



PCCS Remote Board of Director's Meeting AGENDA

Tuesday, July 28, 2020 6:30 PM

[Zoom Meeting](#)

Meeting ID: 697 198 8979

Password: 159304

[Click Here to Join the Meeting:](#)

Or to copy and enter in browser:

<https://us04web.zoom.us/j/6971988979?pwd=ZXplbUdnemI5UU83Y1JpdU1pdTZEEdz09>

Meeting ID: 697 198 8979

Password: 159304

Call to Order – Roll Call

President

Public Comment

10 Minutes

Discussion Agenda

1. Return to School Plan for August 2020
2. Board Resolution for Return to School
3. Board Goals Draft Framework

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.

4. New Employees

Consent Agenda:

5. Executive Director Report
6. June 2020 Interim Financials
7. Motion to Approve Open Session Minutes of Previous Board Meetings
8. Motion to Accept Reports on Consent Agenda

Public Comment

10 Minutes

Action Agenda:

- 1A. Approve Return to School Plan August 2020
- 2A. Adopt Board Resolution for Return to School
- 3A. Adopt Board Goal Framework
- 4A. Approve Hire of New Employees
- 9A. Approve Closed Session Minutes from Previous 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. Individual board members do not respond to public comment. For questions or comments, please e-mail the Board at board@pcharterschool.org. Board e-mails are received and responded to by the Board President.

The PCCS Board of Directors consists of:

President: Nell Anen
Secretary: Jim Mertz
Abe Janis

Vice President: Marcelo Chiodi
Dan Fedor
Devon Mann

Treasurer: Stacey White
Demetri Georgatsos
JoAnn Stewart

Discussion Agenda

Director's Report

Introduction

Together - with members of our faculty, staff and administrative team, have spent thousands of hours over the past three months trying to find a way to provide some form of in-person learning experience for our students. Ultimately, we feel beginning in August with the *Remote Learning Plan* will give us the best chance to create an instructional model that will provide students with unique and consistent high quality learning experiences and the best social experience under the circumstances, all while providing the healthiest and safest environment for our students, staff and extended PCCS Community.

Background

As we began our planning, we quickly realized that the most effective way to adhere to social distancing requirements was to create a “hybrid” or blended learning model. For the past three months, we have developed a blended learning model in which students would be on campus two days per week, learning remotely two days per week, and doing independent work the other day per week. While we ran simulations and potential schedules on similar blended learning models, e.g., one week in, one week out, in-person instruction every other day, some students in-person and others online for the same class, etc., they all had one thing in common, students would be out of school more than they would be in school.

All of the procedures and protocols to ensure student and adult safety creates an unhealthy learning environment for our students and teachers and would have presented logistical challenges that would be difficult to overcome.

Given these circumstances, at this time, we simply do not feel comfortable putting our students, faculty and staff in an environment that might compromise their health or the health of their family members at home.

Although the blended learning model we developed would have provided students with in-person instruction, this model at this time has significant limitations:

- Depending on the which part of the Phases we were implementing. In Phase 4 B on campus blended learning schedule would only enable students to be on campus 2 days per week given the ISBE social distancing guidelines.
- Students would be doing asynchronous work (projects, essays, tests, quizzes, etc.) two days per week at home without any contact with their classmates or classroom teachers.
- In a blended learning schedule, we would only be able to cover ~ 50 - 60% of the course curriculum, thus putting our students at significant disadvantage compared to what more we can accomplish in a fully remote learning model.

While certainly not ideal, beginning the year in a Remote Learning model provides several benefits:

- A remote learning model allows students to connect every class period, every day with their classroom teacher and classmates.
- Students schedules will more closely resemble our regular day with classes during the day and homework assignments, readings, etc., in the evening.
- Remote learning classes will meet every day and will cover ~80 to 100% of the course curriculum. Daily instruction will provide us with a stronger opportunity to prepare students for subsequent studies and assessment testing.

Director's Report



We understand that there is no perfect plan and that absolute compliance of any plan is improbable. We have built this plan under the framework that back-to-school strategies must be flexible and nimble such that they can be quickly revised and adapted depending on the level of viral transmission in the school and community and that we can take reasonable steps to greatly decrease the risk to our students, families, and staff.

Our full intent is to gradually move into the on-campus learning portions of Phase 4B and 4C when the timing and conditions dictate that it is safe to do so.

When we do, we agree with the science that physical distancing and wearing masks are the two most effective ways to limit the spread of the virus and that access to PPE is essential for a safe reopening.

Conclusion

When we moved PCCS to an online environment this past March, our teachers did an amazing job of developing and implementing a plan for remote learning with only one week to prepare. By making the decision now to begin the year in our *Remote Learning* model, we are confident our teachers will have the time and resources to do even better work in creating remote teaching and learning opportunities for our students.

Our teams understand that there is no “one-size-fits-all” reopening plan and that the most effective plans will be developed at the individual school level, it’s where staff are most capable of determining the optimal way to keep people safe and at the same time provide for effective teaching, learning, and social/emotional support.

Request

I respectfully ask the Board for Approval of the Remote Learning Plan and adoption of a resolution authorizing the school to implement the plan that is included below.

Respectfully,

A handwritten signature in green ink, appearing to read "Geoff Deigan", is written over the typed name and title.

Geoff Deigan
Executive Director

EST. 1999

PRAIRIE CROSSING CHARTER SCHOOL



CREATING NATURAL LEADERS

2020-2021 Return to School Plan Remote Learning

July 28, 2020



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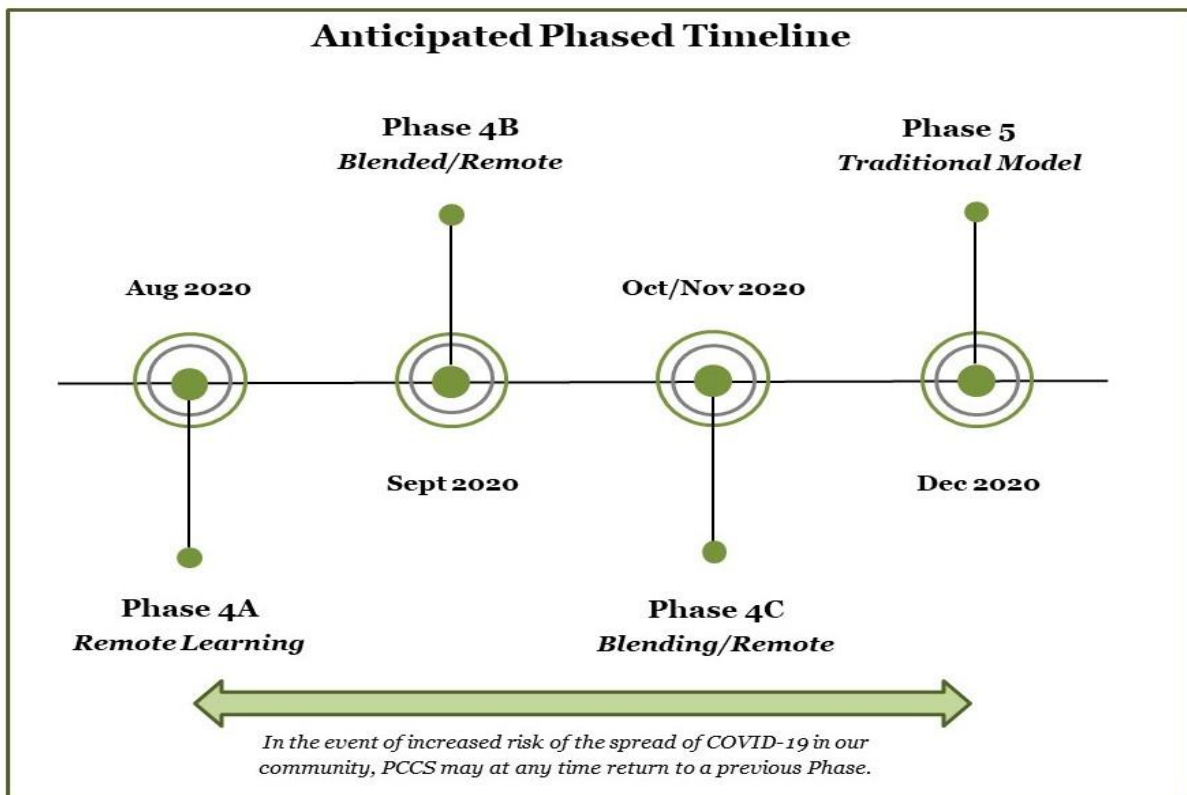
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Introduction

As you would hope and expect, PCCS, together with members of our faculty, staff and administrative team, have spent thousands of hours over the past three months trying to find a way to provide some form of in-person learning experience for our students. Ultimately, we feel beginning in August with the *Remote Learning Plan* (outlined herein) will give us the best chance to create an instructional model that will provide students with unique and consistent high quality learning experiences and the best social experience under the circumstances, all while providing the healthiest and safest environment for our students, staff and extended PCCS Community.

Return to School - Remote Learning

Prairie Crossing Charter School (PCCS) recognizes there are many factors involved with creating the “Return to School Plan” for the fall. Following the guidelines given by the state and the Illinois Department of Public Health (IDPH), we have created a phased plan with processes and procedures that allows the school to take steps towards in person instruction. This phased plan will start with Remote Learning 4A for all K – 8th students. Phase 4B begins the transition back towards in person instruction with an assigned schedule of 2 days in person and three days remote instruction, with an option for families to choose remote only. Phase 4C will allow for five days of in person instruction on campus for K – 8th students with remote learning as an option. For Phases 4B & 4C our on campus procedures are outlined in the [Return To School - On Campus](#) plan. Phase movement will be evaluated on a continuous basis. Families who choose to remain in Remote Learning during Phase 4B & 4C will commit to that method of learning for the duration of the Phase or Trimester mark, whichever is earliest.



Details of the Instruction Phase Plan can be found [here](#).

Instructional Delivery

Remote Learning

In the Remote Learning model found in phases 4 A - C, students will learn the traditional PCCS curriculum and skills from home with a blend of live (virtual) lessons and self-guided on-line learning opportunities. Our goal on these days is to partner with our families to provide meaningful and engaging learning opportunities outside of the classroom, which will maintain our high expectations and pursuit of increased student growth and achievement. For virtual lessons, students will engage with their teachers, support staff, and classmates throughout the day in whole class and small groups using *Zoom*, *Google Classrooms*, *Choice Boards*, and *SeeSaw*. Interventions and Enrichment will be supplied to all qualifying students using small group and individual lessons, as needed. A set group of staff will rotate to provide instruction, services, and support for our at-risk population. Although parents will not be expected to be the primary teacher, they will need to provide support at times to include monitoring for engagement and attendance.

The Remote School Day Process and Procedure (*Off Campus*)

Demographic of a Classroom Team

- ✎ 1 Homeroom classroom teacher and homeroom IA
- ✎ 1 Certified Support Teacher (Specialist, EL, Special Education, Student Services Staff as appropriate)
- ✎ 24 students in grade level heterogeneous groups
- ✎ Each class will have students broken into smaller groups with a staff support person assigned to each group.

Remote Learning will look more like “School at Home” than the E-Learning Plan implemented in March. Students will log into their classroom (Zoom) each morning for: (See Sample Schedule Below)

- ✎ Live or Recorded Instruction in:
 - CORE Content lessons
 - Specials lessons
 - Support groups
 - Classroom meetings
- ✎ Enrichment and Interventions will occur with either live or assigned paper or digital instruction.
- ✎ Weekly Materials Pick-Up and Drop-Off - Staff may prepare manipulatives and lab packets for at home learners as appropriate. Pick-Up & Drop-Off schedules will be similar to carpool and will be created to manage these resources in a consistently safe manner.

A Typical Day of Remote Learning

Students all begin their day at 8AM with their homeroom teacher for Intervention and Enrichment Time. Attendance will be taken and all will attend a short classroom meeting describing the day's activities, expectations, and questions. Students will then begin attending Zoom meetings with live or recorded instruction. Following each live lesson, students will be given time to practice new learning. Live and written assessments, quizzes, and checks for understanding will be used to ensure growth for all students. The final period of each day will be set aside for class meetings, Support Groups, Intervention or Enrichment & Office Hours as needed. Teachers and support teams will be available to communicate with Parents before (7:30 to 7:50 AM) and after school (3:00 to 3:40 PM) as needed.

Attendance

Students who are remote learning must follow school schedules to be considered in attendance (virtually) throughout the day and to be counted for full attendance. Parents/Guardians are responsible for reporting student illness or non-attendance in accordance with current Parent/Student Handbook procedures. Failure to attend and/or maintain engagement for more than three days without appropriate communication and approval of excused absence will result in a student being placed on an academic intervention plan. Chronic truancy will be reported as per school policy.

Academic Intervention Plans

For Remote Learning: after three days of non-attendance a student will be placed on an academic intervention plan.

[Student Academic Accountability Procedure](#)

Grading

Staff will follow the traditional grading procedures for both *On Campus Learning* and *Remote Learning* as outlined in the handbook with modifications as necessary for individual students. Students in both instructional settings will have the same requirements for assignments and due dates unless otherwise determined by the staff.

Student Services

Will work with students and families to ensure appropriate learning opportunities for students with specific learning needs (e.g. students with IEPs, 504 plans, and/or English Learners). When appropriate, accommodations will be provided and/or modifications may be made by teachers or case managers consistent with the student's goals and needs.

Remote Behavior Expectations/Discipline

PBIS Expectations - Be Safe, Respectful & Responsible. Students will follow the [PBIS Matrix](#) for behavior as expected in the Remote and On Site Classroom.

If there is a student discipline issue that cannot be addressed with the classroom staff, administration will take over and work with the student and parents to remediate the behavior.

Remote Classroom Behavior - The following are behaviors and etiquette specific to Remote Learning:

- ✎ Show up three minutes before class time and wait to be admitted into the class.
-

- ✎ Find a quiet place free of distractions. (siblings, television, parents, pets, etc.).
- ✎ Maintain respect at all times in speaking, writing, & appearance.
- ✎ Stay on mute. Click the “raise hand” button if you would like to contribute.
- ✎ Video needs to remain on to promote focus.
- ✎ Eye contact should be maintained.
- ✎ Refrain from chewing gum, eating, or drinking.
- ✎ Do not use cellphones or other electronic devices that are not your primary Zoom device without Teacher permission.
- ✎ Stay on task.

Remote Learning Expectations

Students are expected to complete all school activities and assignments as well as meet the minimum classroom hours as dictated by PCCS and the state. (See chart below) Students will receive clear expectations from their teachers regarding how they will be able to effectively participate in learning on a Remote Learning Day. This will include communication regarding the resources students will need to access learning, how to participate in learning, and how they will demonstrate learning. To the greatest extent possible, and as appropriate by age, students are encouraged to independently engage in their learning activities. This includes checking their school email (3rd - 8th Grades) for communications and/or accessing their applicable online resources used for their respective classes or helping teachers, and support staff and parents access the materials for K- 2nd grades.

Expected School Hours

Grade Level	Minimum	Maximum	Recommended Length of Sustained Attention
K	4 hours /day	5 hours/day	20 mins
1-2	5 hours/ day	7.5 hours / day	30 mins
3-5	5 hours / day	7.5 hours / day	40 mins
6-8	5 hours /day	7.5 hours / day	1 subject area or class

The school hours include a minimum of 2.5 of synchronous instructions per ISBE guidelines.

Remote School Day Schedules

We have included sample schedules for each Grade band below to demonstrate how the day could run for each grade level.

Sample Remote Learning Schedule: Kindergarten

Tentative Time	Subject Area	
8:00 - 8:30	Class Meeting and SEL Time	
9:00-9:30	Math or ELA 10 - 20 Mins Teacher Lead Lesson	
9:30-9:50	Movement Break	Snack
9:50 - 10:20	Math or ELA (whichever was not completed earlier)	
10:20 -10:50	Specials Class (Physical Health/Wellness, Art, Music, or Spanish)	
10:50 - 11:50	Lunch	Movement/Social Break
11:50 - 12:20	Science or Social Studies 10 - 20 Mins Teacher Lead Lesson	
12:20 -12:50	Specials Class (Physical Health/Wellness, Art, Music, or Spanish) or Study Time with Teachers and IAs	
12:50 -1:00	Office Hours and Support Group Check-In	

Sample Remote Learning Schedule: 1st and 2nd Grade

Tentative Time	Subject Area	
8:00 - 8:45	Intervention & Enrichment	
8:45 - 9:00	Class meeting	
9:00-9:45	Math or ELA 20 - 25 Mins Teacher Lead Lesson	
9:45-10:00	Movement Break	Snack
10:00-10:45	Math or ELA (whichever was not completed earlier)	
10:45-11:15	Science or Social Studies	
11:15-12:15	Lunch	Movement/Social Break
12:15 - 12:45	Specials Class 20 - 25 Mins Teacher Lead Lesson	
12:45 - 1:30	Science or Social Studies 20 - 25 Mins Teacher Lead Lesson	
1:30 - 3:00	Interventions & Enrichment & Office Hours	

Sample Remote Learning Schedule: 3rd and 4th Grade

Tentative Time	Subject Area	
8:00 - 8:45	Intervention & Enrichment	
8:45 - 9:00	Class meeting	
9:00-9:45	Math or ELA 20 - 25 Mins Teacher Lead Lesson	
9:45-10:00	Movement Break	Snack
10:00-10:45	Math or ELA (whichever was not completed earlier)	
10:45-11:15	Specials Class	
11:15-12:15	Lunch	Movement/Social Break
12:15 - 12:45	Science or Social Studies 20 - 25 Mins Teacher Lead Lesson	
12:45 - 1:30	Science or Social Studies 20 - 25 Mins Teacher Lead Lesson	
1:30 - 3:00	Interventions & Enrichment & Office Hours	

Sample Remote Learning Schedule: 5th and 6th Grade

Tentative Time	Subject Area	
8:00 - 8:45	Intervention & Enrichment	
8:45 - 9:00	Class meeting	
9:00-9:45	Math or ELA 20-25 Mins Teacher Lead Lesson	
9:45-10:00	Movement Break	Snack
10:00-10:45	Math or ELA (whichever was not completed earlier)	
10:45-11:15	Science or Social Studies 20-25 Mins Teacher Lead Lesson	
11:15-12:15	Lunch	Movement/Social Break
12:15 - 12:45	Specials Class 20 - 25 Mins Teacher Lead Lesson	
12:45 - 1:30	Science or Social Studies 20 - 25 Mins Teacher Lead Lesson	
1:30 - 3:00	Interventions & Enrichment & Office Hours	

Sample Remote Learning Schedule: 7th and 8th Grade

Tentative Time	Subject Area	
8:00 - 8:45	Intervention & Enrichment	
8:45 - 9:00	Class meeting	
9:00-9:45	Math or ELA 20 - 25 Mins Teacher Lead Lesson	
9:45-10:00	Movement Break	Snack
10:00-10:45	Math or ELA (whichever was not completed earlier)	
10:45-11:15	Science or Social Studies	
11:15-12:15	Lunch	Movement/Social Break
12:15 - 1:00	Specials Class 20 - 25 Mins Teacher Lead Lesson	
1:00 - 1:45	Science or Social Studies 20 - 25 Mins Teacher Lead Lesson	
1:45 - 3:00	Interventions & Enrichment & Office Hours	

Blended Remote Learning Phase 4B

When moving to Phase 4B a schedule similar to this will be followed. Students, Parent(s)/Guardian(s) and Staff will follow the Return to School Process and Procedures for both [Return To School - On Campus](#) plan and [Return To School - Remote](#) plan during this phase.

Sample On-Campus/Blended Learning Schedule

Grade	Monday	Tuesday	Wednesday	Thursday	Friday
Group A*	On Campus	On Campus	Remote	Remote	Remote
Group B*	Remote	Remote	Remote	On Campus	On Campus

* Groups A and B will be comprised of four to five grade bands per group . Details of that composition will be communicated as we transition into Phase 4B.

Blended Remote Learning Phase 4C

Phase 4C will allow for five days of in person instruction on campus for K – 8th with remote learning as an option as outlined in the [Return To School - On Campus](#) plan.

Access to Technology

Devices

Students in 3rd through 8th grade will be expected to use the Chromebook assigned from the school for all school work during Remote Learning days.

- ✎ K – 1st Grade will be assigned a Classroom Amazon Kindle Fire (as needed)
- ✎ 2nd – 4th Grade will be assigned a Classroom Chromebook
- ✎ 5th – 8th will be assigned a 1:1 Chromebook device use both in remote and on site learning

Requests for Technology

- ✎ K – 2nd Grade families will request technology from their classroom teachers if needed to support remote learning.
- ✎ 3rd – 8th Grade students will be assigned Chromebooks via the PCCS 1:1 Chromebook Program as described in the Parent Student Handbook.

Technology Support

If technology issues (devices, software, or internet) arise during remote learning days, we are here to help support these needs. We ask that students/parents first reach out to the teacher associated with the class with which they are experiencing an issue. If the teacher is unable to resolve the issue, they will contact the school [technology support team](#). The technology support team knows to make remote learning requests a top priority on these days.

School Gatherings/Meetings/Visitors/Volunteers

Safety & Security

Should students, staff or parents be expected to come to the school for any reason, the appropriate on-site COVID -19 protocols will be followed.

School Gatherings

During the 2020 - 2021 school year there will be no in person open houses, back to school nights, curriculum nights, or conferences. All these events will be held virtually with the specific details outlined as the events come up.

Meetings

Until the school transitions into Phase 5, there will be no in person meetings with staff or administration. Additionally, Student Support Team (SST), IEP and 504 meetings will continue to be held virtually via phone or video conferencing. Staff meetings, Professional Development, Inservice Days, and team meetings will all be held virtually.

Classroom Visitors/Volunteers

Until the school transitions into Phase 5, there will be no classroom visitors or volunteers with the exception of Substitute and/or Student Teachers. Parent(s)/Guardian(s) requesting campus access will need to be authorized by the Administration and will be expected to follow the [Self Certify Procedure](#).

Flexibility and Resiliency

We understand that there is no perfect plan and that absolute compliance of any plan's implementation is improbable. We have built this plan under the framework that any back-to-school strategies must be flexible and nimble such that they can be quickly revised and adapted depending on the level of viral transmission in the school and community. Our efforts focus on taking reasonable steps to greatly decrease the risk to our students, families, and staff.

References

This document has been created with consultation and guidance of the following resources:

The Illinois State Board of Education:

- ✎ [ISBE Guidance-Phase 4](#)
- ✎ [ISBE Guidance-Phase 4 FAQ](#)
- ✎ [Illinois Department of Public Health](#)
- ✎ [CDC Guidelines for Schools](#)



COVID-19 RE-OPENING PLAN APPROVAL RESOLUTION

BE IT RESOLVED by the Board of Directors of Prairie Crossing Charter School, Lake County, Illinois, (the “School”) as follows with respect to the opening and operation of the School’s offices, facilities, programs and schools for the 2020-21 school year in the midst of the COVID-19 pandemic:

1. The plan for the opening and operation of the School’s offices, facilities, programs and schools for the 2020-21 school year, substantially in the form presented by the Executive Director and entitled “ *2020-2021 PCCS Return to School Plan - Remote Learning*” and dated July 28, 2020, is hereby approved.

2. The Executive Director and the Executive Director’s designees are hereby authorized and directed to implement and enforce the Plan and are further authorized to require students, staff, parents, visitors and other participants in the School’s programs to comply with the Plan and with the directives of the Executive Director and the Executive Director’s designees implementing and enforcing the Plan.

3. The Executive Director is hereby authorized to modify the Plan from time to time to conform to the requirements of, or guidance from, any entity with authority over the School, including, but not limited to, the Governor of Illinois, the Illinois Department of Public Health, the Illinois State Board of Education, the Illinois High School Association and the Lake County Department of Public Health, and as otherwise appropriate to facilitate the operation of the schools and the safety of students, staff, visitors and other participants in the School’s programs. Any substantive changes to the Plan shall be made in consultation with the President of the Board of Directors and then promptly reported to the Board which may affirm, modify or disapprove of the changes. The changes shall, however, remain in full force and effect until such time as the Board acts, unless otherwise required by law.

4. This Resolution, and the Plan as may be modified from time to time pursuant to number 3 above, are adopted, and are to be implemented and enforced, in the exercise of the discretionary powers granted to the Board by the Illinois School Code and any other applicable law. The Plan constitutes rules adopted by the Board pursuant to the School Code which shall be filed in the School’s central administrative office and posted on the School’s website. In accordance with Board Policy 200.20, the Plan, and the authority granted to the Executive Director and the Executive Director’s designees by this Resolution, supersede any policy or other rule of the Board, and any such policy or rule is waived for the specific purposes and period of the Plan, to the extent any such policy or rule is inconsistent with the Plan.

5. The undertakings by the School described in the Plan are intended to be performed reasonably and practically in light of the uncertainties of COVID 19 and the frequent changes in guidance from multiple governmental and private entities. Nothing in the Plan constitutes a waiver of the School’s protections under the Illinois Tort Immunity Act or other law or creates standards of care different than those established by the Act or other law.

6. This Resolution shall be in full force and effect upon adoption.

ADOPTED this 28th day of July 2020, by a roll call vote as follows:

YES: _____

NO: _____

ABSENT: _____

President, Board of Directors

ATTEST:

Secretary, Board of Directors



Education Board Partners 6 Standards for Effective Charter School Governance

(Taken from State Mandated Board Training This Year)

- 1. Focus relentlessly on student achievement**
- 2. Ensure Exceptional School Leadership**
- 3. Commit to Exemplary Governance (stay in your lane)**
- 4. Act Strategically**
- 5. Raise and Use Resources Wisely**
- 6. Maintain Legal and Regulatory Compliance**

More detailed information can be found at <https://edboards.org/resources>



Board Self-Assessment Tool

Ratings: Highly Effective, In Progress, Little to No Progress

STANDARD ONE: Governance

- A. The school has developed a long-term/strategic plan and revisits/revises it on an annual basis. The plan is communicated to the community
- B. The board develops annual goals that align with the PCCS strategic plan and adopts an action plan developed by the executive director to meet the annual goals.
- C. The board regularly monitors progress on goals, effective instruction and student achievement with data-based information (including ensuring that terms of charter are met)
- D. The board annually evaluates the job performance of the executive director, including monitoring progress made on annual executive director objectives.
- E. The board conducts a self-evaluation to monitor its own performance and participates in professional development, including board training and seminars in compliance with ISBE regulations.
- F. Board member election process ensures a broad and appropriate range of expertise and experience.

Rating:

Comments (Strengths and areas for improvement):



STANDARD TWO: Board Governance /Operations

- A. The board has a procedure in place for reviewing established policies on a regular basis and developing new ones.
- B. The board closely adheres to its own procedures, protocols and policies for effective board operations.
- C. The board clearly understands its governance role and responsibilities, adheres to open meetings laws, and delegates PCCS operation responsibilities to the executive director.
- D. Board members publically support the decision of the majority and speak with a unified voice.
- E. Board committees have a clear scope of responsibility and charges.
- F. The board participates in an annual retreat to build team relationships, review roles, responsibilities, and board operations and orient new board members.

Rating:

Comments (Strengths and areas for improvement):



STANDARD THREE: Board Relationships

- A. The board develops a collaborative relationship with the executive director. The Board has a clear understanding with the administration and staff regarding where board responsibilities begin and end.
- B. The board establishes effective communication with parents, students, staff and community members while respecting the chain of command and lines of responsibility.
- C. The board works with the executive director to gain input from the community using forums, survey instruments and other vehicles following agreed-upon procedures.
- D. The board actively generates support for PCCS through its vision and promoting educational opportunities for all students.
- E. The board is an advocate for PCCS's interests with legislators and other elected public officials.
- F. The board has adopted/approved a comprehensive set of personnel policies that are in line with all applicable state/federal laws & relations. Policies are updated at least every third year.

Rating:

Comments (Strengths and areas for improvement):



STANDARD FOUR: Budget and Finance

- A. The board adopts an annual budget that maximizes PCCS's resources in support of its mission/vision and monitors the budget throughout the year.
- B. The board keeps the community informed about the financial needs of the PCCS, seeks cost savings and operational efficiencies and invites community input.
- C. Board has adopted a long-term (i.e. 5-year, 10-year) financial plan in coordination with the school's overall long-term plans
- D. The board contracts with an independent auditor each year, review s the audit report, and takes any needed follow up action.

Rating:

Comments (Strengths and areas for improvement):



STANDARD FIVE: Ethical Leadership

- A. Board members actively promote the belief in the success of all students in PCCS.
- B. Board members act professionally as conscientious role models.
- C. Board members exercise their authority only as a board of the whole and recognize that no individual board member has authority to take individual action on behalf of the board.
- D. Board members avoid conflicts of interest and appropriately disclose if one arises
- E. The board has adopted and annually reaffirms its code of ethics.
- F. Individual board members prepare for meetings and participate constructively

Rating:

Comments (Strengths and areas for improvement):



School Board Annual Objectives (Should be specific, measurable, achievable, relevant, and time-bound):

1.

2.

3.

References:

Education Board Partners. (2020). Standards for effective charter school governance. Retrieved from <https://edboards.org/resources>.

Illinois Network of Charter Schools. (nd). Board assessment tool.

New York State Education Department. (2015). School board evaluation. Retrieved from https://www.nyssba.org/clientuploads/nyssba_pdf/sb-eval-nonwrite-04062016.pdf

Consent Agenda

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

Ordinary Income/Expense	Jul '19 - Jun 20	Budget	\$ Over Budget
Income			
4100 · GENERAL INCOME			
4105 · Reimbursement From ISBE	5,831,377.31	5,807,763.85	23,613.46
4110 · General Contributions	3,985.48	2,000.00	1,985.48
4115 · General Sponsorships	0.00	0.00	0.00
4125 · Restricted Contribs/Sponsorship	4,581.40	0.00	4,581.40
4130 · Matching Gifts	1,780.00	2,000.00	(220.00)
4199 · Consolidate	0.00	0.00	0.00
Total 4100 · GENERAL INCOME	5,841,724.19	5,811,763.85	29,960.34
4200 · GRANTS			
4205 · IDEA Grant	77,972.00	82,798.00	(4,826.00)
4206 · IDEA Preschool Grant	2,826.00	2,584.00	242.00
4215 · Title I Low Income	39,583.00	41,211.00	(1,628.00)
4220 · Title II Teacher Quality	0.00	1,910.00	(1,910.00)
4222 · Title IV - Student Support	0.00	4,548.00	(4,548.00)
4225 · Special Ed Personnel	74,146.60	74,146.50	0.10
4230 · Special Ed Fundg for Children	53,147.94	53,147.96	(0.02)
4235 · Title III ELL - TBE/TPI	4,871.92	4,872.41	(0.49)
4295 · Other Grants	842,270.10	5,628.15	836,641.95
Total 4200 · GRANTS	1,094,817.56	270,846.02	823,971.54
4300 · SCHOOL FEES INCOME			
4305 · Books/Materials/Activities	52,535.60	52,320.00	215.60
4310 · Out-of-District Tuition	0.00	0.00	0.00
Total 4300 · SCHOOL FEES INCOME	52,535.60	52,320.00	215.60
4400 · CLUBS & PROGRAMS			
4405 · Before and After School Program	77,777.17	104,911.00	(27,133.83)
4415 · Getting to Know You	3,000.00	2,900.00	100.00
4425 · Interscholastic Sports	14,239.48	22,000.00	(7,760.52)
4426 · Extra Curricular Income	3,375.00	0.00	3,375.00
4435 · Tae Kwon Do	3,000.00	2,620.00	380.00
4445 · Champions Club	0.00	0.00	0.00
4455 · Hot Lunch - Farm to Table	8,431.00	10,900.00	(2,469.00)
4465 · Student Council	0.00	0.00	0.00
4475 · Literary / Art Program	0.00	0.00	0.00
4495 · Other Clubs	24,275.00	15,000.00	9,275.00
Total 4400 · CLUBS & PROGRAMS	134,097.65	158,331.00	(24,233.35)
4500 · GENERAL FUNDRAISING INCOME			
4501 · In Kind Gifts Received	0.00	0.00	0.00
4502 · Annual Appeal	750.00	0.00	750.00
4505 · Auction	0.00	0.00	0.00
4510 · Scholastic Book Fairs	0.00	1,500.00	(1,500.00)
4515 · Prairie Pedal	0.00	0.00	0.00
4520 · Earthweek	25.00	0.00	25.00
4550 · Green Team - Rain Barrels, etc	0.00	677.00	(677.00)
4560 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00
4565 · Dances Income	772.00	1,600.00	(828.00)
4595 · Other Fundraising Inc	1,657.25	200.00	1,457.25
Total 4500 · GENERAL FUNDRAISING INCOME	3,204.25	3,977.00	(772.75)
4700 · STUDENT PARTICIPATION INCOME			
4705 · 5th/6th Grade Trip	0.00	9,888.00	(9,888.00)
4710 · 7th Grade Trip	12,900.00	19,680.00	(6,780.00)
4712 · 7th Grade Fundraising	0.00	0.00	0.00
4715 · 8th Grade Trip	8,800.00	62,640.00	(53,840.00)
4717 · 8th Grade Fundraising	5,435.00	0.00	5,435.00
4720 · Graduation	0.00	0.00	0.00
4725 · Class Parties	0.00	1,000.00	(1,000.00)
4730 · Field Trips/Educ Activities Inc	6,182.00	19,000.00	(12,818.00)

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget
Total 4700 · STUDENT PARTICIPATION INCOME	33,317.00	112,208.00	(78,891.00)
4800 · INVESTMENT & OTHER INCOME			
4805 · Rental Income	4,065.00	4,000.00	65.00
4810 · Byron Colby Barn Rental Income	3,000.00		
4815 · Snow Removal Income	2,340.00	1,000.00	1,340.00
4818 · Gifts in Kind - Goods	300.00	0.00	300.00
4820 · Interest Income - LFB	4,714.32	5,250.00	(535.68)
4825 · Interest Income - LLC	0.00	0.00	0.00
4892 · Investment Income (Loss) in LLC	1,433.84		
4895 · - Consolidate	0.00		
Total 4800 · INVESTMENT & OTHER INCOME	15,853.16	10,250.00	5,603.16
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	7,175,549.41	6,419,695.87	755,853.54
Gross Profit	7,175,549.41	6,419,695.87	755,853.54
Expense			
5100 · INSTRUCTION EXPS			
5105 · Instruction Salaries	1,893,490.20	1,763,023.98	130,466.22
5110 · Instruction Stipends	17,142.50	19,000.00	(1,857.50)
5115 · Merit Pay	24,000.00	24,000.00	0.00
5120 · Related FICA & Medicare Expense	73,980.97	63,650.01	10,330.96
5125 · Instruction TRS	31,035.38	27,777.34	3,258.04
5130 · Instruction Health Benefits Exp	236,187.83	244,488.00	(8,300.17)
5135 · Instruction FSA Expense	0.00	0.00	0.00
5140 · Classroom Supplies	6,494.56	20,500.00	(14,005.44)
5141 · Culture Expenses	2,731.36	10,000.00	(7,268.64)
5145 · Educational Materials	47,256.63	30,000.00	17,256.63
5150 · Classroom Technology	33,886.63	16,000.00	17,886.63
5160 · Furniture	6,550.94	10,000.00	(3,449.06)
5165 · Other Instructional Equipment	300.00	0.00	300.00
5170 · Dues & Subscriptions	14,058.17	8,927.23	5,130.94
5175 · Instruction Prof Development	44,777.79	31,000.00	13,777.79
5180 · Farm Education	0.00	5,000.00	(5,000.00)
5181 · Environmental Learning	11,443.39	55,500.00	(44,056.61)
5182 · Environmental Ed Professional D	5,962.90	30,000.00	(24,037.10)
5183 · Environmental Library	0.00	5,000.00	(5,000.00)
5190 · Deans Discretionary	7,793.34	15,000.00	(7,206.66)
Total 5100 · INSTRUCTION EXPS	2,457,092.59	2,378,866.56	78,226.03
5200 · CLUBS & PROGRAMS EXP			
5205 · Before and After School Care	63,790.92	59,301.99	4,488.93
5210 · Getting to Know You	1,149.84	1,500.00	(350.16)
5215 · Interscholastic Sports	24,527.89	30,000.00	(5,472.11)
5225 · Tae Kwon Do	3,000.00	2,620.00	380.00
5240 · Champions Club	0.00	0.00	0.00
5260 · Extra Curricular Expense	8,003.75	10,000.00	(1,996.25)
5285 · Hot Lunch - Farm to Table	6,958.93	10,900.00	(3,941.07)
5295 · Other Club Exps	24,275.00	15,000.00	9,275.00
Total 5200 · CLUBS & PROGRAMS EXP	131,706.33	129,321.99	2,384.34
5300 · STUDENT PARTICIPATION EXPS			
5305 · Field Trips/Educ Activities Exp	6,070.10	24,000.00	(17,929.90)
5315 · Class Parties & Activities	10.00	1,000.00	(990.00)
5320 · 5/6 Grade Trip	0.00	9,888.00	(9,888.00)
5325 · 7th Grade Trip	12,746.45	19,680.00	(6,933.55)
5330 · 8th Grade Trip	5,862.21	69,040.00	(63,177.79)
5332 · 8th Grade Fundraising	5,307.60	5,000.00	307.60
5340 · Graduation	4,147.30	0.00	4,147.30
Total 5300 · STUDENT PARTICIPATION EXPS	34,143.66	128,608.00	(94,464.34)

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget
5400 · ADMINISTRATION EXPS			
5405 · Administrative Salaries	656,650.71	647,350.60	9,300.11
5410 · Administrative Contractual	0.00	0.00	0.00
5412 · Other	0.00	0.00	0.00
5415 · Admin TRS Expense	0.00	0.00	0.00
5420 · Admin FICA & Medicare	35,562.11	38,625.68	(3,063.57)
5425 · Admin Health Benefits Expense	34,677.33	46,776.00	(12,098.67)
5430 · Unemployment Compensation	0.00	0.00	0.00
5435 · Admin FSA Expense	0.00	0.00	0.00
5438 · Employment Expense - Other	2,867.37	2,000.00	867.37
5440 · Supplies	7,502.88	8,250.00	(747.12)
5445 · Furniture	154.42	5,000.00	(4,845.58)
5450 · Office Equipment	1,324.37	5,000.00	(3,675.63)
5455 · Computers	32,238.44	12,000.00	20,238.44
5460 · Computer Support	25,989.44	24,006.35	1,983.09
5465 · Equipment Rental	278.00	1,500.00	(1,222.00)
5470 · Equipment Maintenance	74.08	400.00	(325.92)
5475 · Admin Professional Development	5,720.27	14,000.00	(8,279.73)
5480 · Telecommunication	21,849.02	23,206.44	(1,357.42)
5485 · Accounting and Audit Fees	23,870.00	23,480.00	390.00
5488 · Accounting and Audit Fees - LLC	2,280.00	3,900.00	(1,620.00)
5490 · Payroll Service Fees	24,492.97	25,062.00	(569.03)
5495 · Printing and Copying	9,079.04	8,832.00	247.04
5500 · Postage and Shipping	2,262.42	2,000.00	262.42
5505 · Insurance (incl. Building Ins.)	75,682.78	84,715.00	(9,032.22)
5510 · Dues and Subscriptions	3,408.00	4,467.00	(1,059.00)
5515 · Board Related Expenses	97.00	5,000.00	(4,903.00)
5520 · Legal Fees - Bargaining Unit	0.00	0.00	0.00
5522 · Legal Fees - LLC	0.00	0.00	0.00
5525 · Legal Fees	6,160.89	25,000.00	(18,839.11)
5530 · Bank Fees	718.97	4,500.00	(3,781.03)
5531 · Income Tax	44.00	0.00	44.00
5544 · Outreach Conferences/Partnershi	5,574.58	20,000.00	(14,425.42)
5545 · Community Outreach	83,633.26	130,294.81	(46,661.55)
5546 · Outreach Materials	5,211.06	13,000.00	(7,788.94)
5547 · Transportation	7,020.00	20,500.00	(13,480.00)
5550 · Contingency	0.00	10,000.00	(10,000.00)
5555 · Fee Waiver Expenses	7,000.73	36,000.00	(28,999.27)
5590 · Admin Discretionary	3,380.30	11,000.00	(7,619.70)
5595 · Other Admin Expenses	12,240.64	8,544.00	3,696.64
5599 · School Rent Expense	0.00	0.00	0.00
Total 5400 · ADMINISTRATION EXPS	1,097,045.08	1,264,409.88	(167,364.80)
5600 · SUPPORT SERVICES			
5605 · Special Ed Salaries	818,891.78	686,722.58	132,169.20
5610 · Spec Ed FICA & Medicare	29,453.45	23,501.09	5,952.36
5615 · Spec Ed Health Benefits	103,825.26	109,884.00	(6,058.74)
5620 · Spec Ed TRS Expense	0.00	0.00	0.00
5625 · Auditory Services	11,352.50	14,000.00	(2,647.50)
5630 · Speech Services	80,998.00	90,000.00	(9,002.00)
5635 · OT Services	71,262.50	67,500.00	3,762.50
5636 · PT Services	5,180.00	12,000.00	(6,820.00)
5640 · Psychological Services	0.00	12,500.00	(12,500.00)
5641 · Behavioral Therapist Services	0.00	4,000.00	(4,000.00)
5642 · Nursing Services	45,465.77	47,243.75	(1,777.98)
5645 · Other Spec Ed Services	5,011.44	12,000.00	(6,988.56)
5646 · Out of District Placement	19,964.82	40,000.00	(20,035.18)
5650 · Special Ed Legal Fees	220.00	6,000.00	(5,780.00)
5655 · Special Ed CR Mats & Sups	16,447.22	8,500.00	7,947.22
5656 · ELL CR Materials & Supplies	967.24	1,500.00	(532.76)
5660 · Spec Ed Professional Developmt	11,778.41	12,000.00	(221.59)
5661 · ELL Professional Development	1,581.26	2,500.00	(918.74)
Total 5600 · SUPPORT SERVICES	1,222,399.65	1,149,851.42	72,548.23
5700 · OPERATIONS & MAINT EXP			

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July 2019 through June 2020

07/23/20

Accrual Basis

	Jul '19 - Jun 20	Budget	\$ Over Budget
5705 · Maintenance Salaries	155,360.85	182,077.06	(26,716.21)
5710 · Maint FICA & Medicare	12,863.63	13,997.74	(1,134.11)
5715 · Maint Health Benefits	19,479.18	31,332.00	(11,852.82)
5720 · Water and Sewer	5,302.99	7,000.00	(1,697.01)
5730 · Gas and Electricity	36,359.43	36,000.00	359.43
5735 · Garbage	1,841.75	3,550.00	(1,708.25)
5740 · Life Safety	266,654.66	18,000.00	248,654.66
5745 · Snow Removal	6,954.42	8,000.00	(1,045.58)
5750 · Summer Help	17,386.52	20,000.00	(2,613.48)
5755 · Winter Help	0.00	0.00	0.00
5765 · Maintenance Equipment	16,701.17	16,000.00	701.17
5770 · Maintenance Supplies	7,358.15	10,000.00	(2,641.85)
5775 · Long-Term Maint & Repairs	125,730.97	15,000.00	110,730.97
5795 · Other Maint Exps	656.92	3,000.00	(2,343.08)
Total 5700 · OPERATIONS & MAINT EXP	672,650.64	363,956.80	308,693.84
5800 · FUNDRAISING EXP			
5814 · Marketing/Advertising Expense	0.00	8,000.00	(8,000.00)
5825 · Annual Appeal Develop Exps	0.00	0.00	0.00
5830 · Scholastic Book Fair	0.00	1,500.00	(1,500.00)
5840 · Earthweek Exps	3,752.00	9,500.00	(5,748.00)
5865 · Green Team Exp - Rain Barrels	0.00	677.00	(677.00)
5875 · Spirit Wear / Gym Uniforms	0.00	5,000.00	(5,000.00)
5878 · Homecoming Exp	0.00	0.00	0.00
5880 · Dances Exp	772.00	1,600.00	(828.00)
5881 · Sustainable Schoolyard	0.00	0.00	0.00
5882 · Envir. Library Exp	0.00	0.00	0.00
5885 · Classroom Gardens Exp	0.00	0.00	0.00
5890 · Restricted Expense	4,581.40	0.00	4,581.40
5895 · Other Fundraising Exps	1,657.25	6,000.00	(4,342.75)
Total 5800 · FUNDRAISING EXP	10,762.65	32,277.00	(21,514.35)
5900 · GRANT EXPENSE			
5905 · IDEA Grant Exp	77,972.00	82,798.00	(4,826.00)
5906 · IDEA Preschool Grant	2,826.00	2,584.00	242.00
5910 · Title I Exp	39,583.00	41,211.00	(1,628.00)
5915 · Title II Teacher Quality Exp	0.00	1,910.00	(1,910.00)
5922 · Title IV - Student Support	0.00	4,548.00	(4,548.00)
5935 · Title III ELL - TBE/TPI	4,871.92	0.00	4,871.92
5995 · Other Grants Expenditures	488.00	10,500.00	(10,012.00)
5999 · School Rent Expense	0.00	0.00	0.00
Total 5900 · GRANT EXPENSE	125,740.92	143,551.00	(17,810.08)
Total Expense	5,751,541.52	5,590,842.65	160,698.87
Net Ordinary Income	1,424,007.89	828,853.22	595,154.67
Other Income/Expense			
Other Income			
7100 · NON OPERATING INC-PSO FUNDRAISG			
7102 · Fundraising			
7101 · Textile Drive	186.40	0.00	186.40
7103 · Box Tops	435.70	0.00	435.70
7104 · Food Events / Pizza Day	8,405.93	0.00	8,405.93
7105 · Target VISA Card	0.00	0.00	0.00
7107 · SCRIP	20,425.40	0.00	20,425.40
7108 · Plant Sale	0.00	0.00	0.00
7109 · Holiday Bazaar	2,797.75	0.00	2,797.75
7110 · Other	5,565.25	0.00	5,565.25
7111 · School Supply Packs	0.00	0.00	0.00
7112 · Spirit Wear - PSO	467.00	0.00	467.00
7114 · Dances - PSO sponsored	0.00	0.00	0.00
Total 7102 · Fundraising	38,283.43	0.00	38,283.43

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	38,283.43	0.00	38,283.43
Total Other Income	38,283.43	0.00	38,283.43
Other Expense			
7200 · NON OPERATING EXPENSE			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	159,790.22	250,000.00	(90,209.78)
7226 · Gain/Loss on Interest Rate Swap	32,165.64	40,000.00	(7,834.36)
Total 7220 · PCCSHI-Mortgage Loan Interest	191,955.86	290,000.00	(98,044.14)
7227 · State Charter School Commission	87,472.28	116,155.28	(28,683.00)
7228 · Series 2020 Bond Interest Expen	181,032.78		
7244 · Lease Interest Expense	400.52	400.52	0.00
7246 · Depreciation	62,490.83	72,702.00	(10,211.17)
7247 · Amortization	6,378.00	7,415.28	(1,037.28)
7248 · Depreciation - LLC	285,056.99	289,029.00	(3,972.01)
7249 · Amortization - LLC	565,853.87	20,815.93	545,037.94
7300 · NON OPERATING-PSO EXPENSE			
7304 · Bank Fees	68.00	0.00	68.00
7311 · SCRIP	21,035.88	0.00	21,035.88
7313 · Holiday Bazaar	517.70		
7314 · Dances - PSO Sponsored	0.00	0.00	0.00
7315 · Other Fundraising	3,175.97	0.00	3,175.97
7316 · Spirit Wear - PSO	0.00	0.00	0.00
7317 · Food Events / Pizza Day Expense	4,978.36		
7321 · Classroom Care	272.08		
7322 · Teacher Sup Exp Reimb	3,158.62	0.00	3,158.62
7323 · Community Care/Family Social	0.00	0.00	0.00
7326 · Inschool Grants	1,937.34	0.00	1,937.34
Total 7300 · NON OPERATING-PSO EXPENSE	35,143.95	0.00	35,143.95
Total 7200 · NON OPERATING EXPENSE	1,415,785.08	796,518.01	619,267.07
Total Other Expense	1,415,785.08	796,518.01	619,267.07
Net Other Income	(1,377,501.65)	(796,518.01)	(580,983.64)
Net Income	46,506.24	32,335.21	14,171.03

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
June 2020

07/23/20

Accrual Basis

Ordinary Income/Expense	Jun 20	Budget	\$ Over Budget
Income			
4100 · GENERAL INCOME			
4105 · Reimbursement From ISBE	290,651.65	290,171.63	480.02
4110 · General Contributions	210.00	0.00	210.00
4115 · General Sponsorships	0.00	0.00	0.00
4125 · Restricted Contribs/Sponsorship	2,000.00	0.00	2,000.00
4130 · Matching Gifts	0.00	0.00	0.00
4199 · Consolidate	0.00	0.00	0.00
Total 4100 · GENERAL INCOME	292,861.65	290,171.63	2,690.02
4200 · GRANTS			
4205 · IDEA Grant	16,115.00	20,699.50	(4,584.50)
4206 · IDEA Preschool Grant	308.00	646.00	(338.00)
4215 · Title I Low Income	10,838.00	10,302.75	535.25
4220 · Title II Teacher Quality	0.00	477.50	(477.50)
4222 · Title IV - Student Support	0.00	1,137.00	(1,137.00)
4225 · Special Ed Personnel	6,740.60	6,740.58	0.02
4230 · Special Ed Fundg for Children	4,831.62	4,831.67	(0.05)
4235 · Title III ELL - TBE/TPI	442.88	442.93	(0.05)
4295 · Other Grants	4,308.67	2,814.08	1,494.59
Total 4200 · GRANTS	43,584.77	48,092.01	(4,507.24)
4300 · SCHOOL FEES INCOME			
4305 · Books/Materials/Activities	2,831.60	4,941.36	(2,109.76)
4310 · Out-of-District Tuition	0.00	0.00	0.00
Total 4300 · SCHOOL FEES INCOME	2,831.60	4,941.36	(2,109.76)
4400 · CLUBS & PROGRAMS			
4405 · Before and After School Program	(354.00)	0.00	(354.00)
4415 · Getting to Know You	0.00	0.00	0.00
4425 · Interscholastic Sports	0.00	0.00	0.00
4426 · Extra Curricular Income	0.00	0.00	0.00
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
Total 4400 · CLUBS & PROGRAMS	(354.00)	0.00	(354.00)
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
Total 4500 · GENERAL FUNDRAISING INCOME	0.00	0.00	0.00
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	(16.00)	1,813.00	(1,829.00)

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
June 2020

07/23/20

Accrual Basis

	Jun 20	Budget	\$ Over Budget
Total 4700 · STUDENT PARTICIPATION INCOME	(16.00)	1,813.00	(1,829.00)
4800 · INVESTMENT & OTHER INCOME			
4805 · Rental Income	0.00	377.50	(377.50)
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	70.74	382.13	(311.39)
4892 · Investment Income (Loss) in LLC	13.18		
4895 · - Consolidate	0.00		
Total 4800 · INVESTMENT & OTHER INCOME	83.92	759.63	(675.71)
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	338,991.94	345,777.63	(6,785.69)
Gross Profit	338,991.94	345,777.63	(6,785.69)
Expense			
5100 · INSTRUCTION EXPS			
5105 · Instruction Salaries	203,527.28	169,231.52	34,295.76
5110 · Instruction Stipends	1,260.00	15,205.00	(13,945.00)
5115 · Merit Pay	0.00	24,000.00	(24,000.00)
5120 · Related FICA & Medicare Expense	3,055.38	5,126.11	(2,070.73)
5125 · Instruction TRS	2,676.26	2,373.75	302.51
5130 · Instruction Health Benefits Exp	20,935.33	21,212.52	(277.19)
5135 · Instruction FSA Expense	0.00	0.00	0.00
5140 · Classroom Supplies	192.39	1,562.77	(1,370.38)
5141 · Culture Expenses	25.00	0.00	25.00
5145 · Educational Materials	17,905.47	0.00	17,905.47
5150 · Classroom Technology	28,281.60	1,643.17	26,638.43
5160 · Furniture	2,640.00	1,007.32	1,632.68
5165 · Other Instructional Equipment	0.00	0.00	0.00
5170 · Dues & Subscriptions	532.52	678.37	(145.85)
5175 · Instruction Prof Development	24,000.00	3,163.72	20,836.28
5180 · Farm Education	0.00	0.00	0.00
5181 · Environmental Learning	5,981.12	5,887.30	93.82
5182 · Environmental Ed Professional D	2,715.00	3,031.42	(316.42)
5183 · Environmental Library	0.00	5,000.00	(5,000.00)
5190 · Deans Discretionary	221.08	1,030.84	(809.76)
Total 5100 · INSTRUCTION EXPS	313,948.43	260,153.81	53,794.62
5200 · CLUBS & PROGRAMS EXP			
5205 · Before and After School Care	14,207.86	5,664.92	8,542.94
5215 · Interscholastic Sports	0.00	2,002.90	(2,002.90)
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	0.00	0.00	0.00
5295 · Other Club Exps	0.00	1,662.24	(1,662.24)
Total 5200 · CLUBS & PROGRAMS EXP	14,207.86	9,330.06	4,877.80
5300 · STUDENT PARTICIPATION EXPS			
5305 · Field Trips/Educ Activities Exp	(560.00)	0.00	(560.00)
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	(6,845.36)	0.00	(6,845.36)
5332 · 8th Grade Fundraising	0.00	0.00	0.00
5340 · Graduation	625.87	0.00	625.87
Total 5300 · STUDENT PARTICIPATION EXPS	(6,779.49)	0.00	(6,779.49)
5400 · ADMINISTRATION EXPS			
5405 · Administrative Salaries	83,033.61	55,811.04	27,222.57
5410 · Administrative Contractual	0.00	0.00	0.00

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
June 2020

	Jun 20	Budget	\$ Over Budget
5412 · Other	0.00	0.00	0.00
5415 · Admin TRS Expense	0.00	0.00	0.00
5420 · Admin FICA & Medicare	4,268.96	3,419.56	849.40
5425 · Admin Health Benefits Expense	3,120.57	4,060.44	(939.87)
5430 · Unemployment Compensation	0.00	0.00	0.00
5435 · Admin FSA Expense	0.00	0.00	0.00
5438 · Employment Expense - Other	122.50	0.00	122.50
5440 · Supplies	162.06	575.32	(413.26)
5445 · Furniture	0.00	538.45	(538.45)
5450 · Office Equipment	364.18	512.80	(148.62)
5455 · Computers	0.00	878.49	(878.49)
5460 · Computer Support	1,313.37	1,305.62	7.75
5465 · Equipment Rental	0.00	0.00	0.00
5470 · Equipment Maintenance	0.00	0.00	0.00
5475 · Admin Professional Development	73.97	1,555.60	(1,481.63)
5480 · Telecommunication	1,787.22	1,989.52	(202.30)
5485 · Accounting and Audit Fees	0.00	0.00	0.00
5488 · Accounting and Audit Fees - LLC	0.00	0.00	0.00
5490 · Payroll Service Fees	1,921.29	2,156.76	(235.47)
5495 · Printing and Copying	0.00	736.02	(736.02)
5500 · Postage and Shipping	320.00	175.50	144.50
5505 · Insurance (incl. Building Ins.)	5,990.63	7,415.93	(1,425.30)
5510 · Dues and Subscriptions	0.00	453.70	(453.70)
5515 · Board Related Expenses	0.00	4,981.00	(4,981.00)
5522 · Legal Fees - LLC	0.00	0.00	0.00
5525 · Legal Fees	165.00	2,579.20	(2,414.20)
5530 · Bank Fees	77.35	488.32	(410.97)
5531 · Income Tax	0.00	0.00	0.00
5544 · Outreach Conferences/Partnershi	100.00	2,193.98	(2,093.98)
5545 · Community Outreach	6,817.26	12,303.61	(5,486.35)
5546 · Outreach Materials	0.00	1,202.45	(1,202.45)
5547 · Transportation	0.00	2,122.68	(2,122.68)
5550 · Contingency	0.00	1,111.12	(1,111.12)
5555 · Fee Waiver Expenses	0.00	2,000.00	(2,000.00)
5590 · Admin Discretionary	(226.58)	1,198.86	(1,425.44)
5595 · Other Admin Expenses	2,245.00	878.72	1,366.28
5599 · School Rent Expense	0.00	0.00	0.00
Total 5400 · ADMINISTRATION EXPS	111,656.39	112,644.69	(988.30)
5600 · SUPPORT SERVICES			
5605 · Special Ed Salaries	87,020.26	62,088.00	24,932.26
5610 · Spec Ed FICA & Medicare	1,599.77	2,056.36	(456.59)
5615 · Spec Ed Health Benefits	8,857.87	9,674.33	(816.46)
5620 · Spec Ed TRS Expense	0.00	0.00	0.00
5625 · Auditory Services	0.00	1,336.55	(1,336.55)
5630 · Speech Services	2,888.00	8,135.84	(5,247.84)
5635 · OT Services	(100.00)	5,950.00	(6,050.00)
5636 · PT Services	890.00	1,163.36	(273.36)
5640 · Psychological Services	0.00	1,388.96	(1,388.96)
5641 · Behavioral Therapist Services	0.00	444.48	(444.48)
5642 · Nursing Services	4,365.96	4,500.43	(134.47)
5645 · Other Spec Ed Services	198.00	1,247.91	(1,049.91)
5646 · Out of District Placement	0.00	2,500.00	(2,500.00)
5650 · Special Ed Legal Fees	0.00	666.72	(666.72)
5655 · Special Ed CR Mats & Sups	226.60	557.72	(331.12)
5656 · ELL CR Materials & Supplies	0.00	47.44	(47.44)
5660 · Spec Ed Professional Developmnt	1,473.93	968.52	505.41
5661 · ELL Professional Development	0.00	277.84	(277.84)
Total 5600 · SUPPORT SERVICES	107,420.39	103,004.46	4,415.93
5700 · OPERATIONS & MAINT EXP			
5705 · Maintenance Salaries	20,528.07	16,567.91	3,960.16
5710 · Maint FICA & Medicare	1,193.89	1,171.72	22.17
5715 · Maint Health Benefits	976.02	2,852.49	(1,876.47)
5720 · Water and Sewer	83.97	600.39	(516.42)

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
June 2020

	Jun 20	Budget	\$ Over Budget
5730 · Gas and Electricity	1,615.25	3,235.62	(1,620.37)
5735 · Garbage	495.60	353.22	142.38
5740 · Life Safety	253,023.01	1,039.61	251,983.40
5745 · Snow Removal	0.00	0.00	0.00
5750 · Summer Help	5,009.77	7,623.25	(2,613.48)
5755 · Winter Help	0.00	0.00	0.00
5765 · Maintenance Equipment	143.92	1,743.73	(1,599.81)
5770 · Maintenance Supplies	472.42	863.00	(390.58)
5775 · Long-Term Maint & Repairs	28,843.02	1,134.96	27,708.06
5795 · Other Maint Exps	86.36	311.89	(225.53)
Total 5700 · OPERATIONS & MAINT EXP	312,471.30	37,497.79	274,973.51
5800 · FUNDRAISING EXP			
5814 · Marketing/Advertising Expense	0.00	2,000.00	(2,000.00)
5825 · Annual Appeal Develop Exps	0.00	0.00	0.00
5830 · Scholastic Book Fair	0.00	0.00	0.00
5840 · Earthweek Exps	3,752.00	0.00	3,752.00
5865 · Green Team Exp - Rain Barrels	0.00	0.00	0.00
5875 · Spirit Wear / Gym Uniforms	0.00	5,000.00	(5,000.00)
5878 · Homecoming Exp	0.00	0.00	0.00
5880 · Dances Exp	249.61	394.03	(144.42)
5881 · Sustainable Schoolyard	0.00	0.00	0.00
5882 · Envir. Library Exp	0.00	0.00	0.00
5885 · Classroom Gardens Exp	0.00	0.00	0.00
5890 · Restricted Expense	2,515.00	0.00	2,515.00
5895 · Other Fundraising Exps	416.74	0.00	416.74
Total 5800 · FUNDRAISING EXP	6,933.35	7,394.03	(460.68)
5900 · GRANT EXPENSE			
5905 · IDEA Grant Exp	11,936.93	8,200.08	3,736.85
5906 · IDEA Preschool Grant	0.00	287.11	(287.11)
5910 · Title I Exp	8,152.89	4,474.80	3,678.09
5915 · Title II Teacher Quality Exp	0.00	212.22	(212.22)
5922 · Title IV - Student Support	0.00	505.33	(505.33)
5935 · Title III ELL - TBE/TPI	1,328.68	0.00	1,328.68
5995 · Other Grants Expenditures	0.00	1,166.66	(1,166.66)
5999 · School Rent Expense	0.00	0.00	0.00
Total 5900 · GRANT EXPENSE	21,418.50	14,846.20	6,572.30
Total Expense	881,276.73	544,871.04	336,405.69
Net Ordinary Income	(542,284.79)	(199,093.41)	(343,191.38)
Other Income/Expense			
Other Income			
7100 · NON OPERATING INC-PSO FUNDRAISG			
7102 · Fundraising			
7101 · Textile Drive	51.05	0.00	51.05
7103 · Box Tops	0.00	0.00	0.00
7104 · Food Events / Pizza Day	(127.00)	0.00	(127.00)
7105 · Target VISA Card	0.00	0.00	0.00
7107 · SCRIP	0.00	0.00	0.00
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
7111 · School Supply Packs	0.00	0.00	0.00
7112 · Spirit Wear - PSO	0.00	0.00	0.00
7114 · Dances - PSO sponsored	0.00	0.00	0.00
Total 7102 · Fundraising	(75.95)	0.00	(75.95)
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	(75.95)	0.00	(75.95)
Total Other Income	(75.95)	0.00	(75.95)
Other Expense			

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Accrual Basis

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
June 2020

	Jun 20	Budget	\$ Over Budget
7200 · NON OPERATING EXPENSE			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	0.00	20,887.39	(20,887.39)
7226 · Gain/Loss on Interest Rate Swap	0.00	2,567.45	(2,567.45)
Total 7220 · PCCSHI-Mortgage Loan Interest	0.00	23,454.84	(23,454.84)
7227 · State Charter School Commission	0.00	0.00	0.00
7228 · Series 2020 Bond Interest Expen	181,032.78		
7244 · Lease Interest Expense	21.04	30.05	(9.01)
7246 · Depreciation	5,207.56	6,058.50	(850.94)
7247 · Amortization	531.50	703.03	(171.53)
7248 · Depreciation - LLC	24,696.67	24,085.75	610.92
7249 · Amortization - LLC	374.74	1,742.43	(1,367.69)
7300 · NON OPERATING-PSO EXPENSE			
7304 · Bank Fees	0.00	0.00	0.00
7311 · SCRIP	131.25	0.00	131.25
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
7317 · Food Events / Pizza Day Expense	2,000.00		
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	496.00	0.00	496.00
Total 7300 · NON OPERATING-PSO EXPENSE	2,627.25	0.00	2,627.25
Total 7200 · NON OPERATING EXPENSE	214,491.54	56,074.60	158,416.94
Total Other Expense	214,491.54	56,074.60	158,416.94
Net Other Income	(214,567.49)	(56,074.60)	(158,492.89)
Net Income	(756,852.28)	(255,168.01)	(501,684.27)

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Accrual Basis

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of June 30, 2020

	Jun 30, 20	Jun 30, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1100 · Cash			
1110 · LFB Operating 379719	1,488,694.58	1,207,799.67	280,894.91
1115 · Money Market 8100003238	660,794.08	660,501.59	292.49
1125 · PCCS PPP 9195278569	831,712.65	0.00	831,712.65
1130 · PCCS Building 379727	51,788.95	221,538.36	(169,749.41)
1140 · PCCS Holdings 393851	43,703.02	5,946.45	37,756.57
1145 · Byron Colby Barn 9193551337	3,514.77	0.00	3,514.77
1150 · PSO State Bank	59,450.37	57,198.97	2,251.40
1160 · Petty Cash	300.00	300.00	0.00
1170 · Wilmington Trust Project Fund	1,005,366.30	0.00	1,005,366.30
1171 · Wilmington Trust Reserve Fund	557,261.33	0.00	557,261.33
Total 1100 · Cash	4,702,586.05	2,153,285.04	2,549,301.01
Total Checking/Savings	4,702,586.05	2,153,285.04	2,549,301.01
Accounts Receivable			
1200 · Accounts Receivable	2,985.60	11,550.54	(8,564.94)
Total Accounts Receivable	2,985.60	11,550.54	(8,564.94)
Other Current Assets			
12000 · Undeposited Funds	1,235.00	0.00	1,235.00
1250 · Grants Receivable	29,417.13	53,156.45	(23,739.32)
1300 · Other Assets			
1320 · Prepaid Expense	33,140.03	25,735.30	7,404.73
1330 · Charter Renewal Fees	25,511.73	16,644.48	8,867.25
8999 · Due to Holdings	246,008.50	246,008.50	0.00
9999 · Due from PCCS - LLC	(246,008.50)	(246,008.50)	0.00
Total 1300 · Other Assets	58,651.76	42,379.78	16,271.98
Total Other Current Assets	89,303.89	95,536.23	(6,232.34)
Total Current Assets	4,794,875.54	2,260,371.81	2,534,503.73
Fixed Assets			
1400 · Fixed Assets			
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	222,375.23	235,671.23	(13,296.00)
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	(1,072,809.40)	(1,023,614.57)	(49,194.83)
Total 1400 · Fixed Assets	89,147.52	139,586.03	(50,438.51)
Total Fixed Assets	89,147.52	139,586.03	(50,438.51)
Other Assets			
1600 · Investment in LLC			
1605 · Investment in PCCS Holdings LLC	1,048,430.00	1,048,430.00	0.00
1607 · Capitalized Closing Costs	388,500.31	563,994.75	(175,494.44)
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	(3,982,291.28)	(3,697,234.29)	(285,056.99)
1670 · PCCSHI - BCB	740,258.00	0.00	740,258.00

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of June 30, 2020

	Jun 30, 20	Jun 30, 19	\$ Change
1699 · Consolidate	(1,048,430.00)	(1,048,430.00)	0.00
Total 1600 · Investment in LLC	8,808,133.36	8,528,426.79	279,706.57
Total Other Assets	8,808,133.36	8,528,426.79	279,706.57
TOTAL ASSETS	13,692,156.42	10,928,384.63	2,763,771.79
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2002 · Accounts Payables	139,361.23	47,899.88	91,461.35
Total Accounts Payable	139,361.23	47,899.88	91,461.35
Other Current Liabilities			
2010 · Accounts Payable - Accrued	365,382.86	121,909.25	243,473.61
2030 · Other Accrued Expenses	3,529.34	0.00	3,529.34
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	8,724.99	0.00
2054 · Green Team Events	516.60	516.60	0.00
2057 · Student Council	388.00	388.00	0.00
2058 · Athletics	1,849.99	1,849.99	0.00
2059 · Dances	2,363.66	2,124.04	239.62
2061 · Restricted Contributions-other	4,496.34	2,334.88	2,161.46
2068 · Annual Appeal	4,911.56	4,911.56	0.00
2069 · Auction Restricted Gifts	771.48	771.48	0.00
Total 2050 · Other Current Liabilities	26,345.00	23,943.92	2,401.08
2106 · LLC Accrued Expenses	0.00	(1,331.00)	1,331.00
2151 · Deferred Revenue-Fees	28,385.00	27,880.00	505.00
2155 · Deferred Revenue - B/A Care	0.00	2,300.00	(2,300.00)
2200 · Accrued Interest	18,322.09	18,322.09	0.00
2201 · Accrued Payroll Liabilities			
2210 · Accrued Salaries	186,601.80	172,868.82	13,732.98
2211 · Accrued Bonuses	200,000.00	200,000.00	0.00
2212 · Accrued FICA/Medicare/TRS Bonus	5,944.62	5,515.29	429.33
Total 2201 · Accrued Payroll Liabilities	392,546.42	378,384.11	14,162.31
2300 · Capital Lease Obligations - ST	3,749.95	5,351.68	(1,601.73)
Total Other Current Liabilities	838,260.66	576,760.05	261,500.61
Total Current Liabilities	977,621.89	624,659.93	352,961.96
Long Term Liabilities			
2500 · Capital Lease Obligations - LT	0.00	3,749.95	(3,749.95)
2607 · Series 2011 Revenue Bonds	0.00	7,257,705.00	(7,257,705.00)
2608 · Interest Rate Swap Liability	0.00	(17,765.64)	17,765.64
2609 · Series 2020 Bond Term 2031	1,215,000.00	0.00	1,215,000.00
2610 · Series 2020 Bond Term 2045	3,210,000.00	0.00	3,210,000.00
2611 · Series 2020 Bond Term 2055	4,625,000.00	0.00	4,625,000.00
2612 · Series 2020 Bond Premium	557,992.90	0.00	557,992.90
Total Long Term Liabilities	9,607,992.90	7,243,689.31	2,364,303.59
Total Liabilities	10,585,614.79	7,868,349.24	2,717,265.55
Equity			
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

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Accrual Basis

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of June 30, 2020

	<u>Jun 30, 20</u>	<u>Jun 30, 19</u>	<u>\$ Change</u>
Net Income	46,506.24	279,732.90	(233,226.66)
Total Equity	3,106,541.63	3,060,035.39	46,506.24
TOTAL LIABILITIES & EQUITY	<u>13,692,156.42</u>	<u>10,928,384.63</u>	<u>2,763,771.79</u>

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
 July 2019 through June 2020

Ordinary Income/Expense	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
Income			
4100 · GENERAL INCOME			
4105 · Reimbursement From ISBE	5,831,377.31	5,463,147.01	368,230.30
4110 · General Contributions	3,985.48	3,495.65	489.83
4125 · Restricted Contribs/Sponsorship	4,581.40	2,251.73	2,329.67
4130 · Matching Gifts	1,780.00	2,230.00	(450.00)
4199 · Consolidate	0.00	198,450.00	(198,450.00)
Total 4100 · GENERAL INCOME	5,841,724.19	5,669,574.39	172,149.80
4200 · GRANTS			
4205 · IDEA Grant	77,972.00	81,345.00	(3,373.00)
4206 · IDEA Preschool Grant	2,826.00	2,749.00	77.00
4215 · Title I Low Income	39,583.00	44,681.00	(5,098.00)
4220 · Title II Teacher Quality	0.00	65.00	(65.00)
4222 · Title IV - Student Support	0.00	4,466.00	(4,466.00)
4225 · Special Ed Personnel	74,146.60	74,146.70	(0.10)
4230 · Special Ed Fundg for Children	53,147.94	53,147.76	0.18
4235 · Title III ELL - TBE/TPI	4,871.92	4,872.00	(0.08)
4295 · Other Grants	842,270.10	10,391.35	831,878.75
Total 4200 · GRANTS	1,094,817.56	275,863.81	818,953.75
4300 · SCHOOL FEES INCOME			
4305 · Books/Materials/Activities	52,535.60	52,699.30	(163.70)
4310 · Out-of-District Tuition	0.00	30,852.89	(30,852.89)
Total 4300 · SCHOOL FEES INCOME	52,535.60	83,552.19	(31,016.59)
4400 · CLUBS & PROGRAMS			
4405 · Before and After School Program	77,777.17	109,811.30	(32,034.13)
4415 · Getting to Know You	3,000.00	2,900.00	100.00
4425 · Interscholastic Sports	14,239.48	20,347.91	(6,108.43)
4426 · Extra Curricular Income	3,375.00	0.00	3,375.00
4435 · Tae Kwon Do	3,000.00	1,900.00	1,100.00
4445 · Champions Club	0.00	0.00	0.00
4455 · Hot Lunch - Farm to Table	8,431.00	10,965.00	(2,534.00)
4495 · Other Clubs	24,275.00	18,092.00	6,183.00
Total 4400 · CLUBS & PROGRAMS	134,097.65	164,016.21	(29,918.56)
4500 · GENERAL FUNDRAISING INCOME			
4502 · Annual Appeal	750.00	1,001.00	(251.00)
4510 · Scholastic Book Fairs	0.00	1,489.16	(1,489.16)
4520 · Earthweek	25.00	54.00	(29.00)
4550 · Green Team - Rain Barrels, etc	0.00	625.00	(625.00)
4565 · Dances Income	772.00	1,443.00	(671.00)
4595 · Other Fundraising Inc	1,657.25	0.00	1,657.25
Total 4500 · GENERAL FUNDRAISING INCOME	3,204.25	4,612.16	(1,407.91)
4700 · STUDENT PARTICIPATION INCOME			
4705 · 5th/6th Grade Trip	0.00	7,685.15	(7,685.15)
4710 · 7th Grade Trip	12,900.00	12,110.00	790.00
4715 · 8th Grade Trip	8,800.00	58,512.10	(49,712.10)
4717 · 8th Grade Fundraising	5,435.00	10,451.35	(5,016.35)
4720 · Graduation	0.00	133.75	(133.75)
4725 · Class Parties	0.00	120.00	(120.00)
4730 · Field Trips/Educ Activities Inc	6,182.00	19,123.06	(12,941.06)
Total 4700 · STUDENT PARTICIPATION INCOME	33,317.00	108,135.41	(74,818.41)
4800 · INVESTMENT & OTHER INCOME			
4805 · Rental Income	4,065.00	5,495.00	(1,430.00)
4810 · Byron Colby Barn Rental Income	3,000.00	0.00	3,000.00
4815 · Snow Removal Income	2,340.00	7,940.00	(5,600.00)
4818 · Gifts in Kind - Goods	300.00	0.00	300.00
4820 · Interest Income - LFB	4,714.32	8,114.59	(3,400.27)

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
 July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
4892 · Investment Income (Loss) in LLC	1,433.84	0.00	1,433.84
4895 · - Consolidate	0.00	0.00	0.00
Total 4800 · INVESTMENT & OTHER INCOME	15,853.16	21,549.59	(5,696.43)
4998 · Investment Income (loss) in LLC	0.00	(198,450.00)	198,450.00
4999 · School Rent Income-LLC	0.00	520,655.00	(520,655.00)
Total Income	7,175,549.41	6,649,508.76	526,040.65
Gross Profit	7,175,549.41	6,649,508.76	526,040.65
Expense			
5100 · INSTRUCTION EXPS			
5105 · Instruction Salaries	1,893,490.20	1,662,057.69	231,432.51
5110 · Instruction Stipends	17,142.50	13,015.00	4,127.50
5115 · Merit Pay	24,000.00	23,500.00	500.00
5120 · Related FICA & Medicare Expense	73,980.97	62,184.91	11,796.06
5125 · Instruction TRS	31,035.38	26,168.88	4,866.50
5130 · Instruction Health Benefits Exp	236,187.83	194,405.44	41,782.39
5140 · Classroom Supplies	6,494.56	10,112.55	(3,617.99)
5141 · Culture Expenses	2,731.36	0.00	2,731.36
5145 · Educational Materials	47,256.63	26,107.02	21,149.61
5150 · Classroom Technology	33,886.63	13,283.30	20,603.33
5160 · Furniture	6,550.94	9,182.39	(2,631.45)
5165 · Other Instructional Equipment	300.00	0.00	300.00
5170 · Dues & Subscriptions	14,058.17	8,955.28	5,102.89
5175 · Instruction Prof Development	44,777.79	37,901.58	6,876.21
5180 · Farm Education	0.00	240.00	(240.00)
5181 · Environmental Learning	11,443.39	32,228.52	(20,785.13)
5182 · Environmental Ed Professional D	5,962.90	3,953.39	2,009.51
5190 · Deans Discretionary	7,793.34	8,031.23	(237.89)
Total 5100 · INSTRUCTION EXPS	2,457,092.59	2,131,327.18	325,765.41
5200 · CLUBS & PROGRAMS EXP			
5205 · Before and After School Care	63,790.92	58,480.60	5,310.32
5210 · Getting to Know You	1,149.84	1,486.38	(336.54)
5215 · Interscholastic Sports	24,527.89	28,944.13	(4,416.24)
5225 · Tae Kwon Do	3,000.00	1,900.00	1,100.00
5260 · Extra Curricular Expense	8,003.75	0.00	8,003.75
5285 · Hot Lunch - Farm to Table	6,958.93	10,843.47	(3,884.54)
5295 · Other Club Exps	24,275.00	18,092.00	6,183.00
Total 5200 · CLUBS & PROGRAMS EXP	131,706.33	119,746.58	11,959.75
5300 · STUDENT PARTICIPATION EXPS			
5305 · Field Trips/Educ Activities Exp	6,070.10	18,036.81	(11,966.71)
5315 · Class Parties & Activities	10.00	176.79	(166.79)
5320 · 5/6 Grade Trip	0.00	7,685.15	(7,685.15)
5325 · 7th Grade Trip	12,746.45	12,606.93	139.52
5330 · 8th Grade Trip	5,862.21	74,812.67	(68,950.46)
5332 · 8th Grade Fundraising	5,307.60	5,807.19	(499.59)
5340 · Graduation	4,147.30	3,745.62	401.68
Total 5300 · STUDENT PARTICIPATION EXPS	34,143.66	122,871.16	(88,727.50)
5400 · ADMINISTRATION EXPS			
5405 · Administrative Salaries	656,650.71	572,630.43	84,020.28
5420 · Admin FICA & Medicare	35,562.11	31,809.72	3,752.39
5425 · Admin Health Benefits Expense	34,677.33	44,250.99	(9,573.66)
5438 · Employment Expense - Other	2,867.37	2,202.25	665.12
5440 · Supplies	7,502.88	18,023.44	(10,520.56)
5445 · Furniture	154.42	1,663.76	(1,509.34)
5450 · Office Equipment	1,324.37	445.96	878.41
5455 · Computers	32,238.44	6,074.54	26,163.90
5460 · Computer Support	25,989.44	20,651.34	5,338.10
5465 · Equipment Rental	278.00	0.00	278.00
5470 · Equipment Maintenance	74.08	63.72	10.36

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
 July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
5475 · Admin Professional Development	5,720.27	8,156.23	(2,435.96)
5480 · Telecommunication	21,849.02	21,361.77	487.25
5485 · Accounting and Audit Fees	23,870.00	23,380.00	490.00
5488 · Accounting and Audit Fees - LLC	2,280.00	2,240.00	40.00
5490 · Payroll Service Fees	24,492.97	13,087.29	11,405.68
5495 · Printing and Copying	9,079.04	8,431.12	647.92
5500 · Postage and Shipping	2,262.42	1,421.36	841.06
5505 · Insurance (incl. Building Ins.)	75,682.78	74,715.42	967.36
5510 · Dues and Subscriptions	3,408.00	3,076.90	331.10
5515 · Board Related Expenses	97.00	7,753.71	(7,656.71)
5525 · Legal Fees	6,160.89	15,641.26	(9,480.37)
5530 · Bank Fees	718.97	978.12	(259.15)
5531 · Income Tax	44.00	0.00	44.00
5544 · Outreach Conferences/Partnershi	5,574.58	3,069.01	2,505.57
5545 · Community Outreach	83,633.26	93,617.33	(9,984.07)
5546 · Outreach Materials	5,211.06	4,070.56	1,140.50
5547 · Transportation	7,020.00	20,017.50	(12,997.50)
5555 · Fee Waiver Expenses	7,000.73	45,603.99	(38,603.26)
5590 · Admin Discretionary	3,380.30	15,470.97	(12,090.67)
5595 · Other Admin Expenses	12,240.64	44,881.45	(32,640.81)
Total 5400 · ADMINISTRATION EXPS	1,097,045.08	1,104,790.14	(7,745.06)
5600 · SUPPORT SERVICES			
5605 · Special Ed Salaries	818,891.78	627,616.12	191,275.66
5610 · Spec Ed FICA & Medicare	29,453.45	23,136.27	6,317.18
5615 · Spec Ed Health Benefits	103,825.26	90,922.66	12,902.60
5625 · Auditory Services	11,352.50	11,352.20	0.30
5630 · Speech Services	80,998.00	75,664.64	5,333.36
5635 · OT Services	71,262.50	66,237.50	5,025.00
5636 · PT Services	5,180.00	4,145.00	1,035.00
5642 · Nursing Services	45,465.77	45,181.99	283.78
5645 · Other Spec Ed Services	5,011.44	9,840.43	(4,828.99)
5646 · Out of District Placement	19,964.82	43,008.60	(23,043.78)
5650 · Special Ed Legal Fees	220.00	2,884.80	(2,664.80)
5655 · Special Ed CR Mats & Sups	16,447.22	7,202.51	9,244.71
5656 · ELL CR Materials & Supplies	967.24	1,508.80	(541.56)
5660 · Spec Ed Professional Developmpt	11,778.41	9,465.20	2,313.21
5661 · ELL Professional Development	1,581.26	1,782.59	(201.33)
Total 5600 · SUPPORT SERVICES	1,222,399.65	1,019,949.31	202,450.34
5700 · OPERATIONS & MAINT EXP			
5705 · Maintenance Salaries	155,360.85	138,151.45	17,209.40
5710 · Maint FICA & Medicare	12,863.63	12,970.35	(106.72)
5715 · Maint Health Benefits	19,479.18	21,910.52	(2,431.34)
5720 · Water and Sewer	5,302.99	5,101.53	201.46
5730 · Gas and Electricity	36,359.43	34,432.55	1,926.88
5735 · Garbage	1,841.75	1,438.60	403.15
5740 · Life Safety	266,654.66	16,719.38	249,935.28
5745 · Snow Removal	6,954.42	11,054.70	(4,100.28)
5750 · Summer Help	17,386.52	3,843.25	13,543.27
5765 · Maintenance Equipment	16,701.17	1,524.19	15,176.98
5770 · Maintenance Supplies	7,358.15	8,439.46	(1,081.31)
5775 · Long-Term Maint & Repairs	125,730.97	47,763.84	77,967.13
5795 · Other Maint Exps	656.92	1,169.31	(512.39)
Total 5700 · OPERATIONS & MAINT EXP	672,650.64	304,519.13	368,131.51
5800 · FUNDRAISING EXP			
5830 · Scholastic Book Fair	0.00	1,489.16	(1,489.16)
5840 · Earthweek Exps	3,752.00	3,767.00	(15.00)
5865 · Green Team Exp - Rain Barrels	0.00	625.00	(625.00)
5880 · Dances Exp	772.00	1,443.00	(671.00)
5890 · Restricted Expense	4,581.40	2,251.73	2,329.67
5895 · Other Fundraising Exps	1,657.25	0.00	1,657.25

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
 July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
Total 5800 · FUNDRAISING EXP	10,762.65	9,575.89	1,186.76
5900 · GRANT EXPENSE			
5905 · IDEA Grant Exp	77,972.00	81,345.00	(3,373.00)
5906 · IDEA Preschool Grant	2,826.00	2,749.00	77.00
5910 · Title I Exp	39,583.00	44,681.00	(5,098.00)
5915 · Title II Teacher Quality Exp	0.00	65.00	(65.00)
5922 · Title IV - Student Support	0.00	4,466.00	(4,466.00)
5935 · Title III ELL - TBE/TPI	4,871.92	4,872.00	(0.08)
5995 · Other Grants Expenditures	488.00	569.29	(81.29)
5999 · School Rent Expense	0.00	520,655.00	(520,655.00)
Total 5900 · GRANT EXPENSE	125,740.92	659,402.29	(533,661.37)
Total Expense	5,751,541.52	5,472,181.68	279,359.84
Net Ordinary Income	1,424,007.89	1,177,327.08	246,680.81
Other Income/Expense			
Other Income			
7100 · NON OPERATING INC-PSO FUNDRAISG			
7102 · Fundraising			
7101 · Textile Drive	186.40	2,937.35	(2,750.95)
7103 · Box Tops	435.70	598.80	(163.10)
7104 · Food Events / Pizza Day	8,405.93	9,838.54	(1,432.61)
7107 · SCRIP	20,425.40	44,899.66	(24,474.26)
7109 · Holiday Bazaar	2,797.75	2,762.75	35.00
7110 · Other	5,565.25	2,540.40	3,024.85
7112 · Spirit Wear - PSO	467.00	1,597.00	(1,130.00)
7102 · Fundraising - Other	0.00	300.00	(300.00)
Total 7102 · Fundraising	38,283.43	65,474.50	(27,191.07)
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	38,283.43	65,474.50	(27,191.07)
Total Other Income	38,283.43	65,474.50	(27,191.07)
Other Expense			
7200 · NON OPERATING EXPENSE			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	159,790.22	255,942.86	(96,152.64)
7226 · Gain/Loss on Interest Rate Swap	32,165.64	156,811.91	(124,646.27)
Total 7220 · PCCSHI-Mortgage Loan Interest	191,955.86	412,754.77	(220,798.91)
7227 · State Charter School Commission	87,472.28	107,262.95	(19,790.67)
7228 · Series 2020 Bond Interest Expen	181,032.78	0.00	181,032.78
7244 · Lease Interest Expense	400.52	711.42	(310.90)
7246 · Depreciation	62,490.83	67,702.12	(5,211.29)
7247 · Amortization	6,378.00	7,415.08	(1,037.08)
7248 · Depreciation - LLC	285,056.99	284,029.47	1,027.52
7249 · Amortization - LLC	565,853.87	20,080.95	545,772.92
7300 · NON OPERATING-PSO EXPENSE			
7304 · Bank Fees	68.00	120.00	(52.00)
7311 · SCRIP	21,035.88	40,237.41	(19,201.53)
7313 · Holiday Bazaar	517.70	285.18	232.52
7315 · Other Fundraising	3,175.97	1,317.03	1,858.94
7316 · Spirit Wear - PSO	0.00	492.25	(492.25)
7317 · Food Events / Pizza Day Expense	4,978.36	4,132.58	845.78
7321 · Classroom Care	272.08	627.75	(355.67)
7322 · Teacher Sup Exp Reimb	3,158.62	5,050.25	(1,891.63)
7323 · Community Care/Family Social	0.00	339.95	(339.95)
7326 · Inschool Grants	1,937.34	10,168.68	(8,231.34)
7329 · Textile Drive	0.00	340.84	(340.84)
Total 7300 · NON OPERATING-PSO EXPENSE	35,143.95	63,111.92	(27,967.97)
Total 7200 · NON OPERATING EXPENSE	1,415,785.08	963,068.68	452,716.40

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Accrual Basis

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July 2019 through June 2020

	<u>Jul '19 - Jun 20</u>	<u>Jul '18 - Jun 19</u>	<u>\$ Change</u>
Total Other Expense	1,415,785.08	963,068.68	452,716.40
Net Other Income	(1,377,501.65)	(897,594.18)	(479,907.47)
Net Income	<u>46,506.24</u>	<u>279,732.90</u>	<u>(233,226.66)</u>

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
June 2020

	Jun 20	Jun 19	\$ Change
Ordinary Income/Expense			
Income			
4100 · GENERAL INCOME			
4105 · Reimbursement From ISBE	290,651.65	367,714.09	(77,062.44)
4110 · General Contributions	210.00	250.00	(40.00)
4125 · Restricted Contribs/Sponsorship	2,000.00	78.00	1,922.00
4130 · Matching Gifts	0.00	25.00	(25.00)
4199 · Consolidate	0.00	198,450.00	(198,450.00)
Total 4100 · GENERAL INCOME	292,861.65	566,517.09	(273,655.44)
4200 · GRANTS			
4205 · IDEA Grant	16,115.00	34,629.00	(18,514.00)
4206 · IDEA Preschool Grant	308.00	165.00	143.00
4215 · Title I Low Income	10,838.00	16,421.00	(5,583.00)
4222 · Title IV - Student Support	0.00	91.00	(91.00)
4225 · Special Ed Personnel	6,740.60	6,740.70	(0.10)
4230 · Special Ed Fundg for Children	4,831.62	4,831.56	0.06
4235 · Title III ELL - TBE/TPI	442.88	443.00	(0.12)
4295 · Other Grants	4,308.67	1,850.45	2,458.22
Total 4200 · GRANTS	43,584.77	65,171.71	(21,586.94)
4300 · SCHOOL FEES INCOME			
4305 · Books/Materials/Activities	2,831.60	2,995.30	(163.70)
4310 · Out-of-District Tuition	0.00	1,229.44	(1,229.44)
Total 4300 · SCHOOL FEES INCOME	2,831.60	4,224.74	(1,393.14)
4400 · CLUBS & PROGRAMS			
4405 · Before and After School Program	(354.00)	200.00	(554.00)
Total 4400 · CLUBS & PROGRAMS	(354.00)	200.00	(554.00)
4700 · STUDENT PARTICIPATION INCOME			
4705 · 5th/6th Grade Trip	0.00	(79.85)	79.85
4720 · Graduation	0.00	133.75	(133.75)
4730 · Field Trips/Educ Activities Inc	(16.00)	0.00	(16.00)
Total 4700 · STUDENT PARTICIPATION INCOME	(16.00)	53.90	(69.90)
4800 · INVESTMENT & OTHER INCOME			
4805 · Rental Income	0.00	500.00	(500.00)
4820 · Interest Income - LFB	70.74	697.68	(626.94)
4892 · Investment Income (Loss) in LLC	13.18	0.00	13.18
4895 · - Consolidate	0.00	0.00	0.00
Total 4800 · INVESTMENT & OTHER INCOME	83.92	1,197.68	(1,113.76)
4998 · Investment Income (loss) in LLC	0.00	(198,450.00)	198,450.00
4999 · School Rent Income-LLC	0.00	520,655.00	(520,655.00)
Total Income	338,991.94	959,570.12	(620,578.18)
Gross Profit	338,991.94	959,570.12	(620,578.18)
Expense			
5100 · INSTRUCTION EXPS			
5105 · Instruction Salaries	203,527.28	214,100.18	(10,572.90)
5110 · Instruction Stipends	1,260.00	9,215.00	(7,955.00)
5115 · Merit Pay	0.00	23,500.00	(23,500.00)
5120 · Related FICA & Medicare Expense	3,055.38	6,023.69	(2,968.31)
5125 · Instruction TRS	2,676.26	2,025.61	650.65
5130 · Instruction Health Benefits Exp	20,935.33	15,087.28	5,848.05
5140 · Classroom Supplies	192.39	2,789.78	(2,597.39)
5141 · Culture Expenses	25.00	0.00	25.00
5145 · Educational Materials	17,905.47	14,520.41	3,385.06
5150 · Classroom Technology	28,281.60	145.79	28,135.81
5160 · Furniture	2,640.00	9,067.90	(6,427.90)
5170 · Dues & Subscriptions	532.52	402.01	130.51

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
June 2020

	Jun 20	Jun 19	\$ Change
5175 · Instruction Prof Development	24,000.00	25,411.26	(1,411.26)
5181 · Environmental Learning	5,981.12	28,634.87	(22,653.75)
5182 · Environmental Ed Professional D	2,715.00	1,074.60	1,640.40
5190 · Deans Discretionary	221.08	617.57	(396.49)
Total 5100 · INSTRUCTION EXPS	313,948.43	352,615.95	(38,667.52)
5200 · CLUBS & PROGRAMS EXP			
5205 · Before and After School Care	14,207.86	11,560.83	2,647.03
5215 · Interscholastic Sports	0.00	79.80	(79.80)
5295 · Other Club Exps	0.00	940.00	(940.00)
Total 5200 · CLUBS & PROGRAMS EXP	14,207.86	12,580.63	1,627.23
5300 · STUDENT PARTICIPATION EXPS			
5305 · Field Trips/Educ Activities Exp	(560.00)	(64.36)	(495.64)
5320 · 5/6 Grade Trip	0.00	(486.49)	486.49
5330 · 8th Grade Trip	(6,845.36)	(80.00)	(6,765.36)
5340 · Graduation	625.87	212.10	413.77
Total 5300 · STUDENT PARTICIPATION EXPS	(6,779.49)	(418.75)	(6,360.74)
5400 · ADMINISTRATION EXPS			
5405 · Administrative Salaries	83,033.61	130,059.25	(47,025.64)
5420 · Admin FICA & Medicare	4,268.96	5,225.82	(956.86)
5425 · Admin Health Benefits Expense	3,120.57	2,922.64	197.93
5438 · Employment Expense - Other	122.50	61.25	61.25
5440 · Supplies	162.06	1,738.50	(1,576.44)
5450 · Office Equipment	364.18	0.00	364.18
5460 · Computer Support	1,313.37	1,150.48	162.89
5475 · Admin Professional Development	73.97	805.00	(731.03)
5480 · Telecommunication	1,787.22	1,755.79	31.43
5490 · Payroll Service Fees	1,921.29	995.39	925.90
5500 · Postage and Shipping	320.00	280.00	40.00
5505 · Insurance (incl. Building Ins.)	5,990.63	5,478.96	511.67
5515 · Board Related Expenses	0.00	132.24	(132.24)
5525 · Legal Fees	165.00	4,550.26	(4,385.26)
5530 · Bank Fees	77.35	35.00	42.35
5544 · Outreach Conferences/Partnershi	100.00	250.00	(150.00)
5545 · Community Outreach	6,817.26	8,980.41	(2,163.15)
5546 · Outreach Materials	0.00	414.00	(414.00)
5555 · Fee Waiver Expenses	0.00	1,229.44	(1,229.44)
5590 · Admin Discretionary	(226.58)	61.93	(288.51)
5595 · Other Admin Expenses	2,245.00	27,320.62	(25,075.62)
Total 5400 · ADMINISTRATION EXPS	111,656.39	193,446.98	(81,790.59)
5600 · SUPPORT SERVICES			
5605 · Special Ed Salaries	87,020.26	77,873.28	9,146.98
5610 · Spec Ed FICA & Medicare	1,599.77	2,003.17	(403.40)
5615 · Spec Ed Health Benefits	8,857.87	7,832.95	1,024.92
5625 · Auditory Services	0.00	1,781.25	(1,781.25)
5630 · Speech Services	2,888.00	2,159.00	729.00
5635 · OT Services	(100.00)	(1,000.00)	900.00
5636 · PT Services	890.00	440.00	450.00
5642 · Nursing Services	4,365.96	2,269.17	2,096.79
5645 · Other Spec Ed Services	198.00	1,247.88	(1,049.88)
5655 · Special Ed CR Mats & Sups	226.60	108.84	117.76
5656 · ELL CR Materials & Supplies	0.00	27.95	(27.95)
5660 · Spec Ed Professional Developm	1,473.93	80.00	1,393.93
Total 5600 · SUPPORT SERVICES	107,420.39	94,823.49	12,596.90
5700 · OPERATIONS & MAINT EXP			
5705 · Maintenance Salaries	20,528.07	19,736.51	791.56
5710 · Maint FICA & Medicare	1,193.89	1,718.22	(524.33)
5715 · Maint Health Benefits	976.02	1,884.29	(908.27)
5720 · Water and Sewer	83.97	457.27	(373.30)

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
June 2020

	Jun 20	Jun 19	\$ Change
5730 · Gas and Electricity	1,615.25	2,134.48	(519.23)
5735 · Garbage	495.60	242.66	252.94
5740 · Life Safety	253,023.01	535.83	252,487.18
5750 · Summer Help	5,009.77	3,843.25	1,166.52
5765 · Maintenance Equipment	143.92	222.98	(79.06)
5770 · Maintenance Supplies	472.42	235.73	236.69
5775 · Long-Term Maint & Repairs	28,843.02	32,776.32	(3,933.30)
5795 · Other Maint Exps	86.36	140.33	(53.97)
Total 5700 · OPERATIONS & MAINT EXP	312,471.30	63,927.87	248,543.43
5800 · FUNDRAISING EXP			
5830 · Scholastic Book Fair	0.00	0.00	0.00
5840 · Earthweek Exps	3,752.00	0.00	3,752.00
5865 · Green Team Exp - Rain Barrels	0.00	381.35	(381.35)
5880 · Dances Exp	249.61	895.71	(646.10)
5890 · Restricted Expense	2,515.00	675.00	1,840.00
5895 · Other Fundraising Exps	416.74	0.00	416.74
Total 5800 · FUNDRAISING EXP	6,933.35	1,952.06	4,981.29
5900 · GRANT EXPENSE			
5905 · IDEA Grant Exp	11,936.93	17,878.16	(5,941.23)
5910 · Title I Exp	8,152.89	7,691.31	461.58
5922 · Title IV - Student Support	0.00	0.31	(0.31)
5935 · Title III ELL - TBE/TPI	1,328.68	1,118.96	209.72
5995 · Other Grants Expenditures	0.00	202.00	(202.00)
5999 · School Rent Expense	0.00	520,655.00	(520,655.00)
Total 5900 · GRANT EXPENSE	21,418.50	547,545.74	(526,127.24)
Total Expense	881,276.73	1,266,473.97	(385,197.24)
Net Ordinary Income	(542,284.79)	(306,903.85)	(235,380.94)
Other Income/Expense			
Other Income			
7100 · NON OPERATING INC-PSO FUNDRAISG			
7102 · Fundraising			
7101 · Textile Drive	51.05	0.00	51.05
7104 · Food Events / Pizza Day	(127.00)	15.00	(142.00)
7107 · SCRIP	0.00	5,305.00	(5,305.00)
Total 7102 · Fundraising	(75.95)	5,320.00	(5,395.95)
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	(75.95)	5,320.00	(5,395.95)
Total Other Income	(75.95)	5,320.00	(5,395.95)
Other Expense			
7200 · NON OPERATING EXPENSE			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	0.00	21,026.18	(21,026.18)
7226 · Gain/Loss on Interest Rate Swap	0.00	18,726.40	(18,726.40)
Total 7220 · PCCSHI-Mortgage Loan Interest	0.00	39,752.58	(39,752.58)
7228 · Series 2020 Bond Interest Expen	181,032.78	0.00	181,032.78
7244 · Lease Interest Expense	21.04	47.67	(26.63)
7246 · Depreciation	5,207.56	5,641.88	(434.32)
7247 · Amortization	531.50	617.74	(86.24)
7248 · Depreciation - LLC	24,696.67	23,669.15	1,027.52
7249 · Amortization - LLC	374.74	1,701.12	(1,326.38)
7300 · NON OPERATING-PSO EXPENSE			
7304 · Bank Fees	0.00	13.00	(13.00)
7311 · SCRIP	131.25	(1,299.34)	1,430.59
7313 · Holiday Bazaar	0.00	89.68	(89.68)
7317 · Food Events / Pizza Day Expense	2,000.00	0.00	2,000.00
7326 · Inschool Grants	496.00	5,513.17	(5,017.17)

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Accrual Basis

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
June 2020

	<u>Jun 20</u>	<u>Jun 19</u>	<u>\$ Change</u>
Total 7300 · NON OPERATING-PSO EXPENSE	2,627.25	4,316.51	(1,689.26)
Total 7200 · NON OPERATING EXPENSE	214,491.54	75,746.65	138,744.89
Total Other Expense	214,491.54	75,746.65	138,744.89
Net Other Income	(214,567.49)	(70,426.65)	(144,140.84)
Net Income	<u>(756,852.28)</u>	<u>(377,330.50)</u>	<u>(379,521.78)</u>

Prairie Crossing Charter School
Statement of Cash Flows
 July 2019 through June 2020

	Jul '19 - Jun 20
OPERATING ACTIVITIES	
Net Income	46,506.24
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	8,564.94
1250 · Grants Receivable	23,739.32
1320 · Prepaid Expense	(7,404.73)
1330 · Charter Renewal Fees	(8,867.25)
1490 · Accumulated Depreciation	49,194.83
1660 · PCCSHI-Accumulated Depreciation	285,056.99
2002 · Accounts Payables	91,461.35
2106 · LLC Accrued Expenses	1,331.00
2151 · Deferred Revenue-Fees	505.00
2155 · Deferred Revenue - B/A Care	(2,300.00)
2210 · Accrued Salaries	13,732.98
2010 · Accounts Payable - Accrued	243,473.61
2030 · Other Accrued Expenses	3,529.34
2059 · Dances	239.62
2061 · Restricted Contributions-other	2,161.46
2212 · Accrued FICA/Medicare/TRS Bonus	429.33
	751,354.03
Net cash provided by Operating Activities	751,354.03
INVESTING ACTIVITIES	
1420 · Computers - New Building	(12,052.32)
1430 · Equipment	13,296.00
1607 · Capitalized Closing Costs	175,494.44
1670 · PCCSHI - BCB	(740,258.00)
	(563,519.88)
Net cash provided by Investing Activities	(563,519.88)
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(1,601.73)
2500 · Capital Lease Obligations - LT	(3,749.95)
2607 · Series 2011 Revenue Bonds	(7,257,705.00)
2608 · Interest Rate Swap Liability	17,765.64
2609 · Series 2020 Bond Term 2031	1,215,000.00
2610 · Series 2020 Bond Term 2045	3,210,000.00
2611 · Series 2020 Bond Term 2055	4,625,000.00
2612 · Series 2020 Bond Premium	557,992.90
	2,362,701.86
Net cash provided by Financing Activities	2,362,701.86
Net cash increase for period	2,550,536.01
Cash at beginning of period	2,153,285.04
Cash at end of period	4,703,821.05

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

Ordinary Income/Expense	Jul '19 - Jun 20	Budget	\$ Over Budget
Income			
4100 · GENERAL INCOME			
4105 · Reimbursement From ISBE	5,831,377.31	5,807,763.85	23,613.46
4110 · General Contributions	3,985.48	2,000.00	1,985.48
4115 · General Sponsorships	0.00	0.00	0.00
4125 · Restricted Contribs/Sponsorship	4,581.40	0.00	4,581.40
4130 · Matching Gifts	1,780.00	2,000.00	(220.00)
4199 · Consolidate	0.00	0.00	0.00
Total 4100 · GENERAL INCOME	5,841,724.19	5,811,763.85	29,960.34
4200 · GRANTS			
4205 · IDEA Grant	77,972.00	82,798.00	(4,826.00)
4206 · IDEA Preschool Grant	2,826.00	2,584.00	242.00
4215 · Title I Low Income	39,583.00	41,211.00	(1,628.00)
4220 · Title II Teacher Quality	0.00	1,910.00	(1,910.00)
4222 · Title IV - Student Support	0.00	4,548.00	(4,548.00)
4225 · Special Ed Personnel	74,146.60	74,146.50	0.10
4230 · Special Ed Fundg for Children	53,147.94	53,147.96	(0.02)
4235 · Title III ELL - TBE/TPI	4,871.92	4,872.41	(0.49)
4295 · Other Grants	842,270.10	5,628.15	836,641.95
Total 4200 · GRANTS	1,094,817.56	270,846.02	823,971.54
4300 · SCHOOL FEES INCOME			
4305 · Books/Materials/Activities	52,535.60	52,320.00	215.60
4310 · Out-of-District Tuition	0.00	0.00	0.00
Total 4300 · SCHOOL FEES INCOME	52,535.60	52,320.00	215.60
4400 · CLUBS & PROGRAMS			
4405 · Before and After School Program	77,777.17	104,911.00	(27,133.83)
4415 · Getting to Know You	3,000.00	2,900.00	100.00
4425 · Interscholastic Sports	14,239.48	22,000.00	(7,760.52)
4426 · Extra Curricular Income	3,375.00	0.00	3,375.00
4435 · Tae Kwon Do	3,000.00	2,620.00	380.00
4445 · Champions Club	0.00	0.00	0.00
4455 · Hot Lunch - Farm to Table	8,431.00	10,900.00	(2,469.00)
4465 · Student Council	0.00	0.00	0.00
4475 · Literary / Art Program	0.00	0.00	0.00
4495 · Other Clubs	24,275.00	15,000.00	9,275.00
Total 4400 · CLUBS & PROGRAMS	134,097.65	158,331.00	(24,233.35)
4500 · GENERAL FUNDRAISING INCOME			
4501 · In Kind Gifts Received	0.00	0.00	0.00
4502 · Annual Appeal	750.00	0.00	750.00
4505 · Auction	0.00	0.00	0.00
4510 · Scholastic Book Fairs	0.00	1,500.00	(1,500.00)
4515 · Prairie Pedal	0.00	0.00	0.00
4520 · Earthweek	25.00	0.00	25.00
4550 · Green Team - Rain Barrels, etc	0.00	677.00	(677.00)
4560 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00
4565 · Dances Income	772.00	1,600.00	(828.00)
4595 · Other Fundraising Inc	1,657.25	200.00	1,457.25
Total 4500 · GENERAL FUNDRAISING INCOME	3,204.25	3,977.00	(772.75)
4700 · STUDENT PARTICIPATION INCOME			
4705 · 5th/6th Grade Trip	0.00	9,888.00	(9,888.00)
4710 · 7th Grade Trip	12,900.00	19,680.00	(6,780.00)
4712 · 7th Grade Fundraising	0.00	0.00	0.00
4715 · 8th Grade Trip	8,800.00	62,640.00	(53,840.00)
4717 · 8th Grade Fundraising	5,435.00	0.00	5,435.00
4720 · Graduation	0.00	0.00	0.00
4725 · Class Parties	0.00	1,000.00	(1,000.00)
4730 · Field Trips/Educ Activities Inc	6,182.00	19,000.00	(12,818.00)

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget
Total 4700 · STUDENT PARTICIPATION INCOME	33,317.00	112,208.00	(78,891.00)
4800 · INVESTMENT & OTHER INCOME			
4805 · Rental Income	4,065.00	4,000.00	65.00
4810 · Byron Colby Barn Rental Income	3,000.00		
4815 · Snow Removal Income	2,340.00	1,000.00	1,340.00
4818 · Gifts in Kind - Goods	300.00	0.00	300.00
4820 · Interest Income - LFB	4,714.32	5,250.00	(535.68)
4825 · Interest Income - LLC	0.00	0.00	0.00
4892 · Investment Income (Loss) in LLC	1,433.84		
4895 · - Consolidate	0.00		
Total 4800 · INVESTMENT & OTHER INCOME	15,853.16	10,250.00	5,603.16
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	7,175,549.41	6,419,695.87	755,853.54
Gross Profit	7,175,549.41	6,419,695.87	755,853.54
Expense			
5100 · INSTRUCTION EXPS			
5105 · Instruction Salaries	1,893,490.20	1,763,023.98	130,466.22
5110 · Instruction Stipends	17,142.50	19,000.00	(1,857.50)
5115 · Merit Pay	24,000.00	24,000.00	0.00
5120 · Related FICA & Medicare Expense	73,980.97	63,650.01	10,330.96
5125 · Instruction TRS	31,035.38	27,777.34	3,258.04
5130 · Instruction Health Benefits Exp	236,187.83	244,488.00	(8,300.17)
5135 · Instruction FSA Expense	0.00	0.00	0.00
5140 · Classroom Supplies	6,494.56	20,500.00	(14,005.44)
5141 · Culture Expenses	2,731.36	10,000.00	(7,268.64)
5145 · Educational Materials	47,256.63	30,000.00	17,256.63
5150 · Classroom Technology	33,886.63	16,000.00	17,886.63
5160 · Furniture	6,550.94	10,000.00	(3,449.06)
5165 · Other Instructional Equipment	300.00	0.00	300.00
5170 · Dues & Subscriptions	14,058.17	8,927.23	5,130.94
5175 · Instruction Prof Development	44,777.79	31,000.00	13,777.79
5180 · Farm Education	0.00	5,000.00	(5,000.00)
5181 · Environmental Learning	11,443.39	55,500.00	(44,056.61)
5182 · Environmental Ed Professional D	5,962.90	30,000.00	(24,037.10)
5183 · Environmental Library	0.00	5,000.00	(5,000.00)
5190 · Deans Discretionary	7,793.34	15,000.00	(7,206.66)
Total 5100 · INSTRUCTION EXPS	2,457,092.59	2,378,866.56	78,226.03
5200 · CLUBS & PROGRAMS EXP			
5205 · Before and After School Care	63,790.92	59,301.99	4,488.93
5210 · Getting to Know You	1,149.84	1,500.00	(350.16)
5215 · Interscholastic Sports	24,527.89	30,000.00	(5,472.11)
5225 · Tae Kwon Do	3,000.00	2,620.00	380.00
5240 · Champions Club	0.00	0.00	0.00
5260 · Extra Curricular Expense	8,003.75	10,000.00	(1,996.25)
5285 · Hot Lunch - Farm to Table	6,958.93	10,900.00	(3,941.07)
5295 · Other Club Exps	24,275.00	15,000.00	9,275.00
Total 5200 · CLUBS & PROGRAMS EXP	131,706.33	129,321.99	2,384.34
5300 · STUDENT PARTICIPATION EXPS			
5305 · Field Trips/Educ Activities Exp	6,070.10	24,000.00	(17,929.90)
5315 · Class Parties & Activities	10.00	1,000.00	(990.00)
5320 · 5/6 Grade Trip	0.00	9,888.00	(9,888.00)
5325 · 7th Grade Trip	12,746.45	19,680.00	(6,933.55)
5330 · 8th Grade Trip	5,862.21	69,040.00	(63,177.79)
5332 · 8th Grade Fundraising	5,307.60	5,000.00	307.60
5340 · Graduation	4,147.30	0.00	4,147.30
Total 5300 · STUDENT PARTICIPATION EXPS	34,143.66	128,608.00	(94,464.34)

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget
5400 · ADMINISTRATION EXPS			
5405 · Administrative Salaries	656,650.71	647,350.60	9,300.11
5410 · Administrative Contractual	0.00	0.00	0.00
5412 · Other	0.00	0.00	0.00
5415 · Admin TRS Expense	0.00	0.00	0.00
5420 · Admin FICA & Medicare	35,562.11	38,625.68	(3,063.57)
5425 · Admin Health Benefits Expense	34,677.33	46,776.00	(12,098.67)
5430 · Unemployment Compensation	0.00	0.00	0.00
5435 · Admin FSA Expense	0.00	0.00	0.00
5438 · Employment Expense - Other	2,867.37	2,000.00	867.37
5440 · Supplies	7,502.88	8,250.00	(747.12)
5445 · Furniture	154.42	5,000.00	(4,845.58)
5450 · Office Equipment	1,324.37	5,000.00	(3,675.63)
5455 · Computers	32,238.44	12,000.00	20,238.44
5460 · Computer Support	25,989.44	24,006.35	1,983.09
5465 · Equipment Rental	278.00	1,500.00	(1,222.00)
5470 · Equipment Maintenance	74.08	400.00	(325.92)
5475 · Admin Professional Development	5,720.27	14,000.00	(8,279.73)
5480 · Telecommunication	21,849.02	23,206.44	(1,357.42)
5485 · Accounting and Audit Fees	23,870.00	23,480.00	390.00
5488 · Accounting and Audit Fees - LLC	2,280.00	3,900.00	(1,620.00)
5490 · Payroll Service Fees	24,492.97	25,062.00	(569.03)
5495 · Printing and Copying	9,079.04	8,832.00	247.04
5500 · Postage and Shipping	2,262.42	2,000.00	262.42
5505 · Insurance (incl. Building Ins.)	75,682.78	84,715.00	(9,032.22)
5510 · Dues and Subscriptions	3,408.00	4,467.00	(1,059.00)
5515 · Board Related Expenses	97.00	5,000.00	(4,903.00)
5520 · Legal Fees - Bargaining Unit	0.00	0.00	0.00
5522 · Legal Fees - LLC	0.00	0.00	0.00
5525 · Legal Fees	6,160.89	25,000.00	(18,839.11)
5530 · Bank Fees	718.97	4,500.00	(3,781.03)
5531 · Income Tax	44.00	0.00	44.00
5544 · Outreach Conferences/Partnershi	5,574.58	20,000.00	(14,425.42)
5545 · Community Outreach	83,633.26	130,294.81	(46,661.55)
5546 · Outreach Materials	5,211.06	13,000.00	(7,788.94)
5547 · Transportation	7,020.00	20,500.00	(13,480.00)
5550 · Contingency	0.00	10,000.00	(10,000.00)
5555 · Fee Waiver Expenses	7,000.73	36,000.00	(28,999.27)
5590 · Admin Discretionary	3,380.30	11,000.00	(7,619.70)
5595 · Other Admin Expenses	12,240.64	8,544.00	3,696.64
5599 · School Rent Expense	0.00	0.00	0.00
Total 5400 · ADMINISTRATION EXPS	1,097,045.08	1,264,409.88	(167,364.80)
5600 · SUPPORT SERVICES			
5605 · Special Ed Salaries	818,891.78	686,722.58	132,169.20
5610 · Spec Ed FICA & Medicare	29,453.45	23,501.09	5,952.36
5615 · Spec Ed Health Benefits	103,825.26	109,884.00	(6,058.74)
5620 · Spec Ed TRS Expense	0.00	0.00	0.00
5625 · Auditory Services	11,352.50	14,000.00	(2,647.50)
5630 · Speech Services	80,998.00	90,000.00	(9,002.00)
5635 · OT Services	71,262.50	67,500.00	3,762.50
5636 · PT Services	5,180.00	12,000.00	(6,820.00)
5640 · Psychological Services	0.00	12,500.00	(12,500.00)
5641 · Behavioral Therapist Services	0.00	4,000.00	(4,000.00)
5642 · Nursing Services	45,465.77	47,243.75	(1,777.98)
5645 · Other Spec Ed Services	5,011.44	12,000.00	(6,988.56)
5646 · Out of District Placement	19,964.82	40,000.00	(20,035.18)
5650 · Special Ed Legal Fees	220.00	6,000.00	(5,780.00)
5655 · Special Ed CR Mats & Sups	16,447.22	8,500.00	7,947.22
5656 · ELL CR Materials & Supplies	967.24	1,500.00	(532.76)
5660 · Spec Ed Professional Developmt	11,778.41	12,000.00	(221.59)
5661 · ELL Professional Development	1,581.26	2,500.00	(918.74)
Total 5600 · SUPPORT SERVICES	1,222,399.65	1,149,851.42	72,548.23
5700 · OPERATIONS & MAINT EXP			

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July 2019 through June 2020

07/23/20

Accrual Basis

	Jul '19 - Jun 20	Budget	\$ Over Budget
5705 · Maintenance Salaries	155,360.85	182,077.06	(26,716.21)
5710 · Maint FICA & Medicare	12,863.63	13,997.74	(1,134.11)
5715 · Maint Health Benefits	19,479.18	31,332.00	(11,852.82)
5720 · Water and Sewer	5,302.99	7,000.00	(1,697.01)
5730 · Gas and Electricity	36,359.43	36,000.00	359.43
5735 · Garbage	1,841.75	3,550.00	(1,708.25)
5740 · Life Safety	266,654.66	18,000.00	248,654.66
5745 · Snow Removal	6,954.42	8,000.00	(1,045.58)
5750 · Summer Help	17,386.52	20,000.00	(2,613.48)
5755 · Winter Help	0.00	0.00	0.00
5765 · Maintenance Equipment	16,701.17	16,000.00	701.17
5770 · Maintenance Supplies	7,358.15	10,000.00	(2,641.85)
5775 · Long-Term Maint & Repairs	125,730.97	15,000.00	110,730.97
5795 · Other Maint Exps	656.92	3,000.00	(2,343.08)
Total 5700 · OPERATIONS & MAINT EXP	672,650.64	363,956.80	308,693.84
5800 · FUNDRAISING EXP			
5814 · Marketing/Advertising Expense	0.00	8,000.00	(8,000.00)
5825 · Annual Appeal Develop Exps	0.00	0.00	0.00
5830 · Scholastic Book Fair	0.00	1,500.00	(1,500.00)
5840 · Earthweek Exps	3,752.00	9,500.00	(5,748.00)
5865 · Green Team Exp - Rain Barrels	0.00	677.00	(677.00)
5875 · Spirit Wear / Gym Uniforms	0.00	5,000.00	(5,000.00)
5878 · Homecoming Exp	0.00	0.00	0.00
5880 · Dances Exp	772.00	1,600.00	(828.00)
5881 · Sustainable Schoolyard	0.00	0.00	0.00
5882 · Envir. Library Exp	0.00	0.00	0.00
5885 · Classroom Gardens Exp	0.00	0.00	0.00
5890 · Restricted Expense	4,581.40	0.00	4,581.40
5895 · Other Fundraising Exps	1,657.25	6,000.00	(4,342.75)
Total 5800 · FUNDRAISING EXP	10,762.65	32,277.00	(21,514.35)
5900 · GRANT EXPENSE			
5905 · IDEA Grant Exp	77,972.00	82,798.00	(4,826.00)
5906 · IDEA Preschool Grant	2,826.00	2,584.00	242.00
5910 · Title I Exp	39,583.00	41,211.00	(1,628.00)
5915 · Title II Teacher Quality Exp	0.00	1,910.00	(1,910.00)
5922 · Title IV - Student Support	0.00	4,548.00	(4,548.00)
5935 · Title III ELL - TBE/TPI	4,871.92	0.00	4,871.92
5995 · Other Grants Expenditures	488.00	10,500.00	(10,012.00)
5999 · School Rent Expense	0.00	0.00	0.00
Total 5900 · GRANT EXPENSE	125,740.92	143,551.00	(17,810.08)
Total Expense	5,751,541.52	5,590,842.65	160,698.87
Net Ordinary Income	1,424,007.89	828,853.22	595,154.67
Other Income/Expense			
Other Income			
7100 · NON OPERATING INC-PSO FUNDRAISG			
7102 · Fundraising			
7101 · Textile Drive	186.40	0.00	186.40
7103 · Box Tops	435.70	0.00	435.70
7104 · Food Events / Pizza Day	8,405.93	0.00	8,405.93
7105 · Target VISA Card	0.00	0.00	0.00
7107 · SCRIP	20,425.40	0.00	20,425.40
7108 · Plant Sale	0.00	0.00	0.00
7109 · Holiday Bazaar	2,797.75	0.00	2,797.75
7110 · Other	5,565.25	0.00	5,565.25
7111 · School Supply Packs	0.00	0.00	0.00
7112 · Spirit Wear - PSO	467.00	0.00	467.00
7114 · Dances - PSO sponsored	0.00	0.00	0.00
Total 7102 · Fundraising	38,283.43	0.00	38,283.43

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	38,283.43	0.00	38,283.43
Total Other Income	38,283.43	0.00	38,283.43
Other Expense			
7200 · NON OPERATING EXPENSE			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	159,790.22	250,000.00	(90,209.78)
7226 · Gain/Loss on Interest Rate Swap	32,165.64	40,000.00	(7,834.36)
Total 7220 · PCCSHI-Mortgage Loan Interest	191,955.86	290,000.00	(98,044.14)
7227 · State Charter School Commission	87,472.28	116,155.28	(28,683.00)
7228 · Series 2020 Bond Interest Expen	181,032.78		
7244 · Lease Interest Expense	400.52	400.52	0.00
7246 · Depreciation	62,490.83	72,702.00	(10,211.17)
7247 · Amortization	6,378.00	7,415.28	(1,037.28)
7248 · Depreciation - LLC	285,056.99	289,029.00	(3,972.01)
7249 · Amortization - LLC	565,853.87	20,815.93	545,037.94
7300 · NON OPERATING-PSO EXPENSE			
7304 · Bank Fees	68.00	0.00	68.00
7311 · SCRIP	21,035.88	0.00	21,035.88
7313 · Holiday Bazaar	517.70		
7314 · Dances - PSO Sponsored	0.00	0.00	0.00
7315 · Other Fundraising	3,175.97	0.00	3,175.97
7316 · Spirit Wear - PSO	0.00	0.00	0.00
7317 · Food Events / Pizza Day Expense	4,978.36		
7321 · Classroom Care	272.08		
7322 · Teacher Sup Exp Reimb	3,158.62	0.00	3,158.62
7323 · Community Care/Family Social	0.00	0.00	0.00
7326 · Inschool Grants	1,937.34	0.00	1,937.34
Total 7300 · NON OPERATING-PSO EXPENSE	35,143.95	0.00	35,143.95
Total 7200 · NON OPERATING EXPENSE	1,415,785.08	796,518.01	619,267.07
Total Other Expense	1,415,785.08	796,518.01	619,267.07
Net Other Income	(1,377,501.65)	(796,518.01)	(580,983.64)
Net Income	46,506.24	32,335.21	14,171.03

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
June 2020

07/23/20

Accrual Basis

Ordinary Income/Expense	Jun 20	Budget	\$ Over Budget
Income			
4100 · GENERAL INCOME			
4105 · Reimbursement From ISBE	290,651.65	290,171.63	480.02
4110 · General Contributions	210.00	0.00	210.00
4115 · General Sponsorships	0.00	0.00	0.00
4125 · Restricted Contribs/Sponsorship	2,000.00	0.00	2,000.00
4130 · Matching Gifts	0.00	0.00	0.00
4199 · Consolidate	0.00	0.00	0.00
Total 4100 · GENERAL INCOME	292,861.65	290,171.63	2,690.02
4200 · GRANTS			
4205 · IDEA Grant	16,115.00	20,699.50	(4,584.50)
4206 · IDEA Preschool Grant	308.00	646.00	(338.00)
4215 · Title I Low Income	10,838.00	10,302.75	535.25
4220 · Title II Teacher Quality	0.00	477.50	(477.50)
4222 · Title IV - Student Support	0.00	1,137.00	(1,137.00)
4225 · Special Ed Personnel	6,740.60	6,740.58	0.02
4230 · Special Ed Fundg for Children	4,831.62	4,831.67	(0.05)
4235 · Title III ELL - TBE/TPI	442.88	442.93	(0.05)
4295 · Other Grants	4,308.67	2,814.08	1,494.59
Total 4200 · GRANTS	43,584.77	48,092.01	(4,507.24)
4300 · SCHOOL FEES INCOME			
4305 · Books/Materials/Activities	2,831.60	4,941.36	(2,109.76)
4310 · Out-of-District Tuition	0.00	0.00	0.00
Total 4300 · SCHOOL FEES INCOME	2,831.60	4,941.36	(2,109.76)
4400 · CLUBS & PROGRAMS			
4405 · Before and After School Program	(354.00)	0.00	(354.00)
4415 · Getting to Know You	0.00	0.00	0.00
4425 · Interscholastic Sports	0.00	0.00	0.00
4426 · Extra Curricular Income	0.00	0.00	0.00
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
Total 4400 · CLUBS & PROGRAMS	(354.00)	0.00	(354.00)
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
Total 4500 · GENERAL FUNDRAISING INCOME	0.00	0.00	0.00
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	(16.00)	1,813.00	(1,829.00)

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
June 2020

07/23/20

Accrual Basis

	Jun 20	Budget	\$ Over Budget
Total 4700 · STUDENT PARTICIPATION INCOME	(16.00)	1,813.00	(1,829.00)
4800 · INVESTMENT & OTHER INCOME			
4805 · Rental Income	0.00	377.50	(377.50)
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	70.74	382.13	(311.39)
4892 · Investment Income (Loss) in LLC	13.18		
4895 · - Consolidate	0.00		
Total 4800 · INVESTMENT & OTHER INCOME	83.92	759.63	(675.71)
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	338,991.94	345,777.63	(6,785.69)
Gross Profit	338,991.94	345,777.63	(6,785.69)
Expense			
5100 · INSTRUCTION EXPS			
5105 · Instruction Salaries	203,527.28	169,231.52	34,295.76
5110 · Instruction Stipends	1,260.00	15,205.00	(13,945.00)
5115 · Merit Pay	0.00	24,000.00	(24,000.00)
5120 · Related FICA & Medicare Expense	3,055.38	5,126.11	(2,070.73)
5125 · Instruction TRS	2,676.26	2,373.75	302.51
5130 · Instruction Health Benefits Exp	20,935.33	21,212.52	(277.19)
5135 · Instruction FSA Expense	0.00	0.00	0.00
5140 · Classroom Supplies	192.39	1,562.77	(1,370.38)
5141 · Culture Expenses	25.00	0.00	25.00
5145 · Educational Materials	17,905.47	0.00	17,905.47
5150 · Classroom Technology	28,281.60	1,643.17	26,638.43
5160 · Furniture	2,640.00	1,007.32	1,632.68
5165 · Other Instructional Equipment	0.00	0.00	0.00
5170 · Dues & Subscriptions	532.52	678.37	(145.85)
5175 · Instruction Prof Development	24,000.00	3,163.72	20,836.28
5180 · Farm Education	0.00	0.00	0.00
5181 · Environmental Learning	5,981.12	5,887.30	93.82
5182 · Environmental Ed Professional D	2,715.00	3,031.42	(316.42)
5183 · Environmental Library	0.00	5,000.00	(5,000.00)
5190 · Deans Discretionary	221.08	1,030.84	(809.76)
Total 5100 · INSTRUCTION EXPS	313,948.43	260,153.81	53,794.62
5200 · CLUBS & PROGRAMS EXP			
5205 · Before and After School Care	14,207.86	5,664.92	8,542.94
5215 · Interscholastic Sports	0.00	2,002.90	(2,002.90)
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	0.00	0.00	0.00
5295 · Other Club Exps	0.00	1,662.24	(1,662.24)
Total 5200 · CLUBS & PROGRAMS EXP	14,207.86	9,330.06	4,877.80
5300 · STUDENT PARTICIPATION EXPS			
5305 · Field Trips/Educ Activities Exp	(560.00)	0.00	(560.00)
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	(6,845.36)	0.00	(6,845.36)
5332 · 8th Grade Fundraising	0.00	0.00	0.00
5340 · Graduation	625.87	0.00	625.87
Total 5300 · STUDENT PARTICIPATION EXPS	(6,779.49)	0.00	(6,779.49)
5400 · ADMINISTRATION EXPS			
5405 · Administrative Salaries	83,033.61	55,811.04	27,222.57
5410 · Administrative Contractual	0.00	0.00	0.00

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
June 2020

	Jun 20	Budget	\$ Over Budget
5412 · Other	0.00	0.00	0.00
5415 · Admin TRS Expense	0.00	0.00	0.00
5420 · Admin FICA & Medicare	4,268.96	3,419.56	849.40
5425 · Admin Health Benefits Expense	3,120.57	4,060.44	(939.87)
5430 · Unemployment Compensation	0.00	0.00	0.00
5435 · Admin FSA Expense	0.00	0.00	0.00
5438 · Employment Expense - Other	122.50	0.00	122.50
5440 · Supplies	162.06	575.32	(413.26)
5445 · Furniture	0.00	538.45	(538.45)
5450 · Office Equipment	364.18	512.80	(148.62)
5455 · Computers	0.00	878.49	(878.49)
5460 · Computer Support	1,313.37	1,305.62	7.75
5465 · Equipment Rental	0.00	0.00	0.00
5470 · Equipment Maintenance	0.00	0.00	0.00
5475 · Admin Professional Development	73.97	1,555.60	(1,481.63)
5480 · Telecommunication	1,787.22	1,989.52	(202.30)
5485 · Accounting and Audit Fees	0.00	0.00	0.00
5488 · Accounting and Audit Fees - LLC	0.00	0.00	0.00
5490 · Payroll Service Fees	1,921.29	2,156.76	(235.47)
5495 · Printing and Copying	0.00	736.02	(736.02)
5500 · Postage and Shipping	320.00	175.50	144.50
5505 · Insurance (incl. Building Ins.)	5,990.63	7,415.93	(1,425.30)
5510 · Dues and Subscriptions	0.00	453.70	(453.70)
5515 · Board Related Expenses	0.00	4,981.00	(4,981.00)
5522 · Legal Fees - LLC	0.00	0.00	0.00
5525 · Legal Fees	165.00	2,579.20	(2,414.20)
5530 · Bank Fees	77.35	488.32	(410.97)
5531 · Income Tax	0.00	0.00	0.00
5544 · Outreach Conferences/Partnershi	100.00	2,193.98	(2,093.98)
5545 · Community Outreach	6,817.26	12,303.61	(5,486.35)
5546 · Outreach Materials	0.00	1,202.45	(1,202.45)
5547 · Transportation	0.00	2,122.68	(2,122.68)
5550 · Contingency	0.00	1,111.12	(1,111.12)
5555 · Fee Waiver Expenses	0.00	2,000.00	(2,000.00)
5590 · Admin Discretionary	(226.58)	1,198.86	(1,425.44)
5595 · Other Admin Expenses	2,245.00	878.72	1,366.28
5599 · School Rent Expense	0.00	0.00	0.00
Total 5400 · ADMINISTRATION EXPS	111,656.39	112,644.69	(988.30)
5600 · SUPPORT SERVICES			
5605 · Special Ed Salaries	87,020.26	62,088.00	24,932.26
5610 · Spec Ed FICA & Medicare	1,599.77	2,056.36	(456.59)
5615 · Spec Ed Health Benefits	8,857.87	9,674.33	(816.46)
5620 · Spec Ed TRS Expense	0.00	0.00	0.00
5625 · Auditory Services	0.00	1,336.55	(1,336.55)
5630 · Speech Services	2,888.00	8,135.84	(5,247.84)
5635 · OT Services	(100.00)	5,950.00	(6,050.00)
5636 · PT Services	890.00	1,163.36	(273.36)
5640 · Psychological Services	0.00	1,388.96	(1,388.96)
5641 · Behavioral Therapist Services	0.00	444.48	(444.48)
5642 · Nursing Services	4,365.96	4,500.43	(134.47)
5645 · Other Spec Ed Services	198.00	1,247.91	(1,049.91)
5646 · Out of District Placement	0.00	2,500.00	(2,500.00)
5650 · Special Ed Legal Fees	0.00	666.72	(666.72)
5655 · Special Ed CR Mats & Sups	226.60	557.72	(331.12)
5656 · ELL CR Materials & Supplies	0.00	47.44	(47.44)
5660 · Spec Ed Professional Developmnt	1,473.93	968.52	505.41
5661 · ELL Professional Development	0.00	277.84	(277.84)
Total 5600 · SUPPORT SERVICES	107,420.39	103,004.46	4,415.93
5700 · OPERATIONS & MAINT EXP			
5705 · Maintenance Salaries	20,528.07	16,567.91	3,960.16
5710 · Maint FICA & Medicare	1,193.89	1,171.72	22.17
5715 · Maint Health Benefits	976.02	2,852.49	(1,876.47)
5720 · Water and Sewer	83.97	600.39	(516.42)

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
June 2020

	Jun 20	Budget	\$ Over Budget
5730 · Gas and Electricity	1,615.25	3,235.62	(1,620.37)
5735 · Garbage	495.60	353.22	142.38
5740 · Life Safety	253,023.01	1,039.61	251,983.40
5745 · Snow Removal	0.00	0.00	0.00
5750 · Summer Help	5,009.77	7,623.25	(2,613.48)
5755 · Winter Help	0.00	0.00	0.00
5765 · Maintenance Equipment	143.92	1,743.73	(1,599.81)
5770 · Maintenance Supplies	472.42	863.00	(390.58)
5775 · Long-Term Maint & Repairs	28,843.02	1,134.96	27,708.06
5795 · Other Maint Exps	86.36	311.89	(225.53)
Total 5700 · OPERATIONS & MAINT EXP	312,471.30	37,497.79	274,973.51
5800 · FUNDRAISING EXP			
5814 · Marketing/Advertising Expense	0.00	2,000.00	(2,000.00)
5825 · Annual Appeal Develop Exps	0.00	0.00	0.00
5830 · Scholastic Book Fair	0.00	0.00	0.00
5840 · Earthweek Exps	3,752.00	0.00	3,752.00
5865 · Green Team Exp - Rain Barrels	0.00	0.00	0.00
5875 · Spirit Wear / Gym Uniforms	0.00	5,000.00	(5,000.00)
5878 · Homecoming Exp	0.00	0.00	0.00
5880 · Dances Exp	249.61	394.03	(144.42)
5881 · Sustainable Schoolyard	0.00	0.00	0.00
5882 · Envir. Library Exp	0.00	0.00	0.00
5885 · Classroom Gardens Exp	0.00	0.00	0.00
5890 · Restricted Expense	2,515.00	0.00	2,515.00
5895 · Other Fundraising Exps	416.74	0.00	416.74
Total 5800 · FUNDRAISING EXP	6,933.35	7,394.03	(460.68)
5900 · GRANT EXPENSE			
5905 · IDEA Grant Exp	11,936.93	8,200.08	3,736.85
5906 · IDEA Preschool Grant	0.00	287.11	(287.11)
5910 · Title I Exp	8,152.89	4,474.80	3,678.09
5915 · Title II Teacher Quality Exp	0.00	212.22	(212.22)
5922 · Title IV - Student Support	0.00	505.33	(505.33)
5935 · Title III ELL - TBE/TPI	1,328.68	0.00	1,328.68
5995 · Other Grants Expenditures	0.00	1,166.66	(1,166.66)
5999 · School Rent Expense	0.00	0.00	0.00
Total 5900 · GRANT EXPENSE	21,418.50	14,846.20	6,572.30
Total Expense	881,276.73	544,871.04	336,405.69
Net Ordinary Income	(542,284.79)	(199,093.41)	(343,191.38)
Other Income/Expense			
Other Income			
7100 · NON OPERATING INC-PSO FUNDRAISG			
7102 · Fundraising			
7101 · Textile Drive	51.05	0.00	51.05
7103 · Box Tops	0.00	0.00	0.00
7104 · Food Events / Pizza Day	(127.00)	0.00	(127.00)
7105 · Target VISA Card	0.00	0.00	0.00
7107 · SCRIP	0.00	0.00	0.00
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
7111 · School Supply Packs	0.00	0.00	0.00
7112 · Spirit Wear - PSO	0.00	0.00	0.00
7114 · Dances - PSO sponsored	0.00	0.00	0.00
Total 7102 · Fundraising	(75.95)	0.00	(75.95)
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	(75.95)	0.00	(75.95)
Total Other Income	(75.95)	0.00	(75.95)
Other Expense			

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07/23/20

Accrual Basis

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
June 2020

	Jun 20	Budget	\$ Over Budget
7200 · NON OPERATING EXPENSE			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	0.00	20,887.39	(20,887.39)
7226 · Gain/Loss on Interest Rate Swap	0.00	2,567.45	(2,567.45)
Total 7220 · PCCSHI-Mortgage Loan Interest	0.00	23,454.84	(23,454.84)
7227 · State Charter School Commission	0.00	0.00	0.00
7228 · Series 2020 Bond Interest Expen	181,032.78		
7244 · Lease Interest Expense	21.04	30.05	(9.01)
7246 · Depreciation	5,207.56	6,058.50	(850.94)
7247 · Amortization	531.50	703.03	(171.53)
7248 · Depreciation - LLC	24,696.67	24,085.75	610.92
7249 · Amortization - LLC	374.74	1,742.43	(1,367.69)
7300 · NON OPERATING-PSO EXPENSE			
7304 · Bank Fees	0.00	0.00	0.00
7311 · SCRIP	131.25	0.00	131.25
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
7317 · Food Events / Pizza Day Expense	2,000.00		
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	496.00	0.00	496.00
Total 7300 · NON OPERATING-PSO EXPENSE	2,627.25	0.00	2,627.25
Total 7200 · NON OPERATING EXPENSE	214,491.54	56,074.60	158,416.94
Total Other Expense	214,491.54	56,074.60	158,416.94
Net Other Income	(214,567.49)	(56,074.60)	(158,492.89)
Net Income	(756,852.28)	(255,168.01)	(501,684.27)

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Accrual Basis

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of June 30, 2020

	Jun 30, 20	Jun 30, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1100 · Cash			
1110 · LFB Operating 379719	1,488,694.58	1,207,799.67	280,894.91
1115 · Money Market 8100003238	660,794.08	660,501.59	292.49
1125 · PCCS PPP 9195278569	831,712.65	0.00	831,712.65
1130 · PCCS Building 379727	51,788.95	221,538.36	(169,749.41)
1140 · PCCS Holdings 393851	43,703.02	5,946.45	37,756.57
1145 · Byron Colby Barn 9193551337	3,514.77	0.00	3,514.77
1150 · PSO State Bank	59,450.37	57,198.97	2,251.40
1160 · Petty Cash	300.00	300.00	0.00
1170 · Wilmington Trust Project Fund	1,005,366.30	0.00	1,005,366.30
1171 · Wilmington Trust Reserve Fund	557,261.33	0.00	557,261.33
Total 1100 · Cash	4,702,586.05	2,153,285.04	2,549,301.01
Total Checking/Savings	4,702,586.05	2,153,285.04	2,549,301.01
Accounts Receivable			
1200 · Accounts Receivable	2,985.60	11,550.54	(8,564.94)
Total Accounts Receivable	2,985.60	11,550.54	(8,564.94)
Other Current Assets			
12000 · Undeposited Funds	1,235.00	0.00	1,235.00
1250 · Grants Receivable	29,417.13	53,156.45	(23,739.32)
1300 · Other Assets			
1320 · Prepaid Expense	33,140.03	25,735.30	7,404.73
1330 · Charter Renewal Fees	25,511.73	16,644.48	8,867.25
8999 · Due to Holdings	246,008.50	246,008.50	0.00
9999 · Due from PCCS - LLC	(246,008.50)	(246,008.50)	0.00
Total 1300 · Other Assets	58,651.76	42,379.78	16,271.98
Total Other Current Assets	89,303.89	95,536.23	(6,232.34)
Total Current Assets	4,794,875.54	2,260,371.81	2,534,503.73
Fixed Assets			
1400 · Fixed Assets			
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	222,375.23	235,671.23	(13,296.00)
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	(1,072,809.40)	(1,023,614.57)	(49,194.83)
Total 1400 · Fixed Assets	89,147.52	139,586.03	(50,438.51)
Total Fixed Assets	89,147.52	139,586.03	(50,438.51)
Other Assets			
1600 · Investment in LLC			
1605 · Investment in PCCS Holdings LLC	1,048,430.00	1,048,430.00	0.00
1607 · Capitalized Closing Costs	388,500.31	563,994.75	(175,494.44)
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	(3,982,291.28)	(3,697,234.29)	(285,056.99)
1670 · PCCSHI - BCB	740,258.00	0.00	740,258.00

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of June 30, 2020

	Jun 30, 20	Jun 30, 19	\$ Change
1699 · Consolidate	(1,048,430.00)	(1,048,430.00)	0.00
Total 1600 · Investment in LLC	8,808,133.36	8,528,426.79	279,706.57
Total Other Assets	8,808,133.36	8,528,426.79	279,706.57
TOTAL ASSETS	13,692,156.42	10,928,384.63	2,763,771.79
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2002 · Accounts Payables	139,361.23	47,899.88	91,461.35
Total Accounts Payable	139,361.23	47,899.88	91,461.35
Other Current Liabilities			
2010 · Accounts Payable - Accrued	365,382.86	121,909.25	243,473.61
2030 · Other Accrued Expenses	3,529.34	0.00	3,529.34
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	8,724.99	0.00
2054 · Green Team Events	516.60	516.60	0.00
2057 · Student Council	388.00	388.00	0.00
2058 · Athletics	1,849.99	1,849.99	0.00
2059 · Dances	2,363.66	2,124.04	239.62
2061 · Restricted Contributions-other	4,496.34	2,334.88	2,161.46
2068 · Annual Appeal	4,911.56	4,911.56	0.00
2069 · Auction Restricted Gifts	771.48	771.48	0.00
Total 2050 · Other Current Liabilities	26,345.00	23,943.92	2,401.08
2106 · LLC Accrued Expenses	0.00	(1,331.00)	1,331.00
2151 · Deferred Revenue-Fees	28,385.00	27,880.00	505.00
2155 · Deferred Revenue - B/A Care	0.00	2,300.00	(2,300.00)
2200 · Accrued Interest	18,322.09	18,322.09	0.00
2201 · Accrued Payroll Liabilities			
2210 · Accrued Salaries	186,601.80	172,868.82	13,732.98
2211 · Accrued Bonuses	200,000.00	200,000.00	0.00
2212 · Accrued FICA/Medicare/TRS Bonus	5,944.62	5,515.29	429.33
Total 2201 · Accrued Payroll Liabilities	392,546.42	378,384.11	14,162.31
2300 · Capital Lease Obligations - ST	3,749.95	5,351.68	(1,601.73)
Total Other Current Liabilities	838,260.66	576,760.05	261,500.61
Total Current Liabilities	977,621.89	624,659.93	352,961.96
Long Term Liabilities			
2500 · Capital Lease Obligations - LT	0.00	3,749.95	(3,749.95)
2607 · Series 2011 Revenue Bonds	0.00	7,257,705.00	(7,257,705.00)
2608 · Interest Rate Swap Liability	0.00	(17,765.64)	17,765.64
2609 · Series 2020 Bond Term 2031	1,215,000.00	0.00	1,215,000.00
2610 · Series 2020 Bond Term 2045	3,210,000.00	0.00	3,210,000.00
2611 · Series 2020 Bond Term 2055	4,625,000.00	0.00	4,625,000.00
2612 · Series 2020 Bond Premium	557,992.90	0.00	557,992.90
Total Long Term Liabilities	9,607,992.90	7,243,689.31	2,364,303.59
Total Liabilities	10,585,614.79	7,868,349.24	2,717,265.55
Equity			
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

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Accrual Basis

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of June 30, 2020

	<u>Jun 30, 20</u>	<u>Jun 30, 19</u>	<u>\$ Change</u>
Net Income	46,506.24	279,732.90	(233,226.66)
Total Equity	3,106,541.63	3,060,035.39	46,506.24
TOTAL LIABILITIES & EQUITY	<u>13,692,156.42</u>	<u>10,928,384.63</u>	<u>2,763,771.79</u>

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
 July 2019 through June 2020

Ordinary Income/Expense	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
Income			
4100 · GENERAL INCOME			
4105 · Reimbursement From ISBE	5,831,377.31	5,463,147.01	368,230.30
4110 · General Contributions	3,985.48	3,495.65	489.83
4125 · Restricted Contribs/Sponsorship	4,581.40	2,251.73	2,329.67
4130 · Matching Gifts	1,780.00	2,230.00	(450.00)
4199 · Consolidate	0.00	198,450.00	(198,450.00)
Total 4100 · GENERAL INCOME	5,841,724.19	5,669,574.39	172,149.80
4200 · GRANTS			
4205 · IDEA Grant	77,972.00	81,345.00	(3,373.00)
4206 · IDEA Preschool Grant	2,826.00	2,749.00	77.00
4215 · Title I Low Income	39,583.00	44,681.00	(5,098.00)
4220 · Title II Teacher Quality	0.00	65.00	(65.00)
4222 · Title IV - Student Support	0.00	4,466.00	(4,466.00)
4225 · Special Ed Personnel	74,146.60	74,146.70	(0.10)
4230 · Special Ed Fundg for Children	53,147.94	53,147.76	0.18
4235 · Title III ELL - TBE/TPI	4,871.92	4,872.00	(0.08)
4295 · Other Grants	842,270.10	10,391.35	831,878.75
Total 4200 · GRANTS	1,094,817.56	275,863.81	818,953.75
4300 · SCHOOL FEES INCOME			
4305 · Books/Materials/Activities	52,535.60	52,699.30	(163.70)
4310 · Out-of-District Tuition	0.00	30,852.89	(30,852.89)
Total 4300 · SCHOOL FEES INCOME	52,535.60	83,552.19	(31,016.59)
4400 · CLUBS & PROGRAMS			
4405 · Before and After School Program	77,777.17	109,811.30	(32,034.13)
4415 · Getting to Know You	3,000.00	2,900.00	100.00
4425 · Interscholastic Sports	14,239.48	20,347.91	(6,108.43)
4426 · Extra Curricular Income	3,375.00	0.00	3,375.00
4435 · Tae Kwon Do	3,000.00	1,900.00	1,100.00
4445 · Champions Club	0.00	0.00	0.00
4455 · Hot Lunch - Farm to Table	8,431.00	10,965.00	(2,534.00)
4495 · Other Clubs	24,275.00	18,092.00	6,183.00
Total 4400 · CLUBS & PROGRAMS	134,097.65	164,016.21	(29,918.56)
4500 · GENERAL FUNDRAISING INCOME			
4502 · Annual Appeal	750.00	1,001.00	(251.00)
4510 · Scholastic Book Fairs	0.00	1,489.16	(1,489.16)
4520 · Earthweek	25.00	54.00	(29.00)
4550 · Green Team - Rain Barrels, etc	0.00	625.00	(625.00)
4565 · Dances Income	772.00	1,443.00	(671.00)
4595 · Other Fundraising Inc	1,657.25	0.00	1,657.25
Total 4500 · GENERAL FUNDRAISING INCOME	3,204.25	4,612.16	(1,407.91)
4700 · STUDENT PARTICIPATION INCOME			
4705 · 5th/6th Grade Trip	0.00	7,685.15	(7,685.15)
4710 · 7th Grade Trip	12,900.00	12,110.00	790.00
4715 · 8th Grade Trip	8,800.00	58,512.10	(49,712.10)
4717 · 8th Grade Fundraising	5,435.00	10,451.35	(5,016.35)
4720 · Graduation	0.00	133.75	(133.75)
4725 · Class Parties	0.00	120.00	(120.00)
4730 · Field Trips/Educ Activities Inc	6,182.00	19,123.06	(12,941.06)
Total 4700 · STUDENT PARTICIPATION INCOME	33,317.00	108,135.41	(74,818.41)
4800 · INVESTMENT & OTHER INCOME			
4805 · Rental Income	4,065.00	5,495.00	(1,430.00)
4810 · Byron Colby Barn Rental Income	3,000.00	0.00	3,000.00
4815 · Snow Removal Income	2,340.00	7,940.00	(5,600.00)
4818 · Gifts in Kind - Goods	300.00	0.00	300.00
4820 · Interest Income - LFB	4,714.32	8,114.59	(3,400.27)

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
 July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
4892 · Investment Income (Loss) in LLC	1,433.84	0.00	1,433.84
4895 · - Consolidate	0.00	0.00	0.00
Total 4800 · INVESTMENT & OTHER INCOME	15,853.16	21,549.59	(5,696.43)
4998 · Investment Income (loss) in LLC	0.00	(198,450.00)	198,450.00
4999 · School Rent Income-LLC	0.00	520,655.00	(520,655.00)
Total Income	7,175,549.41	6,649,508.76	526,040.65
Gross Profit	7,175,549.41	6,649,508.76	526,040.65
Expense			
5100 · INSTRUCTION EXPS			
5105 · Instruction Salaries	1,893,490.20	1,662,057.69	231,432.51
5110 · Instruction Stipends	17,142.50	13,015.00	4,127.50
5115 · Merit Pay	24,000.00	23,500.00	500.00
5120 · Related FICA & Medicare Expense	73,980.97	62,184.91	11,796.06
5125 · Instruction TRS	31,035.38	26,168.88	4,866.50
5130 · Instruction Health Benefits Exp	236,187.83	194,405.44	41,782.39
5140 · Classroom Supplies	6,494.56	10,112.55	(3,617.99)
5141 · Culture Expenses	2,731.36	0.00	2,731.36
5145 · Educational Materials	47,256.63	26,107.02	21,149.61
5150 · Classroom Technology	33,886.63	13,283.30	20,603.33
5160 · Furniture	6,550.94	9,182.39	(2,631.45)
5165 · Other Instructional Equipment	300.00	0.00	300.00
5170 · Dues & Subscriptions	14,058.17	8,955.28	5,102.89
5175 · Instruction Prof Development	44,777.79	37,901.58	6,876.21
5180 · Farm Education	0.00	240.00	(240.00)
5181 · Environmental Learning	11,443.39	32,228.52	(20,785.13)
5182 · Environmental Ed Professional D	5,962.90	3,953.39	2,009.51
5190 · Deans Discretionary	7,793.34	8,031.23	(237.89)
Total 5100 · INSTRUCTION EXPS	2,457,092.59	2,131,327.18	325,765.41
5200 · CLUBS & PROGRAMS EXP			
5205 · Before and After School Care	63,790.92	58,480.60	5,310.32
5210 · Getting to Know You	1,149.84	1,486.38	(336.54)
5215 · Interscholastic Sports	24,527.89	28,944.13	(4,416.24)
5225 · Tae Kwon Do	3,000.00	1,900.00	1,100.00
5260 · Extra Curricular Expense	8,003.75	0.00	8,003.75
5285 · Hot Lunch - Farm to Table	6,958.93	10,843.47	(3,884.54)
5295 · Other Club Exps	24,275.00	18,092.00	6,183.00
Total 5200 · CLUBS & PROGRAMS EXP	131,706.33	119,746.58	11,959.75
5300 · STUDENT PARTICIPATION EXPS			
5305 · Field Trips/Educ Activities Exp	6,070.10	18,036.81	(11,966.71)
5315 · Class Parties & Activities	10.00	176.79	(166.79)
5320 · 5/6 Grade Trip	0.00	7,685.15	(7,685.15)
5325 · 7th Grade Trip	12,746.45	12,606.93	139.52
5330 · 8th Grade Trip	5,862.21	74,812.67	(68,950.46)
5332 · 8th Grade Fundraising	5,307.60	5,807.19	(499.59)
5340 · Graduation	4,147.30	3,745.62	401.68
Total 5300 · STUDENT PARTICIPATION EXPS	34,143.66	122,871.16	(88,727.50)
5400 · ADMINISTRATION EXPS			
5405 · Administrative Salaries	656,650.71	572,630.43	84,020.28
5420 · Admin FICA & Medicare	35,562.11	31,809.72	3,752.39
5425 · Admin Health Benefits Expense	34,677.33	44,250.99	(9,573.66)
5438 · Employment Expense - Other	2,867.37	2,202.25	665.12
5440 · Supplies	7,502.88	18,023.44	(10,520.56)
5445 · Furniture	154.42	1,663.76	(1,509.34)
5450 · Office Equipment	1,324.37	445.96	878.41
5455 · Computers	32,238.44	6,074.54	26,163.90
5460 · Computer Support	25,989.44	20,651.34	5,338.10
5465 · Equipment Rental	278.00	0.00	278.00
5470 · Equipment Maintenance	74.08	63.72	10.36

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
5475 · Admin Professional Development	5,720.27	8,156.23	(2,435.96)
5480 · Telecommunication	21,849.02	21,361.77	487.25
5485 · Accounting and Audit Fees	23,870.00	23,380.00	490.00
5488 · Accounting and Audit Fees - LLC	2,280.00	2,240.00	40.00
5490 · Payroll Service Fees	24,492.97	13,087.29	11,405.68
5495 · Printing and Copying	9,079.04	8,431.12	647.92
5500 · Postage and Shipping	2,262.42	1,421.36	841.06
5505 · Insurance (incl. Building Ins.)	75,682.78	74,715.42	967.36
5510 · Dues and Subscriptions	3,408.00	3,076.90	331.10
5515 · Board Related Expenses	97.00	7,753.71	(7,656.71)
5525 · Legal Fees	6,160.89	15,641.26	(9,480.37)
5530 · Bank Fees	718.97	978.12	(259.15)
5531 · Income Tax	44.00	0.00	44.00
5544 · Outreach Conferences/Partnershi	5,574.58	3,069.01	2,505.57
5545 · Community Outreach	83,633.26	93,617.33	(9,984.07)
5546 · Outreach Materials	5,211.06	4,070.56	1,140.50
5547 · Transportation	7,020.00	20,017.50	(12,997.50)
5555 · Fee Waiver Expenses	7,000.73	45,603.99	(38,603.26)
5590 · Admin Discretionary	3,380.30	15,470.97	(12,090.67)
5595 · Other Admin Expenses	12,240.64	44,881.45	(32,640.81)
Total 5400 · ADMINISTRATION EXPS	1,097,045.08	1,104,790.14	(7,745.06)
5600 · SUPPORT SERVICES			
5605 · Special Ed Salaries	818,891.78	627,616.12	191,275.66
5610 · Spec Ed FICA & Medicare	29,453.45	23,136.27	6,317.18
5615 · Spec Ed Health Benefits	103,825.26	90,922.66	12,902.60
5625 · Auditory Services	11,352.50	11,352.20	0.30
5630 · Speech Services	80,998.00	75,664.64	5,333.36
5635 · OT Services	71,262.50	66,237.50	5,025.00
5636 · PT Services	5,180.00	4,145.00	1,035.00
5642 · Nursing Services	45,465.77	45,181.99	283.78
5645 · Other Spec Ed Services	5,011.44	9,840.43	(4,828.99)
5646 · Out of District Placement	19,964.82	43,008.60	(23,043.78)
5650 · Special Ed Legal Fees	220.00	2,884.80	(2,664.80)
5655 · Special Ed CR Mats & Sups	16,447.22	7,202.51	9,244.71
5656 · ELL CR Materials & Supplies	967.24	1,508.80	(541.56)
5660 · Spec Ed Professional Developm	11,778.41	9,465.20	2,313.21
5661 · ELL Professional Development	1,581.26	1,782.59	(201.33)
Total 5600 · SUPPORT SERVICES	1,222,399.65	1,019,949.31	202,450.34
5700 · OPERATIONS & MAINT EXP			
5705 · Maintenance Salaries	155,360.85	138,151.45	17,209.40
5710 · Maint FICA & Medicare	12,863.63	12,970.35	(106.72)
5715 · Maint Health Benefits	19,479.18	21,910.52	(2,431.34)
5720 · Water and Sewer	5,302.99	5,101.53	201.46
5730 · Gas and Electricity	36,359.43	34,432.55	1,926.88
5735 · Garbage	1,841.75	1,438.60	403.15
5740 · Life Safety	266,654.66	16,719.38	249,935.28
5745 · Snow Removal	6,954.42	11,054.70	(4,100.28)
5750 · Summer Help	17,386.52	3,843.25	13,543.27
5765 · Maintenance Equipment	16,701.17	1,524.19	15,176.98
5770 · Maintenance Supplies	7,358.15	8,439.46	(1,081.31)
5775 · Long-Term Maint & Repairs	125,730.97	47,763.84	77,967.13
5795 · Other Maint Exps	656.92	1,169.31	(512.39)
Total 5700 · OPERATIONS & MAINT EXP	672,650.64	304,519.13	368,131.51
5800 · FUNDRAISING EXP			
5830 · Scholastic Book Fair	0.00	1,489.16	(1,489.16)
5840 · Earthweek Exps	3,752.00	3,767.00	(15.00)
5865 · Green Team Exp - Rain Barrels	0.00	625.00	(625.00)
5880 · Dances Exp	772.00	1,443.00	(671.00)
5890 · Restricted Expense	4,581.40	2,251.73	2,329.67
5895 · Other Fundraising Exps	1,657.25	0.00	1,657.25

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
 July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
Total 5800 · FUNDRAISING EXP	10,762.65	9,575.89	1,186.76
5900 · GRANT EXPENSE			
5905 · IDEA Grant Exp	77,972.00	81,345.00	(3,373.00)
5906 · IDEA Preschool Grant	2,826.00	2,749.00	77.00
5910 · Title I Exp	39,583.00	44,681.00	(5,098.00)
5915 · Title II Teacher Quality Exp	0.00	65.00	(65.00)
5922 · Title IV - Student Support	0.00	4,466.00	(4,466.00)
5935 · Title III ELL - TBE/TPI	4,871.92	4,872.00	(0.08)
5995 · Other Grants Expenditures	488.00	569.29	(81.29)
5999 · School Rent Expense	0.00	520,655.00	(520,655.00)
Total 5900 · GRANT EXPENSE	125,740.92	659,402.29	(533,661.37)
Total Expense	5,751,541.52	5,472,181.68	279,359.84
Net Ordinary Income	1,424,007.89	1,177,327.08	246,680.81
Other Income/Expense			
Other Income			
7100 · NON OPERATING INC-PSO FUNDRAISG			
7102 · Fundraising			
7101 · Textile Drive	186.40	2,937.35	(2,750.95)
7103 · Box Tops	435.70	598.80	(163.10)
7104 · Food Events / Pizza Day	8,405.93	9,838.54	(1,432.61)
7107 · SCRIP	20,425.40	44,899.66	(24,474.26)
7109 · Holiday Bazaar	2,797.75	2,762.75	35.00
7110 · Other	5,565.25	2,540.40	3,024.85
7112 · Spirit Wear - PSO	467.00	1,597.00	(1,130.00)
7102 · Fundraising - Other	0.00	300.00	(300.00)
Total 7102 · Fundraising	38,283.43	65,474.50	(27,191.07)
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	38,283.43	65,474.50	(27,191.07)
Total Other Income	38,283.43	65,474.50	(27,191.07)
Other Expense			
7200 · NON OPERATING EXPENSE			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	159,790.22	255,942.86	(96,152.64)
7226 · Gain/Loss on Interest Rate Swap	32,165.64	156,811.91	(124,646.27)
Total 7220 · PCCSHI-Mortgage Loan Interest	191,955.86	412,754.77	(220,798.91)
7227 · State Charter School Commission	87,472.28	107,262.95	(19,790.67)
7228 · Series 2020 Bond Interest Expen	181,032.78	0.00	181,032.78
7244 · Lease Interest Expense	400.52	711.42	(310.90)
7246 · Depreciation	62,490.83	67,702.12	(5,211.29)
7247 · Amortization	6,378.00	7,415.08	(1,037.08)
7248 · Depreciation - LLC	285,056.99	284,029.47	1,027.52
7249 · Amortization - LLC	565,853.87	20,080.95	545,772.92
7300 · NON OPERATING-PSO EXPENSE			
7304 · Bank Fees	68.00	120.00	(52.00)
7311 · SCRIP	21,035.88	40,237.41	(19,201.53)
7313 · Holiday Bazaar	517.70	285.18	232.52
7315 · Other Fundraising	3,175.97	1,317.03	1,858.94
7316 · Spirit Wear - PSO	0.00	492.25	(492.25)
7317 · Food Events / Pizza Day Expense	4,978.36	4,132.58	845.78
7321 · Classroom Care	272.08	627.75	(355.67)
7322 · Teacher Sup Exp Reimb	3,158.62	5,050.25	(1,891.63)
7323 · Community Care/Family Social	0.00	339.95	(339.95)
7326 · Inschool Grants	1,937.34	10,168.68	(8,231.34)
7329 · Textile Drive	0.00	340.84	(340.84)
Total 7300 · NON OPERATING-PSO EXPENSE	35,143.95	63,111.92	(27,967.97)
Total 7200 · NON OPERATING EXPENSE	1,415,785.08	963,068.68	452,716.40

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Accrual Basis

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July 2019 through June 2020

	<u>Jul '19 - Jun 20</u>	<u>Jul '18 - Jun 19</u>	<u>\$ Change</u>
Total Other Expense	1,415,785.08	963,068.68	452,716.40
Net Other Income	(1,377,501.65)	(897,594.18)	(479,907.47)
Net Income	<u>46,506.24</u>	<u>279,732.90</u>	<u>(233,226.66)</u>

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
June 2020

	Jun 20	Jun 19	\$ Change
Ordinary Income/Expense			
Income			
4100 · GENERAL INCOME			
4105 · Reimbursement From ISBE	290,651.65	367,714.09	(77,062.44)
4110 · General Contributions	210.00	250.00	(40.00)
4125 · Restricted Contribs/Sponsorship	2,000.00	78.00	1,922.00
4130 · Matching Gifts	0.00	25.00	(25.00)
4199 · Consolidate	0.00	198,450.00	(198,450.00)
Total 4100 · GENERAL INCOME	292,861.65	566,517.09	(273,655.44)
4200 · GRANTS			
4205 · IDEA Grant	16,115.00	34,629.00	(18,514.00)
4206 · IDEA Preschool Grant	308.00	165.00	143.00
4215 · Title I Low Income	10,838.00	16,421.00	(5,583.00)
4222 · Title IV - Student Support	0.00	91.00	(91.00)
4225 · Special Ed Personnel	6,740.60	6,740.70	(0.10)
4230 · Special Ed Fundg for Children	4,831.62	4,831.56	0.06
4235 · Title III ELL - TBE/TPI	442.88	443.00	(0.12)
4295 · Other Grants	4,308.67	1,850.45	2,458.22
Total 4200 · GRANTS	43,584.77	65,171.71	(21,586.94)
4300 · SCHOOL FEES INCOME			
4305 · Books/Materials/Activities	2,831.60	2,995.30	(163.70)
4310 · Out-of-District Tuition	0.00	1,229.44	(1,229.44)
Total 4300 · SCHOOL FEES INCOME	2,831.60	4,224.74	(1,393.14)
4400 · CLUBS & PROGRAMS			
4405 · Before and After School Program	(354.00)	200.00	(554.00)
Total 4400 · CLUBS & PROGRAMS	(354.00)	200.00	(554.00)
4700 · STUDENT PARTICIPATION INCOME			
4705 · 5th/6th Grade Trip	0.00	(79.85)	79.85
4720 · Graduation	0.00	133.75	(133.75)
4730 · Field Trips/Educ Activities Inc	(16.00)	0.00	(16.00)
Total 4700 · STUDENT PARTICIPATION INCOME	(16.00)	53.90	(69.90)
4800 · INVESTMENT & OTHER INCOME			
4805 · Rental Income	0.00	500.00	(500.00)
4820 · Interest Income - LFB	70.74	697.68	(626.94)
4892 · Investment Income (Loss) in LLC	13.18	0.00	13.18
4895 · - Consolidate	0.00	0.00	0.00
Total 4800 · INVESTMENT & OTHER INCOME	83.92	1,197.68	(1,113.76)
4998 · Investment Income (loss) in LLC	0.00	(198,450.00)	198,450.00
4999 · School Rent Income-LLC	0.00	520,655.00	(520,655.00)
Total Income	338,991.94	959,570.12	(620,578.18)
Gross Profit	338,991.94	959,570.12	(620,578.18)
Expense			
5100 · INSTRUCTION EXPS			
5105 · Instruction Salaries	203,527.28	214,100.18	(10,572.90)
5110 · Instruction Stipends	1,260.00	9,215.00	(7,955.00)
5115 · Merit Pay	0.00	23,500.00	(23,500.00)
5120 · Related FICA & Medicare Expense	3,055.38	6,023.69	(2,968.31)
5125 · Instruction TRS	2,676.26	2,025.61	650.65
5130 · Instruction Health Benefits Exp	20,935.33	15,087.28	5,848.05
5140 · Classroom Supplies	192.39	2,789.78	(2,597.39)
5141 · Culture Expenses	25.00	0.00	25.00
5145 · Educational Materials	17,905.47	14,520.41	3,385.06
5150 · Classroom Technology	28,281.60	145.79	28,135.81
5160 · Furniture	2,640.00	9,067.90	(6,427.90)
5170 · Dues & Subscriptions	532.52	402.01	130.51

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
June 2020

	Jun 20	Jun 19	\$ Change
5175 · Instruction Prof Development	24,000.00	25,411.26	(1,411.26)
5181 · Environmental Learning	5,981.12	28,634.87	(22,653.75)
5182 · Environmental Ed Professional D	2,715.00	1,074.60	1,640.40
5190 · Deans Discretionary	221.08	617.57	(396.49)
Total 5100 · INSTRUCTION EXPS	313,948.43	352,615.95	(38,667.52)
5200 · CLUBS & PROGRAMS EXP			
5205 · Before and After School Care	14,207.86	11,560.83	2,647.03
5215 · Interscholastic Sports	0.00	79.80	(79.80)
5295 · Other Club Exps	0.00	940.00	(940.00)
Total 5200 · CLUBS & PROGRAMS EXP	14,207.86	12,580.63	1,627.23
5300 · STUDENT PARTICIPATION EXPS			
5305 · Field Trips/Educ Activities Exp	(560.00)	(64.36)	(495.64)
5320 · 5/6 Grade Trip	0.00	(486.49)	486.49
5330 · 8th Grade Trip	(6,845.36)	(80.00)	(6,765.36)
5340 · Graduation	625.87	212.10	413.77
Total 5300 · STUDENT PARTICIPATION EXPS	(6,779.49)	(418.75)	(6,360.74)
5400 · ADMINISTRATION EXPS			
5405 · Administrative Salaries	83,033.61	130,059.25	(47,025.64)
5420 · Admin FICA & Medicare	4,268.96	5,225.82	(956.86)
5425 · Admin Health Benefits Expense	3,120.57	2,922.64	197.93
5438 · Employment Expense - Other	122.50	61.25	61.25
5440 · Supplies	162.06	1,738.50	(1,576.44)
5450 · Office Equipment	364.18	0.00	364.18
5460 · Computer Support	1,313.37	1,150.48	162.89
5475 · Admin Professional Development	73.97	805.00	(731.03)
5480 · Telecommunication	1,787.22	1,755.79	31.43
5490 · Payroll Service Fees	1,921.29	995.39	925.90
5500 · Postage and Shipping	320.00	280.00	40.00
5505 · Insurance (incl. Building Ins.)	5,990.63	5,478.96	511.67
5515 · Board Related Expenses	0.00	132.24	(132.24)
5525 · Legal Fees	165.00	4,550.26	(4,385.26)
5530 · Bank Fees	77.35	35.00	42.35
5544 · Outreach Conferences/Partnershi	100.00	250.00	(150.00)
5545 · Community Outreach	6,817.26	8,980.41	(2,163.15)
5546 · Outreach Materials	0.00	414.00	(414.00)
5555 · Fee Waiver Expenses	0.00	1,229.44	(1,229.44)
5590 · Admin Discretionary	(226.58)	61.93	(288.51)
5595 · Other Admin Expenses	2,245.00	27,320.62	(25,075.62)
Total 5400 · ADMINISTRATION EXPS	111,656.39	193,446.98	(81,790.59)
5600 · SUPPORT SERVICES			
5605 · Special Ed Salaries	87,020.26	77,873.28	9,146.98
5610 · Spec Ed FICA & Medicare	1,599.77	2,003.17	(403.40)
5615 · Spec Ed Health Benefits	8,857.87	7,832.95	1,024.92
5625 · Auditory Services	0.00	1,781.25	(1,781.25)
5630 · Speech Services	2,888.00	2,159.00	729.00
5635 · OT Services	(100.00)	(1,000.00)	900.00
5636 · PT Services	890.00	440.00	450.00
5642 · Nursing Services	4,365.96	2,269.17	2,096.79
5645 · Other Spec Ed Services	198.00	1,247.88	(1,049.88)
5655 · Special Ed CR Mats & Sups	226.60	108.84	117.76
5656 · ELL CR Materials & Supplies	0.00	27.95	(27.95)
5660 · Spec Ed Professional Developm	1,473.93	80.00	1,393.93
Total 5600 · SUPPORT SERVICES	107,420.39	94,823.49	12,596.90
5700 · OPERATIONS & MAINT EXP			
5705 · Maintenance Salaries	20,528.07	19,736.51	791.56
5710 · Maint FICA & Medicare	1,193.89	1,718.22	(524.33)
5715 · Maint Health Benefits	976.02	1,884.29	(908.27)
5720 · Water and Sewer	83.97	457.27	(373.30)

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
June 2020

	Jun 20	Jun 19	\$ Change
5730 · Gas and Electricity	1,615.25	2,134.48	(519.23)
5735 · Garbage	495.60	242.66	252.94
5740 · Life Safety	253,023.01	535.83	252,487.18
5750 · Summer Help	5,009.77	3,843.25	1,166.52
5765 · Maintenance Equipment	143.92	222.98	(79.06)
5770 · Maintenance Supplies	472.42	235.73	236.69
5775 · Long-Term Maint & Repairs	28,843.02	32,776.32	(3,933.30)
5795 · Other Maint Exps	86.36	140.33	(53.97)
Total 5700 · OPERATIONS & MAINT EXP	312,471.30	63,927.87	248,543.43
5800 · FUNDRAISING EXP			
5830 · Scholastic Book Fair	0.00	0.00	0.00
5840 · Earthweek Exps	3,752.00	0.00	3,752.00
5865 · Green Team Exp - Rain Barrels	0.00	381.35	(381.35)
5880 · Dances Exp	249.61	895.71	(646.10)
5890 · Restricted Expense	2,515.00	675.00	1,840.00
5895 · Other Fundraising Exps	416.74	0.00	416.74
Total 5800 · FUNDRAISING EXP	6,933.35	1,952.06	4,981.29
5900 · GRANT EXPENSE			
5905 · IDEA Grant Exp	11,936.93	17,878.16	(5,941.23)
5910 · Title I Exp	8,152.89	7,691.31	461.58
5922 · Title IV - Student Support	0.00	0.31	(0.31)
5935 · Title III ELL - TBE/TPI	1,328.68	1,118.96	209.72
5995 · Other Grants Expenditures	0.00	202.00	(202.00)
5999 · School Rent Expense	0.00	520,655.00	(520,655.00)
Total 5900 · GRANT EXPENSE	21,418.50	547,545.74	(526,127.24)
Total Expense	881,276.73	1,266,473.97	(385,197.24)
Net Ordinary Income	(542,284.79)	(306,903.85)	(235,380.94)
Other Income/Expense			
Other Income			
7100 · NON OPERATING INC-PSO FUNDRAISG			
7102 · Fundraising			
7101 · Textile Drive	51.05	0.00	51.05
7104 · Food Events / Pizza Day	(127.00)	15.00	(142.00)
7107 · SCRIP	0.00	5,305.00	(5,305.00)
Total 7102 · Fundraising	(75.95)	5,320.00	(5,395.95)
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	(75.95)	5,320.00	(5,395.95)
Total Other Income	(75.95)	5,320.00	(5,395.95)
Other Expense			
7200 · NON OPERATING EXPENSE			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	0.00	21,026.18	(21,026.18)
7226 · Gain/Loss on Interest Rate Swap	0.00	18,726.40	(18,726.40)
Total 7220 · PCCSHI-Mortgage Loan Interest	0.00	39,752.58	(39,752.58)
7228 · Series 2020 Bond Interest Expen	181,032.78	0.00	181,032.78
7244 · Lease Interest Expense	21.04	47.67	(26.63)
7246 · Depreciation	5,207.56	5,641.88	(434.32)
7247 · Amortization	531.50	617.74	(86.24)
7248 · Depreciation - LLC	24,696.67	23,669.15	1,027.52
7249 · Amortization - LLC	374.74	1,701.12	(1,326.38)
7300 · NON OPERATING-PSO EXPENSE			
7304 · Bank Fees	0.00	13.00	(13.00)
7311 · SCRIP	131.25	(1,299.34)	1,430.59
7313 · Holiday Bazaar	0.00	89.68	(89.68)
7317 · Food Events / Pizza Day Expense	2,000.00	0.00	2,000.00
7326 · Inschool Grants	496.00	5,513.17	(5,017.17)

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Accrual Basis

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
June 2020

	<u>Jun 20</u>	<u>Jun 19</u>	<u>\$ Change</u>
Total 7300 · NON OPERATING-PSO EXPENSE	2,627.25	4,316.51	(1,689.26)
Total 7200 · NON OPERATING EXPENSE	214,491.54	75,746.65	138,744.89
Total Other Expense	214,491.54	75,746.65	138,744.89
Net Other Income	(214,567.49)	(70,426.65)	(144,140.84)
Net Income	<u>(756,852.28)</u>	<u>(377,330.50)</u>	<u>(379,521.78)</u>

Prairie Crossing Charter School
Statement of Cash Flows
 July 2019 through June 2020

	Jul '19 - Jun 20
OPERATING ACTIVITIES	
Net Income	46,506.24
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	8,564.94
1250 · Grants Receivable	23,739.32
1320 · Prepaid Expense	(7,404.73)
1330 · Charter Renewal Fees	(8,867.25)
1490 · Accumulated Depreciation	49,194.83
1660 · PCCSHI-Accumulated Depreciation	285,056.99
2002 · Accounts Payables	91,461.35
2106 · LLC Accrued Expenses	1,331.00
2151 · Deferred Revenue-Fees	505.00
2155 · Deferred Revenue - B/A Care	(2,300.00)
2210 · Accrued Salaries	13,732.98
2010 · Accounts Payable - Accrued	243,473.61
2030 · Other Accrued Expenses	3,529.34
2059 · Dances	239.62
2061 · Restricted Contributions-other	2,161.46
2212 · Accrued FICA/Medicare/TRS Bonus	429.33
	751,354.03
Net cash provided by Operating Activities	751,354.03
INVESTING ACTIVITIES	
1420 · Computers - New Building	(12,052.32)
1430 · Equipment	13,296.00
1607 · Capitalized Closing Costs	175,494.44
1670 · PCCSHI - BCB	(740,258.00)
	(563,519.88)
Net cash provided by Investing Activities	(563,519.88)
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(1,601.73)
2500 · Capital Lease Obligations - LT	(3,749.95)
2607 · Series 2011 Revenue Bonds	(7,257,705.00)
2608 · Interest Rate Swap Liability	17,765.64
2609 · Series 2020 Bond Term 2031	1,215,000.00
2610 · Series 2020 Bond Term 2045	3,210,000.00
2611 · Series 2020 Bond Term 2055	4,625,000.00
2612 · Series 2020 Bond Premium	557,992.90
	2,362,701.86
Net cash provided by Financing Activities	2,362,701.86
Net cash increase for period	2,550,536.01
Cash at beginning of period	2,153,285.04
Cash at end of period	4,703,821.05