

**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: 2018-19

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.	
<b>A. REVENUES</b>					
1. Revenue Limit Sources					
LCFF- Current Year	8011	2,869,972.00	3,530,513.00		3,530,513.00
Education Protection Account State Aid - Current Year	8012	67,508.00	80,000.00		80,000.00
State Aid - Prior Years	8019	45,308.00			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	31,155.00		31,155.00
Other LCFF Transfers	8091, 8097				0.00
Total, Revenue Limit Sources		2,982,788.00	3,641,668.00	0.00	3,641,668.00
2. Federal Revenues					
No Child Left Behind	8290				0.00
Special Education - Federal	8181, 8182	37,466.00		44,000.00	44,000.00
Child Nutrition - Federal	8220				0.00
Other Federal Revenues	8110, 8260-8299	25,000.00			0.00
Total, Federal Revenues		62,466.00	0.00	44,000.00	44,000.00
3. Other State Revenues					
Special Education - State	StateRevSE	137,716.00		160,000.00	160,000.00
All Other State Revenues	StateRevAO	102,407.00	187,765.00	18,400.00	206,165.00
Total, Other State Revenues		240,123.00	187,765.00	178,400.00	366,165.00
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	3,325.00	3,000.00		3,000.00
Total, Local Revenues		3,325.00	3,000.00	0.00	3,000.00
5. TOTAL REVENUES					
		3,288,702.00	3,832,433.00	222,400.00	4,054,833.00
<b>B. EXPENDITURES</b>					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	1,229,220.00	654,740.00	0.00	654,740.00
Certificated Pupil Support Salaries	1200				0.00
Certificated Supervisors' and Administrators' Salaries	1300	110,000.00	112,443.00		112,443.00
Other Certificated Salaries	1900		34,286.00		34,286.00
Total, Certificated Salaries		1,339,220.00	801,469.00	0.00	801,469.00
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	28,000.00	65,331.00		65,331.00
Non-certificated Support Salaries	2200				0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	103,000.00	79,951.00	25,000.00	104,951.00
Clerical and Office Salaries	2400	32,500.00	87,000.00		87,000.00
Other Non-certificated Salaries	2900				0.00
Total, Non-certificated Salaries		163,500.00	232,282.00	25,000.00	257,282.00

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>3. Employee Benefits</b>					
STRS	3101-3102				0.00
PERS	3201-3202				0.00
OASDI / Medicare / Alternative	3301-3302	68,500.00	89,737.00		89,737.00
Health and Welfare Benefits	3401-3402	48,000.00	80,000.00		80,000.00
Unemployment Insurance	3501-3502	10,500.00	8,798.00		8,798.00
Workers' Compensation Insurance	3601-3602	8,000.00	11,730.00		11,730.00
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	25,000.00	45,652.00		45,652.00
<b>Total, Employee Benefits</b>		<b>160,000.00</b>	<b>235,917.00</b>	<b>0.00</b>	<b>235,917.00</b>
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	435,000.00	99,214.00	11,500.00	110,714.00
Books and Other Reference Materials	4200	0.00	125,000.00	0.00	125,000.00
Materials and Supplies	4300	45,000.00	33,029.00	18,400.00	51,429.00
Noncapitalized Equipment	4400	100,000.00	42,857.00		42,857.00
Food	4700				0.00
<b>Total, Books and Supplies</b>		<b>580,000.00</b>	<b>300,100.00</b>	<b>29,900.00</b>	<b>330,000.00</b>
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100				0.00
Travel and Conferences	5200	10,000.00	21,214.00		21,214.00
Dues and Memberships	5300	2,250.00	2,000.00		2,000.00
Insurance	5400	10,000.00	12,057.00		12,057.00
Operations and Housekeeping Services	5500	26,000.00	25,320.00		25,320.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	231,172.00	267,240.00		267,240.00
Professional/Consulting Services & Operating Expend.	5800	384,405.00	359,428.00	167,500.00	526,928.00
Communications	5900	25,000.00	21,714.00		21,714.00
<b>Total, Services and Other Operating Expenditures</b>		<b>688,827.00</b>	<b>708,973.00</b>	<b>167,500.00</b>	<b>876,473.00</b>
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual ba</b>					
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
<b>Total, Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7. Other Outgo</b>					
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	550.00	500.00		500.00
Principal	7439				0.00
<b>Total, Other Outgo</b>		<b>550.00</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>
<b>8. TOTAL EXPENDITURES</b>		<b>2,932,097.00</b>	<b>2,279,241.00</b>	<b>222,400.00</b>	<b>2,501,641.00</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>356,605.00</b>	<b>1,553,192.00</b>	<b>0.00</b>	<b>1,553,192.00</b>

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>D. OTHER FINANCING SOURCES / USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		356,605.00	1,553,192.00	0.00	1,553,192.00
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	371,891.96	728,496.96		728,496.96
b. Adjustments to Beginning Balance	9793, 9795				0.00
c. Adjusted Beginning Balance		371,891.96	728,496.96	0.00	728,496.96
2. Ending Fund Balance, June 30 (E + F.1.c.)		728,496.96	2,281,688.96	0.00	2,281,688.96
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	728,496.96			
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		113,962.05		113,962.05
Unassigned / Unappropriated Amount	9790		2,167,726.91	0.00	2,167,726.91

**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: 2018-19

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 2018-19			Totals for 2019-20	Totals for 2020-21
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. Revenue Limit Sources						
State Aid - Current Year	8011	3,530,513.00	0.00	3,530,513.00	3,610,852.00	3,706,378.00
Education Protection Account State Aid - Current Year	8015	80,000.00	0.00	80,000.00	80,000.00	80,000.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers to Charter in Lieu of Property Taxes	8096	31,155.00	0.00	31,155.00	31,155.00	31,155.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, Revenue Limit Sources		3,641,668.00	0.00	3,641,668.00	3,722,007.00	3,817,533.00
2. Federal Revenues						
No Child Left Behind	8290	0.00	0.00	0.00		
Special Education - Federal	8181, 8182	0.00	44,000.00	44,000.00	44,000.00	44,000.00
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	44,000.00	44,000.00	44,000.00	44,000.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	160,000.00	160,000.00	160,000.00	160,000.00
All Other State Revenues	StateRevAO	187,765.00	18,400.00	206,165.00	90,051.00	90,051.00
Total, Other State Revenues		187,765.00	178,400.00	366,165.00	250,051.00	250,051.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	3,000.00	0.00	3,000.00	3,000.00	3,000.00
Total, Local Revenues		3,000.00	0.00	3,000.00	3,000.00	3,000.00
5. TOTAL REVENUES		3,832,433.00	222,400.00	4,054,833.00	4,019,058.00	4,114,584.00
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	654,740.00	0.00	654,740.00	674,382.00	694,213.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	112,443.00	0.00	112,443.00	115,816.00	119,290.00
Other Certificated Salaries	1900	34,286.00	0.00	34,286.00	35,314.58	36,374.02
Total, Certificated Salaries		801,469.00	0.00	801,469.00	825,512.58	849,877.02
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	65,331.00	0.00	65,331.00	67,290.00	69,308.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	79,951.00	25,000.00	104,951.00	108,099.00	111,341.00
Clerical and Office Salaries	2400	87,000.00	0.00	87,000.00	89,610.00	92,298.00
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		232,282.00	25,000.00	257,282.00	264,999.00	272,947.00

Description	Object Code	FY 2018-19			Totals for 2019-20	Totals for 2020-21
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	89,737.00	0.00	89,737.00	92,429.00	95,202.00
Health and Welfare Benefits	3401-3402	80,000.00	0.00	80,000.00	82,400.00	84,872.00
Unemployment Insurance	3501-3502	8,798.00	0.00	8,798.00	9,062.00	9,333.00
Workers' Compensation Insurance	3601-3602	11,730.00	0.00	11,730.00	12,082.00	12,445.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	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	45,652.00	0.00	45,652.00	47,021.00	48,431.00
Total, Employee Benefits		235,917.00	0.00	235,917.00	242,994.00	250,283.00
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	99,214.00	11,500.00	110,714.00	114,035.00	117,456.00
Books and Other Reference Materials	4200	125,000.00	0.00	125,000.00	128,750.00	132,612.00
Materials and Supplies	4300	33,029.00	18,400.00	51,429.00	52,972.00	54,561.00
Noncapitalized Equipment	4400	42,857.00	0.00	42,857.00	44,142.00	45,467.00
Food	4700	0.00	0.00	0.00		
Total, Books and Supplies		300,100.00	29,900.00	330,000.00	339,899.00	350,096.00
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	21,214.00	0.00	21,214.00	21,850.00	22,505.00
Dues and Memberships	5300	2,000.00	0.00	2,000.00	2,060.00	2,121.00
Insurance	5400	12,057.00	0.00	12,057.00	12,418.00	12,790.00
Operations and Housekeeping Services	5500	25,320.00	0.00	25,320.00	26,080.00	26,862.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	267,240.00	0.00	267,240.00	275,257.00	283,514.00
Professional/Consulting Services and Operating Expend.	5800	359,428.00	167,500.00	526,928.00	542,735.00	559,020.00
Communications	5900	21,714.00	0.00	21,714.00	22,365.00	23,035.00
Total, Services and Other Operating Expenditures		708,973.00	167,500.00	876,473.00	902,765.00	929,847.00
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual bas</b>						
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
<b>7. Other Outgo</b>						
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	500.00	0.00	500.00		
Principal	7439	0.00	0.00	0.00		
Total, Other Outgo		500.00	0.00	500.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		2,279,241.00	222,400.00	2,501,641.00	2,576,169.58	2,653,050.02
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		1,553,192.00	0.00	1,553,192.00	1,442,888.42	1,461,533.98

Description	Object Code	FY 2018-19			Totals for 2019-20	Totals for 2020-21
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		1,553,192.00	0.00	1,553,192.00	1,442,888.42	1,461,533.98
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	728,496.96	0.00	728,496.96	2,281,688.96	3,724,577.38
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		728,496.96	0.00	728,496.96	2,281,688.96	3,724,577.38
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,281,688.96	0.00	2,281,688.96	3,724,577.38	5,186,111.36
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	113,962.05	0.00	113,962.05	128,808.48	132,652.50
Undesignated / Unappropriated Amount	9790	2,167,726.91	0.00	2,167,726.91	3,595,768.90	5,053,458.86

**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: 2018-19

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To the entity that approved the charter school:  
(   x   ) 2018-19 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: \_\_\_\_\_

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To the County Superintendent of Schools:  
(   x   ) 2018-19 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: \_\_\_\_\_

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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](mailto:Anna.buxbaum@dehesasd.net)  
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For Charter School:

Jessica Spallino  
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CEO  
Title  
760-224-0758  
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E-mail

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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