



# PCCS Board of Director's Meeting AGENDA

Tuesday, September 24, 2019 7:00 PM  
Muir Hall  
Comstock Building  
1571 Jones Point Road  
Grayslake, IL 60030

## Call to Order

President Ed Jamison

## Pledge of Allegiance

## Motion to Approve Agenda

### Motion to Enter in to Closed Session for:

Discussion Related to 5ILCS 120/2(c)(3) - The selection of a person to fill a public office, as defined in this Act, including a vacancy in a public office, when the public body is given power to appoint under law or ordinance, or the discipline, performance or removal of the occupant of a public office, when the public body is given power to remove the occupant under law or ordinance.

1. Board -Elect Candidate(s) Interview

### Discussion Agenda

2. Legal Bills GSL \$ 1457.50 Charter \$ 1,512.50
3. FY20 Recast Budget
4. Committee Composition for FY20
5. Election Policy Discussion
6. Committee Updates
7. Charter Agreement

## Public Comment

10 Minutes

## Consent Agenda

8. Financial Statements
9. Motion to Approve Open Session Minutes of Previous Board and Committee Meetings
10. Motion to Accept Reports on Consent Agenda

## 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.

11. FY20 New Employees

Discussions related to 5ILCS 120/2(c)(5) -The purchase or lease of real property for the use of the public body.

12. Item B Status

Discussion related to 5ILCS 120/2(c) 21-Discussion of minutes of meetings lawfully closed under this Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes mandated by Section 2.06

13. Review Closed Session Minutes from Previous Board Meetings

## Public Comment

10 Minutes

## Action Agenda

- 1A – Appoint Board Elect Position(s)
- 2A – Approve Legal Bills for \$ 2,970.00
- 3A – Approve FY20 Budget Recast
- 11A – Approve FY20 Employees
- 13A – Approve Closed Session Minutes from Previous Board Meetings

## 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. As a reminder, individual Board members do not respond to public comment.

For questions or comments, please e-mail the Board at [board@pccharterschool.org](mailto:board@pccharterschool.org).

The PCCS Board of Directors:

Nell Anen(VP)  
Dan Fedor  
Nick Kotzamanis  
Sue Ross

Marcelo Chiodi  
Ed Jamison (Pres)  
Devon Mann

Stacy White (Treas)  
Abe Janis (Sec)  
Jim Mertz

## *Discussion Agenda*

# FRANCZEK

300 SOUTH WACKER DRIVE, SUITE 3400 | CHICAGO, IL 60606  
T: 312.986.0300 | F: 312.986.9192 | FRANCZEK.COM



RESPICIO F. VAZQUEZ  
312.786.6134  
rfv@franczek.com

September 11, 2019

Geoff Deigan  
Executive Director  
Prairie Crossing Charter School  
1531 Jones Point Road  
Grayslake, IL 60030

**Re: September 2019 Invoices  
General School Law**

Dear Geoff:

Enclosed please find our invoices for services rendered in August, 2019 for the above-captioned matter(s).

Please do not hesitate to call me if you have questions.

Sincerely,

A handwritten signature in cursive script that reads "Respicio F. Vazquez".

Respicio F. Vazquez

RFV:imp  
Enclosure

# FRANCZEK

300 SOUTH WACKER DRIVE, SUITE 3400 | CHICAGO, IL 60606  
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FEIN 36-3924177

PERSONAL AND CONFIDENTIAL / ATTORNEY-CLIENT PRIVILEGED

Invoice Date: September 10, 2019

Invoice No. 192838

Matter No. 01907.107001

Geoff Deigan  
Executive Director  
Prairie Crossing Charter School  
1531 Jones Point Road  
Grayslake, IL 60030

## FOR PROFESSIONAL FEES AND EXPENSES INCURRED THROUGH 08/31/19:

<u>Matter No.</u>	<u>Description</u>	<u>Fees</u>	<u>Expenses</u>	<u>Total</u>
01907.107001	General School Law	\$2,970.00	\$10.00	\$2,980.00
Total		\$2,970.00	\$10.00	\$2,980.00

Fees	\$2,970.00
Costs Advanced and Expenses Incurred	\$10.00
<b>CURRENT INVOICE DUE</b>	<b><u><u>\$2,980.00</u></u></b>

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FEIN 36-3924177

PERSONAL AND CONFIDENTIAL / ATTORNEY-CLIENT PRIVILEGED

Invoice Date: September 10, 2019

Invoice No. 192838

Client No. 01907  
Matter No. 01907.107001

Geoff Deigan  
Executive Director  
Prairie Crossing Charter School  
1531 Jones Point Road  
Grayslake, IL 60030

For Professional Services Rendered Through August 31, 2019

Total Professional Fees	\$2,970.00
Total Costs Advanced and Expenses Incurred	\$10.00
<b>CURRENT INVOICE DUE</b>	<b>\$2,980.00</b>
<b>Summary of Accounts Receivable:</b>	
Invoice No. 192479, dated 08/12/19	\$5,445.00
<b>TOTAL AMOUNT DUE UPON RECEIPT</b>	<b>\$8,425.00</b>

THIS INVOICE IS PAYABLE UPON RECEIPT.

PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE.

REMITTANCE

# FY20 Recast Budget

FY19 Recast budget -  
approved 9/18/2018

FY20 Recast budget  
(09.12.2019)

## Ordinary Income/Expense Income

<b>4100 · GENERAL INCOME</b>		
4105 · Reimbursement From ISBE	5,363,613.60	5,807,763.85
4110 · General Contributions	2,000.00	2,000.00
4130 · Matching Gifts	2,000.00	2,000.00
<b>Total 4100 · GENERAL INCOME</b>	<b>5,367,613.60</b>	<b>5,811,763.85</b>
<b>4200 · GRANTS</b>		
4205 · IDEA Grant	78,909.00	82,798.00
4206 · IDEA Preschool Grant	5,233.00	2,584.00
4215 · Title I Low Income	37,164.00	41,211.00
4220 · Title II Teacher Quality	3,000.00	1,910.00
4222 · Title IV Student Support	6,000.00	4,548.00
4225 · Special Ed Personnel	64,304.48	74,146.50
4230 · Special Ed Fundg for Children	53,148.00	53,147.96
4235 · Title III ELL - TBE/TPI	9,417.00	4,872.41
4295 · Other Grants	5,233.00	5,628.15
<b>Total 4200 · GRANTS</b>	<b>262,408.48</b>	<b>270,846.02</b>
<b>4300 · SCHOOL FEES INCOME</b>		
4305 · Books/Materials/Activities	52,175.00	52,320.00
<b>Total 4300 · SCHOOL FEES INCOME</b>	<b>52,175.00</b>	<b>52,320.00</b>
<b>4400 · CLUBS &amp; PROGRAMS</b>		
4405 · Before and After School Program	113,646.00	104,911.00
4415 · Getting to Know You	2,760.00	2,900.00
4425 · Interscholastic Sports	24,000.00	22,000.00
4435 · Tae Kwon Do	2,060.00	2,620.00
4445 · Champions Club	1,500.00	0.00
4455 · Hot Lunch - Farm to Table	13,210.00	10,900.00
4495 · Other Clubs	15,000.00	15,000.00
<b>Total 4400 · CLUBS &amp; PROGRAMS</b>	<b>172,176.00</b>	<b>158,331.00</b>
<b>4500 · GENERAL FUNDRAISING INCOME</b>		
4502 · Annual Appeal	8,000.00	0.00
4510 · Scholastic Book Fairs	3,000.00	1,500.00
4520 · Earthweek	3,500.00	0.00
4550 · Green Team - Rainbarrels, etc	0.00	677.00
4565 · Dances Income	1,800.00	1,600.00
4595 · Other Fundraising Inc	200.00	200.00
<b>Total 4500 · GENERAL FUNDRAISING INCOME</b>	<b>16,500.00</b>	<b>3,977.00</b>
<b>4700 · STUDENT PARTICIPATION INCOME</b>		
4705 · 5th/6th Grade Trip	11,040.00	9,888.00
4710 · 7th Grade Trip	17,280.00	19,680.00
4715 · 8th Grade Trip	69,120.00	62,640.00
4725 · Class Parties	1,500.00	1,000.00
4730 · Educational Activities/Class Field Trips	19,000.00	19,000.00
<b>Total 4700 · STUDENT PARTICIPATION INCOME</b>	<b>117,940.00</b>	<b>112,208.00</b>
<b>4800 · INVESTMENT &amp; OTHER INCOME</b>		
4805 · Rental Income	2,000.00	4,000.00
4815 · Snow Removal Income	5,600.00	1,000.00
4820 · Interest Income - LFB	2,500.00	5,250.00
4825 · Interest Income - LLC	0.00	0.00
<b>Total 4800 · INVESTMENT &amp; OTHER INCOME</b>	<b>10,100.00</b>	<b>10,250.00</b>
<b>Total Income</b>	<b>5,998,913.08</b>	<b>6,419,695.87</b>

# FY20 Recast Budget

## Expense

	FY19 Recast budget - approved 9/18/2018	FY20 Recast budget (09.12.2019)
<b>5100 · INSTRUCTION EXPS</b>		
<b>5105 · Instruction Salaries (roll-up total)</b>	1,601,920.79	1,763,023.98
5105 · Instruction Salaries (Teachers)	927,886.03	1,055,484.47
5105 · Instruction Salaries (EE)	0.00	111,182.56
5105 · Instruction Salaries (Non TRS Retire Inc)	86,037.76	92,560.75
5105 · Instruction Salaries (TA / Lunch Help)	551,011.00	467,310.21
5105 · Instruction Salaries (Longevity Bonus)	2,000.00	1,500.00
5105 · Instruction Salaries (Subs)	34,986.00	34,986.00
<b>5110 · Instruction Stipends</b>	19,000.00	19,000.00
<b>5115 · Merit Pay (formerly Goal Incentive)</b>	24,000.00	24,000.00
IA's	24,000.00	24,000.00
<b>5120 · Related FICA &amp; Medicare Expense</b>	59,468.06	63,650.01
<b>5125 · Instruction TRS</b>	23,940.34	27,777.34
TRS ER 1.50%	23,940.34	27,777.34
Federally Funded Grant TRS component @ 9.85%	(2,121.00)	(2,659.50)
Federally Funded Grant TRS add-back for grant alloc	2,121.00	2,659.50
<b>5130 · Instruction Health Benefits Exp</b>	227,700.00	244,488.00
<b>5140 · Classroom Supplies</b>	20,500.00	20,500.00
<b>5145 · Educational Materials</b>	30,000.00	30,000.00
General	10,000.00	10,000.00
Curriculum	15,000.00	15,000.00
Social Emotional/PBIS	5,000.00	5,000.00
<b>5150 · Classroom Technology</b>	14,000.00	16,000.00
1:1 Technology Chromebook repairs	10,000.00	10,000.00
Instructional Technology	4,000.00	6,000.00
<b>5160 · Furniture</b>	10,000.00	10,000.00
<b>5170 · Dues &amp; Subscriptions (Roll-up total)</b>	7,014.25	8,927.23
Alert Solutions (report card service)	595.84	595.84
Powerschool - info snap		1,585.30
Powerschool	4,695.25	4,823.90
Go Guardian Chromebook access teachers	1,223.16	1,422.19
Other:	500.00	500.00
<b>5175 · Instruction Prof Development</b>	31,000.00	31,000.00
<b>5180 · Farm Education</b>	5,000.00	5,000.00
<b>5181 · Environmental Learning</b>	57,500.00	55,500.00
Environmental Education	10,000.00	10,000.00
Sustainability	22,000.00	20,000.00
SSY Initaitves & labor	25,500.00	25,500.00
<b>5182 - Environmental Ed Instructional Prof Dev</b>	30,000.00	30,000.00
Environmental Ed PD - Naomi's purvue	15,000.00	15,000.00
Environmental Ed PD - Carol's purvue	15,000.00	15,000.00
<b>5183 · Environmental Library</b>	5,000.00	5,000.00
<b>5190 · Deans Discretionary Fund</b>	20,000.00	15,000.00
<b>Total 5100 · INSTRUCTION EXPS</b>	<b>2,186,043.44</b>	<b>2,368,866.56</b>
<b>5200 · CLUBS &amp; PROGRAMS EXP</b>		
<b>5205 · Before and After School Care</b>	58,009.53	59,301.99
Salary expense	56,009.53	57,301.99
Camp Wildside	0.00	0.00
Supplies	2,000.00	2,000.00
<b>5210 · Getting to Know you</b>	982.90	1,500.00
<b>5215 · Interscholastic Sports</b>	24,000.00	30,000.00
<b>5225 · Tae Kwon Do</b>	2,060.00	2,620.00
<b>5240 · Champions Club</b>	1,500.00	0.00
<b>5260 - Extra Curricular expense</b>	10,000.00	10,000.00
<b>5285 · Hot Lunch - Farm to Table</b>	13,210.00	10,900.00
<b>5295 · Other Club Exps</b>	15,000.00	15,000.00
<b>Total 5200 · CLUBS &amp; PROGRAMS EXP</b>	<b>124,762.43</b>	<b>129,321.99</b>

# FY20 Recast Budget

	FY19 Recast budget - approved 9/18/2018	FY20 Recast budget (09.12.2019)
<b>5300 · STUDENT PARTICIPATION EXPS</b>		
5305 · Educational Activities-Field Tr	24,000.00	24,000.00
5315 · Class Parties & Activities	1,500.00	1,000.00
5320 · 5/6 Grade Trip	11,040.00	9,888.00
5325 · 7th Grade Trip	17,280.00	19,680.00
5330 · 8th Grade Trip	71,620.00	69,040.00
5340 · Graduation	5,000.00	5,000.00
<b>Total 5300 · STUDENT PARTICIPATION EXPS</b>	<b>130,440.00</b>	<b>128,608.00</b>
<b>5400 · ADMINISTRATION EXPS</b>		
<b>5405 · Administrative Salaries (roll-up)</b>	540,030.26	647,350.60
Administrative Salaries-Non-TRS	327,081.02	417,994.92
Administrative Salaries-TRS	162,949.24	174,355.68
Bonuses as per contracts-Non-TRS	50,000.00	55,000.00
Bonuses as per contracts-TRS	0.00	0.00
5415 · Admin TRS Expense	0.00	0.00
5420 · Admin FICA & Medicare	31,235.78	38,625.68
5425 · Admin Health Benefits Expense	54,276.00	46,776.00
5438 · Employment Expense - Other	2,000.00	2,000.00
5440 · Supplies	20,062.50	8,250.00
General Supplies	8,250.00	8,250.00
ADP related services - WFN + ACA/HR	11,812.50	0.00
5445 · Furniture	5,000.00	5,000.00
5450 · Office Equipment	5,000.00	5,000.00
5455 · Computers	12,000.00	12,000.00
5460 · Computer Support	23,826.35	24,006.35
Chromebooks replacement policy	1,000.00	1,000.00
Drupion/wpengine - website support	1,200.00	1,380.00
Network infrastructure/Access Points	4,071.00	4,071.00
Comcast	11,880.00	11,880.00
Anti-virus / Chromebook monitoring	1,675.35	1,675.35
Other computer misc	4,000.00	4,000.00
5465 · Equipment Rental	1,500.00	1,500.00
5470 · Equipment Maintenance	400.00	400.00
5475 · Admin Professional Development	14,000.00	14,000.00
Power School Training	3,000.00	3,000.00
Other Professional Development	11,000.00	11,000.00
5480 · Telecommunication	23,206.44	23,206.44
TDS Monthly Contract	21,706.44	21,706.44
Wiring interface improvement	1,000.00	1,000.00
Other Telecommunication charges	500.00	500.00
5485 · Accounting and Audit Fees	23,100.00	23,480.00
5488 · Accounting and Audit Fees - LLC	2,200.00	3,900.00
5490 · Payroll Service Fees	13,760.20	25,062.00
5495 · Printing and Copying	7,466.08	8,832.00
5500 · Postage and Shipping	2,866.00	2,000.00
5505 · Insurance (incl. Building Ins.)	68,952.42	84,715.00
5510 · Dues and Subscriptions	7,284.00	4,467.00
5515 · Board Related Expenses	3,000.00	5,000.00
5525 · Legal Fees	30,000.00	25,000.00
5530 · Bank Fees	4,500.00	4,500.00
5544 · Outreach Conferences / Partnerships	20,000.00	20,000.00
5545 · Community Outreach	123,183.50	130,294.81
Outreach Salaries	102,353.46	108,959.42
Outreach FICA & Medicare	7,830.04	8,335.40
Conferences/sponsorships	13,000.00	13,000.00
5546 · Outreach Materials	13,000.00	13,000.00
5547 · Transportation	20,500.00	20,500.00
5550 · Contingency	5,000.00	10,000.00

# FY20 Recast Budget

	FY19 Recast budget - approved 9/18/2018	FY20 Recast budget (09.12.2019)
<b>5555 · Fee Waiver Expenses (roll-up total)</b>	38,050.00	36,000.00
Enrollment Fees / Tuition hardship	2,995.00	3,000.00
Other programs/fees	33,055.00	30,000.00
Food for children in need	2,000.00	3,000.00
<b>5590 · Administrative Discretionary Budget</b>	11,000.00	11,000.00
<b>5595 · Other Admin Expenses (roll-up total)</b>	7,860.00	8,544.00
Storage Unit rentals	3,960.00	2,544.00
Other admin exp	2,000.00	6,000.00
<b>Total 5400 · ADMINISTRATION EXPS</b>	<b>1,134,259.53</b>	<b>1,264,409.88</b>
<b>5600 · SUPPORT SERVICES</b>		
<b>5605 · Special Ed Salaries (roll-up total)</b>	599,238.93	686,722.58
5605 · Special Ed Salaries - Teachers	329,727.37	393,888.29
5605 · Special Ed Salaries - Summer School	3,287.35	3,287.35
5905 · IDEA Grant Allocation	(34,500.00)	(36,500.00)
5906 · IDEA Preschool Grant Allocation	(5,233.00)	(2,584.00)
5910 · Title I Grant Allocation	(25,399.00)	(27,500.00)
5935 · Title III Grant Allocation	(4,000.00)	0.00
5605 · Special Ed Salaries - Admin	135,712.81	145,766.97
5605 · Special Ed Salaries - TA/Lunch	193,155.39	203,875.97
5605 · Special Ed Salaries - Longevity Bonus	1,000.00	1,000.00
5605 · Special Ed Salaries - Subs	5,488.00	5,488.00
<b>5610 · Spec Ed FICA &amp; Medicare</b>	21,604.85	23,501.09
<b>5615 · Spec Ed Health Benefits</b>	102,384.00	109,884.00
<b>5625 · Auditory Services</b>	14,000.00	14,000.00
<b>5630 · Speech Services</b>	88,000.00	90,000.00
<b>5635 · OT Services</b>	67,500.00	67,500.00
<b>5636 · PT Services</b>	12,500.00	12,000.00
<b>5640 · Psychological Services</b>	0.00	12,500.00
<b>5641 · Behavioral Therapist Services</b>	6,000.00	4,000.00
<b>5642 · Nursing Services (roll-up total)</b>	41,757.65	47,243.75
Nursing contract	38,648.00	44,243.75
Nursing supplies	3,109.65	3,000.00
<b>5645 · Other Spec Ed Services</b>	16,000.00	12,000.00
<b>5646 · Out of District Placement</b>	65,000.00	50,000.00
<b>5650 · Special Ed Legal Fees</b>	6,000.00	6,000.00
<b>5655 · Special Ed CR Mats &amp; Sups</b>	8,500.00	8,500.00
<b>5656 · ELL CR Materials and Supplies</b>	1,500.00	1,500.00
<b>5660 · Spec Ed Professional Developmt (roll-up total)</b>	10,000.00	12,000.00
<b>5661 · ELL Professional Development</b>	2,500.00	2,500.00
<b>Total 5600 · SUPPORT SERVICES</b>	<b>1,062,485.42</b>	<b>1,159,851.42</b>
<b>5700 · OPERATIONS &amp; MAINT EXP</b>		
<b>5705 · Maintenance Salaries</b>	136,763.80	182,077.06
Maintenance Salaries	141,803.80	182,977.06
Snow removal income allocation	(5,040.00)	(900.00)
<b>5710 · Maint FICA &amp; Medicare</b>	10,847.99	13,997.74
<b>5715 · Maint Health Benefits</b>	23,388.00	31,332.00
<b>5720 · Water and Sewer</b>	5,406.50	7,000.00
<b>5730 · Gas and Electricity</b>	33,944.90	36,000.00
<b>5735 · Garbage</b>	1,514.70	3,550.00
<b>5740 · Life Safety</b>	15,000.00	18,000.00
<b>5745 · Snow Removal</b>	6,840.00	8,000.00
<b>5750 · Summer Help</b>	20,000.00	20,000.00
<b>5765 · Maintenance Equipment</b>	16,000.00	16,000.00
<b>5770 · Maintenance Supplies</b>	10,000.00	10,000.00
<b>5775 · Long-Term Maint &amp; Repairs</b>	15,000.00	15,000.00
<b>5795 · Other Maint Exps</b>	3,000.00	3,000.00
<b>Total 5700 · OPERATIONS &amp; MAINT EXP</b>	<b>297,705.89</b>	<b>363,956.80</b>

# FY20 Recast Budget

	FY19 Recast budget - approved 9/18/2018	FY20 Recast budget (09.12.2019)
<b>5800 · FUNDRAISING EXP</b>		
5814 · Marketing/Advertising Expense	10,000.00	8,000.00
5825 · Annual Appeal	500.00	0.00
5830 · Scholastic Book Fair	3,000.00	1,500.00
5840 · Earthweek	6,500.00	9,500.00
5865 · Greenteam Exp (Rain Barrel, etc.)	0.00	677.00
5875 · Spirit Wear / Gym Uniforms	5,000.00	5,000.00
5880 · Dances Exp	1,800.00	1,600.00
5895 · Other Fundraising Exps	6,000.00	6,000.00
<b>Total 5800 · FUNDRAISING EXP</b>	<b>32,800.00</b>	<b>32,277.00</b>
<b>5900 · GRANT EXPENSE</b>		
5905 · IDEA Grant Exp	78,909.00	82,798.00
5906 · IDEA Preschool Grant Exp *NEW	5,233.00	2,584.00
5910 · Title I Exp	37,164.00	41,211.00
5915 · Title II Teacher Quality Exp	3,000.00	1,910.00
5922 · Title IV Student Support Exp	6,000.00	4,548.00
5935 · Title III ELL - TBE/TPI	9,417.00	0.00
5995 Other Grants (roll-up total)	10,500.00	10,500.00
	SLP Grants	8,000.00
	CP Project grants issued PCCS	2,500.00
<b>Total 5900 · GRANT EXPENSE</b>	<b>150,223.00</b>	<b>143,551.00</b>
<b>Total Expense</b>	<b>5,118,719.71</b>	<b>5,590,842.66</b>
<b>Net Ordinary Income</b>	<b>880,193.37</b>	<b>828,853.21</b>
<b>Other Expense</b>		
<b>7200 · NON OPERATING EXPENSE</b>		
7220 · PCCSHI-Mortgage Loan Interest		
7222 · SWAP Adjustment	280,582.32	250,000.00
7226 · Gain/Loss on Interest Rate Swap	50,000.00	40,000.00
<b>Total 7220 · PCCSHI-Mortgage Loan Interest</b>	<b>330,582.32</b>	<b>290,000.00</b>
7227 · State Charter School Commission	107,272.27	116,155.28
7244 · Lease Interest Expense	1,004.27	400.52
7246 · Depreciation	97,373.11	72,702.00
7247 · Amortization	7,415.28	7,415.28
7248 · Depreciation - LLC	269,706.93	289,029.00
7249 · Amortization - LLC	28,038.00	20,815.93
7258 · Other		
<b>Total 7200 · NON OPERATING EXPENSE</b>	<b>841,392.18</b>	<b>796,518.01</b>
<b>Total Other Expense</b>	<b>841,392.18</b>	<b>796,518.01</b>
<b>Net Other Income</b>	<b>(841,392.18)</b>	<b>(796,518.01)</b>
<b>NET</b>	<b>38,801.19</b>	<b>32,335.21</b>

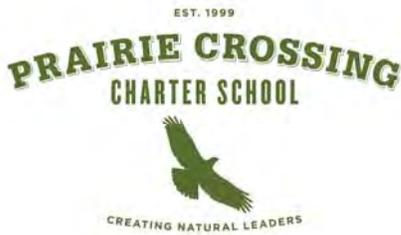
Board approved 9/18/2018

#### General Issues to Discuss:

- 1) Policy says that vacancies have to be filled within 90 days. Can we amend that so that if a position is vacated within 6 months of being over, it can either wait to be filled or have someone appointed by the board for the duration of the term? With appointment, how does that affect parent-elect status?
- 2) We are operating under the assumption that if someone resigns/leaves a position before the end of the term, the replacement only serves the remainder of that term. It doesn't actually say that anywhere in the policy though. Do we want to add this? We are supposed to have at least 3 directors up for re-election every year so that becomes an issue with a replacement starts with a 3 year term instead of fulfilling the remainder of the term that was vacated.
- 3) Is there a reason it is 5 directors that have to be parents? Would it be better to have this number be different? (Bylaws would need to be changed also if we changed this)
- 4) Do we want to update wording related to describing how to do a "split ballot" process for parent-elect election regarding which candidates are and are not parents
- 5) Sufficient Results: do we want to change the 30% threshold
- 6) Do we want to call the new committee-Election or Nominating Committee (we just didn't discuss this when we met before)? I am aware that both names are used in the revised draft and will fix that once we decide on the new name.

#### Key changes we agreed to make:

- 1) Combine to form 1 committee (not 2 separate committees) and change wording regarding how members are appointed to committee so board can fill vacancies if less than 5 people are appointed
- 2) Under 3.Election Responsibilities: Say board members are encouraged to search for candidates (not required)
- 3) Change wording so board appointed interviews have more flexibility if can't be scheduled in one section
- 4) Change ballot collection procedures to indicate online voting platform



## Board of Director's Policy Governance 200 Series

**Policy # 200.21**

### **Election Policy and Procedures**

#### **1. Introduction**

The PCCS bylaws contain specific criteria for electing members of the PCCS Board of Directors. Election criteria include: Three members are Parent-elected; the remainder are Board-appointed; **all vacancies must be filled within 90 days and a minimum of 5 Directors must be parents of students attending the school.** The bylaws also require that board members be chosen, through election or appointment, no later than 14 days prior to the annual meeting, at which time they are installed. Under this policy no individual may seek election and/or appointment to two or more positions that would have any portion of their terms concurrent with each other. Further, a seated Director may not seek election and/or appointment to any term that would begin prior to the expiration of their current position's term.

This document contains the policies and procedures for selecting the Directors. This includes the processes for both the Board-appointed and Parent-elected positions. The timelines contained in this document are intended to serve as guidelines. The dates/time frames listed in this document are to be viewed as the preferred standard; however, they are subject to modification to allow for holidays or other unique circumstances. Any modifications to the timelines shall be publicized as soon as possible and the reasons for the modifications cited; such modifications must be approved by the President of the Board of Directors or, in their absence, the Vice President of the Board of Directors. Under no circumstances shall time frames for elections or appointments be shortened.

#### **2. Election or Appointment of Board Members**

##### Parties Administering the Process

The Parent-Elect and Board-Appointed process shall be implemented by the Nominating Committee, a special committee subsidiary to the PCCS Board of Directors. The committee shall have a minimum of five members. Of these five, the PCCS administration will have the option to appoint two members, the PSO will have the option to appoint two members, and the Board of Directors will appoint one or more members. If the PCCS administration and/or the PSO have not appointed their members by 90 days prior to the annual meeting, the Board of Directors may appoint committee members in lieu of the PCCS administration and/or PSO doing so.

##### The Election Process

New board members are identified through the Parent-Elected process or through the Board-Appointed process implemented by the Election Committee and Board of Directors.

Election/appointment of new board members is initiated when (a) the term of an existing Director is due to expire, or (b) a vacancy is created due to the resignation or removal of a Director.

The timelines for election/appointment of a new Director are as follows:

- a) Once the date of the annual meeting is set for a given year, the election date and time frame dates for the Election Committee process for the filling of vacancies due to the expiration of terms may be set and published.
- b) A date for the initiation of the election cycle shall be set that is equal to the date of the annual meeting minus 73 days. Ideally, this will allow for a 52 day election cycle with an additional 7day buffer period to allow the election to be completed 14 days prior to the date of the annual meeting. For purposes of the timeline listed below, the election initiation date will be referenced as date "X"

**X** = Election initiation date. The Election Committee will announce the term(s) that are eligible for election due to the expiration of an existing Parent-Elected term and that candidate applications are being accepted beginning effective on this date. The Election Committee will also announce the term(s) that are eligible for Board-Appointment due to the expiration of an existing Board-Appointed term(s) and that candidate applications/nominations are being accepted beginning effective on this date. Public announcements will be made at least three times between the date the election cycle is set and the due date for applications. At least two of these announcements will be made within 30 days of the application deadline.

**X + 25** = Complete candidate application packets are due by 3:30PM to the School Office.

**X + 25 to X + 29** = After the submission deadline, candidate application packets will be reviewed by the Election Committee to determine compliance with established criteria. Once an application packet has been reviewed and found in compliance with the requirements of this policy, the applicant/candidate will be viewed as a "certified candidate." All incomplete applications shall be rejected and said candidates will not be eligible for inclusion in the Parent-Election or Board Appointed processes. For the Parent-Election process, if there is only 1 validated candidate for a given position then the balloting process for the position shall still be undertaken. Such a candidacy will be held to the requirements of a successful multi-candidate election. An announcement will be made to the school community identifying all certified candidates and providing information about the upcoming election. For the Board Appointed process, and for purposes of this section, the date on which all Board-Appointed applications are certified is referred to as the "Certification Date."

Parent-Elect process only: **X + 36** = Ballots will be published and distributed.

Parent-Elect process only: **X + 50** = Ballots will be due by 3:30PM. Ballots will be counted per established policy.

Board-Appointed process only: **Certification Date to X + 50** = The Board of Directors shall interview all candidates in accord with established practices and hold a vote to elect the Board-Appointed Candidates. The date of the vote is the "Election Date."

Board-Appointed process only: **Election Date to Election Date + 2** = Candidates and public are informed of the outcome of the Board-Appointed process per established procedure.

Parent-Elect process only: **X + 51** or sooner = Public announcement of the election results shall be made.

The elected Director(s) and Board-appointed Director(s) shall be seated at the annual meeting.

It is preferred that each of these dates be published as soon as possible after the setting of the annual meeting date to allow potential candidates to plan in advance for required election time frames and election obligations.

In the case where the Election Committee will fill positions vacated due to a resignation, removal, or otherwise early vacation of a Parent-Elected Director's position, a similar timeline is recommended as described above with it understood that the "election initiation date" would be changed. In such

a case, the initiation date would be the sooner of the effective date of the vacancy or the date on which the Director tenders their intent to resign their position. The elected Director(s) shall be seated at the first meeting of the Board of Directors that occurs after the effective date of the vacancy for which the candidate has been elected.

If for any reason (e.g. all candidates are voted down, a lesser number of candidates are appointed than the number of vacant seats, or there were too few candidates) a Board seat(s) remains vacant at the conclusion of the above outlined Board-Appointment process, the entire Board-Appointment process will be restarted from the beginning for any seats that remain vacant.

[I'm not sure if we want to change anything here or not??? For now, I am leaving the original text here in red.] Following is the timeline for election of Directors through the Board-Appointment process to fill positions vacated due to a resignation, removal, or otherwise early vacating of a Board-Appointed Director's position:

***X*** = The sooner of the effective date of the vacancy or the date on which the Director tenders their intent to resign their position.

***X + 5*** = Appointment process initiation date. Public announcement of the vacancy will be made, including announcement that candidates may submit applications for election via a Board-Appointed process. Public announcements will be made at least two times prior to the application deadline.

***X + 30*** = Complete candidate application packets are to be turned into the Nominating Committee by 3:30PM.

***X + 30 to X + 40*** = After the submission deadline, candidate application packets will be reviewed by the Nominating Committee to determine compliance with this policy. Once an application packet has been reviewed and found in compliance with the requirements of this policy, the applicant/candidate will be viewed as a "certified candidate." For purposes of this section, the date on which all Board-Appointed applications are certified is referred to as the "Certification Date."

***Certification Date to X + 55*** = The Board of Directors shall interview all candidates in accord with established practices and hold a vote to elect the Board-Appointed Candidates. The date of the vote is the "Election Date."

***Election Date to Election Date + 2*** = Candidates and public are informed of the outcome of the Board-Appointed process per established procedure. The appointed Director(s) shall be seated at the first meeting of the Board of Directors that occurs after the Election Date. If for any reason (e.g. all candidates are voted down, a lesser number of candidates are appointed than the number of vacant seats, or there were too few candidates) a Board seat(s) remains vacant at the conclusion of the above outlined Board-Appointment process, the entire Board-Appointment process will be restarted from the beginning for any seats that remain vacant.

We will also need to add in something here about the term for vacated/resigned, etc positions only being for the duration of the original term.

### **3. Election Responsibilities**

Each member of the PCCS Board of Directors is encouraged to search for and recruit candidates. Applicants may apply that have not been solicited by the Board.

#### **Election Committee**

This committee receives all candidate documents for Parent-Elect and Board-Appointed Directors. The Election Committee's job is to receive the documents, confirm the seriousness of each candidate's interest, and communicate any issues to the Board of Directors.

An "applicant" is someone who has submitted an application to the Nominating Committee for consideration. A "certified candidate" is someone whose submission is complete and has been certified by the Nominating Committee per this policy. Once a person's status has been certified, it cannot be changed until the current process is complete or the candidate withdraws.

Applicants may not submit their application directly to the Board or any other group or fail to meet the submission deadline listed in the timeline to be considered a candidate. Only candidates may be interviewed by the Board to be considered for appointment to open positions. The Board must be notified of new applicants or changes in the status of an applicant by the Nominating Committee via email or in writing within 24 hours of discovery.

The functions of the Election Committee include:

1. Announce Open Positions

- 2.

Receive applicant documents - After receiving documents, confirm that the applicant has submitted a letter of intent, a resume, and 3 letters of reference.

3. Verify status:

PCCS Bylaws require that at least 5 Board Members be parents of PCCS students.

If a single vacancy is being filled as a result of the early vacation of a Board position, the composition of the remaining Board Members shall be reviewed to determine if 5 Board Members who are parents of PCCS students will remain on the Board after the early vacation of said position. If at least 5 of the Board Members who will remain are parents of a PCCS student, applications may be accepted from both parents and non-parents. If less than 5 of the Board Members who will remain are parents of a PCCS student, applications will only be accepted from parents of PCCS students.

For the Board-Appointed process, if more than one vacancy is being filled, as is typically the case during the annual election/appointment cycle, the Nominating Committee shall determine the net number of Board vacancies that will need to be filled with parents of PCCS students via the Board-appointment process. If the Board-appointed process must fill a lesser number of positions with parents than the total number of positions the Board-appointed process will be filling, the Nominating Committee shall indicate to the Board, which certified candidates are parents; the Board will be directed to fill the required number of parent slots first from the pool of parent certified candidates. The Board must first fill the required number of parent slots before proceeding to fill any vacancies with non-parents.

For the Parent-Elect process, if a single vacancy is being filled, the composition of the remaining Board Members shall be reviewed to determine if 5 Board Members who are parents of PCCS students will remain on the Board after the early vacation of the position. If at least 5 of the Board Members who will remain are parents of a PCCS student, applications may be accepted from both parents and non-parents. If less than 5 of the Board Members who will remain are parents of a PCCS student, applications will only be accepted from parents of PCCS students.

Typically, only one position at a time is filled via the Parent-elected process. However, if more than 1 parent-elected position is being filled during a given election, the Nominating Committee and/or their designee shall consult with the President of the Board of Directors, or in the case of their absence the Vice President of the Board of Directors, to determine how to handle the various permutations of vacancies and number of parent candidates that are required to comply with the Bylaws. Possible methods to be used in this situation may include the use of a "split ballot" that separates parents from non-parents and informs the voter that, for example in the case of two vacancies, there is a need to elect one parent to be

in compliance with the Bylaws; therefore, the voter is to cast a total of two votes with at least one vote being cast for a candidate who is indicated to be a parent. In such cases, it is suggested that the ballot contains an explanation of the applicable Bylaws requirement and the reason for the structure of the voting process.

4. References — An applicant needs to submit 3 letters of reference.
5. Dual processes — The Nominating Committee must confirm which process the applicant is applying to, Board-Appointed or Parent-elected, in the case that there are dual vacancies.
6. Status changes - The Nominating Committee is required to report within 24 hours to the Board, via email or in writing, if any applicant withdraws from the process.
7. Certification — The Nominating Committee must certify all candidates from the list of applicants. The Nominating Committee grants certification after confirming that the applicants have met the criteria in this Policy.
8. Submission of Slate to Board — After certification, the Nominating Committee gives the certified Board-Appointed candidate names and documents to the Board to begin the interview process. There are no exceptions.
9. Creation of the Ballot — After certification, the Nominating Committee places the names of the Parent-Elect certified candidates on the election ballot.
10. Distributing the Ballot — Ballots are distributed to the PCCS parent community as stated above. Once a ballot has been distributed, the candidates listed on the ballot shall not be modified. If a certified candidate chooses to remove himself/herself from the election process, any votes cast for that candidate shall be set aside; in such a case the remaining candidate(s) with the highest number of votes shall be elected (i.e. a certified candidate removing themselves from the election shall not void or alter the election process once ballots have been distributed.)
11. Certify and Announce Election Results — Announce to the candidates and the Board of Directors the election results.

### Interviews and Selection

When possible, interviews from the slate should be scheduled in one session, with each candidates participating. Phone interviews are permissible if required to keep to the one session schedule. Selection should take place at the conclusion of this session to ensure clarity.

Within two days of the selection, the Board first informs all candidates of the results and then announces the results to the public. These communications include an email to the parents, and during the school year will be posted on the web site as well as in the following Friday newsletter

### Election Committee. Ballot Process (Mailing and Receipt)

The process outlined below is the suggested method for distributing and receiving election ballots. The primary goal of the process is to ensure the integrity of the election process. The Election Committee may, at their discretion, modify the process to meet any particular circumstances that arise including, but not limited to, the availability of new technologies or improved practices for ensuring the integrity of the election process.

The election committee shall take steps to increase voter participation. An option to vote “none of the above” (or by equivalent choice of words) shall be made available so that voters can show support for the election process even if they do not support any particular candidate. The election committee may promote the act of voting but not in such a way as aid a particular candidate.

An electronic ballot system (i.e website, app, etc., such as Election Buddy,) will be used to conduct the vote. The Election Committee shall seek to ensure that the electronic ballot system used has been determined to be reliable and valid. Additionally, the Election Committee shall ensure that each PCCS family has one vote via the electronic system.

A quorum of the Election Committee must be present to witness the final election results given by the electronic ballot system. The results of the electronic ballot system will be tabulated at an open public meeting.

#### **Sufficient Results**

The Parent-Election process is intended to give the community a voice in the composition of the Board of Directors. However, in cases where the community shows poor support for candidates, such candidates should more appropriately seek a Directorship via the Board-Appointed process.

A Parent-Election will be considered to have insufficient support if less than 30% of the eligible votes are cast (in aggregate across all candidates but not including those ballots cast as “none of the above”) for the particular vacancy. In the case of an insufficient election or other situations where no candidate could be elected, the election process will start again.

#### **Election Certification and announcements**

The election is certified when the quorum of the Nominating Committee members agree on the reading of the tabulated results from the electronic ballot system.

The Election Committee immediately informs all candidates of the results. Next, they inform the Board of Directors of the results. The Elections Committee must announce the results to the public within two days. These communications include an email to the parents, and during the school year will be posted on the web site as well as in the following Friday newsletter.

#### **Adoption Dates:**

Adopted: April 24, 2007

Revised and Readopted: August 12, 2014

***Consent Agenda***

**Prairie Crossing Charter School**  
**Profit & Loss Budget vs. Actual**  
 July through August 2019

Ordinary Income/Expense	Jul - Aug 19	Budget	\$ Over Budget
Income			
4100 · GENERAL INCOME			
4105 · Reimbursement From ISBE	291,617.14	0.00	291,617.14
4110 · General Contributions	2,000.00	0.00	2,000.00
4115 · General Sponsorships	0.00	0.00	0.00
4125 · Restricted Contribs/Sponsorship	10.00	0.00	10.00
4130 · Matching Gifts	0.00	0.00	0.00
4199 · Consolidate	0.00	0.00	0.00
<b>Total 4100 · GENERAL INCOME</b>	<b>293,627.14</b>	<b>0.00</b>	<b>293,627.14</b>
4200 · GRANTS			
4205 · IDEA Grant	0.00	0.00	0.00
4206 · IDEA Preschool Grant	0.00	0.00	0.00
4215 · Title I Low Income	0.00	0.00	0.00
4220 · Title II Teacher Quality	0.00	0.00	0.00
4222 · Title IV - Student Support	0.00	0.00	0.00
4225 · Special Ed Personnel	6,740.60	0.00	6,740.60
4230 · Special Ed Fundg for Children	4,831.63	0.00	4,831.63
4235 · Title III ELL - TBE/TPI	442.90	0.00	442.90
4295 · Other Grants	0.00	0.00	0.00
<b>Total 4200 · GRANTS</b>	<b>12,015.13</b>	<b>0.00</b>	<b>12,015.13</b>
4300 · SCHOOL FEES INCOME			
4305 · Books/Materials/Activities	0.00	0.00	0.00
4310 · Out-of-District Tuition	0.00	0.00	0.00
<b>Total 4300 · SCHOOL FEES INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
4400 · CLUBS & PROGRAMS			
4405 · Before and After School Program	33,710.00	0.00	33,710.00
4415 · Getting to Know You	3,000.00	0.00	3,000.00
4425 · Interscholastic Sports	125.00	0.00	125.00
4435 · Tae Kwon Do	0.00	0.00	0.00
4445 · Champions Club	0.00	0.00	0.00
4455 · Hot Lunch - Farm to Table	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	0.00	0.00	0.00
<b>Total 4400 · CLUBS &amp; PROGRAMS</b>	<b>36,835.00</b>	<b>0.00</b>	<b>36,835.00</b>
4500 · GENERAL FUNDRAISING INCOME			
4501 · In Kind Gifts Received	0.00	0.00	0.00
4502 · Annual Appeal	0.00	0.00	0.00
4505 · Auction	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
4550 · Green Team - Rain Barrels, etc	0.00	0.00	0.00
4560 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00
4565 · Dances Income	0.00	0.00	0.00
4595 · Other Fundraising Inc	0.00	0.00	0.00
<b>Total 4500 · GENERAL FUNDRAISING INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
4700 · STUDENT PARTICIPATION INCOME			
4705 · 5th/6th Grade Trip	0.00	0.00	0.00
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	0.00	0.00	0.00
4720 · Graduation	0.00	0.00	0.00
4725 · Class Parties	0.00	0.00	0.00
4730 · Field Trips/Educ Activities Inc	0.00	0.00	0.00

**Prairie Crossing Charter School**  
**Profit & Loss Budget vs. Actual**  
 July through August 2019

	Jul - Aug 19	Budget	\$ Over Budget
Total 4700 · STUDENT PARTICIPATION INCOME	0.00	0.00	0.00
4800 · INVESTMENT & OTHER INCOME			
4805 · Rental Income	337.50	0.00	337.50
4815 · Snow Removal Income	0.00	0.00	0.00
4818 · Gifts in Kind - Goods	0.00	0.00	0.00
4820 · Interest Income - LFB	544.66	0.00	544.66
4825 · Interest Income - LLC	0.00	0.00	0.00
Total 4800 · INVESTMENT & OTHER INCOME	882.16	0.00	882.16
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	343,359.43	0.00	343,359.43
Gross Profit	343,359.43	0.00	343,359.43
Expense			
5100 · INSTRUCTION EXPS			
5105 · Instruction Salaries	212,205.15	0.00	212,205.15
5110 · Instruction Stipends	3,795.00	0.00	3,795.00
5115 · Merit Pay	0.00	0.00	0.00
5120 · Related FICA & Medicare Expense	13,878.61	0.00	13,878.61
5125 · Instruction TRS	3,079.84	0.00	3,079.84
5130 · Instruction Health Benefits Exp	37,066.31	0.00	37,066.31
5135 · Instruction FSA Expense	0.00	0.00	0.00
5140 · Classroom Supplies	6,216.15	0.00	6,216.15
5145 · Educational Materials	24,620.66	0.00	24,620.66
5150 · Classroom Technology	966.16	0.00	966.16
5160 · Furniture	488.71	0.00	488.71
5165 · Other Instructional Equipment	0.00	0.00	0.00
5170 · Dues & Subscriptions	500.00	0.00	500.00
5175 · Instruction Prof Development	1,856.85	0.00	1,856.85
5180 · Farm Education	0.00	0.00	0.00
5181 · Environmental Learning	1,710.38	0.00	1,710.38
5182 · Environmental Ed Professional D	2,157.30	0.00	2,157.30
5183 · Environmental Library	0.00	0.00	0.00
5190 · Deans Discretionary	3,055.34	0.00	3,055.34
Total 5100 · INSTRUCTION EXPS	311,596.46	0.00	311,596.46
5200 · CLUBS & PROGRAMS EXP			
5205 · Before and After School Care	1,629.78	0.00	1,629.78
5210 · Getting to Know You	0.00	0.00	0.00
5215 · Interscholastic Sports	1,477.10	0.00	1,477.10
5225 · Tae Kwon Do	0.00	0.00	0.00
5240 · Champions Club	0.00	0.00	0.00
5260 · Extra Curricular Expense	0.00	0.00	0.00
5285 · Hot Lunch - Farm to Table	238.44	0.00	238.44
5295 · Other Club Exps	0.00	0.00	0.00
Total 5200 · CLUBS & PROGRAMS EXP	3,345.32	0.00	3,345.32
5300 · STUDENT PARTICIPATION EXPS			
5305 · Field Trips/Educ Activities Exp	0.00	0.00	0.00
5315 · Class Parties & Activities	0.00	0.00	0.00
5320 · 5/6 Grade Trip	0.00	0.00	0.00
5325 · 7th Grade Trip	0.00	0.00	0.00
5330 · 8th Grade Trip	0.00	0.00	0.00
5332 · 8th Grade Fundraising	0.00	0.00	0.00
5340 · Graduation	0.00	0.00	0.00
Total 5300 · STUDENT PARTICIPATION EXPS	0.00	0.00	0.00
5400 · ADMINISTRATION EXPS			
5405 · Administrative Salaries	94,506.82	0.00	94,506.82
5420 · Admin FICA & Medicare	5,658.03	0.00	5,658.03
5425 · Admin Health Benefits Expense	5,613.37	0.00	5,613.37

**Prairie Crossing Charter School**  
**Profit & Loss Budget vs. Actual**  
 July through August 2019

09/12/19

Accrual Basis

	Jul - Aug 19	Budget	\$ Over Budget
5430 · Unemployment Compensation	0.00	0.00	0.00
5435 · Admin FSA Expense	0.00	0.00	0.00
5438 · Employment Expense - Other	2,266.12	0.00	2,266.12
5440 · Supplies	2,491.82	0.00	2,491.82
5445 · Furniture	0.00	0.00	0.00
5450 · Office Equipment	385.20	0.00	385.20
5455 · Computers	3,406.88	0.00	3,406.88
5460 · Computer Support	10,065.48	0.00	10,065.48
5465 · Equipment Rental	0.00	0.00	0.00
5470 · Equipment Maintenance	0.00	0.00	0.00
5475 · Admin Professional Development	0.00	0.00	0.00
5480 · Telecommunication	1,757.64	0.00	1,757.64
5485 · Accounting and Audit Fees	18,700.00	0.00	18,700.00
5488 · Accounting and Audit Fees - LLC	0.00	0.00	0.00
5490 · Payroll Service Fees	3,618.71	0.00	3,618.71
5495 · Printing and Copying	2,208.14	0.00	2,208.14
5500 · Postage and Shipping	85.96	0.00	85.96
5505 · Insurance (incl. Building Ins.)	0.00	0.00	0.00
5510 · Dues and Subscriptions	384.00	0.00	384.00
5515 · Board Related Expenses	0.00	0.00	0.00
5520 · Legal Fees - Bargaining Unit	0.00	0.00	0.00
5522 · Legal Fees - LLC	0.00	0.00	0.00
5525 · Legal Fees	5,445.00	0.00	5,445.00
5530 · Bank Fees	0.52	0.00	0.52
5544 · Outreach Conferences/Partnershi	254.34	0.00	254.34
5545 · Community Outreach	13,117.32	0.00	13,117.32
5546 · Outreach Materials	1,790.51	0.00	1,790.51
5547 · Transportation	536.12	0.00	536.12
5550 · Contingency	0.00	0.00	0.00
5555 · Fee Waiver Expenses	3,173.11	0.00	3,173.11
5590 · Admin Discretionary	222.95	0.00	222.95
5595 · Other Admin Expenses	424.00	0.00	424.00
<b>Total 5400 · ADMINISTRATION EXPS</b>	<b>176,112.04</b>	<b>0.00</b>	<b>176,112.04</b>
<b>5600 · SUPPORT SERVICES</b>			
5605 · Special Ed Salaries	92,896.55	0.00	92,896.55
5610 · Spec Ed FICA & Medicare	2,451.10	0.00	2,451.10
5615 · Spec Ed Health Benefits	15,675.79	0.00	15,675.79
5625 · Auditory Services	831.25	0.00	831.25
5630 · Speech Services	6,460.00	0.00	6,460.00
5635 · OT Services	6,450.00	0.00	6,450.00
5636 · PT Services	0.00	0.00	0.00
5641 · Behavioral Therapist Services	0.00	0.00	0.00
5642 · Nursing Services	2,778.84	0.00	2,778.84
5645 · Other Spec Ed Services	369.89	0.00	369.89
5646 · Out of District Placement	0.00	0.00	0.00
5650 · Special Ed Legal Fees	0.00	0.00	0.00
5655 · Special Ed CR Mats & Sups	2,543.35	0.00	2,543.35
5656 · ELL CR Materials & Supplies	787.08	0.00	787.08
5660 · Spec Ed Professional Developmt	3,043.33	0.00	3,043.33
5661 · ELL Professional Development	0.00	0.00	0.00
<b>Total 5600 · SUPPORT SERVICES</b>	<b>134,287.18</b>	<b>0.00</b>	<b>134,287.18</b>
<b>5700 · OPERATIONS &amp; MAINT EXP</b>			
5705 · Maintenance Salaries	22,786.58	0.00	22,786.58
5710 · Maint FICA & Medicare	2,678.83	0.00	2,678.83
5715 · Maint Health Benefits	3,757.56	0.00	3,757.56
5720 · Water and Sewer	659.39	0.00	659.39
5730 · Gas and Electricity	4,228.74	0.00	4,228.74
5735 · Garbage	249.74	0.00	249.74
5740 · Life Safety	5,215.07	0.00	5,215.07
5745 · Snow Removal	0.00	0.00	0.00
5750 · Summer Help	12,376.75	0.00	12,376.75
5755 · Winter Help	0.00	0.00	0.00
5765 · Maintenance Equipment	0.00	0.00	0.00

**Prairie Crossing Charter School**  
**Profit & Loss Budget vs. Actual**  
 July through August 2019

	Jul - Aug 19	Budget	\$ Over Budget
5770 · Maintenance Supplies	1,191.82	0.00	1,191.82
5775 · Long-Term Maint & Repairs	3,822.41	0.00	3,822.41
5795 · Other Maint Exps	37.00	0.00	37.00
<b>Total 5700 · OPERATIONS &amp; MAINT EXP</b>	<b>57,003.89</b>	<b>0.00</b>	<b>57,003.89</b>
5800 · FUNDRAISING EXP			
5814 · Marketing/Advertising Expense	0.00	0.00	0.00
5825 · Annual Appeal Develop Exps	0.00	0.00	0.00
5830 · Scholastic Book Fair	0.00	0.00	0.00
5840 · Earthweek Exps	0.00	0.00	0.00
5865 · Green Team Exp - Rain Barrels	0.00	0.00	0.00
5875 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00
5880 · Dances Exp	19.98	0.00	19.98
5890 · Restricted Expense	0.00	0.00	0.00
5895 · Other Fundraising Exps	0.00	0.00	0.00
<b>Total 5800 · FUNDRAISING EXP</b>	<b>19.98</b>	<b>0.00</b>	<b>19.98</b>
5900 · GRANT EXPENSE			
5905 · IDEA Grant Exp	7,062.02	0.00	7,062.02
5906 · IDEA Preschool Grant	0.00	0.00	0.00
5910 · Title I Exp	340.00	0.00	340.00
5915 · Title II Teacher Quality Exp	0.00	0.00	0.00
5922 · Title IV - Student Support	0.00	0.00	0.00
5935 · Title III ELL - TBE/TPI	0.00	0.00	0.00
5995 · Other Grants Expenditures	0.00	0.00	0.00
5999 · School Rent Expense	0.00	0.00	0.00
<b>Total 5900 · GRANT EXPENSE</b>	<b>7,402.02</b>	<b>0.00</b>	<b>7,402.02</b>
<b>Total Expense</b>	<b>689,766.89</b>	<b>0.00</b>	<b>689,766.89</b>
<b>Net Ordinary Income</b>	<b>(346,407.46)</b>	<b>0.00</b>	<b>(346,407.46)</b>
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	0.00	0.00	0.00
7104 · Food Events / Pizza Day	0.00	0.00	0.00
7107 · SCRIP	1,500.00	0.00	1,500.00
7108 · Plant Sale	0.00	0.00	0.00
7109 · Holiday Bazaar	0.00	0.00	0.00
7110 · Other	0.00	0.00	0.00
7112 · Spirit Wear - PSO	125.00	0.00	125.00
7114 · Dances - PSO sponsored	0.00	0.00	0.00
<b>Total 7102 · Fundraising</b>	<b>1,625.00</b>	<b>0.00</b>	<b>1,625.00</b>
<b>Total 7100 · NON OPERATING INC-PSO FUNDRAISG</b>	<b>1,625.00</b>	<b>0.00</b>	<b>1,625.00</b>
<b>Total Other Income</b>	<b>1,625.00</b>	<b>0.00</b>	<b>1,625.00</b>
Other Expense			
7200 · NON OPERATING EXPENSE			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	(7,377.17)	0.00	(7,377.17)
7226 · Gain/Loss on Interest Rate Swap	27,873.10	0.00	27,873.10
<b>Total 7220 · PCCSHI-Mortgage Loan Interest</b>	<b>20,495.93</b>	<b>0.00</b>	<b>20,495.93</b>
7227 · State Charter School Commission	29,161.72	0.00	29,161.72
7244 · Lease Interest Expense	88.85	0.00	88.85
7246 · Depreciation	0.00	0.00	0.00
7247 · Amortization	0.00	0.00	0.00
7248 · Depreciation - LLC	0.00	0.00	0.00
7249 · Amortization - LLC	0.00	0.00	0.00

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Accrual Basis

Prairie Crossing Charter School  
Profit & Loss Budget vs. Actual  
July through August 2019

	Jul - Aug 19	Budget	\$ Over Budget
7300 · NON OPERATING-PSO EXPENSE			
7304 · Bank Fees	0.00	0.00	0.00
7311 · SCRIP	0.00	0.00	0.00
7314 · Dances - PSO Sponsored	0.00	0.00	0.00
7315 · Other Fundraising	0.00	0.00	0.00
7316 · Spirit Wear - PSO	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
Total 7300 · NON OPERATING-PSO EXPENSE	0.00	0.00	0.00
Total 7200 · NON OPERATING EXPENSE	49,746.50	0.00	49,746.50
Total Other Expense	49,746.50	0.00	49,746.50
Net Other Income	(48,121.50)	0.00	(48,121.50)
Net Income	(394,528.96)	0.00	(394,528.96)

**Prairie Crossing Charter School**  
**Profit & Loss Budget vs. Actual**  
**August 2019**

09/12/19

Accrual Basis

Ordinary Income/Expense	Aug 19	Budget	\$ Over Budget
<b>Income</b>			
4100 · GENERAL INCOME			
4105 · Reimbursement From ISBE	291,617.14	0.00	291,617.14
4110 · General Contributions	2,000.00	0.00	2,000.00
4115 · General Sponsorships	0.00	0.00	0.00
4125 · Restricted Contribs/Sponsorship	0.00	0.00	0.00
4130 · Matching Gifts	0.00	0.00	0.00
4199 · Consolidate	0.00	0.00	0.00
<b>Total 4100 · GENERAL INCOME</b>	<b>293,617.14</b>	<b>0.00</b>	<b>293,617.14</b>
4200 · GRANTS			
4205 · IDEA Grant	0.00	0.00	0.00
4206 · IDEA Preschool Grant	0.00	0.00	0.00
4215 · Title I Low Income	0.00	0.00	0.00
4220 · Title II Teacher Quality	0.00	0.00	0.00
4222 · Title IV - Student Support	0.00	0.00	0.00
4225 · Special Ed Personnel	6,740.60	0.00	6,740.60
4230 · Special Ed Fundg for Children	4,831.63	0.00	4,831.63
4235 · Title III ELL - TBE/TPI	442.90	0.00	442.90
4295 · Other Grants	0.00	0.00	0.00
<b>Total 4200 · GRANTS</b>	<b>12,015.13</b>	<b>0.00</b>	<b>12,015.13</b>
4300 · SCHOOL FEES INCOME			
4305 · Books/Materials/Activities	0.00	0.00	0.00
4310 · Out-of-District Tuition	0.00	0.00	0.00
<b>Total 4300 · SCHOOL FEES INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
4400 · CLUBS & PROGRAMS			
4405 · Before and After School Program	33,710.00	0.00	33,710.00
4415 · Getting to Know You	0.00	0.00	0.00
4425 · Interscholastic Sports	125.00	0.00	125.00
4435 · Tae Kwon Do	0.00	0.00	0.00
4445 · Champions Club	0.00	0.00	0.00
4455 · Hot Lunch - Farm to Table	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	0.00	0.00	0.00
<b>Total 4400 · CLUBS &amp; PROGRAMS</b>	<b>33,835.00</b>	<b>0.00</b>	<b>33,835.00</b>
4500 · GENERAL FUNDRAISING INCOME			
4501 · In Kind Gifts Received	0.00	0.00	0.00
4502 · Annual Appeal	0.00	0.00	0.00
4505 · Auction	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
4550 · Green Team - Rain Barrels, etc	0.00	0.00	0.00
4560 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00
4565 · Dances Income	0.00	0.00	0.00
4595 · Other Fundraising Inc	0.00	0.00	0.00
<b>Total 4500 · GENERAL FUNDRAISING INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
4700 · STUDENT PARTICIPATION INCOME			
4705 · 5th/6th Grade Trip	0.00	0.00	0.00
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	0.00	0.00	0.00
4720 · Graduation	0.00	0.00	0.00
4725 · Class Parties	0.00	0.00	0.00
4730 · Field Trips/Educ Activities Inc	0.00	0.00	0.00

**Prairie Crossing Charter School**  
**Profit & Loss Budget vs. Actual**  
**August 2019**

	Aug 19	Budget	\$ Over Budget
Total 4700 · STUDENT PARTICIPATION INCOME	0.00	0.00	0.00
4800 · INVESTMENT & OTHER INCOME			
4805 · Rental Income	168.75	0.00	168.75
4815 · Snow Removal Income	0.00	0.00	0.00
4818 · Gifts in Kind - Goods	0.00	0.00	0.00
4820 · Interest Income - LFB	0.00	0.00	0.00
4825 · Interest Income - LLC	0.00	0.00	0.00
Total 4800 · INVESTMENT & OTHER INCOME	168.75	0.00	168.75
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	339,636.02	0.00	339,636.02
Gross Profit	339,636.02	0.00	339,636.02
Expense			
5100 · INSTRUCTION EXPS			
5105 · Instruction Salaries	111,328.72	0.00	111,328.72
5110 · Instruction Stipends	2,325.00	0.00	2,325.00
5115 · Merit Pay	0.00	0.00	0.00
5120 · Related FICA & Medicare Expense	11,457.77	0.00	11,457.77
5125 · Instruction TRS	1,250.31	0.00	1,250.31
5130 · Instruction Health Benefits Exp	18,856.82	0.00	18,856.82
5135 · Instruction FSA Expense	0.00	0.00	0.00
5140 · Classroom Supplies	4,088.81	0.00	4,088.81
5145 · Educational Materials	12,250.67	0.00	12,250.67
5150 · Classroom Technology	337.96	0.00	337.96
5160 · Furniture	488.71	0.00	488.71
5165 · Other Instructional Equipment	0.00	0.00	0.00
5170 · Dues & Subscriptions	0.00	0.00	0.00
5175 · Instruction Prof Development	1,818.00	0.00	1,818.00
5180 · Farm Education	0.00	0.00	0.00
5181 · Environmental Learning	1,199.27	0.00	1,199.27
5182 · Environmental Ed Professional D	451.80	0.00	451.80
5183 · Environmental Library	0.00	0.00	0.00
5190 · Deans Discretionary	3,055.34	0.00	3,055.34
Total 5100 · INSTRUCTION EXPS	168,909.18	0.00	168,909.18
5200 · CLUBS & PROGRAMS EXP			
5205 · Before and After School Care	1,553.09	0.00	1,553.09
5210 · Getting to Know You	0.00	0.00	0.00
5215 · Interscholastic Sports	1,477.10	0.00	1,477.10
5225 · Tae Kwon Do	0.00	0.00	0.00
5240 · Champions Club	0.00	0.00	0.00
5260 · Extra Curricular Expense	0.00	0.00	0.00
5285 · Hot Lunch - Farm to Table	238.44	0.00	238.44
5295 · Other Club Exps	0.00	0.00	0.00
Total 5200 · CLUBS & PROGRAMS EXP	3,268.63	0.00	3,268.63
5300 · STUDENT PARTICIPATION EXPS			
5305 · Field Trips/Educ Activities Exp	0.00	0.00	0.00
5315 · Class Parties & Activities	0.00	0.00	0.00
5320 · 5/6 Grade Trip	0.00	0.00	0.00
5325 · 7th Grade Trip	0.00	0.00	0.00
5330 · 8th Grade Trip	0.00	0.00	0.00
5332 · 8th Grade Fundraising	0.00	0.00	0.00
5340 · Graduation	0.00	0.00	0.00
Total 5300 · STUDENT PARTICIPATION EXPS	0.00	0.00	0.00
5400 · ADMINISTRATION EXPS			
5405 · Administrative Salaries	49,672.23	0.00	49,672.23
5420 · Admin FICA & Medicare	2,856.88	0.00	2,856.88
5425 · Admin Health Benefits Expense	2,934.65	0.00	2,934.65

**Prairie Crossing Charter School**  
**Profit & Loss Budget vs. Actual**  
**August 2019**

	Aug 19	Budget	\$ Over Budget
5430 · Unemployment Compensation	0.00	0.00	0.00
5435 · Admin FSA Expense	0.00	0.00	0.00
5438 · Employment Expense - Other	316.25	0.00	316.25
5440 · Supplies	2,087.93	0.00	2,087.93
5445 · Furniture	0.00	0.00	0.00
5450 · Office Equipment	385.20	0.00	385.20
5455 · Computers	3,406.88	0.00	3,406.88
5460 · Computer Support	8,560.49	0.00	8,560.49
5465 · Equipment Rental	0.00	0.00	0.00
5470 · Equipment Maintenance	0.00	0.00	0.00
5475 · Admin Professional Development	0.00	0.00	0.00
5480 · Telecommunication	0.00	0.00	0.00
5485 · Accounting and Audit Fees	14,900.00	0.00	14,900.00
5488 · Accounting and Audit Fees - LLC	0.00	0.00	0.00
5490 · Payroll Service Fees	1,813.79	0.00	1,813.79
5495 · Printing and Copying	2,208.14	0.00	2,208.14
5500 · Postage and Shipping	35.10	0.00	35.10
5505 · Insurance (incl. Building Ins.)	0.00	0.00	0.00
5510 · Dues and Subscriptions	384.00	0.00	384.00
5515 · Board Related Expenses	0.00	0.00	0.00
5520 · Legal Fees - Bargaining Unit	0.00	0.00	0.00
5522 · Legal Fees - LLC	0.00	0.00	0.00
5525 · Legal Fees	5,445.00	0.00	5,445.00
5530 · Bank Fees	0.00	0.00	0.00
5544 · Outreach Conferences/Partnershi	254.34	0.00	254.34
5545 · Community Outreach	6,520.88	0.00	6,520.88
5546 · Outreach Materials	85.54	0.00	85.54
5547 · Transportation	536.12	0.00	536.12
5550 · Contingency	0.00	0.00	0.00
5555 · Fee Waiver Expenses	2,273.11	0.00	2,273.11
5590 · Admin Discretionary	222.95	0.00	222.95
5595 · Other Admin Expenses	212.00	0.00	212.00
<b>Total 5400 · ADMINISTRATION EXPS</b>	<b>105,111.48</b>	<b>0.00</b>	<b>105,111.48</b>
<b>5600 · SUPPORT SERVICES</b>			
5605 · Special Ed Salaries	49,839.87	0.00	49,839.87
5610 · Spec Ed FICA & Medicare	1,652.57	0.00	1,652.57
5615 · Spec Ed Health Benefits	7,835.87	0.00	7,835.87
5625 · Auditory Services	831.25	0.00	831.25
5630 · Speech Services	5,852.00	0.00	5,852.00
5635 · OT Services	5,550.00	0.00	5,550.00
5636 · PT Services	0.00	0.00	0.00
5641 · Behavioral Therapist Services	0.00	0.00	0.00
5642 · Nursing Services	2,045.90	0.00	2,045.90
5645 · Other Spec Ed Services	219.89	0.00	219.89
5646 · Out of District Placement	0.00	0.00	0.00
5650 · Special Ed Legal Fees	0.00	0.00	0.00
5655 · Special Ed CR Mats & Sups	1,772.27	0.00	1,772.27
5656 · ELL CR Materials & Supplies	690.64	0.00	690.64
5660 · Spec Ed Professional Developmt	1,754.48	0.00	1,754.48
5661 · ELL Professional Development	0.00	0.00	0.00
<b>Total 5600 · SUPPORT SERVICES</b>	<b>78,044.74</b>	<b>0.00</b>	<b>78,044.74</b>
<b>5700 · OPERATIONS &amp; MAINT EXP</b>			
5705 · Maintenance Salaries	11,854.72	0.00	11,854.72
5710 · Maint FICA & Medicare	1,110.18	0.00	1,110.18
5715 · Maint Health Benefits	1,884.29	0.00	1,884.29
5720 · Water and Sewer	244.15	0.00	244.15
5730 · Gas and Electricity	2,796.92	0.00	2,796.92
5735 · Garbage	124.87	0.00	124.87
5740 · Life Safety	3,482.19	0.00	3,482.19
5745 · Snow Removal	0.00	0.00	0.00
5750 · Summer Help	2,726.25	0.00	2,726.25
5755 · Winter Help	0.00	0.00	0.00
5765 · Maintenance Equipment	0.00	0.00	0.00

## Prairie Crossing Charter School Profit & Loss Budget vs. Actual August 2019

	Aug 19	Budget	\$ Over Budget
5770 · Maintenance Supplies	588.83	0.00	588.83
5775 · Long-Term Maint & Repairs	880.82	0.00	880.82
5795 · Other Maint Exps	37.00	0.00	37.00
<b>Total 5700 · OPERATIONS &amp; MAINT EXP</b>	<b>25,730.22</b>	<b>0.00</b>	<b>25,730.22</b>
5800 · FUNDRAISING EXP			
5814 · Marketing/Advertising Expense	0.00	0.00	0.00
5825 · Annual Appeal Develop Exps	0.00	0.00	0.00
5830 · Scholastic Book Fair	0.00	0.00	0.00
5840 · Earthweek Exps	0.00	0.00	0.00
5865 · Green Team Exp - Rain Barrels	0.00	0.00	0.00
5875 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00
5880 · Dances Exp	9.99	0.00	9.99
5890 · Restricted Expense	0.00	0.00	0.00
5895 · Other Fundraising Exps	0.00	0.00	0.00
<b>Total 5800 · FUNDRAISING EXP</b>	<b>9.99</b>	<b>0.00</b>	<b>9.99</b>
5900 · GRANT EXPENSE			
5905 · IDEA Grant Exp	3,324.35	0.00	3,324.35
5906 · IDEA Preschool Grant	0.00	0.00	0.00
5910 · Title I Exp	340.00	0.00	340.00
5915 · Title II Teacher Quality Exp	0.00	0.00	0.00
5922 · Title IV - Student Support	0.00	0.00	0.00
5935 · Title III ELL - TBE/TPI	0.00	0.00	0.00
5995 · Other Grants Expeditures	0.00	0.00	0.00
5999 · School Rent Expense	0.00	0.00	0.00
<b>Total 5900 · GRANT EXPENSE</b>	<b>3,664.35</b>	<b>0.00</b>	<b>3,664.35</b>
<b>Total Expense</b>	<b>384,738.59</b>	<b>0.00</b>	<b>384,738.59</b>
<b>Net Ordinary Income</b>	<b>(45,102.57)</b>	<b>0.00</b>	<b>(45,102.57)</b>
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	0.00	0.00	0.00
7104 · Food Events / Pizza Day	0.00	0.00	0.00
7107 · SCRIP	1,500.00	0.00	1,500.00
7108 · Plant Sale	0.00	0.00	0.00
7109 · Holiday Bazaar	0.00	0.00	0.00
7110 · Other	0.00	0.00	0.00
7112 · Spirit Wear - PSO	75.00	0.00	75.00
7114 · Dances - PSO sponsored	0.00	0.00	0.00
<b>Total 7102 · Fundraising</b>	<b>1,575.00</b>	<b>0.00</b>	<b>1,575.00</b>
<b>Total 7100 · NON OPERATING INC-PSO FUNDRAISG</b>	<b>1,575.00</b>	<b>0.00</b>	<b>1,575.00</b>
<b>Total Other Income</b>	<b>1,575.00</b>	<b>0.00</b>	<b>1,575.00</b>
Other Expense			
7200 · NON OPERATING EXPENSE			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	(3,677.02)	0.00	(3,677.02)
7226 · Gain/Loss on Interest Rate Swap	37,531.48	0.00	37,531.48
<b>Total 7220 · PCCSHI-Mortgage Loan Interest</b>	<b>33,854.46</b>	<b>0.00</b>	<b>33,854.46</b>
7227 · State Charter School Commission	29,161.72	0.00	29,161.72
7244 · Lease Interest Expense	43.34	0.00	43.34
7246 · Depreciation	0.00	0.00	0.00
7247 · Amortization	0.00	0.00	0.00
7248 · Depreciation - LLC	0.00	0.00	0.00
7249 · Amortization - LLC	0.00	0.00	0.00

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Accrual Basis

**Prairie Crossing Charter School**  
**Profit & Loss Budget vs. Actual**  
**August 2019**

	Aug 19	Budget	\$ Over Budget
7300 · NON OPERATING-PSO EXPENSE			
7304 · Bank Fees	0.00	0.00	0.00
7311 · SCRIP	0.00	0.00	0.00
7314 · Dances - PSO Sponsored	0.00	0.00	0.00
7315 · Other Fundraising	0.00	0.00	0.00
7316 · Spirit Wear - PSO	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
<b>Total 7300 · NON OPERATING-PSO EXPENSE</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total 7200 · NON OPERATING EXPENSE</b>	<u>63,059.52</u>	<u>0.00</u>	<u>63,059.52</u>
<b>Total Other Expense</b>	<u>63,059.52</u>	<u>0.00</u>	<u>63,059.52</u>
<b>Net Other Income</b>	<u>(61,484.52)</u>	<u>0.00</u>	<u>(61,484.52)</u>
<b>Net Income</b>	<u><u>(106,587.09)</u></u>	<u><u>0.00</u></u>	<u><u>(106,587.09)</u></u>

**Prairie Crossing Charter School**  
**Balance Sheet Prev Year Comparison**  
**As of August 31, 2019**

	Aug 31, 19	Aug 31, 18	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>1100 · Cash</b>			
1110 · LFB Operating 379719	1,673,226.91	1,193,191.75	480,035.16
1115 · Money Market 8100003238	660,501.59	660,227.49	274.10
1130 · PCCS Building 379727	228,138.36	188,453.86	39,684.50
1140 · PCCS Holdings 393851	5,946.45	5,946.45	0.00
1150 · PSO State Bank	57,827.84	51,008.93	6,818.91
1160 · Petty Cash	300.00	300.00	0.00
<b>Total 1100 · Cash</b>	<b>2,625,941.15</b>	<b>2,099,128.48</b>	<b>526,812.67</b>
<b>Total Checking/Savings</b>	<b>2,625,941.15</b>	<b>2,099,128.48</b>	<b>526,812.67</b>
<b>Accounts Receivable</b>			
1200 · Accounts Receivable	14,100.90	8,698.57	5,402.33
<b>Total Accounts Receivable</b>	<b>14,100.90</b>	<b>8,698.57</b>	<b>5,402.33</b>
<b>Other Current Assets</b>			
12000 · Undeposited Funds	20,057.25	25,964.00	(5,906.75)
1250 · Grants Receivable	53,156.45	0.00	53,156.45
<b>1300 · Other Assets</b>			
1310 · Other Receivables	0.00	58,594.00	(58,594.00)
1320 · Prepaid Expense	89,580.10	64,263.21	25,316.89
1330 · Charter Renewal Fees	16,644.48	6,179.20	10,465.28
8999 · Due to Holdings	246,008.50	243,768.50	2,240.00
9999 · Due from PCCS - LLC	(246,008.50)	(243,768.50)	(2,240.00)
<b>Total 1300 · Other Assets</b>	<b>106,224.58</b>	<b>129,036.41</b>	<b>(22,811.83)</b>
<b>Total Other Current Assets</b>	<b>179,438.28</b>	<b>155,000.41</b>	<b>24,437.87</b>
<b>Total Current Assets</b>	<b>2,819,480.33</b>	<b>2,262,827.46</b>	<b>556,652.87</b>
<b>Fixed Assets</b>			
<b>1400 · Fixed Assets</b>			
1405 · Software	49,819.95	49,819.95	0.00
1420 · Computers - New Building	269,348.58	257,296.26	12,052.32
1430 · Equipment	235,671.23	235,671.23	0.00
1435 · Vehicle	34,800.00	34,800.00	0.00
1440 · Office Equipment - Other	131,856.35	131,856.35	0.00
1445 · HVAC / Boiler	49,118.80	49,118.80	0.00
1450 · Furniture & Fixtures - New Bldg	148,000.41	148,000.41	0.00
1460 · Furniture & Fixtures - Other	250,780.12	250,780.12	0.00
1470 · Construction in Process - SSY	5,857.48	5,857.48	0.00
1490 · Accumulated Depreciation	(1,023,614.57)	(967,196.13)	(56,418.44)
<b>Total 1400 · Fixed Assets</b>	<b>151,638.35</b>	<b>196,004.47</b>	<b>(44,366.12)</b>
<b>Total Fixed Assets</b>	<b>151,638.35</b>	<b>196,004.47</b>	<b>(44,366.12)</b>
<b>Other Assets</b>			
<b>1600 · Investment in LLC</b>			
1605 · Investment in PCCS Holdings LLC	1,048,430.00	1,246,880.00	(198,450.00)
1607 · Capitalized Closing Costs	563,994.75	580,778.80	(16,784.05)
1610 · PCCSHI-Pledged Deposit	306,696.43	306,696.43	0.00
1620 · PCCSHI-Phase I Building	3,739,589.58	3,739,589.58	0.00
1630 · PCCSHI-Buildings	1,583,865.94	1,583,865.94	0.00
1640 · PCCSHI-Phase II Building	4,830,564.41	4,830,564.41	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	(3,697,234.29)	(3,460,543.06)	(236,691.23)
1699 · Consolidate	(1,048,430.00)	(1,246,880.00)	198,450.00
<b>Total 1600 · Investment in LLC</b>	<b>8,528,426.79</b>	<b>8,781,902.07</b>	<b>(253,475.28)</b>
<b>Total Other Assets</b>	<b>8,528,426.79</b>	<b>8,781,902.07</b>	<b>(253,475.28)</b>

**Prairie Crossing Charter School**  
**Balance Sheet Prev Year Comparison**  
**As of August 31, 2019**

	Aug 31, 19	Aug 31, 18	\$ Change
<b>TOTAL ASSETS</b>	<b>11,499,545.47</b>	<b>11,240,734.00</b>	<b>258,811.47</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2002 · Accounts Payables	130,280.50	79,853.31	50,427.19
<b>Total Accounts Payable</b>	<b>130,280.50</b>	<b>79,853.31</b>	<b>50,427.19</b>
<b>Other Current Liabilities</b>			
2010 · Accounts Payable - Accrued	75,517.69	90,676.81	(15,159.12)
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	8,724.99	7,283.36	1,441.63
2054 · Green Team Events	516.60	135.25	381.35
2057 · Student Council	388.00	388.00	0.00
2058 · Athletics	1,849.99	1,909.99	(60.00)
2059 · Dances	2,124.04	1,782.20	341.84
2061 · Restricted Contributions-other	2,334.88	1,258.48	1,076.40
2068 · Annual Appeal	4,911.56	4,911.56	0.00
2069 · Auction Restricted Gifts	771.48	771.48	0.00
<b>Total 2050 · Other Current Liabilities</b>	<b>23,943.92</b>	<b>20,762.70</b>	<b>3,181.22</b>
2106 · LLC Accrued Expenses	(1,331.00)	(1,331.00)	0.00
2151 · Deferred Revenue-Fees	51,945.00	49,704.00	2,241.00
2152 · Deferred Revenue - ISBE	1,055,433.50	1,178,869.96	(123,436.46)
2200 · Accrued Interest	18,322.09	18,322.09	0.00
2201 · Accrued Payroll Liabilities			
2210 · Accrued Salaries	172,868.82	11,487.60	161,381.22
2211 · Accrued Bonuses	2,000.00	4,500.00	(2,500.00)
2212 · Accrued FICA/Medicare/TRS Bonus	5,515.29	372.58	5,142.71
2235 · Equitable - 403B Payable	305.00	2,146.66	(1,841.66)
2245 · THIS Payable	2,808.64	0.00	2,808.64
2250 · TRS Payable	20,385.35	0.00	20,385.35
<b>Total 2201 · Accrued Payroll Liabilities</b>	<b>203,883.10</b>	<b>18,506.84</b>	<b>185,376.26</b>
2300 · Capital Lease Obligations - ST	4,481.83	4,221.46	260.37
<b>Total Other Current Liabilities</b>	<b>1,432,196.13</b>	<b>1,379,732.86</b>	<b>52,463.27</b>
<b>Total Current Liabilities</b>	<b>1,562,476.63</b>	<b>1,459,586.17</b>	<b>102,890.46</b>
<b>Long Term Liabilities</b>			
2500 · Capital Lease Obligations - LT	3,749.95	9,101.63	(5,351.68)
2607 · Series 2011 Revenue Bonds	7,257,705.00	7,478,907.00	(221,202.00)
2608 · Interest Rate Swap Liability	10,107.46	(168,315.72)	178,423.18
<b>Total Long Term Liabilities</b>	<b>7,271,562.41</b>	<b>7,319,692.91</b>	<b>(48,130.50)</b>
<b>Total Liabilities</b>	<b>8,834,039.04</b>	<b>8,779,279.08</b>	<b>54,759.96</b>
<b>Equity</b>			
3200 · PCCS Net Assets	1,882,924.88	1,882,924.88	0.00
3210 · PCCS - Temporarily Restricted	7,323.00	7,323.00	0.00
3500 · LLC Net Assets	1,095,535.00	1,095,535.00	0.00
3900 · Retained Earnings	1,711,674.51	1,431,941.61	279,732.90
3999 · Consolidate	(1,637,422.00)	(1,637,422.00)	0.00
Net Income	(394,528.96)	(318,847.57)	(75,681.39)
<b>Total Equity</b>	<b>2,665,506.43</b>	<b>2,461,454.92</b>	<b>204,051.51</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>11,499,545.47</b>	<b>11,240,734.00</b>	<b>258,811.47</b>

**Prairie Crossing Charter School**  
**Profit & Loss Prev Year Comparison**  
**July through August 2019**

	Jul - Aug 19	Jul - Aug 18	\$ Change
Ordinary Income/Expense			
Income			
4100 · GENERAL INCOME			
4105 · Reimbursement From ISBE	291,617.14	268,180.68	23,436.46
4110 · General Contributions	2,000.00	238.98	1,761.02
4125 · Restricted Contribs/Sponsorship	10.00	0.00	10.00
4130 · Matching Gifts	0.00	250.00	(250.00)
Total 4100 · GENERAL INCOME	293,627.14	268,669.66	24,957.48
4200 · GRANTS			
4225 · Special Ed Personnel	6,740.60	6,740.60	0.00
4230 · Special Ed Fundg for Children	4,831.63	4,831.62	0.01
4235 · Title III ELL - TBE/TPI	442.90	442.90	0.00
Total 4200 · GRANTS	12,015.13	12,015.12	0.01
4300 · SCHOOL FEES INCOME			
4305 · Books/Materials/Activities	0.00	2,616.00	(2,616.00)
4310 · Out-of-District Tuition	0.00	1,229.46	(1,229.46)
Total 4300 · SCHOOL FEES INCOME	0.00	3,845.46	(3,845.46)
4400 · CLUBS & PROGRAMS			
4405 · Before and After School Program	33,710.00	32,187.32	1,522.68
4415 · Getting to Know You	3,000.00	2,900.00	100.00
4425 · Interscholastic Sports	125.00	6,750.00	(6,625.00)
4455 · Hot Lunch - Farm to Table	0.00	2,957.00	(2,957.00)
4495 · Other Clubs	0.00	6,000.00	(6,000.00)
Total 4400 · CLUBS & PROGRAMS	36,835.00	50,794.32	(13,959.32)
4700 · STUDENT PARTICIPATION INCOME			
4725 · Class Parties	0.00	120.00	(120.00)
4730 · Field Trips/Educ Activities Inc	0.00	10.00	(10.00)
Total 4700 · STUDENT PARTICIPATION INCOME	0.00	130.00	(130.00)
4800 · INVESTMENT & OTHER INCOME			
4805 · Rental Income	337.50	393.75	(56.25)
4820 · Interest Income - LFB	544.66	1,151.58	(606.92)
Total 4800 · INVESTMENT & OTHER INCOME	882.16	1,545.33	(663.17)
Total Income	343,359.43	336,999.89	6,359.54
Gross Profit	343,359.43	336,999.89	6,359.54
Expense			
5100 · INSTRUCTION EXPS			
5105 · Instruction Salaries	212,205.15	86,441.04	125,764.11
5110 · Instruction Stipends	3,795.00	0.00	3,795.00
5120 · Related FICA & Medicare Expense	13,878.61	8,048.81	5,829.80
5125 · Instruction TRS	3,079.84	2,744.16	335.68
5130 · Instruction Health Benefits Exp	37,066.31	34,256.51	2,809.80
5140 · Classroom Supplies	6,216.15	5,523.36	692.79
5145 · Educational Materials	24,620.66	8,801.64	15,819.02
5150 · Classroom Technology	966.16	1,905.19	(939.03)
5160 · Furniture	488.71	114.49	374.22
5170 · Dues & Subscriptions	500.00	2,168.68	(1,668.68)
5175 · Instruction Prof Development	1,856.85	(78.94)	1,935.79
5181 · Environmental Learning	1,710.38	3,027.02	(1,316.64)
5182 · Environmental Ed Professional D	2,157.30	650.00	1,507.30
5190 · Deans Discretionary	3,055.34	1,196.34	1,859.00
Total 5100 · INSTRUCTION EXPS	311,596.46	154,798.30	156,798.16
5200 · CLUBS & PROGRAMS EXP			
5205 · Before and After School Care	1,629.78	1,801.06	(171.28)
5210 · Getting to Know You	0.00	1,486.38	(1,486.38)

**Prairie Crossing Charter School**  
**Profit & Loss Prev Year Comparison**  
 July through August 2019

	Jul - Aug 19	Jul - Aug 18	\$ Change
5215 · Interscholastic Sports	1,477.10	972.80	504.30
5285 · Hot Lunch - Farm to Table	238.44	410.87	(172.43)
<b>Total 5200 · CLUBS &amp; PROGRAMS EXP</b>	<b>3,345.32</b>	<b>4,671.11</b>	<b>(1,325.79)</b>
<b>5300 · STUDENT PARTICIPATION EXPS</b>			
5315 · Class Parties & Activities	0.00	176.79	(176.79)
5330 · 8th Grade Trip	0.00	16,765.00	(16,765.00)
<b>Total 5300 · STUDENT PARTICIPATION EXPS</b>	<b>0.00</b>	<b>16,941.79</b>	<b>(16,941.79)</b>
<b>5400 · ADMINISTRATION EXPS</b>			
5405 · Administrative Salaries	94,506.82	79,699.42	14,807.40
5420 · Admin FICA & Medicare	5,658.03	6,275.11	(617.08)
5425 · Admin Health Benefits Expense	5,613.37	9,221.25	(3,607.88)
5438 · Employment Expense - Other	2,266.12	1,644.75	621.37
5440 · Supplies	2,491.82	2,209.15	282.67
5445 · Furniture	0.00	181.16	(181.16)
5450 · Office Equipment	385.20	0.00	385.20
5455 · Computers	3,406.88	1,780.84	1,626.04
5460 · Computer Support	10,065.48	3,983.31	6,082.17
5475 · Admin Professional Development	0.00	962.00	(962.00)
5480 · Telecommunication	1,757.64	3,643.70	(1,886.06)
5485 · Accounting and Audit Fees	18,700.00	14,700.00	4,000.00
5490 · Payroll Service Fees	3,618.71	1,785.01	1,833.70
5495 · Printing and Copying	2,208.14	2,007.42	200.72
5500 · Postage and Shipping	85.96	235.84	(149.88)
5505 · Insurance (incl. Building Ins.)	0.00	10,957.90	(10,957.90)
5510 · Dues and Subscriptions	384.00	0.00	384.00
5525 · Legal Fees	5,445.00	220.00	5,225.00
5530 · Bank Fees	0.52	104.95	(104.43)
5544 · Outreach Conferences/Partnershi	254.34	0.00	254.34
5545 · Community Outreach	13,117.32	18,065.60	(4,948.28)
5546 · Outreach Materials	1,790.51	0.00	1,790.51
5547 · Transportation	536.12	3,730.00	(3,193.88)
5555 · Fee Waiver Expenses	3,173.11	7,388.46	(4,215.35)
5590 · Admin Discretionary	222.95	6,310.00	(6,087.05)
5595 · Other Admin Expenses	424.00	2,149.00	(1,725.00)
<b>Total 5400 · ADMINISTRATION EXPS</b>	<b>176,112.04</b>	<b>177,254.87</b>	<b>(1,142.83)</b>
<b>5600 · SUPPORT SERVICES</b>			
5605 · Special Ed Salaries	92,896.55	46,665.60	46,230.95
5610 · Spec Ed FICA & Medicare	2,451.10	3,115.08	(663.98)
5615 · Spec Ed Health Benefits	15,675.79	14,943.38	732.41
5625 · Auditory Services	831.25	1,092.50	(261.25)
5630 · Speech Services	6,460.00	6,532.64	(72.64)
5635 · OT Services	6,450.00	5,550.00	900.00
5636 · PT Services	0.00	390.00	(390.00)
5642 · Nursing Services	2,778.84	3,813.87	(1,035.03)
5645 · Other Spec Ed Services	369.89	708.12	(338.23)
5646 · Out of District Placement	0.00	7,589.72	(7,589.72)
5650 · Special Ed Legal Fees	0.00	1,622.50	(1,622.50)
5655 · Special Ed CR Mats & Sups	2,543.35	976.01	1,567.34
5656 · ELL CR Materials & Supplies	787.08	0.00	787.08
5660 · Spec Ed Professional Developmt	3,043.33	499.00	2,544.33
<b>Total 5600 · SUPPORT SERVICES</b>	<b>134,287.18</b>	<b>93,498.42</b>	<b>40,788.76</b>
<b>5700 · OPERATIONS &amp; MAINT EXP</b>			
5705 · Maintenance Salaries	22,786.58	22,424.14	362.44
5710 · Maint FICA & Medicare	2,678.83	3,238.04	(559.21)
5715 · Maint Health Benefits	3,757.56	3,250.07	507.49
5720 · Water and Sewer	659.39	707.13	(47.74)
5730 · Gas and Electricity	4,228.74	3,605.52	623.22
5735 · Garbage	249.74	237.70	12.04
5740 · Life Safety	5,215.07	7,378.98	(2,163.91)
5750 · Summer Help	12,376.75	0.00	12,376.75

**Prairie Crossing Charter School**  
**Profit & Loss Prev Year Comparison**  
**July through August 2019**

	Jul - Aug 19	Jul - Aug 18	\$ Change
5765 · Maintenance Equipment	0.00	809.84	(809.84)
5770 · Maintenance Supplies	1,191.82	1,174.09	17.73
5775 · Long-Term Maint & Repairs	3,822.41	5,705.08	(1,882.67)
5795 · Other Maint Exps	37.00	825.08	(788.08)
<b>Total 5700 · OPERATIONS &amp; MAINT EXP</b>	<b>57,003.89</b>	<b>49,355.67</b>	<b>7,648.22</b>
5800 · FUNDRAISING EXP			
5880 · Dances Exp	19.98	0.00	19.98
<b>Total 5800 · FUNDRAISING EXP</b>	<b>19.98</b>	<b>0.00</b>	<b>19.98</b>
5900 · GRANT EXPENSE			
5905 · IDEA Grant Exp	7,062.02	6,265.03	796.99
5906 · IDEA Preschool Grant	0.00	842.16	(842.16)
5910 · Title I Exp	340.00	1,761.24	(1,421.24)
5915 · Title II Teacher Quality Exp	0.00	65.00	(65.00)
5935 · Title III ELL - TBE/TPI	0.00	150.00	(150.00)
<b>Total 5900 · GRANT EXPENSE</b>	<b>7,402.02</b>	<b>9,083.43</b>	<b>(1,681.41)</b>
<b>Total Expense</b>	<b>689,766.89</b>	<b>505,603.59</b>	<b>184,163.30</b>
<b>Net Ordinary Income</b>	<b>(346,407.46)</b>	<b>(168,603.70)</b>	<b>(177,803.76)</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
7100 · NON OPERATING INC-PSO FUNDRAISG			
7102 · Fundraising			
7107 · SCRIP	1,500.00	1,923.80	(423.80)
7112 · Spirit Wear - PSO	125.00	841.00	(716.00)
<b>Total 7102 · Fundraising</b>	<b>1,625.00</b>	<b>2,764.80</b>	<b>(1,139.80)</b>
<b>Total 7100 · NON OPERATING INC-PSO FUNDRAISG</b>	<b>1,625.00</b>	<b>2,764.80</b>	<b>(1,139.80)</b>
<b>Total Other Income</b>	<b>1,625.00</b>	<b>2,764.80</b>	<b>(1,139.80)</b>
<b>Other Expense</b>			
7200 · NON OPERATING EXPENSE			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	(7,377.17)	51,368.42	(58,745.59)
7226 · Gain/Loss on Interest Rate Swap	27,873.10	6,261.83	21,611.27
<b>Total 7220 · PCCSHI-Mortgage Loan Interest</b>	<b>20,495.93</b>	<b>57,630.25</b>	<b>(37,134.32)</b>
7227 · State Charter School Commission	29,161.72	26,941.01	2,220.71
7244 · Lease Interest Expense	88.85	139.38	(50.53)
7246 · Depreciation	0.00	11,283.68	(11,283.68)
7247 · Amortization	0.00	1,235.88	(1,235.88)
7248 · Depreciation - LLC	0.00	47,338.24	(47,338.24)
7249 · Amortization - LLC	0.00	3,296.90	(3,296.90)
7300 · NON OPERATING-PSO EXPENSE			
7304 · Bank Fees	0.00	17.00	(17.00)
7311 · SCRIP	0.00	5,126.33	(5,126.33)
<b>Total 7300 · NON OPERATING-PSO EXPENSE</b>	<b>0.00</b>	<b>5,143.33</b>	<b>(5,143.33)</b>
<b>Total 7200 · NON OPERATING EXPENSE</b>	<b>49,746.50</b>	<b>153,008.67</b>	<b>(103,262.17)</b>
<b>Total Other Expense</b>	<b>49,746.50</b>	<b>153,008.67</b>	<b>(103,262.17)</b>
<b>Net Other Income</b>	<b>(48,121.50)</b>	<b>(150,243.87)</b>	<b>102,122.37</b>
<b>Net Income</b>	<b>(394,528.96)</b>	<b>(318,847.57)</b>	<b>(75,681.39)</b>

**Prairie Crossing Charter School**  
**Profit & Loss Prev Year Comparison**  
**August 2019**

	Aug 19	Aug 18	\$ Change
Ordinary Income/Expense			
Income			
4100 · GENERAL INCOME			
4105 · Reimbursement From ISBE	291,617.14	268,180.68	23,436.46
4110 · General Contributions	2,000.00	238.98	1,761.02
4130 · Matching Gifts	0.00	250.00	(250.00)
Total 4100 · GENERAL INCOME	293,617.14	268,669.66	24,947.48
4200 · GRANTS			
4225 · Special Ed Personnel	6,740.60	6,740.60	0.00
4230 · Special Ed Fundg for Children	4,831.63	4,831.62	0.01
4235 · Title III ELL - TBE/TPI	442.90	442.90	0.00
Total 4200 · GRANTS	12,015.13	12,015.12	0.01
4300 · SCHOOL FEES INCOME			
4305 · Books/Materials/Activities	0.00	2,616.00	(2,616.00)
4310 · Out-of-District Tuition	0.00	1,229.46	(1,229.46)
Total 4300 · SCHOOL FEES INCOME	0.00	3,845.46	(3,845.46)
4400 · CLUBS & PROGRAMS			
4405 · Before and After School Program	33,710.00	23,218.32	10,491.68
4425 · Interscholastic Sports	125.00	6,750.00	(6,625.00)
4455 · Hot Lunch - Farm to Table	0.00	2,957.00	(2,957.00)
4495 · Other Clubs	0.00	6,000.00	(6,000.00)
Total 4400 · CLUBS & PROGRAMS	33,835.00	38,925.32	(5,090.32)
4700 · STUDENT PARTICIPATION INCOME			
4725 · Class Parties	0.00	120.00	(120.00)
4730 · Field Trips/Educ Activities Inc	0.00	10.00	(10.00)
Total 4700 · STUDENT PARTICIPATION INCOME	0.00	130.00	(130.00)
4800 · INVESTMENT & OTHER INCOME			
4805 · Rental Income	168.75	168.75	0.00
4820 · Interest Income - LFB	0.00	602.03	(602.03)
Total 4800 · INVESTMENT & OTHER INCOME	168.75	770.78	(602.03)
Total Income	339,636.02	324,356.34	15,279.68
Gross Profit	339,636.02	324,356.34	15,279.68
Expense			
5100 · INSTRUCTION EXPS			
5105 · Instruction Salaries	111,328.72	77,086.10	34,242.62
5110 · Instruction Stipends	2,325.00	0.00	2,325.00
5120 · Related FICA & Medicare Expense	11,457.77	7,485.40	3,972.37
5125 · Instruction TRS	1,250.31	2,382.23	(1,131.92)
5130 · Instruction Health Benefits Exp	18,856.82	15,799.96	3,056.86
5140 · Classroom Supplies	4,088.81	1,831.07	2,257.74
5145 · Educational Materials	12,250.67	3,498.73	8,751.94
5150 · Classroom Technology	337.96	1,708.99	(1,371.03)
5160 · Furniture	488.71	14.54	474.17
5170 · Dues & Subscriptions	0.00	1,164.76	(1,164.76)
5175 · Instruction Prof Development	1,818.00	(78.94)	1,896.94
5181 · Environmental Learning	1,199.27	1,137.76	61.51
5182 · Environmental Ed Professional D	451.80	650.00	(198.20)
5190 · Deans Discretionary	3,055.34	1,196.34	1,859.00
Total 5100 · INSTRUCTION EXPS	168,909.18	113,876.94	55,032.24
5200 · CLUBS & PROGRAMS EXP			
5205 · Before and After School Care	1,553.09	1,818.01	(264.92)
5210 · Getting to Know You	0.00	1,486.38	(1,486.38)
5215 · Interscholastic Sports	1,477.10	972.80	504.30

**Prairie Crossing Charter School**  
**Profit & Loss Prev Year Comparison**  
**August 2019**

	Aug 19	Aug 18	\$ Change
5285 · Hot Lunch - Farm to Table	238.44	341.92	(103.48)
<b>Total 5200 · CLUBS &amp; PROGRAMS EXP</b>	<b>3,268.63</b>	<b>4,619.11</b>	<b>(1,350.48)</b>
<b>5300 · STUDENT PARTICIPATION EXPS</b>			
5315 · Class Parties & Activities	0.00	176.79	(176.79)
<b>Total 5300 · STUDENT PARTICIPATION EXPS</b>	<b>0.00</b>	<b>176.79</b>	<b>(176.79)</b>
<b>5400 · ADMINISTRATION EXPS</b>			
5405 · Administrative Salaries	49,672.23	40,698.16	8,974.07
5420 · Admin FICA & Medicare	2,856.88	4,004.60	(1,147.72)
5425 · Admin Health Benefits Expense	2,934.65	4,599.37	(1,664.72)
5438 · Employment Expense - Other	316.25	1,344.75	(1,028.50)
5440 · Supplies	2,087.93	1,142.38	945.55
5445 · Furniture	0.00	181.16	(181.16)
5450 · Office Equipment	385.20	0.00	385.20
5455 · Computers	3,406.88	1,311.63	2,095.25
5460 · Computer Support	8,560.49	2,092.48	6,468.01
5475 · Admin Professional Development	0.00	962.00	(962.00)
5480 · Telecommunication	0.00	1,821.85	(1,821.85)
5485 · Accounting and Audit Fees	14,900.00	5,000.00	9,900.00
5490 · Payroll Service Fees	1,813.79	953.07	860.72
5495 · Printing and Copying	2,208.14	2,007.42	200.72
5500 · Postage and Shipping	35.10	201.00	(165.90)
5505 · Insurance (incl. Building Ins.)	0.00	5,478.95	(5,478.95)
5510 · Dues and Subscriptions	384.00	0.00	384.00
5525 · Legal Fees	5,445.00	220.00	5,225.00
5530 · Bank Fees	0.00	44.20	(44.20)
5544 · Outreach Conferences/Partnershi	254.34	0.00	254.34
5545 · Community Outreach	6,520.88	9,287.74	(2,766.86)
5546 · Outreach Materials	85.54	0.00	85.54
5547 · Transportation	536.12	2,470.00	(1,933.88)
5555 · Fee Waiver Expenses	2,273.11	5,268.46	(2,995.35)
5590 · Admin Discretionary	222.95	6,050.00	(5,827.05)
5595 · Other Admin Expenses	212.00	1,671.00	(1,459.00)
<b>Total 5400 · ADMINISTRATION EXPS</b>	<b>105,111.48</b>	<b>96,810.22</b>	<b>8,301.26</b>
<b>5600 · SUPPORT SERVICES</b>			
5605 · Special Ed Salaries	49,839.87	33,789.90	16,049.97
5610 · Spec Ed FICA & Medicare	1,652.57	2,798.28	(1,145.71)
5615 · Spec Ed Health Benefits	7,835.87	7,485.64	350.23
5625 · Auditory Services	831.25	1,092.50	(261.25)
5630 · Speech Services	5,852.00	6,532.64	(680.64)
5635 · OT Services	5,550.00	5,550.00	0.00
5636 · PT Services	0.00	390.00	(390.00)
5642 · Nursing Services	2,045.90	3,273.55	(1,227.65)
5645 · Other Spec Ed Services	219.89	259.12	(39.23)
5646 · Out of District Placement	0.00	7,589.72	(7,589.72)
5650 · Special Ed Legal Fees	0.00	1,622.50	(1,622.50)
5655 · Special Ed CR Mats & Sups	1,772.27	643.82	1,128.45
5656 · ELL CR Materials & Supplies	690.64	0.00	690.64
5660 · Spec Ed Professional Developmt	1,754.48	499.00	1,255.48
<b>Total 5600 · SUPPORT SERVICES</b>	<b>78,044.74</b>	<b>71,526.67</b>	<b>6,518.07</b>
<b>5700 · OPERATIONS &amp; MAINT EXP</b>			
5705 · Maintenance Salaries	11,854.72	11,999.96	(145.24)
5710 · Maint FICA & Medicare	1,110.18	2,051.91	(941.73)
5715 · Maint Health Benefits	1,884.29	1,623.18	261.11
5720 · Water and Sewer	244.15	399.11	(154.96)
5730 · Gas and Electricity	2,796.92	1,838.25	958.67
5735 · Garbage	124.87	118.85	6.02
5740 · Life Safety	3,482.19	6,466.98	(2,984.79)
5750 · Summer Help	2,726.25	0.00	2,726.25
5765 · Maintenance Equipment	0.00	809.84	(809.84)
5770 · Maintenance Supplies	588.83	664.23	(75.40)

3:41 PM

09/12/19

Accrual Basis

**Prairie Crossing Charter School**  
**Profit & Loss Prev Year Comparison**  
**August 2019**

	Aug 19	Aug 18	\$ Change
5775 · Long-Term Maint & Repairs	880.82	5,448.39	(4,567.57)
5795 · Other Maint Exps	37.00	145.08	(108.08)
<b>Total 5700 · OPERATIONS &amp; MAINT EXP</b>	<b>25,730.22</b>	<b>31,565.78</b>	<b>(5,835.56)</b>
5800 · FUNDRAISING EXP			
5880 · Dances Exp	9.99	0.00	9.99
<b>Total 5800 · FUNDRAISING EXP</b>	<b>9.99</b>	<b>0.00</b>	<b>9.99</b>
5900 · GRANT EXPENSE			
5905 · IDEA Grant Exp	3,324.35	4,315.03	(990.68)
5906 · IDEA Preschool Grant	0.00	842.16	(842.16)
5910 · Title I Exp	340.00	1,761.24	(1,421.24)
5935 · Title III ELL - TBE/TPI	0.00	150.00	(150.00)
<b>Total 5900 · GRANT EXPENSE</b>	<b>3,664.35</b>	<b>7,068.43</b>	<b>(3,404.08)</b>
<b>Total Expense</b>	<b>384,738.59</b>	<b>325,643.94</b>	<b>59,094.65</b>
<b>Net Ordinary Income</b>	<b>(45,102.57)</b>	<b>(1,287.60)</b>	<b>(43,814.97)</b>
Other Income/Expense			
Other Income			
7100 · NON OPERATING INC-PSO FUNDRAISG			
7102 · Fundraising			
7107 · SCRIP	1,500.00	1,913.40	(413.40)
7112 · Spirit Wear - PSO	75.00	526.00	(451.00)
<b>Total 7102 · Fundraising</b>	<b>1,575.00</b>	<b>2,439.40</b>	<b>(864.40)</b>
<b>Total 7100 · NON OPERATING INC-PSO FUNDRAISG</b>	<b>1,575.00</b>	<b>2,439.40</b>	<b>(864.40)</b>
<b>Total Other Income</b>	<b>1,575.00</b>	<b>2,439.40</b>	<b>(864.40)</b>
Other Expense			
7200 · NON OPERATING EXPENSE			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	(3,677.02)	26,109.96	(29,786.98)
7226 · Gain/Loss on Interest Rate Swap	37,531.48	12,980.65	24,550.83
<b>Total 7220 · PCCSHI-Mortgage Loan Interest</b>	<b>33,854.46</b>	<b>39,090.61</b>	<b>(5,236.15)</b>
7227 · State Charter School Commission	29,161.72	26,941.01	2,220.71
7244 · Lease Interest Expense	43.34	68.67	(25.33)
7246 · Depreciation	0.00	5,641.84	(5,641.84)
7247 · Amortization	0.00	617.94	(617.94)
7248 · Depreciation - LLC	0.00	23,669.12	(23,669.12)
7249 · Amortization - LLC	0.00	1,650.92	(1,650.92)
7300 · NON OPERATING-PSO EXPENSE			
7304 · Bank Fees	0.00	8.50	(8.50)
7311 · SCRIP	0.00	2,826.63	(2,826.63)
<b>Total 7300 · NON OPERATING-PSO EXPENSE</b>	<b>0.00</b>	<b>2,835.13</b>	<b>(2,835.13)</b>
<b>Total 7200 · NON OPERATING EXPENSE</b>	<b>63,059.52</b>	<b>100,515.24</b>	<b>(37,455.72)</b>
<b>Total Other Expense</b>	<b>63,059.52</b>	<b>100,515.24</b>	<b>(37,455.72)</b>
<b>Net Other Income</b>	<b>(61,484.52)</b>	<b>(98,075.84)</b>	<b>36,591.32</b>
<b>Net Income</b>	<b>(106,587.09)</b>	<b>(99,363.44)</b>	<b>(7,223.65)</b>

**Prairie Crossing Charter School**  
**Statement of Cash Flows**  
 July through August 2019

	Jul - Aug 19
<b>OPERATING ACTIVITIES</b>	
Net Income	(394,528.96)
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(2,550.36)
1320 · Prepaid Expense	(63,844.80)
2002 · Accounts Payables	83,398.81
2151 · Deferred Revenue-Fees	24,065.00
2152 · Deferred Revenue - ISBE	1,055,433.50
2155 · Deferred Revenue - B/A Care	(2,300.00)
2235 · Equitable - 403B Payable	305.00
2245 · THIS Payable	2,808.64
2250 · TRS Payable	20,385.35
2010 · Accounts Payable - Accrued	(46,391.56)
2211 · Accrued Bonuses	(198,000.00)
Net cash provided by Operating Activities	478,780.62
<b>INVESTING ACTIVITIES</b>	
1420 · Computers - New Building	(12,052.32)
Net cash provided by Investing Activities	(12,052.32)
<b>FINANCING ACTIVITIES</b>	
2300 · Capital Lease Obligations - ST	(869.85)
2608 · Interest Rate Swap Liability	27,873.10
Net cash provided by Financing Activities	27,003.25
Net cash increase for period	493,731.55
Cash at beginning of period	2,152,266.85
Cash at end of period	2,645,998.40



**PCCS Board of Directors and  
Finance Committee Meeting  
DRAFT OPEN MINUTES**

Tuesday, Sept. 3, 2019 7:00PM.

Vicky Ranney Library  
Upper Wright Schoolhouse  
1571 Jones Point Road  
Grayslake, IL 60030

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**PRESENT**

Ed Jamison, President  
Nell Anen, Vice President  
Stacey White, Treasurer  
Nick Kotzamanis  
Sue Ross

Marcelo Chiodi  
Devon Mann  
Dan Fedor  
Jim Mertz  
Abe Janis, Secretary

**STAFF**

Geoff Deigan, Executive Director

**GUEST**

Steve Johnson CPA, Clifton Larson Allen

**Call to Order** 7:04pm  
President Mr. Jamison

**Pledge of Allegiance**

**Recognition & Appreciation:** Mr. Deigan  
Frances Verenski recognized as ISBE 2019-20 Those Who Excel Awardee

**Mission Moment:** Mr. Deigan  
First Week of School

**Motion to Approve Agenda**  
Motion by Mr. Kotzamanis, seconded by Mr. Chiodi. On a voice vote, all “ayes”

**Discussion Agenda**

1. Clifton Larson Allen Financial Statement for FY19  
Presented by Steve Johnson CPA, Clifton Larson Allen. CLA presented the financial statement finds to the Board which reflected a clean audit with no material weaknesses. Business Manager Kim Disalvo was recognized for her preparedness and her diligence in providing the auditors their material in a timely and organized manner.

**Adjourn Finance Committee**

Motion by Mr. White, seconded by Mr. Chiodi. On a voice vote, all “ayes”

2. Review and Renewal of Policy 500.14 (Bullying), presented by Mr. Deigan  
As mandated by the State, each school board is required to review and renew their policy of bullying prevention every 2 years and submit that policy (with revisions if any) to the state by September 30<sup>th</sup>. PCCS’s policy is slated to be reviewed and renewed in February of 2020. In order to align the deliverable schedule to the State request, the Board reviewed the policy and determined that no changes were deemed necessary except for upon approval, changing the review and acceptance date at the footer of the policy
3. Open Enrollment – Employee Elected Benefits, presented by Mr. Deigan

Mr. Deigan shared that the school would like to continue their coverage with Blue Cross Blue Shield. Looking at comparisons, BCBS overall cost have stayed consistent with a few exemptions with one slight increase for single coverage plans and the remaining plans available to staff showed a decrease in premiums.

4. Long Term Bond Financing Update, presented by Mr. Deigan that the bond financing is progressing but strategically slowed down until the remaining deliverables still needed are completed.
5. Legal Bills: GSL (Recharter) \$5,455.00, presented by Mr. Deigan
6. Board and Committee Updates  
Note calendar of recurring events in current & future Board Packet
7. PEL Evaluation/Growth Plan, presented by Mr. Deigan  
Covered in detail by Mr. Zamiar at Academic Excellence Committee meeting
8. Administrative and Teacher Salary Reporting FY19, presented by Mr. Deigan

**Public Comment** None

### **Consent Agenda**

9. Reports Only; Financial Statements to be covered at September 2019 meeting
10. Motion to accept Open Session Minutes of Previous Board and Committee Meetings.  
As amended by Mr. Chiodi, seconded by Mrs. Anen. On a voice vote, all “ayes”
11. Motion to Accept Reports on Consent Agenda
12. Motion by Mr. Kotzamanis, seconded by Mr. White. On a voice vote, all “ayes”

### **Closed Session:**

Motion to enter Closed Session by Mr. Kotzamanis, seconded by Mr. Fedor. On a roll call, all “yes”  
Closed Session entered at 8:29pm

*Discussions related to 5ILCS 120/2(c)(5) -The purchase or lease of real property for the use of the public body.*

#### *13. Item B Status*

*Discussion related to 5ILCS 120/2(c) 21-Discussion of minutes of meetings lawfully closed under this Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes*

#### *14. Review Closed Session Minutes from Previous Board Meetings*

*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.*

#### *15. New Staff*

*Discussion Related to 5ILCS 120/2(c)(11) Litigation, when an action against, affecting, or on behalf of the public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.*

#### *16. Legal Bills*

#### *17. Pending Litigation Update*

Closed Session exited at 9:07pm

**Public Comment** None

## **Action Agenda**

1A – Approval of FY 19 Financial Statements as audited by Clifton Larson Allen  
Motion by Mr. White, seconded by Mr. Chiodi. On a voice vote, all “ayes”

2A – Approval to Renew Policy 500.14  
Motion by Mrs. Ross, seconded by Mr. Chiodi. On a voice vote, all “ayes”

3A – Authorize ED to execute renewal of EE Benefits Package with One Digital  
Motion by Mr. Kotzamanis, seconded by Mrs. Ross. On a roll call vote, all “yes”

5A – Approve Legal Bills for \$ 5,455.00  
Motion by Mr. White, seconded by Mr. Mertz. On a roll call vote, all “yes”

7A – Approve the PEL Evaluation/Growth Plan  
Motion by Mrs. Mann, seconded by Mr. Kotzamanis. On a voice vote, all “ayes”

8A – Administrative and Teacher Salary Reporting FY19  
Motion by Mrs. Ross, seconded by Mr. White. On a voice vote, all “ayes”

13A – Approve Closed Session Meeting Minutes for Previous Board Meetings  
Motion by Mrs. Ross, seconded by Mr. White. On a voice vote, all “ayes”

14A – Approve New Staff  
Ellene Jensch, IA \$14.50/hr  
Mikalea McNally, Substitute IA or Lunch Substitute \$14/hr; Long Term IA \$15/hr  
Kaela Spencer, Special Education IA \$14.50/hr  
Forrest Seigel, Special Education IA \$14.50/hr  
Rebecca Geoghan, IA \$14.50/hr; Substitute Teacher \$17.50/hr  
Nicole Owen, IA \$14.50/hr; Substitute Teacher \$17.50/hr  
Elizabeth Byrd, IA/Enrich Me Personnel \$14.50/hr; Substitute Teacher \$17.50/hr  
Brooke Seitz, IA \$14.50/hr  
Mindy Huska, Special Education Teacher, per CBA  
Jack Hodapp, Aftercare Assistant \$11/hr; \$14/hr Lunch Help  
Sydney Kraus, Aftercare Assistant \$11/hr  
As amended. Motion by Mr. White, seconded by Mr. Mertz. On a roll call vote, all “yes”

**New Business:** None

### **Motion to Adjourn**

Motion by Mr. Kotzamanis, seconded by Mr. Fedor. On a voice vote, all “ayes”

**Adjourn 9:33pm**

**Respectfully submitted,**

Abe Janis  
Board Secretary

**PCCS Board of Directors,  
Governance Committee Meeting  
7:00 pm Tuesday, February 19, 2019  
Kennicott Bldg – Art Room  
1531 Jones Point Road  
Grayslake, IL 60030**

**Call to Order: 7:03 PM**

Marcelo Chiodi, Committee Chair

Committee Members Present: Ed Jamison, Sue Ross, Nick Kotzamanis, Rebekka Herrington

Guest: NA

Staff Present: Geoff Deigan

Public Present: NA

**Discussion Agenda**

1. Update on Charter Renewal
  - ISBE approval pending
    - Detailed plan on Special Education and ELA submitted along with five (5) years of financial statements
    - Charter certification will have an impact on bond financing of school
2. Springfield Legislation/Action Group
  - Geoff Deigan commented that there were several bills pending vote in Springfield that may have an impact to Charter Schools in Illinois
  - Discussed the possible formation of an Action Group that can help support efforts to voice interest of Charter Schools in Springfield
    - Sue Ross suggested we can recruit parents or individuals in the community that have legislative lobbying experience
    - Rebekka Herrington suggested an open house to the community where local representatives such as Melinda Bush and Sam Yingling can speak and hear constituents offer public comment
    - Next steps will be to determine the makeup of the task force
3. Review Previous Governance Committed Meeting Minutes
  - Reviewed and amended Governance Committee minutes (hand carried) for December 13, 2018
    - Nick Kotzamanis first and Rebecca Herrington second so amended

**Public Comment**

None.

**Action Agenda**

No action agenda items discussed.

**New Business – Future Agenda Items**

No new business or future agenda items discussed.

**Adjourn**

Nick Kotzamanis made a motion to adjourn. Sue Ross seconded motion. Motion carried with all ayes. Meeting adjourned at 7:46.