

PCCS Board of Director's Meeting

AGENDA

January 27, 2026 at 7:00PM

Vicky Ranney Library

1571 Jones Point Road Grayslake, IL 60030

Call to Order

Vice President

Public Comment

10 Minutes

Discussion Agenda

1. Outreach Committee Update and Pillars
2. Governance Committee Update and Executive Director Review Form
3. School Year 25-26 Proposed Calendar
4. 5 Essentials Rollout
5. ISBE Annual Review Process
6. 2026 Board Retreat

Consent Agenda

7. Financial Statements including 2nd Qtr. Deliverable to ISBE
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)(11) Litigation, when an action against, affecting, or on behalf of the public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.

11. Legal Bills

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.

12. New Hires and Resignations
13. Executive Director Goals

Public Comment

10 Minutes

Action Agenda

- 1A – Approve Outreach Committee Pillars
- 2A – Approve Executive Director Review Form
- 3A – Approve School Year 25-26 Calendar
- 10A – Approve Closed Session Minutes from Previous Board Meetings
- 11A – Approve Legal Bills
- 12A – Approve New Hire(s)/Accept Resignation
- 13A – Approve Executive Director Goals

New Business:

Adjourn

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

Thank you for attending the meeting of the PCCS Board of Education. Individual board members do not respond to public comment. The PCCS Board of Directors consists of:

President: Matt Earl
Secretary: Steve Heroux
Peyton Schrag

Vice President: Rebekka Herrington
Meghan Dawson
Leah Stender

Treasurer: Ankur Bhatia
Josh Pejsach
Gabi White

Discussion Agenda

We believe that children are our best hope to improve the world

Outreach Committee: is responsible for promoting the school's visibility and reputation in the community. The Committee works with the administration to engage stakeholders, educate and support the community celebrate school achievements and support enrollment. It regularly reviews outreach efforts and reports progress and recommendations to the Board of Directors.

Attract & Retain	Educate & Celebrate	Community Development
<ul style="list-style-type: none">• Become the center of the community• Build relationships & partnerships• Promote enrollment• Engage community, parents & staff• Gather input from community, parents & staff• Recruit board & committee members	<ul style="list-style-type: none">• Internal & external stakeholders• Arm families with the right information• Educate about the board & committees• School history• Education for Sustainability• Highlight student & school success• Highlight staff achievement	<ul style="list-style-type: none">• Show how school is impacting our communities• Become the center of the community• Build relationships & partnerships• Find outreach opportunities to strengthen our community (school and broader community)• Education for Sustainability

Communicate

Increase & improve touchpoints - Enhance board exposure - Board meeting access



Executive Director Evaluation



PURPOSE AND OBJECTIVE

The Executive Director is responsible for ensuring that students ~~are achieving~~ at the highest levels. Recruiting and retaining exceptional school leaders is a means by which our School ensures exceptional achievement. It is the Executive Director's responsibility to champion its leader, build and nurture trust, encourage and reward candor, and address challenges proactively and in partnership with the staff. The evaluation process allows the Board to engage formally with its Executive Director about performance strengths and challenges and to discuss professional development opportunities.

OBJECTIVES FOR A SCHOOL LEADER EVALUATION

- ✗ Foster explicit communications at regular intervals between the Board and the Executive Director regarding personal performance, progress against goals, and accountability,
- ✗ Develop clear performance measures and goals so the Executive Director's work is aligned with and supports the school's strategic direction,
- ✗ Discuss the Executive Director's performance throughout the school year, allowing for opportunities to revise performance expectations, goals, and professional development plans,
- ✗ Create opportunities to discuss long-term leadership needs of the school throughout the year,
- ✗ Provide opportunities for professional development, where needed,
- ✗ Provide an opportunity via self-assessment for the Executive Director's to reflect on his/her performance,
- ✗ Evaluate the Executive Director's ability to perform the core competencies of the position and to complete pre-defined goals, recognizing successful completion of goals and addressing performance issues associated with incomplete goals,
 - Reward performance according to results achieved and behaviors demonstrated.
 - Address performance concerns and develop targeted professional development plans to improve performance.



Timeline

EXECUTIVE DIRECTOR EVALUATION TIMELINE	
Month	Tasks
May/June	<ul style="list-style-type: none"> ✓ During the strategic session of the board retreat, the board and Executive Director collectively establish Executive Director's Goals* and professional development/improvement plan (if required)
August/July	<ul style="list-style-type: none"> ✓ Jointly establish Executive Director's goals aligned with Strategic Plan <ul style="list-style-type: none"> ↳ Included but limited to: Areas of Organizational, Financial, Academic, Outreach, Leadership, School Culture, Communication, Teamwork objectives.* ✓ Collectively establish Executive Director's goals for new year ✓ Collectively establish Executive Director's professional development/improvement plan (if required) ✓ Goal and professional development plan (if required) are finalized at the Board Meeting
January	<ul style="list-style-type: none"> ✓ 6 month progress check in ✓ If necessary, jointly adjust goals
June	<ul style="list-style-type: none"> ✓ Executive Director completes self-assessment ✓ Board conducts 360 evaluation in accordance with Board procedure ✓ Executive Director and Board summarizes assessment results ✓ Jointly establish Executive Director's goals with Strategic Plan

← - - - Formatted: Indent: Left: 0.5", No bullets or

* Objectives-Goals will be determined in accordance with the Board procedure and the Strategic Plan and be revisited on a biannual basis. The Board will follow the procedures to ensure ample feedback opportunities for evaluation metrics.

It is the understanding of the Board and the Executive Director that the Board would evaluate the Executive Director's performance based on progress being made toward the achievement of these expectations-Goals along with his/her/their overall performance relative to the usual responsibilities of the Executive Director.



EXECUTIVE DIRECTOR EVALUATION TEMPLATE

SUMMARY

Executive Director: _____

Date of Review: _____

GOAL SUMMARY		
GOAL	SMART GOAL (aligned with the Strategic Plan & Board Evaluation Procedure)*	LEVEL OF ACCOMPLISHMENT (E, M, I, NP)
#1	Organizational:	
#2	Financial:	
#3	Academic:	
#4	Outreach:	
#5	Leadership:	
#6	School Culture:	
#7	Communication:	
#8	Teamwork:	

LEVEL OF ACCOMPLISHMENT: E – Exceeded; M – Met; I- Incomplete; NP – No Progress

Commented [RH1]: This format will be altered when a new evaluation form is identified and agreed upon. Likely this will include goals, measures and tactics.

SAMPLE COMPETENCY SUMMARY	
Competency	Frequency of Demonstrating Behavior (5, 4, 3, 2, 1)
Organizational	
Financial	
Academic	
Outreach	
Leadership	
School Culture	
Communication	
Teamwork	

Frequency: 5 - Always 4 - Consistently 3 - Usually 2 - Occasionally 1 - Rarely

Commented [RH2]: Competency should be defined as they related to the E.D. role with examples of low, medium and high ratings.

Formatted: Tab stops: 1.5", Left

On a biannual basis (even years), An a 360 degree evaluation form shall be sent to a number of the Executive Director's direct reports and other staff (the number of how many total staff members shall mutually agreed to by the Personnel Executive Committee and Executive Director), and the PSO officers per the Board Procedure. Respondents shall have the ability to complete anonymous surveys. Individual responses within each of the



submissions shall be kept confidential, and only within the custody of the party/parties that is compiling the responses until such time as the responses may be sufficiently aggregated. After aggregation, any identifying information shall be destroyed. [\(REBEKKA – Expand to describe the solicitation of 360 feedback and include language for anonymous submittals\)](#)

*Below is a draft of the Executive Directors 14/15 Goals that will be finalized at the Strategic Planning Sessions and will be completed by August/September 2015 as well as the Evaluation Procedure adopted by the PCCS Board on 5/27/14

In addition to annual goals and competencies denoted above, the Executive Director is responsible for satisfactory execution of the responsibilities outlined within Section D. Powers and Duties of the Executive Director Employment Contract.

Commented [RH3]:

1. Duties. The Executive Director shall have charge of the administration of the PCCS under the direction of the Board; shall be the chief executive officer for the Board; shall recommend the selection, retention and dismissal of, and direct and assign, teachers and other employees of PCCS under their supervision; shall organize and direct the administrative and supervisory staff; shall make recommendations to the Board concerning the budget, building plans, and the selection of textbooks, instructional material, and courses of study; shall direct the keeping of all records and accounts, and aid in the making of all reports, as required by the Board; shall recommend rules, regulations, and procedures deemed necessary for the welfare of PCCS; and, in general, shall perform all other duties incident to the office of the Executive Director as set forth in their job description and as the Board may delegate to them and as required by law.

2. Extent of Service. The Executive Director shall devote the necessary time, attention, and energy to the business of PCCS and related professional activities. With the permission of the Board, the Executive Director may attend university courses, seminars, or other professional growth activities; serve as a consultant to another district or educational agency for a short-term duration without loss of salary; lecture; and engage in writing activities and speaking engagements. The Executive Director may not jeopardize the functioning of PCCS by any lengthy and conspicuous absence for such professional activities.

Formatted: Indent: Left: 0.5", No bullets or



GOAL EVALUATION

GOAL	SMART-GOAL	LEVEL-OF-ACCOMPLISHMENT (E, M, I, NP)
#1 Organizational	<i>Comments and specific examples to support rating:</i>	
#2 Financial	<i>Comments and specific examples to support rating:</i>	
#3 Academic	<i>Comments and specific examples to support rating:</i>	
#4 Outreach	<i>Comments and specific examples to support rating:</i>	



#5	Leadership	Comments and specific examples to support rating:
#6	School Culture	Comments and specific examples to support rating:
#7	Communication	Comments and specific examples to support rating:
#8	Teamwork	Comments and specific examples to support rating:
Level of Accomplishment: E - Exceeded M - Met I - Incomplete/Missed Deadline NP - No Progress		



ATTACHMENT A

**Board Resolution & Procedure
Draft Executive Goals**



(TO BE REMOVED AS A PROCEDURE)

(Two procedures)

- 1. Review Procedure [6 month and one year]**
- 2. Goal Setting Procedure**

Prairie Crossing Charter School
Executive Director Performance Annual
Performance Evaluation Procedure
Approved 5-27-2014 (Insert New Date)

Performance Review Procedure

The duties of the Personnel Executive Committee (as a sub-committee of the board) shall include will be to help the coordination of a midyear and an annual a-review and performance evaluation process for the Executive Director. As part of this process, the Executive committee Committee will ensure that the Executive Director completes a self-evaluation of his their performance.

The Executive Committee shall also provide timely feedback to the Executive Director during the midyear performance review evaluation and to keep the full Board apprised of the Executive Director's status towards achievement of goals and action steps, as well as any changes, issues or concerns. To this end, the following process will be followed.

Timeline

The Board, in the following manner will, conduct the performance evaluations of the Executive Director:

- May/June – Initial Goal Setting* (mutually agreed by Exec Director and the Board)
- January – Midyear Check-in and update of performance to date (adjusting any goals as necessary)
- June – Final Cumulative Evaluation

*Goal Setting Procedure below

Midyear Procedure

1. Prior to the midyear performance evaluation, the Executive Director will update/annotate a review document containing their goals and competencies for the year, and any actions steps towards the achievement of those goals to date.
2. The midyear performance evaluation shall occur in closed session.
3. For the closed session agenda item, the Executive Director will provide copies of the annotated review document and walk the Board through the document, being mindful to address not only accomplishments, but also any areas of concern and problems encountered. In addition, the Executive Director will be encouraged to highlight any goals in the Executive Director's plan that may be of concern.

Annual Review Procedure

1. The Personnel Committee Executive Committee will also create, and then update, an annual performance review form (the Evaluation Form) (via electronic survey) for the Executive Director and send review it, along with the Executive Director's self-evaluation, to with the full Board prior to finalization.
2. The A 360 degree peer evaluation form shall also be sent to a number of the Executive Director's direct reports and other staff members, the number of which shall be mutually agreed upon between the Executive Director and the Executive Committee, on a biannual

Formatted

... [1]

Formatted: Font: Bold

Formatted: List Paragraph, Indent: Left: 2.86", First line: 0"

Formatted: Centered

Formatted

... [2]

Formatted: Centered

Formatted: Font: Bold, Character scale: 110%, Not Expanded by / Condensed by

Formatted: Indent: Left: 0"

Formatted: Font: Bold, Character scale: 110%, Not Expanded by / Condensed by

Formatted: Character scale: 100%

Formatted: Left, Right: 0", Space Before: 0 pt, Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 1 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

Formatted

... [3]

Formatted

... [4]

Formatted

... [5]

Formatted

... [6]

Formatted: Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 1 + Alignment: Left + Aligned at: 0.91" + Indent at: 1.16"



basis (in even years) staff members agreed to by the committee, and the PSO officers.

- a. Input and feedback will be solicited from them selected staff either (electronically) or by the means of their choice, as appropriate.
- b. This process should be initiated 1-2 months prior to the June board meeting to coincide with the end of the fiscal year.
- c. Respondents shall have the ability to complete anonymous surveys. Individual responses within each of the submissions shall be kept confidential, and only within the custody of the party/parties that is compiling the responses until such time as the responses may be sufficiently aggregated. After aggregation, any identifying information shall be destroyed.

3. The Board of Directors will meet to review the Executive Committee's compiled the results of this surveys and to a draft of an the Executive Summary, including a draft of the detailed findings/results.

- a. Ideally, this packet draft will be provided to all board members at least one (1) week prior to the June board meeting, but no later than the release of the board packet on the Friday preceding the board meeting.
- b. The Executive Summary will include a summary of the Executive Director's progress toward identified goals, strengths and weaknesses, and ratings by category as detailed in the Competency Summary and the 360 degree respondent group (i.e. teachers, direct reports, Board of Directors, etc.) as well as an overall rating.

4. At the June board meeting, the annual performance evaluation review will be conducted.

- a. First, an overview with the Executive Director shall be conducted during closed session. During this closed session agenda item. There will be an opportunity for bilateral conversation between the Executive Director and the Board, and questions may be asked to request clarification on items of interest and/or concern.
- b. At the conclusion of the discussion and question session between the Executive Director and the Board, the Executive Director will then be excused from closed session and Board members will remain in closed session to internally discuss the evaluation findings.

5. After the closed session discussions, the Board shall reconvene in open session to finalize the Evaluation process.

Another duty of the Personnel Committee will be to provide timely feedback to the Executive Director during interim performance evaluations and to keep the full Board apprised of the Executive Director's status towards achievement of goals and action steps, as well as any changes, issues or concerns. To this end, the following process will be followed.

The Board in the following manner will conduct the performance evaluation of the Executive Director:

Aug/Sept	May/Jun	Initial Goal Setting (mutually agreed by Exec Dir. and Board)
January		Progress Check-in and update of performance (adjusting any goals as necessary),
June		Final Cumulative Evaluation

Prior to each interim performance evaluation, the Executive Director will update/ annotate the review document containing his or her goals for the year and actions steps towards the achievement of those goals.

At the interim performance evaluation, the evaluation will occur in closed session. The Executive Director will provide copies of the annotated review document and walk the Board through it, being mindful to address not only accomplishments, but also any areas

Formatted: Expanded by 2 pt
Formatted: Expanded by 2 pt
Formatted: Expanded by 2 pt
Formatted: Font: 11 pt, Character scale: 105%
Formatted: Numbered + Level: 2 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 1.41" + Indent at: 1.66"
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Formatted: Not Expanded by / Condensed by
Commented [ME4]: This will need to be aligned to the final form of the goals & competencies
Formatted: Character scale: 100%
Formatted: Not Expanded by / Condensed by
Formatted: Character scale: 100%
Formatted: Not Expanded by / Condensed by
Formatted: Character scale: 100%
Formatted

... [7]



~~of concern and problems encountered. In addition, the Director will be encouraged to highlight any item in the Director's Job Description that may be of concern.~~

Goal Setting Procedure

Formatted: Font: Bold

Prior to the initiation of the new school year (most likely in August of the year), the Executive Committee and Executive Director shall align on a mutually agreed upon list of Goals (and Competencies) to be actioned upon over the coming school year. The listing of Goals shall be arrived at through the following:

Formatted: Font: Not Bold

1. Prior to the start of the school year, the Executive Committee and the Executive Director shall meet and discuss relevant goals (and competencies) for the coming school year. These goals (and competencies) shall aim to further Prairie Crossing Charter School's stated mission and strategic plan objectives.
2. During the August Board meeting, the Board and Executive Director shall finalize a listing of the mutually agreed upon goals (and competencies) for the coming school year.
3. Should the need to revisit the goals for the school year arise, the Executive Director shall inform the members of the Executive Committee on an emergency basis, or the Board in general, as appropriate, and either an Executive Committee meeting or a Board agenda item discussion shall be initiated. Should the Board need to initiate an ad hoc review of the goals, the President of the Board, or other assigned officer, shall inform the Executive Director and either an Executive Committee or Board review shall take place (as described earlier) as appropriate.
 - a. Should an interim Executive Committee goal review need to be conducted, a summary of the Executive Committee discussion shall be added to the next Board meeting agenda.
 - b. If the Executive Director's goals for the school year are amended as the result of a mutual agreement between the Executive Director and the Board, the resulting amended goals shall become the topic of review for any of the following midyear or annual performance reviews.
4. During the midyear and annual performance reviews, the Executive Director shall be evaluated on their performance against the goals (and competencies) as outlined in the Performance Review Procedure

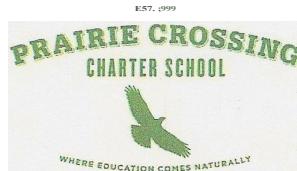


~~In June, at the time of the Director's annual performance evaluation, the Director will present a final annotation of his goals/action steps.~~

← → Formatted: Indent: Left: 0"

~~The evaluation form will include a series of questions including but not limited the following categories:~~

SAMPLE COMPETENCY SUMMARY	
Competency	Frequency of Demonstrating Behavior (5, 4, 3, 2, 1)
Organizational	
Financial	
Academic	
Outreach	
Leadership	
School Culture	
Communication	
Teamwork	
Frequency: 5—Always 4—Consistently 3—Usually 2—Occasionally 1—Rarely	



BOARD OF DIRECTORS OF PRAIRIE CROSSING CHARTER SCHOOL
RESOLUTION REGARDING CREATION OF THE PERSONNEL SUBCOMMITTEE
FOR EVALUATION PROCESS OF THE EXECUTIVE DIRECTOR

WHEREAS, the Board of Directors of Prairie Crossing Charter School recognizes the need for a Personnel Subcommittee of the Board for the annual review process of the Executive Director.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Prairie Crossing Charter School, Lake County, Illinois, as follows:

1. The Personnel Committee shall be created as an ad-hoc sub-committee of the Board of Directors.
2. The President shall appoint the committee members. It shall be responsible for the review and performance evaluation process for the Executive Director per the *Executive Director Performance Evaluation Procedure*.

ADOPTED this 27th Day of May, 2014, by a roll call vote as follows:

YES: Achtermaier, Canan, Daw, Jamison, Kotzamanis, Ross, Thoreson, Thorsen

NO: _____

ABSENT: Barkhorst

Signed:

Dean E. Thoreson 5/27/2014
Dean E. Thorsen

President, of Directors

Attest:

Slam Daw
DAW

Secretary, Board of Directors

Page 7: [5] Formatted **Matthew Earl** **11/16/2025 7:25:00 PM**

Font: Bold, Character scale: 110%, Not Expanded by / Condensed by

Page 7: [5] Formatted **Matthew Earl** **11/16/2025 7:25:00 PM**

Font: Bold, Character scale: 110%, Not Expanded by / Condensed by

Page 7: [6] Formatted **Matthew Earl** **11/16/2025 7:00:00 PM**

Not Expanded by / Condensed by

Page 7: [6] Formatted **Matthew Earl** **11/16/2025 7:00:00 PM**

Not Expanded by / Condensed by

Page 8: [7] Formatted **Matthew Earl** **11/16/2025 7:32:00 PM**

Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 1 + Alignment: Left + Aligned at: 0.91" + Indent at: 1.16"

Proposed 2026-2027

August 2026						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	ER	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Aug. 12-14No School: Faculty In-Service

Aug. 17First Day of School / Early Release

September 2026						
S	M	T	W	T	F	S
		1	2	3	ER	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	ER	26
27	28	29	30			

Oct. 08Early Release: Faculty In-Service

Oct. 09No School: Faculty In-Service

Oct. 12No School: Indigenous People Day

October 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	ER	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Dec. 18Early Release: Faculty In-Service

Dec. 21-Jan. 1....No School: Winter Break

November 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	ER	14
15	16	17	18	19	20	21
22	CER	CER	25	26	27	28
29	30					

Jan. 4.....No School: Faculty In-Service

Jan. 5School Reconvenes

Jan. 15Early Release: Faculty In-Service

Jan. 18No School: MLK Jr. Day

December 2026						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	ER	19
20	21	22	23	24	25	26
27	28	29	30	31		

Mar. 5End of 2nd Trimester (64 days)

Mar. 5Early Release: Faculty In-Service

Mar. 18Conferences – Early Release

Mar. 19Conferences – Early Release

Mar. 22 - March 26 ..No School: Spring Break

March 29School Reconvenes

Apr. 16Early Release: Faculty In-Service

Apr. 19-23 ...Earth Week

May 7Early Release: Faculty In-Service

May 21Early Release: Faculty In-Service

May 31No School: Memorial Day

June 38th Grade Graduation

June 4End of 3rd Trimester (59 days)

June 4Last Day of School: Early Release

January 2027						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	ER	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

February 2027						
S	M	T	W	T	F	S
		1	2	3	4	5
7	8	9	10	ER	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

2nd T (63)

March 2027						
S	M	T	W	T	F	S
		1	2	3	4	ER
7	8	9	10	11	12	13
14	15	16	17	CER	CER	20
21	22	23	24	25	26	27
28	29	30	31			

April 2027						
S	M	T	W	T	F	S
					1	2
4	5	6	7	8	9	10
11	12	13	14	15	ER	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May 2027						
S	M	T	W	T	F	S
					1	2
2	3	4	5	6	ER	8
9	10	11	12	13	14	15
16	17	18	19	20	ER	22
23	24	25	26	27	28	29

Key

All Day Faculty In-Service
Early Release Faculty In-Service
Legal Holidays Recommended by ISBE
Early Release Parent Teacher Conference.
Non-Attendance Day
First, Last Day, and End of Trimester. ER

LEGEND						
<input type="checkbox"/>	Break					
<input type="circle"/>	Holidays/Non Student Attendance					
<input type="square"/>	End of Trimester					

5Essentials Survey

Parent and Family Guide



Objectives

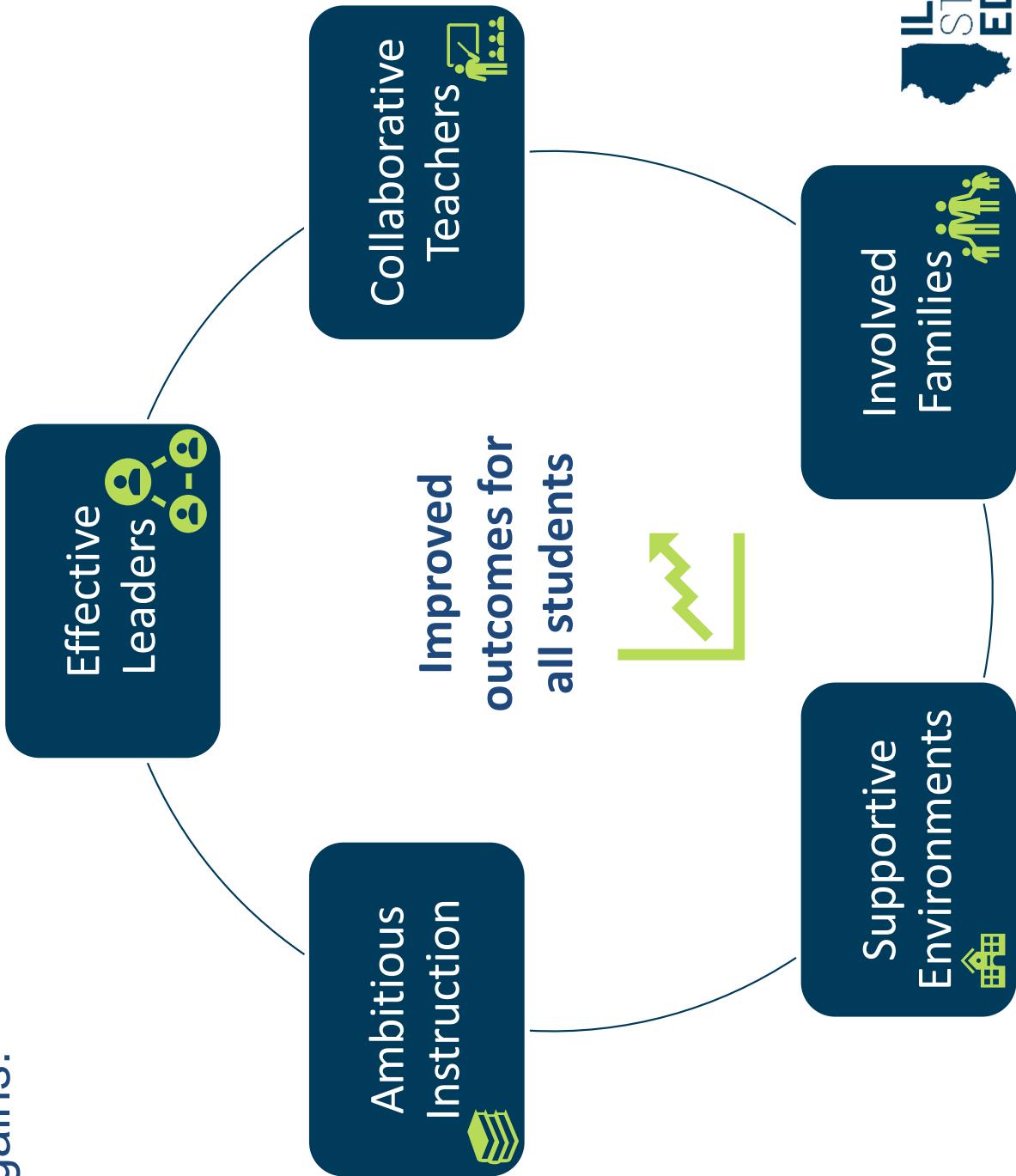
- What is the 5 Essentials?
- Timeline for the 5 Essentials
- Where to find the 5 Essentials?
- Why is it important to complete the survey?
- Who can take the survey
- How to take the survey
- Review the results

What is the 5 Essential Survey?

- The researched based survey was created in collaboration with the University of Chicago and the Urban Education Institute.
- The goal is for at least 20% of parents in each school to participate.
 - Data is reflected on the school's Illinois Report Card and Equity Journey Continuum.
- School administration uses the data to create action steps towards school improvement.



The 5Essentials Survey identifies five indicators that lead to improved outcomes for all students, including improved attendance and larger test score gains.



When is the 5Essentials Survey?

Opens
January 30

Closes
March 29

Take the
survey
online



Where to find the survey

<https://survey.5-essentials.org/illinois/>

← → ⌂ https://survey.5-essentials.org/illinois/

Apps Panopto

UCHICAGO Impact
School Surveys

Welcome!



Why is it important to complete 5Essentials?

- District administrators, school leaders, and school boards receive a snapshot of the school community and can make decisions based on this data.
- ISBE uses this data as a part of the school/district report card.
- It is an opportunity to have your opinion heard anonymously.

Who can take the survey?



These response rates must be met to with minimum of 10 student, 8 teacher, and 8 parent respondents.



The following Employment Information System (EIS) codes have been rostered to take the 2023-24 5Essentials Survey.

Code	Position
200	Teacher
201	Reading Teacher
202	Bilingual Education Teacher
203	English as a Second Language Teacher
204	Visiting International Teacher
207	Speech Language Pathology Teacher
208	Career and Technical Educator (CTE)
250	Special Education Teacher
251	Bilingual Special Education Teacher
306	Curriculum Specialist
308	Instructional Coach
309	Library Information Specialist
310	Paraprofessional
311	Reading Specialist
312	Technology Specialist
354	Cued Speech Interpreter
359	Sign Language Interpreter
372	School Counselor
377	School Psychologist
379	School Social Worker
383	Speech/Language Assistant
384	Speech/Language Paraprofessional
601	Resource Teacher Arts (Visual Art, Music, Drama, and Theatre)
602	Resource Teacher History
603	Resource Teacher Government/Civics/Political Science
604	Resource Teacher English/Language Arts
605	Resource Teacher Reading
606	Resource Teacher Math
607	Resource Teacher Science (all sciences)
608	Resource Teacher Foreign Language
609	Resource Teacher Economics
610	Resource Teacher Elementary
611	Resource Teacher Other

Codes 601-611 are rostered for both regular educational instruction and special education instructional.

Illinois 5Essentials Survey

Tips for Boosting Parent Participation

*Parent Participation from SY 2021



Make it convenient

- ✓ Schedule school events to coincide with the dates for parent participation in the survey.
- ✓ Have technology at events and main office to remind parents to participate.
- ✓ Give families a flyer with a QR code link to the survey during drop-off/pick-up.
- ✓ Train community partners, faith-based organizations to support families in filling out the survey.
- ✓ Use home visits as an opportunity for families to complete the survey.

"We have parent-teacher conferences around that time every year, so they can fill out the survey while they're waiting. If we have an event coming up, we'll announce it there too."

— Katie Varner, Director
Coolidge Middle School
(South Holland SD 151)



isbe.net
January 2024

Make it fun

- ✓ Host a competition by grade level or classroom. Reward the highest parent participation rate with a homework waiver or extra recess.
- ✓ Announce a goal chart progress, and share a leader board each week.
- ✓ Work with community partners to offer incentives.
- ✓ Create an event for families to complete the survey while providing childcare and fun activities for the children.

"This was big! We'd get a big influx of responses when I said we are so close to our goal, and we need five more families to fill it out. Then when we hit our goal, we said, let's try a new goal!"

— Lindsay Record, Parent liaison
Wilcox Elementary



isbe.net
January 2024

Be persistent

- ✓ Focus on two-way communication like text or email from teachers to generate more involvement.
- ✓ Use communication tools to share messages repeatedly.
- ✓ Ask local businesses, agencies, community partners and faith-based organizations to post flyers with QR codes and communicate the importance of 5Es to families.
- ✓ Ensure that communication is sent out in families' preferred language.

"We asked all our staff to share the link, and especially coaches on TeamSnap. Our first attempt only got 16 percent response. If we had stopped there, we would've only had 16 percent!"

— Julie Jackson, Teacher
Lincoln Community High School 404



Make it meaningful

- ✓ Provide follow-up to demonstrate the impact. Show parents you heeded the insights provided by the survey. Remind them their participation counts in the district's Equity Journey Continuum.
- ✓ Host community forums to celebrate areas of strength and gather input for areas of improvement.
- ✓ Collaborate with families to create Family Engagement and School Improvement plans utilizing the 5E data.

"Every year, on a certain day teachers say, 'No homework for you, but your parents have 5E homework tonight.' The whole school assigns in the Learning Management System, and the students get to give their parents homework."

— Janelle Raine, Principal
Ridge Circle Elementary (U-46)



Consent Agenda

Financial Executive Summary

Q2 Financial Performance

for

October–December 2025

To: Board of Directors/Finance Committee

From: Ingrid Harrison

Date: January 20, 2026

Overview

This financial summary provides an update on the organization's financial performance for the second quarter (Q2) of the fiscal year, covering the period from October through December. Overall, Q2 results reflect favorable net income performance driven primarily by investment-related activity and timing variances in both revenue recognition and expense incurrence. Detailed explanations of key variances are outlined below.

Revenue Performance

- **#4100 General Income**
General Income exceeded budget by \$2.2K, driven by \$2.6K in General Contributions received during the quarter.
- **#4200 Grants**
Grant revenue was under budget by \$32K, primarily due to timing differences in receivables for IDEA, IDEA Preschool, Title I, Title II, and Title IV grants. This shortfall was partially offset by \$34.8K in Other Grants, which included the FY25 Room and Board reimbursement.
- **#4300 School Fees Income**
School Fees Income came in \$6.4K under budget due to the timing of Out-of-District Tuition reimbursements. Notably, \$11K was received and recorded in November.
- **#4400 Other Clubs**
Other Clubs revenue was under budget by \$9.3K, largely attributable to timing delays in Before and After School Program revenue (\$10.8K under budget). This variance was partially offset by \$2.2K in higher-than-budgeted Other Clubs income.
- **#4700 Student Participation Income**
Student Participation Income was under budget by \$15.4K, primarily due to the timing of field trip revenue related to the 8th Grade Trip. Fundraising revenue for the 8th grade trip is recorded in restricted accounts and will be transferred to the appropriate general ledger account upon completion of fundraising activities.

- **#4800 Investment & Other Income**

Investment and Other Income exceeded budget as a result of transferring \$306.7K to Other Income following the closure of an expired Certificate of Deposit (CD). Funds were temporarily moved to the Holdings Account and subsequently reinvested into a new CD offering a higher interest rate.

Total Revenue

Total income for Q2 exceeded budget by \$246.3K, driven primarily by the investment fund transfer activity associated with the CD rollover.

Expense Performance

- **#5100 Instruction Expenses**

Instruction Expenses were over budget by \$79.1K. This variance was primarily driven by Instruction Salaries (\$83.6K over budget) related to accrued wages per the Collective Bargaining Agreement. Additional contributing factors included higher-than-budgeted contracted services and Environmental Education professional development costs due to timing.

- **#5200 Clubs and Programs Expenses**

Clubs and Programs expenses were \$12K under budget, mainly due to the timing of Before and After School Care expenses.

- **#5300 Student Participation Expenses**

Student Participation expenses were under budget as a result of timing delays related to field trips and graduation activities.

- **#5400 Administration Expenses**

Administration Expenses exceeded budget by \$17.6K, driven by higher Administrative Salaries, increased Printing and Copying costs, additional Dues and Subscriptions implemented to support student needs, higher Transportation costs, and increased Fee Waiver Expenses.

- **#5600 Support Services**

Support Services came in \$56K under budget due to the timing of invoices, primarily for Occupational Therapy (OT) and Physical Therapy (PT) services.

- **#5700 Operations and Maintenance Expenses**

Overall Operations and Maintenance expenses were \$6K under budget. Higher utility costs for Gas and Electricity (\$19.6K over budget) and Life Safety expenses (\$17.5K over budget) were offset by lower-than-budgeted Long-Term Maintenance and Repairs. All costs in this category continue to be closely monitored.

Total Expenses

Total Q2 expenses exceeded budget by \$3.9K. Total Other Expenses were under budget by \$38K, primarily due to the temporary placement of funds in the Holdings Account.

Overall Financial Position

Q2 closed with a Net Income of \$656.8K compared to a budgeted Net Income of \$362.5K. The favorable variance is largely attributable to the mid-year transfer and reinvestment of CD funds, which temporarily increased reported income. Liquidity and balance sheet indicators remain stable, with assets continuing to appropriately cover liabilities.

Management will continue to closely monitor the timing of revenues and expenses, with particular focus on utilities, subscriptions, and grant reimbursements, to ensure alignment with financial objectives for the remainder of the fiscal year.

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	3,461,031.81	3,461,031.81	0.00	100.0%
4110 · General Contributions	5,074.22	0.00	5,074.22	100.0%
4115 · General Sponsorships	0.00	0.00	0.00	0.0%
4125 · Restricted Contrbs/Sponsorship	0.00	0.00	0.00	0.0%
4130 · Matching Gifts	140.00	998.00	(858.00)	14.0%
4199 · Consolidate	0.00	0.00	0.00	0.0%
4100 · GENERAL INCOME - Other	0.00	0.00	0.00	0.0%
Total 4100 · GENERAL INCOME	3,466,246.03	3,462,029.81	4,216.22	100.1%
4200 · GRANTS				
4205 · IDEA Grant	15,598.00	63,350.00	(47,752.00)	24.6%
4206 · IDEA Preschool Grant	661.00	1,300.00	(639.00)	50.8%
4208 · ARP IDEA Preschool Grant	0.00	0.00	0.00	0.0%
4212 · ARP IDEA Flow Through	0.00	0.00	0.00	0.0%
4215 · Title I Low Income	10,180.00	18,500.00	(8,320.00)	55.0%
4220 · Title II Teacher Quality	2,014.00	4,000.00	(1,986.00)	50.4%
4222 · Title IV - Student Support	2,292.00	5,000.00	(2,708.00)	45.8%
4225 · Special Ed Personnel	33,700.00	33,702.95	(2.95)	100.0%
4230 · Special Ed Fundg for Children	24,160.00	24,158.15	1.85	100.0%
4235 · Title III ELL - TBE/TPI	2,220.00	2,214.00	6.00	100.3%
4295 · Other Grants	47,382.01	14,814.00	32,568.01	319.8%
Total 4200 · GRANTS	138,207.01	167,039.10	(28,832.09)	82.7%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	43,182.00	36,000.00	7,182.00	120.0%
4310 · Out-of-District Tuition	11,006.53	32,500.00	(21,493.47)	33.9%
Total 4300 · SCHOOL FEES INCOME	54,188.53	68,500.00	(14,311.47)	79.1%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	111,885.33	124,810.00	(12,924.67)	89.6%
4415 · Getting to Know You	1,180.00	3,000.00	(1,820.00)	39.3%
4425 · Interscholastic Sports	13,068.74	12,800.00	266.74	102.1%
4426 · Extra Curricular Income	0.00	1,689.00	(1,689.00)	0.0%
4435 · Tae Kwon Do	0.00	0.00	0.00	0.0%
4445 · Champions Club	0.00	0.00	0.00	0.0%
4455 · Hot Lunch - Farm to Table	0.00	0.00	0.00	0.0%
4465 · Student Council	0.00	0.00	0.00	0.0%
4475 · Literary / Art Program	0.00	0.00	0.00	0.0%
4495 · Other Clubs				
4470 · Halloween Club	0.00	0.00	0.00	0.0%
4498 · Cross Country Camp	850.00	0.00	850.00	100.0%
4495 · Other Clubs - Other	19,503.00	19,300.00	203.00	101.1%
Total 4495 · Other Clubs	20,353.00	19,300.00	1,053.00	105.5%
Total 4400 · CLUBS & PROGRAMS	146,485.07	161,599.00	(15,113.93)	90.6%
4500 · GENERAL FUNDRAISING INCOME				
4560 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00	0.0%
4565 · Dances Income	348.00	400.00	(52.00)	87.0%
4595 · Other Fundraising Inc	88.50	3,500.00	(3,411.50)	2.5%
Total 4500 · GENERAL FUNDRAISING INCOME	436.50	3,900.00	(3,463.50)	11.2%
4700 · STUDENT PARTICIPATION INCOME				
4705 · 5th/6th Grade Trip	0.00	0.00	0.00	0.0%
4710 · 7th Grade Trip	15,580.00	10,000.00	5,580.00	155.8%
4712 · 7th Grade Fundraising	0.00	0.00	0.00	0.0%
4713 · 7/8th Grade Trip	0.00	0.00	0.00	0.0%
4715 · 8th Grade Trip	0.00	40,000.00	(40,000.00)	0.0%
4717 · 8th Grade Fundraising	707.19	2,600.00	(1,892.81)	27.2%
4720 · Graduation	0.00	0.00	0.00	0.0%
4725 · Class Parties	0.00	400.00	(400.00)	0.0%
4730 · Field Trips/Educ Activities Inc	10,822.00	3,500.00	7,322.00	309.2%
Total 4700 · STUDENT PARTICIPATION INCOME	27,109.19	56,500.00	(29,390.81)	48.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	0.00	1,002.00	(1,002.00)	0.0%
4815 · Snow Removal Income	0.00	0.00	0.00	0.0%
4820 · Interest Income - LFB	14,729.77	9,000.00	5,729.77	163.7%
4892 · Investment Income (Loss) in LLC	2,723.85	0.00	2,723.85	100.0%

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
4899 - Other	306,698.53	0.00	306,698.53	100.0%
Total 4800 - INVESTMENT & OTHER INCOME	324,152.15	10,002.00	314,150.15	3,240.9%
Total Income	4,156,824.48	3,929,569.91	227,254.57	105.8%
Gross Profit	4,156,824.48	3,929,569.91	227,254.57	105.8%
Expense				
5100 - INSTRUCTION EXP\$				
5105 - Instruction Salaries	1,065,290.80	956,895.71	108,395.09	111.3%
5110 - Instruction Stipends	6,643.75	9,499.98	(2,856.23)	69.9%
5120 - Related FICA & Medicare Expense	38,058.74	35,571.58	2,487.16	107.0%
5125 - Instruction TRS	35,071.38	16,662.00	18,409.38	210.5%
5130 - Instruction Health Benefits Exp	153,182.10	166,587.00	(13,404.90)	92.0%
5140 - Classroom Supplies	9,382.95	13,300.00	(3,917.05)	70.5%
5141 - Culture Expenses	349.54	3,500.00	(3,150.46)	10.0%
5145 - Educational Materials	22,516.28	31,000.00	(8,483.72)	72.6%
5150 - Classroom Technology	3,301.47	8,500.00	(5,198.53)	38.8%
5160 - Furniture	4,459.42	4,545.00	(85.58)	98.1%
5170 - Dues & Subscriptions	19,539.44	11,880.00	7,659.44	164.5%
5175 - Instruction Prof Development	12,017.43	15,000.00	(2,982.57)	80.1%
5181 - Environmental Learning	10,209.74	24,000.00	(13,790.26)	42.5%
5182 - Environmental Ed Professional D	62,732.80	27,500.00	35,232.80	228.1%
5183 - Environmental Library	0.00	1,252.00	(1,252.00)	0.0%
5190 - Deans Discretionary	5,020.15	11,000.00	(5,979.85)	45.6%
5100 - INSTRUCTION EXP\$ - Other	23.72			
Total 5100 - INSTRUCTION EXP\$	1,447,799.71	1,336,693.27	111,106.44	108.3%
5200 - CLUBS & PROGRAMS EXP				
5205 - Before and After School Care	14,793.34	25,050.00	(10,256.66)	59.1%
5210 - Getting to Know You	1,180.00	1,500.00	(320.00)	78.7%
5215 - Interscholastic Sports	22,044.66	22,000.00	44.66	100.2%
5260 - Extra Curricular Expense	0.00	4,980.00	(4,980.00)	0.0%
5285 - Hot Lunch - Farm to Table	388.07	2,200.00	(1,811.93)	17.6%
5295 - Other Club Exps	6,867.20	8,300.00	(1,432.80)	82.7%
Total 5200 - CLUBS & PROGRAMS EXP	45,273.27	64,030.00	(18,756.73)	70.7%
5300 - STUDENT PARTICIPATION EXP\$				
5305 - Field Trips/Educ Activities Exp	10,832.35	10,700.00	132.35	101.2%
5315 - Class Parties & Activities	0.00	250.00	(250.00)	0.0%
5320 - 5/6 Grade Trip	641.80	2,000.00	(1,358.20)	32.1%
5325 - 7th Grade Trip	5,895.00	8,000.00	(2,105.00)	73.7%
5330 - 8th Grade Trip	0.00	10,000.00	(10,000.00)	0.0%
5332 - 8th Grade Fundraising	0.00	0.00	0.00	0.0%
5340 - Graduation	1,904.14	0.00	1,904.14	100.0%
Total 5300 - STUDENT PARTICIPATION EXP\$	19,273.29	30,950.00	(11,676.71)	62.3%
5400 - ADMINISTRATION EXP\$				
5405 - Administrative Salaries	427,976.20	412,000.00	15,976.20	103.9%
5412 - Other	0.00	0.00	0.00	0.0%
5420 - Admin FICA & Medicare	25,848.22	25,600.00	248.22	101.0%
5425 - Admin Health Benefits Expense	25,935.19	32,784.00	(6,848.81)	79.1%
5438 - Employment Expense - Other	5,040.00	3,735.00	1,305.00	134.9%
5440 - Supplies	3,321.35	6,900.00	(3,578.65)	48.1%
5445 - Furniture	13,444.82	10,610.00	2,834.82	128.7%
5450 - Office Equipment	0.00	2,498.00	(2,498.00)	0.0%
5455 - Computers	48,422.81	24,400.00	24,022.81	198.5%
5460 - Computer Support	19,519.61	22,500.00	(2,980.39)	88.8%
5465 - Equipment Rental	3,141.00	750.00	2,391.00	418.8%
5470 - Equipment Maintenance	(60.33)	300.00	(360.33)	(20.1)%
5475 - Admin Professional Development	5,628.32	4,700.00	928.32	119.8%
5480 - Telecommunication	19,880.97	11,602.00	8,278.97	171.4%
5485 - Accounting and Audit Fees	34,946.94	35,000.00	(53.06)	99.8%
5488 - Accounting and Audit Fees - LLC	3,600.25	4,100.00	(499.75)	87.8%
5490 - Payroll Service Fees	9,245.50	11,400.00	(2,154.50)	81.1%
5495 - Printing and Copying	11,549.68	5,400.00	6,149.68	213.9%
5500 - Postage and Shipping	1,141.26	998.00	143.26	114.4%
5505 - Insurance (Incl. Building Ins.)	56,005.63	54,998.00	1,007.63	101.8%
5510 - Dues and Subscriptions	10,288.13	1,748.00	8,540.13	588.6%
5515 - Board Related Expenses	11,138.68	7,800.00	3,338.68	142.8%
5525 - Legal Fees	337.00	12,498.00	(12,161.00)	2.7%
5530 - Bank Fees	301.00	768.00	(467.00)	39.2%
5544 - Outreach Conferences/Partnershi	957.80	5,000.00	(4,042.40)	19.2%
5545 - Community Outreach	54,618.66	58,126.00	(3,507.34)	94.0%
5546 - Outreach Materials	3,390.31	3,760.00	(369.69)	90.2%

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
5547 · Transportation	35,121.50	27,100.00	8,021.50	129.6%
5555 · Fee Waiver Expenses	27,667.84	23,200.00	4,467.84	119.3%
5590 · Admin Discretionary	3,198.46	7,500.00	(4,301.54)	42.6%
5595 · Other Admin Expenses	7,007.76	4,226.00	2,781.76	165.8%
Total 5400 · ADMINISTRATION EXP\$	868,614.36	822,001.00	46,613.36	105.7%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	444,277.11	490,000.00	(45,722.89)	90.7%
5610 · Spec Ed FICA & Medicare	14,381.84	18,500.00	(4,118.16)	77.7%
5615 · Spec Ed Health Benefits	46,326.04	73,260.00	(26,933.96)	63.2%
5625 · Auditory Services	0.00	3,635.00	(3,635.00)	0.0%
5630 · Speech Services	37,976.00	42,150.00	(4,174.00)	90.1%
5635 · OT Services	29,384.00	25,999.00	3,385.00	113.0%
5636 · PT Services	17,624.00	17,000.00	624.00	103.7%
5640 · Psychological Services	1,552.00	21,590.00	(20,038.00)	7.2%
5641 · Behavioral Therapist Services	0.00	0.00	0.00	0.0%
5642 · Nursing Services	34,239.92	31,900.00	2,339.92	107.3%
5645 · Other Spec Ed Services				
5647 · Therapy Dog Expense	2,799.96			
5645 · Other Spec Ed Services - Other	2,408.00	5,380.00	(2,972.00)	44.8%
Total 5645 · Other Spec Ed Services	5,207.96	5,380.00	(172.04)	96.8%
5646 · Out of District Placement	18,899.91	17,986.00	913.91	105.1%
5650 · Special Ed Legal Fees	1,682.00	4,998.00	(3,316.00)	33.7%
5655 · Special Ed CR Mats & Sups	(364.92)	4,248.00	(4,612.92)	(8.6)%
5666 · ELL CR Materials & Supplies	507.18	750.00	(242.82)	67.6%
5660 · Spec Ed Professional Developmt	0.00	2,000.00	(2,000.00)	0.0%
5661 · ELL Professional Development	0.00	0.00	0.00	0.0%
Total 5600 · SUPPORT SERVICES	651,693.04	759,396.00	(107,702.98)	85.8%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	92,634.47	92,000.00	634.47	100.7%
5710 · Maint FICA & Medicare	6,922.70	6,800.00	122.70	101.8%
5715 · Maint Health Benefits	9,293.88	10,266.00	(972.12)	90.5%
5720 · Water and Sewer	5,737.58	3,998.00	1,739.58	143.5%
5730 · Gas and Electricity	53,807.14	27,000.00	26,807.14	199.3%
5735 · Garbage	4,680.66	2,498.00	2,182.66	187.4%
5740 · Life Safety	28,979.49	10,774.00	18,205.49	269.0%
5745 · Snow Removal	10,527.00	6,750.00	3,777.00	156.0%
5750 · Summer Help	39,055.73	28,000.00	11,055.73	139.5%
5766 · Maintenance Equipment	5,076.11	9,540.00	(4,463.89)	53.2%
5770 · Maintenance Supplies	7,379.24	11,000.00	(3,620.76)	67.1%
5775 · Long-Term Maint & Repairs				
5776 · Facilities Funding	0.00	0.00	0.00	0.0%
5775 · Long-Term Maint & Repairs - Other	110,808.94	142,000.00	(31,191.06)	78.0%
Total 5775 · Long-Term Maint & Repairs	110,808.94	142,000.00	(31,191.06)	78.0%
5795 · Other Maint Exps	1,909.77	4,998.00	(3,088.23)	38.2%
Total 5700 · OPERATIONS & MAINT EXP	376,812.71	355,624.00	21,188.71	106.0%
5800 · FUNDRAISING EXP				
5814 · Marketing/Advertising Expense	0.00	2,498.00	(2,498.00)	0.0%
5840 · Earthweek Exps	0.00	0.00	0.00	0.0%
5875 · Spirit Wear / Gym Uniforms	0.00	1,500.00	(1,500.00)	0.0%
5880 · Dances Exp	0.00	350.00	(350.00)	0.0%
5890 · Restricted Expense	0.00	0.00	0.00	0.0%
Total 5800 · FUNDRAISING EXP	0.00	4,348.00	(4,348.00)	0.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	35,408.24	45,000.00	(9,593.76)	78.7%
5906 · IDEA Preschool Grant	1,322.00	1,300.00	22.00	101.7%
5910 · Title I Exp	18,107.70	18,500.00	(392.30)	97.9%
5915 · Title II Teacher Quality Exp	6,417.42	4,000.00	2,417.42	160.4%
5922 · Title IV - Student Support	4,222.82	5,000.00	(777.18)	84.5%
5995 · Other Grants Expenditures	3,862.00	3,000.00	862.00	128.7%
Total 5900 · GRANT EXPENSE	69,338.18	76,800.00	(7,461.82)	90.3%
9627 · Bank Service Charges	40.00	0.00	40.00	100.0%
Total Expense	3,478,844.56	3,449,842.27	29,002.29	100.8%
Net Ordinary Income	677,979.92	479,727.64	198,252.28	141.3%
Other Income/Expense				

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
July through December 2025

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7104 · Food Events / Pizza Day	8,509.00	0.00	8,509.00	100.0%
7107 · SCRIP	33.00	0.00	33.00	100.0%
7109 · Holiday Bazaar	3,134.75	0.00	3,134.75	100.0%
7110 · Other	2,004.52	0.00	2,004.52	100.0%
7102 · Fundraising - Other	1,696.02	0.00	1,696.02	100.0%
Total 7102 · Fundraising	<u>15,377.29</u>	<u>0.00</u>	<u>15,377.29</u>	<u>100.0%</u>
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	<u>15,377.29</u>	<u>0.00</u>	<u>15,377.29</u>	<u>100.0%</u>
Total Other Income	15,377.29	0.00	15,377.29	100.0%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	30,764.72	63,206.00	(32,441.28)	48.7%
7228 · Series 2020 Bond Interest Expen	212,975.04	270,864.00	(57,888.96)	78.6%
7244 · Lease Interest Expense	44.89	570.00	(525.11)	7.9%
7246 · Depreciation	5,381.46	6,998.00	(1,616.54)	78.9%
7247 · Amortization	0.00	3,189.00	(3,189.00)	0.0%
7248 · Depreciation - LLC	171,335.40	171,247.50	87.90	100.1%
7249 · Amortization - LLC	2,881.97	5,871.00	(2,989.03)	49.1%
7250 · Other Expense				
7258 · Other Expenses	1,293.07	0.00	1,293.07	100.0%
Total 7250 · Other Expense	<u>1,293.07</u>	<u>0.00</u>	<u>1,293.07</u>	<u>100.0%</u>
7300 · NON OPERATING-PSO EXPENSE				
7304 · Bank Fees	364.32			
7311 · SCRIP	4,011.34	0.00	4,011.34	100.0%
7313 · Holiday Bazaar	0.00	0.00	0.00	0.0%
7315 · Other Fundraising	1,517.48	0.00	1,517.48	100.0%
7316 · Spirit Wear - PSO	0.00	0.00	0.00	0.0%
7317 · Food Events / Pizza Day Expense	7,033.00	0.00	7,033.00	100.0%
7320 · Teacher Appreciation	175.46	0.00	175.46	100.0%
7326 · Inschool Grants	145.00			
Total 7300 · NON OPERATING-PSO EXPENSE	<u>13,246.60</u>	<u>0.00</u>	<u>13,246.60</u>	<u>100.0%</u>
Total 7200 · NON OPERATING EXPENSE	<u>437,923.15</u>	<u>521,945.50</u>	<u>(84,022.35)</u>	<u>83.9%</u>
Total Other Expense	437,923.15	521,945.50	(84,022.35)	83.9%
Net Other Income	(422,545.86)	(521,945.50)	99,399.64	81.0%
Net Income	255,434.06	(42,217.86)	297,651.92	(605.0)%

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
October through December 2025

	Oct - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	2,307,354.54	2,307,354.54	0.00	100.0%
4110 · General Contributions	2,649.10	0.00	2,649.10	100.0%
4115 · General Sponsorships	0.00	0.00	0.00	0.0%
4125 · Restricted Contrbs/Sponsorship	0.00	0.00	0.00	0.0%
4130 · Matching Gifts	80.00	500.00	(420.00)	16.0%
4199 · Consolidate	0.00	0.00	0.00	0.0%
4100 · GENERAL INCOME - Other	0.00	0.00	0.00	0.0%
Total 4100 · GENERAL INCOME	2,310,083.64	2,307,854.54	2,229.10	100.1%
4200 · GRANTS				
4205 · IDEA Grant	15,598.00	63,350.00	(47,752.00)	24.6%
4206 · IDEA Preschool Grant	661.00	1,300.00	(639.00)	50.8%
4208 · ARP IDEA Preschool Grant	0.00	0.00	0.00	0.0%
4212 · ARP IDEA Flow Through	0.00	0.00	0.00	0.0%
4215 · Title I Low Income	10,180.00	18,500.00	(8,320.00)	55.0%
4220 · Title II Teacher Quality	2,014.00	4,000.00	(1,986.00)	50.4%
4222 · Title IV - Student Support	2,292.00	5,000.00	(2,708.00)	45.8%
4225 · Special Ed Personnel	20,220.00	20,221.77	(1.77)	100.0%
4230 · Special Ed Fundg for Children	14,496.00	14,494.89	1.11	100.0%
4235 · Title III ELL - TBE/TPI	1,332.00	1,329.00	3.00	100.2%
4295 · Other Grants	34,812.54	5,407.00	29,405.54	643.8%
Total 4200 · GRANTS	101,605.54	133,602.66	(31,997.12)	76.1%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	16,848.00	18,000.00	(1,152.00)	93.6%
4310 · Out-of-District Tuition	11,006.53	16,250.00	(5,243.47)	67.7%
Total 4300 · SCHOOL FEES INCOME	27,854.53	34,250.00	(6,395.47)	81.3%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	56,175.00	67,000.00	(10,825.00)	83.8%
4415 · Getting to Know You	0.00	0.00	0.00	0.0%
4425 · Interscholastic Sports	7,691.74	7,500.00	191.74	102.6%
4426 · Extra Curricular Income	0.00	843.00	(843.00)	0.0%
4435 · Tae Kwon Do	0.00	0.00	0.00	0.0%
4445 · Champions Club	0.00	0.00	0.00	0.0%
4455 · Hot Lunch - Farm to Table	0.00	0.00	0.00	0.0%
4465 · Student Council	0.00	0.00	0.00	0.0%
4475 · Literary / Art Program	0.00	0.00	0.00	0.0%
4495 · Other Clubs				
4470 · Halloween Club	0.00	0.00	0.00	0.0%
4498 · Cross Country Camp	0.00	0.00	0.00	0.0%
4495 · Other Clubs - Other	15,513.00	13,300.00	2,213.00	116.6%
Total 4495 · Other Clubs	15,513.00	13,300.00	2,213.00	116.6%
Total 4400 · CLUBS & PROGRAMS	79,379.74	88,643.00	(9,263.26)	89.5%
4500 · GENERAL FUNDRAISING INCOME				
4560 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00	0.0%
4565 · Dances Income	348.00	400.00	(52.00)	87.0%
4595 · Other Fundraising Inc	88.50	1,750.00	(1,661.50)	5.1%
Total 4500 · GENERAL FUNDRAISING INCOME	436.50	2,150.00	(1,713.50)	20.3%
4700 · STUDENT PARTICIPATION INCOME				
4705 · 5th/6th Grade Trip	0.00	0.00	0.00	0.0%
4710 · 7th Grade Trip	15,580.00	10,000.00	5,580.00	155.8%
4712 · 7th Grade Fundraising	0.00	0.00	0.00	0.0%
4713 · 7/8th Grade Trip	0.00	0.00	0.00	0.0%
4715 · 8th Grade Trip	0.00	23,000.00	(23,000.00)	0.0%
4717 · 8th Grade Fundraising	707.19	1,800.00	(1,092.81)	39.3%
4720 · Graduation	0.00	0.00	0.00	0.0%
4725 · Class Parties	0.00	400.00	(400.00)	0.0%
4730 · Field Trips/Educ Activities Inc	4,061.00	500.00	3,561.00	812.2%
Total 4700 · STUDENT PARTICIPATION INCOME	20,348.19	35,700.00	(15,351.81)	57.0%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	0.00	501.00	(501.00)	0.0%
4815 · Snow Removal Income	0.00	0.00	0.00	0.0%
4820 · Interest Income - LFB	7,047.04	4,500.00	2,547.04	156.6%
4892 · Investment Income (Loss) in LLC	0.00	0.00	0.00	0.0%

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
October through December 2025

	Oct - Dec 25	Budget	\$ Over Budget	% of Budget
4899 · Other	306,698.53	0.00	306,698.53	100.0%
Total 4800 · INVESTMENT & OTHER INCOME	313,745.57	5,001.00	308,744.57	6,273.7%
Total Income	2,853,453.71	2,607,201.20	246,252.51	109.4%
Gross Profit	2,853,453.71	2,607,201.20	246,252.51	109.4%
Expense				
5100 · INSTRUCTION EXP\$				
5105 · Instruction Salaries	700,560.12	617,000.00	83,560.12	113.5%
5110 · Instruction Stipends	1,390.00	4,749.99	(3,359.99)	29.3%
5120 · Related FICA & Medicare Expense	23,625.06	21,071.58	2,553.48	112.1%
5125 · Instruction TRS	9,019.75	10,650.00	(1,630.25)	84.7%
5130 · Instruction Health Benefits Exp	84,744.43	91,587.00	(8,842.57)	92.5%
5140 · Classroom Supplies	312.88	1,300.00	(987.12)	24.1%
5141 · Culture Expenses	48.45	1,800.00	(1,751.55)	2.7%
5145 · Educational Materials	1,797.51	6,000.00	(4,202.49)	30.0%
5150 · Classroom Technology	38.27	2,500.00	(2,461.73)	1.5%
5160 · Furniture	2,995.08	2,727.00	268.08	109.8%
5170 · Dues & Subscriptions	9,405.08	5,940.00	3,465.08	158.3%
5175 · Instruction Prof Development	1,910.69	3,500.00	(1,589.31)	54.6%
5181 · Environmental Learning	6,912.94	15,500.00	(8,587.06)	44.6%
5182 · Environmental Ed Professional D	32,923.80	7,150.00	25,773.80	460.5%
5183 · Environmental Library	0.00	625.00	(625.00)	0.0%
5190 · Deans Discretionary	474.83	5,000.00	(4,525.17)	9.5%
Total 5100 · INSTRUCTION EXP\$	876,158.89	797,100.57	79,058.32	109.9%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	7,903.91	15,000.00	(7,096.09)	52.7%
5210 · Getting to Know You	1,180.00	1,500.00	(320.00)	78.7%
5215 · Interscholastic Sports	21,663.39	21,000.00	663.39	103.2%
5260 · Extra Curricular Expense	0.00	2,490.00	(2,490.00)	0.0%
5285 · Hot Lunch - Farm to Table	211.28	1,700.00	(1,488.72)	12.4%
5295 · Other Club Exps	6,548.00	7,900.00	(1,352.00)	82.9%
Total 5200 · CLUBS & PROGRAMS EXP	37,506.58	49,590.00	(12,083.42)	75.6%
5300 · STUDENT PARTICIPATION EXP\$				
5305 · Field Trips/Educ Activities Exp	4,140.85	4,200.00	(59.15)	98.6%
5315 · Class Parties & Activities	0.00	250.00	(250.00)	0.0%
5320 · 5/6 Grade Trip	175.90	2,000.00	(1,824.10)	8.8%
5325 · 7th Grade Trip	5,895.00	8,000.00	(2,105.00)	73.7%
5330 · 8th Grade Trip	0.00	10,000.00	(10,000.00)	0.0%
5332 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
5340 · Graduation	1,904.14	0.00	1,904.14	100.0%
Total 5300 · STUDENT PARTICIPATION EXP\$	12,115.89	24,450.00	(12,334.11)	49.6%
5400 · ADMINISTRATION EXP\$				
5405 · Administrative Salaries	225,485.31	207,000.00	18,485.31	108.9%
5412 · Other	0.00	0.00	0.00	0.0%
5420 · Admin FICA & Medicare	12,556.41	12,900.00	(343.59)	97.3%
5425 · Admin Health Benefits Expense	18,126.30	23,784.00	(5,657.70)	76.2%
5438 · Employment Expense - Other	63.00	135.00	(72.00)	46.7%
5440 · Supplies	1,677.12	3,100.00	(1,422.88)	54.1%
5445 · Furniture	1,400.00	233.00	1,167.00	600.9%
5450 · Office Equipment	0.00	1,250.00	(1,250.00)	0.0%
5455 · Computers	38.17	300.00	(261.83)	12.7%
5460 · Computer Support	7,006.86	9,000.00	(1,993.14)	77.9%
5465 · Equipment Rental	0.00	375.00	(375.00)	0.0%
5470 · Equipment Maintenance	9.67	150.00	(140.33)	6.4%
5475 · Admin Professional Development	540.00	600.00	(60.00)	90.0%
5480 · Telecommunication	5,883.40	5,802.00	81.40	101.4%
5485 · Accounting and Audit Fees	34,946.94	35,000.00	(53.06)	99.8%
5488 · Accounting and Audit Fees - LLC	3,600.25	4,100.00	(499.75)	87.8%
5490 · Payroll Service Fees	4,534.05	5,700.00	(1,165.95)	79.5%
5495 · Printing and Copying	7,194.97	2,400.00	4,794.97	299.8%
5500 · Postage and Shipping	688.06	500.00	188.06	137.6%
5505 · Insurance (Incl. Building Ins.)	28,429.34	27,500.00	929.34	103.4%
5510 · Dues and Subscriptions	9,464.07	875.00	8,589.07	1,081.6%
5515 · Board Related Expenses	8,581.92	5,700.00	2,881.92	150.6%
5525 · Legal Fees	250.00	6,249.00	(5,999.00)	4.0%
5530 · Bank Fees	111.00	384.00	(273.00)	28.9%
5544 · Outreach Conferences/Partnershi	574.56	5,000.00	(4,425.44)	11.5%
5545 · Community Outreach	27,292.14	31,126.00	(3,833.86)	87.7%
5546 · Outreach Materials	350.48	680.00	(329.52)	51.5%
5547 · Transportation	28,545.70	20,500.00	8,045.70	139.2%

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
October through December 2025

	Oct - Dec 25	Budget	\$ Over Budget	% of Budget
5555 · Fee Waiver Expenses	16,558.10	12,800.00	3,758.10	129.4%
5590 · Admin Discretionary	810.00	3,750.00	(2,940.00)	21.6%
5595 · Other Admin Expenses	1,890.19	2,114.00	(223.81)	89.4%
Total 5400 · ADMINISTRATION EXP\$	446,608.01	429,007.00	17,601.01	104.1%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	287,511.65	320,000.00	(32,488.35)	89.8%
5610 · Spec Ed FICA & Medicare	9,036.78	13,000.00	(3,963.22)	69.5%
5615 · Spec Ed Health Benefits	26,292.44	43,500.00	(17,207.56)	60.4%
5625 · Auditory Services	0.00	2,181.00	(2,181.00)	0.0%
5630 · Speech Services	31,084.00	35,150.00	(4,066.00)	88.4%
5635 · OT Services	29,884.00	21,999.00	7,885.00	135.8%
5636 · PT Services	9,394.00	10,000.00	(606.00)	93.9%
5640 · Psychological Services	(1,424.00)	12,954.00	(14,378.00)	(11.0)%
5641 · Behavioral Therapist Services	0.00	0.00	0.00	0.0%
5642 · Nursing Services	21,546.58	18,900.00	2,646.58	114.0%
5645 · Other Spec Ed Services				
5647 · Therapy Dog Expense	2,799.96			
5645 · Other Spec Ed Services - Other	75.00	2,310.00	(2,235.00)	3.2%
Total 5645 · Other Spec Ed Services	2,874.96	2,310.00	564.96	124.5%
5646 · Out of District Placement	23,611.95	8,994.00	14,617.95	262.5%
5650 · Special Ed Legal Fees	0.00	2,499.00	(2,499.00)	0.0%
5655 · Special Ed CR Mats & Sups	1.60	2,124.00	(2,122.40)	0.1%
5656 · ELL CR Materials & Supplies	9.49	375.00	(365.51)	2.5%
5660 · Spec Ed Professional Developmt	0.00	2,000.00	(2,000.00)	0.0%
5661 · ELL Professional Development	0.00	0.00	0.00	0.0%
Total 5600 · SUPPORT SERVICES	439,823.45	495,986.00	(56,162.55)	88.7%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	47,888.91	46,000.00	1,888.91	104.1%
5710 · Maint FICA & Medicare	3,562.76	3,400.00	162.76	104.8%
5715 · Maint Health Benefits	4,721.97	5,133.00	(411.03)	92.0%
5720 · Water and Sewer	2,789.62	2,000.00	789.62	139.5%
5730 · Gas and Electricity	34,634.64	15,000.00	19,634.64	230.9%
5735 · Garbage	1,096.47	1,250.00	(153.53)	87.7%
5740 · Life Safety	21,596.83	4,074.00	17,522.83	530.1%
5745 · Snow Removal	10,527.00	6,750.00	3,777.00	156.0%
5750 · Summer Help	0.00	0.00	0.00	0.0%
5765 · Maintenance Equipment	15.99	2,730.00	(2,714.01)	0.6%
5770 · Maintenance Supplies	2,131.65	4,000.00	(1,868.35)	53.3%
5775 · Long-Term Maint & Repairs				
5776 · Facilities Funding	0.00	0.00	0.00	0.0%
5775 · Long-Term Maint & Repairs - Other	10,115.68	54,000.00	(43,884.32)	18.7%
Total 5775 · Long-Term Maint & Repairs	10,115.68	54,000.00	(43,884.32)	18.7%
5795 · Other Maint Exps	1,619.68	2,499.00	(879.32)	64.8%
Total 5700 · OPERATIONS & MAINT EXP	140,701.20	146,836.00	(6,134.80)	95.8%
5800 · FUNDRAISING EXP				
5814 · Marketing/Advertising Expense	0.00	1,250.00	(1,250.00)	0.0%
5840 · Earthweek Exps	0.00	0.00	0.00	0.0%
5875 · Spirit Wear / Gym Uniforms	0.00	750.00	(750.00)	0.0%
5880 · Dances Exp	0.00	350.00	(350.00)	0.0%
5890 · Restricted Expense	0.00	0.00	0.00	0.0%
Total 5800 · FUNDRAISING EXP	0.00	2,350.00	(2,350.00)	0.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	19,808.66	22,500.00	(2,691.34)	88.0%
5906 · IDEA Preschool Grant	661.00	650.00	11.00	101.7%
5910 · Title I Exp	7,927.96	9,250.00	(1,322.04)	85.7%
5915 · Title II Teacher Quality Exp	4,403.72	2,000.00	2,403.72	220.2%
5922 · Title IV - Student Support	1,930.96	2,500.00	(569.04)	77.2%
5995 · Other Grants Expenditures	0.00	1,500.00	(1,500.00)	0.0%
Total 5900 · GRANT EXPENSE	34,732.30	38,400.00	(3,667.70)	90.4%
9627 · Bank Service Charges	0.00	0.00	0.00	0.0%
Total Expense	1,987,646.32	1,983,719.57	3,926.75	100.2%
Net Ordinary Income	865,807.39	623,481.63	242,325.76	138.9%
Other Income/Expense				
Other Income				

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
October through December 2025

	Oct - Dec 25	Budget	\$ Over Budget	% of Budget
7100 - NON OPERATING INC-PSO FUNDRAISG				
7102 - Fundraising				
7104 - Food Events / Pizza Day	7,564.00	0.00	7,564.00	100.0%
7107 - SCRIP	33.00			
7109 - Holiday Bazaar	3,134.75	0.00	3,134.75	100.0%
7110 - Other	1,524.52	0.00	1,524.52	100.0%
7102 - Fundraising - Other	1,586.18	0.00	1,586.18	100.0%
Total 7102 - Fundraising	13,842.45	0.00	13,842.45	100.0%
Total 7100 - NON OPERATING INC-PSO FUNDRAISG	13,842.45	0.00	13,842.45	100.0%
Total Other Income	13,842.45	0.00	13,842.45	100.0%
Other Expense				
7200 - NON OPERATING EXPENSE				
7227 - Charter School Admin Fee	15,382.36	31,603.00	(16,220.64)	48.7%
7228 - Series 2020 Bond Interest Expen	106,487.52	135,432.00	(28,944.48)	78.6%
7244 - Lease Interest Expense	12.87	285.00	(272.13)	4.5%
7246 - Depreciation	2,690.73	3,500.00	(809.27)	76.9%
7247 - Amortization	0.00	1,594.50	(1,594.50)	0.0%
7248 - Depreciation - LLC	85,667.70	85,623.75	43.95	100.1%
7249 - Amortization - LLC	1,449.43	2,937.00	(1,487.57)	49.4%
7250 - Other Expense				
7258 - Other Expenses	625.03	0.00	625.03	100.0%
Total 7250 - Other Expense	625.03	0.00	625.03	100.0%
7300 - NON OPERATING-PSO EXPENSE				
7304 - Bank Fees	260.23			
7311 - SCRIP	4,011.34	0.00	4,011.34	100.0%
7313 - Holiday Bazaar	0.00	0.00	0.00	0.0%
7315 - Other Fundraising	1,134.07	0.00	1,134.07	100.0%
7316 - Spirit Wear - PSO	0.00	0.00	0.00	0.0%
7317 - Food Events / Pizza Day Expense	5,151.33	0.00	5,151.33	100.0%
7320 - Teacher Appreciation	0.00	0.00	0.00	0.0%
Total 7300 - NON OPERATING-PSO EXPENSE	10,556.97	0.00	10,556.97	100.0%
Total 7200 - NON OPERATING EXPENSE	222,872.61	260,975.25	(38,102.64)	85.4%
Total Other Expense	222,872.61	260,975.25	(38,102.64)	85.4%
Net Other Income	(209,030.16)	(260,975.25)	51,945.09	80.1%
Net Income	656,777.23	362,506.38	294,270.85	181.2%

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
December 2025

	Dec 25	Budget	\$ Over Budget	% of Budget
4899 · Other	306,698.53	0.00	306,698.53	100.0%
Total 4800 · INVESTMENT & OTHER INCOME	308,960.14	1,667.00	307,293.14	18.533.9%
Total Income	1,195,262.60	931,330.40	263,932.20	128.3%
Gross Profit	1,195,262.60	931,330.40	263,932.20	128.3%
Expense				
5100 · INSTRUCTION EXP\$				
5105 · Instruction Salaries	232,687.75	206,000.00	26,687.75	113.0%
5110 · Instruction Stipends	1,390.00	1,583.33	(193.33)	87.8%
5120 · Related FICA & Medicare Expense	7,989.96	6,935.79	1,054.17	115.2%
5125 · Instruction TRS	3,109.50	3,550.00	(440.50)	87.6%
5130 · Instruction Health Benefits Exp	28,718.67	30,529.00	(1,810.33)	94.1%
5140 · Classroom Supplies	74.89	200.00	(125.11)	37.4%
5141 · Culture Expenses	0.00	600.00	(600.00)	0.0%
5145 · Educational Materials	522.44	2,000.00	(1,477.56)	26.1%
5150 · Classroom Technology	38.27	500.00	(461.73)	7.7%
5160 · Furniture	80.19	909.00	(828.81)	8.8%
5170 · Dues & Subscriptions	3,253.15	1,980.00	1,273.15	164.3%
5175 · Instruction Prof Development	326.90	1,000.00	(673.10)	32.7%
5181 · Environmental Learning	5,850.20	10,000.00	(4,149.80)	58.5%
5182 · Environmental Ed Professional D	3,375.00	2,000.00	1,375.00	168.8%
5183 · Envirmontal Library	0.00	208.00	(208.00)	0.0%
5190 · Deans Discretionary	0.00	1,500.00	(1,500.00)	0.0%
Total 5100 · INSTRUCTION EXP\$	287,416.92	269,495.12	17,921.80	106.7%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	2,820.45	4,000.00	(1,179.55)	70.5%
5210 · Getting to Know You	0.00	0.00	0.00	0.0%
5215 · Interscholastic Sports	9,341.00	10,000.00	(659.00)	93.4%
5260 · Extra Curricular Expense	0.00	830.00	(830.00)	0.0%
5285 · Hot Lunch - Farm to Table	0.00	1,200.00	(1,200.00)	0.0%
5295 · Other Club Exps	873.00	1,000.00	(127.00)	87.3%
Total 5200 · CLUBS & PROGRAMS EXP	13,034.45	17,030.00	(3,995.55)	76.5%
5300 · STUDENT PARTICIPATION EXP\$				
5305 · Field Trips/Educ Activities Exp	100.00	700.00	(600.00)	14.3%
5315 · Class Parties & Activities	0.00	250.00	(250.00)	0.0%
5320 · 5/6 Grade Trip	175.90	2,000.00	(1,824.10)	8.8%
5325 · 7th Grade Trip	5,895.00	0.00	5,895.00	100.0%
5330 · 8th Grade Trip	0.00	0.00	0.00	0.0%
5332 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
5340 · Graduation	0.00	0.00	0.00	0.0%
Total 5300 · STUDENT PARTICIPATION EXP\$	6,170.80	2,950.00	3,220.90	209.2%
5400 · ADMINISTRATION EXP\$				
5405 · Administrative Salaries	85,283.26	69,000.00	16,283.26	123.6%
5412 · Other	0.00	0.00	0.00	0.0%
5420 · Admin FICA & Medicare	4,908.52	4,300.00	608.52	114.2%
5425 · Admin Health Benefits Expense	5,941.94	7,928.00	(1,986.06)	74.9%
5438 · Employment Expense - Other	63.00	45.00	18.00	140.0%
5440 · Supplies	197.42	800.00	(602.58)	24.7%
5445 · Furniture	0.00	78.00	(78.00)	0.0%
5450 · Office Equipment	0.00	417.00	(417.00)	0.0%
5455 · Computers	(250.70)	100.00	(350.70)	(250.7)%
5460 · Computer Support	2,370.22	3,000.00	(629.78)	79.0%
5465 · Equipment Rental	0.00	125.00	(125.00)	0.0%
5470 · Equipment Maintenance	9.67	50.00	(40.33)	19.3%
5475 · Admin Professional Development	0.00	100.00	(100.00)	0.0%
5480 · Telecommunication	1,977.25	1,934.00	43.25	102.2%
5485 · Accounting and Audit Fees	17,621.94	0.00	17,621.94	100.0%
5488 · Accounting and Audit Fees - LLC	3,600.25	4,100.00	(499.75)	87.8%
5490 · Payroll Service Fees	1,498.40	1,900.00	(401.60)	78.9%
5495 · Printing and Copying	3,088.90	1,000.00	2,088.90	308.9%
5500 · Postage and Shipping	397.98	167.00	230.98	238.3%
5505 · Insurance (Incl. Building Ins.)	9,192.12	9,167.00	25.12	100.3%
5510 · Dues and Subscriptions	262.69	292.00	(29.31)	90.0%
5515 · Board Related Expenses	2,346.61	0.00	2,346.61	100.0%
5525 · Legal Fees	250.00	2,083.00	(1,833.00)	12.0%
5530 · Bank Fees	19.90	128.00	(108.10)	15.5%
5544 · Outreach Conferences/Partnershi	191.52	5,000.00	(4,808.48)	3.8%
5545 · Community Outreach	7,847.38	10,000.00	(2,152.62)	78.5%
5546 · Outreach Materials	0.00	40.00	(40.00)	0.0%
5547 · Transportation	7,398.50	8,000.00	(601.50)	92.5%

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
December 2025

	Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	769,118.18	769,118.18	0.00	100.0%
4110 · General Contributions	824.00	0.00	824.00	100.0%
4115 · General Sponsorships	0.00	0.00	0.00	0.0%
4125 · Restricted Contribs/Sponsorship	0.00	0.00	0.00	0.0%
4130 · Matching Gifts	40.00	167.00	(127.00)	24.0%
4199 · Consolidate	0.00	0.00	0.00	0.0%
4100 · GENERAL INCOME - Other	0.00	0.00	0.00	0.0%
Total 4100 · GENERAL INCOME	769,982.18	769,285.18	697.00	100.1%
4200 · GRANTS				
4205 · IDEA Grant	0.00	31,675.00	(31,675.00)	0.0%
4206 · IDEA Preschool Grant	0.00	650.00	(650.00)	0.0%
4208 · ARP IDEA Preschool Grant	0.00	0.00	0.00	0.0%
4212 · ARP IDEA Flow Through	0.00	0.00	0.00	0.0%
4215 · Title I Low Income	0.00	9,250.00	(9,250.00)	0.0%
4220 · Title II Teacher Quality	0.00	2,000.00	(2,000.00)	0.0%
4222 · Title IV - Student Support	0.00	2,500.00	(2,500.00)	0.0%
4225 · Special Ed Personnel	6,740.00	6,740.59	(0.59)	100.0%
4230 · Special Ed Fundg for Children	4,832.00	4,831.63	0.37	100.0%
4235 · Title III ELL - TBE/TPI	444.00	443.00	1.00	100.2%
4295 · Other Grants	34,812.54	5,407.00	29,405.54	643.8%
Total 4200 · GRANTS	46,828.54	63,497.22	(16,668.68)	73.7%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	5,616.00	6,000.00	(384.00)	93.6%
4310 · Out-of-District Tuition	0.00	16,250.00	(16,250.00)	0.0%
Total 4300 · SCHOOL FEES INCOME	5,616.00	22,250.00	(16,634.00)	25.2%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	51,470.00	45,000.00	6,470.00	114.4%
4415 · Getting to Know You	0.00	0.00	0.00	0.0%
4425 · Interscholastic Sports	1,239.74	2,200.00	(960.26)	56.4%
4426 · Extra Curricular Income	0.00	281.00	(281.00)	0.0%
4435 · Tae Kwon Do	0.00	0.00	0.00	0.0%
4445 · Champions Club	0.00	0.00	0.00	0.0%
4455 · Hot Lunch - Farm to Table	0.00	0.00	0.00	0.0%
4465 · Student Council	0.00	0.00	0.00	0.0%
4475 · Literary / Art Program	0.00	0.00	0.00	0.0%
4495 · Other Clubs				
4470 · Halloween Club	0.00	0.00	0.00	0.0%
4498 · Cross Country Camp	0.00	0.00	0.00	0.0%
4495 · Other Clubs - Other	3,566.00	9,000.00	(5,434.00)	39.6%
Total 4495 · Other Clubs	3,566.00	9,000.00	(5,434.00)	39.6%
Total 4400 · CLUBS & PROGRAMS	56,275.74	56,481.00	(205.26)	99.6%
4500 · GENERAL FUNDRAISING INCOME				
4560 · Spirit Wear / Gym Uniforms	0.00	0.00	0.00	0.0%
4565 · Dances Income	0.00	0.00	0.00	0.0%
4595 · Other Fundraising Inc	0.00	1,750.00	(1,750.00)	0.0%
Total 4500 · GENERAL FUNDRAISING INCOME	0.00	1,750.00	(1,750.00)	0.0%
4700 · STUDENT PARTICIPATION INCOME				
4705 · 5th/6th Grade Trip	0.00	0.00	0.00	0.0%
4710 · 7th Grade Trip	7,600.00	0.00	7,600.00	100.0%
4712 · 7th Grade Fundraising	0.00	0.00	0.00	0.0%
4713 · 7/8th Grade Trip	0.00	0.00	0.00	0.0%
4715 · 8th Grade Trip	0.00	15,000.00	(15,000.00)	0.0%
4717 · 8th Grade Fundraising	0.00	1,000.00	(1,000.00)	0.0%
4720 · Graduation	0.00	0.00	0.00	0.0%
4725 · Class Parties	0.00	400.00	(400.00)	0.0%
4730 · Field Trips/Educ Activities Inc	0.00	0.00	0.00	0.0%
Total 4700 · STUDENT PARTICIPATION INCOME	7,600.00	16,400.00	(8,800.00)	46.3%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	0.00	167.00	(167.00)	0.0%
4815 · Snow Removal Income	0.00	0.00	0.00	0.0%
4820 · Interest Income - LFB	2,261.61	1,500.00	761.61	150.8%
4892 · Investment Income (Loss) in LLC	0.00	0.00	0.00	0.0%

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
December 2025

	Dec 25	Budget	\$ Over Budget	% of Budget
5555 · Fee Waiver Expenses	14,525.00	6,300.00	8,225.00	230.6%
5590 · Admin Discretionary	190.00	1,250.00	(1,060.00)	15.2%
5595 · Other Admin Expenses	598.00	705.00	(107.00)	84.8%
Total 5400 · ADMINISTRATION EXP\$	169,529.77	138,009.00	31,520.77	122.8%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	94,807.31	110,000.00	(15,192.69)	86.2%
5610 · Spec Ed FICA & Medicare	3,325.18	4,000.00	(674.82)	83.1%
5615 · Spec Ed Health Benefits	8,423.26	14,500.00	(6,076.74)	58.1%
5625 · Auditory Services	0.00	727.00	(727.00)	0.0%
5630 · Speech Services	8,732.00	10,050.00	(1,318.00)	86.9%
5635 · OT Services	(500.00)	7,333.00	(7,833.00)	(6.8)%
5636 · PT Services	(500.00)	3,000.00	(3,500.00)	(16.7)%
5640 · Psychological Services	(1,424.00)	4,318.00	(5,742.00)	(33.0)%
5641 · Behavioral Therapist Services	0.00	0.00	0.00	0.0%
5642 · Nursing Services	7,416.15	6,400.00	1,016.15	115.9%
5645 · Other Spec Ed Services	0.00	770.00	(770.00)	0.0%
5646 · Out of District Placement	88.74	2,998.00	(2,909.26)	3.0%
5650 · Special Ed Legal Fees	0.00	833.00	(833.00)	0.0%
5655 · Special Ed CR Mats & Sups	0.00	708.00	(708.00)	0.0%
5656 · ELL CR Materials & Supplies	0.00	125.00	(125.00)	0.0%
5660 · Spec Ed Professional Developmt	0.00	2,000.00	(2,000.00)	0.0%
5661 · ELL Professional Development	0.00	0.00	0.00	0.0%
Total 5600 · SUPPORT SERVICES	120,368.64	167,762.00	(47,393.36)	71.7%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	18,775.92	16,000.00	2,775.92	117.3%
5710 · Maint FICA & Medicare	1,402.78	1,200.00	202.78	116.9%
5715 · Maint Health Benefits	1,673.99	1,711.00	(37.01)	97.8%
5720 · Water and Sewer	863.57	667.00	196.57	129.5%
5730 · Gas and Electricity	14,591.04	7,000.00	7,591.04	208.4%
5735 · Garbage	365.49	417.00	(51.51)	87.6%
5740 · Life Safety	1,015.64	1,537.00	(521.36)	66.1%
5745 · Snow Removal	3,833.17	6,750.00	(2,916.83)	56.8%
5750 · Summer Help	0.00	0.00	0.00	0.0%
5765 · Maintenance Equipment	0.00	910.00	(910.00)	0.0%
5770 · Maintenance Supplies	721.57	2,000.00	(1,278.43)	36.1%
5775 · Long-Term Maint & Repairs				
5776 · Facilities Funding	0.00	0.00	0.00	0.0%
5775 · Long-Term Maint & Repairs - Other	697.69	18,000.00	(17,302.31)	3.9%
Total 5775 · Long-Term Maint & Repairs	697.69	18,000.00	(17,302.31)	3.9%
5795 · Other Maint Exps	1,550.00	833.00	717.00	186.1%
Total 5700 · OPERATIONS & MAINT EXP	45,490.86	57,025.00	(11,534.14)	79.8%
5800 · FUNDRAISING EXP				
5814 · Marketing/Advertising Expense	0.00	417.00	(417.00)	0.0%
5840 · Earthweek Exps	0.00	0.00	0.00	0.0%
5875 · Spirit Wear / Gym Uniforms	0.00	250.00	(250.00)	0.0%
5880 · Dances Exp	0.00	175.00	(175.00)	0.0%
5890 · Restricted Expense	0.00	0.00	0.00	0.0%
Total 5800 · FUNDRAISING EXP	0.00	842.00	(842.00)	0.0%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	17,709.30	7,500.00	10,209.30	236.1%
5906 · IDEA Preschool Grant	661.00	217.00	444.00	304.6%
5910 · Title I Exp	7,447.95	3,083.34	4,364.61	241.6%
5915 · Title II Teacher Quality Exp	4,403.71	667.00	3,736.71	560.2%
5922 · Title IV - Student Support	1,930.95	834.00	1,096.95	231.5%
5995 · Other Grants Expenditures	0.00	500.00	(500.00)	0.0%
Total 5900 · GRANT EXPENSE	32,152.91	12,801.34	19,351.57	251.2%
9627 · Bank Service Charges	0.00	0.00	0.00	0.0%
Total Expense	674,164.45	665,914.46	8,249.99	101.2%
Net Ordinary Income	521,098.15	265,415.94	255,682.21	196.3%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7104 · Food Events / Pizza Day	2,478.00	0.00	2,478.00	100.0%
7107 · SCRIP	33.00			

Prairie Crossing Charter School
Profit & Loss Budget vs. Actual
December 2025

	Dec 25	Budget	\$ Over Budget	% of Budget
7109 · Holliday Bazaar	3,134.75	0.00	3,134.75	100.0%
7110 · Other	0.00	0.00	0.00	0.0%
7102 · Fundraising - Other	0.00	0.00	0.00	0.0%
Total 7102 · Fundraising	5,645.75	0.00	5,645.75	100.0%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	5,645.75	0.00	5,645.75	100.0%
Total Other Income	5,645.75	0.00	5,645.75	100.0%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	15,382.36	0.00	15,382.36	100.0%
7228 · Series 2020 Bond Interest Expen	35,495.84	45,144.00	(9,648.16)	78.6%
7244 · Lease Interest Expense	2.15	95.00	(92.85)	2.3%
7246 · Depreciation	896.91	1,167.00	(270.09)	76.9%
7247 · Amortization	0.00	531.50	(531.50)	0.0%
7248 · Depreciation - LLC	28,555.90	28,541.25	14.65	100.1%
7249 · Amortization - LLC	485.03	979.00	(493.97)	49.5%
7250 · Other Expense				
7258 · Other Expenses	67.96	0.00	67.96	100.0%
Total 7250 · Other Expense	67.96	0.00	67.96	100.0%
7300 · NON OPERATING-PSO EXPENSE				
7304 · Bank Fees	82.33			
7311 · SCRIP	4,011.34	0.00	4,011.34	100.0%
7313 · Holiday Bazaar	0.00	0.00	0.00	0.0%
7315 · Other Fundraising	1,169.07	0.00	1,169.07	100.0%
7316 · Spirit Wear - PSO	0.00	0.00	0.00	0.0%
7317 · Food Events / Pizza Day Expense	1,625.94	0.00	1,625.94	100.0%
7320 · Teacher Appreciation	0.00	0.00	0.00	0.0%
Total 7300 · NON OPERATING-PSO EXPENSE	6,888.68	0.00	6,888.68	100.0%
Total 7200 · NON OPERATING EXPENSE	87,774.83	76,457.75	11,317.08	114.8%
Total Other Expense	87,774.83	76,457.75	11,317.08	114.8%
Net Other Income	(82,129.08)	(76,457.75)	(5,671.33)	107.4%
Net Income	438,969.07	188,958.19	250,010.88	232.3%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July through December 2025

	Jul - Dec 25	Jul - Dec 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	3,461,031.81	3,119,924.83	341,106.98	10.9%
4110 · General Contributions	5,074.22	6,549.22	(1,475.00)	(22.5)%
4130 · Matching Gifts	140.00	280.00	(140.00)	(50.0)%
4100 · GENERAL INCOME - Other	0.00	17,794.03	(17,794.03)	(100.0)%
Total 4100 · GENERAL INCOME	3,466,246.03	3,144,548.08	321,697.95	10.2%
4200 · GRANTS				
4205 · IDEA Grant	15,598.00	32,260.00	(16,662.00)	(51.7)%
4206 · IDEA Preschool Grant	661.00	1,320.00	(659.00)	(49.9)%
4215 · Title I Low Income	10,180.00	19,153.00	(8,973.00)	(46.9)%
4220 · Title II Teacher Quality	2,014.00	4,027.00	(2,013.00)	(50.0)%
4222 · Title IV - Student Support	2,292.00	4,224.00	(1,932.00)	(45.7)%
4225 · Special Ed Personnel	33,700.00	33,700.00	0.00	0.0%
4230 · Special Ed Fundg for Children	24,160.00	24,160.00	0.00	0.0%
4235 · Title III ELL - TBE/TPI	2,220.00	2,220.00	0.00	0.0%
4295 · Other Grants	47,382.01	93,801.01	(46,419.00)	(49.5)%
Total 4200 · GRANTS	138,207.01	214,865.01	(76,658.00)	(35.7)%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	43,182.00	25,341.75	17,840.25	70.4%
4310 · Out-of-District Tuition	11,006.53	22,702.48	(11,695.95)	(51.5)%
Total 4300 · SCHOOL FEES INCOME	54,188.53	48,044.23	6,144.30	12.8%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	111,830.43	130,894.95	(19,064.52)	(14.8)%
4415 · Getting to Know You	1,180.00	1,180.00	0.00	0.0%
4425 · Interscholastic Sports	13,066.74	13,705.84	(639.10)	(4.7)%
4495 · Other Clubs				
4470 · Halloween Club	0.00	650.00	(650.00)	(100.0)%
4498 · Cross Country Camp	850.00	1,050.00	(200.00)	(19.1)%
4495 · Other Clubs - Other	19,503.00	20,845.00	(1,342.00)	(6.4)%
Total 4495 · Other Clubs	20,353.00	22,545.00	(2,192.00)	(9.7)%
Total 4400 · CLUBS & PROGRAMS	146,430.17	168,325.79	(21,895.62)	(13.0)%
4500 · GENERAL FUNDRAISING INCOME				
4565 · Dances Income	348.00	420.00	(72.00)	(17.1)%
4595 · Other Fundraising Inc	88.50	0.00	88.50	100.0%
Total 4500 · GENERAL FUNDRAISING INCOME	436.50	420.00	16.50	3.9%
4700 · STUDENT PARTICIPATION INCOME				
4710 · 7th Grade Trip	15,580.00	8,400.00	7,180.00	85.5%
4715 · 8th Grade Trip	0.00	11,040.00	(11,040.00)	(100.0)%
4717 · 8th Grade Fundraising	707.19	0.00	707.19	100.0%
4730 · Field Trips/Educ Activities Inc	10,822.00	3,892.00	6,930.00	178.1%
Total 4700 · STUDENT PARTICIPATION INCOME	27,109.19	23,332.00	3,777.19	16.2%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	0.00	35.00	(35.00)	(100.0)%
4820 · Interest Income - LFB	14,729.77	16,777.37	(2,047.60)	(12.2)%
4892 · Investment Income (Loss) in LLC	2,723.85	18,363.37	(15,639.52)	(85.2)%
4899 · Other	306,698.53	89.71	306,608.82	341,777.8%
Total 4800 · INVESTMENT & OTHER INCOME	324,152.15	35,265.45	288,886.70	819.2%
Total Income	4,156,769.58	3,634,800.56	521,969.02	14.4%
Gross Profit	4,156,769.58	3,634,800.56	521,969.02	14.4%
Expense				
5100 · INSTRUCTION EXP\$				
5105 · Instruction Salaries	1,065,290.80	1,025,330.63	39,960.17	3.9%
5110 · Instruction Stipends	6,643.75	17,473.73	(10,829.98)	(62.0)%
5120 · Related FICA & Medicare Expense	38,058.74	35,319.39	2,739.35	7.8%
5125 · Instruction TRS	35,071.38	14,761.57	20,309.81	137.6%
5130 · Instruction Health Benefits Exp	153,182.10	116,320.50	36,861.60	31.7%
5140 · Classroom Supplies	9,382.95	10,710.66	(1,327.71)	(12.4)%
5141 · Culture Expenses	349.54	103.66	245.88	237.2%
5145 · Educational Materials	22,516.28	21,520.11	996.17	4.6%
5150 · Classroom Technology	3,301.47	1,400.04	1,901.43	135.8%
5160 · Furniture	4,459.42	2,753.64	1,705.78	62.0%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July through December 2025

	Jul - Dec 25	Jul - Dec 24	\$ Change	% Change
5170 · Dues & Subscriptions	19,539.44	27,418.67	(7,879.23)	(28.7)%
5175 · Instruction Prof Development	12,017.43	10,665.54	1,351.89	12.7%
5181 · Environmental Learning	10,209.74	11,268.98	(1,057.24)	(9.4)%
5182 · Environmental Ed Professional D	62,732.80	12,275.47	50,457.33	411.0%
5190 · Deans Discretionary	5,020.15	2,357.67	2,662.48	112.9%
5100 · INSTRUCTION EXP\$ - Other	23.72	0.00	23.72	100.0%
Total 5100 · INSTRUCTION EXP\$	1,447,799.71	1,309,878.26	138,121.45	10.6%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	14,793.34	23,137.60	(8,344.26)	(36.1)%
5210 · Getting to Know You	1,180.00	0.00	1,180.00	100.0%
5215 · Interscholastic Sports	22,044.66	22,693.32	(648.66)	(2.9)%
5285 · Hot Lunch - Farm to Table	388.07	548.08	(160.01)	(29.2)%
5295 · Other Club Exps	6,867.20	11,030.00	(4,162.80)	(37.7)%
Total 5200 · CLUBS & PROGRAMS EXP	45,273.27	57,409.00	(12,135.73)	(21.1)%
5300 · STUDENT PARTICIPATION EXP\$				
5305 · Field Trips/Educ Activities Exp	10,832.35	5,389.95	5,442.40	101.0%
5320 · 5/6 Grade Trip	641.80	443.85	197.95	44.6%
5325 · 7th Grade Trip	5,895.00	5,895.00	0.00	0.0%
5330 · 8th Grade Trip	0.00	9,139.00	(9,139.00)	(100.0)%
5332 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
5340 · Graduation	1,904.14	1,714.04	190.10	11.1%
Total 5300 · STUDENT PARTICIPATION EXP\$	19,273.29	22,581.84	(3,308.55)	(14.7)%
5400 · ADMINISTRATION EXP\$				
5405 · Administrative Salaries	427,976.20	331,162.36	96,813.84	29.2%
5412 · Other	0.00	142.59	(142.59)	(100.0)%
5420 · Admin FICA & Medicare	25,848.22	19,268.75	6,579.47	34.2%
5425 · Admin Health Benefits Expense	25,935.19	17,847.87	8,287.52	47.0%
5438 · Employment Expense - Other	5,040.00	1,102.50	3,937.50	357.1%
5440 · Supplies	3,321.35	3,144.56	176.79	5.6%
5445 · Furniture	13,444.82	4,829.77	8,615.05	178.4%
5455 · Computers	48,422.81	9,255.21	39,167.60	423.2%
5460 · Computer Support	19,519.61	16,393.06	3,126.55	19.1%
5465 · Equipment Rental	3,141.00	0.00	3,141.00	100.0%
5470 · Equipment Maintenance	(60.33)	3,395.56	(3,455.89)	(101.8)%
5475 · Admin Professional Development	5,628.32	1,594.00	4,034.32	253.1%
5480 · Telecommunication	19,880.97	10,619.89	9,261.08	87.2%
5485 · Accounting and Audit Fees	34,946.94	33,965.54	981.40	2.9%
5488 · Accounting and Audit Fees - LLC	3,600.25	4,263.00	(662.75)	(15.6)%
5490 · Payroll Service Fees	9,245.50	9,204.47	41.03	0.5%
5495 · Printing and Copying	11,549.68	7,578.13	3,971.55	52.4%
5500 · Postage and Shipping	1,141.26	661.98	479.28	72.4%
5505 · Insurance (incl. Building Ins.)	56,005.63	42,488.13	13,517.50	31.8%
5510 · Dues and Subscriptions	10,288.13	0.00	10,288.13	100.0%
5515 · Board Related Expenses	11,138.68	2,517.13	8,621.55	342.5%
5525 · Legal Fees	337.00	1,120.00	(783.00)	(69.9)%
5530 · Bank Fees	301.00	317.64	(16.64)	(5.2)%
5544 · Outreach Conferences/Partnershi	957.60	2,500.00	(1,542.40)	(61.7)%
5545 · Community Outreach	54,618.66	28,493.36	26,125.30	91.7%
5546 · Outreach Materials	3,390.31	6,464.83	(3,074.52)	(47.6)%
5547 · Transportation	35,121.50	36,890.20	(1,768.70)	(4.8)%
5555 · Fee Waiver Expenses	27,867.84	29,412.92	(1,745.08)	(5.9)%
5590 · Admin Discretionary	3,198.46	90.29	3,108.17	3,442.4%
5595 · Other Admin Expenses	7,007.76	3,224.03	3,783.73	117.4%
Total 5400 · ADMINISTRATION EXP\$	868,614.36	627,747.57	240,866.79	38.4%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	444,277.11	395,260.97	49,016.14	12.4%
5610 · Spec Ed FICA & Medicare	14,381.84	17,386.19	(3,004.35)	(17.3)%
5615 · Spec Ed Health Benefits	48,326.04	59,995.12	(13,669.08)	(22.8)%
5630 · Speech Services	37,976.00	36,114.12	1,861.88	5.2%
5635 · OT Services	29,384.00	23,029.67	6,354.33	27.6%
5636 · PT Services	17,624.00	22,326.67	(4,702.67)	(21.1)%
5640 · Psychological Services	1,552.00	0.00	1,552.00	100.0%
5642 · Nursing Services	34,239.92	31,185.61	3,054.31	9.8%
5645 · Other Spec Ed Services				
5647 · Therapy Dog Expense	2,799.96	0.00	2,799.96	100.0%
5645 · Other Spec Ed Services - Other	2,408.00	7,664.63	(5,256.63)	(68.6)%
Total 5645 · Other Spec Ed Services	5,207.96	7,664.63	(2,456.67)	(32.1)%
5646 · Out of District Placement	18,899.91	165,564.85	(146,664.94)	(88.6)%
5650 · Special Ed Legal Fees	1,682.00	203.00	1,479.00	728.6%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
 July through December 2025

	Jul - Dec 25	Jul - Dec 24	\$ Change	% Change
5655 · Special Ed CR Mats & Sups	(364.92)	70.98	(435.90)	(614.1)%
5656 · ELL CR Materials & Supplies	507.18	227.77	279.41	122.7%
5660 · Spec Ed Professional Developmt	0.00	1,358.81	(1,358.81)	(100.0)%
Total 5600 · SUPPORT SERVICES	651,693.04	760,388.39	(108,695.35)	(14.3)%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	92,834.47	82,349.56	10,284.91	12.5%
5710 · Maint FICA & Medicare	6,922.70	6,258.43	664.27	10.6%
5715 · Maint Health Benefits	9,293.88	9,091.07	202.81	2.2%
5720 · Water and Sewer	5,737.58	4,249.87	1,487.71	35.0%
5730 · Gas and Electricity	53,807.14	26,966.24	26,840.90	99.5%
5735 · Garbage	4,680.66	1,873.33	2,807.33	149.9%
5740 · Life Safety	28,979.49	12,461.08	16,518.41	132.6%
5745 · Snow Removal	10,527.00	7,622.00	2,905.00	38.1%
5750 · Summer Help	39,055.73	32,523.68	6,532.05	20.1%
5765 · Maintenance Equipment	5,076.11	676.81	4,399.30	650.0%
5770 · Maintenance Supplies	7,379.24	5,577.75	1,801.49	32.3%
5775 · Long-Term Maint & Repairs				
5776 · Facilities Funding	0.00	92,856.99	(92,856.99)	(100.0)%
5775 · Long-Term Maint & Repairs - Other	110,808.94	25,174.53	85,634.41	340.2%
Total 5775 · Long-Term Maint & Repairs	110,808.94	118,031.52	(7,222.58)	(6.1)%
5795 · Other Maint Exps	1,909.77	781.91	1,127.86	144.2%
Total 5700 · OPERATIONS & MAINT EXP	376,812.71	308,463.25	68,349.46	22.2%
5800 · FUNDRAISING EXP				
5890 · Restricted Expense	0.00	633.39	(633.39)	(100.0)%
Total 5800 · FUNDRAISING EXP	0.00	633.39	(633.39)	(100.0)%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	35,406.24	32,260.02	3,146.22	9.8%
5906 · IDEA Preschool Grant	1,322.00	1,320.00	2.00	0.2%
5910 · Title I Exp	18,107.70	19,153.23	(1,045.53)	(5.5)%
5915 · Title II Teacher Quality Exp	6,417.42	4,027.42	2,390.00	59.3%
5922 · Title IV - Student Support	4,222.82	4,223.74	(0.92)	0.0%
5995 · Other Grants Expenditures	3,862.00	62,109.76	(58,247.76)	(93.8)%
Total 5900 · GRANT EXPENSE	69,338.18	123,094.17	(53,755.99)	(43.7)%
9627 · Bank Service Charges	40.00	7.25	32.75	451.7%
Total Expense	3,478,844.56	3,210,003.12	268,841.44	8.4%
Net Ordinary Income	677,925.02	424,797.44	253,127.58	59.6%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7104 · Food Events / Pizza Day	8,509.00	8,354.41	154.59	1.9%
7107 · SCRIP	33.00	0.00	33.00	100.0%
7109 · Holiday Bazaar	3,134.75	3,209.76	(75.01)	(2.3)%
7110 · Other	2,004.52	3,515.81	(1,511.29)	(43.0)%
7102 · Fundraising - Other	1,696.02	758.45	937.57	123.6%
Total 7102 · Fundraising	15,377.29	15,838.43	(461.14)	(2.9)%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	15,377.29	15,838.43	(461.14)	(2.9)%
Total Other Income	15,377.29	15,838.43	(461.14)	(2.9)%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee	30,764.72	24,997.28	5,767.44	23.1%
7228 · Series 2020 Bond Interest Expen	212,975.04	215,475.00	(2,499.96)	(1.2)%
7244 · Lease Interest Expense	44.89	194.63	(149.74)	(76.9)%
7246 · Depreciation	5,381.46	7,224.52	(1,843.06)	(25.5)%
7247 · Amortization	0.00	1,594.50	(1,594.50)	(100.0)%
7248 · Depreciation - LLC	171,335.40	170,063.82	1,271.58	0.8%
7249 · Amortization - LLC	2,881.97	2,749.90	132.07	4.8%
7250 · Other Expense				
7258 · Other Expenses	1,293.07	3,066.45	(1,773.38)	(57.8)%
Total 7250 · Other Expense	1,293.07	3,066.45	(1,773.38)	(57.8)%
7300 · NON OPERATING-PSO EXPENSE				
7304 · Bank Fees	364.32	0.00	364.32	100.0%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
July through December 2025

	Jul - Dec 25	Jul - Dec 24	\$ Change	% Change
7311 · SCRIP	4,011.34	4,617.21	(605.87)	(13.1)%
7313 · Holiday Bazaar	0.00	37.98	(37.98)	(100.0)%
7315 · Other Fundraising	1,517.48	443.48	1,074.00	242.2%
7316 · Spirit Wear - PSO	0.00	(681.00)	681.00	100.0%
7317 · Food Events / Pizza Day Expense	7,033.00	7,467.88	(434.88)	(5.8)%
7320 · Teacher Appreciation	175.46	39.16	136.30	348.1%
7326 · Inschool Grants	145.00	0.00	145.00	100.0%
Total 7300 · NON OPERATING-PSO EXPENSE	13,246.60	11,924.71	1,321.89	11.1%
Total 7200 · NON OPERATING EXPENSE	437,923.15	437,290.81	632.34	0.1%
Total Other Expense	437,923.15	437,290.81	632.34	0.1%
Net Other Income	(422,545.86)	(421,452.38)	(1,093.48)	(0.3)%
Net Income	255,379.16	3,345.06	252,034.10	7,534.5%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
October through December 2025

	Oct - Dec 25	Oct - Dec 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	2,307,354.54	2,079,949.89	227,404.65	10.9%
4110 · General Contributions	2,649.10	1,930.95	718.15	37.2%
4130 · Matching Gifts	80.00	120.00	(40.00)	(33.3)%
Total 4100 · GENERAL INCOME	2,310,083.64	2,082,000.84	228,082.80	11.0%
4200 · GRANTS				
4205 · IDEA Grant	15,598.00	22,483.00	(6,885.00)	(30.6)%
4206 · IDEA Preschool Grant	661.00	660.00	1.00	0.2%
4215 · Title I Low Income	10,180.00	7,625.00	2,555.00	33.5%
4220 · Title II Teacher Quality	2,014.00	2,013.00	1.00	0.1%
4222 · Title IV - Student Support	2,292.00	2,226.00	66.00	3.0%
4225 · Special Ed Personnel	20,220.00	20,220.00	0.00	0.0%
4230 · Special Ed Fundg for Children	14,496.00	14,496.00	0.00	0.0%
4235 · Title III ELL - TBE/TPI	1,332.00	1,332.00	0.00	0.0%
4295 · Other Grants	34,812.54	18,069.87	16,742.67	92.7%
Total 4200 · GRANTS	101,605.54	89,124.87	12,480.67	14.0%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	16,848.00	16,894.50	(46.50)	(0.3)%
4310 · Out-of-District Tuition	11,008.53	11,003.16	3.37	0.0%
Total 4300 · SCHOOL FEES INCOME	27,854.53	27,897.66	(43.13)	(0.2)%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	56,175.00	66,760.01	(10,585.01)	(15.9)%
4425 · Interscholastic Sports	7,691.74	8,580.84	(889.10)	(10.4)%
4495 · Other Clubs				
4470 · Halloween Club	0.00	125.00	(125.00)	(100.0)%
4495 · Other Clubs - Other	15,513.00	14,280.00	1,233.00	8.6%
Total 4495 · Other Clubs	15,513.00	14,405.00	1,108.00	7.7%
Total 4400 · CLUBS & PROGRAMS	79,379.74	89,745.85	(10,366.11)	(11.6)%
4500 · GENERAL FUNDRAISING INCOME				
4565 · Dances Income	348.00	420.00	(72.00)	(17.1)%
4595 · Other Fundraising Inc	88.50	0.00	88.50	100.0%
Total 4500 · GENERAL FUNDRAISING INCOME	436.50	420.00	16.50	3.9%
4700 · STUDENT PARTICIPATION INCOME				
4710 · 7th Grade Trip	15,580.00	8,400.00	7,180.00	85.5%
4717 · 8th Grade Fundraising	707.19	0.00	707.19	100.0%
4730 · Field Trips/Educ Activities Inc	4,061.00	384.00	3,677.00	957.6%
Total 4700 · STUDENT PARTICIPATION INCOME	20,348.19	8,784.00	11,564.19	131.7%
4800 · INVESTMENT & OTHER INCOME				
4805 · Rental Income	0.00	35.00	(35.00)	(100.0)%
4820 · Interest Income - LFB	7,047.04	7,077.26	(30.22)	(0.4)%
4892 · Investment Income (Loss) in LLC	0.00	9,479.71	(9,479.71)	(100.0)%
4899 · Other	306,698.53	0.00	306,698.53	100.0%
Total 4800 · INVESTMENT & OTHER INCOME	313,745.57	16,591.97	297,153.60	1,791.0%
Total Income	2,853,453.71	2,314,565.19	538,888.52	23.3%
Gross Profit	2,853,453.71	2,314,565.19	538,888.52	23.3%
Expense				
5100 · INSTRUCTION EXPNS				
5105 · Instruction Salaries	700,560.12	687,128.90	13,431.22	2.0%
5110 · Instruction Stipends	1,390.00	2,962.88	(1,572.88)	(53.1)%
5120 · Related FICA & Medicare Expense	23,625.06	22,596.69	1,028.37	4.6%
5125 · Instruction TRS	9,019.75	9,078.02	(58.27)	(0.6)%
5130 · Instruction Health Benefits Exp	84,744.43	57,205.62	27,538.81	48.1%
5140 · Classroom Supplies	312.88	634.05	(321.17)	(50.7)%
5141 · Culture Expenses	48.45	0.00	48.45	100.0%
5145 · Educational Materials	1,797.51	3,852.95	(2,055.44)	(53.4)%
5150 · Classroom Technology	38.27	1,317.05	(1,278.78)	(97.1)%
5160 · Furniture	2,995.08	(18.03)	3,013.11	16,711.7%
5170 · Dues & Subscriptions	9,405.08	18,494.27	(9,089.19)	(49.2)%
5175 · Instruction Prof Development	1,910.69	1,778.00	132.69	7.5%
5181 · Environmental Learning	6,912.94	7,345.66	(432.72)	(5.9)%
5182 · Environmental Ed Professional D	32,923.80	12,275.47	20,648.33	168.2%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
October through December 2025

	Oct - Dec 25	Oct - Dec 24	\$ Change	% Change
5190 · Deans Discretionary	474.83	267.90	206.93	77.2%
Total 5100 · INSTRUCTION EXP\$	876,158.89	824,919.43	51,239.46	6.2%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	7,903.91	16,897.83	(8,993.92)	(53.2)%
5210 · Getting to Know You	1,180.00	0.00	1,180.00	100.0%
5215 · Interscholastic Sports	21,663.39	21,426.50	236.89	1.1%
5285 · Hot Lunch - Farm to Table	211.28	435.13	(223.85)	(51.4)%
5295 · Other Club Exps	6,548.00	10,530.00	(3,982.00)	(37.8)%
Total 5200 · CLUBS & PROGRAMS EXP	37,506.58	49,289.46	(11,782.88)	(23.9)%
5300 · STUDENT PARTICIPATION EXP\$				
5305 · Field Trips/Educ Activities Exp	4,140.85	2,200.00	1,940.85	88.2%
5320 · 5/6 Grade Trip	175.90	443.85	(267.95)	(60.4)%
5325 · 7th Grade Trip	5,895.00	0.00	5,895.00	100.0%
5330 · 8th Grade Trip	0.00	9,139.00	(9,139.00)	(100.0)%
5332 · 8th Grade Fundraising	0.00	0.00	0.00	0.0%
5340 · Graduation	1,904.14	0.00	1,904.14	100.0%
Total 5300 · STUDENT PARTICIPATION EXP\$	12,115.89	11,782.85	333.04	2.8%
5400 · ADMINISTRATION EXP\$				
5405 · Administrative Salaries	225,485.31	167,267.36	58,217.95	34.8%
5412 · Other	0.00	(45.98)	45.98	100.0%
5420 · Admin FICA & Medicare	12,556.41	9,081.72	3,474.69	38.3%
5425 · Admin Health Benefits Expense	18,126.30	8,823.03	9,303.27	105.4%
5438 · Employment Expense - Other	63.00	308.25	(243.25)	(79.4)%
5440 · Supplies	1,677.12	635.61	1,041.51	163.9%
5445 · Furniture	1,400.00	0.00	1,400.00	100.0%
5455 · Computers	38.17	678.67	(640.50)	(94.4)%
5460 · Computer Support	7,006.86	6,951.86	55.00	0.8%
5470 · Equipment Maintenance	9.67	3,336.94	(3,327.27)	(99.7)%
5475 · Admin Professional Development	540.00	39.00	501.00	1,284.6%
5480 · Telecommunication	5,883.40	5,506.60	376.80	6.8%
5485 · Accounting and Audit Fees	34,946.94	32,915.54	2,031.40	6.2%
5488 · Accounting and Audit Fees - LLC	3,600.25	4,263.00	(662.75)	(15.6)%
5490 · Payroll Service Fees	4,534.05	4,606.77	(72.72)	(1.6)%
5495 · Printing and Copying	7,194.97	3,504.64	3,690.33	105.3%
5500 · Postage and Shipping	688.06	264.00	424.06	160.6%
5505 · Insurance (incl. Building Ins.)	28,429.34	16,186.60	12,242.74	75.6%
5510 · Dues and Subscriptions	9,464.07	0.00	9,464.07	100.0%
5515 · Board Related Expenses	8,581.92	317.13	8,264.79	2,606.1%
5525 · Legal Fees	250.00	627.00	(377.00)	(60.1)%
5530 · Bank Fees	111.00	182.64	(71.64)	(39.2)%
5544 · Outreach Conferences/Partnershi	574.56	2,500.00	(1,925.44)	(77.0)%
5545 · Community Outreach	27,292.14	14,286.21	13,005.93	91.0%
5546 · Outreach Materials	350.48	277.75	72.73	26.2%
5547 · Transportation	28,545.70	30,179.80	(1,634.10)	(5.4)%
5555 · Fee Waiver Expenses	16,558.10	15,483.90	1,074.20	6.9%
5590 · Admin Discretionary	810.00	90.29	719.71	797.1%
5595 · Other Admin Expenses	1,890.19	1,353.00	537.19	39.7%
Total 5400 · ADMINISTRATION EXP\$	446,608.01	329,619.33	118,988.68	35.5%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	287,511.65	268,850.08	18,661.57	6.9%
5610 · Spec Ed FICA & Medicare	9,036.78	11,355.06	(2,318.28)	(20.4)%
5615 · Spec Ed Health Benefits	26,292.44	30,812.81	(4,520.37)	(14.7)%
5630 · Speech Services	31,084.00	38,444.12	(7,360.12)	(19.1)%
5635 · OT Services	29,884.00	18,309.67	11,574.33	63.2%
5636 · PT Services	9,394.00	14,700.67	(5,306.67)	(36.1)%
5640 · Psychological Services	(1,424.00)	0.00	(1,424.00)	(100.0)%
5642 · Nursing Services	21,546.58	20,289.41	1,277.17	6.3%
5645 · Other Spec Ed Services				
5647 · Therapy Dog Expense	2,799.96	0.00	2,799.96	100.0%
5645 · Other Spec Ed Services - Other	75.00	2,765.18	(2,690.18)	(97.3)%
Total 5645 · Other Spec Ed Services	2,874.96	2,765.18	109.78	4.0%
5646 · Out of District Placement	23,611.95	102,448.80	(78,836.85)	(77.0)%
5650 · Special Ed Legal Fees	0.00	203.00	(203.00)	(100.0)%
5655 · Special Ed CR Mats & Sups	1.60	3,471.09	(3,469.49)	(100.0)%
5656 · ELL CR Materials & Supplies	9.49	0.00	9.49	100.0%
5660 · Spec Ed Professional Developmt	0.00	1,358.81	(1,358.81)	(100.0)%
Total 5600 · SUPPORT SERVICES	439,823.45	512,988.70	(73,165.25)	(14.3)%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
October through December 2025

	Oct - Dec 25	Oct - Dec 24	\$ Change	% Change
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	47,888.91	42,080.62	5,808.29	13.8%
5710 · Maint FICA & Medicare	3,562.76	3,241.03	321.73	9.9%
5715 · Maint Health Benefits	4,721.97	4,636.88	85.09	1.8%
5720 · Water and Sewer	2,789.62	2,784.67	4.95	0.2%
5730 · Gas and Electricity	34,634.64	14,889.36	19,745.28	132.6%
5735 · Garbage	1,096.47	961.21	135.26	14.1%
5740 · Life Safety	21,596.83	3,834.59	17,762.24	463.2%
5745 · Snow Removal	10,527.00	7,622.00	2,905.00	38.1%
5750 · Summer Help	0.00	0.00	0.00	0.0%
5765 · Maintenance Equipment	15.99	0.00	15.99	100.0%
5770 · Maintenance Supplies	2,131.65	2,739.31	(607.66)	(22.2)%
5775 · Long-Term Maint & Repairs	10,115.68	9,815.41	300.27	3.1%
5795 · Other Maint Exps	1,619.68	524.89	1,094.79	208.6%
Total 5700 · OPERATIONS & MAINT EXP	140,701.20	93,129.97	47,571.23	51.1%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	19,808.66	22,482.84	(2,674.18)	(11.9)%
5906 · IDEA Preschool Grant	661.00	660.00	1.00	0.2%
5910 · Title I Exp	7,927.96	7,625.45	302.51	4.0%
5915 · Title II Teacher Quality Exp	4,403.72	2,013.71	2,390.01	118.7%
5922 · Title IV - Student Support	1,930.96	2,226.12	(295.16)	(13.3)%
Total 5900 · GRANT EXPENSE	34,732.30	35,008.12	(275.82)	(0.8)%
9627 · Bank Service Charges	0.00	7.25	(7.25)	(100.0)%
Total Expense	1,987,646.32	1,856,745.11	130,901.21	7.1%
Net Ordinary Income	865,807.39	457,820.08	407,987.31	89.1%
Other Income/Expense				
Other Income				
7100 · NON OPERATING INC-PSO FUNDRAISG				
7102 · Fundraising				
7104 · Food Events / Pizza Day	7,564.00	7,262.89	301.11	4.2%
7107 · SCRIP	33.00	0.00	33.00	100.0%
7109 · Holiday Bazaar	3,134.75	3,209.76	(75.01)	(2.3)%
7110 · Other	1,524.52	2,839.61	(1,315.09)	(46.3)%
7102 · Fundraising - Other	1,586.18	717.71	868.47	121.0%
Total 7102 · Fundraising	13,842.45	14,029.97	(187.52)	(1.3)%
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	13,842.45	14,029.97	(187.52)	(1.3)%
Total Other Income	13,842.45	14,029.97	(187.52)	(1.3)%
Other Expense				
7200 · NON OPERATING EXPENSE				
7227 · Charter School Admin Fee				
7227 · Charter School Admin Fee	15,382.36	12,498.64	2,883.72	23.1%
7228 · Series 2020 Bond Interest Expen				
7228 · Series 2020 Bond Interest Expen	106,487.52	107,737.50	(1,249.98)	(1.2)%
7244 · Lease Interest Expense				
7244 · Lease Interest Expense	12.87	88.16	(75.29)	(85.4)%
7246 · Depreciation				
7246 · Depreciation	2,690.73	3,537.55	(846.82)	(23.9)%
7248 · Depreciation - LLC				
7248 · Depreciation - LLC	85,667.70	85,319.46	348.24	0.4%
7249 · Amortization - LLC				
7249 · Amortization - LLC	1,449.43	1,383.01	66.42	4.8%
7250 · Other Expense				
7258 · Other Expenses	625.03	813.08	(188.05)	(23.1)%
Total 7250 · Other Expense	625.03	813.08	(188.05)	(23.1)%
7300 · NON OPERATING-PSO EXPENSE				
7304 · Bank Fees				
7304 · Bank Fees	260.23	0.00	260.23	100.0%
7311 · SCRIP				
7311 · SCRIP	4,011.34	4,617.21	(605.87)	(13.1)%
7313 · Holiday Bazaar				
7313 · Holiday Bazaar	0.00	37.98	(37.98)	(100.0)%
7315 · Other Fundraising				
7315 · Other Fundraising	1,134.07	443.48	690.59	155.7%
7316 · Spirit Wear - PSO				
7316 · Spirit Wear - PSO	0.00	(681.00)	681.00	100.0%
7317 · Food Events / Pizza Day Expense				
7317 · Food Events / Pizza Day Expense	5,151.33	5,709.31	(557.98)	(9.8)%
7320 · Teacher Appreciation				
7320 · Teacher Appreciation	0.00	39.16	(39.16)	(100.0)%
Total 7300 · NON OPERATING-PSO EXPENSE	10,556.97	10,166.14	390.83	3.8%
Total 7200 · NON OPERATING EXPENSE	222,872.61	221,543.54	1,329.07	0.6%
Total Other Expense	222,872.61	221,543.54	1,329.07	0.6%
Net Other Income	(209,030.16)	(207,513.57)	(1,516.59)	(0.7)%
Net Income	656,777.23	250,306.51	406,470.72	162.4%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
December 2025

	Dec 25	Dec 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
4100 · GENERAL INCOME				
4105 · Reimbursement From ISBE	769,118.18	693,316.63	75,801.55	10.9%
4110 · General Contributions	824.00	624.00	200.00	32.1%
4130 · Matching Gifts	40.00	60.00	(20.00)	(33.3)%
Total 4100 · GENERAL INCOME	769,982.18	694,000.63	75,981.55	11.0%
4200 · GRANTS				
4205 · IDEA Grant	0.00	22,483.00	(22,483.00)	(100.0)%
4206 · IDEA Preschool Grant	0.00	660.00	(660.00)	(100.0)%
4215 · Title I Low Income	0.00	7,625.00	(7,625.00)	(100.0)%
4220 · Title II Teacher Quality	0.00	2,013.00	(2,013.00)	(100.0)%
4222 · Title IV - Student Support	0.00	2,226.00	(2,226.00)	(100.0)%
4225 · Special Ed Personnel	6,740.00	6,740.00	0.00	0.0%
4230 · Special Ed Fundg for Children	4,832.00	4,832.00	0.00	0.0%
4235 · Title III ELL - TBE/TPI	444.00	444.00	0.00	0.0%
4295 · Other Grants	34,812.54	8,993.07	25,819.47	287.1%
Total 4200 · GRANTS	46,828.54	56,016.07	(9,187.53)	(16.4)%
4300 · SCHOOL FEES INCOME				
4305 · Books/Materials/Activities	5,616.00	5,631.50	(15.50)	(0.3)%
4310 · Out-of-District Tuition	0.00	11,003.16	(11,003.16)	(100.0)%
Total 4300 · SCHOOL FEES INCOME	5,616.00	16,634.66	(11,018.66)	(66.2)%
4400 · CLUBS & PROGRAMS				
4405 · Before and After School Program	51,470.00	25,920.00	25,550.00	98.6%
4425 · Interscholastic Sports	1,239.74	2,265.14	(1,025.40)	(45.3)%
4495 · Other Clubs	3,566.00	11,550.00	(7,984.00)	(69.1)%
Total 4400 · CLUBS & PROGRAMS	58,275.74	39,735.14	16,540.60	41.6%
4700 · STUDENT PARTICIPATION INCOME				
4710 · 7th Grade Trip	7,600.00	0.00	7,600.00	100.0%
Total 4700 · STUDENT PARTICIPATION INCOME	7,600.00	0.00	7,600.00	100.0%
4800 · INVESTMENT & OTHER INCOME				
4820 · Interest Income - LFB	2,261.61	1,211.08	1,050.53	86.7%
4892 · Investment Income (Loss) in LLC	0.00	3,266.82	(3,266.82)	(100.0)%
4899 · Other	306,698.53	0.00	306,698.53	100.0%
Total 4800 · INVESTMENT & OTHER INCOME	308,960.14	4,477.90	304,482.24	6,799.7%
Total Income	1,195,262.60	810,864.40	384,398.20	47.4%
Gross Profit	1,195,262.60	810,864.40	384,398.20	47.4%
Expense				
5100 · INSTRUCTION EXP\$				
5105 · Instruction Salaries	232,687.75	232,058.48	629.27	0.3%
5110 · Instruction Stipends	1,390.00	440.00	950.00	215.9%
5120 · Related FICA & Medicare Expense	7,989.96	7,921.10	68.86	0.9%
5125 · Instruction TRS	3,109.50	3,004.76	104.74	3.5%
5130 · Instruction Health Benefits Exp	28,718.67	13,015.49	15,703.18	120.7%
5140 · Classroom Supplies	74.89	(140.30)	215.19	153.4%
5145 · Educational Materials	522.44	1,403.65	(881.21)	(62.8)%
5150 · Classroom Technology	38.27	7.99	30.28	379.0%
5160 · Furniture	80.19	(183.00)	263.19	143.8%
5170 · Dues & Subscriptions	3,253.15	2,409.77	843.38	35.0%
5175 · Instruction Prof Development	326.90	733.00	(406.10)	(55.4)%
5181 · Environmental Learning	5,850.20	5,984.33	(134.13)	(2.2)%
5182 · Environmental Ed Professional D	3,375.00	12,000.00	(8,625.00)	(71.9)%
5190 · Deans Discretionary	0.00	37.18	(37.18)	(100.0)%
Total 5100 · INSTRUCTION EXP\$	287,416.92	278,692.45	8,724.47	3.1%
5200 · CLUBS & PROGRAMS EXP				
5205 · Before and After School Care	2,820.45	6,116.23	(3,295.78)	(53.9)%
5210 · Getting to Know You	0.00	0.00	0.00	0.0%
5215 · Interscholastic Sports	9,341.00	9,912.16	(571.16)	(5.8)%
5285 · Hot Lunch - Farm to Table	0.00	365.00	(365.00)	(100.0)%
5295 · Other Club Exps	873.00	894.00	(21.00)	(2.4)%
Total 5200 · CLUBS & PROGRAMS EXP	13,034.45	17,287.39	(4,252.94)	(24.6)%
5300 · STUDENT PARTICIPATION EXP\$				

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
December 2025

	Dec 25	Dec 24	\$ Change	% Change
5305 · Field Trips/Educ Activities Exp	100.00	656.00	(556.00)	(84.8)%
5320 · 5/6 Grade Trip	175.90	443.85	(267.95)	(60.4)%
5325 · 7th Grade Trip	5,895.00	0.00	5,895.00	100.0%
Total 5300 · STUDENT PARTICIPATION EXP\$	6,170.90	1,099.85	5,071.05	461.1%
5400 · ADMINISTRATION EXP\$				
5405 · Administrative Salaries	85,283.26	56,517.20	28,766.06	50.9%
5412 · Other	0.00	(45.98)	45.98	100.0%
5420 · Admin FICA & Medicare	4,908.52	2,660.92	2,247.60	84.5%
5425 · Admin Health Benefits Expense	5,941.94	2,941.01	3,000.93	102.0%
5438 · Employment Expense - Other	63.00	61.25	1.75	2.9%
5440 · Supplies	197.42	130.46	66.96	51.3%
5455 · Computers	(250.70)	313.70	(564.40)	(179.9)%
5460 · Computer Support	2,370.22	1,775.51	594.71	33.5%
5470 · Equipment Maintenance	9.67	0.00	9.67	100.0%
5475 · Admin Professional Development	0.00	39.00	(39.00)	(100.0)%
5480 · Telecommunication	1,977.25	1,704.43	272.82	16.0%
5485 · Accounting and Audit Fees	17,621.94	0.00	17,621.94	100.0%
5488 · Accounting and Audit Fees - LLC	3,600.25	4,283.00	(662.75)	(15.6)%
5490 · Payroll Service Fees	1,498.40	1,586.73	(88.33)	(4.4)%
5495 · Printing and Copying	3,088.90	0.00	3,088.90	100.0%
5500 · Postage and Shipping	397.98	247.26	150.72	61.0%
5505 · Insurance (Incl. Building Ins.)	9,192.12	8,567.21	624.91	7.3%
5510 · Dues and Subscriptions	262.69	0.00	262.69	100.0%
5515 · Board Related Expenses	2,346.61	0.00	2,346.61	100.0%
5525 · Legal Fees	250.00	482.00	(232.00)	(48.1)%
5530 · Bank Fees	19.90	92.64	(72.74)	(78.5)%
5544 · Outreach Conferences/Partnerships	191.52	2,500.00	(2,308.48)	(92.3)%
5545 · Community Outreach	7,847.38	4,729.58	3,117.80	65.9%
5546 · Outreach Materials	0.00	(79.99)	79.99	100.0%
5547 · Transportation	7,398.50	11,473.00	(4,074.50)	(35.5)%
5555 · Fee Waiver Expenses	14,525.00	7,444.63	7,080.37	95.1%
5590 · Admin Discretionary	190.00	90.29	99.71	110.4%
5595 · Other Admin Expenses	598.00	451.00	147.00	32.6%
Total 5400 · ADMINISTRATION EXP\$	169,529.77	107,924.85	61,604.92	57.1%
5600 · SUPPORT SERVICES				
5605 · Special Ed Salaries	94,807.31	81,262.75	13,544.56	16.7%
5610 · Spec Ed FICA & Medicare	3,325.18	3,731.59	(406.41)	(10.9)%
5615 · Spec Ed Health Benefits	8,423.26	9,954.58	(1,531.32)	(15.4)%
5630 · Speech Services	8,732.00	16,092.12	(7,360.12)	(45.7)%
5635 · OT Services	(500.00)	6,901.67	(7,401.67)	(107.2)%
5636 · PT Services	(500.00)	4,098.67	(4,598.67)	(112.2)%
5640 · Psychological Services	(1,424.00)	0.00	(1,424.00)	(100.0)%
5642 · Nursing Services	7,416.15	6,614.06	802.08	12.1%
5645 · Other Spec Ed Services	0.00	2,765.18	(2,765.18)	(100.0)%
5646 · Out of District Placement	88.74	44,511.97	(44,423.23)	(99.8)%
5655 · Special Ed CR Mats & Sups	0.00	3,531.95	(3,531.95)	(100.0)%
5660 · Spec Ed Professional Developmt	0.00	1,358.81	(1,358.81)	(100.0)%
Total 5600 · SUPPORT SERVICES	120,368.64	180,823.35	(60,454.71)	(33.4)%
5700 · OPERATIONS & MAINT EXP				
5705 · Maintenance Salaries	18,775.92	14,897.34	3,878.58	28.0%
5710 · Maint FICA & Medicare	1,402.78	1,118.61	284.17	25.4%
5715 · Maint Health Benefits	1,673.99	1,523.97	150.02	9.8%
5720 · Water and Sewer	863.57	701.47	162.10	23.1%
5730 · Gas and Electricity	14,591.04	7,362.00	7,229.04	98.2%
5735 · Garbage	365.49	353.13	12.36	3.5%
5740 · Life Safety	1,015.64	971.76	43.88	4.5%
5745 · Snow Removal	3,833.17	7,622.00	(3,788.83)	(49.7)%
5750 · Summer Help	0.00	0.00	0.00	0.0%
5770 · Maintenance Supplies	721.57	35.58	685.99	1,928.0%
5775 · Long-Term Maint & Repairs	697.69	3,097.55	(2,399.86)	(77.5)%
5795 · Other Maint Exps	1,550.00	47.89	1,502.11	3,136.6%
Total 5700 · OPERATIONS & MAINT EXP	45,490.86	37,731.30	7,759.56	20.6%
5900 · GRANT EXPENSE				
5905 · IDEA Grant Exp	17,709.30	16,688.98	1,020.32	6.1%
5906 · IDEA Preschool Grant	661.00	660.00	1.00	0.2%
5910 · Title I Exp	7,447.95	7,447.95	0.00	0.0%
5915 · Title II Teacher Quality Exp	4,403.71	2,013.71	2,390.00	118.7%
5922 · Title IV - Student Support	1,930.85	1,988.12	(55.17)	(2.8)%

Prairie Crossing Charter School
Profit & Loss Prev Year Comparison
December 2025

	Dec 25	Dec 24	\$ Change	% Change
Total 5900 - GRANT EXPENSE	32,152.91	28,796.76	3,356.15	11.7%
Total Expense	674,164.45	652,355.95	21,808.50	3.3%
Net Ordinary Income	521,098.15	158,508.45	362,589.70	228.8%
Other Income/Expense				
Other Income				
7100 - NON OPERATING INC-PSO FUNDRAISG				
7102 - Fundraising				
7104 - Food Events / Pizza Day	2,478.00	2,586.81	(108.81)	(4.2)%
7107 - SCRIP	33.00	0.00	33.00	100.0%
7109 - Holiday Bazaar	3,134.75	3,209.76	(75.01)	(2.3)%
7110 - Other	0.00	437.22	(437.22)	(100.0)%
7102 - Fundraising - Other	0.00	649.21	(649.21)	(100.0)%
Total 7102 - Fundraising	5,645.75	6,883.00	(1,237.25)	(18.0)%
Total 7100 - NON OPERATING INC-PSO FUNDRAISG	5,645.75	6,883.00	(1,237.25)	(18.0)%
Total Other Income	5,645.75	6,883.00	(1,237.25)	(18.0)%
Other Expense				
7200 - NON OPERATING EXPENSE				
7227 - Charter School Admin Fee	15,382.36	0.00	15,382.36	100.0%
7228 - Series 2020 Bond Interest Expen	35,495.84	35,912.50	(416.66)	(1.2)%
7244 - Lease Interest Expense	2.15	27.34	(25.19)	(92.1)%
7246 - Depreciation	896.91	1,079.57	(182.66)	(16.9)%
7248 - Depreciation - LLC	28,555.90	28,823.22	(267.32)	(0.9)%
7249 - Amortization - LLC	485.03	462.81	22.22	4.8%
7250 - Other Expense	67.96	0.00	67.96	100.0%
7258 - Other Expenses	67.96	0.00	67.96	100.0%
Total 7250 - Other Expense	67.96	0.00	67.96	100.0%
Total 7200 - NON OPERATING EXPENSE	87,774.83	72,455.81	15,319.02	21.1%
Total Other Expense	87,774.83	72,455.81	15,319.02	21.1%
Net Other Income	(82,129.08)	(65,572.81)	(16,556.27)	(25.3)%
Net Income	438,969.07	92,935.64	346,033.43	372.3%

Prairie Crossing Charter School
Statement of Cash Flows
July through December 2025

	<u>Jul - Dec 25</u>
OPERATING ACTIVITIES	
Net Income	255,379.16
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(28,691.55)
1250 · Grants Receivable	75,693.00
1320 · Prepaid Expense	(28,269.99)
1490 · Accumulated Depreciation	5,381.46
1660 · PCCSHI-Accumulated Depreciation	171,335.40
2002 · Accounts Payables	(43,442.98)
2151 · Deferred Revenue-Fees	26,393.00
2152 · Deferred Revenue - ISBE	384,559.11
2210 · Accrued Salaries	(71,579.08)
2245 · THIS Payable	(1.63)
2250 · TRS Payable	624.50
2010 · Accounts Payable - Accrued	(31,741.97)
2030 · Other Accrued Expenses	(32,110.73)
2060 · Chromebook deposit-refundable	445.00
2061 · Restricted Contributions-other	238.14
2212 · Accrued FICA/Medicare/TRS Bonus	(2,210.76)
Net cash provided by Operating Activities	<u>682,000.08</u>
INVESTING ACTIVITIES	
1415 · Fine Arts Building Project	(257,487.30)
1416 · Design Expense	(19,374.80)
1417 · Construction Expense	(34,623.57)
1418 · Furniture and Fixed Expenses	(18,962.69)
1419 · Playground Expense	(192,076.84)
1607 · Capitalized Closing Costs	2,881.97
Net cash provided by Investing Activities	<u>(519,643.23)</u>
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(3,409.37)
2609 · Series 2020 Bond Term 2031	(58,935.42)
3210 · PCCS - Temporarily Restricted	(925.34)
Net cash provided by Financing Activities	<u>(63,270.13)</u>
Net cash increase for period	<u>99,086.72</u>
Cash at beginning of period	<u>3,253,520.53</u>
Cash at end of period	<u>3,352,607.25</u>

Prairie Crossing Charter School
Statement of Cash Flows
October through December 2025

	<u>Oct - Dec 25</u>
OPERATING ACTIVITIES	
Net Income	656,777.23
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(11,607.25)
1250 · Grants Receivable	8,707.47
1320 · Prepaid Expense	37,506.22
1490 · Accumulated Depreciation	2,690.73
1660 · PCCSHI-Accumulated Depreciation	85,667.70
2002 · Accounts Payables	(184,053.98)
2151 · Deferred Revenue-Fees	(16,848.00)
2152 · Deferred Revenue - ISBE	(384,559.08)
2210 · Accrued Salaries	99,046.80
2235 · Equitable - 403B Payable	(206.07)
2060 · Chromebook deposit-refundable	170.00
2061 · Restricted Contributions-other	(2,264.99)
2212 · Accrued FICA/Medicare/TRS Bonus	3,271.95
Net cash provided by Operating Activities	<u>294,298.73</u>
INVESTING ACTIVITIES	
1416 · Design Expense	(18,965.00)
1607 · Capitalized Closing Costs	<u>1,449.43</u>
Net cash provided by Investing Activities	<u>(17,515.57)</u>
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(1,714.26)
2609 · Series 2020 Bond Term 2031	(29,467.71)
3210 · PCCS - Temporarily Restricted	<u>(925.34)</u>
Net cash provided by Financing Activities	<u>(32,107.31)</u>
Net cash increase for period	244,675.85
Cash at beginning of period	<u>3,107,931.40</u>
Cash at end of period	<u>3,352,607.25</u>

Prairie Crossing Charter School
Statement of Cash Flows
December 2025

	Dec 25
OPERATING ACTIVITIES	
Net Income	438,969.07
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(25,888.75)
1250 · Grants Receivable	11,006.53
1320 · Prepaid Expense	5,413.10
1490 · Accumulated Depreciation	896.91
1660 · PCCSHI-Accumulated Depreciation	28,555.90
2002 · Accounts Payables	(40,272.00)
2151 · Deferred Revenue-Fees	(5,616.00)
2152 · Deferred Revenue - ISBE	(769,118.18)
2210 · Accrued Salaries	33,015.60
2271 · AFT Local 504	(4,624.76)
2060 · Chromebook deposit-refundable	100.00
2061 · Restricted Contributions-other	369.35
2212 · Accrued FICA/Medicare/TRS Bonus	1,090.65
 Net cash provided by Operating Activities	 (326,102.58)
INVESTING ACTIVITIES	
1416 · Design Expense	(18,965.00)
1607 · Capitalized Closing Costs	485.03
 Net cash provided by Investing Activities	 (18,479.97)
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(573.56)
2609 · Series 2020 Bond Term 2031	(9,822.57)
 Net cash provided by Financing Activities	 (10,396.13)
 Net cash increase for period	 (354,978.68)
 Cash at beginning of period	 3,707,585.93
 Cash at end of period	 3,352,607.25

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of December 31, 2025

	Dec 31, 25	Dec 31, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1100 · Cash			
1110 · LFB Operating 379719	1,037,892.68	1,182,716.82	(144,824.14)
1115 · Money Market 8100003238	717,656.21	698,369.35	19,286.86
1125 · PCCS PPP 9195278569	50,486.10	1,047,276.14	(996,790.04)
1130 · PCCS Building 379727	189,570.08	149,953.09	39,616.99
1140 · PCCS Holdings 393851	0.00	43,703.02	(43,703.02)
1145 · Byron Colby Barn 9193551337	21,200.27	21,200.27	0.00
1150 · PSO State Bank	57,020.05	47,186.52	9,833.53
1160 · Petty Cash	300.00	300.00	0.00
1170 · Wilmington Trust Project Fund	8,944.71	8,639.48	305.23
1171 · Wilmington Trust Reserve Fund	569,977.39	381,380.73	188,596.66
1173 · Wilmington Trust Replace Rsrv	116,599.91	94,101.11	22,498.80
1174 · Wilmington Trust Expense Fund	5,235.40	8,099.49	(2,864.09)
1175 · Wilmington Trust Bond Fund	215,188.77	299,775.65	(84,586.88)
1176 · Wilmington Trust Revenue Fund	10,864.13	375.29	10,488.84
Total 1100 · Cash	3,000,935.70	3,983,076.96	(982,141.26)
1112 · PCCS CD 7995	350,401.55	0.00	350,401.55
Total Checking/Savings	3,351,337.25	3,983,076.96	(631,739.71)
Accounts Receivable			
1200 · Accounts Receivable	45,609.56	50,254.74	(4,645.18)
Total Accounts Receivable	45,609.56	50,254.74	(4,645.18)
Other Current Assets			
12000 · Undeposited Funds	1,270.00	1,345.00	(75.00)
1250 · Grants Receivable	41,401.99	95,804.22	(54,402.23)
1300 · Other Assets			
1310 · Other Receivables	0.20	0.20	0.00
1320 · Prepaid Expense	144,126.30	172,693.90	(28,567.60)
1330 · Charter Renewal Fees	0.23	(1,594.77)	1,595.00
8996 · Due From Holdings - BCB	(1,226,835.00)	(1,226,835.00)	0.00
8998 · Due To PCCS - BCB	(788,768.00)	(760,014.00)	(28,754.00)
8999 · Due to Holdings	3,021,686.50	1,049,338.50	1,972,348.00
9997 · Due From BCB - Holdings	1,226,835.00	1,226,835.00	0.00
9998 · Due From PCCS - BCB	788,768.00	760,014.00	28,754.00
9999 · Due from PCCS - LLC	(3,021,686.50)	(1,049,338.50)	(1,972,348.00)
Total 1300 · Other Assets	144,126.73	171,099.33	(26,972.60)
Total Other Current Assets	186,798.72	268,248.55	(81,449.83)
Total Current Assets	3,583,745.53	4,301,580.25	(717,834.72)
Fixed Assets			
1400 · Fixed Assets			
1405 · Software	49,819.95	49,819.95	0.00
1415 · Fine Arts Building Project			
1416 · Design Expense	125,439.79	82,061.83	43,377.96
1417 · Construction Expense	1,796,712.68	546,246.64	1,250,466.04
1418 · Furniture and Fixed Expenses	18,962.69	0.00	18,962.69
1419 · Playground Expense	192,076.84	0.00	192,076.84
1415 · Fine Arts Building Project - Other	257,487.30	0.00	257,487.30
Total 1415 · Fine Arts Building Project	2,390,679.30	628,308.47	1,762,370.83
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	148,212.69	148,000.41	212.28
1460 · Furniture & Fixtures - Other	250,780.12	250,780.12	0.00

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of December 31, 2025

	Dec 31, 25	Dec 31, 24	\$ Change
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	(1,160,813.37)	(1,148,805.07)	(12,008.30)
1491 · Accumulated Depreciations - BCB	(84,617.00)	(84,617.00)	0.00
Total 1400 · Fixed Assets	2,328,007.28	577,432.47	1,750,574.81
Total Fixed Assets	2,328,007.28	577,432.47	1,750,574.81
Other Assets			
1600 · Investment in LLC			
1604 · Investment in BCB LLC	218,175.00	133,721.00	84,454.00
1605 · Investment in PCCS Holdings LLC	(1,108,051.00)	(801,269.00)	(306,782.00)
1607 · Capitalized Closing Costs	360,229.07	365,926.20	(5,697.13)
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	(5,698,968.82)	(5,355,269.20)	(343,699.62)
1670 · PCCSHI - BCB	1,682,874.47	1,682,874.47	0.00
1671 · PCCSHI - BCB - Land	644,082.00	644,082.00	0.00
1699 · Consolidate	889,876.00	667,548.00	222,328.00
Total 1600 · Investment in LLC	9,237,935.05	9,587,331.80	(349,396.75)
Total Other Assets	9,237,935.05	9,587,331.80	(349,396.75)
TOTAL ASSETS	15,149,687.86	14,466,344.52	683,343.34
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2002 · Accounts Payables	154,411.69	129,535.96	24,875.73
Total Accounts Payable	154,411.69	129,535.96	24,875.73
Other Current Liabilities			
2010 · Accounts Payable - Accrued	1,366.28	1,366.28	0.00
2020 · PPP Loan Payable	(0.39)	(0.39)	0.00
2030 · Other Accrued Expenses	(32,111.01)	(30,598.55)	(1,512.46)
2050 · Other Current Liabilities			
2051 · Operation Sidewalk Makeover	2,043.10	2,043.10	0.00
2052 · Compost Buckets	279.28	279.28	0.00
2053 · Camping Equipment	8,724.99	8,724.99	0.00
2054 · Green Team Events	516.60	516.60	0.00
2057 · Student Council	388.00	388.00	0.00
2058 · Athletics	1,849.99	1,849.99	0.00
2059 · Dances	2,363.66	2,363.66	0.00
2060 · Chromebook deposit-refundable	445.00	0.00	445.00
2061 · Restricted Contributions-other	42,632.58	18,941.56	23,691.02
2068 · Annual Appeal	4,911.56	4,911.56	0.00
2069 · Auction Restricted Gifts	0.48	0.48	0.00
Total 2050 · Other Current Liabilities	64,155.24	40,019.22	24,136.02
2151 · Deferred Revenue-Fees	31,357.60	31,482.85	(125.25)
2152 · Deferred Revenue - ISBE	384,559.07	351,919.13	32,639.94
2155 · Deferred Revenue - B/A Care	1,700.00	1,700.00	0.00
2201 · Accrued Payroll Liabilities			
2210 · Accrued Salaries	172,688.15	150,543.35	22,144.80
2211 · Accrued Bonuses	(8,507.00)	30,792.17	(39,299.17)
2212 · Accrued FICA/Medicare/TRS Bonus	4,907.94	4,845.29	62.65
2220 · SIT Payable	1,328.30	1,328.30	0.00
2235 · Equitable - 403B Payable	62.65	62.65	0.00
2245 · THIS Payable	(3,052.04)	(3,050.41)	(1.63)
2250 · TRS Payable	(13,047.89)	(13,672.40)	624.51

2:30 PM

01/15/26

Accrual Basis

Prairie Crossing Charter School
Balance Sheet Prev Year Comparison
As of December 31, 2025

	Dec 31, 25	Dec 31, 24	\$ Change
2271 · AFT Local 504	7,378.40	10,398.56	(3,020.16)
2280 · HSA Payable	(1,580.00)	(1,580.00)	0.00
Total 2201 · Accrued Payroll Liabilities	160,178.51	179,667.51	(19,489.00)
2300 · Capital Lease Obligations - ST	(3,409.24)	3,333.79	(6,743.03)
Total Other Current Liabilities	607,796.06	578,889.84	28,906.22
Total Current Liabilities	762,207.75	708,425.80	53,781.95
Long Term Liabilities			
2500 · Capital Lease Obligations - LT	3,409.37	3,409.37	0.00
2609 · Series 2020 Bond Term 2031	806,538.55	922,172.20	(115,633.65)
2610 · Series 2020 Bond Term 2045	3,210,000.00	3,210,000.00	0.00
2611 · Series 2020 Bond Term 2055	4,625,000.00	4,625,000.00	0.00
2612 · Series 2020 Bond Premium	511,088.79	526,998.63	(15,909.84)
Total Long Term Liabilities	9,156,036.71	9,287,580.20	(131,543.49)
Total Liabilities	9,918,244.46	9,996,006.00	(77,761.54)
Equity			
3200 · PCCS Net Assets	1,882,951.88	1,882,924.88	27.00
3210 · PCCS - Temporarily Restricted	6,397.66	7,323.00	(925.34)
3500 · LLC Net Assets	1,095,535.00	1,095,535.00	0.00
3900 · Retained Earnings	3,628,620.93	3,118,632.58	509,988.35
3999 · Consolidate	(1,637,422.00)	(1,637,422.00)	0.00
Net Income	255,359.93	3,345.06	252,014.87
Total Equity	5,231,443.40	4,470,338.52	761,104.88
TOTAL LIABILITIES & EQUITY	15,149,687.86	14,466,344.52	683,343.34

Prairie Crossing Charter School

Profit & Loss

July through December 2025

Jul - Dec 25

Ordinary Income/Expense		
Income		
4100 · GENERAL INCOME		
4105 · Reimbursement From ISBE		3,461,031.81
4110 · General Contributions		5,074.22
4130 · Matching Gifts		140.00
Total 4100 · GENERAL INCOME		3,466,246.03
4200 · GRANTS		
4205 · IDEA Grant		15,598.00
4206 · IDEA Preschool Grant		661.00
4215 · Title I Low Income		10,180.00
4220 · Title II Teacher Quality		2,014.00
4222 · Title IV - Student Support		2,292.00
4225 · Special Ed Personnel		33,700.00
4230 · Special Ed Fundg for Children		24,160.00
4235 · Title III ELL - TBE/TPI		2,220.00
4295 · Other Grants		47,382.01
Total 4200 · GRANTS		138,207.01
4300 · SCHOOL FEES INCOME		
4305 · Books/Materials/Activities		43,182.00
4310 · Out-of-District Tuition		11,006.53
Total 4300 · SCHOOL FEES INCOME		54,188.53
4400 · CLUBS & PROGRAMS		
4405 · Before and After School Program		111,811.20
4415 · Getting to Know You		1,180.00
4425 · Interscholastic Sports		13,066.74
4495 · Other Clubs		
4498 · Cross Country Camp		850.00
4495 · Other Clubs - Other		19,503.00
Total 4495 · Other Clubs		20,353.00
Total 4400 · CLUBS & PROGRAMS		146,410.94
4500 · GENERAL FUNDRAISING INCOME		
4565 · Dances Income		348.00
4595 · Other Fundraising Inc		88.50
Total 4500 · GENERAL FUNDRAISING INCOME		436.50
4700 · STUDENT PARTICIPATION INCOME		
4710 · 7th Grade Trip		15,580.00
4717 · 8th Grade Fundraising		707.19
4730 · Field Trips/Educ Activities Inc		10,822.00
Total 4700 · STUDENT PARTICIPATION INCOME		27,109.19
4800 · INVESTMENT & OTHER INCOME		
4820 · Interest Income - LFB		14,729.77
4892 · Investment Income (Loss) in LLC		2,723.85
4899 · Other		306,698.53
Total 4800 · INVESTMENT & OTHER INCOME		324,152.15
Total Income		4,156,750.35
Gross Profit		4,156,750.35
Expense		
5100 · INSTRUCTION EXP\$		
5105 · Instruction Salaries		1,065,290.80
5110 · Instruction Stipends		6,643.75
5120 · Related FICA & Medicare Expense		38,058.74

Prairie Crossing Charter School

Profit & Loss

July through December 2025

	Jul - Dec 25
5125 · Instruction TRS	35,071.38
5130 · Instruction Health Benefits Exp	153,182.10
5140 · Classroom Supplies	9,382.95
5141 · Culture Expenses	349.54
5145 · Educational Materials	22,516.28
5150 · Classroom Technology	3,301.47
5160 · Furniture	4,459.42
5170 · Dues & Subscriptions	19,539.44
5175 · Instruction Prof Development	12,017.43
5181 · Environmental Learning	10,209.74
5182 · Envirnomental Ed Professional D	62,732.80
5190 · Deans Discretionary	5,020.15
5100 · INSTRUCTION EXPS - Other	23.72
Total 5100 · INSTRUCTION EXPS	1,447,799.71
5200 · CLUBS & PROGRAMS EXP	
5205 · Before and After School Care	14,793.34
5210 · Getting to Know You	1,180.00
5215 · Interscholastic Sports	22,044.66
5285 · Hot Lunch - Farm to Table	388.07
5295 · Other Club Exps	6,867.20
Total 5200 · CLUBS & PROGRAMS EXP	45,273.27
5300 · STUDENT PARTICIPATION EXPS	
5305 · Field Trips/Educ Activities Exp	10,832.35
5320 · 5/6 Grade Trip	641.80
5325 · 7th Grade Trip	5,895.00
5340 · Graduation	1,904.14
Total 5300 · STUDENT PARTICIPATION EXPS	19,273.29
5400 · ADMINISTRATION EXPS	
5405 · Administrative Salaries	427,976.20
5420 · Admin FICA & Medicare	25,848.22
5425 · Admin Health Benefits Expense	25,935.19
5438 · Employment Expense - Other	5,040.00
5440 · Supplies	3,321.35
5445 · Furniture	13,444.82
5455 · Computers	48,422.81
5460 · Computer Support	19,519.61
5465 · Equipment Rental	3,141.00
5470 · Equipment Maintenance	(60.33)
5475 · Admin Professional Development	5,628.32
5480 · Telecommunication	19,880.97
5485 · Accounting and Audit Fees	34,946.94
5488 · Accounting and Audit Fees - LLC	3,600.25
5490 · Payroll Service Fees	9,245.50
5495 · Printing and Copying	11,549.68
5500 · Postage and Shipping	1,141.26
5505 · Insurance (incl. Building Ins.)	56,005.63
5510 · Dues and Subscriptions	10,288.13
5515 · Board Related Expenses	11,138.68
5525 · Legal Fees	337.00
5530 · Bank Fees	301.00
5544 · Outreach Conferences/Partnershi	957.60
5545 · Community Outreach	54,618.66
5546 · Outreach Materials	3,390.31
5547 · Transportation	35,121.50
5555 · Fee Waiver Expenses	27,667.84
5590 · Admin Discretionary	3,198.46
5595 · Other Admin Expenses	7,007.76
Total 5400 · ADMINISTRATION EXPS	868,614.36
5600 · SUPPORT SERVICES	
5605 · Special Ed Salaries	444,277.11

2:33 PM

01/15/26

Accrual Basis

Prairie Crossing Charter School

Profit & Loss

July through December 2025

	Jul - Dec 25
5610 · Spec Ed FICA & Medicare	14,381.84
5615 · Spec Ed Health Benefits	46,326.04
5630 · Speech Services	37,976.00
5635 · OT Services	29,384.00
5636 · PT Services	17,624.00
5640 · Psychological Services	1,552.00
5642 · Nursing Services	34,239.92
5645 · Other Spec Ed Services	
5647 · Therapy Dog Expense	2,799.96
5645 · Other Spec Ed Services - Other	2,408.00
	<hr/>
Total 5645 · Other Spec Ed Services	5,207.96
5646 · Out of District Placement	18,899.91
5650 · Special Ed Legal Fees	1,682.00
5655 · Special Ed CR Mats & Sups	(364.92)
5656 · ELL CR Materials & Supplies	507.18
	<hr/>
Total 5600 · SUPPORT SERVICES	651,693.04
5700 · OPERATIONS & MAINT EXP	
5705 · Maintenance Salaries	92,634.47
5710 · Maint FICA & Medicare	6,922.70
5715 · Maint Health Benefits	9,293.88
5720 · Water and Sewer	5,737.58
5730 · Gas and Electricity	53,807.14
5735 · Garbage	4,680.66
5740 · Life Safety	28,979.49
5745 · Snow Removal	10,527.00
5750 · Summer Help	39,055.73
5765 · Maintenance Equipment	5,076.11
5770 · Maintenance Supplies	7,379.24
5775 · Long-Term Maint & Repairs	110,808.94
	<hr/>
5795 · Other Maint Exps	1,909.77
	<hr/>
Total 5700 · OPERATIONS & MAINT EXP	376,812.71
5900 · GRANT EXPENSE	
5905 · IDEA Grant Exp	35,406.24
5906 · IDEA Preschool Grant	1,322.00
5910 · Title I Exp	18,107.70
5915 · Title II Teacher Quality Exp	6,417.42
5922 · Title IV - Student Support	4,222.82
5995 · Other Grants Expenditures	3,862.00
	<hr/>
Total 5900 · GRANT EXPENSE	69,338.18
9627 · Bank Service Charges	<hr/>
	40.00
	<hr/>
Total Expense	3,478,844.56
	<hr/>
Net Ordinary Income	677,905.79
Other Income/Expense	
Other Income	
7100 · NON OPERATING INC-PSO FUNDRAISG	
7102 · Fundraising	
7104 · Food Events / Pizza Day	8,509.00
7107 · SCRIP	33.00
7109 · Holiday Bazaar	3,134.75
7110 · Other	2,004.52
7102 · Fundraising - Other	1,696.02
	<hr/>
Total 7102 · Fundraising	15,377.29
	<hr/>
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	15,377.29
	<hr/>
Total Other Income	15,377.29

2:33 PM

01/15/26

Accrual Basis

Prairie Crossing Charter School
Profit & Loss
July through December 2025

Jul - Dec 25

Other Expense	
7200 · NON OPERATING EXPENSE	
7227 · Charter School Admin Fee	30,764.72
7228 · Series 2020 Bond Interest Expen	212,975.04
7244 · Lease Interest Expense	44.89
7246 · Depreciation	5,381.46
7248 · Depreciation - LLC	171,335.40
7249 · Amortization - LLC	2,881.97
7250 · Other Expense	
7258 · Other Expenses	<u>1,293.07</u>
Total 7250 · Other Expense	1,293.07
7300 · NON OPERATING-PSO EXPENSE	
7304 · Bank Fees	364.32
7311 · SCRIP	4,011.34
7315 · Other Fundraising	1,517.48
7317 · Food Events / Pizza Day Expense	7,033.00
7320 · Teacher Appreciation	175.46
7326 · Inschool Grants	<u>145.00</u>
Total 7300 · NON OPERATING-PSO EXPENSE	<u>13,246.60</u>
Total 7200 · NON OPERATING EXPENSE	<u>437,923.15</u>
Total Other Expense	<u>437,923.15</u>
Net Other Income	<u>(422,545.86)</u>
Net Income	<u>255,359.93</u>

Prairie Crossing Charter School
Balance Sheet
As of December 31, 2025

Dec 31, 25

ASSETS**Current Assets****Checking/Savings****1100 · Cash**

1110 · LFB Operating	379719	1,037,892.68
1115 · Money Market	8100003238	717,656.21
1125 · PCCS PPP	9195278569	50,486.10
1130 · PCCS Building	379727	189,570.08
1145 · Byron Colby Barn	9193551337	21,200.27
1150 · PSO State Bank		57,020.05
1160 · Petty Cash		300.00
1170 · Wilmington Trust Project Fund		8,944.71
1171 · Wilmington Trust Reserve Fund		569,977.39
1173 · Wilmington Trust Replace Rsrv		116,599.91
1174 · Wilmington Trust Expense Fund		5,235.40
1175 · Wilmington Trust Bond Fund		215,188.77
1176 · Wilmington Trust Revenue Fund		10,864.13

Total 1100 · Cash

3,000,935.70

1112 · PCCS CD 7995

350,401.55

Total Checking/Savings

3,351,337.25

Accounts Receivable**1200 · Accounts Receivable**

45,609.56

Total Accounts Receivable

45,609.56

Other Current Assets

12000 · Undeposited Funds		1,270.00
1250 · Grants Receivable		41,401.99
1300 · Other Assets		
1310 · Other Receivables		0.20
1320 · Prepaid Expense		144,126.30
1330 · Charter Renewal Fees		0.23
8996 · Due From Holdings - BCB		(1,226,835.00)
8998 · Due To PCCS - BCB		(788,768.00)
8999 · Due to Holdings		3,021,686.50
9997 · Due From BCB - Holdings		1,226,835.00
9998 · Due From PCCS - BCB		788,768.00
9999 · Due from PCCS - LLC		(3,021,686.50)

Total 1300 · Other Assets

144,126.73

Total Other Current Assets

186,798.72

Total Current Assets

3,583,745.53

Fixed Assets**1400 · Fixed Assets**

1405 · Software		49,819.95
1415 · Fine Arts Building Project		
1416 · Design Expense		125,439.79
1417 · Construction Expense		1,796,712.68
1418 · Furniture and Fixed Expenses		18,962.69
1419 · Playground Expense		192,076.84
1415 · Fine Arts Building Project - Other		257,487.30

Total 1415 · Fine Arts Building Project

2,390,679.30

1420 · Computers - New Building

283,851.70

1430 · Equipment

222,375.23

1435 · Vehicle

34,800.00

1440 · Office Equipment - Other

137,942.40

1445 · HVAC / Boiler

49,118.80

1450 · Furniture & Fixtures - New Bldg

148,212.69

1460 · Furniture & Fixtures - Other

250,780.12

1470 · Construction in Process - SSY

5,857.48

Prairie Crossing Charter School

Balance Sheet

As of December 31, 2025

	Dec 31, 25
1475 · CIP - Barn and Kennicott Renova	(0.02)
1490 · Accumulated Depreciation	(1,160,813.37)
1491 · Accumulated Depreciations - BCB	(84,617.00)
Total 1400 · Fixed Assets	2,328,007.28
Total Fixed Assets	2,328,007.28
Other Assets	
1600 · Investment in LLC	
1604 · Investment in BCB LLC	218,175.00
1605 · Investment in PCCS Holdings LLC	(1,108,051.00)
1607 · Capitalized Closing Costs	360,229.07
1610 · PCCSHI-Pledged Deposit	306,696.43
1620 · PCCSHI-Phase I Building	3,739,589.58
1630 · PCCSHI-Buildings	1,971,531.94
1640 · PCCSHI-Phase II Building	4,830,564.41
1650 · PCCSHI-Land	976,852.54
1655 · PCCSHI - Land Improvement	424,483.43
1660 · PCCSHI-Accumulated Depreciation	(5,698,968.82)
1670 · PCCSHI - BCB	1,682,874.47
1671 · PCCSHI - BCB - Land	644,082.00
1699 · Consolidate	889,876.00
Total 1600 · Investment in LLC	9,237,935.05
Total Other Assets	9,237,935.05
TOTAL ASSETS	15,149,687.86
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2002 · Accounts Payables	154,411.69
Total Accounts Payable	154,411.69
Other Current Liabilities	
2010 · Accounts Payable - Accrued	1,366.28
2020 · PPP Loan Payable	(0.39)
2030 · Other Accrued Expenses	(32,111.01)
2050 · Other Current Liabilities	
2051 · Operation Sidewalk Makeover	2,043.10
2052 · Compost Buckets	279.28
2053 · Camping Equipment	8,724.99
2054 · Green Team Events	516.60
2057 · Student Council	388.00
2058 · Athletics	1,849.99
2059 · Dances	2,363.66
2060 · Chromebook deposit-refundable	445.00
2061 · Restricted Contributions-other	42,632.58
2068 · Annual Appeal	4,911.56
2069 · Auction Restricted Gifts	0.48
Total 2050 · Other Current Liabilities	64,155.24
2151 · Deferred Revenue-Fees	31,357.60
2152 · Deferred Revenue - ISBE	384,559.07
2155 · Deferred Revenue - B/A Care	1,700.00
2201 · Accrued Payroll Liabilities	
2210 · Accrued Salaries	172,688.15
2211 · Accrued Bonuses	(8,507.00)
2212 · Accrued FICA/Medicare/TRS Bonus	4,907.94
2220 · SIT Payable	1,328.30
2235 · Equitable - 403B Payable	62.65
2245 · THIS Payable	(3,052.04)
2250 · TRS Payable	(13,047.89)
2271 · AFT Local 504	7,378.40

Prairie Crossing Charter School

Balance Sheet

As of December 31, 2025

	Dec 31, 25
2280 · HSA Payable	(1,580.00)
Total 2201 · Accrued Payroll Liabilities	160,178.51
2300 · Capital Lease Obligations - ST	(3,409.24)
Total Other Current Liabilities	607,796.06
Total Current Liabilities	762,207.75
Long Term Liabilities	
2500 · Capital Lease Obligations - LT	3,409.37
2609 · Series 2020 Bond Term 2031	806,538.55
2610 · Series 2020 Bond Term 2045	3,210,000.00
2611 · Series 2020 Bond Term 2055	4,625,000.00
2612 · Series 2020 Bond Premium	511,088.79
Total Long Term Liabilities	9,156,036.71
Total Liabilities	9,918,244.46
Equity	
3200 · PCCS Net Assets	1,882,951.88
3210 · PCCS - Temporarily Restricted	6,397.66
3500 · LLC Net Assets	1,095,535.00
3900 · Retained Earnings	3,628,620.93
3999 · Consolidate	(1,637,422.00)
Net Income	255,359.93
Total Equity	5,231,443.40
TOTAL LIABILITIES & EQUITY	15,149,687.86

Prairie Crossing Charter School
Statement of Cash Flows
July through December 2025

	<u>Jul - Dec 25</u>
OPERATING ACTIVITIES	
Net Income	255,344.55
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(28,656.94)
1250 · Grants Receivable	75,693.00
1320 · Prepaid Expense	(28,269.99)
1480 · Accumulated Depreciation	5,381.46
1660 · PCCSHI-Accumulated Depreciation	171,335.40
2002 · Accounts Payables	(43,442.98)
2151 · Deferred Revenue-Fees	26,393.00
2152 · Deferred Revenue - ISBE	384,559.11
2210 · Accrued Salaries	(71,579.08)
2245 · THIS Payable	(1.63)
2250 · TRS Payable	624.50
2010 · Accounts Payable - Accrued	(31,741.97)
2030 · Other Accrued Expenses	(32,110.73)
2060 · Chromebook deposit-refundable	445.00
2061 · Restricted Contributions-other	238.14
2212 · Accrued FICA/Medicare/TRS Bonus	(2,210.76)
 Net cash provided by Operating Activities	 682,000.08
INVESTING ACTIVITIES	
1415 · Fine Arts Building Project	(257,487.30)
1416 · Design Expense	(19,374.80)
1417 · Construction Expense	(34,623.57)
1418 · Furniture and Fixed Expenses	(18,962.69)
1419 · Playground Expense	(192,076.84)
1607 · Capitalized Closing Costs	2,881.97
 Net cash provided by Investing Activities	 (519,643.23)
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(3,409.37)
2609 · Series 2020 Bond Term 2031	(58,935.42)
3210 · PCCS - Temporarily Restricted	(925.34)
 Net cash provided by Financing Activities	 (63,270.13)
 Net cash increase for period	 99,086.72
 Cash at beginning of period	 3,253,520.53
 Cash at end of period	 <u><u>3,352,607.25</u></u>

Prairie Crossing Charter School

Profit & Loss

October through December 2025

Oct - Dec 25

Ordinary Income/Expense		
Income		
4100 · GENERAL INCOME		
4105 · Reimbursement From ISBE		2,307,354.54
4110 · General Contributions		2,649.10
4130 · Matching Gifts		80.00
Total 4100 · GENERAL INCOME		2,310,083.64
4200 · GRANTS		
4205 · IDEA Grant		15,598.00
4206 · IDEA Preschool Grant		661.00
4215 · Title I Low Income		10,180.00
4220 · Title II Teacher Quality		2,014.00
4222 · Title IV - Student Support		2,292.00
4225 · Special Ed Personnel		20,220.00
4230 · Special Ed Fundg for Children		14,496.00
4235 · Title III ELL - TBE/TPI		1,332.00
4295 · Other Grants		34,812.54
Total 4200 · GRANTS		101,605.54
4300 · SCHOOL FEES INCOME		
4305 · Books/Materials/Activities		16,848.00
4310 · Out-of-District Tuition		11,006.53
Total 4300 · SCHOOL FEES INCOME		27,854.53
4400 · CLUBS & PROGRAMS		
4405 · Before and After School Program		56,175.00
4425 · Interscholastic Sports		7,691.74
4495 · Other Clubs		15,513.00
Total 4400 · CLUBS & PROGRAMS		79,379.74
4500 · GENERAL FUNDRAISING INCOME		
4565 · Dances Income		348.00
4595 · Other Fundraising Inc		88.50
Total 4500 · GENERAL FUNDRAISING INCOME		436.50
4700 · STUDENT PARTICIPATION INCOME		
4710 · 7th Grade Trip		15,580.00
4717 · 8th Grade Fundraising		707.19
4730 · Field Trips/Educ Activities Inc		4,061.00
Total 4700 · STUDENT PARTICIPATION INCOME		20,348.19
4800 · INVESTMENT & OTHER INCOME		
4820 · Interest Income - LFB		7,047.04
4899 · Other		306,698.53
Total 4800 · INVESTMENT & OTHER INCOME		313,745.57
Total Income		2,853,453.71
Gross Profit		2,853,453.71
Expense		
5100 · INSTRUCTION EXP\$		
5105 · Instruction Salaries		700,560.12
5110 · Instruction Stipends		1,390.00
5120 · Related FICA & Medicare Expense		23,625.06
5125 · Instruction TRS		9,019.75
5130 · Instruction Health Benefits Exp		84,744.43
5140 · Classroom Supplies		312.88
5141 · Culture Expenses		48.45
5145 · Educational Materials		1,797.51
5150 · Classroom Technology		38.27

Prairie Crossing Charter School

Profit & Loss

October through December 2025

	Oct - Dec 25
5160 · Furniture	2,995.08
5170 · Dues & Subscriptions	9,405.08
5175 · Instruction Prof Development	1,910.69
5181 · Environmental Learning	6,912.94
5182 · Envirnoment Ed Professional D	32,923.80
5190 · Deans Discretionary	474.83
Total 5100 · INSTRUCTION EXP\$	876,158.89
5200 · CLUBS & PROGRAMS EXP	
5205 · Before and After School Care	7,903.91
5210 · Getting to Know You	1,180.00
5215 · Interscholastic Sports	21,663.39
5285 · Hot Lunch - Farm to Table	211.28
5295 · Other Club Exps	6,548.00
Total 5200 · CLUBS & PROGRAMS EXP	37,506.58
5300 · STUDENT PARTICIPATION EXP\$	
5305 · Field Trips/Educ Activities Exp	4,140.85
5320 · 5/6 Grade Trip	175.90
5325 · 7th Grade Trip	5,895.00
5340 · Graduation	1,904.14
Total 5300 · STUDENT PARTICIPATION EXP\$	12,115.89
5400 · ADMINISTRATION EXP\$	
5405 · Administrative Salaries	225,485.31
5420 · Admin FICA & Medicare	12,556.41
5425 · Admin Health Benefits Expense	18,126.30
5438 · Employment Expense - Other	63.00
5440 · Supplies	1,677.12
5445 · Furniture	1,400.00
5455 · Computers	38.17
5460 · Computer Support	7,006.86
5470 · Equipment Maintenance	9.67
5475 · Admin Professional Development	540.00
5480 · Telecommunication	5,883.40
5485 · Accounting and Audit Fees	34,946.94
5488 · Accounting and Audit Fees - LLC	3,600.25
5490 · Payroll Service Fees	4,534.05
5495 · Printing and Copying	7,194.97
5500 · Postage and Shipping	688.06
5505 · Insurance (incl. Building Ins.)	28,429.34
5510 · Dues and Subscriptions	9,464.07
5515 · Board Related Expenses	8,581.92
5525 · Legal Fees	250.00
5530 · Bank Fees	111.00
5544 · Outreach Conferences/Partnershi	574.56
5545 · Community Outreach	27,292.14
5546 · Outreach Materials	350.48
5547 · Transportation	28,545.70
5555 · Fee Waiver Expenses	16,558.10
5590 · Admin Discretionary	810.00
5595 · Other Admin Expenses	1,890.19
Total 5400 · ADMINISTRATION EXP\$	446,608.01
5600 · SUPPORT SERVICES	
5605 · Special Ed Salaries	287,511.65
5610 · Spec Ed FICA & Medicare	9,036.78
5615 · Spec Ed Health Benefits	26,292.44
5630 · Speech Services	31,084.00
5635 · OT Services	29,884.00
5636 · PT Services	9,394.00
5640 · Psychological Services	(1,424.00)
5642 · Nursing Services	21,546.58
5645 · Other Spec Ed Services	

Prairie Crossing Charter School

Profit & Loss

October through December 2025

	Oct - Dec 25
5647 · Therapy Dog Expense	2,799.96
5645 · Other Spec Ed Services - Other	<u>75.00</u>
Total 5645 · Other Spec Ed Services	2,874.96
5646 · Out of District Placement	23,611.95
5655 · Special Ed CR Mats & Sups	1.60
5656 · ELL CR Materials & Supplies	<u>9.49</u>
Total 5600 · SUPPORT SERVICES	439,823.45
5700 · OPERATIONS & MAINT EXP	
5705 · Maintenance Salaries	47,888.91
5710 · Maint FICA & Medicare	3,562.76
5715 · Maint Health Benefits	4,721.97
5720 · Water and Sewer	2,789.62
5730 · Gas and Electricity	34,634.64
5735 · Garbage	1,096.47
5740 · Life Safety	21,596.83
5745 · Snow Removal	10,527.00
5750 · Summer Help	0.00
5765 · Maintenance Equipment	15.99
5770 · Maintenance Supplies	2,131.65
5775 · Long-Term Maint & Repairs	<u>10,115.68</u>
5795 · Other Maint Exps	<u>1,619.68</u>
Total 5700 · OPERATIONS & MAINT EXP	140,701.20
5900 · GRANT EXPENSE	
5905 · IDEA Grant Exp	19,808.66
5906 · IDEA Preschool Grant	661.00
5910 · Title I Exp	7,927.96
5915 · Title II Teacher Quality Exp	4,403.72
5922 · Title IV - Student Support	<u>1,930.96</u>
Total 5900 · GRANT EXPENSE	34,732.30
Total Expense	<u>1,987,646.32</u>
Net Ordinary Income	865,807.39
Other Income/Expense	
Other Income	
7100 · NON OPERATING INC-PSO FUNDRAISG	
7102 · Fundraising	
7104 · Food Events / Pizza Day	7,564.00
7107 · SCRIP	33.00
7109 · Holiday Bazaar	3,134.75
7110 · Other	1,524.52
7102 · Fundraising - Other	<u>1,586.18</u>
Total 7102 · Fundraising	<u>13,842.45</u>
Total 7100 · NON OPERATING INC-PSO FUNDRAISG	<u>13,842.45</u>
Total Other Income	<u>13,842.45</u>
Other Expense	
7200 · NON OPERATING EXPENSE	
7227 · Charter School Admin Fee	15,382.36
7228 · Series 2020 Bond Interest Expen	106,487.52
7244 · Lease Interest Expense	12.87
7246 · Depreciation	2,690.73
7248 · Depreciation - LLC	85,667.70
7249 · Amortization - LLC	1,449.43
7250 · Other Expense	
7258 · Other Expenses	<u>625.03</u>

2:36 PM

01/15/26

Accrual Basis

Prairie Crossing Charter School

Profit & Loss

October through December 2025

	Oct - Dec 25
Total 7250 · Other Expense	625.03
7300 · NON OPERATING-PSO EXPENSE	
7304 · Bank Fees	260.23
7311 · SCRIP	4,011.34
7315 · Other Fundraising	1,134.07
7317 · Food Events / Pizza Day Expense	5,151.33
Total 7300 · NON OPERATING-PSO EXPENSE	10,556.97
Total 7200 · NON OPERATING EXPENSE	222,872.61
Total Other Expense	222,872.61
Net Other Income	(209,030.16)
Net Income	656,777.23

Prairie Crossing Charter School
Statement of Cash Flows
October through December 2025

	<u>Oct - Dec 25</u>
OPERATING ACTIVITIES	
Net Income	656,777.23
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(11,607.25)
1250 · Grants Receivable	8,707.47
1320 · Prepaid Expense	37,506.22
1480 · Accumulated Depreciation	2,690.73
1660 · PCCSHI-Accumulated Depreciation	85,667.70
2002 · Accounts Payables	(184,053.98)
2151 · Deferred Revenue-Fees	(16,848.00)
2152 · Deferred Revenue - ISBE	(384,559.08)
2210 · Accrued Salaries	99,046.80
2235 · Equitable - 403B Payable	(206.07)
2060 · Chromebook deposit-refundable	170.00
2061 · Restricted Contributions-other	(2,264.99)
2212 · Accrued FICA/Medicare/TRS Bonus	3,271.95
Net cash provided by Operating Activities	<u>294,298.73</u>
INVESTING ACTIVITIES	
1416 · Design Expense	(18,965.00)
1607 · Capitalized Closing Costs	<u>1,449.43</u>
Net cash provided by Investing Activities	<u>(17,515.57)</u>
FINANCING ACTIVITIES	
2300 · Capital Lease Obligations - ST	(1,714.26)
2609 · Series 2020 Bond Term 2031	(29,467.71)
3210 · PCCS - Temporarily Restricted	<u>(925.34)</u>
Net cash provided by Financing Activities	<u>(32,107.31)</u>
Net cash increase for period	244,675.85
Cash at beginning of period	<u>3,107,931.40</u>
Cash at end of period	<u>3,352,607.25</u>

Board of Director's Meeting
OPEN SESSION MINUTES
Tuesday January 13, 2026 @ 7:00PM
Victoria Ranney Library- 1571 Jones Point Road
Grayslake, IL 60030

Call to Order – 7:01

President

Board Members Present: Matt Earl, Peyton Schrag, Rebekka Herrington, Meghan Dawson (exits the meeting at 8:49pm as noted below), Josh Pejsach, Gabi White

Motion to Approve Agenda – Motion from Gabi White, Peyton Schrag seconds – all aye

Public Comment

5 Minutes

No public comments

Discussion Agenda

1. Executive Director Goals Process -

Goals document form “shell” was approved at the last meeting, but will still need to be finalized when goals are ready to be imported. It was noted that the ratings scale is similar enough to prior review process that stakeholders should be able to understand approach. Revised Overall goals process is still with the Governance Committee for Review/Next Steps. Once approved, the plan is to deliver goals to the Executive Director at the next mutually agreed upon availability.

2. Review Open Session Minutes of Previous Board and Committee Meetings –

There were no minutes reviewed, this item was not discussed and no related action will be taken.

Closed Session: - Motion to enter closed session from Rebekka Herrington, Gabi White seconds – all aye; Motion to enter closed session initiated at 7:19pm by Rebekka Herrington, Peyton Schrag seconds - with votes from each board member, all in favor. Matt Earl, Rebekka Herrington, Peyton Schrag, Meghan Dawson, Josh Pejsach, and Gabi White all present.

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.

3. Executive Director Goals

Motion to exit closed session at 8:57 from Josh Pejsach and second by Peyton Schrag. All eye votes.

The board resumed open session at 8:58pm

Public Comment

No public comments

Action Agenda:

2A Motion to Approve Open Session Minutes of Previous Board and Committee Meetings
 No Action Taken

3A Approve Executive Director Goals
 No Action Taken

New Business

1. No update on goals progress to present will be required for the January board meeting

Adjourn – Motion to adjourn the meeting at 8:59pm from Rebekka Herrington, second by Josh Pejsach. All eye vote.

**PCCS Board of Directors,
Governance Committee Meeting Minutes**
Tuesday, January 20, 2026 @ 6:00 pm
Wright School House/Library
1571 Jones Point Rd
Grayslake, Il. 60030

Call to Order at 6:0. pm

Public Comment

No Public Present

Discussion Items

1. Review Executive Director Performance Review form
 - Adopted the rating system from example
 - Each board member will respond to the evaluation
 - Goals are still in process via the board
 - Competency definitions were made by Josh, governance agreed with the definitions
 - Will add information on what documents will be used to evaluate goals and competencies
 - Need to determine an outsource option for surveys
2. Review Policy 200.8 - Executive Director Evaluation.
 - Moved to next meeting
3. Review Minutes from Previous Meetings
 - No minutes available at the meeting

Action Items

- 1A Recommend action to Board Re: Executive Performance Review Forms
Motion to move PCCS version of executive director performance review form to Board, Josh Pejsach, seconded by Leah Stender, all ayes
- 2A Recommend 1st Reading of Policy 200.8 for Board Meeting
No action taken
- 3A Approve Minutes from Previous Meetings
No Action Taken.

New Business

Consideration of OMA onboarding if we add a Board Google Drive
Policy 200.8 - Executive Director Evaluation

Adjourn

Motion to adjourn made by Leah Stender, second by Josh Pejsach, all ayes
Adjourn 7:03 pm

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

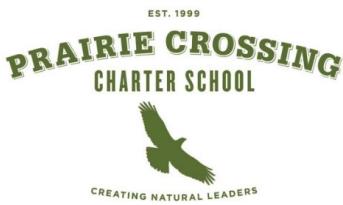
The PCCS Governance Committee of:

Chair: Rebekka Herrington

Gabi White

Leah Stender

Josh Pejsach



**PCCS Board of Directors,
Governance Committee Meeting Minutes
Tuesday, December 16, 2025 @ 6:00 pm
Wright School House/Library
1571 Jones Point Rd
Grayslake, Il. 60030**

Call to Order at 6:07 pm

Public Comment

No Public Present

Discussion Items

1. Executive Director Goals/Evaluation Forms

Reviewed several versions found by the team

Discussed parts of each version that we liked to discuss how we would create our final version

2. Review Minutes from Previous Meetings

No minutes available at the meeting

Action Items

3A Recommend action to Board ED Goals and Forms Re: Policies

Motion to recommend the NYBE version to the Board to adopt as our basis for the evaluation template, Leah Stender, second by Gabi White, all ayes

5A Approve Minutes from Previous Meetings.

No Action Taken.

New Business

If board approves our recommendation, then we will build out our format specific to PCCS

Review procedures recommended by Matt Earl to ensure they tie to the policy

Adjourn

Motion to adjourn made by Leah Stender, second by Josh Pejsach, all ayes

Adjourn 6:59 pm

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

The PCCS Governance Committee of:

Chair: Rebekka Herrington

Gabi White

Leah Stender

Josh Pejsach



**PCCS Board of Directors,
Governance Committee Meeting Minutes
Tuesday, November 11, 2025 @ 7:00 pm
Wright School House/Library
1571 Jones Point Rd
Grayslake, Il. 60030**

Call to Order at 7:18 pm

Public Comment

No Public Present

Discussion Items

1. Board Strategy Update
 - Bruce and Geoff still need to connect
 - Rebekka to reach out to Bruce and will bring update to next board meeting
2. Review Policy 200.8 - Executive Director Evaluation.
 - Looking to pull the policy apart from the procedure of the evaluation
 - Look to set goals during annual board retreat and align the goals to the strategic plan
 - Create SMART goals – Let Geoff determine how to meet the goal
 - Define competency so that it is clear to all involved
 - Look at various forms to help create one that will work for our situation
 - Include a rating scale with clear definitions
 - Next meeting we will look at example evaluation forms to use moving forward
 - Consider if the Personnel committee remains necessary
 - Do we need a policy on creating or changing a board procedure
3. Review Policy 500.4 Visitors to and Conduct on School Property
 - Reviewed the changes and what legal indicated
4. List of Policies Slated for Review in Next Meeting
5. Review Minutes from Previous Meetings
 - No minutes to review

Action Items

3A Recommend action to Board Re: Policies

Motion to move Policy 500.4 to the board for second reading, Gabi White, second Leah Stender, all ayes

5A Approve Minutes from Previous Meetings.

No Action Taken.

New Business

No New business

Adjourn

Motion to adjourn made by Leah Stender, second by Gabi White, all ayes

Adjourn 8:35 pm

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

The PCCS Governance Committee of:

Chair: Rebekka Herrington

Gabi White

Leah Stender

**PCCS Board of Directors,
Governance Committee Meeting Minutes
Tuesday, October 21, 2025 @ 6:00 pm
Wright School House/Library
1571 Jones Point Rd
Grayslake, Il. 60030**

Call to Order at 6:06 pm

Public Comment

No Public Present

Discussion Items

1. Safety/CIRT Plan Presentation

Annual review of the crisis management plan presented by Tony Zamiar
Advised that the information would be posted publicly – at least the portion that can be
Internally it is posted in every classroom and offices
Plan consists of 3 main components; Preparedness, Response and Recovery
CIRT plan consists of 8 positions, with 16 assigned staff members; one primary and one back
up
Grayslake Police and Fire sign off on all plans and drills
6 required drills annually (3 fire, 1 police, 1 weather, 1 bus evacuation)
Plan to prepare and present parent version of the plan

Joann enters meeting at 6:32 pm

Leah enters meeting at 6:40 pm

2. Board Strategy Update

Bruce is working to set up a meeting with Geoff with the goal to provide a report at the next
meeting

3. Review Policy 200.8 - Executive Director Evaluation

Page 1 had some grammar updates
Page 2 needs to review and consider a realistic timeline for ongoing goals setting
Page 3 decided that the goals listed in the current evaluation tool are really competencies
and will therefore move to a competency section of the evaluation.
Moving to ensure that goals are stretch goals and not expectations like competencies
Need to find a new template for evaluation
Need to consider a 3rd party evaluation tool to ensure staff and parents feel confident in
anonymity

4. Review Policy 500.4 Visitors to and Conduct on School Property

Topic tabled for future meeting

5. List of Policies Slated for Review in Next Meeting

Topic tabled for future meeting

6. Review Minutes from Previous Meetings

Topic tabled for future meeting

Action Items

No Action Taken.

New Business

Request made by Election committee to make some changes to policy 200.21 to change the some
wording
Need to request watch party for board training requests
Need to do some committee recruiting

Adjourn

Motion to adjourn made by Joann Stewart, second by Lead Stender, all ayes
Adjourn 7:53 pm