1,946	1,946
Total Services, Other Operating Expenses	866,170	717,075	732,171	73,962	77,756	47,701
Interest Expense						
Interest Expense	236,243	195,578	199,988	16,957	16,562	16,562
Total Interest Expense	236,243	195,578	199,988	16,957	16,562	16,562
Direct Support / Indirect Costs						
District Oversight Fee	-	-	-	-	-	-
Management Fee (to Home Office)	226,501	187,513	253,364	24,102	16,586	17,025
Total Direct Support / Indirect Costs	226,501	187,513	253,364	24,102	16,586	17,025
<b>TOTAL EXPENDITURES</b>	<b>5,791,190</b>	<b>4,794,346</b>	<b>4,862,635</b>	<b>496,782</b>	<b>566,356</b>	<b>446,115</b>
<b>NET INCOME</b>	5,564,689 <span style="color: red;">(49,459)</span>	(40,945)	1% 230,700	<span style="color: red;">(44,419)</span>	<span style="color: red;">(171,317)</span>	<span style="color: red;">(28,518)</span>

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

	KIPP Delta Consolidated	KIPP Delta YTD Budget	April 30, 2010 KIPP Delta YTD Actual	ACTUALS April	BUDGET May	BUDGET June
<b>Cash Flow</b>						
<b>Beginning Cash</b>	\$ 1,236,897	\$ 1,236,897	1,487,398	1,623,639	1,553,012	804,247
Net Income	(49,459)	(40,945)	230,700	(44,419)	(171,317)	(28,518)
Add Depreciation	326,277	270,115	349,297	30,575	25,051	25,051
Add: Additional Debt	400,000	331,148	-	-	400,000	-
Add/Subtract Adjustments: MM transfer, adjusting entries	-	-	432,378	194	100,000	741,085
Less: Debt Principal Payments	(67,925)	(56,233)	(91,632)	(7,665)	(5,660)	(5,660)
Less: Fixed Assets Purchased	(802,900)	(664,696)	(855,130)	(49,311)	(1,096,838)	(182,779)
Cash Flow	(194,007)	(160,612)	65,614	(70,627)	(748,765)	549,179
<b>Ending Cash</b>	<b>1,042,890</b>	<b>1,076,285</b>	<b>1,553,012</b>	<b>1,553,012</b>	<b>804,247</b>	<b>1,353,426</b>