

**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 #: 1617
 Budgeting Period: 2019-20

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	3,612,643.00	3,752,919.00		3,752,919.00
Education Protection Account State Aid - Current Year	8012	75,038.00	75,038.00		75,038.00
State Aid - Prior Years	8019				0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	25,202.00	25,202.00		25,202.00
Other LCFF Transfers	8091, 8097				0.00
Total, Revenue Limit Sources		3,712,883.00	3,853,159.00	0.00	3,853,159.00
2. Federal Revenues					
No Child Left Behind	8290				0.00
Special Education - Federal	8181, 8182	41,271.00		41,271.00	41,271.00
Child Nutrition - Federal	8220				0.00
Other Federal Revenues	8110, 8260-8299				0.00
Total, Federal Revenues		41,271.00	0.00	41,271.00	41,271.00
3. Other State Revenues					
Special Education - State	StateRevSE	150,076.00		150,076.00	150,076.00
All Other State Revenues	StateRevAO	78,209.00	72,096.00	19,885.00	91,981.00
Total, Other State Revenues		228,285.00	72,096.00	169,961.00	242,057.00
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	10,000.00	20,000.00		20,000.00
Total, Local Revenues		10,000.00	20,000.00	0.00	20,000.00
5. TOTAL REVENUES					
		3,992,439.00	3,945,255.00	211,232.00	4,156,487.00
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	785,000.00	1,145,420.00		1,145,420.00
Certificated Pupil Support Salaries	1200				0.00
Certificated Supervisors' and Administrators' Salaries	1300	90,000.00	175,977.00	19,368.00	195,345.00
Other Certificated Salaries	1900				0.00
Total, Certificated Salaries		875,000.00	1,321,397.00	19,368.00	1,340,765.00
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	90,000.00	41,877.00		41,877.00
Non-certificated Support Salaries	2200		67,678.00		67,678.00
Non-certificated Supervisors' and Administrators' Sal.	2300	85,000.00	89,892.00		89,892.00
Clerical and Office Salaries	2400	160,000.00	34,675.00		34,675.00
Other Non-certificated Salaries	2900				0.00
Total, Non-certificated Salaries		335,000.00	234,122.00	0.00	234,122.00

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	89,737.00	118,998.00	1,481.00	120,479.00
Health and Welfare Benefits	3401-3402	82,000.00	156,600.00	900.00	157,500.00
Unemployment Insurance	3501-3502	32,000.00	53,340.00	420.00	53,760.00
Workers' Compensation Insurance	3601-3602	15,000.00	27,222.00	339.00	27,561.00
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	56,776.00	968.00	57,744.00
Total, Employee Benefits		243,737.00	412,936.00	4,108.00	417,044.00
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	438,143.00	475,000.00		475,000.00
Books and Other Reference Materials	4200	64,000.00	75,000.00		75,000.00
Materials and Supplies	4300	51,429.00	15,115.00	19,885.00	35,000.00
Noncapitalized Equipment	4400	14,000.00	30,000.00		30,000.00
Food	4700				0.00
Total, Books and Supplies		567,572.00	595,115.00	19,885.00	615,000.00
5. Services and Other Operating Expenditures					
Subagreements for Services	5100				0.00
Travel and Conferences	5200	32,500.00	63,750.00		63,750.00
Dues and Memberships	5300	2,500.00	3,000.00		3,000.00
Insurance	5400	20,000.00	10,000.00		10,000.00
Operations and Housekeeping Services	5500	30,000.00	27,250.00		27,250.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	275,240.00	314,039.00		314,039.00
Professional/Consulting Services & Operating Expend.	5800	641,714.00	327,190.00	167,871.00	495,061.00
Communications	5900	31,500.00	32,750.00		32,750.00
Total, Services and Other Operating Expenditures		1,033,454.00	777,979.00	167,871.00	945,850.00
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
Depreciation Expense (for full accrual basis only)	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				0.00
Principal	7439				0.00
Total, Other Outgo		0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		3,054,763.00	3,341,549.00	211,232.00	3,552,781.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		937,676.00	603,706.00	0.00	603,706.00

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	0.00	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)		937,676.00	603,706.00	0.00	603,706.00
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	617,905.00	1,555,581.00		1,555,581.00
b. Adjustments to Beginning Balance	9793, 9795				0.00
c. Adjusted Beginning Balance		617,905.00	1,555,581.00	0.00	1,555,581.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,555,581.00	2,159,287.00	0.00	2,159,287.00
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	1,555,581.00			
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		167,077.45		167,077.45
Unassigned / Unappropriated Amount	9790		1,992,209.55	0.00	1,992,209.55

**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 #: 1617
 Fiscal Year: 2019-20

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 2019-20			Totals for 2019-20	Totals for 2020-21
		Unrestricted	Restricted	Total		
A. REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	3,752,919.00	0.00	3,752,919.00	3,778,344.00	3,886,907.00
Education Protection Account State Aid - Current Year	8015	75,038.00	0.00	75,038.00	75,038.00	75,038.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers to Charter in Lieu of Property Taxes	8096	25,202.00	0.00	25,202.00	25,202.00	25,202.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, Revenue Limit Sources		3,853,159.00	0.00	3,853,159.00	3,878,584.00	3,987,147.00
2. Federal Revenues						
No Child Left Behind	8290	0.00	0.00	0.00		
Special Education - Federal	8181, 8182	0.00	41,271.00	41,271.00	41,271.00	41,271.00
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	41,271.00	41,271.00	41,271.00	41,271.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	150,076.00	150,076.00	150,076.00	150,076.00
All Other State Revenues	StateRevAO	72,096.00	19,885.00	91,981.00	92,468.00	92,914.00
Total, Other State Revenues		72,096.00	169,961.00	242,057.00	242,544.00	242,990.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	20,000.00	0.00	20,000.00	20,000.00	20,000.00
Total, Local Revenues		20,000.00	0.00	20,000.00	20,000.00	20,000.00
5. TOTAL REVENUES		3,945,255.00	211,232.00	4,156,487.00	4,182,399.00	4,291,408.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,145,420.00	0.00	1,145,420.00	1,202,691.00	1,262,826.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	175,977.00	19,368.00	195,345.00	205,112.00	215,368.00
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		1,321,397.00	19,368.00	1,340,765.00	1,407,803.00	1,478,194.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	41,877.00	0.00	41,877.00	43,971.00	46,169.00
Non-certificated Support Salaries	2200	67,678.00	0.00	67,678.00	71,061.00	74,614.00
Non-certificated Supervisors' and Administrators' Sal.	2300	89,892.00	0.00	89,892.00	94,387.00	99,106.00
Clerical and Office Salaries	2400	34,675.00	0.00	34,675.00	36,408.00	38,229.00
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		234,122.00	0.00	234,122.00	245,827.00	258,118.00

Description	Object Code	FY 2019-20			Totals for 2019-20	Totals for 2020-21
		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	118,998.00	1,481.00	120,479.00	126,503.00	132,828.00
Health and Welfare Benefits	3401-3402	156,600.00	900.00	157,500.00	165,375.00	173,644.00
Unemployment Insurance	3501-3502	53,340.00	420.00	53,760.00	53,760.00	53,760.00
Workers' Compensation Insurance	3601-3602	27,222.00	339.00	27,561.00	33,073.00	39,067.00
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	56,776.00	968.00	57,744.00	60,632.00	63,663.00
Total, Employee Benefits		412,936.00	4,108.00	417,044.00	439,343.00	462,962.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	475,000.00	0.00	475,000.00	489,250.00	503,928.00
Books and Other Reference Materials	4200	75,000.00	0.00	75,000.00	77,250.00	79,568.00
Materials and Supplies	4300	15,115.00	19,885.00	35,000.00	36,050.00	37,132.00
Noncapitalized Equipment	4400	30,000.00	0.00	30,000.00	30,900.00	31,827.00
Food	4700	0.00	0.00	0.00		
Total, Books and Supplies		595,115.00	19,885.00	615,000.00	633,450.00	652,455.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	63,750.00	0.00	63,750.00	65,663.00	67,632.00
Dues and Memberships	5300	3,000.00	0.00	3,000.00	3,090.00	3,183.00
Insurance	5400	10,000.00	0.00	10,000.00	10,300.00	10,609.00
Operations and Housekeeping Services	5500	27,250.00	0.00	27,250.00	28,068.00	28,910.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	314,039.00	0.00	314,039.00	323,460.00	333,164.00
Professional/Consulting Services and Operating Expend.	5800	327,190.00	167,871.00	495,061.00	509,012.00	524,204.00
Communications	5900	32,750.00	0.00	32,750.00	33,733.00	34,744.00
Total, Services and Other Operating Expenditures		777,979.00	167,871.00	945,850.00	973,326.00	1,002,446.00
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual bas						
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		3,341,549.00	211,232.00	3,552,781.00	3,699,749.00	3,854,175.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		603,706.00	0.00	603,706.00	482,650.00	437,233.00

Description	Object Code	FY 2019-20			Totals for 2019-20	Totals for 2020-21
		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)		603,706.00	0.00	603,706.00	482,650.00	437,233.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,555,581.00	0.00	1,555,581.00	2,159,287.00	2,641,937.00
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,555,581.00	0.00	1,555,581.00	2,159,287.00	2,641,937.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,159,287.00	0.00	2,159,287.00	2,641,937.00	3,079,170.00
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	167,077.45	0.00	167,077.45	184,987.45	192,708.75
Undesignated / Unappropriated Amount	9790	1,992,209.55	0.00	1,992,209.55	2,456,949.55	2,886,461.25

**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: 2019-20

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: _____

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: _____

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

For Approving Entity:

Anna Buxbaum
Name
Business Manager
Title
619-444-2161
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E-mail

For Charter School:

Jessica Spallino
Name
CEO
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