

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July 2009 through April 2010

	Jul '09 - Apr 10	Jul '08 - Apr 09	\$ Change
Ordinary Income/Expense			
Income			
4100 · Reimbursement From ISBE	2,750,349	2,609,714	140,635
4200 · Grants			
4201 · Federal Grants			
4210 · IDEA Grant	32,252	31,384	868
4215 · ARRA Grant	63,803	0	63,803
4224 · Title I Low Income	11,903	9,102	2,801
4225 · Title IV Safe & Drug Free	347	669	-322
4226 · Title II Teacher Quality	1,675	3,379	-1,704
Total 4201 · Federal Grants	109,980	44,534	65,446
4220 · State Grants			
4221 · Special Ed Personnel	14,132	26,314	-12,181
4222 · Reading Improvement	0	7,148	-7,148
Total 4220 · State Grants	14,132	33,462	-19,329
4230 · Other Grants	15,931	37,730	-21,799
Total 4200 · Grants	140,043	115,726	24,318
4300 · Student Fees			
4310 · Books/Materials/Activities	32,195	75,539	-43,344
4315 · Field Trip Fees	9,638	0	9,638
4320 · Summer School	0	3,680	-3,680
4325 · Before and After School Program			
4359 · Before and After School Care	72,069	88,545	-16,476
4369 · Summer Enrichment Program	10,235	100	10,135
4370 · Getting to Know You	1,560	1,360	200
Total 4325 · Before and After School Program	83,864	90,005	-6,141
4350 · Clubs			
4351 · Roots & Shoots	42	0	42
4356 · Band	11,624	25,170	-13,546
4357 · Scrapbooking Club	0	780	-780
4358 · Interscholastic Sports	16,055	7,000	9,055
4363 · Tae Kwon Do	1,730	0	1,730
4364 · Drumming	0	530	-530
4365 · Movie Club	225	0	225
4367 · Homework Club	0	735	-735
4368 · Champions Club	5,015	2,660	2,355
Total 4350 · Clubs	34,691	36,875	-2,184
Total 4300 · Student Fees	160,388	206,099	-45,711
4400 · Out-of-District Tuition	12,931	11,212	1,719
4500 · Fundraising			
4501 · Other	3,008	2,508	500
4502 · Pancake Breakfast	720	0	720
4503 · Holiday Cards	0	10	-10
4505 · Auction	37,224	31,169	6,055
4508 · Edible Harvest Festival	15,246	16,618	-1,372
4509 · 8th Grade	12,949	13,343	-394
4511 · Band Boosters	4,201	6,558	-2,357
4512 · 7th Grade	560	-8	569
4515 · Scholastic Book Fairs	5,626	4,991	635
4516 · Student Council	0	1,353	-1,353
4518 · Poker Night	0	1,175	-1,175
4519 · Earthweek	2,221	7,780	-5,559
4520 · 5/6th Grade - Rain Barrels	120	0	120
4824 · Spirit Wear	3,017	4,154	-1,136
Total 4500 · Fundraising	84,893	89,650	-4,758
4600 · Hot Lunch			
4601 · Hot Lunch - Farm to Table	9,121	7,418	1,703
4602 · Hot Lunch - Pizza	32,292	17,825	14,467
Total 4600 · Hot Lunch	41,413	25,243	16,170

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July 2009 through April 2010

	Jul '09 - Apr 10	Jul '08 - Apr 09	\$ Change
4700 · Interest Income			
4702 · Interest Income - LFB	807	867	-60
4703 · Interest Income - LLC	2,697	4,196	-1,498
Total 4700 · Interest Income	3,504	5,063	-1,558
4800 · Other Income			
4805 · Contributions			
4810 · General Contributions	1,146	1,186	-40
4811 · Sponsorships	7,674	908	6,766
4813 · Annual Appeal	40,043	22,330	17,713
4814 · Restricted Contributions	5,270	435	4,835
4816 · ACH Donations	4,160	6,850	-2,690
4819 · Penny Wars	0	865	-865
4828 · Matching Gifts	12,922	17,427	-4,506
4831 · Auction Restricted Gifts	2,840	1,540	1,300
Total 4805 · Contributions	74,054	51,541	22,513
4820 · Other			
4821 · 7th Grade Trip	0	10,380	-10,380
4823 · 8th Grade Trip	24,133	32,757	-8,624
4827 · Graduation	55	0	55
4829 · 7th and 8th Parties	1,679	1,911	-232
4830 · Reimbursed Expenses	0	-328	328
Total 4820 · Other	25,867	44,720	-18,852
4825 · Rental Income	7,419	22,433	-15,015
Total 4800 · Other Income	107,339	118,694	-11,354
Total Income	3,300,860	3,181,400	119,460
Expense			
5100 · Instruction			
5105 · Classroom Supplies	4,576	12,715	-8,138
5110 · Educational Materials	27,277	29,499	-2,222
5115 · Computer Supplies	1,124	0	1,124
5116 · Computer Support	17,495	0	17,495
5120 · Other Instructional Equipment	0	500	-500
5130 · Instruction Salaries	979,205	1,005,845	-26,639
5131 · Allocated Stipends	-34,360	-34,532	172
5133 · Goal Incentives	0	835	-835
5135 · Related TRS Expense	13,404	14,817	-1,413
5140 · Related Medicare Expense	14,759	13,782	976
5145 · Related FICA Expense	17,067	18,689	-1,622
5150 · Related Health Benefits Expense	70,197	92,944	-22,748
5155 · Other Expenses for Clubs			
5158 · Yearbook	187	0	187
5159 · Band	11,750	22,883	-11,133
5171 · Interscholastic Sports	9,623	4,132	5,490
5172 · Before and After School Care	16,996	21,358	-4,362
5176 · Champions Club	4,986	991	3,996
5177 · Tae Kwon Do	963	0	963
5178 · Homework Club	0	1,720	-1,720
5180 · Drumming	0	520	-520
5181 · Scrapbooking	0	674	-674
5190 · Getting to Know You	485	0	485
5155 · Other Expenses for Clubs - Other	169	0	169
Total 5155 · Other Expenses for Clubs	45,158	52,278	-7,120
5160 · Other			
5161 · Other- Educational Activities	3,712	4,701	-989
5162 · Other- Farm Education	15,000	15,000	0
5163 · Graduation	461	424	37
5164 · Summer School	7,345	2,893	4,453
5167 · 7th & 8th Grade Parties	1,020	1,488	-468
5168 · 8th Grade Trip	4,950	18,989	-14,039
5169 · 7th Grade Trip	440	7,927	-7,487
5160 · Other - Other	195	0	195

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July 2009 through April 2010

	Jul '09 - Apr 10	Jul '08 - Apr 09	\$ Change
Total 5160 · Other	33,123	51,422	-18,299
5199 · Allocated Grant Expense	-8,175	0	-8,175
Total 5100 · Instruction	1,180,850	1,258,793	-77,943
5200 · Administration			
5205 · Administrative Salaries	278,258	286,633	-8,375
5206 · Administrative Contractual	22,162	25,326	-3,164
5215 · Related Medicare Expense	5,045	4,067	978
5220 · Related FICA Expense	16,989	13,156	3,833
5225 · Related Health Benefits Expense	12,216	12,755	-538
5226 · Unemployment Compensation	5,287	6,885	-1,598
5230 · Supplies	9,632	7,621	2,011
5235 · Furniture	0	1,679	-1,679
5240 · Office Equipment	0	208	-208
5241 · Computers	4,082	8,515	-4,433
5242 · Computer Support	5,122	5,215	-93
5250 · Equipment Maintenance	12,149	4,049	8,100
5255 · Telecommunication Equipment	0	150	-150
5260 · Telecommunication Usage	14,594	12,677	1,917
5265 · Accounting and Audit Fees	17,800	21,000	-3,200
5270 · Payroll Service Fees	9,993	9,643	349
5275 · Printing and Copying	405	0	405
5280 · Postage and Shipping	2,681	3,145	-464
5285 · Insurance (incl. Building Ins.)	40,093	32,842	7,251
5290 · Dues and Subscriptions	3,992	4,833	-842
5291 · Board Related Expenses	1,505	5,375	-3,870
5294 · Legal Fees - LLC	0	1,192	-1,192
5295 · Legal Fees	5,896	22,745	-16,849
5296 · Employment Expense - Other	1,255	0	1,255
5297 · Other	2,026	1,381	645
5298 · Related FSA Expense	905	1,160	-255
Total 5200 · Administration	472,086	492,252	-20,166
5300 · Support Services			
5301 · Special Ed Salaries	158,376	122,313	36,063
5302 · Related Medicare Expense	0	1,656	-1,656
5303 · Related FICA	0	3,501	-3,501
5304 · Related Health Benefits	11,329	15,359	-4,029
5305 · Contractual Expense for Spec Ed			
5324 · Auditory Services	7,541	0	7,541
5325 · Speech Services	69,186	69,774	-588
5326 · OT Services	63,488	62,008	1,480
5327 · Psychological Services	68,070	62,939	5,130
5328 · Other Services	44,711	54,489	-9,777
Total 5305 · Contractual Expense for Spec Ed	252,996	249,210	3,786
5308 · Special Ed Legal Fees	59	6,630	-6,572
5309 · Special Ed CR Mats & Sups	2,051	1,393	658
5310 · Professional Development	4,932	8,206	-3,274
5315 · Transportation	9,921	9,836	85
5316 · Transportation Stipend	1,980	0	1,980
5320 · Food Service			
5321 · Pizza	25,211	14,486	10,725
5322 · Hot Lunch - Farm to Table	5,023	4,927	96
5405 · Facility Rent - Barn	1,000	1,200	-200
Total 5320 · Food Service	31,234	20,613	10,620
5399 · Allocated Grant Expense	-61,770	-74,177	12,407
Total 5300 · Support Services	411,107	364,540	46,567
5400 · Operations and Maintenance			
5410 · Utilities			
5411 · Water and Sewer	1,688	1,080	608
5412 · Other	0	17	-17
5413 · Gas and Electricity	38,891	47,499	-8,609
5414 · Garbage	1,482	1,599	-117

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July 2009 through April 2010

	Jul '09 - Apr 10	Jul '08 - Apr 09	\$ Change
5410 · Utilities - Other	28	0	28
Total 5410 · Utilities	42,088	50,194	-8,107
5415 · Maintenance Salaries	28,661	28,052	608
5416 · Facilities Management	19,874	0	19,874
5420 · Related Medicare Expense	410	388	21
5421 · Related Health Benefits	480	3,079	-2,599
5425 · Related FICA Expense	1,751	1,660	91
5430 · Maintenance Contractual			
5431 · Cleaning	225	0	225
5432 · Life Safety	6,780	10,907	-4,127
5433 · Snow Removal	7,423	9,684	-2,261
5436 · Other	8,969	11,157	-2,188
5430 · Maintenance Contractual - Other	1,454	0	1,454
Total 5430 · Maintenance Contractual	24,850	31,748	-6,898
5435 · Maintenance Equipment	1,138	1,257	-119
5440 · Maintenance Supplies	10,716	12,775	-2,060
5445 · Long-Term Maint & Repairs	0	2,198	-2,198
Total 5400 · Operations and Maintenance	129,966	131,352	-1,386
5500 · Other Expenses			
5510 · Fundraising			
5511 · Auction	4,769	6,119	-1,350
5512 · Rummage Sale	0	50	-50
5513 · 5/6 Grade Fundraising	333	0	333
5514 · Other	1,878	4,542	-2,663
5517 · Edible Harvest	11,621	9,814	1,807
5518 · Pancake Breakfast	21	0	21
5519 · 8th Grade Fundraising	6,960	8,339	-1,379
5521 · Band Boosters	3,566	3,738	-172
5523 · Annual Appeal	272	0	272
5525 · Spirit Wear	2,419	3,765	-1,347
5526 · Scholastic Book Fair	3,247	2,170	1,077
5527 · Student Council	52	2,794	-2,742
5528 · Earthweek	2,074	2,292	-218
5529 · Poker Night	1,445	0	1,445
5550 · Fundraising Salaries	33,921	10,000	23,921
5551 · Related FICA	0	610	-610
5552 · Related Medicare	0	148	-148
5553 · Fundraising Stipends	0	6,365	-6,365
Total 5510 · Fundraising	72,578	60,746	11,832
5515 · Bank Fees	2,146	2,593	-447
5520 · Recruitment and Employment	1,051	1,242	-191
5535 · Community Outreach	2,962	2,604	358
Total 5500 · Other Expenses	78,737	67,185	11,552
5600 · Grant Expense			
5601 · IDEA Grant	30,587	27,022	3,564
5602 · Spec Ed Pers Grant Exp	14,132	39,442	-25,310
5603 · Title I FY08	0	5,337	-5,337
5604 · Title II Teacher Quality	694	3,405	-2,711
5605 · Title IV Safe & Drug Fee	350	669	-319
5607 · Reading Improvement	13,502	10,370	3,133
5608 · Title I FY09	625	9,284	-8,659
5609 · ARRA Grant	58,083	0	58,083
5616 · Nutrition Education	0	5,000	-5,000
5617 · Circle of Service	5,000	0	5,000
5618 · Title I FY10	9,755	0	9,755
5600 · Grant Expense - Other	834	0	834
Total 5600 · Grant Expense	133,562	100,529	33,033
Total Expense	2,406,309	2,414,652	-8,343
Net Ordinary Income	894,551	766,748	127,803

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July 2009 through April 2010

	Jul '09 - Apr 10	Jul '08 - Apr 09	\$ Change
Other Income/Expense			
Other Income			
7100 · Non-Operating Income			
7101 · PSO Revenue			
7102 · Fundraising			
7103 · Box Tops	582	1,147	-564
7105 · Target VISA Card	743	1,670	-927
7106 · Natural Ovens	665	819	-153
7107 · SCRIP	134,925	80,561	54,364
7108 · Plant Sale	4,124	3,661	463
7109 · Holiday Bazaar	2,530	2,327	202
7110 · Other	150	297	-147
Total 7102 · Fundraising	<u>143,719</u>	<u>90,482</u>	<u>53,237</u>
Total 7101 · PSO Revenue	<u>143,719</u>	<u>90,482</u>	<u>53,237</u>
Total 7100 · Non-Operating Income	<u>143,719</u>	<u>90,482</u>	<u>53,237</u>
Total Other Income	<u>143,719</u>	<u>90,482</u>	<u>53,237</u>
Other Expense			
7200 · Non-Operating Expense			
7220 · PCCSHI-Mortgage Loan Interest			
7221 · Base Interest Expense	102,101	258,368	-156,267
7222 · SWAP Adjustment	217,618	100,505	117,112
7223 · LOC Fee	124,425	77,956	46,469
7224 · Draw Fee	3,225	2,100	1,125
7225 · Remarketing Fee	10,997	5,231	5,765
Total 7220 · PCCSHI-Mortgage Loan Interest	<u>458,365</u>	<u>444,161</u>	<u>14,204</u>
7240 · Taxable Loan Interest Expense	12,902	9,810	3,092
7241 · LOC Interest Expense	505	944	-440
7244 · Lease Interest Expense	527	977	-450
7246 · Depreciation	64,923	74,468	-9,545
7247 · Amortization	24,055	20,208	3,847
7248 · Depreciation - LLC	221,626	221,082	544
7300 · PSO Expense			
7301 · Postage	953	567	386
7302 · Water	369	345	24
7303 · Office	3	55	-52
7304 · Bank Fees	1,315	955	360
7306 · Directory	-10	569	-579
7308 · Plant Sale	0	4	-4
7311 · SCRIP	136,124	82,497	53,627
7312 · Natural Ovens	579	602	-23
7313 · Holiday Bazaar/Staben House	1,584	1,134	450
7315 · Other Fundraising	605	882	-276
7321 · Classroom Care	200	0	200
7322 · Teacher Sup Exp Reimb	2,842	2,370	472
7323 · Community Care	2,675	3,363	-688
7324 · Programming	1,297	1,360	-63
7326 · Inschool Grants	5,334	1,943	3,392
7327 · Discretionary Hardship Fund	1,124	0	1,124
Total 7300 · PSO Expense	<u>154,996</u>	<u>96,646</u>	<u>58,350</u>
Total 7200 · Non-Operating Expense	<u>937,898</u>	<u>868,296</u>	<u>69,603</u>
Total Other Expense	<u>937,898</u>	<u>868,296</u>	<u>69,603</u>
Net Other Income	<u>-794,179</u>	<u>-777,814</u>	<u>-16,365</u>
Net Income	<u><u>100,372</u></u>	<u><u>-11,066</u></u>	<u><u>111,438</u></u>