



**Chico Country Day School
102 W. 11th St., Chico, CA 95928**

**Board of Directors Regular Meeting
CCDS Room 24
Chico, CA 95928**

**December 9, 2009
Closed Session: 5:30pm (Room 24)
Regular Session: 6:00pm
Closed Session: 6:30pm**

Board Members

- Chuck Tatreau, Chair (2008-2011)
- Karen Rose, Vice Chair(2007-10)
- Darien Sterling, Secretary (2008- 11)
- Vito Mulé, Treasurer (2007-10)
- Amy Gomersall (2007-10)
- Dawn Kusumoto (2007-10)
- Colly Fischer (2008-2010)
- Dick Stein (2007-10)
- Margaret Reece, Executive Director
- John Garrett (2009- 11)
- Don Brashears (2008-2011)
- Michael Dunbaugh (2008-2011)
- Kevin Murray (2008-2011)
- Andrew Coolidge, PTP President (2009-10)
- Paul Weber, Principal
- Eric Hoiland (2007-10)
- Matt Meuter (2007-10)

Annual Meeting: August 12, 2009

AGENDA

- 1. Call to Order/Roll Call**
- 2. Closed Session (5:30pm – Room 24)**
 - 1. Conference With Legal Counsel--Anticipated Litigation:** Significant exposure to litigation pursuant to subdivision (b) of Section 54956.9: 1 case
- 3. Reconvene to Regular Session (6pm, Room 24)**
 - A. Call to Order
 - B. Report Action Taken in Closed Session
- 4. Opportunity for Public Comment**

The CCDS Board of Directors welcomes and encourages public comments. At this time the Board will hear public comments, presentations, or requests pertaining to Chico Country Day School as listed on this agenda, as well as those not on this agenda. Law prohibits action by the Board on non-agenda items. Members of the public addressing the Board shall be limited to five (5) minutes for their presentation.

- 5. Approval of Agenda**
- 6. Reports**
 - A. Principal Report
 - B. Executive Director Report
 - C. Finance Committee Report

D. PTP Report

7. Consent Agenda

A. Approval of the Board of Directors Meeting Minutes

Approve/Disapprove of Board of Directors Meeting Minutes of November 2 and November 16, 2009.

B. Consideration of the October 2009 Financial Statements

Approve/Disapprove the September 2009 Financial Statements

8. Regular Agenda

A. Items Removed from Consent Agenda

Discuss/Approve/Postpone items removed from the consent agenda

B. Consideration of the 1st Interim Financial Report

Approve/Disapprove the 1st Interim Financial Report for 2009-2010

9. Closed Session (6:30pm – Room 24)

- 1. Conference With Legal Counsel--Anticipated Litigation:** Significant exposure to litigation pursuant to subdivision (b) of Section 54956.9: 1 case

10. Adjournment

Adjourn to regular board meeting of January 13, 2009, 6:00 pm

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY

The Governing Board's presiding officer reserves the right to impose reasonable time limits on public testimony to ensure that the agenda is completed.

SPECIAL PRESENTATIONS MAY BE MADE

Notice is hereby given that, consistent with the requirements of the *Bagley-Keene Open Meeting Act*, special presentations not mentioned in the agenda may be made at this meeting. However, any such presentation will be for information only.

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY

Pursuant to the *Rehabilitation Act of 1973* and the *Americans with Disabilities Act of 1990*, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board may request assistance by contacting the Chico Country Day School, 102 West 11th Street, Chico, CA 95928; telephone, (530) 895-2650; fax (530) 895-2646.

FOR MORE INFORMATION

For more information concerning this agenda, please contact Chico Country Day School, 102 West 11th Street, Chico, CA 95928; telephone, (530) 895-2650; fax (530) 895-2646.



Minutes

Chico Country Day School
Board of Directors' Special Meeting
November 2, 2009—7:00am

1. Call to Order/Roll Call Chuck Tatreau called the meeting to order at 7:00am. Present: Chuck Tatreau, Karen Rose, Darien Sterling, Vito Mulé, Amy Gomersall, Dawn Kusumoto, Colly Fischer, Dick Stein, Margaret Reece, Don Brashears, Kevin Murray, Andrew Coolidge, Paul Weber, Eric Hoiland, Matt Meuter, Michael Dunbaugh, John Garrett

2. Opportunity for Public Comment Matt Darlington addressed the board regarding the Harvest Faire and issued a caution about the Prop 1D agreement.

Members of parent community present: Matt Juhl-Darlington, Karen Schreder.

3. Closed Session

4.1 Conference with Legal Counsel— Anticipated Litigation: Significant exposure to litigation pursuant to subdivision (b) of Section 54956.9:1 case

4. Reconvene to Regular Session

A. Call to order: Chuck Tatreau called the meeting to order and reported the action from closed session. All board members present

B. Report from Closed Session: Chico Country Day School Board met with and gave direction to Legal Counsel regarding 1 case of anticipated litigation.

5. Opportunity for Public Comment:

Karen Schreder thanked the board. Karen Rose thanked the parent community.

6. Approval of Agenda: Vito Mulé motioned to move item 9B to the consent agenda number 8B. Seconded by Eric Hoiland. Approved

7. Reports

The reports were included in the board packet.



8. Consent Agenda

A. Approval of the Board of Directors Meeting Minutes from October 14 and October 22, 2009

B. Moved Item 9B: Consideration of the September 2009 Financial Statements

Mike Dunbaugh motioned and Dick Stein seconded approval of the consent agenda. Approved. Abstentions by Reece, Weber, Fischer, Garrett.

9. Regular agenda

A. Items Removed form Consent Agenda: none

B. Consideration of the Chico Country Day School Charter Renewal Submission: Approved in October – no substantial changes

C. Consideration of the addition of a Health Savings Account (HAS) option to the CCDS benefits package

Dick Stein motioned and Mike Dunbaugh seconded the approval of the addition of a HSA to the benefits plan, with a contribution from CCDS to the HSA accounts of \$1000 for single employees (\$2000 deductible) and \$2000 (\$4000 deductible) for families. Approved by the Board; abstentions by Weber, Reece, Fischer, Garrett

10. Adjournment

Adjourn to regular board meeting of October 14, 2009, 6:00pm: motioned by Tatreau, second by Rose. Approved.

Respectfully submitted,

Margaret Reece



Minutes

Chico Country Day School
Board of Directors' Special Meeting
November 16, 2009—5:00PM

1. Call to Order/Roll Call Chuck Tatreau called the meeting to order at 5:00pm.
Present: Chuck Tatreau, Karen Rose, Darien Sterling, Vito Mulé, Amy Gomersall, Dawn Kusumoto, Dick Stein, Margaret Reece, John Garrett, Michael Dunbaugh, Kevin Murray, Paul Weber, Matt Meuter.
Absent: Andrew Coolidge, Eric Hoiland, Colly Fischer

2. Public Comment Zane and Karen Schreder, Jennifer Juhl-Darlington, and Lance McClung all spoke on behalf of the Proposition 1D project.

3. Approval of Agenda on motion by Meuter, second by Rose. Approved.

4. Closed Session

4.1 Conference with legal Counsel— Anticipated Litigation: Significant exposure to litigation pursuant to subdivision (b) of Section 54956.9:1 case

Report: Chico Country Day School Board met with and gave direction to Legal Counsel regarding 1 case of anticipated litigation.

5. Adjournment

Adjourn to regular board meeting of December 9, 2009

Respectfully submitted,

Margaret Reece

PRINCIPAL'S REPORT TO THE BOARD OF DIRECTORS
December 9, 2009

1. Currently enrollment – 539 students
2. We have just about completed our WASC Self Study. We will be submitting the report in December and the WASC team will visit our school in April. At our January Board meeting I would like to present to the Board our WASC document and review it with you.
3. This year all grade levels will have a lottery. As of 12/1/2009 we have 82 applications for new enrollments next year. By grade level they are:
 1. Kindergarten – 49
 2. 1st – 3rd grades – 18
 3. 4th-5th grades – 9
 4. 6th – 8th grades - 6
4. Upcoming Events at CCDS
 - December 16 – Band and Chorus Holiday Concert @ 6:30pm in the MUR
 - December 17 – Strings/Orchestra Holiday Concert @ 7:00pm in the MUR
 - December 18 – CCDS Christmas Party – Chico Grange Hall
 - December 21 – January 1 – Winter Break
 - January 4 – Return to School
 - January 15 – CCDS Lottery



Executive Director Report

1. Open enrollment for our Flex Plan is happening in December, and we are having an open enrollment for our health benefit plans in December as well.
2. Our audit is finished – up for approval at the board meeting. First interim reports were finished as well. ARRA second quarter reports were finished and sent to the county.
3. I will be attending the Governor’s budget workshop in January to get word on proposed numbers for next year. I am anticipating a severe budget crisis at the state level, and consequently, the school level. We will not have ARRA funds to soften the blow this coming year. I will be holding a “budget round table” for opportunities to hear from parents and budget ‘brainstorm’. We will do the same with our staff and present the board with a list of budget priorities beginning in February.

**Chico Country Day School
Finance Committee Report December 9, 2009
Report to Board of Trustees
By Vito Mulé, Chair**

1) The Finance Committee met on Wednesday December 2, 2009 at 4:01 pm at the office of Murray Financial Services. Finance Committee members are Vito Mule' (chair), Margaret Reece, Paul Weber, Kevin Murray, Bruce Thomas, and Sean Farrell. All members were present, except Bruce Thomas. The Finance Committee will next meet on Wednesday January 6, 2010 (rescheduled from December 30, 2009).

2) Approval of the Minutes of the October 28, 2009 was tabled to the next meeting.

Old Business:

3) CUSD Prop 1-D, Prop 39, and FUA/MOU Agreements. Negotiations once again at a stand still with no further update to report. Margaret reviewed a rough draft of an updated Multi-Year Projection with and without Prop 1-D debt service, RRMA reserve, and/or the proposed CUSD Prop-39 fees (1-3% oversight fee and/or Facility Use Fees). Due to the 18% reduction of ADA and until it is restored back to prior levels in the future, CCDS will not be able to afford the Prop 1-D \$160,000 debt service. Margaret was asked to prepare a condensed version of the two projections to present at the next Board meeting, including a comparison to the projections submitted with our original 1-D Application to the State.

4) CCDS II Project Update. This project remains "On Hold" pending Prop 1-D and Prop 39 further discussion and final resolution with CUSD.

5) New "Surplus Funds Investment Policy". No further update at this time. Our CPA audit firm would not comment on our "Draft Policy" but recommended getting a formal opinion from legal counsel.

6) FYE 06/30/2009 Audit update. A preliminary "draft" of the final audited financial statements was reviewed. After further discussion, the finance committee recommends Board approval of the 06/30/09 audited financials at the next meeting on 12/09/09. The deadline is December 15th for the final report to be submitted to CUSD, Butte County Office of Education, and the California Department of Education. Margaret will prepare CCDS's "formal response" to the two internal control weaknesses identified in the report. \$200,150 was added back into income for Y2008-2009, primarily due to \$154,529 of Federal Stimulus revenue received in June but classified as deferred income in the preliminary year end financials.

7) Labor Relations Advisory Committee (LABRAT). No further update at this time, except that the above draft MYP indicates very little, if any, excess revenue will be available to fund incentive awards, again until ADA levels are restored to prior year levels by the State.

8) Alternative Facility Sites and Funding. "On hold" pending Prop 1-D and Prop 39 further discussion and final resolution with CUSD.

9) Medical Plan Update. Until after "open enrollment" is completed in December, no further update at this point on the financial impact of adding the new Board-approved HSA Plan coverage effective Jan 1st.

10) The Finance Committee reviewed the October 2009 Financial Reports (Statement of Financial Position, Statement of Cash Flows, and Statement of Activities), and recommends Board approval of the October 2009 Financial Statements. See the Financial Highlights Report included in the Board packet. At the next Board meeting, Margaret will provide the Board the most recent month-end LPL Investment Statement.

11) After further discussion, the Finance Committee reviewed and approved the September 2009 Check Detail Report. There were no Principal & Executive Director request(s) for reimbursement submitted for approval. Pending reimbursements will be submitted to Vito Mule' (as Treasurer) via email by Margaret.

New Business:

12) Reschedule December regular FC Meeting. Due to conflict with the Holidays, the next committee meeting is rescheduled to the following week on Wednesday January 6, 2010.

13) 1st Interim Report July 1, 2009 to October 31, 2009. After further review, the Finance Committee recommends Board approval of the 1st interim Report (deadline of December 15, 2009).

There being no further business, the meeting was adjourned at 5:42 PM to the next rescheduled Finance Committee meeting on Wednesday January 6, 2009 from 4:00-5:30 pm @ Kevin Murray's Office.

PTP Report

Presented by: Andrew Coolidge, PTP President

CCDS – Board Meeting – December

1. Upcoming events

- 12/8-10: CCDS Book Fair
- 12/11: Middle School Social
- 12/16: Band and Chorus Concert, 6:30, MUR
- 12/17: Orchestra and Strings Concert, 7-8pm, MUR
- 12/21: Beginning of Winter Break

2. Policy Review

- Officially the PTP is a committee of the CCDS Board. Many of procedures and policies are currently out of date and we are seeking to update them and submit them for approval to the board for approval. We are on schedule to complete this process for presentation at the January 2010 meeting. This will allow the PTP to more effectively deal with various issues as they are presented before us and since the parent population has grown so large so these policies were last updated.

3. CCDS Challenge Results / Jogathon

- Net profit of approximately \$11,194 / Event was extremely successful and went very smoothly. Robyn Saylor chaired event.

4. Harvest Fair Results

- Net profit of approximately \$3980 / Event was extremely successful. TJ Farms location was fantastic. David Mortenson and myself co-chaired.

5. Our list of current positions on the PTP Officer's Board

POSITION	NAME	E-MAIL	HOME	WORK	CELL
Treasurer	Kris Schroth	kristin.schroth@eds.com	530-894-5659	530-332-1132	
Vice President	Kat Clark	dwclark_25@yahoo.com	530-519-2455		530-519-2455
Secretary	Janell Koentopf	jkoentopf@gmail.com	530-894-5654		
Committee List Advisor	Kate Hicks	Buttekate@hotmail.com			
President	Andrew Coolidge	Coolidgepr@aol.com	530-892-0341	530-671-9600	530-300-5703
IT Technology Advisor	Cheryl Mortenson	c3dlm@sbcglobal.net			

2009-10 Budget vs Actual

7/1/2009 through 6/30/2010 Using PTP Budget 2009-2010

11/17/2009

Page 1

Category Description	7/1/2009 Actual	- Budget	6/30/2010 Difference
INCOME			
Community Fundraising			
Bake Sales	0.00	350.00	-350.00
Book Fair			
Book Fair Expenses	0.00	-5,000.00	5,000.00
Book Fair Income	0.00	5,000.00	-5,000.00
TOTAL Book Fair	0.00	0.00	0.00
Cal Skate-Funland	590.70	400.00	190.70
CCDS Life Skills Magnet	2.00	0.00	2.00
CCDS Window Decal			
Window Decal Expenses	0.00	-200.00	200.00
Window Decal Income	0.00	500.00	-500.00
TOTAL CCDS Window Decal	0.00	300.00	-300.00
Corporate Programs	361.73	1,400.00	-1,038.27
Directory-Advertising			
Directory Expenses	-61.13	-350.00	288.87
Directory Income	870.00	450.00	420.00
TOTAL Directory-Advertising	808.87	100.00	708.87
Family Restaurant Night	0.00	500.00	-500.00
Harvest Fair			
Harvest Fair Expenses	-429.70	-500.00	70.30
Harvest Fair Income	4,559.35	1,000.00	3,559.35
TOTAL Harvest Fair	4,129.65	500.00	3,629.65
Open House-Spaghetti Feed			
Spaghetti Feed Expenses	0.00	-500.00	500.00
Spaghetti Feed Income	0.00	1,000.00	-1,000.00
TOTAL Open House-Spaghetti Feed	0.00	500.00	-500.00
Plant Sales			
Plant Sales Expenses	0.00	-100.00	100.00
Plant Sales Income	0.00	300.00	-300.00
TOTAL Plant Sales	0.00	200.00	-200.00
T-Shirts			
T-Shirt Income	370.00	1,300.00	-930.00
T-Shirts - COGS - Expenses	-664.00	-900.00	236.00
TOTAL T-Shirts	-294.00	400.00	-694.00
Yearbook			
Yearbook Expenses	0.00	-5,000.00	5,000.00
Yearbook Income	0.00	5,000.00	-5,000.00
TOTAL Yearbook	0.00	0.00	0.00
TOTAL Community Fundraising	5,598.95	4,650.00	948.95
Fundraising			
Auction			
Auction Expenses	-500.00	-13,000.00	12,500.00
Auction Income	25.00	30,000.00	-29,975.00
Auction Income (Credit Cards)	0.00	30,000.00	-30,000.00
Payment to CCDS - Auction	0.00	-47,000.00	47,000.00
TOTAL Auction	-475.00	0.00	-475.00
Harvest Fair			
Harvest Fair Expenses	-25.00	0.00	-25.00
TOTAL Harvest Fair	-25.00	0.00	-25.00

2009-10 Budget vs Actual

7/1/2009 through 6/30/2010 Using PTP Budget 2009-2010

11/17/2009

Page 2

Category Description	7/1/2009 Actual	- Budget	6/30/2010 Difference
Walk-Jogathon			
Payment to CCDS - Walk Jog	0.00	-13,000.00	13,000.00
Walk-Jogathon Expenses	-1,629.32	-2,500.00	870.68
Walk-Jogathon Income	13,023.30	15,500.00	-2,476.70
TOTAL Walk-Jogathon	11,393.98	0.00	11,393.98
TOTAL Fundraising	10,893.98	0.00	10,893.98
TOTAL INCOME	16,492.93	4,650.00	11,842.93
EXPENSES			
Bank Fees & Postage	0.00	50.00	50.00
Garden Program	0.00	200.00	200.00
Hospitality			
100th Day of School	0.00	100.00	100.00
Back to School Picnic	40.53	200.00	159.47
Book Fair Treats	0.00	200.00	200.00
Class & Fundraising Incentives	50.00	500.00	450.00
Community Events	0.00	150.00	150.00
New Parent Reception	0.00	100.00	100.00
Science Fair	0.00	100.00	100.00
Turn off TV-Power Down week	200.00	200.00	0.00
TOTAL Hospitality	290.53	1,550.00	1,259.47
Office Supplies	0.00	200.00	200.00
PTO Membership	149.00	200.00	51.00
School Beautification	0.00	450.00	450.00
School Field Trip Fund	0.00	600.00	600.00
School Library Fund	0.00	500.00	500.00
Teacher-Staff Appreciation	0.00	600.00	600.00
To Be Determined	0.00	300.00	300.00
TOTAL EXPENSES	439.53	4,650.00	4,210.47
OVERALL TOTAL	16,053.40	0.00	16,053.40

2009-2010 Txns

7/1/2009 through 6/30/2010

11/17/2009

Page 1

Date	Num	Description	Memo	Category	Clr	Amount
BALANCE 6/30/2009						4,922.22
7/20/2009	DEP	Escrip	Escrip - electronic deposit	Community Fundraising:Corporate Programs	R	53.40
8/10/2009	DEP	Escrip	Escrip - electronic deposit	Community Fundraising:Corporate Programs	R	54.89
8/11/2009	776	PTO Today	2009-10 year	PTO Membership	R	-149.00
8/20/2009	771	Katherine Chapin	Cash & Carry - popscicles	Hospitality:Back to School Picnic	R	-40.53
8/21/2009	DEP	Cash	Found Envelope-6th grade Madison Bear pa...	Fundraising:Auction:Auction Income	R	25.00
8/24/2009	DEP	Check	CalSkate (2008/09 school year)	Community Fundraising:Cal Skate-Funland	R	590.70
9/3/2009	772	Creative Apple	CalSkate incentive - Efseaff & Peterson-You...	Hospitality:Class & Fundraising Incentives	R	-50.00
9/14/2009	DEP	Cash & Checks	Directory Ads (10)	Community Fundraising:Directory-Advertising...	R	230.00
9/14/2009	DEP	Check	Target - Take Charge of Education	Community Fundraising:Corporate Programs	R	119.68
9/18/2009	DEP	Escrip	Escrip - electronic deposit	Community Fundraising:Corporate Programs	R	64.31
9/19/2009	DEP	Cash & Checks	Directory Ads (16)	Community Fundraising:Directory-Advertising...	R	400.00
9/22/2009	773	Manzanita Place	2010 Auction Hall Deposit	Fundraising:Auction:Auction Expenses	R	-500.00
9/25/2009	DEP	Checks	Directory Ads (4)	Community Fundraising:Directory-Advertising...	R	190.00
9/25/2009	774	HJ Promotional ...	40 Tshirts & 38 Sweatshirts	Community Fundraising:T-Shirts:T-Shirts - C...	R	-664.00
9/30/2009	DEP	Cash & Checks	Tshirts & sweatshirts	Community Fundraising:T-Shirts:T-Shirt Income	R	153.00
9/30/2009	DEP	Check	Directory ad (1)	Community Fundraising:Directory-Advertising...	R	50.00
10/2/2009	775	Kurt Lundberg	TV Turnoff - popscicles	Hospitality:Turn off TV-Power Down week	R	-47.13
10/2/2009	777	Kate McCarthy	Turn off TV badges	Hospitality:Turn off TV-Power Down week	R	-152.87
10/20/2009	DEP	Checks & Cash	Challenge	Fundraising:Walk-Jogathon:Walk-Jogathon I...	R	7,248.25
10/20/2009	DEP	Escrip	Escrip - electronic deposit	Community Fundraising:Corporate Programs	R	69.45
10/21/2009	DEP	Checks & Cash	Challenge	Fundraising:Walk-Jogathon:Walk-Jogathon I...	R	4,039.80
10/21/2009	778	Emmetts Sound	Challenge - DJ	Fundraising:Walk-Jogathon:Walk-Jogathon E...	R	-325.00
10/22/2009	DEP	Checks & Cash	Challenge	Fundraising:Walk-Jogathon:Walk-Jogathon I...	R	1,168.25
10/22/2009	BadCheck	Check	Challenge - bad check	Fundraising:Walk-Jogathon:Walk-Jogathon I...	R	-20.00
10/22/2009	BankChrgBank - Returned...		Challenge - bad check fee	Fundraising:Walk-Jogathon:Walk-Jogathon I...	R	-6.00
10/23/2009	779	Kat Clark	Challenge - Prizes/Supplies	Fundraising:Walk-Jogathon:Walk-Jogathon E...	R	-496.00
10/23/2009	780	Kat Clark	Challenge - Supplies	Fundraising:Walk-Jogathon:Walk-Jogathon E...	R	-20.00
10/23/2009	781	Kat Clark	Directory - Cardstock Covers	Community Fundraising:Directory-Advertising...	R	-61.13
10/29/2009	782	Kat Clark	Harvest Fair - Starter Cash	Community Fundraising:Harvest Fair:Harvest ...	R	-1,000.00
10/30/2009	783	Katherine Chapin	Challenge - supplies	Fundraising:Walk-Jogathon:Walk-Jogathon E...	R	-19.42
10/30/2009	DEP	... Cash & Checks	Harvest Fair - tickets, pizza, drinks, starter c...	Community Fundraising:Harvest Fair:Harvest ...	R	3,507.60
			Harvest Fair - Shubert's vendor donation	Community Fundraising:Harvest Fair:Harvest ...	R	107.00
			T-shirts sold at Harvest Fair	Community Fundraising:T-Shirts:T-Shirt Income	R	185.00
10/30/2009	DEP	Cash & Checks	Harvest Fair - presale 10/30/09	Community Fundraising:Harvest Fair:Harvest ...	R	1,154.75
10/30/2009	DEP	Cash	Harvest Fair - presale 10/21 & 10/23	Community Fundraising:Harvest Fair:Harvest ...	R	115.00
10/30/2009	DEP	Cash & Checks	Harvest Fair - presale 10/29/09	Community Fundraising:Harvest Fair:Harvest ...	R	560.00

2009-2010 Txns

7/1/2009 through 6/30/2010

11/17/2009

Page 2

Date	Num	Description	Memo	Category	Clr	Amount
10/30/2009	DEP	Cash & Checks	Challenge - late payments	Fundraising:Walk-Jogathon:Walk-Jogathon I...	R	477.00
10/30/2009	784	Round Table Piz...	Harvest Fair - pizza	Community Fundraising:Harvest Fair:Harvest ...	R	-429.70
10/30/2009	DEP	Checks	Harvest Fair - bank counted more w/ \$560 d...	Community Fundraising:Harvest Fair:Harvest ...	R	95.00
11/2/2009	785	Robyn Saylor	Office Depot -supplies	Fundraising:Walk-Jogathon:Walk-Jogathon E...		-168.90
11/4/2009	DEP	Cash	Harvest Fair - \$20 hidden in petty cash total ...	Community Fundraising:Harvest Fair:Harvest ...	R	20.00
11/4/2009	DEP	Check	Challenge - repay of bad check-10/22/09	Fundraising:Walk-Jogathon:Walk-Jogathon I...	R	26.00
11/4/2009	DEP	... Cash	t-shirt sales	Community Fundraising:T-Shirts:T-Shirt Income	R	32.00
			1 magnet	Community Fundraising:CCDS Life Skills Ma...	R	2.00
11/6/2009	786	Noah Dunkley	Challenge - 1st (K-2nd)	Fundraising:Walk-Jogathon:Walk-Jogathon E...	R	-75.00
11/6/2009	787	Christopher Hayl...	Challenge - 3rd (K-2nd)	Fundraising:Walk-Jogathon:Walk-Jogathon E...		-25.00
11/6/2009	788	Katherine Cusac...	Challenge - 3rd (6-8th)	Fundraising:Walk-Jogathon:Walk-Jogathon E...	R	-25.00
11/6/2009	789	Heather Pembro...	Challenge - 2nd (6-8th)	Fundraising:Walk-Jogathon:Walk-Jogathon E...		-50.00
11/6/2009	790	Isabella Henders...	Challenge - 1st (6-8th)	Fundraising:Walk-Jogathon:Walk-Jogathon E...		-75.00
11/6/2009	791	Max Andersen	Challenge - 3rd (3-5th)	Fundraising:Walk-Jogathon:Walk-Jogathon E...		-25.00
11/6/2009	792	Erika Schroth	Challenge - 2nd (3-5th)	Fundraising:Walk-Jogathon:Walk-Jogathon E...	R	-50.00
11/6/2009	793	Kayla Smith	Challenge - 1st (3-5th)	Fundraising:Walk-Jogathon:Walk-Jogathon E...	R	-75.00
11/6/2009	794	Victoria Jacobson	Challenge - 3rd (K-2nd)	Fundraising:Walk-Jogathon:Walk-Jogathon E...	R	-25.00
11/6/2009	795	Josh Andersen	Challenge - 1st (K-2nd)	Fundraising:Walk-Jogathon:Walk-Jogathon E...		-75.00
11/6/2009	796	Stacy Santa Ana	Harvest Fair Booth - Miller (3rd)	Fundraising:Harvest Fair:Harvest Fair Expens...	R	-25.00
11/6/2009	797	CCDS	Challenge - Class Incentive - Bower	Fundraising:Walk-Jogathon:Walk-Jogathon E...		-100.00
11/9/2009	DEP	Check	Challenge - 2 checks	Fundraising:Walk-Jogathon:Walk-Jogathon I...	R	25.00
11/16/2009	DEP	Check	Challenge - 1 check	Fundraising:Walk-Jogathon:Walk-Jogathon I...	R	65.00
7/1/2009 - 6/30/2010						16,053.40
BALANCE 6/30/2010						20,975.62

TOTAL INFLOWS 20,828.08

TOTAL OUTFLOWS -4,774.68

NET TOTAL 16,053.40

	A	B	C	D
1	Chico Country Day School			
2	Budget vs. Actuals Current Month			
3	Month of October 2009			
4				
5		Month of October 2009		
6		Actual	Budget	Over(under Budget)
7	Income			
8	8000 Revenue Limit Sources			0.00
9	8015 State Aid - Charter Gen Purpose	175,107.00	200,604.00	(25,497.00)
10	8181 Special Ed - Entitlement		9,057.00	(9,057.00)
11	8182 Special Ed Other Federal Entitlement		3,676.00	(3,676.00)
12	Total 8000 Revenue Limit Sources	\$ 175,107.00	\$ 213,337.00	\$ (38,230.00)
13	8290 Other Federal Revenue		0.00	0.00
14	8299 All Other Federal Revenue		0.00	0.00
15	Total 8290 Other Federal Revenue	\$ -	\$ -	\$ -
16	8300 Other State Revenues			0.00
17	8311 Current Yr -- Other State App	15,854.00	0.00	15,854.00
18	8319 Prior Yr -- Other State App	13,631.13		13,631.13
19	8434 CSR, Grades K*3		0.00	0.00
20	8480 Charter Categorical Block Grant	25,383.00	28,586.00	(3,203.00)
21	8481 Restricted Art & Music Block Grant		582.00	(582.00)
22	8560 State Lottery Revenue		0.00	0.00
23	8561 Restricted Lottery		0.00	0.00
24	8590 All Other State Revenue	113.00		113.00
25	8591 Supplemental Hourly Revenue		708.00	(708.00)
26	Total 8300 Other State Revenues	\$ 54,981.13	\$ 29,876.00	\$ 25,105.13
27	8600 Other Local Revenue			0.00
28	8631 Sales		0.00	0.00
29	8634 Food Service Sales		0.00	0.00
30	8660 Interest	0.92	208.00	(207.08)
31	8672 Pre School Revenue	9,520.00	8,550.00	970.00
32	8674 After School Program Revenue	12,780.75	10,730.00	2,050.75
33	8681 Annual Fund	886.00	22,200.00	(21,314.00)
34	8682 Auction		0.00	0.00
35	8683 PTP Fundraising		10,000.00	(10,000.00)
36	8684 Miscellaneous Donations	1,568.00	833.00	735.00
37	8690 Reimbursements	4,023.42	750.00	3,273.42
38	8780 Charter in Lieu of Property Tax	62,889.00	62,889.00	0.00
39	8781 Prior Yr in Lieu of Property Tax		0.00	0.00
40	8938 Services	4,415.00		4,415.00
41	Total 8600 Other Local Revenue	\$ 96,083.09	\$ 116,160.00	\$ (20,076.91)
42	Total Income	\$ 326,171.22	\$ 359,373.00	\$ (33,201.78)
43	Expenses			
44	1000 Certificated Personnel Salaries			0.00
45	1100 Certificated Teacher	118,890.02	119,000.00	(109.98)
46	1300 Certificated Administrator	7,791.66	7,791.00	0.66
47	1800 Certificated Substitute	3,050.00	2,500.00	550.00
48	1900 Certificated Other	11,353.22	12,000.00	(646.78)
49	1901 Certificated Extras & Summer School		0.00	0.00
50	1903 Certificated SPED	5,071.99	5,200.00	(128.01)
51	Total 1000 Certificated Personnel Salaries	\$ 146,156.89	\$ 146,491.00	\$ (334.11)
52	2000 Classified Personnel Salaries			0.00
53	2100 Classified Instructional Aide Salaries	9,949.56	14,000.00	(4,050.44)
54	2200 Classified Support	7,395.57	6,409.00	986.57
55	2201 Classified After School Salaries	8,935.46	6,224.00	2,711.46
56	2202 Classified Pre School Salaries	6,361.70	6,100.00	261.70
57	2300 Classified Administration	7,791.66	7,792.00	(0.34)
58	2400 Classified Clerical & Office Salaries	7,226.26	7,500.00	(273.74)
59	2800 Classified Substitutes		33.00	(33.00)
60	2900 Classified Other Salaries		0.00	0.00
61	Total 2000 Classified Personnel Salaries	\$ 47,660.21	\$ 48,058.00	\$ (397.79)
62	3000 Employee Benefits			0.00
63	3100 STRS	11,908.97	13,008.00	(1,099.03)
64	3200 PERS	2,459.07	2,844.00	(384.93)
65	3302 Payroll Tax Expense	6,444.41	7,200.00	(755.59)
66	3400 Health & Welfare Benefits	29,467.25	26,666.00	2,801.25
67	3600 Workers Comp Insurance	3,245.67	3,166.00	79.67
68	Total 3000 Employee Benefits	\$ 53,525.37	\$ 52,884.00	\$ 641.37

	A	B	C	D
1	Chico Country Day School			
2	Budget vs. Actuals Current Month			
3	Month of October 2009			
4				
5		Month of October 2009		
6		Actual	Budget	Over(under Budget)
69	4000 Books and Supplies			0.00
70	4100 Textbooks and Core Materials	2,341.45	555.00	1,786.45
71	4200 Books and Reference Materials	3,736.00	250.00	3,486.00
72	4315 Custodial Supplies	2,442.83	1,455.00	987.83
73	4324 Restricted Lottery		100.00	(100.00)
74	4325 Instructional Materials	162.94	780.00	(617.06)
75	4326 Teacher Supplies	3,026.61	160.00	2,866.61
76	4327 Pre and Afterschool Supplies	882.48	546.00	336.48
77	4328 Supplies - Art	115.39	0.00	115.39
78	4330 Office Supplies	710.07	750.00	(39.93)
79	4335 PE Supplies	187.05	250.00	(62.95)
80	4336 Restricted PE, Arts & Music Supplies		147.00	(147.00)
81	4340 Professional Dev Materials		0.00	0.00
82	4420 Computer Supplies	2,289.09	208.00	2,081.09
83	4710 Student Food Services	95.35	228.00	(132.65)
84	Total 4000 Books and Supplies	\$ 15,989.26	\$ 5,429.00	\$ 10,560.26
85	5000 Services and Operating Exp			0.00
86	5210 Conference & Travel	430.05	377.00	53.05
87	5300 Dues & Memberships	280.00	400.00	(120.00)
88	5400 Insurance	2,353.04	2,500.00	(146.96)
89	5510 Utilities	7,342.47	5,416.00	1,926.47
90	5515 Janitorial Services	340.00	500.00	(160.00)
91	5605 Equipment Leases	304.16	2,083.00	(1,778.84)
92	5606 Computer Lab Lease	3,244.41	3,333.00	(88.59)
93	5610 Rent	7,672.96	5,833.00	1,839.96
94	5615 Bldg Repairs and Maintenance	3,685.84	1,666.00	2,019.84
95	5803 Accounting Fees		1,166.00	(1,166.00)
96	5806 Assemblies		0.00	0.00
97	5809 Banking Fees	174.30	250.00	(75.70)
98	5810 Bad Debts		166.00	(166.00)
99	5812 Business Services	1,685.00	2,500.00	(815.00)
100	5823 Consultants-Architects	202.50	500.00	(297.50)
101	5824 District Oversight Fees	2,633.89	2,098.00	535.89
102	5830 Field Trips	2,311.13	1,000.00	1,311.13
103	5836 Fingerprinting	3,136.00	375.00	2,761.00
104	5839 Fundraising		416.00	(416.00)
105	5844 Interest Expense	1,165.10	2,666.00	(1,500.90)
106	5845 Legal Fees	2,562.00	2,083.00	479.00
107	5851 Mktg and Student Recruiting	627.44	291.00	336.44
108	5854 Consultants	4,830.55	8,333.00	(3,502.45)
109	5857 Payroll Fees	795.50	916.00	(120.50)
110	5860 Printing and Reproduction		125.00	(125.00)
111	5863 Professional Development		416.00	(416.00)
112	5872 Special Ed Encroachment		2,583.00	(2,583.00)
113	5875 Recruiting - Staff		166.00	(166.00)
114	5878 Student Assessment		125.00	(125.00)
115	5881 Student Information System		291.00	(291.00)
116	5884 Substitutes	121.25	0.00	121.25
117	5887 Technology Services	2,593.67	3,000.00	(406.33)
118	5893 Transportation - Student		0.00	0.00
119	5905 Cell Phones		233.00	(233.00)
120	5910 Internet Connectivity, Website	20.00	625.00	(605.00)
121	5915 Postage and Delivery	472.14	541.00	(68.86)
122	5920 Telephone and Fax		250.00	(250.00)
123	Total 5000 Services and Operating Exp	\$ 48,983.40	\$ 53,223.00	\$ (4,239.60)
124	6000 Capital Outlay			0.00
125	6100 Sites and Improvement of Sites		0.00	0.00
126	6200 Bldgs and Improvement of Bldgs	1,579.00	0.00	1,579.00
127	6410 Computers		0.00	0.00
128	6420 Furniture	1,664.03	0.00	1,664.03
129	6430 Other Equipment		0.00	0.00
130	6900 Depreciation	1,608.00	1,608.00	0.00
131	Total 6000 Capital Outlay	\$ 4,851.03	\$ 1,608.00	\$ 3,243.03
132	Total Expenses	\$ 317,166.16	\$ 307,693.00	\$ 9,473.16
133	Net Income	\$ 9,005.06	\$ 51,680.00	\$ (42,674.94)
134				
135	Sunday, Nov 29, 2009 05:52:01 AM GMT-8 - Accrual Basis			

	A	N	O	P
1	Chico Country Day School			
2	Budget vs. Actuals Fiscal Year To Date			
3	4-Months YTD July - October, 2009			
4				
5		4-Months YTD Total		
6		Actual	Budget	Over (Under) Budget
7	Income			
8	8000 Revenue Limit Sources	0.00	0.00	0.00
9	8015 State Aid - Charter Gen Purpose	346,656.00	396,150.00	(49,494.00)
10	8181 Special Ed - Entitlement	26,546.00	36,231.00	(9,685.00)
11	8182 Special Ed Other Federal Entitlement	0.00	14,703.00	(14,703.00)
12	Total 8000 Revenue Limit Sources	\$ 373,202.00	\$ 447,084.00	\$ (73,882.00)
13	8290 Other Federal Revenue	0.00	0.00	0.00
14	8299 All Other Federal Revenue	172,028.00	154,000.00	18,028.00
15	Total 8290 Other Federal Revenue	\$ 172,028.00	\$ 154,000.00	\$ 18,028.00
16	8300 Other State Revenues	0.00	0.00	0.00
17	8311 Current Yr -- Other State App	15,960.00	0.00	15,960.00
18	8319 Prior Yr -- Other State App	14,000.88	0.00	14,000.88
19	8434 CSR, Grades K*3	0.00	0.00	0.00
20	8480 Charter Categorical Block Grant	49,274.00	48,992.00	282.00
21	8481 Restricted Art & Music Block Grant	0.00	2,322.00	(2,322.00)
22	8560 State Lottery Revenue	0.00	0.00	0.00
23	8561 Restricted Lottery	0.00	0.00	0.00
24	8590 All Other State Revenue	1,613.00	0.00	1,613.00
25	8591 Supplemental Hourly Revenue	0.00	2,832.00	(2,832.00)
26	Total 8300 Other State Revenues	\$ 80,847.88	\$ 54,146.00	\$ 26,701.88
27	8600 Other Local Revenue	0.00	0.00	0.00
28	8631 Sales	0.00	0.00	0.00
29	8634 Food Service Sales	0.00	0.00	0.00
30	8660 Interest	122.96	832.00	(709.04)
31	8672 Pre School Revenue	25,345.00	21,600.00	3,745.00
32	8674 After School Program Revenue	41,291.42	34,190.00	7,101.42
33	8681 Annual Fund	1,906.00	24,328.00	(22,422.00)
34	8682 Auction	0.00	0.00	0.00
35	8683 PTP Fundraising	0.00	10,000.00	(10,000.00)
36	8684 Miscellaneous Donations	6,327.00	3,332.00	2,995.00
37	8690 Reimbursements	5,557.74	3,000.00	2,557.74
38	8780 Charter in Lieu of Property Tax	204,389.00	204,389.00	0.00
39	8781 Prior Yr in Lieu of Property Tax	0.00	0.00	0.00
40	8938 Services	6,836.90	0.00	6,836.90
41	Total 8600 Other Local Revenue	\$ 291,776.02	\$ 301,671.00	\$ (9,894.98)
42	Total Income	\$ 917,853.90	\$ 956,901.00	\$ (39,047.10)
43	Expenses			
44	1000 Certificated Personnel Salaries	0.00	0.00	0.00
45	1100 Certificated Teacher	239,280.04	238,000.00	1,280.04
46	1300 Certificated Administrator	31,166.64	31,164.00	2.64
47	1800 Certificated Substitute	4,425.00	5,000.00	(575.00)
48	1900 Certificated Other	22,706.44	24,000.00	(1,293.56)
49	1901 Certificated Extras & Summer School	13,753.62	14,000.00	(246.38)
50	1903 Certificated SPED	10,487.74	10,400.00	87.74
51	Total 1000 Certificated Personnel Salaries	\$ 321,819.48	\$ 322,564.00	\$ (744.52)
52	2000 Classified Personnel Salaries	0.00	0.00	0.00
53	2100 Classified Instructional Aide Salaries	22,360.31	35,000.00	(12,639.69)
54	2200 Classified Support	22,912.45	23,728.00	(815.55)
55	2201 Classified After School Salaries	34,065.29	22,222.00	11,843.29
56	2202 Classified Pre School Salaries	17,740.90	15,200.00	2,540.90
57	2300 Classified Administration	31,166.64	31,168.00	(1.36)
58	2400 Classified Clerical & Office Salaries	28,795.04	30,000.00	(1,204.96)
59	2800 Classified Substitutes	0.00	132.00	(132.00)
60	2900 Classified Other Salaries	0.00	0.00	0.00
61	Total 2000 Classified Personnel Salaries	\$ 157,040.63	\$ 157,450.00	\$ (409.37)
62	3000 Employee Benefits	0.00	0.00	0.00
63	3100 STRS	26,421.23	28,571.00	(2,149.77)
64	3200 PERS	8,865.55	9,249.00	(383.45)
65	3302 Payroll Tax Expense	21,418.43	18,400.00	3,018.43
66	3400 Health & Welfare Benefits	101,884.75	106,664.00	(4,779.25)
67	3600 Workers Comp Insurance	12,982.68	18,998.00	(6,015.32)
68	Total 3000 Employee Benefits	\$ 171,572.64	\$ 181,882.00	\$ (10,309.36)

	A	N	O	P
1	Chico Country Day School			
2	Budget vs. Actuals Fiscal Year To Date			
3	4-Months YTD July - October, 2009			
4				
5		4-Months YTD Total		
6		Actual	Budget	Over (Under) Budget
69	4000 Books and Supplies	0.00	0.00	0.00
70	4100 Textbooks and Core Materials	24,251.74	15,555.00	8,696.74
71	4200 Books and Reference Materials	3,826.99	1,000.00	2,826.99
72	4315 Custodial Supplies	7,509.32	8,364.00	(854.68)
73	4324 Restricted Lottery	4,548.50	6,060.00	(1,511.50)
74	4325 Instructional Materials	8,652.15	11,760.00	(3,107.85)
75	4326 Teacher Supplies	8,067.78	3,720.00	4,347.78
76	4327 Pre and Afterschool Supplies	2,701.21	2,632.00	69.21
77	4328 Supplies - Art	115.39	0.00	115.39
78	4330 Office Supplies	2,847.43	3,000.00	(152.57)
79	4335 PE Supplies	757.92	1,000.00	(242.08)
80	4336 Restricted PE, Arts & Music Supplies	1,707.31	5,794.00	(4,086.69)
81	4340 Professional Dev Materials	0.00	0.00	0.00
82	4420 Computer Supplies	4,504.02	832.00	3,672.02
83	4710 Student Food Services	150.35	683.00	(532.65)
84	Total 4000 Books and Supplies	\$ 69,640.11	\$ 60,400.00	\$ 9,240.11
85	5000 Services and Operating Exp	0.00	0.00	0.00
86	5210 Conference & Travel	696.43	2,991.00	(2,294.57)
87	5300 Dues & Memberships	6,438.50	1,600.00	4,838.50
88	5400 Insurance	9,412.16	15,000.00	(5,587.84)
89	5510 Utilities	22,679.03	21,664.00	1,015.03
90	5515 Janitorial Services	1,015.56	2,000.00	(984.44)
91	5605 Equipment Leases	6,037.46	8,332.00	(2,294.54)
92	5606 Computer Lab Lease	14,979.50	13,332.00	1,647.50
93	5610 Rent	30,691.84	23,332.00	7,359.84
94	5615 Bldg Repairs and Maintenance	6,686.43	6,664.00	22.43
95	5803 Accounting Fees	4,500.00	4,664.00	(164.00)
96	5806 Assemblies	0.00	0.00	0.00
97	5809 Banking Fees	827.50	1,000.00	(172.50)
98	5810 Bad Debts	0.00	664.00	(664.00)
99	5812 Business Services	8,802.00	10,000.00	(1,198.00)
100	5823 Consultants-Architects	5,944.13	2,000.00	3,944.13
101	5824 District Oversight Fees	6,001.89	8,392.00	(2,390.11)
102	5830 Field Trips	4,447.48	4,000.00	447.48
103	5836 Fingerprinting	4,768.00	1,500.00	3,268.00
104	5839 Fundraising	612.69	1,664.00	(1,051.31)
105	5844 Interest Expense	4,920.40	10,664.00	(5,743.60)
106	5845 Legal Fees	8,055.00	8,332.00	(277.00)
107	5851 Mktg and Student Recruiting	1,705.44	1,164.00	541.44
108	5854 Consultants	5,404.63	33,332.00	(27,927.37)
109	5857 Payroll Fees	2,758.81	3,664.00	(905.19)
110	5860 Printing and Reproduction	0.00	500.00	(500.00)
111	5863 Professional Development	2,050.81	1,664.00	386.81
112	5872 Special Ed Encroachment	5,938.56	10,332.00	(4,393.44)
113	5875 Recruiting - Staff	1,456.12	664.00	792.12
114	5878 Student Assessment	0.00	500.00	(500.00)
115	5881 Student Information System	0.00	1,164.00	(1,164.00)
116	5884 Substitutes	121.25	0.00	121.25
117	5887 Technology Services	7,411.77	6,000.00	1,411.77
118	5893 Transportation - Student	0.00	0.00	0.00
119	5905 Cell Phones	0.00	932.00	(932.00)
120	5910 Internet Connectivity, Website	1,462.75	2,500.00	(1,037.25)
121	5915 Postage and Delivery	2,186.80	2,164.00	22.80
122	5920 Telephone and Fax	0.00	1,000.00	(1,000.00)
123	Total 5000 Services and Operating Exp	\$ 178,012.94	\$ 213,375.00	\$ (35,362.06)
124	6000 Capital Outlay	0.00	0.00	0.00
125	6100 Sites and Improvement of Sites	2,273.30	40,000.00	(37,726.70)
126	6200 Bldgs and Improvement of Bldgs	9,309.00	20,000.00	(10,691.00)
127	6410 Computers	0.00	7,500.00	(7,500.00)
128	6420 Furniture	12,834.40	12,000.00	834.40
129	6430 Other Equipment	19,681.12	20,000.00	(318.88)
130	6900 Depreciation	6,432.00	6,432.00	0.00
131	Total 6000 Capital Outlay	\$ 50,529.82	\$ 105,932.00	\$ (55,402.18)
132	Total Expenses	\$ 948,615.62	\$ 1,041,603.00	\$ (92,987.38)
133	Net Income	\$ (30,761.72)	\$ (84,702.00)	\$ 53,940.28
134				
135	Sunday, Nov 29, 2009 06:00:02 AM GMT-8 - Accrual Basis			

Chico Country Day School
Financial Highlights
Month End October 31, 2009 Financial Statements
(As of 11/29/09)

1) Statement of Financial Position (Balance Sheet) on 10/31/09:

A) ASSETS & LIABILITIES:

Total Current Assets of \$951,274 **are more than** Total Current Liabilities of \$427,871 resulting in \$523,403 of **Excess Net Working Capital**, or a Working Capital Ratio of \$2.22 which exceeds our minimum target of \$1.50:1. The \$815,306 Total Bank Accounts increased \$197,730 during October (primarily due to the State finally paying out some of the previously deferred revenue amounts – see decrease in accounts receivable). CCDS still has an unused \$100,000 Line of Credit. As of October CCDS's cash position remains very strong with \$500,502 of surplus cash still invested in 90-day CD's (See LPL Financial, Acct Group 9131).

B) EQUITY (Unrestricted Fund Balance):

Total Equity (Fund Balance Reserves) of \$880,798 includes the 4-month YTD **Net Deficit of Expenses over Revenue of \$(30,762)** which is \$53,940 better than the \$(84,702) Budgeted Deficit. See Statement of Activities for specific revenue & expense items. The \$880,798 of Total Equity /Net Fund Balance (Reserves) represents about 24% of the \$3,638,608 Y2009-2010 Budgeted Total Revenue, compared to the recommended Fund Balance Reserves for public schools our size of a minimum of 4%.

2) Statement of Cash Flows for the Month and YTD as of 10/31/09:

Including Undeposited Funds, Total Cash increased \$203,140 **for the Month of October** primarily due to \$201,866 of net cash provided by Operating Activities including a \$9,006 Monthly Excess Revenues over Expense and a \$172,176 decrease in receivables (deferred State revenues paid).

Including Undeposited Funds, Total Cash decreased \$(155,562) **for the 4-Months YTD** primarily due to \$(160,658) of cash used by Operating Activities including a \$(30,762) YTD Deficit of Expenses over Revenues, a \$221,691 decrease in receivables, \$(46,289) for the new portable, the \$(48,000) pay down on the prior year Growth Fund Loan, a net \$(156,653) payout of Deferred Teachers Wages, \$(46,760) of STRS Retirement Liability, and \$(122,617) of deferred Federal Stimulus Revenue (received in June).

3) Statement of Activities for the Month & YTD as of 10/31/09:

A) Net Excess of \$9,005 of Revenue over Expenses for the **Month of October** is \$(42,675) worse than the \$51,680 Excess budgeted for the month. Y2009-2010 State apportionments are deferring more and more revenue payments to later dates, including about \$410,000 or 25% of the budgeted Account 8015 General Purpose Revenue out to July/August 2010. Monthly Total Income of \$326,171 is \$(33,202) less than budget. Monthly Total Expenses of \$317,166 are \$9,473 over budget, primarily due to Category 4000 Books & Supplies \$10,560 over budget, Category 5000 Services & Operating Expenses \$(4,240) under budget, and Category 6000 Capital Outlay Expenses \$3,243 over budget .

B) Net Deficit of \$(30,762) of Expenses over Revenue for the **4-Months YTD September** is \$53,940 better than the \$(84,702) Deficit budgeted. YTD Total Income of \$917,853 is \$(39,047) less than budget, primarily due to Category 8000 Revenue Limit Sources \$(73,882) under budget, and Category 8300 Other State Revenue \$26,702 over budget. YTD Total Expenses of \$948,616 are \$(92,987) under budget, primarily due to Category 5000 Services & Operating Expenses \$(35,362) under budget, and Category 6000 Capital Outlay Expenses \$(55,402) under budget.

	A	B
1	Chico Country Day School	
2	Statement of Cash Flows	
3	October 2009	
4		
5		Total
6	OPERATING ACTIVITIES	
7	Net Income	9,005.06
8	Adjustments to reconcile Net Income to Net Cash provided by operations:	
9	9200 Accounts Receivable	172,175.81
10	9290 Due from Grantor Governments	9,042.00
11	9330 Prepaid Expenses	4,373.71
12	9425 Property:Improvement of Sites -Accumulated Depreciation	334.00
13	9500 Accounts Payable	-7,154.88
14	9504 Accrued Expenses Payable	2,074.23
15	9641 Notes & Loans Payable:NCB Loan # 5357600	-1,400.40
16	9571 Notes & Loans Payable:Wages Payable (July & August)	19,902.76
17	9580 Payroll Liabilities:403B Payable	3,191.70
18	9525 Payroll Liabilities:Flex Plan Liability	0.10
19	9530 Payroll Liabilities:Garnishment/Lien Payable	0.00
20	9540 Payroll Liabilities:Payroll Liability - Federal	0.00
21	9545 Payroll Liabilities:Payroll Liability - State	0.00
22	9550 Payroll Liabilities:Retirement Liability - PERS	-4,316.84
23	9555 Payroll Liabilities:Retirement Liability - STRS	-5,360.78
24	9570 Payroll Liabilities:Wages Payable	0.00
25	Net cash provided by operating activities	\$ 201,866.47
26	INVESTING ACTIVITIES	
27	9435 Property:Bldg Accumulated Depreciation	1,157.00
28	9445 Property:Equi Accumulated Depreciation	117.00
29	Net cash provided by investing activities	\$ 1,274.00
30	Net cash increase for period	\$ 203,140.47
31	Cash at beginning of period	618,019.15
32		
33	Cash at end of period	\$ 821,159.62
34		
35		
36		
37	Sunday, Nov 29, 2009 06:08:46 AM GMT-8	

	A	B
1	Chico Country Day School	
2	Statement of Cash Flows	
3	July - October, 2009	
4		
5		Total
6	OPERATING ACTIVITIES	
7	Net Income	-30,761.72
8	Adjustments to reconcile Net Income to Net Cash provided by operations:	
9	9200 Accounts Receivable	221,690.86
10	9290 Due from Grantor Governments	51,186.30
11	9330 Prepaid Expenses	-40,082.97
12	9425 Property:Improvement of Sites -Accumulated Depreciation	1,336.00
13	9446 Property:Work In Progress	-46,288.55
14	9500 Accounts Payable	-8,637.03
15	9504 Accrued Expenses Payable	35,666.57
16	9603 Customer Deposits	-5,774.00
17	9642 Notes & Loans Payable:CCSA Growth Fund Loan	-48,000.00
18	9641 Notes & Loans Payable:NCB Loan # 5357600	38,398.40
19	9571 Notes & Loans Payable:Wages Payable (July & August)	-156,652.68
20	9580 Payroll Liabilities:403B Payable	2,744.98
21	9525 Payroll Liabilities:Flex Plan Liability	-727.19
22	9530 Payroll Liabilities:Garnishment/Lien Payable	0.00
23	9585 Payroll Liabilities:Other Payroll Liabilities	-387.00
24	9540 Payroll Liabilities:Payroll Liability - Federal	0.00
25	9545 Payroll Liabilities:Payroll Liability - State	0.00
26	9550 Payroll Liabilities:Retirement Liability - PERS	-3,766.08
27	9555 Payroll Liabilities:Retirement Liability - STRS	-46,760.42
28	9570 Payroll Liabilities:Wages Payable	-1,226.00
29	9503 Prepaid Income	-122,617.00
30	Net cash provided by operating activities	-\$ 160,657.53
31	INVESTING ACTIVITIES	
32	9435 Property:Bldg Accumulated Depreciation	4,628.00
33	9445 Property:Equi Accumulated Depreciation	468.00
34	Net cash provided by investing activities	\$ 5,096.00
35	Net cash increase for period	-\$ 155,561.53
36	Cash at beginning of period	976,721.15
37	Cash at end of period	\$ 821,159.62
38		
39		
40		
41	Sunday, Nov 29, 2009 06:12:21 AM GMT-8	

	A	B	C	D
1	Chico Country Day School			
2	Statement of Financial Position			
3	As of October 31, 2009			
4		Total		
5		As of Oct 31, 2009	As of Sep 30, 2009	\$ Change
6	ASSETS			
7	Current Assets			
8	Bank Accounts			
9	9100 Bank			0.00
10	9120 Cash in Bank - Tri Counties Checking	12,485.56	12,510.56	(25.00)
11	9121 Cash In Bank- Northern California Bank Checking	277,321.71	104,560.46	172,761.25
12	9125 Money Market Northern California Bank	24,997.01	3.59	24,993.42
13	9131 LPL Financial			0.00
14	9135 LPL Money Market	501.54	501.54	0.00
15	9136 LPL CD Amern Expr Centurion Bk	200,000.00	200,000.00	0.00
16	9137 LPL CD Wright Express Finl Svc	200,000.00	200,000.00	0.00
17	9138 LPL CD United Security Bank	100,000.00	100,000.00	0.00
18	Total 9131 LPL Financial	\$ 500,501.54	\$ 500,501.54	\$ -
19	Total 9100 Bank	\$ 815,305.82	\$ 617,576.15	\$ 197,729.67
20	Total Bank Accounts	\$ 815,305.82	\$ 617,576.15	\$ 197,729.67
21	Accounts Receivable			
22	9200 Accounts Receivable	566.79	172,742.60	(172,175.81)
23	Total Accounts Receivable	\$ 566.79	\$ 172,742.60	\$ (172,175.81)
24	Other Current Assets			
25	9290 Due from Grantor Governments	38,096.69	47,138.69	(9,042.00)
26	9330 Prepaid Expenses	91,451.20	95,824.91	(4,373.71)
27	9399 Undeposited Funds	5,853.80	443.00	5,410.80
28	Total Other Current Assets	\$ 135,401.69	\$ 143,406.60	\$ (8,004.91)
29	Total Current Assets	\$ 951,274.30	\$ 933,725.35	\$ 17,548.95
30	Fixed Assets			
31	9401 Property			0.00
32	9420 Improvement of Sites	25,676.00	25,676.00	0.00
33	9425 Improvement of Sites -Accumulated Depreciation	(13,703.00)	(13,369.00)	(334.00)
34	9430 Buildings	304,739.91	304,739.91	0.00
35	9435 Bldg Accumulated Depreciation	(11,072.00)	(9,915.00)	(1,157.00)
36	9440 Equipment	17,264.75	17,264.75	0.00
37	9445 Equi Accumulated Depreciation	(11,799.77)	(11,682.77)	(117.00)
38	9446 Work In Progress	46,288.55	46,288.55	0.00
39	Total 9401 Property	\$ 357,394.44	\$ 359,002.44	\$ (1,608.00)
40	Total Fixed Assets	\$ 357,394.44	\$ 359,002.44	\$ (1,608.00)
41	TOTAL ASSETS	\$ 1,308,668.74	\$ 1,292,727.79	\$ 15,940.95
42	LIABILITIES AND EQUITY			
43	Liabilities			
44	Current Liabilities			
45	Accounts Payable			
46	9500 Accounts Payable	1,173.61	8,328.49	(7,154.88)
47	Total Accounts Payable	\$ 1,173.61	\$ 8,328.49	\$ (7,154.88)
48	Other Current Liabilities			
49	9502 District Overpayment	17,284.00	17,284.00	0.00
50	9504 Accrued Expenses Payable	35,666.57	33,592.34	2,074.23
51	9515 Payroll Liabilities			0.00
52	9525 Flex Plan Liability	8,297.65	8,297.55	0.10
53	9550 Retirement Liability - PERS	0.00	4,316.84	(4,316.84)
54	9555 Retirement Liability - STRS	46,636.39	51,997.17	(5,360.78)
55	9580 403B Payable	6,383.40	3,191.70	3,191.70
56	Total 9515 Payroll Liabilities	\$ 61,317.44	\$ 67,803.26	\$ (6,485.82)
57	9600 Notes & Loans Payable			0.00
58	9571 Wages Payable (July & August)	39,993.51	20,090.75	19,902.76
59	9641 NCB Loan # 5357600	254,298.43	255,698.83	(1,400.40)
60	Total 9600 Notes & Loans Payable	\$ 294,291.94	\$ 275,789.58	\$ 18,502.36
61	9650 Deferred Revenue	18,137.00	18,137.00	0.00
62	Total Other Current Liabilities	\$ 426,696.95	\$ 412,606.18	\$ 14,090.77
63	Total Current Liabilities	\$ 427,870.56	\$ 420,934.67	\$ 6,935.89
64	Total Liabilities	\$ 427,870.56	\$ 420,934.67	\$ 6,935.89
65	Equity			
66	9760 Fund Balance, Unreserved	843,320.79	843,320.79	0.00
67	9793 Audit Adjustments	68,239.11	68,239.11	0.00
68	Net Income	(30,761.72)	(39,766.78)	9,005.06
69	Total Equity	\$ 880,798.18	\$ 871,793.12	\$ 9,005.06
70	TOTAL LIABILITIES AND EQUITY	\$ 1,308,668.74	\$ 1,292,727.79	\$ 15,940.95
71				
72	Sunday, Nov 29, 2009 06:16:00 AM GMT-8 - Accrual Basis			