

PCCS Board of Director's Meeting AGENDA

Tuesday, February 23, 2016 7:00 PM
Comstock Bldg. – Muir Hall
1591 Jones Point Road
Grayslake, IL 60030

Call to Order President Ed Jamison

Pledge of Allegiance

Recognition & Appreciation: Open House Team Executive Director

Mission Moment: One Earth Film Festival Executive Director

Motion to Approve Agenda

Discussion Agenda

1. Legal Bills -Franzcek Radelet GSL \$ 825.50 Lawsuit:\$ 1,548.50
2. Timeline for Strategic Plan Update
3. March Meeting Schedule
4. 1st Reading Board Policy Amendments and Additions:
 - Personnel Series: 400.10, 400.11
 - Student Series: 500.05, 500.19, 500.21, 500.23
 - Instruction Series: 600.2, 600.4
 - Building & Grounds Series: 1000.5, 1000.10
5. 2nd Reading – 200.20 Board Procedure on Policy Revisions
6. Destruction of Closed Session Recordings
7. Bi-Annual Review of Closed Session Minutes
8. Longhouse Capital Advisors Letter of Engagement
9. Committee Updates

Public Comment 10 Minutes

Closed Session

Discussion Related to 5ILCS 120/2(c)(1) The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity.

10. Employment of Staff Member(s)

Consent Agenda

11. Director's Report - includes School Team and Business Manager's Report
12. Financial Statements
13. Treasurer's Report
14. PSO Report
15. Motion to Approve Open Session Minutes of Previous Board and Committee Meetings
16. Motion to Accept Reports on Consent Agenda

Public Comment

10 Minutes

Action Agenda – New Business

- 1A – Authorize Payment of Legal Bills- \$ 2,374.00
- 5A – Adopt Board Procedure on Policy Revisions
- 6A – Approve Destruction of Closed Session Recordings
- 8A –Authorize Longhouse Capital Advisors Letter of Engagement
- 10A -Approve Employment of Staff Member(s)

New Business

Adjourn

A copy of the board documents for this meeting is available for viewing on the school web site.

Thank you for attending the meeting of the PCCS Board of Education. You are asked to limit your remarks to the Public Comment opportunities to fewer than four minutes. Respect and courtesy toward everyone present is expected. As a reminder, individual Board members do not respond to public comment, nor does the Board engage in discussion with the public at its business meeting.

For questions or comments, please e-mail the Board at board@pccharterschool.org. Board e-mails are received and responded to by the Board President as soon as possible.

The PCCS Board of Directors:

Ed Jamison – President
Angela Lewis– Secretary
Sean Daw

Nick Kotzamanis – Vice President
Jeff Barhorst
Dan Fedor

Brian Conlon – Treasurer
Marcelo Chiodi
Sue Ross

Discussion Agenda

4. **1st Reading Board Policy Amendments and Additions:**
 - a. **Personnel Series: 400.10, 400.11**
 - b. **Student Series: 500.05, 500.19, 500.21, 500.23**
 - c. **Instruction Series: 600.2, 600.4**
 - d. **Building & Grounds Series: 1000.5, 1000.10**



Board of Director's Policy Personnel 400 Series

Policy # 400.10

Staff Development Program

The Executive Director or designee shall implement a staff development program. The goal of such program shall be to update and improve the skills and knowledge of staff members in order to achieve and maintain a high level of job performance and satisfaction. Additionally, the development program for certificated staff members shall be designed to effectuate the District and School Improvement Plans so that student learning objectives meet or exceed goals established by the District and State.

The staff development program shall provide, at a minimum, at least once every 2 years, the in-service training of certificated school personnel and administrators on current best practices regarding the identification and treatment of attention deficit disorder and attention deficit hyperactivity disorder, the application of non-aversive behavioral interventions in the school environment, and the use of psychotropic or psychostimulant medication for school-age children.

The staff development program shall provide, at a minimum, once every 2 years, the in-service training of all District staff on educator ethics, teacher-student conduct, and school employee-student conduct.

In addition, the staff development program shall include each of the following:

1. At least, once every 2 years, training of all appropriate staff by a person with expertise on anaphylactic reactions and management.
2. At least every 2 years, an in-service to train appropriate school personnel, at a minimum, to understand, provide information and referrals, and address issues pertaining to youth who are parents, expectant parents, or victims of domestic or sexual violence.
3. Training that, at a minimum, provides staff with a basic knowledge of matters relating to acquired immunodeficiency syndrome (AIDS) and the availability of appropriate sources of counseling and referral.
4. Training for school personnel who work with students in grades 7 through 8 to identify the warning signs of mental illness and suicidal behavior in adolescents and teens along with appropriate intervention and referral techniques.
5. Abused and Neglected Child Reporting Act (ANCRA), School Code, and Erin's Law Training as follows:
 - a. Staff development for local school site personnel who work with students in grades kindergarten through 8, in the detection, reporting and prevention of child abuse and neglect (see policy *500.18, Abused and Neglected Child Reporting*).
 - b. Within one year of employment, each staff member must complete mandated reporter training from a provider or agency with expertise in recognizing and reporting child abuse. Mandated reporter training must be completed again at least every 5 years (see policy *500.18, Abused and Neglected Child Reporting*).
 - c. Informing educators about the recommendation in the Erin's Law Taskforce Report requesting them to attend continuing professional development programs that address the prevention and identification of child sexual abuse (see policy *500.18, Abused and Neglected Child Reporting*).
6. Education for staff instructing students in grades 7 through 8, concerning teen dating violence as recommended by the District's Nondiscrimination Coordinator, Dean of Students or Complaint Manager.

An opportunity shall be provided for all staff members to acquire, develop, and maintain the knowledge and skills necessary to properly administer life-saving techniques and first aid, including the Heimlich maneuver, cardiopulmonary resuscitation, and the use of an automated external defibrillator, in accordance with a nationally recognized certifying organization. Physical fitness facilities' staff must be trained in cardiopulmonary resuscitation and use of an automated external defibrillator.

LEGAL REF.:

105 ILCS 5/2-3.60, 5/10-22.39, 5/10-23.12, 5/24-5, and 110/3.
325 ILCS 5/4, Abused and Neglected Child Reporting Act.
745 ILCS 49/, Good Samaritan Act.

Adoption Dates:

Adopted: March 2016



Board of Director's Policy Personnel 400 Series

Policy # 400.11

Communicable and Chronic Infectious Disease

The Executive Director or designee shall develop and implement procedures for dealing with known or suspected cases of a communicable and chronic infectious disease involving a District employee consistent with State and federal law, rules of the Illinois Department of Public Health, and Board of Education policies.

Employees with a communicable or chronic infectious disease will be permitted to retain their positions whenever, after reasonable accommodations and without undue hardship, there is no substantial risk of transmission of the disease to others, provided an employee is able to continue to perform the position's essential functions. An employee with a communicable and chronic infectious disease remains subject to the Board's employment policies including sick and/or other leave, physical examinations, temporary and permanent disability, and termination.

LEGAL REF.:

Americans With Disabilities Act, 42 U.S.C. §12101 et seq.; 29 C.F.R. §1630.1 et seq., amended by the Americans with Disabilities Act Amendments Act (ADAAA), Pub. L. 110-325.

Rehabilitation Act of 1973, 29 U.S.C. §791; 34 C.F.R. §104.1 et seq.

Department of Public Health Act, 20 ILCS 2305/6.

105 ILCS 5/24-5.

Personnel Record Review Act, 820 ILCS 40/.

Control of Communicable Diseases, 77 Ill.Admin.Code Part 690.

Policy # 500.21

Communicable and Chronic Infectious Disease

A student with or carrying a communicable and/or chronic infectious disease has all rights, privileges, and services provided by law and the District's policies. The Executive Director will develop procedures for communicable and chronic infectious diseases for the Board's consideration.

LEGAL REF.:

105 ILCS 5/10-21.11.

410 ILCS 315/2a.

23 Ill.Admin.Code §§ 1.610 and 226.300.

77 Ill.Admin.Code §690.100 et seq.

Individuals With Disabilities Education Act, 20 U.S.C. §1400 et seq.

Rehabilitation Act, Section 504, 29 U.S.C. §794(a).

Adoption Dates:

Adopted: March 2016



Board of Director's Policy Students 500 Series

Policy # 500.05

Teen Dating Violence Prohibited

Engaging in teen dating violence that takes place at school, on school property, at school-sponsored activities, or in vehicles used for school-provided transportation is prohibited. For purposes of this policy, the term teen dating violence occurs whenever a student uses or threatens to use physical, mental, or emotional abuse to control an individual in the dating relationship; or uses or threatens to use sexual violence in the dating relationship.

The Executive Director or designee shall develop and maintain a program to respond to incidents of teen dating violence that:

1. Fully implements and enforces each of the following Board policies:
 - a. *500.10, Harassment of Students Prohibited.* This policy prohibits any person from harassing intimidating, or bullying a student based on the student's actual or perceived characteristics of sex; sexual orientation; gender identity; and gender-related identity or expression (this policy includes more protected statuses).
 - b. *500.14, Prevention of and Response to Bullying, Intimidation, and Harassment.* This policy prohibits students from engaging in bullying, intimidation, and harassment at school, school-related events and electronically. Prohibited conduct includes threats, stalking, physical violence, sexual harassment, sexual violence, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying.
2. Encourages anyone with information about incidents of teen dating violence to report them to any of the following individuals:
 - a. Any school staff member. School staff shall respond to incidents of teen dating violence by following the District's established procedures for the prevention, identification, investigation, and response to bullying and school violence.
 - b. The Nondiscrimination Coordinator, Dean of Students, or a Complaint Manager identified in policy *500.10 Harassment of Students Prohibited.*
3. Incorporates age-appropriate instruction in grades 7 through 8, in accordance with the District's comprehensive health education program. This includes incorporating student social and emotional development into the District's educational program as required by the State.
4. Incorporates education for school staff, as recommended by the Nondiscrimination Coordinator, Dean of Students, or a Complaint Manager.
5. Notifies students and parents/guardians of this policy.

LEGAL REF.:

105 ILCS 110/3.10.

Adoption Dates:

Adopted: March 2016



Board of Director's Policy Students 500 Series

Policy # 500.19

Health Examinations and Immunizations and Exclusion of Students

Required Health Examinations and Immunizations

A student's parent(s)/guardian(s) shall present proof that the student received a health examination, with proof of the immunizations against, and screenings for, preventable communicable diseases, as required by the Illinois Department of Public Health, within one year prior to:

1. Entering kindergarten or the first grade;
2. Entering the sixth grade; and
3. Enrolling in an Illinois school, regardless of the student's grade (including nursery school, special education, Head Start programs operated by elementary or secondary schools, and students transferring into Illinois from out-of-state or out-of-country).

Proof of immunization against meningococcal disease is required from students in grade 6, beginning with the 2015-2016 school year. As required by State law:

1. The required health examinations must be performed by a physician licensed to practice medicine in all of its branches, an advanced practice nurse who has a written collaborative agreement with a collaborating physician authorizing the advanced practice nurse to perform health examinations, or a physician assistant who has been delegated the performance of health examinations by a supervising physician.
2. A diabetes screening must be included as a required part of each health examination; diabetes testing is not required.
3. Before admission and in conjunction with required physical examinations, parents/guardians of children between the ages of 6 months and 6 years must provide a statement from a physician that their child was "risk-assessed" or screened for lead poisoning.
4. The Department of Public Health will provide all female students entering sixth grade and their parents/guardians information about the link between human papilloma virus (HPV) and cervical cancer and the availability of the HPV vaccine.

Unless an exemption or extension applies, the failure to comply with the above requirements by October 15 of the current school year will result in the student's exclusion from school until the required health forms are presented to the District. New students who register after October 15 of the current school year shall have 30 days following registration to comply with the health examination and immunization regulations. If a medical reason prevents a student from receiving a required immunization by October 15, the student must present, by October 15, an immunization schedule and a statement of the medical reasons causing the delay. The schedule and statement of medical reasons must be signed by the physician, advanced practice nurse, physician assistant, or local health department responsible for administering the immunizations.

A student transferring from out-of-state who does not have the required proof of immunizations by October 15 may attend classes only if he or she has proof that an appointment for the required vaccinations is scheduled with a party authorized to submit proof of the required vaccinations. If the required proof of vaccination is not submitted within 30 days after the student is permitted to attend classes, the student may no longer attend classes until proof of the vaccinations is properly submitted.

Eye Examination

Parents/guardians are encouraged to have their children undergo an eye examination whenever health examinations are required.

Parents/guardians of students entering kindergarten or an Illinois school for the first time shall present proof before the first day of school of the current school year that the student received an eye examination within one year prior to entry of kindergarten or the school. A physician licensed to practice medicine in all of its branches or a licensed optometrist must perform the required eye examination.

If a student fails to present proof by the first day of school, the school may hold the student's report card until the student presents proof: (1) of a completed eye examination, or (2) that an eye examination will take place within 60 days after The first day of school. The Executive Director or designee shall ensure that parents/guardians are notified of this eye examination requirement in compliance with the rules of the Department of Public Health. Schools shall not exclude a student from attending school due to failure to obtain an eye examination.

Dental Examination

All children in kindergarten and the second and sixth grades must present proof of having been examined by a licensed dentist before May 15 of the current school year in accordance with rules adopted by the Illinois Department of Public Health.

If a child in the second or sixth grade fails to present proof by May 15, the school may hold the child's report card until the child presents proof: (1) of a completed dental examination, or (2) that a dental examination will take place within 60 days after May 15. The Executive Director or designee shall ensure that parents/guardians are notified of this dental examination requirement at least 60 days before May 15 of each school year.

Exemptions

In accordance with rules adopted by the Illinois Department of Public Health, a student will be exempted from this policy's requirements for:

1. Religious or medical grounds if the student's parents/guardians present to the Superintendent a signed statement explaining the objection;
2. Health examination or immunization requirements on medical grounds if a physician provides written verification;
3. Eye examination requirement if the student's parents/guardians show an undue burden or lack of access to a physician licensed to practice medicine in all of its branches who provides eye examinations or a licensed optometrist; or
4. Dental examination requirement if the student's parents/guardians show an undue burden or a lack of access to a dentist.

Homeless Child

Any homeless child shall be immediately admitted, even if the child or child's parent/guardian is unable to produce immunization and health records normally required for enrollment. Board's Policy *500.25 Education of Homeless Children*, governs the enrollment of homeless children.

LEGAL REF.:

McKinney Homeless Assistance Act, 42 U.S.C. § 11431 et seq.

105 ILCS 5/27-8.1 and 45/1-20.

410 ILCS 45/7.1 and 315/2e.

23 Ill.Admin.Code §1.530.

77 Ill.Admin.Code Part 665.

77 Ill.Admin.Code Part 695.

Adoption Dates:

Adopted: March 2016



Board of Director's Policy Students 500 Series

Policy # 500.23

Adolescent Suicide Awareness and Prevention Programs

The Executive Director, or designee, is directed to develop and implement a comprehensive and continuing adolescent suicide awareness and prevention program. The Executive Director will attempt to develop a liaison among the District and the Illinois Suicide Prevention Strategic Planning Committee, the Illinois Suicide Prevention Coalition Alliance, and/or a community mental health agency to implement the goals and objectives of the Illinois Suicide Prevention Strategic Plan.

LEGAL REF.:
105 ILCS 5/2-3.163

Adoption Dates:

Adopted: March 2016



Board of Director's Policy Instruction 600 Series

Policy # 600.2

Home and Hospital Instruction

A student who is absent from school, or whose physician anticipates that the student will be absent from school, because of a medical condition may be eligible for instruction in the student's home or hospital. Eligibility shall be determined by State law and the Illinois State Board of Education rules governing (1) the continuum of placement options for students who have been identified for special education services or (2) the home and hospital instruction provisions for students who have not been identified for special education services. Appropriate educational services from qualified staff will begin no later than 5 school days after receiving a physician's written statement. Instructional or related services for a student receiving special education services will be determined by the student's individualized education program.

A student who is unable to attend school because of pregnancy will be provided home instruction, correspondence courses, or other courses of instruction (1) before the birth of the child when the student's physician indicates, in writing, that she is medically unable to attend regular classroom instruction, and (2) for up to 3 months after the child's birth or a miscarriage.

LEGAL REF.:

105 ILCS 5/10-22.6a, 5/14-13.01, 5/18-4.5, and 5/18-8.05.

23 Ill.Admin.Code §§1.520, 1.610 and 226.300.

CROSS REF.: 600.3 (Education of Children with Disabilities), 500.26 (Equal Educational Opportunity), 500.21 (Communicable and Chronic Infectious Disease)

Adoption Dates:

Adopted: March 2016



Board of Director's Policy Instruction 600 Series

Policy # 600.4

Exemption from Physical Activity

A child may be exempted from some or all physical activities when the appropriate excuses are submitted to the school by parent(s)/guardian(s) or by a person licensed under the Medical Practice Act.

Alternative activities and/or units of instruction will be provided for pupils whose physical or emotional condition, as determined by a person licensed under the Medical Practice Act, prevents their participation in the physical education courses.

LEGAL REF.:

105 ILCS 5/27-6.

225 ILCS 60/, Medical Practice Act.

23 Ill.Admin.Code §1.420(p).

Adoption Dates:

Adopted: March 2016



Board of Director's Policy Buildings & Grounds 1000 Series

Policy # 1000.5

Facility Management and Building Programs

The Executive Director shall manage the District's facilities and grounds as well as facility construction and building programs in accordance with the law, the standards set forth in this policy, and other applicable Board of Education policies. The Executive Director or designee shall facilitate:

1. Inspections of school by the Regional Superintendent and State Fire Marshal or designee, and
2. Review of plans and specifications for future construction or alterations of school if requested by the relevant municipality, county (if applicable), or fire protection district.

Standards for Managing Buildings and Grounds.

All District buildings and grounds shall be adequately maintained in order to provide an appropriate, safe, and energy efficient physical environment for learning and teaching. The Executive Director or designee shall provide the Board with periodic reports on maintenance data and projected maintenance needs that include cost analysis. Prior Board approval is needed for all renovations or permanent alterations to buildings or grounds when the total cost will exceed \$5,000. This policy is not intended to discourage efforts to improve the appearance of buildings or grounds that are consistent with the designated use of those buildings and grounds.

Standards for Green Cleaning

For each District school with 50 or more students, the Executive Director or designee shall establish and supervise a green cleaning program that complies with the guidelines established by the Illinois Green Government Coordinating Council.

Standards for Facility Construction and Building Programs

As appropriate, the Board will authorize a comprehensive study to determine the need for facility construction and expansion. On an annual basis, the Executive Director or designee shall provide the Board with projected facility needs, enrollment trends, and other data impacting facility use. Board approval is needed for all new facility construction and expansion.

When making decisions pertaining to design and construction of school facilities, the Board will confer with members of the staff and community, the Illinois State Board of Education, and educational and architectural consultants, as it deems appropriate. The Board's facility goals are to:

1. Integrate facilities planning with other aspects of planning and goal-setting.
2. Base educational specifications for school buildings on identifiable student needs.
3. Design buildings for sufficient flexibility to permit new or modified programs.
4. Design buildings for maximum potential for community use.
5. Meet or exceed all safety requirements.
6. Meet requirements on the accessibility of school facilities to disabled persons as specified in State and federal law.
7. Provide for low maintenance costs, energy efficiency, and minimal environmental impact.

Naming Buildings and Facilities

Recognizing that the name for a school building, facility, or ground or field reflects on its public image, the Board's primary consideration will be to select a name that enhances the credibility and stature of the school or facility. Any request to name or rename an existing facility should be submitted to the Board. When a facility is to be named or renamed, the Board President may appoint a special committee to consider nominations and make a recommendation, along with

supporting rationale, to the Board. The Board will make the final selection. The committee shall operate under the following guideline:

- The committee will encourage input from the community, staff members, and students.

The Executive Director or designee may name a room or designate some area on a school's property in honor of an individual or group that has performed outstanding service to the school without using the process in this policy.

LEGAL REF.:

42 U.S.C. §12101 et seq.

20 ILCS 3130/, Green Buildings Act.

105 ILCS 5/2-3.12, 5/10-20.49, 5/10-22.36, 5/17-2.11, 140/, and 230/.

410 ILCS 25/, Environmental Barriers Act.

820 ILCS 130/, Prevailing Wage Act.

23 Ill.Admin.Code Part 151, School Construction Program; Part 180, Health/Life Safety Code for Public Schools; and Part 2800, Green Cleaning for Elementary and Secondary Schools.

71 Ill.Admin.Code Part 400, Ill. Accessibility Code.

Adoption Dates:

Adopted: March 2016



Board of Director's Policy Buildings and Grounds 1000 Series

Policy # 1000.10

Environmental Quality of Buildings and Grounds

The Executive Director or designee shall take all reasonable measures to protect: (1) the safety of District personnel, students, and visitors on District premises from risks associated with hazardous materials and (2) the environmental quality of the District's buildings and grounds. Before pesticides are used on District premises, the Executive Director or designee shall notify employees and parents/guardians of students as required by the Structural Pest Control Act, 225 ILCS 235/, and the Lawn Care Products Application and Notice Act, 415 ILCS 65/.

LEGAL REF.:

29 C.F.R. Part 1910.1030, Occupational Exposure to Bloodborne Pathogens, as adopted by the Illinois Department of Labor, 56 Ill.Admin.Code §350.300(c).

29 C.F.R. §1910.1200, Occupational Safety and Health Administration Hazard Communication Standards, as adopted by 820 ILCS 255/1.5, Toxic Substances Disclosure to Employees Act.

20 ILCS 3130/, Green Buildings Act.

105 ILCS 5/10-20.17a; 5/10-20.48; 135/; and 140/, Green Cleaning School Act.

225 ILCS 235/, Structural Pest Control Act.

415 ILCS 65/, Lawn Care Products Application and Notice Act.

820 ILCS 255/, Toxic Substances Disclosure to Employees Act.

23 Ill.Admin.Code §1.330, Hazardous Materials Training.

Adoption Dates:

Adopted: March 2016

5. 2nd Reading – 200.20 Board Procedure on Policy Revisions

**Board of Director's Policy
 200 Series**

Policy # 200.20

Board Procedure on Policy Revisions

When it is determined by PCCS Staff, Administration, Board of Directors, and/or a Board Committee that a new policy or a policy revision is required, the following steps should be taken to create, review and approve the policy.

Step #	Step Description	Responsible
1	Draft new policy or policy revision, and provide copy to Governance Committee Chair. <i>Note:</i> Relevant federal or state statutes should be considered. <i>Note:</i> Staff, student and community input may be solicited and incorporated, as appropriate.	Policy Authors (Administration, staff, board, and/or committee members)
2	Add review of policy on Governance Committee agenda.	Governance Chair
3	Review policy draft at Governance Committee open meeting. <i>Note:</i> Public comment should be heard and may be incorporated, as appropriate.	Governance Committee
4	Recommend policy draft to proceed to Board review with no or minor changes (Go to Step 5). OR Recommend significant further revision (Return to Step 1).	Governance Committee
5	Provide policy draft to Board President for inclusion on Board agenda.	Governance Chair
6	Add 1st reading of policy draft on Board meeting discussion agenda.	Board President
7	Review policy draft (1st reading) at Board open meeting. <i>Note:</i> Public comment should be heard and may be incorporated, as appropriate.	Board of Directors
8	Recommend policy draft to proceed to 2nd reading with no or minor changes (Go to Step 9). OR Recommend significant further revision (Return to Step 1).	Board of Directors

9	Add 2nd reading of policy draft on Board meeting discussion and action agendas.	Board President
10	Review policy draft (2nd reading) at Board open meeting. <i>Note:</i> If Legal review of policy is required, Executive Director should coordinate review with the school attorney prior to the 2nd reading. <i>Note:</i> Public comment should be heard and may be incorporated, as appropriate.	Board of Directors
11	Approve policy revision with no or minor changes by a majority vote (Go to step 12). OR Recommend significant further revision (Return to Step 1). <i>Note:</i> Under unique circumstances, the Board may approve a new policy or policy revision by majority vote without following the exact process defined in this procedure (e.g., to meet emergency conditions, to allow a different committee to complete the pre-Board review based on subject matter, etc). However, allowance for public comment on the draft should always be given prior to approval. <i>Note:</i> The Board may waive element(s) of a policy for a specific time period, e.g., “grandfather” clauses, or for a specific purpose, by majority vote of the Board.	Board of Directors
12	Provide approved version of policy revision in Word format to Executive Director.	Governance Chair
13	Post PDF of approved policy revision on PCCS website and ensure implementation of policy requirements.	Executive Director or designee
14	Retain Word copy of approved policy revision in designated location.	Executive Director or designee

Adoption Dates:

Adopted: February 2016

6. Destruction of Closed Session Recordings
7. Bi-Annual Review of Closed Session Minutes



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Because the statute database is maintained primarily for legislative drafting purposes, statutory changes are sometimes included in the statute database before they take effect. If the source note at the end of a Section of the statutes includes a Public Act that has not yet taken effect, the version of the law that is currently in effect may have already been removed from the database and you should refer to that Public Act to see the changes made to the current law.

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(5 ILCS 120/1) (from Ch. 102, par. 41)

Sec. 1. Policy. It is the public policy of this State that public bodies exist to aid in the conduct of the people's business and that the people have a right to be informed as to the conduct of their business. In order that the people shall be informed, the General Assembly finds and declares that it is the intent of this Act to ensure that the actions of public bodies be taken openly and that their deliberations be conducted openly.

The General Assembly further declares it to be the public policy of this State that its citizens shall be given advance notice of and the right to attend all meetings at which any business of a public body is discussed or acted upon in any way. Exceptions to the public's right to attend exist only in those limited circumstances where the General Assembly has specifically determined that the public interest would be clearly endangered or the personal privacy or guaranteed rights of individuals would be clearly in danger of unwarranted invasion.

To implement this policy, the General Assembly declares:

(1) it is the intent of this Act to protect the citizen's right to know; and

(2) the provisions for exceptions to the open meeting requirements shall be strictly construed against closed meetings.

(Source: P.A. 88-621, eff. 1-1-95.)

(5 ILCS 120/1.01) (from Ch. 102, par. 41.01)

Sec. 1.01. This Act shall be known and may be cited as the Open Meetings Act.

(Source: P.A. 82-378.)

(5 ILCS 120/1.02) (from Ch. 102, par. 41.02)

Sec. 1.02. For the purposes of this Act:

"Meeting" means any gathering, whether in person or by video or audio conference, telephone call, electronic means

present or present by means of video or audio conference;
and

(3) a summary of discussion on all matters proposed, deliberated, or decided, and a record of any votes taken.

(b) A public body shall approve the minutes of its open meeting within 30 days after that meeting or at the public body's second subsequent regular meeting, whichever is later. The minutes of meetings open to the public shall be available for public inspection within 10 days after the approval of such minutes by the public body. Beginning July 1, 2006, at the time it complies with the other requirements of this subsection, a public body that has a website that the full-time staff of the public body maintains shall post the minutes of a regular meeting of its governing body open to the public on the public body's website within 10 days after the approval of the minutes by the public body. Beginning July 1, 2006, any minutes of meetings open to the public posted on the public body's website shall remain posted on the website for at least 60 days after their initial posting.

(c) The verbatim record may be destroyed without notification to or the approval of a records commission or the State Archivist under the Local Records Act or the State Records Act no less than 18 months after the completion of the meeting recorded but only after:

(1) the public body approves the destruction of a particular recording; and

(2) the public body approves minutes of the closed meeting that meet the written minutes requirements of subsection (a) of this Section.

(d) Each public body shall periodically, but no less than semi-annually, meet to review minutes of all closed meetings. At such meetings a determination shall be made, and reported in an open session that (1) the need for confidentiality still exists as to all or part of those minutes or (2) that the minutes or portions thereof no longer require confidential treatment and are available for public inspection. The failure of a public body to strictly comply with the semi-annual review of closed session written minutes, whether before or after the effective date of this amendatory Act of the 94th General Assembly, shall not cause the written minutes or related verbatim record to become public or available for inspection in any judicial proceeding, other than a proceeding involving an alleged violation of this Act, if the public body, within 60 days of discovering its failure to strictly comply with the technical requirements of this subsection, reviews the closed session minutes and determines and thereafter reports in open session that either (1) the need for confidentiality still exists as to all or part of the minutes or verbatim record, or (2) that the minutes or recordings or portions thereof no longer require confidential treatment and are available for public inspection.

(e) Unless the public body has made a determination that the verbatim recording no longer requires confidential treatment or otherwise consents to disclosure, the verbatim record of a meeting closed to the public shall not be open for public inspection or subject to discovery in any administrative or judicial proceeding other than one brought to enforce this Act. In the case of a civil action brought to enforce this Act, the court, if the judge believes such an examination is necessary, must conduct such in camera examination of the verbatim record as it finds appropriate in

order to determine whether there has been a violation of this Act. In the case of a criminal proceeding, the court may conduct an examination in order to determine what portions, if any, must be made available to the parties for use as evidence in the prosecution. Any such initial inspection must be held in camera. If the court determines that a complaint or suit brought for noncompliance under this Act is valid it may, for the purposes of discovery, redact from the minutes of the meeting closed to the public any information deemed to qualify under the attorney-client privilege. The provisions of this subsection do not supersede the privacy or confidentiality provisions of State or federal law.

(f) Minutes of meetings closed to the public shall be available only after the public body determines that it is no longer necessary to protect the public interest or the privacy of an individual by keeping them confidential.

(g) Any person shall be permitted an opportunity to address public officials under the rules established and recorded by the public body.

(Source: P.A. 96-1473, eff. 1-1-11.)

(5 ILCS 120/2a) (from Ch. 102, par. 42a)

Sec. 2a. A public body may hold a meeting closed to the public, or close a portion of a meeting to the public, upon a majority vote of a quorum present, taken at a meeting open to the public for which notice has been given as required by this Act. A single vote may be taken with respect to a series of meetings, a portion or portions of which are proposed to be closed to the public, provided each meeting in such series involves the same particular matters and is scheduled to be held within no more than 3 months of the vote. The vote of each member on the question of holding a meeting closed to the public and a citation to the specific exception contained in Section 2 of this Act which authorizes the closing of the meeting to the public shall be publicly disclosed at the time of the vote and shall be recorded and entered into the minutes of the meeting. Nothing in this Section or this Act shall be construed to require that any meeting be closed to the public.

At any open meeting of a public body for which proper notice under this Act has been given, the body may, without additional notice under Section 2.02, hold a closed meeting in accordance with this Act. Only topics specified in the vote to close under this Section may be considered during the closed meeting.

(Source: P.A. 88-621, eff. 1-1-95; 89-86, eff. 6-30-95.)

(5 ILCS 120/2b)

Sec. 2b. (Repealed).

(Source: Repealed by P.A. 88-621, eff. 1-1-95.)

(5 ILCS 120/3) (from Ch. 102, par. 43)

Sec. 3. (a) Where the provisions of this Act are not complied with, or where there is probable cause to believe that the provisions of this Act will not be complied with, any person, including the State's Attorney of the county in which such noncompliance may occur, may bring a civil action in the circuit court for the judicial circuit in which the alleged noncompliance has occurred or is about to occur, or in which the affected public body has its principal office, prior to or within 60 days of the meeting alleged to be in violation of this Act or, if facts concerning the meeting are not

8. Longhouse Capital Advisors Letter of Engagement

Geoff Deigan

From: Lindsay M. Wall <lindsay@longhousecapital.com>
Sent: Monday, February 08, 2016 11:13 AM
To: Geoff Deigan
Cc: Michael A. Boisvert
Subject: Longhouse Proposed Engagement Agreement for PCCS
Attachments: LCA_PCCS_Engagement Letter.pdf

Flag Status: Flagged

Hi Geoff,

It was nice catching up with you last week and good to hear about how well PCCS is doing. As a follow up to our conversation, attached is a proposed Engagement Agreement that covers the various potential services that Longhouse may provide to the School, both initially and in the long run. If this is acceptable to you, please return a signed copy to us via email. If you'd like I can send you a version that can be signed electronically, please let me know. If you have any questions, comments or edits please let us know that also.

Finally, we have made some progress in looking into the hedge accounting question and will get back to you with more concrete feedback in short order.

We look forward to working with you and PCCS again and appreciate the opportunity.

Lindsay

Lindsay M. Wall
Managing Director & Partner

Longhouse Capital Advisors, LLC

Direct: 312-307-4736

Main: 312-869-4070

Lindsay@longhousecapital.com



Consent Agenda

Director's Report

The Environment is at the Center of Everything We Do

Often times, I don't have always the opportunity to sit in teacher team meetings. Fortunately in January, I was able to sit with the 7/8 team as they developed a plan to increase environmental education for their grade bands. The energy, enthusiasm and forward thinking that resulted from their team meeting has helped set a course for increased community involvement, advanced environmental education and a more challenging opportunity for the students – all aligned with the Schools Strategic Plan.

Carol Flaig, Frances Verenski, Heather Jackson, Sarah Stewart, Rita Thurston, and Tony Zamiar thank you for both inviting me and more so for your continuous efforts on improving our environmental focus and academic rigor.

It was amazing watching this plan come together and a model for all to follow. Job Well Done!

Open Houses and Prospective Students

The School will conduct its second Open House on Wednesday Feb 24 in the Byron Colby Barn. The first Open House in January entertained a group of approximately 30 parents and children, to highlight the uniqueness of our school and answer questions regarding, enrollment, curriculum and the lottery process. Thank you to the staff headed by Dil Dybas, Janette Siegel, Tony Zamiar, Kelly Smith, Jessica Loustaunau, Heather Jackson and Christine Jefferies for making our guest feel warm and invited – even with the frigid temperature. Special thanks to Board Vice President Nick Kotzamanis for attending the session and assisting with answering questions and providing insight to the guests. Our Lottery will take place Monday March 1 at 7PM in Muir Hall, we invite the Board to attend, assist and observe the selection of the new members of our community.

Outreach and Partnerships

PCCS is once again hosting in partnership with the One Earth Film Festival (Saturday March 5, at 3PM in the PCCS Gym) the Screening of ***Saving my Tomorrow***. The event will start at 2:30 (film at 3:00). The film is an energetic, empowering show of how children are our best hope to improve the world.

The evening will conclude with a short panel discussion with PCCS and our local sustainable partners, College of Lake County, Liberty Prairie Foundation and Conserve Lake County, among others. If you like to attend or volunteer, please visit our website and/or contact Dil Dybas.

Respectfully submitted,



Geoff Deigan - Executive Director



Dean's Board Report - February 2016

The last couple of months have seen many grade-band teams Partnering with Parents through different Family Nights. The Kindergarten has held both a Family Math Night and a Family Literacy night. The Family math night introduced the Kindergarten families to different games they could play to reinforce basic math concepts. Family Literacy Night gave a glimpse of what reading workshop time looks like at the Kindergarten level and introduced the families to three of the options that are available to the students to participate during their reading time. The three options they explored were Work on Writing (where the families listened to a story and had to respond to it in writing), Read to Someone (where the families read books to each other), and Word Work (which introduced the families to different games they could play with their student to learn sight words). It was great to see so many families there and to see all the fun they had!

The First and Second Grade-band also held a Family Math Night. This math night had the families exploring different ways to use playing cards and dice in games to work on several different math concepts. Once again, many different families attended this family night and had a lot of fun. All family nights had some sort of take-home component included to make it easier for the families to implement these ideas.

Fifth and Sixth grade held a Charley Harper Gallery Night. The teachers and students invited their parents to visit their Gallery of Charley Harper Esque artwork and poetry. This unit is a phenomenal example of Innovating and Integrating the English and Environmental curricula, Improving Campus Pride with the beautiful artwork adorning the walls of the Carson building, and Partnering with Parents as we gather to share in our students' successes.

High School Placements - The High Schools have been making their class placements this month. After smoothing out a communication glitch with both High Schools, we are again seeing exceedingly high numbers of students being placed into Honors classes.

Final Observations and Goal Setting Meetings - Heading into the Spring, we have begun the process of completing final Summative Evaluations for Teachers and IAs. In March, we should find out if the new data collection system "TeachPoint" has been an effective tool for our purposes. In alignment with our Strategic Plan Staff Development task of : *Staff will be champions of PCCS and PCCS will champion its staff*, this year we have begun using "keep you" interviews with our staff during their final observation meetings. These meetings are designed to better understand the needs of our teachers and staff with regards to satisfaction, support, and future goals in an effort to maintain and provide the highest quality of experienced staff for years to come.

Respectfully submitted,

Tony Zamiar, Dean of Carson Building

Kelly Smith, Dean of Comstock Building

Naomi Hershiser, Dean of Environmental Learning

Jessica Loustaunau, Director of Student Services and Special Education

Prairie Crossing Charter School
Business Manager's Report
February 16, 2016 Finance Committee Meeting

Financial activities that are important to take note of include:

- Grant Income:
 - (GL4215 / GL4220) – Title I and Title II grant expenditures for Q1 and Q2 were reported the week of 2/8/2015...payment is expected in February.
 - (GL4225 / GL4230) – Q2 2016 Grant payments for Special Ed Personnel Grant and Special Ed Funding for Children have need approved and are awaiting release from the Illinois Comptroller's Office.
- Snow Removal Income (GL4815) – Snow removal income for the month of January was \$1,325 which is down from budgeted income projections.
- Support Services:
 - GL5605 Special Ed Salaries: Title I Grant includes an allocation for partial salary expense for ELL IA. Q1 & Q2 salary allocation was recorded in January, once grant was approved.
 - GL5646 Out of District Placement: Expenses for the month of December and January were not received in time to reflect on this statement.
- No unusual items or significant fluctuations were noted on the statement of activities.

Capital Purchases:

- None to report

Other

Respectfully submitted,

Kim Disalvo 02/11/2016

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
 July 2015 through January 2016

	Jul '15 - Jan 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4100 · GENERAL INCOME			
4105 · Reimbursement From ISBE	2,357,354.45	2,357,354.45	0.00
4110 · General Contributions	775.91	810.20	(34.29)
4115 · General Sponsorships	0.00	0.00	0.00
4125 · Restricted Contribs/Sponsorship	617.00	0.00	617.00
4130 · Matching Gifts	961.00	975.00	(14.00)
4199 · Consolidate	0.00	0.00	0.00
Total 4100 · GENERAL INCOME	2,359,708.36	2,359,139.65	568.71
4200 · GRANTS			
4205 · IDEA Grant	26,791.00	30,322.50	(3,531.50)
4215 · Title I Low Income	0.00	12,081.50	(12,081.50)
4220 · Title II Teacher Quality	0.00	2,181.00	(2,181.00)
4225 · Special Ed Personnel	21,003.12	35,436.90	(14,433.78)
4230 · Special Ed Fundg for Children	12,437.75	24,659.83	(12,222.08)
4295 · Other Grants	4,516.40	0.00	4,516.40
Total 4200 · GRANTS	64,748.27	104,681.73	(39,933.46)
4300 · SCHOOL FEES INCOME			
4305 · Books/Materials/Activities	27,395.50	27,395.50	0.00
4310 · Out-of-District Tuition	5,416.40	0.00	5,416.40
4300 · SCHOOL FEES INCOME - Other	0.00	0.00	0.00
Total 4300 · SCHOOL FEES INCOME	32,811.90	27,395.50	5,416.40
4400 · CLUBS & PROGRAMS			
4405 · Before and After School Program	76,234.70	65,196.00	11,038.70
4415 · Getting to Know You	3,260.00	3,260.00	0.00
4420 · Band	0.00	0.00	0.00
4425 · Interscholastic Sports	13,951.13	10,750.00	3,201.13
4430 · Golf Club	0.00	0.00	0.00
4435 · Tae Kwon Do	2,260.00	2,020.00	240.00
4440 · Drumming	0.00	0.00	0.00
4445 · Champions Club	2,710.00	3,120.00	(410.00)
4450 · Knitting Club Income	0.00	0.00	0.00
4455 · Hot Lunch - Farm to Table	12,994.00	12,852.00	142.00
4460 · Hot Lunch - Pizza	0.00	0.00	0.00
4465 · Student Council	0.00	0.00	0.00
4475 · Literary / Art Program	0.00	0.00	0.00
4495 · Other Clubs	17,204.00	9,384.00	7,820.00
4400 · CLUBS & PROGRAMS - Other	0.00	0.00	0.00
Total 4400 · CLUBS & PROGRAMS	128,613.83	106,582.00	22,031.83
4500 · GENERAL FUNDRAISING INCOME			
4501 · In Kind Gifts Received	0.00	0.00	0.00
4502 · Annual Appeal	13,622.00	22,591.00	(8,969.00)
4505 · Auction	0.00	0.00	0.00
4507 · Auction Restricted Gifts	0.00	0.00	0.00
4510 · Scholastic Book Fairs	1,422.66	1,500.00	(77.34)
4515 · Prairie Pedal	0.00	0.00	0.00
4520 · Earthweek	0.00	0.00	0.00
4535 · Operation Sidewalk Makeover Inc	0.00	0.00	0.00
4540 · Compost Buckets Inc	0.00	0.00	0.00
4545 · Camping Equip Income	0.00	0.00	0.00
4550 · Rain Barrels	0.00	0.00	0.00
4555 · Awards Inc	0.00	0.00	0.00
4560 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00
4563 · Homecoming Inc	0.00	0.00	0.00
4565 · Dances Income	900.00	670.00	230.00
4568 · Sustainable Schoolyard	0.00	0.00	0.00
4570 · Envir. Library Income	0.00	0.00	0.00
4595 · Other Fundraising Inc	200.00	1,500.00	(1,300.00)
Total 4500 · GENERAL FUNDRAISING INCOME	16,144.66	26,261.00	(10,116.34)
4700 · STUDENT PARTICIPATION INCOME			

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July 2015 through January 2016

	Jul '15 - Jan 16	Budget	\$ Over Budget
4705 · 5th/6th Grade Trip	0.00	0.00	0.00
4710 · 7th Grade Trip	15,840.00	15,840.00	0.00
4712 · 7th Grade Fundraising	0.00	0.00	0.00
4715 · 8th Grade Trip	25,785.00	26,085.00	(300.00)
4717 · 8th Grade Fundraising	7,420.00	0.00	7,420.00
4720 · Graduation	0.00	0.00	0.00
4725 · Class Parties	515.00	600.00	(85.00)
4730 · Field Trips/Educ Activities Inc	4,710.00	3,153.90	1,556.10
Total 4700 · STUDENT PARTICIPATION INCOME	54,270.00	45,678.90	8,591.10
4800 · INVESTMENT & OTHER INCOME			
4805 · Rental Income	8,983.75	8,237.00	746.75
4815 · Snow Removal Income	4,845.00	5,200.00	(355.00)
4817 · Maintenance Income	0.00	0.00	0.00
4818 · Gifts in Kind - Goods	0.00	0.00	0.00
4820 · Interest Income - LFB	670.53	525.21	145.32
Total 4800 · INVESTMENT & OTHER INCOME	14,499.28	13,962.21	537.07
4998 · Investment Income (loss) in LLC	0.00	0.00	0.00
4999 · School Rent Income-LLC	0.00	0.00	0.00
Total Income	2,670,796.30	2,683,700.99	(12,904.69)
Gross Profit	2,670,796.30	2,683,700.99	(12,904.69)
Expense			
5100 · INSTRUCTION EXPS			
5105 · Instruction Salaries	710,000.60	710,991.91	(991.31)
5110 · Instruction Stipends	5,201.40	4,801.40	400.00
5115 · Merit Pay	0.00	0.00	0.00
5120 · Related FICA & Medicare Expense	22,051.92	22,216.34	(164.42)
5125 · Instruction TRS	10,334.76	9,650.13	684.63
5130 · Instruction Health Benefits Exp	111,009.66	113,916.85	(2,907.19)
5135 · Instruction FSA Expense	0.00	0.00	0.00
5140 · Classroom Supplies	10,210.71	12,505.98	(2,295.27)
5145 · Educational Materials	18,562.40	21,000.00	(2,437.60)
5150 · Computer Supplies	4,087.00	2,182.80	1,904.20
5160 · Furniture	0.00	2,100.00	(2,100.00)
5170 · Dues & Subscriptions	3,429.20	2,865.68	563.52
5175 · Instruction Prof Development	12,463.07	12,197.05	266.02
5181 · Environmental Learning	5,402.91	3,362.74	2,040.17
5182 · Environmental Ed Professional D	1,659.99	2,551.63	(891.64)
5183 · Environmental Library	0.00	1,000.00	(1,000.00)
5190 · Deans Discretionary	2,005.85	2,816.42	(810.57)
Total 5100 · INSTRUCTION EXPS	916,419.47	924,158.93	(7,739.46)
5200 · CLUBS & PROGRAMS EXP			
5205 · Before and After School Care	23,776.16	21,751.59	2,024.57
5210 · Getting to Know You	3,260.00	3,260.00	0.00
5212 · Band	0.00	0.00	0.00
5215 · Interscholastic Sports	9,693.65	6,737.50	2,956.15
5225 · Tae Kwon Do	1,240.00	1,400.00	(160.00)
5240 · Champions Club	950.00	1,375.00	(425.00)
5260 · Extra Curricular Expense	0.00	0.00	0.00
5265 · Student Council	0.00	0.00	0.00
5275 · Literary / Art Program	0.00	0.00	0.00
5285 · Hot Lunch - Farm to Table	3,108.13	5,581.16	(2,473.03)
5295 · Other Club Exps	12,722.00	7,384.00	5,338.00
Total 5200 · CLUBS & PROGRAMS EXP	54,749.94	47,489.25	7,260.69
5300 · STUDENT PARTICIPATION EXPS			
5305 · Field Trips/Educ Activities Exp	5,055.03	9,500.00	(4,444.97)
5315 · Class Parties & Activities	449.78	600.00	(150.22)
5320 · 5/6 Grade Trip	420.00	650.00	(230.00)
5325 · 7th Grade Trip	15,600.99	15,666.00	(65.01)
5327 · 7th Grade Fundraising	0.00	0.00	0.00
5330 · 8th Grade Trip	14,759.34	14,770.50	(11.16)

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July 2015 through January 2016

	Jul '15 - Jan 16	Budget	\$ Over Budget
5332 · 8th Grade Fundraising	7,260.00	0.00	7,260.00
5340 · Graduation	1,513.00	1,500.00	13.00
Total 5300 · STUDENT PARTICIPATION EXPS	45,058.14	42,686.50	2,371.64
5400 · ADMINISTRATION EXPS			
5405 · Administrative Salaries	276,534.48	273,129.87	3,404.61
5415 · Admin TRS Expense	0.00	0.00	0.00
5420 · Admin FICA & Medicare	17,272.79	16,312.30	960.49
5425 · Admin Health Benefits Expense	21,260.93	22,768.00	(1,507.07)
5430 · Unemployment Compensation	0.00	0.00	0.00
5435 · Admin FSA Expense	1,583.12	1,468.21	114.91
5438 · Employment Expense - Other	1,725.00	1,100.00	625.00
5440 · Supplies	11,752.46	10,711.57	1,040.89
5445 · Furniture	2,968.08	2,960.00	8.08
5450 · Office Equipment	1,899.73	2,000.00	(100.27)
5455 · Computers	4,862.72	5,416.50	(553.78)
5460 · Computer Support	7,654.30	12,292.00	(4,637.70)
5465 · Equipment Rental	0.00	0.00	0.00
5470 · Equipment Maintenance	150.00	0.00	150.00
5475 · Admin Professional Development	886.12	1,500.00	(613.88)
5480 · Telecommunication	11,617.16	12,174.97	(557.81)
5485 · Accounting and Audit Fees	21,900.00	22,000.00	(100.00)
5488 · Accounting and Audit Fees - LLC	900.00	900.00	0.00
5490 · Payroll Service Fees	7,081.04	6,123.78	957.26
5495 · Printing and Copying	4,188.76	4,203.06	(14.30)
5500 · Postage and Shipping	1,231.81	2,071.00	(839.19)
5505 · Insurance (incl. Building Ins.)	41,728.01	38,311.79	3,416.22
5510 · Dues and Subscriptions	3,664.00	3,447.00	217.00
5515 · Board Related Expenses	49.00	200.00	(151.00)
5525 · Legal Fees	52,508.75	43,322.30	9,186.45
5530 · Bank Fees	1,552.10	1,028.97	523.13
5544 · Outreach Conferences/Membership	9,589.92	7,320.00	2,269.92
5545 · Community Outreach	38,880.06	37,947.89	932.17
5546 · Outreach Materials	4,196.98	6,534.31	(2,337.33)
5547 · Transportation	16,875.00	18,391.70	(1,516.70)
5550 · Contingency	0.00	0.00	0.00
5555 · Fee Waiver Expenses	12,203.44	11,245.00	958.44
5590 · Admin Discretionary	5,730.51	5,376.00	354.51
5595 · Other Admin Expenses	1,620.98	2,334.75	(713.77)
Total 5400 · ADMINISTRATION EXPS	584,067.25	572,590.97	11,476.28
5600 · SUPPORT SERVICES			
5605 · Special Ed Salaries	212,037.21	217,569.74	(5,532.53)
5610 · Spec Ed FICA & Medicare	7,384.12	7,202.10	182.02
5615 · Spec Ed Health Benefits	28,668.07	27,790.00	878.07
5620 · Spec Ed TRS Expense	0.00	0.00	0.00
5625 · Auditory Services	5,595.00	5,475.00	120.00
5630 · Speech Services	44,879.00	45,782.80	(903.80)
5635 · OT/PT Services	42,411.50	41,423.10	988.40
5640 · Psychological Services	52,168.90	49,535.50	2,633.40
5641 · Behavioral Therapist Services	0.00	0.00	0.00
5642 · Nursing Services	5,868.57	12,925.00	(7,056.43)
5645 · Other Spec Ed Services	1,871.00	2,997.00	(1,126.00)
5646 · Out of District Placement	21,451.76	29,821.23	(8,369.47)
5650 · Special Ed Legal Fees	1,155.00	2,750.00	(1,595.00)
5655 · Special Ed CR Mats & Sups	2,470.23	3,737.40	(1,267.17)
5660 · Spec Ed Professional Developmt	3,653.28	5,189.45	(1,536.17)
Total 5600 · SUPPORT SERVICES	429,613.64	452,198.32	(22,584.68)
5700 · OPERATIONS & MAINT EXP			
5705 · Maintenance Salaries	68,929.16	67,051.54	1,877.62
5710 · Maint FICA & Medicare	5,879.40	5,920.11	(40.71)
5715 · Maint Health Benefits	7,767.43	7,980.75	(213.32)
5720 · Water and Sewer	2,017.49	2,082.95	(65.46)
5730 · Gas and Electricity	17,412.99	19,536.96	(2,123.97)
5735 · Garbage	830.00	1,750.00	(920.00)

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
 July 2015 through January 2016

	Jul '15 - Jan 16	Budget	\$ Over Budget
5740 · Life Safety	8,587.98	8,393.50	194.48
5745 · Snow Removal	2,821.65	6,500.00	(3,678.35)
5750 · Summer Help	5,378.65	5,378.65	0.00
5755 · Winter Help	0.00	408.00	(408.00)
5765 · Maintenance Equipment	2,141.08	1,500.00	641.08
5770 · Maintenance Supplies	3,356.83	5,562.25	(2,205.42)
5775 · Long-Term Maint & Repairs	2,302.01	4,330.54	(2,028.53)
5795 · Other Maint Exps	1,361.34	1,662.15	(300.81)
Total 5700 · OPERATIONS & MAINT EXP	128,786.01	138,057.40	(9,271.39)
5800 · FUNDRAISING EXP			
5805 · Fundraising Salaries	0.00	0.00	0.00
5807 · Fundraising Stipends	0.00	0.00	0.00
5810 · Fundraising FICA & Medicare	0.00	0.00	0.00
5813 · Fundraising Contractual	0.00	0.00	0.00
5814 · Marketing/Advertising Expense	0.00	0.00	0.00
5815 · Auction Exps	0.00	0.00	0.00
5825 · Annual Appeal Develop Exps	725.68	2,500.00	(1,774.32)
5827 · Contribs/Sponsor Develop Exps	0.00	300.00	(300.00)
5830 · Scholastic Book Fair	1,422.56	1,500.00	(77.44)
5835 · Prairie Pedal	0.00	0.00	0.00
5840 · Earthweek Exps	0.00	0.00	0.00
5850 · Operation Sidewalk Makeover Exp	0.00	0.00	0.00
5855 · Compost Buckets Exp	0.00	0.00	0.00
5860 · Camping Equip Exps	0.00	0.00	0.00
5865 · Rain Barrels Exp	0.00	0.00	0.00
5870 · Awards Exp	0.00	0.00	0.00
5875 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00
5878 · Homecoming Exp	0.00	0.00	0.00
5880 · Dances Exp	246.65	670.00	(423.35)
5881 · Sustainable Schoolyard	0.00	0.00	0.00
5882 · Envir. Library Exp	0.00	0.00	0.00
5885 · Classroom Gardens Exp	0.00	0.00	0.00
5890 · Restricted Expense	275.00	0.00	275.00
5895 · Other Fundraising Exps	0.00	0.00	0.00
Total 5800 · FUNDRAISING EXP	2,669.89	4,970.00	(2,300.11)
5900 · GRANT EXPENSE			
5905 · IDEA Grant Exp	30,468.30	32,438.00	(1,969.70)
5910 · Title I Exp	27,049.18	9,061.15	17,988.03
5915 · Title II Teacher Quality Exp	125.00	1,635.75	(1,510.75)
5920 · ARRA Grant Exp	0.00	0.00	0.00
5925 · Spec Ed Pers Grant Exp	0.00	0.00	0.00
5930 · Spec Ed Fundg For Children Exp	0.00	0.00	0.00
5995 · Other Grants Expenditures	3,594.45	3,497.00	97.45
5999 · School Rent Expense	0.00	0.00	0.00
Total 5900 · GRANT EXPENSE	61,236.93	46,631.90	14,605.03
9315 · Transportation	0.00	0.00	0.00
Total Expense	2,222,601.27	2,228,783.27	(6,182.00)
Net Ordinary Income	448,195.03	454,917.72	(6,722.69)
Other Income/Expense			
Other Income			
7100 · NON OPERATING INC-PSO FUNDRAISG			
7102 · Fundraising			
7101 · Textile Drive	5,105.85	0.00	5,105.85
7103 · Box Tops	506.70	0.00	506.70
7107 · SCRIP	34,659.72	0.00	34,659.72
7109 · Holiday Bazaar	2,720.71	0.00	2,720.71
7110 · Other	0.00	0.00	0.00
7111 · School Supply Packs	0.00	0.00	0.00
7114 · Father Daughter Dance - PSO	0.00	0.00	0.00
Total 7102 · Fundraising	42,992.98	0.00	42,992.98

Prairie Crossing Charter School Profit & Loss Budget vs. Actual July 2015 through January 2016

	Jul '15 - Jan 16	Budget	\$ Over Budget
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	42,992.98	0.00	42,992.98
Total Other Income	42,992.98	0.00	42,992.98
Other Expense			
7200 · NON OPERATING EXPENSE			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	189,872.94	189,852.95	19.99
7226 · Gain/Loss on Interest Rate Swap	(56,233.80)	(44,243.05)	(11,990.75)
Total 7220 · PCCSHI-Mortgage Loan Interest	133,639.14	145,609.90	(11,970.76)
7227 · State Charter School Commission	80,670.03	80,407.29	262.74
7244 · Lease Interest Expense	90.77	90.77	0.00
7246 · Depreciation	33,617.43	33,863.91	(246.48)
7247 · Amortization	4,325.58	4,325.58	0.00
7248 · Depreciation - LLC	157,329.06	157,329.06	0.00
7249 · Amortization - LLC	15,488.69	15,497.69	(9.00)
7250 · Other Expense			
7258 · Other Expenses	4,787.32	14,793.43	(10,006.11)
Total 7250 · Other Expense	4,787.32	14,793.43	(10,006.11)
7300 · NON OPERATING-PSO EXPENSE			
7304 · Bank Fees	450.64	0.00	450.64
7311 · SCRIP	38,789.77	0.00	38,789.77
7313 · Holiday Bazaar	129.00	0.00	129.00
7314 · Father Daughter Dance - PSO	0.00	0.00	0.00
7315 · Other Fundraising	0.00	0.00	0.00
7321 · Classroom Care	0.00	0.00	0.00
7322 · Teacher Sup Exp Reimb	642.74	0.00	642.74
7323 · Community Care/Family Social	510.80	0.00	510.80
7326 · Inschool Grants	0.00	0.00	0.00
7327 · Discretionary Hardship Fund	0.00	0.00	0.00
7328 · School Supply Packs	0.00	0.00	0.00
7329 · Textile Drive	0.00	0.00	0.00
Total 7300 · NON OPERATING-PSO EXPENSE	40,522.95	0.00	40,522.95
Total 7200 · NON OPERATING EXPENSE	470,470.97	451,917.63	18,553.34
Total Other Expense	470,470.97	451,917.63	18,553.34
Net Other Income	(427,477.99)	(451,917.63)	24,439.64
Net Income	<u>20,717.04</u>	<u>3,000.09</u>	<u>17,716.95</u>

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
 January 2016

Ordinary Income/Expense	Jan 16	Budget	\$ Over Budget
Income			
4100 · GENERAL INCOME			
4105 · Reimbursement From ISBE	428,609.90	428,609.90	0.00
4110 · General Contributions	0.00	125.00	(125.00)
4125 · Restricted Contribs/Sponsorship	0.00	0.00	0.00
4130 · Matching Gifts	0.00	150.00	(150.00)
4199 · Consolidate	0.00	0.00	0.00
Total 4100 · GENERAL INCOME	428,609.90	428,884.90	(275.00)
4200 · GRANTS			
4205 · IDEA Grant	14,560.00	18,091.50	(3,531.50)
4215 · Title I Low Income	0.00	6,040.75	(6,040.75)
4220 · Title II Teacher Quality	0.00	1,090.50	(1,090.50)
4225 · Special Ed Personnel	0.00	14,433.78	(14,433.78)
4230 · Special Ed Fundg for Children	0.00	12,222.08	(12,222.08)
4295 · Other Grants	575.00	0.00	575.00
Total 4200 · GRANTS	15,135.00	51,878.61	(36,743.61)
4300 · SCHOOL FEES INCOME			
4305 · Books/Materials/Activities	4,981.00	4,981.00	0.00
4310 · Out-of-District Tuition	1,082.85	0.00	1,082.85
4300 · SCHOOL FEES INCOME - Other	0.00	0.00	0.00
Total 4300 · SCHOOL FEES INCOME	6,063.85	4,981.00	1,082.85
4400 · CLUBS & PROGRAMS			
4405 · Before and After School Program	2,609.20	500.00	2,109.20
4415 · Getting to Know You	0.00	0.00	0.00
4420 · Band	0.00	0.00	0.00
4425 · Interscholastic Sports	2,209.25	0.00	2,209.25
4430 · Golf Club	0.00	0.00	0.00
4435 · Tae Kwon Do	1,020.00	620.00	400.00
4440 · Drumming	0.00	0.00	0.00
4445 · Champions Club	1,760.00	1,040.00	720.00
4450 · Knitting Club Income	0.00	0.00	0.00
4455 · Hot Lunch - Farm to Table	1,502.00	2,684.00	(1,182.00)
4460 · Hot Lunch - Pizza	0.00	0.00	0.00
4465 · Student Council	0.00	0.00	0.00
4475 · Literary / Art Program	0.00	0.00	0.00
4495 · Other Clubs	3,498.00	2,000.00	1,498.00
4400 · CLUBS & PROGRAMS - Other	0.00	0.00	0.00
Total 4400 · CLUBS & PROGRAMS	12,598.45	6,844.00	5,754.45
4500 · GENERAL FUNDRAISING INCOME			
4501 · In Kind Gifts Received	0.00	0.00	0.00
4502 · Annual Appeal	6,722.00	12,591.00	(5,869.00)
4505 · Auction	0.00	0.00	0.00
4507 · Auction Restricted Gifts	0.00	0.00	0.00
4510 · Scholastic Book Fairs	0.00	0.00	0.00
4515 · Prairie Pedal	0.00	0.00	0.00
4520 · Earthweek	0.00	0.00	0.00
4535 · Operation Sidewalk Makeover Inc	0.00	0.00	0.00
4540 · Compost Buckets Inc	0.00	0.00	0.00
4545 · Camping Equip Income	0.00	0.00	0.00
4550 · Rain Barrels	0.00	0.00	0.00
4555 · Awards Inc	0.00	0.00	0.00
4560 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00
4563 · Homecoming Inc	0.00	0.00	0.00
4565 · Dances Income	462.00	335.00	127.00
4568 · Sustainable Schoolyard	0.00	0.00	0.00
4570 · Envir. Library Income	0.00	0.00	0.00
4595 · Other Fundraising Inc	0.00	0.00	0.00
Total 4500 · GENERAL FUNDRAISING INCOME	7,184.00	12,926.00	(5,742.00)
4700 · STUDENT PARTICIPATION INCOME			
4705 · 5th/6th Grade Trip	0.00	0.00	0.00

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
January 2016

	Jan 16	Budget	\$ Over Budget
4710 · 7th Grade Trip	0.00	0.00	0.00
4712 · 7th Grade Fundraising	0.00	0.00	0.00
4715 · 8th Grade Trip	0.00	0.00	0.00
4717 · 8th Grade Fundraising	150.00	0.00	150.00
4720 · Graduation	0.00	0.00	0.00
4725 · Class Parties	0.00	0.00	0.00
4730 · Field Trips/Educ Activities Inc	760.00	0.00	760.00
Total 4700 · STUDENT PARTICIPATION INCOME	910.00	0.00	910.00
4800 · INVESTMENT & OTHER INCOME			
4805 · Rental Income	3,700.00	2,293.25	1,406.75
4815 · Snow Removal Income	1,325.00	5,200.00	(3,875.00)
4817 · Maintenance Income	0.00	0.00	0.00
4818 · Gifts in Kind - Goods	0.00	0.00	0.00
4820 · Interest Income - LFB	149.93	73.27	76.66
Total 4800 · INVESTMENT & OTHER INCOME	5,174.93	7,566.52	(2,391.59)
4998 · Investment Income (loss) in LLC	0.00	0.00	0.00
4999 · School Rent Income-LLC	0.00	0.00	0.00
Total Income	475,676.13	513,081.03	(37,404.90)
Gross Profit	475,676.13	513,081.03	(37,404.90)
Expense			
5100 · INSTRUCTION EXPS			
5105 · Instruction Salaries	123,744.77	123,498.89	245.88
5110 · Instruction Stipends	400.00	0.00	400.00
5115 · Merit Pay	0.00	0.00	0.00
5120 · Related FICA & Medicare Expense	3,427.76	3,865.51	(437.75)
5125 · Instruction TRS	1,991.88	1,679.58	312.30
5130 · Instruction Health Benefits Exp	19,150.84	17,224.63	1,926.21
5135 · Instruction FSA Expense	0.00	0.00	0.00
5140 · Classroom Supplies	58.37	1,200.00	(1,141.63)
5145 · Educational Materials	1,248.05	1,000.00	248.05
5150 · Computer Supplies	678.35	363.44	314.91
5160 · Furniture	0.00	700.00	(700.00)
5170 · Dues & Subscriptions	365.68	671.60	(305.92)
5175 · Instruction Prof Development	904.50	1,000.00	(95.50)
5181 · Environmental Learning	962.39	500.00	462.39
5182 · Environmental Ed Professional D	0.00	2,500.00	(2,500.00)
5183 · Environmental Library	0.00	0.00	0.00
5190 · Deans Discretionary	0.00	545.90	(545.90)
Total 5100 · INSTRUCTION EXPS	152,932.59	154,749.55	(1,816.96)
5200 · CLUBS & PROGRAMS EXP			
5205 · Before and After School Care	3,300.66	4,023.22	(722.56)
5210 · Getting to Know You	0.00	0.00	0.00
5212 · Band	0.00	0.00	0.00
5215 · Interscholastic Sports	1,292.02	2,000.00	(707.98)
5225 · Tae Kwon Do	530.00	0.00	530.00
5240 · Champions Club	0.00	615.00	(615.00)
5260 · Extra Curricular Expense	0.00	0.00	0.00
5265 · Student Council	0.00	0.00	0.00
5275 · Literary / Art Program	0.00	0.00	0.00
5285 · Hot Lunch - Farm to Table	679.70	1,543.71	(864.01)
5295 · Other Club Exps	30.00	0.00	30.00
Total 5200 · CLUBS & PROGRAMS EXP	5,832.38	8,181.93	(2,349.55)
5300 · STUDENT PARTICIPATION EXPS			
5305 · Field Trips/Educ Activities Exp	822.86	2,000.00	(1,177.14)
5315 · Class Parties & Activities	0.00	0.00	0.00
5320 · 5/6 Grade Trip	420.00	650.00	(230.00)
5325 · 7th Grade Trip	0.00	0.00	0.00
5327 · 7th Grade Fundraising	0.00	0.00	0.00
5330 · 8th Grade Trip	0.00	0.00	0.00
5332 · 8th Grade Fundraising	150.00	0.00	150.00

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
 January 2016

	Jan 16	Budget	\$ Over Budget
5340 · Graduation	1,210.40	0.00	1,210.40
Total 5300 · STUDENT PARTICIPATION EXPS	2,603.26	2,650.00	(46.74)
5400 · ADMINISTRATION EXPS			
5405 · Administrative Salaries	39,059.92	39,203.22	(143.30)
5415 · Admin TRS Expense	0.00	0.00	0.00
5420 · Admin FICA & Medicare	2,115.17	1,907.69	207.48
5425 · Admin Health Benefits Expense	347.61	3,582.40	(3,234.79)
5430 · Unemployment Compensation	0.00	0.00	0.00
5435 · Admin FSA Expense	50.00	50.00	0.00
5438 · Employment Expense - Other	0.00	110.00	(110.00)
5440 · Supplies	1,425.79	1,107.70	318.09
5445 · Furniture	1,835.09	2,052.94	(217.85)
5450 · Office Equipment	0.00	500.00	(500.00)
5455 · Computers	0.00	386.70	(386.70)
5460 · Computer Support	2,061.87	2,253.17	(191.30)
5465 · Equipment Rental	0.00	0.00	0.00
5470 · Equipment Maintenance	0.00	0.00	0.00
5475 · Admin Professional Development	0.00	500.00	(500.00)
5480 · Telecommunication	2,047.81	1,475.31	572.50
5485 · Accounting and Audit Fees	0.00	0.00	0.00
5488 · Accounting and Audit Fees - LLC	0.00	0.00	0.00
5490 · Payroll Service Fees	1,704.76	782.66	922.10
5495 · Printing and Copying	0.00	372.25	(372.25)
5500 · Postage and Shipping	0.00	219.00	(219.00)
5505 · Insurance (incl. Building Ins.)	5,475.22	5,475.22	0.00
5510 · Dues and Subscriptions	0.00	0.00	0.00
5515 · Board Related Expenses	0.00	0.00	0.00
5525 · Legal Fees	16,240.50	7,335.54	8,904.96
5530 · Bank Fees	272.62	95.53	177.09
5544 · Outreach Conferences/Membership	400.00	0.00	400.00
5545 · Community Outreach	4,543.54	4,543.54	0.00
5546 · Outreach Materials	350.00	350.00	0.00
5547 · Transportation	0.00	2,741.66	(2,741.66)
5550 · Contingency	0.00	0.00	0.00
5555 · Fee Waiver Expenses	1,778.05	236.00	1,542.05
5590 · Admin Discretionary	65.96	200.00	(134.04)
5595 · Other Admin Expenses	0.00	278.25	(278.25)
Total 5400 · ADMINISTRATION EXPS	79,773.91	75,758.78	4,015.13
5600 · SUPPORT SERVICES			
5605 · Special Ed Salaries	37,850.99	36,820.21	1,030.78
5610 · Spec Ed FICA & Medicare	1,115.58	1,092.55	23.03
5615 · Spec Ed Health Benefits	8,668.64	3,970.00	4,698.64
5625 · Auditory Services	1,102.50	885.00	217.50
5630 · Speech Services	8,176.00	7,487.44	688.56
5635 · OT/PT Services	10,063.25	6,337.38	3,725.87
5640 · Psychological Services	9,773.40	7,846.50	1,926.90
5641 · Behavioral Therapist Services	0.00	0.00	0.00
5642 · Nursing Services	1,989.86	2,350.00	(360.14)
5645 · Other Spec Ed Services	0.00	1,168.00	(1,168.00)
5646 · Out of District Placement	0.00	4,469.11	(4,469.11)
5650 · Special Ed Legal Fees	0.00	500.00	(500.00)
5655 · Special Ed CR Mats & Sups	282.31	332.52	(50.21)
5660 · Spec Ed Professional Developmt	214.00	562.11	(348.11)
Total 5600 · SUPPORT SERVICES	79,236.53	73,820.82	5,415.71
5700 · OPERATIONS & MAINT EXP			
5705 · Maintenance Salaries	10,430.47	7,314.37	3,116.10
5710 · Maint FICA & Medicare	827.83	737.86	89.97
5715 · Maint Health Benefits	1,159.98	1,187.85	(27.87)
5720 · Water and Sewer	323.26	383.41	(60.15)
5730 · Gas and Electricity	4,284.85	3,917.61	367.24
5735 · Garbage	224.00	250.00	(26.00)
5740 · Life Safety	1,490.05	1,500.00	(9.95)
5745 · Snow Removal	800.00	4,000.00	(3,200.00)

Prairie Crossing Charter School Profit & Loss Budget vs. Actual January 2016

	Jan 16	Budget	\$ Over Budget
5750 · Summer Help	0.00	0.00	0.00
5755 · Winter Help	0.00	200.00	(200.00)
5765 · Maintenance Equipment	0.00	0.00	0.00
5770 · Maintenance Supplies	625.00	887.55	(262.55)
5775 · Long-Term Maint & Repairs	35.40	344.91	(309.51)
5795 · Other Maint Exps	0.00	247.57	(247.57)
Total 5700 · OPERATIONS & MAINT EXP	20,200.84	20,971.13	(770.29)
5800 · FUNDRAISING EXP			
5805 · Fundraising Salaries	0.00	0.00	0.00
5807 · Fundraising Stipends	0.00	0.00	0.00
5810 · Fundraising FICA & Medicare	0.00	0.00	0.00
5813 · Fundraising Contractual	0.00	0.00	0.00
5814 · Marketing/Advertising Expense	0.00	0.00	0.00
5815 · Auction Exps	0.00	0.00	0.00
5825 · Annual Appeal Develop Exps	0.00	1,300.00	(1,300.00)
5827 · Contribs/Sponsor Develop Exps	0.00	300.00	(300.00)
5830 · Scholastic Book Fair	0.00	0.00	0.00
5835 · Prairie Pedal	0.00	0.00	0.00
5840 · Earthweek Exps	0.00	0.00	0.00
5850 · Operation Sidewalk Makeover Exp	0.00	0.00	0.00
5855 · Compost Buckets Exp	0.00	0.00	0.00
5860 · Camping Equip Exps	0.00	0.00	0.00
5865 · Rain Barrels Exp	0.00	0.00	0.00
5870 · Awards Exp	0.00	0.00	0.00
5875 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00
5878 · Homecoming Exp	0.00	0.00	0.00
5880 · Dances Exp	0.00	335.00	(335.00)
5881 · Sustainable Schoolyard	0.00	0.00	0.00
5882 · Envir. Library Exp	0.00	0.00	0.00
5885 · Classroom Gardens Exp	0.00	0.00	0.00
5890 · Restricted Expense	0.00	0.00	0.00
5895 · Other Fundraising Exps	0.00	0.00	0.00
Total 5800 · FUNDRAISING EXP	0.00	1,935.00	(1,935.00)
5900 · GRANT EXPENSE			
5905 · IDEA Grant Exp	3,677.21	1,594.50	2,082.71
5910 · Title I Exp	1,571.05	3,020.37	(1,449.32)
5915 · Title II Teacher Quality Exp	125.00	545.25	(420.25)
5920 · ARRA Grant Exp	0.00	0.00	0.00
5925 · Spec Ed Pers Grant Exp	0.00	0.00	0.00
5930 · Spec Ed Fundg For Children Exp	0.00	0.00	0.00
5995 · Other Grants Expeditures	97.45	0.00	97.45
5999 · School Rent Expense	0.00	0.00	0.00
Total 5900 · GRANT EXPENSE	5,470.71	5,160.12	310.59
Total Expense	346,050.22	343,227.33	2,822.89
Net Ordinary Income	129,625.91	169,853.70	(40,227.79)
Other Income/Expense			
Other Income			
7100 · NON OPERATING INC-PSO FUNDRAISG			
7102 · Fundraising			
7101 · Textile Drive	0.00	0.00	0.00
7103 · Box Tops	506.70	0.00	506.70
7107 · SCRIP	3,238.00	0.00	3,238.00
7109 · Holiday Bazaar	0.00	0.00	0.00
7110 · Other	0.00	0.00	0.00
7111 · School Supply Packs	0.00	0.00	0.00
7114 · Father Daughter Dance - PSO	0.00	0.00	0.00
Total 7102 · Fundraising	3,744.70	0.00	3,744.70
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	3,744.70	0.00	3,744.70

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
 January 2016

	Jan 16	Budget	\$ Over Budget
Total Other Income	3,744.70	0.00	3,744.70
Other Expense			
7200 · NON OPERATING EXPENSE			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	27,335.84	27,315.84	20.00
7226 · Gain/Loss on Interest Rate Swap	0.00	0.00	0.00
Total 7220 · PCCSHI-Mortgage Loan Interest	27,335.84	27,315.84	20.00
7227 · State Charter School Commission	27,007.35	26,745.17	262.18
7244 · Lease Interest Expense	0.00	0.00	0.00
7246 · Depreciation	4,802.49	4,864.11	(61.62)
7247 · Amortization	617.94	617.94	0.00
7248 · Depreciation - LLC	22,475.58	22,475.58	0.00
7249 · Amortization - LLC	2,212.67	2,212.67	0.00
7250 · Other Expense			
7258 · Other Expenses	0.00	0.00	0.00
Total 7250 · Other Expense	0.00	0.00	0.00
7300 · NON OPERATING-PSO EXPENSE			
7304 · Bank Fees	117.16	0.00	117.16
7311 · SCRIP	9,616.86	0.00	9,616.86
7313 · Holiday Bazaar	0.00	0.00	0.00
7314 · Father Daughter Dance - PSO	0.00	0.00	0.00
7315 · Other Fundraising	0.00	0.00	0.00
7321 · Classroom Care	0.00	0.00	0.00
7322 · Teacher Sup Exp Reimb	0.00	0.00	0.00
7323 · Community Care/Family Social	0.00	0.00	0.00
7326 · Inschool Grants	0.00	0.00	0.00
7327 · Discretionary Hardship Fund	0.00	0.00	0.00
7328 · School Supply Packs	0.00	0.00	0.00
7329 · Textile Drive	0.00	0.00	0.00
Total 7300 · NON OPERATING-PSO EXPENSE	9,734.02	0.00	9,734.02
Total 7200 · NON OPERATING EXPENSE	94,185.89	84,231.31	9,954.58
Total Other Expense	94,185.89	84,231.31	9,954.58
Net Other Income	(90,441.19)	(84,231.31)	(6,209.88)
Net Income	<u>39,184.72</u>	<u>85,622.39</u>	<u>(46,437.67)</u>

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
 As of January 31, 2016

	Jan 31, 16	Jan 31, 15	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1100 · Cash			
1110 · LFB Operating 379719	1,382,519.95	984,920.54	397,599.41
1115 · Money Market 8100003238	659,391.60	859,012.95	(199,621.35)
1130 · PCCS Building 379727	145,790.80	108,455.96	37,334.84
1140 · PCCS Holdings 393851	5,946.45	5,951.45	(5.00)
1150 · PSO State Bank	38,483.86	28,275.05	10,208.81
1160 · Petty Cash	300.00	300.00	0.00
1100 · Cash - Other	0.00	145.00	(145.00)
Total 1100 · Cash	2,232,432.66	1,987,060.95	245,371.71
Total Checking/Savings	2,232,432.66	1,987,060.95	245,371.71
Accounts Receivable			
1200 · Accounts Receivable	3,538.65	10,721.05	(7,182.40)
Total Accounts Receivable	3,538.65	10,721.05	(7,182.40)
Other Current Assets			
12000 · Undeposited Funds	447.00	924.90	(477.90)
1250 · Grants Receivable	5,634.00	2.50	5,631.50
1300 · Other Assets			
1320 · Prepaid Expense	29,451.34	31,592.00	(2,140.66)
1330 · Charter Renewal Fees	25,335.34	32,750.62	(7,415.28)
8999 · Due to Holdings	(9,717.00)	(76,128.00)	66,411.00
9999 · Due from PCCS - LLC	9,717.00	76,128.00	(66,411.00)
Total 1300 · Other Assets	54,786.68	64,342.62	(9,555.94)
Total Other Current Assets	60,867.68	65,270.02	(4,402.34)
Total Current Assets	2,296,838.99	2,063,052.02	233,786.97
Fixed Assets			
1400 · Fixed Assets			
1405 · Software	49,819.95	49,819.95	0.00
1410 · Computers	109,150.72	85,918.72	23,232.00
1420 · Computers - New Building	197,378.26	197,378.26	0.00
1425 · Security / Intercom System	42,205.00	42,205.00	0.00
1430 · Equipment	120,566.43	120,566.43	0.00
1435 · Vehicle	34,800.00	34,800.00	0.00
1440 · Office Equipment - Other	126,563.78	126,563.78	0.00
1445 · HVAC / Boiler	49,118.80	0.00	49,118.80
1450 · Furniture & Fixtures - New Bldg	151,536.89	148,000.41	3,536.48
1460 · Furniture & Fixtures - Other	200,475.20	61,997.43	138,477.77
1470 · Construction in Process - SSY	5,857.48	4,597.48	1,260.00
1490 · Accumulated Depreciation	(786,970.42)	(721,806.81)	(65,163.61)
Total 1400 · Fixed Assets	300,502.09	150,040.65	150,461.44
Total Fixed Assets	300,502.09	150,040.65	150,461.44
Other Assets			
1600 · Investment in LLC			
1605 · Investment in PCCS Holdings LLC	1,109,662.00	1,095,535.00	14,127.00
1607 · Capitalized Closing Costs	600,499.10	627,042.10	(26,543.00)
1610 · PCCSHI-Pledged Deposit	306,696.43	306,696.43	0.00
1620 · PCCSHI-Phase I Building	3,623,888.18	3,623,888.18	0.00
1630 · PCCSHI-Buildings	1,369,027.82	1,369,027.82	0.00
1640 · PCCSHI-Phase II Building	4,946,265.81	4,946,265.81	0.00
1650 · PCCSHI-Land	976,852.54	976,852.54	0.00
1655 · PCCSHI - Land Improvement	224,097.43	224,097.43	0.00
1660 · PCCSHI-Accumulated Depreciation	(2,754,251.82)	(2,486,096.13)	(268,155.69)
1699 · Consolidate	(1,109,662.00)	(1,095,535.00)	(14,127.00)
Total 1600 · Investment in LLC	9,293,075.49	9,587,774.18	(294,698.69)

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Accrual Basis

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of January 31, 2016

	Jan 31, 16	Jan 31, 15	\$ Change
Total Other Assets	9,293,075.49	9,587,774.18	(294,698.69)
TOTAL ASSETS	11,890,416.57	11,800,866.85	89,549.72
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2002 · Accounts Payables	177,324.91	53,353.45	123,971.46
Total Accounts Payable	177,324.91	53,353.45	123,971.46
Other Current Liabilities			
2010 · Accounts Payable - Accrued	54,686.60	12,247.47	42,439.13
2050 · Other Current Liabilities			
2051 · Operation Sidewalk Makeover	2,043.10	2,043.10	0.00
2052 · Compost Buckets	279.28	279.28	0.00
2053 · Camping Equipment	5,246.92	4,050.31	1,196.61
2054 · Rain Barrels / Work Day	250.00	0.00	250.00
2055 · Awards	0.00	1,098.76	(1,098.76)
2057 · Student Council	388.00	170.00	218.00
2058 · Athletics	6,070.34	7,897.89	(1,827.55)
2059 · Dances	1,134.13	863.65	270.48
2060 · Chromebook deposit-refundable	6,545.00	2,940.00	3,605.00
2068 · Annual Appeal	4,911.56	4,911.56	0.00
2069 · Auction Restricted Gifts	771.48	771.48	0.00
Total 2050 · Other Current Liabilities	27,639.81	25,026.03	2,613.78
2106 · LLC Accrued Expenses	(1,331.00)	(1,331.00)	0.00
2151 · Deferred Revenue-Fees	22,996.70	21,873.90	1,122.80
2152 · Deferred Revenue - ISBE	919,445.44	755,470.14	163,975.30
2200 · Accrued Interest	18,322.09	18,322.09	0.00
2201 · Accrued Payroll Liabilities			
2210 · Accrued Salaries	108,211.01	102,466.45	5,744.56
2211 · Accrued Bonuses	0.00	2,047.52	(2,047.52)
2212 · Accrued FICA/Medicare/TRS Bonus	3,688.42	6,228.58	(2,540.16)
2215 · FIT Payable	0.00	(1.99)	1.99
2220 · SIT Payable	0.00	0.18	(0.18)
2221 · FICA Payable	0.01	(0.79)	0.80
2225 · Medicare Payable	(0.01)	0.56	(0.57)
2235 · Equitable - 403B Payable	1,215.00	2,148.92	(933.92)
2245 · THIS Payable	1,656.57	1,562.71	93.86
2250 · TRS Payable	10,401.10	9,817.29	583.81
2255 · FSA Payable	0.15	0.06	0.09
2271 · AFT Local 504	0.00	9.41	(9.41)
Total 2201 · Accrued Payroll Liabilities	125,172.25	124,278.90	893.35
2300 · Capital Lease Obligations - ST	(2,209.15)	2,139.06	(4,348.21)
Total Other Current Liabilities	1,164,722.74	958,026.59	206,696.15
Total Current Liabilities	1,342,047.65	1,011,380.04	330,667.61
Long Term Liabilities			
2500 · Capital Lease Obligations - LT	3,340.70	3,340.70	0.00
2607 · Series 2011 Revenue Bonds	8,115,000.00	8,333,333.36	(218,333.36)
2608 · Interest Rate Swap Liability	71,914.96	164,554.55	(92,639.59)
Total Long Term Liabilities	8,190,255.66	8,501,228.61	(310,972.95)
Total Liabilities	9,532,303.31	9,512,608.65	19,694.66
Equity			
3200 · PCCS Net Assets	1,882,924.88	1,882,924.88	0.00
3210 · PCCS - Temporarily Restricted	7,323.00	6,473.00	850.00
3500 · LLC Net Assets	1,095,535.00	1,095,535.00	0.00
3900 · Retained Earnings	989,035.34	961,035.14	28,000.20
3999 · Consolidate	(1,637,422.00)	(1,637,422.00)	0.00
Net Income	20,717.04	(20,287.82)	41,004.86

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Accrual Basis

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of January 31, 2016

	<u>Jan 31, 16</u>	<u>Jan 31, 15</u>	<u>\$ Change</u>
Total Equity	2,358,113.26	2,288,258.20	69,855.06
TOTAL LIABILITIES & EQUITY	<u>11,890,416.57</u>	<u>11,800,866.85</u>	<u>89,549.72</u>

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July 2015 through January 2016

	Jul '15 - Jan 16	Jul '14 - Jan 15	\$ Change
Ordinary Income/Expense			
Income			
4100 · GENERAL INCOME			
4105 · Reimbursement From ISBE	2,357,354.45	2,098,791.90	258,562.55
4110 · General Contributions	775.91	789.07	(13.16)
4125 · Restricted Contribs/Sponsorship	617.00	2,431.69	(1,814.69)
4130 · Matching Gifts	961.00	1,081.61	(120.61)
Total 4100 · GENERAL INCOME	2,359,708.36	2,103,094.27	256,614.09
4200 · GRANTS			
4205 · IDEA Grant	26,791.00	0.00	26,791.00
4215 · Title I Low Income	0.00	10,529.00	(10,529.00)
4220 · Title II Teacher Quality	0.00	240.00	(240.00)
4225 · Special Ed Personnel	21,003.12	16,076.12	4,927.00
4230 · Special Ed Fundg for Children	12,437.75	12,276.00	161.75
4295 · Other Grants	4,516.40	25,515.68	(20,999.28)
Total 4200 · GRANTS	64,748.27	64,636.80	111.47
4300 · SCHOOL FEES INCOME			
4305 · Books/Materials/Activities	27,395.50	26,127.21	1,268.29
4310 · Out-of-District Tuition	5,416.40	2,358.01	3,058.39
Total 4300 · SCHOOL FEES INCOME	32,811.90	28,485.22	4,326.68
4400 · CLUBS & PROGRAMS			
4405 · Before and After School Program	76,234.70	60,640.47	15,594.23
4415 · Getting to Know You	3,260.00	2,980.00	280.00
4420 · Band	0.00	115.60	(115.60)
4425 · Interscholastic Sports	13,951.13	0.00	13,951.13
4435 · Tae Kwon Do	2,260.00	1,820.00	440.00
4445 · Champions Club	2,710.00	2,810.00	(100.00)
4455 · Hot Lunch - Farm to Table	12,994.00	11,599.00	1,395.00
4495 · Other Clubs	17,204.00	7,059.00	10,145.00
Total 4400 · CLUBS & PROGRAMS	128,613.83	87,024.07	41,589.76
4500 · GENERAL FUNDRAISING INCOME			
4502 · Annual Appeal	13,622.00	16,919.00	(3,297.00)
4510 · Scholastic Book Fairs	1,422.66	1,142.54	280.12
4560 · Spirit Wear / Gym Uniforms	0.00	967.00	(967.00)
4565 · Dances Income	900.00	324.00	576.00
4595 · Other Fundraising Inc	200.00	2,198.21	(1,998.21)
Total 4500 · GENERAL FUNDRAISING INCOME	16,144.66	21,550.75	(5,406.09)
4700 · STUDENT PARTICIPATION INCOME			
4705 · 5th/6th Grade Trip	0.00	0.00	0.00
4710 · 7th Grade Trip	15,840.00	13,650.00	2,190.00
4715 · 8th Grade Trip	25,785.00	21,825.00	3,960.00
4717 · 8th Grade Fundraising	7,420.00	6,301.00	1,119.00
4725 · Class Parties	515.00	541.00	(26.00)
4730 · Field Trips/Educ Activities Inc	4,710.00	3,985.00	725.00
Total 4700 · STUDENT PARTICIPATION INCOME	54,270.00	46,302.00	7,968.00
4800 · INVESTMENT & OTHER INCOME			
4805 · Rental Income	8,983.75	8,215.75	768.00
4815 · Snow Removal Income	4,845.00	3,205.00	1,640.00
4820 · Interest Income - LFB	670.53	532.19	138.34
Total 4800 · INVESTMENT & OTHER INCOME	14,499.28	11,952.94	2,546.34
Total Income	2,670,796.30	2,363,046.05	307,750.25
Gross Profit	2,670,796.30	2,363,046.05	307,750.25
Expense			
5100 · INSTRUCTION EXPS			
5105 · Instruction Salaries	710,000.60	684,520.16	25,480.44
5110 · Instruction Stipends	5,201.40	5,097.50	103.90
5120 · Related FICA & Medicare Expense	22,051.92	21,841.76	210.16

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July 2015 through January 2016

	Jul '15 - Jan 16	Jul '14 - Jan 15	\$ Change
5125 · Instruction TRS	10,334.76	9,607.64	727.12
5130 · Instruction Health Benefits Exp	111,009.66	95,644.89	15,364.77
5135 · Instruction FSA Expense	0.00	49.90	(49.90)
5140 · Classroom Supplies	10,210.71	2,265.07	7,945.64
5145 · Educational Materials	18,562.40	24,315.01	(5,752.61)
5150 · Computer Supplies	4,087.00	0.00	4,087.00
5160 · Furniture	0.00	0.00	0.00
5170 · Dues & Subscriptions	3,429.20	3,098.28	330.92
5175 · Instruction Prof Development	12,463.07	14,272.22	(1,809.15)
5181 · Environmental Learning	5,402.91	674.70	4,728.21
5182 · Environmental Ed Professional D	1,659.99	0.00	1,659.99
5190 · Deans Discretionary	2,005.85	341.42	1,664.43
Total 5100 · INSTRUCTION EXPS	916,419.47	861,728.55	54,690.92
5200 · CLUBS & PROGRAMS EXP			
5205 · Before and After School Care	23,776.16	17,551.39	6,224.77
5210 · Getting to Know You	3,260.00	2,980.00	280.00
5212 · Band	0.00	115.60	(115.60)
5215 · Interscholastic Sports	9,693.65	0.00	9,693.65
5225 · Tae Kwon Do	1,240.00	1,200.00	40.00
5240 · Champions Club	950.00	760.00	190.00
5285 · Hot Lunch - Farm to Table	3,108.13	6,282.32	(3,174.19)
5295 · Other Club Exps	12,722.00	5,779.00	6,943.00
Total 5200 · CLUBS & PROGRAMS EXP	54,749.94	34,668.31	20,081.63
5300 · STUDENT PARTICIPATION EXPS			
5305 · Field Trips/Educ Activities Exp	5,055.03	6,706.95	(1,651.92)
5315 · Class Parties & Activities	449.78	518.50	(68.72)
5320 · 5/6 Grade Trip	420.00	628.00	(208.00)
5325 · 7th Grade Trip	15,600.99	14,234.15	1,366.84
5330 · 8th Grade Trip	14,759.34	13,321.20	1,438.14
5332 · 8th Grade Fundraising	7,260.00	3,712.80	3,547.20
5340 · Graduation	1,513.00	0.00	1,513.00
Total 5300 · STUDENT PARTICIPATION EXPS	45,058.14	39,121.60	5,936.54
5400 · ADMINISTRATION EXPS			
5405 · Administrative Salaries	276,534.48	224,551.11	51,983.37
5420 · Admin FICA & Medicare	17,272.79	16,209.36	1,063.43
5425 · Admin Health Benefits Expense	21,260.93	18,723.21	2,537.72
5435 · Admin FSA Expense	1,583.12	(116.20)	1,699.32
5438 · Employment Expense - Other	1,725.00	1,445.00	280.00
5440 · Supplies	11,752.46	4,663.05	7,089.41
5445 · Furniture	2,968.08	0.00	2,968.08
5450 · Office Equipment	1,899.73	440.58	1,459.15
5455 · Computers	4,862.72	3,035.09	1,827.63
5460 · Computer Support	7,654.30	4,983.56	2,670.74
5470 · Equipment Maintenance	150.00	0.00	150.00
5475 · Admin Professional Development	886.12	6,396.89	(5,510.77)
5480 · Telecommunication	11,617.16	10,012.71	1,604.45
5485 · Accounting and Audit Fees	21,900.00	18,000.00	3,900.00
5488 · Accounting and Audit Fees - LLC	900.00	0.00	900.00
5490 · Payroll Service Fees	7,081.04	5,852.93	1,228.11
5495 · Printing and Copying	4,188.76	3,875.91	312.85
5500 · Postage and Shipping	1,231.81	1,630.38	(398.57)
5505 · Insurance (incl. Building Ins.)	41,728.01	41,592.79	135.22
5510 · Dues and Subscriptions	3,664.00	2,688.00	976.00
5515 · Board Related Expenses	49.00	379.75	(330.75)
5525 · Legal Fees	52,508.75	40,638.35	11,870.40
5530 · Bank Fees	1,552.10	773.53	778.57
5544 · Outreach Conferences/Membership	9,589.92	0.00	9,589.92
5545 · Community Outreach	38,880.06	30,433.73	8,446.33
5546 · Outreach Materials	4,196.98	1,673.77	2,523.21
5547 · Transportation	16,875.00	2,025.00	14,850.00
5555 · Fee Waiver Expenses	12,203.44	9,025.12	3,178.32
5590 · Admin Discretionary	5,730.51	(28.56)	5,759.07
5595 · Other Admin Expenses	1,620.98	1,992.48	(371.50)

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
 July 2015 through January 2016

	Jul '15 - Jan 16	Jul '14 - Jan 15	\$ Change
Total 5400 · ADMINISTRATION EXPS	584,067.25	450,897.54	133,169.71
5600 · SUPPORT SERVICES			
5605 · Special Ed Salaries	212,037.21	201,403.99	10,633.22
5610 · Spec Ed FICA & Medicare	7,384.12	6,672.98	711.14
5615 · Spec Ed Health Benefits	28,668.07	17,511.54	11,156.53
5625 · Auditory Services	5,595.00	5,720.50	(125.50)
5630 · Speech Services	44,879.00	44,284.00	595.00
5635 · OT/PT Services	42,411.50	37,122.50	5,289.00
5640 · Psychological Services	52,168.90	45,116.00	7,052.90
5641 · Behavioral Therapist Services	0.00	1,152.00	(1,152.00)
5642 · Nursing Services	5,868.57	0.00	5,868.57
5645 · Other Spec Ed Services	1,871.00	2,698.00	(827.00)
5646 · Out of District Placement	21,451.76	3,256.12	18,195.64
5650 · Special Ed Legal Fees	1,155.00	6,111.00	(4,956.00)
5655 · Special Ed CR Mats & Sups	2,470.23	2,846.14	(375.91)
5660 · Spec Ed Professional Developmt	3,653.28	3,418.40	234.88
Total 5600 · SUPPORT SERVICES	429,613.64	377,313.17	52,300.47
5700 · OPERATIONS & MAINT EXP			
5705 · Maintenance Salaries	68,929.16	63,984.18	4,944.98
5710 · Maint FICA & Medicare	5,879.40	4,918.41	960.99
5715 · Maint Health Benefits	7,767.43	7,503.67	263.76
5720 · Water and Sewer	2,017.49	2,079.20	(61.71)
5730 · Gas and Electricity	17,412.99	20,443.57	(3,030.58)
5735 · Garbage	830.00	1,490.71	(660.71)
5740 · Life Safety	8,587.98	6,390.49	2,197.49
5745 · Snow Removal	2,821.65	2,904.12	(82.47)
5750 · Summer Help	5,378.65	6,340.75	(962.10)
5765 · Maintenance Equipment	2,141.08	795.71	1,345.37
5770 · Maintenance Supplies	3,356.83	4,707.54	(1,350.71)
5775 · Long-Term Maint & Repairs	2,302.01	6,424.85	(4,122.84)
5795 · Other Maint Exps	1,361.34	872.89	488.45
Total 5700 · OPERATIONS & MAINT EXP	128,786.01	128,856.09	(70.08)
5800 · FUNDRAISING EXP			
5825 · Annual Appeal Develop Exps	725.68	267.03	458.65
5830 · Scholastic Book Fair	1,422.56	1,142.54	280.02
5875 · Spirit Wear / Gym Uniforms	0.00	901.00	(901.00)
5880 · Dances Exp	246.65	206.65	40.00
5890 · Restricted Expense	275.00	2,209.17	(1,934.17)
Total 5800 · FUNDRAISING EXP	2,669.89	4,726.39	(2,056.50)
5900 · GRANT EXPENSE			
5905 · IDEA Grant Exp	30,468.30	30,952.05	(483.75)
5910 · Title I Exp	27,049.18	10,529.00	16,520.18
5915 · Title II Teacher Quality Exp	125.00	240.00	(115.00)
5995 · Other Grants Expenditures	3,594.45	29,849.93	(26,255.48)
Total 5900 · GRANT EXPENSE	61,236.93	71,570.98	(10,334.05)
Total Expense	2,222,601.27	1,968,882.63	253,718.64
Net Ordinary Income	448,195.03	394,163.42	54,031.61
Other Income/Expense			
Other Income			
7100 · NON OPERATING INC-PSO FUNDRAISG			
7102 · Fundraising			
7101 · Textile Drive	5,105.85	2,767.65	2,338.20
7103 · Box Tops	506.70	624.45	(117.75)
7107 · SCRIP	34,659.72	34,295.71	364.01
7109 · Holiday Bazaar	2,720.71	2,397.00	323.71
7111 · School Supply Packs	0.00	146.00	(146.00)
Total 7102 · Fundraising	42,992.98	40,230.81	2,762.17

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July 2015 through January 2016

	Jul '15 - Jan 16	Jul '14 - Jan 15	\$ Change
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	42,992.98	40,230.81	2,762.17
Total Other Income	42,992.98	40,230.81	2,762.17
Other Expense			
7200 · NON OPERATING EXPENSE			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	189,872.94	194,837.44	(4,964.50)
7226 · Gain/Loss on Interest Rate Swap	(56,233.80)	(57,632.92)	1,399.12
Total 7220 · PCCSHI-Mortgage Loan Interest	133,639.14	137,204.52	(3,565.38)
7227 · State Charter School Commission	80,670.03	71,356.55	9,313.48
7244 · Lease Interest Expense	90.77	228.71	(137.94)
7246 · Depreciation	33,617.43	22,871.03	10,746.40
7247 · Amortization	4,325.58	4,325.58	0.00
7248 · Depreciation - LLC	157,329.06	154,757.12	2,571.94
7249 · Amortization - LLC	15,488.69	15,497.69	(9.00)
7250 · Other Expense			
7258 · Other Expenses	4,787.32	0.00	4,787.32
Total 7250 · Other Expense	4,787.32	0.00	4,787.32
7300 · NON OPERATING-PSO EXPENSE			
7304 · Bank Fees	450.64	468.88	(18.24)
7311 · SCRIP	38,789.77	41,647.57	(2,857.80)
7313 · Holiday Bazaar	129.00	123.60	5.40
7314 · Father Daughter Dance - PSO	0.00	50.30	(50.30)
7322 · Teacher Sup Exp Reimb	642.74	269.77	372.97
7323 · Community Care/Family Social	510.80	1,090.00	(579.20)
7327 · Discretionary Hardship Fund	0.00	20.25	(20.25)
7328 · School Supply Packs	0.00	4,749.43	(4,749.43)
7329 · Textile Drive	0.00	21.05	(21.05)
Total 7300 · NON OPERATING-PSO EXPENSE	40,522.95	48,440.85	(7,917.90)
Total 7200 · NON OPERATING EXPENSE	470,470.97	454,682.05	15,788.92
Total Other Expense	470,470.97	454,682.05	15,788.92
Net Other Income	(427,477.99)	(414,451.24)	(13,026.75)
Net Income	20,717.04	(20,287.82)	41,004.86

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
 January 2016

	Jan 16	Jan 15	\$ Change
Ordinary Income/Expense			
Income			
4100 · GENERAL INCOME			
4105 · Reimbursement From ISBE	428,609.90	379,151.68	49,458.22
4110 · General Contributions	0.00	353.00	(353.00)
4130 · Matching Gifts	0.00	376.96	(376.96)
Total 4100 · GENERAL INCOME	428,609.90	379,881.64	48,728.26
4200 · GRANTS			
4205 · IDEA Grant	14,560.00	0.00	14,560.00
4215 · Title I Low Income	0.00	6,007.00	(6,007.00)
4220 · Title II Teacher Quality	0.00	240.00	(240.00)
4295 · Other Grants	575.00	0.00	575.00
Total 4200 · GRANTS	15,135.00	6,247.00	8,888.00
4300 · SCHOOL FEES INCOME			
4305 · Books/Materials/Activities	4,981.00	4,826.50	154.50
4310 · Out-of-District Tuition	1,082.85	0.00	1,082.85
Total 4300 · SCHOOL FEES INCOME	6,063.85	4,826.50	1,237.35
4400 · CLUBS & PROGRAMS			
4405 · Before and After School Program	2,609.20	1,207.00	1,402.20
4425 · Interscholastic Sports	2,209.25	0.00	2,209.25
4435 · Tae Kwon Do	1,020.00	620.00	400.00
4445 · Champions Club	1,760.00	2,050.00	(290.00)
4455 · Hot Lunch - Farm to Table	1,502.00	1,594.00	(92.00)
4495 · Other Clubs	3,498.00	1,732.00	1,766.00
Total 4400 · CLUBS & PROGRAMS	12,598.45	7,203.00	5,395.45
4500 · GENERAL FUNDRAISING INCOME			
4502 · Annual Appeal	6,722.00	7,725.00	(1,003.00)
4565 · Dances Income	462.00	0.00	462.00
Total 4500 · GENERAL FUNDRAISING INCOME	7,184.00	7,725.00	(541.00)
4700 · STUDENT PARTICIPATION INCOME			
4717 · 8th Grade Fundraising	150.00	0.00	150.00
4730 · Field Trips/Educ Activities Inc	760.00	0.00	760.00
Total 4700 · STUDENT PARTICIPATION INCOME	910.00	0.00	910.00
4800 · INVESTMENT & OTHER INCOME			
4805 · Rental Income	3,700.00	2,293.25	1,406.75
4815 · Snow Removal Income	1,325.00	3,205.00	(1,880.00)
4820 · Interest Income - LFB	149.93	85.58	64.35
Total 4800 · INVESTMENT & OTHER INCOME	5,174.93	5,583.83	(408.90)
Total Income	475,676.13	411,466.97	64,209.16
Gross Profit	475,676.13	411,466.97	64,209.16
Expense			
5100 · INSTRUCTION EXPS			
5105 · Instruction Salaries	123,744.77	117,085.99	6,658.78
5110 · Instruction Stipends	400.00	0.00	400.00
5120 · Related FICA & Medicare Expense	3,427.76	3,255.81	171.95
5125 · Instruction TRS	1,991.88	1,696.46	295.42
5130 · Instruction Health Benefits Exp	19,150.84	16,281.31	2,869.53
5140 · Classroom Supplies	58.37	(234.00)	292.37
5145 · Educational Materials	1,248.05	369.86	878.19
5150 · Computer Supplies	678.35	0.00	678.35
5170 · Dues & Subscriptions	365.68	357.54	8.14
5175 · Instruction Prof Development	904.50	84.97	819.53
5181 · Environmental Learning	962.39	31.20	931.19
5190 · Deans Discretionary	0.00	160.00	(160.00)
Total 5100 · INSTRUCTION EXPS	152,932.59	139,089.14	13,843.45
5200 · CLUBS & PROGRAMS EXP			

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
January 2016

	Jan 16	Jan 15	\$ Change
5205 · Before and After School Care	3,300.66	2,304.33	996.33
5215 · Interscholastic Sports	1,292.02	0.00	1,292.02
5225 · Tae Kwon Do	530.00	0.00	530.00
5285 · Hot Lunch - Farm to Table	679.70	1,456.08	(776.38)
5295 · Other Club Exps	30.00	702.00	(672.00)
Total 5200 · CLUBS & PROGRAMS EXP	5,832.38	4,462.41	1,369.97
5300 · STUDENT PARTICIPATION EXPS			
5305 · Field Trips/Educ Activities Exp	822.86	1,277.00	(454.14)
5320 · 5/6 Grade Trip	420.00	628.00	(208.00)
5332 · 8th Grade Fundraising	150.00	0.00	150.00
5340 · Graduation	1,210.40	0.00	1,210.40
Total 5300 · STUDENT PARTICIPATION EXPS	2,603.26	1,905.00	698.26
5400 · ADMINISTRATION EXPS			
5405 · Administrative Salaries	39,059.92	31,488.66	7,571.26
5420 · Admin FICA & Medicare	2,115.17	1,907.69	207.48
5425 · Admin Health Benefits Expense	347.61	2,827.82	(2,480.21)
5435 · Admin FSA Expense	50.00	(866.20)	916.20
5440 · Supplies	1,425.79	1,073.09	352.70
5445 · Furniture	1,835.09	0.00	1,835.09
5455 · Computers	0.00	3,252.43	(3,252.43)
5460 · Computer Support	2,061.87	694.72	1,367.15
5480 · Telecommunication	2,047.81	1,428.20	619.61
5490 · Payroll Service Fees	1,704.76	782.66	922.10
5495 · Printing and Copying	0.00	5.02	(5.02)
5500 · Postage and Shipping	0.00	237.14	(237.14)
5505 · Insurance (incl. Building Ins.)	5,475.22	5,634.63	(159.41)
5525 · Legal Fees	16,240.50	5,472.50	10,768.00
5530 · Bank Fees	272.62	95.53	177.09
5544 · Outreach Conferences/Membership	400.00	0.00	400.00
5545 · Community Outreach	4,543.54	4,411.20	132.34
5546 · Outreach Materials	350.00	585.00	(235.00)
5547 · Transportation	0.00	2,025.00	(2,025.00)
5555 · Fee Waiver Expenses	1,778.05	114.00	1,664.05
5590 · Admin Discretionary	65.96	3,210.50	(3,144.54)
Total 5400 · ADMINISTRATION EXPS	79,773.91	64,379.59	15,394.32
5600 · SUPPORT SERVICES			
5605 · Special Ed Salaries	37,850.99	33,113.00	4,737.99
5610 · Spec Ed FICA & Medicare	1,115.58	919.59	195.99
5615 · Spec Ed Health Benefits	8,668.64	2,651.40	6,017.24
5625 · Auditory Services	1,102.50	2,390.50	(1,288.00)
5630 · Speech Services	8,176.00	20,440.00	(12,264.00)
5635 · OT/PT Services	10,063.25	6,080.00	3,983.25
5640 · Psychological Services	9,773.40	20,221.00	(10,447.60)
5642 · Nursing Services	1,989.86	0.00	1,989.86
5646 · Out of District Placement	0.00	3,256.12	(3,256.12)
5655 · Special Ed CR Mats & Sups	282.31	1,325.00	(1,042.69)
5660 · Spec Ed Professional Developmt	214.00	1,305.00	(1,091.00)
Total 5600 · SUPPORT SERVICES	79,236.53	91,701.61	(12,465.08)
5700 · OPERATIONS & MAINT EXP			
5705 · Maintenance Salaries	10,430.47	9,181.39	1,249.08
5710 · Maint FICA & Medicare	827.83	851.65	(23.82)
5715 · Maint Health Benefits	1,159.98	1,092.39	67.59
5720 · Water and Sewer	323.26	367.85	(44.59)
5730 · Gas and Electricity	4,284.85	3,986.38	298.47
5735 · Garbage	224.00	0.00	224.00
5740 · Life Safety	1,490.05	1,591.26	(101.21)
5745 · Snow Removal	800.00	2,361.92	(1,561.92)
5765 · Maintenance Equipment	0.00	315.34	(315.34)
5770 · Maintenance Supplies	625.00	1,435.75	(810.75)
5775 · Long-Term Maint & Repairs	35.40	403.71	(368.31)
5795 · Other Maint Exps	0.00	102.66	(102.66)

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02/11/16
Accrual Basis

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
January 2016

	Jan 16	Jan 15	\$ Change
Total 5700 · OPERATIONS & MAINT EXP	20,200.84	21,690.30	(1,489.46)
5800 · FUNDRAISING EXP			
5880 · Dances Exp	0.00	106.65	(106.65)
Total 5800 · FUNDRAISING EXP	0.00	106.65	(106.65)
5900 · GRANT EXPENSE			
5905 · IDEA Grant Exp	3,677.21	104.00	3,573.21
5910 · Title I Exp	1,571.05	0.00	1,571.05
5915 · Title II Teacher Quality Exp	125.00	0.00	125.00
5995 · Other Grants Expeditures	97.45	3,991.77	(3,894.32)
Total 5900 · GRANT EXPENSE	5,470.71	4,095.77	1,374.94
Total Expense	346,050.22	327,430.47	18,619.75
Net Ordinary Income	129,625.91	84,036.50	45,589.41
Other Income/Expense			
Other Income			
7100 · NON OPERATING INC-PSO FUNDRAISG			
7102 · Fundraising			
7103 · Box Tops	506.70	624.45	(117.75)
7107 · SCRIP	3,238.00	18,825.00	(15,587.00)
7109 · Holiday Bazaar	0.00	12.00	(12.00)
Total 7102 · Fundraising	3,744.70	19,461.45	(15,716.75)
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	3,744.70	19,461.45	(15,716.75)
Total Other Income	3,744.70	19,461.45	(15,716.75)
Other Expense			
7200 · NON OPERATING EXPENSE			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	27,335.84	28,046.28	(710.44)
Total 7220 · PCCSHI-Mortgage Loan Interest	27,335.84	28,046.28	(710.44)
7227 · State Charter School Commission	27,007.35	23,608.44	3,398.91
7246 · Depreciation	4,802.49	3,267.29	1,535.20
7247 · Amortization	617.94	617.94	0.00
7248 · Depreciation - LLC	22,475.58	22,108.16	367.42
7249 · Amortization - LLC	2,212.67	2,212.67	0.00
7300 · NON OPERATING-PSO EXPENSE			
7304 · Bank Fees	117.16	90.46	26.70
7311 · SCRIP	9,616.86	8,929.61	687.25
7314 · Father Daughter Dance - PSO	0.00	50.30	(50.30)
Total 7300 · NON OPERATING-PSO EXPENSE	9,734.02	9,070.37	663.65
Total 7200 · NON OPERATING EXPENSE	94,185.89	88,931.15	5,254.74
Total Other Expense	94,185.89	88,931.15	5,254.74
Net Other Income	(90,441.19)	(69,469.70)	(20,971.49)
Net Income	<u>39,184.72</u>	<u>14,566.80</u>	<u>24,617.92</u>

Prairie Crossing Charter School
Statement of Cash Flows
 July 2015 through January 2016

	Jul '15 - Jan 16
OPERATING ACTIVITIES	
Net Income	20,717.04
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(3,634.65)
1250 · Grants Receivable	53,932.05
1320 · Prepaid Expense	(21,193.72)
1330 · Charter Renewal Fees	4,325.58
1490 · Accumulated Depreciation	33,617.43
1660 · PCCSHI-Accumulated Depreciation	157,329.06
2002 · Accounts Payables	173,681.50
2053 · Camping Equipment	(1,665.65)
2055 · Awards	(403.37)
2151 · Deferred Revenue-Fees	(20,323.30)
2152 · Deferred Revenue - ISBE	919,445.44
2210 · Accrued Salaries	(34,604.26)
2215 · FIT Payable	1.99
2220 · SIT Payable	(0.18)
2221 · FICA Payable	0.80
2225 · Medicare Payable	(0.57)
2235 · Equitable - 403B Payable	(1,123.02)
2245 · THIS Payable	(515.93)
2250 · TRS Payable	(5,035.81)
2255 · FSA Payable	0.02
2010 · Accounts Payable - Accrued	24,797.16
2060 · Chromebook deposit-refundable	6,545.00
2061 · Restricted Contributions-other	(50.00)
2211 · Accrued Bonuses	(37,500.00)
2212 · Accrued FICA/Medicare/TRS Bonus	(2,207.64)
Net cash provided by Operating Activities	1,266,134.97
INVESTING ACTIVITIES	
1410 · Computers	(23,232.00)
1450 · Furniture & Fixtures - New Bldg	(3,536.48)
1460 · Furniture & Fixtures - Other	(138,477.77)
1445 · HVAC / Boiler	(18,113.55)
1607 · Capitalized Closing Costs	15,488.69
Net cash provided by Investing Activities	(167,871.11)
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(2,209.15)
2607 · Series 2011 Revenue Bonds	(128,750.01)
2608 · Interest Rate Swap Liability	(56,233.80)
Net cash provided by Financing Activities	(187,192.96)
Net cash increase for period	911,070.90
Cash at beginning of period	1,321,808.76
Cash at end of period	2,232,879.66

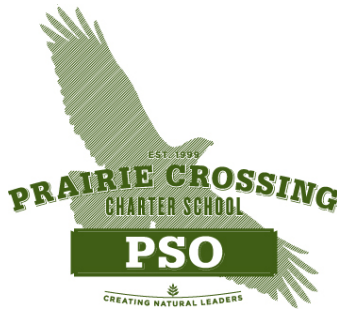
February 19, 2016

Treasurer's Report

The finance committee met in February and a quorum was present. We reviewed the reports covering the monthly financial activity. We are tracking in line with expectations and as described by Mrs. Disalvo's Business Manager's letter.

During the previous (January) finance meeting we met with representatives from Lake Forrest Bank and discussed replacing the 5-year mortgage swap executed in July 2011. A swap levels out the school's cash flow since we know for the duration of the swap what the monthly mortgage payments will be. However, another goal is that the accounting for fluctuations in the swap market value does not introduce variability into the school's profit and loss statements. We are seeking a solution that provides both stable cash flow and stable profit and loss. During this month's BoD meeting we will discuss one potential avenue toward that, engaging Longhouse Capital Advisors to advise us during this evaluation.

Respectfully submitted,
Brian Conlon
Treasurer, Prairie Crossing Charter School Board of Directors



February 18, 2016

Dear Ed Jamison and PCCS School Board Members,

The new year started off strong and 2016 is shaping up to be a very productive, positive year.

Our Trivia Night in the Barn on February 5th was a huge success and the largest group yet. There were 16 tables full of parents, that is double the number of teams from last year, and 30 kids were signed up for the childcare provided during the event. Sara and Neil Estrick did a great job organizing this popular event and a special thank you to Cynthia McGovern and Nancee Nettleton for creating all the awesome trivia questions.

The next PSO General meeting will be Monday February 22nd at 8:15am. The next “Chat with the Admin” is scheduled for Monday, March 7th at 8:15am. Both are upstairs in the teachers lounge.

For fundraising, we have SCRIP and Box Tops continuing year round. The Annual Father Daughter Dance has been scheduled for April 2nd in the PCCS Gym. It has been renamed the Daughter Dance so that Grandparents or other close relations can bring the girls to the dance, not just the Fathers. The theme is “Hollywood” and this is being promoted throughout the community.

If you have any questions, please let me know.

Donna Engelhardt,
PSO President 2015-2016