

**CHARTER SCHOOL PRELIMINARY BUDGET
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2020 to June 30, 2021**

Charter School Name: Method Schools
 CDS #: 37-68049-0129221
 Charter Approving Entity: Dehesa Elementary
 County: San Diego
 Charter #: 1617

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	2019-20 Estimated Actuals (A)	2020-21 Preliminary Budget Unrestricted (B)	2020-21 Preliminary Budget Restricted (C)	2020-21 Preliminary Budget Total (D)	Difference (Col A & D)
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	4,729,872.00	3,805,154.00		3,805,154.00	(924,718)
Education Protection Account - Current Year	8012	93,000.00	84,000.00		84,000.00	(9,000)
State Aid - Prior Years	8019	0.00	0.00		0.00	0
Transfer of Charter Schools in Lieu of Property Taxes	8096	46,035.00	72,660.00		72,660.00	26,625
Other LCFF Transfers	8091, 8097	0.00	0.00		0.00	0
Total, LCFF Sources		4,868,907.00	3,961,814.00		3,961,814.00	(907,093)
2. Federal Revenues (see NOTE on last page)						
No Child Left Behind	8290	0.00		0.00	0.00	0
Special Education - Federal	8181, 8182	51,150.00		0.00	0.00	(51,150)
Child Nutrition - Federal	8220	0.00		0.00	0.00	0
Other Federal Revenues	8290	0.00	0.00	0.00	0.00	0
Total, Federal Revenues		51,150.00	0.00	0.00	0.00	(51,150)
3. Other State Revenues						
Special Education - State	StateRevSE	186,000.00			0.00	(186,000)
Child Nutrition Programs	8520	0.00		210,000.00	210,000.00	210,000
Mandated Costs Reimbursements	8550	0.00	17,805.00		17,805.00	17,805
Lottery - Unrestricted and Instructional Materials	8560	0.00	64,260.00	22,680.00	86,940.00	86,940
Low Performing Student Block Grant	8590	0.00	0.00	0.00	0.00	0
All Other State Revenues	StateRevAO	114,525.00	0.00	0.00	0.00	(114,525)
Total, Other State Revenues		300,525.00	82,065.00	232,680.00	314,745.00	14,220
4. Other Local Revenues						
Transfers from Sponsoring LEAs to Charter Schools	8791	0.00	0.00		0.00	0
All Other Local Revenues	LocalRevAO	75,000.00	100,000.00	0.00	100,000.00	25,000
Total, Local Revenues		75,000.00	100,000.00	0.00	100,000.00	25,000
5. TOTAL REVENUES		5,295,582.00	4,143,879.00	232,680.00	4,376,559.00	(919,023)
B. EXPENDITURES						
1. Certificated Salaries						
Teachers' Salaries	1100	808,777.00	1,062,827.00	34,112.00	1,096,939.00	(288,162)
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0
Certificated Supervisors' and Administrators' Salaries	1300	131,791.00	123,798.00	16,030.00	139,828.00	(8,037)
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0
Total, Certificated Salaries		940,568.00	1,186,625.00	50,142.00	1,236,767.00	(296,199)
2. Non-certificated Salaries						
Instructional Aides' Salaries	2100	79,494.00	111,529.00	0.00	111,529.00	(32,035)
Non-certificated Support Salaries	2200	56,730.00	0.00	0.00	0.00	56,730
Non-certificated Supervisors' and Administrators' Sal.	2300	89,892.00	74,374.00	0.00	74,374.00	15,518
Clerical and Office Salaries	2400	181,133.00	147,593.00	0.00	147,593.00	33,540
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0
Total, Non-certificated Salaries		407,249.00	333,496.00	0.00	333,496.00	73,753

**CHARTER SCHOOL PRELIMINARY BUDGET
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2020 to June 30, 2021**

Charter School Name: Method Schools
CDS #: 37-68049-0129221

Description	Object Code	2019-20 Estimated Actuals (A)	2020-21 Preliminary Budget Unrestricted (B)	2020-21 Preliminary Budget Restricted (C)	2020-21 Preliminary Budget Total (D)	Difference (Col A & D)
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00	0.00	0
PERS	3201-3202	0.00	0.00	0.00	0.00	0
OASDI / Medicare / Alternative	3301-3302	103,108.00	116,289.00	3,836.00	120,125.00	(17,017)
Health and Welfare Benefits	3401-3402	108,540.00	243,679.00	16,068.00	259,747.00	(151,207)
Unemployment Insurance	3501-3502	37,380.00	60,268.00	840.00	61,108.00	(23,728)
Workers' Compensation Insurance	3601-3602	23,587.00	22,802.00	752.00	23,554.00	33
Retiree Benefits	3701-3702	0.00	0.00	0.00	0.00	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00	0
Other Employee Benefits	3901-3902	50,891.00	58,006.00	2,507.00	60,513.00	(9,622)
Total, Employee Benefits		323,506.00	501,044.00	24,003.00	525,047.00	(201,541)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	214,500.00	215,505.00	25,855.00	241,360.00	(26,860)
Books and Other Reference Materials	4200	502,500.00	30,000.00	0.00	30,000.00	472,500
Materials and Supplies	4300	38,180.00	15,154.00	22,680.00	37,834.00	346
Noncapitalized Equipment	4400	75,000.00	48,000.00	0.00	48,000.00	27,000
Food	4700	0.00	0.00	0.00	0.00	0
Total, Books and Supplies		830,180.00	308,659.00	48,535.00	357,194.00	472,986
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0
Travel and Conferences	5200	42,075.00	28,000.00	0.00	28,000.00	14,075
Dues and Memberships	5300	3,000.00	2,400.00	0.00	2,400.00	600
Insurance	5400	10,000.00	10,000.00	0.00	10,000.00	0
Operations and Housekeeping Services	5500	27,250.00	2,000.00	0.00	2,000.00	25,250
Rentals, Leases, Repairs, and Noncap. Improvements	5600	314,039.00	168,000.00	0.00	168,000.00	146,039
Professional/Consulting Services and Operating Expend.	5800	408,430.00	302,287.00	110,000.00	412,287.00	(3,857)
Communications	5900	47,500.00	40,400.00	0.00	40,400.00	7,100
Total, Services and Other Operating Expenditures		852,294.00	553,087.00	110,000.00	663,087.00	189,207
6. Capital Outlay						
(Objects 6100-6170, 6200-6500 for modified accrual basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0
Equipment	6400	0.00	0.00	0.00	0.00	0
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0
Total, Capital Outlay		0.00	0.00	0.00	0.00	0
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0
Total, Other Outgo		0.00	0.00	0.00	0.00	0
8. TOTAL EXPENDITURES		3,353,797.00	2,882,911.00	232,680.00	3,115,591.00	238,206
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,941,785.00	1,260,968.00	0.00	1,260,968.00	

**CHARTER SCHOOL PRELIMINARY BUDGET
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2020 to June 30, 2021**

Charter School Name: Method Schools
CDS #: 37-68049-0129221

Description	Object Code	2019-20 Estimated Actuals (A)	2020-21 Preliminary Budget Unrestricted (B)	2020-21 Preliminary Budget Restricted (C)	2020-21 Preliminary Budget Total (D)	Difference (Col A & D)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,941,785.00	1,260,968.00	0.00	1,260,968.00	0
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,651,108.72	4,607,779.72		4,607,779.72	1,956,671
b. Adjustments/Restatements to Beginning Balance	9793, 9795	14,886.00			0.00	(14,886)
c. Adjusted Beginning Balance		2,665,994.72	4,607,779.72	0.00	4,607,779.72	
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		4,607,779.72	5,868,747.72	0.00	5,868,747.72	
Components of Ending Fund Balance:						
Reserve for Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	
Reserve for Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	
Reserve for Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	
All Others	9719	0.00	0.00	0.00	0.00	
Legally Restricted Balance	9740	0.00		0.00	0.00	
Designated for Economic Uncertainties	9770	100,613.91	86,487.33		86,487.33	
Other Designations	9775, 9780	0.00	0.00	0.00	0.00	
Net Investment in Capital Assets (Accrual Basis Only)	9796	0.00	0.00	0.00	0.00	
Undesignated / Unappropriated Amount	9790	4,507,165.81	5,782,260.39	0.00	5,782,260.39	0

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Method Schools
 CDS #: 37-68049-0129221
 Charter Approving Entity: Dehesa Elementary
 County: San Diego
 Charter #: 1617
 Fiscal Year: 2020-21

2020-21 (populated from Alternative Form Tab)						
Description	Object Code	Preliminary Budget Unrestricted	Preliminary Budget Restricted	Preliminary Budget Total	Totals for 2021-22	Totals for 2022-23
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	3,805,154.00		3,805,154.00	3,833,769.00	3,833,769.00
Education Protection Account - Current Year	8012	84,000.00		84,000.00	84,000.00	84,000.00
State Aid - Prior Years	8019	0.00		0.00	0.00	0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	72,660.00		72,660.00	72,660.00	72,660.00
Other LCFF Transfers	8091, 8097	0.00		0.00	0.00	0.00
Total, LCFF Sources		3,961,814.00		3,961,814.00	3,990,429.00	3,990,429.00
2. Federal Revenues						
No Child Left Behind	8290		0.00	0.00	0.00	0.00
Special Education - Federal	8181, 8182		0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220		0.00	0.00	0.00	0.00
Other Federal Revenues	8290	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues		0.00	0.00	0.00	0.00	0.00
3. Other State Revenues						
Special Education - State	StateRevSE		0.00	0.00	0.00	0.00
Child Nutrition Programs	8520		210,000.00	210,000.00	0.00	0.00
Mandated Costs Reimbursements	8550	17,805.00		17,805.00	17,805.00	18,303.00
Lottery - Unrestricted and Instructional Materials	8560	64,260.00	22,680.00	86,940.00	86,940.00	86,940.00
Low Performing Student Block Grant	8590	0.00	0.00	0.00	210,000.00	210,000.00
All Other State Revenues	StateRevAO	0.00	0.00	0.00	0.00	0.00
Total, Other State Revenues		82,065.00	232,680.00	314,745.00	314,745.00	315,243.00
4. Other Local Revenues						
Transfers from Sponsoring LEAs to Charter Schools	8791	0.00		0.00	0.00	0.00
All Other Local Revenues	LocalRevAO	100,000.00	0.00	100,000.00	100,000.00	100,000.00
Total, Local Revenues		100,000.00	0.00	100,000.00	100,000.00	100,000.00
5. TOTAL REVENUES		4,143,879.00	232,680.00	4,376,559.00	4,405,174.00	4,405,672.00
B. EXPENDITURES						
1. Certificated Salaries						
Teachers' Salaries	1100	1,062,827.00	34,112.00	1,096,939.00	1,150,410.00	1,203,881.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	123,798.00	16,030.00	139,828.00	129,987.00	136,177.00
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		1,186,625.00	50,142.00	1,236,767.00	1,280,397.00	1,340,058.00
2. Non-certificated Salaries						
Instructional Aides' Salaries	2100	111,529.00	0.00	111,529.00	113,796.00	116,063.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	74,374.00	0.00	74,374.00	78,093.00	81,811.00
Clerical and Office Salaries	2400	147,593.00	0.00	147,593.00	152,006.00	156,420.00
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		333,496.00	0.00	333,496.00	343,895.00	354,294.00

Description	Object Code	Preliminary	Preliminary	Preliminary	Totals for	Totals for
		Budget Unrestricted	Budget Restricted	Budget Total		
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	116,289.00	3,836.00	120,125.00	124,258.00	129,618.00
Health and Welfare Benefits	3401-3402	243,679.00	16,068.00	259,747.00	272,734.00	285,722.00
Unemployment Insurance	3501-3502	60,268.00	840.00	61,108.00	60,699.00	60,709.00
Workers' Compensation Insurance	3601-3602	22,802.00	752.00	23,554.00	34,110.00	37,276.00
Retiree Benefits	3701-3702	0.00	0.00	0.00	0.00	0.00
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	58,006.00	2,507.00	60,513.00	81,215.00	84,718.00
Total, Employee Benefits		501,044.00	24,003.00	525,047.00	573,016.00	598,043.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	215,505.00	25,855.00	241,360.00	248,601.00	256,059.00
Books and Other Reference Materials	4200	30,000.00	0.00	30,000.00	30,900.00	31,827.00
Materials and Supplies	4300	15,154.00	22,680.00	37,834.00	39,915.00	42,110.00
Noncapitalized Equipment	4400	48,000.00	0.00	48,000.00	45,000.00	47,475.00
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		308,659.00	48,535.00	357,194.00	364,416.00	377,471.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	28,000.00	0.00	28,000.00	28,840.00	29,705.00
Dues and Memberships	5300	2,400.00	0.00	2,400.00	2,472.00	2,546.00
Insurance	5400	10,000.00	0.00	10,000.00	10,300.00	10,609.00
Operations and Housekeeping Services	5500	2,000.00	0.00	2,000.00	2,060.00	2,122.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	168,000.00	0.00	168,000.00	249,800.00	257,294.00
Professional/Consulting Services and Operating Expend.	5800	302,287.00	110,000.00	412,287.00	479,762.00	496,429.00
Communications	5900	40,400.00	0.00	40,400.00	41,612.00	42,860.00
Total, Services and Other Operating Expenditures		553,087.00	110,000.00	663,087.00	814,846.00	841,565.00
6. Capital Outlay						
(Objects 6100-6170, 6200-6500 for modified accrual basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		2,882,911.00	232,680.00	3,115,591.00	3,376,570.00	3,511,431.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,260,968.00	0.00	1,260,968.00	1,028,604.00	894,241.00

Description	Object Code	Preliminary Budget	Preliminary Budget	Preliminary Budget Total	Totals for 2021-22	Totals for 2022-23
		Unrestricted	Restricted			
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,260,968.00	0.00	1,260,968.00	1,028,604.00	894,241.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance		0.00	0.00			
a. As of July 1	9791	4,607,779.72	0.00	4,607,779.72	5,868,747.72	6,897,351.72
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00	0.00	0.00	0.00
c. Adjusted Beginning Balance		4,607,779.72	0.00	4,607,779.72	5,868,747.72	6,897,351.72
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		5,868,747.72	0.00	5,868,747.72	6,897,351.72	7,791,592.72
Components of Ending Fund Balance:						
Reserve for Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Reserve for Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
Legally Restricted Balance	9740		0.00	0.00	0.00	0.00
Designated for Economic Uncertainties	9770	86,487.33		86,487.33	101,297.10	105,342.93
Other Designations	9775, 9780	0.00	0.00	0.00	0.00	0.00
Net Investment in Capital Assets (Accrual Basis Only)	9796	0.00	0.00	0.00	0.00	0.00
Undesignated / Unappropriated Amount	9790	5,782,260.39	0.00	5,782,260.39	6,796,054.62	7,686,249.79

**CHARTER SCHOOL PRELIMINARY BUDGET
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2020 to June 30, 2021**

Charter School Certification

Charter School Name:	Method Schools
CDS #:	37-68049-0129221
Charter Approving Entity:	Dehesa Elementary
County:	San Diego
Charter #:	1617

For information regarding this report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
Bradley Johnson	Jessica Spallino
Name	Name
Superintendent	CEO
Title	Title
619-444-2161	760-224-0758
Telephone	Telephone
bradley.johnson@dehesasd.net	jessica@methodschools.org
E-mail address	E-mail address

To the entity that approved the charter school:

) 2020-21 CHARTER SCHOOL PRELIMINARY BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____	Date: _____
Charter School Official (Original signature required)	
Printed Name: <u>Jessica Spallino</u>	Title: <u>CEO</u>

To the Dehesa School District

) 2020-21 CHARTER SCHOOL PRELIMINARY BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____	Date: _____
Authorized Representative of Charter Approving Entity (Original signature required)	
Printed Name: <u>Bradley Johnson</u>	Title: <u>Superintendent</u>

To the Superintendent of Public Instruction:

) 2020-21 CHARTER SCHOOL PRELIMINARY BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____	Date: _____
County Superintendent/Designee (Original signature required)	