

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Method Schools
 (name continued) _____
 CDS #: 37-68049-0129221
 Charter Approving Entity: Dehesa Elementary
 County: San Diego
 Charter #: San Diego
 Budgeting Period: 2017-18

This charter school uses the following basis of accounting:

- 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	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
A. REVENUES					
1. Revenue Limit Sources					
LCFF- Current Year	8011	1,595,638.00	3,678,447.00		3,678,447.00
Education Protection Account State Aid - Current Year	8012	39,288.00	86,500.00		86,500.00
State Aid - Prior Years	8019	(1,012.00)			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	26,368.00	58,054.00		58,054.00
Other LCFF Transfers	8091, 8097				0.00
Total, Revenue Limit Sources		1,660,282.00	3,823,001.00	0.00	3,823,001.00
2. Federal Revenues					
No Child Left Behind	8290				0.00
Special Education - Federal	8181, 8182	30,645.00		48,008.00	48,008.00
Child Nutrition - Federal	8220				0.00
Other Federal Revenues	8110, 8260-8299	67,500.00			0.00
Total, Federal Revenues		98,145.00	0.00	48,008.00	48,008.00
3. Other State Revenues					
Special Education - State	StateRevSE	87,023.00		176,460.00	176,460.00
All Other State Revenues	StateRevAO	137,033.00	98,113.00	19,463.00	117,576.00
Total, Other State Revenues		224,056.00	98,113.00	195,923.00	294,036.00
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	1,250.00			0.00
Total, Local Revenues		1,250.00	0.00	0.00	0.00
5. TOTAL REVENUES					
		1,983,733.00	3,921,114.00	243,931.00	4,165,045.00
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	762,400.00	1,360,091.00	60,000.00	1,420,091.00
Certificated Pupil Support Salaries	1200				0.00
Certificated Supervisors' and Administrators' Salaries	1300	115,700.00	96,347.00		96,347.00
Other Certificated Salaries	1900		0.00		0.00
Total, Certificated Salaries		878,100.00	1,456,438.00	60,000.00	1,516,438.00
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	28,800.00	45,000.00		45,000.00
Non-certificated Support Salaries	2200				0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	108,282.00	91,196.00		91,196.00
Clerical and Office Salaries	2400	21,800.00	40,000.00		40,000.00
Other Non-certificated Salaries	2900				0.00
Total, Non-certificated Salaries		158,882.00	176,196.00	0.00	176,196.00

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
3. Employee Benefits					
STRS	3101-3102				0.00
PERS	3201-3202				0.00
OASDI / Medicare / Alternative	3301-3302	42,790.00	86,647.00		86,647.00
Health and Welfare Benefits	3401-3402	23,480.00	99,000.00		99,000.00
Unemployment Insurance	3501-3502	3,308.00	21,872.00		21,872.00
Workers' Compensation Insurance	3601-3602	3,880.00	33,979.00		33,979.00
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
PERS Reduction (for revenue limit funded schools)	3801-3802				0.00
Other Employee Benefits	3901-3902	6,103.00	84,632.00		84,632.00
Total, Employee Benefits		79,561.00	326,130.00	0.00	326,130.00
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	45,140.00	767,500.00		767,500.00
Books and Other Reference Materials	4200	0.00	33,750.00	0.00	33,750.00
Materials and Supplies	4300	10,000.00	16,357.00	19,643.00	36,000.00
Noncapitalized Equipment	4400	2,000.00	112,500.00		112,500.00
Food	4700				0.00
Total, Books and Supplies		57,140.00	930,107.00	19,643.00	949,750.00
5. Services and Other Operating Expenditures					
Subagreements for Services	5100				0.00
Travel and Conferences	5200	9,500.00	14,000.00		14,000.00
Dues and Memberships	5300	1,480.00	2,250.00		2,250.00
Insurance	5400	3,437.00	11,250.00		11,250.00
Operations and Housekeeping Services	5500	15,000.00	19,000.00		19,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	142,241.00	206,172.00		206,172.00
Professional/Consulting Services & Operating Expend.	5800	346,708.00	488,777.00	164,288.00	653,065.00
Communications	5900	11,000.00	12,500.00		12,500.00
Total, Services and Other Operating Expenditures		529,366.00	753,949.00	164,288.00	918,237.00
6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual ba					
Sites and Improvements of Sites	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
<i>Depreciation Expense (for full accrual basis only)</i>	6900				0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00
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	7281-7299				0.00
Debt Service:					
Interest	7438	18,621.00			0.00
Principal	7439				0.00
Total, Other Outgo		18,621.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		1,721,670.00	3,642,820.00	243,931.00	3,886,751.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		262,063.00	278,294.00	0.00	278,294.00

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979				0.00
2. Less: Other Uses	7630-7699				0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999				0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		262,063.00	278,294.00	0.00	278,294.00
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	(7,377.05)	254,685.95		254,685.95
b. Adjustments to Beginning Balance	9793, 9795				0.00
c. Adjusted Beginning Balance		(7,377.05)	254,685.95	0.00	254,685.95
2. Ending Fund Balance, June 30 (E + F.1.c.)		254,685.95	532,979.95	0.00	532,979.95
Components of Ending Fund Balance (Optional):					
a. Reserve For:					
Revolving Cash (equals object 9130)	9711				
Stores (equals object 9320)	9712				
Prepaid Expenditures (equals object 9330)	9713				
All Others	9719				
General Reserve	9730				
Legally Restricted Balance	9740				
b. Designated Amounts:					
Designated for Economic Uncertainties	9770				
Designated for Unrealized Gains of Investments & Cash in County Treasury	9775				
Other Designations	9780				
c. Undesignated / Unappropriated Amount	9790	254,685.95			
Components of Ending Fund Balance (Budget):					
a. Nonspendable					
Revolving Cash (equals object 9130)	9711				0.00
Stores (equals object 9320)	9712				0.00
Prepaid Expenditures (equals object 9330)	9713				0.00
All Others	9719				0.00
b. Restricted	9740				0.00
c. Committed					
Stabilization Arrangements	9750				0.00
Other Commitments	9760				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		109,284.60		109,284.60
Unassigned / Unappropriated Amount	9790		423,695.35	0.00	423,695.35

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

Charter School Name: Method Schools
 (name continued) _____
 CDS #: 37-68049-0129221
 Charter Approving Entity: Dehesa Elementary
 County: San Diego
 Charter #: San Diego
 Fiscal Year: 2017-18

This charter school uses the following basis of accounting:

- 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	FY 2017-18			Totals for 2018-19	Totals for 2019-20
		Unrestricted	Restricted	Total		
A. REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	3,678,447.00	0.00	3,678,447.00	3,958,735.00	4,249,860.00
Education Protection Account State Aid - Current Year	8015	86,500.00	0.00	86,500.00	90,825.00	95,366.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers to Charter in Lieu of Property Taxes	8096	58,054.00	0.00	58,054.00	60,957.00	64,005.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, Revenue Limit Sources		3,823,001.00	0.00	3,823,001.00	4,110,517.00	4,409,231.00
2. Federal Revenues						
No Child Left Behind	8290	0.00	0.00	0.00		
Special Education - Federal	8181, 8182	0.00	48,008.00	48,008.00	50,408.00	52,928.00
Child Nutrition - Federal	8220	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	48,008.00	48,008.00	50,408.00	52,928.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	176,460.00	176,460.00	185,283.00	194,547.00
All Other State Revenues	StateRevAO	98,113.00	19,463.00	117,576.00	103,593.00	108,773.00
Total, Other State Revenues		98,113.00	195,923.00	294,036.00	288,876.00	303,320.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	0.00	0.00	0.00		
Total, Local Revenues		0.00	0.00	0.00	0.00	0.00
5. TOTAL REVENUES		3,921,114.00	243,931.00	4,165,045.00	4,449,801.00	4,765,479.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,360,091.00	60,000.00	1,420,091.00	1,520,093.00	1,610,596.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries	1300	96,347.00	0.00	96,347.00	61,500.00	63,038.00
Other Certificated Salaries	1900	0.00	0.00	0.00	98,756.00	101,225.00
Total, Certificated Salaries		1,456,438.00	60,000.00	1,516,438.00	1,680,349.00	1,774,859.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	45,000.00	0.00	45,000.00	46,125.00	47,278.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00		
Non-certificated Supervisors' and Administrators' Sal.	2300	91,196.00	0.00	91,196.00	93,476.00	95,813.00
Clerical and Office Salaries	2400	40,000.00	0.00	40,000.00	41,000.00	42,025.00
Other Non-certificated Salaries	2900	0.00	0.00	0.00		
Total, Non-certificated Salaries		176,196.00	0.00	176,196.00	180,601.00	185,116.00

Description	Object Code	FY 2017-18			Totals for 2018-19	Totals for 2019-20
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	86,647.00	0.00	86,647.00	88,813.00	91,033.00
Health and Welfare Benefits	3401-3402	99,000.00	0.00	99,000.00	106,000.00	110,000.00
Unemployment Insurance	3501-3502	21,872.00	0.00	21,872.00	22,246.00	22,629.00
Workers' Compensation Insurance	3601-3602	33,979.00	0.00	33,979.00	34,828.00	35,699.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	84,632.00	0.00	84,632.00	93,047.00	97,999.00
Total, Employee Benefits		326,130.00	0.00	326,130.00	344,934.00	357,360.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	767,500.00	0.00	767,500.00	793,375.00	817,809.00
Books and Other Reference Materials	4200	33,750.00	0.00	33,750.00	36,338.00	38,021.00
Materials and Supplies	4300	16,357.00	19,643.00	36,000.00	38,760.00	40,555.00
Noncapitalized Equipment	4400	112,500.00	0.00	112,500.00	121,125.00	126,735.00
Food	4700	0.00	0.00	0.00		
Total, Books and Supplies		930,107.00	19,643.00	949,750.00	989,598.00	1,023,120.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	14,000.00	0.00	14,000.00	14,280.00	14,566.00
Dues and Memberships	5300	2,250.00	0.00	2,250.00	2,423.00	2,535.00
Insurance	5400	11,250.00	0.00	11,250.00	12,113.00	12,674.00
Operations and Housekeeping Services	5500	19,000.00	0.00	19,000.00	19,380.00	19,768.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	206,172.00	0.00	206,172.00	210,295.00	214,501.00
Professional/Consulting Services and Operating Expend.	5800	488,777.00	164,288.00	653,065.00	707,878.00	736,553.00
Communications	5900	12,500.00	0.00	12,500.00	12,750.00	13,005.00
Total, Services and Other Operating Expenditures		753,949.00	164,288.00	918,237.00	979,119.00	1,013,602.00
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)						
Sites and Improvements of Sites	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	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		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for full accrual only)	6900	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		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7281-7299	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		3,642,820.00	243,931.00	3,886,751.00	4,174,601.00	4,354,057.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		278,294.00	0.00	278,294.00	275,200.00	411,422.00

Description	Object Code	FY 2017-18			Totals for 2018-19	Totals for 2019-20
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	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	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)		278,294.00	0.00	278,294.00	275,200.00	411,422.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	254,685.95	0.00	254,685.95	532,979.95	808,179.95
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		254,685.95	0.00	254,685.95	532,979.95	808,179.95
2. Ending Fund Balance, June 30 (E + F.1.c.)		532,979.95	0.00	532,979.95	808,179.95	1,219,601.95
Components of Ending Fund Balance (Optional):						
a. Reserve For:						
Revolving Cash (equals object 9130)	9711					
Stores (equals object 9320)	9712					
Prepaid Expenditures (equals object 9330)	9713					
All Others	9719					
General Reserve	9730					
Legally Restricted Balance	9740					
b. Designated Amounts:						
Designated for Economic Uncertainties	9770					
Designated for Unrealized Gains of Investments & Cash in County Treasury	9775					
Other Designations	9780					
c. Undesignated / Unappropriated Amount	9790					
Components of Ending Fund Balance (Budget):						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00		0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740		0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		
Other Commitments	9760	0.00		0.00		
d. Assigned						
Other Assignments	9780	0.00		0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	109,284.60	0.00	109,284.60	208,730.05	217,702.85
Undesignated / Unappropriated Amount	9790	423,695.35	0.00	423,695.35	599,449.90	1,001,899.10

**CHARTER SCHOOL
ADOPTED BUDGET REPORT - ALTERNATIVE FORM
Adopted Budget Report Certification**

Charter School Name: Method School
(continued) _____
CDS #: 37-68049-129221
Charter Approving Entity: Dehesa Elementary
County: San Diego
Charter #: 1617
Fiscal Year: 2017-18

To the entity that approved the charter school:
(x) 2016-17 CHARTER SCHOOL ADOPTED BUDGET REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

Signed: _____ Date: _____
Charter School Official
(Original signature required)
Print Name: _____ Title: _____

To the County Superintendent of Schools:
(x) 2016-17 CHARTER SCHOOL ADOPTED BUDGET REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)
Print Name: _____ Title: _____

For additional information on the Adopted Budget Report, please contact:

For Approving Entity:

Anna Buxbaum
Name
Business Manager
Title
619-444-2161
Phone
Anna.buxbaum@dehesasd.net
E-mail

For Charter School:

Jessica Spallino
Name
Director
Title
760-224-0758
Phone
jessica@methodschools.org
E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to Education Code Section 47604.33.

COE District Advisor

Date