



PCCS Board of Director's Meeting
AGENDA
January 25, 2022, at 7:00PM
Vicky Ranney Library - 1571 Jones Point Road
Grayslake, IL 60030

Please note that wearing masks will be required for all attendees joining

Call to Order

President

Motion to Approve the Agenda

Public Comment

10 Minutes

Discussion Agenda

1. Phase 5 Update
2. Board Training Documentation
3. Committee Updates

Consent Agenda

4. Director's Report
5. Financial Statements - 2nd Quarter ISBE Deliverables
6. Motion to Approve Open Session Minutes of Previous Board and Committee Meetings
7. Motion to Accept Reports on Consent Agenda

Closed Session:

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

8. Review Closed Session Minutes from Previous Board Meetings

Discussion related to 5ILCS 120/2(c)(1) - The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, 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.

9. New Employee(s)

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.

10. Legal Bills: GSL- \$550.00

Public Comment

10 Minutes

Action Agenda

- 8A – Approve Closed Session Minutes from Previous Board Meetings
- 9A – Approve New Hire
- 10A - Approve Legal Bills for \$ 550.00

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@pccharterschool.org.

The PCCS Board of Directors consists of:

President: Stacey White
 Secretary: Abe Janis
 Demetri Georgatsos

Vice President: Jim Mertz
 Nell Anen
 JoAnn Stewart

Treasurer: Ankur Bhatia
 Rebekka Herrington

Consent Agenda

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July through December 2021

	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	2,646,804.47	2,691,435.76	(44,631.29)	98.3%
4110 · General Contributions	4,622.97	150.00	4,472.97	3,082.0%
4115 · General Sponsorships	0.00	0.00	0.00	0.0%
4125 · Restricted Contribs/Sponsorship	0.00	0.00	0.00	0.0%
4130 · Matching Gifts	20.00	500.00	(480.00)	4.0%
4199 · Consolidate	0.00	0.00	0.00	0.0%
4100 · GENERAL INCOME - Other	40.00			
Total 4100 · GENERAL INCOME	2,651,487.44	2,692,085.76	(40,598.32)	98.5%
4200 · GRANTS				
4205 · IDEA Grant	0.00	26,043.00	(26,043.00)	0.0%
4206 · IDEA Preschool Grant	0.00	670.25	(670.25)	0.0%
4215 · Title I Low Income	6,900.00	9,739.75	(2,839.75)	70.8%
4220 · Title II Teacher Quality	0.00	312.75	(312.75)	0.0%
4222 · Title IV - Student Support	0.00	1,000.00	(1,000.00)	0.0%
4225 · Special Ed Personnel	33,696.00	33,703.00	(7.00)	100.0%
4230 · Special Ed Fundg for Children	24,162.50	24,162.50	0.00	100.0%
4235 · Title III ELL - TBE/TPI	2,214.50	2,214.50	0.00	100.0%
4240 · ESSER Grant	0.00	0.00	0.00	0.0%
4295 · Other Grants	4,085.38	110,628.15	(106,542.77)	3.7%
Total 4200 · GRANTS	71,058.38	208,473.90	(137,415.52)	34.1%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	23,542.75	23,544.00	(1.25)	100.0%
4310 · Out-of-District Tuition	811.91	0.00	811.91	100.0%
Total 4300 · SCHOOL FEES INCOME	24,354.66	23,544.00	810.66	103.4%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	71,831.75	48,966.76	22,864.99	146.7%
4415 · Getting to Know You	2,900.00	3,000.00	(100.00)	96.7%
4425 · Interscholastic Sports	11,372.00	0.00	11,372.00	100.0%
4426 · Extra Curricular Income	1,350.00	1,534.08	(184.08)	88.0%
4435 · Tae Kwon Do	0.00	0.00	0.00	0.0%
4445 · Champions Club	0.00	0.00	0.00	0.0%
4455 · Hot Lunch - Farm to Table	0.00	0.00	0.00	0.0%
4465 · Student Council	0.00	0.00	0.00	0.0%
4475 · Literary / Art Program	0.00	0.00	0.00	0.0%
4495 · Other Clubs	8,343.00	0.00	8,343.00	100.0%
Total 4400 · CLUBS & PROGRAMS	95,796.75	53,500.84	42,295.91	179.1%
4500 · GENERAL FUNDRAISING INCOME				
4501 · In Kind Gifts Received	0.00	0.00	0.00	0.0%
4502 · Annual Appeal	0.00	0.00	0.00	0.0%
4505 · Auction	0.00	0.00	0.00	0.0%
4510 · Scholastic Book Fairs	0.00	0.00	0.00	0.0%
4520 · Earthweek	0.00	0.00	0.00	0.0%
4550 · Green Team - Rain Barrels, etc	0.00	0.00	0.00	0.0%
4560 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00	0.0%
4565 · Dances Income	830.00	0.00	830.00	100.0%
4595 · Other Fundraising Inc	0.00	0.00	0.00	0.0%
Total 4500 · GENERAL FUNDRAISING INCOME	830.00	0.00	830.00	100.0%
4700 · STUDENT PARTICIPATION INCOME				
4705 · 5th/6th Grade Trip	0.00	0.00	0.00	0.0%
4710 · 7th Grade Trip	0.00	0.00	0.00	0.0%
4712 · 7th Grade Fundraising	0.00	0.00	0.00	0.0%
4715 · 8th Grade Trip	0.00	0.00	0.00	0.0%
4717 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
4720 · Graduation	0.00	0.00	0.00	0.0%
4725 · Class Parties	0.00	0.00	0.00	0.0%
4730 · Field Trips/Educ Activities Inc	6,991.75	0.00	6,991.75	100.0%
Total 4700 · STUDENT PARTICIPATION INCOME	6,991.75	0.00	6,991.75	100.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	290.00	0.00	290.00	100.0%
4810 · Byron Colby Barn Rental Income	5,751.50	0.00	5,751.50	100.0%
4815 · Snow Removal Income	0.00	0.00	0.00	0.0%
4818 · Gifts in Kind - Goods	0.00	0.00	0.00	0.0%
4820 · Interest Income - LFB	243.91	474.90	(230.99)	51.4%
4825 · Interest Income - LLC	0.00	0.00	0.00	0.0%
4890 · School Rent Income	0.00	0.00	0.00	0.0%

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
 July through December 2021

	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
4892 · Investment Income (Loss) in LLC	0.13	0.00	0.13	100.0%
4895 · - Consolidate	0.00	0.00	0.00	0.0%
4899 · Other	0.00	0.00	0.00	0.0%
Total 4800 · INVESTMENT & OTHER INCOME	6,285.54	474.90	5,810.64	1,323.6%
4997 · Investment Income (Loss) in ECB	0.00	0.00	0.00	0.0%
4998 · Investment Income (loss) in LLC	0.00	0.00	0.00	0.0%
4999 · School Rent Income-LLC	0.00	0.00	0.00	0.0%
Total Income	2,856,804.52	2,978,079.40	(121,274.88)	95.9%
Cost of Goods Sold				
50000 · Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	2,856,804.52	2,978,079.40	(121,274.88)	95.9%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	816,825.64	763,772.55	53,053.09	106.9%
5110 · Instruction Stipends	3,397.55	10,812.58	(7,415.03)	31.4%
5115 · Merit Pay	0.00	0.00	0.00	0.0%
5120 · Related FICA & Medicare Expense	27,000.44	24,667.00	2,333.44	109.5%
5125 · Instruction TRS	11,620.87	12,573.03	(952.16)	92.4%
5130 · Instruction Health Benefits Exp	136,260.41	144,492.00	(8,231.59)	94.3%
5135 · Instruction FSA Expense	0.00	0.00	0.00	0.0%
5140 · Classroom Supplies	4,410.47	9,775.00	(5,364.53)	45.1%
5141 · Culture Expenses	1,555.96	4,545.45	(2,989.49)	34.2%
5145 · Educational Materials	11,948.73	17,151.98	(5,203.25)	69.7%
5150 · Classroom Technology	1,333.89	16,000.00	(14,666.11)	8.3%
5160 · Furniture	248.94	0.00	248.94	100.0%
5165 · Other Instructional Equipment	869.69	0.00	869.69	100.0%
5170 · Dues & Subscriptions	21,707.27	12,125.36	9,581.91	179.0%
5175 · Instruction Prof Development	996.02	28,000.00	(27,003.98)	3.6%
5180 · Farm Education	0.00	0.00	0.00	0.0%
5181 · Environmental Learning	2,209.71	19,140.00	(16,930.29)	11.5%
5182 · Environmental Ed Professional D	40.00	7,500.00	(7,460.00)	0.5%
5183 · Environmental Library	0.00	1,250.00	(1,250.00)	0.0%
5190 · Deans Discretionary	5,012.70	6,000.00	(987.30)	83.5%
Total 5100 · INSTRUCTION EXPS	1,045,438.29	1,077,804.95	(32,366.66)	97.0%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	26,201.71	29,852.66	(3,650.95)	87.8%
5210 · Getting to Know You	2,388.44	1,500.00	888.44	159.2%
5215 · Interscholastic Sports	10,773.04	15,420.00	(4,646.96)	69.9%
5220 · Golf Club	0.00	0.00	0.00	0.0%
5225 · Tae Kwon Do	0.00	0.00	0.00	0.0%
5260 · Extra Curricular Expense	1,066.00	100.00	966.00	1,066.0%
5285 · Hot Lunch - Farm to Table	1,717.11	0.00	1,717.11	100.0%
5295 · Other Club Exps	6,225.00	0.00	6,225.00	100.0%
Total 5200 · CLUBS & PROGRAMS EXP	48,371.30	46,872.66	1,498.64	103.2%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	9,009.73	2,330.00	6,679.73	386.7%
5315 · Class Parties & Activities	0.00	0.00	0.00	0.0%
5320 · 5/6 Grade Trip	0.00	0.00	0.00	0.0%
5325 · 7th Grade Trip	0.00	0.00	0.00	0.0%
5330 · 8th Grade Trip	0.00	0.00	0.00	0.0%
5332 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
5340 · Graduation	0.00	0.00	0.00	0.0%
Total 5300 · STUDENT PARTICIPATION EXPS	9,009.73	2,330.00	6,679.73	386.7%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	269,513.87	262,475.70	7,038.17	102.7%
5415 · Admin TRS Expense	0.00	0.00	0.00	0.0%
5420 · Admin FICA & Medicare	13,539.11	15,118.26	(1,579.15)	89.6%
5425 · Admin Health Benefits Expense	19,873.77	22,817.39	(2,943.62)	87.1%
5430 · Unemployment Compensation	0.00	0.00	0.00	0.0%
5435 · Admin FSA Expense	0.00	0.00	0.00	0.0%
5438 · Employment Expense - Other	2,587.00	2,150.00	437.00	120.3%
5440 · Supplies	3,214.22	2,554.00	660.22	125.9%
5445 · Furniture	(299.90)	570.00	(869.90)	(52.6)%
5450 · Office Equipment	0.00	570.00	(570.00)	0.0%
5455 · Computers	0.00	500.00	(500.00)	0.0%
5460 · Computer Support	29,509.35	19,510.56	9,998.79	151.2%

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
 July through December 2021

	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
5465 · Equipment Rental	0.00	0.00	0.00	0.0%
5470 · Equipment Maintenance	0.00	0.00	0.00	0.0%
5475 · Admin Professional Development	450.83	2,499.98	(2,049.15)	18.0%
5480 · Telecommunication	12,123.99	10,773.64	1,350.35	112.5%
5485 · Accounting and Audit Fees	23,712.08	21,000.00	2,712.08	112.9%
5488 · Accounting and Audit Fees - LLC	2,499.00	0.00	2,499.00	100.0%
5490 · Payroll Service Fees	12,088.71	12,128.39	(39.68)	99.7%
5495 · Printing and Copying	0.00	2,331.38	(2,331.38)	0.0%
5500 · Postage and Shipping	974.38	794.00	180.38	122.7%
5505 · Insurance (incl. Building Ins.)	94,769.71	49,026.68	45,743.03	193.3%
5510 · Dues and Subscriptions	443.95	2,000.00	(1,556.05)	22.2%
5515 · Board Related Expenses	62.27	200.00	(137.73)	31.1%
5522 · Legal Fees - LLC	1,995.00			
5525 · Legal Fees	11,522.50	12,498.00	(975.50)	92.2%
5530 · Bank Fees	233.95	769.98	(536.03)	30.4%
5544 · Outreach Conferences/Partnershi	5,510.00	0.00	5,510.00	100.0%
5545 · Community Outreach	41,383.26	48,261.99	(6,878.73)	85.7%
5546 · Outreach Materials	127.14	4,999.98	(4,872.84)	2.5%
5547 · Transportation	33,288.20	6,375.00	26,913.20	522.2%
5550 · Contingency	0.00	0.00	0.00	0.0%
5555 · Fee Waiver Expenses	16,903.87	1,300.00	15,603.87	1,300.3%
5590 · Admin Discretionary	1,570.99	2,300.00	(729.01)	68.3%
5595 · Other Admin Expenses	1,833.67	2,602.00	(768.33)	70.5%
Total 5400 · ADMINISTRATION EXPS	599,430.92	506,128.93	93,303.99	118.4%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	368,735.67	355,994.71	12,740.96	103.6%
5610 · Spec Ed FICA & Medicare	14,870.08	15,438.08	(568.00)	96.3%
5615 · Spec Ed Health Benefits	68,388.91	61,719.00	6,669.91	110.8%
5625 · Auditory Services	4,950.00	6,085.00	(1,115.00)	81.6%
5630 · Speech Services	38,116.00	34,000.00	4,116.00	112.1%
5635 · OT Services	35,240.00	31,250.00	3,990.00	112.8%
5636 · PT Services	7,990.00	13,000.00	(5,010.00)	61.5%
5640 · Psychological Services	0.00	5,000.00	(5,000.00)	0.0%
5641 · Behavioral Therapist Services	0.00	3,000.00	(3,000.00)	0.0%
5642 · Nursing Services	25,841.05	27,093.60	(1,252.55)	95.4%
5645 · Other Spec Ed Services	427.80	3,473.33	(3,045.53)	12.3%
5646 · Out of District Placement	61,034.78	31,506.20	29,528.58	193.7%
5650 · Special Ed Legal Fees	220.00	1,500.00	(1,280.00)	14.7%
5655 · Special Ed CR Mats & Sups	363.50	4,396.85	(4,033.35)	8.3%
5656 · ELL CR Materials & Supplies	568.64	1,200.00	(631.36)	47.4%
5660 · Spec Ed Professional Developmt	3,375.70	6,000.00	(2,624.30)	56.3%
5661 · ELL Professional Development	0.00	800.00	(800.00)	0.0%
Total 5600 · SUPPORT SERVICES	630,122.13	601,436.77	28,685.36	104.8%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	77,387.01	62,285.70	15,101.31	124.2%
5710 · Maint FICA & Medicare	6,546.18	5,681.11	865.07	115.2%
5715 · Maint Health Benefits	8,693.10	11,255.00	(2,561.90)	77.2%
5720 · Water and Sewer	3,185.96	2,166.30	1,019.66	147.1%
5730 · Gas and Electricity	18,723.61	16,865.08	1,858.53	111.0%
5735 · Garbage	1,516.56	1,630.58	(114.02)	93.0%
5740 · Life Safety	14,954.31	7,500.00	7,454.31	199.4%
5745 · Snow Removal	95.26	2,000.00	(1,904.74)	4.8%
5750 · Summer Help	8,733.75	9,091.55	(357.80)	96.1%
5765 · Maintenance Equipment	439.04	4,000.00	(3,560.96)	11.0%
5770 · Maintenance Supplies	6,760.45	4,500.00	2,260.45	150.2%
5775 · Long-Term Maint & Repairs	16,601.36	4,999.98	11,601.38	332.0%
5795 · Other Maint Exps	1,374.19	1,500.00	(125.81)	91.6%
Total 5700 · OPERATIONS & MAINT EXP	165,010.78	133,475.30	31,535.48	123.6%
5800 · FUNDRAISING EXP				
5814 · Marketing/Advertising Expense	0.00	0.00	0.00	0.0%
5840 · Earthweek Exps	0.00	0.00	0.00	0.0%
5865 · Green Team Exp - Rain Barrels	0.00	0.00	0.00	0.0%
5875 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00	0.0%
5880 · Dances Exp	961.75	20.00	941.75	4,808.8%
5890 · Restricted Expense	0.00	0.00	0.00	0.0%
5895 · Other Fundraising Exps	0.00	0.00	0.00	0.0%
Total 5800 · FUNDRAISING EXP	961.75	20.00	941.75	4,808.8%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	32,688.74	50,540.86	(17,852.12)	64.7%
5906 · IDEA Preschool Grant	2,415.50	2,681.00	(265.50)	90.1%
5910 · Title I Exp	17,670.29	16,414.60	1,255.69	107.6%

**Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July through December 2021**

01/13/22

Accrual Basis

	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
5915 · Title II Teacher Quality Exp	0.00	0.00	0.00	0.0%
5922 · Title IV - Student Support	890.79	0.00	890.79	100.0%
5940 · ESSER Grant Expense	2,799.00	0.00	2,799.00	100.0%
5995 · Other Grants Expenditures	19,065.08	0.00	19,065.08	100.0%
Total 5900 · GRANT EXPENSE	75,529.40	69,636.46	5,892.94	108.5%
Total Expense	2,573,874.30	2,437,703.07	136,171.23	105.6%
Net Ordinary Income	282,930.22	540,376.33	(257,446.11)	52.4%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7101 · Textile Drive	0.00	0.00	0.00	0.0%
7103 · Box Tops	0.00	0.00	0.00	0.0%
7104 · Food Events / Pizza Day	9,635.00	0.00	9,635.00	100.0%
7107 · SCRIP	2,636.73	0.00	2,636.73	100.0%
7109 · Holiday Bazaar	2,077.75	0.00	2,077.75	100.0%
7110 · Other	5,961.00	0.00	5,961.00	100.0%
7112 · Spirit Wear - PSO	0.00	0.00	0.00	0.0%
Total 7102 · Fundraising	20,310.48	0.00	20,310.48	100.0%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	20,310.48	0.00	20,310.48	100.0%
Total Other Income	20,310.48	0.00	20,310.48	100.0%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	0.00	53,405.14	(53,405.14)	0.0%
7228 · Series 2020 Bond Interest Expen	217,747.20	300,000.00	(82,252.80)	72.6%
7244 · Lease Interest Expense	605.55	573.18	32.37	105.6%
7246 · Depreciation	22,429.38	27,298.50	(4,869.12)	82.2%
7247 · Amortization	3,189.00	3,090.00	99.00	103.2%
7248 · Depreciation - LLC	143,247.78	163,247.48	(19,999.70)	87.7%
7249 · Amortization - LLC	2,388.91	5,872.55	(3,483.64)	40.7%
7300 · NON OPERATING-PSO EXPENSE				
7304 · Bank Fees	0.00	0.00	0.00	0.0%
7311 · SCRIP	2,741.97	0.00	2,741.97	100.0%
7313 · Holiday Bazaar	39.68	0.00	39.68	100.0%
7315 · Other Fundraising	3,254.07	0.00	3,254.07	100.0%
7316 · Spirit Wear - PSO	0.00	0.00	0.00	0.0%
7317 · Food Events / Pizza Day Expense	5,952.07	0.00	5,952.07	100.0%
7321 · Classroom Care	26.40	0.00	26.40	100.0%
7322 · Teacher Sup Exp Reimb	0.00	0.00	0.00	0.0%
7324 · Programming	0.00	0.00	0.00	0.0%
7326 · Inschool Grants	(145.00)	0.00	(145.00)	100.0%
7327 · Discretionary Hardship Fund	227.00	0.00	227.00	100.0%
Total 7300 · NON OPERATING-PSO EXPENSE	12,096.19	0.00	12,096.19	100.0%
Total 7200 · NON OPERATING EXPENSE	401,704.01	553,486.85	(151,782.84)	72.6%
Total Other Expense	401,704.01	553,486.85	(151,782.84)	72.6%
Net Other Income	(381,393.53)	(553,486.85)	172,093.32	68.9%
Net Income	(98,463.31)	(13,110.52)	(85,352.79)	751.0%

Prairie Crossing Charter School Profit & Loss Budget vs. Actual

01/13/22

December 2021

Accrual Basis

	Dec 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	588,178.77	538,287.16	49,891.61	109.3%
4110 · General Contributions	1,599.59	0.00	1,599.59	100.0%
4115 · General Sponsorships	0.00	0.00	0.00	0.0%
4125 · Restricted Contribs/Sponsorship	0.00	0.00	0.00	0.0%
4130 · Matching Gifts	20.00	0.00	20.00	100.0%
4199 · Consolidate	0.00	0.00	0.00	0.0%
4100 · GENERAL INCOME - Other	40.00			
Total 4100 · GENERAL INCOME	589,838.36	538,287.16	51,551.20	109.6%
4200 · GRANTS				
4205 · IDEA Grant	0.00	0.00	0.00	0.0%
4206 · IDEA Preschool Grant	0.00	0.00	0.00	0.0%
4215 · Title I Low Income	0.00	0.00	0.00	0.0%
4220 · Title II Teacher Quality	0.00	0.00	0.00	0.0%
4222 · Title IV - Student Support	0.00	0.00	0.00	0.0%
4225 · Special Ed Personnel	6,738.60	6,740.60	(2.00)	100.0%
4230 · Special Ed Fundg for Children	4,832.50	4,832.50	0.00	100.0%
4235 · Title III ELL - TBE/TPI	442.90	442.90	0.00	100.0%
4240 · ESSER Grant	0.00	0.00	0.00	0.0%
4295 · Other Grants	0.00	0.00	0.00	0.0%
Total 4200 · GRANTS	12,014.00	12,016.00	(2.00)	100.0%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	5,159.50	5,232.00	(72.50)	98.6%
4310 · Out-of-District Tuition	0.00	0.00	0.00	0.0%
Total 4300 · SCHOOL FEES INCOME	5,159.50	5,232.00	(72.50)	98.6%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	1,305.00	9,793.36	(8,488.36)	13.3%
4415 · Getting to Know You	0.00	0.00	0.00	0.0%
4425 · Interscholastic Sports	0.00	0.00	0.00	0.0%
4426 · Extra Curricular Income	0.00	306.82	(306.82)	0.0%
4435 · Tae Kwon Do	0.00	0.00	0.00	0.0%
4445 · Champions Club	0.00	0.00	0.00	0.0%
4455 · Hot Lunch - Farm to Table	0.00	0.00	0.00	0.0%
4465 · Student Council	0.00	0.00	0.00	0.0%
4475 · Literary / Art Program	0.00	0.00	0.00	0.0%
4495 · Other Clubs	960.00	0.00	960.00	100.0%
Total 4400 · CLUBS & PROGRAMS	2,265.00	10,100.18	(7,835.18)	22.4%
4500 · GENERAL FUNDRAISING INCOME				
4501 · In Kind Gifts Received	0.00	0.00	0.00	0.0%
4502 · Annual Appeal	0.00	0.00	0.00	0.0%
4505 · Auction	0.00	0.00	0.00	0.0%
4510 · Scholastic Book Fairs	0.00	0.00	0.00	0.0%
4520 · Earthweek	0.00	0.00	0.00	0.0%
4550 · Green Team - Rain Barrels, etc	0.00	0.00	0.00	0.0%
4560 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00	0.0%
4565 · Dances Income	395.00	0.00	395.00	100.0%
4595 · Other Fundraising Inc	0.00	0.00	0.00	0.0%
Total 4500 · GENERAL FUNDRAISING INCOME	395.00	0.00	395.00	100.0%
4700 · STUDENT PARTICIPATION INCOME				
4705 · 5th/6th Grade Trip	0.00	0.00	0.00	0.0%
4710 · 7th Grade Trip	0.00	0.00	0.00	0.0%
4712 · 7th Grade Fundraising	0.00	0.00	0.00	0.0%
4715 · 8th Grade Trip	0.00	0.00	0.00	0.0%
4717 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
4720 · Graduation	0.00	0.00	0.00	0.0%
4725 · Class Parties	0.00	0.00	0.00	0.0%
4730 · Field Trips/Educ Activities Inc	624.75	0.00	624.75	100.0%
Total 4700 · STUDENT PARTICIPATION INCOME	624.75	0.00	624.75	100.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	155.00	0.00	155.00	100.0%
4810 · Byron Colby Barn Rental Income	0.00	0.00	0.00	0.0%
4815 · Snow Removal Income	0.00	0.00	0.00	0.0%
4818 · Gifts in Kind - Goods	0.00	0.00	0.00	0.0%
4820 · Interest Income - LFB	38.69	79.15	(40.46)	48.9%
4825 · Interest Income - LLC	0.00	0.00	0.00	0.0%
4890 · School Rent Income	0.00	0.00	0.00	0.0%

Prairie Crossing Charter School Profit & Loss Budget vs. Actual

01/13/22

December 2021

Accrual Basis

	Dec 21	Budget	\$ Over Budget	% of Budget
4892 · Investment Income (Loss) in LLC	0.00	0.00	0.00	0.0%
4895 · - Consolidate	0.00	0.00	0.00	0.0%
4899 · Other	0.00	0.00	0.00	0.0%
Total 4800 · INVESTMENT & OTHER INCOME	193.69	79.15	114.54	244.7%
4997 · Investment Income (Loss) in BCB	0.00	0.00	0.00	0.0%
4998 · Investment Income (loss) in LLC	0.00	0.00	0.00	0.0%
4999 · School Rent Income-LLC	0.00	0.00	0.00	0.0%
Total Income	610,490.30	565,714.49	44,775.81	107.9%
Cost of Goods Sold				
50000 · Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	610,490.30	565,714.49	44,775.81	107.9%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	167,005.83	185,386.28	(18,380.45)	90.1%
5110 · Instruction Stipends	0.00	0.00	0.00	0.0%
5115 · Merit Pay	0.00	0.00	0.00	0.0%
5120 · Related FICA & Medicare Expense	5,213.76	6,683.50	(1,469.74)	78.0%
5125 · Instruction TRS	2,544.54	3,000.00	(455.46)	84.8%
5130 · Instruction Health Benefits Exp	20,396.09	29,050.00	(8,653.91)	70.2%
5135 · Instruction FSA Expense	0.00	0.00	0.00	0.0%
5140 · Classroom Supplies	20.77	1,787.50	(1,766.73)	1.2%
5141 · Culture Expenses	0.00	909.09	(909.09)	0.0%
5145 · Educational Materials	287.67	2,858.67	(2,571.00)	10.1%
5150 · Classroom Technology	0.00	0.00	0.00	0.0%
5160 · Furniture	0.00	0.00	0.00	0.0%
5165 · Other Instructional Equipment	0.00	0.00	0.00	0.0%
5170 · Dues & Subscriptions	0.00	650.06	(650.06)	0.0%
5175 · Instruction Prof Development	279.00	500.00	(221.00)	55.8%
5180 · Farm Education	0.00	0.00	0.00	0.0%
5181 · Environmental Learning	126.80	1,810.00	(1,683.20)	7.0%
5182 · Environmental Ed Professional D	0.00	1,250.00	(1,250.00)	0.0%
5183 · Environmental Library	0.00	250.00	(250.00)	0.0%
5190 · Deans Discretionary	191.24	1,000.00	(808.76)	19.1%
Total 5100 · INSTRUCTION EXPS	196,065.70	235,135.10	(39,069.40)	83.4%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	6,296.63	5,970.53	326.10	105.5%
5210 · Getting to Know You	0.00	0.00	0.00	0.0%
5215 · Interscholastic Sports	4,594.72	7,500.00	(2,905.28)	61.3%
5220 · Golf Club	0.00	0.00	0.00	0.0%
5225 · Tae Kwon Do	0.00	0.00	0.00	0.0%
5260 · Extra Curricular Expense	144.00	0.00	144.00	100.0%
5285 · Hot Lunch - Farm to Table	328.00	0.00	328.00	100.0%
5295 · Other Club Exps	4,395.00	0.00	4,395.00	100.0%
Total 5200 · CLUBS & PROGRAMS EXP	15,758.35	13,470.53	2,287.82	117.0%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	412.47	1,000.00	(587.53)	41.2%
5315 · Class Parties & Activities	0.00	0.00	0.00	0.0%
5320 · 5/6 Grade Trip	0.00	0.00	0.00	0.0%
5325 · 7th Grade Trip	0.00	0.00	0.00	0.0%
5330 · 8th Grade Trip	0.00	0.00	0.00	0.0%
5332 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
5340 · Graduation	0.00	0.00	0.00	0.0%
Total 5300 · STUDENT PARTICIPATION EXPS	412.47	1,000.00	(587.53)	41.2%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	47,681.22	51,854.78	(4,173.56)	92.0%
5415 · Admin TRS Expense	0.00	0.00	0.00	0.0%
5420 · Admin FICA & Medicare	2,301.61	3,454.48	(1,152.87)	66.6%
5425 · Admin Health Benefits Expense	3,421.58	3,269.10	152.48	104.7%
5430 · Unemployment Compensation	0.00	0.00	0.00	0.0%
5435 · Admin FSA Expense	0.00	0.00	0.00	0.0%
5438 · Employment Expense - Other	183.75	0.00	183.75	100.0%
5440 · Supplies	944.07	741.00	203.07	127.4%
5445 · Furniture	0.00	235.00	(235.00)	0.0%
5450 · Office Equipment	0.00	235.00	(235.00)	0.0%
5455 · Computers	0.00	0.00	0.00	0.0%
5460 · Computer Support	1,815.37	3,251.76	(1,436.39)	55.8%

**Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
December 2021**

	Dec 21	Budget	\$ Over Budget	% of Budget
5465 · Equipment Rental	0.00	0.00	0.00	0.0%
5470 · Equipment Maintenance	0.00	0.00	0.00	0.0%
5475 · Admin Professional Development	0.00	416.67	(416.67)	0.0%
5480 · Telecommunication	2,007.37	1,796.24	211.13	111.8%
5485 · Accounting and Audit Fees	0.00	0.00	0.00	0.0%
5488 · Accounting and Audit Fees - LLC	2,499.00	0.00	2,499.00	100.0%
5490 · Payroll Service Fees	2,010.66	2,263.59	(252.93)	88.8%
5495 · Printing and Copying	0.00	0.00	0.00	0.0%
5500 · Postage and Shipping	320.00	201.00	119.00	159.2%
5505 · Insurance (incl. Building Ins.)	0.00	7,162.22	(7,162.22)	0.0%
5510 · Dues and Subscriptions	0.00	0.00	0.00	0.0%
5515 · Board Related Expenses	0.00	0.00	0.00	0.0%
5525 · Legal Fees	852.50	2,083.00	(1,230.50)	40.9%
5530 · Bank Fees	53.95	128.33	(74.38)	42.0%
5544 · Outreach Conferences/Partnershi	2,500.00	0.00	2,500.00	100.0%
5545 · Community Outreach	6,866.22	9,162.50	(2,296.28)	74.9%
5546 · Outreach Materials	1.29	833.33	(832.04)	0.2%
5547 · Transportation	4,974.40	2,500.00	2,474.40	199.0%
5550 · Contingency	0.00	0.00	0.00	0.0%
5555 · Fee Waiver Expenses	187.72	0.00	187.72	100.0%
5590 · Admin Discretionary	153.69	400.00	(246.31)	38.4%
5595 · Other Admin Expenses	288.00	809.00	(521.00)	35.6%
Total 5400 · ADMINISTRATION EXPS	79,082.40	90,797.00	(11,734.60)	87.1%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	75,141.26	81,828.03	(6,686.77)	91.8%
5610 · Spec Ed FICA & Medicare	2,832.75	3,150.88	(318.13)	89.9%
5615 · Spec Ed Health Benefits	13,124.24	11,299.50	1,824.74	116.1%
5625 · Auditory Services	0.00	1,322.50	(1,322.50)	0.0%
5630 · Speech Services	3,812.00	9,000.00	(5,188.00)	42.4%
5635 · OT Services	4,520.00	5,125.00	(605.00)	88.2%
5636 · PT Services	(1,000.00)	1,000.00	(2,000.00)	(100.0)%
5640 · Psychological Services	0.00	1,000.00	(1,000.00)	0.0%
5641 · Behavioral Therapist Services	0.00	800.00	(800.00)	0.0%
5642 · Nursing Services	4,908.35	5,237.28	(328.93)	93.7%
5645 · Other Spec Ed Services	0.00	1,421.11	(1,421.11)	0.0%
5646 · Out of District Placement	0.00	5,582.30	(5,582.30)	0.0%
5650 · Special Ed Legal Fees	220.00	500.00	(280.00)	44.0%
5655 · Special Ed CR Mats & Sups	23.88	850.00	(826.12)	2.8%
5656 · ELL CR Materials & Supplies	0.00	100.00	(100.00)	0.0%
5660 · Spec Ed Professional Developmt	0.00	1,000.00	(1,000.00)	0.0%
5661 · ELL Professional Development	0.00	400.00	(400.00)	0.0%
Total 5600 · SUPPORT SERVICES	103,582.48	129,416.60	(25,834.12)	80.0%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	13,905.12	14,460.06	(554.94)	96.2%
5710 · Maint FICA & Medicare	1,052.85	987.91	64.94	106.6%
5715 · Maint Health Benefits	1,665.64	2,456.00	(790.36)	67.8%
5720 · Water and Sewer	550.49	498.05	52.44	110.5%
5730 · Gas and Electricity	4,899.46	4,656.02	243.44	105.2%
5735 · Garbage	252.76	271.77	(19.01)	93.0%
5740 · Life Safety	3,134.74	1,250.00	1,884.74	250.8%
5745 · Snow Removal	25.76	2,000.00	(1,974.24)	1.3%
5750 · Summer Help	0.00	0.00	0.00	0.0%
5765 · Maintenance Equipment	0.00	800.00	(800.00)	0.0%
5770 · Maintenance Supplies	19.99	1,000.00	(980.01)	2.0%
5775 · Long-Term Maint & Repairs	11,740.12	833.33	10,906.79	1,408.8%
5795 · Other Maint Exps	0.00	400.00	(400.00)	0.0%
Total 5700 · OPERATIONS & MAINT EXP	37,246.93	29,613.14	7,633.79	125.8%
5800 · FUNDRAISING EXP				
5814 · Marketing/Advertising Expense	0.00	0.00	0.00	0.0%
5840 · Earthweek Exps	0.00	0.00	0.00	0.0%
5865 · Green Team Exp - Rain Barrels	0.00	0.00	0.00	0.0%
5875 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00	0.0%
5880 · Dances Exp	961.75	0.00	961.75	100.0%
5890 · Restricted Expense	0.00	0.00	0.00	0.0%
5895 · Other Fundraising Exps	0.00	0.00	0.00	0.0%
Total 5800 · FUNDRAISING EXP	961.75	0.00	961.75	100.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	9,344.63	8,938.52	406.11	104.5%
5906 · IDEA Preschool Grant	12.25	0.00	12.25	100.0%
5910 · Title I Exp	3,169.36	3,757.40	(588.04)	84.3%
5915 · Title II Teacher Quality Exp	0.00	0.00	0.00	0.0%

Prairie Crossing Charter School Profit & Loss Budget vs. Actual

01/13/22

December 2021

Accrual Basis

	Dec 21	Budget	\$ Over Budget	% of Budget
5922 · Title IV - Student Support	10.89	0.00	10.89	100.0%
5940 · ESSER Grant Expense	(195.93)	0.00	(195.93)	100.0%
5995 · Other Grants Expenditures	0.00	0.00	0.00	0.0%
Total 5900 · GRANT EXPENSE	12,341.20	12,695.92	(354.72)	97.2%
Total Expense	445,431.28	512,128.29	(66,697.01)	87.0%
Net Ordinary Income	165,059.02	53,586.20	111,472.82	308.0%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7101 · Textile Drive	0.00	0.00	0.00	0.0%
7103 · Box Tops	0.00	0.00	0.00	0.0%
7104 · Food Events / Pizza Day	2,599.50	0.00	2,599.50	100.0%
7107 · SCRIP	26.47	0.00	26.47	100.0%
7109 · Holiday Bazaar	8.00	0.00	8.00	100.0%
7110 · Other	80.00	0.00	80.00	100.0%
7112 · Spirit Wear - PSO	0.00	0.00	0.00	0.0%
Total 7102 · Fundraising	2,713.97	0.00	2,713.97	100.0%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	2,713.97	0.00	2,713.97	100.0%
Total Other Income	2,713.97	0.00	2,713.97	100.0%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	0.00	0.00	0.00	0.0%
7228 · Series 2020 Bond Interest Expen	36,291.20	50,000.00	(13,708.80)	72.6%
7244 · Lease Interest Expense	96.47	95.53	0.94	101.0%
7246 · Depreciation	3,738.23	4,549.75	(811.52)	82.2%
7247 · Amortization	531.50	548.00	(16.50)	97.0%
7248 · Depreciation - LLC	23,874.63	27,207.92	(3,333.29)	87.7%
7249 · Amortization - LLC	402.05	978.76	(576.71)	41.1%
7300 · NON OPERATING-PSO EXPENSE				
7304 · Bank Fees	0.00	0.00	0.00	0.0%
7311 · SCRIP	0.00	0.00	0.00	0.0%
7313 · Holiday Bazaar	39.68			
7315 · Other Fundraising	0.00	0.00	0.00	0.0%
7316 · Spirit Wear - PSO	0.00	0.00	0.00	0.0%
7317 · Food Events / Pizza Day Expense	2,009.00	0.00	2,009.00	100.0%
7321 · Classroom Care	26.40			
7322 · Teacher Sup Exp Reimb	0.00	0.00	0.00	0.0%
7324 · Programming	0.00	0.00	0.00	0.0%
7326 · Inschool Grants	0.00	0.00	0.00	0.0%
7327 · Discretionary Hardship Fund	0.00	0.00	0.00	0.0%
Total 7300 · NON OPERATING-PSO EXPENSE	2,075.08	0.00	2,075.08	100.0%
Total 7200 · NON OPERATING EXPENSE	67,009.16	83,379.96	(16,370.80)	80.4%
Total Other Expense	67,009.16	83,379.96	(16,370.80)	80.4%
Net Other Income	(64,295.19)	(83,379.96)	19,084.77	77.1%
Net Income	100,763.83	(29,793.76)	130,557.59	(338.2)%

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Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of December 31, 2021

01/13/22

Accrual Basis

	Dec 31, 21	Dec 31, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1100 · Cash			
1110 · LFB Operating 379719	663,247.17	1,606,131.07	(942,883.90)
1115 · Money Market 8100003238	661,092.31	660,894.02	198.29
1125 · PCCS PPP 9195278569	1,663,447.00	831,720.00	831,727.00
1130 · PCCS Building 379727	111,201.22	71,592.06	39,609.16
1140 · PCCS Holdings 393851	43,703.02	43,703.02	0.00
1145 · Byron Colby Barn 9193551337	9,266.27	3,514.77	5,751.50
1150 · PSO State Bank	54,222.48	45,858.50	8,363.98
1160 · Petty Cash	300.00	300.00	0.00
1170 · Wilmington Trust Project Fund	747.55	7,484.72	(6,737.17)
1171 · Wilmington Trust Reserve Fund	556,777.62	556,780.28	(2.66)
1173 · Wilmington Trust Replace Rsrve	30,000.85	10,000.11	20,000.74
1174 · Wilmington Trust Expense Fund	2,440.49	1,875.02	565.47
1175 · Wilmington Trust Bond Fund	548.85	515.33	33.52
1176 · Wilmington Trust Revenue Fund	3.92	1.63	2.29
Total 1100 · Cash	3,796,998.75	3,840,370.53	(43,371.78)
Total Checking/Savings	3,796,998.75	3,840,370.53	(43,371.78)
Accounts Receivable			
1200 · Accounts Receivable	3,373.80	(1,726.11)	5,099.91
Total Accounts Receivable	3,373.80	(1,726.11)	5,099.91
Other Current Assets			
12000 · Undeposited Funds	380.00	0.00	380.00
1300 · Other Assets			
1320 · Prepaid Expense	0.00	51,148.09	(51,148.09)
1330 · Charter Renewal Fees	15,944.73	22,322.73	(6,378.00)
8996 · Due From Holdings - BCB	(1,226,835.00)	(1,226,835.00)	0.00
8998 · Due To PCCS - BCB	(208,373.00)	6,227.00	(214,600.00)
8999 · Due to Holdings	667,187.50	283,764.50	383,423.00
9997 · Due From BCB - Holdings	1,226,835.00	1,226,835.00	0.00
9998 · Due From PCCS - BCB	208,373.00	(6,227.00)	214,600.00
9999 · Due from PCCS - LLC	(667,187.50)	(283,764.50)	(383,423.00)
Total 1300 · Other Assets	15,944.73	73,470.82	(57,526.09)
Total Other Current Assets	16,324.73	73,470.82	(57,146.09)
Total Current Assets	3,816,697.28	3,912,115.24	(95,417.96)
Fixed Assets			
1400 · Fixed Assets			
1405 · Software	49,819.95	49,819.95	0.00
1420 · Computers - New Building	270,651.70	270,651.70	0.00
1430 · Equipment	222,375.23	222,375.23	0.00
1435 · Vehicle	34,800.00	34,800.00	0.00
1440 · Office Equipment - Other	137,942.40	131,856.35	6,086.05
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	2,081,010.61	710,661.95	1,370,348.66
1490 · Accumulated Depreciation	(1,104,513.52)	(1,082,491.90)	(22,021.62)
1491 · Accumulated Depreciations - BCB	(1,028.00)	(1,028.00)	0.00
Total 1400 · Fixed Assets	2,144,815.18	790,402.09	1,354,413.09
Total Fixed Assets	2,144,815.18	790,402.09	1,354,413.09
Other Assets			
1600 · Investment in LLC			
1604 · Investment in BCB LLC	207,404.00	209,765.00	(2,361.00)
1605 · Investment in PCCS Holdings LLC	44,274.00	324,547.00	(280,273.00)

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Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of December 31, 2021

01/13/22

Accrual Basis

	Dec 31, 21	Dec 31, 20	\$ Change
1607 · Capitalized Closing Costs	381,498.44	386,220.87	(4,722.43)
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	(4,411,006.58)	(4,124,511.06)	(286,495.52)
1670 · PCCSHI - BCB	96,176.00	96,176.00	0.00
1671 · PCCSHI - BCB - Land	644,082.00	644,082.00	0.00
1699 · Consolidate	(251,678.00)	(534,312.00)	282,634.00
Total 1600 · Investment in LLC	8,372,416.19	8,663,634.14	(291,217.95)
Total Other Assets	8,372,416.19	8,663,634.14	(291,217.95)
TOTAL ASSETS	14,333,928.65	13,366,151.47	967,777.18
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2002 · Accounts Payables	55,715.06	148,283.52	(92,568.46)
Total Accounts Payable	55,715.06	148,283.52	(92,568.46)
Other Current Liabilities			
2010 · Accounts Payable - Accrued	2,924.98	4,337.09	(1,412.11)
2030 · Other Accrued Expenses	29,000.00	3,529.34	25,470.66
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	2,363.66	0.00
2061 · Restricted Contributions-other	2,929.49	4,496.34	(1,566.85)
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	24,778.15	26,345.00	(1,566.85)
2151 · Deferred Revenue-Fees	28,658.45	29,446.00	(787.55)
2152 · Deferred Revenue - ISBE	274,287.77	287,360.66	(13,072.89)
2201 · Accrued Payroll Liabilities			
2210 · Accrued Salaries	98,009.04	123,242.40	(25,233.36)
2211 · Accrued Bonuses	0.00	200,000.00	(200,000.00)
2212 · Accrued FICA/Medicare/TRS Bonus	3,162.92	3,976.38	(813.46)
Total 2201 · Accrued Payroll Liabilities	101,171.96	327,218.78	(226,046.82)
2300 · Capital Lease Obligations - ST	2,913.40	951.58	1,961.82
Total Other Current Liabilities	463,734.71	679,188.45	(215,453.74)
Total Current Liabilities	519,449.77	827,471.97	(308,022.20)
Long Term Liabilities			
2500 · Capital Lease Obligations - LT	22,333.16	0.00	22,333.16
2609 · Series 2020 Bond Term 2031	1,215,000.00	1,215,000.00	0.00
2610 · Series 2020 Bond Term 2045	3,210,000.00	3,210,000.00	0.00
2611 · Series 2020 Bond Term 2055	4,625,000.00	4,625,000.00	0.00
2612 · Series 2020 Bond Premium	548,741.99	555,335.90	(6,593.91)
2613 · PPP Loan Liability	831,727.00	0.00	831,727.00
Total Long Term Liabilities	10,452,802.15	9,605,335.90	847,466.25
Total Liabilities	10,972,251.92	10,432,807.87	539,444.05

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Accrual Basis

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of December 31, 2021

	<u>Dec 31, 21</u>	<u>Dec 31, 20</u>	<u>\$ Change</u>
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	2,111,779.16	2,029,159.84	82,619.32
3999 - Consolidate	(1,637,422.00)	(1,637,422.00)	0.00
Net Income	(98,463.31)	(444,177.12)	345,713.81
Total Equity	<u>3,361,676.73</u>	<u>2,933,343.60</u>	<u>428,333.13</u>
TOTAL LIABILITIES & EQUITY	<u><u>14,333,928.65</u></u>	<u><u>13,366,151.47</u></u>	<u><u>967,777.18</u></u>

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
 July through December 2021

01/13/22

Accrual Basis

	Jul - Dec 21	Jul - Dec 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	2,646,804.47	2,712,709.98	(65,905.51)	(2.4)%
4110 · General Contributions	4,622.97	991.58	3,631.39	366.2%
4125 · Restricted Contribs/Sponsorship	0.00	400.00	(400.00)	(100.0)%
4130 · Matching Gifts	20.00	0.00	20.00	100.0%
4100 · GENERAL INCOME - Other	40.00	0.00	40.00	100.0%
Total 4100 · GENERAL INCOME	2,651,487.44	2,714,101.56	(62,614.12)	(2.3)%
4200 · GRANTS				
4205 · IDEA Grant	0.00	21,962.00	(21,962.00)	(100.0)%
4206 · IDEA Preschool Grant	0.00	2,547.00	(2,547.00)	(100.0)%
4215 · Title I Low Income	6,900.00	5,702.00	1,198.00	21.0%
4225 · Special Ed Personnel	33,696.00	33,705.00	(9.00)	0.0%
4230 · Special Ed Fundg for Children	24,162.50	24,160.74	1.76	0.0%
4235 · Title III ELL - TBE/TPI	2,214.50	2,216.26	(1.76)	(0.1)%
4240 · ESSER Grant	0.00	12,324.00	(12,324.00)	(100.0)%
4295 · Other Grants	4,065.38	175.59	3,909.79	2,226.7%
Total 4200 · GRANTS	71,058.38	102,792.59	(31,734.21)	(30.9)%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	23,542.75	23,544.00	(1.25)	0.0%
4310 · Out-of-District Tuition	811.91	0.00	811.91	100.0%
Total 4300 · SCHOOL FEES INCOME	24,354.66	23,544.00	810.66	3.4%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	71,831.75	0.00	71,831.75	100.0%
4415 · Getting to Know You	2,900.00	0.00	2,900.00	100.0%
4425 · Interscholastic Sports	11,372.00	0.00	11,372.00	100.0%
4426 · Extra Curricular Income	1,350.00	0.00	1,350.00	100.0%
4495 · Other Clubs	8,343.00	0.00	8,343.00	100.0%
Total 4400 · CLUBS & PROGRAMS	95,796.75	0.00	95,796.75	100.0%
4500 · GENERAL FUNDRAISING INCOME				
4502 · Annual Appeal	0.00	650.00	(650.00)	(100.0)%
4565 · Dances Income	830.00	0.00	830.00	100.0%
4595 · Other Fundraising Inc	0.00	135.00	(135.00)	(100.0)%
Total 4500 · GENERAL FUNDRAISING INCOME	830.00	785.00	45.00	5.7%
4700 · STUDENT PARTICIPATION INCOME				
4730 · Field Trips/Educ Activities Inc	6,991.75	0.00	6,991.75	100.0%
Total 4700 · STUDENT PARTICIPATION INCOME	6,991.75	0.00	6,991.75	100.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	290.00	0.00	290.00	100.0%
4810 · Byron Colby Barn Rental Income	5,751.50	0.00	5,751.50	100.0%
4820 · Interest Income - LFB	243.91	458.41	(214.50)	(46.8)%
4892 · Investment Income (Loss) in LLC	0.13	70.19	(70.06)	(99.8)%
4895 · - Consolidate	0.00	0.00	0.00	0.0%
Total 4800 · INVESTMENT & OTHER INCOME	6,285.54	528.60	5,756.94	1,089.1%
Total Income	2,856,804.52	2,841,751.75	15,052.77	0.5%
Gross Profit	2,856,804.52	2,841,751.75	15,052.77	0.5%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	816,825.64	793,298.85	23,526.79	3.0%
5110 · Instruction Stipends	3,397.55	10,812.56	(7,415.01)	(68.6)%
5120 · Related FICA & Medicare Expense	27,000.44	25,160.18	1,840.26	7.3%
5125 · Instruction TRS	11,620.87	13,253.81	(1,632.94)	(12.3)%
5130 · Instruction Health Benefits Exp	136,260.41	126,374.85	9,885.56	7.8%
5140 · Classroom Supplies	4,410.47	6,362.93	(1,952.46)	(30.7)%
5141 · Culture Expenses	1,555.96	3,382.74	(1,826.78)	(54.0)%
5145 · Educational Materials	11,948.73	32,916.50	(20,967.77)	(63.7)%
5150 · Classroom Technology	1,333.89	39,556.59	(38,222.70)	(96.6)%
5160 · Furniture	248.94	818.35	(569.41)	(69.6)%
5165 · Other Instructional Equipment	869.69	0.00	869.69	100.0%
5170 · Dues & Subscriptions	21,707.27	14,987.80	6,719.47	44.8%
5175 · Instruction Prof Development	996.02	543.00	453.02	83.4%
5181 · Environmental Learning	2,209.71	745.45	1,464.26	196.4%
5182 · Environmental Ed Professional D	40.00	0.00	40.00	100.0%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July through December 2021

	Jul - Dec 21	Jul - Dec 20	\$ Change	% Change
5190 · Deans Discretionary	5,012.70	(6,685.80)	11,698.50	175.0%
Total 5100 · INSTRUCTION EXPS	1,045,438.29	1,061,527.81	(16,089.52)	(1.5)%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	26,201.71	8.36	26,193.35	313,317.6%
5210 · Getting to Know You	2,388.44	0.00	2,388.44	100.0%
5215 · Interscholastic Sports	10,773.04	270.00	10,503.04	3,890.0%
5260 · Extra Curricular Expense	1,066.00	65.00	1,001.00	1,540.0%
5285 · Hot Lunch - Farm to Table	1,717.11	324.00	1,393.11	430.0%
5295 · Other Club Exps	6,225.00	0.00	6,225.00	100.0%
Total 5200 · CLUBS & PROGRAMS EXP	48,371.30	667.36	47,703.94	7,148.2%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	9,009.73	330.00	8,679.73	2,630.2%
Total 5300 · STUDENT PARTICIPATION EXPS	9,009.73	330.00	8,679.73	2,630.2%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	269,513.87	265,208.96	4,304.91	1.6%
5420 · Admin FICA & Medicare	13,539.11	13,197.04	342.07	2.6%
5425 · Admin Health Benefits Expense	19,873.77	21,053.02	(1,179.25)	(5.6)%
5430 · Unemployment Compensation	0.00	6,114.00	(6,114.00)	(100.0)%
5438 · Employment Expense - Other	2,587.00	2,551.25	35.75	1.4%
5440 · Supplies	3,214.22	1,950.66	1,263.56	64.8%
5445 · Furniture	(299.90)	391.49	(691.39)	(176.6)%
5450 · Office Equipment	0.00	2,065.58	(2,065.58)	(100.0)%
5460 · Computer Support	29,509.35	39,297.11	(9,787.76)	(24.9)%
5475 · Admin Professional Development	450.83	109.00	341.83	313.6%
5480 · Telecommunication	12,123.99	10,774.11	1,349.88	12.5%
5485 · Accounting and Audit Fees	23,712.08	20,475.00	3,237.08	15.8%
5488 · Accounting and Audit Fees - LLC	2,499.00	2,352.00	147.00	6.3%
5490 · Payroll Service Fees	12,088.71	11,425.27	663.44	5.8%
5495 · Printing and Copying	0.00	4,662.76	(4,662.76)	(100.0)%
5500 · Postage and Shipping	974.38	568.20	406.18	71.5%
5505 · Insurance (incl. Building Ins.)	94,769.71	45,143.16	49,626.55	109.9%
5510 · Dues and Subscriptions	443.95	3,024.00	(2,580.05)	(85.3)%
5515 · Board Related Expenses	62.27	19.00	43.27	227.7%
5522 · Legal Fees - LLC	1,995.00	0.00	1,995.00	100.0%
5525 · Legal Fees	11,522.50	12,242.29	(719.79)	(5.9)%
5530 · Bank Fees	233.95	277.55	(43.60)	(15.7)%
5544 · Outreach Conferences/Partnershi	5,510.00	2,762.50	2,747.50	99.5%
5545 · Community Outreach	41,383.26	39,708.38	1,674.88	4.2%
5546 · Outreach Materials	127.14	18.99	108.15	569.5%
5547 · Transportation	33,288.20	2,868.20	30,422.00	1,061.4%
5555 · Fee Waiver Expenses	16,903.87	1,640.00	15,263.87	930.7%
5590 · Admin Discretionary	1,570.99	2,258.00	(687.01)	(30.4)%
5595 · Other Admin Expenses	1,833.67	1,961.00	(127.33)	(6.5)%
Total 5400 · ADMINISTRATION EXPS	599,430.92	514,116.52	85,314.40	16.6%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	368,735.67	358,250.72	10,484.95	2.9%
5610 · Spec Ed FICA & Medicare	14,870.08	14,371.42	498.66	3.5%
5615 · Spec Ed Health Benefits	68,388.91	57,944.51	10,444.40	18.0%
5625 · Auditory Services	4,950.00	4,275.00	675.00	15.8%
5630 · Speech Services	38,116.00	40,600.65	(2,484.65)	(6.1)%
5635 · OT Services	35,240.00	29,875.00	5,365.00	18.0%
5636 · PT Services	7,990.00	11,275.00	(3,285.00)	(29.1)%
5642 · Nursing Services	25,841.05	19,941.69	5,899.36	29.6%
5645 · Other Spec Ed Services	427.80	736.11	(308.31)	(41.9)%
5646 · Out of District Placement	61,034.78	48,833.32	12,201.46	25.0%
5650 · Special Ed Legal Fees	220.00	432.50	(212.50)	(49.1)%
5655 · Special Ed CR Mats & Sups	363.50	1,741.23	(1,377.73)	(79.1)%
5656 · ELL CR Materials & Supplies	568.64	434.84	133.80	30.8%
5660 · Spec Ed Professional Developm	3,375.70	3,344.50	31.20	0.9%
5661 · ELL Professional Development	0.00	375.00	(375.00)	(100.0)%
Total 5600 · SUPPORT SERVICES	630,122.13	592,431.49	37,690.64	6.4%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	77,387.01	71,196.10	6,190.91	8.7%
5710 · Maint FICA & Medicare	6,546.18	6,295.14	251.04	4.0%
5715 · Maint Health Benefits	8,693.10	8,129.09	564.01	6.9%
5720 · Water and Sewer	3,185.96	2,226.08	959.88	43.1%
5730 · Gas and Electricity	18,723.61	13,516.41	5,207.20	38.5%
5735 · Garbage	1,516.56	1,749.60	(233.04)	(13.3)%
5740 · Life Safety	14,954.31	49,679.06	(34,724.75)	(69.9)%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
 July through December 2021

01/13/22

Accrual Basis

	Jul - Dec 21	Jul - Dec 20	\$ Change	% Change
5745 · Snow Removal	95.26	976.79	(881.53)	(90.3)%
5750 · Summer Help	8,733.75	9,091.55	(357.80)	(3.9)%
5765 · Maintenance Equipment	439.04	606.04	(167.00)	(27.6)%
5770 · Maintenance Supplies	6,760.45	5,888.26	872.19	14.8%
5775 · Long-Term Maint & Repairs	16,601.36	404,854.96	(388,253.60)	(95.9)%
5795 · Other Maint Exps	1,374.19	750.40	623.79	83.1%
Total 5700 · OPERATIONS & MAINT EXP	165,010.78	574,959.48	(409,948.70)	(71.3)%
5800 · FUNDRAISING EXP				
5880 · Dances Exp	961.75	19.98	941.77	4,713.6%
5890 · Restricted Expense	0.00	500.00	(500.00)	(100.0)%
Total 5800 · FUNDRAISING EXP	961.75	519.98	441.77	85.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	32,686.74	39,924.69	(7,235.95)	(18.1)%
5906 · IDEA Preschool Grant	2,415.50	2,547.00	(131.50)	(5.2)%
5910 · Title I Exp	17,670.29	18,376.07	(705.78)	(3.8)%
5922 · Title IV - Student Support	890.79	0.00	890.79	100.0%
5940 · ESSER Grant Expense	2,799.00	16,754.79	(13,955.79)	(83.3)%
5995 · Other Grants Expenditures	19,065.08	0.00	19,065.08	100.0%
Total 5900 · GRANT EXPENSE	75,529.40	77,602.55	(2,073.15)	(2.7)%
Total Expense	2,573,874.30	2,822,155.19	(248,280.89)	(8.8)%
Net Ordinary Income	282,930.22	19,596.56	263,333.66	1,343.8%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7104 · Food Events / Pizza Day	9,635.00	0.00	9,635.00	100.0%
7107 · SCRIP	2,636.73	0.00	2,636.73	100.0%
7109 · Holiday Bazaar	2,077.75	0.00	2,077.75	100.0%
7110 · Other	5,961.00	6,435.02	(474.02)	(7.4)%
7112 · Spirit Wear - PSO	0.00	0.00	0.00	0.0%
Total 7102 · Fundraising	20,310.48	6,435.02	13,875.46	215.6%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	20,310.48	6,435.02	13,875.46	215.6%
Total Other Income	20,310.48	6,435.02	13,875.46	215.6%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	0.00	60,001.43	(60,001.43)	(100.0)%
7228 · Series 2020 Bond Interest Expen	217,747.20	220,174.98	(2,427.78)	(1.1)%
7244 · Lease Interest Expense	605.55	77.73	527.82	679.0%
7246 · Depreciatlon	22,429.38	21,298.50	1,130.88	5.3%
7247 · Amortization	3,189.00	3,189.00	0.00	0.0%
7248 · Depreciation - LLC	143,247.78	143,247.78	0.00	0.0%
7249 · Amortization - LLC	2,388.91	2,279.44	109.47	4.8%
7300 · NON OPERATING-PSO EXPENSE				
7311 · SCRIP	2,741.97	3,204.54	(462.57)	(14.4)%
7313 · Holiday Bazaar	39.68	0.00	39.68	100.0%
7315 · Other Fundraising	3,254.07	1,971.25	1,282.82	65.1%
7317 · Food Events / Pizza Day Expense	5,952.07	0.00	5,952.07	100.0%
7321 · Classroom Care	26.40	0.00	26.40	100.0%
7324 · Programming	0.00	475.00	(475.00)	(100.0)%
7326 · Inschool Grants	(145.00)	0.00	(145.00)	(100.0)%
7327 · Discretionary Hardship Fund	227.00	14,289.05	(14,062.05)	(98.4)%
Total 7300 · NON OPERATING-PSO EXPENSE	12,096.19	19,939.84	(7,843.65)	(39.3)%
Total 7200 · NON OPERATING EXPENSE	401,704.01	470,208.70	(68,504.69)	(14.6)%
Total Other Expense	401,704.01	470,208.70	(68,504.69)	(14.6)%
Net Other Income	(381,393.53)	(463,773.68)	82,380.15	17.8%
Net Income	(98,463.31)	(444,177.12)	345,713.81	77.8%

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

01/13/22

December 2021

Accrual Basis

	Dec 21	Dec 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	588,178.77	602,824.44	(14,645.67)	(2.4)%
4110 · General Contributions	1,599.59	258.80	1,340.79	518.1%
4130 · Matching Gifts	20.00	0.00	20.00	100.0%
4100 · GENERAL INCOME - Other	40.00	0.00	40.00	100.0%
Total 4100 · GENERAL INCOME	589,838.36	603,083.24	(13,244.88)	(2.2)%
4200 · GRANTS				
4225 · Special Ed Personnel	6,738.60	6,740.60	(2.00)	0.0%
4230 · Special Ed Fundg for Children	4,832.50	4,832.50	0.00	0.0%
4235 · Title III ELL - TBE/TPI	442.90	442.90	0.00	0.0%
Total 4200 · GRANTS	12,014.00	12,016.00	(2.00)	0.0%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	5,159.50	5,232.00	(72.50)	(1.4)%
Total 4300 · SCHOOL FEES INCOME	5,159.50	5,232.00	(72.50)	(1.4)%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	1,305.00	0.00	1,305.00	100.0%
4495 · Other Clubs	960.00	0.00	960.00	100.0%
Total 4400 · CLUBS & PROGRAMS	2,265.00	0.00	2,265.00	100.0%
4500 · GENERAL FUNDRAISING INCOME				
4502 · Annual Appeal	0.00	650.00	(650.00)	(100.0)%
4565 · Dances Income	395.00	0.00	395.00	100.0%
Total 4500 · GENERAL FUNDRAISING INCOME	395.00	650.00	(255.00)	(39.2)%
4700 · STUDENT PARTICIPATION INCOME				
4730 · Field Trips/Educ Activities Inc	624.75	0.00	624.75	100.0%
Total 4700 · STUDENT PARTICIPATION INCOME	624.75	0.00	624.75	100.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	155.00	0.00	155.00	100.0%
4820 · Interest Income - LFB	38.89	76.39	(37.70)	(49.4)%
4892 · Investment Income (Loss) in LLC	0.00	9.02	(9.02)	(100.0)%
4895 · - Consolidate	0.00	0.00	0.00	0.0%
Total 4800 · INVESTMENT & OTHER INCOME	193.69	85.41	108.28	126.8%
Total Income	610,490.30	621,066.65	(10,576.35)	(1.7)%
Gross Profit	610,490.30	621,066.65	(10,576.35)	(1.7)%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	167,005.83	164,633.68	2,372.15	1.4%
5120 · Related FICA & Medicare Expense	5,213.76	4,903.63	310.13	6.3%
5125 · Instruction TRS	2,544.54	2,818.50	(273.96)	(9.7)%
5130 · Instruction Health Benefits Exp	20,396.09	25,431.87	(5,035.78)	(19.8)%
5140 · Classroom Supplies	20.77	91.48	(70.71)	(77.3)%
5141 · Culture Expenses	0.00	3,382.74	(3,382.74)	(100.0)%
5145 · Educational Materials	287.67	425.77	(138.10)	(32.4)%
5150 · Classroom Technology	0.00	2,357.78	(2,357.78)	(100.0)%
5170 · Dues & Subscriptions	0.00	1,153.32	(1,153.32)	(100.0)%
5175 · Instruction Prof Development	279.00	20.00	259.00	1,295.0%
5181 · Environmental Learning	126.80	55.37	71.43	129.0%
5190 · Deans Discretionary	191.24	0.00	191.24	100.0%
Total 5100 · INSTRUCTION EXPS	196,065.70	205,274.14	(9,208.44)	(4.5)%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	6,296.63	0.00	6,296.63	100.0%
5215 · Interscholastic Sports	4,594.72	0.00	4,594.72	100.0%
5260 · Extra Curricular Expense	144.00	0.00	144.00	100.0%
5285 · Hot Lunch - Farm to Table	328.00	324.00	4.00	1.2%
5295 · Other Club Exps	4,395.00	0.00	4,395.00	100.0%
Total 5200 · CLUBS & PROGRAMS EXP	15,758.35	324.00	15,434.35	4,763.7%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	412.47	0.00	412.47	100.0%
Total 5300 · STUDENT PARTICIPATION EXPS	412.47	0.00	412.47	100.0%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
December 2021

01/13/22

Accrual Basis

	Dec 21	Dec 20	\$ Change	% Change
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	47,681.22	45,808.26	1,872.96	4.1%
5420 · Admin FICA & Medicare	2,301.61	2,175.42	126.19	5.8%
5425 · Admin Health Benefits Expense	3,421.58	4,539.46	(1,117.88)	(24.6)%
5438 · Employment Expense - Other	183.75	0.00	183.75	100.0%
5440 · Supplies	944.07	600.22	343.85	57.3%
5450 · Office Equipment	0.00	1,990.00	(1,990.00)	(100.0)%
5460 · Computer Support	1,815.37	4,297.54	(2,482.17)	(57.8)%
5480 · Telecommunication	2,007.37	1,794.60	212.77	11.9%
5488 · Accounting and Audit Fees - LLC	2,499.00	0.00	2,499.00	100.0%
5490 · Payroll Service Fees	2,010.66	1,910.99	99.67	5.2%
5500 · Postage and Shipping	320.00	238.00	82.00	34.5%
5505 · Insurance (Incl. Building Ins.)	0.00	10,168.86	(10,168.86)	(100.0)%
5525 · Legal Fees	852.50	5,488.08	(4,635.58)	(84.5)%
5530 · Bank Fees	53.95	59.90	(5.95)	(9.9)%
5544 · Outreach Conferences/Partnershi	2,500.00	2,500.00	0.00	0.0%
5545 · Community Outreach	6,866.22	6,770.12	96.10	1.4%
5546 · Outreach Materials	1.29	0.00	1.29	100.0%
5547 · Transportation	4,974.40	0.00	4,974.40	100.0%
5555 · Fee Waiver Expenses	187.72	0.00	187.72	100.0%
5590 · Admin Discretionary	153.69	0.00	153.69	100.0%
5595 · Other Admin Expenses	288.00	741.00	(453.00)	(61.1)%
Total 5400 · ADMINISTRATION EXPS	79,062.40	89,082.45	(10,020.05)	(11.3)%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	75,141.26	73,102.56	2,038.70	2.8%
5610 · Spec Ed FICA & Medicare	2,832.75	2,761.81	70.94	2.6%
5615 · Spec Ed Health Benefits	13,124.24	11,001.50	2,122.74	19.3%
5625 · Auditory Services	0.00	855.00	(855.00)	(100.0)%
5630 · Speech Services	3,812.00	6,474.39	(2,662.39)	(41.1)%
5635 · OT Services	4,520.00	7,550.00	(3,030.00)	(40.1)%
5636 · PT Services	(1,000.00)	4,310.00	(5,310.00)	(123.2)%
5642 · Nursing Services	4,908.35	4,778.40	129.95	2.7%
5645 · Other Spec Ed Services	0.00	105.00	(105.00)	(100.0)%
5650 · Special Ed Legal Fees	220.00	82.50	137.50	166.7%
5655 · Special Ed CR Mats & Sups	23.88	87.11	(63.23)	(72.6)%
5660 · Spec Ed Professional Developmt	0.00	1,410.00	(1,410.00)	(100.0)%
Total 5600 · SUPPORT SERVICES	103,582.48	112,518.27	(8,935.79)	(7.9)%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	13,905.12	12,117.40	1,787.72	14.8%
5710 · Maint FICA & Medicare	1,052.85	967.78	85.07	8.8%
5715 · Maint Health Benefits	1,665.64	1,616.06	49.58	3.1%
5720 · Water and Sewer	550.49	221.55	328.94	148.5%
5730 · Gas and Electricity	4,899.46	3,434.36	1,465.10	42.7%
5735 · Garbage	252.76	247.80	4.96	2.0%
5740 · Life Safety	3,134.74	638.16	2,496.58	391.2%
5745 · Snow Removal	25.76	638.69	(612.93)	(96.0)%
5765 · Maintenance Equipment	0.00	310.53	(310.53)	(100.0)%
5770 · Maintenance Supplies	19.99	19.54	0.45	2.3%
5775 · Long-Term Maint & Repairs	11,740.12	68,964.68	(57,224.56)	(83.0)%
5795 · Other Maint Exps	0.00	74.50	(74.50)	(100.0)%
Total 5700 · OPERATIONS & MAINT EXP	37,246.93	89,251.05	(52,004.12)	(58.3)%
5800 · FUNDRAISING EXP				
5880 · Dances Exp	961.75	0.00	961.75	100.0%
Total 5800 · FUNDRAISING EXP	961.75	0.00	961.75	100.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	9,344.63	10,363.33	(1,018.70)	(9.8)%
5906 · IDEA Preschool Grant	12.25	0.00	12.25	100.0%
5910 · Title I Exp	3,169.36	3,302.78	(133.42)	(4.0)%
5922 · Title IV - Student Support	10.89	0.00	10.89	100.0%
5940 · ESSER Grant Expense	(195.93)	754.02	(949.95)	(126.0)%
Total 5900 · GRANT EXPENSE	12,341.20	14,420.13	(2,078.93)	(14.4)%
Total Expense	445,431.28	510,870.04	(65,438.76)	(12.8)%
Net Ordinary Income	165,059.02	110,196.61	54,862.41	49.8%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				

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

December 2021

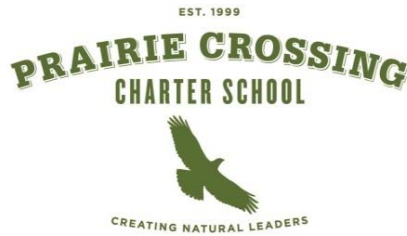
01/13/22

Accrual Basis

	Dec 21	Dec 20	\$ Change	% Change
7104 · Food Events / Pizza Day	2,599.50	0.00	2,599.50	100.0%
7107 · SCRIP	26.47	0.00	26.47	100.0%
7109 · Holiday Bazaar	8.00	0.00	8.00	100.0%
7110 · Other	80.00	0.02	79.98	399,900.0%
Total 7102 · Fundraising	2,713.97	0.02	2,713.95	13,569,750.0%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	2,713.97	0.02	2,713.95	13,569,750.0%
Total Other Income	2,713.97	0.02	2,713.95	13,569,750.0%
Other Expense				
7200 · NON OPERATING EXPENSE				
7228 · Series 2020 Bond Interest Expen	36,291.20	36,695.83	(404.63)	(1.1)%
7244 · Lease Interest Expense	96.47	7.12	89.35	1,254.9%
7246 · Depreciation	3,738.23	3,549.75	188.48	5.3%
7247 · Amortization	531.50	531.50	0.00	0.0%
7248 · Depreciation - LLC	23,874.63	23,874.63	0.00	0.0%
7249 · Amortization - LLC	402.05	383.63	18.42	4.8%
7300 · NON OPERATING-PSO EXPENSE				
7311 · SCRIP	0.00	2,715.79	(2,715.79)	(100.0)%
7313 · Holiday Bazaar	39.68	0.00	39.68	100.0%
7317 · Food Events / Pizza Day Expense	2,009.00	0.00	2,009.00	100.0%
7321 · Classroom Care	26.40	0.00	26.40	100.0%
7324 · Programming	0.00	475.00	(475.00)	(100.0)%
7327 · Discretionary Hardship Fund	0.00	6,100.00	(6,100.00)	(100.0)%
Total 7300 · NON OPERATING-PSO EXPENSE	2,075.08	9,290.79	(7,215.71)	(77.7)%
Total 7200 · NON OPERATING EXPENSE	67,009.16	74,333.25	(7,324.09)	(9.9)%
Total Other Expense	67,009.16	74,333.25	(7,324.09)	(9.9)%
Net Other Income	(64,295.19)	(74,333.23)	10,038.04	13.5%
Net Income	100,763.83	35,863.38	64,900.45	181.0%

Prairie Crossing Charter School
Statement of Cash Flows
 July through December 2021

	Jul - Dec 21
OPERATING ACTIVITIES	
Net Income	(98,463.31)
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(9,304.80)
1250 · Grants Receivable	29,999.00
1320 · Prepaid Expense	13,781.28
1330 · Charter Renewal Fees	3,189.00
1490 · Accumulated Depreciation	22,429.38
1660 · PCCSHI-Accumulated Depreciation	143,247.78
2002 · Accounts Payables	31,532.65
2151 · Deferred Revenue-Fees	3,368.45
2152 · Deferred Revenue - ISBE	274,287.77
2155 · Deferred Revenue - B/A Care	(2,400.00)
2210 · Accrued Salaries	(105,648.15)
2010 · Accounts Payable - Accrued	(29,144.06)
2030 · Other Accrued Expenses	(20,746.43)
2061 · Restricted Contributions-other	(1,566.85)
2211 · Accrued Bonuses	(871.96)
2212 · Accrued FICA/Medicare/TRS Bonus	(3,259.78)
	250,429.97
Net cash provided by Operating Activities	250,429.97
INVESTING ACTIVITIES	
1475 · CIP - Barn and Kennicott Renova	(511,407.84)
1607 · Capitalized Closing Costs	2,388.91
	(509,018.93)
Net cash provided by Investing Activities	(509,018.93)
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(2,848.71)
	(2,848.71)
Net cash provided by Financing Activities	(2,848.71)
Net cash increase for period	(261,437.67)
Cash at beginning of period	4,058,816.42
Cash at end of period	3,797,378.75



PCCS Board of Director's Meeting
***DRAFT* MINUTES**
December 7, 2021, at 7:00PM
Vicky Ranney Library
1571 Jones Point Road
Grayslake, IL 60030

Board Attending: Ankur Bhatia, Nell Anen, Stacey White, Jim Mertz, Rebekka Herrington, JoAnn Stewart, Abe Janis

Absent: Demetri Georgatsos

Staff Present: Theresa Wright, Geoff Deigan

Call to Order

Stacey White, President at 7:00pm

Motion to Approve the Agenda

Motion by Nell, seconded by Jim Mertz. All "ayes". Motion passed

Discussion Agenda

1. 1st Reading Bylaw Amendments

Rebekka Herrington, Chair of the Governance Committee, presented a draft of the 1st reading of proposed changes to the Board of Director's Bylaws. Discussion ensued regarding board size and composition. Jim Mertz provided background from the last 2 parent-elect candidate cycles.

Following discussion, the board decided that the Governance Committee will meet again to continue working on the proposed changes and bring back to the Board in a future meeting.

2. Phase 5 Update

Geoff Deigan presented the Phase 5 update. There have been increases in COVID-19 cases and quarantines. JoAnn thanked Geoff for the school's ongoing efforts to keep students and staff safe. Geoff complimented the staff on the additional work they have performed to keep everyone safe. He affirmed that the school is doing the best it can to remain open.

3. FY21 Compliance Audit

Geoff reported that the audit by Clifton Larsen Allen was clean, with no adverse findings.

4. ISBE Monitoring Visit

Geoff provided an update on the upcoming ISBE visit prior to Winter Break, which will include classroom observations and meetings with teachers and parents. Reporting of results from ISBE are expected in January – February.

5. Committee Updates

Rebekka provided an update on last Governance Committee meeting, and is recruiting for at least 1 more member. Stacey reported that there was no Finance Committee meeting. Abe Janis provided a summary of the last Academics Committee meeting, where a new member was added.

Public Comment

Public comments by parents included:

- *Request for changes/elimination of COVID-19 testing protocol*
- *Request for changes in parent volunteer vaccination policy*
- *Request for changes in / questions about masking requirements*
- *Concern and questions over proposed changes in bylaws related to parent-elect and appointed board candidates*
- *Concern over communication frequency and platform*
- *Requests for clarification on timing of parent-elect board position election and committee involvement.*

Consent Agenda

6. Director's Report *presented by Geoff*
7. Financial Statements *presented by Geoff*
8. Motion to Approve Open Session Minutes of Previous Board and Committee Meetings
Motion by JoAnn, seconded by Abe. All "ayes". Motion passed

9. Motion to Accept Reports on Consent Agenda
Motion by JoAnn, seconded by Jim. All "ayes". Motion passed

Closed Session

Motion to enter Closed Session by Rebekka, seconded by Jim. On a roll call vote, all "yes". Motion passed

Closed Session entered at 8:05pm, exited at 8:27pm.

Action Agenda

10A – Approve Closed Session Minutes from Previous Board Meetings

Motion to approve by Rebekka, seconded by JoAnn. All "ayes". Motion passed

11A – Approve New Hire/ Accept Resignation

Motion by Rebekka to approve new hire Dylan Peyton, seconded by Jim. On a roll call vote, all "yes". Motion passed

Motion by Nell to accept resignation of Kim Disalvo, seconded by JoAnn. On a roll call vote, all "yes". Motion passed

Motion by JoAnn to make offer to new hire replacement for Kim Disalvo, seconded by Nell. On a roll call vote, all "yes". Motion passed

12A - Approve Legal Bills for \$ 6,902.50

Motion by JoAnn to approve, seconded by Jim. On a roll call vote, all "yes". Motion passed

New Business: None

Motion to adjourn by JoAnn, seconded by Rebekka. All "ayes". Motion passed

Meeting adjourned at 8:30pm

Respectfully submitted,

Abe Janis, Secretary