

PCCS Board of Director's Meeting
AGENDA
February 27, 2024 at 7:00PM
Vicky Ranney Library
1571 Jones Point Road Grayslake, IL 60030

Call to Order President

Public Comment

Closed Session: 10 Minutes

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.

1. Charter Renewal

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.

2. One or More Classes of Employees

Action Agenda – Part 1

- 1A – Authorize Board President to Execute the Charter Contract July 1, 2024 – June 30, 2029.
- 2A – Authorize Board President to Execute the Support Staff Collective Bargaining Agreement.

Discussion Agenda

3. 1st Reading Amended Policies *200.22 Board Meeting Attendance-Absenteeism and Voting* and *700.3 Volunteer Policy*.
4. 2nd Reading *Policy 200.20 Board Procedure on Policy Review and Revisions*
5. Lottery Update
6. Committee Updates

Consent Agenda

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

Closed Session:

Discussion related to 5ILCS 120/2(c) 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

10. 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.

11. New Employee(s)/ Resignation(s)

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

12. Legal Bills

Public Comment 10 Minutes

Action Agenda – Part 2

- 4A – Approve *Policy 200.20 Board Procedure on Policy Review and Revisions*
- 10A – Closed Session Minutes from Previous Board Meetings
- 11A – Approve New Employee(s)/Accept Resignation(s)
- 12A – 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 # 200.22

Board Meeting Attendance Absenteeism and Voting Board Meeting Remote Participation and Voting

It shall be the policy of the Prairie Crossing Charter School Board of Directors to permit board members who must be absent from a meeting to participate in the meeting with a vote when all four criteria below are met:

The Prairie Crossing Charter School Board of Directors establishes the following guidelines for board members' remote participation and voting in meetings. A board member may participate and vote remotely when all the following conditions are met:

1. A quorum of the Board is physically present.
- ~~2. The absent board member has stated their need to attend absentee in advance to the board chairperson unless such notification is impractical.~~
2. The board member has notified the board chairperson in advance, unless such notification is impractical.
3. ~~The absent board member assumes all costs associated with for attending the board meeting.~~
4. One of the following conditions is true:
 - ~~a. Board member is absent because of employment purpose or the business of the public body.~~
 - ~~b. Board member is absent due to a family or other emergency.~~
 - ~~c. Board member is absent due to personal illness or disability.~~
4. One of these conditions applies: employment-related absence or business of the board, family or other emergency, personal illness or disability.

~~Absences for other reasons will not carry voting rights for the board member who is absent, but would not prevent participation in discussion if all other conditions outlined above have been met. Remote participation for reasons other than those mentioned above will not be granted voting rights to the board member but allow participation in discussions if all other criteria are satisfied.~~

Regarding the absence of a physical quorum and participation by audio or video during a disaster declaration:

- a. The Board President or, in their absence, the Vice President, or if both are unavailable, the Executive Director, determines if an in-person meeting is impractical or prudent.
- b. The determination is documented in writing, included in the Board's published notice, agenda, and meeting minutes.
- c. The Board ensures compliance with all Open Meetings Act (OMA) requirements for virtual meetings without a physical quorum.

No Physical Presence of Quorum and Participation by Audio or Video; Disaster Declaration.

The ability of the Board to meet in person with a quorum physically present at its meeting location may be affected by the Governor or the Director of the Ill. Dept. of Public Health issuing a disaster declaration related to a public health emergency. The Board President or, if the office is vacant or the President is absent or unable to perform the office's duties, the Vice President determines that an in-person meeting is not practical or prudent because of the disaster declaration; if neither the President nor Vice President are present or able to perform this determination, the Executive

~~Director shall serve as the duly authorized designee for purposes of making this determination. The individual who makes this determination for the Board shall put it in writing, include it on the Board's published notice and agenda for the audio or video meeting and in the meeting minutes, and ensure that the Board meets every OMA requirement for the Board to meet by video or audio conference without the physical presence of a quorum.~~

Adoption Dates:

Adopted: September 25, 2007

Revised and Adopted: October 27, 2009

Revised and Adopted; March 30, 2021

**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

**Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July 2023 through January 2024**

	Jul '23 - Jan 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 - GENERAL INCOME				
4105 - Reimbursement From ISBE	3,569,037.50	3,569,037.50	0.00	100.0%
4110 - General Contributions	402.04	0.00	402.04	100.0%
4130 - Matching Gifts	260.00	1,000.00	(740.00)	26.0%
4100 - GENERAL INCOME - Other	225.00	0.00	225.00	100.0%
Total 4100 - GENERAL INCOME	3,569,924.54	3,570,037.50	(112.96)	100.0%
4200 - GRANTS				
4205 - IDEA Grant	16,811.00	56,600.00	(39,789.00)	29.7%
4206 - IDEA Preschool Grant	1,319.00	2,450.00	(1,131.00)	53.8%
4215 - Title I Low Income	15,818.00	22,000.00	(6,182.00)	71.9%
4220 - Title II Teacher Quality	3,528.00	625.50	2,902.50	564.0%
4222 - Title IV - Student Support	1,444.00	4,000.00	(2,556.00)	36.1%
4225 - Special Ed Personnel	40,440.00	40,443.54	(3.54)	100.0%
4230 - Special Ed Fundg for Children	28,992.00	28,989.78	2.22	100.0%
4235 - Title III ELL - TBE/TPI	2,664.00	2,657.70	6.30	100.2%
4295 - Other Grants	188,291.08	113,814.07	74,476.99	165.4%
Total 4200 - GRANTS	299,307.06	271,580.59	27,726.47	110.2%
4300 - SCHOOL FEES INCOME				
4305 - Books/Materials/Activities	30,888.00	33,000.00	(2,112.00)	93.6%
4310 - Out-of-District Tuition	0.00	0.00	0.00	0.0%
Total 4300 - SCHOOL FEES INCOME	30,888.00	33,000.00	(2,112.00)	93.6%
4400 - CLUBS & PROGRAMS				
4405 - Before and After School Program	96,672.41	64,636.14	32,036.27	149.6%
4415 - Getting to Know You	800.00	3,000.00	(2,200.00)	26.7%
4425 - Interscholastic Sports	13,653.10	0.00	13,653.10	100.0%
4426 - Extra Curricular Income	0.00	1,840.92	(1,840.92)	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	20,475.00	0.00	20,475.00	100.0%
Total 4495 - Other Clubs	25,482.50	0.00	25,482.50	100.0%
Total 4400 - CLUBS & PROGRAMS	137,283.01	69,477.06	67,805.95	197.6%
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	6,960.00	0.00	6,960.00	100.0%
4710 - 7th Grade Trip	16,150.00	0.00	16,150.00	100.0%
4715 - 8th Grade Trip	23,400.00	0.00	23,400.00	100.0%
4717 - 8th Grade Fundraising	0.00	0.00	0.00	0.0%
4725 - Class Parties	0.00	0.00	0.00	0.0%
4730 - Field Trips/Educ Activities Inc	5,846.00	0.00	5,846.00	100.0%
Total 4700 - STUDENT PARTICIPATION INCOME	52,356.00	0.00	52,356.00	100.0%
4800 - INVESTMENT & OTHER INCOME				
4805 - Rental Income	219.72	0.00	219.72	100.0%
4810 - Byron Colby Barn Rental Income	7,280.00	0.00	7,280.00	100.0%
4815 - Snow Removal Income	0.00	0.00	0.00	0.0%
4820 - Interest Income - LFB	14,690.81	3,470.74	11,220.07	423.3%
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	24,026.53	3,470.74	20,555.79	692.3%
9007 - Returned Check Charges	0.00	0.00	0.00	0.0%
Total Income	4,114,382.84	3,947,565.89	166,816.95	104.2%

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July 2023 through January 2024

	Jul '23 - Jan 24	Budget	\$ Over Budget	% of Budget
Gross Profit	4,114,382.84	3,947,565.89	166,816.95	104.2%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	1,130,725.09	1,034,300.00	96,425.09	109.3%
5110 · Instruction Stipends	13,935.79	10,812.58	3,123.21	128.9%
5120 · Related FICA & Medicare Expense	35,938.79	35,000.00	938.79	102.7%
5125 · Instruction TRS	16,663.17	17,877.85	(1,214.68)	93.2%
5130 · Instruction Health Benefits Exp	124,579.76	164,520.00	(39,940.24)	75.7%
5140 · Classroom Supplies	16,249.12	11,562.50	4,686.62	140.5%
5141 · Culture Expenses	101.83	5,454.54	(5,352.71)	1.9%
5145 · Educational Materials	30,882.52	22,000.00	8,882.52	140.4%
5150 · Classroom Technology	(152.00)	16,000.00	(16,152.00)	(1.0)%
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	12,775.42	(164.63)	98.7%
5175 · Instruction Prof Development	3,355.10	28,500.00	(25,144.90)	11.8%
5181 · Environmental Learning	9,767.12	17,700.00	(7,932.88)	55.2%
5182 · Environmental Ed Professional D	7,011.15	14,000.00	(6,988.85)	50.1%
5183 · Environmental Library	0.00	1,500.00	(1,500.00)	0.0%
5190 · Deans Discretionary	4,911.79	7,000.00	(2,088.21)	70.2%
Total 5100 · INSTRUCTION EXPS	1,408,344.29	1,399,002.89	9,341.40	100.7%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	23,699.89	36,523.29	(12,823.40)	64.9%
5210 · Getting to Know You	0.00	1,500.00	(1,500.00)	0.0%
5215 · Interscholastic Sports	15,436.70	19,666.67	(4,229.97)	78.5%
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	3,787.20	0.00	3,787.20	100.0%
Total 5200 · CLUBS & PROGRAMS EXP	43,713.12	57,789.96	(14,076.84)	75.6%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	5,954.00	3,330.00	2,624.00	178.8%
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	20,941.66	3,330.00	17,611.66	628.9%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	391,648.52	399,043.81	(7,395.29)	98.1%
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	21,957.32	23,400.00	(1,442.68)	93.8%
5425 · Admin Health Benefits Expense	22,293.81	29,269.32	(6,975.51)	76.2%
5438 · Employment Expense - Other	3,297.02	2,300.00	997.02	143.3%
5440 · Supplies	5,402.98	3,295.00	2,107.98	164.0%
5445 · Furniture	320.98	6,668.00	(6,347.02)	4.8%
5450 · Office Equipment	454.64	2,224.00	(1,769.36)	20.4%
5455 · Computers	1,486.83	500.00	986.83	297.4%
5460 · Computer Support	27,927.38	19,285.15	8,642.23	144.8%
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	2,919.00	(1,722.00)	41.0%
5480 · Telecommunication	11,290.21	12,558.00	(1,267.79)	89.9%
5485 · Accounting and Audit Fees	33,485.41	24,465.00	9,020.41	136.9%
5488 · Accounting and Audit Fees - LLC	3,864.00	3,900.00	(36.00)	99.1%
5490 · Payroll Service Fees	8,375.88	14,000.00	(5,624.12)	59.8%
5495 · Printing and Copying	7,376.01	2,331.38	5,044.63	316.4%
5500 · Postage and Shipping	993.31	1,169.00	(175.69)	85.0%
5505 · Insurance (Incl. Building Ins.)	99,550.43	58,730.00	40,820.43	169.5%
5510 · Dues and Subscriptions	0.00	2,000.00	(2,000.00)	0.0%
5515 · Board Related Expenses	2,778.88	1,000.00	1,778.88	277.9%
5522 · Legal Fees - LLC	0.00	0.00	0.00	0.0%
5525 · Legal Fees	4,706.76	17,500.00	(12,793.24)	26.9%
5530 · Bank Fees	622.92	898.00	(275.08)	69.5%
5544 · Outreach Conferences/Partnershi	11,242.10	3,300.00	7,942.10	340.7%
5545 · Community Outreach	34,187.51	52,965.07	(18,777.56)	64.5%
5546 · Outreach Materials	1,300.39	5,835.00	(4,534.61)	22.3%
5547 · Transportation	28,101.92	27,437.50	664.42	102.4%
5555 · Fee Waiver Expenses	23,180.42	12,830.44	10,349.98	180.7%
5590 · Admin Discretionary	286.02	2,700.00	(2,413.98)	10.6%
5595 · Other Admin Expenses	8,373.89	4,016.00	4,357.89	208.5%

Prairie Crossing Charter School Profit & Loss Budget vs. Actual July 2023 through January 2024

	Jul '23 - Jan 24	Budget	\$ Over Budget	% of Budget
5400 · ADMINISTRATION EXPS - Other	0.00	0.00	0.00	0.0%
Total 5400 · ADMINISTRATION EXPS	755,824.61	736,537.67	19,286.94	102.6%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	433,216.31	588,547.26	(155,330.95)	73.6%
5610 · Spec Ed FICA & Medicare	19,451.82	20,650.00	(1,198.18)	94.2%
5615 · Spec Ed Health Benefits	72,495.50	84,332.00	(11,836.50)	86.0%
5625 · Auditory Services	5,175.00	7,387.50	(2,212.50)	70.1%
5630 · Speech Services	38,580.00	45,500.00	(6,920.00)	84.8%
5635 · OT Services	34,224.00	36,375.00	(2,151.00)	94.1%
5636 · PT Services	19,880.00	14,000.00	5,880.00	140.6%
5640 · Psychological Services	4,250.00	6,000.00	(1,750.00)	70.8%
5641 · Behavioral Therapist Services	0.00	3,600.00	(3,600.00)	0.0%
5642 · Nursing Services	32,622.76	33,643.56	(1,020.80)	97.0%
5645 · Other Spec Ed Services	114.48	4,894.44	(4,779.96)	2.3%
5646 · Out of District Placement	158,787.36	34,500.00	124,287.36	460.3%
5650 · Special Ed Legal Fees	5,162.00	2,000.00	3,162.00	258.1%
5655 · Special Ed CR Mats & Sups	1,039.28	6,900.00	(5,860.72)	15.1%
5656 · ELL CR Materials & Supplies	896.00	1,300.00	(404.00)	68.9%
5660 · Spec Ed Professional Developmt	2,998.30	7,000.00	(4,001.70)	42.8%
5661 · ELL Professional Development	258.11	1,200.00	(941.89)	21.5%
Total 5600 · SUPPORT SERVICES	828,950.92	897,829.76	(68,878.84)	92.3%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	106,008.58	89,736.02	16,272.56	118.1%
5710 · Maint FICA & Medicare	10,045.52	8,327.68	1,717.84	120.6%
5715 · Maint Health Benefits	10,265.01	10,278.00	(12.99)	99.9%
5720 · Water and Sewer	5,044.60	2,664.35	2,380.25	189.3%
5730 · Gas and Electricity	28,856.36	23,521.10	5,335.26	122.7%
5735 · Garbage	2,098.34	1,902.35	195.99	110.3%
5740 · Life Safety	21,669.07	8,750.00	12,919.07	247.6%
5745 · Snow Removal	15,956.09	5,000.00	10,956.09	319.1%
5750 · Summer Help	29,568.50	9,091.55	20,476.95	325.2%
5765 · Maintenance Equipment	585.85	4,500.00	(3,914.15)	13.0%
5770 · Maintenance Supplies	7,601.91	5,833.31	1,768.60	130.3%
5775 · Long-Term Maint & Repairs				
5776 · Facilities Funding	32,268.00			
5775 · Long-Term Maint & Repairs - Other	64,339.70	5,833.31	58,506.39	1,103.0%
Total 5775 · Long-Term Maint & Repairs	96,607.70	5,833.31	90,774.39	1,656.1%
5795 · Other Maint Exps	914.60	1,700.00	(785.40)	53.8%
Total 5700 · OPERATIONS & MAINT EXP	335,222.13	177,137.67	158,084.46	189.2%
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	19,824.68	50,982.50	(31,157.82)	38.9%
5906 · IDEA Preschool Grant	1,318.50	2,544.45	(1,225.95)	51.8%
5910 · Title I Exp	16,269.04	23,948.32	(7,679.28)	67.9%
5915 · Title II Teacher Quality Exp	3,807.42	0.00	3,807.42	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	110,674.29	0.00	110,674.29	100.0%
Total 5900 · GRANT EXPENSE	153,337.98	77,475.27	75,862.71	197.9%
9627 · Bank Service Charges	0.00	0.00	0.00	0.0%
Total Expense	3,546,368.71	3,349,492.22	196,876.49	105.9%
Net Ordinary Income	568,014.13	598,073.67	(30,059.54)	95.0%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7103 · Box Tops	0.00	0.00	0.00	0.0%

**Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July 2023 through January 2024**

	Jul '23 - Jan 24	Budget	\$ Over Budget	% of Budget
7104 · Food Events / Pizza Day	8,742.87	0.00	8,742.87	100.0%
7107 · SCRIP	31.42	0.00	31.42	100.0%
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	19,749.81	0.00	19,749.81	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	23,244.81	0.00	23,244.81	100.0%
Total Other Income	23,244.81	0.00	23,244.81	100.0%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	27,430.12	87,603.65	(60,173.53)	31.3%
7228 · Series 2020 Bond Interest Expen	224,680.12	254,800.00	(30,119.88)	88.2%
7244 · Lease Interest Expense	389.23	700.16	(310.93)	55.6%
7246 · Depreciation	18,639.89	31,848.25	(13,208.36)	58.5%
7247 · Amortization	3,720.50	3,720.50	0.00	100.0%
7248 · Depreciation - LLC	180,242.88	190,455.40	(10,212.52)	94.6%
7249 · Amortization - LLC	3,067.22	6,851.31	(3,784.09)	44.8%
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	9,107.73	0.00	9,107.73	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	20,456.69	0.00	20,456.69	100.0%
Total 7200 · NON OPERATING EXPENSE	482,689.93	575,979.27	(93,289.34)	83.8%
Total Other Expense	482,689.93	575,979.27	(93,289.34)	83.8%
Net Other Income	(459,445.12)	(575,979.27)	116,534.15	79.8%
Net Income	108,569.01	22,094.40	86,474.61	491.4%

Prairie Crossing Charter School Profit & Loss Budget vs. Actual January 2024

	Jan 24	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	202.31	0.00	202.31	100.0%
4130 · Matching Gifts	40.00	500.00	(460.00)	8.0%
Total 4100 · GENERAL INCOME	649,158.22	649,415.91	(257.69)	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	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	6,014.53	56,907.04	(50,892.51)	10.6%
Total 4200 · GRANTS	18,030.53	111,759.96	(93,729.43)	16.1%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	5,616.00	6,000.00	(384.00)	93.6%
Total 4300 · SCHOOL FEES INCOME	5,616.00	6,000.00	(384.00)	93.6%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	(25.00)	10,772.69	(10,797.69)	(0.2)%
4415 · Getting to Know You	0.00	0.00	0.00	0.0%
4425 · Interscholastic Sports	575.00	0.00	575.00	100.0%
4426 · Extra Curricular Income	0.00	306.82	(306.82)	0.0%
4435 · Tae Kwon Do	0.00	0.00	0.00	0.0%
4455 · Hot Lunch - Farm to Table	0.00	0.00	0.00	0.0%
4495 · Other Clubs	10,770.00	0.00	10,770.00	100.0%
Total 4400 · CLUBS & PROGRAMS	11,320.00	11,079.51	240.49	102.2%
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	6,960.00	0.00	6,960.00	100.0%
4710 · 7th Grade Trip	6,750.00	0.00	6,750.00	100.0%
4715 · 8th Grade Trip	0.00	0.00	0.00	0.0%
4717 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
4725 · Class Parties	0.00	0.00	0.00	0.0%
4730 · Field Trips/Educ Activities Inc	2,298.00	0.00	2,298.00	100.0%
Total 4700 · STUDENT PARTICIPATION INCOME	16,008.00	0.00	16,008.00	100.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	0.00	0.00	0.00	0.0%
4810 · Byron Colby Barn Rental Income	1,170.00	0.00	1,170.00	100.0%
4815 · Snow Removal Income	0.00	0.00	0.00	0.0%
4820 · Interest Income - LFB	2,160.71	495.82	1,664.89	435.8%
4899 · Other	0.00	0.00	0.00	0.0%
Total 4800 · INVESTMENT & OTHER INCOME	3,330.71	495.82	2,834.89	671.8%
9007 · Returned Check Charges	0.00	0.00	0.00	0.0%
Total Income	703,463.46	778,751.20	(75,287.74)	90.3%
Gross Profit	703,463.46	778,751.20	(75,287.74)	90.3%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	173,857.79	181,650.00	(7,792.21)	95.7%
5110 · Instruction Stipends	140.00	0.00	140.00	100.0%
5120 · Related FICA & Medicare Expense	4,182.95	6,000.00	(1,817.05)	69.7%
5125 · Instruction TRS	2,723.92	3,174.57	(450.65)	85.8%
5130 · Instruction Health Benefits Exp	18,457.75	26,880.00	(8,422.25)	68.7%
5140 · Classroom Supplies	376.60	1,787.50	(1,410.90)	21.1%
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	(25.00)	0.00	(25.00)	100.0%

Prairie Crossing Charter School Profit & Loss Budget vs. Actual January 2024

	Jan 24	Budget	\$ Over Budget	% of Budget
5170 - Dues & Subscriptions	0.00	650.06	(650.06)	0.0%
5175 - Instruction Prof Development	0.00	500.00	(500.00)	0.0%
5181 - Environmental Learning	403.48	1,300.00	(896.52)	31.0%
5182 - Environmental Ed Professional D	6,094.92	2,000.00	4,094.92	304.7%
5183 - Environmental Library	0.00	250.00	(250.00)	0.0%
5190 - Deans Discretionary	1,744.12	1,000.00	744.12	174.4%
Total 5100 - INSTRUCTION EXPS	208,013.52	229,101.22	(21,087.70)	90.8%
5200 - CLUBS & PROGRAMS EXP				
5205 - Before and After School Care	891.33	7,160.00	(6,268.67)	12.4%
5215 - Interscholastic Sports	40.00	0.00	40.00	100.0%
5225 - Tae Kwon Do	0.00	0.00	0.00	0.0%
5260 - Extra Curricular Expense	0.00	0.00	0.00	0.0%
5285 - Hot Lunch - Farm to Table	0.00	0.00	0.00	0.0%
5295 - Other Club Exps	2,000.00	0.00	2,000.00	100.0%
Total 5200 - CLUBS & PROGRAMS EXP	2,931.33	7,160.00	(4,228.67)	40.9%
5300 - STUDENT PARTICIPATION EXPS				
5305 - Field Trips/Educ Activities Exp	700.00	1,000.00	(300.00)	70.0%
5315 - Class Parties & Activities	0.00	0.00	0.00	0.0%
5320 - 5/6 Grade Trip	0.00	0.00	0.00	0.0%
5325 - 7th Grade Trip	0.00	0.00	0.00	0.0%
5330 - 8th Grade Trip	0.00	0.00	0.00	0.0%
5340 - Graduation	0.00	0.00	0.00	0.0%
Total 5300 - STUDENT PARTICIPATION EXPS	700.00	1,000.00	(300.00)	70.0%
5400 - ADMINISTRATION EXPS				
5405 - Administrative Salaries	53,420.42	61,347.94	(7,927.52)	87.1%
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	3,546.88	5,000.00	(1,453.12)	70.9%
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	454.86	741.00	(286.14)	61.4%
5445 - Furniture	0.00	1,667.00	(1,667.00)	0.0%
5450 - Office Equipment	0.00	556.00	(556.00)	0.0%
5455 - Computers	1,548.00	0.00	1,548.00	100.0%
5460 - Computer Support	2,956.97	2,755.00	201.97	107.3%
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	3,465.00	(3,465.00)	0.0%
5488 - Accounting and Audit Fees - LLC	0.00	3,900.00	(3,900.00)	0.0%
5490 - Payroll Service Fees	1,241.00	2,000.00	(759.00)	62.1%
5495 - Printing and Copying	2,202.20	0.00	2,202.20	100.0%
5500 - Postage and Shipping	343.42	167.00	176.42	205.6%
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	0.00	800.00	(800.00)	0.0%
5525 - Legal Fees	58.00	2,500.00	(2,442.00)	2.3%
5530 - Bank Fees	45.00	128.00	(83.00)	35.2%
5544 - Outreach Conferences/Partnershi	0.00	300.00	(300.00)	0.0%
5545 - Community Outreach	4,691.54	8,321.69	(3,630.15)	56.4%
5546 - Outreach Materials	0.00	833.00	(833.00)	0.0%
5547 - Transportation	1,774.68	6,512.50	(4,737.82)	27.3%
5555 - Fee Waiver Expenses	511.43	1,832.92	(1,321.49)	27.9%
5590 - Admin Discretionary	0.00	400.00	(400.00)	0.0%
5595 - Other Admin Expenses	451.00	688.00	(237.00)	65.6%
5400 - ADMINISTRATION EXPS - Other	0.00	0.00	0.00	0.0%
Total 5400 - ADMINISTRATION EXPS	77,940.02	118,198.38	(40,258.36)	65.9%
5600 - SUPPORT SERVICES				
5605 - Special Ed Salaries	72,458.24	101,182.42	(28,724.18)	71.6%
5610 - Spec Ed FICA & Medicare	2,045.94	3,800.00	(1,754.06)	53.8%
5615 - Spec Ed Health Benefits	10,647.58	13,508.00	(2,860.42)	78.8%
5625 - Auditory Services	2,070.00	1,322.50	747.50	156.5%
5630 - Speech Services	6,930.00	9,000.00	(2,070.00)	77.0%
5635 - OT Services	6,600.00	5,125.00	1,475.00	128.8%
5636 - PT Services	3,980.00	1,000.00	2,980.00	398.0%
5640 - Psychological Services	0.00	1,000.00	(1,000.00)	0.0%
5641 - Behavioral Therapist Services	0.00	600.00	(600.00)	0.0%
5642 - Nursing Services	3,004.05	6,600.00	(3,595.95)	45.5%
5645 - Other Spec Ed Services	0.00	1,421.11	(1,421.11)	0.0%
5646 - Out of District Placement	18,957.25	5,100.00	13,857.25	371.7%

Prairie Crossing Charter School Profit & Loss Budget vs. Actual January 2024

	Jan 24	Budget	\$ Over Budget	% of Budget
5650 · Special Ed Legal Fees	232.00	500.00	(268.00)	46.4%
5655 · Special Ed CR Mats & Sups	0.00	800.00	(800.00)	0.0%
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	126,905.06	152,459.03	(25,553.97)	83.2%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	12,418.57	13,000.00	(581.43)	95.5%
5710 · Maint FICA & Medicare	928.97	701.92	227.05	132.3%
5715 · Maint Health Benefits	1,484.73	1,482.00	2.73	100.2%
5720 · Water and Sewer	488.59	498.05	(9.46)	98.1%
5730 · Gas and Electricity	7,899.50	4,656.02	3,243.48	169.7%
5735 · Garbage	286.62	271.77	24.85	109.1%
5740 · Life Safety	2,073.78	1,250.00	823.78	165.9%
5745 · Snow Removal	8,326.10	3,000.00	5,326.10	277.5%
5750 · Summer Help	0.00	0.00	0.00	0.0%
5765 · Maintenance Equipment	0.00	700.00	(700.00)	0.0%
5770 · Maintenance Supplies	967.89	833.33	134.56	116.1%
5775 · Long-Term Maint & Repairs	650.00	833.33	(183.33)	78.0%
5795 · Other Maint Exps	0.00	200.00	(200.00)	0.0%
Total 5700 · OPERATIONS & MAINT EXP	35,534.75	27,426.42	8,108.33	129.6%
5800 · FUNDRAISING EXP				
5814 · Marketing/Advertising Expense	0.00	0.00	0.00	0.0%
5840 · Earthweek Exps	0.00	0.00	0.00	0.0%
5875 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00	0.0%
5880 · Dances Exp	0.00	0.00	0.00	0.0%
Total 5800 · FUNDRAISING EXP	0.00	0.00	0.00	0.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	3,012.95	12,443.50	(9,430.55)	24.2%
5906 · IDEA Preschool Grant	0.00	471.11	(471.11)	0.0%
5910 · Title I Exp	451.54	4,010.33	(3,558.79)	11.3%
5915 · Title II Teacher Quality Exp	279.00	0.00	279.00	100.0%
5922 · Title IV - Student Support	0.00	0.00	0.00	0.0%
5945 · ESSER II	0.00	0.00	0.00	0.0%
5995 · Other Grants Expenditures	0.00	0.00	0.00	0.0%
Total 5900 · GRANT EXPENSE	3,743.49	16,924.94	(13,181.45)	22.1%
9627 · Bank Service Charges	0.00	0.00	0.00	0.0%
Total Expense	455,768.17	552,269.99	(96,501.82)	82.5%
Net Ordinary Income	247,695.29	226,481.21	21,214.08	109.4%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7103 · Box Tops	0.00	0.00	0.00	0.0%
7104 · Food Events / Pizza Day	0.00	0.00	0.00	0.0%
7107 · SCRIP	31.42	0.00	31.42	100.0%
7110 · Other	0.00	0.00	0.00	0.0%
Total 7102 · Fundraising	31.42	0.00	31.42	100.0%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	31.42	0.00	31.42	100.0%
Total Other Income	31.42	0.00	31.42	100.0%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	0.00	29,201.21	(29,201.21)	0.0%
7228 · Series 2020 Bond Interest Expen	16,477.33	36,400.00	(19,922.67)	45.3%
7244 · Lease Interest Expense	49.46	94.67	(45.21)	52.2%
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	443.33	978.76	(535.43)	45.3%
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				

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
January 2024

	Jan 24	Budget	\$ Over Budget	% of Budget
7304 · Bank Fees	0.00	0.00	0.00	0.0%
7315 · Other Fundraising	0.00	0.00	0.00	0.0%
7317 · Food Events / Pizza Day Expense	2,021.50	0.00	2,021.50	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	2,021.50	0.00	2,021.50	100.0%
Total 7200 · NON OPERATING EXPENSE	49,000.23	98,963.81	(49,963.58)	49.5%
Total Other Expense	49,000.23	98,963.81	(49,963.58)	49.5%
Net Other Income	(48,968.81)	(98,963.81)	49,995.00	49.5%
Net Income	198,726.48	127,517.40	71,209.08	155.8%

Prairie Crossing Charter School Profit & Loss Prev Year Comparison July 2023 through January 2024

	Jul '23 - Jan 24	Jul '22 - Jan 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	3,569,037.50	3,359,042.61	209,994.89	6.3%
4110 · General Contributions	402.04	2,410.12	(2,008.08)	(83.3)%
4130 · Matching Gifts	260.00	500.00	(240.00)	(48.0)%
4100 · GENERAL INCOME - Other	225.00	0.00	225.00	100.0%
Total 4100 · GENERAL INCOME	3,569,924.54	3,361,952.73	207,971.81	6.2%
4200 · GRANTS				
4205 · IDEA Grant	16,811.00	67,768.00	(50,957.00)	(75.2)%
4206 · IDEA Preschool Grant	1,319.00	1,623.00	(304.00)	(18.7)%
4215 · Title I Low Income	15,818.00	55,979.00	(40,161.00)	(71.7)%
4220 · Title II Teacher Quality	3,528.00	0.00	3,528.00	100.0%
4222 · Title IV - Student Support	1,444.00	682.00	762.00	111.7%
4225 · Special Ed Personnel	40,440.00	40,438.60	1.40	0.0%
4230 · Special Ed Fundg for Children	28,992.00	28,992.50	(0.50)	0.0%
4235 · Title III ELL - TBE/TPI	2,664.00	2,664.90	(0.90)	0.0%
4240 · ESSER Grant	0.00	15,448.00	(15,448.00)	(100.0)%
4295 · Other Grants	188,291.06	20,424.39	167,866.67	821.9%
Total 4200 · GRANTS	299,307.06	234,020.39	65,286.67	27.9%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	30,888.00	28,611.00	2,277.00	8.0%
Total 4300 · SCHOOL FEES INCOME	30,888.00	28,611.00	2,277.00	8.0%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	96,672.41	87,771.41	8,901.00	10.1%
4415 · Getting to Know You	800.00	350.00	450.00	128.6%
4425 · Interscholastic Sports	13,653.10	14,020.00	(366.90)	(2.6)%
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	20,475.00	23,000.50	(2,525.50)	(11.0)%
Total 4495 · Other Clubs	25,482.50	23,000.50	2,482.00	10.8%
Total 4400 · CLUBS & PROGRAMS	137,283.01	128,566.91	8,716.10	6.8%
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				
4705 · 5th/6th Grade Trip	6,960.00	0.00	6,960.00	100.0%
4710 · 7th Grade Trip	16,150.00	11,655.00	4,495.00	38.6%
4715 · 8th Grade Trip	23,400.00	29,593.00	(6,193.00)	(20.9)%
4720 · Graduation	0.00	20.00	(20.00)	(100.0)%
4730 · Field Trips/Educ Activities Inc	5,846.00	4,927.00	919.00	18.7%
Total 4700 · STUDENT PARTICIPATION INCOME	52,356.00	46,195.00	6,161.00	13.3%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	219.72	195.00	24.72	12.7%
4810 · Byron Colby Barn Rental Income	7,280.00	13,902.95	(6,622.95)	(47.6)%
4820 · Interest Income - LFB	14,690.81	802.45	13,888.36	1,730.7%
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	24,026.53	17,155.23	6,871.30	40.1%
Total Income	4,114,382.84	3,816,905.26	297,477.58	7.8%
Gross Profit	4,114,382.84	3,816,905.26	297,477.58	7.8%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	1,130,725.09	1,035,557.45	95,167.64	9.2%
5110 · Instruction Stipends	13,935.79	308.00	13,627.79	4,424.6%
5120 · Related FICA & Medicare Expense	35,938.79	37,548.06	(1,609.27)	(4.3)%
5125 · Instruction TRS	16,663.17	15,968.63	694.54	4.4%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July 2023 through January 2024

	Jul '23 - Jan 24	Jul '22 - Jan 23	\$ Change	% Change
5130 · Instruction Health Benefits Exp	124,579.76	148,074.15	(23,494.39)	(15.9)%
5140 · Classroom Supplies	16,249.12	20,793.15	(4,544.03)	(21.9)%
5141 · Culture Expenses	101.83	441.48	(339.65)	(76.9)%
5145 · Educational Materials	30,882.52	30,904.45	(21.93)	(0.1)%
5150 · Classroom Technology	(152.00)	7,517.59	(7,669.59)	(102.0)%
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	11,333.70	(7,978.60)	(70.4)%
5181 · Environmental Learning	9,767.12	3,424.64	6,342.48	185.2%
5182 · Environmental Ed Professional D	7,011.15	4,273.70	2,737.45	64.1%
5183 · Environmental Library	0.00	1,269.97	(1,269.97)	(100.0)%
5190 · Deans Discretionary	4,911.79	6,057.95	(1,146.16)	(18.9)%
Total 5100 · INSTRUCTION EXPS	1,408,344.29	1,340,016.76	68,327.53	5.1%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	23,699.89	42,356.22	(18,656.33)	(44.1)%
5215 · Interscholastic Sports	15,436.70	12,299.33	3,137.37	25.5%
5285 · Hot Lunch - Farm to Table	789.33	524.00	265.33	50.6%
5295 · Other Club Exps	3,787.20	6,211.20	(2,424.00)	(39.0)%
Total 5200 · CLUBS & PROGRAMS EXP	43,713.12	61,390.75	(17,677.63)	(28.8)%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	5,954.00	12,321.53	(6,367.53)	(51.7)%
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	20,941.66	29,397.17	(8,455.51)	(28.8)%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	391,648.52	314,492.34	77,156.18	24.5%
5410 · Administrative Contractual	0.00	33,041.00	(33,041.00)	(100.0)%
5412 · Other	0.00	2,573.75	(2,573.75)	(100.0)%
5420 · Admin FICA & Medicare	21,957.32	17,944.07	4,013.25	22.4%
5425 · Admin Health Benefits Expense	22,293.81	23,034.56	(740.75)	(3.2)%
5438 · Employment Expense - Other	3,297.02	3,692.34	(395.32)	(10.7)%
5440 · Supplies	5,402.98	3,800.16	1,602.82	42.2%
5445 · Furniture	320.98	213.70	107.28	50.2%
5450 · Office Equipment	454.64	0.00	454.64	100.0%
5455 · Computers	1,486.83	5,013.13	(3,526.30)	(70.3)%
5460 · Computer Support	27,927.38	32,387.87	(4,460.49)	(13.8)%
5465 · Equipment Rental	0.00	411.50	(411.50)	(100.0)%
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)	(73.8)%
5480 · Telecommunication	11,290.21	14,241.31	(2,951.10)	(20.7)%
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	8,375.88	26,042.89	(17,667.01)	(67.8)%
5495 · Printing and Copying	7,376.01	7,633.90	(257.89)	(3.4)%
5500 · Postage and Shipping	993.31	1,042.28	(48.97)	(4.7)%
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	4,708.76	2,052.37	2,656.39	129.3%
5530 · Bank Fees	622.92	701.15	(78.23)	(11.2)%
5544 · Outreach Conferences/Partnershi	11,242.10	8,510.00	2,732.10	32.1%
5545 · Community Outreach	34,187.51	46,762.09	(12,574.58)	(26.9)%
5546 · Outreach Materials	1,300.39	473.97	826.42	174.4%
5547 · Transportation	28,101.92	17,543.00	10,558.92	60.2%
5555 · Fee Waiver Expenses	23,180.42	30,255.08	(7,074.66)	(23.4)%
5590 · Admin Discretionary	286.02	3,354.76	(3,068.74)	(91.5)%
5595 · Other Admin Expenses	8,373.99	17,493.29	(9,119.30)	(52.1)%
Total 5400 · ADMINISTRATION EXPS	755,824.61	752,818.18	3,006.43	0.4%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	433,216.31	409,985.58	23,230.73	5.7%
5610 · Spec Ed FICA & Medicare	19,451.82	18,563.49	888.33	4.8%
5615 · Spec Ed Health Benefits	72,495.50	67,984.76	4,510.74	6.6%
5625 · Auditory Services	5,175.00	7,500.00	(2,325.00)	(31.0)%
5630 · Speech Services	38,580.00	41,812.00	(3,232.00)	(7.7)%
5635 · OT Services	34,224.00	38,606.00	(4,382.00)	(11.4)%
5636 · PT Services	19,680.00	18,305.00	1,375.00	7.5%
5640 · Psychological Services	4,250.00	0.00	4,250.00	100.0%
5641 · Behavioral Therapist Services	0.00	14,094.00	(14,094.00)	(100.0)%

Prairie Crossing Charter School Profit & Loss Prev Year Comparison July 2023 through January 2024

	Jul '23 - Jan 24	Jul '22 - Jan 23	\$ Change	% Change
5642 · Nursing Services	32,622.76	31,274.35	1,348.41	4.3%
5645 · Other Spec Ed Services	114.48	193.56	(79.08)	(40.9)%
5646 · Out of District Placement	158,787.36	40,463.63	118,323.73	292.4%
5650 · Special Ed Legal Fees	5,162.00	0.00	5,162.00	100.0%
5655 · Special Ed CR Mats & Sups	1,039.28	5,721.02	(4,681.74)	(81.8)%
5656 · ELL CR Materials & Supplies	896.00	363.79	532.21	146.3%
5660 · Spec Ed Professional Developmt	2,998.30	1,700.97	1,297.33	76.3%
5661 · ELL Professional Development	258.11	250.00	8.11	3.2%
Total 5600 · SUPPORT SERVICES	828,950.92	696,818.15	132,132.77	19.0%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	106,008.58	105,820.98	187.60	0.2%
5710 · Maint FICA & Medicare	10,045.52	8,315.49	1,730.03	20.8%
5715 · Maint Health Benefits	10,265.01	4,282.94	5,982.07	139.7%
5720 · Water and Sewer	5,044.60	3,745.59	1,299.01	34.7%
5730 · Gas and Electricity	28,856.36	21,540.94	7,315.42	34.0%
5735 · Garbage	2,098.34	1,769.18	329.16	18.6%
5740 · Life Safety	21,669.07	12,750.36	8,918.71	70.0%
5745 · Snow Removal	15,956.09	569.22	15,386.87	2,703.2%
5750 · Summer Help	29,568.50	0.00	29,568.50	100.0%
5755 · Winter Help	0.00	14,300.00	(14,300.00)	(100.0)%
5765 · Maintenance Equipment	585.85	661.94	(76.09)	(11.5)%
5770 · Maintenance Supplies	7,601.91	6,800.33	801.58	11.8%
5775 · Long-Term Maint & Repairs				
5776 · Facilities Funding	32,268.00	0.00	32,268.00	100.0%
5775 · Long-Term Maint & Repairs - Other	64,339.70	54,770.45	9,569.25	17.5%
Total 5775 · Long-Term Maint & Repairs	96,607.70	54,770.45	41,837.25	76.4%
5795 · Other Maint Exps	814.60	865.01	49.59	5.7%
Total 5700 · OPERATIONS & MAINT EXP	335,222.13	236,192.43	99,029.70	41.9%
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	19,824.68	45,893.03	(26,068.35)	(56.8)%
5906 · IDEA Preschool Grant	1,318.50	1,612.00	(293.50)	(18.2)%
5910 · Title I Exp	16,269.04	47,106.60	(30,837.56)	(65.5)%
5915 · Title II Teacher Quality Exp	3,807.42	990.00	2,817.42	284.6%
5922 · Title IV - Student Support	1,444.40	681.50	762.90	111.9%
5945 · ESSER II	(0.35)	15,488.51	(15,488.86)	(100.0)%
5995 · Other Grants Expenditures	110,674.29	0.00	110,674.29	100.0%
Total 5900 · GRANT EXPENSE	153,337.98	111,771.64	41,566.34	37.2%
9627 · Bank Service Charges	0.00	6.50	(6.50)	(100.0)%
Total Expense	3,546,368.71	3,228,411.58	317,957.13	9.9%
Net Ordinary Income	568,014.13	588,493.68	(20,479.55)	(3.5)%
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	31.42	4,784.13	(4,752.71)	(99.3)%
7109 · Holiday Bazaar	3,148.25	2,831.75	316.50	11.2%
7110 · Other	7,025.14	3,180.18	3,844.96	120.9%
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	19,749.81	18,992.03	757.78	4.0%
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	23,244.81	20,958.03	2,286.78	10.9%
Total Other Income	23,244.81	20,958.03	2,286.78	10.9%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	27,430.12	18,911.73	8,518.39	45.0%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July 2023 through January 2024

	Jul '23 - Jan 24	Jul '22 - Jan 23	\$ Change	% Change
7228 · Series 2020 Bond Interest Expen	224,680.12	256,487.48	(31,807.36)	(12.4)%
7244 · Lease Interest Expense	389.23	547.27	(158.04)	(28.9)%
7246 · Depreciation	18,639.89	26,167.61	(7,527.72)	(28.8)%
7247 · Amortization	3,720.50	3,720.50	0.00	0.0%
7248 · Depreciation - LLC	180,242.88	167,122.41	13,120.47	7.9%
7249 · Amortization - LLC	3,067.22	2,926.65	140.57	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	6,608.61	(2,194.27)	(33.2)%
7313 · Holiday Bazaar	0.00	132.33	(132.33)	(100.0)%
7315 · Other Fundraising	1,793.64	1,379.61	414.03	30.0%
7317 · Food Events / Pizza Day Expense	9,107.73	7,102.85	2,004.88	28.2%
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	20,456.69	20,537.10	(80.41)	(0.4)%
Total 7200 · NON OPERATING EXPENSE	482,689.93	497,123.60	(14,433.67)	(2.9)%
Total Other Expense	482,689.93	497,123.60	(14,433.67)	(2.9)%
Net Other Income	(459,445.12)	(476,165.57)	16,720.45	3.5%
Net Income	108,569.01	112,328.11	(3,759.10)	(3.4)%

Prairie Crossing Charter School Profit & Loss Prev Year Comparison

02/22/24

January 2024

Accrual Basis

	Jan 24	Jan 23	\$ 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	202.31	25.00	177.31	709.2%
4130 · Matching Gifts	40.00	0.00	40.00	100.0%
Total 4100 · GENERAL INCOME	649,158.22	610,760.02	38,398.20	6.3%
4200 · GRANTS				
4205 · IDEA Grant	0.00	43,959.00	(43,959.00)	(100.0)%
4206 · IDEA Preschool Grant	0.00	1,612.00	(1,612.00)	(100.0)%
4215 · Title I Low Income	0.00	47,107.00	(47,107.00)	(100.0)%
4222 · Title IV - Student Support	0.00	682.00	(682.00)	(100.0)%
4225 · Special Ed Personnel	6,740.00	6,738.60	1.40	0.0%
4230 · Special Ed Fundg for Children	4,832.00	4,832.50	(0.50)	0.0%
4235 · Title III ELL - TBE/TPI	444.00	444.90	(0.90)	(0.2)%
4240 · ESSER Grant	0.00	15,448.00	(15,448.00)	(100.0)%
4295 · Other Grants	6,014.53	8,710.57	(2,696.04)	(31.0)%
Total 4200 · GRANTS	18,030.53	129,534.57	(111,504.04)	(86.1)%
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	(25.00)	16,335.00	(16,360.00)	(100.2)%
4425 · Interscholastic Sports	575.00	2,200.00	(1,625.00)	(73.9)%
4495 · Other Clubs	10,770.00	10,390.00	380.00	3.7%
Total 4400 · CLUBS & PROGRAMS	11,320.00	28,925.00	(17,605.00)	(60.9)%
4700 · STUDENT PARTICIPATION INCOME				
4705 · 5th/6th Grade Trip	6,960.00	0.00	6,960.00	100.0%
4710 · 7th Grade Trip	6,750.00	10,395.00	(3,645.00)	(35.1)%
4715 · 8th Grade Trip	0.00	20,940.00	(20,940.00)	(100.0)%
4730 · Field Trips/Educ Activities Inc	2,298.00	946.00	1,352.00	142.9%
Total 4700 · STUDENT PARTICIPATION INCOME	16,008.00	32,281.00	(16,273.00)	(50.4)%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	0.00	80.00	(80.00)	(100.0)%
4810 · Byron Colby Barn Rental Income	1,170.00	0.00	1,170.00	100.0%
4820 · Interest Income - LFB	2,160.71	139.06	2,021.65	1,453.8%
Total 4800 · INVESTMENT & OTHER INCOME	3,330.71	219.06	3,111.65	1,420.5%
Total Income	703,463.46	806,921.65	(103,458.19)	(12.8)%
Gross Profit	703,463.46	806,921.65	(103,458.19)	(12.8)%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	173,857.79	168,092.05	5,765.74	3.4%
5110 · Instruction Stipends	140.00	0.00	140.00	100.0%
5120 · Related FICA & Medicare Expense	4,182.95	4,329.53	(146.58)	(3.4)%
5125 · Instruction TRS	2,723.92	2,472.69	251.23	10.2%
5130 · Instruction Health Benefits Exp	18,457.75	21,445.98	(2,988.23)	(13.9)%
5140 · Classroom Supplies	376.60	108.12	268.48	248.3%
5145 · Educational Materials	56.99	540.59	(483.60)	(89.5)%
5150 · Classroom Technology	(25.00)	0.00	(25.00)	(100.0)%
5175 · Instruction Prof Development	0.00	874.80	(874.80)	(100.0)%
5181 · Environmental Learning	403.48	522.73	(119.25)	(22.8)%
5182 · Environmental Ed Professional D	6,094.92	250.50	5,844.42	2,333.1%
5190 · Deans Discretionary	1,744.12	118.49	1,625.63	1,372.0%
Total 5100 · INSTRUCTION EXPS	208,013.52	198,755.48	9,258.04	4.7%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	891.33	2,449.57	(1,558.24)	(63.6)%
5215 · Interscholastic Sports	40.00	410.00	(370.00)	(90.2)%
5295 · Other Club Exps	2,000.00	1,655.00	345.00	20.9%
Total 5200 · CLUBS & PROGRAMS EXP	2,931.33	4,514.57	(1,583.24)	(35.1)%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	700.00	100.00	600.00	600.0%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
January 2024

02/22/24

Accrual Basis

	Jan 24	Jan 23	\$ Change	% Change
Total 5300 · STUDENT PARTICIPATION EXPS	700.00	100.00	600.00	600.0%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	53,420.42	47,582.51	5,837.91	12.3%
5410 · Administrative Contractual	0.00	5,291.50	(5,291.50)	(100.0)%
5420 · Admin FICA & Medicare	3,546.88	3,049.66	497.22	16.3%
5425 · Admin Health Benefits Expense	2,928.94	3,520.70	(591.76)	(16.8)%
5438 · Employment Expense - Other	61.25	0.00	61.25	100.0%
5440 · Supplies	454.86	1,311.96	(857.10)	(65.3)%
5455 · Computers	1,548.00	0.00	1,548.00	100.0%
5460 · Computer Support	2,956.97	2,394.67	562.30	23.5%
5465 · Equipment Rental	0.00	411.50	(411.50)	(100.0)%
5480 · Telecommunication	1,704.43	2,059.17	(354.74)	(17.2)%
5490 · Payroll Service Fees	1,241.00	11,603.17	(10,362.17)	(89.3)%
5495 · Printing and Copying	2,202.20	0.00	2,202.20	100.0%
5500 · Postage and Shipping	343.42	251.00	92.42	36.8%
5525 · Legal Fees	58.00	744.87	(686.87)	(92.2)%
5530 · Bank Fees	45.00	45.00	0.00	0.0%
5544 · Outreach Conferences/Partnershi	0.00	100.00	(100.00)	(100.0)%
5545 · Community Outreach	4,691.54	4,385.64	305.90	7.0%
5546 · Outreach Materials	0.00	190.39	(190.39)	(100.0)%
5547 · Transportation	1,774.68	2,270.00	(495.32)	(21.8)%
5555 · Fee Waiver Expenses	511.43	7,534.77	(7,023.34)	(93.2)%
5590 · Admin Discretionary	0.00	835.00	(835.00)	(100.0)%
5595 · Other Admin Expenses	451.00	5,287.00	(4,836.00)	(91.5)%
Total 5400 · ADMINISTRATION EXPS	77,940.02	98,868.51	(20,928.49)	(21.2)%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	72,458.24	63,053.95	9,404.29	14.9%
5610 · Spec Ed FICA & Medicare	2,045.94	1,704.94	341.00	20.0%
5615 · Spec Ed Health Benefits	10,647.58	7,836.38	2,811.20	35.9%
5625 · Auditory Services	2,070.00	0.00	2,070.00	100.0%
5630 · Speech Services	6,930.00	6,930.00	0.00	0.0%
5635 · OT Services	6,600.00	0.00	6,600.00	100.0%
5636 · PT Services	3,960.00	0.00	3,960.00	100.0%
5641 · Behavioral Therapist Services	0.00	4,921.00	(4,921.00)	(100.0)%
5642 · Nursing Services	3,004.05	2,724.40	279.65	10.3%
5646 · Out of District Placement	18,957.25	0.00	18,957.25	100.0%
5650 · Special Ed Legal Fees	232.00	0.00	232.00	100.0%
5655 · Special Ed CR Mats & Sups	0.00	154.86	(154.86)	(100.0)%
5656 · ELL CR Materials & Supplies	0.00	8.99	(8.99)	(100.0)%
5660 · Spec Ed Professional Developmnt	0.00	241.97	(241.97)	(100.0)%
Total 5600 · SUPPORT SERVICES	126,905.06	87,576.49	39,328.57	44.9%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	12,418.57	11,586.64	831.93	7.2%
5710 · Maint FICA & Medicare	928.97	871.60	57.37	6.8%
5715 · Maint Health Benefits	1,484.73	722.00	762.73	105.8%
5720 · Water and Sewer	488.59	459.68	28.91	6.3%
5730 · Gas and Electricity	7,899.50	5,636.12	2,263.38	40.2%
5735 · Garbage	296.62	252.74	43.88	17.4%
5740 · Life Safety	2,073.78	1,652.20	421.58	25.5%
5745 · Snow Removal	8,326.10	0.00	8,326.10	100.0%
5750 · Summer Help	0.00	0.00	0.00	0.0%
5755 · Winter Help	0.00	7,150.00	(7,150.00)	(100.0)%
5770 · Maintenance Supplies	967.89	1,200.40	(232.51)	(19.4)%
5775 · Long-Term Maint & Repairs	650.00	1,417.69	(767.69)	(54.2)%
5795 · Other Maint Exps	0.00	90.00	(90.00)	(100.0)%
Total 5700 · OPERATIONS & MAINT EXP	35,534.75	31,039.07	4,495.68	14.5%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	3,012.95	1,629.44	1,383.51	84.9%
5910 · Title I Exp	451.54	0.00	451.54	100.0%
5915 · Title II Teacher Quality Exp	279.00	0.00	279.00	100.0%
5945 · ESSER II	0.00	39.82	(39.82)	(100.0)%
Total 5900 · GRANT EXPENSE	3,743.49	1,669.26	2,074.23	124.3%
Total Expense	455,768.17	422,523.38	33,244.79	7.9%
Net Ordinary Income	247,695.29	384,398.27	(136,702.98)	(35.6)%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
January 2024

	Jan 24	Jan 23	\$ Change	% Change
7102 · Fundraising				
7107 · SCRIP	31.42	101.88	(70.46)	(69.2)%
7110 · Other	0.00	20.00	(20.00)	(100.0)%
Total 7102 · Fundraising	31.42	121.88	(90.46)	(74.2)%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	31.42	121.88	(90.46)	(74.2)%
Total Other Income	31.42	121.88	(90.46)	(74.2)%
Other Expense				
7200 · NON OPERATING EXPENSE				
7228 · Series 2020 Bond Interest Expen	16,477.33	36,312.50	(19,835.17)	(54.6)%
7244 · Lease Interest Expense	49.46	72.58	(23.12)	(31.9)%
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	443.33	423.01	20.32	4.8%
7300 · NON OPERATING-PSO EXPENSE				
7311 · SCRIP	0.00	964.79	(964.79)	(100.0)%
7315 · Other Fundraising	0.00	650.00	(650.00)	(100.0)%
7317 · Food Events / Pizza Day Expense	2,021.50	0.00	2,021.50	100.0%
Total 7300 · NON OPERATING-PSO EXPENSE	2,021.50	1,614.79	406.71	25.2%
Total 7200 · NON OPERATING EXPENSE	49,000.23	66,567.24	(17,567.01)	(26.4)%
Total Other Expense	49,000.23	66,567.24	(17,567.01)	(26.4)%
Net Other Income	(48,968.81)	(66,445.36)	17,476.55	26.3%
Net Income	198,726.48	317,952.91	(119,226.43)	(37.5)%

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of January 31, 2024

	Jan 31, 24	Jan 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1100 - Cash			
1110 - LFB Operating 379719	2,181,554.96	1,806,702.65	374,852.31
1115 - Money Market 8100003238	679,083.26	661,828.20	17,255.06
1125 - PCCS PPP 9195278569	1,601,796.61	1,634,064.61	(32,268.00)
1130 - PCCS Building 379727	113,640.98	85,256.03	28,384.95
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	40,748.19	50,998.91	(10,250.72)
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	71,667.66	51,667.62	20,000.04
1174 - Wilmington Trust Expense Fund	10,282.67	7,782.71	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	5,373,621.59	4,967,147.99	406,473.60
Total Checking/Savings	5,373,621.59	4,967,147.99	406,473.60
Accounts Receivable			
1200 - Accounts Receivable	37,769.63	35,686.60	2,083.03
Total Accounts Receivable	37,769.63	35,686.60	2,083.03
Other Current Assets			
12000 - Undeposited Funds	2,640.00	16,301.00	(13,661.00)
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	2,657.23	9,035.23	(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	21,557.18	3,405.43	18,151.75
Total Other Current Assets	65,600.18	56,315.43	9,284.75
Total Current Assets	5,476,991.40	5,059,150.02	417,841.38
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	(1,141,599.55)	(1,153,110.51)	11,510.96
1491 - Accumulated Depreciations - BCB	(84,617.00)	(39,953.00)	(44,664.00)
Total 1400 - Fixed Assets	(43,670.48)	454,262.56	(497,933.04)
Total Fixed Assets	(43,670.48)	454,262.56	(497,933.04)
Other Assets			
1600 - Investment in LLC			

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of January 31, 2024

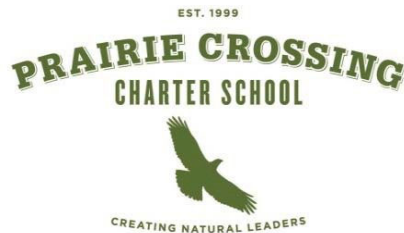
02/22/24

Accrual Basis

	Jan 31, 24	Jan 31, 23	\$ 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	370,918.92	376,126.18	(5,207.26)
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	(5,026,470.80)	(4,700,305.77)	(326,165.03)
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	9,921,122.45	9,774,514.74	146,607.71
Total Other Assets	9,921,122.45	9,774,514.74	146,607.71
TOTAL ASSETS	15,354,443.37	15,287,927.32	66,516.05
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2002 · Accounts Payables	(12,846.61)	73,608.50	(86,455.11)
Total Accounts Payable	(12,846.61)	73,608.50	(86,455.11)
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	25,756.60	24,378.60	1,378.00
2152 · Deferred Revenue - ISBE	1,333,019.67	1,216,378.44	116,641.23
2155 · Deferred Revenue - B/A Care	1,700.00	1,100.00	600.00
2201 · Accrued Payroll Liabilities			
2210 · Accrued Salaries	152,029.74	155,741.19	(3,711.45)
2211 · Accrued Bonuses	79,999.66	(210,370.34)	290,370.00
2212 · Accrued FICA/Medicare/TRS Bonus	4,721.15	4,979.43	(258.28)
2235 · Equitable - 403B Payable	62.65	(125.00)	187.65
2245 · THIS Payable	(3,090.09)	(2,662.73)	(427.36)
2250 · TRS Payable	3,745.93	(17,982.97)	21,728.90
2271 · AFT Local 504	11,031.08	3,505.28	7,525.80
2280 · HSA Payable	(1,580.00)	(1,580.00)	0.00
Total 2201 · Accrued Payroll Liabilities	246,920.12	(68,495.14)	315,415.26
2300 · Capital Lease Obligations - ST	2,661.12	2,542.28	118.84
Total Other Current Liabilities	1,636,532.44	1,172,664.06	463,868.38
Total Current Liabilities	1,623,685.83	1,246,272.56	377,413.27
Long Term Liabilities			
2500 · Capital Lease Obligations - LT	10,002.66	16,306.35	(6,303.69)

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of January 31, 2024

	Jan 31, 24	Jan 31, 23	\$ Change
2609 · Series 2020 Bond Term 2031	1,036,755.57	1,147,500.03	(110,744.46)
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	9,416,347.15	9,569,563.78	(153,216.63)
Total Liabilities	11,040,032.98	10,815,836.34	224,196.64
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	108,569.01	112,328.11	(3,759.10)
Total Equity	4,314,410.39	4,472,090.98	(157,680.59)
TOTAL LIABILITIES & EQUITY	15,354,443.37	15,287,927.32	66,516.05



PCCS Board of Director's Meeting
DRAFT OPEN SESSION MINUTES
January 23, 2024, at 7:00PM
Byron Colby Barn
1571 Jones Point Road
Grayslake, IL 60030

Board Present

Stacey White Ankur Bhatia
Matt Earl Gabi White
Rebekka Herrington Jim Mertz

Staff Present

Geoff Deigan

Public Present: Katie Brzezinski

Call to Order by Stacy White at 7:02 PM

Public Comment

Katie Brzezinski shared information about the upcoming PSO auction and fundraiser.

Discussion Agenda

1. 1st Reading Amended *Policy 200.20 Board Procedure on Policy Review and Revisions*

Rebekka Herrington introduced policy revisions.

2. Lottery Update

Geoff Deigan presented the 24-25 school year lottery, indicating positive trends from last year.

3. School Year 24-25 School Calendar

Geoff Deigan introduced the proposed school calendar for 24-25.

4. Committee Updates

- a. Governance – Rebekka Herrington provided an update on policy reviews.
- b. Outreach – Meeting canceled due to inclement weather
- c. Finance - Meeting canceled due to inclement
- d. Election committee – Jim Mertz introduced plans for the spring cycle, with Navin Chatlani joining the committee.

Consent Agenda

5. Director's Report

Geoff Deigan – no additional comments

6. Financial Statements

- 2nd Qtr Deliverable to ISBE

Geoff Deigan introduced financial statements, noting a slight decrease compared to last year.

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

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

8. Motion to Accept Reports on Consent Agenda

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

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

7:38 PM - entered closed session.

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

Motion to exit closed session by Rebekka Herrington, seconded by Steve Heroux. On a roll call vote, all “ayes.” Motion Passed.

8:29 PM – reentered open session

Public Comment 10 Minutes

none

Action Agenda

3A – Approve School Year 24-25 Calendar

Motion to approve by JoAnn Stewart, seconded by Matt Earl. On a voice call vote, all “ayes.” Motion Passed.

9A – Closed Session Minutes from Previous Board Meetings

Motion to approve by JoAnn Stewart, seconded by Gabi White. On a voice call vote, all “ayes.” Motion Passed.

10A – Approve Legal Bills

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

New Business:

Stacey White reminded Geoff Deigan of the Green School’s National Network DEI initiative update. Geoff provided a brief update.

Geoff Deigan mentioned the closure of two middle schools in Grayslake due to burst pipes and proposed lending the PCCS gym to the school’s feeder basketball program. Doing so will not impacting our programming.

Adjourn

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

Meeting ended at 8:41 PM

Respectfully submitted,
Rebekka Herrington, Secretary

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