

**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: 2021/22

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. LCFF Sources					
State Aid - Current Year	8011	6,013,746.00	5,459,007.00		5,459,007.00
Education Protection Account State Aid - Current Year	8012	124,820.00	116,400.00		116,400.00
State Aid - Prior Years	8019				0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	137,071.00	128,040.00		128,040.00
Other LCFF Transfers	8091, 8097				0.00
Total, LCFF Sources		6,275,637.00	5,703,447.00	0.00	5,703,447.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290				0.00
Special Education - Federal	8181, 8182				0.00
Child Nutrition - Federal	8220				0.00
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299	100,353.00			0.00
Total, Federal Revenues		100,353.00	0.00	0.00	0.00
3. Other State Revenues					
Special Education - State	StateRevSE	312,050.00		291,000.00	291,000.00
All Other State Revenues	StateRevAO	129,188.00	322,704.00	28,518.00	351,222.00
Total, Other State Revenues		441,238.00	322,704.00	319,518.00	642,222.00
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	125,000.00	125,000.00		125,000.00
Total, Local Revenues		125,000.00	125,000.00	0.00	125,000.00
5. TOTAL REVENUES					
		6,942,228.00	6,151,151.00	319,518.00	6,470,669.00
<b>B. EXPENDITURES</b>					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	1,419,782.04	2,368,399.00	42,973.00	2,411,372.00
Certificated Pupil Support Salaries	1200				0.00
Certificated Supervisors' and Administrators' Salaries	1300	109,258.92	157,234.00		157,234.00
Other Certificated Salaries	1900				0.00
Total, Certificated Salaries		1,529,040.96	2,525,633.00	42,973.00	2,568,606.00
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	173,286.51	244,889.00		244,889.00
Non-certificated Support Salaries	2200				0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	63,886.50	96,442.00		96,442.00
Clerical and Office Salaries	2400	199,674.62	291,964.00		291,964.00
Other Non-certificated Salaries	2900				0.00
Total, Non-certificated Salaries		436,847.63	633,295.00	0.00	633,295.00

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	154,928.60	239,614.00	3,287.00	242,901.00
Health and Welfare Benefits	3401-3402	123,243.15	374,400.00	4,800.00	379,200.00
Unemployment Insurance	3501-3502	39,353.00	74,995.00	420.00	75,415.00
Workers' Compensation Insurance	3601-3602	32,404.33	46,983.00	645.00	47,628.00
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
Other Employee Benefits	3901-3902	24,416.35	127,510.00	2,149.00	129,659.00
Total, Employee Benefits		374,345.43	863,502.00	11,301.00	874,803.00
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	365,000.00	456,000.00		456,000.00
Books and Other Reference Materials	4200	200,000.00	48,000.00		48,000.00
Materials and Supplies	4300	45,000.00	31,482.00	28,518.00	60,000.00
Noncapitalized Equipment	4400	62,000.00	86,400.00		86,400.00
Food	4700				0.00
Total, Books and Supplies		672,000.00	621,882.00	28,518.00	650,400.00
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100				0.00
Travel and Conferences	5200	24,000.00	38,000.00		38,000.00
Dues and Memberships	5300	5,000.00	9,600.00		9,600.00
Insurance	5400	20,000.00	19,200.00		19,200.00
Operations and Housekeeping Services	5500	6,000.00	5,000.00		5,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	116,000.00	200,000.00		200,000.00
Transfers of Direct Costs	5700-5799				0.00
Professional/Consulting Services & Operating Expend.	5800	401,491.00	359,338.00	236,726.00	596,064.00
Communications	5900	27,500.00	45,600.00		45,600.00
Total, Services and Other Operating Expenditures		599,991.00	676,738.00	236,726.00	913,464.00
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)</b>					
Land and Improvements of Land	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	27,900.00	36,000.00		36,000.00
Total, Capital Outlay		27,900.00	36,000.00	0.00	36,000.00
<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
Transfer of Indirect Costs	7300-7399				0.00
Debt Service:					
Interest	7438				0.00
Principal	7439				0.00
Total, Other Outgo		0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		3,640,125.02	5,357,050.00	319,518.00	5,676,568.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		3,302,102.98	794,101.00	0.00	794,101.00

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>					
		3,302,102.98	794,101.00	0.00	794,101.00
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	6,823,281.95	9,716,464.00	449,920.00	10,166,384.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795	41,000.00			0.00
c. Adjusted Beginning Balance		6,864,281.95	9,716,464.00	449,920.00	10,166,384.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		10,166,384.93	10,510,565.00	449,920.00	10,960,485.00
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711				0.00
Stores	9712				0.00
Prepaid Expenditures	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	182,006.25			0.00
Unassigned / Unappropriated Amount	9790	9,984,378.68	10,510,565.00	449,920.00	10,960,485.00

**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: 2021/22

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 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Sources						
State Aid - Current Year	8011	5,459,007.00	0.00	5,459,007.00	5,847,190.00	6,338,847.00
Education Protection Account State Aid - Current Year	8012	116,400.00	0.00	116,400.00	122,220.00	128,331.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	128,040.00	0.00	128,040.00	134,442.00	141,164.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		5,703,447.00	0.00	5,703,447.00	6,103,852.00	6,608,342.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	8290	0.00	0.00	0.00		
Special Education - Federal	8181, 8182	0.00	0.00	0.00		
Child Nutrition - Federal	8220	0.00	0.00	0.00		
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	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	291,000.00	291,000.00	305,550.00	320,828.00
All Other State Revenues	StateRevAO	322,704.00	28,518.00	351,222.00	357,013.00	146,693.00
Total, Other State Revenues		322,704.00	319,518.00	642,222.00	662,563.00	467,521.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	125,000.00	0.00	125,000.00	125,000.00	125,000.00
Total, Local Revenues		125,000.00	0.00	125,000.00	125,000.00	125,000.00
5. TOTAL REVENUES						
		6,151,151.00	319,518.00	6,470,669.00	6,891,415.00	7,200,863.00
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,368,399.00	42,973.00	2,411,372.00	2,531,941.00	2,652,510.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries	1300	157,234.00	0.00	157,234.00	165,095.00	172,957.00
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		2,525,633.00	42,973.00	2,568,606.00	2,697,036.00	2,825,467.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	244,889.00	0.00	244,889.00	257,133.00	269,378.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00		
Non-certificated Supervisors' and Administrators' Sal.	2300	96,442.00	0.00	96,442.00	101,264.00	106,086.00
Clerical and Office Salaries	2400	291,964.00	0.00	291,964.00	306,562.00	321,160.00
Other Non-certificated Salaries	2900	0.00	0.00	0.00		
Total, Non-certificated Salaries		633,295.00	0.00	633,295.00	664,959.00	696,624.00

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		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	239,614.00	3,287.00	242,901.00	255,046.00	267,191.00
Health and Welfare Benefits	3401-3402	374,400.00	4,800.00	379,200.00	398,160.00	417,120.00
Unemployment Insurance	3501-3502	74,995.00	420.00	75,415.00	79,186.00	82,957.00
Workers' Compensation Insurance	3601-3602	46,983.00	645.00	47,628.00	50,009.00	52,390.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	127,510.00	2,149.00	129,659.00	136,142.00	142,625.00
Total, Employee Benefits		863,502.00	11,301.00	874,803.00	918,543.00	962,283.00
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	456,000.00	0.00	456,000.00	492,480.00	531,878.00
Books and Other Reference Materials	4200	48,000.00	0.00	48,000.00	51,840.00	55,987.00
Materials and Supplies	4300	31,482.00	28,518.00	60,000.00	63,300.00	66,782.00
Noncapitalized Equipment	4400	86,400.00	0.00	86,400.00	91,152.00	96,165.00
Food	4700	0.00	0.00	0.00		
Total, Books and Supplies		621,882.00	28,518.00	650,400.00	698,772.00	750,812.00
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	38,000.00	0.00	38,000.00	41,040.00	44,323.00
Dues and Memberships	5300	9,600.00	0.00	9,600.00	10,368.00	11,197.00
Insurance	5400	19,200.00	0.00	19,200.00	20,736.00	22,395.00
Operations and Housekeeping Services	5500	5,000.00	0.00	5,000.00	5,400.00	5,832.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	200,000.00	0.00	200,000.00	216,000.00	233,280.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	677,729.00	731,594.00
Professional/Consulting Services and Operating Expend.	5800	464,064.00	236,726.00	700,790.00	49,248.00	53,188.00
Communications	5900	45,600.00	0.00	45,600.00		
Total, Services and Other Operating Expenditures		781,464.00	236,726.00	1,018,190.00	1,020,521.00	1,101,809.00
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)</b>						
Land and Improvements of Land	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	36,000.00	0.00	36,000.00	36,000.00	36,000.00
Total, Capital Outlay		36,000.00	0.00	36,000.00	36,000.00	36,000.00
<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		
Transfers of Indirect Costs	7300-7399	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
<b>8. TOTAL EXPENDITURES</b>		5,461,776.00	319,518.00	5,781,294.00	6,035,831.00	6,372,995.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		689,375.00	0.00	689,375.00	855,584.00	827,868.00

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		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>		689,375.00	0.00	689,375.00	855,584.00	827,868.00
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	9,716,464.00	449,920.00	10,166,384.00	10,855,759.00	11,711,343.00
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		9,716,464.00	449,920.00	10,166,384.00	10,855,759.00	11,711,343.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		10,405,839.00	449,920.00	10,855,759.00	11,711,343.00	12,539,211.00
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711	0.00		0.00		
Stores	9712	0.00	0.00	0.00		
Prepaid Expenditures	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	0.00	0.00	0.00	301,750.00	318,600.00
Undesignated / Unappropriated Amount	9790	10,405,839.00	449,920.00	10,855,759.00	11,409,593.00	12,220,611.00

CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM

CHARTER SCHOOL CERTIFICATION

Charter School Name: Method Schools  
(name continued)  
CDS #: 37-68049-0129221  
Charter Approving Entity: Dehesa Elementary  
County: San Diego  
Charter #: 1617  
Fiscal Year: 2021/22

To the entity that approved the charter school:  
(  ) 2021/22 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved by the governing board of the charter school, it includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP), 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: Jessica Spallino Title: CEO

To the County Superintendent of Schools:  
(  ) 2021/22 CHARTER SCHOOL BUDGET FINANCIAL 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: Bradley Johnson Title: Superintendent/CBO

For additional information on the BUDGET, please contact:

For Approving Entity:  
Bradley Johnson  
Name  
Superintendent / CBO  
Title  
619-444-2161  
Telephone  
[bradley.johnson@dehesasd.net](mailto:bradley.johnson@dehesasd.net)  
E-mail address

For Charter School:  
Jessica Spallino  
Name  
CEO  
Title  
760-224-0758  
Telephone  
[jessica@methodschools.org](mailto:jessica@methodschools.org)  
E-mail address

(  ) 2021/22 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
ACOE District Advisor