



PCCS Board of Director's Meeting
AGENDA
January 23, 2024 at 7:00PM
Vicky Ranney Library
1571 Jones Point Road Grayslake, IL 60030

Call to Order

President

Mission Moment: Winter Sing

Public Comment

10 Minutes

Discussion Agenda

1. 1st Reading Amended *Policy 200.20 Board Procedure on Policy Review and Revisions*
2. Lottery Update
3. School Year 24-25 School Calendar
4. Committee Updates

Consent Agenda

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

Closed Session:

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

9. Review Closed Session Minutes from Previous Board Meetings

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

10. Legal Bills
11. Charter Renewal
12. Litigation Update

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

10 Minutes

Action Agenda

- 3A – Approve School Year 24-25 Calendar
- 9A – Closed Session Minutes from Previous Board Meetings
- 10A – Approve Legal Bills

New Business:

Adjourn

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

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

President: Stacey White
Secretary: Rebekka Herrington
Steve Heroux

Vice President: Matt Earl
Navin Chatlani
JoAnn Stewart

Treasurer: Ankur Bhatia
Jim Mertz
Gabi White

Discussion Agenda

**Board of Director's Policy
 Governance 200 Series**

Policy # 200.20

Board Procedure on Policy Review and Revisions

School board policy requires ongoing assessment and adjustment to align with evolving state and federal laws, regulations, court cases, as well as societal and community changes. Regular reviews of current policies will be conducted, with those mandated by law reviewed at predetermined intervals. All other policies will be reviewed at the discretion of the board, starting with the Governance Committee. If the committee deems a policy unchanged, the chair will propose its review by the entire board and inclusion in the discussion agenda. Upon board approval of the unaltered policy, update review dates in the policy and policy library; if edits are suggested, proceed to step 1 of the policy revision process.

When it is determined by PCCS Staff, Administration, Board of Directors, and/or a Board Committee that a new policy or a policy revision (including rescission of a policy) is required or otherwise appropriate, the following steps should be taken to create, review approve the policy.

Step #	Step Description	Responsible
1	Draft new policy or policy revision, and provide copy to Governance Committee Chair. <i>Note:</i> Relevant federal or state statutes should be considered. <i>Note:</i> Staff, student and community input may be solicited and incorporated, as appropriate.	Policy Authors (Administration, staff, board, and/or committee members)
2	Add review of policy on Governance Committee agenda.	Governance Chair
3	Review policy draft at Governance Committee open meeting. <i>Note:</i> Public comment should be heard and may be incorporated, as appropriate.	Governance Committee
4	Recommend policy draft to proceed to Board review with no or minor changes (Go to Step 5). OR Recommend significant further revision (Return to Step 1).	Governance Committee
5	Provide policy draft to Board President for inclusion on Board agenda.	Governance Chair
6	Add 1st reading of policy draft on Board meeting discussion agenda.	Board President
7	Review policy draft (1st reading) at Board open meeting. <i>Note:</i> Public comment should be heard and may be incorporated, as appropriate.	Board of Directors

8	<p>Recommend policy draft to proceed to 2nd reading with no or minor changes (Go to Step 9).</p> <p>OR</p> <p>Recommend significant further revision (Return to Step 1).</p>	Board of Directors
9	Add 2nd reading of policy draft on Board meeting discussion and action agendas.	Board President
10	<p>Review policy draft (2nd reading) at Board open meeting.</p> <p><i>Note:</i> If Legal review of policy is required, Executive Director should coordinate review with the school attorney prior to the 2nd reading.</p> <p><i>Note:</i> Public comment should be heard and may be incorporated, as appropriate.</p>	Board of Directors
11	<p>Approve policy revision with no or minor changes by a majority vote (Go to step 12).</p> <p>OR</p> <p>Recommend significant further revision (Return to Step 1).</p> <p><i>Note:</i> Under unique circumstances, the Board may approve a new policy or policy revision by majority vote without following the exact process defined in this procedure (e.g., to meet emergency conditions, to allow a different committee to complete the pre-Board review based on subject matter, etc). However, allowance for public comment on the draft should always be given prior to approval.</p> <p><i>Note:</i> The Board may waive element(s) of a policy for a specific time period, e.g., “grandfather” clauses, or for a specific purpose, by majority vote of the Board.</p>	Board of Directors
12	Provide approved version of policy revision in editable format to Executive Director.	Governance Chair
13	Post PDF of approved policy revision on PCCS website and ensure implementation of policy requirements.	Executive Director or designee
14	Retain editable copy of approved policy revision in designated location.	Executive Director or designee

Adoption Dates:

Adopted: February 2016

Consent Agenda

Director's Report

Starting the New Year

With the turn of the calendar, we embark on 2024 with vigor. Over the next 3 months, the Admin Team is focusing efforts to present the foundation of a strategic plan that will propel us into 2030 and beyond. It will focus on the growth of both our staff and students, reemphasize our commitments to education for sustainability and work on breaking down perceived barriers that often plague the reputation of Charter Schools.

Many of the battles being fought in Chicago have the potential for a ripple effect from Springfield to Grayslake and we will be keeping close tabs on those developments. Rarely have I seen so many ready to exercise their agency, whether to potentially gain, or to preserve and protect. Within the fissure is opportunity, the potential for a slingshot moment, a step that builds tension for an accelerated leap ahead. The one question being, in what direction will we go?

With the recharter effort nearly in the rearview mirror, the work that begins now is identifying those trim tabs to guide the flight and ensuring that the embodied energy accumulating is effectively released and spent on achieving worthwhile targets. Too, is the state of culture here at PCCS - as we continue laying the framework for CARES and reflective evaluations that lead to innovative progress.

At times, we've existed in the space between intention and implementation, waiting for some magical opportunity to emerge that I know we will ultimately create and execute. Sometimes simply taking the initiative is the real point.

The New Year inspires me to take stock of personal, professional and political evolutions and their potential implications. What do I need to redefine, shift? Of course, there can be a significant gap between identification and execution. Resolutions fade for a reason. Familiar habits can provide compelling comfort, however much the idea of change is appealing. The challenge of many sustainable initiatives is overcoming different types of stasis. It's not a matter of not knowing what to do.

The most difficult type of shift is the kind we don't have to make. Being pushed, however upsetting, can be a blessing, especially if we were ready to jump anyway.

Here we go...

Sustainably,



Geoff Deigan



**PCCS Board of Directors,
Finance Committee Meeting
AGENDA
Tuesday January 16, 2024 @ 6:00PM
Wright School House/Library
1571 Jones Point Rd
Grayslake, Il. 60030**

Call to Order

Treasurer Ankur Bhatia

Public Comment

Discussion Items

1. Review Current Financials
2. 2nd Quarter Financials Deliverable to ISBE
3. Review Minutes from Previous Committee Meetings

Action Items

- 1A. Approval of Current Financial Statements to Board
- 2A. Approval of 2nd Quarter Financials to Board

New Business

Adjourn

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

The PCCS Finance Committee consists of:

Chair: Ankur Bhatia
Chad Gernady

Jim Mertz
Josh Pejsach

Matt Earl
Chris Truax

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

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	2,920,121.59	2,920,121.59	0.00	100.0%
4110 · General Contributions	199.73	0.00	199.73	100.0%
4130 · Matching Gifts	220.00	500.00	(280.00)	44.0%
4100 · GENERAL INCOME - Other	225.00	0.00	225.00	100.0%
Total 4100 · GENERAL INCOME	2,920,766.32	2,920,621.59	144.73	100.0%
4200 · GRANTS				
4205 · IDEA Grant	8,612.00	28,300.00	(19,688.00)	30.4%
4206 · IDEA Preschool Grant	659.00	1,225.00	(566.00)	53.8%
4215 · Title I Low Income	7,907.00	11,000.00	(3,093.00)	71.9%
4220 · Title II Teacher Quality	2,793.00	312.75	2,480.25	893.0%
4222 · Title IV - Student Support	1,100.00	2,000.00	(900.00)	55.0%
4225 · Special Ed Personnel	33,700.00	33,702.95	(2.95)	100.0%
4230 · Special Ed Fundg for Children	24,160.00	24,158.15	1.85	100.0%
4235 · Title III ELL - TBE/TPI	2,220.00	2,214.75	5.25	100.2%
4295 · Other Grants	71,602.53	56,907.03	14,695.50	125.8%
Total 4200 · GRANTS	152,753.53	159,820.63	(7,067.10)	95.6%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	25,272.00	27,000.00	(1,728.00)	93.6%
4310 · Out-of-District Tuition	0.00	0.00	0.00	0.0%
Total 4300 · SCHOOL FEES INCOME	25,272.00	27,000.00	(1,728.00)	93.6%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	96,697.41	53,863.45	42,833.96	179.5%
4415 · Getting to Know You	800.00	3,000.00	(2,200.00)	26.7%
4425 · Interscholastic Sports	13,153.10	0.00	13,153.10	100.0%
4426 · Extra Curricular Income	0.00	1,534.10	(1,534.10)	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	675.00			
4495 · Other Clubs				
4496 · Swiftie Craft Club	657.50			
4497 · Soccer Camp	550.00			
4498 · Cross Country Camp	1,000.00			
4499 · Destination Imagination Club	2,800.00			
4495 · Other Clubs - Other	9,735.00	0.00	9,735.00	100.0%
Total 4495 · Other Clubs	14,742.50	0.00	14,742.50	100.0%
Total 4400 · CLUBS & PROGRAMS	126,086.01	58,397.55	67,670.46	215.9%
4500 · GENERAL FUNDRAISING INCOME				
4560 · Spirit Wear / Gym Uniforms	135.70			
4565 · Dances Income	462.00	0.00	462.00	100.0%
4595 · Other Fundraising Inc	0.00	0.00	0.00	0.0%
Total 4500 · GENERAL FUNDRAISING INCOME	597.70	0.00	597.70	100.0%
4700 · STUDENT PARTICIPATION INCOME				
4705 · 5th/6th Grade Trip	0.00	0.00	0.00	0.0%
4710 · 7th Grade Trip	9,600.00	0.00	9,600.00	100.0%
4715 · 8th Grade Trip	24,300.00	0.00	24,300.00	100.0%
4717 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
4730 · Field Trips/Educ Activities Inc	3,602.00	0.00	3,602.00	100.0%
Total 4700 · STUDENT PARTICIPATION INCOME	37,502.00	0.00	37,502.00	100.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	219.72	0.00	219.72	100.0%
4810 · Byron Colby Barn Rental Income	6,110.00	0.00	6,110.00	100.0%
4815 · Snow Removal Income	0.00	0.00	0.00	0.0%
4820 · Interest Income - LFB	12,530.10	2,974.92	9,555.18	421.2%
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	1,836.00	0.00	1,836.00	100.0%
Total 4800 · INVESTMENT & OTHER INCOME	20,695.82	2,974.92	17,720.90	695.7%
9007 · Returned Check Charges	0.00	0.00	0.00	0.0%
Total Income	3,283,655.38	3,168,814.69	114,840.69	103.6%

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

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Gross Profit	3,283,655.38	3,168,814.69	114,840.69	103.6%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	956,867.30	852,650.00	104,217.30	112.2%
5110 · Instruction Stipends	13,795.79	10,812.58	2,983.21	127.6%
5120 · Related FICA & Medicare Expense	31,755.84	29,000.00	2,755.84	109.5%
5125 · Instruction TRS	13,939.25	14,703.28	(764.03)	94.8%
5130 · Instruction Health Benefits Exp	106,122.01	137,640.00	(31,517.99)	77.1%
5140 · Classroom Supplies	15,872.52	9,775.00	6,097.52	162.4%
5141 · Culture Expenses	101.83	4,545.45	(4,443.62)	2.2%
5145 · Educational Materials	30,825.53	19,000.00	11,825.53	162.2%
5150 · Classroom Technology	(127.00)	16,000.00	(16,127.00)	(0.8)%
5160 · Furniture	1,764.27	0.00	1,764.27	100.0%
5165 · Other Instructional Equipment	0.00	0.00	0.00	0.0%
5170 · Dues & Subscriptions	12,610.79	12,125.36	485.43	104.0%
5175 · Instruction Prof Development	3,355.10	28,000.00	(24,644.90)	12.0%
5181 · Environmental Learning	9,363.64	16,400.00	(7,036.36)	57.1%
5182 · Environmental Ed Professional D	916.23	12,000.00	(11,083.77)	7.6%
5183 · Environmental Library	0.00	1,250.00	(1,250.00)	0.0%
5190 · Deans Discretionary	3,167.67	6,000.00	(2,832.33)	52.8%
Total 5100 · INSTRUCTION EXPS	1,200,330.77	1,169,901.67	30,429.10	102.6%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	22,808.56	29,363.29	(6,554.73)	77.7%
5210 · Getting to Know You	0.00	1,500.00	(1,500.00)	0.0%
5215 · Interscholastic Sports	15,396.70	19,666.67	(4,269.97)	78.3%
5225 · Tae Kwon Do	0.00	0.00	0.00	0.0%
5260 · Extra Curricular Expense	0.00	100.00	(100.00)	0.0%
5285 · Hot Lunch - Farm to Table	789.33	0.00	789.33	100.0%
5295 · Other Club Exps	1,787.20	0.00	1,787.20	100.0%
Total 5200 · CLUBS & PROGRAMS EXP	40,781.79	50,629.96	(9,848.17)	80.5%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	4,206.00	2,330.00	1,876.00	180.5%
5315 · Class Parties & Activities	0.00	0.00	0.00	0.0%
5320 · 5/6 Grade Trip	399.75	0.00	399.75	100.0%
5325 · 7th Grade Trip	5,895.00	0.00	5,895.00	100.0%
5330 · 8th Grade Trip	8,692.91	0.00	8,692.91	100.0%
5340 · Graduation	0.00	0.00	0.00	0.0%
Total 5300 · STUDENT PARTICIPATION EXPS	19,193.66	2,330.00	16,863.66	823.8%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	338,228.10	337,695.87	532.23	100.2%
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	18,410.44	18,400.00	10.44	100.1%
5425 · Admin Health Benefits Expense	19,364.87	24,651.99	(5,287.12)	78.6%
5438 · Employment Expense - Other	3,235.77	2,300.00	935.77	140.7%
5440 · Supplies	4,948.12	2,554.00	2,394.12	193.7%
5445 · Furniture	320.98	5,001.00	(4,680.02)	6.4%
5450 · Office Equipment	454.64	1,668.00	(1,213.36)	27.3%
5455 · Computers	(61.17)	500.00	(561.17)	(12.2)%
5460 · Computer Support	24,970.41	16,530.15	8,440.26	151.1%
5465 · Equipment Rental	0.00	0.00	0.00	0.0%
5470 · Equipment Maintenance	121.97	0.00	121.97	100.0%
5475 · Admin Professional Development	1,197.00	2,502.00	(1,305.00)	47.8%
5480 · Telecommunication	9,585.78	10,764.00	(1,178.22)	89.1%
5485 · Accounting and Audit Fees	33,485.41	21,000.00	12,485.41	159.5%
5488 · Accounting and Audit Fees - LLC	3,864.00	0.00	3,864.00	100.0%
5490 · Payroll Service Fees	7,134.88	12,000.00	(4,865.12)	59.5%
5495 · Printing and Copying	5,173.81	2,331.38	2,842.43	221.9%
5500 · Postage and Shipping	649.89	1,002.00	(352.11)	64.9%
5505 · Insurance (incl. Building Ins.)	99,550.43	51,275.00	48,275.43	194.2%
5510 · Dues and Subscriptions	0.00	2,000.00	(2,000.00)	0.0%
5515 · Board Related Expenses	2,778.88	200.00	2,578.88	1,389.4%
5522 · Legal Fees - LLC	0.00	0.00	0.00	0.0%
5525 · Legal Fees	4,503.76	15,000.00	(10,496.24)	30.0%
5530 · Bank Fees	577.92	768.00	(190.08)	75.3%
5544 · Outreach Conferences/Partnershi	11,242.10	3,000.00	8,242.10	374.7%
5545 · Community Outreach	29,495.97	44,643.38	(15,147.41)	66.1%
5546 · Outreach Materials	1,300.39	5,002.00	(3,701.61)	26.0%
5547 · Transportation	22,293.24	20,925.00	1,368.24	106.5%
5555 · Fee Waiver Expenses	22,978.99	10,997.52	11,981.47	208.9%
5590 · Admin Discretionary	286.02	2,300.00	(2,013.98)	12.4%
5595 · Other Admin Expenses	7,922.99	3,328.00	4,594.99	238.1%

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

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
5400 · ADMINISTRATION EXPS - Other	0.00	0.00	0.00	0.0%
Total 5400 · ADMINISTRATION EXPS	674,015.59	618,339.29	55,676.30	109.0%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	364,091.09	487,364.84	(123,273.75)	74.7%
5610 · Spec Ed FICA & Medicare	17,405.88	16,850.00	555.88	103.3%
5615 · Spec Ed Health Benefits	61,847.92	70,824.00	(8,976.08)	87.3%
5625 · Auditory Services	3,105.00	6,065.00	(2,960.00)	51.2%
5630 · Speech Services	31,650.00	36,500.00	(4,850.00)	86.7%
5635 · OT Services	27,624.00	31,250.00	(3,626.00)	88.4%
5636 · PT Services	15,720.00	13,000.00	2,720.00	120.9%
5640 · Psychological Services	4,250.00	5,000.00	(750.00)	85.0%
5641 · Behavioral Therapist Services	0.00	3,000.00	(3,000.00)	0.0%
5642 · Nursing Services	29,618.71	27,043.56	2,575.15	109.5%
5645 · Other Spec Ed Services	0.00	3,473.33	(3,473.33)	0.0%
5646 · Out of District Placement	135,402.79	29,400.00	106,002.79	460.6%
5650 · Special Ed Legal Fees	2,639.00	1,500.00	1,139.00	175.9%
5655 · Special Ed CR Mats & Sups	1,039.28	6,100.00	(5,060.72)	17.0%
5656 · ELL CR Materials & Supplies	896.00	1,200.00	(304.00)	74.7%
5660 · Spec Ed Professional Developmt	2,998.30	6,000.00	(3,001.70)	50.0%
5661 · ELL Professional Development	258.11	800.00	(541.89)	32.3%
Total 5600 · SUPPORT SERVICES	698,546.08	745,370.73	(46,824.65)	93.7%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	93,590.01	76,736.02	16,853.99	122.0%
5710 · Maint FICA & Medicare	9,116.55	7,625.76	1,490.79	119.5%
5715 · Maint Health Benefits	8,780.28	8,796.00	(15.72)	99.8%
5720 · Water and Sewer	4,556.01	2,166.30	2,389.71	210.3%
5730 · Gas and Electricity	20,956.86	18,865.08	2,091.78	111.1%
5735 · Garbage	1,801.72	1,630.58	171.14	110.5%
5740 · Life Safety	17,775.29	7,500.00	10,275.29	237.0%
5745 · Snow Removal	7,629.99	2,000.00	5,629.99	381.5%
5750 · Summer Help	29,568.50	9,091.55	20,476.95	325.2%
5765 · Maintenance Equipment	585.85	3,800.00	(3,214.15)	15.4%
5770 · Maintenance Supplies	6,634.02	4,999.98	1,634.04	132.7%
5775 · Long-Term Maint & Repairs				
5776 · Facilities Funding	32,268.00			
5775 · Long-Term Maint & Repairs - Other	63,689.70	4,999.98	58,689.72	1,273.8%
Total 5775 · Long-Term Maint & Repairs	95,957.70	4,999.98	90,957.72	1,919.2%
5795 · Other Maint Exps	914.60	1,500.00	(585.40)	61.0%
Total 5700 · OPERATIONS & MAINT EXP	297,867.38	149,711.25	148,156.13	199.0%
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	389.00	(389.00)	0.0%
5881 · Sustainable Schoolyard	34.00			
Total 5800 · FUNDRAISING EXP	34.00	389.00	(355.00)	8.7%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	20,221.60	38,539.00	(18,317.40)	52.5%
5906 · IDEA Preschool Grant	1,318.50	2,073.34	(754.84)	63.6%
5910 · Title I Exp	16,873.74	19,937.99	(3,064.25)	84.6%
5915 · Title II Teacher Quality Exp	3,528.42	0.00	3,528.42	100.0%
5922 · Title IV - Student Support	1,444.40	0.00	1,444.40	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	(0.35)	0.00	(0.35)	100.0%
5995 · Other Grants Expenditures	32,500.00	0.00	32,500.00	100.0%
Total 5900 · GRANT EXPENSE	75,886.31	60,550.33	15,335.98	125.3%
9627 · Bank Service Charges	0.00	0.00	0.00	0.0%
Total Expense	3,006,655.58	2,797,222.23	209,433.35	107.5%
Net Ordinary Income	276,999.80	371,592.46	(94,592.66)	74.5%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7103 · Box Tops	0.00	0.00	0.00	0.0%

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

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
7104 · Food Events / Pizza Day	8,742.87	0.00	8,742.87	100.0%
7107 · SCRIP	0.00	0.00	0.00	0.0%
7109 · Holiday Bazaar	3,148.25	0.00	3,148.25	100.0%
7110 · Other	7,025.14	0.00	7,025.14	100.0%
7112 · Spirit Wear - PSO	802.13	0.00	802.13	100.0%
Total 7102 · Fundraising	19,718.39	0.00	19,718.39	100.0%
7115 · Non-Operating Contributions				
7117 · Golf Outing	3,495.00			
Total 7115 · Non-Operating Contributions	3,495.00			
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	23,213.39	0.00	23,213.39	100.0%
Total Other Income	23,213.39	0.00	23,213.39	100.0%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	27,430.12	58,402.44	(30,972.32)	47.0%
7228 · Series 2020 Bond Interest Expen	208,202.79	218,400.00	(10,197.21)	95.3%
7244 · Lease Interest Expense	339.77	605.49	(265.72)	56.1%
7246 · Depreciation	17,410.90	27,298.50	(9,887.60)	63.8%
7247 · Amortization	3,189.00	3,189.00	0.00	100.0%
7248 · Depreciation - LLC	151,994.76	163,247.48	(11,252.72)	93.1%
7249 · Amortization - LLC	2,623.89	5,872.55	(3,248.66)	44.7%
7250 · Other Expense				
7257 · Golf Outing	1,965.52			
7258 · Other Expenses	2,097.76	0.00	2,097.76	100.0%
Total 7250 · Other Expense	4,063.28	0.00	4,063.28	100.0%
7300 · NON OPERATING-PSO EXPENSE				
7304 · Bank Fees	0.00	0.00	0.00	0.0%
7311 · SCRIP	4,414.34	0.00	4,414.34	100.0%
7313 · Holiday Bazaar	0.00	0.00	0.00	0.0%
7315 · Other Fundraising	1,793.64	0.00	1,793.64	100.0%
7317 · Food Events / Pizza Day Expense	7,351.85	0.00	7,351.85	100.0%
7321 · Classroom Care	500.00	0.00	500.00	100.0%
7324 · Programming	0.00	0.00	0.00	0.0%
7326 · Inschool Grants	1,640.98	0.00	1,640.98	100.0%
7327 · Discretionary Hardship Fund	3,000.00	0.00	3,000.00	100.0%
Total 7300 · NON OPERATING-PSO EXPENSE	18,700.81	0.00	18,700.81	100.0%
Total 7200 · NON OPERATING EXPENSE	433,955.32	477,015.46	(43,060.14)	91.0%
Total Other Expense	433,955.32	477,015.46	(43,060.14)	91.0%
Net Other Income	(410,741.93)	(477,015.46)	66,273.53	86.1%
Net Income	(133,742.13)	(105,423.00)	(28,319.13)	126.9%

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

	Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	648,915.91	648,915.91	0.00	100.0%
4110 · General Contributions	200.02	0.00	200.02	100.0%
4130 · Matching Gifts	60.00	0.00	60.00	100.0%
4100 · GENERAL INCOME - Other	0.00	0.00	0.00	0.0%
Total 4100 · GENERAL INCOME	649,175.93	648,915.91	260.02	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	6,740.59	(0.59)	100.0%
4230 · Special Ed Fundg for Children	4,832.00	4,831.63	0.37	100.0%
4235 · Title III ELL - TBE/TPI	444.00	442.95	1.05	100.2%
4295 · Other Grants	1,684.25	0.00	1,684.25	100.0%
Total 4200 · GRANTS	13,700.25	12,015.17	1,685.08	114.0%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	5,616.00	6,000.00	(384.00)	93.6%
4310 · Out-of-District Tuition	0.00	0.00	0.00	0.0%
Total 4300 · SCHOOL FEES INCOME	5,616.00	6,000.00	(384.00)	93.6%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	27,970.00	10,772.69	17,197.31	259.6%
4415 · Getting to Know You	0.00	0.00	0.00	0.0%
4425 · Interscholastic Sports	3,223.10	0.00	3,223.10	100.0%
4426 · Extra Curricular Income	0.00	306.82	(306.82)	0.0%
4435 · Tae Kwon Do	0.00	0.00	0.00	0.0%
4455 · Hot Lunch - Farm to Table	0.00	0.00	0.00	0.0%
4495 · Other Clubs				
4499 · Destination Imagination Club	875.00			
4495 · Other Clubs - Other	550.00	0.00	550.00	100.0%
Total 4495 · Other Clubs	1,425.00	0.00	1,425.00	100.0%
Total 4400 · CLUBS & PROGRAMS	32,618.10	11,079.51	21,538.59	294.4%
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	300.00	0.00	300.00	100.0%
4717 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
4730 · Field Trips/Educ Activities Inc	946.00	0.00	946.00	100.0%
Total 4700 · STUDENT PARTICIPATION INCOME	1,246.00	0.00	1,246.00	100.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	17.50	0.00	17.50	100.0%
4810 · Byron Colby Barn Rental Income	40.00	0.00	40.00	100.0%
4815 · Snow Removal Income	0.00	0.00	0.00	0.0%
4820 · Interest Income - LFB	2,144.46	495.82	1,648.64	432.5%
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	162.00	0.00	162.00	100.0%
Total 4800 · INVESTMENT & OTHER INCOME	2,363.96	495.82	1,868.14	476.8%
9007 · Returned Check Charges	0.00	0.00	0.00	0.0%
Total Income	704,720.24	678,506.41	26,213.83	103.9%
Gross Profit	704,720.24	678,506.41	26,213.83	103.9%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	260,537.31	181,650.00	78,887.31	143.4%
5110 · Instruction Stipends	6,233.50	0.00	6,233.50	100.0%

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

	Dec 23	Budget	\$ Over Budget	% of Budget
5120 · Related FICA & Medicare Expense	9,356.37	7,300.00	2,056.37	128.2%
5125 · Instruction TRS	3,457.52	3,174.57	282.95	108.9%
5130 · Instruction Health Benefits Exp	17,520.97	26,880.00	(9,359.03)	65.2%
5140 · Classroom Supplies	383.71	1,787.50	(1,403.79)	21.5%
5141 · Culture Expenses	0.00	909.09	(909.09)	0.0%
5145 · Educational Materials	56.99	3,000.00	(2,943.01)	1.9%
5150 · Classroom Technology	0.00	0.00	0.00	0.0%
5160 · Furniture	259.59	0.00	259.59	100.0%
5165 · Other Instructional Equipment	0.00	0.00	0.00	0.0%
5170 · Dues & Subscriptions	0.00	650.06	(650.06)	0.0%
5175 · Instruction Prof Development	859.48	500.00	359.48	171.9%
5181 · Environmental Learning	5,623.86	1,300.00	4,323.86	432.6%
5182 · Environmental Ed Professional D	0.00	2,000.00	(2,000.00)	0.0%
5183 · Environmental Library	0.00	250.00	(250.00)	0.0%
5190 · Deans Discretionary	16.99	1,000.00	(983.01)	1.7%
Total 5100 · INSTRUCTION EXPS	304,306.29	230,401.22	73,905.07	132.1%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	6,529.81	7,160.00	(630.19)	91.2%
5210 · Getting to Know You	0.00	0.00	0.00	0.0%
5215 · Interscholastic Sports	4,208.67	11,166.67	(6,958.00)	37.7%
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	353.00	0.00	353.00	100.0%
5295 · Other Club Exps	827.50	0.00	827.50	100.0%
Total 5200 · CLUBS & PROGRAMS EXP	11,918.98	18,326.67	(6,407.69)	65.0%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	460.00	1,000.00	(540.00)	46.0%
5315 · Class Parties & Activities	0.00	0.00	0.00	0.0%
5320 · 5/6 Grade Trip	135.90	0.00	135.90	100.0%
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	595.90	1,000.00	(404.10)	59.6%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	69,637.21	61,347.94	8,289.27	113.5%
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	3,648.34	3,000.00	648.34	121.6%
5425 · Admin Health Benefits Expense	2,928.94	4,617.33	(1,688.39)	63.4%
5438 · Employment Expense - Other	61.25	0.00	61.25	100.0%
5440 · Supplies	434.62	741.00	(306.38)	58.7%
5445 · Furniture	0.00	1,867.00	(1,867.00)	0.0%
5450 · Office Equipment	0.00	558.00	(558.00)	0.0%
5455 · Computers	(21.17)	0.00	(21.17)	100.0%
5460 · Computer Support	2,214.53	2,755.00	(540.47)	80.4%
5465 · Equipment Rental	0.00	0.00	0.00	0.0%
5470 · Equipment Maintenance	0.00	0.00	0.00	0.0%
5475 · Admin Professional Development	0.00	417.00	(417.00)	0.0%
5480 · Telecommunication	1,704.43	1,794.00	(89.57)	95.0%
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	1,281.00	2,000.00	(719.00)	64.1%
5495 · Printing and Copying	0.00	0.00	0.00	0.0%
5500 · Postage and Shipping	155.71	167.00	(11.29)	93.2%
5505 · Insurance (incl. Building Ins.)	0.00	7,455.00	(7,455.00)	0.0%
5510 · Dues and Subscriptions	0.00	0.00	0.00	0.0%
5515 · Board Related Expenses	250.00	0.00	250.00	100.0%
5522 · Legal Fees - LLC	0.00	0.00	0.00	0.0%
5525 · Legal Fees	0.00	2,500.00	(2,500.00)	0.0%
5530 · Bank Fees	44.84	128.00	(83.16)	35.0%
5544 · Outreach Conferences/Partnershi	4,500.00	2,000.00	2,500.00	225.0%
5545 · Community Outreach	6,256.29	8,321.89	(2,065.40)	75.2%
5546 · Outreach Materials	0.00	833.00	(833.00)	0.0%
5547 · Transportation	4,771.00	6,512.50	(1,741.50)	73.3%
5555 · Fee Waiver Expenses	6,810.00	1,832.92	4,977.08	371.5%
5590 · Admin Discretionary	79.66	400.00	(320.34)	19.9%
5595 · Other Admin Expenses	417.00	888.00	(271.00)	60.6%
5400 · ADMINISTRATION EXPS - Other	0.00	0.00	0.00	0.0%
Total 5400 · ADMINISTRATION EXPS	105,173.65	109,733.38	(4,559.73)	95.8%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	102,290.13	120,000.00	(17,709.87)	85.2%

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

	Dec 23	Budget	\$ Over Budget	% of Budget
5610 · Spec Ed FICA & Medicare	4,990.46	4,100.00	890.46	121.7%
5615 · Spec Ed Health Benefits	10,329.71	13,508.00	(3,178.29)	76.5%
5625 · Auditory Services	0.00	1,322.50	(1,322.50)	0.0%
5630 · Speech Services	6,662.00	9,000.00	(2,338.00)	74.0%
5635 · OT Services	7,168.00	5,125.00	2,043.00	139.9%
5636 · PT Services	3,450.00	1,000.00	2,450.00	345.0%
5640 · Psychological Services	4,250.00	1,000.00	3,250.00	425.0%
5641 · Behavioral Therapist Services	0.00	600.00	(600.00)	0.0%
5642 · Nursing Services	7,786.80	5,714.52	2,072.28	136.3%
5645 · Other Spec Ed Services	0.00	1,421.11	(1,421.11)	0.0%
5646 · Out of District Placement	28,323.75	5,100.00	23,223.75	555.4%
5650 · Special Ed Legal Fees	0.00	500.00	(500.00)	0.0%
5655 · Special Ed CR Mats & Sups	186.45	800.00	(613.55)	23.3%
5656 · ELL CR Materials & Supplies	0.00	100.00	(100.00)	0.0%
5660 · Spec Ed Professional Developmt	0.00	1,000.00	(1,000.00)	0.0%
5661 · ELL Professional Development	0.00	400.00	(400.00)	0.0%
Total 5600 · SUPPORT SERVICES	175,437.30	170,691.13	4,746.17	102.8%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	18,786.13	13,000.00	5,786.13	144.6%
5710 · Maint FICA & Medicare	1,416.85	701.92	714.93	201.9%
5715 · Maint Health Benefits	1,484.73	1,482.00	2.73	100.2%
5720 · Water and Sewer	907.67	498.05	409.62	182.2%
5730 · Gas and Electricity	5,377.12	4,656.02	721.10	115.5%
5735 · Garbage	296.62	271.77	24.85	109.1%
5740 · Life Safety	458.20	1,250.00	(791.80)	36.7%
5745 · Snow Removal	0.00	2,000.00	(2,000.00)	0.0%
5750 · Summer Help	0.00	0.00	0.00	0.0%
5765 · Maintenance Equipment	72.88	700.00	(627.12)	10.4%
5770 · Maintenance Supplies	223.86	833.33	(609.47)	26.9%
5775 · Long-Term Maint & Repairs	1,300.64	833.33	467.31	156.1%
5795 · Other Maint Exps	90.00	400.00	(310.00)	22.5%
Total 5700 · OPERATIONS & MAINT EXP	30,424.70	26,626.42	3,798.28	114.3%
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	389.00	(389.00)	0.0%
Total 5800 · FUNDRAISING EXP	0.00	389.00	(389.00)	0.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	4,729.25	12,443.50	(7,714.25)	38.0%
5906 · IDEA Preschool Grant	659.25	471.11	188.14	139.9%
5910 · Title I Exp	8,966.99	4,010.33	4,956.66	223.6%
5915 · Title II Teacher Quality Exp	558.00	0.00	558.00	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	16,250.00	0.00	16,250.00	100.0%
Total 5900 · GRANT EXPENSE	31,163.49	16,924.94	14,238.55	184.1%
9627 · Bank Service Charges	0.00	0.00	0.00	0.0%
Total Expense	659,020.31	574,092.76	84,927.55	114.8%
Net Ordinary Income	45,699.93	104,413.65	(58,713.72)	43.8%
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	2,459.29	0.00	2,459.29	100.0%
7107 · SCRIP	0.00	0.00	0.00	0.0%
7109 · Holiday Bazaar	3,148.25	0.00	3,148.25	100.0%
7110 · Other	1,163.39	0.00	1,163.39	100.0%
7112 · Spirit Wear - PSO	0.00	0.00	0.00	0.0%
Total 7102 · Fundraising	6,770.93	0.00	6,770.93	100.0%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	6,770.93	0.00	6,770.93	100.0%

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

	Dec 23	Budget	\$ Over Budget	% of Budget
Total Other Income	6,770.93	0.00	6,770.93	100.0%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	0.00	0.00	0.00	0.0%
7228 · Series 2020 Bond Interest Expen	36,312.50	36,400.00	(87.50)	99.8%
7244 · Lease Interest Expense	53.39	96.46	(43.07)	55.3%
7246 · Depreciation	1,228.99	4,549.75	(3,320.76)	27.0%
7247 · Amortization	531.50	531.50	0.00	100.0%
7248 · Depreciation - LLC	28,248.12	27,207.92	1,040.20	103.8%
7249 · Amortization - LLC	441.60	978.76	(537.16)	45.1%
7250 · Other Expense				
7258 · Other Expenses	0.00	0.00	0.00	0.0%
Total 7250 · Other Expense	0.00	0.00	0.00	0.0%
7300 · NON OPERATING-PSO EXPENSE				
7304 · Bank Fees	0.00	0.00	0.00	0.0%
7311 · SCRIP	4,414.34	0.00	4,414.34	100.0%
7313 · Holiday Bazaar	0.00	0.00	0.00	0.0%
7315 · Other Fundraising	885.70	0.00	885.70	100.0%
7317 · Food Events / Pizza Day Expense	2,159.91	0.00	2,159.91	100.0%
7321 · Classroom Care	0.00	0.00	0.00	0.0%
7324 · Programming	0.00	0.00	0.00	0.0%
7326 · Inschool Grants	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	7,459.95	0.00	7,459.95	100.0%
Total 7200 · NON OPERATING EXPENSE	74,276.05	69,764.39	4,511.66	106.5%
Total Other Expense	74,276.05	69,764.39	4,511.66	106.5%
Net Other Income	(67,505.12)	(69,764.39)	2,259.27	96.8%
Net Income	(21,805.19)	34,649.26	(56,454.45)	(62.9)%

**Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
October through December 2023**

	<u>Oct - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	1,946,747.73	1,946,747.73	0.00	100.0%
4110 · General Contributions	240.04	0.00	240.04	100.0%
4130 · Matching Gifts	100.00	500.00	(400.00)	20.0%
4100 · GENERAL INCOME - Other	225.00	0.00	225.00	100.0%
Total 4100 · GENERAL INCOME	1,947,312.77	1,947,247.73	65.04	100.0%
4200 · GRANTS				
4205 · IDEA Grant	0.00	28,300.00	(28,300.00)	0.0%
4206 · IDEA Preschool Grant	0.00	1,225.00	(1,225.00)	0.0%
4215 · Title I Low Income	0.00	11,000.00	(11,000.00)	0.0%
4220 · Title II Teacher Quality	0.00	312.75	(312.75)	0.0%
4222 · Title IV - Student Support	0.00	2,000.00	(2,000.00)	0.0%
4225 · Special Ed Personnel	20,220.00	20,221.77	(1.77)	100.0%
4230 · Special Ed Fundg for Children	14,496.00	14,494.89	1.11	100.0%
4235 · Title III ELL - TBE/TPI	1,332.00	1,328.85	3.15	100.2%
4295 · Other Grants	16,591.97	56,907.03	(40,315.06)	29.2%
Total 4200 · GRANTS	52,639.97	135,790.29	(83,150.32)	38.8%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	16,848.00	18,000.00	(1,152.00)	93.6%
4310 · Out-of-District Tuition	0.00	0.00	0.00	0.0%
Total 4300 · SCHOOL FEES INCOME	16,848.00	18,000.00	(1,152.00)	93.6%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	48,580.00	32,318.07	16,261.93	150.3%
4415 · Getting to Know You	0.00	0.00	0.00	0.0%
4425 · Interscholastic Sports	7,403.10	0.00	7,403.10	100.0%
4426 · Extra Curricular Income	0.00	920.46	(920.46)	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	0.00			
4495 · Other Clubs				
4496 · Swiftie Craft Club	(17.50)			
4499 · Destination Imagination Club	2,800.00			
4495 · Other Clubs - Other	875.00	0.00	875.00	100.0%
Total 4495 · Other Clubs	3,657.50	0.00	3,657.50	100.0%
Total 4400 · CLUBS & PROGRAMS	59,640.60	33,238.53	26,402.07	179.4%
4500 · GENERAL FUNDRAISING INCOME				
4560 · Spirit Wear / Gym Uniforms	135.70			
4565 · Dances Income	462.00	0.00	462.00	100.0%
4595 · Other Fundraising Inc	0.00	0.00	0.00	0.0%
Total 4500 · GENERAL FUNDRAISING INCOME	597.70	0.00	597.70	100.0%
4700 · STUDENT PARTICIPATION INCOME				
4705 · 5th/6th Grade Trip	0.00	0.00	0.00	0.0%
4710 · 7th Grade Trip	9,600.00	0.00	9,600.00	100.0%
4715 · 8th Grade Trip	14,400.00	0.00	14,400.00	100.0%
4717 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
4730 · Field Trips/Educ Activities Inc	2,728.00	0.00	2,728.00	100.0%
Total 4700 · STUDENT PARTICIPATION INCOME	26,728.00	0.00	26,728.00	100.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	183.30	0.00	183.30	100.0%
4810 · Byron Colby Barn Rental Income	6,110.00	0.00	6,110.00	100.0%
4815 · Snow Removal Income	0.00	0.00	0.00	0.0%
4820 · Interest Income - LFB	6,319.84	1,487.46	4,832.38	424.9%
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	1,836.00	0.00	1,836.00	100.0%
Total 4800 · INVESTMENT & OTHER INCOME	14,449.14	1,487.46	12,961.68	971.4%
9007 · Returned Check Charges	0.00	0.00	0.00	0.0%
Total Income	2,118,216.18	2,135,764.01	(17,547.83)	99.2%
Gross Profit	2,118,216.18	2,135,764.01	(17,547.83)	99.2%
Expense				

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
October through December 2023

	Oct - Dec 23	Budget	\$ Over Budget	% of Budget
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	656,827.50	548,650.00	108,177.50	119.7%
5110 · Instruction Stipends	9,943.51	5,000.00	4,943.51	198.9%
5120 · Related FICA & Medicare Expense	22,382.16	19,300.00	3,082.16	116.0%
5125 · Instruction TRS	9,189.12	9,523.71	(334.59)	96.5%
5130 · Instruction Health Benefits Exp	51,264.72	80,640.00	(29,375.28)	63.6%
5140 · Classroom Supplies	1,193.56	3,775.00	(2,581.44)	31.6%
5141 · Culture Expenses	0.00	2,727.27	(2,727.27)	0.0%
5145 · Educational Materials	1,858.55	9,000.00	(7,141.45)	20.7%
5150 · Classroom Technology	(26.00)	500.00	(526.00)	(5.2)%
5160 · Furniture	1,110.94	0.00	1,110.94	100.0%
5165 · Other Instructional Equipment	0.00	0.00	0.00	0.0%
5170 · Dues & Subscriptions	3,741.11	4,810.18	(869.07)	81.1%
5175 · Instruction Prof Development	1,054.48	1,500.00	(445.52)	70.3%
5181 · Environmental Learning	6,338.84	3,100.00	3,238.84	204.5%
5182 · Environmental Ed Professional D	880.10	6,000.00	(5,119.90)	14.7%
5183 · Environmental Library	0.00	750.00	(750.00)	0.0%
5190 · Deans Discretionary	259.18	3,000.00	(2,740.82)	8.6%
Total 5100 · INSTRUCTION EXPS	766,017.77	698,076.16	67,941.61	109.7%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	14,580.67	20,763.29	(6,182.62)	70.2%
5210 · Getting to Know You	0.00	0.00	0.00	0.0%
5215 · Interscholastic Sports	12,476.70	16,166.67	(3,689.97)	77.2%
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	513.93	0.00	513.93	100.0%
5295 · Other Club Exps	1,506.00	0.00	1,506.00	100.0%
Total 5200 · CLUBS & PROGRAMS EXP	29,077.30	36,929.96	(7,852.66)	78.7%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	2,752.00	2,330.00	422.00	118.1%
5315 · Class Parties & Activities	0.00	0.00	0.00	0.0%
5320 · 5/6 Grade Trip	399.75	0.00	399.75	100.0%
5325 · 7th Grade Trip	0.00	0.00	0.00	0.0%
5330 · 8th Grade Trip	6,932.91	0.00	6,932.91	100.0%
5340 · Graduation	0.00	0.00	0.00	0.0%
Total 5300 · STUDENT PARTICIPATION EXPS	10,084.66	2,330.00	7,754.66	432.8%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	180,783.67	178,695.87	2,087.80	101.2%
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	8,895.12	8,800.00	95.12	101.1%
5425 · Admin Health Benefits Expense	8,786.82	13,851.99	(5,065.17)	63.4%
5438 · Employment Expense - Other	490.00	0.00	490.00	100.0%
5440 · Supplies	1,612.58	1,504.00	108.58	107.2%
5445 · Furniture	0.00	5,001.00	(5,001.00)	0.0%
5450 · Office Equipment	454.64	1,668.00	(1,213.36)	27.3%
5455 · Computers	(46.17)	500.00	(546.17)	(9.2)%
5460 · Computer Support	9,163.10	8,265.00	898.10	110.9%
5465 · Equipment Rental	0.00	0.00	0.00	0.0%
5470 · Equipment Maintenance	45.69	0.00	45.69	100.0%
5475 · Admin Professional Development	97.00	1,251.00	(1,154.00)	7.8%
5480 · Telecommunication	4,856.97	5,382.00	(525.03)	90.2%
5485 · Accounting and Audit Fees	33,485.41	5,000.00	28,485.41	669.7%
5488 · Accounting and Audit Fees - LLC	3,864.00	0.00	3,864.00	100.0%
5490 · Payroll Service Fees	3,656.80	6,200.00	(2,543.20)	59.0%
5495 · Printing and Copying	2,241.43	1,165.69	1,075.74	192.3%
5500 · Postage and Shipping	155.71	501.00	(345.29)	31.1%
5505 · Insurance (incl. Building Ins.)	(731.00)	28,910.00	(29,641.00)	(2.5)%
5510 · Dues and Subscriptions	0.00	2,000.00	(2,000.00)	0.0%
5515 · Board Related Expenses	523.89	0.00	523.89	100.0%
5522 · Legal Fees - LLC	0.00	0.00	0.00	0.0%
5525 · Legal Fees	609.00	7,500.00	(6,891.00)	8.1%
5530 · Bank Fees	442.92	384.00	58.92	115.3%
5544 · Outreach Conferences/Partnershi	11,229.86	3,000.00	8,229.86	374.3%
5545 · Community Outreach	15,539.37	23,643.38	(8,104.01)	65.7%
5546 · Outreach Materials	188.79	2,500.00	(2,311.21)	7.6%
5547 · Transportation	19,242.10	17,725.00	1,517.10	108.6%
5555 · Fee Waiver Expenses	10,831.75	5,498.76	5,332.99	197.0%
5590 · Admin Discretionary	79.66	1,200.00	(1,120.34)	6.6%
5595 · Other Admin Expenses	6,641.99	2,064.00	4,577.99	321.8%
5400 · ADMINISTRATION EXPS - Other	0.00	0.00	0.00	0.0%

**Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
October through December 2023**

	Oct - Dec 23	Budget	\$ Over Budget	% of Budget
Total 5400 · ADMINISTRATION EXPS	323,141.10	332,210.69	(9,069.59)	97.3%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	263,894.17	322,364.84	(58,470.67)	81.9%
5610 · Spec Ed FICA & Medicare	11,813.46	11,700.00	113.46	101.0%
5615 · Spec Ed Health Benefits	31,693.96	40,524.00	(8,830.04)	78.2%
5625 · Auditory Services	3,105.00	4,070.00	(965.00)	76.3%
5630 · Speech Services	26,836.00	27,000.00	(164.00)	99.4%
5635 · OT Services	23,316.00	18,250.00	5,066.00	127.8%
5636 · PT Services	17,220.00	6,000.00	11,220.00	287.0%
5640 · Psychological Services	4,250.00	3,000.00	1,250.00	141.7%
5641 · Behavioral Therapist Services	0.00	1,800.00	(1,800.00)	0.0%
5642 · Nursing Services	20,042.77	17,143.56	2,899.21	116.9%
5645 · Other Spec Ed Services	0.00	2,842.22	(2,842.22)	0.0%
5646 · Out of District Placement	86,210.28	15,300.00	70,910.28	563.5%
5650 · Special Ed Legal Fees	1,653.00	1,500.00	153.00	110.2%
5655 · Special Ed CR Mats & Sups	300.33	2,850.00	(2,549.67)	10.5%
5656 · ELL CR Materials & Supplies	623.00	500.00	123.00	124.6%
5660 · Spec Ed Professional Developmnt	0.00	3,000.00	(3,000.00)	0.0%
5661 · ELL Professional Development	258.11	400.00	(141.89)	64.5%
Total 5600 · SUPPORT SERVICES	491,216.08	478,244.62	12,971.46	102.7%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	48,156.54	39,000.00	9,156.54	123.5%
5710 · Maint FICA & Medicare	3,620.83	2,105.76	1,515.07	171.9%
5715 · Maint Health Benefits	4,454.19	4,446.00	8.19	100.2%
5720 · Water and Sewer	2,602.02	1,256.15	1,345.87	207.1%
5730 · Gas and Electricity	12,178.22	13,015.05	(836.83)	93.6%
5735 · Garbage	889.86	815.30	74.56	109.1%
5740 · Life Safety	6,445.25	3,750.00	2,695.25	171.9%
5745 · Snow Removal	7,629.99	2,000.00	5,629.99	381.5%
5750 · Summer Help	0.00	0.00	0.00	0.0%
5765 · Maintenance Equipment	391.87	2,100.00	(1,708.13)	18.7%
5770 · Maintenance Supplies	3,192.20	2,499.99	692.21	127.7%
5775 · Long-Term Maint & Repairs				
5776 · Facilities Funding	29,768.00			
5775 · Long-Term Maint & Repairs - Other	22,405.31	2,499.99	19,905.32	896.2%
Total 5775 · Long-Term Maint & Repairs	52,173.31	2,499.99	49,673.32	2,086.9%
5795 · Other Maint Exps	486.15	800.00	(313.85)	60.8%
Total 5700 · OPERATIONS & MAINT EXP	142,220.43	74,288.24	67,932.19	191.4%
5800 · FUNDRAISING EXP				
5814 · Marketing/Advertising Expense	0.00	0.00	0.00	0.0%
5840 · Earthweek Exps	0.00	0.00	0.00	0.0%
5875 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00	0.0%
5880 · Dances Exp	0.00	389.00	(389.00)	0.0%
Total 5800 · FUNDRAISING EXP	0.00	389.00	(389.00)	0.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	10,637.64	29,887.00	(19,249.36)	35.6%
5906 · IDEA Preschool Grant	659.25	1,413.34	(754.09)	46.6%
5910 · Title I Exp	8,966.99	12,030.99	(3,064.00)	74.5%
5915 · Title II Teacher Quality Exp	735.57	0.00	735.57	100.0%
5922 · Title IV - Student Support	344.40	0.00	344.40	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	(534.00)	0.00	(534.00)	100.0%
5995 · Other Grants Expenditures	(16,250.00)	0.00	(16,250.00)	100.0%
Total 5900 · GRANT EXPENSE	4,559.85	43,331.33	(38,771.48)	10.5%
9627 · Bank Service Charges	0.00	0.00	0.00	0.0%
Total Expense	1,766,317.19	1,665,800.00	100,517.19	106.0%
Net Ordinary Income	351,898.99	469,964.01	(118,065.02)	74.9%
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	8,643.87	0.00	8,643.87	100.0%
7107 · SCRIP	0.00	0.00	0.00	0.0%
7109 · Holiday Bazaar	3,148.25	0.00	3,148.25	100.0%

**Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
October through December 2023**

	Oct - Dec 23	Budget	\$ Over Budget	% of Budget
7110 · Other	6,945.14	0.00	6,945.14	100.0%
7112 · Spirit Wear - PSO	512.63	0.00	512.63	100.0%
Total 7102 · Fundraising	19,249.89	0.00	19,249.89	100.0%
7115 · Non-Operating Contributions				
7117 · Golf Outing	1,615.00			
Total 7115 · Non-Operating Contributions	1,615.00			
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	20,864.89	0.00	20,864.89	100.0%
Total Other Income	20,864.89	0.00	20,864.89	100.0%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	13,676.21	29,201.22	(15,525.01)	46.8%
7228 · Series 2020 Bond Interest Expen	108,937.50	109,200.00	(262.50)	99.8%
7244 · Lease Interest Expense	162.12	294.75	(132.63)	55.0%
7246 · Depreciation	6,196.21	13,649.25	(7,453.04)	45.4%
7247 · Amortization	1,594.50	1,594.50	0.00	100.0%
7248 · Depreciation - LLC	80,370.87	81,623.75	(1,252.88)	98.5%
7249 · Amortization - LLC	1,319.64	2,936.28	(1,616.64)	44.9%
7250 · Other Expense				
7257 · Golf Outing	1,965.52			
7258 · Other Expenses	540.56	0.00	540.56	100.0%
Total 7250 · Other Expense	2,506.08	0.00	2,506.08	100.0%
7300 · NON OPERATING-PSO EXPENSE				
7304 · Bank Fees	0.00	0.00	0.00	0.0%
7311 · SCRIP	4,414.34	0.00	4,414.34	100.0%
7313 · Holiday Bazaar	0.00	0.00	0.00	0.0%
7315 · Other Fundraising	1,793.64	0.00	1,793.64	100.0%
7317 · Food Events / Pizza Day Expense	5,600.88	0.00	5,600.88	100.0%
7321 · Classroom Care	0.00	0.00	0.00	0.0%
7324 · Programming	0.00	0.00	0.00	0.0%
7326 · Inschool Grants	1,640.98	0.00	1,640.98	100.0%
7327 · Discretionary Hardship Fund	3,000.00	0.00	3,000.00	100.0%
Total 7300 · NON OPERATING-PSO EXPENSE	16,449.84	0.00	16,449.84	100.0%
Total 7200 · NON OPERATING EXPENSE	231,212.97	238,499.75	(7,286.78)	96.9%
Total Other Expense	231,212.97	238,499.75	(7,286.78)	96.9%
Net Other Income	(210,348.08)	(238,499.75)	28,151.67	88.2%
Net Income	141,550.91	231,464.26	(89,913.35)	61.2%

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

	Jul - Dec 23	Jul - Dec 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	2,920,121.59	2,748,307.59	171,814.00	6.3%
4110 · General Contributions	199.73	2,385.12	(2,185.39)	(91.6)%
4130 · Matching Gifts	220.00	500.00	(280.00)	(56.0)%
4100 · GENERAL INCOME - Other	225.00	0.00	225.00	100.0%
Total 4100 · GENERAL INCOME	2,920,766.32	2,751,192.71	169,573.61	6.2%
4200 · GRANTS				
4205 · IDEA Grant	8,612.00	23,809.00	(15,197.00)	(63.8)%
4206 · IDEA Preschool Grant	659.00	11.00	648.00	5,890.9%
4215 · Title I Low Income	7,907.00	8,872.00	(965.00)	(10.9)%
4220 · Title II Teacher Quality	2,793.00	0.00	2,793.00	100.0%
4222 · Title IV - Student Support	1,100.00	0.00	1,100.00	100.0%
4225 · Special Ed Personnel	33,700.00	33,700.00	0.00	0.0%
4230 · Special Ed Fundg for Children	24,160.00	24,160.00	0.00	0.0%
4235 · Title III ELL - TBE/TPI	2,220.00	2,220.00	0.00	0.0%
4295 · Other Grants	71,602.53	11,713.82	59,888.71	511.3%
Total 4200 · GRANTS	152,753.53	104,485.82	48,267.71	46.2%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	25,272.00	23,409.00	1,863.00	8.0%
Total 4300 · SCHOOL FEES INCOME	25,272.00	23,409.00	1,863.00	8.0%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	96,697.41	71,436.41	25,261.00	35.4%
4415 · Getting to Know You	800.00	350.00	450.00	128.6%
4425 · Interscholastic Sports	13,153.10	11,820.00	1,333.10	11.3%
4426 · Extra Curricular Income	0.00	2,550.00	(2,550.00)	(100.0)%
4470 · Halloween Club	675.00	875.00	(200.00)	(22.9)%
4495 · Other Clubs				
4496 · Swiftie Craft Club	657.50	0.00	657.50	100.0%
4497 · Soccer Camp	550.00	0.00	550.00	100.0%
4498 · Cross Country Camp	1,000.00	0.00	1,000.00	100.0%
4499 · Destination Imagination Club	2,800.00	0.00	2,800.00	100.0%
4495 · Other Clubs - Other	9,735.00	12,610.50	(2,875.50)	(22.8)%
Total 4495 · Other Clubs	14,742.50	12,610.50	2,132.00	16.9%
Total 4400 · CLUBS & PROGRAMS	126,068.01	99,641.91	26,426.10	26.5%
4500 · GENERAL FUNDRAISING INCOME				
4560 · Spirit Wear / Gym Uniforms	135.70	0.00	135.70	100.0%
4565 · Dances Income	462.00	404.00	58.00	14.4%
Total 4500 · GENERAL FUNDRAISING INCOME	597.70	404.00	193.70	48.0%
4700 · STUDENT PARTICIPATION INCOME				
4710 · 7th Grade Trip	9,600.00	1,260.00	8,340.00	661.9%
4715 · 8th Grade Trip	24,300.00	8,653.00	15,647.00	180.8%
4720 · Graduation	0.00	20.00	(20.00)	(100.0)%
4730 · Field Trips/Educ Activities Inc	3,602.00	3,981.00	(379.00)	(9.5)%
Total 4700 · STUDENT PARTICIPATION INCOME	37,502.00	13,914.00	23,588.00	169.5%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	219.72	115.00	104.72	91.1%
4810 · Byron Colby Barn Rental Income	6,110.00	13,902.95	(7,792.95)	(56.1)%
4820 · Interest Income - LFB	12,530.10	663.39	11,866.71	1,788.8%
4895 · - Consolidate	0.00	(130.00)	130.00	100.0%
4899 · Other	1,836.00	2,384.83	(548.83)	(23.0)%
Total 4800 · INVESTMENT & OTHER INCOME	20,695.82	16,936.17	3,759.65	22.2%
Total Income	3,283,655.38	3,009,983.61	273,671.77	9.1%
Gross Profit	3,283,655.38	3,009,983.61	273,671.77	9.1%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	956,867.30	867,465.40	89,401.90	10.3%
5110 · Instruction Stipends	13,795.79	308.00	13,487.79	4,379.2%
5120 · Related FICA & Medicare Expense	31,755.84	33,218.53	(1,462.69)	(4.4)%
5125 · Instruction TRS	13,939.25	13,495.94	443.31	3.3%
5130 · Instruction Health Benefits Exp	106,122.01	126,628.17	(20,506.16)	(16.2)%
5140 · Classroom Supplies	15,872.52	20,685.03	(4,812.51)	(23.3)%

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

	Jul - Dec 23	Jul - Dec 22	\$ Change	% Change
5141 · Culture Expenses	101.83	441.48	(339.65)	(76.9)%
5145 · Educational Materials	30,825.53	30,363.86	461.67	1.5%
5150 · Classroom Technology	(127.00)	7,517.59	(7,644.59)	(101.7)%
5160 · Furniture	1,764.27	365.75	1,398.52	382.4%
5170 · Dues & Subscriptions	12,610.79	16,178.09	(3,567.30)	(22.1)%
5175 · Instruction Prof Development	3,355.10	10,458.90	(7,103.80)	(67.9)%
5181 · Environmental Learning	9,363.64	2,901.91	6,461.73	222.7%
5182 · Environmental Ed Professional D	916.23	4,023.20	(3,106.97)	(77.2)%
5183 · Environmental Library	0.00	1,269.97	(1,269.97)	(100.0)%
5190 · Deans Discretionary	3,167.67	5,939.46	(2,771.79)	(46.7)%
Total 5100 · INSTRUCTION EXPS	1,200,330.77	1,141,261.28	59,069.49	5.2%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	22,808.56	39,906.65	(17,098.09)	(42.9)%
5215 · Interscholastic Sports	15,396.70	11,889.33	3,507.37	29.5%
5285 · Hot Lunch - Farm to Table	789.33	524.00	265.33	50.6%
5295 · Other Club Exps	1,787.20	4,556.20	(2,769.00)	(60.8)%
Total 5200 · CLUBS & PROGRAMS EXP	40,781.79	56,876.18	(16,094.39)	(28.3)%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	4,206.00	12,221.53	(8,015.53)	(65.6)%
5320 · 5/6 Grade Trip	399.75	5,092.25	(4,692.50)	(92.2)%
5325 · 7th Grade Trip	5,895.00	5,895.00	0.00	0.0%
5330 · 8th Grade Trip	8,692.91	5,092.76	3,600.15	70.7%
5340 · Graduation	0.00	995.63	(995.63)	(100.0)%
Total 5300 · STUDENT PARTICIPATION EXPS	19,193.66	29,297.17	(10,103.51)	(34.5)%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	338,228.10	266,909.83	71,318.27	26.7%
5410 · Administrative Contractual	0.00	27,749.50	(27,749.50)	(100.0)%
5412 · Other	0.00	2,573.75	(2,573.75)	(100.0)%
5420 · Admin FICA & Medicare	18,410.44	14,894.41	3,516.03	23.6%
5425 · Admin Health Benefits Expense	19,364.87	19,513.86	(148.99)	(0.8)%
5438 · Employment Expense - Other	3,235.77	3,692.34	(456.57)	(12.4)%
5440 · Supplies	4,948.12	2,488.20	2,459.92	98.9%
5445 · Furniture	320.98	213.70	107.28	50.2%
5450 · Office Equipment	454.64	0.00	454.64	100.0%
5455 · Computers	(61.17)	5,013.13	(5,074.30)	(101.2)%
5460 · Computer Support	24,970.41	29,993.20	(5,022.79)	(16.8)%
5470 · Equipment Maintenance	121.97	7.79	114.18	1,465.7%
5475 · Admin Professional Development	1,197.00	4,530.22	(3,333.22)	(73.6)%
5480 · Telecommunication	9,585.78	12,182.14	(2,596.36)	(21.3)%
5485 · Accounting and Audit Fees	33,485.41	28,815.15	4,670.26	16.2%
5488 · Accounting and Audit Fees - LLC	3,864.00	3,360.00	504.00	15.0%
5490 · Payroll Service Fees	7,134.88	14,439.72	(7,304.84)	(50.6)%
5495 · Printing and Copying	5,173.81	7,633.90	(2,460.09)	(32.2)%
5500 · Postage and Shipping	649.89	791.28	(141.39)	(17.9)%
5505 · Insurance (Incl. Building Ins.)	99,550.43	101,518.51	(1,968.08)	(1.9)%
5510 · Dues and Subscriptions	0.00	826.00	(826.00)	(100.0)%
5515 · Board Related Expenses	2,778.88	1,050.00	1,728.88	164.7%
5525 · Legal Fees	4,503.76	1,307.50	3,196.26	244.5%
5530 · Bank Fees	577.92	656.15	(78.23)	(11.9)%
5544 · Outreach Conferences/Partnershi	11,242.10	8,410.00	2,832.10	33.7%
5545 · Community Outreach	29,495.97	42,376.45	(12,880.48)	(30.4)%
5546 · Outreach Materials	1,300.39	283.58	1,016.81	358.6%
5547 · Transportation	22,293.24	15,273.00	7,020.24	46.0%
5555 · Fee Waiver Expenses	22,978.99	22,720.31	258.68	1.1%
5590 · Admin Discretionary	286.02	2,519.76	(2,233.74)	(88.7)%
5595 · Other Admin Expenses	7,922.99	12,206.29	(4,283.30)	(35.1)%
Total 5400 · ADMINISTRATION EXPS	674,015.59	653,949.67	20,065.92	3.1%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	364,091.09	346,931.63	17,159.46	5.0%
5610 · Spec Ed FICA & Medicare	17,405.88	16,858.55	547.33	3.3%
5615 · Spec Ed Health Benefits	61,847.92	60,148.38	1,699.54	2.8%
5625 · Auditory Services	3,105.00	7,500.00	(4,395.00)	(58.6)%
5630 · Speech Services	31,650.00	34,882.00	(3,232.00)	(9.3)%
5635 · OT Services	27,624.00	38,606.00	(10,982.00)	(28.5)%
5636 · PT Services	15,720.00	18,305.00	(2,585.00)	(14.1)%
5640 · Psychological Services	4,250.00	0.00	4,250.00	100.0%
5641 · Behavioral Therapist Services	0.00	9,173.00	(9,173.00)	(100.0)%
5642 · Nursing Services	29,618.71	28,549.95	1,068.76	3.7%
5645 · Other Spec Ed Services	0.00	193.56	(193.56)	(100.0)%
5646 · Out of District Placement	135,402.79	40,463.83	94,939.16	234.6%

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

	Jul - Dec 23	Jul - Dec 22	\$ Change	% Change
5650 · Special Ed Legal Fees	2,639.00	0.00	2,639.00	100.0%
5655 · Special Ed CR Mats & Sups	1,039.28	5,566.16	(4,526.88)	(81.3)%
5656 · ELL CR Materials & Supplies	896.00	354.80	541.20	152.5%
5660 · Spec Ed Professional Developmt	2,998.30	1,459.00	1,539.30	105.5%
5661 · ELL Professional Development	258.11	250.00	8.11	3.2%
Total 5600 · SUPPORT SERVICES	698,546.08	609,241.66	89,304.42	14.7%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	93,590.01	94,234.34	(644.33)	(0.7)%
5710 · Maint FICA & Medicare	9,116.55	7,443.89	1,672.66	22.5%
5715 · Maint Health Benefits	8,780.28	3,560.94	5,219.34	146.6%
5720 · Water and Sewer	4,556.01	3,285.91	1,270.10	38.7%
5730 · Gas and Electricity	20,956.86	15,904.82	5,052.04	31.8%
5735 · Garbage	1,801.72	1,516.44	285.28	18.8%
5740 · Life Safety	17,775.29	11,098.16	6,677.13	60.2%
5745 · Snow Removal	7,629.99	569.22	7,060.77	1,240.4%
5750 · Summer Help	29,568.50	0.00	29,568.50	100.0%
5755 · Winter Help	0.00	7,150.00	(7,150.00)	(100.0)%
5765 · Maintenance Equipment	585.85	661.94	(76.09)	(11.5)%
5770 · Maintenance Supplies	6,634.02	5,599.93	1,034.09	18.5%
5775 · Long-Term Maint & Repairs				
5776 · Facilities Funding	32,268.00	0.00	32,268.00	100.0%
5775 · Long-Term Maint & Repairs - Other	63,689.70	53,352.76	10,336.94	19.4%
Total 5775 · Long-Term Maint & Repairs	95,957.70	53,352.76	42,604.94	79.9%
5795 · Other Maint Exps	914.60	775.01	139.59	18.0%
Total 5700 · OPERATIONS & MAINT EXP	297,867.38	205,153.36	92,714.02	45.2%
5800 · FUNDRAISING EXP				
5881 · Sustainable Schoolyard	34.00	0.00	34.00	100.0%
Total 5800 · FUNDRAISING EXP	34.00	0.00	34.00	100.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	20,221.60	44,263.59	(24,041.99)	(54.3)%
5906 · IDEA Preschool Grant	1,318.50	1,612.00	(293.50)	(18.2)%
5910 · Title I Exp	16,873.74	47,106.60	(30,232.86)	(64.2)%
5915 · Title II Teacher Quality Exp	3,528.42	990.00	2,538.42	256.4%
5922 · Title IV - Student Support	1,444.40	681.50	762.90	111.9%
5945 · ESSER II	(0.35)	15,448.69	(15,449.04)	(100.0)%
5995 · Other Grants Expenditures	32,500.00	0.00	32,500.00	100.0%
Total 5900 · GRANT EXPENSE	75,886.31	110,102.38	(34,216.07)	(31.1)%
9627 · Bank Service Charges	0.00	6.50	(6.50)	(100.0)%
Total Expense	3,006,655.58	2,805,888.20	200,767.38	7.2%
Net Ordinary Income	276,999.80	204,095.41	72,904.39	35.7%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7104 · Food Events / Pizza Day	8,742.87	8,135.97	606.90	7.5%
7107 · SCRIP	0.00	4,682.25	(4,682.25)	(100.0)%
7109 · Holiday Bazaar	3,148.25	2,831.75	316.50	11.2%
7110 · Other	7,025.14	3,160.18	3,864.96	122.3%
7112 · Spirit Wear - PSO	802.13	0.00	802.13	100.0%
7102 · Fundraising - Other	0.00	60.00	(60.00)	(100.0)%
Total 7102 · Fundraising	19,718.39	18,870.15	848.24	4.5%
7115 · Non-Operating Contributions				
7117 · Golf Outing	3,495.00	1,966.00	1,529.00	77.8%
Total 7115 · Non-Operating Contributions	3,495.00	1,966.00	1,529.00	77.8%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	23,213.39	20,836.15	2,377.24	11.4%
Total Other Income	23,213.39	20,836.15	2,377.24	11.4%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	27,430.12	18,911.73	8,518.39	45.0%
7228 · Series 2020 Bond Interest Expen	208,202.79	220,174.98	(11,972.19)	(5.4)%
7244 · Lease Interest Expense	339.77	474.69	(134.92)	(28.4)%
7246 · Depreciation	17,410.90	22,429.38	(5,018.48)	(22.4)%

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

	Jul - Dec 23	Jul - Dec 22	\$ Change	% Change
7247 · Amortization	3,189.00	3,189.00	0.00	0.0%
7248 · Depreciation - LLC	151,994.76	143,247.78	8,746.98	6.1%
7249 · Amortization - LLC	2,623.89	2,503.64	120.25	4.8%
7250 · Other Expense				
7257 · Golf Outing	1,965.52	0.00	1,965.52	100.0%
7258 · Other Expenses	2,097.76	93.38	2,004.38	2,146.5%
7250 · Other Expense - Other	0.00	609.47	(609.47)	(100.0)%
Total 7250 · Other Expense	4,063.28	702.85	3,360.43	478.1%
7300 · NON OPERATING-PSO EXPENSE				
7304 · Bank Fees	0.00	196.70	(196.70)	(100.0)%
7311 · SCRIP	4,414.34	5,643.82	(1,229.48)	(21.8)%
7313 · Holiday Bazaar	0.00	132.33	(132.33)	(100.0)%
7315 · Other Fundraising	1,793.64	729.61	1,064.03	145.8%
7317 · Food Events / Pizza Day Expense	7,351.85	7,102.85	249.00	3.5%
7321 · Classroom Care	500.00	23.98	476.02	1,985.1%
7326 · Inschool Grants	1,640.98	2,593.02	(952.04)	(36.7)%
7327 · Discretionary Hardship Fund	3,000.00	2,500.00	500.00	20.0%
Total 7300 · NON OPERATING-PSO EXPENSE	18,700.81	18,922.31	(221.50)	(1.2)%
Total 7200 · NON OPERATING EXPENSE	433,955.32	430,556.36	3,398.96	0.8%
Total Other Expense	433,955.32	430,556.36	3,398.96	0.8%
Net Other Income	(410,741.93)	(409,720.21)	(1,021.72)	(0.3)%
Net Income	(133,742.13)	(205,624.80)	71,882.67	35.0%

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

	Dec 23	Dec 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	648,915.91	610,735.02	38,180.89	6.3%
4110 · General Contributions	200.02	1,451.51	(1,451.49)	(87.9)%
4130 · Matching Gifts	60.00	500.00	(440.00)	(88.0)%
Total 4100 · GENERAL INCOME	649,175.93	612,886.53	36,289.40	5.9%
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	1,684.25	0.00	1,684.25	100.0%
Total 4200 · GRANTS	13,700.25	12,016.00	1,684.25	14.0%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	5,616.00	5,202.00	414.00	8.0%
Total 4300 · SCHOOL FEES INCOME	5,616.00	5,202.00	414.00	8.0%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	27,970.00	15,370.60	12,599.40	82.0%
4425 · Interscholastic Sports	3,223.10	2,995.00	228.10	7.6%
4495 · Other Clubs				
4499 · Destination Imagination Club	875.00	0.00	875.00	100.0%
4495 · Other Clubs - Other	550.00	1,223.50	(673.50)	(55.1)%
Total 4495 · Other Clubs	1,425.00	1,223.50	201.50	16.5%
Total 4400 · CLUBS & PROGRAMS	32,618.10	19,589.10	13,029.00	66.5%
4700 · STUDENT PARTICIPATION INCOME				
4710 · 7th Grade Trip	0.00	1,260.00	(1,260.00)	(100.0)%
4715 · 8th Grade Trip	300.00	3,000.00	(2,700.00)	(90.0)%
4730 · Field Trips/Educ Activities Inc	946.00	0.00	946.00	100.0%
Total 4700 · STUDENT PARTICIPATION INCOME	1,246.00	4,260.00	(3,014.00)	(70.8)%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	17.50	35.00	(17.50)	(50.0)%
4810 · Byron Colby Barn Rental Income	40.00	80.00	(40.00)	(50.0)%
4820 · Interest Income - LFB	2,144.46	133.15	2,011.31	1,510.6%
4899 · Other	162.00	35.50	126.50	356.3%
Total 4800 · INVESTMENT & OTHER INCOME	2,363.96	283.65	2,080.31	733.4%
Total Income	704,720.24	654,237.28	50,482.96	7.7%
Gross Profit	704,720.24	654,237.28	50,482.96	7.7%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	260,537.31	174,404.17	86,133.14	49.4%
5110 · Instruction Stipends	6,233.50	0.00	6,233.50	100.0%
5120 · Related FICA & Medicare Expense	9,356.37	5,661.66	3,694.71	65.3%
5125 · Instruction TRS	3,457.52	2,535.15	922.37	36.4%
5130 · Instruction Health Benefits Exp	17,520.97	29,443.70	(11,922.73)	(40.5)%
5140 · Classroom Supplies	383.71	(6.00)	389.71	6,495.2%
5145 · Educational Materials	56.99	328.17	(271.18)	(82.6)%
5160 · Furniture	259.59	0.00	259.59	100.0%
5170 · Dues & Subscriptions	0.00	198.00	(198.00)	(100.0)%
5175 · Instruction Prof Development	859.48	696.00	163.48	23.5%
5181 · Environmental Learning	5,623.86	358.61	5,265.25	1,468.2%
5182 · Environmental Ed Professional D	0.00	3,673.20	(3,673.20)	(100.0)%
5190 · Deans Discretionary	16.99	286.79	(269.80)	(94.1)%
Total 5100 · INSTRUCTION EXPS	304,306.29	217,579.45	86,726.84	39.9%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	6,529.81	5,696.66	833.15	14.6%
5215 · Interscholastic Sports	4,208.67	4,970.08	(761.41)	(15.3)%
5285 · Hot Lunch - Farm to Table	353.00	344.00	9.00	2.6%
5295 · Other Club Exps	827.50	1,600.00	(772.50)	(48.3)%
Total 5200 · CLUBS & PROGRAMS EXP	11,918.98	12,610.74	(691.76)	(5.5)%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	460.00	6,017.70	(5,557.70)	(92.4)%

Prairie Crossing Charter School Profit & Loss Prev Year Comparison

December 2023

01/15/24

Accrual Basis

	Dec 23	Dec 22	\$ Change	% Change
5320 · 5/6 Grade Trip	135.90	5,092.25	(4,956.35)	(97.3)%
5330 · 8th Grade Trip	0.00	154.99	(154.99)	(100.0)%
Total 5300 · STUDENT PARTICIPATION EXPS	595.90	11,264.94	(10,669.04)	(94.7)%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	69,637.21	45,327.48	24,309.73	53.6%
5410 · Administrative Contractual	0.00	5,852.00	(5,852.00)	(100.0)%
5420 · Admin FICA & Medicare	3,648.34	2,098.92	1,549.42	73.8%
5425 · Admin Health Benefits Expense	2,928.94	1,856.99	1,071.95	57.7%
5438 · Employment Expense - Other	61.25	61.25	0.00	0.0%
5440 · Supplies	434.62	330.24	104.38	31.6%
5455 · Computers	(21.17)	(99.01)	77.84	78.6%
5460 · Computer Support	2,214.53	3,189.49	(974.96)	(30.6)%
5475 · Admin Professional Development	0.00	(15.54)	15.54	100.0%
5480 · Telecommunication	1,704.43	2,029.58	(325.15)	(16.0)%
5488 · Accounting and Audit Fees - LLC	0.00	3,360.00	(3,360.00)	(100.0)%
5490 · Payroll Service Fees	1,281.00	2,751.30	(1,470.30)	(53.4)%
5500 · Postage and Shipping	155.71	69.92	85.79	122.7%
5505 · Insurance (incl. Building Ins.)	0.00	(15,340.00)	15,340.00	100.0%
5515 · Board Related Expenses	250.00	800.00	(550.00)	(68.8)%
5525 · Legal Fees	0.00	(238.00)	238.00	100.0%
5530 · Bank Fees	44.84	75.00	(30.16)	(40.2)%
5544 · Outreach Conferences/Partnershi	4,500.00	5,000.00	(500.00)	(10.0)%
5545 · Community Outreach	6,256.29	6,982.58	(726.29)	(10.4)%
5547 · Transportation	4,771.00	4,930.00	(159.00)	(3.2)%
5555 · Fee Waiver Expenses	6,810.00	5,435.00	1,375.00	25.3%
5590 · Admin Discretionary	79.66	2,268.99	(2,189.33)	(96.5)%
5595 · Other Admin Expenses	417.00	335.00	82.00	24.5%
Total 5400 · ADMINISTRATION EXPS	105,173.65	77,061.19	28,112.46	36.5%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	102,290.13	56,975.95	45,314.18	79.5%
5610 · Spec Ed FICA & Medicare	4,990.46	2,714.43	2,276.03	83.9%
5615 · Spec Ed Health Benefits	10,329.71	11,000.75	(671.04)	(6.1)%
5625 · Auditory Services	0.00	3,465.00	(3,465.00)	(100.0)%
5630 · Speech Services	6,662.00	9,510.00	(2,848.00)	(30.0)%
5635 · OT Services	7,168.00	13,822.00	(6,654.00)	(48.1)%
5636 · PT Services	3,450.00	6,970.00	(3,520.00)	(50.5)%
5640 · Psychological Services	4,250.00	0.00	4,250.00	100.0%
5641 · Behavioral Therapist Services	0.00	(4,058.50)	4,058.50	100.0%
5642 · Nursing Services	7,786.80	6,150.98	1,635.84	26.6%
5645 · Other Spec Ed Services	0.00	150.00	(150.00)	(100.0)%
5646 · Out of District Placement	28,323.75	0.00	28,323.75	100.0%
5655 · Special Ed CR Mats & Sups	186.45	0.00	186.45	100.0%
Total 5600 · SUPPORT SERVICES	175,437.30	106,700.59	68,736.71	64.4%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	18,796.13	14,336.36	4,459.77	31.1%
5710 · Maint FICA & Medicare	1,416.85	1,081.95	334.90	31.0%
5715 · Maint Health Benefits	1,484.73	952.40	532.33	55.9%
5720 · Water and Sewer	907.67	682.65	225.02	33.0%
5730 · Gas and Electricity	5,377.12	4,229.91	1,147.21	27.1%
5735 · Garbage	296.62	252.74	43.88	17.4%
5740 · Life Safety	458.20	981.98	(523.78)	(53.3)%
5745 · Snow Removal	0.00	569.22	(569.22)	(100.0)%
5750 · Summer Help	0.00	0.00	0.00	0.0%
5765 · Maintenance Equipment	72.88	0.00	72.88	100.0%
5770 · Maintenance Supplies	223.86	1,130.76	(906.90)	(80.2)%
5775 · Long-Term Maint & Repairs	1,300.64	1,321.21	(20.57)	(1.6)%
5795 · Other Maint Exps	90.00	0.00	90.00	100.0%
Total 5700 · OPERATIONS & MAINT EXP	30,424.70	25,539.18	4,885.52	19.1%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	4,729.25	21,512.95	(16,783.70)	(78.0)%
5906 · IDEA Preschool Grant	659.25	806.00	(146.75)	(18.2)%
5910 · Title I Exp	8,966.99	23,296.50	(14,329.51)	(61.5)%
5915 · Title II Teacher Quality Exp	558.00	0.00	558.00	100.0%
5945 · ESSER II	0.00	8,277.09	(8,277.09)	(100.0)%
5995 · Other Grants Expenditures	16,250.00	0.00	16,250.00	100.0%
Total 5900 · GRANT EXPENSE	31,163.49	53,892.54	(22,729.05)	(42.2)%
Total Expense	659,020.31	504,648.63	154,371.68	30.6%

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

	Dec 23	Dec 22	\$ Change	% Change
Net Ordinary Income	45,699.93	149,588.65	(103,888.72)	(69.5)%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7104 · Food Events / Pizza Day	2,459.29	8,135.97	(5,676.68)	(69.8)%
7107 · SCRIP	0.00	4,480.25	(4,480.25)	(100.0)%
7109 · Holiday Bazaar	3,148.25	2,831.75	316.50	11.2%
7110 · Other	1,163.39	1,493.18	(329.79)	(22.1)%
Total 7102 · Fundraising	6,770.93	16,941.15	(10,170.22)	(60.0)%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	6,770.93	16,941.15	(10,170.22)	(60.0)%
Total Other Income	6,770.93	16,941.15	(10,170.22)	(60.0)%
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	53.39	74.46	(21.07)	(28.3)%
7246 · Depreciation	1,228.99	3,738.23	(2,509.24)	(67.1)%
7247 · Amortization	531.50	531.50	0.00	0.0%
7248 · Depreciation - LLC	28,248.12	23,874.63	4,373.49	18.3%
7249 · Amortization - LLC	441.60	421.36	20.24	4.8%
7250 · Other Expense				
7258 · Other Expenses	0.00	93.38	(93.38)	(100.0)%
Total 7250 · Other Expense	0.00	93.38	(93.38)	(100.0)%
7300 · NON OPERATING-PSO EXPENSE				
7311 · SCRIP	4,414.34	5,643.82	(1,229.48)	(21.8)%
7313 · Holiday Bazaar	0.00	132.33	(132.33)	(100.0)%
7315 · Other Fundraising	885.70	0.00	885.70	100.0%
7317 · Food Events / Pizza Day Expense	2,159.91	1,972.02	187.89	9.5%
7327 · Discretionary Hardship Fund	0.00	2,500.00	(2,500.00)	(100.0)%
Total 7300 · NON OPERATING-PSO EXPENSE	7,459.95	10,248.17	(2,788.22)	(27.2)%
Total 7200 · NON OPERATING EXPENSE	74,276.05	75,677.56	(1,401.51)	(1.9)%
Total Other Expense	74,276.05	75,677.56	(1,401.51)	(1.9)%
Net Other Income	(67,505.12)	(58,736.41)	(8,768.71)	(14.9)%
Net Income	(21,805.19)	90,852.24	(112,657.43)	(124.0)%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
October through December 2023

	Oct - Dec 23	Oct - Dec 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	1,946,747.73	1,832,205.06	114,542.67	6.3%
4110 · General Contributions	240.04	2,115.67	(1,875.63)	(88.7)%
4130 · Matching Gifts	100.00	500.00	(400.00)	(80.0)%
4100 · GENERAL INCOME - Other	225.00	0.00	225.00	100.0%
Total 4100 · GENERAL INCOME	1,947,312.77	1,834,820.73	112,492.04	6.1%
4200 · GRANTS				
4205 · IDEA Grant	0.00	23,809.00	(23,809.00)	(100.0)%
4206 · IDEA Preschool Grant	0.00	11.00	(11.00)	(100.0)%
4215 · Title I Low Income	0.00	8,872.00	(8,872.00)	(100.0)%
4225 · Special Ed Personnel	20,220.00	20,220.00	0.00	0.0%
4230 · Special Ed Fundg for Children	14,496.00	14,496.00	0.00	0.0%
4235 · Title III ELL - TBE/TPI	1,332.00	1,332.00	0.00	0.0%
4295 · Other Grants	16,591.97	7,797.23	8,794.74	112.8%
Total 4200 · GRANTS	52,639.97	76,537.23	(23,897.26)	(31.2)%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	16,848.00	15,606.00	1,242.00	8.0%
Total 4300 · SCHOOL FEES INCOME	16,848.00	15,606.00	1,242.00	8.0%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	48,580.00	40,320.60	8,259.40	20.5%
4425 · Interscholastic Sports	7,403.10	6,445.00	958.10	14.9%
4470 · Halloween Club	0.00	0.00	0.00	0.0%
4495 · Other Clubs				
4496 · Swiftie Craft Club	(17.50)	0.00	(17.50)	(100.0)%
4499 · Destination Imagination Club	2,800.00	0.00	2,800.00	100.0%
4495 · Other Clubs - Other	875.00	2,470.50	(1,595.50)	(64.6)%
Total 4495 · Other Clubs	3,657.50	2,470.50	1,187.00	48.1%
Total 4400 · CLUBS & PROGRAMS	59,640.60	49,236.10	10,404.50	21.1%
4500 · GENERAL FUNDRAISING INCOME				
4560 · Spirit Wear / Gym Uniforms	135.70	0.00	135.70	100.0%
4565 · Dances Income	462.00	389.00	73.00	18.8%
Total 4500 · GENERAL FUNDRAISING INCOME	597.70	389.00	208.70	53.7%
4700 · STUDENT PARTICIPATION INCOME				
4710 · 7th Grade Trip	9,600.00	1,260.00	8,340.00	661.9%
4715 · 8th Grade Trip	14,400.00	3,118.00	11,282.00	361.8%
4720 · Graduation	0.00	20.00	(20.00)	(100.0)%
4730 · Field Trips/Educ Activities Inc	2,728.00	276.00	2,452.00	888.4%
Total 4700 · STUDENT PARTICIPATION INCOME	26,728.00	4,674.00	22,054.00	471.8%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	183.30	115.00	68.30	59.4%
4810 · Byron Colby Barn Rental Income	6,110.00	13,902.95	(7,792.95)	(56.1)%
4820 · Interest Income - LFB	6,319.84	403.07	5,916.77	1,467.9%
4895 · - Consolidate	0.00	(130.00)	130.00	100.0%
4899 · Other	1,836.00	2,384.83	(548.83)	(23.0)%
Total 4800 · INVESTMENT & OTHER INCOME	14,449.14	16,675.85	(2,226.71)	(13.4)%
Total Income	2,118,216.18	1,997,938.91	120,277.27	6.0%
Gross Profit	2,118,216.18	1,997,938.91	120,277.27	6.0%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	656,827.50	551,694.18	105,133.32	19.1%
5110 · Instruction Stipends	9,943.51	0.00	9,943.51	100.0%
5120 · Related FICA & Medicare Expense	22,382.16	20,666.32	1,715.84	8.3%
5125 · Instruction TRS	9,189.12	8,899.64	289.48	3.3%
5130 · Instruction Health Benefits Exp	51,264.72	62,574.78	(11,310.06)	(18.1)%
5140 · Classroom Supplies	1,193.56	5,268.17	(4,074.61)	(77.3)%
5141 · Culture Expenses	0.00	16.23	(16.23)	(100.0)%
5145 · Educational Materials	1,858.55	1,044.11	814.44	78.0%
5150 · Classroom Technology	(26.00)	467.59	(493.59)	(105.6)%
5160 · Furniture	1,110.94	0.00	1,110.94	100.0%
5170 · Dues & Subscriptions	3,741.11	1,159.00	2,582.11	222.8%
5175 · Instruction Prof Development	1,054.48	980.90	73.58	7.5%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
October through December 2023

	Oct - Dec 23	Oct - Dec 22	\$ Change	% Change
5181 · Environmental Learning	6,338.84	1,049.51	5,289.33	504.0%
5182 · Environmental Ed Professional D	880.10	4,023.20	(3,143.10)	(78.1)%
5183 · Environmental Library	0.00	1,269.97	(1,269.97)	(100.0)%
5190 · Deans Discretionary	259.18	1,911.57	(1,652.39)	(86.4)%
Total 5100 · INSTRUCTION EXPS	786,017.77	661,025.17	104,992.60	15.9%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	14,580.67	21,449.82	(6,869.15)	(32.0)%
5215 · Interscholastic Sports	12,476.70	9,989.13	2,507.57	25.2%
5285 · Hot Lunch - Farm to Table	513.93	524.00	(10.07)	(1.9)%
5295 · Other Club Exps	1,506.00	3,991.20	(2,485.20)	(62.3)%
Total 5200 · CLUBS & PROGRAMS EXP	29,077.30	35,934.15	(6,856.85)	(19.1)%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	2,752.00	9,425.53	(6,673.53)	(70.8)%
5320 · 5/6 Grade Trip	399.75	5,092.25	(4,692.50)	(92.2)%
5325 · 7th Grade Trip	0.00	5,895.00	(5,895.00)	(100.0)%
5330 · 8th Grade Trip	6,932.91	3,508.76	3,424.15	97.6%
Total 5300 · STUDENT PARTICIPATION EXPS	10,084.66	23,921.54	(13,836.88)	(57.8)%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	180,783.67	134,834.29	45,949.38	34.1%
5410 · Administrative Contractual	0.00	16,653.50	(16,653.50)	(100.0)%
5412 · Other	0.00	2,573.75	(2,573.75)	(100.0)%
5420 · Admin FICA & Medicare	8,895.12	7,552.82	1,342.30	17.8%
5425 · Admin Health Benefits Expense	8,786.82	10,698.91	(1,912.09)	(17.9)%
5438 · Employment Expense - Other	490.00	306.25	183.75	60.0%
5440 · Supplies	1,612.58	1,401.50	211.08	15.1%
5445 · Furniture	0.00	213.70	(213.70)	(100.0)%
5450 · Office Equipment	454.64	0.00	454.64	100.0%
5455 · Computers	(46.17)	(47.67)	1.50	3.2%
5460 · Computer Support	9,163.10	8,741.25	421.85	4.8%
5470 · Equipment Maintenance	45.69	0.00	45.69	100.0%
5475 · Admin Professional Development	97.00	32.77	64.23	196.0%
5480 · Telecommunication	4,856.97	6,083.79	(1,226.82)	(20.2)%
5485 · Accounting and Audit Fees	33,485.41	26,820.15	6,665.26	24.9%
5488 · Accounting and Audit Fees - LLC	3,864.00	3,360.00	504.00	15.0%
5490 · Payroll Service Fees	3,656.80	9,453.15	(5,796.35)	(61.3)%
5495 · Printing and Copying	2,241.43	4,150.62	(1,909.19)	(46.0)%
5500 · Postage and Shipping	155.71	78.87	76.84	97.4%
5505 · Insurance (incl. Building Ins.)	(731.00)	(15,340.00)	14,609.00	95.2%
5510 · Dues and Subscriptions	0.00	384.00	(384.00)	(100.0)%
5515 · Board Related Expenses	523.89	800.00	(276.11)	(34.5)%
5525 · Legal Fees	609.00	730.00	(121.00)	(16.6)%
5530 · Bank Fees	442.92	300.41	142.51	47.4%
5544 · Outreach Conferences/Partnershi	11,229.86	5,000.00	6,229.86	124.6%
5545 · Community Outreach	15,539.37	21,230.79	(5,691.42)	(26.8)%
5546 · Outreach Materials	188.79	79.80	108.99	136.6%
5547 · Transportation	19,242.10	10,330.00	8,912.10	86.3%
5555 · Fee Waiver Expenses	10,831.75	16,309.01	(5,477.26)	(33.6)%
5590 · Admin Discretionary	79.66	2,268.99	(2,189.33)	(96.5)%
5595 · Other Admin Expenses	6,641.99	1,005.00	5,636.99	560.9%
Total 5400 · ADMINISTRATION EXPS	323,141.10	276,005.65	47,135.45	17.1%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	263,894.17	216,032.96	47,861.21	22.2%
5610 · Spec Ed FICA & Medicare	11,813.46	11,052.79	760.67	6.9%
5615 · Spec Ed Health Benefits	31,693.96	25,944.94	5,749.02	22.2%
5625 · Auditory Services	3,105.00	6,300.00	(3,195.00)	(50.7)%
5630 · Speech Services	26,836.00	35,382.00	(8,546.00)	(24.2)%
5635 · OT Services	23,316.00	22,222.00	1,094.00	4.9%
5636 · PT Services	17,220.00	15,285.00	1,925.00	12.6%
5640 · Psychological Services	4,250.00	0.00	4,250.00	100.0%
5641 · Behavioral Therapist Services	0.00	9,934.50	(9,934.50)	(100.0)%
5642 · Nursing Services	20,042.77	17,972.87	2,069.90	11.5%
5645 · Other Spec Ed Services	0.00	193.56	(193.56)	(100.0)%
5646 · Out of District Placement	86,210.28	0.00	86,210.28	100.0%
5650 · Special Ed Legal Fees	1,653.00	0.00	1,653.00	100.0%
5655 · Special Ed CR Mats & Sups	300.33	1,749.65	(1,449.32)	(82.8)%
5656 · ELL CR Materials & Supplies	623.00	72.65	550.35	757.5%
5660 · Spec Ed Professional Developmt	0.00	1,174.00	(1,174.00)	(100.0)%
5661 · ELL Professional Development	258.11	0.00	258.11	100.0%
Total 5600 · SUPPORT SERVICES	491,216.08	363,326.92	127,889.16	35.2%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
October through December 2023

	Oct - Dec 23	Oct - Dec 22	\$ Change	% Change
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	48,156.54	35,905.40	12,251.14	34.1%
5710 · Maint FICA & Medicare	3,620.83	3,100.19	520.64	16.8%
5715 · Maint Health Benefits	4,454.19	2,308.89	2,145.30	92.9%
5720 · Water and Sewer	2,602.02	1,818.31	783.71	43.1%
5730 · Gas and Electricity	12,178.22	9,131.09	3,047.13	33.4%
5735 · Garbage	889.86	758.22	131.64	17.4%
5740 · Life Safety	6,445.25	5,070.88	1,374.37	27.1%
5745 · Snow Removal	7,629.99	569.22	7,060.77	1,240.4%
5750 · Summer Help	0.00	0.00	0.00	0.0%
5755 · Winter Help	0.00	7,150.00	(7,150.00)	(100.0)%
5765 · Maintenance Equipment	391.87	417.96	(26.09)	(6.2)%
5770 · Maintenance Supplies	3,192.20	2,242.99	949.21	42.3%
5775 · Long-Term Maint & Repairs				
5776 · Facilities Funding	29,768.00	0.00	29,768.00	100.0%
5775 · Long-Term Maint & Repairs - Other	22,405.31	43,746.29	(21,340.98)	(48.8)%
Total 5775 · Long-Term Maint & Repairs	52,173.31	43,746.29	8,427.02	19.3%
5795 · Other Maint Exps	486.15	174.99	311.16	177.8%
Total 5700 · OPERATIONS & MAINT EXP	142,220.43	112,394.43	29,826.00	26.5%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	10,637.64	21,958.94	(11,321.30)	(51.6)%
5906 · IDEA Preschool Grant	659.25	806.00	(146.75)	(18.2)%
5910 · Title I Exp	8,966.99	23,296.50	(14,329.51)	(61.5)%
5915 · Title II Teacher Quality Exp	735.57	990.00	(254.43)	(25.7)%
5922 · Title IV - Student Support	344.40	0.00	344.40	100.0%
5945 · ESSER II	(534.00)	8,277.09	(8,811.09)	(106.5)%
5995 · Other Grants Expenditures	(16,250.00)	0.00	(16,250.00)	(100.0)%
Total 5900 · GRANT EXPENSE	4,559.85	55,328.53	(50,768.68)	(91.8)%
Total Expense	1,766,317.19	1,527,936.39	238,380.80	15.6%
Net Ordinary Income	351,898.99	470,002.52	(118,103.53)	(25.1)%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7104 · Food Events / Pizza Day	8,643.87	8,135.97	507.90	6.2%
7107 · SCRIP	0.00	4,570.43	(4,570.43)	(100.0)%
7109 · Holiday Bazaar	3,148.25	2,831.75	316.50	11.2%
7110 · Other	6,945.14	3,115.18	3,829.96	123.0%
7112 · Spirit Wear - PSO	512.63	0.00	512.63	100.0%
7102 · Fundraising - Other	0.00	60.00	(60.00)	(100.0)%
Total 7102 · Fundraising	19,249.89	18,713.33	536.56	2.9%
7115 · Non-Operating Contributions				
7117 · Golf Outing	1,615.00	1,966.00	(351.00)	(17.9)%
Total 7115 · Non-Operating Contributions	1,615.00	1,966.00	(351.00)	(17.9)%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	20,864.89	20,679.33	185.56	0.9%
Total Other Income	20,864.89	20,679.33	185.56	0.9%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	13,676.21	9,438.27	4,237.94	44.9%
7228 · Series 2020 Bond Interest Expen	108,937.50	110,087.49	(1,149.99)	(1.0)%
7244 · Lease Interest Expense	162.12	228.98	(66.86)	(29.2)%
7246 · Depreciation	6,196.21	11,214.69	(5,018.48)	(44.8)%
7247 · Amortization	1,594.50	1,594.50	0.00	0.0%
7248 · Depreciation - LLC	80,370.87	71,623.89	8,746.98	12.2%
7249 · Amortization - LLC	1,319.64	1,259.16	60.48	4.8%
7250 · Other Expense				
7257 · Golf Outing	1,965.52	0.00	1,965.52	100.0%
7258 · Other Expenses	540.56	93.38	447.18	478.9%
Total 7250 · Other Expense	2,506.08	93.38	2,412.70	2,583.7%
7300 · NON OPERATING-PSO EXPENSE				
7304 · Bank Fees	0.00	196.70	(196.70)	(100.0)%
7311 · SCRIP	4,414.34	5,643.82	(1,229.48)	(21.8)%
7313 · Holiday Bazaar	0.00	132.33	(132.33)	(100.0)%
7315 · Other Fundraising	1,793.64	495.89	1,297.75	261.7%

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Accrual Basis

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
October through December 2023

	Oct - Dec 23	Oct - Dec 22	\$ Change	% Change
7317 · Food Events / Pizza Day Expense	5,600.88	5,422.68	178.20	3.3%
7321 · Classroom Care	0.00	23.98	(23.98)	(100.0)%
7326 · Inschool Grants	1,640.98	1,883.94	(242.96)	(12.9)%
7327 · Discretionary Hardship Fund	3,000.00	2,500.00	500.00	20.0%
Total 7300 · NON OPERATING-PSO EXPENSE	16,449.84	16,299.34	150.50	0.9%
Total 7200 · NON OPERATING EXPENSE	231,212.97	221,839.70	9,373.27	4.2%
Total Other Expense	231,212.97	221,839.70	9,373.27	4.2%
Net Other Income	(210,348.08)	(201,160.37)	(9,187.71)	(4.6)%
Net Income	141,550.91	268,842.15	(127,291.24)	(47.4)%

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

	Jul - Dec 23
OPERATING ACTIVITIES	
Net Income	(133,742.13)
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(18,617.53)
1250 · Grants Receivable	103,691.00
1320 · Prepaid Expense	(4,467.50)
1330 · Charter Renewal Fees	3,189.00
1490 · Accumulated Depreciation	17,410.90
1660 · PCCSHI-Accumulated Depreciation	151,994.76
2002 · Accounts Payables	(4,785.45)
2151 · Deferred Revenue-Fees	12,138.00
2152 · Deferred Revenue - ISBE	345,368.98
2210 · Accrued Salaries	(89,804.66)
2245 · THIS Payable	253.75
2250 · TRS Payable	22,157.11
2271 · AFT Local 504	3,880.28
2010 · Accounts Payable - Accrued	(69,786.16)
2030 · Other Accrued Expenses	(29,112.40)
2061 · Restricted Contributions-other	697.45
2212 · Accrued FICA/Medicare/TRS Bonus	(2,737.69)
Net cash provided by Operating Activities	307,727.71
INVESTING ACTIVITIES	
1607 · Capitalized Closing Costs	2,623.89
Net cash provided by Investing Activities	2,623.89
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(3,114.49)
2609 · Series 2020 Bond Term 2031	(50,327.79)
Net cash provided by Financing Activities	(53,442.28)
Net cash increase for period	256,909.32
Cash at beginning of period	3,881,315.54
Cash at end of period	4,138,224.86

Prairie Crossing Charter School
Statement of Cash Flows
 October through December 2023

	Oct - Dec 23
OPERATING ACTIVITIES	
Net Income	141,550.91
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(12,151.21)
1250 · Grants Receivable	21,071.00
1320 · Prepaid Expense	(4,467.50)
1330 · Charter Renewal Fees	1,594.50
1490 · Accumulated Depreciation	6,196.21
1660 · PCCSHI-Accumulated Depreciation	80,370.87
2002 · Accounts Payables	26,562.41
2151 · Deferred Revenue-Fees	(17,123.00)
2152 · Deferred Revenue - ISBE	(318,627.46)
2210 · Accrued Salaries	92,866.11
2245 · THIS Payable	237.56
2250 · TRS Payable	21,995.36
2271 · AFT Local 504	3,880.28
2061 · Restricted Contributions-other	697.45
2212 · Accrued FICA/Medicare/TRS Bonus	2,962.17
	47,615.66
Net cash provided by Operating Activities	47,615.66
INVESTING ACTIVITIES	
1607 · Capitalized Closing Costs	1,319.64
	1,319.64
Net cash provided by Investing Activities	1,319.64
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(1,565.01)
2609 · Series 2020 Bond Term 2031	(30,000.00)
	(31,565.01)
Net cash provided by Financing Activities	(31,565.01)
Net cash increase for period	17,370.29
Cash at beginning of period	4,120,854.57
Cash at end of period	4,138,224.86

Prairie Crossing Charter School
Statement of Cash Flows
December 2023

	Dec 23
OPERATING ACTIVITIES	
Net Income	(21,805.19)
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	4,759.00
1250 · Grants Receivable	534.00
1320 · Prepaid Expense	(4,467.50)
1330 · Charter Renewal Fees	531.50
1490 · Accumulated Depreciation	1,228.99
1660 · PCCSHI-Accumulated Depreciation	28,248.12
2002 · Accounts Payables	16,390.92
2151 · Deferred Revenue-Fees	(5,616.00)
2152 · Deferred Revenue - ISBE	(648,915.91)
2210 · Accrued Salaries	30,955.37
2245 · THIS Payable	49.10
2250 · TRS Payable	21,899.45
2271 · AFT Local 504	3,652.68
2061 · Restricted Contributions-other	465.00
2212 · Accrued FICA/Medicare/TRS Bonus	987.39
	(571,103.08)
Net cash provided by Operating Activities	(571,103.08)
INVESTING ACTIVITIES	
1607 · Capitalized Closing Costs	441.60
	441.60
Net cash provided by Investing Activities	441.60
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(522.32)
2609 · Series 2020 Bond Term 2031	(10,000.00)
	(10,522.32)
Net cash provided by Financing Activities	(10,522.32)
Net cash increase for period	(581,183.80)
Cash at beginning of period	4,719,408.66
Cash at end of period	4,138,224.86

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison

01/15/24

Accrual Basis

As of December 31, 2023

	Dec 31, 23	Dec 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1100 · Cash			
1110 · LFB Operating 379719	950,629.44	585,296.72	365,332.72
1115 · Money Market 8100003238	677,070.60	661,715.80	15,354.80
1125 · PCCS PPP 9195278569	1,601,796.61	1,634,064.61	(32,268.00)
1130 · PCCS Building 379727	110,339.97	81,955.30	28,384.67
1140 · PCCS Holdings 393851	43,703.02	43,703.02	0.00
1145 · Byron Colby Barn 9193551337	15,266.27	9,266.27	6,000.00
1150 · PSO State Bank	42,366.65	52,268.03	(9,901.38)
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	70,000.99	50,000.95	20,000.04
1174 · Wilmington Trust Expense Fund	10,074.34	7,574.38	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	4,137,125.86	3,741,723.05	395,402.81
Total Checking/Savings	4,137,125.86	3,741,723.05	395,402.81
Accounts Receivable			
1200 · Accounts Receivable			
	36,626.63	24,783.60	11,843.03
Total Accounts Receivable	36,626.63	24,783.60	11,843.03
Other Current Assets			
12000 · Undeposited Funds	1,099.00	1,074.00	25.00
1250 · Grants Receivable	41,403.00	36,609.00	4,794.00
1300 · Other Assets			
1310 · Other Receivables	0.20	(5,629.80)	5,630.00
1320 · Prepaid Expense	18,899.75	0.00	18,899.75
1330 · Charter Renewal Fees	3,188.73	9,566.73	(6,378.00)
8996 · Due From Holdings - BCB	(1,226,835.00)	(1,226,835.00)	0.00
8998 · Due To PCCS - BCB	(719,255.00)	(687,861.00)	(31,394.00)
8999 · Due to Holdings	951,144.50	865,151.50	85,993.00
9997 · Due From BCB - Holdings	1,226,835.00	1,226,835.00	0.00
9998 · Due From PCCS - BCB	719,255.00	687,861.00	31,394.00
9999 · Due from PCCS - LLC	(951,144.50)	(865,151.50)	(85,993.00)
Total 1300 · Other Assets	22,088.68	3,936.93	18,151.75
Total Other Current Assets	64,590.68	41,619.93	22,970.75
Total Current Assets	4,238,343.17	3,808,126.58	430,216.59
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	(0.02)	477,979.98	(477,980.00)
1490 · Accumulated Depreciation	(1,140,370.56)	(1,149,372.28)	9,001.72
1491 · Accumulated Depreciations - BCB	(84,617.00)	(39,953.00)	(44,664.00)
Total 1400 · Fixed Assets	(42,441.49)	458,000.79	(500,442.28)
Total Fixed Assets	(42,441.49)	458,000.79	(500,442.28)
Other Assets			
1600 · Investment in LLC			

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

	Dec 31, 23	Dec 31, 22	\$ Change
1604 · Investment in BCB LLC	126,280.00	170,945.00	(44,665.00)
1605 · Investment in PCCS Holdings LLC	(506,581.00)	(219,123.00)	(287,458.00)
1607 · Capitalized Closing Costs	371,362.25	376,549.19	(5,186.94)
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	1,971,531.94	1,583,865.94	387,666.00
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	(4,998,222.68)	(4,676,431.14)	(321,791.54)
1670 · PCCSHI - BCB	1,682,874.00	1,592,560.00	90,314.00
1671 · PCCSHI - BCB - Land	644,082.00	644,082.00	0.00
1699 · Consolidate	380,301.00	48,178.00	332,123.00
Total 1600 · Investment in LLC	9,949,813.90	9,798,812.38	151,001.52
Total Other Assets	9,949,813.90	9,798,812.38	151,001.52
TOTAL ASSETS	14,145,715.58	14,064,939.75	80,775.83
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2002 · Accounts Payables	23,771.31	94,733.08	(70,961.77)
Total Accounts Payable	23,771.31	94,733.08	(70,961.77)
Other Current Liabilities			
2010 · Accounts Payable - Accrued	1,366.28	1,366.28	0.00
2020 · PPP Loan Payable	(0.39)	(29,382.39)	29,382.00
2030 · Other Accrued Expenses	(366.56)	(2.16)	(364.40)
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	3,626.94	2,929.49	697.45
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	25,475.60	24,778.15	697.45
2151 · Deferred Revenue-Fees	31,372.60	29,450.60	1,922.00
2152 · Deferred Revenue - ISBE	345,368.94	301,973.11	43,395.83
2155 · Deferred Revenue - B/A Care	1,700.00	1,100.00	600.00
2201 · Accrued Payroll Liabilities			
2210 · Accrued Salaries	121,074.37	127,424.61	(6,350.24)
2211 · Accrued Bonuses	79,999.66	(210,370.34)	290,370.00
2212 · Accrued FICA/Medicare/TRS Bonus	3,733.76	4,074.08	(340.32)
2235 · Equitable - 403B Payable	62.65	(125.00)	187.65
2245 · THIS Payable	(3,090.09)	(2,648.66)	(441.43)
2250 · TRS Payable	3,745.93	(17,358.91)	21,104.84
2271 · AFT Local 504	11,031.08	3,480.04	7,551.04
2280 · HSA Payable	(1,580.00)	(300.00)	(1,280.00)
Total 2201 · Accrued Payroll Liabilities	214,977.36	(95,824.18)	310,801.54
2300 · Capital Lease Obligations - ST	3,187.37	3,045.41	141.96
Total Other Current Liabilities	623,081.20	236,504.82	386,576.38
Total Current Liabilities	646,852.51	331,237.90	315,614.61
Long Term Liabilities			
2500 · Capital Lease Obligations - LT	10,002.66	16,306.35	(6,303.69)

1:31 PM

01/15/24

Accrual Basis

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

	Dec 31, 23	Dec 31, 22	\$ Change
2609 · Series 2020 Bond Term 2031	1,047,172.24	1,157,500.03	(110,327.79)
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	534,588.92	541,831.40	(7,242.48)
2613 · PPP Loan Liability	0.00	28,926.00	(28,926.00)
Total Long Term Liabilities	9,426,763.82	9,579,563.78	(152,799.96)
Total Liabilities	10,073,616.33	9,910,801.68	162,814.65
Equity			
3200 · PCCS Net Assets	1,882,924.88	1,882,924.88	0.00
3210 · PCCS - Temporarily Resticted	7,323.00	7,323.00	0.00
3500 · LLC Net Assets	1,095,535.00	1,095,535.00	0.00
3900 · Retained Earnings	2,857,480.50	3,011,401.99	(153,921.49)
3999 · Consolidate	(1,637,422.00)	(1,637,422.00)	0.00
Net Income	(133,742.13)	(205,624.80)	71,882.67
Total Equity	4,072,099.25	4,154,138.07	(82,038.82)
TOTAL LIABILITIES & EQUITY	14,145,715.58	14,064,939.75	80,775.83



**PCCS Board of Directors,
Approved Finance Committee Meeting Minutes
Tuesday October 24, 2023 at 6PM
Wright School House/Library
1591 Jones Point Rd
Grayslake, Il. 60030**

Committee Members in Attendance: Ankur Bhatia, Matt Earl, Jousha Pejsach, Chad Genady

Board Members Present: Stacy White, Gabi White

Staff Present: Geoff Deigan, and Ingrid Harrison.

Public Guests: Steve Heroux

Call to Order: Chair A. Bhatia called the meeting to order at 6:04 pm

Public Comment: None

Discussion Items

1. Presentation by Clifton Larson Allen of the Draft Financial Statement for FY23 (hand carry)
Steve Johnson & Nichole Middleton gave a detailed presentation of findings from the FY 23 consolidated
Financial Statements.

2. FY23 1st Quarter Financial Statements
The committee reviewed the current financials through October and discussed timing issues related to E-Rate
grants income versus expenditures.

Action Items

- 1A. Recommend Approval of Fy23 Audited Financial Statements to Board: Motion by C Gernady Seconded
by J Pejsach – all in favor – Motion passed.
- 2A. Recommend Board Approval of FY24 1st Quarter Financial Statements: Motion by J. Pejsach and
Seconded by C Gernady - all in favor – Motion passed.

New Business:

Adjourn: Motion to adjourn by J Pejsach , seconded by C. Genady – all ayes – Meeting adjourned at 7:03PM

Respectfully Submitted

Ankur Bhatia



**PCCS Board of Directors,
Outreach Committee Meeting Minutes
Tuesday September 19, 2023 @ 7:00 pm -Wright School House/Library
1591 Jones Point Rd Grayslake, Il. 60030**

Call to Order at 7:05PM

Geoff Deigan

Committee Members Present:

G Deigan. G. White – A quorum was not established.

Others: C. Hodapp (PCCS),

Public Comment – No Public Comment was given.

Discussion Items

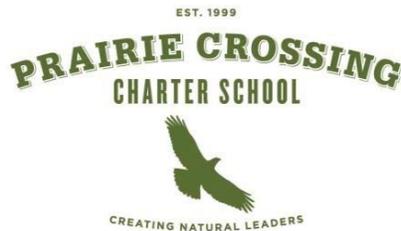
1. Outreach Efforts Planned for FY24
Discussion regarding expanding outreach efforts once the Barn is free from its contractual commitments in December .
2. ISBE Site Visit
Brief Update on the State Boards Renewal Visit.
3. Transportation Update
Update on status of State Authorized Charter Schools' effort to introduce legislation allowing for equitable funding for transportation.

Action Items

No Action was made at this meeting.

Adjourn

Being no other business of the committee, this meeting was adjourned at 8:03PM



PCCS Board of Director's Meeting
DRAFT OPEN SESSION MINUTES
November 7, 2023, at 6:00PM
Byron Colby Barn - 1571 Jones Point Road
Grayslake, IL 60030

Board Present

Stacey White Ankur Bhatia
Matt Earl Gabi White
Rebekka Herrington

Staff Present

Navin Chatlani
JoAnn Stewart

Public Present: none

Call to Order by Stacy White at 6:02 PM

Gabi White is absent.

New Business

Stacey White provided an update on the upcoming Woodland Open House.

Gabi White joins the meeting 6:32 PM

Discussion Items

1. The Board has invited Board Member to join together to the view state required annual Board Training Modules and potentially discuss the content of the videos and how it can be incorporated into PCCS Board practices.

The board viewed and discussed the following trainings:

Maximizing Board Accountability

Performance Management & Leadership Structures

Ankur Bhatia exits at 7:43 PM

2. The Board may also provide introductory and refresher overviews for existing and newly elected Board members.

No discussion.

Action Items

There are no Action Items scheduled for this meeting.

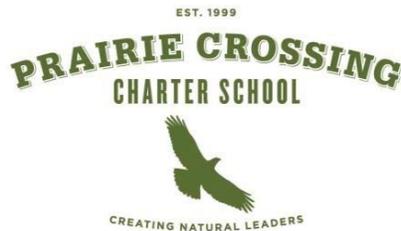
Adjourn

Motion to adjourn by JoAnn Stewart, seconded by Gabi White. On a voice call vote, all "ayes." Motion Passed.

Meeting ended at 8:12 PM

Respectfully submitted,

Rebekka Herrington, Secretary



PCCS Board of Director's Meeting
DRAFT OPEN SESSION MINUTES
Nov 28, 2023, at 7:00PM
Vicky Ranney Library
1571 Jones Point Road
Grayslake, IL 60030

Board Present

Stacey White Ankur Bhatia
Jim Mertz Matt Earl
Gabi White Stephen Heroux

Staff Present

Geoff Deigan

Navin Chatlani
Rebekka Herrington
JoAnn Stewart

Public Present: Jennifer Diehl

Call to Order by Stacy White at 7:04 PM

Navin Chatlani was absent.

Public Comment none.

Discussion Agenda

1. Charter Renewal Update

Geoff Deigan provided an update, mentioning that the ISBE board would vote on the renewal on December 13, 2023.

Stacey White summarized the open house at Woodland Elementary School and provided recommendations regarding public perception.

2. Policy Review Protocols

Rebekka Herrington introduced the topic and led the discussion.

A recommendation was made to revise policy 200.20 Board Procedure for Policy Revision to define what constitutes a policy review.

3. Committee Updates

None.

Consent Agenda

4. Financial Statements

Ankur Bhatia and Stacey White discussed.

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

Jim Mertz made the motion, seconded by JoAnn Stewart. On a voice call vote, all "ayes." Motion Passed.

6. Motion to Accept Reports on Consent Agenda

Ankur Bhatia made the motion, seconded by Stacey White. On a voice call vote, all "ayes." Motion Passed.

Closed Session:

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

7. Review Closed Session Minutes from Previous Board Meetings

Discussion related to 5ILCS 120/2(c)(1) - The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity.

8. New Employee(s)

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

9. Legal Bills

10. Litigation Update

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

11. One or More Classes of Employees

Motion to enter by Rebekka Herrington, seconded by Stephen Heroux. On a voice call vote, all “ayes.” Motion Passed.

Enter Closed Session at 7:36 PM- Return to Open Session at 9:06 PM

Navin Chatlani was present.

Public Comment none.

Action Agenda

7A – Approve Closed Session Minutes from Previous Board Meetings

Motion to approve by Jim Mertz, seconded by Navin Chatlani. On a voice call vote, all “ayes.” Motion Passed.

8A – Approve New Hire(s)

Motion to approve by Gabi White, seconded by Stephen Heroux . On a roll call vote, all “ayes.” Motion Passed.

9A – Approve Legal Bills

Motion to approve by Rebekka Herrington, seconded by Matt Earl . On a roll call vote, all “ayes.” Motion Passed.

New Business:

Navin Chatlani inquired about access to policies for review.

Stacey White requested holding time on December 19 in case discussion on an unfavorable recharter result is needed.

Gabi White asked about improving communication between the Grayslake Police Department and the school. Stacey White offered to write a letter or have a meeting. Geoff Deegan mentioned being added to the contact list after several conversations with the department.

Adjourn

Motion to adjourn by Jim Mertz, seconded by Gabi White. On a voice call vote, all “ayes.” Motion Passed. Meeting ended at 9:14 PM

Respectfully submitted,
Rebekka Herrington, Secretary