



Board of Director's Meeting AGENDA

Tuesday September 24, 2024 @ 7:00PM
Victoria Ranney Library- 1571 Jones Point Road
Grayslake, IL 60030

Call to Order

President

Motion to Approve Agenda

Motion to Enter in to Closed Session for:

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

1. Board-Appointed Candidates Interview

Return to Open Session ~ 7:25PM

Public Comment

10 Minutes

Discussion Agenda

2. Biannual Review of Closed Session Minutes and Recordings
3. ROE Annual Inspection
4. Committee Updates
5. Formulation of a Long-Term Planning Task Force

Consent Agenda:

6. Recast FY25 Budget and July Financial Statements
7. Motion to Approve Open Session Minutes of Previous Board and Committee Meetings
8. Motion to Accept Reports on Consent Agenda

Closed Session:

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

9. New Hires

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

Public Comment

Action Agenda:

- 1A Approve Board Appointed Candidate
- 2A/10A Approve Action for Closed Session Archived Minutes
- 9A Approve New Staff Members

New Business

Adjourn

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

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

Field Notice of Violations/Unsafe Conditions

DISTRICT NAME AND NUMBER Prairie Crossing Charter School	COUNTY Lake
FACILITY NAME Prairie Crossing Charter School	FACILITY LOCATION 1531 Jones Point Rd, Grayslake

Potential problems or violations of the Health Life/Safety Code for Public Schools (23 Illinois Administrative Code Part 180) as noted below were discovered in the course of the annual inspection of the above named facility conducted on 08/29/2024 by John Benedetti.

GLOSSARY NUMBER	LOCATION (Fire Area, Floor, Room Number)	DESCRIPTION OF PROBLEM
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14	Administration and General	Remove books and paper materials from top shelf in Art room.
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District's Response

Geoff Deigan	09/13/2024	All books and papers have been removed from the top shelf in the Art room on 9/6/24
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122	Elevator and Conveying Systems	Elevator will be inspected within next few weeks. Nick to send me report when completed. New certificate will then be posted.
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District's Response

Geoff Deigan	09/13/2024	we will send the report too the ROE once completed and post the new certificate as required.
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700	Other Items	Chair in room 24 does not have tag certifying validity whether flame retardant or not. Tags have been cut off. I recommend chair should be removed until instructor can prove compliance.
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Science room currently houses a rabbit. A 3' wire fence stretches across the room so animal stays within the area. Teachers and their desks are within the caged area. I did not see a visible gate. I consider this to be a trip hazard as well as a fire hazard since there does not appear for easy and rapid egress out of the classroom for teachers. District officials will investigate the fence configuration further.

District's Response

Geoff Deigan	09/13/2024	1.The chair without the certifying tag has been removed from the classroom and campus2. The Science room has restructured their class pet enclosure, reduced its size and relocated it to an area that does not impede egress nor are the teacher desks currently in the penned area.
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Consent Agenda

FY25 Re-Cast Budget

	FY25 Recast Budget
Income	
4100 · GENERAL INCOME	
4105 · Reimbursement From ISBE	6,933,166.29
4110 Facility Funding	155,000.00
4130 · Matching Gifts	2,000.00
Total 4100 · GENERAL INCOME	7,090,166.29
4200 · GRANTS	
4205 · IDEA Grant	113,200.00
4206 · IDEA Preschool Grant	4,900.00
4215 · Title I Low Income	44,000.00
4220 · Title II Teacher Quality	1,251.00
4222 · Title IV Student Support	8,000.00
4225 · Special Ed Personnel	74,146.50
4230 · Special Ed Fundg for Children	53,147.96
4235 · Title III ELL - TBE/TPI	4,872.41
4295 · Other Grants	227,628.15
Total 4200 · GRANTS	531,146.02
4300 · SCHOOL FEES INCOME	
4305 · Books/Materials/Activities	60,000.00
4310 · Out-of-District Tuition	35,000.00
Total 4300 · SCHOOL FEES INCOME	95,000.00
4400 · CLUBS & PROGRAMS	
4405 · Before and After School Program	140,000.00
4415 · Getting to Know You	3,000.00
4425 · Interscholastic Sports	23,000.00
4426 · Extra Curricular Income	3,375.00
4435 · Tae Kwon Do	0.00
4445 · Champions Club	0.00
4455 · Hot Lunch - Farm to Table	0.00
4495 · Other Clubs	23,275.00
Total 4400 · CLUBS & PROGRAMS	192,650.00
4500 · GENERAL FUNDRAISING INCOME	
4560 · Spirit Wear / Gym Uniforms	0.00
4565 · Dances Income	700.00
4595 · Other Fundraising Inc	500.00
Total 4500 · GENERAL FUNDRAISING INCOME	1,200.00
4700 · STUDENT PARTICIPATION INCOME	
4705 · 5th/6th Grade Trip	9,888.00
4710 · 7th Grade Trip	19,680.00
4715 · 8th Grade Trip	50,000.00
4717 · 8th Grade Fundraising	0.00
4725 · Class Parties	1,000.00
4730 · Educational Activities/Class Field Trips	19,000.00
Total 4700 · STUDENT PARTICIPATION INCOME	99,568.00
4800 · INVESTMENT & OTHER INCOME	
4805 · Rental Income	2,000.00
4820 · Interest Income - LFB	18,000.00
Total 4800 · INVESTMENT & OTHER INCOME	20,000.00
Total Income	8,029,730.31

FY25 Re-Cast Budget

Expense	FY25 Recast Budget
5100 · INSTRUCTION EXPS	
5105 · Instruction Salaries	2,045,816.65
5110 · Instruction Stipends	19,000.00
5120 · Related FICA & Medicare Expense	71,886.44
5125 · Instruction TRS	34,667.43
5130 · Instruction Health Benefits Exp	318,264.00
5140 · Classroom Supplies	20,500.00
5141 · Culture Expenses	10,000.00
5145 · Educational Materials	42,304.00
5150 · Classroom Technology	16,000.00
5160 · Furniture	0.00
5170 · Dues & Subscriptions	20,186.00
5175 · Instruction Prof Development	31,000.00
5181 · Environmental Learning	40,000.00
5182 · Environmental Ed Instructional Prof Dev	40,000.00
5183 · Environmental Library	2,500.00
5190 · Deans Discretionary Fund	25,000.00
Total 5100 · INSTRUCTION EXPS	2,737,124.52
5200 · CLUBS & PROGRAMS EXP	
5205 · Before and After School Care	71,772.07
5210 · Getting to Know you	1,500.00
5215 · Interscholastic Sports	34,000.00
5225 · Tae Kwon Do	0.00
5240 · Champions Club	0.00
5260 · Extra Curricular expense	10,000.00
5285 · Hot Lunch - Farm to Table	0.00
5295 · Other Club Exps	23,275.00
Total 5200 · CLUBS & PROGRAMS EXP	140,547.07
5300 · STUDENT PARTICIPATION EXPS	
5305 · Educational Activities-Field Tr	24,000.00
5315 · Class Parties & Activities	1,000.00
5320 · 5/6 Grade Trip	9,888.00
5325 · 7th Grade Trip	19,680.00
5330 · 8th Grade Trip	83,750.00
5340 · Graduation	5,000.00
Total 5300 · STUDENT PARTICIPATION EXPS	143,318.00
5400 · ADMINISTRATION EXPS	
5405 · Administrative Salaries	734,476.14
5420 · Admin FICA & Medicare	45,690.97
5425 · Admin Health Benefits Expense	54,864.00
5438 · Employment Expense - Other	4,000.00
5440 · Supplies	10,000.00
5445 · Furniture	15,000.00
5450 · Office Equipment	5,000.00
5455 · Computers	5,000.00
5460 · Computer Support	37,121.00
5465 · Equipment Rental	1,500.00
5470 · Equipment Maintenance	600.00
5475 · Admin Professional Development	8,000.00
5480 · Telecommunication	23,206.44
5485 · Accounting and Audit Fees	35,000.00
5488 · Accounting and Audit Fees - LLC	4,100.00
5490 · Payroll Service Fees	25,710.00
5495 · Printing and Copying	10,000.00
5500 · Postage and Shipping	2,000.00
5505 · Insurance (incl. Building Ins.)	110,000.00

FY25 Re-Cast Budget

	FY25 Recast Budget
5510 · Dues and Subscriptions	3,500.00
5515 · Board Related Expenses	8,500.00
5525 · Legal Fees	30,000.00
5530 · Bank Fees	1,540.00
5544 · Outreach Conferences / Partnerships	10,000.00
5545 · Community Outreach	110,551.30
5546 · Outreach Materials	10,000.00
5547 · Transportation	60,000.00
5555 · Fee Waiver Expenses	31,000.00
5590 · Administrative Discretionary Budget	15,000.00
5595 · Other Admin Expenses	8,456.00
Total 5400 · ADMINISTRATION EXPS	1,419,815.86
5600 · SUPPORT SERVICES	
5605 · Special Ed Salaries	1,152,556.50
5610 · Spec Ed FICA & Medicare	40,917.61
5615 · Spec Ed Health Benefits	155,004.00
5620 · Spec Ed TRS Expense	0.00
5625 · Auditory Services	14,000.00
5630 · Speech Services	100,320.00
5635 · OT Services	70,000.00
5636 · PT Services	35,000.00
5640 · Psychological Services	12,500.00
5641 · Behavioral Therapist Services	6,000.00
5642 - Nursing Services	64,880.51
5645 · Other Spec Ed Services	12,000.00
5646 · Out of District Placement	64,991.28
5650 · Special Ed Legal Fees	7,500.00
5655 · Special Ed CR Mats & Sups	8,500.00
5656 · ELL CR Materials and Supplies	1,500.00
5660 · Spec Ed Professional Developmnt	12,000.00
5661 · ELL Professional Development	2,000.00
Total 5600 · SUPPORT SERVICES	1,759,669.90
5700 · OPERATIONS & MAINT EXP	
5705 · Maintenance Salaries	164,751.29
5710 · Maint FICA & Medicare	12,603.47
5715 · Maint Health Benefits	18,732.00
5720 · Water and Sewer	8,000.00
5730 · Gas and Electricity	50,000.00
5735 · Garbage	5,000.00
5740 · Life Safety	20,000.00
5745 · Snow Removal	27,000.00
5750 · Summer Help	30,000.00
5765 · Maintenance Equipment	8,000.00
5770 · Maintenance Supplies	15,000.00
5775 · Long-Term Maint & Repairs	185,000.00
5795 · Other Maint Exps	3,000.00

FY25 Re-Cast Budget

	FY25 Recast Budget
Total 5700 · OPERATIONS & MAINT EXP	547,086.76
5800 · FUNDRAISING EXP	
5805 · Fundraising Salaries	0.00
5810 · Fundraising FICA & Medicare	0.00
5813 · Fundraising Contractual	0.00
5814 · Marketing/Advertising Expense	5,000.00
5815 · Auction	0.00
5825 · Annual Appeal	0.00
5827 · Contribs/Sponsor Develop Exp	0.00
5830 · Scholastic Book Fair	0.00
5840 · Earthweek	4,000.00
5865 · Greenteam Exp (Rain Barrel, etc.)	0.00
5875 · Spirit Wear / Gym Uniforms	3,000.00
5878 · Homecoming Exp	0.00
5880 · Dances Exp	700.00
Total 5800 · FUNDRAISING EXP	12,700.00
5900 · GRANT EXPENSE	
5905 · IDEA Grant Exp	113,200.00
5906 · IDEA Preschool Grant Exp *NEW	4,900.00
5910 · Title I Exp	44,000.00
5915 · Title II Teacher Quality Exp	1,251.00
5922 · Title IV Student Support Exp	8,000.00
5935 · Title III ELL - TBE/TPI	0.00
5995 Other Grants	6,000.00
Total 5900 · GRANT EXPENSE	177,351.00
Total Expense	6,937,613.11
Net Ordinary Income	1,092,117.20
Other Expense	
7227 · Authorizer Fee	114,397.24
7228 · Series 2020 Bond Expense	541,734.41
7244 · Lease Interest Expense	1,146.41
7246 · Depreciation	54,597.00
7247 · Amortization	6,378.00
7248 · Depreciation - LLC	326,495.00
7249 · Amortization - LLC	11,745.11
Total 7200 · NON OPERATING EXPENSE	1,056,493.18
Total Other Expense	1,056,493.18
Net Other Income	(1,056,493.18)
NET	35,624.03

Recast 091724

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

Ordinary Income/Expense	Jul 24	Budget	\$ Over Budget	% of Budget
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	0.00	0.00	0.00	0.0%
4110 · General Contributions	584.00	0.00	584.00	100.0%
4130 · Matching Gifts	0.00	0.00	0.00	0.0%
4100 · GENERAL INCOME - Other	1,940.77			
Total 4100 · GENERAL INCOME	2,524.77	0.00	2,524.77	100.0%
4200 · GRANTS				
4205 · IDEA Grant	0.00	0.00	0.00	0.0%
4206 · IDEA Preschool Grant	0.00	0.00	0.00	0.0%
4215 · Title I Low Income	0.00	0.00	0.00	0.0%
4220 · Title II Teacher Quality	0.00	0.00	0.00	0.0%
4222 · Title IV - Student Support	0.00	0.00	0.00	0.0%
4225 · Special Ed Personnel	0.00	0.00	0.00	0.0%
4230 · Special Ed Fundg for Children	0.00	0.00	0.00	0.0%
4235 · Title III ELL - TBE/TPI	0.00	0.00	0.00	0.0%
4295 · Other Grants	4,392.00	0.00	4,392.00	100.0%
Total 4200 · GRANTS	4,392.00	0.00	4,392.00	100.0%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	0.00	0.00	0.00	0.0%
Total 4300 · SCHOOL FEES INCOME	0.00	0.00	0.00	0.0%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	9,410.00	0.00	9,410.00	100.0%
4415 · Getting to Know You	960.00	0.00	960.00	100.0%
4425 · Interscholastic Sports	0.00	0.00	0.00	0.0%
4426 · Extra Curricular Income	0.00	0.00	0.00	0.0%
4435 · Tae Kwon Do	0.00	0.00	0.00	0.0%
4455 · Hot Lunch - Farm to Table	0.00	0.00	0.00	0.0%
4495 · Other Clubs	0.00	0.00	0.00	0.0%
Total 4400 · CLUBS & PROGRAMS	10,370.00	0.00	10,370.00	100.0%
4500 · GENERAL FUNDRAISING INCOME				
4565 · Dances Income	0.00	0.00	0.00	0.0%
4595 · Other Fundraising Inc	0.00	0.00	0.00	0.0%
Total 4500 · GENERAL FUNDRAISING INCOME	0.00	0.00	0.00	0.0%
4700 · STUDENT PARTICIPATION INCOME				
4705 · 5th/6th Grade Trip	0.00	0.00	0.00	0.0%
4710 · 7th Grade Trip	0.00	0.00	0.00	0.0%
4715 · 8th Grade Trip	0.00	0.00	0.00	0.0%
4717 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
4725 · Class Parties	0.00	0.00	0.00	0.0%
4730 · Field Trips/Educ Activities Inc	0.00	0.00	0.00	0.0%
Total 4700 · STUDENT PARTICIPATION INCOME	0.00	0.00	0.00	0.0%
4800 · INVESTMENT & OTHER INCOME				

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

	Jul 24	Budget	\$ Over Budget	% of Budget
4805 · Rental Income	0.00	0.00	0.00	0.0%
4810 · Byron Colby Barn Rental Income	855.00	0.00	855.00	100.0%
4815 · Snow Removal Income	0.00	0.00	0.00	0.0%
4820 · Interest Income - LFB	3,253.36	0.00	3,253.36	100.0%
4899 · Other	0.00	0.00	0.00	0.0%
Total 4800 · INVESTMENT & OTHER INCOME	4,108.36	0.00	4,108.36	100.0%
9007 · Returned Check Charges	0.00	0.00	0.00	0.0%
Total Income	21,395.13	0.00	21,395.13	100.0%
Gross Profit	21,395.13	0.00	21,395.13	100.0%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	12,962.78	0.00	12,962.78	100.0%
5110 · Instruction Stipends	0.00	0.00	0.00	0.0%
5120 · Related FICA & Medicare Expense	1,889.74	0.00	1,889.74	100.0%
5125 · Instruction TRS	311.12	0.00	311.12	100.0%
5130 · Instruction Health Benefits Exp	20,269.33	0.00	20,269.33	100.0%
5140 · Classroom Supplies	6,724.28	0.00	6,724.28	100.0%
5141 · Culture Expenses	0.00	0.00	0.00	0.0%
5145 · Educational Materials	14,623.28	0.00	14,623.28	100.0%
5150 · Classroom Technology	0.00	0.00	0.00	0.0%
5160 · Furniture	1,544.38	0.00	1,544.38	100.0%
5170 · Dues & Subscriptions	3,774.58	0.00	3,774.58	100.0%
5175 · Instruction Prof Development	4,486.54	0.00	4,486.54	100.0%
5181 · Environmental Learning	1,158.95	0.00	1,158.95	100.0%
5182 · Environmental Ed Professional D	0.00	0.00	0.00	0.0%
5183 · Environmental Library	0.00	0.00	0.00	0.0%
5190 · Deans Discretionary	161.05	0.00	161.05	100.0%
Total 5100 · INSTRUCTION EXPS	67,906.03	0.00	67,906.03	100.0%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	0.00	0.00	0.00	0.0%
5215 · Interscholastic Sports	0.00	0.00	0.00	0.0%
5225 · Tae Kwon Do	0.00	0.00	0.00	0.0%
5260 · Extra Curricular Expense	0.00	0.00	0.00	0.0%
5285 · Hot Lunch - Farm to Table	0.00	0.00	0.00	0.0%
5295 · Other Club Exps	0.00	0.00	0.00	0.0%
Total 5200 · CLUBS & PROGRAMS EXP	0.00	0.00	0.00	0.0%
5300 · STUDENT PARTICIPATION EXPS				
5305 · Field Trips/Educ Activities Exp	0.00	0.00	0.00	0.0%
5315 · Class Parties & Activities	0.00	0.00	0.00	0.0%
5320 · 5/6 Grade Trip	0.00	0.00	0.00	0.0%
5325 · 7th Grade Trip	0.00	0.00	0.00	0.0%
5330 · 8th Grade Trip	0.00	0.00	0.00	0.0%
5340 · Graduation	0.00	0.00	0.00	0.0%
Total 5300 · STUDENT PARTICIPATION EXPS	0.00	0.00	0.00	0.0%

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

	Jul 24	Budget	\$ Over Budget	% of Budget
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	52,367.45	0.00	52,367.45	100.0%
5410 · Administrative Contractual	0.00	0.00	0.00	0.0%
5412 · Other	0.00	0.00	0.00	0.0%
5420 · Admin FICA & Medicare	3,455.49	0.00	3,455.49	100.0%
5425 · Admin Health Benefits Expense	2,966.76	0.00	2,966.76	100.0%
5438 · Employment Expense - Other	428.75	0.00	428.75	100.0%
5440 · Supplies	1,193.06	0.00	1,193.06	100.0%
5445 · Furniture	4,829.77	0.00	4,829.77	100.0%
5450 · Office Equipment	0.00	0.00	0.00	0.0%
5455 · Computers	5,052.73	0.00	5,052.73	100.0%
5460 · Computer Support	2,212.84	0.00	2,212.84	100.0%
5465 · Equipment Rental	0.00	0.00	0.00	0.0%
5470 · Equipment Maintenance	0.00	0.00	0.00	0.0%
5475 · Admin Professional Development	0.00	0.00	0.00	0.0%
5480 · Telecommunication	1,704.43	0.00	1,704.43	100.0%
5485 · Accounting and Audit Fees	0.00	0.00	0.00	0.0%
5488 · Accounting and Audit Fees - LLC	0.00	0.00	0.00	0.0%
5490 · Payroll Service Fees	1,475.86	0.00	1,475.86	100.0%
5495 · Printing and Copying	117.89	0.00	117.89	100.0%
5500 · Postage and Shipping	0.00	0.00	0.00	0.0%
5505 · Insurance (incl. Building Ins.)	9,167.17	0.00	9,167.17	100.0%
5510 · Dues and Subscriptions	0.00	0.00	0.00	0.0%
5515 · Board Related Expenses	0.00	0.00	0.00	0.0%
5525 · Legal Fees	0.00	0.00	0.00	0.0%
5530 · Bank Fees	45.00	0.00	45.00	100.0%
5544 · Outreach Conferences/Partnershi	0.00	0.00	0.00	0.0%
5545 · Community Outreach	4,688.63	0.00	4,688.63	100.0%
5546 · Outreach Materials	6,155.37	0.00	6,155.37	100.0%
5547 · Transportation	0.00	0.00	0.00	0.0%
5555 · Fee Waiver Expenses	1,915.00	0.00	1,915.00	100.0%
5590 · Admin Discretionary	0.00	0.00	0.00	0.0%
5595 · Other Admin Expenses	451.00	0.00	451.00	100.0%
5400 · ADMINISTRATION EXPS - Other	0.00	0.00	0.00	0.0%
Total 5400 · ADMINISTRATION EXPS	98,227.20	0.00	98,227.20	100.0%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	15,372.11	0.00	15,372.11	100.0%
5610 · Spec Ed FICA & Medicare	708.19	0.00	708.19	100.0%
5615 · Spec Ed Health Benefits	10,003.23	0.00	10,003.23	100.0%
5625 · Auditory Services	0.00	0.00	0.00	0.0%
5630 · Speech Services	0.00	0.00	0.00	0.0%
5635 · OT Services	0.00	0.00	0.00	0.0%
5636 · PT Services	0.00	0.00	0.00	0.0%
5640 · Psychological Services	0.00	0.00	0.00	0.0%

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

	Jul 24	Budget	\$ Over Budget	% of Budget
5641 · Behavioral Therapist Services	0.00	0.00	0.00	0.0%
5642 · Nursing Services	694.96	0.00	694.96	100.0%
5645 · Other Spec Ed Services	0.00	0.00	0.00	0.0%
5646 · Out of District Placement	20,192.25	0.00	20,192.25	100.0%
5650 · Special Ed Legal Fees	0.00	0.00	0.00	0.0%
5655 · Special Ed CR Mats & Sups	414.97	0.00	414.97	100.0%
5656 · ELL CR Materials & Supplies	164.45	0.00	164.45	100.0%
5660 · Spec Ed Professional Developmt	0.00	0.00	0.00	0.0%
5661 · ELL Professional Development	0.00	0.00	0.00	0.0%
Total 5600 · SUPPORT SERVICES	47,550.16	0.00	47,550.16	100.0%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	14,631.14	0.00	14,631.14	100.0%
5710 · Maint FICA & Medicare	1,098.22	0.00	1,098.22	100.0%
5715 · Maint Health Benefits	1,484.73	0.00	1,484.73	100.0%
5720 · Water and Sewer	480.42	0.00	480.42	100.0%
5730 · Gas and Electricity	3,537.11	0.00	3,537.11	100.0%
5735 · Garbage	304.04	0.00	304.04	100.0%
5740 · Life Safety	4,225.98	0.00	4,225.98	100.0%
5745 · Snow Removal	0.00	0.00	0.00	0.0%
5750 · Summer Help	25,215.68	0.00	25,215.68	100.0%
5765 · Maintenance Equipment	404.34	0.00	404.34	100.0%
5770 · Maintenance Supplies	691.29	0.00	691.29	100.0%
5775 · Long-Term Maint & Repairs	1,656.72	0.00	1,656.72	100.0%
5795 · Other Maint Exps	423.22	0.00	423.22	100.0%
Total 5700 · OPERATIONS & MAINT EXP	54,152.89	0.00	54,152.89	100.0%
5800 · FUNDRAISING EXP				
5814 · Marketing/Advertising Expense	0.00	0.00	0.00	0.0%
5840 · Earthweek Exps	0.00	0.00	0.00	0.0%
5875 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00	0.0%
5880 · Dances Exp	0.00	0.00	0.00	0.0%
Total 5800 · FUNDRAISING EXP	0.00	0.00	0.00	0.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	5,012.95	0.00	5,012.95	100.0%
5906 · IDEA Preschool Grant	0.00	0.00	0.00	0.0%
5910 · Title I Exp	70.00	0.00	70.00	100.0%
5915 · Title II Teacher Quality Exp	0.00	0.00	0.00	0.0%
5922 · Title IV - Student Support	11.50	0.00	11.50	100.0%
5945 · ESSER II	0.00	0.00	0.00	0.0%
5995 · Other Grants Expenditures	894.59	0.00	894.59	100.0%
Total 5900 · GRANT EXPENSE	5,989.04	0.00	5,989.04	100.0%
9627 · Bank Service Charges	0.00	0.00	0.00	0.0%
Total Expense	273,825.32	0.00	273,825.32	100.0%
Net Ordinary Income	(252,430.19)	0.00	(252,430.19)	100.0%
Other Income/Expense				

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

	Jul 24	Budget	\$ Over Budget	% of Budget
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	(40.00)	0.00	(40.00)	100.0%
7107 · SCRIP	0.00	0.00	0.00	0.0%
7110 · Other	566.50	0.00	566.50	100.0%
7102 · Fundraising - Other	40.74			
Total 7102 · Fundraising	567.24	0.00	567.24	100.0%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	567.24	0.00	567.24	100.0%
Total Other Income	567.24	0.00	567.24	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	18,118.47	0.00	18,118.47	100.0%
7244 · Lease Interest Expense	37.51	0.00	37.51	100.0%
7246 · Depreciation	1,228.99	0.00	1,228.99	100.0%
7247 · Amortization	531.50	0.00	531.50	100.0%
7248 · Depreciation - LLC	28,248.12	0.00	28,248.12	100.0%
7249 · Amortization - LLC	453.85	0.00	453.85	100.0%
7250 · Other Expense				
7258 · Other Expenses	1,260.15	0.00	1,260.15	100.0%
Total 7250 · Other Expense	1,260.15	0.00	1,260.15	100.0%
7300 · NON OPERATING-PSO EXPENSE				
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	0.00	0.00	0.00	0.0%
7321 · Classroom Care	0.00	0.00	0.00	0.0%
7324 · Programming	0.00	0.00	0.00	0.0%
7326 · Inschool Grants	0.00	0.00	0.00	0.0%
7327 · Discretionary Hardship Fund	0.00	0.00	0.00	0.0%
Total 7300 · NON OPERATING-PSO EXPENSE	0.00	0.00	0.00	0.0%
Total 7200 · NON OPERATING EXPENSE	49,878.59	0.00	49,878.59	100.0%
Total Other Expense	49,878.59	0.00	49,878.59	100.0%
Net Other Income	(49,311.35)	0.00	(49,311.35)	100.0%
Net Income	(301,741.54)	0.00	(301,741.54)	100.0%

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

	Jul 24	Jul 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4110 · General Contributions	584.00	40.58	543.42	1,339.13%
4130 · Matching Gifts	0.00	40.00	(40.00)	(100.0%)
4100 · GENERAL INCOME - Other	1,940.77	0.00	1,940.77	100.0%
Total 4100 · GENERAL INCOME	2,524.77	80.58	2,444.19	3,033.25%
4200 · GRANTS				
4295 · Other Grants	4,392.00	8,710.56	(4,318.56)	(49.58%)
Total 4200 · GRANTS	4,392.00	8,710.56	(4,318.56)	(49.58%)
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	9,410.00	1,700.00	7,710.00	453.53%
4415 · Getting to Know You	960.00	200.00	760.00	380.0%
Total 4400 · CLUBS & PROGRAMS	10,370.00	1,900.00	8,470.00	445.79%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	0.00	286.42	(286.42)	(100.0%)
4810 · Byron Colby Barn Rental Income	855.00	0.00	855.00	100.0%
4820 · Interest Income - LFB	3,253.36	2,079.96	1,173.40	56.42%
Total 4800 · INVESTMENT & OTHER INCOME	4,108.36	2,366.38	1,741.98	73.61%
Total Income	21,395.13	13,057.52	8,337.61	63.85%
Gross Profit	21,395.13	13,057.52	8,337.61	63.85%
Expense				
5100 · INSTRUCTION EXPS				
5105 · Instruction Salaries	12,962.78	12,429.96	532.82	4.29%
5110 · Instruction Stipends	0.00	300.00	(300.00)	(100.0%)
5120 · Related FICA & Medicare Expense	1,889.74	2.96	1,886.78	63,742.57%
5125 · Instruction TRS	311.12	1,204.03	(892.91)	(74.16%)
5130 · Instruction Health Benefits Exp	20,269.33	17,351.22	2,918.11	16.82%
5140 · Classroom Supplies	6,724.28	9,944.60	(3,220.32)	(32.38%)
5145 · Educational Materials	14,623.28	23,341.95	(8,718.67)	(37.35%)
5160 · Furniture	1,544.38	0.00	1,544.38	100.0%
5170 · Dues & Subscriptions	3,774.58	6,638.50	(2,863.92)	(43.14%)
5175 · Instruction Prof Development	4,486.54	502.06	3,984.48	793.63%
5181 · Environmental Learning	1,158.95	527.15	631.80	119.85%
5190 · Deans Discretionary	161.05	0.00	161.05	100.0%
Total 5100 · INSTRUCTION EXPS	67,906.03	72,242.43	(4,336.40)	(6.0%)
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	0.00	(61.52)	61.52	100.0%
5295 · Other Club Exps	0.00	250.00	(250.00)	(100.0%)
Total 5200 · CLUBS & PROGRAMS EXP	0.00	188.48	(188.48)	(100.0%)
5400 · ADMINISTRATION EXPS				
5405 · Administrative Salaries	52,367.45	49,662.85	2,704.60	5.45%
5420 · Admin FICA & Medicare	3,455.49	3,246.23	209.26	6.45%
5425 · Admin Health Benefits Expense	2,966.76	3,536.65	(569.89)	(16.11%)

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

	Jul 24	Jul 23	\$ Change	% Change
5438 · Employment Expense - Other	428.75	122.50	306.25	250.0%
5440 · Supplies	1,193.06	1,178.92	14.14	1.2%
5445 · Furniture	4,829.77	0.00	4,829.77	100.0%
5455 · Computers	5,052.73	0.00	5,052.73	100.0%
5460 · Computer Support	2,212.84	2,399.95	(187.11)	(7.8%)
5470 · Equipment Maintenance	0.00	30.99	(30.99)	(100.0%)
5480 · Telecommunication	1,704.43	1,576.27	128.16	8.13%
5490 · Payroll Service Fees	1,475.86	1,245.60	230.26	18.49%
5495 · Printing and Copying	117.89	544.00	(426.11)	(78.33%)
5505 · Insurance (Incl. Building Ins.)	9,167.17	91,756.13	(82,588.96)	(90.01%)
5515 · Board Related Expenses	0.00	154.88	(154.88)	(100.0%)
5525 · Legal Fees	0.00	1,952.50	(1,952.50)	(100.0%)
5530 · Bank Fees	45.00	45.00	0.00	0.0%
5545 · Community Outreach	4,688.63	4,652.20	36.43	0.78%
5546 · Outreach Materials	6,155.37	1,103.11	5,052.26	458.0%
5547 · Transportation	0.00	1,120.00	(1,120.00)	(100.0%)
5555 · Fee Waiver Expenses	1,915.00	1,135.00	780.00	68.72%
5595 · Other Admin Expenses	451.00	427.00	24.00	5.62%
Total 5400 · ADMINISTRATION EXPS	98,227.20	165,889.78	(67,662.58)	(40.79%)
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	15,372.11	1,631.70	13,740.41	842.09%
5610 · Spec Ed FICA & Medicare	708.19	47.11	661.08	1,403.27%
5615 · Spec Ed Health Benefits	10,003.23	11,251.12	(1,247.89)	(11.09%)
5642 · Nursing Services	694.96	52.50	642.46	1,223.73%
5646 · Out of District Placement	20,192.25	0.00	20,192.25	100.0%
5655 · Special Ed CR Mats & Sups	414.97	29.50	385.47	1,306.68%
5656 · ELL CR Materials & Supplies	164.45	0.00	164.45	100.0%
5660 · Spec Ed Professional Developmt	0.00	23.30	(23.30)	(100.0%)
Total 5600 · SUPPORT SERVICES	47,550.16	13,035.23	34,514.93	264.78%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	14,631.14	11,837.43	2,793.71	23.6%
5710 · Maint FICA & Medicare	1,098.22	2,517.65	(1,419.43)	(56.38%)
5715 · Maint Health Benefits	1,484.73	1,442.03	42.70	2.96%
5720 · Water and Sewer	480.42	0.00	480.42	100.0%
5730 · Gas and Electricity	3,537.11	1,798.57	1,738.54	96.66%
5735 · Garbage	304.04	296.62	7.42	2.5%
5740 · Life Safety	4,225.98	1,369.10	2,856.88	208.67%
5750 · Summer Help	25,215.68	23,384.50	1,831.18	7.83%
5765 · Maintenance Equipment	404.34	0.00	404.34	100.0%
5770 · Maintenance Supplies	691.29	0.00	691.29	100.0%
5775 · Long-Term Maint & Repairs	1,656.72	28.89	1,627.83	5,634.58%
5795 · Other Maint Exps	423.22	145.24	277.98	191.39%
Total 5700 · OPERATIONS & MAINT EXP	54,152.89	42,820.03	11,332.86	26.47%
5900 · GRANT EXPENSE				

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

	Jul 24	Jul 23	\$ Change	% Change
5905 · IDEA Grant Exp	5,012.95	464.31	4,548.64	979.66%
5910 · Title I Exp	70.00	0.00	70.00	100.0%
5915 · Title II Teacher Quality Exp	0.00	995.00	(995.00)	(100.0%)
5922 · Title IV - Student Support	11.50	1,100.00	(1,088.50)	(98.96%)
5945 · ESSER II	0.00	533.65	(533.65)	(100.0%)
5995 · Other Grants Expenditures	894.59	0.00	894.59	100.0%
Total 5900 · GRANT EXPENSE	5,989.04	3,092.96	2,896.08	93.64%
Total Expense	273,825.32	297,268.91	(23,443.59)	(7.89%)
Net Ordinary Income	(252,430.19)	(284,211.39)	31,781.20	11.18%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7104 · Food Events / Pizza Day	(40.00)	0.00	(40.00)	(100.0%)
7110 · Other	566.50	50.00	516.50	1,033.0%
7102 · Fundraising - Other	40.74	0.00	40.74	100.0%
Total 7102 · Fundraising	567.24	50.00	517.24	1,034.48%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	567.24	50.00	517.24	1,034.48%
Total Other Income	567.24	50.00	517.24	1,034.48%
Other Expense				
7200 · NON OPERATING EXPENSE				
7228 · Series 2020 Bond Interest Expen	18,118.47	36,312.50	(18,194.03)	(50.1%)
7244 · Lease Interest Expense	37.51	61.15	(23.64)	(38.66%)
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	453.85	433.05	20.80	4.8%
7250 · Other Expense				
7258 · Other Expenses	1,260.15	265.69	994.46	374.29%
Total 7250 · Other Expense	1,260.15	265.69	994.46	374.29%
Total 7200 · NON OPERATING EXPENSE	49,878.59	65,216.75	(15,338.16)	(23.52%)
Total Other Expense	49,878.59	65,216.75	(15,338.16)	(23.52%)
Net Other Income	(49,311.35)	(65,166.75)	15,855.40	24.33%
Net Income	(301,741.54)	(349,378.14)	47,636.60	13.64%

Prairie Crossing Charter School
Statement of Cash Flows

July 2024

Jul 24

	<u>Jul 24</u>
OPERATING ACTIVITIES	
Net Income	(301,741.54)
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(19,123.50)
1250 · Grants Receivable	64,371.00
1320 · Prepaid Expense	(82,554.48)
1330 · Charter Renewal Fees	531.50
1490 · Accumulated Depreciation	1,228.99
1660 · PCCSHI-Accumulated Depreciation	28,248.12
2002 · Accounts Payables	22,318.19
2151 · Deferred Revenue-Fees	30,770.00
2210 · Accrued Salaries	(160,920.94)
2215 · FIT Payable	39.21
2245 · THIS Payable	293.38
2250 · TRS Payable	2,933.75
2255 · FSA Payable	307.60
2280 · HSA Payable	10.00
2061 · Restricted Contributions-other	254.00
2212 · Accrued FICA/Medicare/TRS Bonus	(4,717.45)
Net cash provided by Operating Activities	<u>(417,752.17)</u>
INVESTING ACTIVITIES	
1607 · Capitalized Closing Costs	453.85
Net cash provided by Investing Activities	<u>453.85</u>
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(538.20)
2609 · Series 2020 Bond Term 2031	(10,416.67)
Net cash provided by Financing Activities	<u>(10,954.87)</u>
Net cash increase for period	(428,253.19)
Cash at beginning of period	4,280,998.28
Cash at end of period	<u><u>3,852,745.09</u></u>

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

	Jul 31, 24	Jul 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1100 · Cash			
1110 · LFB Operating 379719	559,813.33	504,541.29	55,272.04
1115 · Money Market 8100003238	691,021.16	667,325.25	23,695.91
1125 · PCCS PPP 9195278569	1,590,388.61	1,634,064.61	(43,676.00)
1130 · PCCS Building 379727	133,447.15	105,060.76	28,386.39
1140 · PCCS Holdings 393851	43,703.02	43,703.02	0.00
1145 · Byron Colby Barn 9193551337	21,200.27	9,266.27	11,934.00
1150 · PSO State Bank	45,778.17	46,701.66	(923.49)
1160 · Petty Cash	300.00	300.00	0.00
1170 · Wilmington Trust Project Fund	8,531.55	747.55	7,784.00
1171 · Wilmington Trust Reserve Fund	382,135.11	556,777.62	(174,642.51)
1173 · Wilmington Trust Replace Rsrve	85,407.43	61,667.64	23,739.79
1174 · Wilmington Trust Expense Fund	6,949.31	9,032.69	(2,083.38)
1175 · Wilmington Trust Bond Fund	281,293.17	58,048.85	223,244.32
1176 · Wilmington Trust Revenue Fund	316.81	3.95	312.86
Total 1100 · Cash	3,850,285.09	3,697,241.16	153,043.93
Total Checking/Savings	3,850,285.09	3,697,241.16	153,043.93
Accounts Receivable			
1200 · Accounts Receivable	46,834.80	29,008.10	17,826.70
Total Accounts Receivable	46,834.80	29,008.10	17,826.70
Other Current Assets			
12000 · Undeposited Funds	2,460.00	2,711.00	(251.00)
1250 · Grants Receivable	40,800.99	41,403.00	(602.01)
1300 · Other Assets			
1310 · Other Receivables	0.20	0.20	0.00
1320 · Prepaid Expense	112,109.82	14,432.25	97,677.57
1330 · Charter Renewal Fees	(531.77)	5,846.23	(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)	(719,255.00)	0.00
8999 · Due to Holdings	955,008.50	951,144.50	3,864.00
9997 · Due From BCB - Holdings	1,226,835.00	1,226,835.00	0.00
9998 · Due From PCCS - BCB	719,255.00	719,255.00	0.00
9999 · Due from PCCS - LLC	(955,008.50)	(951,144.50)	(3,864.00)
Total 1300 · Other Assets	111,578.25	20,278.68	91,299.57
Total Other Current Assets	154,839.24	64,392.68	90,446.56
Total Current Assets	4,051,959.13	3,790,641.94	261,317.19
Fixed Assets			
1400 · Fixed Assets			
1405 · Software	49,819.95	49,819.95	0.00
1415 · Fine Arts Building Project			
1417 · Construction Expense	3,963.00	0.00	3,963.00

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

	Jul 31, 24	Jul 31, 23	\$ Change
Total 1415 · Fine Arts Building Project	3,963.00	0.00	3,963.00
1420 · Computers - New Building	283,851.70	283,851.70	0.00
1430 · Equipment	222,375.23	222,375.23	0.00
1435 · Vehicle	34,800.00	34,800.00	0.00
1440 · Office Equipment - Other	137,942.40	137,942.40	0.00
1445 · HVAC / Boiler	49,118.80	49,118.80	0.00
1450 · Furniture & Fixtures - New Bldg	148,000.41	148,000.41	0.00
1460 · Furniture & Fixtures - Other	250,780.12	250,780.12	0.00
1470 · Construction in Process - SSY	5,857.48	5,857.48	0.00
1475 · CIP - Barn and Kennicott Renova	(0.02)	(0.02)	0.00
1490 · Accumulated Depreciation	(1,138,936.54)	(1,126,697.89)	(12,238.65)
1491 · Accumulated Depreciations - BCB	(84,617.00)	(84,617.00)	0.00
Total 1400 · Fixed Assets	(37,044.47)	(28,768.82)	(8,275.65)
Total Fixed Assets	(37,044.47)	(28,768.82)	(8,275.65)
Other Assets			
1600 · Investment in LLC			
1604 · Investment in BCB LLC	126,280.00	126,280.00	0.00
1605 · Investment in PCCS Holdings LLC	(844,112.00)	(506,581.00)	(337,531.00)
1607 · Capitalized Closing Costs	368,222.25	373,553.09	(5,330.84)
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	1,971,531.94	0.00
1640 · PCCSHI-Phase II Building	4,830,564.41	4,830,564.41	0.00
1650 · PCCSHI-Land	976,852.54	976,852.54	0.00
1655 · PCCSHI - Land Improvement	424,483.43	424,483.43	0.00
1660 · PCCSHI-Accumulated Depreciation	(5,213,453.50)	(4,870,102.55)	(343,350.95)
1670 · PCCSHI - BCB	1,675,749.47	1,682,874.00	(7,124.53)
1671 · PCCSHI - BCB - Land	644,082.00	644,082.00	0.00
1699 · Consolidate	717,832.00	380,301.00	337,531.00
Total 1600 · Investment in LLC	9,724,318.55	10,080,124.87	(355,806.32)
Total Other Assets	9,724,318.55	10,080,124.87	(355,806.32)
TOTAL ASSETS	13,739,233.21	13,841,997.99	(102,764.78)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2002 · Accounts Payables	45,257.91	265,255.55	(219,997.64)
Total Accounts Payable	45,257.91	265,255.55	(219,997.64)
Other Current Liabilities			
2010 · Accounts Payable - Accrued	1,366.28	30,317.48	(28,951.20)
2020 · PPP Loan Payable	(0.39)	(0.39)	0.00
2030 · Other Accrued Expenses	(30,512.46)	28,745.84	(59,258.30)
2050 · Other Current Liabilities			
2051 · Operation Sidewalk Makeover	2,043.10	2,043.10	0.00

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

	Jul 31, 24	Jul 31, 23	\$ Change
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	6,886.86	2,929.49	3,957.37
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	28,735.52	24,778.15	3,957.37
2151 · Deferred Revenue-Fees	56,124.60	44,509.60	11,615.00
2152 · Deferred Revenue - ISBE	(0.04)	(0.04)	0.00
2155 · Deferred Revenue - B/A Care	1,700.00	1,700.00	0.00
2201 · Accrued Payroll Liabilities			
2210 · Accrued Salaries	80,197.97	58,089.81	22,108.16
2211 · Accrued Bonuses	79,999.66	79,999.66	0.00
2212 · Accrued FICA/Medicare/TRS Bonus	2,351.65	1,684.15	667.50
2215 · FIT Payable	39.21	0.00	39.21
2235 · Equitable - 403B Payable	62.65	62.65	0.00
2245 · THIS Payable	(2,779.58)	(3,916.82)	1,137.24
2250 · TRS Payable	6,850.96	(24,140.60)	30,991.56
2255 · FSA Payable	307.60	0.00	307.60
2271 · AFT Local 504	7,378.40	7,150.80	227.60
2280 · HSA Payable	(1,570.00)	(1,580.00)	10.00
Total 2201 · Accrued Payroll Liabilities	172,838.52	117,349.65	55,488.87
2300 · Capital Lease Obligations - ST	6,055.22	5,787.30	267.92
Total Other Current Liabilities	236,307.25	253,187.59	(16,880.34)
Total Current Liabilities	281,565.16	518,443.14	(236,877.98)
Long Term Liabilities			
2500 · Capital Lease Obligations - LT	3,409.37	10,002.66	(6,593.29)
2609 · Series 2020 Bond Term 2031	974,255.55	1,087,500.03	(113,244.48)
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	526,998.63	534,588.92	(7,590.29)
Total Long Term Liabilities	9,339,663.55	9,467,091.61	(127,428.06)
Total Liabilities	9,621,228.71	9,985,534.75	(364,306.04)
Equity			
3200 · PCCS Net Assets	1,882,924.88	1,882,924.88	0.00
3210 · PCCS - Temporarily Restricted	7,323.00	7,323.00	0.00
3500 · LLC Net Assets	1,095,535.00	1,095,535.00	0.00
3900 · Retained Earnings	3,071,385.16	2,857,480.50	213,904.66
3999 · Consolidate	(1,637,422.00)	(1,637,422.00)	0.00
Net Income	(301,741.54)	(349,378.14)	47,636.60
Total Equity	4,118,004.50	3,856,463.24	261,541.26

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

TOTAL LIABILITIES & EQUITY

Jul 31, 24	Jul 31, 23	\$ Change
13,739,233.21	13,841,997.99	(102,764.78)