



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

Call to Order President

Public Comment 10 Minutes

Discussion Agenda

1. 1st Reading of 200 Series Policies (200.2 through 200.4)
2. Committees Updates (Election, Governance, Finance.)
3. Fine Arts Update
4. Statement of Economic Interests
5. Executive Director Evaluation Process

Consent Agenda

6. Director's Report
7. Financial Statements/3rd Quarter Financial Deliverables
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) / Accept Resignation/Leaves

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 - Renewal \$ 174.00 SpEd \$551.00

Public Comment 10 Minutes

Action Agenda

- 3A – Approve Fine Arts Progression
- 10A – Approve Closed Session Minutes from Previous Board Meetings
- 11A – Approve New Employees/ Accept Resignation/Leaves
- 12A – Approve Legal Bills –March \$725.00

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. 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 # 200.1

Full Board of Director Responsibilities

General Responsibilities:

Responsible for ensuring that the educational program of PCCS is successful, that the school's program and operation are faithful to the terms of its charter, and that the school is a viable organization.

Specific Responsibilities:

- A. Uphold and articulate the Mission and Vision -Statements ~~as defined in our~~ Strategic Plan.
- Periodically review the Mission and Vision Statements which:
 - a) Serves as a guide to organizational planning, board and staff decision-making, PSO and other volunteer initiatives, and setting priorities among competing demands for resources.
 - b) Is used as the vehicle for assessing program activities to ensure that the organization remains focused upon its original purposes.
- B. Select the Executive Director
- Clearly define the Executive Director's job description.
 - Undertake a careful search process to find the most qualified individual.
 - Oversee and approve contract negotiation and renewal.
- C. Support and review the performance of the Executive Director
- Provide frequent feedback with constructive intent.
 - Assist the Executive Director when Board members overstep prerogatives or misunderstand their roles.
 - Acknowledge exceptional accomplishments.
 - Provide -an annual written performance review with a process agreed upon with the Executive Director.
- D. Ensure effective organizational planning
- Create a minimum three-year ~~strategic~~ Strategic plan Plan consistent with our charter agreement.
 - Approve an annual organizational work plan that includes concrete, measurable goals consistent with the Strategic Plan.
- E. Ensure adequate resources
- Review and approve fundraising plan (targets and goals) annually.
 - Cultivate prospective donors (individuals, foundations, corporations, and government).
- F. Manage resources effectively
- Approve the annual budget.
 - Approve accounting and personnel policies.
 - Provide for an independent annual audit by a qualified CPA.
 - Ensure effective risk management and adequate insurance is in force to cover students, staff, visitors, the Board and the school.
- G. Monitor and strengthen the programs and services
- Assure programs and services are consistent with the Mission and Vision Statements.

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- Approve an assessment plan and annually review the application of that plan.
- Assess the quality of the program and services.

H. Work to enhance PCCS' relationships with those we serve

- Serve as a link with the school's staff, volunteers, members, constituents, and clients.
- Serve as ambassadors, advocates, and community representatives of the school.
- Ensure that no board member represents ~~her/himself~~ himself as speaking for the board unless specifically authorized to do so.
- Review and approve an annual Outreach program.

I. Ensure legal and ethical integrity and maintain accountability

- Establish policies to guide the school's board members and staff.
- Develop and maintain adequate personnel policies and procedures (including grievance mechanisms).
- Review personnel contracts to ensure due diligence.
- Adhere to the provisions of the school's bylaws and articles of incorporation.
- Adhere to local, state and federal laws and regulations that apply to the school.
- Ensure that reports required by federal, state and local governments are accurate, and then filed and made available in a timely manner.
- Protect the organization's staff, volunteers, and clients from harm or injury by ensuring compliance with occupational safety, health, labor and related regulations.
- Act in a professional, respectful, and ethical manner at all times.

J. Orient new board members and assess board performance

- Define board membership needs in terms of skill, experience and diversity.
- Cultivate and recruit prospective nominees to serve as Directors on the Board
- Provide for new board member orientation to the board and to the school.
- Provide a board self-assessment on an annual basis, and report back to the Board.

Adoption Dates:

Adopted September 2000

Revised and adopted September 23, 2008

Revised and Adopted December 2014

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Board of Director's Policy Governance 200 Series

Policy # 200.2

Responsibilities of a Member of the Board of Directors

The responsibilities of a Member of the Board of Directors include:

- A. Believe in and be an active ambassador ~~of~~ of the Mission and Vision₇ of PCCS.
- B. Work with fellow board members to fulfill the obligations of Board membership.
- C. Behave in ways that clearly contribute to the effective operation of the Board of Directors:
 - Focus on the good of the organization and group, not on personal agendas,
 - Support Board decisions once they are made,
 - Participate in an honest appraisal of one's own performance and that of the Board,
 - Build awareness of and vigilance toward governance matters rather than management.
- D. Regularly attend Board and/or committee meetings to facilitate the work of the Board/Committee. If a Board member misses three consecutive or five total meetings in a year, the Board President will intervene.
- E. Notify the Board President, or Vice President, when a member will be unable to participate in a meeting or other Board function.
- F. Assume responsibility for the following when unable to attend a meeting or other Board activity:
 - Advise the Board President of his/her/their position on significant issues to be discussed at the meeting/activity,
 - Assume responsibility to learn what transpired at the missed meeting/activity,
 - Accept and support all decisions of the Board that were made at the meeting or activity.
- G. Prepare for all meetings and activities by reviewing background material made available to board members.
- H. Contact the Executive Director prior to a meeting when clarification or additional information may be needed.
- I. Keep informed about the school and its issues by reviewing materials, participating in discussions, attending functions at the School, and asking strategic questions.
- J. Actively participate in one or more school events annually.
- K. Use personal and professional contacts and expertise for the benefits of PCCS.
- L. Serve on at least one Committee of the Board of Directors:
 - Articulate his/her/their position and rationale on all major issues being deliberated by the Board Committee
 - Advise those who may hold a majority position on an issue what modifications would be necessary relative to their position in order to receive one's support when one holds a minority position on an issue.
 - Support all decisions of the committee after due deliberations unless a decision is unlawful, immoral and/or unethical.

- M. Inform the PCCS Board of Directors of any potential conflicts of interest, whether real or perceived, and abide by the decision of the Board related to the situation.
- N. Annually sign and file a Statement of Economic Interest with the applicable county clerk through the office of the Executive Director.
- O. Take required training and receive Open Meetings Act (OMA) certificate
- OP. Sign and file with the Board a Confidentiality Agreement
- PQ. Abide by established Ground Rules for Board Conduct.

Adoption Dates:

Adopted October 25, 2006

Revised and adopted September 23, 2008

Revised and adopted December 2014



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

Policy # 200.3

Board Member Agreement

- A. I understand that as a member of the Board of Directors of Prairie Crossing Charter School I have a legal and moral responsibility to ensure that the organization does the best work possible in pursuit of its goals. I **understand and** believe in the purpose and the mission of the organization, and I will act responsibly and prudently as its steward.
- B. I have read and understand the *Executive Director Job Description* and the *Full Board of Directors' Responsibilities Description* that govern my work on the Board. I will perform my duty as a board member by fulfilling my responsibilities as an individual Director as stated in the Responsibilities of a Member of the Board of Director's description and by partnering with other Directors to fulfill the responsibilities of the collective Board as specified in the Full Board of Directors' Responsibilities Policy.
- C. If I do not fulfill these commitments to the organization, I will expect the Board President to call me to discuss my responsibilities. After discussion, if I still feel unable to fulfill these expectations, I will resign from the Board.
- D. In turn, the organization will be responsible to me in several ways:
 - 1. I will receive, without request, monthly financial reports and an update of organizational activities that allow me to meet the "prudent person" section of the law.
 - 2. The organization will help me perform my duties by keeping me informed of issues in the Charter and public school arenas and by offering me opportunities for professional development as a board member.
 - 3. Board members and the Executive Director of PCCS will respond in a straightforward fashion to questions I have that are necessary to carry out my Board and committee-related responsibilities to this organization.
 - 4. Board members and the Executive Director of PCCS will work in good faith with me towards achievement of our goals.
 - 5. If the organization does not fulfill its commitments to me, I can call on the Board President and/or the Executive Director to discuss these responsibilities.

Signed and Acknowledged:

_____ Date: _____
Member, Board of Directors

_____ Date: _____
President, Board of Directors

_____ Date: _____
Executive Director

Adoption Dates:

Revised and adopted September 23, 2008

Revised and adopted December 2014



Board of Director's Policy Governance 200 Series

Policy # 200.4

Responsibilities of the Board President

The responsibilities of the President of the Board of Directors are:

- A. Preside at all Board meetings;
- B. Serve as a member of the Executive Committee of the Board and preside at Executive Committee meetings;
- C. Develop meeting agendas in conjunction with the Executive Director and the Vice President.
- D. Provide constructive feedback to Board members when appropriate and necessary.
- E. Facilitate Board deliberations and ensure that all topics before the Board are discussed in an open, effective, efficient and civil manner. The President of the Board shall ensure that Board members receive all relevant information and documentation, which would allow topics to be discussed as, noted above.
- F. Facilitate relationships between and among board members and- the Executive Director.
- G. Communicate with Board members, when appropriate, to assure that the Board and members are kept informed in a timely manner and operate within the parameters of law and established governance policy;
- H. Appoint members to committees of the Board.
- I. Serve as an ex-officio, non-voting member of each committee established by the Board.
- J. Serve as spokesperson for the Board relative to Board approved positions.
- K. Represent the Board at community activities and functions, as appropriate.
- L. Comply with all laws, rules and regulations relative to the position.
- M. Oversee the election of new board officers at the annual meeting and/or upon the existence of an officer vacancy.

Adoption Dates:

Revised and adopted September 23, 2008

Revised and adopted December 2014

Consent Agenda

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

Ordinary Income/Expense	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	1,946,747.73	1,946,747.73	0.00	100.0%
4110 · General Contributions	1,022.31	0.00	1,022.31	100.0%
4130 · Matching Gifts	80.00	500.00	(420.00)	16.0%
Total 4100 · GENERAL INCOME	1,947,850.04	1,947,247.73	602.31	100.03%
4200 · GRANTS				
4205 · IDEA Grant	15,680.52	28,300.00	(12,619.48)	55.41%
4206 · IDEA Preschool Grant	803.75	1,225.00	(421.25)	65.61%
4215 · Title I Low Income	15,527.08	11,000.00	4,527.08	141.16%
4220 · Title II Teacher Quality	558.00	312.75	245.25	178.42%
4222 · Title IV - Student Support	181.00	2,000.00	(1,819.00)	9.05%
4225 · Special Ed Personnel	20,220.00	20,221.77	(1.77)	99.99%
4230 · Special Ed Fundg for Children	14,496.00	14,494.89	1.11	100.01%
4235 · Title III ELL - TBE/TPI	1,332.00	1,328.84	3.16	100.24%
4295 · Other Grants	62,947.17	56,907.04	6,040.13	110.61%
Total 4200 · GRANTS	131,745.52	135,790.29	(4,044.77)	97.02%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	16,848.00	18,000.00	(1,152.00)	93.6%
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	7,535.00	32,318.07	(24,783.07)	23.32%
4415 · Getting to Know You	0.00	0.00	0.00	0.0%
4425 · Interscholastic Sports	6,362.00	0.00	6,362.00	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%
4495 · Other Clubs	13,270.00	0.00	13,270.00	100.0%
Total 4400 · CLUBS & PROGRAMS	27,167.00	33,238.53	(6,071.53)	81.73%
4500 · GENERAL FUNDRAISING INCOME				
4565 · Dances Income	66.00	0.00	66.00	100.0%
4595 · Other Fundraising Inc	270.00	0.00	270.00	100.0%
Total 4500 · GENERAL FUNDRAISING INCOME	336.00	0.00	336.00	100.0%
4700 · STUDENT PARTICIPATION INCOME				
4705 · 5th/6th Grade Trip	8,490.00	0.00	8,490.00	100.0%
4710 · 7th Grade Trip	6,750.00	0.00	6,750.00	100.0%
4715 · 8th Grade Trip	300.00	0.00	300.00	100.0%
4717 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
4725 · Class Parties	0.00	0.00	0.00	0.0%
4730 · Field Trips/Educ Activities Inc	13,297.00	0.00	13,297.00	100.0%
Total 4700 · STUDENT PARTICIPATION INCOME	28,837.00	0.00	28,837.00	100.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	72.50	0.00	72.50	100.0%
4810 · Byron Colby Barn Rental Income	7,959.00	0.00	7,959.00	100.0%
4815 · Snow Removal Income	0.00	0.00	0.00	0.0%
4820 · Interest Income - LFB	6,358.92	1,487.45	4,871.47	427.51%

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

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
4899 · Other	290.00	0.00	290.00	100.0%
Total 4800 · INVESTMENT & OTHER INCOME	14,680.42	1,487.45	13,192.97	986.95%
9007 · Returned Check Charges	0.00	0.00	0.00	0.0%
Total Income	2,167,463.98	2,135,764.00	31,699.98	101.48%
Gross Profit	2,167,463.98	2,135,764.00	31,699.98	101.48%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	579,788.32	544,950.00	34,838.32	106.39%
5110 · Instruction Stipends	1,900.00	0.00	1,900.00	100.0%
5120 · Related FICA & Medicare Expense	17,912.88	19,000.00	(1,087.12)	94.28%
5125 · Instruction TRS	8,418.25	9,523.71	(1,105.46)	88.39%
5130 · Instruction Health Benefits Exp	59,658.41	80,640.00	(20,981.59)	73.98%
5140 · Classroom Supplies	574.44	5,362.50	(4,788.06)	10.71%
5141 · Culture Expenses	0.00	2,727.27	(2,727.27)	0.0%
5145 · Educational Materials	341.30	10,300.00	(9,958.70)	3.31%
5150 · Classroom Technology	(337.02)	0.00	(337.02)	100.0%
5160 · Furniture	151.16			
5170 · Dues & Subscriptions	779.00	1,950.18	(1,171.18)	39.95%
5175 · Instruction Prof Development	16,680.00	1,500.00	15,180.00	1,112.0%
5181 · Environmental Learning	9,494.88	4,100.00	5,394.88	231.58%
5182 · Envirnomental Ed Professional D	17,076.68	6,000.00	11,076.68	284.61%
5183 · Envirnomental Library	0.00	750.00	(750.00)	0.0%
5190 · Deans Discretionary	2,026.65	3,000.00	(973.35)	67.56%
Total 5100 · INSTRUCTION EXPS	714,464.95	689,803.66	24,661.29	103.58%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	7,871.89	21,480.00	(13,608.11)	36.65%
5215 · Interscholastic Sports	2,710.64	11,166.67	(8,456.03)	24.27%
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	419.74	0.00	419.74	100.0%
5295 · Other Club Exps	13,072.10	0.00	13,072.10	100.0%
Total 5200 · CLUBS & PROGRAMS EXP	24,074.37	32,646.67	(8,572.30)	73.74%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	9,424.00	3,000.00	6,424.00	314.13%
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	7,725.40	0.00	7,725.40	100.0%
5330 · 8th Grade Trip	0.00	0.00	0.00	0.0%
5340 · Graduation	1,743.36	0.00	1,743.36	100.0%
Total 5300 · STUDENT PARTICIPATION EXPS	18,892.76	3,000.00	15,892.76	629.76%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	167,779.27	184,043.82	(16,264.55)	91.16%
5410 · Administrative Contractual	0.00	0.00	0.00	0.0%
5412 · Other	94.25	0.00	94.25	100.0%
5420 · Admin FICA & Medicare	11,215.76	13,000.00	(1,784.24)	86.28%
5425 · Admin Health Benefits Expense	8,786.82	13,851.99	(5,065.17)	63.43%
5438 · Employment Expense - Other	61.25	0.00	61.25	100.0%

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

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
5440 · Supplies	1,171.31	2,223.00	(1,051.69)	52.69%
5445 · Furniture	0.00	5,001.00	(5,001.00)	0.0%
5450 · Office Equipment	0.00	1,667.00	(1,667.00)	0.0%
5455 · Computers	2,430.00	0.00	2,430.00	100.0%
5460 · Computer Support	9,754.58	8,267.00	1,487.58	117.99%
5465 · Equipment Rental	810.50	0.00	810.50	100.0%
5470 · Equipment Maintenance	0.00	0.00	0.00	0.0%
5475 · Admin Professional Development	49.00	1,250.00	(1,201.00)	3.92%
5480 · Telecommunication	5,113.29	5,382.00	(268.71)	95.01%
5485 · Accounting and Audit Fees	1,470.00	3,465.00	(1,995.00)	42.42%
5488 · Accounting and Audit Fees - LLC	0.00	3,900.00	(3,900.00)	0.0%
5490 · Payroll Service Fees	4,597.40	6,710.00	(2,112.60)	68.52%
5495 · Printing and Copying	3,215.37	1,165.69	2,049.68	275.83%
5500 · Postage and Shipping	508.76	500.00	8.76	101.75%
5505 · Insurance (incl. Building Ins.)	3,542.50	22,363.00	(18,820.50)	15.84%
5510 · Dues and Subscriptions	1,122.43	0.00	1,122.43	100.0%
5515 · Board Related Expenses	0.00	1,800.00	(1,800.00)	0.0%
5525 · Legal Fees	58.00	7,500.00	(7,442.00)	0.77%
5530 · Bank Fees	135.00	385.00	(250.00)	35.07%
5544 · Outreach Conferences/Partnershi	1,660.75	1,300.00	360.75	127.75%
5545 · Community Outreach	14,494.27	24,965.09	(10,470.82)	58.06%
5546 · Outreach Materials	1,482.02	2,499.00	(1,016.98)	59.31%
5547 · Transportation	22,066.68	19,537.50	2,529.18	112.95%
5555 · Fee Waiver Expenses	1,467.41	5,498.75	(4,031.34)	26.69%
5590 · Admin Discretionary	0.00	1,300.00	(1,300.00)	0.0%
5595 · Other Admin Expenses	7,233.00	2,064.00	5,169.00	350.44%
5400 · ADMINISTRATION EXPS - Other	0.00	0.00	0.00	0.0%
Total 5400 · ADMINISTRATION EXPS	270,319.62	339,638.84	(69,319.22)	79.59%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	196,698.62	303,547.26	(106,848.64)	64.8%
5610 · Spec Ed FICA & Medicare	8,705.66	11,400.00	(2,694.34)	76.37%
5615 · Spec Ed Health Benefits	30,533.78	40,524.00	(9,990.22)	75.35%
5625 · Auditory Services	6,149.00	3,967.50	2,181.50	154.98%
5630 · Speech Services	22,986.00	27,000.00	(4,014.00)	85.13%
5635 · OT Services	28,552.00	15,375.00	13,177.00	185.7%
5636 · PT Services	12,270.00	3,000.00	9,270.00	409.0%
5640 · Psychological Services	0.00	3,000.00	(3,000.00)	0.0%
5641 · Behavioral Therapist Services	0.00	1,800.00	(1,800.00)	0.0%
5642 · Nursing Services	13,386.30	18,029.03	(4,642.73)	74.25%
5645 · Other Spec Ed Services	150.00	4,263.33	(4,113.33)	3.52%
5646 · Out of District Placement	71,370.81	15,300.00	56,070.81	466.48%
5650 · Special Ed Legal Fees	232.00	1,500.00	(1,268.00)	15.47%
5655 · Special Ed CR Mats & Sups	0.00	2,400.00	(2,400.00)	0.0%
5656 · ELL CR Materials & Supplies	0.00	300.00	(300.00)	0.0%
5660 · Spec Ed Professional Developmt	151.95	3,000.00	(2,848.05)	5.07%
5661 · ELL Professional Development	0.00	800.00	(800.00)	0.0%
Total 5600 · SUPPORT SERVICES	391,186.12	455,206.12	(64,020.00)	85.94%
5700 · OPERATIONS & MAINT EXP				

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

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
5705 · Maintenance Salaries	37,751.77	39,000.00	(1,248.23)	96.8%
5710 · Maint FICA & Medicare	2,824.87	2,105.76	719.11	134.15%
5715 · Maint Health Benefits	4,454.19	4,446.00	8.19	100.18%
5720 · Water and Sewer	1,573.84	1,494.15	79.69	105.33%
5730 · Gas and Electricity	20,262.22	13,968.06	6,294.16	145.06%
5735 · Garbage	904.70	815.31	89.39	110.96%
5740 · Life Safety	4,465.03	3,750.00	715.03	119.07%
5745 · Snow Removal	15,726.10	6,000.00	9,726.10	262.1%
5750 · Summer Help	0.00	0.00	0.00	0.0%
5765 · Maintenance Equipment	0.00	2,100.00	(2,100.00)	0.0%
5770 · Maintenance Supplies	2,998.54	2,500.00	498.54	119.94%
5775 · Long-Term Maint & Repairs				
5776 · Facilities Funding	36,520.00			
5775 · Long-Term Maint & Repairs - Other	21,617.11	2,500.00	19,117.11	864.68%
Total 5775 · Long-Term Maint & Repairs	58,137.11	2,500.00	55,637.11	2,325.48%
5795 · Other Maint Exps	180.00	800.00	(620.00)	22.5%
Total 5700 · OPERATIONS & MAINT EXP	149,278.37	79,479.28	69,799.09	187.82%
5800 · FUNDRAISING EXP				
5814 · Marketing/Advertising Expense	0.00	0.00	0.00	0.0%
5840 · Earthweek Exps	4,177.50	4,000.00	177.50	104.44%
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	4,177.50	4,000.00	177.50	104.44%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	15,680.52	37,330.50	(21,649.98)	42.01%
5906 · IDEA Preschool Grant	803.75	1,413.33	(609.58)	56.87%
5910 · Title I Exp	15,528.04	12,030.99	3,497.05	129.07%
5915 · Title II Teacher Quality Exp	279.00	0.00	279.00	100.0%
5922 · Title IV - Student Support	181.00	0.00	181.00	100.0%
5945 · ESSER II	0.00	0.00	0.00	0.0%
5995 · Other Grants Expenditures	56,932.64	0.00	56,932.64	100.0%
Total 5900 · GRANT EXPENSE	89,404.95	50,774.82	38,630.13	176.08%
9627 · Bank Service Charges	29.00	0.00	29.00	100.0%
Total Expense	1,661,827.64	1,654,549.39	7,278.25	100.44%
Net Ordinary Income	505,636.34	481,214.61	24,421.73	105.08%
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	5,746.31	0.00	5,746.31	100.0%
7107 · SCRIP	171.42	0.00	171.42	100.0%
7110 · Other	2,092.50	0.00	2,092.50	100.0%
7112 · Spirit Wear - PSO	256.40			
7114 · Dances - PSO sponsored	635.00			
7102 · Fundraising - Other	1,811.06			
Total 7102 · Fundraising	10,712.69	0.00	10,712.69	100.0%

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

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	10,712.69	0.00	10,712.69	100.0%
Total Other Income	10,712.69	0.00	10,712.69	100.0%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	13,747.16	29,201.21	(15,454.05)	47.08%
7228 · Series 2020 Bond Interest Expen	88,302.33	151,172.00	(62,869.67)	58.41%
7244 · Lease Interest Expense	142.46	278.57	(136.11)	51.14%
7246 · Depreciation	3,686.97	13,649.25	(9,962.28)	27.01%
7247 · Amortization	1,594.50	1,594.50	0.00	100.0%
7248 · Depreciation - LLC	84,744.36	81,623.76	3,120.60	103.82%
7249 · Amortization - LLC	1,335.20	2,936.28	(1,601.08)	45.47%
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	43.03			
7314 · Dances - PSO Sponsored	152.89			
7315 · Other Fundraising	2,209.66	0.00	2,209.66	100.0%
7317 · Food Events / Pizza Day Expense	4,230.77	0.00	4,230.77	100.0%
7320 · Teacher Appreciation	528.97			
7321 · Classroom Care	0.00	0.00	0.00	0.0%
7324 · Programming	0.00	0.00	0.00	0.0%
7326 · Inschool Grants	219.57	0.00	219.57	100.0%
7327 · Discretionary Hardship Fund	0.00	0.00	0.00	0.0%
Total 7300 · NON OPERATING-PSO EXPENSE	7,384.89	0.00	7,384.89	100.0%
Total 7200 · NON OPERATING EXPENSE	200,937.87	280,455.57	(79,517.70)	71.65%
Total Other Expense	200,937.87	280,455.57	(79,517.70)	71.65%
Net Other Income	(190,225.18)	(280,455.57)	90,230.39	67.83%
Net Income	315,411.16	200,759.04	114,652.12	157.11%

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

Ordinary Income/Expense	Jan - Mar 24	Jan - Mar 23	\$ Change	% Change
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	1,946,747.73	1,832,205.06	114,542.67	6.25%
4110 · General Contributions	1,022.31	2,511.59	(1,489.28)	(59.3%)
4130 · Matching Gifts	80.00	380.00	(300.00)	(78.95%)
Total 4100 · GENERAL INCOME	1,947,850.04	1,835,096.65	112,753.39	6.14%
4200 · GRANTS				
4205 · IDEA Grant	15,680.52	43,959.00	(28,278.48)	(64.33%)
4206 · IDEA Preschool Grant	803.75	1,612.00	(808.25)	(50.14%)
4215 · Title I Low Income	15,527.08	47,107.00	(31,579.92)	(67.04%)
4220 · Title II Teacher Quality	558.00	925.00	(367.00)	(39.68%)
4222 · Title IV - Student Support	181.00	682.00	(501.00)	(73.46%)
4225 · Special Ed Personnel	20,220.00	20,215.80	4.20	0.02%
4230 · Special Ed Fundg for Children	14,496.00	14,497.50	(1.50)	(0.01%)
4235 · Title III ELL - TBE/TPI	1,332.00	1,334.70	(2.70)	(0.2%)
4240 · ESSER Grant	0.00	15,448.00	(15,448.00)	(100.0%)
4295 · Other Grants	62,947.17	8,710.57	54,236.60	622.65%
Total 4200 · GRANTS	131,745.52	154,491.57	(22,746.05)	(14.72%)
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	16,848.00	15,606.00	1,242.00	7.96%
Total 4300 · SCHOOL FEES INCOME	16,848.00	15,606.00	1,242.00	7.96%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	7,535.00	58,225.00	(50,690.00)	(87.06%)
4425 · Interscholastic Sports	6,362.00	8,623.12	(2,261.12)	(26.22%)
4426 · Extra Curricular Income	0.00	350.00	(350.00)	(100.0%)
4495 · Other Clubs	13,270.00	10,765.00	2,505.00	23.27%
Total 4400 · CLUBS & PROGRAMS	27,167.00	77,963.12	(50,796.12)	(65.15%)
4500 · GENERAL FUNDRAISING INCOME				
4565 · Dances Income	66.00	0.00	66.00	100.0%
4595 · Other Fundraising Inc	270.00	0.00	270.00	100.0%
Total 4500 · GENERAL FUNDRAISING INCOME	336.00	0.00	336.00	100.0%
4700 · STUDENT PARTICIPATION INCOME				
4705 · 5th/6th Grade Trip	8,490.00	3,370.00	5,120.00	151.93%
4710 · 7th Grade Trip	6,750.00	10,395.00	(3,645.00)	(35.07%)
4715 · 8th Grade Trip	300.00	20,940.00	(20,640.00)	(98.57%)
4730 · Field Trips/Educ Activities Inc	13,297.00	15,622.00	(2,325.00)	(14.88%)
Total 4700 · STUDENT PARTICIPATION INCOME	28,837.00	50,327.00	(21,490.00)	(42.7%)
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	72.50	150.00	(77.50)	(51.67%)
4810 · Byron Colby Barn Rental Income	7,959.00	5,472.95	2,486.05	45.42%
4820 · Interest Income - LFB	6,358.92	406.06	5,952.86	1,466.01%
4899 · Other	290.00	330.00	(40.00)	(12.12%)
Total 4800 · INVESTMENT & OTHER INCOME	14,680.42	6,359.01	8,321.41	130.86%
Total Income	2,167,463.98	2,139,843.35	27,620.63	1.29%

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

	Jan - Mar 24	Jan - Mar 23	\$ Change	% Change
Gross Profit	2,167,463.98	2,139,843.35	27,620.63	1.29%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	579,788.32	536,195.06	43,593.26	8.13%
5110 · Instruction Stipends	1,900.00	4,504.00	(2,604.00)	(57.82%)
5120 · Related FICA & Medicare Expense	17,912.88	16,295.98	1,616.90	9.92%
5125 · Instruction TRS	8,418.25	13,460.90	(5,042.65)	(37.46%)
5130 · Instruction Health Benefits Exp	59,658.41	47,949.08	11,709.33	24.42%
5140 · Classroom Supplies	574.44	301.36	273.08	90.62%
5141 · Culture Expenses	0.00	365.00	(365.00)	(100.0%)
5145 · Educational Materials	341.30	678.35	(337.05)	(49.69%)
5150 · Classroom Technology	(337.02)	0.00	(337.02)	(100.0%)
5160 · Furniture	151.16	0.00	151.16	100.0%
5170 · Dues & Subscriptions	779.00	828.00	(49.00)	(5.92%)
5175 · Instruction Prof Development	16,680.00	1,885.80	14,794.20	784.51%
5181 · Environmental Learning	9,494.88	1,356.98	8,137.90	599.71%
5182 · Environmental Ed Professional D	17,076.68	4,971.41	12,105.27	243.5%
5190 · Deans Discretionary	2,026.65	628.31	1,398.34	222.56%
Total 5100 · INSTRUCTION EXPS	714,464.95	629,420.23	85,044.72	13.51%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	7,871.89	7,930.17	(58.28)	(0.74%)
5215 · Interscholastic Sports	2,710.64	2,079.29	631.35	30.36%
5285 · Hot Lunch - Farm to Table	419.74	328.83	90.91	27.65%
5295 · Other Club Exps	13,072.10	9,275.80	3,796.30	40.93%
Total 5200 · CLUBS & PROGRAMS EXP	24,074.37	19,614.09	4,460.28	22.74%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	9,424.00	4,930.10	4,493.90	91.15%
5325 · 7th Grade Trip	7,725.40	6,431.34	1,294.06	20.12%
5330 · 8th Grade Trip	0.00	341.98	(341.98)	(100.0%)
5340 · Graduation	1,743.36	1,924.18	(180.82)	(9.4%)
Total 5300 · STUDENT PARTICIPATION EXPS	18,892.76	13,627.60	5,265.16	38.64%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	167,779.27	142,069.59	25,709.68	18.1%
5410 · Administrative Contractual	0.00	17,014.50	(17,014.50)	(100.0%)
5412 · Other	94.25	0.00	94.25	100.0%
5420 · Admin FICA & Medicare	11,215.76	9,334.90	1,880.86	20.15%
5425 · Admin Health Benefits Expense	8,786.82	10,562.10	(1,775.28)	(16.81%)
5438 · Employment Expense - Other	61.25	245.00	(183.75)	(75.0%)
5440 · Supplies	1,171.31	1,852.03	(680.72)	(36.76%)
5445 · Furniture	0.00	98.99	(98.99)	(100.0%)
5455 · Computers	2,430.00	0.00	2,430.00	100.0%
5460 · Computer Support	9,754.58	12,917.08	(3,162.50)	(24.48%)
5465 · Equipment Rental	810.50	411.50	399.00	96.96%
5470 · Equipment Maintenance	0.00	65.85	(65.85)	(100.0%)
5475 · Admin Professional Development	49.00	3,046.47	(2,997.47)	(98.39%)

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

	Jan - Mar 24	Jan - Mar 23	\$ Change	% Change
5480 · Telecommunication	5,113.29	12,018.91	(6,905.62)	(57.46%)
5485 · Accounting and Audit Fees	1,470.00	1,267.66	202.34	15.96%
5490 · Payroll Service Fees	4,597.40	24,596.31	(19,998.91)	(81.31%)
5495 · Printing and Copying	3,215.37	2,353.42	861.95	36.63%
5500 · Postage and Shipping	508.76	501.83	6.93	1.38%
5505 · Insurance (incl. Building Ins.)	3,542.50	0.00	3,542.50	100.0%
5510 · Dues and Subscriptions	1,122.43	1,067.39	55.04	5.16%
5525 · Legal Fees	58.00	12,447.21	(12,389.21)	(99.53%)
5530 · Bank Fees	135.00	154.50	(19.50)	(12.62%)
5544 · Outreach Conferences/Partnershi	1,660.75	1,103.94	556.81	50.44%
5545 · Community Outreach	14,494.27	17,906.92	(3,412.65)	(19.06%)
5546 · Outreach Materials	1,482.02	8,633.89	(7,151.87)	(82.84%)
5547 · Transportation	22,066.68	9,675.00	12,391.68	128.08%
5555 · Fee Waiver Expenses	1,467.41	23,006.43	(21,539.02)	(93.62%)
5590 · Admin Discretionary	0.00	835.00	(835.00)	(100.0%)
5595 · Other Admin Expenses	7,233.00	6,141.00	1,092.00	17.78%
Total 5400 · ADMINISTRATION EXPS	270,319.62	319,327.42	(49,007.80)	(15.35%)
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	196,698.62	210,174.48	(13,475.86)	(6.41%)
5610 · Spec Ed FICA & Medicare	8,705.66	7,019.26	1,686.40	24.03%
5615 · Spec Ed Health Benefits	30,533.78	26,177.04	4,356.74	16.64%
5625 · Auditory Services	6,149.00	3,780.00	2,369.00	62.67%
5630 · Speech Services	22,986.00	23,678.00	(692.00)	(2.92%)
5635 · OT Services	28,552.00	22,180.00	6,372.00	28.73%
5636 · PT Services	12,270.00	(500.00)	12,770.00	2,554.0%
5641 · Behavioral Therapist Services	0.00	9,196.50	(9,196.50)	(100.0%)
5642 · Nursing Services	13,386.30	12,856.23	530.07	4.12%
5645 · Other Spec Ed Services	150.00	0.00	150.00	100.0%
5646 · Out of District Placement	71,370.81	2,701.82	68,668.99	2,541.58%
5650 · Special Ed Legal Fees	232.00	0.00	232.00	100.0%
5655 · Special Ed CR Mats & Sups	0.00	162.84	(162.84)	(100.0%)
5656 · ELL CR Materials & Supplies	0.00	8.99	(8.99)	(100.0%)
5660 · Spec Ed Professional Developmt	151.95	241.97	(90.02)	(37.2%)
Total 5600 · SUPPORT SERVICES	391,186.12	317,677.13	73,508.99	23.14%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	37,751.77	35,050.04	2,701.73	7.71%
5710 · Maint FICA & Medicare	2,824.87	2,652.30	172.57	6.51%
5715 · Maint Health Benefits	4,454.19	2,166.00	2,288.19	105.64%
5720 · Water and Sewer	1,573.84	1,426.34	147.50	10.34%
5730 · Gas and Electricity	20,262.22	15,481.49	4,780.73	30.88%
5735 · Garbage	904.70	845.98	58.72	6.94%
5740 · Life Safety	4,465.03	2,179.62	2,285.41	104.85%
5745 · Snow Removal	15,726.10	487.55	15,238.55	3,125.54%
5750 · Summer Help	0.00	0.00	0.00	0.0%
5755 · Winter Help	0.00	14,300.00	(14,300.00)	(100.0%)

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

	Jan - Mar 24	Jan - Mar 23	\$ Change	% Change
5765 · Maintenance Equipment	0.00	154.67	(154.67)	(100.0%)
5770 · Maintenance Supplies	2,998.54	2,759.02	239.52	8.68%
5775 · Long-Term Maint & Repairs				
5776 · Facilities Funding	36,520.00	0.00	36,520.00	100.0%
5775 · Long-Term Maint & Repairs - Other	21,617.11	2,801.69	18,815.42	671.57%
Total 5775 · Long-Term Maint & Repairs	58,137.11	2,801.69	55,335.42	1,975.07%
5795 · Other Maint Exps	180.00	270.00	(90.00)	(33.33%)
Total 5700 · OPERATIONS & MAINT EXP	149,278.37	80,574.70	68,703.67	85.27%
5800 · FUNDRAISING EXP				
5840 · Earthweek Exps	4,177.50	0.00	4,177.50	100.0%
Total 5800 · FUNDRAISING EXP	4,177.50	0.00	4,177.50	100.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	15,680.52	29,966.14	(14,285.62)	(47.67%)
5906 · IDEA Preschool Grant	803.75	806.00	(2.25)	(0.28%)
5910 · Title I Exp	15,528.04	23,037.99	(7,509.95)	(32.6%)
5915 · Title II Teacher Quality Exp	279.00	598.00	(319.00)	(53.34%)
5922 · Title IV - Student Support	181.00	0.00	181.00	100.0%
5945 · ESSER II	0.00	9,070.02	(9,070.02)	(100.0%)
5995 · Other Grants Expenditures	56,932.64	0.00	56,932.64	100.0%
Total 5900 · GRANT EXPENSE	89,404.95	63,478.15	25,926.80	40.84%
9627 · Bank Service Charges	29.00	0.00	29.00	100.0%
Total Expense	1,661,827.64	1,443,719.32	218,108.32	15.11%
Net Ordinary Income	505,636.34	696,124.03	(190,487.69)	(27.36%)
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7104 · Food Events / Pizza Day	5,746.31	243.00	5,503.31	2,264.74%
7107 · SCRIP	171.42	101.88	69.54	68.26%
7110 · Other	2,092.50	1,132.16	960.34	84.82%
7112 · Spirit Wear - PSO	256.40	0.00	256.40	100.0%
7114 · Dances - PSO sponsored	635.00	0.00	635.00	100.0%
7102 · Fundraising - Other	1,811.06	1,310.00	501.06	38.25%
Total 7102 · Fundraising	10,712.69	2,787.04	7,925.65	284.38%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	10,712.69	2,787.04	7,925.65	284.38%
Total Other Income	10,712.69	2,787.04	7,925.65	284.38%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	13,747.16	9,455.87	4,291.29	45.38%
7228 · Series 2020 Bond Interest Expen	88,302.33	108,937.50	(20,635.17)	(18.94%)
7244 · Lease Interest Expense	142.46	212.07	(69.61)	(32.82%)
7246 · Depreciation	3,686.97	11,214.69	(7,527.72)	(67.12%)
7247 · Amortization	1,594.50	1,594.50	0.00	0.0%
7248 · Depreciation - LLC	84,744.36	71,623.89	13,120.47	18.32%
7249 · Amortization - LLC	1,335.20	1,274.01	61.19	4.8%

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

	Jan - Mar 24	Jan - Mar 23	\$ Change	% Change
7300 · NON OPERATING-PSO EXPENSE				
7311 · SCRIP	43.03	1,645.22	(1,602.19)	(97.39%)
7314 · Dances - PSO Sponsored	152.89	168.72	(15.83)	(9.38%)
7315 · Other Fundraising	2,209.66	946.48	1,263.18	133.46%
7317 · Food Events / Pizza Day Expense	4,230.77	3,470.30	760.47	21.91%
7320 · Teacher Appreciation	528.97	0.00	528.97	100.0%
7321 · Classroom Care	0.00	71.52	(71.52)	(100.0%)
7324 · Programming	0.00	1,823.76	(1,823.76)	(100.0%)
7326 · Inschool Grants	219.57	0.00	219.57	100.0%
Total 7300 · NON OPERATING-PSO EXPENSE	7,384.89	8,126.00	(741.11)	(9.12%)
Total 7200 · NON OPERATING EXPENSE	200,937.87	212,438.53	(11,500.66)	(5.41%)
Total Other Expense	200,937.87	212,438.53	(11,500.66)	(5.41%)
Net Other Income	(190,225.18)	(209,651.49)	19,426.31	9.27%
Net Income	315,411.16	486,472.54	(171,061.38)	(35.16%)

Prairie Crossing Charter School Balance Sheet Prev Year Comparison

04/16/24

Accrual Basis

As of March 31, 2024

	Mar 31, 24	Mar 31, 23
ASSETS		
Current Assets		
Checking/Savings		
1100 · Cash		
1110 · LFB Operating 379719	2,714,535.61	2,341,894.22
1115 · Money Market 8100003238	682,995.93	662,042.18
1125 · PCCS PPP 9195278569	1,601,796.61	1,634,064.61
1130 · PCCS Building 379727	120,242.84	91,857.47
1140 · PCCS Holdings 393851	43,703.02	43,703.02
1145 · Byron Colby Barn 9193551337	21,200.27	9,266.27
1150 · PSO State Bank	44,835.98	48,610.36
1160 · Petty Cash	300.00	300.00
1170 · Wilmington Trust Project Fund	747.55	747.55
1171 · Wilmington Trust Reserve Fund	556,777.62	556,777.62
1173 · Wilmington Trust Replace Rsrve	75,001.00	55,000.96
1174 · Wilmington Trust Expense Fund	10,699.33	8,199.37
1175 · Wilmington Trust Bond Fund	58,048.85	58,048.85
1176 · Wilmington Trust Revenue Fund	3.95	3.95
Total 1100 · Cash	5,930,888.56	5,510,516.43
Total Checking/Savings	5,930,888.56	5,510,516.43
Accounts Receivable		
1200 · Accounts Receivable	17,779.58	41,082.60
Total Accounts Receivable	17,779.58	41,082.60
Other Current Assets		
12000 · Undeposited Funds	1,099.00	1,968.00
1250 · Grants Receivable	125,672.99	36,609.00
1300 · Other Assets		
1310 · Other Receivables	0.20	(5,629.80)
1320 · Prepaid Expense	18,899.75	0.00
1330 · Charter Renewal Fees	1,594.23	7,972.23
8996 · Due From Holdings - BCB	(1,226,835.00)	(1,226,835.00)
8998 · Due To PCCS - BCB	(719,255.00)	(687,861.00)
8999 · Due to Holdings	951,144.50	865,151.50
9997 · Due From BCB - Holdings	1,226,835.00	1,226,835.00
9998 · Due From PCCS - BCB	719,255.00	687,861.00
9999 · Due from PCCS - LLC	(951,144.50)	(865,151.50)
Total 1300 · Other Assets	20,494.18	2,342.43
Total Other Current Assets	147,266.17	40,919.43
Total Current Assets	6,095,934.31	5,592,518.46
Fixed Assets		
1400 · Fixed Assets		
1405 · Software	49,819.95	49,819.95
1420 · Computers - New Building	283,851.70	270,651.70
1430 · Equipment	222,375.23	222,375.23
1435 · Vehicle	34,800.00	34,800.00
1440 · Office Equipment - Other	137,942.40	137,942.40
1445 · HVAC / Boiler	49,118.80	49,118.80
1450 · Furniture & Fixtures - New Bldg	148,000.41	148,000.41
1460 · Furniture & Fixtures - Other	250,780.12	250,780.12
1470 · Construction in Process - SSY	5,857.48	5,857.48
1475 · CIP - Barn and Kennicott Renova	(0.02)	477,979.98
1490 · Accumulated Depreciation	(1,144,057.53)	(1,160,586.97)
1491 · Accumulated Depreciations - BCB	(84,617.00)	(39,953.00)
Total 1400 · Fixed Assets	(46,128.46)	446,786.10
Total Fixed Assets	(46,128.46)	446,786.10
Other Assets		
1600 · Investment in LLC		

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

04/16/24

Accrual Basis

	Mar 31, 24	Mar 31, 23
1604 · Investment in BCB LLC	126,280.00	170,945.00
1605 · Investment in PCCS Holdings LLC	(506,581.00)	(219,123.00)
1607 · Capitalized Closing Costs	370,027.05	375,275.18
1610 · PCCSHI-Pledged Deposit	306,696.43	306,696.43
1620 · PCCSHI-Phase I Building	3,739,589.58	3,739,589.58
1630 · PCCSHI-Buildings	1,971,531.94	1,583,865.94
1640 · PCCSHI-Phase II Building	4,830,564.41	4,830,564.41
1650 · PCCSHI-Land	976,852.54	976,852.54
1655 · PCCSHI - Land Improvement	424,483.43	424,483.43
1660 · PCCSHI-Accumulated Depreciation	(5,082,967.04)	(4,748,055.03)
1670 · PCCSHI - BCB	1,682,874.00	1,592,560.00
1671 · PCCSHI - BCB - Land	644,082.00	644,082.00
1699 · Consolidate	380,301.00	48,178.00
Total 1600 · Investment in LLC	9,863,734.34	9,725,914.48
Total Other Assets	9,863,734.34	9,725,914.48
TOTAL ASSETS	15,913,540.19	15,765,219.04
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2002 · Accounts Payables	80,825.25	63,114.23
Total Accounts Payable	80,825.25	63,114.23
Other Current Liabilities		
2010 · Accounts Payable - Accrued	1,366.28	1,366.28
2020 · PPP Loan Payable	(0.39)	(29,382.39)
2030 · Other Accrued Expenses	(366.56)	(2.16)
2050 · Other Current Liabilities		
2051 · Operation Sidewalk Makeover	2,043.10	2,043.10
2052 · Compost Buckets	279.28	279.28
2053 · Camping Equipment	8,724.99	8,724.99
2054 · Green Team Events	516.60	516.60
2057 · Student Council	388.00	388.00
2058 · Athletics	1,849.99	1,849.99
2059 · Dances	2,363.66	2,363.66
2061 · Restricted Contributions-other	2,929.49	2,929.49
2068 · Annual Appeal	4,911.56	4,911.56
2069 · Auction Restricted Gifts	771.48	771.48
Total 2050 · Other Current Liabilities	24,778.15	24,778.15
2151 · Deferred Revenue-Fees	14,524.60	13,974.60
2152 · Deferred Revenue - ISBE	1,671,754.49	1,513,610.76
2155 · Deferred Revenue - B/A Care	1,700.00	1,100.00
2201 · Accrued Payroll Liabilities		
2210 · Accrued Salaries	213,940.48	212,374.35
2211 · Accrued Bonuses	79,999.66	(210,370.34)
2212 · Accrued FICA/Medicare/TRS Bonus	6,695.93	6,790.13
2235 · Equitable - 403B Payable	62.65	(125.00)
2245 · THIS Payable	(3,072.96)	(3,396.16)
2250 · TRS Payable	3,917.20	(22,243.43)
2271 · AFT Local 504	11,144.88	3,505.28
2280 · HSA Payable	(1,580.00)	(1,580.00)
Total 2201 · Accrued Payroll Liabilities	311,107.84	(15,045.17)
2300 · Capital Lease Obligations - ST	1,602.70	1,530.35
Total Other Current Liabilities	2,026,467.11	1,511,930.42
Total Current Liabilities	2,107,292.36	1,575,044.65
Long Term Liabilities		
2500 · Capital Lease Obligations - LT	10,002.66	16,306.35

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

	Mar 31, 24	Mar 31, 23
2609 · Series 2020 Bond Term 2031	1,015,922.23	1,127,500.03
2610 · Series 2020 Bond Term 2045	3,210,000.00	3,210,000.00
2611 · Series 2020 Bond Term 2055	4,625,000.00	4,625,000.00
2612 · Series 2020 Bond Premium	534,588.92	541,831.40
2613 · PPP Loan Liability	0.00	28,926.00
Total Long Term Liabilities	9,395,513.81	9,549,563.78
Total Liabilities	11,502,806.17	11,124,608.43
Equity		
3200 · PCCS Net Assets	1,882,924.88	1,882,924.88
3210 · PCCS - Temporarily Resticted	7,323.00	7,323.00
3500 · LLC Net Assets	1,095,535.00	1,095,535.00
3900 · Retained Earnings	2,857,480.50	3,011,401.99
3999 · Consolidate	(1,637,422.00)	(1,637,422.00)
Net Income	204,892.64	280,847.74
Total Equity	4,410,734.02	4,640,610.61
TOTAL LIABILITIES & EQUITY	15,913,540.19	15,765,219.04

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

04/16/24

Accrual Basis

	<u>\$ Change</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Cash	
1110 · LFB Operating 379719	372,641.39
1115 · Money Market 8100003238	20,953.75
1125 · PCCS PPP 9195278569	(32,268.00)
1130 · PCCS Building 379727	28,385.37
1140 · PCCS Holdings 393851	0.00
1145 · Byron Colby Barn 9193551337	11,934.00
1150 · PSO State Bank	(3,774.38)
1160 · Petty Cash	0.00
1170 · Wilmington Trust Project Fund	0.00
1171 · Wilmington Trust Reserve Fund	0.00
1173 · Wilmington Trust Replace Rsrve	20,000.04
1174 · Wilmington Trust Expense Fund	2,499.96
1175 · Wilmington Trust Bond Fund	0.00
1176 · Wilmington Trust Revenue Fund	0.00
Total 1100 · Cash	<u>420,372.13</u>
Total Checking/Savings	420,372.13
Accounts Receivable	
1200 · Accounts Receivable	(23,303.02)
Total Accounts Receivable	(23,303.02)
Other Current Assets	
12000 · Undeposited Funds	(869.00)
1250 · Grants Receivable	89,063.99
1300 · Other Assets	
1310 · Other Receivables	5,630.00
1320 · Prepaid Expense	18,899.75
1330 · Charter Renewal Fees	(6,378.00)
8996 · Due From Holdings - BCB	0.00
8998 · Due To PCCS - BCB	(31,394.00)
8999 · Due to Holdings	85,993.00
9997 · Due From BCB - Holdings	0.00
9998 · Due From PCCS - BCB	31,394.00
9999 · Due from PCCS - LLC	(85,993.00)
Total 1300 · Other Assets	<u>18,151.75</u>
Total Other Current Assets	<u>106,346.74</u>
Total Current Assets	503,415.85
Fixed Assets	
1400 · Fixed Assets	
1405 · Software	0.00
1420 · Computers - New Building	13,200.00
1430 · Equipment	0.00
1435 · Vehicle	0.00
1440 · Office Equipment - Other	0.00
1445 · HVAC / Boiler	0.00
1450 · Furniture & Fixtures - New Bldg	0.00
1460 · Furniture & Fixtures - Other	0.00
1470 · Construction in Process - SSY	0.00
1475 · CIP - Barn and Kennicott Renova	(477,980.00)
1490 · Accumulated Depreciation	16,529.44
1491 · Accumulated Depreciations - BCB	(44,664.00)
Total 1400 · Fixed Assets	<u>(492,914.56)</u>
Total Fixed Assets	(492,914.56)
Other Assets	
1600 · Investment in LLC	

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

04/16/24

Accrual Basis

	<u>\$ Change</u>
1604 · Investment in BCB LLC	(44,665.00)
1605 · Investment in PCCS Holdings LLC	(287,458.00)
1607 · Capitalized Closing Costs	(5,248.13)
1610 · PCCSHI-Pledged Deposit	0.00
1620 · PCCSHI-Phase I Building	0.00
1630 · PCCSHI-Buildings	387,666.00
1640 · PCCSHI-Phase II Building	0.00
1650 · PCCSHI-Land	0.00
1655 · PCCSHI - Land Improvement	0.00
1660 · PCCSHI-Accumulated Depreciation	(334,912.01)
1670 · PCCSHI - BCB	90,314.00
1671 · PCCSHI - BCB - Land	0.00
1699 · Consolidate	332,123.00
	<hr/>
Total 1600 · Investment in LLC	137,819.86
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Total Other Assets	137,819.86
	<hr/>
TOTAL ASSETS	148,321.15
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LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2002 · Accounts Payables	17,711.02
	<hr/>
Total Accounts Payable	17,711.02
Other Current Liabilities	
2010 · Accounts Payable - Accrued	0.00
2020 · PPP Loan Payable	29,382.00
2030 · Other Accrued Expenses	(364.40)
2050 · Other Current Liabilities	
2051 · Operation Sidewalk Makeover	0.00
2052 · Compost Buckets	0.00
2053 · Camping Equipment	0.00
2054 · Green Team Events	0.00
2057 · Student Council	0.00
2058 · Athletics	0.00
2059 · Dances	0.00
2061 · Restricted Contributions-other	0.00
2068 · Annual Appeal	0.00
2069 · Auction Restricted Gifts	0.00
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Total 2050 · Other Current Liabilities	0.00
2151 · Deferred Revenue-Fees	550.00
2152 · Deferred Revenue - ISBE	158,143.73
2155 · Deferred Revenue - B/A Care	600.00
2201 · Accrued Payroll Liabilities	
2210 · Accrued Salaries	1,566.13
2211 · Accrued Bonuses	290,370.00
2212 · Accrued FICA/Medicare/TRS Bonus	(94.20)
2235 · Equitable - 403B Payable	187.65
2245 · THIS Payable	323.20
2250 · TRS Payable	26,160.63
2271 · AFT Local 504	7,639.60
2280 · HSA Payable	0.00
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Total 2201 · Accrued Payroll Liabilities	326,153.01
2300 · Capital Lease Obligations - ST	72.35
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Total Other Current Liabilities	514,536.69
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Total Current Liabilities	532,247.71
Long Term Liabilities	
2500 · Capital Lease Obligations - LT	(6,303.69)

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04/16/24

Accrual Basis

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

	<u>\$ Change</u>
2609 · Series 2020 Bond Term 2031	(111,577.80)
2610 · Series 2020 Bond Term 2045	0.00
2611 · Series 2020 Bond Term 2055	0.00
2612 · Series 2020 Bond Premium	(7,242.48)
2613 · PPP Loan Liability	(28,926.00)
Total Long Term Liabilities	<u>(154,049.97)</u>
Total Liabilities	378,197.74
Equity	
3200 · PCCS Net Assets	0.00
3210 · PCCS - Temporarily Restricted	0.00
3500 · LLC Net Assets	0.00
3900 · Retained Earnings	(153,921.49)
3999 · Consolidate	0.00
Net Income	(75,955.10)
Total Equity	<u>(229,876.59)</u>
TOTAL LIABILITIES & EQUITY	<u><u>148,321.15</u></u>

Prairie Crossing Charter School
Statement of Cash Flows
January through March 2024

Jan - Mar 24

OPERATING ACTIVITIES

Net Income	315,411.16
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	4,968.25
1250 · Grants Receivable	(20,746.99)
1330 · Charter Renewal Fees	1,594.50
1490 · Accumulated Depreciation	3,686.97
1660 · PCCSHI-Accumulated Depreciation	84,744.36
2002 · Accounts Payables	30,367.73
2151 · Deferred Revenue-Fees	(16,848.00)
2152 · Deferred Revenue - ISBE	1,326,385.55
2210 · Accrued Salaries	92,866.11
2245 · THIS Payable	17.13
2250 · TRS Payable	171.27
2271 · AFT Local 504	113.80
2061 · Restricted Contributions-other	(697.45)
2212 · Accrued FICA/Medicare/TRS Bonus	2,962.17

Net cash provided by Operating Activities 1,824,996.56

INVESTING ACTIVITIES

1607 · Capitalized Closing Costs	1,335.20
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Net cash provided by Investing Activities 1,335.20

FINANCING ACTIVITIES

2300 · Capital Lease Obligations - ST	(1,584.67)
2609 · Series 2020 Bond Term 2031	(31,250.01)

Net cash provided by Financing Activities (32,834.68)

Net cash increase for period 1,793,497.08

Cash at beginning of period 4,138,490.48

Cash at end of period 5,931,987.56

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

Ordinary Income/Expense	Mar 24	Budget	\$ Over Budget	% of Budget
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	648,915.91	648,915.91	0.00	100.0%
4110 · General Contributions	700.00	0.00	700.00	100.0%
4130 · Matching Gifts	0.00	0.00	0.00	0.0%
Total 4100 · GENERAL INCOME	649,615.91	648,915.91	700.00	100.11%
4200 · GRANTS				
4205 · IDEA Grant	15,680.52	0.00	15,680.52	100.0%
4206 · IDEA Preschool Grant	803.75	0.00	803.75	100.0%
4215 · Title I Low Income	10,393.08	0.00	10,393.08	100.0%
4220 · Title II Teacher Quality	279.00	0.00	279.00	100.0%
4222 · Title IV - Student Support	181.00	0.00	181.00	100.0%
4225 · Special Ed Personnel	6,740.00	6,740.59	(0.59)	99.99%
4230 · Special Ed Fundg for Children	4,832.00	4,831.63	0.37	100.01%
4235 · Title III ELL - TBE/TPI	444.00	442.94	1.06	100.24%
4295 · Other Grants	56,932.64	0.00	56,932.64	100.0%
Total 4200 · GRANTS	96,285.99	12,015.16	84,270.83	801.37%
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	6,710.00	10,772.69	(4,062.69)	62.29%
4415 · Getting to Know You	0.00	0.00	0.00	0.0%
4425 · Interscholastic Sports	4,529.00	0.00	4,529.00	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	1,800.00	0.00	1,800.00	100.0%
Total 4400 · CLUBS & PROGRAMS	13,039.00	11,079.51	1,959.49	117.69%
4500 · GENERAL FUNDRAISING INCOME				
4565 · Dances Income	66.00	0.00	66.00	100.0%
4595 · Other Fundraising Inc	190.00	0.00	190.00	100.0%
Total 4500 · GENERAL FUNDRAISING INCOME	256.00	0.00	256.00	100.0%
4700 · STUDENT PARTICIPATION INCOME				
4705 · 5th/6th Grade Trip	2,250.00	0.00	2,250.00	100.0%
4710 · 7th Grade Trip	0.00	0.00	0.00	0.0%
4715 · 8th Grade Trip	0.00	0.00	0.00	0.0%
4717 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
4725 · Class Parties	0.00	0.00	0.00	0.0%
4730 · Field Trips/Educ Activities Inc	9,310.00	0.00	9,310.00	100.0%
Total 4700 · STUDENT PARTICIPATION INCOME	11,560.00	0.00	11,560.00	100.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	25.00	0.00	25.00	100.0%
4810 · Byron Colby Barn Rental Income	0.00	0.00	0.00	0.0%
4815 · Snow Removal Income	0.00	0.00	0.00	0.0%

Prairie Crossing Charter School Profit & Loss Budget vs. Actual

March 2024

	Mar 24	Budget	\$ Over Budget	% of Budget
4820 · Interest Income - LFB	2,162.53	495.81	1,666.72	436.16%
4899 · Other	0.00	0.00	0.00	0.0%
Total 4800 · INVESTMENT & OTHER INCOME	2,187.53	495.81	1,691.72	441.2%
9007 · Returned Check Charges	0.00	0.00	0.00	0.0%
Total Income	778,560.43	678,506.39	100,054.04	114.75%
Gross Profit	778,560.43	678,506.39	100,054.04	114.75%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	196,162.85	181,650.00	14,512.85	107.99%
5110 · Instruction Stipends	380.00	0.00	380.00	100.0%
5120 · Related FICA & Medicare Expense	6,782.66	6,500.00	282.66	104.35%
5125 · Instruction TRS	2,937.35	3,174.57	(237.22)	92.53%
5130 · Instruction Health Benefits Exp	23,857.22	26,880.00	(3,022.78)	88.76%
5140 · Classroom Supplies	167.04	1,787.50	(1,620.46)	9.35%
5141 · Culture Expenses	0.00	909.09	(909.09)	0.0%
5145 · Educational Materials	197.29	4,300.00	(4,102.71)	4.59%
5150 · Classroom Technology	57.98	0.00	57.98	100.0%
5160 · Furniture	35.00			
5170 · Dues & Subscriptions	779.00	650.06	128.94	119.84%
5175 · Instruction Prof Development	15,000.00	500.00	14,500.00	3,000.0%
5181 · Environmental Learning	8,316.28	1,500.00	6,816.28	554.42%
5182 · Environmental Ed Professional D	10,981.76	2,000.00	8,981.76	549.09%
5183 · Environmental Library	0.00	250.00	(250.00)	0.0%
5190 · Deans Discretionary	220.54	1,000.00	(779.46)	22.05%
Total 5100 · INSTRUCTION EXPS	265,874.97	231,101.22	34,773.75	115.05%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	4,329.14	7,160.00	(2,830.86)	60.46%
5215 · Interscholastic Sports	689.87	0.00	689.87	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	137.00	0.00	137.00	100.0%
5295 · Other Club Exps	9,732.10	0.00	9,732.10	100.0%
Total 5200 · CLUBS & PROGRAMS EXP	14,888.11	7,160.00	7,728.11	207.93%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	5,744.00	1,000.00	4,744.00	574.4%
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	5,744.00	1,000.00	4,744.00	574.4%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	57,298.91	61,347.94	(4,049.03)	93.4%
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	3,843.58	4,000.00	(156.42)	96.09%

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

	Mar 24	Budget	\$ Over Budget	% of Budget
5425 · Admin Health Benefits Expense	2,928.94	4,617.33	(1,688.39)	63.43%
5438 · Employment Expense - Other	0.00	0.00	0.00	0.0%
5440 · Supplies	317.56	741.00	(423.44)	42.86%
5445 · Furniture	0.00	1,667.00	(1,667.00)	0.0%
5450 · Office Equipment	0.00	555.00	(555.00)	0.0%
5455 · Computers	882.00	0.00	882.00	100.0%
5460 · Computer Support	3,217.61	2,756.00	461.61	116.75%
5465 · Equipment Rental	0.00	0.00	0.00	0.0%
5470 · Equipment Maintenance	0.00	0.00	0.00	0.0%
5475 · Admin Professional Development	0.00	416.00	(416.00)	0.0%
5480 · Telecommunication	1,704.43	1,794.00	(89.57)	95.01%
5485 · Accounting and Audit Fees	1,470.00	0.00	1,470.00	100.0%
5488 · Accounting and Audit Fees - LLC	0.00	0.00	0.00	0.0%
5490 · Payroll Service Fees	1,292.80	1,980.00	(687.20)	65.29%
5495 · Printing and Copying	421.19	0.00	421.19	100.0%
5500 · Postage and Shipping	145.98	166.00	(20.02)	87.94%
5505 · Insurance (incl. Building Ins.)	4,467.50	7,454.00	(2,986.50)	59.93%
5510 · Dues and Subscriptions	0.00	0.00	0.00	0.0%
5515 · Board Related Expenses	0.00	0.00	0.00	0.0%
5525 · Legal Fees	0.00	2,500.00	(2,500.00)	0.0%
5530 · Bank Fees	45.00	129.00	(84.00)	34.88%
5544 · Outreach Conferences/Partnershi	0.00	0.00	0.00	0.0%
5545 · Community Outreach	4,764.10	8,321.70	(3,557.60)	57.25%
5546 · Outreach Materials	1,395.26	833.00	562.26	167.5%
5547 · Transportation	11,768.40	6,512.50	5,255.90	180.71%
5555 · Fee Waiver Expenses	686.02	1,832.91	(1,146.89)	37.43%
5590 · Admin Discretionary	0.00	450.00	(450.00)	0.0%
5595 · Other Admin Expenses	451.00	688.00	(237.00)	65.55%
5400 · ADMINISTRATION EXPS - Other	0.00	0.00	0.00	0.0%
Total 5400 · ADMINISTRATION EXPS	97,100.28	108,761.38	(11,661.10)	89.28%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	43,566.41	101,182.42	(57,616.01)	43.06%
5610 · Spec Ed FICA & Medicare	3,361.12	3,800.00	(438.88)	88.45%
5615 · Spec Ed Health Benefits	9,555.24	13,508.00	(3,952.76)	70.74%
5625 · Auditory Services	2,699.00	1,322.50	1,376.50	204.08%
5630 · Speech Services	7,278.00	9,000.00	(1,722.00)	80.87%
5635 · OT Services	14,604.00	5,125.00	9,479.00	284.96%
5636 · PT Services	(1,500.00)	1,000.00	(2,500.00)	(150.0%)
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	5,149.20	5,714.51	(565.31)	90.11%
5645 · Other Spec Ed Services	0.00	1,421.11	(1,421.11)	0.0%
5646 · Out of District Placement	26,382.46	5,100.00	21,282.46	517.3%
5650 · Special Ed Legal Fees	0.00	500.00	(500.00)	0.0%
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%

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

	Mar 24	Budget	\$ Over Budget	% of Budget
5660 · Spec Ed Professional Developmt	151.95	1,000.00	(848.05)	15.2%
5661 · ELL Professional Development	0.00	400.00	(400.00)	0.0%
Total 5600 · SUPPORT SERVICES	111,247.38	151,573.54	(40,326.16)	73.4%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	12,680.41	13,000.00	(319.59)	97.54%
5710 · Maint FICA & Medicare	949.01	701.92	247.09	135.2%
5715 · Maint Health Benefits	1,484.73	1,482.00	2.73	100.18%
5720 · Water and Sewer	717.30	498.05	219.25	144.02%
5730 · Gas and Electricity	6,063.48	4,656.02	1,407.46	130.23%
5735 · Garbage	304.04	271.77	32.27	111.87%
5740 · Life Safety	2,391.25	1,250.00	1,141.25	191.3%
5745 · Snow Removal	0.00	1,000.00	(1,000.00)	0.0%
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	986.47	833.34	153.13	118.38%
5775 · Long-Term Maint & Repairs				
5776 · Facilities Funding	36,520.00			
5775 · Long-Term Maint & Repairs - Other	221.73	833.34	(611.61)	26.61%
Total 5775 · Long-Term Maint & Repairs	36,741.73	833.34	35,908.39	4,408.97%
5795 · Other Maint Exps	0.00	400.00	(400.00)	0.0%
Total 5700 · OPERATIONS & MAINT EXP	62,318.42	25,626.44	36,691.98	243.18%
5800 · FUNDRAISING EXP				
5814 · Marketing/Advertising Expense	0.00	0.00	0.00	0.0%
5840 · Earthweek Exps	0.00	2,000.00	(2,000.00)	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	2,000.00	(2,000.00)	0.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	12,654.62	12,443.50	211.12	101.7%
5906 · IDEA Preschool Grant	803.75	471.11	332.64	170.61%
5910 · Title I Exp	4,709.66	4,010.33	699.33	117.44%
5915 · Title II Teacher Quality Exp	0.00	0.00	0.00	0.0%
5922 · Title IV - Student Support	181.00	0.00	181.00	100.0%
5945 · ESSER II	0.00	0.00	0.00	0.0%
5995 · Other Grants Expenditures	54,705.79	0.00	54,705.79	100.0%
Total 5900 · GRANT EXPENSE	73,054.82	16,924.94	56,129.88	431.64%
9627 · Bank Service Charges	0.00	0.00	0.00	0.0%
Total Expense	630,227.98	544,147.52	86,080.46	115.82%
Net Ordinary Income	148,332.45	134,358.87	13,973.58	110.4%
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	5,746.31	0.00	5,746.31	100.0%
7107 · SCRIP	0.00	0.00	0.00	0.0%

Prairie Crossing Charter School Profit & Loss Budget vs. Actual

March 2024

	Mar 24	Budget	\$ Over Budget	% of Budget
7110 · Other	620.00	0.00	620.00	100.0%
7102 · Fundraising - Other	1,811.06			
Total 7102 · Fundraising	8,177.37	0.00	8,177.37	100.0%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	8,177.37	0.00	8,177.37	100.0%
Total Other Income	8,177.37	0.00	8,177.37	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	35,912.50	57,386.00	(21,473.50)	62.58%
7244 · Lease Interest Expense	45.51	91.04	(45.53)	49.99%
7246 · Depreciation	1,228.99	4,549.75	(3,320.76)	27.01%
7247 · Amortization	531.50	531.50	0.00	100.0%
7248 · Depreciation - LLC	28,248.12	27,207.92	1,040.20	103.82%
7249 · Amortization - LLC	446.81	978.76	(531.95)	45.65%
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%
7315 · Other Fundraising	1,499.66	0.00	1,499.66	100.0%
7317 · Food Events / Pizza Day Expense	161.76	0.00	161.76	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	90.40	0.00	90.40	100.0%
7327 · Discretionary Hardship Fund	0.00	0.00	0.00	0.0%
Total 7300 · NON OPERATING-PSO EXPENSE	1,751.82	0.00	1,751.82	100.0%
Total 7200 · NON OPERATING EXPENSE	68,165.25	90,744.97	(22,579.72)	75.12%
Total Other Expense	68,165.25	90,744.97	(22,579.72)	75.12%
Net Other Income	(59,987.88)	(90,744.97)	30,757.09	66.11%
Net Income	88,344.57	43,613.90	44,730.67	202.56%

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

	Mar 24	Mar 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	648,915.91	610,735.02	38,180.89	6.25%
4110 · General Contributions	700.00	1,560.02	(860.02)	(55.13%)
4130 · Matching Gifts	0.00	380.00	(380.00)	(100.0%)
Total 4100 · GENERAL INCOME	649,615.91	612,675.04	36,940.87	6.03%
4200 · GRANTS				
4205 · IDEA Grant	15,680.52	0.00	15,680.52	100.0%
4206 · IDEA Preschool Grant	803.75	0.00	803.75	100.0%
4215 · Title I Low Income	10,393.08	0.00	10,393.08	100.0%
4220 · Title II Teacher Quality	279.00	0.00	279.00	100.0%
4222 · Title IV - Student Support	181.00	0.00	181.00	100.0%
4225 · Special Ed Personnel	6,740.00	6,738.60	1.40	0.02%
4230 · Special Ed Fundg for Children	4,832.00	4,832.50	(0.50)	(0.01%)
4235 · Title III ELL - TBE/TPI	444.00	444.90	(0.90)	(0.2%)
4295 · Other Grants	56,932.64	0.00	56,932.64	100.0%
Total 4200 · GRANTS	96,285.99	12,016.00	84,269.99	701.32%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	5,616.00	5,202.00	414.00	7.96%
Total 4300 · SCHOOL FEES INCOME	5,616.00	5,202.00	414.00	7.96%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	6,710.00	38,350.00	(31,640.00)	(82.5%)
4425 · Interscholastic Sports	4,529.00	6,148.12	(1,619.12)	(26.34%)
4426 · Extra Curricular Income	0.00	350.00	(350.00)	(100.0%)
4495 · Other Clubs	1,800.00	25.00	1,775.00	7,100.0%
Total 4400 · CLUBS & PROGRAMS	13,039.00	44,873.12	(31,834.12)	(70.94%)
4500 · GENERAL FUNDRAISING INCOME				
4565 · Dances Income	66.00	0.00	66.00	100.0%
4595 · Other Fundraising Inc	190.00	0.00	190.00	100.0%
Total 4500 · GENERAL FUNDRAISING INCOME	256.00	0.00	256.00	100.0%
4700 · STUDENT PARTICIPATION INCOME				
4705 · 5th/6th Grade Trip	2,250.00	3,370.00	(1,120.00)	(33.23%)
4715 · 8th Grade Trip	0.00	0.00	0.00	0.0%
4730 · Field Trips/Educ Activities Inc	9,310.00	14,288.00	(4,978.00)	(34.84%)
Total 4700 · STUDENT PARTICIPATION INCOME	11,560.00	17,658.00	(6,098.00)	(34.53%)
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	25.00	70.00	(45.00)	(64.29%)
4810 · Byron Colby Barn Rental Income	0.00	60.00	(60.00)	(100.0%)
4820 · Interest Income - LFB	2,162.53	138.95	2,023.58	1,456.34%
Total 4800 · INVESTMENT & OTHER INCOME	2,187.53	268.95	1,918.58	713.36%
Total Income	778,560.43	692,693.11	85,867.32	12.4%
Gross Profit	778,560.43	692,693.11	85,867.32	12.4%
Expense				

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

	Mar 24	Mar 23	\$ Change	% Change
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	196,162.85	176,876.06	19,286.79	10.9%
5110 · Instruction Stipends	380.00	3,504.00	(3,124.00)	(89.16%)
5120 · Related FICA & Medicare Expense	6,782.66	5,954.58	828.08	13.91%
5125 · Instruction TRS	2,937.35	3,527.72	(590.37)	(16.74%)
5130 · Instruction Health Benefits Exp	23,857.22	14,318.19	9,539.03	66.62%
5140 · Classroom Supplies	167.04	346.20	(179.16)	(51.75%)
5145 · Educational Materials	197.29	39.95	157.34	393.84%
5150 · Classroom Technology	57.98	0.00	57.98	100.0%
5160 · Furniture	35.00	0.00	35.00	100.0%
5170 · Dues & Subscriptions	779.00	779.00	0.00	0.0%
5175 · Instruction Prof Development	15,000.00	453.00	14,547.00	3,211.26%
5181 · Environmental Learning	8,316.28	340.43	7,975.85	2,342.88%
5182 · Environmental Ed Professional D	10,981.76	4,617.41	6,364.35	137.83%
5190 · Deans Discretionary	220.54	249.62	(29.08)	(11.65%)
Total 5100 · INSTRUCTION EXPS	265,874.97	211,006.16	54,868.81	26.0%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	4,329.14	506.89	3,822.25	754.06%
5215 · Interscholastic Sports	689.87	856.81	(166.94)	(19.48%)
5285 · Hot Lunch - Farm to Table	137.00	0.00	137.00	100.0%
5295 · Other Club Exps	9,732.10	70.00	9,662.10	13,803.0%
Total 5200 · CLUBS & PROGRAMS EXP	14,888.11	1,433.70	13,454.41	938.44%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	5,744.00	480.00	5,264.00	1,096.67%
5330 · 8th Grade Trip	0.00	319.98	(319.98)	(100.0%)
5340 · Graduation	0.00	1,924.18	(1,924.18)	(100.0%)
Total 5300 · STUDENT PARTICIPATION EXPS	5,744.00	2,724.16	3,019.84	110.85%
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	57,298.91	47,315.02	9,983.89	21.1%
5410 · Administrative Contractual	0.00	7,239.00	(7,239.00)	(100.0%)
5420 · Admin FICA & Medicare	3,843.58	3,148.09	695.49	22.09%
5425 · Admin Health Benefits Expense	2,928.94	3,520.70	(591.76)	(16.81%)
5438 · Employment Expense - Other	0.00	183.75	(183.75)	(100.0%)
5440 · Supplies	317.56	371.20	(53.64)	(14.45%)
5455 · Computers	882.00	0.00	882.00	100.0%
5460 · Computer Support	3,217.61	2,939.55	278.06	9.46%
5470 · Equipment Maintenance	0.00	65.85	(65.85)	(100.0%)
5475 · Admin Professional Development	0.00	131.47	(131.47)	(100.0%)
5480 · Telecommunication	1,704.43	7,930.21	(6,225.78)	(78.51%)
5485 · Accounting and Audit Fees	1,470.00	1,267.66	202.34	15.96%
5490 · Payroll Service Fees	1,292.80	2,180.50	(887.70)	(40.71%)
5495 · Printing and Copying	421.19	0.00	421.19	100.0%
5500 · Postage and Shipping	145.98	230.43	(84.45)	(36.65%)
5505 · Insurance (incl. Building Ins.)	4,467.50	0.00	4,467.50	100.0%

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

	Mar 24	Mar 23	\$ Change	% Change
5525 · Legal Fees	0.00	8,347.34	(8,347.34)	(100.0%)
5530 · Bank Fees	45.00	64.50	(19.50)	(30.23%)
5544 · Outreach Conferences/Partnershi	0.00	950.00	(950.00)	(100.0%)
5545 · Community Outreach	4,764.10	9,135.64	(4,371.54)	(47.85%)
5546 · Outreach Materials	1,395.26	6,312.50	(4,917.24)	(77.9%)
5547 · Transportation	11,768.40	7,405.00	4,363.40	58.93%
5555 · Fee Waiver Expenses	686.02	14,133.19	(13,447.17)	(95.15%)
5595 · Other Admin Expenses	451.00	427.00	24.00	5.62%
Total 5400 · ADMINISTRATION EXPS	97,100.28	123,298.60	(26,198.32)	(21.25%)
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	43,566.41	62,765.43	(19,199.02)	(30.59%)
5610 · Spec Ed FICA & Medicare	3,361.12	2,552.84	808.28	31.66%
5615 · Spec Ed Health Benefits	9,555.24	9,803.57	(248.33)	(2.53%)
5625 · Auditory Services	2,699.00	2,625.00	74.00	2.82%
5630 · Speech Services	7,278.00	8,124.00	(846.00)	(10.41%)
5635 · OT Services	14,604.00	15,166.00	(562.00)	(3.71%)
5636 · PT Services	(1,500.00)	(500.00)	(1,000.00)	(200.0%)
5641 · Behavioral Therapist Services	0.00	(1,758.50)	1,758.50	100.0%
5642 · Nursing Services	5,149.20	5,041.46	107.74	2.14%
5646 · Out of District Placement	26,382.46	495.26	25,887.20	5,226.99%
5660 · Spec Ed Professional Developmt	151.95	0.00	151.95	100.0%
Total 5600 · SUPPORT SERVICES	111,247.38	104,315.06	6,932.32	6.65%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	12,680.41	10,914.26	1,766.15	16.18%
5710 · Maint FICA & Medicare	949.01	820.16	128.85	15.71%
5715 · Maint Health Benefits	1,484.73	722.00	762.73	105.64%
5720 · Water and Sewer	717.30	677.58	39.72	5.86%
5730 · Gas and Electricity	6,063.48	5,131.63	931.85	18.16%
5735 · Garbage	304.04	296.62	7.42	2.5%
5740 · Life Safety	2,391.25	400.00	1,991.25	497.81%
5750 · Summer Help	0.00	0.00	0.00	0.0%
5770 · Maintenance Supplies	986.47	817.72	168.75	20.64%
5775 · Long-Term Maint & Repairs				
5776 · Facilities Funding	36,520.00	0.00	36,520.00	100.0%
5775 · Long-Term Maint & Repairs - Other	221.73	1,384.00	(1,162.27)	(83.98%)
Total 5775 · Long-Term Maint & Repairs	36,741.73	1,384.00	35,357.73	2,554.75%
5795 · Other Maint Exps	0.00	90.00	(90.00)	(100.0%)
Total 5700 · OPERATIONS & MAINT EXP	62,318.42	21,253.97	41,064.45	193.21%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	12,654.62	22,797.03	(10,142.41)	(44.49%)
5906 · IDEA Preschool Grant	803.75	806.00	(2.25)	(0.28%)
5910 · Title I Exp	4,709.66	23,037.99	(18,328.33)	(79.56%)
5922 · Title IV - Student Support	181.00	0.00	181.00	100.0%
5945 · ESSER II	0.00	9,030.20	(9,030.20)	(100.0%)

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

	Mar 24	Mar 23	\$ Change	% Change
5995 · Other Grants Expenditures	54,705.79	0.00	54,705.79	100.0%
Total 5900 · GRANT EXPENSE	73,054.82	55,671.22	17,383.60	31.23%
Total Expense	630,227.98	519,702.87	110,525.11	21.27%
Net Ordinary Income	148,332.45	172,990.24	(24,657.79)	(14.25%)
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7104 · Food Events / Pizza Day	5,746.31	0.00	5,746.31	100.0%
7110 · Other	620.00	100.00	520.00	520.0%
7102 · Fundraising - Other	1,811.06	1,310.00	501.06	38.25%
Total 7102 · Fundraising	8,177.37	1,410.00	6,767.37	479.96%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	8,177.37	1,410.00	6,767.37	479.96%
Total Other Income	8,177.37	1,410.00	6,767.37	479.96%
Other Expense				
7200 · NON OPERATING EXPENSE				
7228 · Series 2020 Bond Interest Expen	35,912.50	36,312.50	(400.00)	(1.1%)
7244 · Lease Interest Expense	45.51	68.80	(23.29)	(33.85%)
7246 · Depreciation	1,228.99	3,738.23	(2,509.24)	(67.12%)
7247 · Amortization	531.50	531.50	0.00	0.0%
7248 · Depreciation - LLC	28,248.12	23,874.63	4,373.49	18.32%
7249 · Amortization - LLC	446.81	426.33	20.48	4.8%
7300 · NON OPERATING-PSO EXPENSE				
7315 · Other Fundraising	1,499.66	0.00	1,499.66	100.0%
7317 · Food Events / Pizza Day Expense	161.76	96.00	65.76	68.5%
7326 · Inschool Grants	90.40	0.00	90.40	100.0%
Total 7300 · NON OPERATING-PSO EXPENSE	1,751.82	96.00	1,655.82	1,724.81%
Total 7200 · NON OPERATING EXPENSE	68,165.25	65,047.99	3,117.26	4.79%
Total Other Expense	68,165.25	65,047.99	3,117.26	4.79%
Net Other Income	(59,987.88)	(63,637.99)	3,650.11	5.74%
Net Income	88,344.57	109,352.25	(21,007.68)	(19.21%)

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

	Mar 31, 23	Mar 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1100 · Cash			
1110 · LFB Operating 379719	2,341,894.22	2,320,221.50	21,672.72
1115 · Money Market 8100003238	662,042.18	661,141.21	900.97
1125 · PCCS PPP 9195278569	1,634,064.61	1,663,447.00	(29,382.39)
1130 · PCCS Building 379727	91,857.47	121,104.09	(29,246.62)
1140 · PCCS Holdings 393851	43,703.02	43,703.02	0.00
1145 · Byron Colby Barn 9193551337	9,266.27	9,266.27	0.00
1150 · PSO State Bank	48,610.36	54,244.58	(5,634.22)
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	55,000.96	31,667.52	23,333.44
1174 · Wilmington Trust Expense Fund	8,199.37	2,671.14	5,528.23
1175 · Wilmington Trust Bond Fund	58,048.85	548.85	57,500.00
1176 · Wilmington Trust Revenue Fund	3.95	3.93	0.02
Total 1100 · Cash	5,510,516.43	5,465,844.28	44,672.15
Total Checking/Savings	5,510,516.43	5,465,844.28	44,672.15
Accounts Receivable			
1200 · Accounts Receivable	41,082.60	10,781.70	30,300.90
Total Accounts Receivable	41,082.60	10,781.70	30,300.90
Other Current Assets			
12000 · Undeposited Funds	1,968.00	3,130.00	(1,162.00)
1250 · Grants Receivable	36,609.00	(15,856.00)	52,465.00
1300 · Other Assets			
1310 · Other Receivables	(5,629.80)	0.00	(5,629.80)
1330 · Charter Renewal Fees	7,972.23	14,350.23	(6,378.00)
8996 · Due From Holdings - BCB	(1,226,835.00)	(1,226,835.00)	0.00
8998 · Due To PCCS - BCB	(687,861.00)	(208,373.00)	(479,488.00)
8999 · Due to Holdings	865,151.50	667,187.50	197,964.00
9997 · Due From BCB - Holdings	1,226,835.00	1,226,835.00	0.00
9998 · Due From PCCS - BCB	687,861.00	208,373.00	479,488.00
9999 · Due from PCCS - LLC	(865,151.50)	(667,187.50)	(197,964.00)
Total 1300 · Other Assets	2,342.43	14,350.23	(12,007.80)
Total Other Current Assets	40,919.43	1,624.23	39,295.20
Total Current Assets	5,592,518.46	5,478,250.21	114,268.25
Fixed Assets			
1400 · Fixed Assets			
1405 · Software	49,819.95	49,819.95	0.00
1420 · Computers - New Building	270,651.70	270,651.70	0.00
1430 · Equipment	222,375.23	222,375.23	0.00
1435 · Vehicle	34,800.00	34,800.00	0.00

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

	Mar 31, 23	Mar 31, 22	\$ Change
1440 · Office Equipment - Other	137,942.40	137,942.40	0.00
1445 · HVAC / Boiler	49,118.80	49,118.80	0.00
1450 · Furniture & Fixtures - New Bldg	148,000.41	148,000.41	0.00
1460 · Furniture & Fixtures - Other	250,780.12	250,780.12	0.00
1470 · Construction in Process - SSY	5,857.48	5,857.48	0.00
1475 · CIP - Barn and Kennicott Renova	477,979.98	2,094,061.61	(1,616,081.63)
1490 · Accumulated Depreciation	(1,160,586.97)	(1,115,728.21)	(44,858.76)
1491 · Accumulated Depreciations - BCB	(39,953.00)	(1,028.00)	(38,925.00)
Total 1400 · Fixed Assets	446,786.10	2,146,651.49	(1,699,865.39)
Total Fixed Assets	446,786.10	2,146,651.49	(1,699,865.39)
Other Assets			
1600 · Investment in LLC			
1604 · Investment in BCB LLC	170,945.00	207,404.00	(36,459.00)
1605 · Investment in PCCS Holdings LLC	(219,123.00)	44,274.00	(263,397.00)
1607 · Capitalized Closing Costs	375,275.18	380,282.80	(5,007.62)
1610 · PCCSHI-Pledged Deposit	306,696.43	306,696.43	0.00
1620 · PCCSHI-Phase I Building	3,739,589.58	3,739,589.58	0.00
1630 · PCCSHI-Buildings	1,583,865.94	1,583,865.94	0.00
1640 · PCCSHI-Phase II Building	4,830,564.41	4,830,564.41	0.00
1650 · PCCSHI-Land	976,852.54	976,852.54	0.00
1655 · PCCSHI - Land Improvement	424,483.43	224,097.43	200,386.00
1660 · PCCSHI-Accumulated Depreciation	(4,748,055.03)	(4,482,630.47)	(265,424.56)
1670 · PCCSHI - BCB	1,592,560.00	96,176.00	1,496,384.00
1671 · PCCSHI - BCB - Land	644,082.00	644,082.00	0.00
1699 · Consolidate	48,178.00	(251,678.00)	299,856.00
Total 1600 · Investment in LLC	9,725,914.48	8,299,576.66	1,426,337.82
Total Other Assets	9,725,914.48	8,299,576.66	1,426,337.82
TOTAL ASSETS	15,765,219.04	15,924,478.36	(159,259.32)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2002 · Accounts Payables	63,114.23	1,425.72	61,688.51
Total Accounts Payable	63,114.23	1,425.72	61,688.51
Other Current Liabilities			
2010 · Accounts Payable - Accrued	1,366.28	2,924.98	(1,558.70)
2020 · PPP Loan Payable	(29,382.39)	0.00	(29,382.39)
2030 · Other Accrued Expenses	(2.16)	29,000.00	(29,002.16)
2050 · Other Current Liabilities			
2051 · Operation Sidewalk Makeover	2,043.10	2,043.10	0.00
2052 · Compost Buckets	279.28	279.28	0.00
2053 · Camping Equipment	8,724.99	8,724.99	0.00
2054 · Green Team Events	516.60	516.60	0.00
2057 · Student Council	388.00	388.00	0.00

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

	Mar 31, 23	Mar 31, 22	\$ Change
2058 · Athletics	1,849.99	1,849.99	0.00
2059 · Dances	2,363.66	2,363.66	0.00
2061 · Restricted Contributions-other	2,929.49	2,929.49	0.00
2068 · Annual Appeal	4,911.56	4,911.56	0.00
2069 · Auction Restricted Gifts	771.48	771.48	0.00
Total 2050 · Other Current Liabilities	24,778.15	24,778.15	0.00
2151 · Deferred Revenue-Fees	13,974.60	13,228.35	746.25
2152 · Deferred Revenue - ISBE	1,513,610.76	1,443,747.95	69,862.81
2155 · Deferred Revenue - B/A Care	1,100.00	0.00	1,100.00
2201 · Accrued Payroll Liabilities			
2210 · Accrued Salaries	212,374.35	210,019.36	2,354.99
2211 · Accrued Bonuses	(210,370.34)	0.00	(210,370.34)
2212 · Accrued FICA/Medicare/TRS Bonus	6,790.13	6,777.68	12.45
2235 · Equitable - 403B Payable	(125.00)	(125.00)	0.00
2245 · THIS Payable	(3,396.16)	0.00	(3,396.16)
2250 · TRS Payable	(22,243.43)	0.00	(22,243.43)
2271 · AFT Local 504	3,505.28	6,624.36	(3,119.08)
2280 · HSA Payable	(1,580.00)	2,898.00	(4,478.00)
Total 2201 · Accrued Payroll Liabilities	(15,045.17)	226,194.40	(241,239.57)
2300 · Capital Lease Obligations - ST	1,530.35	1,464.88	65.47
Total Other Current Liabilities	1,511,930.42	1,741,338.71	(229,408.29)
Total Current Liabilities	1,575,044.65	1,742,764.43	(167,719.78)
Long Term Liabilities			
2500 · Capital Lease Obligations - LT	16,306.35	22,333.16	(6,026.81)
2609 · Series 2020 Bond Term 2031	1,127,500.03	1,205,416.67	(77,916.64)
2610 · Series 2020 Bond Term 2045	3,210,000.00	3,210,000.00	0.00
2611 · Series 2020 Bond Term 2055	4,625,000.00	4,625,000.00	0.00
2612 · Series 2020 Bond Premium	541,831.40	548,741.99	(6,910.59)
2613 · PPP Loan Liability	28,926.00	831,727.00	(802,801.00)
Total Long Term Liabilities	9,549,563.78	10,443,218.82	(893,655.04)
Total Liabilities	11,124,608.43	12,185,983.25	(1,061,374.82)
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	3,011,401.99	2,111,779.16	899,622.83
3999 · Consolidate	(1,637,422.00)	(1,637,422.00)	0.00
Net Income	280,847.74	278,355.07	2,492.67
Total Equity	4,640,610.61	3,738,495.11	902,115.50
TOTAL LIABILITIES & EQUITY	15,765,219.04	15,924,478.36	(159,259.32)

Prairie Crossing Charter School
Statement of Cash Flows
January through March 2024

Jan - Mar 24

OPERATING ACTIVITIES

Net Income	315,411.16
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	4,968.25
1250 · Grants Receivable	(20,746.99)
1330 · Charter Renewal Fees	1,594.50
1490 · Accumulated Depreciation	3,686.97
1660 · PCCSHI-Accumulated Depreciation	84,744.36
2002 · Accounts Payables	30,367.73
2151 · Deferred Revenue-Fees	(16,848.00)
2152 · Deferred Revenue - ISBE	1,326,385.55
2210 · Accrued Salaries	92,866.11
2245 · THIS Payable	17.13
2250 · TRS Payable	171.27
2271 · AFT Local 504	113.80
2061 · Restricted Contributions-other	(697.45)
2212 · Accrued FICA/Medicare/TRS Bonus	2,962.17

Net cash provided by Operating Activities 1,824,996.56

INVESTING ACTIVITIES

1607 · Capitalized Closing Costs	1,335.20
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Net cash provided by Investing Activities 1,335.20

FINANCING ACTIVITIES

2300 · Capital Lease Obligations - ST	(1,584.67)
2609 · Series 2020 Bond Term 2031	(31,250.01)

Net cash provided by Financing Activities (32,834.68)

Net cash increase for period 1,793,497.08

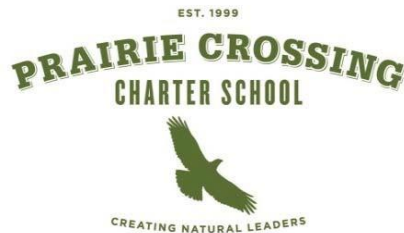
Cash at beginning of period 4,138,490.48

Cash at end of period 5,931,987.56

Prairie Crossing Charter School Statement of Cash Flows

March 2024

	Mar 24
OPERATING ACTIVITIES	
Net Income	88,344.57
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(3,153.75)
1250 · Grants Receivable	(78,856.99)
1330 · Charter Renewal Fees	531.50
1490 · Accumulated Depreciation	1,228.99
1660 · PCCSHI-Accumulated Depreciation	28,248.12
2002 · Accounts Payables	101,994.29
2151 · Deferred Revenue-Fees	(5,616.00)
2152 · Deferred Revenue - ISBE	987,650.73
2210 · Accrued Salaries	30,955.37
2245 · THIS Payable	17.13
2250 · TRS Payable	171.27
2271 · AFT Local 504	3,766.48
2061 · Restricted Contributions-other	(697.45)
2212 · Accrued FICA/Medicare/TRS Bonus	987.39
Net cash provided by Operating Activities	1,155,571.65
INVESTING ACTIVITIES	
1607 · Capitalized Closing Costs	446.81
Net cash provided by Investing Activities	446.81
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(530.20)
2609 · Series 2020 Bond Term 2031	(10,416.67)
Net cash provided by Financing Activities	(10,946.87)
Net cash increase for period	1,145,071.59
Cash at beginning of period	4,786,915.97
Cash at end of period	5,931,987.56



PCCS Board of Director's Meeting
DRAFT OPEN SESSION MINUTES
February 27, 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: Jennifer Diehl

JoAnn Stewart absent initially; enters at 7:06 PM

Call to Order by Stacy White at 7:05 PM

Public Comment

None.

Motion to enter closed session by Jim Mertz, seconded by Matt Earl. On a role call vote, all "ayes." Motion Passed.

Exited open Session at 7:06 PM

Closed Session:

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

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

Resume open session 8:10 PM

Action Agenda – Part 1

1A – Authorize Board President to Execute the Charter Contract July 1, 2024 – June 30, 2029.

Motion from Steve Heroux, seconded by Jim Mertz. On a role call vote, all “ayes.” Motion Passed.

2A – Authorize Board President to Execute the Support Staff Collective Bargaining Agreement.

Motion from Rebekka Herrington, seconded by Gabi White. On a role call vote, all “ayes,” with exception of JoAnn Stewart who abstained. Motion Passed.

Discussion Agenda

3. 1st Reading Amended Policies *200.22 Board Meeting Attendance-Absenteeism and Voting* and *700.3 Volunteer Policy*.

Rebekka Herrington introduced the proposed policy updates for 200.22; Gabi White introduced those for 700.3. 200.22 was discussed without requests for changes. 700.3 requires additional updates.

4. 2nd Reading *Policy 200.20 Board Procedure on Policy Review and Revisions*

Rebekka Herrington had no additional comments regarding the proposed policy updates.

5. Lottery Update

Geoff Deigan provided an update, stating that most recent open house was well attended and that the lottery numbers reached an all-time high.

6. Committee Updates

Governance Committee – Rebekka Herrington had no additional details to share except that the next meeting is scheduled for March 12.

Academic Excellence - Matt Earl discussed the developments related to the literacy plan and shared that Tony Zamiar provided an update on the fine arts taskforce.

Election - Jim Mertz shared no new updates.

Consent Agenda

7. January Financial Statements

Stacey White inquired if there were questions. There were none.

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

9. Motion to Accept Reports on Consent Agenda

Motion to approve minutes and accept reports from Steve Heroux, seconded by Gabi White. On a voice call vote, all “ayes.” Motion Passed.

Motion to enter closed session by Rebekka Herrington, seconded by JoAnn Stewart. On a role call vote, all “ayes.” Motion Passed.

Exited open Session at 8:47 PM

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

Resume open session 8:52 PM

Public Comment 10 Minutes

None.

Action Agenda – Part 2

4A – Approve *Policy 200.20 Board Procedure on Policy Review and Revisions*

Motion to approve from Steve Heroux, seconded by Matt Earl. On a role call vote, all “ayes.” Motion Passed.

10A – Closed Session Minutes from Previous Board Meetings

Motion to approve from Rebekka Herrington, seconded by Gabi White. On a voice call vote, all “ayes.” Motion Passed.

11A – Approve New Employee(s)/Accept Resignation(s)

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

12A – Approve Legal Bills

Motion to approve from JoAnn Stewart, seconded by Rebekka Herrington. On a role call vote, all “ayes.” Motion Passed.

New Business:

Rebekka Herrington inquired about the upcoming schedule for the Fine Arts Taskforce.

Geoff Deigan shared that legal bills associated with rechartering are significantly lower than 5 years ago.

Adjourn Motion to approve from Matt Earl, seconded by Steve Heroux. On a voice call vote, all “ayes.” Motion Passed. Meeting ended at 9:07 PM

Respectfully submitted,

Rebekka Herrington, Secretary