



PCCS Board of Director's Meeting
Tuesday November 29, 2022, at 7:00PM
Vicky Ranney Library
1571 Jones Point Road Grayslake, IL 60030

Call to Order

President

Welcome: Board Member Navin Chatlani**Public Comment**

10 Minutes

Discussion Agenda

1. Second Reading Amended Policy 500.16 Attendance and Truancy
2. Committees Update
3. Fine Arts Taskforce Update

Consent Agenda

4. Financial Statements
5. Tax Form 990
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 (Hand Carried if received)
11. Litigation Update

Public Comment

10 Minutes

Action Agenda

- 1A – Approve Amended Policy 500.16
- 8A – Approve Closed Session Minutes from Previous Board Meetings
- 9A – Approve New Hire(s)
- 10A – Approve Legal Bills

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. Board e-mails are received and responded to by the Board President.

The PCCS Board of Directors consists of:

President: Stacey White

Secretary: Rebekka Herrington

Matt Earl

Vice President: Jim Mertz

Nell Anen

JoAnn Stewart

Treasurer: Ankur Bhatia

Navin Chatlani

Gabi White

Discussion Agenda

Geoff Deigan

From: Absenteeism and Truancy Policy Submission <iwas@isbe.net> on behalf of Absenteeism and Truancy Policy Submission
Sent: Monday, October 17, 2022 1:42 PM
To: gdeigan@pccharterschool.org
Subject: Submission Needed - Absenteeism and Truancy Policy

Importance: High

Follow Up Flag: Follow up
Flag Status: Flagged

Dear GEOFF,

Submission Needed - Absenteeism and Truancy Policy

Dear School/District Administrator

[A change in Illinois law](#) that went into effect on July 1, 2022, requires that school districts and other covered entities submit an absenteeism and truancy policy to ISBE every two years. Further details regarding which entities are subject to the requirements, the submission process, and timelines are outlined in the [Part 207 Administrative Rules](#) adopted by ISBE.

You are receiving this communication because our records indicate that you are one of the entities required to submit an absenteeism and truancy policy. ISBE has created the following two documents to help with the creation and submission of these policies:

1. [Absenteeism and Truancy Policy FAQ](#)
2. [Absenteeism and Truancy Policy Submission Guide](#)

Please review these documents at your earliest convenience as they fully explain what must be included in the policy and how to submit it to ISBE. ISBE is unable to offer drafting assistance or review policies prior to submission. Please refer to the FAQ for information on the exact components that must be included in the policy.

Lastly, please be advised that although the rules require submission by September 30, the deadline to submit the policy for this school year has been extended to January 13, 2023.

Please email ROEISC@isbe.net if you have any questions.

Please do not reply to this message. Because this message has been automatically generated, your reply will not receive attention.

If you require technical assistance, after reviewing the online help, please contact our Call Center at 217-558-3600 during our business hours: Monday - Friday, 7:00 AM - 5:00 PM.

You may access your account by visiting : <https://sec1.isbe.net/iwas>



Board of Director's Policy Students 500 Series

Policy # 500.16

Attendance and Truancy

Compulsory School Attendance

This policy applies to individuals who have custody or control of a child: (a) whose age meets the compulsory attendance age listed in State law, or (b) who is enrolled in any of grades, kindergarten through 12, in the public school regardless of age. Unless a student has already graduated from high school, compulsory attendance is for students between the ages of 6 (on or before September 1) and 17 years.

Subject to specific requirements in State law, the following children are not required to attend public school: (1) any child attending a private school (including a home school) or parochial school, (2) any child who is physically or mentally unable to attend school (including a pregnant student suffering medical complications as certified by her physician), (3) any child lawfully and necessarily employed, (4) any child over 12 and under 14 years of age while in confirmation classes, and (5) any child absent because his or her religion forbids secular activity on a particular day.

The parent/guardian of a student who is enrolled must authorize all absences from school and notify the school in advance or at the time of the student's absence. A valid cause for absence includes illness, observance of a religious holiday, death in the immediate family, family emergency, other situations beyond the control of the student, other circumstances that cause reasonable concern to the parent/guardian for the student's safety or health, or other reason as approved by the Executive Director or designee.

Absenteeism and Truancy Program

The Executive Director or designee shall manage an absenteeism and truancy program in accordance with the School Code and Board of Education policy. The program shall include but not be limited to:

1. A protocol for excusing a student from attendance who is necessarily and lawfully employed. The Executive Director or designee is authorized to determine when the student's absence is justified.
2. A process to telephone, within 2 hours after the first class, the parents/guardians of students in grade 8 or below who are absent without prior parent/guardian notification.
3. A process to identify and track students who are truants, chronic or habitual truants, or truant minors as defined in the School Code, Section 26-2a.
4. Methods for identifying the cause(s) of a student's unexcused absenteeism, including interviews with the student, his or her parent(s)/guardian(s), and staff members or other people who may have information.
5. **It is the responsibility of the student to make up missed class work upon his/her return.**
6. **The school personnel are not responsible for providing the student with class assignments prior to the vacation/travel experience.**
7. **A protocol for excusing a student in grades 6 through 8 from attendance to sound Taps at a military honors funeral held in Illinois for a deceased veteran.**
8. The identification of supportive services that may be offered to truant or chronically truant students, including parent-teacher conferences, student and/or family counseling, or information about community agency services.
9. A process to request the assistance and resources of outside agencies, such as, the juvenile officer of the local police department or the truant office of the appropriate Regional Office of Education, if truancy continues after supportive services have been offered.

10. Reasonable efforts to provide ongoing professional development to teachers, administrators, Board members, school resource officers, and staff on the appropriate and available supportive services for the promotion of student attendance and engagement.
11. A protocol for cooperating with non-School agencies including County or municipal authorities, the Regional Superintendent, truant officers, the Community Truancy Review Board, and a comprehensive community-based youth service agency. Any disclosure of school student records must be consistent with the Board policy on Student Records, as well as State and federal law concerning school student records.
12. An acknowledgement that no punitive action, including out-of-school suspensions, expulsions, or court action, shall be taken against a chronic truant for his or her truancy unless available supportive services and other school resources have been provided to the student.
13. The criteria to determine whether a student's non-attendance is due to extraordinary circumstances shall include economic or medical necessity or family hardship and such other criteria that the Executive Director believes qualifies.

LEGAL REF.:

105 ILCS 5/26-1 through 16.

705 ILCS 405/3-33.5.

65 ILCS 5/11-5-9,

23 Ill. Admin.Code §§1.242 and 1.290.

Adoption Dates:

Revised and Adopted: February 2016

Revised November 2022

Consent Agenda

Prairie Crossing Charter School Profit & Loss Budget vs. Actual July through October 2022

Ordinary Income/Expense	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	1,526,837.55	1,425,200.55	101,637.00	107.1%
4110 · General Contributions	469.45	0.00	469.45	100.0%
4130 · Matching Gifts	0.00	500.00	(500.00)	0.0%
4100 · GENERAL INCOME - Other	0.00	0.00	0.00	0.0%
Total 4100 · GENERAL INCOME	1,527,307.00	1,425,700.55	101,606.45	107.1%
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	0.00	9,739.75	(9,739.75)	0.0%
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	20,220.00	20,221.70	(1.70)	100.0%
4230 · Special Ed Fundg for Children	14,496.00	14,487.96	8.04	100.1%
4235 · Title III ELL - TBE/TPI	1,332.00	1,328.70	3.30	100.2%
4295 · Other Grants	11,713.82	215,628.15	(203,914.33)	5.4%
Total 4200 · GRANTS	47,761.82	289,432.26	(241,670.44)	16.5%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	13,005.00	13,080.00	(75.00)	99.4%
4310 · Out-of-District Tuition	0.00	0.00	0.00	0.0%
Total 4300 · SCHOOL FEES INCOME	13,005.00	13,080.00	(75.00)	99.4%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	41,818.31	32,318.07	9,500.24	129.4%
4415 · Getting to Know You	250.00	3,000.00	(2,750.00)	8.3%
4425 · Interscholastic Sports	8,015.00	0.00	8,015.00	100.0%
4426 · Extra Curricular Income	2,550.00	920.44	1,629.56	277.0%
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%
4470 · Halloween Club	875.00	0.00	0.00	0.0%
4475 · Literary / Art Program	0.00	0.00	0.00	0.0%
4495 · Other Clubs	9,515.00	0.00	9,515.00	100.0%
Total 4400 · CLUBS & PROGRAMS	63,023.31	36,238.51	26,784.80	173.9%
4500 · GENERAL FUNDRAISING INCOME				
4501 · In Kind Gifts Received	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	33.00	0.00	33.00	100.0%
4595 · Other Fundraising Inc	0.00	0.00	0.00	0.0%
Total 4500 · GENERAL FUNDRAISING INCOME	33.00	0.00	33.00	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	5,535.00	0.00	5,535.00	100.0%
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	3,981.00	0.00	3,981.00	100.0%
Total 4700 · STUDENT PARTICIPATION INCOME	9,516.00	0.00	9,516.00	100.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	13,822.95	0.00	13,822.95	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	394.71	316.60	78.11	124.7%
4825 · Interest Income - LLC	0.00	0.00	0.00	0.0%
4890 · School Rent Income	0.00	0.00	0.00	0.0%
4892 · Investment Income (Loss) in LLC	0.00	0.00	0.00	0.0%
4895 · - Consolidate	(130.00)	0.00	(130.00)	100.0%
4899 · Other	0.00	0.00	0.00	0.0%

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
 July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
Total 4800 · INVESTMENT & OTHER INCOME	14,087.66	316.60	13,771.06	4,449.7%
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	1,674,733.79	1,764,767.92	(90,034.13)	94.9%
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	1,674,733.79	1,764,767.92	(90,034.13)	94.9%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	498,077.18	394,000.00	104,077.18	126.4%
5110 · Instruction Stipends	308.00	10,812.58	(10,504.58)	2.8%
5115 · Merit Pay	0.00	0.00	0.00	0.0%
5120 · Related FICA & Medicare Expense	17,969.23	10,615.11	7,354.12	169.3%
5125 · Instruction TRS	5,557.88	8,041.05	(2,483.17)	69.1%
5130 · Instruction Health Benefits Exp	84,933.75	99,456.00	(14,522.25)	85.4%
5135 · Instruction FSA Expense	0.00	0.00	0.00	0.0%
5140 · Classroom Supplies	19,623.04	6,200.00	13,423.04	316.5%
5141 · Culture Expenses	425.25	2,727.27	(2,302.02)	15.6%
5145 · Educational Materials	22,046.68	13,000.00	9,046.68	169.6%
5150 · Classroom Technology	7,050.00	16,000.00	(8,950.00)	44.1%
5160 · Furniture	365.75	0.00	365.75	100.0%
5165 · Other Instructional Equipment	0.00	0.00	0.00	0.0%
5170 · Dues & Subscriptions	16,564.59	10,825.24	5,739.35	153.0%
5175 · Instruction Prof Development	9,762.90	27,000.00	(17,237.10)	36.2%
5180 · Farm Education	0.00	0.00	0.00	0.0%
5181 · Environmental Learning	2,382.43	13,320.00	(10,937.57)	17.9%
5182 · Environmental Ed Professional D	0.00	6,000.00	(6,000.00)	0.0%
5183 · Environmental Library	0.00	750.00	(750.00)	0.0%
5190 · Deans Discretionary	6,360.99	4,000.00	2,360.99	159.0%
Total 5100 · INSTRUCTION EXPS	691,427.67	622,747.25	68,680.42	111.0%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	27,780.81	13,932.65	13,848.16	199.4%
5210 · Getting to Know You	0.00	1,500.00	(1,500.00)	0.0%
5215 · Interscholastic Sports	5,580.20	8,900.00	(3,319.80)	62.7%
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	0.00	100.00	(100.00)	0.0%
5285 · Hot Lunch - Farm to Table	0.00	0.00	0.00	0.0%
5295 · Other Club Exps	0.00	0.00	0.00	0.0%
Total 5200 · CLUBS & PROGRAMS EXP	33,361.01	24,432.65	8,928.36	136.5%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	3,111.53	330.00	2,781.53	942.9%
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	5,895.00	0.00	5,895.00	100.0%
5330 · 8th Grade Trip	4,637.77	0.00	4,637.77	100.0%
5332 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
5340 · Graduation	995.63	0.00	995.63	100.0%
Total 5300 · STUDENT PARTICIPATION EXPS	14,639.93	330.00	14,309.93	4,436.3%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	176,831.18	184,010.91	(7,179.73)	96.1%
5410 · Administrative Contractual	16,815.00			
5415 · Admin TRS Expense	0.00	0.00	0.00	0.0%
5420 · Admin FICA & Medicare	9,395.31	10,400.00	(1,004.69)	90.3%
5425 · Admin Health Benefits Expense	12,791.43	16,279.19	(3,487.76)	78.6%
5435 · Admin FSA Expense	0.00	0.00	0.00	0.0%
5438 · Employment Expense - Other	3,447.34	2,150.00	1,297.34	160.3%
5440 · Supplies	1,910.69	1,072.00	838.69	178.2%
5445 · Furniture	213.70	100.00	113.70	213.7%
5450 · Office Equipment	0.00	280.00	(280.00)	0.0%
5455 · Computers	5,112.14	500.00	4,612.14	1,022.4%
5460 · Computer Support	23,464.15	11,385.10	12,079.05	206.1%
5465 · Equipment Rental	0.00	0.00	0.00	0.0%
5470 · Equipment Maintenance	7.79	0.00	7.79	100.0%
5475 · Admin Professional Development	4,530.22	1,666.64	2,863.58	271.8%
5480 · Telecommunication	8,128.76	7,181.16	947.60	113.2%

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
5485 · Accounting and Audit Fees	0.00	21,000.00	(21,000.00)	0.0%
5488 · Accounting and Audit Fees - LLC	1,995.00	0.00	1,995.00	100.0%
5490 · Payroll Service Fees	8,540.63	7,900.00	640.63	108.1%
5495 · Printing and Copying	4,234.68	1,165.69	3,068.99	363.3%
5500 · Postage and Shipping	721.36	666.64	54.72	108.2%
5505 · Insurance (Incl. Building Ins.)	116,858.51	34,702.24	82,156.27	336.7%
5510 · Dues and Subscriptions	826.00	0.00	826.00	100.0%
5515 · Board Related Expenses	250.00	200.00	50.00	125.0%
5522 · Legal Fees - LLC	0.00	0.00	0.00	0.0%
5525 · Legal Fees	1,155.00	10,000.00	(8,845.00)	11.6%
5530 · Bank Fees	182.20	513.32	(331.12)	35.5%
5544 · Outreach Conferences/Partnershi	3,560.00	0.00	3,560.00	100.0%
5545 · Community Outreach	28,128.24	28,139.00	(10.76)	100.0%
5546 · Outreach Materials	283.58	3,333.32	(3,049.74)	8.5%
5547 · Transportation	7,713.00	15,700.00	(7,987.00)	49.1%
5555 · Fee Waiver Expenses	11,461.33	6,665.00	4,796.33	172.0%
5590 · Admin Discretionary	250.77	1,500.00	(1,249.23)	16.7%
5595 · Other Admin Expenses	11,536.29	984.00	10,552.29	1,172.4%
Total 5400 · ADMINISTRATION EXPS	460,344.30	367,494.21	92,850.09	125.3%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	242,500.84	277,070.00	(34,569.16)	87.5%
5610 · Spec Ed FICA & Medicare	8,750.28	9,072.04	(321.76)	96.5%
5615 · Spec Ed Health Benefits	38,714.20	39,120.00	(405.80)	99.0%
5625 · Auditory Services	4,035.00	3,420.00	615.00	118.0%
5630 · Speech Services	25,872.00	22,800.00	3,072.00	113.5%
5635 · OT Services	9,282.00	21,000.00	(11,718.00)	44.2%
5636 · PT Services	3,510.00	11,000.00	(7,490.00)	31.9%
5640 · Psychological Services	0.00	3,000.00	(3,000.00)	0.0%
5641 · Behavioral Therapist Services	0.00	1,800.00	(1,800.00)	0.0%
5642 · Nursing Services	17,501.49	18,622.06	(1,120.57)	94.0%
5645 · Other Spec Ed Services	0.00	631.11	(631.11)	0.0%
5646 · Out of District Placement	40,463.63	19,200.00	21,263.63	210.7%
5650 · Special Ed Legal Fees	0.00	500.00	(500.00)	0.0%
5655 · Special Ed CR Mats & Sups	4,118.75	2,696.85	1,421.90	152.7%
5656 · ELL CR Materials & Supplies	354.80	1,000.00	(645.20)	35.5%
5660 · Spec Ed Professional Developm	1,020.00	4,000.00	(2,980.00)	25.5%
5661 · ELL Professional Development	250.00	400.00	(150.00)	62.5%
Total 5600 · SUPPORT SERVICES	396,372.99	435,332.06	(38,959.07)	91.1%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	69,100.20	51,570.10	17,530.10	134.0%
5710 · Maint FICA & Medicare	5,152.91	4,541.01	611.90	113.5%
5715 · Maint Health Benefits	1,886.54	6,343.00	(4,456.46)	29.7%
5720 · Water and Sewer	2,053.12	1,170.20	882.92	175.5%
5730 · Gas and Electricity	9,014.84	7,553.04	1,461.80	119.4%
5735 · Garbage	1,010.96	1,087.04	(76.08)	93.0%
5740 · Life Safety	7,644.57	5,000.00	2,644.57	152.9%
5745 · Snow Removal	0.00	0.00	0.00	0.0%
5750 · Summer Help	0.00	9,091.55	(9,091.55)	0.0%
5765 · Maintenance Equipment	325.54	2,400.00	(2,074.46)	13.6%
5770 · Maintenance Supplies	3,387.63	3,333.32	54.31	101.6%
5775 · Long-Term Maint & Repairs	27,554.74	3,333.32	24,221.42	826.6%
5795 · Other Maint Exps	600.02	900.00	(299.98)	66.7%
Total 5700 · OPERATIONS & MAINT EXP	127,731.07	96,322.58	31,408.49	132.6%
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	0.00	0.00	0.00	0.0%
5895 · Other Fundraising Exps	0.00	0.00	0.00	0.0%
Total 5800 · FUNDRAISING EXP	0.00	0.00	0.00	0.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	9,766.44	32,663.82	(22,897.38)	29.9%
5906 · IDEA Preschool Grant	0.00	2,681.00	(2,681.00)	0.0%
5910 · Title I Exp	0.00	8,899.80	(8,899.80)	0.0%
5915 · Title II Teacher Quality Exp	0.00	0.00	0.00	0.0%
5922 · Title IV - Student Support	0.00	0.00	0.00	0.0%
5935 · Title III ELL - TBE/TPI	0.00	0.00	0.00	0.0%
5940 · ESSER Grant Expense	1,126.16	0.00	1,126.16	100.0%
5945 · ESSER II	0.00	0.00	0.00	0.0%

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
 July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
5995 · Other Grants Expenditures	0.00	0.00	0.00	0.0%
Total 5900 · GRANT EXPENSE	10,892.60	44,244.62	(33,352.02)	24.6%
9627 · Bank Service Charges	6.50			
Total Expense	1,734,776.07	1,590,903.37	143,872.70	109.0%
Net Ordinary Income	(60,042.28)	173,864.55	(233,906.83)	(34.5)%
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	(1,503.05)	0.00	(1,503.05)	100.0%
7107 · SCRIP	111.82	0.00	111.82	100.0%
7109 · Holiday Bazaar	0.00	0.00	0.00	0.0%
7110 · Other	45.00	0.00	45.00	100.0%
7112 · Spirit Wear - PSO	0.00	0.00	0.00	0.0%
Total 7102 · Fundraising	(1,346.23)	0.00	(1,346.23)	100.0%
7115 · Non-Operating Contributions				
7117 · Golf Outing	1,966.00			
Total 7115 · Non-Operating Contributions	1,966.00			
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	619.77	0.00	619.77	100.0%
Total Other Income	619.77	0.00	619.77	100.0%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	9,473.46	61,073.50	(51,600.04)	15.5%
7228 · Series 2020 Bond Interest Expen	146,783.32	149,800.00	(3,016.68)	98.0%
7244 · Lease Interest Expense	323.90	410.78	(86.88)	78.8%
7246 · Depreciation	14,952.92	18,199.00	(3,246.08)	82.2%
7247 · Amortization	2,126.00	2,126.00	0.00	100.0%
7248 · Depreciation - LLC	95,498.52	108,831.64	(13,333.12)	87.7%
7249 · Amortization - LLC	1,662.56	3,915.03	(2,252.47)	42.5%
7250 · Other Expense				
7258 · Other Expenses	233.72			
7250 · Other Expense - Other	633.45			
Total 7250 · Other Expense	867.17			
7300 · NON OPERATING-PSO EXPENSE				
7304 · Bank Fees	340.95			
7311 · SCRIP	0.00	0.00	0.00	0.0%
7313 · Holiday Bazaar	0.00	0.00	0.00	0.0%
7315 · Other Fundraising	431.51	0.00	431.51	100.0%
7317 · Food Events / Pizza Day Expense	1,794.17	0.00	1,794.17	100.0%
7321 · Classroom Care	0.00	0.00	0.00	0.0%
7324 · Programming	0.00	0.00	0.00	0.0%
7326 · Inschool Grants	2,593.02	0.00	2,593.02	100.0%
7327 · Discretionary Hardship Fund	0.00	0.00	0.00	0.0%
Total 7300 · NON OPERATING-PSO EXPENSE	5,159.65	0.00	5,159.65	100.0%
Total 7200 · NON OPERATING EXPENSE	276,847.50	344,355.95	(67,508.45)	80.4%
Total Other Expense	276,847.50	344,355.95	(67,508.45)	80.4%
Net Other Income	(276,227.73)	(344,355.95)	68,128.22	80.2%
Net Income	(336,270.01)	(170,491.40)	(165,778.61)	197.2%

Prairie Crossing Charter School Profit & Loss Budget vs. Actual October 2022

	Oct 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	610,735.02	585,268.70	25,466.32	104.4%
4110 · General Contributions	200.00	0.00	200.00	100.0%
4130 · Matching Gifts	0.00	500.00	(500.00)	0.0%
4100 · GENERAL INCOME - Other	0.00	0.00	0.00	0.0%
Total 4100 · GENERAL INCOME	610,935.02	585,768.70	25,166.32	104.3%
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	0.00	9,739.75	(9,739.75)	0.0%
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	6,740.00	6,740.60	(0.60)	100.0%
4230 · Special Ed Fundg for Children	4,832.00	4,832.50	(0.50)	100.0%
4235 · Title III ELL - TBE/TPI	444.00	442.90	1.10	100.2%
4295 · Other Grants	7,797.23	215,628.15	(207,830.92)	3.6%
Total 4200 · GRANTS	19,813.23	265,409.90	(245,596.67)	7.5%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	5,202.00	5,232.00	(30.00)	99.4%
4310 · Out-of-District Tuition	0.00	0.00	0.00	0.0%
Total 4300 · SCHOOL FEES INCOME	5,202.00	5,232.00	(30.00)	99.4%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	7,900.00	10,772.69	(2,872.69)	73.3%
4415 · Getting to Know You	0.00	0.00	0.00	0.0%
4425 · Interscholastic Sports	2,640.00	0.00	2,640.00	100.0%
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	0.00	0.00	0.00	0.0%
Total 4400 · CLUBS & PROGRAMS	10,540.00	11,079.51	(539.51)	95.1%
4500 · GENERAL FUNDRAISING INCOME				
4501 · In Kind Gifts Received	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	18.00	0.00	18.00	100.0%
4595 · Other Fundraising Inc	0.00	0.00	0.00	0.0%
Total 4500 · GENERAL FUNDRAISING INCOME	18.00	0.00	18.00	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	276.00	0.00	276.00	100.0%
Total 4700 · STUDENT PARTICIPATION INCOME	276.00	0.00	276.00	100.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	13,822.95	0.00	13,822.95	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	134.39	79.15	55.24	169.8%
4825 · Interest Income - LLC	0.00	0.00	0.00	0.0%
4890 · School Rent Income	0.00	0.00	0.00	0.0%
4892 · Investment Income (Loss) in LLC	0.00	0.00	0.00	0.0%
4895 · - Consolidate	(130.00)	0.00	(130.00)	100.0%
4899 · Other	0.00	0.00	0.00	0.0%

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
October 2022

11/25/22

Accrual Basis

	Oct 22	Budget	\$ Over Budget	% of Budget
Total 4800 · INVESTMENT & OTHER INCOME	13,827.34	79.15	13,748.19	17,469.8%
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	660,611.59	867,569.26	(206,957.67)	76.1%
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	660,611.59	867,569.26	(206,957.67)	76.1%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	167,114.46	158,000.00	9,114.46	105.8%
5110 · Instruction Stipends	0.00	5,000.00	(5,000.00)	0.0%
5115 · Merit Pay	0.00	0.00	0.00	0.0%
5120 · Related FICA & Medicare Expense	5,417.02	4,300.11	1,116.91	126.0%
5125 · Instruction TRS	961.58	3,141.02	(2,179.44)	30.6%
5130 · Instruction Health Benefits Exp	20,878.14	25,100.00	(4,221.86)	83.2%
5135 · Instruction FSA Expense	0.00	0.00	0.00	0.0%
5140 · Classroom Supplies	4,930.86	200.00	4,730.86	2,465.4%
5141 · Culture Expenses	0.00	909.09	(909.09)	0.0%
5145 · Educational Materials	414.74	3,000.00	(2,585.26)	13.8%
5150 · Classroom Technology	0.00	500.00	(500.00)	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	864.00	3,310.06	(2,446.06)	26.1%
5175 · Instruction Prof Development	284.90	500.00	(215.10)	57.0%
5180 · Farm Education	0.00	0.00	0.00	0.0%
5181 · Environmental Learning	530.03	20.00	510.03	2,650.2%
5182 · Environmental Ed Professional D	0.00	1,500.00	(1,500.00)	0.0%
5183 · Environmental Library	0.00	250.00	(250.00)	0.0%
5190 · Deans Discretionary	2,333.10	1,000.00	1,333.10	233.3%
Total 5100 · INSTRUCTION EXPS	203,728.83	206,730.28	(3,001.45)	98.5%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	6,889.48	6,002.50	886.98	114.8%
5210 · Getting to Know You	0.00	0.00	0.00	0.0%
5215 · Interscholastic Sports	3,580.00	0.00	3,580.00	100.0%
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	0.00	0.00	0.00	0.0%
5285 · Hot Lunch - Farm to Table	0.00	0.00	0.00	0.0%
5295 · Other Club Exps	0.00	0.00	0.00	0.0%
Total 5200 · CLUBS & PROGRAMS EXP	10,469.48	6,002.50	4,466.98	174.4%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	315.53	330.00	(14.47)	95.6%
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	5,895.00	0.00	5,895.00	100.0%
5330 · 8th Grade Trip	3,053.77	0.00	3,053.77	100.0%
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	9,264.30	330.00	8,934.30	2,807.4%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	44,755.64	45,000.03	(244.39)	99.5%
5410 · Administrative Contractual	5,719.00	0.00	5,719.00	100.0%
5415 · Admin TRS Expense	0.00	0.00	0.00	0.0%
5420 · Admin FICA & Medicare	2,053.72	2,300.00	(246.28)	89.3%
5425 · Admin Health Benefits Expense	3,935.38	4,882.52	(947.14)	80.6%
5435 · Admin FSA Expense	0.00	0.00	0.00	0.0%
5438 · Employment Expense - Other	61.25	0.00	61.25	100.0%
5440 · Supplies	799.75	22.00	777.75	3,635.2%
5445 · Furniture	213.70	100.00	113.70	213.7%
5450 · Office Equipment	0.00	280.00	(280.00)	0.0%
5455 · Computers	51.34	500.00	(448.66)	10.3%
5460 · Computer Support	2,391.07	2,710.05	(318.98)	88.2%
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	32.77	416.66	(383.89)	7.9%
5480 · Telecommunication	2,030.41	1,796.24	234.17	113.0%

**Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
October 2022**

	Oct 22	Budget	\$ Over Budget	% of Budget
5485 · Accounting and Audit Fees	0.00	5,000.00	(5,000.00)	0.0%
5488 · Accounting and Audit Fees - LLC	0.00	0.00	0.00	0.0%
5490 · Payroll Service Fees	2,422.87	2,100.00	322.87	115.4%
5495 · Printing and Copying	751.40	0.00	751.40	100.0%
5500 · Postage and Shipping	8.95	166.66	(157.71)	5.4%
5505 · Insurance (Incl. Building Ins.)	0.00	13,215.58	(13,215.58)	0.0%
5510 · Dues and Subscriptions	384.00	0.00	384.00	100.0%
5515 · Board Related Expenses	0.00	0.00	0.00	0.0%
5522 · Legal Fees - LLC	0.00	0.00	0.00	0.0%
5525 · Legal Fees	577.50	2,500.00	(1,922.50)	23.1%
5530 · Bank Fees	51.50	128.33	(76.83)	40.1%
5544 · Outreach Conferences/Partnershi	0.00	0.00	0.00	0.0%
5545 · Community Outreach	6,982.58	7,050.00	(67.42)	99.0%
5546 · Outreach Materials	79.80	833.33	(753.53)	9.6%
5547 · Transportation	2,770.00	7,000.00	(4,230.00)	39.6%
5555 · Fee Waiver Expenses	5,150.03	1,666.25	3,483.78	309.1%
5590 · Admin Discretionary	0.00	400.00	(400.00)	0.0%
5595 · Other Admin Expenses	335.00	245.00	90.00	136.7%
Total 5400 · ADMINISTRATION EXPS	81,557.66	98,312.65	(16,754.99)	83.0%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	80,751.92	87,000.00	(6,248.08)	92.8%
5610 · Spec Ed FICA & Medicare	2,944.52	3,100.86	(156.34)	95.0%
5615 · Spec Ed Health Benefits	4,469.66	11,056.90	(6,587.24)	40.4%
5625 · Auditory Services	2,835.00	1,425.00	1,410.00	198.9%
5630 · Speech Services	25,872.00	13,300.00	12,572.00	194.5%
5635 · OT Services	0.00	8,000.00	(8,000.00)	0.0%
5636 · PT Services	0.00	4,000.00	(4,000.00)	0.0%
5640 · Psychological Services	0.00	1,000.00	(1,000.00)	0.0%
5641 · Behavioral Therapist Services	0.00	600.00	(600.00)	0.0%
5642 · Nursing Services	6,911.41	6,720.00	191.41	102.8%
5645 · Other Spec Ed Services	0.00	0.00	0.00	0.0%
5646 · Out of District Placement	0.00	5,100.00	(5,100.00)	0.0%
5650 · Special Ed Legal Fees	0.00	500.00	(500.00)	0.0%
5655 · Special Ed CR Mats & Sups	518.43	850.00	(331.57)	61.0%
5656 · ELL CR Materials & Supplies	72.65	300.00	(227.35)	24.2%
5660 · Spec Ed Professional Developmnt	735.00	1,000.00	(265.00)	73.5%
5661 · ELL Professional Development	0.00	0.00	0.00	0.0%
Total 5600 · SUPPORT SERVICES	125,110.59	143,952.76	(18,842.17)	86.9%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	10,771.26	12,324.40	(1,553.14)	87.4%
5710 · Maint FICA & Medicare	809.21	920.16	(110.95)	87.9%
5715 · Maint Health Benefits	634.49	1,500.00	(865.51)	42.3%
5720 · Water and Sewer	585.52	260.05	325.47	225.2%
5730 · Gas and Electricity	2,241.11	1,703.01	538.10	131.6%
5735 · Garbage	252.74	271.76	(19.02)	93.0%
5740 · Life Safety	2,366.29	1,250.00	1,116.29	189.3%
5745 · Snow Removal	0.00	0.00	0.00	0.0%
5750 · Summer Help	0.00	0.00	0.00	0.0%
5765 · Maintenance Equipment	81.56	700.00	(618.44)	11.7%
5770 · Maintenance Supplies	30.69	833.33	(802.64)	3.7%
5775 · Long-Term Maint & Repairs	18,073.92	833.33	17,240.59	2,168.9%
5795 · Other Maint Exps	0.00	200.00	(200.00)	0.0%
Total 5700 · OPERATIONS & MAINT EXP	35,846.79	20,796.04	15,050.75	172.4%
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	0.00	0.00	0.00	0.0%
5895 · Other Fundraising Exps	0.00	0.00	0.00	0.0%
Total 5800 · FUNDRAISING EXP	0.00	0.00	0.00	0.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	1,267.24	4,650.58	(3,383.34)	27.2%
5906 · IDEA Preschool Grant	0.00	0.00	0.00	0.0%
5910 · Title I Exp	0.00	3,920.80	(3,920.80)	0.0%
5915 · Title II Teacher Quality Exp	0.00	0.00	0.00	0.0%
5922 · Title IV - Student Support	0.00	0.00	0.00	0.0%
5935 · Title III ELL - TBE/TPI	0.00	0.00	0.00	0.0%
5940 · ESSER Grant Expense	0.00	0.00	0.00	0.0%
5945 · ESSER II	0.00	0.00	0.00	0.0%

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
October 2022

	Oct 22	Budget	\$ Over Budget	% of Budget
5995 · Other Grants Expenditures	0.00	0.00	0.00	0.0%
Total 5900 · GRANT EXPENSE	1,267.24	8,571.38	(7,304.14)	14.8%
Total Expense	467,244.89	484,695.61	(17,450.72)	96.4%
Net Ordinary Income	193,366.70	382,873.65	(189,506.95)	50.5%
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	(1,503.05)	0.00	(1,503.05)	100.0%
7107 · SCRIP	0.00	0.00	0.00	0.0%
7109 · Holiday Bazaar	0.00	0.00	0.00	0.0%
7110 · Other	0.00	0.00	0.00	0.0%
7112 · Spirit Wear - PSO	0.00	0.00	0.00	0.0%
Total 7102 · Fundraising	(1,503.05)	0.00	(1,503.05)	100.0%
7115 · Non-Operating Contributions				
7117 · Golf Outing	1,966.00			
Total 7115 · Non-Operating Contributions	1,966.00			
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	462.95	0.00	462.95	100.0%
Total Other Income	462.95	0.00	462.95	100.0%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	0.00	30,536.75	(30,536.75)	0.0%
7228 · Series 2020 Bond Interest Expen	36,695.83	37,500.00	(804.17)	97.9%
7244 · Lease Interest Expense	78.19	100.04	(21.85)	78.2%
7246 · Depreciation	3,738.23	4,549.75	(811.52)	82.2%
7247 · Amortization	531.50	531.50	0.00	100.0%
7248 · Depreciation - LLC	23,874.63	27,207.91	(3,333.28)	87.7%
7249 · Amortization - LLC	418.08	978.76	(560.68)	42.7%
7250 · Other Expense	23.98			
7300 · NON OPERATING-PSO EXPENSE				
7304 · Bank Fees	115.91			
7311 · SCRIP	0.00	0.00	0.00	0.0%
7313 · Holiday Bazaar	0.00	0.00	0.00	0.0%
7315 · Other Fundraising	431.51	0.00	431.51	100.0%
7317 · Food Events / Pizza Day Expense	114.00	0.00	114.00	100.0%
7321 · Classroom Care	0.00	0.00	0.00	0.0%
7324 · Programming	0.00	0.00	0.00	0.0%
7326 · Inschool Grants	1,883.94	0.00	1,883.94	100.0%
7327 · Discretionary Hardship Fund	0.00	0.00	0.00	0.0%
Total 7300 · NON OPERATING-PSO EXPENSE	2,545.36	0.00	2,545.36	100.0%
Total 7200 · NON OPERATING EXPENSE	67,905.80	101,404.71	(33,498.91)	67.0%
Total Other Expense	67,905.80	101,404.71	(33,498.91)	67.0%
Net Other Income	(67,442.85)	(101,404.71)	33,961.86	66.5%
Net Income	125,923.85	281,468.94	(155,545.09)	44.7%

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of October 31, 2022

	Oct 31, 22	Oct 31, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1100 · Cash			
1110 · LFB Operating 379719	1,742,684.68	1,872,988.45	(130,303.77)
1115 · Money Market 8100003238	661,494.68	661,059.17	435.51
1125 · PCCS PPP 9195278569	1,634,064.61	1,663,447.00	(29,382.39)
1130 · PCCS Building 379727	75,354.00	104,599.36	(29,245.36)
1140 · PCCS Holdings 393851	43,703.02	43,703.02	0.00
1145 · Byron Colby Barn 9193551337	9,266.27	4,878.27	4,388.00
1150 · PSO State Bank	45,629.29	50,795.74	(5,166.45)
1160 · Petty Cash	300.00	300.00	0.00
1170 · Wilmington Trust Project Fund	747.55	747.55	0.00
1171 · Wilmington Trust Reserve Fund	556,777.62	556,777.62	0.00
1173 · Wilmington Trust Replace Rsrve	46,667.59	26,667.51	20,000.08
1174 · Wilmington Trust Expense Fund	7,157.72	1,904.79	5,252.93
1175 · Wilmington Trust Bond Fund	548.85	548.85	0.00
1176 · Wilmington Trust Revenue Fund	3.95	3.92	0.03
Total 1100 · Cash	4,824,399.83	4,988,421.25	(164,021.42)
Total Checking/Savings	4,824,399.83	4,988,421.25	(164,021.42)
Accounts Receivable			
1200 · Accounts Receivable	22,919.81	7,241.50	15,678.31
Total Accounts Receivable	22,919.81	7,241.50	15,678.31
Other Current Assets			
12000 · Undeposited Funds	2,060.00	2,358.00	(298.00)
1250 · Grants Receivable	(164,766.00)	0.00	(164,766.00)
1300 · Other Assets			
1310 · Other Receivables	(5,629.80)	0.00	(5,629.80)
1330 · Charter Renewal Fees	10,629.73	17,007.73	(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)	(208,373.00)	0.00
8999 · Due to Holdings	667,187.50	667,187.50	0.00
9997 · Due From BCB - Holdings	1,226,835.00	1,226,835.00	0.00
9998 · Due From PCCS - BCB	208,373.00	208,373.00	0.00
9999 · Due from PCCS - LLC	(667,187.50)	(667,187.50)	0.00
Total 1300 · Other Assets	4,999.93	17,007.73	(12,007.80)
Total Other Current Assets	(157,706.07)	19,365.73	(177,071.80)
Total Current Assets	4,689,613.57	5,015,028.48	(325,414.91)
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	137,942.40	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	2,284,067.98	1,930,624.55	353,443.43
1490 · Accumulated Depreciation	(1,141,895.82)	(1,097,037.06)	(44,858.76)
1491 · Accumulated Depreciations - BCB	(1,028.00)	(1,028.00)	0.00
Total 1400 · Fixed Assets	2,310,490.25	2,001,905.58	308,584.67
Total Fixed Assets	2,310,490.25	2,001,905.58	308,584.67
Other Assets			
1600 · Investment in LLC			
1604 · Investment in BCB LLC	207,404.00	207,404.00	0.00

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison

11/25/22

Accrual Basis

As of October 31, 2022

	Oct 31, 22	Oct 31, 21	\$ Change
1605 · Investment in PCCS Holdings LLC	44,274.00	44,274.00	0.00
1607 · Capitalized Closing Costs	377,390.27	382,300.97	(4,910.70)
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	(4,649,752.88)	(4,363,257.32)	(286,495.56)
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)	(251,678.00)	0.00
Total 1600 · Investment in LLC	8,129,561.72	8,420,967.98	(291,406.26)
Total Other Assets	8,129,561.72	8,420,967.98	(291,406.26)
TOTAL ASSETS	15,129,665.54	15,437,902.04	(308,236.50)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2002 · Accounts Payables	(10,314.41)	225,010.23	(235,324.64)
Total Accounts Payable	(10,314.41)	225,010.23	(235,324.64)
Other Current Liabilities			
2010 · Accounts Payable - Accrued	1,366.28	2,924.98	(1,558.70)
2020 · PPP Loan Payable	(29,382.39)	0.00	(29,382.39)
2030 · Other Accrued Expenses	249.84	29,000.00	(28,750.16)
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	3,160.57	(231.08)
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	25,009.23	(231.08)
2151 · Deferred Revenue-Fees	36,739.60	38,826.25	(2,086.65)
2152 · Deferred Revenue - ISBE	1,523,443.15	1,450,645.31	72,797.84
2155 · Deferred Revenue - B/A Care	1,100.00	0.00	1,100.00
2201 · Accrued Payroll Liabilities			
2210 · Accrued Salaries	42,474.87	70,006.46	(27,531.59)
2212 · Accrued FICA/Medicare/TRS Bonus	1,358.03	2,259.23	(901.20)
2215 · FIT Payable	1,131.19	0.00	1,131.19
2235 · Equitable - 403B Payable	(125.00)	0.00	(125.00)
2245 · THIS Payable	1,044.24	0.00	1,044.24
2250 · TRS Payable	1,908.40	(197.81)	2,106.21
2271 · AFT Local 504	3,665.04	0.00	3,665.04
2280 · HSA Payable	(25.00)	0.00	(25.00)
Total 2201 · Accrued Payroll Liabilities	51,431.77	72,067.88	(20,636.11)
2300 · Capital Lease Obligations - ST	4,046.04	3,870.09	175.95
Total Other Current Liabilities	1,613,772.44	1,622,343.74	(8,571.30)
Total Current Liabilities	1,603,458.03	1,847,353.97	(243,895.94)
Long Term Liabilities			
2500 · Capital Lease Obligations - LT	16,306.35	22,333.16	(6,026.81)
2609 · Series 2020 Bond Term 2031	1,119,166.69	1,215,000.00	(95,833.31)

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of October 31, 2022

	Oct 31, 22	Oct 31, 21	\$ Change
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	541,831.40	548,741.99	(6,910.59)
2613 · PPP Loan Liability	831,727.00	831,727.00	0.00
Total Long Term Liabilities	10,344,031.44	10,452,802.15	(108,770.71)
Total Liabilities	11,947,489.47	12,300,156.12	(352,666.65)
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	2,170,085.20	2,111,779.16	58,306.04
3999 · Consolidate	(1,637,422.00)	(1,637,422.00)	0.00
Net Income	(336,270.01)	(322,394.12)	(13,875.89)
Total Equity	3,182,176.07	3,137,745.92	44,430.15
TOTAL LIABILITIES & EQUITY	15,129,665.54	15,437,902.04	(308,236.50)

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July through October 2022

	Jul - Oct 22	Jul - Oct 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	1,526,837.55	1,470,446.93	56,390.62	3.8%
4110 · General Contributions	469.45	2,783.81	(2,314.36)	(83.1)%
Total 4100 · GENERAL INCOME	1,527,307.00	1,473,230.74	54,076.26	3.7%
4200 · GRANTS				
4225 · Special Ed Personnel	20,220.00	20,218.80	1.20	0.0%
4230 · Special Ed Fundg for Children	14,496.00	14,497.50	(1.50)	0.0%
4235 · Title III ELL - TBE/TPI	1,332.00	1,328.70	3.30	0.3%
4295 · Other Grants	11,713.82	4,085.38	7,628.44	186.7%
Total 4200 · GRANTS	47,761.82	40,130.38	7,631.44	19.0%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	13,005.00	13,223.75	(218.75)	(1.7)%
4310 · Out-of-District Tuition	0.00	811.91	(811.91)	(100.0)%
Total 4300 · SCHOOL FEES INCOME	13,005.00	14,035.66	(1,030.66)	(7.3)%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	41,818.31	40,164.00	1,654.31	4.1%
4415 · Getting to Know You	250.00	2,900.00	(2,650.00)	(91.4)%
4425 · Interscholastic Sports	8,015.00	11,497.00	(3,482.00)	(30.3)%
4426 · Extra Curricular Income	2,550.00	1,350.00	1,200.00	88.9%
4470 · Halloween Club	875.00	0.00	875.00	100.0%
4495 · Other Clubs	9,515.00	7,111.00	2,404.00	33.8%
Total 4400 · CLUBS & PROGRAMS	63,023.31	63,022.00	1.31	0.0%
4500 · GENERAL FUNDRAISING INCOME				
4565 · Dances Income	33.00	0.00	33.00	100.0%
Total 4500 · GENERAL FUNDRAISING INCOME	33.00	0.00	33.00	100.0%
4700 · STUDENT PARTICIPATION INCOME				
4715 · 8th Grade Trip	5,535.00	0.00	5,535.00	100.0%
4730 · Field Trips/Educ Activities Inc	3,981.00	3,404.00	577.00	17.0%
Total 4700 · STUDENT PARTICIPATION INCOME	9,516.00	3,404.00	6,112.00	179.6%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	13,822.95	15.00	13,807.95	92,053.0%
4810 · Byron Colby Barn Rental Income	0.00	5,751.50	(5,751.50)	(100.0)%
4820 · Interest Income - LFB	394.71	160.36	234.35	146.1%
4892 · Investment Income (Loss) in LLC	0.00	0.13	(0.13)	(100.0)%
4895 · - Consolidate	(130.00)	0.00	(130.00)	(100.0)%
Total 4800 · INVESTMENT & OTHER INCOME	14,087.66	5,926.99	8,160.67	137.7%
Total Income	1,674,733.79	1,599,749.77	74,984.02	4.7%
Gross Profit	1,674,733.79	1,599,749.77	74,984.02	4.7%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	498,077.18	466,364.56	31,712.62	6.8%
5110 · Instruction Stipends	308.00	3,397.55	(3,089.55)	(90.9)%
5120 · Related FICA & Medicare Expense	17,969.23	16,405.87	1,563.36	9.5%
5125 · Instruction TRS	5,557.88	6,903.41	(1,345.53)	(19.5)%
5130 · Instruction Health Benefits Exp	84,933.75	90,813.99	(5,680.24)	(6.3)%
5140 · Classroom Supplies	19,823.04	3,464.29	16,158.75	466.4%
5141 · Culture Expenses	425.25	1,061.65	(636.40)	(59.9)%
5145 · Educational Materials	22,046.68	11,210.93	10,835.75	96.7%
5150 · Classroom Technology	7,050.00	1,164.39	5,885.61	505.5%
5160 · Furniture	365.75	248.94	116.81	46.9%
5165 · Other Instructional Equipment	0.00	869.69	(869.69)	(100.0)%
5170 · Dues & Subscriptions	16,564.59	21,707.27	(5,142.68)	(23.7)%
5175 · Instruction Prof Development	9,762.90	295.00	9,467.90	3,209.5%
5181 · Environmental Learning	2,382.43	1,828.84	553.59	30.3%
5190 · Deans Discretionary	6,360.99	2,300.22	4,060.77	176.5%
Total 5100 · INSTRUCTION EXPS	691,427.87	627,836.60	63,591.07	10.1%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	27,780.81	14,157.35	13,623.46	96.2%
5210 · Getting to Know You	0.00	2,388.44	(2,388.44)	(100.0)%
5215 · Interscholastic Sports	5,580.20	5,207.21	372.99	7.2%
5260 · Extra Curricular Expense	0.00	922.00	(922.00)	(100.0)%

Prairie Crossing Charter School Profit & Loss Prev Year Comparison

11/25/22

July through October 2022

Accrual Basis

	Jul - Oct 22	Jul - Oct 21	\$ Change	% Change
5285 · Hot Lunch - Farm to Table	0.00	1,389.11	(1,389.11)	(100.0)%
5295 · Other Club Exps	0.00	960.00	(960.00)	(100.0)%
Total 5200 · CLUBS & PROGRAMS EXP	33,361.01	25,024.11	8,336.90	33.3%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	3,111.53	6,001.16	(2,889.63)	(48.2)%
5325 · 7th Grade Trip	5,895.00	0.00	5,895.00	100.0%
5330 · 8th Grade Trip	4,637.77	0.00	4,637.77	100.0%
5340 · Graduation	995.63	0.00	995.63	100.0%
Total 5300 · STUDENT PARTICIPATION EXPS	14,639.93	6,001.16	8,638.77	144.0%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	176,831.18	177,752.95	(921.77)	(0.5)%
5410 · Administrative Contractual	16,815.00	0.00	16,815.00	100.0%
5420 · Admin FICA & Medicare	9,395.31	9,217.76	177.55	1.9%
5425 · Admin Health Benefits Expense	12,791.43	13,665.20	(873.77)	(6.4)%
5438 · Employment Expense - Other	3,447.34	2,403.25	1,044.09	43.4%
5440 · Supplies	1,910.69	1,795.10	115.59	6.4%
5445 · Furniture	213.70	(299.90)	513.60	171.3%
5455 · Computers	5,112.14	0.00	5,112.14	100.0%
5460 · Computer Support	23,464.15	25,896.46	(2,432.31)	(9.4)%
5470 · Equipment Maintenance	7.79	0.00	7.79	100.0%
5475 · Admin Professional Development	4,530.22	151.83	4,378.39	2,883.7%
5480 · Telecommunication	8,128.76	8,103.15	25.61	0.3%
5485 · Accounting and Audit Fees	0.00	13,440.00	(13,440.00)	(100.0)%
5488 · Accounting and Audit Fees - LLC	1,995.00	0.00	1,995.00	100.0%
5490 · Payroll Service Fees	8,540.63	8,061.15	479.48	6.0%
5495 · Printing and Copying	4,234.68	0.00	4,234.68	100.0%
5500 · Postage and Shipping	721.36	654.38	66.98	10.2%
5505 · Insurance (incl. Building Ins.)	116,858.51	94,604.71	22,253.80	23.5%
5510 · Dues and Subscriptions	826.00	443.95	382.05	86.1%
5515 · Board Related Expenses	250.00	62.27	187.73	301.5%
5522 · Legal Fees - LLC	0.00	1,995.00	(1,995.00)	(100.0)%
5525 · Legal Fees	1,155.00	3,767.50	(2,612.50)	(69.3)%
5530 · Bank Fees	182.20	135.00	47.20	35.0%
5544 · Outreach Conferences/Partnershi	3,560.00	0.00	3,560.00	100.0%
5545 · Community Outreach	28,128.24	27,650.82	477.42	1.7%
5546 · Outreach Materials	283.58	125.85	157.73	125.3%
5547 · Transportation	7,713.00	21,488.80	(13,775.80)	(64.1)%
5555 · Fee Waiver Expenses	11,461.33	10,171.15	1,290.18	12.7%
5590 · Admin Discretionary	250.77	1,417.30	(1,166.53)	(82.3)%
5595 · Other Admin Expenses	11,536.29	1,222.68	10,313.61	843.5%
Total 5400 · ADMINISTRATION EXPS	460,344.30	423,926.36	36,417.94	8.6%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	242,500.84	219,911.74	22,589.10	10.3%
5610 · Spec Ed FICA & Medicare	8,750.28	9,029.08	(278.80)	(3.1)%
5615 · Spec Ed Health Benefits	38,714.20	43,857.68	(5,143.48)	(11.7)%
5625 · Auditory Services	4,035.00	3,750.00	285.00	7.6%
5630 · Speech Services	25,872.00	24,448.00	1,424.00	5.8%
5635 · OT Services	9,282.00	23,360.00	(14,078.00)	(60.3)%
5636 · PT Services	3,510.00	8,990.00	(5,480.00)	(61.0)%
5642 · Nursing Services	17,501.49	16,099.99	1,401.50	8.7%
5645 · Other Spec Ed Services	0.00	427.80	(427.80)	(100.0)%
5646 · Out of District Placement	40,463.63	49,376.17	(8,912.54)	(18.1)%
5655 · Special Ed CR Mats & Sups	4,118.75	339.62	3,779.13	1,112.8%
5656 · ELL CR Materials & Supplies	354.80	576.63	(221.83)	(38.5)%
5660 · Spec Ed Professional Developmt	1,020.00	3,117.69	(2,097.69)	(67.3)%
5661 · ELL Professional Development	250.00	0.00	250.00	100.0%
Total 5600 · SUPPORT SERVICES	396,372.99	403,284.40	(6,911.41)	(1.7)%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	69,100.20	51,157.95	17,942.25	35.1%
5710 · Maint FICA & Medicare	5,152.91	4,561.43	591.48	13.0%
5715 · Maint Health Benefits	1,886.54	5,611.47	(3,724.93)	(66.4)%
5720 · Water and Sewer	2,053.12	2,164.26	(111.14)	(5.1)%
5730 · Gas and Electricity	9,014.84	10,559.26	(1,544.42)	(14.6)%
5735 · Garbage	1,010.96	1,011.04	(0.08)	0.0%
5740 · Life Safety	7,644.57	11,182.86	(3,538.29)	(31.6)%
5750 · Summer Help	0.00	8,733.75	(8,733.75)	(100.0)%
5765 · Maintenance Equipment	325.54	289.14	36.40	12.6%
5770 · Maintenance Supplies	3,387.63	4,343.20	(955.57)	(22.0)%
5775 · Long-Term Maint & Repairs	27,554.74	4,402.56	23,152.18	525.9%
5795 · Other Maint Exps	600.02	1,209.19	(609.17)	(50.4)%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
 July through October 2022

	Jul - Oct 22	Jul - Oct 21	\$ Change	% Change
Total 5700 · OPERATIONS & MAINT EXP	127,731.07	105,226.11	22,504.96	21.4%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	9,766.44	22,128.39	(12,361.95)	(55.9)%
5906 · IDEA Preschool Grant	0.00	1,206.25	(1,206.25)	(100.0)%
5910 · Title I Exp	0.00	10,359.62	(10,359.62)	(100.0)%
5935 · Title III ELL - TBE/TPI	0.00	562.50	(562.50)	(100.0)%
5940 · ESSER Grant Expense	1,126.16	0.00	1,126.16	100.0%
5945 · ESSER II	0.00	22,571.42	(22,571.42)	(100.0)%
5995 · Other Grants Expenditures	0.00	19,065.08	(19,065.08)	(100.0)%
Total 5900 · GRANT EXPENSE	10,892.60	75,893.26	(65,000.66)	(85.7)%
9627 · Bank Service Charges	6.50	0.00	6.50	100.0%
Total Expense	1,734,776.07	1,667,192.00	67,584.07	4.1%
Net Ordinary Income	(60,042.28)	(67,442.23)	7,399.95	11.0%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7104 · Food Events / Pizza Day	(1,503.05)	4,865.50	(6,368.55)	(130.9)%
7107 · SCRIP	111.82	84.19	27.63	32.8%
7110 · Other	45.00	5,836.00	(5,791.00)	(99.2)%
7112 · Spirit Wear - PSO	0.00	0.00	0.00	0.0%
Total 7102 · Fundraising	(1,346.23)	10,785.69	(12,131.92)	(112.5)%
7115 · Non-Operating Contributions				
7117 · Golf Outing	1,966.00	0.00	1,966.00	100.0%
Total 7115 · Non-Operating Contributions	1,966.00	0.00	1,966.00	100.0%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	619.77	10,785.69	(10,165.92)	(94.3)%
Total Other Income	619.77	10,785.69	(10,165.92)	(94.3)%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	9,473.46	0.00	9,473.46	100.0%
7228 · Series 2020 Bond Interest Expen	146,783.32	145,164.80	1,618.52	1.1%
7244 · Lease Interest Expense	323.90	410.82	(86.92)	(21.2)%
7246 · Depreciation	14,952.92	14,952.92	0.00	0.0%
7247 · Amortization	2,126.00	2,126.00	0.00	0.0%
7248 · Depreciation - LLC	95,498.52	95,498.52	0.00	0.0%
7249 · Amortization - LLC	1,662.56	1,586.38	76.18	4.8%
7250 · Other Expense				
7258 · Other Expenses	233.72	0.00	233.72	100.0%
7250 · Other Expense - Other	633.45	0.00	633.45	100.0%
Total 7250 · Other Expense	867.17	0.00	867.17	100.0%
7300 · NON OPERATING-PSO EXPENSE				
7304 · Bank Fees	340.95	0.00	340.95	100.0%
7315 · Other Fundraising	431.51	3,254.07	(2,822.56)	(86.7)%
7317 · Food Events / Pizza Day Expense	1,794.17	2,742.07	(947.90)	(34.6)%
7326 · Inschool Grants	2,593.02	(145.00)	2,738.02	1,888.3%
7327 · Discretionary Hardship Fund	0.00	147.00	(147.00)	(100.0)%
Total 7300 · NON OPERATING-PSO EXPENSE	5,159.65	5,998.14	(838.49)	(14.0)%
Total 7200 · NON OPERATING EXPENSE	276,847.50	265,737.58	11,109.92	4.2%
Total Other Expense	276,847.50	265,737.58	11,109.92	4.2%
Net Other Income	(276,227.73)	(254,951.89)	(21,275.84)	(8.4)%
Net Income	(336,270.01)	(322,394.12)	(13,875.89)	(4.3)%

Prairie Crossing Charter School Profit & Loss Prev Year Comparison

October 2022

	Oct 22	Oct 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	610,735.02	588,178.77	22,556.25	3.8%
4110 · General Contributions	200.00	2,540.00	(2,340.00)	(92.1)%
Total 4100 · GENERAL INCOME	610,935.02	590,718.77	20,216.25	3.4%
4200 · GRANTS				
4225 · Special Ed Personnel	6,740.00	6,738.60	1.40	0.0%
4230 · Special Ed Fundg for Children	4,832.00	4,832.50	(0.50)	0.0%
4235 · Title III ELL - TBE/TPI	444.00	442.90	1.10	0.3%
4295 · Other Grants	7,797.23	3,916.60	3,880.63	99.1%
Total 4200 · GRANTS	19,813.23	15,930.60	3,882.63	24.4%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	5,202.00	5,159.50	42.50	0.8%
Total 4300 · SCHOOL FEES INCOME	5,202.00	5,159.50	42.50	0.8%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	7,900.00	2,283.00	5,617.00	246.0%
4425 · Interscholastic Sports	2,640.00	5,797.00	(3,157.00)	(54.5)%
4495 · Other Clubs	0.00	4,906.00	(4,906.00)	(100.0)%
Total 4400 · CLUBS & PROGRAMS	10,540.00	12,986.00	(2,446.00)	(18.8)%
4500 · GENERAL FUNDRAISING INCOME				
4565 · Dances Income	18.00	0.00	18.00	100.0%
Total 4500 · GENERAL FUNDRAISING INCOME	18.00	0.00	18.00	100.0%
4700 · STUDENT PARTICIPATION INCOME				
4730 · Field Trips/Educ Activities Inc	276.00	272.00	4.00	1.5%
Total 4700 · STUDENT PARTICIPATION INCOME	276.00	272.00	4.00	1.5%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	13,822.95	15.00	13,807.95	92,053.0%
4820 · Interest Income - LFB	134.39	40.01	94.38	235.9%
4895 · - Consolidate	(130.00)	0.00	(130.00)	(100.0)%
Total 4800 · INVESTMENT & OTHER INCOME	13,827.34	55.01	13,772.33	25,036.1%
Total Income	660,611.59	625,121.88	35,489.71	5.7%
Gross Profit	660,611.59	625,121.88	35,489.71	5.7%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	167,114.46	173,482.22	(6,367.76)	(3.7)%
5110 · Instruction Stipends	0.00	1,000.00	(1,000.00)	(100.0)%
5120 · Related FICA & Medicare Expense	5,417.02	5,783.27	(366.25)	(6.3)%
5125 · Instruction TRS	961.58	2,499.21	(1,537.63)	(61.5)%
5130 · Instruction Health Benefits Exp	20,878.14	23,660.06	(2,781.92)	(11.8)%
5140 · Classroom Supplies	4,930.86	254.26	4,676.60	1,839.3%
5145 · Educational Materials	414.74	837.79	(423.05)	(50.5)%
5150 · Classroom Technology	0.00	0.00	0.00	0.0%
5170 · Dues & Subscriptions	864.00	149.99	714.01	476.0%
5175 · Instruction Prof Development	284.90	449.00	(164.10)	(36.6)%
5181 · Environmental Learning	530.03	555.00	(24.97)	(4.5)%
5190 · Deans Discretionary	2,333.10	670.56	1,662.54	247.9%
Total 5100 · INSTRUCTION EXPS	203,728.83	209,341.36	(5,612.53)	(2.7)%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	6,889.48	6,075.38	814.10	13.4%
5215 · Interscholastic Sports	3,580.00	4,097.21	(517.21)	(12.6)%
5295 · Other Club Exps	0.00	960.00	(960.00)	(100.0)%
Total 5200 · CLUBS & PROGRAMS EXP	10,469.48	11,132.59	(663.11)	(6.0)%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	315.53	2,488.03	(2,172.50)	(87.3)%
5325 · 7th Grade Trip	5,895.00	0.00	5,895.00	100.0%
5330 · 8th Grade Trip	3,053.77	0.00	3,053.77	100.0%
Total 5300 · STUDENT PARTICIPATION EXPS	9,264.30	2,488.03	6,776.27	272.4%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	44,755.64	44,079.70	675.94	1.5%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
October 2022

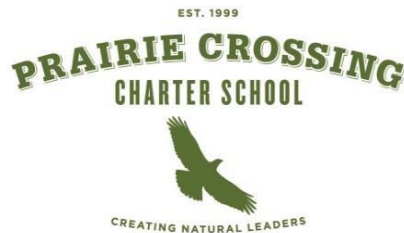
	Oct 22	Oct 21	\$ Change	% Change
5410 · Administrative Contractual	5,719.00	0.00	5,719.00	100.0%
5420 · Admin FICA & Medicare	2,053.72	2,019.74	33.98	1.7%
5425 · Admin Health Benefits Expense	3,935.38	2,827.19	1,108.19	39.2%
5438 · Employment Expense - Other	61.25	61.25	0.00	0.0%
5440 · Supplies	799.75	657.35	142.40	21.7%
5445 · Furniture	213.70	0.00	213.70	100.0%
5455 · Computers	51.34	0.00	51.34	100.0%
5460 · Computer Support	2,391.07	6,117.86	(3,726.79)	(60.9)%
5475 · Admin Professional Development	32.77	102.83	(70.06)	(68.1)%
5480 · Telecommunication	2,030.41	2,013.08	17.33	0.9%
5490 · Payroll Service Fees	2,422.87	2,082.84	340.03	16.3%
5495 · Printing and Copying	751.40	0.00	751.40	100.0%
5500 · Postage and Shipping	8.95	208.38	(199.43)	(95.7)%
5510 · Dues and Subscriptions	384.00	0.00	384.00	100.0%
5515 · Board Related Expenses	0.00	62.27	(62.27)	(100.0)%
5525 · Legal Fees	577.50	2,475.00	(1,897.50)	(76.7)%
5530 · Bank Fees	51.50	45.00	6.50	14.4%
5545 · Community Outreach	6,982.58	6,866.22	116.36	1.7%
5546 · Outreach Materials	79.80	95.88	(16.08)	(16.8)%
5547 · Transportation	2,770.00	7,538.20	(4,768.20)	(63.3)%
5555 · Fee Waiver Expenses	5,150.03	499.22	4,650.81	931.6%
5590 · Admin Discretionary	0.00	91.42	(91.42)	(100.0)%
5595 · Other Admin Expenses	335.00	298.00	37.00	12.4%
Total 5400 · ADMINISTRATION EXPS	81,557.66	78,141.43	3,416.23	4.4%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	80,751.92	77,418.54	3,333.38	4.3%
5610 · Spec Ed FICA & Medicare	2,944.52	3,086.87	(142.35)	(4.6)%
5615 · Spec Ed Health Benefits	4,469.66	10,843.27	(6,373.61)	(58.8)%
5625 · Auditory Services	2,835.00	1,600.00	1,235.00	77.2%
5630 · Speech Services	25,872.00	7,700.00	18,172.00	236.0%
5635 · OT Services	0.00	8,000.00	(8,000.00)	(100.0)%
5636 · PT Services	0.00	9,990.00	(9,990.00)	(100.0)%
5642 · Nursing Services	6,911.41	6,650.06	261.35	3.9%
5645 · Other Spec Ed Services	0.00	(3,271.20)	3,271.20	100.0%
5646 · Out of District Placement	0.00	32,917.45	(32,917.45)	(100.0)%
5655 · Special Ed CR Mats & Sups	518.43	0.00	518.43	100.0%
5656 · ELL CR Materials & Supplies	72.65	0.00	72.65	100.0%
5660 · Spec Ed Professional Developmnt	735.00	1,120.04	(385.04)	(34.4)%
Total 5600 · SUPPORT SERVICES	125,110.59	156,055.03	(30,944.44)	(19.8)%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	10,771.26	12,224.58	(1,453.32)	(11.9)%
5710 · Maint FICA & Medicare	809.21	924.26	(115.05)	(12.5)%
5715 · Maint Health Benefits	634.49	1,454.49	(820.00)	(56.4)%
5720 · Water and Sewer	585.52	505.68	79.84	15.8%
5730 · Gas and Electricity	2,241.11	2,613.65	(372.54)	(14.3)%
5735 · Garbage	252.74	252.76	(0.02)	0.0%
5740 · Life Safety	2,366.29	2,557.46	(191.17)	(7.5)%
5765 · Maintenance Equipment	81.56	0.00	81.56	100.0%
5770 · Maintenance Supplies	30.69	707.17	(676.48)	(95.7)%
5775 · Long-Term Maint & Repairs	18,073.92	1,041.41	17,032.51	1,635.5%
5795 · Other Maint Exps	0.00	1,070.00	(1,070.00)	(100.0)%
Total 5700 · OPERATIONS & MAINT EXP	35,846.79	23,351.46	12,495.33	53.5%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	1,267.24	7,443.59	(6,176.35)	(83.0)%
5906 · IDEA Preschool Grant	0.00	597.00	(597.00)	(100.0)%
5910 · Title I Exp	0.00	3,459.84	(3,459.84)	(100.0)%
5945 · ESSER II	0.00	6,731.65	(6,731.65)	(100.0)%
Total 5900 · GRANT EXPENSE	1,267.24	18,232.08	(16,964.84)	(93.1)%
Total Expense	467,244.89	498,741.98	(31,497.09)	(6.3)%
Net Ordinary Income	193,366.70	126,379.90	66,986.80	53.0%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7104 · Food Events / Pizza Day	(1,503.05)	2,848.50	(4,351.55)	(152.8)%
7110 · Other	0.00	2,531.00	(2,531.00)	(100.0)%
Total 7102 · Fundraising	(1,503.05)	5,379.50	(6,882.55)	(127.9)%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
October 2022

	Oct 22	Oct 21	\$ Change	% Change
7115 · Non-Operating Contributions				
7117 · Golf Outing	1,966.00	0.00	1,966.00	100.0%
Total 7115 · Non-Operating Contributions	1,966.00	0.00	1,966.00	100.0%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	462.95	5,379.50	(4,916.55)	(91.4)%
Total Other Income	462.95	5,379.50	(4,916.55)	(91.4)%
Other Expense				
7200 · NON OPERATING EXPENSE				
7228 · Series 2020 Bond Interest Expen	36,695.83	36,291.20	404.63	1.1%
7244 · Lease Interest Expense	78.19	100.05	(21.86)	(21.9)%
7246 · Depreciation	3,738.23	3,738.23	0.00	0.0%
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	418.08	398.92	19.16	4.8%
7250 · Other Expense	23.98	0.00	23.98	100.0%
7300 · NON OPERATING-PSO EXPENSE				
7304 · Bank Fees	115.91	0.00	115.91	100.0%
7315 · Other Fundraising	431.51	1,478.07	(1,046.56)	(70.8)%
7317 · Food Events / Pizza Day Expense	114.00	1,525.00	(1,411.00)	(92.5)%
7326 · Inschool Grants	1,883.94	0.00	1,883.94	100.0%
7327 · Discretionary Hardship Fund	0.00	88.00	(88.00)	(100.0)%
Total 7300 · NON OPERATING-PSO EXPENSE	2,545.36	3,091.07	(545.71)	(17.7)%
Total 7200 · NON OPERATING EXPENSE	67,905.80	68,025.60	(119.80)	(0.2)%
Total Other Expense	67,905.80	68,025.60	(119.80)	(0.2)%
Net Other Income	(67,442.85)	(62,646.10)	(4,796.75)	(7.7)%
Net Income	125,923.85	63,733.80	62,190.05	97.6%

Prairie Crossing Charter School
Statement of Cash Flows
 July through October 2022

	Jul - Oct 22
OPERATING ACTIVITIES	
Net Income	(336,270.01)
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(2,656.51)
1250 · Grants Receivable	32,692.00
1310 · Other Receivables	5,629.80
1320 · Prepaid Expense	4,255.00
1330 · Charter Renewal Fees	2,126.00
1490 · Accumulated Depreciation	14,952.92
1660 · PCCSHI-Accumulated Depreciation	95,498.52
2002 · Accounts Payables	(103,357.04)
2151 · Deferred Revenue-Fees	10,370.00
2152 · Deferred Revenue - ISBE	1,523,443.15
2155 · Deferred Revenue - B/A Care	1,100.00
2210 · Accrued Salaries	(170,659.11)
2215 · FIT Payable	1,131.19
2245 · THIS Payable	1,032.14
2250 · TRS Payable	3,075.59
2271 · AFT Local 504	297.00
2280 · HSA Payable	(25.00)
2010 · Accounts Payable - Accrued	(144,168.10)
2020 · PPP Loan Payable	(29,382.39)
2212 · Accrued FICA/Medicare/TRS Bonus	(4,838.08)
Net cash provided by Operating Activities	904,247.07
INVESTING ACTIVITIES	
1607 · Capitalized Closing Costs	1,662.56
Net cash provided by Investing Activities	1,662.56
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(1,978.94)
2609 · Series 2020 Bond Term 2031	(38,333.32)
Net cash provided by Financing Activities	(40,312.26)
Net cash increase for period	865,597.37
Cash at beginning of period	3,960,862.46
Cash at end of period	4,826,459.83



PCCS Board of Director's Meeting
DRAFT OPEN SESSION MINUTES
October 25, 2022, at 7:00PM
Vicky Ranney Library
1571 Jones Point Road
Grayslake, IL 60030

Board Present

Stacey White	Ankur Bhatia	Nell Anen
Jim Mertz	Rebekka Herrington	Matt Earl
JoAnn Stewart	Gabi White	

Staff Present

Geoff Deigan
Tony Zamiar

Public Present:

Jennifer Diehl, Leah Stender, Navin Chatlani

Call to Order by Stacy White at 7:04 PM

Closed Session:

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

Motion to enter closed session by Nell Anen, seconded by Jim Mertz. On a roll call vote, all "ayes." Motion Passed. Closed Session entered at 7:05 PM

Open Session resumed at 7:16 PM

Recognition & Appreciation:

Stacey White recognized service of board members ending terms Abe Janis and Demetri Georgatsos
Stacey White welcomed Gabi White as an incoming Board Member

Adjourn

Motion to adjourn by Jim Mertz, seconded by JoAnn Stewart. On a voice vote, all "ayes." Meeting adjourned at 7:19 PM

New Roll Call to Constitute a Quorum

Board Members present: Stacey White, Ankur Bhatia, Nell Anen, Jim Mertz, Rebekka Herrington, Matt Earl, JoAnn Stewart, and Gabi White

Election of New Board Officers

Facilitated by Exec Director, Geoff Deigan

- Motion to nominate Rebekka Herrington for Secretary by JoAnn Stewart, seconded by Stacey White. On a roll vote, all "ayes." Motion Passed.
- Motion to nominate Ankur Bhatia for Treasurer by Nell Anen, seconded by JoAnn Stewart. On a roll vote, all "ayes." Motion Passed.
- Motion to nominate Jim Mertz for Vice President by Stacey White, seconded by JoAnn Stewart. On a roll vote, all "ayes." Motion Passed.
- Motion to nominate Stacey White for President by Jim Mertz, seconded by Nell Anen. On a roll vote, all "ayes." Motion Passed.

Resolution to Adopt Policies, Resolutions and Procedures of Former Boards

Motion to adopt Policies, Resolutions and Procedures of Former Boards by Matt Earl, seconded by JoAnn Stewart. On a voice vote, all “ayes.” Motion Passed.

Resolution to Employ Legal Counsel:

Motion to retain legal counsel, Franczek P.C., by Stacey White, seconded by Nell Anen. On a voice vote, all “ayes.” Motion Passed.

Motion to Approve PCCS Holdings and Byron Colby Barn LLC Managers –

Motion to approve PCCS Holdings and Byron Colby Barn LLC Managers, John Wylie, Bob Helle and Eve Lee, by Jim Mertz, seconded by JoAnn Stewart. On a voice vote, all “ayes.” Motion Passed.

Oath of Office

Stacey White read the oath. On a roll call, all affirmed “yes” to abide by the oath of office.

Geoff Deigan introduced the Conflict-of-Interest forms and answered questions.

Entered recess at 7:30 to sign Oath of Office and Conflict-of-Interest forms

Re-Call to Order by Stacey White at 7:35 PM

Mission Moment

Geoff Deigan introduces Mission Moments and recognizes Tony Zamiar. Stacey White acknowledged Tony Zamiar’s contribution to the school on behalf of the school.

Public Comment

Leah Stender acknowledged the leadership of Tony Zamiar

Gabi White, on behalf of the PSO, announced the Wing Stop fundraiser on October 26, 2022

Discussion Agenda

1. FY22 Audited Financial Statements
Geoff Deigan provided an update on the due date changes for financial statements
2. Committee Composition:
Outreach, Academics, Finance, Governance, Elections
Geoff Deigan urged the board to consider committee composition including nominating a new chair for academics and recruiting parents for committee positions
3. Calendar of Recurring Events
Geoff Deigan provide a review of the recurring events calendar
4. IGA Warren Township High School
Geoff Deigan provided information on the intergovernmental agreement with Warren High School which allows sharing of information between the schools for the purposes of student placement and services

Stacey White recommended that the board execute the agreement and offered to contact Grayslake High School to discuss adopting a similar agreement. An update will be provided at the November board meeting.
5. First Reading Amended Policy 500.16 Attendance and Truancy
Proposed changes to policy reviewed. Geoff Deigan requested that Governance Committee Discuss this further in the November meeting.

Consent Agenda

6. Financial Statements and 1st Quarter Financials
Geoff Deigan presented financials

7. Motion to Approve Open Session Minutes of Previous Board and Committee Meetings
Motion to approve by JoAnn Stewart, seconded by Jim Mertz. On a voice call vote, all “ayes.”
Motion Passed.
8. Motion to Accept Reports on Consent Agenda
Motion to approve by Jim Mertz, seconded by Matt Earl. On a voice call vote, all “ayes.”
Motion Passed.

Closed Session:

Reason for 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

9. 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.

10. New Employee(s)/Resignation(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.

11. Legal Bills
12. Pending Litigation

Motion to enter closed session by Rebekka Herrington, seconded by Jim Mertz. On a roll call vote, all “ayes.” Motion Passed. Closed Session entered at 8:15 PM

Open Session resumed at 9:23 PM

Public Comment

Leah Stender voiced concerns about communication to staff during the recent heightened awareness/soft lockdown. She requested that the governance committee review the safety policy #800.20

Action Agenda

- 1A – Approve FY22 Audited Financial Statements
Action postponed

- 4A – Approve IGA for Warren Township High School
Motion to approve by Rebekka Herrington, seconded by Jim Mertz. On a voice call vote, all “ayes.”
Motion Passed.

- 6A – Approve 1st Quarter Financials
Motion to approve by Jim Earl, seconded by Ankur Bhatia. On a roll call vote, all “ayes.” Motion Passed.

- 9A – Approve Closed Session Minutes from Previous Board Meetings
Motion to approve by JoAnn Stewart, seconded by Nell Anen. On a voice call vote, all “ayes.” Motion Passed.

- 10A – Approve New Hire(s)/Accept Resignation(s)
Motion to approve by Nell Anen, seconded by Jim Mertz. On a roll call vote, all “ayes.”
Motion Passed.

- 11A – Approve Legal Bills
Motion to approve by Matt Earl, seconded by JoAnn Stewart. On a roll call vote, all “ayes.”
Motion Passed.

New Business:

Rebekka Herrington requested that group board training is scheduled in a public forum
Jim Mertz commented that the election committee would schedule candidate interviews soon

Adjourn

Motion to adjourn by Jim Mertz, seconded by JoAnn Stewart. On a voice call vote, all “ayes.”
Motion Passed.

Respectfully submitted,
Rebekka Herrington, Secretary

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



PCCS Board of Director's Meeting
DRAFT OPEN SESSION MINUTES
November 9, 2022, at 7:00PM
Vicky Ranney Library 1571 Jones Point Road
Grayslake, IL 60030

Board Present

Stacey White Ankur Bhatia Nell Anen
Jim Mertz Matt Earl Gabi White
JoAnn Stewart Rebekka Herrington (joined 7:05 PM)

Staff Present

Geoff Deigan

Public Present: none

Call to Order by Stacy White at 7:02 PM

Discussion Agenda:

Financial Statements: Confirmed document will be shared with ISBE

Action Agenda -Part I

1A – Approve FY22 Audited Financial Statements & Compliance Audit

Motion to approve by Gabbi White, seconded by JoAnn Stewart. On a roll call vote, all “ayes,” with exception of Rebekka Herrington (abstention). Motion Passed.

Closed Session:

Reason for Closed Session

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

Board Appointed Candidate Interviews

- Candidate A ~7:15
- Candidate B ~7:40
- Candidate C ~8:00
- Candidate D ~8:20

Motion to enter closed session by Jim Mertz, seconded by Matt Earl. On a roll call vote, all “ayes.” Motion Passed. Closed Session entered at 7:10 PM

Open Session resumed at 10:02 PM

Action Agenda Part II:

2A - Approve Board Appointed Board Member(s)

Motion to approve board candidate, Navin Chatlani, by Nell Anen seconded by Rebekka Herrington. On a roll call vote, all “ayes.” Motion Passed.

Adjourn

Motion to adjourn by Rebekka Herrington, seconded by JoAnn Stewart. On a voice vote, all “ayes.” Meeting adjourned at 10:04 PM

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



**PCCS Board of Directors,
Finance Committee Meeting Minutes
Wednesday November 9, 2022 at 6PM
Wright School House/Library
1571 Jones Point Rd
Grayslake, IL. 60030**

Call to Order: Chair A. Bhatia called the meeting to order at 6:03 pm

Committee Members in Attendance: Ankur Bhatia, Jim Mertz, Chad Gernady , Chris Truax and Joshua Pesach

Board Members Present: Nell Allen, Matt Earl, JoAnn Stewart, Gabi White and Stacey White.

Staff Present: Geoff Deigan, and Ingrid Harrison.

Guests: Steve Johnson and Nicole Middleton (Clifton Larson Allen)

Public Guests: N/A

Public Comment: None

Discussion Agenda

1. Handouts and Presentation by Clifton Larson Allen of the Draft Financial Statement for FY22

Action Agenda

- 1A. Recommend Approval of Audited Financial Statements to Board: Motion to approve by Chris Truax & second by Jim Mertz

No new business was discussed

Adjourn: Motion to adjourn made by Jim Mertz, seconded by Chad Gernady. all ayes meeting adjourned at 6:43 pm.

Respectfully Submitted

Ankur Bhatia