



## PCCS Board of Directors Meeting Agenda

Tuesday, January 26, 2021 @ 6:30PM

[Zoom Meeting](#)

Meeting ID: 697 198 8979

Password: 159304

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<https://us04web.zoom.us/j/6971988979?pwd=ZXplbUdneml5UU83Y1JpdU1pdTZEz09>

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|--|------------|
| Call to Order  | President  |
| Motion to Approve Agenda   |            |
| Public Comment   | 20 Minutes |
| Discussion Agenda  |            |
| 1. Hybrid/Remote Learning Update   |            |
| 2. Lottery Open House Recap  |            |
| 3. Committee Updates   |            |
| 4. Authorizer Annual Review Status   |            |
| 5. Board Goals Review  |            |
| Consent Agenda   |            |
| 6. Financial Statements  |            |
| • <b>Business Manager's Report</b>   |            |
| • 2 <sup>nd</sup> d Quarter Deliverables to ISBE                                   |            |
| • YTD Financials   |            |
| 7. Motion to Approve Open Session Minutes of Previous Board and Committee Meetings |            |
| 8. Motion to Accept Reports on Consent Agenda                                      |            |
| Public Comment   | 10 Minutes |

### Closed Session:

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

9. Legal Bills (\$ 82.50 = SPED) and \$ 1,988.08 = Lawsuit)

10. Pending Litigation

Discussion related to 5ILCS 120/2(c) (2) Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.

11. Council MOU

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

12. Review Closed Session Minutes from Previous Board Meetings

### Action Agenda

5A – Approve Board Goals

9A – Approve Legal Bills for \$ 2,070.58

12A – Approve Closed Session Minutes

### New Business

### Adjourn

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

Thank you for attending a meeting of the PCCS Board of Education. As a reminder, individual board members do not respond to public comment. For questions or comments, please e-mail the Board at [board@pccharterschool.org](mailto:board@pccharterschool.org). 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  
Lea-Ann Domanski  
JoAnn Stewart

Treasurer: Stacey White  
Demetri Georgatsos

## *Discussion Agenda*

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EXECUTIVE DIRECTOR MEMO

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TO: PCCS COMMUNITY  
SUBJECT: REMOTE LEARNING UPDATE  
DATE: DECEMBER 16, 2020

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Phase 4B Hybrid Learning Begins February 8th

Dear PCCS Community

Based on the current [Lake County Data](#) and the [CDC recommendations](#), we are confident that our Phase 4B protocols and implementation plan will be safe and successful and therefore our [Phase 4B Hybrid Learning Plan](#) implementation will begin on Monday, February 8, 2021.

Confirmation Survey

We understand that much has transpired in relation to COVID-19 since last October. Therefore, on January 25<sup>th</sup>, all parents/guardians will receive a confirmation survey for whether you will be attending in person learning per Phase 4B or choosing to remain in remote learning. This intent of this survey is to finalize the classroom groupings for our Phase 4B Plan. We understand that you have previously shared your intent, however, we also realize that 1). Circumstances may have changed since your previous response and 2). We are hoping to get a 100% response to make sure that we have the correct numbers for A/B for scheduling .

As a reminder, families that choose not to respond will be assumed to remain in remote learning and we will account for that in our plan accordingly. PCCS will remain as flexible as possible for families wishing to transition between remote learning and on campus instruction; however, space limitations and the ability to maintain safe distancing per the current guidelines may delay or prohibit the ability to change from remote learning to in person instruction once Phase 4B is implemented.

Please complete this one question survey by January 27, 2021.

Phase 4 B Listening Sessions

As with our introduction of Phase 4A, PCCS will conduct three (3) Phase 4B listening sessions for parents/guardians on January 25 and 26:

- The Kindergarten session will be on January 25 at 4:30PM
- The 1st through 4th Grade session will be on January 25 at 5:30 PM
- The 5th through 8th Grade session will be on January 26 at 5:30PM

These sessions will cover; revised drop off and pick-up procedures, the revised schedule of instruction, classroom set up and expectations, Group A and B formats, Remote Learning continuity, and more.

We will also be archiving the recordings of these session on our website. Additional details and links for joining these sessions will be sent on or before Monday January 25 by 10AM.

### Other Important dates:

January 25: Parent/Guardians will be sent a confirmation survey verifying their choice of In-Person or Remote Learning.

January 27: Confirmation Survey Due

January 29: PCCS will be utilizing an E-Learning Planning day to further prepare for returning students.

Parents/Guardians who have selected Hybrid Learning for their children will receive email notification of A/B schedule assignments.

Parents/Guardians who selected Remote Learning will also receive confirmation notices. As a reminder, if you have not filled out the survey with your choice of In-Person or Remote Learning, we have assumed that you have chosen to remain remote.

### Partnering Together

What we, as a community, have experienced both locally and nationally since last March has been challenging to say the least. We stand by the good intentions of keeping the safety of our students, staff, and families at the forefront of our decisions. These decisions have been commended by some and criticized by others and based social media and email messaging, our community, like our nation, is divided. Now, is the time that we put that behind us and come together for the Just Cause that we all strive for.

We know each of us has work to do in building trust and rebuilding our community to be just, compassionate, and true to each other; regardless of the color of our skin, our lifestyle, our affiliations, or our choices and regardless of our positions on certain issues.

We all have work to do - **so let's do it together. Whether we agree or disagree, let's build the model for our community that stands for what we believe in and let's have some fun along the way. Let's lend a hand if we fall or better yet guide each other... so we don't.**

So, I ask for help in being a community that *CARES* by being Collaborative, Aware, Respectful Empowered and Sustainable. Why? Because at PCCS,

*We Believe That Children are Our Best Hope to Improve the World.*



Geoff Deigan  
Executive Director

### **Current PCCS Board of Director Goals as Discussed in December 2020 Board Retreat:**

- 1) Amend the Board of Directors Recurring Calendar of Events to Include Advanced Planning for Leadership Succession, particularly at the Committee Level
- 2) Board Members will work to increase the recruitment of diverse Board and Committee members.
- 3) The Board will continue to pursue legislative advocacy to advance PCCS as well as the greater charter school community (with particular exploration related to charter school funding and the rechartering process).
- 4) The Board will continue exploring options to grow financial cash reserves in order to facilitate continued future financial security for PCCS.

***Consent Agenda***

**Prairie Crossing Charter School**  
**Business Manager's Report**  
**January 19, 2021 Finance Committee Meeting**

**Financial activities that are important to take note of include:**

- GL 1420 / GL 5150: Computers / Classroom Technology: Over 170 Chromebooks were purchased between October – November 2020 to allow distribution of a device to all students enrolled. Devices arrived mid-October and a device was issued from our available inventory to every enrolled students. Most students are currently using a PCCS issued device for remote learning.
- GL 5460: Computer Support: Increased expenses related to Wifi Hot Spots, Increase to internet capabilities on campus and enhancements to server.
- GL 5625: Auditory Services: The invoice for December Auditory Services was not received in time to be included in this packet.
- GL 5740 Life Safety: The purchase of 50 Honeywell HPA300 Air Purifiers was made in November in response to the COVID19 pandemic.
- No unusual items or significant fluctuations were noted on the statement of activities.

Respectfully submitted,

Kim Disalvo 01/13/2021

**Prairie Crossing Charter School**  
**Profit & Loss Budget vs. Actual**  
 July through December 2020

Ordinary Income/Expense	Jul - Dec 20	Budget	\$ Over Budget
<b>Income</b>			
<b>4100 · GENERAL INCOME</b>			
4105 · Reimbursement From ISBE	2,712,709.98	2,689,558.30	23,151.68
4110 · General Contributions	991.58	500.00	491.58
4115 · General Sponsorships	0.00	0.00	0.00
4125 · Restricted Contribs/Sponsorship	400.00	0.00	400.00
4130 · Matching Gifts	0.00	500.00	(500.00)
4199 · Consolidate	0.00	0.00	0.00
<b>Total 4100 · GENERAL INCOME</b>	<b>2,714,101.56</b>	<b>2,690,558.30</b>	<b>23,543.26</b>
<b>4200 · GRANTS</b>			
4205 · IDEA Grant	21,962.00	19,992.00	1,970.00
4206 · IDEA Preschool Grant	2,547.00	629.00	1,918.00
4215 · Title I Low Income	5,702.00	10,779.00	(5,077.00)
4220 · Title II Teacher Quality	0.00	273.00	(273.00)
4222 · Title IV - Student Support	0.00	1,020.00	(1,020.00)
4225 · Special Ed Personnel	33,705.00	33,703.00	2.00
4230 · Special Ed Fundg for Children	24,160.74	24,162.50	(1.76)
4235 · Title III ELL - TBE/TPI	2,216.26	2,214.50	1.76
4240 · ESSER Grant	12,324.00	0.00	12,324.00
4295 · Other Grants	344.37	5,628.15	(5,283.78)
<b>Total 4200 · GRANTS</b>	<b>102,961.37</b>	<b>98,401.15</b>	<b>4,560.22</b>
<b>4300 · SCHOOL FEES INCOME</b>			
4305 · Books/Materials/Activities	23,544.00	23,544.00	0.00
4310 · Out-of-District Tuition	0.00	0.00	0.00
<b>Total 4300 · SCHOOL FEES INCOME</b>	<b>23,544.00</b>	<b>23,544.00</b>	<b>0.00</b>
<b>4400 · CLUBS &amp; PROGRAMS</b>			
4405 · Before and After School Program	0.00	0.00	0.00
4415 · Getting to Know You	0.00	3,000.00	(3,000.00)
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
<b>Total 4400 · CLUBS &amp; PROGRAMS</b>	<b>0.00</b>	<b>3,000.00</b>	<b>(3,000.00)</b>
<b>4500 · GENERAL FUNDRAISING INCOME</b>			
4501 · In Kind Gifts Received	0.00	0.00	0.00
4502 · Annual Appeal	650.00	0.00	650.00
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	135.00	0.00	135.00
<b>Total 4500 · GENERAL FUNDRAISING INCOME</b>	<b>785.00</b>	<b>0.00</b>	<b>785.00</b>
<b>4700 · STUDENT PARTICIPATION INCOME</b>			
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



**Prairie Crossing Charter School**  
**Profit & Loss Budget vs. Actual**  
 July through December 2020

	Jul - Dec 20	Budget	\$ Over Budget
4730 · Field Trips/Educ Activities Inc	0.00	0.00	0.00
<b>Total 4700 · STUDENT PARTICIPATION INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4800 · INVESTMENT &amp; OTHER INCOME</b>			
4805 · Rental Income	0.00	0.00	0.00
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	458.41	2,967.48	(2,509.07)
4892 · Investment Income (Loss) in LLC	48.72	0.00	48.72
4895 · - Consolidate	0.00	0.00	0.00
<b>Total 4800 · INVESTMENT &amp; OTHER INCOME</b>	<b>507.13</b>	<b>2,967.48</b>	<b>(2,460.35)</b>
4998 · Investment Income (loss) in LLC	0.00	0.00	0.00
4999 · School Rent Income-LLC	0.00	0.00	0.00
<b>Total Income</b>	<b>2,841,899.06</b>	<b>2,818,470.93</b>	<b>23,428.13</b>
<b>Gross Profit</b>	<b>2,841,899.06</b>	<b>2,818,470.93</b>	<b>23,428.13</b>
<b>Expense</b>			
<b>5100 · INSTRUCTION EXPS</b>			
5105 · Instruction Salaries	793,298.85	777,254.46	16,044.39
5110 · Instruction Stipends	10,812.56	10,812.56	0.00
5115 · Merit Pay	0.00	0.00	0.00
5120 · Related FICA & Medicare Expense	25,160.18	26,610.68	(1,450.50)
5125 · Instruction TRS	13,253.81	12,682.48	571.33
5130 · Instruction Health Benefits Exp	126,374.85	137,534.04	(11,159.19)
5135 · Instruction FSA Expense	0.00	0.00	0.00
5140 · Classroom Supplies	6,362.93	9,439.65	(3,076.72)
5141 · Culture Expenses	3,382.74	5,000.00	(1,617.26)
5145 · Educational Materials	33,016.50	15,000.00	18,016.50
5150 · Classroom Technology	39,556.59	12,500.00	27,056.59
5160 · Furniture	818.35	1,728.80	(910.45)
5165 · Other Instructional Equipment	0.00	0.00	0.00
5170 · Dues & Subscriptions	10,587.80	9,182.26	1,405.54
5175 · Instruction Prof Development	543.00	28,000.00	(27,457.00)
5180 · Farm Education	0.00	0.00	0.00
5181 · Environmental Learning	745.45	23,276.68	(22,531.23)
5182 · Environmental Ed Professional D	0.00	12,000.00	(12,000.00)
5183 · Environmental Library	0.00	1,250.00	(1,250.00)
5190 · Deans Discretionary	(6,685.80)	7,500.00	(14,185.80)
<b>Total 5100 · INSTRUCTION EXPS</b>	<b>1,057,227.81</b>	<b>1,089,771.61</b>	<b>(32,543.80)</b>
<b>5200 · CLUBS &amp; PROGRAMS EXP</b>			
5205 · Before and After School Care	8.36	0.00	8.36
5210 · Getting to Know You	0.00	1,500.00	(1,500.00)
5215 · Interscholastic Sports	270.00	15,420.00	(15,150.00)
5225 · Tae Kwon Do	0.00	0.00	0.00
5240 · Champions Club	0.00	0.00	0.00
5260 · Extra Curricular Expense	65.00	100.00	(35.00)
5285 · Hot Lunch - Farm to Table	324.00	0.00	324.00
5295 · Other Club Exps	0.00	0.00	0.00
<b>Total 5200 · CLUBS &amp; PROGRAMS EXP</b>	<b>667.36</b>	<b>17,020.00</b>	<b>(16,352.64)</b>
<b>5300 · STUDENT PARTICIPATION EXPS</b>			
5305 · Field Trips/Educ Activities Exp	330.00	2,330.00	(2,000.00)
5315 · Class Parties & Activities	0.00	0.00	0.00
5320 · 5/6 Grade Trip	0.00	0.00	0.00
5325 · 7th Grade Trip	0.00	0.00	0.00
5330 · 8th Grade Trip	0.00	0.00	0.00
5332 · 8th Grade Fundraising	0.00	0.00	0.00
5340 · Graduation	0.00	0.00	0.00
<b>Total 5300 · STUDENT PARTICIPATION EXPS</b>	<b>330.00</b>	<b>2,330.00</b>	<b>(2,000.00)</b>

**Prairie Crossing Charter School**  
**Profit & Loss Budget vs. Actual**  
 July through December 2020

	Jul - Dec 20	Budget	\$ Over Budget
<b>5400 · ADMINISTRATION EXPS</b>			
5405 · Administrative Salaries	265,208.96	282,629.54	(17,420.58)
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	13,197.04	16,085.39	(2,888.35)
5425 · Admin Health Benefits Expense	21,053.02	18,227.39	2,825.63
5430 · Unemployment Compensation	6,114.00	0.00	6,114.00
5435 · Admin FSA Expense	0.00	0.00	0.00
5438 · Employment Expense - Other	2,551.25	2,551.25	0.00
5440 · Supplies	1,950.66	2,963.06	(1,012.40)
5445 · Furniture	391.49	1,450.00	(1,058.51)
5450 · Office Equipment	2,065.58	1,450.00	615.58
5455 · Computers	0.00	500.00	(500.00)
5460 · Computer Support	33,022.93	12,363.12	20,659.81
5465 · Equipment Rental	0.00	0.00	0.00
5470 · Equipment Maintenance	0.00	0.00	0.00
5475 · Admin Professional Development	109.00	6,000.00	(5,891.00)
5480 · Telecommunication	9,018.04	10,773.64	(1,755.60)
5485 · Accounting and Audit Fees	20,475.00	23,480.00	(3,005.00)
5488 · Accounting and Audit Fees - LLC	2,352.00	0.00	2,352.00
5490 · Payroll Service Fees	9,514.28	12,128.39	(2,614.11)
5495 · Printing and Copying	4,662.76	4,662.76	0.00
5500 · Postage and Shipping	568.20	794.00	(225.80)
5505 · Insurance (incl. Building Ins.)	45,143.16	48,022.44	(2,879.28)
5510 · Dues and Subscriptions	3,024.00	0.00	3,024.00
5515 · Board Related Expenses	19.00	100.00	(81.00)
5522 · Legal Fees - LLC	0.00	0.00	0.00
5525 · Legal Fees	10,254.21	17,499.96	(7,245.75)
5530 · Bank Fees	277.55	690.00	(412.45)
5531 · Income Tax	0.00	0.00	0.00
5544 · Outreach Conferences/Partnershi	2,762.50	0.00	2,762.50
5545 · Community Outreach	39,708.38	42,423.29	(2,714.91)
5546 · Outreach Materials	18.99	6,000.00	(5,981.01)
5547 · Transportation	2,866.20	4,875.00	(2,008.80)
5550 · Contingency	0.00	0.00	0.00
5555 · Fee Waiver Expenses	1,625.00	1,625.00	0.00
5590 · Admin Discretionary	400.00	3,000.00	(2,600.00)
5595 · Other Admin Expenses	1,961.00	2,584.50	(623.50)
5599 · School Rent Expense	0.00	0.00	0.00
<b>Total 5400 · ADMINISTRATION EXPS</b>	<b>500,314.20</b>	<b>522,878.73</b>	<b>(22,564.53)</b>
<b>5600 · SUPPORT SERVICES</b>			
5605 · Special Ed Salaries	358,250.72	339,464.57	18,786.15
5610 · Spec Ed FICA & Medicare	14,371.42	13,263.82	1,107.60
5615 · Spec Ed Health Benefits	57,944.51	59,703.13	(1,758.62)
5620 · Spec Ed TRS Expense	0.00	0.00	0.00
5625 · Auditory Services	4,275.00	6,065.00	(1,790.00)
5630 · Speech Services	40,600.65	35,733.99	4,866.66
5635 · OT Services	29,875.00	33,618.74	(3,743.74)
5636 · PT Services	11,275.00	8,223.74	3,051.26
5640 · Psychological Services	0.00	5,000.00	(5,000.00)
5641 · Behavioral Therapist Services	0.00	2,000.00	(2,000.00)
5642 · Nursing Services	19,941.69	18,864.95	1,076.74
5645 · Other Spec Ed Services	631.11	3,473.33	(2,842.22)
5646 · Out of District Placement	7,813.33	24,687.97	(16,874.64)
5650 · Special Ed Legal Fees	350.00	1,500.00	(1,150.00)
5655 · Special Ed CR Mats & Sups	1,741.23	4,396.85	(2,655.62)
5656 · ELL CR Materials & Supplies	434.84	1,100.00	(665.16)
5660 · Spec Ed Professional Developmnt	3,344.50	6,000.00	(2,655.50)
5661 · ELL Professional Development	375.00	1,000.00	(625.00)
<b>Total 5600 · SUPPORT SERVICES</b>	<b>551,224.00</b>	<b>564,096.09</b>	<b>(12,872.09)</b>
<b>5700 · OPERATIONS &amp; MAINT EXP</b>			
5705 · Maintenance Salaries	71,834.79	81,707.40	(9,872.61)

2:21 PM

01/13/21

Accrual Basis

**Prairie Crossing Charter School**  
**Profit & Loss Budget vs. Actual**  
 July through December 2020

	Jul - Dec 20	Budget	\$ Over Budget
5710 · Maint FICA & Medicare	6,586.19	7,098.02	(511.83)
5715 · Maint Health Benefits	8,129.09	10,328.72	(2,199.63)
5720 · Water and Sewer	2,226.08	3,168.23	(942.15)
5730 · Gas and Electricity	13,516.41	16,912.94	(3,396.53)
5735 · Garbage	1,749.60	1,482.84	266.76
5740 · Life Safety	44,733.27	9,000.00	35,733.27
5745 · Snow Removal	338.10	2,000.00	(1,661.90)
5750 · Summer Help	9,091.55	9,091.55	0.00
5755 · Winter Help	0.00	0.00	0.00
5765 · Maintenance Equipment	606.04	5,000.00	(4,393.96)
5770 · Maintenance Supplies	6,167.46	4,500.00	1,667.46
5775 · Long-Term Maint & Repairs	44,539.69	7,500.00	37,039.69
5795 · Other Maint Exps	750.40	1,500.00	(749.60)
<b>Total 5700 · OPERATIONS &amp; MAINT EXP</b>	<b>210,268.67</b>	<b>159,289.70</b>	<b>50,978.97</b>
<b>5800 · FUNDRAISING EXP</b>			
5814 · Marketing/Advertising Expense	0.00	0.00	0.00
5825 · Annual Appeal Develop Exps	0.00	0.00	0.00
5830 · Scholastic Book Fair	0.00	0.00	0.00
5840 · Earthweek Exps	0.00	0.00	0.00
5865 · Green Team Exp - Rain Barrels	0.00	0.00	0.00
5875 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00
5878 · Homecoming Exp	0.00	0.00	0.00
5880 · Dances Exp	19.98	20.00	(0.02)
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	400.00	0.00	400.00
5895 · Other Fundraising Exps	0.00	0.00	0.00
<b>Total 5800 · FUNDRAISING EXP</b>	<b>419.98</b>	<b>20.00</b>	<b>399.98</b>
<b>5900 · GRANT EXPENSE</b>			
5905 · IDEA Grant Exp	39,924.69	38,438.86	1,485.83
5906 · IDEA Preschool Grant	2,547.00	2,518.00	29.00
5910 · Title I Exp	18,376.07	18,257.03	119.04
5915 · Title II Teacher Quality Exp	0.00	0.00	0.00
5922 · Title IV - Student Support	0.00	0.00	0.00
5935 · Title III ELL - TBE/TPI	0.00	0.00	0.00
5940 · ESSER Grant Expense	13,445.46	0.00	13,445.46
5995 · Other Grants Expenditures	0.00	0.00	0.00
5999 · School Rent Expense	0.00	0.00	0.00
<b>Total 5900 · GRANT EXPENSE</b>	<b>74,293.22</b>	<b>59,213.89</b>	<b>15,079.33</b>
<b>Total Expense</b>	<b>2,394,745.24</b>	<b>2,414,620.02</b>	<b>(19,874.78)</b>
<b>Net Ordinary Income</b>	<b>447,153.82</b>	<b>403,850.91</b>	<b>43,302.91</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>7100 · NON OPERATING INC-PSO FUNDRAISG</b>			
<b>7102 · Fundraising</b>			
7101 · Textile Drive	0.00	0.00	0.00
7103 · Box Tops	0.00	0.00	0.00
7104 · Food Events / Pizza Day	0.00	0.00	0.00
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	6,435.02	0.00	6,435.02
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
<b>Total 7102 · Fundraising</b>	<b>6,435.02</b>	<b>0.00</b>	<b>6,435.02</b>

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Accrual Basis

**Prairie Crossing Charter School**  
**Profit & Loss Budget vs. Actual**  
**July through December 2020**

	Jul - Dec 20	Budget	\$ Over Budget
<b>Total 7100 · NON OPERATING INC-PSO FUNDRAISG</b>	6,435.02	0.00	6,435.02
<b>Total Other Income</b>	6,435.02	0.00	6,435.02
<b>Other Expense</b>			
<b>7200 · NON OPERATING EXPENSE</b>			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	0.00	0.00	0.00
7226 · Gain/Loss on Interest Rate Swap	0.00	0.00	0.00
<b>Total 7220 · PCCSHI-Mortgage Loan Interest</b>	0.00	0.00	0.00
7227 · Charter School Admin Fee	60,001.43	60,001.43	0.00
7228 · Series 2020 Bond Interest Expen	220,174.98	160,000.00	60,174.98
7244 · Lease Interest Expense	77.73	200.22	(122.49)
7246 · Depreciation	21,298.50	36,351.00	(15,052.50)
7247 · Amortization	3,189.00	3,448.32	(259.32)
7248 · Depreciation - LLC	143,247.78	157,014.48	(13,766.70)
7249 · Amortization - LLC	2,279.44	10,407.96	(8,128.52)
<b>7300 · NON OPERATING-PSO EXPENSE</b>			
7304 · Bank Fees	0.00	0.00	0.00
7311 · SCRIP	3,204.54	0.00	3,204.54
7314 · Dances - PSO Sponsored	0.00	0.00	0.00
7315 · Other Fundraising	1,971.25	0.00	1,971.25
7316 · Spirit Wear - PSO	0.00	0.00	0.00
7317 · Food Events / Pizza Day Expense	0.00	0.00	0.00
7322 · Teacher Sup Exp Reimb	0.00	0.00	0.00
7323 · Community Care/Family Social	0.00	0.00	0.00
7324 · Programming	475.00	0.00	475.00
7326 · Inschool Grants	0.00	0.00	0.00
7327 · Discretionary Hardship Fund	14,289.05	0.00	14,289.05
<b>Total 7300 · NON OPERATING-PSO EXPENSE</b>	19,939.84	0.00	19,939.84
<b>Total 7200 · NON OPERATING EXPENSE</b>	470,208.70	427,423.41	42,785.29
<b>Total Other Expense</b>	470,208.70	427,423.41	42,785.29
<b>Net Other Income</b>	(463,773.68)	(427,423.41)	(36,350.27)
<b>Net Income</b>	(16,619.86)	(23,572.50)	6,952.64

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

Ordinary Income/Expense	Dec 20	Budget	\$ Over Budget
Income			
<b>4100 · GENERAL INCOME</b>			
4105 · Reimbursement From ISBE	602,824.44	597,679.62	5,144.82
4110 · General Contributions	258.80	0.00	258.80
4115 · General Sponsorships	0.00	0.00	0.00
4125 · Restricted Contribs/Sponsorship	0.00	0.00	0.00
4130 · Matching Gifts	0.00	0.00	0.00
4199 · Consolidate	0.00	0.00	0.00
<b>Total 4100 · GENERAL INCOME</b>	<b>603,083.24</b>	<b>597,679.62</b>	<b>5,403.62</b>
<b>4200 · GRANTS</b>			
4205 · IDEA Grant	0.00	0.00	0.00
4206 · IDEA Preschool Grant	0.00	0.00	0.00
4215 · Title I Low Income	0.00	0.00	0.00
4220 · Title II Teacher Quality	0.00	0.00	0.00
4222 · Title IV - Student Support	0.00	0.00	0.00
4225 · Special Ed Personnel	6,740.60	6,740.60	0.00
4230 · Special Ed Fundg for Children	4,832.50	4,832.50	0.00
4235 · Title III ELL - TBE/TPI	442.90	442.90	0.00
4240 · ESSER Grant	0.00	0.00	0.00
4295 · Other Grants	168.78	0.00	168.78
<b>Total 4200 · GRANTS</b>	<b>12,184.78</b>	<b>12,016.00</b>	<b>168.78</b>
<b>4300 · SCHOOL FEES INCOME</b>			
4305 · Books/Materials/Activities	5,232.00	5,232.00	0.00
4310 · Out-of-District Tuition	0.00	0.00	0.00
<b>Total 4300 · SCHOOL FEES INCOME</b>	<b>5,232.00</b>	<b>5,232.00</b>	<b>0.00</b>
<b>4400 · CLUBS &amp; PROGRAMS</b>			
4405 · Before and After School Program	0.00	0.00	0.00
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
<b>Total 4400 · CLUBS &amp; PROGRAMS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4500 · GENERAL FUNDRAISING INCOME</b>			
4501 · In Kind Gifts Received	0.00	0.00	0.00
4502 · Annual Appeal	650.00	0.00	650.00
4505 · Auction	0.00	0.00	0.00
4510 · Scholastic Book Fairs	0.00	0.00	0.00
4515 · Prairie Pedal	0.00	0.00	0.00
4520 · Earthweek	0.00	0.00	0.00
4550 · Green Team - Rain Barrels, etc	0.00	0.00	0.00
4560 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00
4565 · Dances Income	0.00	0.00	0.00
4595 · Other Fundraising Inc	0.00	0.00	0.00
<b>Total 4500 · GENERAL FUNDRAISING INCOME</b>	<b>650.00</b>	<b>0.00</b>	<b>650.00</b>
<b>4700 · STUDENT PARTICIPATION INCOME</b>			
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

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Accrual Basis

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

	Dec 20	Budget	\$ Over Budget
4730 · Field Trips/Educ Activities Inc	0.00	0.00	0.00
<b>Total 4700 · STUDENT PARTICIPATION INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4800 · INVESTMENT &amp; OTHER INCOME</b>			
4805 · Rental Income	0.00	0.00	0.00
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	76.39	494.58	(418.19)
4892 · Investment Income (Loss) in LLC	0.00	0.00	0.00
4895 · - Consolidate	0.00	0.00	0.00
<b>Total 4800 · INVESTMENT &amp; OTHER INCOME</b>	<b>76.39</b>	<b>494.58</b>	<b>(418.19)</b>
4998 · Investment Income (loss) in LLC	0.00	0.00	0.00
4999 · School Rent Income-LLC	0.00	0.00	0.00
<b>Total Income</b>	<b>621,226.41</b>	<b>615,422.20</b>	<b>5,804.21</b>
<b>Gross Profit</b>	<b>621,226.41</b>	<b>615,422.20</b>	<b>5,804.21</b>
<b>Expense</b>			
<b>5100 · INSTRUCTION EXPS</b>			
5105 · Instruction Salaries	164,633.68	190,038.79	(25,405.11)
5110 · Instruction Stipends	0.00	0.00	0.00
5115 · Merit Pay	0.00	0.00	0.00
5120 · Related FICA & Medicare Expense	4,903.63	6,773.77	(1,870.14)
5125 · Instruction TRS	2,818.50	3,003.26	(184.76)
5130 · Instruction Health Benefits Exp	25,431.87	27,251.66	(1,819.79)
5135 · Instruction FSA Expense	0.00	0.00	0.00
5140 · Classroom Supplies	91.48	1,760.05	(1,668.57)
5141 · Culture Expenses	3,382.74	1,000.00	2,382.74
5145 · Educational Materials	425.77	2,500.00	(2,074.23)
5150 · Classroom Technology	2,357.78	0.00	2,357.78
5160 · Furniture	0.00	545.20	(545.20)
5165 · Other Instructional Equipment	0.00	0.00	0.00
5170 · Dues & Subscriptions	1,153.32	450.55	702.77
5175 · Instruction Prof Development	20.00	500.00	(480.00)
5180 · Farm Education	0.00	0.00	0.00
5181 · Environmental Learning	55.37	2,787.22	(2,731.85)
5182 · Environmental Ed Professional D	0.00	2,000.00	(2,000.00)
5183 · Environmental Library	0.00	250.00	(250.00)
5190 · Deans Discretionary	0.00	1,250.00	(1,250.00)
<b>Total 5100 · INSTRUCTION EXPS</b>	<b>205,274.14</b>	<b>240,110.50</b>	<b>(34,836.36)</b>
<b>5200 · CLUBS &amp; PROGRAMS EXP</b>			
5205 · Before and After School Care	0.00	0.00	0.00
5210 · Getting to Know You	0.00	0.00	0.00
5215 · Interscholastic Sports	0.00	7,500.00	(7,500.00)
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	324.00	0.00	324.00
5295 · Other Club Exps	0.00	0.00	0.00
<b>Total 5200 · CLUBS &amp; PROGRAMS EXP</b>	<b>324.00</b>	<b>7,500.00</b>	<b>(7,176.00)</b>
<b>5300 · STUDENT PARTICIPATION EXPS</b>			
5305 · Field Trips/Educ Activities Exp	0.00	1,000.00	(1,000.00)
5315 · Class Parties & Activities	0.00	0.00	0.00
5320 · 5/6 Grade Trip	0.00	0.00	0.00
5325 · 7th Grade Trip	0.00	0.00	0.00
5330 · 8th Grade Trip	0.00	0.00	0.00
5332 · 8th Grade Fundraising	0.00	0.00	0.00
5340 · Graduation	0.00	0.00	0.00
<b>Total 5300 · STUDENT PARTICIPATION EXPS</b>	<b>0.00</b>	<b>1,000.00</b>	<b>(1,000.00)</b>

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Accrual Basis

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

	Dec 20	Budget	\$ Over Budget
<b>5400 · ADMINISTRATION EXPS</b>			
5405 · Administrative Salaries	45,808.26	55,213.76	(9,405.50)
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	2,175.42	3,650.87	(1,475.45)
5425 · Admin Health Benefits Expense	4,539.46	2,504.10	2,035.36
5430 · Unemployment Compensation	0.00	0.00	0.00
5435 · Admin FSA Expense	0.00	0.00	0.00
5438 · Employment Expense - Other	0.00	0.00	0.00
5440 · Supplies	600.22	839.49	(239.27)
5445 · Furniture	0.00	600.00	(600.00)
5450 · Office Equipment	1,990.00	600.00	1,390.00
5455 · Computers	0.00	0.00	0.00
5460 · Computer Support	4,297.54	2,060.52	2,237.02
5465 · Equipment Rental	0.00	0.00	0.00
5470 · Equipment Maintenance	0.00	0.00	0.00
5475 · Admin Professional Development	0.00	1,000.00	(1,000.00)
5480 · Telecommunication	38.53	1,796.24	(1,757.71)
5485 · Accounting and Audit Fees	0.00	3,005.00	(3,005.00)
5488 · Accounting and Audit Fees - LLC	0.00	0.00	0.00
5490 · Payroll Service Fees	0.00	2,263.59	(2,263.59)
5495 · Printing and Copying	0.00	0.00	0.00
5500 · Postage and Shipping	238.00	201.00	37.00
5505 · Insurance (incl. Building Ins.)	10,168.86	6,994.86	3,174.00
5510 · Dues and Subscriptions	0.00	0.00	0.00
5515 · Board Related Expenses	0.00	0.00	0.00
5522 · Legal Fees - LLC	0.00	0.00	0.00
5525 · Legal Fees	3,500.00	2,916.66	583.34
5530 · Bank Fees	59.90	115.00	(55.10)
5531 · Income Tax	0.00	0.00	0.00
5544 · Outreach Conferences/Partnershi	2,500.00	0.00	2,500.00
5545 · Community Outreach	6,770.12	8,189.39	(1,419.27)
5546 · Outreach Materials	0.00	1,000.00	(1,000.00)
5547 · Transportation	0.00	2,000.00	(2,000.00)
5550 · Contingency	0.00	0.00	0.00
5555 · Fee Waiver Expenses	0.00	0.00	0.00
5590 · Admin Discretionary	0.00	600.00	(600.00)
5595 · Other Admin Expenses	741.00	803.25	(62.25)
5599 · School Rent Expense	0.00	0.00	0.00
<b>Total 5400 · ADMINISTRATION EXPS</b>	<b>83,427.31</b>	<b>96,353.73</b>	<b>(12,926.42)</b>
<b>5600 · SUPPORT SERVICES</b>			
5605 · Special Ed Salaries	73,102.56	79,073.00	(5,970.44)
5610 · Spec Ed FICA & Medicare	2,761.81	2,788.50	(26.69)
5615 · Spec Ed Health Benefits	11,001.50	10,961.47	40.03
5620 · Spec Ed TRS Expense	0.00	0.00	0.00
5625 · Auditory Services	855.00	1,322.50	(467.50)
5630 · Speech Services	6,474.39	9,044.33	(2,569.94)
5635 · OT Services	7,550.00	5,646.87	1,903.13
5636 · PT Services	4,310.00	629.37	3,680.63
5640 · Psychological Services	0.00	1,000.00	(1,000.00)
5641 · Behavioral Therapist Services	0.00	400.00	(400.00)
5642 · Nursing Services	4,778.40	3,865.83	912.57
5645 · Other Spec Ed Services	0.00	1,421.11	(1,421.11)
5646 · Out of District Placement	0.00	4,218.66	(4,218.66)
5650 · Special Ed Legal Fees	0.00	500.00	(500.00)
5655 · Special Ed CR Mats & Sups	87.11	850.00	(762.89)
5656 · ELL CR Materials & Supplies	0.00	100.00	(100.00)
5660 · Spec Ed Professional Developmnt	1,410.00	1,000.00	410.00
5661 · ELL Professional Development	0.00	500.00	(500.00)
<b>Total 5600 · SUPPORT SERVICES</b>	<b>112,330.77</b>	<b>123,321.64</b>	<b>(10,990.87)</b>
<b>5700 · OPERATIONS &amp; MAINT EXP</b>			
5705 · Maintenance Salaries	12,756.09	17,697.01	(4,940.92)

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Accrual Basis

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

	Dec 20	Budget	\$ Over Budget
5710 · Maint FICA & Medicare	967.79	1,224.06	(256.27)
5715 · Maint Health Benefits	1,616.06	2,490.54	(874.48)
5720 · Water and Sewer	221.55	711.40	(489.85)
5730 · Gas and Electricity	3,434.36	4,667.28	(1,232.92)
5735 · Garbage	247.80	247.14	0.66
5740 · Life Safety	638.16	1,500.00	(861.84)
5745 · Snow Removal	0.00	2,000.00	(2,000.00)
5750 · Summer Help	0.00	0.00	0.00
5755 · Winter Help	0.00	0.00	0.00
5765 · Maintenance Equipment	310.53	1,000.00	(689.47)
5770 · Maintenance Supplies	19.54	1,000.00	(980.46)
5775 · Long-Term Maint & Repairs	3,158.97	1,250.00	1,908.97
5795 · Other Maint Exps	74.50	400.00	(325.50)
<b>Total 5700 · OPERATIONS &amp; MAINT EXP</b>	<b>23,445.35</b>	<b>34,187.43</b>	<b>(10,742.08)</b>
<b>5800 · FUNDRAISING EXP</b>			
5814 · Marketing/Advertising Expense	0.00	0.00	0.00
5825 · Annual Appeal Develop Exps	0.00	0.00	0.00
5830 · Scholastic Book Fair	0.00	0.00	0.00
5840 · Earthweek Exps	0.00	0.00	0.00
5865 · Green Team Exp - Rain Barrels	0.00	0.00	0.00
5875 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00
5878 · Homecoming Exp	0.00	0.00	0.00
5880 · Dances Exp	0.00	0.00	0.00
5881 · Sustainable Schoolyard	0.00	0.00	0.00
5882 · Envir. Library Exp	0.00	0.00	0.00
5885 · Classroom Gardens Exp	0.00	0.00	0.00
5890 · Restricted Expense	0.00	0.00	0.00
5895 · Other Fundraising Exps	0.00	0.00	0.00
<b>Total 5800 · FUNDRAISING EXP</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5900 · GRANT EXPENSE</b>			
5905 · IDEA Grant Exp	10,363.33	6,921.52	3,441.81
5906 · IDEA Preschool Grant	0.00	0.00	0.00
5910 · Title I Exp	3,302.78	4,143.49	(840.71)
5915 · Title II Teacher Quality Exp	0.00	0.00	0.00
5922 · Title IV - Student Support	0.00	0.00	0.00
5935 · Title III ELL - TBE/TPI	0.00	0.00	0.00
5940 · ESSER Grant Expense	754.02	0.00	754.02
5995 · Other Grants Expenditures	0.00	0.00	0.00
5999 · School Rent Expense	0.00	0.00	0.00
<b>Total 5900 · GRANT EXPENSE</b>	<b>14,420.13</b>	<b>11,065.01</b>	<b>3,355.12</b>
<b>Total Expense</b>	<b>439,221.70</b>	<b>513,538.31</b>	<b>(74,316.61)</b>
<b>Net Ordinary Income</b>	<b>182,004.71</b>	<b>101,883.89</b>	<b>80,120.82</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>7100 · NON OPERATING INC-PSO FUNDRAISG</b>			
<b>7102 · Fundraising</b>			
7101 · Textile Drive	0.00	0.00	0.00
7103 · Box Tops	0.00	0.00	0.00
7104 · Food Events / Pizza Day	0.00	0.00	0.00
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	0.02	0.00	0.02
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
<b>Total 7102 · Fundraising</b>	<b>0.02</b>	<b>0.00</b>	<b>0.02</b>



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Accrual Basis

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

	Dec 20	Budget	\$ Over Budget
<b>Total 7100 · NON OPERATING INC-PSO FUNDRAISG</b>	0.02	0.00	0.02
<b>Total Other Income</b>	0.02	0.00	0.02
<b>Other Expense</b>			
<b>7200 · NON OPERATING EXPENSE</b>			
<b>7220 · PCCSHI-Mortgage Loan Interest</b>			
7222 · LFB Loan Interest Expense	0.00	0.00	0.00
7226 · Gain/Loss on Interest Rate Swap	0.00	0.00	0.00
<b>Total 7220 · PCCSHI-Mortgage Loan Interest</b>	0.00	0.00	0.00
7227 · Charter School Admin Fee	0.00	0.00	0.00
7228 · Series 2020 Bond Interest Expen	36,695.83	0.00	36,695.83
7244 · Lease Interest Expense	7.12	33.37	(26.25)
7246 · Depreciation	3,549.75	6,058.50	(2,508.75)
7247 · Amortization	531.50	661.16	(129.66)
7248 · Depreciation - LLC	23,874.63	26,169.08	(2,294.45)
7249 · Amortization - LLC	383.63	1,734.66	(1,351.03)
<b>7300 · NON OPERATING-PSO EXPENSE</b>			
7304 · Bank Fees	0.00	0.00	0.00
7311 · SCRIP	2,715.79	0.00	2,715.79
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	0.00	0.00	0.00
7322 · Teacher Sup Exp Reimb	0.00	0.00	0.00
7323 · Community Care/Family Social	0.00	0.00	0.00
7324 · Programming	475.00	0.00	475.00
7326 · Inschool Grants	0.00	0.00	0.00
7327 · Discretionary Hardship Fund	6,100.00	0.00	6,100.00
<b>Total 7300 · NON OPERATING-PSO EXPENSE</b>	9,290.79	0.00	9,290.79
<b>Total 7200 · NON OPERATING EXPENSE</b>	74,333.25	34,656.77	39,676.48
<b>Total Other Expense</b>	74,333.25	34,656.77	39,676.48
<b>Net Other Income</b>	(74,333.23)	(34,656.77)	(39,676.46)
<b>Net Income</b>	107,671.48	67,227.12	40,444.36

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Accrual Basis

**Prairie Crossing Charter School**  
**Balance Sheet Prev Year Comparison**  
**As of December 31, 2020**

	Dec 31, 20	Dec 31, 19	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>1100 · Cash</b>			
1110 · LFB Operating 379719	1,609,523.91	1,383,579.95	225,943.96
1115 · Money Market 8100003238	660,894.02	660,668.09	225.93
1125 · PCCS PPP 9195278569	831,720.00	0.00	831,720.00
1130 · PCCS Building 379727	71,592.06	241,369.56	(169,777.50)
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	45,837.50	52,940.18	(7,102.68)
1160 · Petty Cash	300.00	300.00	0.00
1170 · Wilmington Trust Project Fund	7,479.26	0.00	7,479.26
1171 · Wilmington Trust Reserve Fund	556,768.90	0.00	556,768.90
1173 · Wilmington Trust Replace Rsrve	10,000.05	0.00	10,000.05
1174 · Wilmington Trust Expense Fund	1,875.01	0.00	1,875.01
1175 · Wilmington Trust Bond Fund	511.34	0.00	511.34
1176 · Wilmington Trust Revenue Fund	1.06	0.00	1.06
<b>Total 1100 · Cash</b>	<b>3,843,720.90</b>	<b>2,344,804.23</b>	<b>1,498,916.67</b>
<b>Total Checking/Savings</b>	<b>3,843,720.90</b>	<b>2,344,804.23</b>	<b>1,498,916.67</b>
<b>Accounts Receivable</b>			
1200 · Accounts Receivable	146.89	15,855.90	(15,709.01)
<b>Total Accounts Receivable</b>	<b>146.89</b>	<b>15,855.90</b>	<b>(15,709.01)</b>
<b>Other Current Assets</b>			
12000 · Undeposited Funds	0.00	882.50	(882.50)
<b>1300 · Other Assets</b>			
1320 · Prepaid Expense	51,148.09	42,444.24	8,703.85
1330 · Charter Renewal Fees	22,322.73	28,700.73	(6,378.00)
8996 · Due From Holdings - BCB	(1,226,835.00)	0.00	(1,226,835.00)
8998 · Due To PCCS - BCB	6,227.00	0.00	6,227.00
8999 · Due to Holdings	283,764.50	246,008.50	37,756.00
9997 · Due From BCB - Holdings	1,226,835.00	0.00	1,226,835.00
9998 · Due From PCCS - BCB	(6,227.00)	0.00	(6,227.00)
9999 · Due from PCCS - LLC	(283,764.50)	(246,008.50)	(37,756.00)
<b>Total 1300 · Other Assets</b>	<b>73,470.82</b>	<b>71,144.97</b>	<b>2,325.85</b>
<b>Total Other Current Assets</b>	<b>73,470.82</b>	<b>72,027.47</b>	<b>1,443.35</b>
<b>Total Current Assets</b>	<b>3,917,338.61</b>	<b>2,432,687.60</b>	<b>1,484,651.01</b>
<b>Fixed Assets</b>			
<b>1400 · Fixed Assets</b>			
1405 · Software	49,819.95	49,819.95	0.00
1420 · Computers - New Building	270,651.70	269,348.58	1,303.12
1430 · Equipment	222,375.23	222,375.23	0.00
1435 · Vehicle	34,800.00	34,800.00	0.00
1440 · Office Equipment - Other	131,856.35	131,856.35	0.00
1445 · HVAC / Boiler	49,118.80	49,118.80	0.00
1450 · Furniture & Fixtures - New Bldg	148,000.41	148,000.41	0.00
1460 · Furniture & Fixtures - Other	250,780.12	250,780.12	0.00
1470 · Construction in Process - SSY	5,857.48	5,857.48	0.00
1475 · CIP - Barn and Kennicott Renova	1,085,227.32	0.00	1,085,227.32
1490 · Accumulated Depreciation	(1,082,491.90)	(1,041,563.99)	(40,927.91)
1491 · Accumulated Depreciations - BCB	(1,028.00)	0.00	(1,028.00)
<b>Total 1400 · Fixed Assets</b>	<b>1,164,967.46</b>	<b>120,392.93</b>	<b>1,044,574.53</b>
<b>Total Fixed Assets</b>	<b>1,164,967.46</b>	<b>120,392.93</b>	<b>1,044,574.53</b>
<b>Other Assets</b>			
<b>1600 · Investment in LLC</b>			
1604 · Investment In BCB LLC	209,765.00	0.00	209,765.00
1605 · Investment in PCCS Holdings LLC	324,547.00	1,048,430.00	(723,883.00)

**Prairie Crossing Charter School**  
**Balance Sheet Prev Year Comparison**  
**As of December 31, 2020**

	Dec 31, 20	Dec 31, 19	\$ Change
1607 · Capitalized Closing Costs	386,220.87	553,680.32	(167,459.45)
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	(4,124,511.06)	(3,839,249.01)	(285,262.05)
1670 · PCCSHI - BCB	96,176.00	0.00	96,176.00
1671 · PCCSHI - BCB - Land	644,082.00	0.00	644,082.00
1699 · Consolidate	(534,312.00)	(1,048,430.00)	514,118.00
<b>Total 1600 · Investment in LLC</b>	<b>8,663,634.14</b>	<b>8,376,097.64</b>	<b>287,536.50</b>
<b>Total Other Assets</b>	<b>8,663,634.14</b>	<b>8,376,097.64</b>	<b>287,536.50</b>
<b>TOTAL ASSETS</b>	<b>13,745,940.21</b>	<b>10,929,178.17</b>	<b>2,816,762.04</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2002 · Accounts Payables	100,223.95	33,504.12	66,719.83
<b>Total Accounts Payable</b>	<b>100,223.95</b>	<b>33,504.12</b>	<b>66,719.83</b>
<b>Other Current Liabilities</b>			
2010 · Accounts Payable - Accrued	4,337.09	74,672.59	(70,335.50)
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	1,714.48	2,781.86
2068 · Annual Appeal	4,911.56	4,911.56	0.00
2069 · Auction Restricted Gifts	771.48	771.48	0.00
<b>Total 2050 · Other Current Liabilities</b>	<b>26,345.00</b>	<b>23,323.52</b>	<b>3,021.48</b>
2106 · LLC Accrued Expenses	0.00	(1,331.00)	1,331.00
2151 · Deferred Revenue-Fees	29,446.00	28,931.10	514.90
2152 · Deferred Revenue - ISBE	287,360.66	291,295.31	(3,934.65)
2200 · Accrued Interest	0.00	18,322.09	(18,322.09)
2201 · Accrued Payroll Liabilities			
2210 · Accrued Salaries	123,242.40	116,696.03	6,546.37
2211 · Accrued Bonuses	200,000.00	2,000.00	198,000.00
2212 · Accrued FICA/Medicare/TRS Bonus	3,976.38	3,767.05	209.33
2225 · Medicare Payable	291.05	0.00	291.05
<b>Total 2201 · Accrued Payroll Liabilities</b>	<b>327,509.83</b>	<b>122,463.08</b>	<b>205,046.75</b>
2300 · Capital Lease Obligations - ST	951.58	2,715.88	(1,764.30)
<b>Total Other Current Liabilities</b>	<b>679,479.50</b>	<b>560,392.57</b>	<b>119,086.93</b>
<b>Total Current Liabilities</b>	<b>779,703.45</b>	<b>593,896.69</b>	<b>185,806.76</b>
<b>Long Term Liabilities</b>			
2500 · Capital Lease Obligations - LT	0.00	3,749.95	(3,749.95)
2607 · Series 2011 Revenue Bonds	0.00	7,122,010.00	(7,122,010.00)
2608 · Interest Rate Swap Liability	0.00	(4,973.61)	4,973.61
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

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Accrual Basis

**Prairie Crossing Charter School**  
**Balance Sheet Prev Year Comparison**  
**As of December 31, 2020**

	<u>Dec 31, 20</u>	<u>Dec 31, 19</u>	<u>\$ Change</u>
2612 · Series 2020 Bond Premium	555,335.90	0.00	555,335.90
Total Long Term Liabilities	9,605,335.90	7,120,786.34	2,484,549.56
Total Liabilities	10,385,039.35	7,714,683.03	2,670,356.32
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	2,029,159.84	1,711,674.51	317,485.33
3999 · Consolidate	(1,637,422.00)	(1,637,422.00)	0.00
Net Income	(16,619.86)	154,459.75	(171,079.61)
Total Equity	3,360,900.86	3,214,495.14	146,405.72
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>13,745,940.21</u></b>	<b><u>10,929,178.17</u></b>	<b><u>2,816,762.04</u></b>

**Prairie Crossing Charter School**  
**Profit & Loss Prev Year Comparison**  
 July through December 2020

	Jul - Dec 20	Jul - Dec 19	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4100 · GENERAL INCOME</b>			
4105 · Reimbursement From ISBE	2,712,709.98	2,624,554.26	88,155.72
4110 · General Contributions	991.58	2,942.53	(1,950.95)
4125 · Restricted Contribs/Sponsorship	400.00	2,066.40	(1,666.40)
4130 · Matching Gifts	0.00	400.00	(400.00)
<b>Total 4100 · GENERAL INCOME</b>	<b>2,714,101.56</b>	<b>2,629,963.19</b>	<b>84,138.37</b>
<b>4200 · GRANTS</b>			
4205 · IDEA Grant	21,962.00	20,244.00	1,718.00
4206 · IDEA Preschool Grant	2,547.00	2,518.00	29.00
4215 · Title I Low Income	5,702.00	9,819.00	(4,117.00)
4220 · Title II Teacher Quality	0.00	0.00	0.00
4225 · Special Ed Personnel	33,705.00	33,703.00	2.00
4230 · Special Ed Fundg for Children	24,160.74	24,158.16	2.58
4235 · Title III ELL - TBE/TPI	2,216.26	2,214.50	1.76
4240 · ESSER Grant	12,324.00	0.00	12,324.00
4295 · Other Grants	344.37	3,838.90	(3,494.53)
<b>Total 4200 · GRANTS</b>	<b>102,961.37</b>	<b>96,495.56</b>	<b>6,465.81</b>
<b>4300 · SCHOOL FEES INCOME</b>			
4305 · Books/Materials/Activities	23,544.00	23,544.00	0.00
<b>Total 4300 · SCHOOL FEES INCOME</b>	<b>23,544.00</b>	<b>23,544.00</b>	<b>0.00</b>
<b>4400 · CLUBS &amp; PROGRAMS</b>			
4405 · Before and After School Program	0.00	71,479.70	(71,479.70)
4415 · Getting to Know You	0.00	3,000.00	(3,000.00)
4425 · Interscholastic Sports	0.00	11,128.08	(11,128.08)
4426 · Extra Curricular Income	0.00	3,375.00	(3,375.00)
4435 · Tae Kwon Do	0.00	2,220.00	(2,220.00)
4455 · Hot Lunch - Farm to Table	0.00	9,790.00	(9,790.00)
4495 · Other Clubs	0.00	18,653.00	(18,653.00)
<b>Total 4400 · CLUBS &amp; PROGRAMS</b>	<b>0.00</b>	<b>119,645.78</b>	<b>(119,645.78)</b>
<b>4500 · GENERAL FUNDRAISING INCOME</b>			
4502 · Annual Appeal	650.00	750.00	(100.00)
4520 · Earthweek	0.00	10.00	(10.00)
4550 · Green Team - Rain Barrels, etc	0.00	0.00	0.00
4565 · Dances Income	0.00	430.00	(430.00)
4595 · Other Fundraising Inc	135.00	550.00	(415.00)
<b>Total 4500 · GENERAL FUNDRAISING INCOME</b>	<b>785.00</b>	<b>1,740.00</b>	<b>(955.00)</b>
<b>4700 · STUDENT PARTICIPATION INCOME</b>			
4715 · 8th Grade Trlp	0.00	8,800.00	(8,800.00)
4717 · 8th Grade Fundraising	0.00	4,610.40	(4,610.40)
4730 · Field Trips/Educ Activities Inc	0.00	6,052.00	(6,052.00)
<b>Total 4700 · STUDENT PARTICIPATION INCOME</b>	<b>0.00</b>	<b>19,462.40</b>	<b>(19,462.40)</b>
<b>4800 · INVESTMENT &amp; OTHER INCOME</b>			
4805 · Rental Income	0.00	2,532.50	(2,532.50)
4818 · Gifts in Kind - Goods	0.00	300.00	(300.00)
4820 · Interest Income - LFB	458.41	3,243.30	(2,784.89)
4892 · Investment Income (Loss) in LLC	48.72	0.00	48.72
4895 · - Consolidate	0.00	0.00	0.00
<b>Total 4800 · INVESTMENT &amp; OTHER INCOME</b>	<b>507.13</b>	<b>6,075.80</b>	<b>(5,568.67)</b>
<b>Total Income</b>	<b>2,841,899.06</b>	<b>2,896,926.73</b>	<b>(55,027.67)</b>
<b>Gross Profit</b>	<b>2,841,899.06</b>	<b>2,896,926.73</b>	<b>(55,027.67)</b>
<b>Expense</b>			
<b>5100 · INSTRUCTION EXPS</b>			

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Accrual Basis

**Prairie Crossing Charter School**  
**Profit & Loss Prev Year Comparison**  
**July through December 2020**

	Jul - Dec 20	Jul - Dec 19	\$ Change
5105 · Instruction Salaries	793,298.85	789,218.61	4,080.24
5110 · Instruction Stipends	10,812.56	6,102.50	4,710.06
5120 · Related FICA & Medicare Expense	25,160.18	36,107.70	(10,947.52)
5125 · Instruction TRS	13,253.81	15,255.02	(2,001.21)
5130 · Instruction Health Benefits Exp	126,374.85	117,146.96	9,227.89
5140 · Classroom Supplies	6,362.93	6,071.41	291.52
5141 · Culture Expenses	3,382.74	373.76	3,008.98
5145 · Educational Materials	33,016.50	28,084.24	4,932.26
5150 · Classroom Technology	39,556.59	4,069.90	35,486.69
5160 · Furniture	818.35	3,840.94	(3,022.59)
5165 · Other Instructional Equipment	0.00	300.00	(300.00)
5170 · Dues & Subscriptions	10,587.80	10,362.76	225.04
5175 · Instruction Prof Development	543.00	6,943.32	(6,400.32)
5181 · Environmental Learning	745.45	3,788.82	(3,043.37)
5182 · Environmental Ed Professional D	0.00	2,808.67	(2,808.67)
5190 · Deans Discretionary	(6,685.80)	6,621.86	(13,307.66)
<b>Total 5100 · INSTRUCTION EXPS</b>	<b>1,057,227.81</b>	<b>1,037,096.47</b>	<b>20,131.34</b>
<b>5200 · CLUBS &amp; PROGRAMS EXP</b>			
5205 · Before and After School Care	8.36	25,993.07	(25,984.71)
5210 · Getting to Know You	0.00	1,149.84	(1,149.84)
5215 · Interscholastic Sports	270.00	13,597.85	(13,327.85)
5225 · Tae Kwon Do	0.00	2,220.00	(2,220.00)
5260 · Extra Curricular Expense	65.00	5,079.26	(5,014.26)
5285 · Hot Lunch - Farm to Table	324.00	3,965.12	(3,641.12)
5295 · Other Club Exps	0.00	10,121.00	(10,121.00)
<b>Total 5200 · CLUBS &amp; PROGRAMS EXP</b>	<b>667.36</b>	<b>62,126.14</b>	<b>(61,458.78)</b>
<b>5300 · STUDENT PARTICIPATION EXPS</b>			
5305 · Field Trips/Educ Activities Exp	330.00	6,160.10	(5,830.10)
5315 · Class Parties & Activities	0.00	10.00	(10.00)
5330 · 8th Grade Trip	0.00	10,196.91	(10,196.91)
5332 · 8th Grade Fundraising	0.00	4,460.20	(4,460.20)
<b>Total 5300 · STUDENT PARTICIPATION EXPS</b>	<b>330.00</b>	<b>20,827.21</b>	<b>(20,497.21)</b>
<b>5400 · ADMINISTRATION EXPS</b>			
5405 · Administrative Salaries	265,208.96	266,547.94	(1,338.98)
5420 · Admin FICA & Medicare	13,197.04	14,199.65	(1,002.61)
5425 · Admin Health Benefits Expense	21,053.02	16,459.09	4,593.93
5430 · Unemployment Compensation	6,114.00	0.00	6,114.00
5438 · Employment Expense - Other	2,551.25	2,449.87	101.38
5440 · Supplies	1,950.66	5,091.06	(3,140.40)
5445 · Furniture	391.49	154.42	237.07
5450 · Office Equipment	2,065.58	560.20	1,505.38
5455 · Computers	0.00	4,094.15	(4,094.15)
5460 · Computer Support	33,022.93	19,347.77	13,675.16
5465 · Equipment Rental	0.00	278.00	(278.00)
5475 · Admin Professional Development	109.00	1,991.07	(1,882.07)
5480 · Telecommunication	9,018.04	10,585.56	(1,567.52)
5485 · Accounting and Audit Fees	20,475.00	23,870.00	(3,395.00)
5488 · Accounting and Audit Fees - LLC	2,352.00	2,280.00	72.00
5490 · Payroll Service Fees	9,514.28	11,844.24	(2,329.96)
5495 · Printing and Copying	4,662.76	4,416.28	246.48
5500 · Postage and Shipping	568.20	822.61	(254.41)
5505 · Insurance (incl. Building Ins.)	45,143.16	38,710.90	6,432.26
5510 · Dues and Subscriptions	3,024.00	3,408.00	(384.00)
5515 · Board Related Expenses	19.00	97.00	(78.00)
5525 · Legal Fees	10,254.21	5,175.00	5,079.21
5530 · Bank Fees	277.55	216.62	60.93
5531 · Income Tax	0.00	44.00	(44.00)
5544 · Outreach Conferences/Partnershi	2,762.50	4,613.90	(1,851.40)
5545 · Community Outreach	39,708.38	39,026.74	681.64
5546 · Outreach Materials	18.99	2,673.28	(2,654.29)
5547 · Transportation	2,866.20	3,870.00	(1,003.80)

**Prairie Crossing Charter School**  
**Profit & Loss Prev Year Comparison**  
**July through December 2020**

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Accrual Basis

	Jul - Dec 20	Jul - Dec 19	\$ Change
5555 · Fee Waiver Expenses	1,625.00	6,594.45	(4,969.45)
5590 · Admin Discretionary	400.00	(3,118.66)	3,518.66
5595 · Other Admin Expenses	1,961.00	1,272.00	689.00
<b>Total 5400 · ADMINISTRATION EXPS</b>	<b>500,314.20</b>	<b>487,575.14</b>	<b>12,739.06</b>
<b>5600 · SUPPORT SERVICES</b>			
5605 · Special Ed Salaries	358,250.72	339,697.52	18,553.20
5610 · Spec Ed FICA & Medicare	14,371.42	13,689.77	681.65
5615 · Spec Ed Health Benefits	57,944.51	51,465.63	6,478.88
5625 · Auditory Services	4,275.00	4,821.25	(546.25)
5630 · Speech Services	40,600.65	36,876.00	3,724.65
5635 · OT Services	29,875.00	32,950.00	(3,075.00)
5636 · PT Services	11,275.00	1,645.00	9,630.00
5642 · Nursing Services	19,941.69	19,966.11	(24.42)
5645 · Other Spec Ed Services	631.11	2,012.89	(1,381.78)
5646 · Out of District Placement	7,813.33	0.00	7,813.33
5650 · Special Ed Legal Fees	350.00	0.00	350.00
5655 · Special Ed CR Mats & Sups	1,741.23	2,707.99	(966.76)
5656 · ELL CR Materials & Supplies	434.84	928.02	(493.18)
5660 · Spec Ed Professional Developmpt	3,344.50	6,269.44	(2,924.94)
5661 · ELL Professional Development	375.00	902.92	(527.92)
<b>Total 5600 · SUPPORT SERVICES</b>	<b>551,224.00</b>	<b>513,932.54</b>	<b>37,291.46</b>
<b>5700 · OPERATIONS &amp; MAINT EXP</b>			
5705 · Maintenance Salaries	71,834.79	72,117.31	(282.52)
5710 · Maint FICA & Medicare	6,586.19	6,541.58	44.61
5715 · Maint Health Benefits	8,129.09	11,883.26	(3,754.17)
5720 · Water and Sewer	2,226.08	3,254.34	(1,028.26)
5730 · Gas and Electricity	13,516.41	16,240.23	(2,723.82)
5735 · Garbage	1,749.60	734.66	1,014.94
5740 · Life Safety	44,733.27	9,971.14	34,762.13
5745 · Snow Removal	338.10	1,661.21	(1,323.11)
5750 · Summer Help	9,091.55	12,376.75	(3,285.20)
5765 · Maintenance Equipment	606.04	16,671.06	(16,065.02)
5770 · Maintenance Supplies	6,167.46	4,165.54	2,001.92
5775 · Long-Term Maint & Repairs	44,539.69	9,120.77	35,418.92
5795 · Other Maint Exps	750.40	267.71	482.69
<b>Total 5700 · OPERATIONS &amp; MAINT EXP</b>	<b>210,268.67</b>	<b>165,005.56</b>	<b>45,263.11</b>
<b>5800 · FUNDRAISING EXP</b>			
5880 · Dances Exp	19.98	259.94	(239.96)
5890 · Restricted Expense	400.00	1,126.76	(726.76)
5895 · Other Fundraising Exps	0.00	400.00	(400.00)
<b>Total 5800 · FUNDRAISING EXP</b>	<b>419.98</b>	<b>1,786.70</b>	<b>(1,366.72)</b>
<b>5900 · GRANT EXPENSE</b>			
5905 · IDEA Grant Exp	39,924.69	46,540.85	(6,616.16)
5906 · IDEA Preschool Grant	2,547.00	2,826.00	(279.00)
5910 · Title I Exp	18,376.07	17,935.55	440.52
5935 · Title III ELL - TBE/TPI	0.00	2,214.50	(2,214.50)
5940 · ESSER Grant Expense	13,445.46	0.00	13,445.46
5995 · Other Grants Expenditures	0.00	238.00	(238.00)
<b>Total 5900 · GRANT EXPENSE</b>	<b>74,293.22</b>	<b>69,754.90</b>	<b>4,538.32</b>
<b>Total Expense</b>	<b>2,394,745.24</b>	<b>2,358,104.66</b>	<b>36,640.58</b>
<b>Net Ordinary Income</b>	<b>447,153.82</b>	<b>538,822.07</b>	<b>(91,668.25)</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>7100 · NON OPERATING INC-PSO FUNDRAISG</b>			
<b>7102 · Fundraising</b>			
7101 · Textile Drive	0.00	135.35	(135.35)
7104 · Food Events / Pizza Day	0.00	7,080.93	(7,080.93)

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Accrual Basis

**Prairie Crossing Charter School**  
**Profit & Loss Prev Year Comparison**  
**July through December 2020**

	Jul - Dec 20	Jul - Dec 19	\$ Change
7107 · SCRIP	0.00	3,726.90	(3,726.90)
7109 · Holiday Bazaar	0.00	14.00	(14.00)
7110 · Other	6,435.02	4,765.25	1,669.77
7112 · Spirit Wear - PSO	0.00	180.00	(180.00)
<b>Total 7102 · Fundraising</b>	<b>6,435.02</b>	<b>15,902.43</b>	<b>(9,467.41)</b>
<b>Total 7100 · NON OPERATING INC-PSO FUNDRAISG</b>	<b>6,435.02</b>	<b>15,902.43</b>	<b>(9,467.41)</b>
<b>Total Other Income</b>	<b>6,435.02</b>	<b>15,902.43</b>	<b>(9,467.41)</b>
<b>Other Expense</b>			
<b>7200 · NON OPERATING EXPENSE</b>			
7220 · PCCSHI-Mortgage Loan Interest			
7222 · LFB Loan Interest Expense	0.00	122,780.51	(122,780.51)
7226 · Gain/Loss on Interest Rate Swap	0.00	12,792.03	(12,792.03)
<b>Total 7220 · PCCSHI-Mortgage Loan Interest</b>	<b>0.00</b>	<b>135,572.54</b>	<b>(135,572.54)</b>
7227 · Charter School Admin Fee	60,001.43	58,317.00	1,684.43
7228 · Series 2020 Bond Interest Expen	220,174.98	0.00	220,174.98
7244 · Lease Interest Expense	77.73	240.30	(162.57)
7246 · Depreciation	21,298.50	31,245.42	(9,946.92)
7247 · Amortization	3,189.00	3,189.00	0.00
7248 · Depreciation - LLC	143,247.78	142,014.72	1,233.06
7249 · Amortization - LLC	2,279.44	10,314.43	(8,034.99)
<b>7300 · NON OPERATING-PSO EXPENSE</b>			
7304 · Bank Fees	0.00	51.00	(51.00)
7311 · SCRIP	3,204.54	12,055.40	(8,850.86)
7313 · Holiday Bazaar	0.00	326.25	(326.25)
7315 · Other Fundraising	1,971.25	3,175.97	(1,204.72)
7317 · Food Events / Pizza Day Expense	0.00	1,918.34	(1,918.34)
7321 · Classroom Care	0.00	272.08	(272.08)
7322 · Teacher Sup Exp Reimb	0.00	763.30	(763.30)
7324 · Programming	475.00	0.00	475.00
7326 · Inschool Grants	0.00	809.00	(809.00)
7327 · Discretionary Hardship Fund	14,289.05	0.00	14,289.05
<b>Total 7300 · NON OPERATING-PSO EXPENSE</b>	<b>19,939.84</b>	<b>19,371.34</b>	<b>568.50</b>
<b>Total 7200 · NON OPERATING EXPENSE</b>	<b>470,208.70</b>	<b>400,264.75</b>	<b>69,943.95</b>
<b>Total Other Expense</b>	<b>470,208.70</b>	<b>400,264.75</b>	<b>69,943.95</b>
<b>Net Other Income</b>	<b>(463,773.68)</b>	<b>(384,362.32)</b>	<b>(79,411.36)</b>
<b>Net Income</b>	<b>(16,619.86)</b>	<b>154,459.75</b>	<b>(171,079.61)</b>



**Prairie Crossing Charter School**  
**Profit & Loss Prev Year Comparison**  
**December 2020**

	Dec 20	Dec 19	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4100 · GENERAL INCOME</b>			
4105 · Reimbursement From ISBE	602,824.44	583,234.28	19,590.16
4110 · General Contributions	258.80	150.00	108.80
4125 · Restricted Contribs/Sponsorship	0.00	615.36	(615.36)
4130 · Matching Gifts	0.00	300.00	(300.00)
<b>Total 4100 · GENERAL INCOME</b>	<b>603,083.24</b>	<b>584,299.64</b>	<b>18,783.60</b>
<b>4200 · GRANTS</b>			
4215 · Title I Low Income	0.00	9,819.00	(9,819.00)
4220 · Title II Teacher Quality	0.00	0.00	0.00
4225 · Special Ed Personnel	6,740.60	6,740.60	0.00
4230 · Special Ed Fundg for Children	4,832.50	4,831.64	0.86
4235 · Title III ELL - TBE/TPI	442.90	442.90	0.00
4295 · Other Grants	168.78	2,325.40	(2,156.62)
<b>Total 4200 · GRANTS</b>	<b>12,184.78</b>	<b>24,159.54</b>	<b>(11,974.76)</b>
<b>4300 · SCHOOL FEES INCOME</b>			
4305 · Books/Materials/Activities	5,232.00	5,232.00	0.00
<b>Total 4300 · SCHOOL FEES INCOME</b>	<b>5,232.00</b>	<b>5,232.00</b>	<b>0.00</b>
<b>4400 · CLUBS &amp; PROGRAMS</b>			
4405 · Before and After School Program	0.00	1,526.04	(1,526.04)
4425 · Interscholastic Sports	0.00	488.53	(488.53)
4455 · Hot Lunch - Farm to Table	0.00	120.00	(120.00)
4495 · Other Clubs	0.00	8,410.00	(8,410.00)
<b>Total 4400 · CLUBS &amp; PROGRAMS</b>	<b>0.00</b>	<b>10,544.57</b>	<b>(10,544.57)</b>
<b>4500 · GENERAL FUNDRAISING INCOME</b>			
4502 · Annual Appeal	650.00	250.00	400.00
4595 · Other Fundraising Inc	0.00	60.00	(60.00)
<b>Total 4500 · GENERAL FUNDRAISING INCOME</b>	<b>650.00</b>	<b>310.00</b>	<b>340.00</b>
<b>4700 · STUDENT PARTICIPATION INCOME</b>			
4717 · 8th Grade Fundraising	0.00	4,229.40	(4,229.40)
<b>Total 4700 · STUDENT PARTICIPATION INCOME</b>	<b>0.00</b>	<b>4,229.40</b>	<b>(4,229.40)</b>
<b>4800 · INVESTMENT &amp; OTHER INCOME</b>			
4805 · Rental Income	0.00	548.75	(548.75)
4820 · Interest Income - LFB	76.39	435.01	(358.62)
<b>Total 4800 · INVESTMENT &amp; OTHER INCOME</b>	<b>76.39</b>	<b>983.76</b>	<b>(907.37)</b>
<b>Total Income</b>	<b>621,226.41</b>	<b>629,758.91</b>	<b>(8,532.50)</b>
<b>Gross Profit</b>	<b>621,226.41</b>	<b>629,758.91</b>	<b>(8,532.50)</b>
<b>Expense</b>			
<b>5100 · INSTRUCTION EXPS</b>			
5105 · Instruction Salaries	164,633.68	173,030.57	(8,396.89)
5110 · Instruction Stipends	0.00	3,200.00	(3,200.00)
5120 · Related FICA & Medicare Expense	4,903.63	6,490.68	(1,587.05)
5125 · Instruction TRS	2,818.50	2,825.21	(6.71)
5130 · Instruction Health Benefits Exp	25,431.87	23,829.80	1,602.07
5140 · Classroom Supplies	91.48	(325.30)	416.78
5141 · Culture Expenses	3,382.74	0.00	3,382.74
5145 · Educational Materials	425.77	191.95	233.82
5150 · Classroom Technology	2,357.78	(217.27)	2,575.05
5170 · Dues & Subscriptions	1,153.32	1,926.02	(772.70)
5175 · Instruction Prof Development	20.00	610.00	(590.00)
5181 · Environmental Learning	55.37	1,286.73	(1,231.36)
5182 · Environmental Ed Professional D	0.00	561.37	(561.37)

**Prairie Crossing Charter School**  
**Profit & Loss Prev Year Comparison**  
**December 2020**

	Dec 20	Dec 19	\$ Change
5190 · Deans Discretionary	0.00	168.80	(168.80)
<b>Total 5100 · INSTRUCTION EXPS</b>	<b>205,274.14</b>	<b>213,578.56</b>	<b>(8,304.42)</b>
<b>5200 · CLUBS &amp; PROGRAMS EXP</b>			
5205 · Before and After School Care	0.00	6,767.00	(6,767.00)
5215 · Interscholastic Sports	0.00	5,375.34	(5,375.34)
5260 · Extra Curricular Expense	0.00	2,635.00	(2,635.00)
5285 · Hot Lunch - Farm to Table	324.00	847.11	(523.11)
5295 · Other Club Exps	0.00	4,513.00	(4,513.00)
<b>Total 5200 · CLUBS &amp; PROGRAMS EXP</b>	<b>324.00</b>	<b>20,137.45</b>	<b>(19,813.45)</b>
<b>5300 · STUDENT PARTICIPATION EXPS</b>			
5315 · Class Parties & Activities	0.00	10.00	(10.00)
5330 · 8th Grade Trip	0.00	1,622.77	(1,622.77)
5332 · 8th Grade Fundraising	0.00	4,460.20	(4,460.20)
<b>Total 5300 · STUDENT PARTICIPATION EXPS</b>	<b>0.00</b>	<b>6,092.97</b>	<b>(6,092.97)</b>
<b>5400 · ADMINISTRATION EXPS</b>			
5405 · Administrative Salaries	45,808.26	45,023.54	784.72
5420 · Admin FICA & Medicare	2,175.42	2,184.52	(9.10)
5425 · Admin Health Benefits Expense	4,539.46	3,038.15	1,501.31
5440 · Supplies	600.22	534.73	65.49
5450 · Office Equipment	1,990.00	175.00	1,815.00
5460 · Computer Support	4,297.54	1,352.92	2,944.62
5465 · Equipment Rental	0.00	209.00	(209.00)
5475 · Admin Professional Development	0.00	1,692.07	(1,692.07)
5480 · Telecommunication	38.53	1,760.19	(1,721.66)
5490 · Payroll Service Fees	0.00	2,055.76	(2,055.76)
5500 · Postage and Shipping	238.00	119.00	119.00
5505 · Insurance (Incl. Building Ins.)	10,168.86	5,990.65	4,178.21
5510 · Dues and Subscriptions	0.00	3,024.00	(3,024.00)
5525 · Legal Fees	3,500.00	1,387.50	2,112.50
5530 · Bank Fees	59.90	41.10	18.80
5544 · Outreach Conferences/Partnershi	2,500.00	2,652.70	(152.70)
5545 · Community Outreach	6,770.12	6,442.38	327.74
5546 · Outreach Materials	0.00	284.76	(284.76)
5547 · Transportation	0.00	645.00	(645.00)
5555 · Fee Waiver Expenses	0.00	48.92	(48.92)
5590 · Admin Discretionary	0.00	(5,944.75)	5,944.75
5595 · Other Admin Expenses	741.00	212.00	529.00
<b>Total 5400 · ADMINISTRATION EXPS</b>	<b>83,427.31</b>	<b>72,929.14</b>	<b>10,498.17</b>
<b>5600 · SUPPORT SERVICES</b>			
5605 · Special Ed Salaries	73,102.56	72,267.43	835.13
5610 · Spec Ed FICA & Medicare	2,761.81	3,017.21	(255.40)
5615 · Spec Ed Health Benefits	11,001.50	10,295.20	706.30
5625 · Auditory Services	855.00	855.00	0.00
5630 · Speech Services	6,474.39	5,814.00	660.39
5635 · OT Services	7,550.00	4,625.00	2,925.00
5636 · PT Services	4,310.00	(55.00)	4,365.00
5642 · Nursing Services	4,778.40	3,978.67	799.73
5645 · Other Spec Ed Services	0.00	1,244.00	(1,244.00)
5655 · Special Ed CR Mats & Sups	87.11	71.91	15.20
5660 · Spec Ed Professional Developmt	1,410.00	1,359.65	50.35
5661 · ELL Professional Development	0.00	252.92	(252.92)
<b>Total 5600 · SUPPORT SERVICES</b>	<b>112,330.77</b>	<b>103,725.99</b>	<b>8,604.78</b>
<b>5700 · OPERATIONS &amp; MAINT EXP</b>			
5705 · Maintenance Salaries	12,756.09	13,080.24	(324.15)
5710 · Maint FICA & Medicare	967.79	993.97	(26.18)
5715 · Maint Health Benefits	1,616.06	2,228.57	(612.51)
5720 · Water and Sewer	221.55	528.53	(306.98)
5730 · Gas and Electricity	3,434.36	3,956.66	(522.30)

**Prairie Crossing Charter School**  
**Profit & Loss Prev Year Comparison**  
**December 2020**

	Dec 20	Dec 19	\$ Change
5735 · Garbage	247.80	242.46	5.34
5740 · Life Safety	638.16	342.32	295.84
5745 · Snow Removal	0.00	71.19	(71.19)
5765 · Maintenance Equipment	310.53	16,048.00	(15,737.47)
5770 · Maintenance Supplies	19.54	619.57	(600.03)
5775 · Long-Term Maint & Repairs	3,158.97	1,111.15	2,047.82
5795 · Other Maint Exps	74.50	0.00	74.50
<b>Total 5700 · OPERATIONS &amp; MAINT EXP</b>	<b>23,445.35</b>	<b>39,222.66</b>	<b>(15,777.31)</b>
<b>5800 · FUNDRAISING EXP</b>			
5880 · Dances Exp	0.00	9.99	(9.99)
5890 · Restricted Expense	0.00	1,116.76	(1,116.76)
5895 · Other Fundraising Exps	0.00	400.00	(400.00)
<b>Total 5800 · FUNDRAISING EXP</b>	<b>0.00</b>	<b>1,526.75</b>	<b>(1,526.75)</b>
<b>5900 · GRANT EXPENSE</b>			
5905 · IDEA Grant Exp	10,363.33	11,299.26	(935.93)
5910 · Title I Exp	3,302.78	4,021.31	(718.53)
5935 · Title III ELL - TBE/TPI	0.00	1,328.70	(1,328.70)
5940 · ESSER Grant Expense	754.02	0.00	754.02
<b>Total 5900 · GRANT EXPENSE</b>	<b>14,420.13</b>	<b>16,649.27</b>	<b>(2,229.14)</b>
<b>Total Expense</b>	<b>439,221.70</b>	<b>473,862.79</b>	<b>(34,641.09)</b>
<b>Net Ordinary Income</b>	<b>182,004.71</b>	<b>155,896.12</b>	<b>26,108.59</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>7100 · NON OPERATING INC-PSO FUNDRAISG</b>			
<b>7102 · Fundraising</b>			
7101 · Textile Drive	0.00	86.35	(86.35)
7104 · Food Events / Pizza Day	0.00	1,171.00	(1,171.00)
7107 · SCRIP	0.00	30.40	(30.40)
7109 · Holiday Bazaar	0.00	14.00	(14.00)
7110 · Other	0.02	0.00	0.02
<b>Total 7102 · Fundraising</b>	<b>0.02</b>	<b>1,301.75</b>	<b>(1,301.73)</b>
<b>Total 7100 · NON OPERATING INC-PSO FUNDRAISG</b>	<b>0.02</b>	<b>1,301.75</b>	<b>(1,301.73)</b>
<b>Total Other Income</b>	<b>0.02</b>	<b>1,301.75</b>	<b>(1,301.73)</b>
<b>Other Expense</b>			
<b>7200 · NON OPERATING EXPENSE</b>			
<b>7220 · PCCSHI-Mortgage Loan Interest</b>			
7222 · LFB Loan Interest Expense	0.00	19,969.67	(19,969.67)
7226 · Gain/Loss on Interest Rate Swap	0.00	(5,270.34)	5,270.34
<b>Total 7220 · PCCSHI-Mortgage Loan Interest</b>	<b>0.00</b>	<b>14,699.33</b>	<b>(14,699.33)</b>
7228 · Series 2020 Bond Interest Expen	36,695.83	0.00	36,695.83
7244 · Lease Interest Expense	7.12	34.55	(27.43)
7246 · Depreciation	3,549.75	5,207.57	(1,657.82)
7247 · Amortization	531.50	531.50	0.00
7248 · Depreciation - LLC	23,874.63	23,669.12	205.51
7249 · Amortization - LLC	383.63	1,731.97	(1,348.34)
<b>7300 · NON OPERATING-PSO EXPENSE</b>			
7304 · Bank Fees	0.00	8.50	(8.50)
7311 · SCRIP	2,715.79	5,297.82	(2,582.03)
7313 · Holiday Bazaar	0.00	326.25	(326.25)
7315 · Other Fundraising	0.00	132.32	(132.32)
7317 · Food Events / Pizza Day Expense	0.00	971.67	(971.67)
7322 · Teacher Sup Exp Reimb	0.00	158.92	(158.92)
7324 · Programming	475.00	0.00	475.00
7326 · Inschool Grants	0.00	250.00	(250.00)
7327 · Discretionary Hardship Fund	6,100.00	0.00	6,100.00

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Accrual Basis

**Prairie Crossing Charter School**  
**Profit & Loss Prev Year Comparison**  
**December 2020**

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	<u>Dec 20</u>	<u>Dec 19</u>	<u>\$ Change</u>
Total 7300 · NON OPERATING-PSO EXPENSE	9,290.79	7,145.48	2,145.31
Total 7200 · NON OPERATING EXPENSE	74,333.25	53,019.52	21,313.73
Total Other Expense	74,333.25	53,019.52	21,313.73
Net Other Income	(74,333.23)	(51,717.77)	(22,615.46)
Net Income	<u>107,671.48</u>	<u>104,178.35</u>	<u>3,493.13</u>

**Prairie Crossing Charter School**  
**Statement of Cash Flows**  
 July through December 2020

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	Jul - Dec 20
<b>OPERATING ACTIVITIES</b>	
Net Income	(16,619.86)
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	2,838.71
1250 · Grants Receivable	29,417.13
1320 · Prepaid Expense	(18,008.06)
1330 · Charter Renewal Fees	3,189.00
1490 · Accumulated Depreciation	9,682.50
1660 · PCCSHI-Accumulated Depreciation	143,247.78
2002 · Accounts Payables	(39,160.76)
2151 · Deferred Revenue-Fees	1,061.00
2152 · Deferred Revenue - ISBE	287,360.66
2210 · Accrued Salaries	(63,359.40)
2225 · Medicare Payable	291.05
2010 · Accounts Payable - Accrued	(111,045.77)
2212 · Accrued FICA/Medicare/TRS Bonus	(1,968.24)
	226,925.74
<b>Net cash provided by Operating Activities</b>	<b>226,925.74</b>
<b>INVESTING ACTIVITIES</b>	
1420 · Computers - New Building	(1,303.12)
1475 · CIP - Barn and Kennicott Renova	(1,085,227.32)
1607 · Capitalized Closing Costs	2,279.44
	(1,084,251.00)
<b>Net cash provided by Investing Activities</b>	<b>(1,084,251.00)</b>
<b>FINANCING ACTIVITIES</b>	
2300 · Capital Lease Obligations - ST	(2,798.37)
	(2,798.37)
<b>Net cash provided by Financing Activities</b>	<b>(2,798.37)</b>
<b>Net cash increase for period</b>	<b>(860,123.63)</b>
<b>Cash at beginning of period</b>	<b>4,703,844.53</b>
<b>Cash at end of period</b>	<b>3,843,720.90</b>

**Prairie Crossing Charter School**  
**Profit & Loss**  
 July through December 2020

	Jul - Dec 20
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>4100 · GENERAL INCOME</b>	
4105 · Reimbursement From ISBE	2,712,709.98
4110 · General Contributions	991.58
4125 · Restricted Contribs/Sponsorship	400.00
	2,714,101.56
<b>4200 · GRANTS</b>	
4205 · IDEA Grant	21,962.00
4206 · IDEA Preschool Grant	2,547.00
4215 · Title I Low Income	5,702.00
4225 · Special Ed Personnel	33,705.00
4230 · Special Ed Fundg for Children	24,160.74
4235 · Title III ELL - TBE/TPI	2,216.26
4240 · ESSER Grant	12,324.00
4295 · Other Grants	344.37
	102,961.37
<b>4300 · SCHOOL FEES INCOME</b>	
4305 · Books/Materials/Activities	23,544.00
	23,544.00
<b>4500 · GENERAL FUNDRAISING INCOME</b>	
4502 · Annual Appeal	650.00
4595 · Other Fundraising Inc	135.00
	785.00
<b>4800 · INVESTMENT &amp; OTHER INCOME</b>	
4820 · Interest Income - LFB	458.41
4892 · Investment Income (Loss) in LLC	48.72
4895 · - Consolidate	0.00
	507.13
<b>Total Income</b>	2,841,899.06
<b>Gross Profit</b>	2,841,899.06
<b>Expense</b>	
<b>5100 · INSTRUCTION EXPS</b>	
5105 · Instruction Salaries	793,298.85
5110 · Instruction Stipends	10,812.56
5120 · Related FICA & Medicare Expense	25,160.18
5125 · Instruction TRS	13,253.81
5130 · Instruction Health Benefits Exp	126,374.85
5140 · Classroom Supplies	6,362.93
5141 · Culture Expenses	3,382.74
5145 · Educational Materials	33,016.50
5150 · Classroom Technology	39,556.59
5160 · Furniture	818.35
5170 · Dues & Subscriptions	10,587.80
5175 · Instruction Prof Development	543.00
5181 · Environmental Learning	745.45
5190 · Deans Discretionary	(6,685.80)
	1,057,227.81
<b>5200 · CLUBS &amp; PROGRAMS EXP</b>	
5205 · Before and After School Care	8.36
5215 · Interscholastic Sports	270.00
5260 · Extra Curricular Expense	65.00
5285 · Hot Lunch - Farm to Table	324.00
	667.36
<b>Total 5200 · CLUBS &amp; PROGRAMS EXP</b>	667.36

**Prairie Crossing Charter School**  
**Profit & Loss**  
 July through December 2020

	Jul - Dec 20
<b>5300 · STUDENT PARTICIPATION EXPS</b>	
5305 · Field Trips/Educ Activities Exp	330.00
<b>Total 5300 · STUDENT PARTICIPATION EXPS</b>	<b>330.00</b>
<b>5400 · ADMINISTRATION EXPS</b>	
5405 · Administrative Salaries	265,208.96
5420 · Admin FICA & Medicare	13,197.04
5425 · Admin Health Benefits Expense	21,053.02
5430 · Unemployment Compensation	6,114.00
5438 · Employment Expense - Other	2,551.25
5440 · Supplies	1,950.66
5445 · Furniture	391.49
5450 · Office Equipment	2,065.58
5460 · Computer Support	33,022.93
5475 · Admin Professional Development	109.00
5480 · Telecommunication	9,018.04
5485 · Accounting and Audit Fees	20,475.00
5488 · Accounting and Audit Fees - LLC	2,352.00
5490 · Payroll Service Fees	9,514.28
5495 · Printing and Copying	4,662.76
5500 · Postage and Shipping	568.20
5505 · Insurance (incl. Building Ins.)	45,143.16
5510 · Dues and Subscriptions	3,024.00
5515 · Board Related Expenses	19.00
5525 · Legal Fees	10,254.21
5530 · Bank Fees	277.55
5544 · Outreach Conferences/Partnershi	2,762.50
5545 · Community Outreach	39,708.38
5546 · Outreach Materials	18.99
5547 · Transportation	2,866.20
5555 · Fee Waiver Expenses	1,625.00
5590 · Admin Discretionary	400.00
5595 · Other Admin Expenses	1,961.00
<b>Total 5400 · ADMINISTRATION EXPS</b>	<b>500,314.20</b>
<b>5600 · SUPPORT SERVICES</b>	
5605 · Special Ed Salaries	358,250.72
5610 · Spec Ed FICA & Medicare	14,371.42
5615 · Spec Ed Health Benefits	57,944.51
5625 · Auditory Services	4,275.00
5630 · Speech Services	40,600.65
5635 · OT Services	29,875.00
5636 · PT Services	11,275.00
5642 · Nursing Services	19,941.69
5645 · Other Spec Ed Services	631.11
5646 · Out of District Placement	7,813.33
5650 · Special Ed Legal Fees	350.00
5655 · Special Ed CR Mats & Sups	1,741.23
5656 · ELL CR Materials & Supplies	434.84
5660 · Spec Ed Professional Developmt	3,344.50
5661 · ELL Professional Development	375.00
<b>Total 5600 · SUPPORT SERVICES</b>	<b>551,224.00</b>
<b>5700 · OPERATIONS &amp; MAINT EXP</b>	
5705 · Maintenance Salaries	71,834.79
5710 · Maint FICA & Medicare	6,586.19
5715 · Maint Health Benefits	8,129.09
5720 · Water and Sewer	2,226.08
5730 · Gas and Electricity	13,516.41
5735 · Garbage	1,749.60
5740 · Life Safety	44,733.27
5745 · Snow Removal	338.10
5750 · Summer Help	9,091.55
5765 · Maintenance Equipment	606.04

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Accrual Basis

**Prairie Crossing Charter School**  
**Profit & Loss**  
 July through December 2020

	Jul - Dec 20
5770 · Maintenance Supplies	6,167.46
5775 · Long-Term Maint & Repairs	44,539.69
5795 · Other Maint Exps	750.40
Total 5700 · OPERATIONS & MAINT EXP	210,268.67
5800 · FUNDRAISING EXP	
5880 · Dances Exp	19.98
5890 · Restricted Expense	400.00
Total 5800 · FUNDRAISING EXP	419.98
5900 · GRANT EXPENSE	
5905 · IDEA Grant Exp	39,924.69
5906 · IDEA Preschool Grant	2,547.00
5910 · Title I Exp	18,376.07
5940 · ESSER Grant Expense	13,445.46
Total 5900 · GRANT EXPENSE	74,293.22
Total Expense	2,394,745.24
Net Ordinary Income	447,153.82
Other Income/Expense	
Other Income	
7100 · NON OPERATING INC-PSO FUNDRAISG	
7102 · Fundraising	
7110 · Other	6,435.02
Total 7102 · Fundraising	6,435.02
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	6,435.02
Total Other Income	6,435.02
Other Expense	
7200 · NON OPERATING EXPENSE	
7227 · Charter School Admin Fee	60,001.43
7228 · Series 2020 Bond Interest Expen	220,174.98
7244 · Lease Interest Expense	77.73
7246 · Depreciation	21,298.50
7247 · Amortization	3,189.00
7248 · Depreciation - LLC	143,247.78
7249 · Amortization - LLC	2,279.44
7300 · NON OPERATING-PSO EXPENSE	
7311 · SCRIP	3,204.54
7315 · Other Fundraising	1,971.25
7324 · Programming	475.00
7327 · Discretionary Hardship Fund	14,289.05
Total 7300 · NON OPERATING-PSO EXPENSE	19,939.84
Total 7200 · NON OPERATING EXPENSE	470,208.70
Total Other Expense	470,208.70
Net Other Income	(463,773.68)
Net Income	(16,619.86)



**Prairie Crossing Charter School**  
**Balance Sheet**  
**As of December 31, 2020**

Dec 31, 20

**ASSETS****Current Assets****Checking/Savings****1100 · Cash**

1110 · LFB Operating 379719	1,609,523.91
1115 · Money Market 8100003238	660,894.02
1125 · PCCS PPP 9195278569	831,720.00
1130 · PCCS Building 379727	71,592.06
1140 · PCCS Holdings 393851	43,703.02
1145 · Byron Colby Barn 9193551337	3,514.77
1150 · PSO State Bank	45,837.50
1160 · Petty Cash	300.00
1170 · Wilmington Trust Project Fund	7,479.26
1171 · Wilmington Trust Reserve Fund	556,768.90
1173 · Wilmington Trust Replace Rsrve	10,000.05
1174 · Wilmington Trust Expense Fund	1,875.01
1175 · Wilmington Trust Bond Fund	511.34
1176 · Wilmington Trust Revenue Fund	1.06

**Total 1100 · Cash** 3,843,720.90

**Total Checking/Savings** 3,843,720.90

**Accounts Receivable**

**1200 · Accounts Receivable** 146.89

**Total Accounts Receivable** 146.89

**Other Current Assets****1300 · Other Assets**

1320 · Prepaid Expense	51,148.09
1330 · Charter Renewal Fees	22,322.73
8996 · Due From Holdings - BCB	(1,226,835.00)
8998 · Due To PCCS - BCB	6,227.00
8999 · Due to Holdings	283,764.50
9997 · Due From BCB - Holdings	1,226,835.00
9998 · Due From PCCS - BCB	(6,227.00)
9999 · Due from PCCS - LLC	(283,764.50)

**Total 1300 · Other Assets** 73,470.82

**Total Other Current Assets** 73,470.82

**Total Current Assets** 3,917,338.61

**Fixed Assets****1400 · Fixed Assets**

1405 · Software	49,819.95
1420 · Computers - New Building	270,651.70
1430 · Equipment	222,375.23
1435 · Vehicle	34,800.00
1440 · Office Equipment - Other	131,856.35
1445 · HVAC / Boiler	49,118.80
1450 · Furniture & Fixtures - New Bldg	148,000.41
1460 · Furniture & Fixtures - Other	250,780.12
1470 · Construction in Process - SSY	5,857.48
1475 · CIP - Barn and Kennicott Renova	1,085,227.32
1490 · Accumulated Depreciation	(1,082,491.90)
1491 · Accumulated Depreciations - BCB	(1,028.00)

**Total 1400 · Fixed Assets** 1,164,967.46

**Total Fixed Assets** 1,164,967.46

**Other Assets****1600 · Investment in LLC**

1604 · Investment in BCB LLC	209,765.00
1605 · Investment in PCCS Holdings LLC	324,547.00
1607 · Capitalized Closing Costs	386,220.87

# Prairie Crossing Charter School Balance Sheet

As of December 31, 2020

	Dec 31, 20
1610 · PCCSHI-Pledged Deposit	306,696.43
1620 · PCCSHI-Phase I Building	3,739,589.58
1630 · PCCSHI-Buildings	1,583,865.94
1640 · PCCSHI-Phase II Building	4,830,564.41
1650 · PCCSHI-Land	976,852.54
1655 · PCCSHI - Land Improvement	224,097.43
1660 · PCCSHI-Accumulated Depreciation	(4,124,511.06)
1670 · PCCSHI - BCB	96,176.00
1671 · PCCSHI - BCB - Land	644,082.00
1699 · Consolidate	(534,312.00)
	8,663,634.14
<b>Total 1600 · Investment in LLC</b>	<b>8,663,634.14</b>
<b>Total Other Assets</b>	<b>8,663,634.14</b>
<b>TOTAL ASSETS</b>	<b>13,745,940.21</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2002 · Accounts Payables	100,223.95
<b>Total Accounts Payable</b>	<b>100,223.95</b>
<b>Other Current Liabilities</b>	
2010 · Accounts Payable - Accrued	4,337.09
2030 · Other Accrued Expenses	3,529.34
<b>2050 · Other Current Liabilities</b>	
2051 · Operation Sidewalk Makeover	2,043.10
2052 · Compost Buckets	279.28
2053 · Camping Equipment	8,724.99
2054 · Green Team Events	516.60
2057 · Student Council	388.00
2058 · Athletics	1,849.99
2059 · Dances	2,363.66
2061 · Restricted Contributions-other	4,496.34
2068 · Annual Appeal	4,911.56
2069 · Auction Restricted Gifts	771.48
<b>Total 2050 · Other Current Liabilities</b>	<b>26,345.00</b>
2151 · Deferred Revenue-Fees	29,446.00
2152 · Deferred Revenue - ISBE	287,360.66
<b>2201 · Accrued Payroll Liabilities</b>	
2210 · Accrued Salaries	123,242.40
2211 · Accrued Bonuses	200,000.00
2212 · Accrued FICA/Medicare/TRS Bonus	3,976.38
2225 · Medicare Payable	291.05
<b>Total 2201 · Accrued Payroll Liabilities</b>	<b>327,509.83</b>
2300 · Capital Lease Obligations - ST	951.58
<b>Total Other Current Liabilities</b>	<b>679,479.50</b>
<b>Total Current Liabilities</b>	<b>779,703.45</b>
<b>Long Term Liabilities</b>	
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	555,335.90
<b>Total Long Term Liabilities</b>	<b>9,605,335.90</b>
<b>Total Liabilities</b>	<b>10,385,039.35</b>
<b>Equity</b>	
3200 · PCCS Net Assets	1,882,924.88

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Accrual Basis

**Prairie Crossing Charter School**  
**Balance Sheet**  
As of December 31, 2020

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	<u>Dec 31, 20</u>
3210 · PCCS - Temporarily Restricted	7,323.00
3500 · LLC Net Assets	1,095,535.00
3900 · Retained Earnings	2,029,159.84
3999 · Consolidate Net Income	(1,637,422.00)
	(16,619.86)
<b>Total Equity</b>	<u>3,360,900.86</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>13,745,940.21</u></u>

**Prairie Crossing Charter School**  
**Statement of Cash Flows**  
 July through December 2020

	Jul - Dec 20
<b>OPERATING ACTIVITIES</b>	
Net Income	(16,619.86)
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	2,838.71
1250 · Grants Receivable	29,417.13
1320 · Prepaid Expense	(18,008.06)
1330 · Charter Renewal Fees	3,189.00
1490 · Accumulated Depreciation	9,682.50
1660 · PCCSHI-Accumulated Depreciation	143,247.78
2002 · Accounts Payables	(39,160.76)
2151 · Deferred Revenue-Fees	1,061.00
2152 · Deferred Revenue - ISBE	287,360.66
2210 · Accrued Salaries	(63,359.40)
2225 · Medicare Payable	291.05
2010 · Accounts Payable - Accrued	(111,045.77)
2212 · Accrued FICA/Medicare/TRS Bonus	(1,968.24)
<b>Net cash provided by Operating Activities</b>	<b>226,925.74</b>
<b>INVESTING ACTIVITIES</b>	
1420 · Computers - New Building	(1,303.12)
1475 · CIP - Barn and Kennicott Renova	(1,085,227.32)
1607 · Capitalized Closing Costs	2,279.44
<b>Net cash provided by Investing Activities</b>	<b>(1,084,251.00)</b>
<b>FINANCING ACTIVITIES</b>	
2300 · Capital Lease Obligations - ST	(2,798.37)
<b>Net cash provided by Financing Activities</b>	<b>(2,798.37)</b>
<b>Net cash increase for period</b>	<b>(860,123.63)</b>
<b>Cash at beginning of period</b>	<b>4,703,844.53</b>
<b>Cash at end of period</b>	<b>3,843,720.90</b>