

**CHARTER SCHOOL SECOND INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023**

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>
Name	Stefanie Bryant
Title	CFP
Telephone	801.360.9819
E-mail address	sbryant@methodschools.org

To the entity that approved the charter school:

) 2022-23 CHARTER SCHOOL SECOND INTERIM 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: Stefanie Bryant Title: CFO

To the Dehesa Elementary School District

) 2022-23 CHARTER SCHOOL SECOND INTERIM 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: _____ Title: _____

To the Superintendent of Public Instruction:

) 2022-23 CHARTER SCHOOL SECOND INTERIM 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)

**CHARTER SCHOOLS SECOND INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023**

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	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	Second Interim Budget Unrestricted	Second Interim Budget Restricted	Second Interim Budget Total (D)	Difference (Col B & D)
A. REVENUES								
1. LCFF Sources								
State Aid - Current Year	8011	6,423,972	5,203,062	2,000,039	5,259,802		5,259,802	56,740
Education Protection Account - Current Year	8012	121,560	93,070	33,327	93,070		93,070	0
State Aid - Prior Years	8019	0	0	0	0		0	0
Transfer of Charter Schools in Lieu of Property Taxes	8096	136,800	78,042	37,141	110,944		110,944	32,902
Other LCFF Transfers	8091, 8097	0	0	0	0		0	0
Total, LCFF Sources		6,682,332	5,374,174	2,070,507	5,463,816		5,463,816	89,642
2. Federal Revenues (see NOTE on last page)								
No Child Left Behind	8290	0	0	0		0	0	0
Special Education - Federal	8181, 8182	0	58,169	0		58,170	58,170	1
Child Nutrition - Federal	8220	0	0	0		0	0	0
Other Federal Revenues	8290	0	0	0	0	0	0	0
Total, Federal Revenues		0	58,169	0	0	58,170	58,170	1
3. Other State Revenues								
Special Education - State	StateRevSE	303,900	381,587	0		381,587	381,587	0
Child Nutrition Programs	8520	0	0	0		0	0	0
Mandated Costs Reimbursements	8550	25,392	11,660	11,660	11,660		11,660	0
Lottery - Unrestricted and Instructional Materials	8560	120,952	110,288	25,230	79,110	31,200	110,310	22
Low Performing Student Block Grant	8590	0	0	0	0	0	0	0
All Other State Revenues	StateRevAO	217,799	232,101	14,481	0	57,206	57,206	(174,895)
Total, Other State Revenues		668,043	735,636	51,371	90,770	469,993	560,763	(174,873)
4. Other Local Revenues								
Transfers from Sponsoring LEAs to Charter Schools	8791	0	0	0	0		0	0
All Other Local Revenues	LocalRevAO	125,000	140,600	(19,005)	22,000	0	22,000	(118,600)
Total, Local Revenues		125,000	140,600	(19,005)	22,000	0	22,000	(118,600)
5. TOTAL REVENUES		7,475,375	6,308,579	2,102,873	5,576,586	528,163	6,104,749	(203,830)
B. EXPENDITURES								
1. Certificated Salaries								
Teachers' Salaries	1100	2,884,394	2,499,808	1,356,834	1,803,410	285,449	2,088,859	410,949
Certificated Pupil Support Salaries	1200	0	0	0	0	0	0	0
Certificated Supervisors' and Administrators' Salaries	1300	240,308	208,267	159,773	263,362	0	263,362	(55,095)
Other Certificated Salaries	1900	0	0	0	0	0	0	0
Total, Certificated Salaries		3,124,702	2,708,075	1,516,607	2,066,772	285,449	2,352,221	355,854
2. Non-certificated Salaries								
Instructional Aides' Salaries	2100	156,839	135,927	65,456	125,876	0	125,876	10,051
Non-certificated Support Salaries	2200	0	0	38,494	74,027	0	74,027	(74,027)
Non-certificated Supervisors' and Administrators' Sal.	2300	229,568	198,959	115,812	222,716	0	222,716	(23,757)
Clerical and Office Salaries	2400	700,360	606,978	348,847	670,860	0	670,860	(63,882)
Other Non-certificated Salaries	2900	0	0	0	0	0	0	0
Total, Non-certificated Salaries		1,086,767	941,864	568,609	1,093,479	0	1,093,479	(151,615)

**CHARTER SCHOOLS SECOND INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023**

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

Description	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	Second Interim Budget Unrestricted	Second Interim Budget Restricted	Second Interim Budget Total (D)	Difference (Col B & D)
3. Employee Benefits								
STRS	3101-3102	0	0	0	0	0	0	0
PERS	3201-3202	0	0	0	0	0	0	0
OASDI / Medicare / Alternative	3301-3302	314,749	272,783	148,412	258,586	13,639	272,225	558
Health and Welfare Benefits	3401-3402	491,538	449,400	218,654	363,215	22,470	385,685	63,715
Unemployment Insurance	3501-3502	24,369	21,120	14,532	23,219	1,056	24,275	(3,155)
Workers' Compensation Insurance	3601-3602	60,614	52,532	27,487	42,681	2,627	45,308	7,224
Retiree Benefits	3701-3702	0	0	0	0	0	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0	0	0	0
Other Employee Benefits	3901-3902	150,045	130,039	53,760	82,114	6,502	88,616	41,423
Total, Employee Benefits		1,041,315	925,874	462,845	769,815	46,294	816,109	109,765
4. Books and Supplies								
Approved Textbooks and Core Curricula Materials	4100	285,869	247,753	63,044	98,968	4,950	103,918	143,835
Books and Other Reference Materials	4200	246,091	213,279	58,929	125,000	0	125,000	88,279
Materials and Supplies	4300	103,589	89,776	17,754	0	29,264	29,264	60,512
Noncapitalized Equipment	4400	128,400	134,680	45,848	75,573	0	75,573	59,107
Food	4700	0	0	0	0	0	0	0
Total, Books and Supplies		763,949	685,488	185,574	299,541	34,214	333,755	351,733
5. Services and Other Operating Expenditures								
Subagreements for Services	5100	0	0	0	0	0	0	0
Travel and Conferences	5200	87,537	83,665	43,743	18,201	57,206	75,407	8,258
Dues and Memberships	5300	8,400	7,280	4,788	7,892	0	7,892	(612)
Insurance	5400	45,600	39,520	24,416	40,245	0	40,245	(725)
Operations and Housekeeping Services	5500	16,950	14,690	4,670	7,566	0	7,566	7,124
Rentals, Leases, Repairs, and Noncap. Improvements	5600	168,600	146,120	117,409	131,645	0	131,645	14,475
Professional/Consulting Services and Operating Expend.	5800	612,218	540,989	238,487	341,076	105,000	446,076	94,913
Communications	5900	78,900	68,380	41,411	68,261	0	68,261	119
Total, Services and Other Operating Expenditures		1,018,205	900,644	474,924	614,886	162,206	777,092	123,552
6. Capital Outlay								
(Objects 6100-6170, 6200-6500 for modified accrual basis only)								
Land and Land Improvements	6100-6170	0	0	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0	0	0	0	0
Equipment	6400	0	0	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	50,000	50,000	0	50,000	0	50,000	0
Total, Capital Outlay		50,000	50,000	0	50,000	0	50,000	0
7. Other Outgo								
Tuition to Other Schools	7110-7143	0	0	0	0	0	0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0	0	0
Debt Service:								
Interest	7438	0	0	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0	0	0
Total, Other Outgo		0	0	0	0	0	0	0
8. TOTAL EXPENDITURES		7,084,938	6,211,945	3,208,559	4,894,493	528,163	5,422,656	789,289
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		390,437	96,634	(1,105,686)	682,093	0	682,093	(585,459)

**CHARTER SCHOOLS SECOND INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023**

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

Description	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total (D)	Difference (Col B & D)
D. OTHER FINANCING SOURCES / USES								
1. Other Sources	8930-8979	0	0	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	0	0	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		390,437	96,634	(1,105,686)	682,093	0	682,093	(585,459)
F. FUND BALANCE, RESERVES								
1. Beginning Fund Balance								
a. As of July 1	9791	8,283,138	8,283,138		8,283,138		8,283,138	0
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0	0		(536,427)		(536,427)	(536,427)
c. Adjusted Beginning Balance		8,283,138	8,283,138		7,746,711	0	7,746,711	
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		8,673,575	8,379,772		8,428,804	0	8,428,804	
Components of Ending Fund Balance:								
Reserve for Revolving Cash (equals object 9130)	9711	0	0		0	0	0	
Reserve for Stores (equals object 9320)	9712	0	0		0	0	0	
Reserve for Prepaid Expenditures (equals object 9330)	9713	0	0		0	0	0	
All Others	9719	0	0		0	0	0	
Legally Restricted Balance	9740	0	0			0	0	
Designated for Economic Uncertainties	9770	0	0		0		0	
Other Designations	9775, 9780	0	0		0	0	0	
Net Investment in Capital Assets (Accrual Basis Only)	9796	0	0		0	0	0	
Undesignated / Unappropriated Amount	9790	8,673,575	8,379,772		8,428,804	0	8,428,804	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: 2022-23

2022-23 (populated from Alternative Form Tab)						
Description	Object Code	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total	Totals for 2023-24	Totals for 2024-25
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	5,259,802		5,259,802	5,832,051	6,399,333
Education Protection Account - Current Year	8012	93,070		93,070	97,726	102,610
State Aid - Prior Years	8019	0		0	0	0
Transfer of Charter Schools in Lieu of Property Taxes	8096	110,944		110,944	116,494	122,316
Other LCFF Transfers	8091, 8097	0		0	0	0
Total, LCFF Sources		5,463,816		5,463,816	6,046,271	6,624,259
2. Federal Revenues						
No Child Left Behind	8290		0	0	0	0
Special Education - Federal	8181, 8182		58,170	58,170	61,079	64,132
Child Nutrition - Federal	8220		0	0	0	0
Other Federal Revenues	8290	0	0	0	0	0
Total, Federal Revenues		0	58,170	58,170	61,079	64,132
3. Other State Revenues						
Special Education - State	StateRevSE		381,587	381,587	400,666	420,700
Child Nutrition Programs	8520		0	0	0	0
Mandated Costs Reimbursements	8550	11,660		11,660	12,243	12,855
Lottery - Unrestricted and Instructional Materials	8560	79,110	31,200	110,310	115,826	121,617
Low Performing Student Block Grant	8590	0	0	0	0	0
All Other State Revenues	StateRevAO	0	57,206	57,206	0	0
Total, Other State Revenues		90,770	469,993	560,763	528,735	555,172
4. Other Local Revenues						
Transfers from Sponsoring LEAs to Charter Schools	8791	0		0	0	0
All Other Local Revenues	LocalRevAO	22,000	0	22,000	150,000	150,000
Total, Local Revenues		22,000	0	22,000	150,000	150,000
5. TOTAL REVENUES		5,576,586	528,163	6,104,749	6,786,084	7,393,563
B. EXPENDITURES						
1. Certificated Salaries						
Teachers' Salaries	1100	1,803,410	285,449	2,088,859	2,193,302	2,302,967
Certificated Pupil Support Salaries	1200	0	0	0	0	0
Certificated Supervisors' and Administrators' Salaries	1300	263,362	0	263,362	276,530	290,357
Other Certificated Salaries	1900	0	0	0	0	0
Total, Certificated Salaries		2,066,772	285,449	2,352,221	2,469,832	2,593,324
2. Non-certificated Salaries						
Instructional Aides' Salaries	2100	125,876	0	125,876	132,170	138,778
Non-certificated Support Salaries	2200	74,027	0	74,027	77,728	81,615
Non-certificated Supervisors' and Administrators' Sal.	2300	222,716	0	222,716	233,852	245,544
Clerical and Office Salaries	2400	670,860	0	670,860	704,403	739,623
Other Non-certificated Salaries	2900	0	0	0	0	0
Total, Non-certificated Salaries		1,093,479	0	1,093,479	1,148,153	1,205,561

Description	Object Code	First Interim Budget	First Interim Budget	First Interim Budget	Totals for	Totals for
		Unrestricted	Restricted	Total	2023-24	2024-25
3. Employee Benefits						
STRS	3101-3102	0	0	0	0	0
PERS	3201-3202	0	0	0	0	0
OASDI / Medicare / Alternative Health and Welfare Benefits	3301-3302	258,586	13,639	272,225	285,836	300,128
Unemployment Insurance	3401-3402	363,215	22,470	385,685	404,969	425,218
Workers' Compensation Insurance	3501-3502	23,219	1,056	24,275	25,489	26,763
Retiree Benefits	3601-3602	42,681	2,627	45,308	47,573	49,952
PERS Reduction (for revenue limit funded schools)	3701-3702	0	0	0	0	0
Other Employee Benefits	3801-3802	0	0	0	0	0
	3901-3902	82,114	6,502	88,616	93,047	97,699
Total, Employee Benefits		769,815	46,294	816,109	856,914	899,760
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	98,968	4,950	103,918	109,114	114,570
Books and Other Reference Materials	4200	125,000	0	125,000	131,250	137,813
Materials and Supplies	4300	0	29,264	29,264	30,727	32,264
Noncapitalized Equipment	4400	75,573	0	75,573	79,352	83,319
Food	4700	0	0	0	0	0
Total, Books and Supplies		299,541	34,214	333,755	350,443	367,965
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0	0	0	0	0
Travel and Conferences	5200	18,201	57,206	75,407	79,177	83,136
Dues and Memberships	5300	7,892	0	7,892	8,287	8,701
Insurance	5400	40,245	0	40,245	42,257	44,370
Operations and Housekeeping Services	5500	7,566	0	7,566	7,944	8,342
Rentals, Leases, Repairs, and Noncap. Improvements	5600	131,645	0	131,645	138,227	145,139
Professional/Consulting Services and Operating Expend.	5800	341,076	105,000	446,076	468,380	491,799
Communications	5900	68,261	0	68,261	71,674	75,258
Total, Services and Other Operating Expenditures		614,886	162,206	777,092	815,947	856,744
6. Capital Outlay						
(Objects 6100-6170, 6200-6500 for modified accrual basis only)						
Land and Land Improvements	6100-6170	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0	0	0
Equipment	6400	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	50,000	0	50,000	50,000	50,000
Total, Capital Outlay		50,000	0	50,000	50,000	50,000
7. Other Outgo						
Tuition to Other Schools	7110-7143	0	0	0	0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0
Debt Service:						
Interest	7438	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0
Total, Other Outgo		0	0	0	0	0
8. TOTAL EXPENDITURES		4,894,493	528,163	5,422,656	5,691,289	5,973,353
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		682,093	0	682,093	1,094,796	1,420,210

Description	Object Code	First Interim Budget	First Interim Budget	First Interim Budget Total	Totals for 2023-24	Totals for 2024-25
		Unrestricted	Restricted			
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		682,093	0	682,093	1,094,796	1,420,210
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance		0	0			
a. As of July 1	9791	8,283,138	0	8,283,138	8,428,804	9,523,600
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(536,427)	0	(536,427)	0	0
c. Adjusted Beginning Balance		7,746,711	0	7,746,711	8,428,804	9,523,600
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		8,428,804	0	8,428,804	9,523,600	10,943,809
Components of Ending Fund Balance:						
Reserve for Revolving Cash (equals object 9130)	9711	0	0	0	0	0
Reserve for Stores (equals object 9320)	9712	0	0	0	0	0
Reserve for Prepaid Expenditures (equals object 9330)	9713	0	0	0	0	0
All Others	9719	0	0	0	0	0
Legally Restricted Balance	9740	0	0	0	0	0
Designated for Economic Uncertainties	9770	0	0	0	0	0
Other Designations	9775, 9780	0	0	0	0	0
Net Investment in Capital Assets (Accrual Basis Only)	9796	0	0	0	0	0
Undesignated / Unappropriated Amount	9790	8,428,804	0	8,428,804	9,523,600	10,943,809