

**CHARTER SCHOOL 1st INTERIM REPORT
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2009 to October 31, 2009**

Charter School Name: Chico Country Day School
 CDS #: 04 61424 6113773
 Charter Approving Entity: Chico Unified School District
 County: Butte
 Charter #: 112

This charter school uses the following basis of accounting:

Please enter an "X" in the applicable box below; check only one box

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools Gen. Purpose Entitlement - State Aid	8015	346,656.00		346,656.00
State Aid - Prior Years	8019	14,000.88		14,000.88
Tax Relief Subventions (for rev. limit funded schools)	8020-8039			0.00
County and District Taxes (for rev. limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for rev. limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for rev. limit funded schools):				
PERS Reduction Transfer	8092			0.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		360,656.88	0.00	360,656.88
2. Federal Revenues (see NOTE on last page)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182		42,400.00	42,400.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues	8110, 8260-8299	121,117.00	50,911.00	172,028.00
Total, Federal Revenues		121,117.00	93,311.00	214,428.00
3. Other State Revenues				
Charter Schools Categorical Block Grant	8480	49,274.00		49,274.00
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	1,719.00		1,719.00
Total, Other State Revenues		50,993.00	0.00	50,993.00
4. Other Local Revenues				
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes	8780	204,389.00		204,389.00
All Other Local Revenues	LocalRevAO	87,833.84		87,833.84
Total, Local Revenues		292,222.84	0.00	292,222.84
5. TOTAL REVENUES		824,989.72	93,311.00	918,300.72
B. EXPENDITURES				
1. Certificated Salaries				
Teachers' Salaries	1100	211,740.44	38,027.34	249,767.78
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	31,166.64		31,166.64
Other Certificated Salaries	1900	40,885.06		40,885.06
Total, Certificated Salaries		283,792.14	38,027.34	321,819.48
2. Non-certificated Salaries				
Instructional Aides' Salaries	2100	5,357.21	17,003.10	22,360.31
Non-certificated Support Salaries	2200	71,013.64	3,705.00	74,718.64
Non-certificated Supervisors' and Administrators' Sal.	2300	31,166.64		31,166.64
Clerical and Office Salaries	2400	28,795.04		28,795.04
Other Non-certificated Salaries	2900	0.00		0.00
Total, Non-certificated Salaries		136,332.53	20,708.10	157,040.63
Description	Object Code	Unrestricted	Restricted	Total

3. Employee Benefits					
STRS	3101-3102	23,310.35	3,110.88	26,421.23	
PERS	3201-3202	8,683.08	182.47	8,865.55	
OASDI / Medicare / Alternative	3301-3302	21,418.43		21,418.43	
Health and Welfare Benefits	3401-3402	99,756.93	2,127.82	101,884.75	
Unemployment Insurance	3501-3502	0.00		0.00	
Workers' Compensation Insurance	3601-3602	12,982.68		12,982.68	
Retiree Benefits	3701-3702			0.00	
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00	
Other Employee Benefits	3901-3902	0.00		0.00	
Total, Employee Benefits		166,151.47	5,421.17	171,572.64	
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	17,844.48	0.00	17,844.48	
Books and Other Reference Materials	4200	961.77	0.00	961.77	
Materials and Supplies	4300	31,182.26	12,778.02	43,960.28	
Noncapitalized Equipment	4400	48,601.84	0.00	48,601.84	
Food	4700	150.35		150.35	
Total, Books and Supplies		98,740.70	12,778.02	111,518.72	
5. Services and Other Operating Expenditures					
Travel and Conferences	5200	607.70	88.73	696.43	
Dues and Memberships	5300	6,438.50		6,438.50	
Insurance	5400	9,412.16		9,412.16	
Operations and Housekeeping Services	5500	23,694.59		23,694.59	
Rentals, Leases, Repairs, and Noncap. Improvements	5600	58,395.23	0.00	58,395.23	
Professional/Consulting Services and Operating Expend.	5800	56,834.11	15,761.12	72,595.23	
Communications	5900	3,649.55		3,649.55	
Total, Services and Other Operating Expenditures		159,031.84	15,849.85	174,881.69	
6. Capital Outlay					
(Objects 6100-6170, 6200-6500 for modified accrual basis only)					
Land and Land Improvements	6100-6170			0.00	
Buildings and Improvements of Buildings	6200			0.00	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00	
Equipment	6400			0.00	
Equipment Replacement	6500			0.00	
Depreciation Expense (for accrual basis only)	6900	6,432.00		6,432.00	
Total, Capital Outlay		6,432.00	0.00	6,432.00	
7. Other Outgo					
Tuition to Other Schools	7110-7143			0.00	
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00	
All Other Transfers	7280-7299			0.00	
Debt Service:					
Interest	7438			0.00	
Principal (for modified accrual basis only)	7439			0.00	
Total, Other Outgo		0.00	0.00	0.00	
8. TOTAL EXPENDITURES		850,480.68	92,784.48	943,265.16	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(25,490.96)	526.52	(24,964.44)	
D. OTHER FINANCING SOURCES / USES	Description	Object Code	Unrestricted	Restricted	Total
1. Other Sources		8930-8979			0.00
2. Less: Other Uses		7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)		8980-8999	526.52	(526.52)	0.00
4. TOTAL OTHER FINANCING SOURCES / USES			526.52	(526.52)	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,964.44)	0.00	(24,964.44)

F. FUND BALANCE, RESERVES			
1. Beginning Fund Balance			
a. As of July 1	9791	843,321.00	843,321.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795	68,239.00	68,239.00
c. Adjusted Beginning Balance		911,560.00	0.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		881,230.10	0.00
Components of Ending Fund Balance (Optional):			
Reserve for Revolving Cash (equals object 9130)	9711	0.00	0.00
Reserve for Stores (equals object 9320)	9712	0.00	0.00
Reserve for Prepaid Expenditures (equals object 9330)	9713	0.00	0.00
Reserve for All Others	9719		0.00
General Reserve	9730		0.00
Legally Restricted Balance	9740		0.00
Designated for Economic Uncertainties	9770		0.00
Other Designations	9775, 9780		0.00
Undesignated / Unappropriated Amount	9790	881,230.10	0.00
G. ASSETS			
1. Cash			
In County Treasury	9110		0.00
Fair Value Adjustment to Cash in County Treasury	9111		0.00
In Banks	9120	815,737.64	815,737.64
In Revolving Fund	9130		0.00
With Fiscal Agent	9135		0.00
Collections Awaiting Deposit	9140		0.00
2. Investments	9150		0.00
3. Accounts Receivable	9200	566.79	566.79
4. Due from Grantor Government	9290	38,096.69	38,096.69
5. Stores	9320		0.00
6. Prepaid Expenditures (Expenses)	9330	91,451.20	91,451.20
7. Other Current Assets	9340	5,853.80	5,853.80
8. Capital Assets (for accrual basis only)	9400-9499	357,394.44	357,394.44
9. TOTAL ASSETS		1,309,100.56	0.00
H. LIABILITIES			
1. Accounts Payable	9500	98,157.62	98,157.62
2. Due to Grantor Government	9590	17,284.00	17,284.00
3. Current Loans	9640	294,291.94	294,291.94
4. Deferred Revenue	9650	18,137.00	18,137.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669	0.00	0.00
6. TOTAL LIABILITIES		427,870.56	0.00
I. FUND BALANCE			
Ending Fund Balance, June 30 (G9-H6)			
(must agree with Line F2)		881,230.00	0.00

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A.2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:

1. Federal Revenues Used for Capital Outlay and Debt Service:

Included in the Capital Outlay and Debt Service expenditures reported in sections B.6 and B.7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. American Recovery and Reinvestment Act General Funding	\$ 0.00	0.00	0.00
b. American Recovery and Reinvestment Act IDEA Funding	0.00	0.00	0.00
c. Special Education	0.00	0.00	0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00

j. _____
 TOTAL

		0.00
0.00	0.00	0.00

2. Community Services Expenditures:

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

<u>Objects of Expenditures</u>	<u>Amount</u> Enter "0.00" if none
a. Certificated Personnel Salaries	\$ 38,027.34
b. Non-certificated Personnel Salaries	20,708.10
c. Employee Benefits	5,421.17
d. Books and Supplies	12,778.02
e. Services and Other Operating Expenditures	15,849.85
TOTAL COMMUNITY SERVICES EXPENDITURES	92,784.48