



Board of Director's Meeting AGENDA

Tuesday September 26, 2023 @ 6:00PM
Vicky Ranney Library
1571 Jones Point Road
Grayslake, IL 60030

Call to Order

President

Motion to Approve Agenda

Motion to Enter in to Closed Session for:

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

1. Board-Appointed Candidates Interviews
 - Candidate 1
 - Candidate 2
 - Candidate 3
 - Candidate 4

Return to Open Session ~ 7:15PM

Public Comment

10 Minutes

Discussion Agenda

2. 1st Reading of the Policy *500.1 Student Discipline*
3. Biannual Review of Closed Session Minutes and Recordings
4. ROE Annual Inspection
5. Update on Charter Renewal
6. Committee Updates

Consent Agenda:

7. Recast FY24 Budget and August Financial Statements
8. Motion to Approve Open Session Minutes of Previous Board and Committee Meetings
9. Motion to Accept Reports on Consent Agenda

Closed Session:

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

10. Pending Litigation
11. Legal Bills

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

12. Biannual Review of Closed Session Minutes and Recordings from Previous Board Meetings

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

13. One or More Classes of Employees

Public Comment

Action Agenda:

- 1A. Approve Board Appointed Candidate (s)
- 2A. Action on Policy 500.1
- 3A/12A. Approve Action for Closed Session Archived Minutes
- 11A. Approve Legal Bills for \$ 1.821.50

New Business

Adjourn

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

Thank you for attending the meeting of the PCCS Board of Education. Individual board members do not respond to public comment. For questions or comments, please e-mail the Board at board@pcharterschool.org. Board e-mails are received and responded to by the Board President. The PCCS Board of Directors consists of:

President: Stacey White
Secretary: Rebekka Herrington
Matt Earl

Vice President: Jim Mertz
Nell Anen
JoAnn Stewart

Treasurer: Ankur Bhatia
Navin Chatlani
Gabi White

Discussion Agenda



Board of Director's Policy Students 500 Series

Policy # 500.1

Student Discipline

Prohibited Student Conduct

The school administration is authorized to discipline students for gross disobedience or misconduct, including but not limited to:

1. Using, possessing, distributing, purchasing, or selling:
 - a. Any tobacco materials, vaping apparatus and or electronic cigarettes.
 - b. Any alcoholic beverages. Students who are under the influence of an alcoholic beverage are not permitted to attend school or school functions and are treated as though they had alcohol in their possession.
 - c. Any illegal drug or controlled substance, or cannabis (including medical cannabis, marijuana, and hashish).
 - d. Any anabolic steroid unless being administered in accordance with a physician's or licensed practitioner's prescription.
 - e. Any performance-enhancing substance on the Illinois High School Association's most current banned substance list unless administered in accordance with a physician's or licensed practitioner's prescription.
 - f. Any prescription drug when not prescribed for the student by a physician or licensed practitioner, or when used in a manner inconsistent with the prescription or prescribing physician's or licensed practitioner's instructions. The use or possession of medical cannabis, even by a student for whom medical cannabis has been prescribed, is prohibited.
 - g. Any inhalant, regardless of whether it contains an illegal drug or controlled substance: (a) that a student believes is, or represents to be capable of, causing intoxication, hallucination, excitement, or dulling of the brain or nervous system; or (b) about which the student engaged in behavior that would lead a reasonable person to believe that the student intended the inhalant to cause intoxication, hallucination, excitement, or dulling of the brain or nervous system. The prohibition in this section does not apply to a student's use of asthma or other legally prescribed inhalant medications.
 - h. "Look-alike" or counterfeit drugs, including a substance not containing an illegal drug or controlled substance, but one: (a) that a student believes to be, or represents to be, an illegal drug or controlled substance; or (b) about which a student engaged in behavior that would lead a reasonable person to believe that the student expressly or impliedly represented to be an illegal drug or controlled substance.
 - i. Drug paraphernalia, including devices that are or can be used to: (a) ingest, inhale, or inject cannabis or controlled substances into the body; and (b) grow, process, store, or conceal cannabis or controlled substances.

Students who are under the influence of any prohibited substance are not permitted to attend school or school functions and are treated as though they had the prohibited substance, as applicable, in their possession.

2. Using, possessing, controlling, or transferring a "weapon" as that term is defined in the Weapons section of this policy, or violating the Weapons section of this policy.

- ~~2.3.~~ Using or possessing an electronic paging device.—Using a cellular telephone, video/audio recording device, personal communication device, including wearable electronics watches digital assistant (PDA), or other personal, non-school issued electronic device in any manner that disrupts the educational environment or violates the rights of others, including using the device to take photographs in locker rooms or bathrooms, cheat, or otherwise violate student conduct rules. Prohibited conduct specifically includes, without limitation, creating, sending, sharing, viewing, receiving, or possessing an indecent visual depiction of oneself or another person through the use of a computer, electronic communication device, or cellular phone. Unless otherwise banned under this policy or by the Dean of Students, all non-school issued electronic devices, with the exception of—and fitness and security wearable devices, must be kept powered-off and out-of-sight during the regular school day unless: (a) the supervising teacher grants permission; (b) use of the device is provided in a student's individualized education program (IEP); or (c) it is needed in an emergency that threatens the safety of students, staff, or other individuals.
- ~~3.4.~~ Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.
- ~~4.5.~~ Disobeying rules of student conduct or directives from staff members or school officials. Examples of disobeying staff directives include refusing a School staff member's request to stop or submit to a search. See Board Policy 500.32 Search and Seizure
- ~~5.6.~~ Engaging in academic dishonesty, including cheating, intentionally plagiarizing, wrongfully giving or receiving help during an academic examination, and wrongfully obtaining test copies or scores.
- ~~6.7.~~ Engaging in hazing or any kind of bullying or aggressive behavior that does physical or psychological harm to a staff person or another student or urging other students to engage in such conduct. Prohibited conduct specifically includes, without limitation, any use of violence, intimidation, force, noise, coercion, threats, stalking, harassment, sexual harassment, public humiliation, theft or destruction of property, retaliation, hazing, bullying, bullying using a school computer or a school computer network, or other comparable conduct. Teen dating violence is prohibited.
- ~~7.8.~~ Causing or attempting to cause damage to, or stealing or attempting to steal, school property or another person's personal property.
- ~~8.9.~~ Being absent without a recognized excuse; State law and Board of Education policy regarding truancy control will be used with chronic and habitual truants.
- ~~9.10.~~ Being involved with any public school fraternity, sorority, or secret society, by: (a) being a member; (b) promising to join; (c) pledging to become a member; or (d) soliciting any other person to join, promise to join, or be pledged to become a member.
- ~~10.11.~~ Being involved in gangs or gang-related activities, including displaying gang symbols or paraphernalia.
- ~~11.12.~~ Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, and hazing.
- ~~12.13.~~ Making an explicit threat on an Internet website against a school employee, a student, or any school-related personnel if the Internet website through which the threat was made is a site that was accessible within the school at the time the threat was made or was available to third parties who worked or studied within the school grounds at the time the threat was made, and the threat could be reasonably interpreted as threatening to the safety and security of the threatened individual because of his or her duties or employment status or status as a student inside the school.
- ~~13.~~ Engaging in any activity, on or off campus, that interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member or student; or (b) endanger the health or safety of students, staff, or school property. —See Board Policy 500.14 Preventing Bullying Harassment and Intimidation.
- ~~14.~~ _____
14. _____

For purposes of this policy, the term “possession” includes having control, custody, or care, currently or in the past, of an object or substance, including situations in which the item is: (a) on the student’s person; (b) contained in another item belonging to, or under the control of, the student, such as in the student’s clothing, backpack, or automobile; (c) in a school’s student locker, desk, or other school property; or (d) at any location on school property or at a school-sponsored event.

Efforts, including the use of early intervention and progressive discipline, shall be made to deter students, while at school or a school-related event, from engaging in aggressive behavior that may reasonably produce physical or psychological harm to someone else. The Executive Director or designee shall ensure that the parent/guardian of a student who engages in aggressive behavior is notified of the incident. The failure to provide such notification does not limit the Board’s authority to impose discipline, including suspension or expulsion, for such behavior. [See Policy 500.43 Suspension Procedures and 500.44 Expulsion Procedures](#)

No disciplinary action shall be taken against any student that is based totally or in part on the refusal of the student’s parent/guardian to administer or consent to the administration of psychotropic or psychostimulant medication to the student.

The grounds for disciplinary action, including those described more thoroughly later in this policy, apply whenever the student’s conduct is reasonably related to school or school activities, including but not limited to:

1. On, or within sight of, school grounds before, during, or after school hours or at any time;
2. Off school grounds at a school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school;
3. Traveling to or from school or a school activity, function, or event; or
4. Anywhere, if the conduct interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.

Disciplinary Measures

Disciplinary measures will correspond to the severity of the offense and may include:

1. Withholding of privileges.
 2. Temporary removal from the classroom.
 3. Seizure of contraband
 4. Notifying parents/guardians.
 5. Disciplinary conference.
 6. After-school study or Saturday study, provided the student’s parent/guardian has been notified. If transportation arrangements cannot be agreed upon, an alternative disciplinary measure must be used. The student must be supervised by the detaining teacher or the Building Principal or designee.
- In-school suspension for a period not to exceed 5 school days. The Dean of Students or designee shall ensure that the student is properly supervised.

==

~~1.~~

~~2. Withholding of privileges.~~

~~7. Seizure of contraband.~~

~~3-8. Suspension of bus riding privileges, provided that appropriate procedures are followed.~~

~~4. Suspension from school and all school activities for up to 10 days, provided that appropriate procedures are followed. A suspended student is prohibited from being on school grounds.~~

~~5-9. Suspension of bus riding privileges, provided that appropriate procedures are followed.~~

~~6-10. Expulsion from school and all school-sponsored activities and events for a definite time period not to exceed 2 calendar years, provided that the appropriate procedures are followed. An expelled student is prohibited from being on school grounds.~~

~~11. Notifying juvenile authorities or other law enforcement whenever the conduct involves illegal drugs (controlled substances), "look-alikes," alcohol, or weapons.~~

~~7.~~

~~8. Notifying parents/guardians.~~

~~9. Temporary removal from the classroom.~~

~~10. In school suspension for a period not to exceed 5 school days. The Dean of Students or designee shall ensure that the student is properly supervised.~~

~~11.1. After school study or Saturday study, provided the student's parent/guardian has been notified. If transportation arrangements cannot be agreed upon, an alternative disciplinary measure must be used. The student must be supervised by the detaining teacher or the Building Principal or designee.~~

~~12. Community service with local public and nonprofit agencies that enhances community efforts to meet human, educational, environmental, or public safety needs. The School will not provide transportation. School administration shall use this option only as an alternative to another disciplinary measure giving the student and/or parent/guardian the choice.~~

A student may be immediately transferred to an alternative program if the student is expelled or otherwise qualifies for the transfer under State law. The transfer shall be in the manner provided in Article 13A or 13B of the School Code.

School staff members shall not use isolated time out and physical restraints at any time or under any circumstances other than as permitted in Section 10-20.33 of the School Code, State Board of Education rules, and procedures developed by the Executive Director. Neither isolated time out nor physical restraints shall be used to discipline or punish a student.

Weapons

A student who is determined to have brought one of the following objects to school, any school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school shall be expelled for a period of at least one calendar year but not more than 2 calendar years:

1. A firearm, meaning any gun, rifle, shotgun, or weapon as defined by Section 921 of Title 18 of the United States Code (18 U.S.C. § 921), firearm as defined in Section 1.1 of the Firearm Owners Identification Card Act (430 ILCS 65/), or firearm as defined in Section 24-1 of the Criminal Code of 1961 (720 ILCS 5/24-1).
2. A knife, brass knuckles, or other knuckle weapon regardless of its composition, a billy club, or any other object if used or attempted to be used to cause bodily harm, including "look-alikes" of any firearm as defined above.

The expulsion requirement under either paragraph 1 or 2 above may be modified by the Executive Director, and the Executive Director's determination may be modified by the Board on a case-by-case basis. The Executive Director or designee may grant an exception to this policy, upon the prior request of an adult supervisor, for students in drama, cooking, martial arts, and similar programs, whether or not school-sponsored, provided the item is not equipped, nor intended, to do bodily harm.

This policy's prohibitions concerning weapons apply regardless of whether an individual is licensed to carry a concealed firearm.

Required Notices

A school staff member shall immediately notify the office of the Dean of Students in the event that he or she: (1) observes any person in possession of a firearm on or around school grounds; however,

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such action may be delayed if immediate notice would endanger students under his or her supervision, (2) observes or has reason to suspect that any person on school grounds is or was involved in a drug-related incident, or (3) observes a battery committed against any staff member. Upon receiving such a report, the Dean of Students or designee shall immediately notify the local law enforcement agency, State Police, and any involved student's parent/guardian. "School grounds" includes modes of transportation to school activities and any public way within 1000 feet of the school, as well as school property itself.

Delegation of Authority

Each teacher, and any other school personnel when students are under his or her charge, is authorized to impose any disciplinary measure, other than suspension, expulsion, corporal punishment or in-school suspension, that is appropriate and in accordance with the policies and rules on student discipline. Teachers, other certificated educational employees, and other persons providing a related service for or with respect to a student, may use reasonable force as needed to maintain safety for other students, school personnel, or other persons, or for the purpose of self-defense or defense of property. Teachers may temporarily remove students from a classroom for disruptive behavior.

The Executive Director and Dean of Students are authorized to impose the same disciplinary measures as teachers and may suspend students guilty of gross disobedience or misconduct from school (including all school functions) provided the appropriate procedures are followed.

Student Handbook

The Executive Director or designee, with input from the parent-teacher advisory committee, shall prepare disciplinary rules implementing the District's disciplinary policies. These disciplinary rules ~~when amended to alter this policy, are subject to shall be presented annually to~~ the Board for its review and approval. ~~See Board Policy 200.20 Policy Revisions.~~

A student handbook, including the District disciplinary policies and rules, shall be distributed to the students' parents/guardians within 15 days of the beginning of the school year or a student's enrollment.

LEGAL REF.:

Gun-Free Schools Act, 20 U.S.C. §7151 et seq.

Pro-Children Act of 1994, 20 U.S.C. §6081.

410 ILCS 130/, Compassionate Use of Medical Cannabis Pilot Program.

430 ILCS 66/, Firearm Concealed Carry Act.

[Public Act 096-0132](#)

105 ILCS 5/10-20.5b, 5/10-20.14, 5/10-20.28, 5/10-20.36, 5/10-21.7, 5/10-21.10, 5/10-22.6, 5/10-27.1A, 5/10-27.1B, 5/24-24, 5/26-12, 5/27-23.7, 5/31-3., and 110/3.10.

23 Ill.Admin.Code §1.280.

Adoption Dates:

Adopted: August 4, 2007

Revised: December 18, 2012

Revised: May 2015

[Revised: Sept 2023](#)



Board of Director's Policy Students 500 Series

Policy # 500.1

Student Discipline

Prohibited Student Conduct

The school administration is authorized to discipline students for gross disobedience or misconduct, including but not limited to:

1. Using, possessing, distributing, purchasing, or selling:
 - a. Any tobacco materials, vaping apparatus and or electronic cigarettes.]
 - b. Any alcoholic beverages. Students who are under the influence of an alcoholic beverage are not permitted to attend school or school functions and are treated as though they had alcohol in their possession.
 - c. Any illegal drug or controlled substance, or cannabis (including medical cannabis, marijuana, and hashish).
 - d. Any anabolic steroid unless being administered in accordance with a physician's or licensed practitioner's prescription.
 - e. Any performance-enhancing substance on the Illinois High School Association's most current banned substance list unless administered in accordance with a physician's or licensed practitioner's prescription.
 - f. Any prescription drug when not prescribed for the student by a physician or licensed practitioner, or when used in a manner inconsistent with the prescription or prescribing physician's or licensed practitioner's instructions. The use or possession of medical cannabis, even by a student for whom medical cannabis has been prescribed, is prohibited.
 - g. Any inhalant, regardless of whether it contains an illegal drug or controlled substance: (a) that a student believes is, or represents to be capable of, causing intoxication, hallucination, excitement, or dulling of the brain or nervous system; or (b) about which the student engaged in behavior that would lead a reasonable person to believe that the student intended the inhalant to cause intoxication, hallucination, excitement, or dulling of the brain or nervous system. The prohibition in this section does not apply to a student's use of asthma or other legally prescribed inhalant medications.
 - h. "Look-alike" or counterfeit drugs, including a substance not containing an illegal drug or controlled substance, but one: (a) that a student believes to be, or represents to be, an illegal drug or controlled substance; or (b) about which a student engaged in behavior that would lead a reasonable person to believe that the student expressly or impliedly represented to be an illegal drug or controlled substance.
 - i. Drug paraphernalia, including devices that are or can be used to: (a) ingest, inhale, or inject cannabis or controlled substances into the body; and (b) grow, process, store, or conceal cannabis or controlled substances.

Students who are under the influence of any prohibited substance are not permitted to attend school or school functions and are treated as though they had the prohibited substance, as applicable, in their possession.

2. Using, possessing, controlling, or transferring a "weapon" as that term is defined in the Weapons section of this policy, or violating the Weapons section of this policy.

3. Using a cellular telephone, video/audio recording device, personal communication device, including wearable electronics, or other personal, non-school issued electronic device in any manner that disrupts the educational environment or violates the rights of others, including using the device to take photographs in locker rooms or bathrooms, cheat, or otherwise violate student conduct rules. Prohibited conduct specifically includes, without limitation, creating, sending, sharing, viewing, receiving, or possessing an indecent visual depiction of oneself or another person through the use of a computer, electronic communication device, or cellular phone. Unless otherwise banned under this policy or by the Dean of Students, all non-school issued electronic devices, with the exception of fitness and security wearable devices, must be kept powered-off and out-of-sight during the regular school day unless: (a) the supervising teacher grants permission; (b) use of the device is provided in a student's individualized education program (IEP); or (c) it is needed in an emergency that threatens the safety of students, staff, or other individuals.
4. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.
5. Disobeying rules of student conduct or directives from staff members or school officials. Examples of disobeying staff directives include refusing a School staff member's request to stop or submit to a search. *See Board Policy 500.32 Search and Seizure*
6. Engaging in academic dishonesty, including cheating, intentionally plagiarizing, wrongfully giving or receiving help during an academic examination, and wrongfully obtaining test copies or scores.
7. Engaging in hazing or any kind of bullying or aggressive behavior that does physical or psychological harm to a staff person or another student or urging other students to engage in such conduct. Prohibited conduct specifically includes, without limitation, any use of violence, intimidation, force, noise, coercion, threats, stalking, harassment, sexual harassment, public humiliation, theft or destruction of property, retaliation, hazing, bullying, bullying using a school computer or a school computer network, or other comparable conduct. Teen dating violence is prohibited.
8. Causing or attempting to cause damage to, or stealing or attempting to steal, school property or another person's personal property.
9. Being absent without a recognized excuse; State law and Board of Education policy regarding truancy control will be used with chronic and habitual truants.
10. Being involved with any public school fraternity, sorority, or secret society, by: (a) being a member; (b) promising to join; (c) pledging to become a member; or (d) soliciting any other person to join, promise to join, or be pledged to become a member.
11. Being involved in gangs or gang-related activities, including displaying gang symbols or paraphernalia.
12. Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, and hazing.
13. Making an explicit threat on an Internet website against a school employee, a student, or any school-related personnel if the Internet website through which the threat was made is a site that was accessible within the school at the time the threat was made or was available to third parties who worked or studied within the school grounds at the time the threat was made, and the threat could be reasonably interpreted as threatening to the safety and security of the threatened individual because of his or her duties or employment status or status as a student inside the school.
14. Engaging in any activity, on or off campus, that interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member or student; or (b) endanger the health or safety of students, staff, or school property. *See Board Policy 500.14 Preventing Bullying Harassment and Intimidation.*

For purposes of this policy, the term “possession” includes having control, custody, or care, currently or in the past, of an object or substance, including situations in which the item is: (a) on the student’s person; (b) contained in another item belonging to, or under the control of, the student, such as in the student’s clothing, backpack, or automobile; (c) in a school’s student locker, desk, or other school property; or (d) at any location on school property or at a school-sponsored event.

Efforts, including the use of early intervention and progressive discipline, shall be made to deter students, while at school or a school-related event, from engaging in aggressive behavior that may reasonably produce physical or psychological harm to someone else. The Executive Director or designee shall ensure that the parent/guardian of a student who engages in aggressive behavior is notified of the incident. The failure to provide such notification does not limit the Board’s authority to impose discipline, including suspension or expulsion, for such behavior. See Policy 500.43 Suspension Procedures and 500.44 Expulsion Procedures

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2. Off school grounds at a school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school;
3. Traveling to or from school or a school activity, function, or event; or
4. Anywhere, if the conduct interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.

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1. Withholding of privileges.
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3. Seizure of contraband
4. Notifying parents/guardians.
5. Disciplinary conference.
6. After-school study or Saturday study, provided the student’s parent/guardian has been notified. If transportation arrangements cannot be agreed upon, an alternative disciplinary measure must be used. The student must be supervised by the detaining teacher or the Building Principal or designee.
7. In-school suspension for a period not to exceed 5 school days. The Dean of Students or designee shall ensure that the student is properly supervised.
8. Suspension of bus riding privileges, provided that appropriate procedures are followed.
9. Suspension from school and all school activities for up to 10 days, provided that appropriate procedures are followed. A suspended student is prohibited from being on school grounds.
10. Expulsion from school and all school-sponsored activities and events for a definite time period not to exceed 2 calendar years, provided that the appropriate procedures are followed. An expelled student is prohibited from being on school grounds.
11. Notifying juvenile authorities or other law enforcement whenever the conduct involves illegal drugs (controlled substances), “look-alikes,” alcohol, or weapons.

A student may be immediately transferred to an alternative program if the student is expelled or otherwise qualifies for the transfer under State law. The transfer shall be in the manner provided in Article 13A or 13B of the School Code.

School staff members shall not use isolated time out and physical restraints at any time or under any circumstances. Neither isolated time out nor physical restraints shall be used to discipline or punish a student.

Weapons

A student who is determined to have brought one of the following objects to school, any school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school shall be expelled for a period of at least one calendar year but not more than 2 calendar years:

1. A firearm, meaning any gun, rifle, shotgun, or weapon as defined by Section 921 of Title 18 of the United States Code (18 U.S.C. § 921), firearm as defined in Section 1.1 of the Firearm Owners Identification Card Act (430 ILCS 65/), or firearm as defined in Section 24-1 of the Criminal Code of 1961 (720 ILCS 5/24-1).
2. A knife, brass knuckles, or other knuckle weapon regardless of its composition, a billy club, or any other object if used or attempted to be used to cause bodily harm, including “look alike” of any firearm as defined above.

The expulsion requirement under either paragraph 1 or 2 above may be modified by the Executive Director, and the Executive Director’s determination may be modified by the Board on a case-by-case basis. The Executive Director or designee may grant an exception to this policy, upon the prior request of an adult supervisor, for students in drama, cooking, martial arts, and similar programs, whether or not school-sponsored, provided the item is not equipped, nor intended, to do bodily harm.

This policy’s prohibitions concerning weapons apply regardless of whether an individual is licensed to carry a concealed firearm.

Required Notices

A school staff member shall immediately notify the office of the Dean of Students in the event that he or she: (1) observes any person in possession of a firearm on or around school grounds; however, such action may be delayed if immediate notice would endanger students under his or her supervision, (2) observes or has reason to suspect that any person on school grounds is or was involved in a drug-related incident, or (3) observes a battery committed against any staff member. Upon receiving such a report, the Dean of Students or designee shall immediately notify the local law enforcement agency, State Police, and any involved student’s parent/guardian. “School grounds” includes modes of transportation to school activities and any public way within 1000 feet of the school, as well as school property itself.

Delegation of Authority

Each teacher, and any other school personnel when students are under his or her charge, is authorized to impose any disciplinary measure, other than suspension, expulsion, corporal punishment or in-school suspension, that is appropriate and in accordance with the policies and rules on student discipline. Teachers, other certificated educational employees, and other persons providing a related service for or with respect to a student, may use reasonable force as needed to maintain safety for other students, school personnel, or other persons, or for the purpose of self-defense or defense of property. Teachers may temporarily remove students from a classroom for disruptive behavior.

The Executive Director and Dean of Students are authorized to impose the same disciplinary measures as teachers and may suspend students guilty of gross disobedience or misconduct from school (including all school functions) provided the appropriate procedures are followed.

Student Handbook

The Executive Director or designee, with input from the parent-teacher advisory committee, shall prepare disciplinary rules implementing the District's disciplinary policies. These disciplinary rules when amended to alter this policy, are subject to the Board for its review and approval. *See Board Policy 200.20 Policy Revisions.*

A student handbook, including the District disciplinary policies and rules, shall be distributed to the students' parents/guardians within 15 days of the beginning of the school year or a student's enrollment.

LEGAL REF.:

Gun-Free Schools Act, 20 U.S.C. §7151 et seq.

Pro-Children Act of 1994, 20 U.S.C. §6081.

410 ILCS 130/, Compassionate Use of Medical Cannabis Pilot Program.

430 ILCS 66/, Firearm Concealed Carry Act.

Public Act 096-0132

105 ILCS 5/10-20.5b, 5/10-20.14, 5/10-20.28, 5/10-20.36, 5/10-21.7, 5/10-21.10, 5/10-22.6, 5/10-27.1A, 5/10-27.1B, 5/24-24, 5/26-12, 5/27-23.7, 5/31-3., and 110/3.10.

23 Ill.Admin.Code §1.280.

Adoption Dates:

Adopted: August 4, 2007

Revised: December 18, 2012

Revised: May 2015

Revised: Sept 2023



Site Visit Schedule Template

Complete the template below and **send to ISBE before your school visit**. Include specific times and room locations for each activity.

Feel free to change the order of activities in *italics* based on your school's master/bell schedule and the availability of focus group participants.

Time	Activity
9:00am – 9:30am	Site Visit Team Arrival (9:00am) Team Meeting and Prep Document Review
9:30am – 10:30am	Classroom Observations
10:30am – 12:00pm	School Leadership Focus Group
12:00pm – 1:00pm	Site Visit Team Lunch
1:00pm – 2:00pm	Board of Trustees Focus Group
2:00pm – 3:00pm	General Education Teachers (SPED) and EL Teachers and Staff Focus Group
3:30pm – 4:00pm	Public Forum Prep
4:00pm – 4:30pm	Public Forum Check-In & Speaker Registration
4:30pm –	Public Forum

Consent Agenda

FY24 Re-Cast Budget

Income

	FY24 Budget - approved May 2023	FY24 Budget (08.07.23)
4100 · GENERAL INCOME		
4105 · Reimbursement From ISBE	6,290,647.38	6,489,159.08
4130 · Matching Gifts	2,000.00	2,000.00
Total 4100 · GENERAL INCOME	6,292,647.38	6,491,159.08
4200 · GRANTS		
4205 · IDEA Grant	113,200.00	113,200.00
4206 · IDEA Preschool Grant	4,900.00	4,900.00
4215 · Title I Low Income	44,000.00	44,000.00
4220 · Title II Teacher Quality	1,251.00	1,251.00
4222 · Title IV Student Support	8,000.00	8,000.00
4225 · Special Ed Personnel	74,146.50	74,146.50
4230 · Special Ed Fundg for Children	53,147.96	53,147.96
4235 · Title III ELL - TBE/TPI	4,872.41	4,872.41
4295 · Other Grants	227,628.15	227,628.15
Total 4200 · GRANTS	531,146.02	531,146.02
4300 · SCHOOL FEES INCOME		
4305 · Books/Materials/Activities	60,000.00	60,000.00
Total 4300 · SCHOOL FEES INCOME	60,000.00	60,000.00
4400 · CLUBS & PROGRAMS		
4405 · Before and After School Program	118,499.61	118,499.61
4415 · Getting to Know You	3,000.00	3,000.00
4425 · Interscholastic Sports	22,000.00	22,000.00
4426 · Extra Curricular Income	3,375.00	3,375.00
4435 · Tae Kwon Do	2,620.00	2,620.00
4455 · Hot Lunch - Farm to Table	5,000.00	5,000.00
4495 · Other Clubs	15,000.00	15,000.00
Total 4400 · CLUBS & PROGRAMS	169,494.61	169,494.61
4500 · GENERAL FUNDRAISING INCOME		
4565 · Dances Income	778.00	778.00
4595 · Other Fundraising Inc	200.00	200.00
Total 4500 · GENERAL FUNDRAISING INCOME	978.00	978.00
4700 · STUDENT PARTICIPATION INCOME		
4705 · 5th/6th Grade Trip	9,888.00	9,888.00
4710 · 7th Grade Trip	19,680.00	19,680.00
4715 · 8th Grade Trip	62,640.00	62,640.00
4725 · Class Parties	1,000.00	1,000.00
4730 · Educational Activities/Class Field Trips	19,000.00	19,000.00
Total 4700 · STUDENT PARTICIPATION INCOME	112,208.00	112,208.00
4800 · INVESTMENT & OTHER INCOME		
4805 · Rental Income	20,000.00	20,000.00
4815 · Snow Removal Income	3,000.00	0.00
4820 · Interest Income - LFB	5,949.80	5,949.80
Total 4800 · INVESTMENT & OTHER INCOME	28,949.80	25,949.80
Total Income	7,195,423.81	7,390,935.51

Prairie Crossing Charter School Profit & Loss Budget vs. Actual

09/18/23

July 2023

Accrual Basis

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	0.00	0.00	0.00	0.0%
4110 · General Contributions	40.58	0.00	40.58	100.0%
4130 · Matching Gifts	40.00	0.00	40.00	100.0%
4100 · GENERAL INCOME - Other	0.00	0.00	0.00	0.0%
Total 4100 · GENERAL INCOME	80.58	0.00	80.58	100.0%
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	0.00	0.00	0.00	0.0%
4230 · Special Ed Fundg for Children	0.00	0.00	0.00	0.0%
4235 · Title III ELL - TBE/TPI	0.00	0.00	0.00	0.0%
4295 · Other Grants	8,710.56	0.00	8,710.56	100.0%
Total 4200 · GRANTS	8,710.56	0.00	8,710.56	100.0%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	0.00	0.00	0.00	0.0%
4310 · Out-of-District Tuition	0.00	0.00	0.00	0.0%
Total 4300 · SCHOOL FEES INCOME	0.00	0.00	0.00	0.0%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	1,700.00	0.00	1,700.00	100.0%
4415 · Getting to Know You	200.00	0.00	200.00	100.0%
4425 · Interscholastic Sports	0.00	0.00	0.00	0.0%
4426 · Extra Curricular Income	0.00	0.00	0.00	0.0%
4435 · Tae Kwon Do	0.00	0.00	0.00	0.0%
4455 · Hot Lunch - Farm to Table	0.00	0.00	0.00	0.0%
4495 · Other Clubs	0.00	0.00	0.00	0.0%
Total 4400 · CLUBS & PROGRAMS	1,900.00	0.00	1,900.00	100.0%
4500 · GENERAL FUNDRAISING INCOME				
4565 · Dances Income	0.00	0.00	0.00	0.0%
4595 · Other Fundraising Inc	0.00	0.00	0.00	0.0%
Total 4500 · GENERAL FUNDRAISING INCOME	0.00	0.00	0.00	0.0%
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%
4715 · 8th Grade Trip	0.00	0.00	0.00	0.0%
4717 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
4730 · Field Trips/Educ Activities Inc	0.00	0.00	0.00	0.0%
Total 4700 · STUDENT PARTICIPATION INCOME	0.00	0.00	0.00	0.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	36.42	0.00	36.42	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%
4820 · Interest Income - LFB	2,079.96	0.00	2,079.96	100.0%
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	2,116.38	0.00	2,116.38	100.0%
9007 · Returned Check Charges	0.00	0.00	0.00	0.0%
Total Income	12,807.52	0.00	12,807.52	100.0%
Gross Profit	12,807.52	0.00	12,807.52	100.0%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	12,429.96	0.00	12,429.96	100.0%
5110 · Instruction Stipends	300.00	0.00	300.00	100.0%
5120 · Related FICA & Medicare Expense	2.96	0.00	2.96	100.0%
5125 · Instruction TRS	1,204.03	0.00	1,204.03	100.0%
5130 · Instruction Health Benefits Exp	17,351.22	0.00	17,351.22	100.0%
5140 · Classroom Supplies	10,478.25	0.00	10,478.25	100.0%

Prairie Crossing Charter School Profit & Loss Budget vs. Actual July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
5141 · Culture Expenses	0.00	0.00	0.00	0.0%
5145 · Educational Materials	23,341.95	0.00	23,341.95	100.0%
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	6,638.50	0.00	6,638.50	100.0%
5175 · Instruction Prof Development	502.06	0.00	502.06	100.0%
5181 · Environmental Learning	262.15	0.00	262.15	100.0%
5182 · Environmental Ed Professional D	0.00	0.00	0.00	0.0%
5183 · Environmental Library	0.00	0.00	0.00	0.0%
5190 · Deans Discretionary	0.00	0.00	0.00	0.0%
Total 5100 · INSTRUCTION EXPS	72,511.08	0.00	72,511.08	100.0%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	(61.52)	0.00	(61.52)	100.0%
5210 · Getting to Know You	0.00	0.00	0.00	0.0%
5215 · Interscholastic Sports	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	(61.52)	0.00	(61.52)	100.0%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	0.00	0.00	0.00	0.0%
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%
5340 · Graduation	0.00	0.00	0.00	0.0%
Total 5300 · STUDENT PARTICIPATION EXPS	0.00	0.00	0.00	0.0%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	49,662.85	0.00	49,662.85	100.0%
5410 · Administrative Contractual	0.00	0.00	0.00	0.0%
5412 · Other	0.00	0.00	0.00	0.0%
5420 · Admin FICA & Medicare	3,246.23	0.00	3,246.23	100.0%
5425 · Admin Health Benefits Expense	3,536.65	0.00	3,536.65	100.0%
5438 · Employment Expense - Other	122.50	0.00	122.50	100.0%
5440 · Supplies	1,178.92	0.00	1,178.92	100.0%
5445 · Furniture	0.00	0.00	0.00	0.0%
5450 · Office Equipment	0.00	0.00	0.00	0.0%
5455 · Computers	0.00	0.00	0.00	0.0%
5460 · Computer Support	2,399.95	0.00	2,399.95	100.0%
5465 · Equipment Rental	0.00	0.00	0.00	0.0%
5470 · Equipment Maintenance	30.99	0.00	30.99	100.0%
5475 · Admin Professional Development	0.00	0.00	0.00	0.0%
5480 · Telecommunication	1,576.27	0.00	1,576.27	100.0%
5485 · Accounting and Audit Fees	0.00	0.00	0.00	0.0%
5488 · Accounting and Audit Fees - LLC	0.00	0.00	0.00	0.0%
5490 · Payroll Service Fees	1,245.60	0.00	1,245.60	100.0%
5495 · Printing and Copying	544.00	0.00	544.00	100.0%
5500 · Postage and Shipping	0.00	0.00	0.00	0.0%
5505 · Insurance (incl. Building Ins.)	91,756.13	0.00	91,756.13	100.0%
5510 · Dues and Subscriptions	0.00	0.00	0.00	0.0%
5515 · Board Related Expenses	154.88	0.00	154.88	100.0%
5522 · Legal Fees - LLC	0.00	0.00	0.00	0.0%
5525 · Legal Fees	1,952.50	0.00	1,952.50	100.0%
5530 · Bank Fees	45.00	0.00	45.00	100.0%
5544 · Outreach Conferences/Partnershi	0.00	0.00	0.00	0.0%
5545 · Community Outreach	4,652.20	0.00	4,652.20	100.0%
5546 · Outreach Materials	1,103.11	0.00	1,103.11	100.0%
5547 · Transportation	1,120.00	0.00	1,120.00	100.0%
5555 · Fee Waiver Expenses	1,135.00	0.00	1,135.00	100.0%
5590 · Admin Discretionary	0.00	0.00	0.00	0.0%
5595 · Other Admin Expenses	427.00	0.00	427.00	100.0%
5400 · ADMINISTRATION EXPS - Other	0.00	0.00	0.00	0.0%
Total 5400 · ADMINISTRATION EXPS	165,889.78	0.00	165,889.78	100.0%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	1,631.70	0.00	1,631.70	100.0%
5610 · Spec Ed FICA & Medicare	47.11	0.00	47.11	100.0%
5615 · Spec Ed Health Benefits	11,251.12	0.00	11,251.12	100.0%
5625 · Auditory Services	0.00	0.00	0.00	0.0%
5630 · Speech Services	0.00	0.00	0.00	0.0%

Prairie Crossing Charter School Profit & Loss Budget vs. Actual July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
5635 · OT Services	0.00	0.00	0.00	0.0%
5636 · PT Services	0.00	0.00	0.00	0.0%
5640 · Psychological Services	0.00	0.00	0.00	0.0%
5641 · Behavioral Therapist Services	0.00	0.00	0.00	0.0%
5642 · Nursing Services	52.50	0.00	52.50	100.0%
5645 · Other Spec Ed Services	0.00	0.00	0.00	0.0%
5646 · Out of District Placement	0.00	0.00	0.00	0.0%
5650 · Special Ed Legal Fees	0.00	0.00	0.00	0.0%
5655 · Special Ed CR Mats & Sups	29.50	0.00	29.50	100.0%
5656 · ELL CR Materials & Supplies	0.00	0.00	0.00	0.0%
5660 · Spec Ed Professional Developm	23.30	0.00	23.30	100.0%
5661 · ELL Professional Development	0.00	0.00	0.00	0.0%
Total 5600 · SUPPORT SERVICES	13,035.23	0.00	13,035.23	100.0%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	11,837.43	0.00	11,837.43	100.0%
5710 · Maint FICA & Medicare	2,517.65	0.00	2,517.65	100.0%
5715 · Maint Health Benefits	1,442.03	0.00	1,442.03	100.0%
5720 · Water and Sewer	0.00	0.00	0.00	0.0%
5730 · Gas and Electricity	1,798.57	0.00	1,798.57	100.0%
5735 · Garbage	296.62	0.00	296.62	100.0%
5740 · Life Safety	1,369.10	0.00	1,369.10	100.0%
5745 · Snow Removal	0.00	0.00	0.00	0.0%
5750 · Summer Help	23,384.50	0.00	23,384.50	100.0%
5765 · Maintenance Equipment	0.00	0.00	0.00	0.0%
5770 · Maintenance Supplies	0.00	0.00	0.00	0.0%
5775 · Long-Term Maint & Repairs	28.89	0.00	28.89	100.0%
5795 · Other Maint Exps	145.24	0.00	145.24	100.0%
Total 5700 · OPERATIONS & MAINT EXP	42,820.03	0.00	42,820.03	100.0%
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%
5875 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00	0.0%
5880 · Dances Exp	0.00	0.00	0.00	0.0%
5881 · Sustainable Schoolyard	265.00	0.00	265.00	100.0%
Total 5800 · FUNDRAISING EXP	265.00	0.00	265.00	100.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	464.31	0.00	464.31	100.0%
5906 · IDEA Preschool Grant	0.00	0.00	0.00	0.0%
5910 · Title I Exp	0.00	0.00	0.00	0.0%
5915 · Title II Teacher Quality Exp	995.00	0.00	995.00	100.0%
5922 · Title IV - Student Support	1,100.00	0.00	1,100.00	100.0%
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%
5995 · Other Grants Expenditures	0.00	0.00	0.00	0.0%
Total 5900 · GRANT EXPENSE	2,559.31	0.00	2,559.31	100.0%
9627 · Bank Service Charges	0.00	0.00	0.00	0.0%
Total Expense	297,018.91	0.00	297,018.91	100.0%
Net Ordinary Income	(284,211.39)	0.00	(284,211.39)	100.0%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7103 · Box Tops	0.00	0.00	0.00	0.0%
7104 · Food Events / Pizza Day	0.00	0.00	0.00	0.0%
7107 · SCRIP	0.00	0.00	0.00	0.0%
7109 · Holiday Bazaar	0.00	0.00	0.00	0.0%
7110 · Other	50.00	0.00	50.00	100.0%
7112 · Spirit Wear - PSO	0.00	0.00	0.00	0.0%
Total 7102 · Fundraising	50.00	0.00	50.00	100.0%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	50.00	0.00	50.00	100.0%
Total Other Income	50.00	0.00	50.00	100.0%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	0.00	0.00	0.00	0.0%

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

July 2023

09/18/23

Accrual Basis

	Jul 23	Budget	\$ Over Budget	% of Budget
7228 · Series 2020 Bond Interest Expen	36,312.50	0.00	36,312.50	100.0%
7244 · Lease Interest Expense	61.15	0.00	61.15	100.0%
7246 · Depreciation	3,738.23	0.00	3,738.23	100.0%
7247 · Amortization	531.50	0.00	531.50	100.0%
7248 · Depreciation - LLC	23,874.63	0.00	23,874.63	100.0%
7249 · Amortization - LLC	433.05	0.00	433.05	100.0%
7250 · Other Expense				
7258 · Other Expenses	265.69	0.00	265.69	100.0%
Total 7250 · Other Expense	265.69	0.00	265.69	100.0%
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	0.00	0.00	0.00	0.0%
7315 · Other Fundraising	0.00	0.00	0.00	0.0%
7317 · Food Events / Pizza Day Expense	0.00	0.00	0.00	0.0%
7321 · Classroom Care	0.00	0.00	0.00	0.0%
7324 · Programming	0.00	0.00	0.00	0.0%
7326 · Inschool Grants	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	0.00	0.00	0.00	0.0%
Total 7200 · NON OPERATING EXPENSE	65,216.75	0.00	65,216.75	100.0%
Total Other Expense	65,216.75	0.00	65,216.75	100.0%
Net Other Income	(65,166.75)	0.00	(65,166.75)	100.0%
Net Income	(349,378.14)	0.00	(349,378.14)	100.0%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July 2023

	Jul 23	Jul 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4110 · General Contributions	40.58	40.00	0.58	1.5%
4130 · Matching Gifts	40.00	0.00	40.00	100.0%
Total 4100 · GENERAL INCOME	80.58	40.00	40.58	101.5%
4200 · GRANTS				
4295 · Other Grants	8,710.56	3,916.59	4,793.97	122.4%
Total 4200 · GRANTS	8,710.56	3,916.59	4,793.97	122.4%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	1,700.00	6,735.00	(5,035.00)	(74.8)%
4415 · Getting to Know You	200.00	0.00	200.00	100.0%
Total 4400 · CLUBS & PROGRAMS	1,900.00	6,735.00	(4,835.00)	(71.8)%
4500 · GENERAL FUNDRAISING INCOME				
4565 · Dances Income	0.00	15.00	(15.00)	(100.0)%
Total 4500 · GENERAL FUNDRAISING INCOME	0.00	15.00	(15.00)	(100.0)%
4700 · STUDENT PARTICIPATION INCOME				
4730 · Field Trips/Educ Activities Inc	0.00	103.00	(103.00)	(100.0)%
Total 4700 · STUDENT PARTICIPATION INCOME	0.00	103.00	(103.00)	(100.0)%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	36.42	0.00	36.42	100.0%
4820 · Interest Income - LFB	2,079.96	36.22	2,043.74	5,642.6%
Total 4800 · INVESTMENT & OTHER INCOME	2,116.38	36.22	2,080.16	5,743.1%
Total Income	12,807.52	10,845.81	1,961.71	18.1%
Gross Profit	12,807.52	10,845.81	1,961.71	18.1%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	12,429.96	12,061.46	368.50	3.1%
5110 · Instruction Stipends	300.00	0.00	300.00	100.0%
5120 · Related FICA & Medicare Expense	2.96	6.14	(3.18)	(51.8)%
5125 · Instruction TRS	1,204.03	431.44	772.59	179.1%
5130 · Instruction Health Benefits Exp	17,351.22	21,576.62	(4,225.40)	(19.6)%
5140 · Classroom Supplies	10,478.25	10,230.45	247.80	2.4%
5145 · Educational Materials	23,341.95	24,987.90	(1,645.95)	(6.6)%
5170 · Dues & Subscriptions	6,638.50	8,458.01	(1,819.51)	(21.5)%
5175 · Instruction Prof Development	502.06	0.00	502.06	100.0%
5181 · Environmental Learning	262.15	1,146.32	(884.17)	(77.1)%
5190 · Deans Discretionary	0.00	598.91	(598.91)	(100.0)%
Total 5100 · INSTRUCTION EXPS	72,511.08	79,497.25	(6,986.17)	(8.8)%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	(61.52)	0.00	(61.52)	(100.0)%
5215 · Interscholastic Sports	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	(61.52)	0.00	(61.52)	(100.0)%
5300 · STUDENT PARTICIPATION EXPS				
5340 · Graduation	0.00	995.63	(995.63)	(100.0)%
Total 5300 · STUDENT PARTICIPATION EXPS	0.00	995.63	(995.63)	(100.0)%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	49,662.85	42,441.48	7,221.37	17.0%
5420 · Admin FICA & Medicare	3,246.23	2,779.26	466.97	16.8%
5425 · Admin Health Benefits Expense	3,536.65	2,852.42	684.23	24.0%
5438 · Employment Expense - Other	122.50	306.25	(183.75)	(60.0)%
5440 · Supplies	1,178.92	284.87	894.05	313.8%
5460 · Computer Support	2,399.95	3,616.59	(1,216.64)	(33.6)%
5470 · Equipment Maintenance	30.99	0.00	30.99	100.0%
5475 · Admin Professional Development	0.00	49.00	(49.00)	(100.0)%
5480 · Telecommunication	1,576.27	2,008.88	(432.61)	(21.5)%
5490 · Payroll Service Fees	1,245.60	2,012.24	(766.64)	(38.1)%
5495 · Printing and Copying	544.00	576.00	(32.00)	(5.6)%
5500 · Postage and Shipping	0.00	245.52	(245.52)	(100.0)%
5505 · Insurance (incl. Building Ins.)	91,756.13	63,154.51	28,601.62	45.3%

Prairie Crossing Charter School Profit & Loss Prev Year Comparison

09/18/23

July 2023

Accrual Basis

	Jul 23	Jul 22	\$ Change	% Change
5510 · Dues and Subscriptions	0.00	442.00	(442.00)	(100.0)%
5515 · Board Related Expenses	154.88	0.00	154.88	100.0%
5525 · Legal Fees	1,952.50	0.00	1,952.50	100.0%
5530 · Bank Fees	45.00	40.70	4.30	10.6%
5545 · Community Outreach	4,852.20	7,154.34	(2,502.14)	(35.0)%
5546 · Outreach Materials	1,103.11	11.99	1,091.12	9,100.3%
5547 · Transportation	1,120.00	3,203.00	(2,083.00)	(65.0)%
5555 · Fee Walver Expenses	1,135.00	0.00	1,135.00	100.0%
5590 · Admin Discretionary	0.00	250.77	(250.77)	(100.0)%
5595 · Other Admin Expenses	427.00	10,531.29	(10,104.29)	(96.0)%
Total 5400 · ADMINISTRATION EXPS	165,889.78	141,961.11	23,928.67	16.9%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	1,631.70	15,574.02	(13,942.32)	(89.5)%
5610 · Spec Ed FICA & Medicare	47.11	418.56	(371.45)	(88.7)%
5615 · Spec Ed Health Benefits	11,251.12	11,018.10	233.02	2.1%
5625 · Auditory Services	0.00	1,200.00	(1,200.00)	(100.0)%
5642 · Nursing Services	52.50	0.00	52.50	100.0%
5646 · Out of District Placement	0.00	32,247.94	(32,247.94)	(100.0)%
5655 · Special Ed CR Mats & Sups	29.50	2,033.94	(2,004.44)	(98.6)%
5660 · Spec Ed Professional Developmt	23.30	0.00	23.30	100.0%
Total 5600 · SUPPORT SERVICES	13,035.23	62,492.56	(49,457.33)	(79.1)%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	11,837.43	33,834.62	(21,997.19)	(65.0)%
5710 · Maint FICA & Medicare	2,517.65	2,515.75	1.90	0.1%
5715 · Maint Health Benefits	1,442.03	775.12	666.91	86.0%
5720 · Water and Sewer	0.00	367.18	(367.18)	(100.0)%
5730 · Gas and Electricity	1,798.57	1,236.22	562.35	45.5%
5735 · Garbage	296.62	252.74	43.88	17.4%
5740 · Life Safety	1,369.10	2,595.00	(1,225.90)	(47.2)%
5750 · Summer Help	23,384.50	0.00	23,384.50	100.0%
5765 · Maintenance Equipment	0.00	159.85	(159.85)	(100.0)%
5770 · Maintenance Supplies	0.00	370.67	(370.67)	(100.0)%
5775 · Long-Term Maint & Repairs	28.89	3,526.30	(3,497.41)	(99.2)%
5795 · Other Maint Exps	145.24	381.96	(236.72)	(62.0)%
Total 5700 · OPERATIONS & MAINT EXP	42,820.03	46,015.41	(3,195.38)	(6.9)%
5800 · FUNDRAISING EXP				
5881 · Sustainable Schoolyard	265.00	0.00	265.00	100.0%
Total 5800 · FUNDRAISING EXP	265.00	0.00	265.00	100.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	464.31	12.95	451.36	3,485.4%
5910 · Title I Exp	0.00	513.60	(513.60)	(100.0)%
5915 · Title II Teacher Quality Exp	995.00	0.00	995.00	100.0%
5922 · Title IV - Student Support	1,100.00	0.00	1,100.00	100.0%
Total 5900 · GRANT EXPENSE	2,559.31	526.55	2,032.76	386.1%
9627 · Bank Service Charges	0.00	6.50	(6.50)	(100.0)%
Total Expense	297,018.91	331,495.01	(34,476.10)	(10.4)%
Net Ordinary Income	(284,211.39)	(320,649.20)	36,437.81	11.4%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7107 · SCRIP	0.00	79.62	(79.62)	(100.0)%
7110 · Other	50.00	0.00	50.00	100.0%
Total 7102 · Fundraising	50.00	79.62	(29.62)	(37.2)%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	50.00	79.62	(29.62)	(37.2)%
Total Other Income	50.00	79.62	(29.62)	(37.2)%
Other Expense				
7200 · NON OPERATING EXPENSE				
7228 · Series 2020 Bond Interest Expen	36,312.50	36,695.83	(383.33)	(1.0)%
7244 · Lease Interest Expense	61.15	83.75	(22.60)	(27.0)%
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%

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09/18/23

Accrual Basis

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July 2023

	<u>Jul 23</u>	<u>Jul 22</u>	<u>\$ Change</u>	<u>% Change</u>
7249 · Amortization - LLC	433.05	413.21	19.84	4.8%
7250 · Other Expense				
7258 · Other Expenses	<u>265.69</u>	<u>0.00</u>	<u>265.69</u>	<u>100.0%</u>
Total 7250 · Other Expense	265.69	0.00	265.69	100.0%
7300 · NON OPERATING-PSO EXPENSE				
7326 · Inschool Grants	<u>0.00</u>	<u>450.76</u>	<u>(450.76)</u>	<u>(100.0)%</u>
Total 7300 · NON OPERATING-PSO EXPENSE	0.00	450.76	(450.76)	(100.0)%
Total 7200 · NON OPERATING EXPENSE	<u>65,216.75</u>	<u>65,787.91</u>	<u>(571.16)</u>	<u>(0.9)%</u>
Total Other Expense	65,216.75	65,787.91	(571.16)	(0.9)%
Net Other Income	<u>(65,166.75)</u>	<u>(65,708.29)</u>	<u>541.54</u>	<u>0.8%</u>
Net Income	<u><u>(349,378.14)</u></u>	<u><u>(386,357.49)</u></u>	<u><u>36,979.35</u></u>	<u><u>9.6%</u></u>

Prairie Crossing Charter School
Statement of Cash Flows
 July 2023

	Jul 23
OPERATING ACTIVITIES	
Net Income	(349,378.14)
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(10,999.00)
1250 · Grants Receivable	103,691.00
1330 · Charter Renewal Fees	531.50
1490 · Accumulated Depreciation	3,738.23
1660 · PCCSHI-Accumulated Depreciation	23,874.63
2002 · Accounts Payables	167,419.22
2151 · Deferred Revenue-Fees	25,275.00
2210 · Accrued Salaries	(152,789.22)
2245 · THIS Payable	(572.98)
2250 · TRS Payable	(5,729.42)
2010 · Accounts Payable - Accrued	(40,834.96)
2212 · Accrued FICA/Medicare/TRS Bonus	(4,787.30)
Net cash provided by Operating Activities	(240,561.44)
INVESTING ACTIVITIES	
1607 · Capitalized Closing Costs	433.05
Net cash provided by Investing Activities	433.05
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(514.56)
2609 · Series 2020 Bond Term 2031	(10,000.00)
Net cash provided by Financing Activities	(10,514.56)
Net cash increase for period	(250,642.95)
Cash at beginning of period	3,881,315.54
Cash at end of period	3,630,672.59

Prairie Crossing Charter School

Balance Sheet Prev Year Comparison

09/18/23

As of July 31, 2023

Accrual Basis

	Jul 31, 23	Jul 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1100 · Cash			
1110 · LFB Operating 379719	435,261.72	505,195.87	(69,934.15)
1115 · Money Market 8100003238	667,325.25	661,207.51	6,117.74
1125 · PCCS PPP 9195278569	1,634,064.61	1,663,447.00	(29,382.39)
1130 · PCCS Building 379727	105,060.76	65,452.19	39,608.57
1140 · PCCS Holdings 393851	43,703.02	43,703.02	0.00
1145 · Byron Colby Barn 9193551337	9,266.27	9,266.27	0.00
1150 · PSO State Bank	46,701.66	52,076.57	(5,374.91)
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	61,667.64	41,667.55	20,000.09
1174 · Wilmington Trust Expense Fund	9,032.69	6,532.73	2,499.96
1175 · Wilmington Trust Bond Fund	58,048.85	58,048.85	0.00
1176 · Wilmington Trust Revenue Fund	3.95	3.95	0.00
Total 1100 · Cash	3,627,961.59	3,664,426.68	(36,465.09)
Total Checking/Savings	3,627,961.59	3,664,426.68	(36,465.09)
Accounts Receivable			
1200 · Accounts Receivable	29,058.10	15,831.00	13,227.10
Total Accounts Receivable	29,058.10	15,831.00	13,227.10
Other Current Assets			
12000 · Undeposited Funds	2,711.00	535.00	2,176.00
1250 · Grants Receivable	36,609.00	36,609.00	0.00
1300 · Other Assets			
1310 · Other Receivables	(5,629.80)	0.00	(5,629.80)
1320 · Prepaid Expense	14,432.25	4,255.00	10,177.25
1330 · Charter Renewal Fees	5,846.23	12,224.23	(6,378.00)
8996 · Due From Holdings - BCB	(1,226,835.00)	(1,226,835.00)	0.00
8998 · Due To PCCS - BCB	(687,861.00)	(687,861.00)	0.00
8999 · Due to Holdings	868,511.50	865,151.50	3,360.00
9997 · Due from BCB - Holdings	1,226,835.00	1,226,835.00	0.00
9998 · Due From PCCS - BCB	687,861.00	687,861.00	0.00
9999 · Due from PCCS - LLC	(868,511.50)	(865,151.50)	(3,360.00)
Total 1300 · Other Assets	14,648.68	16,479.23	(1,830.55)
Total Other Current Assets	53,968.68	53,623.23	345.45
Total Current Assets	3,710,988.37	3,733,880.91	(22,892.54)
Fixed Assets			
1400 · Fixed Assets			
1405 · Software	49,819.95	49,819.95	0.00
1420 · Computers - New Building	283,851.70	270,651.70	13,200.00
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	477,979.98	477,979.98	0.00
1490 · Accumulated Depreciation	(1,175,539.89)	(1,130,681.13)	(44,858.76)
1491 · Accumulated Depreciations - BCB	(39,953.00)	(39,953.00)	0.00
Total 1400 · Fixed Assets	445,033.18	476,691.94	(31,658.76)
Total Fixed Assets	445,033.18	476,691.94	(31,658.76)
Other Assets			
1600 · Investment in LLC			

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of July 31, 2023

09/18/23

Accrual Basis

	Jul 31, 23	Jul 31, 22	\$ Change
1604 · Investment in BCB LLC	170,945.00	170,945.00	0.00
1605 · Investment in PCCS Holdings LLC	(219,123.00)	(219,123.00)	0.00
1607 · Capitalized Closing Costs	373,553.09	378,639.62	(5,086.53)
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	424,483.43	424,483.43	0.00
1660 · PCCSHI-Accumulated Depreciation	(4,843,553.55)	(4,557,057.99)	(286,495.56)
1670 · PCCSHI - BCB	1,592,560.00	1,592,560.00	0.00
1671 · PCCSHI - BCB - Land	644,082.00	644,082.00	0.00
1699 · Consolidate	48,178.00	48,178.00	0.00
Total 1600 · Investment in LLC	9,628,693.87	9,920,275.96	(291,582.09)
Total Other Assets	9,628,693.87	9,920,275.96	(291,582.09)
TOTAL ASSETS	13,784,715.42	14,130,848.81	(346,133.39)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2002 · Accounts Payables	195,948.48	316,107.27	(120,158.79)
Total Accounts Payable	195,948.48	316,107.27	(120,158.79)
Other Current Liabilities			
2010 · Accounts Payable - Accrued	30,317.48	77,590.68	(47,273.20)
2020 · PPP Loan Payable	(29,382.39)	0.00	(29,382.39)
2030 · Other Accrued Expenses	(2.16)	(2.16)	0.00
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	2,929.49	0.00
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	24,778.15	0.00
2151 · Deferred Revenue-Fees	44,509.60	35,369.60	9,140.00
2152 · Deferred Revenue - ISBE	(0.04)	0.00	(0.04)
2155 · Deferred Revenue - B/A Care	1,700.00	700.00	1,000.00
2201 · Accrued Payroll Liabilities			
2210 · Accrued Salaries	59,585.14	71,044.66	(11,459.52)
2211 · Accrued Bonuses	(210,370.34)	0.00	(210,370.34)
2212 · Accrued FICA/Medicare/TRS Bonus	2,002.83	2,065.37	(62.54)
2215 · FIT Payable	18,046.82	0.00	18,046.82
2221 · FICA Payable	(16,915.59)	0.00	(16,915.59)
2235 · Equitable - 403B Payable	62.65	(125.00)	187.65
2245 · THIS Payable	(3,916.82)	12.10	(3,928.92)
2250 · TRS Payable	(24,140.60)	(6,478.73)	(17,661.87)
2271 · AFT Local 504	7,150.80	3,368.04	3,782.76
2280 · HSA Payable	(1,580.00)	0.00	(1,580.00)
Total 2201 · Accrued Payroll Liabilities	(170,075.11)	69,886.44	(239,961.55)
2300 · Capital Lease Obligations - ST	5,787.30	5,533.02	254.28
Total Other Current Liabilities	(92,367.17)	213,855.73	(306,222.90)
Total Current Liabilities	103,581.31	529,963.00	(426,381.69)

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of July 31, 2023

09/18/23

Accrual Basis

	Jul 31, 23	Jul 31, 22	\$ Change
Long Term Liabilities			
2500 · Capital Lease Obligations - LT	10,002.66	16,306.35	(6,303.69)
2609 · Series 2020 Bond Term 2031	1,087,500.03	1,205,416.68	(117,916.65)
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	541,831.40	0.00
2613 · PPP Loan Liability	28,926.00	28,926.00	0.00
Total Long Term Liabilities	9,503,260.09	9,627,480.43	(124,220.34)
Total Liabilities	9,606,841.40	10,157,443.43	(550,602.03)
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	3,178,891.28	3,011,401.99	167,489.29
3999 · Consolidate	(1,637,422.00)	(1,637,422.00)	0.00
Net Income	(349,378.14)	(386,357.49)	36,979.35
Total Equity	4,177,874.02	3,973,405.38	204,468.64
TOTAL LIABILITIES & EQUITY	13,784,715.42	14,130,848.81	(346,133.39)

Prairie Crossing Charter School Profit & Loss Budget vs. Actual August 2023

	Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	324,457.95	0.00	324,457.95	100.0%
4110 · General Contributions	(161.50)	0.00	(161.50)	100.0%
4130 · Matching Gifts	40.00	0.00	40.00	100.0%
4100 · GENERAL INCOME - Other	0.00	0.00	0.00	0.0%
Total 4100 · GENERAL INCOME	324,336.45	0.00	324,336.45	100.0%
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	6,740.00	0.00	6,740.00	100.0%
4230 · Special Ed Fundg for Children	4,832.00	0.00	4,832.00	100.0%
4235 · Title III ELL - TBE/TPI	444.00	0.00	444.00	100.0%
4295 · Other Grants	0.00	0.00	0.00	0.0%
Total 4200 · GRANTS	12,016.00	0.00	12,016.00	100.0%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	2,809.75	0.00	2,809.75	100.0%
4310 · Out-of-District Tuition	0.00	0.00	0.00	0.0%
Total 4300 · SCHOOL FEES INCOME	2,809.75	0.00	2,809.75	100.0%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	47,150.00	0.00	47,150.00	100.0%
4415 · Getting to Know You	625.00	0.00	625.00	100.0%
4425 · Interscholastic Sports	5,750.00	0.00	5,750.00	100.0%
4426 · Extra Curricular Income	0.00	0.00	0.00	0.0%
4435 · Tae Kwon Do	0.00	0.00	0.00	0.0%
4455 · Hot Lunch - Farm to Table	0.00	0.00	0.00	0.0%
4470 · Halloween Club	25.00	0.00	25.00	100.0%
4495 · Other Clubs	175.00	0.00	175.00	100.0%
Total 4400 · CLUBS & PROGRAMS	53,725.00	0.00	53,725.00	100.0%
4500 · GENERAL FUNDRAISING INCOME				
4565 · Dances Income	0.00	0.00	0.00	0.0%
4595 · Other Fundraising Inc	0.00	0.00	0.00	0.0%
Total 4500 · GENERAL FUNDRAISING INCOME	0.00	0.00	0.00	0.0%
4700 · STUDENT PARTICIPATION INCOME				
4705 · 5th/8th Grade Trip	0.00	0.00	0.00	0.0%
4710 · 7th Grade Trip	0.00	0.00	0.00	0.0%
4715 · 8th Grade Trip	5,550.00	0.00	5,550.00	100.0%
4717 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
4730 · Field Trips/Educ Activities Inc	0.00	0.00	0.00	0.0%
Total 4700 · STUDENT PARTICIPATION INCOME	5,550.00	0.00	5,550.00	100.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	0.00	0.00	0.00	0.0%
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%
4820 · Interest Income - LFB	2,093.91	0.00	2,093.91	100.0%
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	2,093.91	0.00	2,093.91	100.0%
9007 · Returned Check Charges	0.00	0.00	0.00	0.0%
Total Income	400,531.11	0.00	400,531.11	100.0%
Gross Profit	400,531.11	0.00	400,531.11	100.0%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	91,413.96	0.00	91,413.96	100.0%
5110 · Instruction Stipends	2,952.28	0.00	2,952.28	100.0%
5120 · Related FICA & Medicare Expense	2,072.66	0.00	2,072.66	100.0%
5125 · Instruction TRS	(422.42)	0.00	(422.42)	100.0%
5130 · Instruction Health Benefits Exp	18,606.32	0.00	18,606.32	100.0%

**Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
August 2023**

	Aug 23	Budget	\$ Over Budget	% of Budget
5140 · Classroom Supplies	4,773.50	0.00	4,773.50	100.0%
5141 · Culture Expenses	101.83	0.00	101.83	100.0%
5145 · Educational Materials	86.54	0.00	86.54	100.0%
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	2,080.80	0.00	2,080.80	100.0%
5175 · Instruction Prof Development	1,078.80	0.00	1,078.80	100.0%
5181 · Environmental Learning	1,426.07	0.00	1,426.07	100.0%
5182 · Environmental Ed Professional D	36.13	0.00	36.13	100.0%
5183 · Environmental Library	0.00	0.00	0.00	0.0%
5190 · Deans Discretionary	1,577.88	0.00	1,577.88	100.0%
Total 5100 · INSTRUCTION EXPS	125,764.35	0.00	125,764.35	100.0%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	3,516.99	0.00	3,516.99	100.0%
5210 · Getting to Know You	0.00	0.00	0.00	0.0%
5215 · Interscholastic Sports	2,531.20	0.00	2,531.20	100.0%
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	153.90	0.00	153.90	100.0%
5295 · Other Club Exps	0.00	0.00	0.00	0.0%
Total 5200 · CLUBS & PROGRAMS EXP	6,202.09	0.00	6,202.09	100.0%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	0.00	0.00	0.00	0.0%
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%
5340 · Graduation	0.00	0.00	0.00	0.0%
Total 5300 · STUDENT PARTICIPATION EXPS	0.00	0.00	0.00	0.0%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	52,510.52	0.00	52,510.52	100.0%
5410 · Administrative Contractual	0.00	0.00	0.00	0.0%
5412 · Other	0.00	0.00	0.00	0.0%
5420 · Admin FICA & Medicare	3,480.52	0.00	3,480.52	100.0%
5425 · Admin Health Benefits Expense	3,520.70	0.00	3,520.70	100.0%
5438 · Employment Expense - Other	2,500.77	0.00	2,500.77	100.0%
5440 · Supplies	1,691.04	0.00	1,691.04	100.0%
5445 · Furniture	320.98	0.00	320.98	100.0%
5450 · Office Equipment	0.00	0.00	0.00	0.0%
5455 · Computers	0.00	0.00	0.00	0.0%
5460 · Computer Support	10,263.78	0.00	10,263.78	100.0%
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	450.00	0.00	450.00	100.0%
5480 · Telecommunication	1,576.27	0.00	1,576.27	100.0%
5485 · Accounting and Audit Fees	0.00	0.00	0.00	0.0%
5488 · Accounting and Audit Fees - LLC	0.00	0.00	0.00	0.0%
5490 · Payroll Service Fees	1,257.40	0.00	1,257.40	100.0%
5495 · Printing and Copying	2,388.38	0.00	2,388.38	100.0%
5500 · Postage and Shipping	97.20	0.00	97.20	100.0%
5505 · Insurance (incl. Building Ins.)	3,000.00	0.00	3,000.00	100.0%
5510 · Dues and Subscriptions	0.00	0.00	0.00	0.0%
5515 · Board Related Expenses	0.00	0.00	0.00	0.0%
5522 · Legal Fees - LLC	0.00	0.00	0.00	0.0%
5525 · Legal Fees	671.76	0.00	671.76	100.0%
5530 · Bank Fees	45.00	0.00	45.00	100.0%
5544 · Outreach Conferences/Partnershi	12.24	0.00	12.24	100.0%
5545 · Community Outreach	4,652.20	0.00	4,652.20	100.0%
5546 · Outreach Materials	8.49	0.00	8.49	100.0%
5547 · Transportation	0.00	0.00	0.00	0.0%
5555 · Fee Walver Expenses	11,538.73	0.00	11,538.73	100.0%
5590 · Admin Discretionary	206.36	0.00	206.36	100.0%
5595 · Other Admin Expenses	427.00	0.00	427.00	100.0%
5400 · ADMINISTRATION EXPS - Other	0.00	0.00	0.00	0.0%
Total 5400 · ADMINISTRATION EXPS	100,619.34	0.00	100,619.34	100.0%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	37,737.41	0.00	37,737.41	100.0%
5610 · Spec Ed FICA & Medicare	1,363.49	0.00	1,363.49	100.0%
5615 · Spec Ed Health Benefits	9,732.86	0.00	9,732.86	100.0%
5625 · Auditory Services	0.00	0.00	0.00	0.0%

Prairie Crossing Charter School Profit & Loss Budget vs. Actual August 2023

	Aug 23	Budget	\$ Over Budget	% of Budget
5630 · Speech Services	0.00	0.00	0.00	0.0%
5635 · OT Services	0.00	0.00	0.00	0.0%
5636 · PT Services	0.00	0.00	0.00	0.0%
5640 · Psychological Services	0.00	0.00	0.00	0.0%
5641 · Behavioral Therapist Services	0.00	0.00	0.00	0.0%
5642 · Nursing Services	3,009.05	0.00	3,009.05	100.0%
5645 · Other Spec Ed Services	0.00	0.00	0.00	0.0%
5646 · Out of District Placement	21,322.25	0.00	21,322.25	100.0%
5650 · Special Ed Legal Fees	435.00	0.00	435.00	100.0%
5655 · Special Ed CR Mats & Sups	297.46	0.00	297.46	100.0%
5656 · ELL CR Materials & Supplies	0.00	0.00	0.00	0.0%
5660 · Spec Ed Professional Developmt	2,975.00	0.00	2,975.00	100.0%
5661 · ELL Professional Development	0.00	0.00	0.00	0.0%
Total 5600 · SUPPORT SERVICES	76,872.52	0.00	76,872.52	100.0%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	14,807.05	0.00	14,807.05	100.0%
5710 · Maint FICA & Medicare	1,556.64	0.00	1,556.64	100.0%
5715 · Maint Health Benefits	1,442.03	0.00	1,442.03	100.0%
5720 · Water and Sewer	1,224.31	0.00	1,224.31	100.0%
5730 · Gas and Electricity	3,005.21	0.00	3,005.21	100.0%
5735 · Garbage	296.62	0.00	296.62	100.0%
5740 · Life Safety	8,024.86	0.00	8,024.86	100.0%
5745 · Snow Removal	0.00	0.00	0.00	0.0%
5750 · Summer Help	6,184.00	0.00	6,184.00	100.0%
5765 · Maintenance Equipment	193.98	0.00	193.98	100.0%
5770 · Maintenance Supplies	2,069.74	0.00	2,069.74	100.0%
5775 · Long-Term Maint & Repairs	41,139.99	0.00	41,139.99	100.0%
5795 · Other Maint Exps	79.21	0.00	79.21	100.0%
Total 5700 · OPERATIONS & MAINT EXP	80,023.64	0.00	80,023.64	100.0%
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%
5875 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00	0.0%
5880 · Dances Exp	0.00	0.00	0.00	0.0%
5881 · Sustainable Schoolyard	299.00	0.00	299.00	100.0%
Total 5800 · FUNDRAISING EXP	299.00	0.00	299.00	100.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	1,165.93	0.00	1,165.93	100.0%
5906 · IDEA Preschool Grant	0.00	0.00	0.00	0.0%
5910 · Title I Exp	0.00	0.00	0.00	0.0%
5915 · Title II Teacher Quality Exp	1,545.05	0.00	1,545.05	100.0%
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%
5995 · Other Grants Expenditures	0.00	0.00	0.00	0.0%
Total 5900 · GRANT EXPENSE	2,710.98	0.00	2,710.98	100.0%
9627 · Bank Service Charges	0.00	0.00	0.00	0.0%
Total Expense	392,491.92	0.00	392,491.92	100.0%
Net Ordinary Income	8,039.19	0.00	8,039.19	100.0%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7103 · Box Tops	0.00	0.00	0.00	0.0%
7104 · Food Events / Pizza Day	0.00	0.00	0.00	0.0%
7107 · SCRIP	0.00	0.00	0.00	0.0%
7109 · Holiday Bazaar	0.00	0.00	0.00	0.0%
7110 · Other	30.00	0.00	30.00	100.0%
7112 · Spirit Wear - PSO	241.50	0.00	241.50	100.0%
Total 7102 · Fundraising	271.50	0.00	271.50	100.0%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	271.50	0.00	271.50	100.0%
Total Other Income	271.50	0.00	271.50	100.0%
Other Expense				
7200 · NON OPERATING EXPENSE				

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

09/18/23

August 2023

Accrual Basis

	Aug 23	Budget	\$ Over Budget	% of Budget
7227 · Charter School Admin Fee	0.00	0.00	0.00	0.0%
7228 · Series 2020 Bond Interest Expen	26,640.29	0.00	26,640.29	100.0%
7244 · Lease Interest Expense	59.22	0.00	59.22	100.0%
7246 · Depreciation	3,738.23	0.00	3,738.23	100.0%
7247 · Amortization	531.50	0.00	531.50	100.0%
7248 · Depreciation - LLC	23,874.63	0.00	23,874.63	100.0%
7249 · Amortization - LLC	434.75	0.00	434.75	100.0%
7250 · Other Expense				
7258 · Other Expenses	1,291.51	0.00	1,291.51	100.0%
Total 7250 · Other Expense	1,291.51	0.00	1,291.51	100.0%
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	0.00	0.00	0.00	0.0%
7315 · Other Fundraising	0.00	0.00	0.00	0.0%
7317 · Food Events / Pizza Day Expense	0.00	0.00	0.00	0.0%
7321 · Classroom Care	500.00	0.00	500.00	100.0%
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	500.00	0.00	500.00	100.0%
Total 7200 · NON OPERATING EXPENSE	57,070.13	0.00	57,070.13	100.0%
Total Other Expense	57,070.13	0.00	57,070.13	100.0%
Net Other Income	(56,798.63)	0.00	(56,798.63)	100.0%
Net Income	(48,759.44)	0.00	(48,759.44)	100.0%

Prairie Crossing Charter School Profit & Loss Budget vs. Actual July through August 2023

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	324,457.95	0.00	324,457.95	100.0%
4110 · General Contributions	(120.92)	0.00	(120.92)	100.0%
4130 · Matching Gifts	80.00	0.00	80.00	100.0%
4100 · GENERAL INCOME - Other	0.00	0.00	0.00	0.0%
Total 4100 · GENERAL INCOME	324,417.03	0.00	324,417.03	100.0%
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	6,740.00	0.00	6,740.00	100.0%
4230 · Special Ed Fundg for Children	4,832.00	0.00	4,832.00	100.0%
4235 · Title III ELL - TBE/TPI	444.00	0.00	444.00	100.0%
4295 · Other Grants	8,710.56	0.00	8,710.56	100.0%
Total 4200 · GRANTS	20,726.56	0.00	20,726.56	100.0%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	2,809.75	0.00	2,809.75	100.0%
4310 · Out-of-District Tuition	0.00	0.00	0.00	0.0%
Total 4300 · SCHOOL FEES INCOME	2,809.75	0.00	2,809.75	100.0%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	48,850.00	0.00	48,850.00	100.0%
4415 · Getting to Know You	825.00	0.00	825.00	100.0%
4425 · Interscholastic Sports	5,750.00	0.00	5,750.00	100.0%
4426 · Extra Curricular Income	0.00	0.00	0.00	0.0%
4435 · Tae Kwon Do	0.00	0.00	0.00	0.0%
4455 · Hot Lunch - Farm to Table	0.00	0.00	0.00	0.0%
4470 · Halloween Club	25.00	0.00	25.00	100.0%
4495 · Other Clubs	175.00	0.00	175.00	100.0%
Total 4400 · CLUBS & PROGRAMS	55,625.00	0.00	55,625.00	100.0%
4500 · GENERAL FUNDRAISING INCOME				
4565 · Dances Income	0.00	0.00	0.00	0.0%
4595 · Other Fundraising Inc	0.00	0.00	0.00	0.0%
Total 4500 · GENERAL FUNDRAISING INCOME	0.00	0.00	0.00	0.0%
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%
4715 · 8th Grade Trip	5,550.00	0.00	5,550.00	100.0%
4717 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
4730 · Field Trips/Educ Activities Inc	0.00	0.00	0.00	0.0%
Total 4700 · STUDENT PARTICIPATION INCOME	5,550.00	0.00	5,550.00	100.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	36.42	0.00	36.42	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%
4820 · Interest Income - LFB	4,173.87	0.00	4,173.87	100.0%
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	4,210.29	0.00	4,210.29	100.0%
9007 · Returned Check Charges	0.00	0.00	0.00	0.0%
Total Income	413,338.63	0.00	413,338.63	100.0%
Gross Profit	413,338.63	0.00	413,338.63	100.0%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	103,843.92	0.00	103,843.92	100.0%
5110 · Instruction Stipends	3,252.28	0.00	3,252.28	100.0%
5120 · Related FICA & Medicare Expense	2,075.62	0.00	2,075.62	100.0%
5125 · Instruction TRS	781.61	0.00	781.61	100.0%
5130 · Instruction Health Benefits Exp	35,957.54	0.00	35,957.54	100.0%

Prairie Crossing Charter School Profit & Loss Budget vs. Actual July through August 2023

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
5140 · Classroom Supplies	15,251.75	0.00	15,251.75	100.0%
5141 · Culture Expenses	101.83	0.00	101.83	100.0%
5145 · Educational Materials	23,428.49	0.00	23,428.49	100.0%
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	8,699.30	0.00	8,699.30	100.0%
5175 · Instruction Prof Development	1,580.86	0.00	1,580.86	100.0%
5181 · Environmental Learning	1,688.22	0.00	1,688.22	100.0%
5182 · Environmental Ed Professional D	36.13	0.00	36.13	100.0%
5183 · Environmental Library	0.00	0.00	0.00	0.0%
5190 · Deans Discretionary	1,577.88	0.00	1,577.88	100.0%
Total 5100 · INSTRUCTION EXPS	198,275.43	0.00	198,275.43	100.0%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	3,455.47	0.00	3,455.47	100.0%
5210 · Getting to Know You	0.00	0.00	0.00	0.0%
5215 · Interscholastic Sports	2,531.20	0.00	2,531.20	100.0%
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	153.90	0.00	153.90	100.0%
5295 · Other Club Exps	0.00	0.00	0.00	0.0%
Total 5200 · CLUBS & PROGRAMS EXP	6,140.57	0.00	6,140.57	100.0%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	0.00	0.00	0.00	0.0%
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%
5340 · Graduation	0.00	0.00	0.00	0.0%
Total 5300 · STUDENT PARTICIPATION EXPS	0.00	0.00	0.00	0.0%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	102,173.37	0.00	102,173.37	100.0%
5410 · Administrative Contractual	0.00	0.00	0.00	0.0%
5412 · Other	0.00	0.00	0.00	0.0%
5420 · Admin FICA & Medicare	6,726.75	0.00	6,726.75	100.0%
5425 · Admin Health Benefits Expense	7,057.35	0.00	7,057.35	100.0%
5438 · Employment Expense - Other	2,623.27	0.00	2,623.27	100.0%
5440 · Supplies	2,869.96	0.00	2,869.96	100.0%
5445 · Furniture	320.98	0.00	320.98	100.0%
5450 · Office Equipment	0.00	0.00	0.00	0.0%
5455 · Computers	0.00	0.00	0.00	0.0%
5460 · Computer Support	12,663.73	0.00	12,663.73	100.0%
5465 · Equipment Rental	0.00	0.00	0.00	0.0%
5470 · Equipment Maintenance	30.99	0.00	30.99	100.0%
5475 · Admin Professional Development	450.00	0.00	450.00	100.0%
5480 · Telecommunication	3,152.54	0.00	3,152.54	100.0%
5485 · Accounting and Audit Fees	0.00	0.00	0.00	0.0%
5488 · Accounting and Audit Fees - LLC	0.00	0.00	0.00	0.0%
5490 · Payroll Service Fees	2,503.00	0.00	2,503.00	100.0%
5495 · Printing and Copying	2,932.38	0.00	2,932.38	100.0%
5500 · Postage and Shipping	97.20	0.00	97.20	100.0%
5505 · Insurance (incl. Building Ins.)	94,756.13	0.00	94,756.13	100.0%
5510 · Dues and Subscriptions	0.00	0.00	0.00	0.0%
5515 · Board Related Expenses	154.88	0.00	154.88	100.0%
5522 · Legal Fees - LLC	0.00	0.00	0.00	0.0%
5525 · Legal Fees	2,624.26	0.00	2,624.26	100.0%
5530 · Bank Fees	90.00	0.00	90.00	100.0%
5544 · Outreach Conferences/Partnershi	12.24	0.00	12.24	100.0%
5545 · Community Outreach	9,304.40	0.00	9,304.40	100.0%
5546 · Outreach Materials	1,111.60	0.00	1,111.60	100.0%
5547 · Transportation	1,120.00	0.00	1,120.00	100.0%
5555 · Fee Waiver Expenses	12,673.73	0.00	12,673.73	100.0%
5590 · Admin Discretionary	206.36	0.00	206.36	100.0%
5595 · Other Admin Expenses	854.00	0.00	854.00	100.0%
5400 · ADMINISTRATION EXPS - Other	0.00	0.00	0.00	0.0%
Total 5400 · ADMINISTRATION EXPS	266,509.12	0.00	266,509.12	100.0%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	39,369.11	0.00	39,369.11	100.0%
5610 · Spec Ed FICA & Medicare	1,410.60	0.00	1,410.60	100.0%
5615 · Spec Ed Health Benefits	20,983.98	0.00	20,983.98	100.0%
5625 · Auditory Services	0.00	0.00	0.00	0.0%

**Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July through August 2023**

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
5630 · Speech Services	0.00	0.00	0.00	0.0%
5635 · OT Services	0.00	0.00	0.00	0.0%
5636 · PT Services	0.00	0.00	0.00	0.0%
5640 · Psychological Services	0.00	0.00	0.00	0.0%
5641 · Behavioral Therapist Services	0.00	0.00	0.00	0.0%
5642 · Nursing Services	3,061.55	0.00	3,061.55	100.0%
5645 · Other Spec Ed Services	0.00	0.00	0.00	0.0%
5646 · Out of District Placement	21,322.25	0.00	21,322.25	100.0%
5650 · Special Ed Legal Fees	435.00	0.00	435.00	100.0%
5655 · Special Ed CR Mats & Sups	326.96	0.00	326.96	100.0%
5656 · ELL CR Materials & Supplies	0.00	0.00	0.00	0.0%
5660 · Spec Ed Professional Developmt	2,998.30	0.00	2,998.30	100.0%
5661 · ELL Professional Development	0.00	0.00	0.00	0.0%
Total 5600 · SUPPORT SERVICES	89,907.75	0.00	89,907.75	100.0%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	26,644.48	0.00	26,644.48	100.0%
5710 · Maint FICA & Medicare	4,074.29	0.00	4,074.29	100.0%
5715 · Maint Health Benefits	2,884.06	0.00	2,884.06	100.0%
5720 · Water and Sewer	1,224.31	0.00	1,224.31	100.0%
5730 · Gas and Electricity	4,803.78	0.00	4,803.78	100.0%
5735 · Garbage	593.24	0.00	593.24	100.0%
5740 · Life Safety	9,393.96	0.00	9,393.96	100.0%
5745 · Snow Removal	0.00	0.00	0.00	0.0%
5750 · Summer Help	29,568.50	0.00	29,568.50	100.0%
5765 · Maintenance Equipment	193.98	0.00	193.98	100.0%
5770 · Maintenance Supplies	2,069.74	0.00	2,069.74	100.0%
5775 · Long-Term Maint & Repairs	41,168.88	0.00	41,168.88	100.0%
5795 · Other Maint Exps	224.45	0.00	224.45	100.0%
Total 5700 · OPERATIONS & MAINT EXP	122,843.67	0.00	122,843.67	100.0%
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%
5875 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00	0.0%
5880 · Dances Exp	0.00	0.00	0.00	0.0%
5881 · Sustainable Schoolyard	564.00	0.00	564.00	100.0%
Total 5800 · FUNDRAISING EXP	564.00	0.00	564.00	100.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	1,630.24	0.00	1,630.24	100.0%
5906 · IDEA Preschool Grant	0.00	0.00	0.00	0.0%
5910 · Title I Exp	0.00	0.00	0.00	0.0%
5915 · Title II Teacher Quality Exp	2,540.05	0.00	2,540.05	100.0%
5922 · Title IV - Student Support	1,100.00	0.00	1,100.00	100.0%
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%
5995 · Other Grants Expenditures	0.00	0.00	0.00	0.0%
Total 5900 · GRANT EXPENSE	5,270.29	0.00	5,270.29	100.0%
9627 · Bank Service Charges	0.00	0.00	0.00	0.0%
Total Expense	689,510.83	0.00	689,510.83	100.0%
Net Ordinary Income	(276,172.20)	0.00	(276,172.20)	100.0%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7103 · Box Tops	0.00	0.00	0.00	0.0%
7104 · Food Events / Pizza Day	0.00	0.00	0.00	0.0%
7107 · SCRIP	0.00	0.00	0.00	0.0%
7109 · Holiday Bazaar	0.00	0.00	0.00	0.0%
7110 · Other	80.00	0.00	80.00	100.0%
7112 · Spirit Wear - PSO	241.50	0.00	241.50	100.0%
Total 7102 · Fundraising	321.50	0.00	321.50	100.0%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	321.50	0.00	321.50	100.0%
Total Other Income	321.50	0.00	321.50	100.0%
Other Expense				
7200 · NON OPERATING EXPENSE				

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

09/18/23

July through August 2023

Accrual Basis

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
7227 · Charter School Admin Fee	0.00	0.00	0.00	0.0%
7228 · Series 2020 Bond Interest Expen	62,952.79	0.00	62,952.79	100.0%
7244 · Lease Interest Expense	120.37	0.00	120.37	100.0%
7246 · Depreciation	7,476.46	0.00	7,476.46	100.0%
7247 · Amortization	1,063.00	0.00	1,063.00	100.0%
7248 · Depreciation - LLC	47,749.26	0.00	47,749.26	100.0%
7249 · Amortization - LLC	867.80	0.00	867.80	100.0%
7250 · Other Expense				
7258 · Other Expenses	1,557.20	0.00	1,557.20	100.0%
Total 7250 · Other Expense	1,557.20	0.00	1,557.20	100.0%
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	0.00	0.00	0.00	0.0%
7315 · Other Fundraising	0.00	0.00	0.00	0.0%
7317 · Food Events / Pizza Day Expense	0.00	0.00	0.00	0.0%
7321 · Classroom Care	500.00	0.00	500.00	100.0%
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	500.00	0.00	500.00	100.0%
Total 7200 · NON OPERATING EXPENSE	122,286.88	0.00	122,286.88	100.0%
Total Other Expense	122,286.88	0.00	122,286.88	100.0%
Net Other Income	(121,965.38)	0.00	(121,965.38)	100.0%
Net Income	(398,137.58)	0.00	(398,137.58)	100.0%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July through August 2023

	Jul - Aug 23	Jul - Aug 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	324,457.95	305,367.51	19,090.44	6.3%
4110 · General Contributions	(120.92)	80.00	(200.92)	(251.2)%
4130 · Matching Gifts	80.00	0.00	80.00	100.0%
Total 4100 · GENERAL INCOME	324,417.03	305,447.51	18,969.52	6.2%
4200 · GRANTS				
4225 · Special Ed Personnel	6,740.00	6,740.00	0.00	0.0%
4230 · Special Ed Fundg for Children	4,832.00	4,832.00	0.00	0.0%
4235 · Title III ELL - TBE/TPI	444.00	444.00	0.00	0.0%
4295 · Other Grants	8,710.56	3,916.59	4,793.97	122.4%
Total 4200 · GRANTS	20,726.56	15,932.59	4,793.97	30.1%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	2,809.75	2,601.00	208.75	8.0%
Total 4300 · SCHOOL FEES INCOME	2,809.75	2,601.00	208.75	8.0%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	48,850.00	27,305.81	21,544.19	78.9%
4415 · Getting to Know You	825.00	250.00	575.00	230.0%
4425 · Interscholastic Sports	5,750.00	4,750.00	1,000.00	21.1%
4426 · Extra Curricular Income	0.00	2,550.00	(2,550.00)	(100.0)%
4470 · Halloween Club	25.00	0.00	25.00	100.0%
4495 · Other Clubs	175.00	0.00	175.00	100.0%
Total 4400 · CLUBS & PROGRAMS	55,625.00	34,855.81	20,769.19	59.6%
4500 · GENERAL FUNDRAISING INCOME				
4565 · Dances Income	0.00	15.00	(15.00)	(100.0)%
Total 4500 · GENERAL FUNDRAISING INCOME	0.00	15.00	(15.00)	(100.0)%
4700 · STUDENT PARTICIPATION INCOME				
4715 · 8th Grade Trip	5,550.00	0.00	5,550.00	100.0%
4730 · Field Trips/Educ Activities Inc	0.00	103.00	(103.00)	(100.0)%
Total 4700 · STUDENT PARTICIPATION INCOME	5,550.00	103.00	5,447.00	5,288.4%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	36.42	0.00	36.42	100.0%
4820 · Interest Income - LFB	4,173.87	127.30	4,046.57	3,178.8%
Total 4800 · INVESTMENT & OTHER INCOME	4,210.29	127.30	4,082.99	3,207.4%
Total Income	413,338.63	359,082.21	54,256.42	15.1%
Gross Profit	413,338.63	359,082.21	54,256.42	15.1%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	103,843.92	121,594.50	(17,750.58)	(14.6)%
5110 · Instruction Stipends	3,252.28	308.00	2,944.28	955.9%
5120 · Related FICA & Medicare Expense	2,075.62	4,027.60	(1,951.98)	(48.5)%
5125 · Instruction TRS	781.61	1,977.43	(1,195.82)	(60.5)%
5130 · Instruction Health Benefits Exp	35,957.54	42,666.51	(6,708.97)	(15.7)%
5140 · Classroom Supplies	15,251.75	14,655.87	595.88	4.1%
5141 · Culture Expenses	101.83	425.25	(323.42)	(76.1)%
5145 · Educational Materials	23,428.49	27,960.72	(4,532.23)	(16.2)%
5160 · Furniture	0.00	149.99	(149.99)	(100.0)%
5170 · Dues & Subscriptions	8,699.30	14,974.01	(6,274.71)	(41.9)%
5175 · Instruction Prof Development	1,580.86	0.00	1,580.86	100.0%
5181 · Environmental Learning	1,688.22	1,557.60	130.62	8.4%
5182 · Environmental Ed Professional D	36.13	0.00	36.13	100.0%
5190 · Deans Discretionary	1,577.88	2,328.39	(750.51)	(32.2)%
Total 5100 · INSTRUCTION EXPS	198,275.43	232,625.87	(34,350.44)	(14.8)%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	3,455.47	7,093.90	(3,638.43)	(51.3)%
5215 · Interscholastic Sports	2,531.20	490.20	2,041.00	416.4%
5285 · Hot Lunch - Farm to Table	153.90	0.00	153.90	100.0%
5295 · Other Club Exps	0.00	0.00	0.00	0.0%
Total 5200 · CLUBS & PROGRAMS EXP	6,140.57	7,584.10	(1,443.53)	(19.0)%

Prairie Crossing Charter School Profit & Loss Prev Year Comparison

July through August 2023

	Jul - Aug 23	Jul - Aug 22	\$ Change	% Change
5300 · STUDENT PARTICIPATION EXPS				
5330 · 8th Grade Trip	0.00	1,584.00	(1,584.00)	(100.0)%
5340 · Graduation	0.00	995.63	(995.63)	(100.0)%
Total 5300 · STUDENT PARTICIPATION EXPS	0.00	2,579.63	(2,579.63)	(100.0)%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	102,173.37	86,515.83	15,657.54	18.1%
5410 · Administrative Contractual	0.00	3,809.50	(3,809.50)	(100.0)%
5420 · Admin FICA & Medicare	6,726.75	5,223.32	1,503.43	28.8%
5425 · Admin Health Benefits Expense	7,057.35	5,690.07	1,367.28	24.0%
5438 · Employment Expense - Other	2,623.27	3,324.84	(701.57)	(21.1)%
5440 · Supplies	2,869.96	685.47	2,184.49	318.7%
5445 · Furniture	320.98	0.00	320.98	100.0%
5455 · Computers	0.00	2,600.80	(2,600.80)	(100.0)%
5460 · Computer Support	12,663.73	16,813.02	(4,149.29)	(24.7)%
5470 · Equipment Maintenance	30.99	7.79	23.20	297.8%
5475 · Admin Professional Development	450.00	248.45	201.55	81.1%
5480 · Telecommunication	3,152.54	4,037.21	(884.67)	(21.9)%
5488 · Accounting and Audit Fees - LLC	0.00	1,995.00	(1,995.00)	(100.0)%
5490 · Payroll Service Fees	2,503.00	3,990.30	(1,487.30)	(37.3)%
5495 · Printing and Copying	2,932.38	2,907.28	25.10	0.9%
5500 · Postage and Shipping	97.20	314.42	(217.22)	(69.1)%
5505 · Insurance (incl. Building Ins.)	94,756.13	77,284.51	17,471.62	22.6%
5510 · Dues and Subscriptions	0.00	442.00	(442.00)	(100.0)%
5515 · Board Related Expenses	154.88	250.00	(95.12)	(38.1)%
5525 · Legal Fees	2,624.26	55.00	2,569.26	4,671.4%
5530 · Bank Fees	90.00	85.70	4.30	5.0%
5544 · Outreach Conferences/Partnershi	12.24	0.00	12.24	100.0%
5545 · Community Outreach	9,304.40	14,150.00	(4,845.60)	(34.2)%
5546 · Outreach Materials	1,111.60	59.01	1,052.59	1,783.8%
5547 · Transportation	1,120.00	3,203.00	(2,083.00)	(65.0)%
5555 · Fee Waiver Expenses	12,673.73	3,822.58	8,851.15	231.6%
5590 · Admin Discretionary	206.36	250.77	(44.41)	(17.7)%
5595 · Other Admin Expenses	854.00	10,866.29	(10,012.29)	(92.1)%
Total 5400 · ADMINISTRATION EXPS	266,509.12	248,632.16	17,876.96	7.2%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	39,369.11	66,476.92	(27,107.81)	(40.8)%
5610 · Spec Ed FICA & Medicare	1,410.60	2,175.85	(765.25)	(35.2)%
5615 · Spec Ed Health Benefits	20,983.98	23,015.35	(2,031.37)	(8.8)%
5625 · Auditory Services	0.00	1,200.00	(1,200.00)	(100.0)%
5642 · Nursing Services	3,061.55	4,303.84	(1,242.29)	(28.9)%
5646 · Out of District Placement	21,322.25	32,247.94	(10,925.69)	(33.9)%
5650 · Special Ed Legal Fees	435.00	0.00	435.00	100.0%
5655 · Special Ed CR Mats & Sups	326.96	3,108.70	(2,781.74)	(89.5)%
5660 · Spec Ed Professional Developmt	2,998.30	200.00	2,798.30	1,399.2%
Total 5600 · SUPPORT SERVICES	89,907.75	132,728.60	(42,820.85)	(32.3)%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	26,644.48	50,021.56	(23,377.08)	(46.7)%
5710 · Maint FICA & Medicare	4,074.29	3,718.41	355.88	9.6%
5715 · Maint Health Benefits	2,884.06	442.55	2,441.51	551.7%
5720 · Water and Sewer	1,224.31	1,109.34	114.97	10.4%
5730 · Gas and Electricity	4,803.78	4,362.24	441.54	10.1%
5735 · Garbage	593.24	505.48	87.76	17.4%
5740 · Life Safety	9,393.96	4,038.34	5,355.62	132.6%
5750 · Summer Help	29,568.50	0.00	29,568.50	100.0%
5765 · Maintenance Equipment	193.98	243.98	(50.00)	(20.5)%
5770 · Maintenance Supplies	2,069.74	1,687.78	381.96	22.6%
5775 · Long-Term Maint & Repairs	41,168.88	8,122.65	33,046.23	406.8%
5795 · Other Maint Exps	224.45	546.95	(322.50)	(59.0)%
Total 5700 · OPERATIONS & MAINT EXP	122,843.67	74,799.28	48,044.39	64.2%
5800 · FUNDRAISING EXP				
5881 · Sustainable Schoolyard	564.00	0.00	564.00	100.0%
Total 5800 · FUNDRAISING EXP	564.00	0.00	564.00	100.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	1,630.24	112.82	1,517.42	1,345.0%
5910 · Title I Exp	0.00	513.60	(513.60)	(100.0)%
5915 · Title II Teacher Quality Exp	2,540.05	0.00	2,540.05	100.0%
5922 · Title IV - Student Support	1,100.00	0.00	1,100.00	100.0%

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09/18/23

Accrual Basis

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July through August 2023

	Jul - Aug 23	Jul - Aug 22	\$ Change	% Change
Total 5900 · GRANT EXPENSE	5,270.29	626.42	4,643.87	741.3%
9627 · Bank Service Charges	0.00	6.50	(6.50)	(100.0)%
Total Expense	689,510.83	699,582.56	(10,071.73)	(1.4)%
Net Ordinary Income	(276,172.20)	(340,500.35)	64,328.15	18.9%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7107 · SCRIP	0.00	79.62	(79.62)	(100.0)%
7110 · Other	80.00	25.00	55.00	220.0%
7112 · Spirit Wear - PSO	241.50	0.00	241.50	100.0%
Total 7102 · Fundraising	321.50	104.62	216.88	207.3%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	321.50	104.62	216.88	207.3%
Total Other Income	321.50	104.62	216.88	207.3%
Other Expense				
7200 · NON OPERATING EXPENSE				
7228 · Series 2020 Bond Interest Expen	62,952.79	73,391.66	(10,438.87)	(14.2)%
7244 · Lease Interest Expense	120.37	165.66	(45.29)	(27.3)%
7246 · Depreciation	7,476.46	7,476.46	0.00	0.0%
7247 · Amortization	1,063.00	1,063.00	0.00	0.0%
7248 · Depreciation - LLC	47,749.26	47,749.26	0.00	0.0%
7249 · Amortization - LLC	867.80	828.03	39.77	4.8%
7250 · Other Expense				
7258 · Other Expenses	1,557.20	0.00	1,557.20	100.0%
Total 7250 · Other Expense	1,557.20	0.00	1,557.20	100.0%
7300 · NON OPERATING-PSO EXPENSE				
7315 · Other Fundraising	0.00	233.72	(233.72)	(100.0)%
7321 · Classroom Care	500.00	0.00	500.00	100.0%
7326 · Inschool Grants	0.00	450.76	(450.76)	(100.0)%
Total 7300 · NON OPERATING-PSO EXPENSE	500.00	684.48	(184.48)	(27.0)%
Total 7200 · NON OPERATING EXPENSE	122,286.88	131,358.55	(9,071.67)	(6.9)%
Total Other Expense	122,286.88	131,358.55	(9,071.67)	(6.9)%
Net Other Income	(121,965.38)	(131,253.93)	9,288.55	7.1%
Net Income	(398,137.58)	(471,754.28)	73,616.70	15.6%

Prairie Crossing Charter School
Statement of Cash Flows
 July through August 2023

	Jul - Aug 23
OPERATING ACTIVITIES	
Net Income	(398,137.58)
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(23,601.00)
1250 · Grants Receivable	103,691.00
1330 · Charter Renewal Fees	1,063.00
1490 · Accumulated Depreciation	7,476.46
1660 · PCCSHI-Accumulated Depreciation	47,749.26
2002 · Accounts Payables	(69,812.16)
2151 · Deferred Revenue-Fees	34,660.25
2152 · Deferred Revenue - ISBE	1,312,912.35
2210 · Accrued Salaries	(213,626.14)
2235 · Equitable - 403B Payable	2,633.72
2245 · THIS Payable	873.17
2250 · TRS Payable	8,731.63
2255 · FSA Payable	102.00
2010 · Accounts Payable - Accrued	(69,786.16)
2030 · Other Accrued Expenses	(29,112.40)
2212 · Accrued FICA/Medicare/TRS Bonus	(6,687.25)
	709,130.15
Net cash provided by Operating Activities	709,130.15
INVESTING ACTIVITIES	
1607 · Capitalized Closing Costs	867.80
	867.80
Net cash provided by Investing Activities	867.80
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(1,031.05)
2609 · Series 2020 Bond Term 2031	(10,327.79)
	(11,358.84)
Net cash provided by Financing Activities	(11,358.84)
Net cash increase for period	698,639.11
Cash at beginning of period	3,881,315.54
Cash at end of period	4,579,954.65

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of August 31, 2023

	Aug 31, 23	Aug 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1100 · Cash			
1110 · LFB Operating 379719	1,383,470.85	1,530,000.80	(146,529.95)
1115 · Money Market 8100003238	669,277.77	661,273.63	8,004.14
1125 · PCCS PPP 9195278569	1,634,064.61	1,634,064.61	0.00
1130 · PCCS Building 379727	108,361.67	68,752.80	39,608.87
1140 · PCCS Holdings 393851	43,703.02	43,703.02	0.00
1145 · Byron Colby Barn 9193551337	9,266.27	9,266.27	0.00
1150 · PSO State Bank	41,473.16	52,101.57	(10,628.41)
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	63,334.31	43,334.23	20,000.08
1174 · Wilmington Trust Expense Fund	9,241.02	6,741.06	2,499.96
1175 · Wilmington Trust Bond Fund	58,048.85	58,048.85	0.00
1176 · Wilmington Trust Revenue Fund	3.95	3.95	0.00
Total 1100 · Cash	4,578,070.65	4,665,115.96	(87,045.3)
Total Checking/Savings	4,578,070.65	4,665,115.96	(87,045.3)
Accounts Receivable			
1200 · Accounts Receivable	41,660.10	45,359.81	(3,699.7)
Total Accounts Receivable	41,660.10	45,359.81	(3,699.7)
Other Current Assets			
12000 · Undeposited Funds	1,884.00	(2,734.00)	4,618.00
1250 · Grants Receivable	36,609.00	36,609.00	0.00
1300 · Other Assets			
1310 · Other Receivables	(5,629.80)	0.00	(5,629.80)
1320 · Prepaid Expense	14,432.25	0.00	14,432.25
1330 · Charter Renewal Fees	5,314.73	11,692.73	(6,378.00)
8996 · Due From Holdings - BCB	(1,226,835.00)	(1,226,835.00)	0.00
8998 · Due To PCCS - BCB	(687,861.00)	(687,861.00)	0.00
8999 · Due to Holdings	868,511.50	865,151.50	3,360.00
9997 · Due From BCB - Holdings	1,226,835.00	1,226,835.00	0.00
9998 · Due From PCCS - BCB	687,861.00	687,861.00	0.00
9999 · Due from PCCS - LLC	(868,511.50)	(865,151.50)	(3,360.00)
Total 1300 · Other Assets	14,117.18	11,692.73	2,424.45
Total Other Current Assets	52,610.18	45,567.73	7,042.45
Total Current Assets	4,672,340.93	4,756,043.50	(83,702.57)
Fixed Assets			
1400 · Fixed Assets			
1405 · Software	49,819.95	49,819.95	0.00
1420 · Computers - New Building	283,851.70	270,651.70	13,200.00
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	477,979.98	477,979.98	0.00
1490 · Accumulated Depreciation	(1,179,278.12)	(1,134,419.36)	(44,858.76)
1491 · Accumulated Depreciations - BCB	(39,953.00)	(39,953.00)	0.00
Total 1400 · Fixed Assets	441,294.95	472,953.71	(31,658.76)
Total Fixed Assets	441,294.95	472,953.71	(31,658.76)
Other Assets			
1600 · Investment in LLC			

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of August 31, 2023

	Aug 31, 23	Aug 31, 22	\$ Change
1604 · Investment in BCB LLC	170,945.00	170,945.00	0.00
1605 · Investment in PCCS Holdings LLC	(219,123.00)	(219,123.00)	0.00
1607 · Capitalized Closing Costs	373,118.34	378,224.80	(5,106.46)
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	424,483.43	424,483.43	0.00
1660 · PCCSHI-Accumulated Depreciation	(4,867,428.18)	(4,580,932.62)	(286,495.56)
1670 · PCCSHI - BCB	1,592,560.00	1,592,560.00	0.00
1671 · PCCSHI - BCB - Land	644,082.00	644,082.00	0.00
1699 · Consolidate	48,178.00	48,178.00	0.00
Total 1600 · Investment in LLC	9,604,384.49	9,895,986.51	(291,602.02)
Total Other Assets	9,604,384.49	9,895,986.51	(291,602.02)
TOTAL ASSETS	14,718,020.37	15,124,983.72	(406,963.35)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2002 · Accounts Payables	(41,282.90)	258,257.93	(299,540.83)
Total Accounts Payable	(41,282.90)	258,257.93	(299,540.83)
Other Current Liabilities			
2010 · Accounts Payable - Accrued	1,366.28	77,354.78	(75,988.50)
2020 · PPP Loan Payable	(29,382.39)	(29,382.39)	0.00
2030 · Other Accrued Expenses	(29,114.56)	(2.16)	(29,112.40)
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	2,929.49	0.00
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	24,778.15	0.00
2151 · Deferred Revenue-Fees	53,894.85	46,873.60	7,021.25
2152 · Deferred Revenue - ISBE	1,312,912.31	1,222,611.39	90,300.92
2155 · Deferred Revenue - B/A Care	1,700.00	1,100.00	600.00
2201 · Accrued Payroll Liabilities			
2210 · Accrued Salaries	(1,251.78)	14,158.29	(15,410.07)
2211 · Accrued Bonuses	(210,370.34)	0.00	(210,370.34)
2212 · Accrued FICA/Medicare/TRS Bonus	102.88	452.68	(349.80)
2215 · FIT Payable	18,046.82	0.00	18,046.82
2221 · FICA Payable	(16,915.59)	0.00	(16,915.59)
2235 · Equitable - 403B Payable	2,696.37	(125.00)	2,821.37
2245 · THIS Payable	(2,470.67)	232.79	(2,703.46)
2250 · TRS Payable	(9,679.55)	(5,639.29)	(4,040.26)
2255 · FSA Payable	102.00	0.00	102.00
2271 · AFT Local 504	7,150.80	3,368.04	3,782.76
2280 · HSA Payable	(1,580.00)	0.00	(1,580.00)
Total 2201 · Accrued Payroll Liabilities	(214,169.06)	12,447.51	(226,616.57)
2300 · Capital Lease Obligations - ST	5,270.81	5,039.22	231.59
Total Other Current Liabilities	1,127,256.39	1,360,820.10	(233,563.71)

11:54 AM

09/18/23

Accrual Basis

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of August 31, 2023

	Aug 31, 23	Aug 31, 22	\$ Change
Total Current Liabilities	1,085,973.49	1,619,078.03	(533,104.54)
Long Term Liabilities			
2500 · Capital Lease Obligations - LT	10,002.66	16,306.35	(6,303.69)
2609 · Series 2020 Bond Term 2031	1,087,172.24	1,195,833.35	(108,661.11)
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	541,831.40	0.00
2613 · PPP Loan Liability	28,926.00	28,926.00	0.00
Total Long Term Liabilities	9,502,932.30	9,617,897.10	(114,964.80)
Total Liabilities	10,588,905.79	11,236,975.13	(648,069.34)
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	3,178,891.28	3,011,401.99	167,489.29
3999 · Consolidate	(1,637,422.00)	(1,637,422.00)	0.00
Net Income	(398,137.58)	(471,754.28)	73,616.70
Total Equity	4,129,114.58	3,888,008.59	241,105.99
TOTAL LIABILITIES & EQUITY	14,718,020.37	15,124,983.72	(406,963.35)

FY24 Re-Cast Budget

Expense

	FY24 Budget - approved May 2023	FY24 Budget (08.07.23)
5100 · INSTRUCTION EXPS		
5105 · Instruction Salaries	1,872,153.81	1,942,393.36
5105 · Instruction Salaries (EE)	78,117.29	81,481.19
5105 · Instruction Salaries (Non TRS Retire Inc)	109,516.01	111,076.53
5105 · Instruction Salaries (TA / Lunch Help)	474,933.84	516,884.50
5105 · Instruction Salaries (Longevity Bonus)	1,600.00	1,600.00
5105 · Instruction Salaries (Subs)	49,980.00	49,980.00
5110 · Instruction Stipends	19,000.00	19,000.00
5120 · Related FICA & Medicare Expense	63,634.42	67,350.59
5125 · Instruction TRS	33,001.63	33,750.65
TRS ER 1.50%	33,001.63	33,750.65
Federally Funded Grant TRS component @ 10.60%	(2,862.00)	(2,862.00)
Federally Funded Grant TRS add-back for grant alloc	2,862.00	2,862.00
5130 · Instruction Health Benefits Exp	296,760.00	298,920.00
5140 · Classroom Supplies	20,500.00	20,500.00
5141 · Culture Expenses	10,000.00	10,000.00
5145 · Educational Materials	42,304.00	42,304.00
General	17,304.00	17,304.00
Curriculum	20,000.00	20,000.00
Social Emotional/PBIS	5,000.00	5,000.00
5150 · Classroom Technology	16,000.00	16,000.00
1:1 Technology Chromebook repairs	10,000.00	10,000.00
Instructional Technology	6,000.00	6,000.00
5170 · Dues & Subscriptions	16,025.74	16,025.74
SwiftReach	686.00	686.00
Powerschool -Enrollment Express	3,150.00	3,150.00
Powerschool SIS	5,217.55	5,217.55
Atlas	4,050.00	4,050.00
Go Guardian Chromebook access teachers	1,422.19	1,422.19
Other:	1,500.00	1,500.00
5175 · Instruction Prof Development	31,000.00	31,000.00
5181 · Environmental Learning	25,000.00	25,000.00
Environmental Education	10,000.00	10,000.00
Sustainability	5,000.00	5,000.00
SSY Initaitves & labor	10,000.00	10,000.00
5182 · Environmental Ed Instructional Prof Dev	24,000.00	24,000.00
5183 · Environmental Library	2,500.00	2,500.00
5190 · Deans Discretionary Fund	12,000.00	12,000.00
Total 5100 · INSTRUCTION EXPS	2,483,879.60	2,560,744.34
5200 · CLUBS & PROGRAMS EXP		
5205 · Before and After School Care	56,320.35	72,323.29
Salary expense	54,320.35	70,323.29
Supplies	2,000.00	2,000.00
5210 · Getting to Know you	1,500.00	1,500.00
5215 · Interscholastic Sports	32,000.00	42,000.00
5225 · Tae Kwon Do	2,620.00	2,620.00
5260 · Extra Curricular expense	10,000.00	10,000.00
5285 · Hot Lunch - Farm to Table	5,000.00	5,000.00
5295 · Other Club Exps	15,000.00	15,000.00
Total 5200 · CLUBS & PROGRAMS EXP	122,440.35	148,443.29
5300 · STUDENT PARTICIPATION EXPS		
5305 · Educational Activities-Field Tr	24,000.00	24,000.00
5315 · Class Parties & Activities	1,000.00	1,000.00
5320 · 5/6 Grade Trip	9,888.00	9,888.00
5325 · 7th Grade Trip	19,680.00	19,680.00
5330 · 8th Grade Trip	69,040.00	69,040.00
5340 · Graduation	5,000.00	5,000.00
Total 5300 · STUDENT PARTICIPATION EXPS	128,608.00	128,608.00

FY24 Re-Cast Budget

	FY24 Budget - approved May 2023	FY24 Budget (08.07.23)
5400 · ADMINISTRATION EXPS		
5405 · Administrative Salaries	677,772.37	705,783.51
Administrative Salaries-Non-TRS	500,375.33	517,243.15
Administrative Salaries-Changes	0.00	0.00
Administrative Salaries-TRS	127,397.03	136,540.36
Bonuses as per contracts-Non-TRS	50,000.00	52,000.00
5420 · Admin FICA & Medicare	42,450.97	43,966.94
5425 · Admin Health Benefits Expense	51,816.00	52,356.00
5438 · Employment Expense - Other	3,015.75	3,015.75
5440 · Supplies	7,000.00	7,000.00
General Supplies	7,000.00	7,000.00
5445 · Furniture	2,000.00	15,000.00
5450 · Office Equipment	5,000.00	5,000.00
5455 · Computers	5,000.00	5,000.00
5460 · Computer Support	33,065.15	33,065.15
Zoom	1,000.00	1,000.00
Drupion/wpengine - website support	1,380.00	1,380.00
Network infrastructure/Access Points	4,071.00	4,071.00
Comcast	20,188.80	20,188.80
Verizion Hot Spots	750.00	750.00
Anti-virus / Chromebook monitoring	1,675.35	1,675.35
Other computer misc	4,000.00	4,000.00
5465 · Equipment Rental	1,000.00	1,000.00
5470 · Equipment Maintenance	400.00	400.00
5475 · Admin Professional Development	5,000.00	5,000.00
Power School Training	3,000.00	3,000.00
Other Professional Development	2,000.00	2,000.00
5480 · Telecommunication	23,206.44	23,206.44
TDS Monthly Contract	21,706.44	21,706.44
Wiring interface improvement	1,000.00	1,000.00
Other Telecommunication charges	500.00	500.00
5485 · Accounting and Audit Fees	24,465.00	24,465.00
5488 · Accounting and Audit Fees - LLC	3,900.00	3,900.00
5490 · Payroll Service Fees	25,710.00	25,710.00
5495 · Printing and Copying	4,662.76	4,662.76
5500 · Postage and Shipping	2,000.00	2,000.00
5505 · Insurance (incl. Building Ins.)	96,000.00	96,000.00
5510 · Dues and Subscriptions	3,500.00	3,500.00
5515 · Board Related Expenses	5,000.00	5,000.00
5525 · Legal Fees	30,000.00	30,000.00
5530 · Bank Fees	1,540.00	1,540.00
5544 · Outreach Conferences / Partnerships	10,000.00	10,000.00
5545 · Community Outreach	93,240.75	94,573.57
Outreach Salaries	81,970.04	83,208.14
Outreach FICA & Medicare	6,270.71	6,365.42
Conferences/sponsorships	5,000.00	5,000.00
5546 · Outreach Materials	10,000.00	10,000.00
5547 · Transportation	60,000.00	60,000.00
5555 · Fee Waiver Expenses	21,995.00	21,995.00
Enrollment Fees / Tuition hardship	3,995.00	3,995.00
Other programs/fees	15,000.00	15,000.00
Food for children in need	3,000.00	3,000.00
5590 · Administrative Discretionary Budget	10,000.00	10,000.00
5595 · Other Admin Expenses	7,456.00	7,456.00
Storage Unit rentals	3,456.00	3,456.00
Other admin exp	4,000.00	4,000.00
Total 5400 · ADMINISTRATION EXPS	1,266,196.18	1,310,596.12

FY24 Re-Cast Budget

	FY24 Budget - approved May 2023	FY24 Budget (08.07.23)
5600 · SUPPORT SERVICES		
5605 · Special Ed Salaries	1,081,262.19	1,113,276.95
5605 · Special Ed Salaries - Teachers	659,218.94	660,899.30
5605 · Special Ed Salaries - Summer School	3,419.40	3,419.40
5905 · IDEA Grant Allocation	(37,000.00)	(37,000.00)
5906 · IDEA Preschool Grant Allocation	(4,900.00)	(4,900.00)
5910 · Title I Grant Allocation	(23,607.00)	(23,607.00)
5605 · Special Ed Salaries - Admin	266,167.92	282,192.30
5605 · Special Ed Salaries - TA/Lunch	209,322.93	223,632.95
5605 · Special Ed Salaries - Longevity Bonus	800.00	800.00
5605 · Special Ed Salaries - Subs	7,840.00	7,840.00
5610 · Spec Ed FICA & Medicare	38,283.63	39,838.90
5615 · Spec Ed Health Benefits	158,748.00	151,872.00
5625 · Auditory Services	14,000.00	14,000.00
5630 · Speech Services	88,000.00	88,000.00
5635 · OT Services	62,000.00	62,000.00
5636 · PT Services	19,000.00	19,000.00
5640 · Psychological Services	12,500.00	12,500.00
5641 · Behavioral Therapist Services	6,000.00	6,000.00
5642 · Nursing Services	61,378.15	62,216.12
Nursing contract	58,378.15	59,216.12
Nursing supplies	3,000.00	3,000.00
5645 · Other Spec Ed Services	12,000.00	12,000.00
5646 · Out of District Placement	60,000.00	60,000.00
5650 · Special Ed Legal Fees	6,000.00	6,000.00
5655 · Special Ed CR Mats & Sups	8,500.00	8,500.00
5656 · ELL CR Materials and Supplies	1,500.00	1,500.00
5660 · Spec Ed Professional Developmt	12,000.00	12,000.00
5661 · ELL Professional Development	2,000.00	2,000.00
Total 5600 · SUPPORT SERVICES	1,643,171.97	1,670,703.97
5700 · OPERATIONS & MAINT EXP		
5705 · Maintenance Salaries	132,088.20	154,736.02
Maintenance Salaries	134,788.20	154,736.02
5710 · Maint FICA & Medicare	10,311.30	11,837.31
5715 · Maint Health Benefits	17,328.00	17,688.00
5720 · Water and Sewer	5,154.60	5,154.60
5730 · Gas and Electricity	44,801.20	44,801.20
5735 · Garbage	3,261.20	3,261.20
5740 · Life Safety	15,000.00	15,000.00
5745 · Snow Removal	8,000.00	8,000.00
5750 · Summer Help	20,000.00	20,000.00
5765 · Maintenance Equipment	8,000.00	8,000.00
5770 · Maintenance Supplies	10,000.00	10,000.00
5775 · Long-Term Maint & Repairs	10,000.00	10,000.00
5795 · Other Maint Exps	3,000.00	3,000.00
Total 5700 · OPERATIONS & MAINT EXP	286,944.49	311,478.32
5800 · FUNDRAISING EXP		
5814 · Marketing/Advertising Expense	5,000.00	5,000.00
5840 · Earthweek	4,000.00	4,000.00
5875 · Spirit Wear / Gym Uniforms	3,000.00	3,000.00
5880 · Dances Exp	778.00	778.00
Total 5800 · FUNDRAISING EXP	12,778.00	12,778.00

FY24 Re-Cast Budget

	FY24 Budget - approved May 2023	FY24 Budget (08.07.23)
5900 · GRANT EXPENSE		
5905 · IDEA Grant Exp	113,200.00	113,200.00
5906 · IDEA Preschool Grant Exp *NEW	4,900.00	4,900.00
5910 · Title I Exp	44,000.00	44,000.00
5915 · Title II Teacher Quality Exp	1,251.00	1,251.00
5922 · Title IV Student Support Exp	8,000.00	8,000.00
5995 Other Grants	6,000.00	6,000.00
SLP Grants	3,000.00	3,000.00
CP Project grants issued PCCS	3,000.00	3,000.00
Total 5900 · GRANT EXPENSE	177,351.00	177,351.00
Total Expense	6,121,369.60	6,320,703.04
Net Ordinary Income	1,074,054.21	1,070,232.47
Other Expense		
7200 · NON OPERATING EXPENSE		
7227 · Authorizer Fee	125,812.95	116,804.86
7228 · Series 2020 Bond Expense	541,734.41	541,734.41
7244 · Lease Interest Expense	1,146.41	1,146.41
7246 · Depreciation	54,597.00	54,597.00
7247 · Amortization	6,378.00	6,378.00
7248 · Depreciation - LLC	326,495.00	326,495.00
7249 · Amortization - LLC	11,745.11	11,745.11
Total 7200 · NON OPERATING EXPENSE	1,067,908.88	1,058,900.80
Total Other Expense	1,067,908.88	1,058,900.80
Net Other Income	(1,067,908.88)	(1,058,900.80)
NET	33,145.33	38,331.67

Board approved 5.16.23

Recast 08.2023



PCCS Board of Director's Meeting
DRAFT OPEN SESSION MINUTES
August 22, 2023, at 7:00PM
Vicky Ranney Library
1571 Jones Point Road
Grayslake, IL 60030

Board Present

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

Navin Chatlani
Gabi White
Nell Anen

Staff Present

Geoff Deigan

Public Present: Grayslake Central High School Students

Call to Order by Stacy White at 7:03 PM

Motion to Approve Agenda

Motion to approve by Nell Anen, seconded by Jim Mertz. On a voice call vote, all "ayes." Motion Passed.

Public Comment

None

Discussion Agenda

1. **Board Election Timeline**
Jim Mertz presented the election timeline.
2. **Student Enrollment Numbers**
Geoff Deigan noted that there are 433 student placements, with several last-minute seats to fill due to summer relocations.
3. **Administrative and Teacher Salary Report**
Geoff Deigan introduced the administrative and teacher salary report, as required by the state.
4. **Charter Renewal Update**
Geoff Deigan stated that the charter renewal was filed on August 10, ahead of the due date. ISBE has not confirmed the onsite visit date yet; they will review the application and request additional information if needed.
5. **EfS Whole School Sustainability Update**
Geoff provided background information and discussed the program, emphasizing that it's a long-term effort focused on data gathering through surveys and focus groups involving staff, board members, students, and parents.
6. **Fine Arts Update**
Geoff provided a Fine Arts update, including designs for a new building. PCCS plans to send it out for bidding with the goal of breaking ground in the spring. Academic committee will work on fitting additional fine arts periods into the schedule. The fine arts taskforce will continue to work on details, with updates reported back to the academic committee.
7. **Committee Updates** – No Committees met in July/August-no updates provided.

Consent Agenda

8. Directors Report

Geoff mentioned that there is no action required on the director's report.

9. Motion to Approve Open Session Minutes of Previous Board and Committee Meetings

Motion to approve open session minutes (revised) made by Gabi White, seconded by Jim Mertz. On a voice call vote, all "ayes" with exception of Nell Anen who abstained. Motion Passed.

10. Motion to Accept Reports on Consent Agenda

Motion to approve open reports made by Jim Mertz, seconded by Matt Earl. On a voice call vote, all "ayes." Motion Passed.

Closed Session:

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

11. Pending Litigation

12. Legal Bills: Hand Carried if received

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.

13. New Employee(s)/Resignations

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

14. Review Closed Session Minutes from Previous Board Meetings

No motion was made to enter closed session. Board remained in open session throughout the meeting.

Public Comment

None

Action Agenda

3A. Approve Administrative and Teacher Salary Report

Motion to approve open report made by Jim Mertz, seconded by Matt Earl. On a roll call vote, all "ayes." Motion Passed.

12A. Approve Legal Bills

No legal bills to approve.

13A. Approve New Employees/Accept Resignations

Motion to approve open report made by JoAnn Stewart, seconded by Matt Earl. On a roll call vote, all "ayes." Motion Passed.

14A. Approve Closed Session Minutes from Previous Board Meetings

Motion to approve open report made by Gabi White, seconded by Matt Earl. On a voice call vote, all "ayes." Motion Passed.

New Business

Rebekka Herrington reintroduced the idea of name tags.

Jim Mertz raised the topic of board-required training, and JoAnn Stewart suggested scheduling a watch party for this year's training.

Adjourn

Motion to adjourn by JoAnn Stewart, seconded by Jim Mertz. On a voice call vote, all "ayes." Motion Passed. Meeting ended at 8:53 PM

Respectfully submitted,

Rebekka Herrington, Secretary