

AGENDA

Method Schools Regular Meeting of the Board of Directors

Tuesday, December 13, 2022, 6:00 PM

38750 Sky Canyon Dr, Ste. B, Murrieta, California

<https://methodschools.zoom.us/j/9807801621?pwd=MVI3bjQ5YmJzN08wOHhLTUVTdndGUT09>

Meeting ID: 980 780 1621

Passcode: 24620

Instructions for Presentations to the Board by Parents and Citizens

Method Schools ("School") welcomes your participation at the School's Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of the School in public. Your participation assures us of continuing community interest in our School. To assist you in the ease of speaking/participating in our meetings, the following guidelines are provided:

Agendas and "Submit a Public Comment" forms are available via the link on our website on the Board Page. If you wish to speak, please fill out the form and specify the agenda item on which you wish to speak. When addressing the Board, speakers are requested to state their name and address and adhere to the time limits set forth.

Public Communication on Non-Agenda Issues: This is an opportunity for members of the audience to raise issues that are not specifically on the agenda. You will be given an opportunity to speak for a maximum of three (3) minutes and total time allotted to non-agenda items will not exceed fifteen (15) minutes. Non-English speakers requiring translation are allotted a maximum of six (6) minutes. Due to public meeting laws, the Board can only listen to your issue and not respond or take action. The Board may give direction to staff to respond to your concern or you may be offered the option of returning with a citizen-requested item

Agenda items: To address the Board on agenda items, please specify the item on which you wish to speak on your "Public Comment". You will be given an opportunity to speak for up to three (3) minutes when the Board discusses that item.

3. Public Records: Any public records relating to an agenda item for an open session of the Board that are distributed to the Board members shall be available for public inspection at the School office. Minutes of each Board meeting will also be available at the School office.

Americans with Disabilities Act (ADA): Upon request, the School will furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate assistance in order to participate in Board meetings are invited to contact Method Board Secretary Gloria Vargas at gvargas@methodschools.org by noon of the business day preceding the board meeting.

Translation services: Translation services are available by notifying the above school office by noon of the business day preceding the board meeting.

AGENDA

Method Schools Regular Meeting of the Board of Directors

1.0 Call to Order:

2.0 Roll Call

Present:

Absent:

Method Staff:

3.0 Public Communication on Non-Agenda Items

-

4.0 Emergency Findings: Consideration of findings to continue to hold virtual meetings pursuant to AB 361, including without limitation that: (1) the State and local state of emergency due to the COVID-19 pandemic continues to directly impact the ability of members to meet safely in person, (2) state and local officials continue to recommend social distancing measures, and (3) meeting in person would present imminent risks to the health or safety of attendees and/or the state of emergency continues to directly impact the ability of the members to meet safely in person due to the prevalence of the Delta variant of the COVID-19 virus, the indoor setting of meeting facilities, the potential presence of unvaccinated individuals attending meetings, the potential for noncompliance with mask wearing requirements, and desire to protect the health of immuno-compromised persons.

5.0 Reports

- **CEO:**
 - Partnership with Dehesa Authorizing Superintendent
 - Board Meeting Format Discussion Per AB
- **CBO:**
 - SmartFox 2.0 Update
- **Senior Director of Schools:**
 - Student Highlights

**6.0 Action: Final Audited 21-22 Financial Statements Approval
Discussion:**

**7.0 Action: 1st Interim Budget Reports Approval
Discussion:**

**8.0 Action: Graphic Design Course Series
Discussion:**

**9.0 Action: Revisions to Independent Study Master Agreement
Discussion:**

**10.0 Action: Revised Leave Policy
Discussion:**

**11.0 Action: December Bonus
Discussion:**

12.0 Consent Items: All matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion in the form listed below. Unless specifically requested by a Board member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board's

AGENDA

Method Schools Regular Meeting of the Board of Directors

votes on them.

- **Approval of November 8, 2022 Meeting Minutes**
- **November 2022 Check Register**

13.0 Information/ Discussion Items:

-

14.0 Upcoming Agenda Items

- **January 2023: Founder Contracts**

15.0 Board Member Reports:

16.0 Action: Motion to Adjourn the Meeting

Board of Directors
Method Schools Corporation
Arcadia, California

We have audited the financial statements of Method Schools Corporation as of and for the year ended June 30, 2022, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards, and the 2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Appeals Panel*, as well as certain information related to the planned scope and timing of our audit in our planning communication dated July 11, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Method Schools Corporation are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2022.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Supplementary information in relation to the financial statements as a whole

With respect to the Local Education Agency Organization Structure, Schedule of Instructional Time, Schedule of Average Daily Attendance (ADA), and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated REPORT DATE.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document. You are responsible to provide us the opportunity to review such documents before issuance.

Upcoming accounting standards

Our promise is to get to know you and help you. For your consideration, we provided recent accounting standards applicable to your entity.

Leases –

- Effective for fiscal years beginning after December 15, 2018 for public entities and December 15, 2021 for nonpublic entities. For your entity – June 30, 2023's financial statements.
- Requires lessees to recognize the assets and liabilities arising from all leases on the statement of financial position.
- A lessee should recognize the liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term.
- Continued differentiation between finance and operating leases.

* * *

This communication is intended solely for the information and use of the board of directors and management of Method Schools Corporation and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

METHOD SCHOOLS CORPORATION

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2022

OPERATING:

**Method Schools - #1617
Method Schools, LA - #1697**

**METHOD SCHOOLS CORPORATION
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Method Schools Corporation
Arcadia, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Method Schools Corporation (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Method Schools Corporation and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The Method Schools, Method Schools, LA, and eliminations columns in the statements of financial position, activities and cash flows as well as the accompanying supplementary schedules as identified in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated REPORT DATE on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness on the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

METHOD SCHOOLS CORPORATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

	Method Schools	Method Schools, LA	Eliminations	Total
ASSETS				
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 10,921,046	\$ 18,168,576	\$ -	\$ 29,089,622
Accounts Receivable	669,140	172,138	-	841,278
Accounts Receivable - Intercompany	-	3,262,667	(3,262,667)	-
Prepaid Expenses and Other Assets	44,126	13,070	-	57,196
Total Current Assets	11,634,312	21,616,451	(3,262,667)	29,988,096
LONG-TERM ASSETS				
Property, Plant, and Equipment, Net	101,929	-	-	101,929
Total Assets	<u>\$ 11,736,241</u>	<u>\$ 21,616,451</u>	<u>\$ (3,262,667)</u>	<u>\$ 30,090,025</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts Payable and Accrued Liabilities	\$ 370,780	\$ 5,646,420	\$ -	\$ 6,017,200
Accounts Payable - Intercompany	3,262,667	-	(3,262,667)	-
Deferred Rent Liability, Current	9,437	-	-	9,437
Total Current Liabilities	3,642,884	5,646,420	(3,262,667)	6,026,637
LONG-TERM LIABILITIES				
Deferred Revenue	346,646	674,217	-	1,020,863
Total Liabilities	3,989,530	6,320,637	(3,262,667)	7,047,500
NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>7,746,711</u>	<u>15,295,814</u>		<u>23,042,525</u>
Total Liabilities and Net Assets	<u>\$ 11,736,241</u>	<u>\$ 21,616,451</u>	<u>\$ (3,262,667)</u>	<u>\$ 30,090,025</u>

See accompanying Notes to Financial Statements.

METHOD SCHOOLS CORPORATION
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

	Method Schools	Method Schools, LA	Total
REVENUES, WITHOUT DONOR RESTRICTIONS			
State Revenue:			
State Aid	\$ 3,268,765	\$ 1,902,718	\$ 5,171,483
Other State Revenue	439,111	275,653	714,764
Federal Revenue:			
Grants and Entitlements	39,546	-	39,546
Local Revenue:			
In-Lieu Property Tax Revenue	83,929	106,848	190,777
Investment Income	88,794	137	88,931
Other Revenue	32,542	17,185	49,727
Total Revenues	<u>3,952,687</u>	<u>2,302,541</u>	<u>6,255,228</u>
EXPENSES			
Program Services	5,030,511	2,953,721	7,984,232
Management and General	1,137,368	669,717	1,807,085
Total Expenses	<u>6,167,879</u>	<u>3,623,438</u>	<u>9,791,317</u>
CHANGE IN NET ASSETS	(2,215,192)	(1,320,897)	(3,536,089)
Net Assets Without Donor Restrictions - Beginning of Year	<u>9,961,903</u>	<u>16,616,711</u>	<u>26,578,614</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	<u><u>\$ 7,746,711</u></u>	<u><u>\$ 15,295,814</u></u>	<u><u>\$ 23,042,525</u></u>

See accompanying Notes to Financial Statements.

METHOD SCHOOLS CORPORATION
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	Program Services	Management and General	Total Expenses
Salaries and Wages	\$ 5,112,242	\$ 922,278	\$ 6,034,520
Pension Expense	163,653	29,524	193,177
Other Employee Benefits	624,240	112,616	736,856
Payroll Taxes	374,198	67,508	441,706
Management Fees	-	105,962	105,962
Legal Expenses	-	3,705	3,705
Accounting Expenses	-	66,892	66,892
Other Fees for Services	171,694	2,979	174,673
Advertising and Promotion Expenses	7,691	110,057	117,748
Office Expenses	54,914	33,418	88,332
Instructional Materials	695,936	-	695,936
Information Technology Expenses	478,195	55,295	533,490
Occupancy Expenses	196,726	176,659	373,385
Travel Expenses	-	9,873	9,873
Depreciation Expense	-	38,115	38,115
Insurance Expense	-	63,345	63,345
Other Expenses	104,743	8,859	113,602
	<u>\$ 7,984,232</u>	<u>\$ 1,807,085</u>	<u>\$ 9,791,317</u>
Total Expenses by Function	<u>\$ 7,984,232</u>	<u>\$ 1,807,085</u>	<u>\$ 9,791,317</u>

See accompanying Notes to Financial Statements.

METHOD SCHOOLS CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

	Method Schools	Method Schools, LA	Eliminations	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in Net Assets	\$ (2,215,192)	\$ (1,320,897)	\$ -	\$ (3,536,089)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:				
Depreciation	38,115	-	-	38,115
Change in Operating Assets and Liabilities:				
Accounts Receivable	1,481,836	4,709,396	-	6,191,232
Accounts Receivable- Intercompany		(1,042,665)	1,042,665	-
Prepaid Expenses and Other Assets	851	38,990	-	39,841
Accounts Payable and Accrued Liabilities	160,954	5,535,560	-	5,696,514
Accounts Payable- Intercompany	1,042,665	-	(1,042,665)	-
Deferred Rent Liability	(20,068)	-	-	(20,068)
Deferred Revenue	128,697	224,155	-	352,852
Net Cash Provided by Operating Activities	617,858	8,144,539	-	8,762,397
NET CHANGE IN CASH AND CASH EQUIVALENTS	617,858	8,144,539	-	8,762,397
Cash and Cash Equivalents - Beginning of Year	10,303,188	10,024,037	-	20,327,225
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 10,921,046</u>	<u>\$ 18,168,576</u>	<u>\$ -</u>	<u>\$ 29,089,622</u>
SUPPLEMENTAL CASH FLOW INFORMATION				
Cash Paid for Interest	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

METHOD SCHOOLS CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Method Schools Corporation (the School) was formed as a nonprofit public benefit corporation on July 18, 2013 for the purpose of operating public schools. The School operates two California public schools: Method Schools and Methods Schools, LA. The School is economically dependent on state and federal funding.

Method Schools Corporation is authorized to operate as a charter school through the Dehesa School District in San Diego County. In July 2018, the board of directors of the Dehesa School District approved a charter petition for the Charter for a five-year term beginning July 1, 2019 and expiring on June 30, 2024. Method Schools, LA is authorized by the Acton Agua Dulce Unified School District in Los Angeles County. The charter petitions approved by the Acton Agua Dulce Unified School District are for a five-year term beginning July 1, 2020 and expiring on June 30, 2025.

The mission of Method Schools Corporation is to provide innovative tools and educational practices to maximize personalization and empower students to become problem solvers, effective communicators, critical thinkers, and creative innovators.

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. The expenses that are allocated include salaries and wages, pension expense, other employee benefits, other fees for service, advertising and promotion, and office expense, which are allocated on the basis of time and effort. Other expenses that are allocated are information technology, occupancy, and other expenses which are allocated on the basis of expense nature.

METHOD SCHOOLS CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2022. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

Compensated Absences

The School does not allow employees to carryover unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2022.

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased, or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. The School capitalizes all expenditures for land, buildings and equipment in excess of \$5,000.

Revenue Recognition

Amounts received from the California Department of Education are conditional and recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restrictions, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restrictions.

METHOD SCHOOLS CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2022, the School has conditional grants of \$1,489,499 of which \$1,020,863 is recognized as deferred revenue in the statement of financial position.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the School is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Income Taxes

The School is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The School files an exempt school return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

**METHOD SCHOOLS CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

The School has evaluated subsequent events through REPORT DATE, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and grants receivable for the total amount of \$29,930,900.

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

NOTE 3 CASH AND CASH EQUIVALENTS

Cash in County Treasury

Method Schools Corporation (Charter No. 1617) is a voluntary participant in an external investment pool with the San Diego County Treasurer. The fair value of the School's investment in the pool is reported in the financial statements at amounts based upon the School's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio in relation to the amortized cost of that portfolio. The balance available for withdrawal is recorded on the amortized cost basis and is based on the accounting records maintained by the County Treasurer.

Except for investments by trustees of debt proceeds, the authority to invest school funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website.

Cash in Banks

The School maintains cash balances held in banks and revolving funds which are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

METHOD SCHOOLS CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was \$38,115 for the year ended June 30, 2022. The components of property, plant, and equipment as of June 30, 2022 are as follows:

Leasehold Improvements	\$ 29,600
Equipment	190,572
Total	<u>220,172</u>
Less: Accumulated Depreciation	<u>(118,243)</u>
Property, Plant and Equipment, Net	<u><u>\$ 101,929</u></u>

NOTE 5 OPERATING LEASES

In April 2014, the School entered into a multi-tenant office lease to occupy space located in Murrieta, California. The facility is to be utilized by Method Schools for instructional services in order to meet the educational goals established by the charter school as well as School administrative offices. The agreement was then amended on July 13, 2017 to lengthen the lease term to December 31, 2022. In addition to monthly lease payments, the lease calls for common area maintenance (CAM) charges. The School paid a total of \$319,413 in lease payments and CAM fees during the fiscal year ended June 30, 2022. In March of 2022, the School entered into an Office Lease for their Headquarters. This lease ends in March 2025. In April of 2022, the School entered into a month-to-month Office Lease for workspace. Future minimum lease payments are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ 160,741
2024	43,605
2025	33,426
Total	<u><u>\$ 237,772</u></u>

NOTE 6 DISTRICT OVERSIGHT FEES AND SPECIAL EDUCATION SERVICES

The School makes payments to the authorizing agencies, Dehesa School District and Acton Agua Dulce Unified School District, to provide required services for special education in addition to fees for oversight. Fees associated with oversight consist of 3% of revenue from local control funding formula sources generated by each charter school. Total fees paid to the authorizing agencies for oversight amounted to \$40,170 for the fiscal year ended June 30, 2022.

The School has memorandum of understanding (MOU) agreements with the authorizing agencies for special education services. Fees paid to Dehesa School District for Method Schools special education oversight amounted \$17,332, which, per the MOU, is calculated based on 1% of revenue from local control funding formula sources generated by each charter school.

METHOD SCHOOLS CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 EMPLOYEE RETIREMENT

The School offers an Internal Revenue Code Section 403(b) retirement plan to each of its qualifying employees. The School matches up to 3% for classified employees. During the year ended June 30, 2022, the School contributed \$193,177 to this plan.

NOTE 8 CONTINGENCIES, RISKS AND UNCERTAINTIES

The School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

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**METHOD SCHOOLS CORPORATION
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2022**

Method Schools Corporation was established in 2013 when it was granted its charter through Dehesa School District in San Diego County and its charter school status from the California Department of Education. The charter school number is 1617.

Method Schools, LA was established in 2015 when it was granted its charter through Acton-Agua Dulce Unified School District in Los Angeles County and its charter school status from the California Department of Education. The charter school number is 1697.

The board of directors and the administrators as of the year ended June 30, 2022 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (Five-Year Term)
Steve Dorsey	President	June 30, 2022
Shannon Clark	Vice President	June 30, 2022
Tyler Roberts	Treasurer	June 30, 2022
Gloria Vargas	Secretary	June 30, 2022
Carolyn Andrews	Board Member	June 30, 2022

ADMINISTRATORS

Jessica Spallino	Chief Executive Officer
Mark Holley	Chief Business Officer

METHOD SCHOOLS CORPORATION
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

N/A – This School is nonclassroom based.

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See accompanying Notes to Supplementary Information.

METHOD SCHOOLS CORPORATION
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Second Period Report		Annual Report	
	Classroom	Total	Classroom	Total
Method Schools:				
Grades TK / K-3	-	31.61	-	31.94
Grades 4-6	-	55.16	-	56.59
Grades 7-8	-	76.53	-	78.15
Grades 9-12	-	169.97	-	177.77
ADA Totals	-	333.27	-	344.45
Method Schools, LA:				
Grades TK / K-3	-	25.69	-	23.88
Grades 4-6	-	29.04	-	29.17
Grades 7-8	-	33.87	-	32.33
Grades 9-12	-	109.77	-	120.37
ADA Totals	-	198.37	-	205.75
Grand Total	-	531.64	-	550.20

See accompanying Notes to Supplementary Information.

METHOD SCHOOLS CORPORATION
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>Method Schools</u>	<u>Method Schools, LA</u>
June 30, 2022 Annual Financial Report Fund Balances (Net Assets)	\$ 7,726,644	\$ 15,295,814
Adjustments and Reclassifications:		
Accounts Payable and Accrued Liabilities	<u>20,067</u>	<u>-</u>
June 30, 2022 Audited Financial Statement Fund Balances (Net Assets)	<u>\$ 7,746,711</u>	<u>\$ 15,295,814</u>

See accompanying Notes to Supplementary Information.

**METHOD SCHOOLS CORPORATION
NOTES TO SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2022**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the School and whether the School complied with the provisions of California Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Method Schools Corporation
Arcadia, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Method Schools Corporation (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
Method Schools Corporation
Arcadia, California

Opinion on State Compliance

We have audited Method Schools Corporation's (the School) compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2022. The School's state compliance requirements are identified in the table below.

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to below occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit

Appeals Panel will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to below and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable
Career Technical Education Incentive Grant	Not Applicable
In Person Instruction Grant	Not Applicable

<u>Description</u>	<u>Procedures Performed</u>
Charter Schools:	
Attendance	Yes
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**METHOD SCHOOLS CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accounting Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

METHOD SCHOOLS CORPORATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022

There were no findings and questioned costs related to the basic financial statements or state awards for the prior year.

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For discussion purposes only
Subject to revision



2022-23 1st Interim Budget Report Narrative – Method Schools

1. Key Statistics

2021-22 P2 ADA:312

Est. 202-23 ADA: 465

2. Revenue Assumptions

Enrollment and ADA estimates at 1st interim are trending closely to the original adopted budget estimates. ADA utilized in the LCFF calculator for the adopted budgets was based upon the 2021-22 P2 principal apportionment plus expected growth associated with year-round track offerings and growing participation due to extracurricular activities. 1st interim ADA has been adjusted slightly to reflect actual year-to-date enrollments/ADA estimates, including the year-round track offering.

LCFF Revenues, including LCFF (8011), EPA (8012) and In-Lieu Taxes (8096) were all based on the calculations provided by the most recently released FCMAT LCFF Calculator. Total Revenues for these sources are estimated at \$5,374,174.

The basis for Other State Revenues is a combination of the following revenue sources: Expanded Opportunity Learning Grant (\$217,799), Non-Prop Lottery (\$79,110), Prop-20 Lottery (\$31,7178), Mandate Block Grant (\$11,660), Educator Effectiveness Grant (\$14,302), and State Special Education Funding (\$381,587). All revenue sources are based on the most recent projections from California School Services.

Pass through Federal Special Education Funding is expected to be \$58,169. Method does not expect any additional Federal Revenue from the Federal Title programs as the school does not participate directly in any Federal funding programs. Additionally, no significant local revenues are expected to be received.

3. Expenditure Assumptions

Method will have approximately 40 Certificated teachers on staff during 2022-23, equating to approximately 20 FTE. The total budgeted for Certificated Salaries average is \$75,000 per FTE.

Method is able to balance employee benefit costs (3000 level) by offering competitive Medical and 403(b) Plans to our employees. Method does not participate in CALSTRS or CALPERS.

No significant changes to FTE are projected for the current year. The previous year included a long-term plan to maintain FTE's, despite a downturn in enrollment, in anticipation of the aforementioned expected growth in 22-23. The result was maintaining experienced, valuable staff members over the long term. Fiscal year 21-22 reported P1 ADA was 314. Current P1 ADA is estimated to be 465, or approximate growth of 48% year over year.

FY22-23 salary expenditures include a 7.5% COLA. Medical benefits will incur a small increase in 22-23 (3.7%).

MYP expense projections assume a 5% increase each year over the previous year.

Other Notable Financial Narrative Notes

Any New Notices of Assignment and Dates of Repayment

Response: No new Notices of Assignment, see number 7 below for debt obligations.

Obligations for Debt Repayment

Response: Method has \$0.00 of debt.

Changes in Ending Fund Balances

Response: Method is projected to end the 2022-23 fiscal year with a positive fund balance of \$7,843,344.

Assignment of Ending Fund Balances

Response: Method has no commitments of the Ending Fund Balance.

Cash Flow Statement

Response: Method Schools revenue streams were effectively overpaid for FY21-22 due to initial ADA estimates/apportionment vs. decreased P2 apportionment. Thus, a deferred revenue account was utilized rather than cash being received. Cash flow statement assumes LCFF cash inflow comes first from the deferred revenues.

Other Miscellaneous notes

- Method has no current expected cash shortages.

**CHARTER SCHOOL FIRST 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:

For Approving Entity:

Name

Title

Telephone

E-mail address

For Charter School:

Stefanie Bryant

Name

CFO

Title

801.360.9819

Telephone

sbryant@methodschools.org

E-mail address

To the entity that approved the charter school:

☒) 2022-23 CHARTER SCHOOL FIRST 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 FIRST 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 FIRST 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 FIRST 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	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total (D)	Difference (Col B & D)
A. REVENUES								
1. LCFF Sources								
State Aid - Current Year	8011	6,423,972	6,423,972	1,018,202	5,203,062		5,203,062	(1,220,910)
Education Protection Account - Current Year	8012	121,560	121,560	16,664	93,070		93,070	(28,490)
State Aid - Prior Years	8019	0	0	0	0		0	0
Transfer of Charter Schools in Lieu of Property Taxes	8096	136,800	136,800	0	78,042		78,042	(58,758)
Other LCFF Transfers	8091, 8097	0	0	0	0		0	0
Total, LCFF Sources		6,682,332	6,682,332	1,034,866	5,374,174		5,374,174	(1,308,158)
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	0	0		58,169	58,169	58,169
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	0	0	0	58,169	58,169	58,169
3. Other State Revenues								
Special Education - State	StateRevSE	303,900	303,900	0		381,587	381,587	77,687
Child Nutrition Programs	8520	0	0	0		0	0	0
Mandated Costs Reimbursements	8550	25,392	25,392	0	11,660		11,660	(13,732)
Lottery - Unrestricted and Instructional Materials	8560	120,952	120,952	0	79,110	31,178	110,288	(10,664)
Low Performing Student Block Grant	8590	0	0	0	0	0	0	0
All Other State Revenues	StateRevAO	217,799	217,799	14,302	0	232,101	232,101	14,302
Total, Other State Revenues		668,043	668,043	14,302	90,770	644,866	735,636	67,593
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	125,000	75,610	140,600	0	140,600	15,600
Total, Local Revenues		125,000	125,000	75,610	140,600	0	140,600	15,600
5. TOTAL REVENUES		7,475,375	7,475,375	1,124,778	5,605,544	703,035	6,308,579	(1,166,796)
B. EXPENDITURES								
1. Certificated Salaries								
Teachers' Salaries	1100	2,884,394	2,884,394	880,307	1,993,547	506,261	2,499,808	384,586
Certificated Pupil Support Salaries	1200	0	0	0	0	0	0	0
Certificated Supervisors' and Administrators' Salaries	1300	240,308	240,308	64,629	208,267	0	208,267	32,041
Other Certificated Salaries	1900	0	0	0	0	0	0	0
Total, Certificated Salaries		3,124,702	3,124,702	944,936	2,201,814	506,261	2,708,075	416,627
2. Non-certificated Salaries								
Instructional Aides' Salaries	2100	156,839	156,839	33,292	135,927	0	135,927	20,912
Non-certificated Support Salaries	2200	0	0	0	0	0	0	0
Non-certificated Supervisors' and Administrators' Sal.	2300	229,568	229,568	44,324	198,959	0	198,959	30,609
Clerical and Office Salaries	2400	700,360	700,360	174,690	606,978	0	606,978	93,382
Other Non-certificated Salaries	2900	0	0	0	0	0	0	0
Total, Non-certificated Salaries		1,086,767	1,086,767	252,305	941,865	0	941,865	144,902

**CHARTER SCHOOLS FIRST 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)
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	314,749	86,453	259,143	13,639	272,783	41,966
Health and Welfare Benefits	3401-3402	491,538	491,538	144,460	426,930	22,470	449,400	42,138
Unemployment Insurance	3501-3502	24,369	24,369	7,627	20,064	1,056	21,120	3,249
Workers' Compensation Insurance	3601-3602	60,614	60,614	25,426	49,905	2,627	52,532	8,082
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	150,045	23,743	123,537	6,502	130,039	20,006
Total, Employee Benefits		1,041,315	1,041,315	287,710	879,579	46,294	925,873	115,442
4. Books and Supplies								
Approved Textbooks and Core Curricula Materials	4100	285,869	285,869	37,460	247,753	0	247,753	38,116
Books and Other Reference Materials	4200	246,091	246,091	29,018	213,279	0	213,279	32,812
Materials and Supplies	4300	103,589	103,589	23,126	58,598	31,178	89,776	13,813
Noncapitalized Equipment	4400	128,400	128,400	25,747	134,680	0	134,680	(6,280)
Food	4700	0	0	0	0	0	0	0
Total, Books and Supplies		763,949	763,949	115,351	654,310	31,178	685,488	78,461
5. Services and Other Operating Expenditures								
Subagreements for Services	5100	0	0	0	0	0	0	0
Travel and Conferences	5200	87,537	87,537	31,039	69,363	14,302	83,665	3,872
Dues and Memberships	5300	8,400	8,400	4,658	7,280	0	7,280	1,120
Insurance	5400	45,600	45,600	23,747	39,520	0	39,520	6,080
Operations and Housekeeping Services	5500	16,950	16,950	3,383	14,690	0	14,690	2,260
Rentals, Leases, Repairs, and Noncap. Improvements	5600	168,600	168,600	85,817	146,120	0	146,120	22,480
Professional/Consulting Services and Operating Expend.	5800	612,218	612,218	127,746	435,989	105,000	540,989	71,229
Communications	5900	78,900	78,900	24,333	68,380	0	68,380	10,520
Total, Services and Other Operating Expenditures		1,018,205	1,018,205	300,722	781,343	119,302	900,645	117,560
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	7,084,938	1,901,024	5,508,911	703,035	6,211,946	872,992
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		390,437	390,437	(776,245)	96,632	0	96,633	293,804

**CHARTER SCHOOLS FIRST 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	390,437	(776,245)	96,632	0	96,633	293,804
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	8,673,575		7,843,343	0	7,843,344	
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 Assests (Accrual Basis Only)	9796	0	0		0	0	0	
Undesignated / Unappropriated Amount	9790	8,673,575	8,673,575		7,843,343	0	7,843,344	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	5,203,062		5,203,062	5,699,628	6,199,503
Education Protection Account - Current Year	8012	93,070		93,070	97,724	102,610
State Aid - Prior Years	8019	0		0	0	0
Transfer of Charter Schools in Lieu of Property Taxes	8096	78,042		78,042	78,042	78,042
Other LCFF Transfers	8091, 8097	0		0	0	0
Total, LCFF Sources		5,374,174		5,374,174	5,875,394	6,380,155
2. Federal Revenues						
No Child Left Behind	8290		0	0	0	0
Special Education - Federal	8181, 8182		58,169	58,169	58,169	58,169
Child Nutrition - Federal	8220		0	0	0	0
Other Federal Revenues	8290	0		0	0	0
Total, Federal Revenues		0	58,169	58,169	58,169	58,169
3. Other State Revenues						
Special Education - State	StateRevSE		381,587	381,587	381,587	381,587
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	31,178	110,288	115,802	121,592
Low Performing Student Block Grant	8590	0	0	0	0	0
All Other State Revenues	StateRevAO	0	232,101	232,101	232,101	0
Total, Other State Revenues		90,770	644,866	735,636	741,733	516,035
4. Other Local Revenues						
Transfers from Sponsoring LEAs to Charter Schools	8791	0		0	0	0
All Other Local Revenues	LocalRevAO	140,600	0	140,600	140,600	140,600
Total, Local Revenues		140,600	0	140,600	140,600	140,600
5. TOTAL REVENUES		5,605,544	703,035	6,308,579	6,815,896	7,094,958
B. EXPENDITURES						
1. Certificated Salaries						
Teachers' Salaries	1100	1,993,547	506,261	2,499,808	2,624,798	2,756,038
Certificated Pupil Support Salaries	1200	0	0	0	0	0
Certificated Supervisors' and Administrators' Salaries	1300	208,267	0	208,267	218,681	229,615
Other Certificated Salaries	1900	0	0	0	0	0
Total, Certificated Salaries		2,201,814	506,261	2,708,075	2,843,479	2,985,653
2. Non-certificated Salaries						
Instructional Aides' Salaries	2100	135,927	0	135,927	142,724	149,860
Non-certificated Support Salaries	2200	0	0	0	0	0
Non-certificated Supervisors' and Administrators' Sal.	2300	198,959	0	198,959	208,907	219,353
Clerical and Office Salaries	2400	606,978	0	606,978	637,327	669,194
Other Non-certificated Salaries	2900	0	0	0	0	0
Total, Non-certificated Salaries		941,865	0	941,865	988,958	1,038,406

Description	Object Code	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total	Totals for 2023-24	Totals for 2024-25
3. Employee Benefits						
STRS	3101-3102	0	0	0	0	0
PERS	3201-3202	0	0	0	0	0
OASDI / Medicare / Alternative	3301-3302	259,143	13,639	272,783	286,422	300,743
Health and Welfare Benefits	3401-3402	426,930	22,470	449,400	471,870	495,463
Unemployment Insurance	3501-3502	20,064	1,056	21,120	22,176	23,285
Workers' Compensation Insurance	3601-3602	49,905	2,627	52,532	55,159	57,916
Retiree Benefits	3701-3702	0	0	0	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0	0
Other Employee Benefits	3901-3902	123,537	6,502	130,039	136,541	143,368
Total, Employee Benefits		879,579	46,294	925,873	972,167	1,020,775
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	247,753	0	247,753	260,141	273,148
Books and Other Reference Materials	4200	213,279	0	213,279	223,942	235,140
Materials and Supplies	4300	58,598	31,178	89,776	94,265	98,979
Noncapitalized Equipment	4400	134,680	0	134,680	141,414	148,485
Food	4700	0	0	0	0	0
Total, Books and Supplies		654,310	31,178	685,488	719,762	755,750
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0	0	0	0	0
Travel and Conferences	5200	69,363	14,302	83,665	87,849	92,241
Dues and Memberships	5300	7,280	0	7,280	7,644	8,026
Insurance	5400	39,520	0	39,520	41,496	43,571
Operations and Housekeeping Services	5500	14,690	0	14,690	15,425	16,196
Rentals, Leases, Repairs, and Noncap. Improvements	5600	146,120	0	146,120	153,426	161,097
Professional/Consulting Services and Operating Expend.	5800	435,989	105,000	540,989	568,039	596,441
Communications	5900	68,380	0	68,380	71,799	75,389
Total, Services and Other Operating Expenditures		781,343	119,302	900,645	945,677	992,961
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		5,508,911	703,035	6,211,946	6,520,043	6,843,545
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		96,632	0	96,633	295,852	251,413

Description	Object Code	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total	Totals for 2023-24	Totals for 2024-25
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)		96,632	0	96,633	295,852	251,413
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance		0	0			
a. As of July 1	9791	8,283,138	0	8,283,138	7,843,344	8,139,196
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	7,843,344	8,139,196
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		7,843,343	0	7,843,344	8,139,196	8,390,609
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	7,843,343	0	7,843,344	8,139,196	8,390,609

Object		2021-22 First Interim	July Actuals	August Actuals	September Actuals	October Actuals	November Projection	December Projection	January Projection	February Projection
Actuals required through the month of : October										
A. BEGINNING CASH			10,921,046	10,144,907	9,966,525	10,168,169	10,146,964	9,945,740	9,788,753	9,805,329
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	5,296,132	181,822	181,822	343,943	327,279	327,279	343,943	327,279	652,553
In Lieu Property Taxes	8099	78,042								
Miscellaneous Funds	8080-8098									
Federal Revenue	8100-8299	58,169								
Other State Revenue	8300-8599	735,636		14,302				27,572	217,799	76,317
Other Local Revenue	8600-8799	140,600	19,077	16,456	39,475					
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS		6,308,579	200,899	212,580	383,418	327,279	327,279	371,515	545,078	728,870
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	2,708,075	296,499	326,363	184,562	170,271	216,297	216,297	216,297	216,297
Classified Salaries	2000-2999	941,865	53,298	70,636	71,731	56,640	86,195	86,195	86,195	86,195
Employee Benefits	3000-3999	925,873	97,617	93,316	35,548	61,228	79,770	79,770	79,770	79,770
Books and Supplies	4000-4999	685,488	20,354	49,001	26,165	19,831	71,267	71,267	71,267	71,267
Services	5000-5999	900,645	98,709	62,013	61,047	79,097	74,972	74,972	74,972	74,972
Capital Outlay	6000-6599	50,000								
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS		6,211,946	566,478	601,330	379,053	387,067	528,502	528,502	528,502	528,502
D. BALANCE SHEET ITEMS		Beginning Balances								
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	669,140	4,346	210,368	197,279	38,582				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	44,126	(44,126)							
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		713,266	(39,780)	210,368	197,279	38,582	0	0	0	0
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	370,780	370,780							
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	346,646								
SUBTOTAL		717,426	370,780	0	0	0	0	0	0	0
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(4,160)	(410,560)	210,368	197,279	38,582	0	0	0	0
E. NET INCREASE/DECREASE (B - C + D)			(776,139)	(178,382)	201,644	(21,206)	(201,223)	(156,987)	16,576	200,368
F. ENDING CASH (A + E)			10,144,907	9,966,525	10,168,169	10,146,964	9,945,740	9,788,753	9,805,329	10,005,697
G. ENDING CASH, PLUS ACCRUALS										

Object		2021-22 First Interim	March Projection	April Projection	May Projection	June Projection	Accruals	Adjustments	TOTAL
Actuals required through the month of : October									
A. BEGINNING CASH			10,005,697	10,452,202	10,652,570	10,852,937			
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,296,132	652,553	652,553	652,553	652,553			5,296,132
In Lieu Property Taxes	8099	78,042					78,042		78,042
Miscellaneous Funds	8080-8098								0
Federal Revenue	8100-8299	58,169					58,169		58,169
Other State Revenue	8300-8599	735,636	103,889	76,317	76,317	103,889	39,234		735,636
Other Local Revenue	8600-8799	140,600					65,591		140,600
Interfund Transfers In	8910-8929								0
All Other Financing Sources	8930-8979								0
TOTAL RECEIPTS		6,308,579	756,442	728,870	728,870	756,442	241,036	0	6,308,579
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,708,075	216,297	216,297	216,297	216,297			2,708,075
Classified Salaries	2000-2999	941,865	86,195	86,195	86,195	86,195			941,865
Employee Benefits	3000-3999	925,873	79,770	79,770	79,770	79,770			925,873
Books and Supplies	4000-4999	685,488	71,267	71,267	71,267	71,267			685,488
Services	5000-5999	900,645	74,972	74,972	74,972	74,972			900,645
Capital Outlay	6000-6599	50,000							0
Other Outgo	7000-7499								0
Interfund Transfers Out	7600-7629								0
All Other Financing Uses	7630-7699								0
TOTAL DISBURSEMENTS		6,211,946	528,502	528,502	528,502	528,502	0	0	6,161,946
D. BALANCE SHEET ITEMS		Beginning Balances							
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								0
Accounts Receivable	9200-9299	669,140	218,565						669,140
Due From Other Funds	9310								0
Stores	9320								0
Prepaid Expenditures	9330	44,126							(44,126)
Other Current Assets	9340								0
Deferred Outflows of Resources	9490								0
SUBTOTAL		713,266	218,565	0	0	0	0	0	625,014
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	370,780							370,780
Due To Other Funds	9610								0
Current Loans	9640								0
Unearned Revenues	9650								0
Deferred Inflows of Resources	9690	346,646							0
SUBTOTAL		717,426	0	0	0	0	0	0	370,780
Nonoperating									
Suspense Clearing	9910								0
TOTAL BALANCE SHEET ITEMS		(4,160)	218,565	0	0	0	0	0	254,234
E. NET INCREASE/DECREASE (B - C + D)			446,505	200,368	200,368	227,940	241,036	0	400,867
F. ENDING CASH (A + E)			10,452,202	10,652,570	10,852,937	11,080,877			
G. ENDING CASH, PLUS ACCRUALS									11,321,913



2022-23 1st Interim Budget Report Narrative – Method Schools, LA

1. Key Statistics

2021-22 P2 ADA:190

Est. 22-23 ADA: 418

2. Revenue Assumptions

Enrollment and ADA estimates at 1st interim are trending closely to the original adopted budget estimates. ADA utilized in the LCFF calculator for the adopted budgets was based upon the 2021-22 P2 principal apportionment plus expected growth associated with year-round track offerings and growing participation due to extracurricular activities. 1st interim ADA has been adjusted slightly to reflect actual year-to-date enrollments/ADA estimates, including the year-round track offering.

LCFF Revenues, including LCFF (8011), EPA (8012) and In-Lieu Taxes (8096) were all based on the calculations provided by the most recently released FCMAT LCFF Calculator. Total Revenues for these sources are estimated at \$4,960,640.

The basis for Other State Revenues is a combination of the following revenue sources: Expanded Opportunity Learning Grant (\$445,619), Non-Prop Lottery (\$71,054), Prop-20 Lottery (\$28,004), Mandate Block Grant (\$7,221), Educator Effectiveness Grant (\$13,094), and State Special Education Funding (\$342,735). All revenue sources are based on the most recent projections from California School Services.

Pass through Federal Special Education Funds are expected to be \$52,246. Method LA does not expect any additional Federal Revenue from the Federal Title programs as the school does not directly participate in any Federal funding programs. Additionally, no significant local revenues are expected to be received.

3. Expenditure Assumptions

Method Los Angeles will have approximately 40 Certificated teachers on staff during 2022-23, equating to approximately 18 FTE. The total budgeted Certificated Salaries average is \$75,000 per FTE. Method is able to balance employee benefit costs (3000 level) by offering competitive

Medical and 403(b) Plans to our employees. Method Los Angeles does not participate in CALSTRS or CALPERS.

No significant changes to FTE are projected for the current year. The previous year included a long-term plan to maintain FTE's, despite a downturn in enrollment, in anticipation of the aforementioned expected growth in 22-23. The result was maintaining experienced, valuable staff members over the long term. Fiscal year 21-22 reported P1 ADA was 188. Current P1 ADA is estimated to be 418, or approximate growth of 122% year over year.

FY22-23 salary expenditures include a 7.5% COLA. Medical benefits will incur a small increase in 22-23 (3.7%).

MYP expense projections assume a 5% increase each year over the previous year.

Other Notable Financial Narrative Notes

Any New Notices of Assignment and Dates of Repayment

Response: No new Notices of Assignment, see number 7 below for debt obligations.

Obligations for Debt Repayment

Response: Method Los Angeles has \$0.00 of debt.

Changes in Ending Fund Balances

Response: Method Los Angeles is projected to end the 2022-23 fiscal year with a positive fund balance of \$15,542,877.

Assignment of Ending Fund Balances

Response: Method Los Angeles has no commitments of the Ending Fund Balance.

Cash Flow Statement

Response: Method Schools revenue streams were effectively overpaid for FY21-22 due to initial ADA estimates/apportionment vs. decreased P2 apportionment. Thus, a deferred revenue account was utilized rather than cash being received. Cash flow statement assumes LCFF cash inflow comes primarily from the deferred revenues.

Other Miscellaneous notes

Method Los Angeles has no current expected cash shortages.

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

Charter School Certification

Charter School Name:	Method Schools LA
CDS #:	19-175309-0137703
Charter Approving Entity:	Acton-Agua Dulce Unified School Dsitric
County:	Los Angeles
Charter #:	1697

For information regarding this report, please contact:

For Approving Entity:

Agha Mirza

Name

Assistant Superintendent of Business Services

Title

661-773-5433

Telephone

amirza@aadusd.k12.ca.us

E-mail address

For Charter School:

Stefanie Bryant

Name

CFO

Title

801.360.9819

Telephone

sbryant@methodschools.org

E-mail address

To the entity that approved the charter school:

x) 2022-23 CHARTER SCHOOL FIRST 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 Acton-Agua Dulce Unified School District

x) 2022-23 CHARTER SCHOOL FIRST 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: Agha Mirza

Title: Assisstant Superintende

To the Superintendent of Public Instruction:

x) 2022-23 CHARTER SCHOOL FIRST 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 FIRST INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023**

Charter School Name: Method Schools LA
CDS #: 19-175309-0137703
Charter Approving Entity: Acton-Aqua Dulce Unified School District
County: Los Angeles
Charter #: 1697

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	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total (D)	Difference (Col B & D)
A. REVENUES								
1. LCFF Sources								
State Aid - Current Year	8011	4,333,331	4,333,331	603,238	4,770,198		4,770,198	436,867
Education Protection Account - Current Year	8012	81,038	81,038	9,919	83,594		83,594	2,556
State Aid - Prior Years	8019	0	0	0	0		0	0
Transfer of Charter Schools in Lieu of Property Taxes	8096	206,955	206,955	15,572	106,848		106,848	(100,107)
Other LCFF Transfers	8091, 8097	0	0	0	0		0	0
Total, LCFF Sources		4,621,324	4,621,324	628,729	4,960,640		4,960,640	339,316
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	0	0		52,246	52,246	52,246
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	0	0	0	52,246	52,246	52,246
3. Other State Revenues								
Special Education - State	StateRevSE	202,600	202,600	0		342,735	342,735	140,135
Child Nutrition Programs	8520	0	0	0		0	0	0
Mandated Costs Reimbursements	8550	17,386	17,386	0	7,221		7,221	(10,165)
Lottery - Unrestricted and Instructional Materials	8560	80,635	80,635	0	71,054	28,004	99,058	18,423
Low Performing Student Block Grant	8590	0	0	0	0	0	0	0
All Other State Revenues	StateRevAO	445,619	445,619	13,094	0	458,713	458,713	13,094
Total, Other State Revenues		746,240	746,240	13,094	78,275	829,452	907,727	161,487
4. Other Local Revenues								
Transfers from Sponsoring LEAs to Charter Schools	8791	0	0	0	0		0	0
All Other Local Revenues	LocalRevAO	0	0	14,013	14,400	0	14,400	14,400
Total, Local Revenues		0	0	14,013	14,400	0	14,400	14,400
5. TOTAL REVENUES		5,367,564	5,367,564	655,836	5,053,315	881,699	5,935,014	567,450
B. EXPENDITURES								
1. Certificated Salaries								
Teachers' Salaries	1100	1,922,929	1,922,929	812,591	1,579,647	727,868	2,307,515	(384,586)
Certificated Pupil Support Salaries	1200	0	0	0	0	0	0	0
Certificated Supervisors' and Administrators' Salaries	1300	160,206	160,206	59,657	192,247	0	192,247	(32,041)
Other Certificated Salaries	1900	0	0	0	0	0	0	0
Total, Certificated Salaries		2,083,135	2,083,135	872,248	1,771,894	727,868	2,499,762	(416,627)
2. Non-certificated Salaries								
Instructional Aides' Salaries	2100	104,560	104,560	30,731	125,472	0	125,472	(20,912)
Non-certificated Support Salaries	2200	0	0	0	0	0	0	0
Non-certificated Supervisors' and Administrators' Sal.	2300	153,046	153,046	40,914	183,655	0	183,655	(30,609)
Clerical and Office Salaries	2400	466,906	466,906	161,252	560,288	0	560,288	(93,382)
Other Non-certificated Salaries	2900	0	0	0	0	0	0	0
Total, Non-certificated Salaries		724,512	724,512	232,897	869,414	0	869,414	(144,902)

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

Charter School Name: Method Schools LA
CDS #: 19-175309-0137703

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)
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	209,833	209,833	79,803	239,209	12,590	251,799	(41,966)
Health and Welfare Benefits	3401-3402	327,692	327,692	133,348	394,089	20,742	414,830	(87,138)
Unemployment Insurance	3501-3502	16,246	16,246	7,040	18,520	975	19,495	(3,249)
Workers' Compensation Insurance	3601-3602	40,409	40,409	23,470	46,066	2,425	48,491	(8,082)
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	100,030	100,030	21,917	114,034	6,002	120,036	(20,006)
Total, Employee Benefits		694,210	694,210	265,578	811,919	42,733	854,652	(160,442)
4. Books and Supplies								
Approved Textbooks and Core Curricula Materials	4100	190,579	190,579	34,579	228,695	0	228,695	(38,116)
Books and Other Reference Materials	4200	164,060	164,060	26,785	196,872	0	196,872	(32,812)
Materials and Supplies	4300	69,059	69,059	21,347	54,867	28,004	82,871	(13,812)
Noncapitalized Equipment	4400	85,600	85,600	23,767	124,320	0	124,320	(38,720)
Food	4700	0	0	0	0	0	0	0
Total, Books and Supplies		509,298	509,298	106,478	604,754	28,004	632,758	(123,460)
5. Services and Other Operating Expenditures								
Subagreements for Services	5100	0	0	0	0	0	0	0
Travel and Conferences	5200	58,358	58,358	28,651	64,136	13,094	77,230	(18,872)
Dues and Memberships	5300	5,600	5,600	4,300	6,720	0	6,720	(1,120)
Insurance	5400	30,400	30,400	21,920	36,480	0	36,480	(6,080)
Operations and Housekeeping Services	5500	11,300	11,300	3,123	13,560	0	13,560	(2,260)
Rentals, Leases, Repairs, and Noncap. Improvements	5600	112,400	112,400	79,492	134,880	0	134,880	(22,480)
Professional/Consulting Services and Operating Expend.	5800	408,145	408,145	117,919	429,375	70,000	499,375	(91,230)
Communications	5900	52,600	52,600	22,461	63,120	0	63,120	(10,520)
Total, Services and Other Operating Expenditures		678,803	678,803	277,866	748,271	83,094	831,365	(152,562)
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	0	0	0	0	0	0	0
Total, Capital Outlay		0	0	0	0	0	0	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		4,689,958	4,689,958	1,755,068	4,806,252	881,698	5,687,950	(997,992)
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		677,606	677,606	(1,099,232)	247,063	0	247,063	430,543

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

Charter School Name: Method Schools LA
CDS #: 19-175309-0137703

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)		677,606	677,606	(1,099,232)	247,063	0	247,063	430,543
F. FUND BALANCE, RESERVES								
1. Beginning Fund Balance								
a. As of July 1	9791	15,438,202	15,438,202		15,438,202		15,438,202	0
b. Adjustments/Restatements to Beginning Balance	9793, 9795				(142,388)		(142,388)	(142,388)
c. Adjusted Beginning Balance		15,438,202	15,438,202		15,295,814	0	15,295,814	
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		16,115,808	16,115,808		15,542,877	0	15,542,877	
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 Assests (Accrual Basis Only)	9796	0	0		0	0	0	
Undesignated / Unappropriated Amount	9790	16,115,808	16,115,808		15,542,877	0	15,542,877	0

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

Charter School Name: Method Schools LA
CDS #: 19-175309-0137703
Charter Approving Entity: Acton-Agua Dulce Unified School District
County: Los Angeles
Charter #: 1697
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	4,770,198		4,770,198	5,215,382	5,652,122
Education Protection Account - Current Year	8012	83,594		83,594	87,774	92,162
State Aid - Prior Years	8019	0		0	0	0
Transfer of Charter Schools in Lieu of Property Taxes	8096	106,848		106,848	106,848	106,848
Other LCFF Transfers	8091, 8097	0		0	0	0
Total, LCFF Sources		4,960,640		4,960,640	5,410,004	5,851,132
2. Federal Revenues						
No Child Left Behind	8290	0	0	0	0	0
Special Education - Federal	8181, 8182	52,246	52,246	52,246	52,246	52,246
Child Nutrition - Federal	8220	0	0	0	0	0
Other Federal Revenues	8290	0	0	0	0	0
Total, Federal Revenues		0	52,246	52,246	52,246	52,246
3. Other State Revenues						
Special Education - State	StateRevSE	342,735	342,735	342,735	342,735	342,735
Child Nutrition Programs	8520	0	0	0	0	0
Mandated Costs Reimbursements	8550	7,221	7,221	7,221	7,582	7,961
Lottery - Unrestricted and Instructional Materials	8560	28,004	99,058	104,011	109,211	109,211
Low Performing Student Block Grant	8590	0	0	0	0	0
All Other State Revenues	StateRevAO	458,713	458,713	445,619	445,619	445,619
Total, Other State Revenues		78,275	829,452	907,727	899,947	459,908
4. Other Local Revenues						
Transfers from Sponsoring LEAs to Charter Schools	8791	0	0	0	0	0
All Other Local Revenues	LocalRevAO	14,400	14,400	14,400	14,400	14,400
Total, Local Revenues		14,400	0	14,400	14,400	14,400
5. TOTAL REVENUES		5,053,315	881,699	5,935,014	6,376,597	6,377,687
B. EXPENDITURES						
1. Certificated Salaries						
Teachers' Salaries	1100	1,579,647	727,868	2,307,515	2,422,891	2,544,035
Certificated Pupil Support Salaries	1200	0	0	0	0	0
Certificated Supervisors' and Administrators' Salaries	1300	192,247	0	192,247	201,859	211,952
Other Certificated Salaries	1900	0	0	0	0	0
Total, Certificated Salaries		1,771,894	727,868	2,499,762	2,624,750	2,755,987
2. Non-certificated Salaries						
Instructional Aides' Salaries	2100	125,472	0	125,472	131,745	138,332
Non-certificated Support Salaries	2200	0	0	0	0	0
Non-certificated Supervisors' and Administrators' Sal.	2300	183,655	0	183,655	192,837	202,479
Clerical and Office Salaries	2400	560,288	0	560,288	588,302	617,717
Other Non-certificated Salaries	2900	0	0	0	0	0
Total, Non-certificated Salaries		869,414	0	869,414	912,885	958,529

Description	Object Code	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total	Totals for 2023-24	Totals for 2024-25
3. Employee Benefits						
STRS	3101-3102	0	0	0	0	0
PERS	3201-3202	0	0	0	0	0
OASDI / Medicare / Alternative	3301-3302	239,209	12,590	251,799	264,389	277,609
Health and Welfare Benefits	3401-3402	394,089	20,742	414,830	435,572	457,351
Unemployment Insurance	3501-3502	18,520	975	19,495	20,470	21,493
Workers' Compensation Insurance	3601-3602	46,066	2,425	48,491	50,916	53,461
Retiree Benefits	3701-3702	0	0	0	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0	0
Other Employee Benefits	3901-3902	114,034	6,002	120,036	126,038	132,340
Total, Employee Benefits		811,919	42,733	854,652	897,385	942,254
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	228,695	0	228,695	240,130	252,136
Books and Other Reference Materials	4200	196,872	0	196,872	206,716	217,052
Materials and Supplies	4300	54,867	28,004	82,871	87,014	91,365
Noncapitalized Equipment	4400	124,320	0	124,320	130,536	137,063
Food	4700	0	0	0	0	0
Total, Books and Supplies		604,754	28,004	632,758	664,396	697,616
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0	0	0	0	0
Travel and Conferences	5200	64,136	13,094	77,230	81,092	85,146
Dues and Memberships	5300	6,720	0	6,720	7,056	7,409
Insurance	5400	36,480	0	36,480	38,304	40,219
Operations and Housekeeping Services	5500	13,560	0	13,560	14,238	14,950
Rentals, Leases, Repairs, and Noncap. Improvements	5600	134,880	0	134,880	141,624	148,705
Professional/Consulting Services and Operating Expend.	5800	429,375	70,000	499,375	524,343	550,561
Communications	5900	63,120	0	63,120	66,276	69,590
Total, Services and Other Operating Expenditures		748,271	83,094	831,365	872,933	916,580
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		0	0	0	0	0
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	0	0	0	0	0
Total, Capital Outlay		0	0	0	0	0
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		4,806,252	881,698	5,687,950	5,972,348	6,270,965
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		247,063	0	247,063	404,249	106,721

Description	Object Code	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total	Totals for 2023-24	Totals for 2024-25
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)		247,063	0	247,063	404,249	106,721
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance		0	0			
a. As of July 1	9791	15,438,202	0	15,438,202	15,542,877	15,947,126
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(142,388)	0	(142,388)	0	0
c. Adjusted Beginning Balance		15,295,814	0	15,295,814	15,542,877	15,947,126
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		15,542,877	0	15,542,877	15,947,126	16,053,848
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	15,542,877	0	15,542,877	15,947,126	16,053,848

Object		2021-22 First Interim	July Actuals	August Actuals	September Actuals	October Actuals	November Projection	December Projection	January Projection	February Projection
Actuals required through the month of : October										
A. BEGINNING CASH			18,168,576	17,727,681	17,192,596	16,872,305	16,641,007	16,117,250	15,674,702	15,642,854
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	4,853,792	107,721	107,721	203,817	193,898	193,898	203,817	193,898	729,804
In Lieu Property Taxes	8099	106,848			5,191	10,381	10,381	10,381	10,381	10,381
Miscellaneous Funds	8080-8098									
Federal Revenue	8100-8299	52,246								
Other State Revenue	8300-8599	907,727				13,094		25,000	445,619	68,547
Other Local Revenue	8600-8799	14,400				14,013				
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS		5,935,013	107,721	107,721	209,008	231,386	204,279	239,198	649,898	808,732
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	2,499,762	273,691	301,259	170,365	157,173	199,659	199,659	199,659	199,659
Classified Salaries	2000-2999	869,414	49,198	65,203	66,213	52,283	79,565	79,565	79,565	79,565
Employee Benefits	3000-3999	854,652	90,108	86,138	32,813	56,518	73,634	73,634	73,634	73,634
Books and Supplies	4000-4999	632,758	18,789	45,232	24,152	18,305	65,785	65,785	65,785	65,785
Services	5000-5999	831,365	91,116	57,243	56,351	73,013	69,205	69,205	69,205	69,205
Capital Outlay	6000-6599	0								
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS		5,687,951	522,903	555,074	349,895	357,293	487,848	487,848	487,848	487,848
D. BALANCE SHEET ITEMS		Beginning Balances								
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	172,138	95,258	20,169	14,494	88,506	(46,289)			
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	13,070	(13,070)							
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		185,208	82,188	20,169	14,494	88,506	(46,289)	0	0	0
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	5,646,420	107,901	107,901	193,898	193,898	193,898	193,898	193,898	876,209
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	674,217								
SUBTOTAL		6,320,637	107,901	107,901	193,898	193,898	193,898	193,898	193,898	876,209
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(6,135,429)	(25,713)	(87,732)	(179,404)	(105,392)	(240,187)	(193,898)	(193,898)	(876,209)
E. NET INCREASE/DECREASE (B - C + D)			(440,895)	(535,085)	(320,291)	(231,299)	(523,756)	(442,548)	(31,848)	(555,325)
F. ENDING CASH (A + E)			17,727,681	17,192,596	16,872,305	16,641,007	16,117,250	15,674,702	15,642,854	15,087,529
G. ENDING CASH, PLUS ACCRUALS										

Object		2021-22 First Interim	March Projection	April Projection	May Projection	June Projection	Accruals	Adjustments	TOTAL
Actuals required through the month of : October									
A. BEGINNING CASH			15,087,529	14,546,823	13,981,117	13,416,411			
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,853,792	729,804	729,804	729,804	729,804			4,853,792
In Lieu Property Taxes	8099	106,848					49,752		106,848
Miscellaneous Funds	8080-8098								0
Federal Revenue	8100-8299	52,246					52,246		52,246
Other State Revenue	8300-8599	907,727	93,547	68,547	69,547	93,547	30,279		907,727
Other Local Revenue	8600-8799	14,400					387		14,400
Interfund Transfers In	8910-8929								0
All Other Financing Sources	8930-8979								0
TOTAL RECEIPTS		5,935,013	823,351	798,351	799,351	823,351	132,664	0	5,935,013
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,499,762	199,659	199,659	199,659	199,659			2,499,762
Classified Salaries	2000-2999	869,414	79,565	79,565	79,565	79,565			869,414
Employee Benefits	3000-3999	854,652	73,634	73,634	73,634	73,634			854,652
Books and Supplies	4000-4999	632,758	65,785	65,785	65,785	65,785			632,758
Services	5000-5999	831,365	69,205	69,205	69,205	69,205			831,365
Capital Outlay	6000-6599	0							0
Other Outgo	7000-7499								0
Interfund Transfers Out	7600-7629								0
All Other Financing Uses	7630-7699								0
TOTAL DISBURSEMENTS		5,687,951	487,848	487,848	487,848	487,848	0	0	5,687,951
D. BALANCE SHEET ITEMS		Beginning Balances							
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199								0
Accounts Receivable	9200-9299	172,138							172,138
Due From Other Funds	9310								0
Stores	9320								0
Prepaid Expenditures	9330	13,070							(13,070)
Other Current Assets	9340								0
Deferred Outflows of Resources	9490								0
SUBTOTAL		185,208	0	0	0	0	0	0	159,068
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	5,646,420	876,209	876,209	876,209	966,292			5,656,420
Due To Other Funds	9610								0
Current Loans	9640								0
Unearned Revenues	9650								0
Deferred Inflows of Resources	9690	674,217							0
SUBTOTAL		6,320,637	876,209	876,209	876,209	966,292	0	0	5,656,420
Nonoperating									
Suspense Clearing	9910								0
TOTAL BALANCE SHEET ITEMS		(6,135,429)	(876,209)	(876,209)	(876,209)	(966,292)	0	0	(5,497,352)
E. NET INCREASE/DECREASE (B - C + D)			(540,706)	(565,706)	(564,706)	(630,789)	132,664	0	(5,250,290)
F. ENDING CASH (A + E)			14,546,823	13,981,117	13,416,411	12,785,622			
G. ENDING CASH, PLUS ACCRUALS									12,918,286

Graphic Design 1A/B Course Outline

[Graph Design 1A Portfolio](#)

[Graphics 1A 9 week pacing](#)

This course explores the commercial aspects of art. Techniques include freehand drawing, lettering, painting and computer-enhancement for commercial advertising, posters and illustrations.

7210 Introduction to Graphic Design I (Introduction)

This course provides students with a foundational understanding of digital design, tools, processes, and systems common to careers in graphic arts and digital production. Exploration topics include printing enterprise, art, and copy preparation, graphic design, image generation, and assembly, production photography, graphic reproduction operations, binding and/or finishing related to digital imaging, printing, and digital production. ([CTE Course Standards](#)) [Course Standards Unpacked](#)

Course Goals:

- Define graphic design and describe how it has developed as a field
- Define foundational computer-related terms
- Describe methods for the effective naming and organization of files
- Articulate foundational concepts for creating, storing, and distributing digital images and text files
- Define the elements of design (line, space, shape, texture, form, value, and color)
- Identify and apply the principles of design (emphasis, movement, balance, variety, rule of thirds)
- Articulate the elements of an effective design portfolio and apply the principles of design to create one

Format of Instruction: Videos, project based learning, studio art format, real life experience, portfolio creation

Instructional Videos:

Every lesson begins with an instructional video that covers the topic of the lesson. Students are able to re-view each video at any time throughout the course. Students either take “doodle notes” for submission in each module, OR a follow along step by step activity task to complete

Project Based Learning/Studio Format: Each module students are tasked with completing a creative project based on the skill learned in the module. Projects are

given as “real life” examples, so students are either expected to follow a “design brief”, OR create their own.

Mid project check in: Students will complete a Plan, Progress, Picture (3Ps) assignment in each module. This is designed to be a mid-project check with teacher to allow for feedback, questions, problem solving, and assistance.

Final Performance Task: Complete Google Portfolio

Students will complete a 16 slide work sample portfolio of their work throughout the course. The portfolio includes learning targets, inspiration slides, and personal written reflection on each learning task.

Module 1 Objective: Design Thinking Model and Creative

Learning Target: Students are introduced to the Design Thinking Model. They will follow the steps of the process to solve a design “challenge” for a customer. Students are also exposed to the “Design Brief” process.

Assignments/project: Students will use the design thinking process to help redesign a phone app for scheduling meetings with your teachers and coaches.

Module 1 Creative Brief: Project Description

Design Thinking Process	Lesson
Creating Design "Briefs"	Lesson
Module 1 Doodle Notes	Assignment
Module 1 Journal: Working with Clients	Assignment
Design Thinking: Create A Prototype	Assignment

Journal: Do you feel like you have used the Design Thinking process before? In what areas of your life can you apply this thinking? Do you feel you have a good understanding of the term “design brief” and what it entails as a “creative”

Module 2 Objective: Elements of Design/Design Theory

Learning Target: Students will show their understanding of the elements of design by creating a “sticker pack” for a customer/brand of their choice. Each sticker will represent a different element of design.

Assignments/project: Students will design a set of stickers for a client of their choosing. The stickers must represent the elements of design.

Principles of Design: Module 2 Doodle Notes VIDEO series	Lesson
Intro to Graphic Design: Basic Skills that will take you FAR	Lesson
Module 2 Doodle Notes	Assignment
Design Challenge: Elements of Art Sticker pack- Design Brief Submit	Assignment
Elements of Art Sticker Pack Project	Assignment

Journal: Describe the difference between shape and form. How did you represent this difference in your sticker design? Which “element of design” was the hardest to “design” for?

Module 3 Objective: Color Theory/ Psychology

Learning Target: Students will research the psychology and physiology of color and how it is used in advertising and design in general. They will create a “celebration of color” slide deck.

Assignments/project: Students will create a set of 8 google slides. Each slide will be a collage of color/schemes. This is an example of a digital color wheel.

Best Graphic Design Software and tutorial COURSES	Lesson
Color VIDEO SERIES for Module 4 DOODLE NOTES	Lesson
Color Theory 101	Lesson
Module 3 Doodle Notes	Assignment

Psychology and Celebration of Color Slide Show	Assignment
Color Journal	Assignment

Journal: How does color make YOU feel? What is your favorite color/s? Now that you have learned about color meaning, do you feel like your favorite color/s represent you well? What were you surprised by in this module? Can you think of any companies/brands that you can see directly use color in their advertising scheme?

Module 4 Objective: Typography and Composition

Learning Target: Students will create an original drawing that highlights their design skills in the areas of typography and composition.

Assignments/projects:

Example: You have been contacted by the San Diego Zoo. They need a designer to create text-based images of their animals for their new signage. Your assignment is to create a **PROTOTYPE** design of **ONE** type of animal. You need to use the shape of the animal, but the only lines used can be the shapes of the letters of the animal.

Typography and Composition VIDEO series for Module 4 DOODLE NOTES	Lesson
7 GUIDELINES FOR DYNAMIC COMPOSITION	Lesson
Composition and Page Layout	Lesson
Module 4 Doode Notes	Assignment
Module 4 Project Design Brief- Submit	Assignment
Module 4: Design Challenge Typography	Assignment
Final PROJECT: GOOGLE Portfolio Creation/Completion	Assignment

Graphic Design 1B Course Outline

Graph Design 1B Outline

Graphic Design 1B 9 week pacing

(no portfolio for this course as it is a skill building, video based instructional course)

Module 5 Objective: Photoshop Basics Part 1

Learning Target: Students are introduced to the dashboard of Adobe Photoshop. They are shown the endless possibilities of creativity that photoshop offers, and are able to name and label the basic parts of the window.

Assignments/Projects:

Photoshop Basics: Getting to know the dashboard	Lesson
Module 5 Adobe Photoshop Video Series PART 1 : Activity Pack	Lesson
Photoshop Worksheet 1: Label parts of the window	Assignment
Photoshop worksheet 2: Using Selection Tools	Assignment

Module 6 Objective: Photoshop Basics Part 2

Learning Target: Students continue with the video series and worksheets that introduce them to the main functions of photoshop through a series of activities. Students get a clear understanding of “layers” in design apps, as well as photo editing and correction capabilities.

Assignments/Projects:

Photoshop: Creating Effects: Play around with the tools and explore	Lesson
Module 6 Adobe Photoshop: Video Series PART 2: Activity Pack	Lesson
Photoshop Worksheet 3: Layers Practice	Assignment
Photoshop Worksheet 4: Photo	Assignment

Correction Tools	
Photoshop worksheet 5: Simple Photo Adjustments	Assignment

Module 7 Objective: Typography and Text Effects in Photoshop

Learning Target: Students are challenged with creating several different text effects using Photoshop. They will learn how to use text in a circular motion, as well as highlighting, and blending techniques. Students begin a “scrap collection” of their favorite fonts from different resources.

Assignments/Projects

Typography and Text Effects in Photoshop Video series	Lesson
Photoshop text challenge 1: Circular Path text	Assignment
2 additional text effect skill practice	Assignment

Module 8 Objective: Illustrator Basics Part 1

Learning Target: With basic Adobe skills in their toolkit, students now are introduced to the Illustrator Application. They will progress through a 16 video series with activities along the way to practice every skill on the dashboard.

Assignments/Projects:

Module 8: Adobe Illustrator Video SERIES: Part 1- Setting up the Elements of Design	Lesson
Module 8: Doodle Notes	Assignment
Module 8 Progress Check	Assignment

Module 9 Objective: Illustrator Basics Part 2

Learning Target: The the video series activities, students are not only learning the basic elements of Illustrator, but also practicing their understanding of the Elements of design through the activity checklist they are completing. As a final assessment, students are tasked with using a variety of Photoshop and Illustartor skills to show their understanding and skill set.

Assignments/Projects:

Module 9: Illustrator Elements Activity Pack	Assignment
Module 9: Video Activity Design Task-Cartoon Character with Pen tool	Assignment
Final Assessment Task	Assignment

Graphic Design 2A/B Course Outline

[Graph Design 2A Portfolio](#)

[Graphic Design 2A: 9 wk pacing](#)

This course is a continuation of Graphic Design skill sets. It is designed to give the student more hands-on experiences in developing skills with tools, materials, and professional methods for creating professional visuals.

7211 Intermediate Graphic Design (Concentrator)

This course provides students with in-depth experience with digital design tools, processes, and systems common to careers in graphic arts and digital production. Career examination and skill-building include printing enterprise, art and copy preparation, graphic design, image generation, and assembly, production photography, graphic reproduction operations, binding and/or finishing related to digital imaging, printing, and digital production. ([CTE Course Standards](#)) [Course Standards Unpacked](#)

Course Goals:

- Define the characteristics of color and how we perceive it
- Explain color theory and apply color harmonies to create effective designs
- Identify the most often used color formats, explain how they differ, and choose the appropriate format for your design context
- Describe how project management skills are employed in the planning stage of a design project

- Apply appropriate production practices based on the output of a design project
- Describe how to import, revise, and incorporate digital images into a graphic design and then export them in an appropriate format for distribution
- Use vector-based software to design, create, and revise simple illustrations
- Articulate the elements of an effective design portfolio and apply the principles of design to create one

Format of Instruction: Videos, project based learning, studio art format, real life experience, portfolio creation

Instructional Videos:

Every lesson begins with an instructional video that covers the topic of the lesson. Students are able to re-view each video at any time throughout the course. Students either take “doodle notes” for submission in each module, OR a follow along step by step activity task to complete

Project Based Learning/Studio Format: Each module students are tasked with completing a creative project based on the skill learned in the module. Projects are given in “real life” examples, so students are either expected to follow a “design brief, OR create their own.

Mid project check in: Students will complete a Plan, Progress, Picture (3Ps) assignment in each module. This is designed to be a mid-project check with teacher to allow for feedback, questions, problem solving, and assistance.

Final Performance Task: Complete Google Portfolio

Students will complete a 16 slide work sample portfolio of their work throughout the course. The portfolio includes learning targets, inspiration slides, and personal written reflection on each learning task.

Module 1 Objective: Branding and Identity

Learning Target: Students will practice their adobe skills by re-designing a well-known logo/brand and personalizing it to themselves.

Assignment/Project:

Branding and Identity Video Series for Module 1 Doodle Notes

Elements of Brand Identity

Module 1 Doodle Notes

Personal Logotype Re-create Project

Module 2 Objective: Logo Design

Learning Target: Students will design a personal logo for themselves or personal “branding”.

Assignment/Project:

Module 2: Designing your own logo video series for Doodle notes
--

Logo Creation: Submit Design Brief

Creating a Logo Step by Step Tutorial

Logo Practice (video series 1-6)

Logo Design and Creation

Journal: Describe your thought process through this design challenge. What obstacles did you face? Describe what elements of design you included in your logo design and why you feel it would be considered “good design”.

Module 3 Objective: Artist Inspired Self Portrait

Learning Target: Students are exposed to a variety of well-known portraiture artists. They will choose an artist to study, and then create a self-portrait “stylized” after the artist of choice.

Assignment/Task:

Module 3: Artist intros for Module 3 Video Notes
Artist Slide Show: Design Brief
Portrait Brief Slides
Artist Inspired Self Portrait Submit

Module 4 Objective: Book Cover Re-design

Learning Target: Students will be asked to re-design a cover of their favorite childhood book/novel. They will use photoshop and illustrator to show their skills of page composition, editing, and typography design.

Assignment/Project:

Book Cover Design Video series for Module 4 Doodle Notes
Module 4: Plan, Progress, Problem Solve
Book Cover Design Submit
Final PROJECT: GOOGLE Portfolio Creation/Completion

Final Project: Complete Google Portfolio at upload into smartfox (100 pts total)

Students will complete a 16 slide work sample portfolio of their work throughout the course. The portfolio includes learning targets, inspiration slides, and personal written reflection on each learning task. [Artist Portfolio Instructions/Template](#)

Graphic Design 2B Course Outline

[Graph Design 2B Portfolio](#)

[Graphic Design 2B 9 week pacing](#)

Graphic Design 2B is written using “real world design challenges” Students are expected to act as “working graphic designers” and create design briefs for each project as they complete them.

Module 5 Objective: Double Exposure in Photoshop

Learning Target: Students are given the real-life example of creating “senior portraits” based on personal identity. They are exposed to working with clients and creating and following design briefs.

Also, attach a link to your “design brief” for this project

Assignment/Project:

Module 5: Design Brief Submitted: Plan/Problem Solve
Design Challenge: Double Exposure Senior Portraits

Module 6 Objective: Package Re-design

Learning Target: Students are tasked with working with a client of their choosing to re-design packaging options for this company/brand.

Also, attach a link to your “design brief” for this project

Journal: Describe your process in re-designing this packaging. Why did you choose this company? Why do you feel like the packaging needed design adjustments and what was your inspiration for your new design?

Assignment/Project:

Module 6: Design Brief Submitted: Plan/Problem Solve
Design Challenge 6: Product Packaging Re-design

Module 7 Objective: Cd/Album Cover

Learning Target: Students will use their knowledge of typography and composition to design for the audience of a record label. They will design the front and back cover of a CD or album case.

Also, attach a link to your “design brief” for this project

Assignment/Project:

Module 7: Design Brief Submitted: Plan/Problem Solve

Module 7: Album Cover final design submit
--

Journal: Did you choose a band you know, or come up with your own? How did their musical style affect your design process? What things did you need to consider when designing for this project?

Module 8 Objective: Typography Travel POster

Learning Target: Students will use their knowledge of typography and composition to design for the audience of TRAVEL poster

Also, attach a link to your “design brief” for this project

Assignment/Project:

Module 8: Design Brief Submitted: Plan/Problem Solve

Module 8: Final Design Submit

Final Project: Google Portfolio Creation/Completion
--

Final Project: Complete Google Portfolio Students will complete a 16 slide work sample portfolio of their work throughout the course. The portfolio includes learning targets, inspiration slides, and personal written reflection on each learning task. [Artist Portfolio Instructions/Template](#)

Graphic Design 3A
[Graph Design 3A Portfolio](#)
[Graphic Design 3A 9 week pacing](#)

This course is a **CAPSTONE** of student graphic design skill sets. It is designed to give the student more hands-on experiences in developing skills with tools, materials, and professional methods for creating professional visuals. The course gives real world examples and prepares the student for post secondary employment in the design field. At the beginning of every module, Students are given a design challenge/task to complete as a skill set show off opportunity.

7212 Advanced Graphic Design (Capstone)

This capstone course provides students with an in-depth understanding of digital design tools, processes, and systems common to careers in graphic arts and digital production. Close examination of topics includes printing enterprise, art and copy preparation, graphic design, image generation and assembly, production photography, graphic reproduction operations, binding and/or finishing related to digital imaging, printing, and digital production. This course serves as the Capstone course to Graphic Design. ([CTE Course Standards](#)) [Course Standards Unpacked](#)

Course Goals:

- Explain color theory and apply color harmonies to create effective designs
- Identify the most often used color formats, explain how they differ, and choose the appropriate format for your design context
- Explain the basic uses of animation in graphic design and create simple animation files
- Complete Capstone design portfolio
- Understand the importance of public relations in the graphic design business, including effective crisis management
- Analyze how to best use social media for marketing your personal brand
- Articulate the elements of an effective design portfolio and apply the principles of design to create one

Format of Instruction: Videos, project based learning, studio art format, real life experience, portfolio creation

Instructional Videos:

Every lesson begins with an instructional video that covers the topic of the lesson. Students are able to re-view each video at any time throughout the course. Students either take “doodle notes” for submission in each module, OR a follow along step by step activity task to complete

Project Based Learning/Studio Format: Each module students are tasked with completing a creative project based on the skill learned in the module. Projects are given in “real life” examples, so students are either expected to follow a “design brief, OR create their own.

Mid project check in: Students will complete a Plan, Progress, Picture (3Ps) assignment in each module. This is designed to be a mid-project check with teacher to allow for feedback, questions, problem solving, and assistance.

Final Performance Task: Complete Google Portfolio

Students will complete a 16 slide work sample portfolio of their work throughout the course. The portfolio includes learning targets, inspiration slides, and personal written reflection on each learning task.

Module 1 Objective: Color Schemes

Learning Target: Students will explore a variety of color schemes. They will create a self-portrait in the styling of Andy Warhol using photoshop.

Assignment/Project:

Module 1: POP ART COLOR	Lesson
COLOR SCHEMES from Images	Assignment
Module 1: POP Art Portrait	Assignment

Module 2 Objective: Create Emojis

Learning Target: After learning the background and stylings of emojis, Students will create a minimum of 3 original emojis.

Assignment/Project:

Module 2: Creating EMOJIS Video Series	Lesson
Module 2 Doodle Notes/ emoji Sketches	Assignment
Module 2: Create Emojis	Assignment

Module 3 Objective: Create animated GIFS

Learning Target: Students will learn basic animation techniques and animate their emoji creation into a GIF

Assignment/Project:

Module 3: Creating GIFS video series	Lesson
Module 3: doodle Sketches	Assignment
Final GIF creations	Assignment

Module 4 Objective: Mythical Mystical Scene Creations

Learning Target: Students will use a variety of blending and mixing tools to create an original piece of art. Their artwork should include mythological creatures in a setting of their choice. They are introduced to Surrealism.

Assignment/Project:

Module 4: Mythical Creation video series	Lesson
Module 4 Doodle Sketches	Assignment
Mystifying Illusions Project	Assignment
Final Project: Google Portfolio Creation/Completion	Assignment

Final Project: Complete Google Portfolio at upload into smartfox (100 pts total)

Students will complete a 16 slide work sample portfolio of their work throughout the course. The portfolio includes learning targets, inspiration slides, and personal written reflection on each learning task. [Artist Portfolio Instructions/Template](#)

Graphic Design 3B

[Graph Design 3B Portfolio](#)

[Graphics 3B Capstone 6/9 week pacing](#)

Module 5 Objective: Working on A Design Team

Learning Target: Students will work with a “client” to help the vision of branding and identity come to life. Students will be tasked with a variety of real-life design scenarios for this client.

Journal: What was it like designing with someone else's vision in mind? What was challenging? What did you have to do to adjust your thinking in order to be successful in this project?

Assignment/Project:

Create a "Creative Brief" template for clients Part 1

Response to your Creative Brief 2: Show your Creative Thinking (Upload client response)

Module 6 Objective: Writing an Artist Statement

Learning Target: Students will brainstorm a variety of personal questions, to help build their “artist statement”. They will understand the importance of a strong statement and be able to express their artistic philosophy through writing.

Journal: What was the most challenging part of writing this statement? Do you think your statement is “to the point” and you got across a clear message?

Assignment/Project:

Module 6: Design Challenge : The Socials

Module 6 Journal: Artist statement mindmap

Final Personal Artist Statement

Module 7 Objective: Skill Set SHOW OFF

Learning Target: Personal choice Project 1: Students will create an original piece of artwork using the digital tools and programs they have been exposed to throughout this course.

Journal: Discuss your idea, process, challenges, ideal changes, positives, etc.

Assignment/Project:

Final Project Submission: Personal Choice Project
--

Module 8 Objective: Skill Set SHOW OFF

Learning Target: Personal choice Project 2: Students will create an original piece of artwork using the digital tools and programs they have been exposed to throughout this course.

Journal: Discuss your idea, process, challenges, ideal changes, positives, etc.

Assignment/Project:

Final Project Submission: Personal Choice Project
--

Final Project: Google Portfolio Creation/Completion
--

Psychology & Celebration Of Color

By: Sienna S.

Psychology Of Color

Red - Attracts the most attention while also being associated with strong emotions; Love, Passion, & Anger.

Orange - An energetic color standing for feelings of enthusiasm and excitement.

Yellow - A positive color, associated with the feelings of happiness excitement, originality, enthusiasm, confidence, hope, as well as creativity.

Green - Highly connected with nature, money, fertility, health, and generosity, but also envy.

Blue - Often seen as calmness or serenity, peace, tranquil, secure, and orderly. Also seen as a sign of stability or reliability.

Turquoise - Much like blue, Turquoise is seen as calmness, serene, peace of mind, as well as mental clarity. Turquoise also encourages creativity.

Psychology Of Color

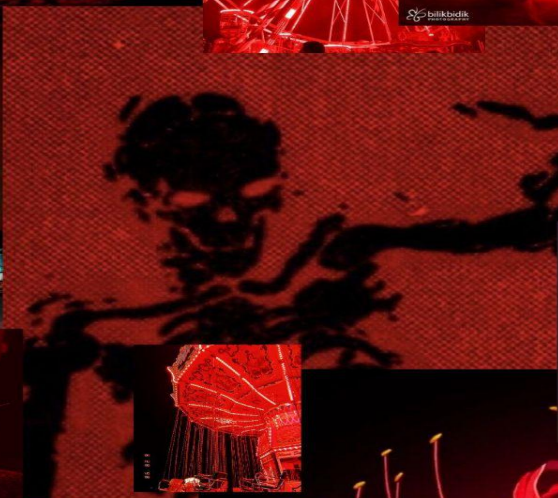
Purple - A royal color. Connected to power, nobility, luxury, wisdom, and spirituality. However the color if used to often can cause feelings of frustration. Some even see the overuse of it as arrogant.

Magenta - Represents universal harmony and emotional balance while also containing passion, power, it even promotes compassion, kindness, and cooperation

Black - Symbolic of mystery, power, elegance, and sophistication

White - Represents Purity and innocence

Brown - Brown represents a sense of strength and reliability



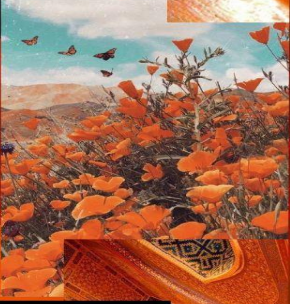
SORRY
NOT
SORRY



I DON'T KNOW
WHERE I'M GOING
- FROM HERE, -
BUT I PROMISE IT
WON'T BE BORING



ALL WE
HAVE
IS NOW



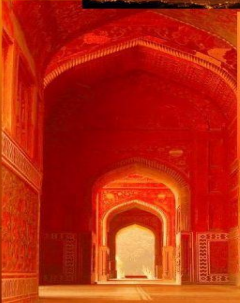
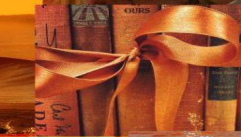
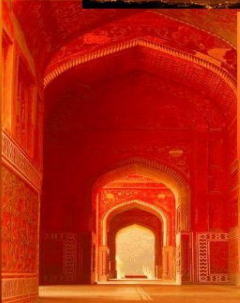
DANGER



ERROR



LATE NIGHT



IT'S
COLD
OUT
SIDE

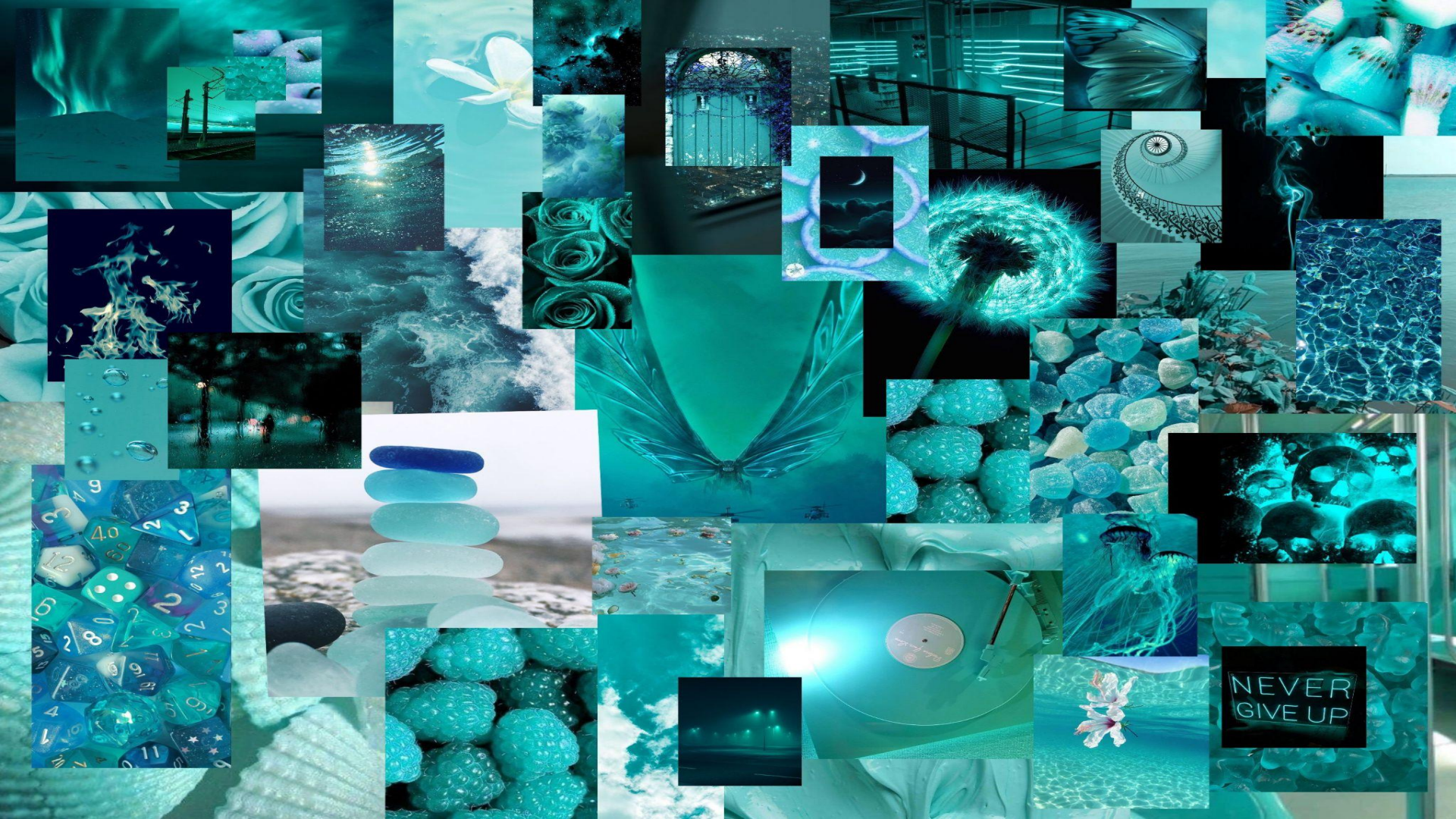




YOU'RE
IN THE
RIGHT
PLACE

dream.
plan.
do.











MY HEAD IS
A VERY
DARK
PLACE.

it's all lies, darling

end of story

99%







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Method Schools Leave Policy BP 4140

Medical and Caregivers' Leave

Method Schools may provide up to 3 weeks of leave, paid at 100% of the employee's regular rate of pay, in order to care for a family member or in the case of the employee's own serious medical condition, per the stipulations listed below:

- To care for a family member with a serious health condition who is the employee's: Spouse, parent or child under age 18, or age 18 or older who is incapable of self-care. A domestic partner, child or registered domestic partner's child of any age, sibling, grandparent, or grandchild.
- The employee's own serious health condition that makes the employee unable to perform his or her job, excluding leave for the medical disability related to pregnancy and birth. This leave does not apply to family bonding/birth of a child
- Doctor's note may be required

Bereavement

Employees may be allowed up to 2 consecutive weeks off, paid at 100% of the employee's regular rate of pay, to arrange and attend the funeral of an immediate family member. For purposes of this policy, an employee's immediate family member includes a current spouse, parent, legal guardian, sibling, child, current parent-, sister-, or brother-in-law, grandparent, grand child, or domestic partner.

Family Bonding Leave

Method Schools understands and respects the family care and bonding needs of its employees. In concurrence with the 12 weeks unpaid Family and Medical Leave Act and the California Family Rights Act, Method offers the following paid bonding leave to eligible employees after the birth of a child:

- Birth mother: 8 weeks paid leave

- Non-birth parent: 4 weeks paid leave
- 12-week job protection

Staff members employed with Method for a minimum of six months but less than one year qualify for the following:

- Birth mother: 4 weeks paid leave
- Non-birth parent: 2 weeks paid leave
- Job protection for the duration of leave

Purpose/Objective

The federal Family and Medical Leave Act (FMLA) and the California Family Rights Act (CFRA) provide eligible employees the opportunity to take unpaid, job-protected leave for certain medical and nonmedical needs for themselves and family members. Each of these leaves is explained below. The maximum amount of leave available under this policy is twelve (12) weeks of CFRA leave in a 12-month period and twenty-six (26) weeks of FMLA leave (where military caregiver leave applies) in a 12-month period, some or all of which may run concurrently. For more information regarding leave under this policy, employees should contact Human Resources.

Eligibility

To be eligible for leave under this policy, employees must meet all of the following requirements:

1. Have worked at least twelve (12) months for Method Schools in the preceding seven (7) years (exceptions apply to the seven-year requirement).
2. Have worked at least 1,250 hours for Method Schools over the twelve (12) months preceding the date the leave would commence.
3. FMLA only: Currently work at a location where there are at least fifty (50) employees within seventy-five (75) miles.

All periods of absence from work due to or necessitated by service in the uniformed services are counted as hours worked in determining eligibility.

Conditions Triggering Leave

The FMLA and CFRA have differing definitions of “family member,” and only the FMLA allows employees to take up to twenty-six (26) weeks of leave to provide care for an injured military family member. Because of this, FMLA and CFRA leaves may not always run concurrently. In general, CFRA/FMLA leave may be taken for any of the following reasons:

Reasons for Leave (See related definitions at the end of the policy.)		CFRA	FMLA	Both
To care for or bond with:	An employee's newborn child or newly placed foster or adopted child.			X
	A domestic partner's newborn child or newly placed foster or adopted child.	X		
To care for a family member with a serious health condition who is the employee's:	Spouse, parent or child under age 18, or age 18 or older who is incapable of self-care.			X
	A domestic partner, child or registered domestic partner's child of any age, sibling, grandparent, or grandchild.	X		
The employee's own serious health condition that makes the employee unable to perform his or her job, excluding leave for the medical disability related to pregnancy and birth.				X
The employee's own medical disability related to pregnancy and birth.			X	

A qualifying military exigency related to the covered active duty or call to covered active duty of an employee's spouse, parent or child in the United States armed forces.			X
Military caregiver leave for a service member with a serious health condition (defined under "Definitions") who is the employee's spouse, domestic partner, child, parent or next of kin.*		X	

*CFRA leave will run concurrently when the family member, regardless of military status and with the exception of next of kin, meets the standard criteria for a serious health condition.

The 12-Month Measurement Period

Method Schools measures the period of twelve (12) months in which leave is taken by *[enter defined 12-month period]*.

For military caregiver leave, an eligible employee may take up to twenty-six (26) workweeks of leave in a single 12-month period. The single 12-month period begins on the first day leave is taken to care for a covered service member and ends twelve (12) months thereafter, regardless of the method used to determine leave availability for other CFRA/FMLA-qualifying reasons.

Intermittent and Reduced-Schedule Leave

Eligible employees may take leave in a single block of time, intermittently (in separate blocks of time) or by reducing the normal work schedule. *[Optional: Intermittent leave to bond with a new child must be taken in two-week increments, with a shorter duration allowed on two occasions.]*

Employees who require intermittent or reduced-schedule leave must try to schedule their leave so that it will not unduly disrupt Method Schools' operations. Intermittent leave is permitted in the same increments as provided in Method School's [vacation, sick or paid-time-off leave] policy.

Interaction with Paid Leave

Depending on the purpose of the leave request, employees may choose (or Method Schools may require employees) to use accrued paid leave (such as sick leave, vacation or paid time off) concurrently with some or all of the leave taken under this policy. To use paid leave for FMLA/CFRA leave, eligible employees must comply with Method Schools normal procedures (e.g., call-in procedures, advance notice) for the applicable paid-leave policy. Employee paid-leave accruals (paid time off, vacation, sick leave) will continue while paid leave is being used during periods of FMLA/CFRA absence and in accordance with those individual policies.

Employee paid-leave accruals will not continue during unpaid periods of FMLA/CFRA absence or when only disability payments are being received.

Maintenance of Health Benefits

If employees and/or their families participate in Method School's group health plan, Method Schools will maintain coverage during FMLA/CFRA leave on the same terms as if employees had continued to work. If applicable, employees must make arrangements to pay their share of health plan premiums while on leave. In some instances, Method Schools may recover the premiums it paid to maintain health coverage or other benefits for employees and/or their families while employees were absent. Use of FMLA/CFRA leave will not result in the loss of any employment benefit that accrued prior to the start of leave under this policy. Employees should consult the applicable benefit plan document for information regarding eligibility, coverage and benefits.

Procedures

When seeking leave under this policy, employees must provide the following to Human Resources:

1. Thirty (30) days' notice of the need to take FMLA/CFRA leave if the need for leave is foreseeable. In the case of unforeseeable leave, notice must be provided as soon as practicable and in compliance with Method Schools' normal call-in

procedures, absent unusual circumstances.

2. Medical certification supporting the need for leave due to a serious health condition affecting the requesting employee or a covered family member or service member within fifteen (15) calendar days of Method Schools' request for the certification (additional time may be permitted in some circumstances). Second or third medical opinions may also be required when allowed.
3. For qualifying exigency leave: Within fifteen (15) days of the request, an employee requesting qualifying exigency leave may be required to provide appropriate supporting documentation in the form of a copy of the covered military member's active duty orders or other military documentation indicating the appropriate military status and the dates of active duty status, along with a statement setting forth the nature and details of the specific exigency, the amount of leave needed and the employee's relationship to the military member.
4. An employee must provide periodic reports as deemed appropriate during the leave regarding the employee's status and intent to return to work.
5. [*Optional*: A return-to-work release before returning to work if the leave was due to the employee's serious health condition.]

Failure to comply with these requirements may result in delay or denial of leave or disciplinary action, up to and including termination. Leave under this policy will be governed by and handled in accordance with CFRA- and FMLA-applicable regulations, and nothing within this policy should be construed to be inconsistent with those regulations.

Employer Responsibilities

To the extent required by law, Method Schools will inform employees whether they are eligible for leave under the FMLA/CFRA. Should employees be eligible for FMLA/CFRA leave, Method Schools will provide eligible employees with a notice that specifies any additional information required, as well as their rights and responsibilities. Method Schools will also inform employees if leave will be designated as FMLA/CFRA-protected and, to the extent possible, note the amount of leave counted against employees' leave entitlement. If employees are not eligible for FMLA/CFRA leave, Method Schools will provide a reason for the ineligibility.

Job Restoration

Upon returning from FMLA/CFRA leave, employees will typically be restored to their original position or to an equivalent position with equivalent pay, benefits and other employment terms and conditions.

Failure to Return After Leave

If an employee fails to return to work as scheduled after FMLA/CFRA leave or if an employee exceeds the authorized FMLA/CFRA entitlement, the employee will be subject to Method Schools's other applicable leave of absence, accommodation and attendance policies. This may result in termination if the employee has no other Method Schools -provided leave available to her or him that applies to the continued absence. Likewise, following the conclusion of the FMLA/CFRA leave, Method Schools' obligation to maintain the employee's group health plan benefits ends (subject to any applicable COBRA rights).

Military Caregiver Leave

Military caregiver leave is designed to allow eligible employees to care for certain family members who have sustained serious injuries or illness while on active duty. Within the single 12-month period described above, an eligible employee may take a total of twenty-six (26) weeks of CFRA/FMLA leave, including up to twelve (12) weeks of leave for any other CFRA/FMLA-qualifying reason (i.e., birth or adoption of a child, serious health condition of the employee or close family member, or a qualifying exigency). For example, during the single 12- month period, an eligible employee may take up to sixteen (16) weeks of CFRA/FMLA leave to care for a covered service member when combined with up to ten (10) weeks of CFRA/FMLA leave to care for a newborn child.

Military caregiver leave applies on a per-injury basis for each service member. Consequently, an eligible employee may take separate periods of caregiver leave for each covered service member and/or for each serious injury or illness of the same covered service member. A total of no more than twenty-six (26) workweeks of military caregiver leave, however, may be taken within any single 12-month period.

Qualifying Exigency Leave

Employees who meet the eligibility standards set forth above are eligible to request qualifying exigency leave. Although qualifying exigency leave may be combined with leave for other FMLA-qualifying reasons, under no circumstances may the total leave exceed

twelve (12)

weeks in any 12-month period (with the exception of military caregiver leave as set forth above).

Eligible employees may take unpaid qualifying exigency leave to tend to certain exigencies arising out of the duty under a call or order to active duty of a covered military member (i.e., the employee's spouse, child or parent). Up to twelve (12) weeks of qualifying exigency leave is available in any twelve (12) month period, as measured by the same method that governs measurement of other forms of leave within this policy, with the exception of military caregiver leave, which is subject to a maximum of twenty-six (26) weeks of leave in a single 12-month period. The maximum amount of qualifying exigency leave an employee may use to bond with a military member on short-term, temporary rest and recuperation during deployment is fifteen (15) days.

Persons who can be ordered to active duty include active and retired members of the armed forces, certain members of the retired Reserve and various other Reserve members, including in the Ready Reserve, Selected Reserve, Individual Ready Reserve, National Guard, state military, Army Reserve, Navy Reserve, Marine Corps Reserve, Air National Guard, Air Force Reserve and Coast Guard Reserve.

A call to active duty refers to a federal call to active duty, and state calls to active duty are not covered unless under order of the president of the United States pursuant to certain laws.

Qualifying exigency leave is available under the following circumstances:

1. **Short-notice deployment:** To address any issue that arises out of short notice (within seven (7) days or less) of an impending call or order to active duty.
2. **Military events and related activities:** To attend any official military ceremony, program or event related to active duty or a call to active duty status, or to attend certain family-support or assistance programs and informational briefings.
3. **Child care and school activities:** To arrange for alternative child care; to provide child care on an urgent, immediate-need basis; to enroll a child in or transfer a child to a new school or day care facility; or to attend meetings with staff at a school or day care facility.
4. **Financial and legal arrangements:** To make or update various financial or legal arrangements or to act as the covered military member's representative before a

federal, state or local agency in connection with service benefits.

5. **Counseling:** To attend counseling (provided by someone other than a health care provider) for the employee, the covered military member, or a child or dependent when necessary as a result of duty under a call or order to active duty.
6. **Temporary rest and recuperation:** To spend time with a covered military member who is on short-term, temporary rest and recuperation leave during the period of deployment. Eligible employees may take up to fifteen (15) days of leave for each instance of rest and recuperation.
7. **Post-deployment activities:** To attend arrival ceremonies, reintegration briefings and events, and any other official ceremony or program sponsored by the military for a period of up to ninety (90) days following termination of the covered military member's active duty status. This also encompasses leave to address issues that arise from the death of a covered military member while on active duty status.
8. **Mutually agreed leave:** Other events that arise from the close family member's call or order to active duty, provided that Method Schools and the employee agree that such leave shall qualify as an exigency and agree to both the timing and duration of such leave.

Definitions

A *serious health condition* is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility or continuing treatment by a health care provider, and either prevents the employee from performing the functions of his or her job or prevents the qualified family member from participating in school or other daily activities. Subject to certain conditions, the continuing-treatment requirement includes an incapacity of more than three (3) full calendar days and two (2) visits to a health care provider, or one (1) visit to a health care provider and a continuing regimen of care; an incapacity caused by a chronic condition or permanent or long-term conditions; or absences due to multiple treatments. Other situations may also meet the definition of "continuing treatment."

Qualifying exigencies include activities such as short-notice deployment, military events, arranging alternative child care, making financial and legal arrangements related to deployment, rest and recuperation, counseling, parental care, and post-deployment debriefings.

A *covered service member* is either 1) a current service member of the armed forces, including a member of the National Guard or Reserves, with a serious injury or illness incurred in the line of duty for which the service member is undergoing medical treatment, recuperation or therapy; otherwise in outpatient status; or otherwise on the temporary disability retired list; or 2) a covered veteran who is undergoing medical treatment, recuperation or therapy for a serious injury or illness.

A *covered veteran* is an individual who was discharged under conditions other than dishonorable during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran. The period between October 28, 2009, and March 8, 2013, is excluded in determining this five-year period.

Next of kin means the nearest blood relative of the service member, other than the service member's spouse, domestic partner, parent, son or daughter, in the following order of priority: blood relatives who have been granted legal custody of the service member by court decree or statutory provisions, brothers and sisters, grandparents, aunts and uncles, and first cousins, unless the service member has specifically designated in writing another blood relative as his or her nearest blood relative for purposes of military caregiver leave.

The definition of "serious injury or illness" for current service members and veterans is distinct from the definition of "serious health condition" for CFRA/FMLA leave. For purposes of this policy, "serious injury or illness" means an injury or illness incurred by the service member in the line of duty while on active duty in the armed forces that may render the service member medically unfit to perform the duties of the service member's office, grade, rank or rating or that existed before the beginning of active duty and was aggravated by service while on active duty.

With regard to covered veterans, the serious injury or illness may manifest itself before or after the individual assumed veteran status and is 1) a continuation of a serious injury or illness that was incurred or aggravated when the covered veteran was a member of the armed forces and rendered the service member unable to perform the duties of the service member's office, grade, rank or rating; 2) a physical or mental condition for which the covered veteran has received a VA service-related disability rating of 50 percent or greater, and such rating is based, in whole or in part, on the condition precipitating the need for caregiver leave; 3) a physical or mental condition that substantially impairs the veteran's

ability to secure or follow a substantially gainful occupation by reason of a disability or disabilities related to military service, or would absent treatment; or 4) an injury, including a psychological injury, on the basis of which the covered veteran has been enrolled in the Department of Veterans Affairs Program of Comprehensive Assistance for Family Caregivers.

Purpose/Objective

Method Schools provides female employees with job-protected unpaid leave, up to four months, for disabilities relating to pregnancy, childbirth or related medical conditions (meaning a physical or mental condition intrinsic to pregnancy or childbirth). For the purposes of leave under this policy, “four months” mean the number of days the employee would normally work within four calendar months (one-third of a year equaling 17 1/3 weeks), if the leave is taken continuously, following the date the pregnancy leave commences.

The company also provides reasonable accommodations, to the extent required by law, for conditions related to pregnancy, childbirth or related medical conditions. In addition, a transfer to a less strenuous or hazardous position or duties may be available pursuant to an employee’s request, if such a transfer is medically advisable. Employees requesting a leave or reasonable accommodation should promptly notify Human Resources.

For more information regarding leave under this policy employees should contact Human Resources

Eligibility

All employees who experience disabilities relating to pregnancy, childbirth or related medical conditions (meaning a physical or mental condition intrinsic to pregnancy or childbirth) may request leave or a reasonable accommodation under this policy.

Use of accrued paid leave

Accrued paid sick leave must be used concurrently with leave taken under this policy. If SDI benefits have begun, the employee may choose to supplement those benefits with accrued paid sick leave. Paid sick leave and SDI benefits combined may not exceed 100% of regular pay.

Additionally, employees may choose to use accrued paid leave (such as vacation or paid time off), concurrently with some or all of the leave under this policy. To receive paid leave, eligible employees must comply with the company's normal procedures for the applicable paid-leave policy (e.g., call-in procedures, advance notice). If SDI benefits are being paid, accrued paid leave and SDI payments combined may not exceed 100% of pay.

Maintenance of health benefits

If employees and their families participate in the company's group health plan, the company will maintain coverage during leave under this policy on the same terms as if employees had continued to work. If applicable, employees must make arrangements to pay their shares of health plan premiums while on leave. In some instances, the company may recover premiums it paid to maintain health coverage or other benefits for employees and their families. Use of leave under this policy will not result in the loss of any employment benefit that accrued prior to the start of leave under this policy.

Employees should consult the applicable plan document for information regarding eligibility, coverage and benefits.

Procedures

When seeking leave or a reasonable accommodation under this policy, an employee must provide Human Resources with the following:

1. As soon as practicable and if possible prior to commencing leave, a statement from his or her health care provider supporting the request for leave or reasonable accommodation. The statement should confirm that the requested leave or reasonable accommodation is based on a pregnancy-related disability, and if the statement is provided in support of a leave request, the statement should include an anticipated start and end date. An employee must also supply periodic reports as deemed appropriate during the leave regarding the employee's status and intent to return to work.
2. [If the company requires a fitness-for-duty certification for other disability leaves:] Upon return from leave, medical certification of fitness for duty before returning to work. The company will require this certification to address whether employees can perform the essential functions of their positions.

Failure to comply with the foregoing requirements may result in delay or denial of leave, or disciplinary action, up to and including termination.

Employer responsibilities

To the extent required by law, the company will inform employees whether they are eligible for leave under this policy. Should employees be eligible for leave, the company will provide eligible employees with a notice that specifies any additional information required, as well as their rights and responsibilities.

As detailed in the California Family Rights Act (CFRA)-Family and Medical Leave Act (FMLA) Policy, the company will also inform employees if leave will be designated as FMLA-protected and, to the extent possible, note the amount of leave counted against employees' leave entitlements. If employees are not eligible for FMLA leave, the company will provide a reason for the ineligibility.

Additionally, the company will engage in an interactive process with employees who request a reasonable accommodation under this policy.

Job restoration

Upon returning from leave, employees will typically be restored to their original positions or to equivalent positions with equivalent pay, benefits, and other employment terms and conditions.

Failure to return after leave

If an employee fails to return to work as scheduled after leave under this policy, or if an employee exceeds the leave entitlement, the employee will be subject to the company's other applicable leave of absence, accommodation and attendance policies. This may result in termination if the employee has no other company-provided leave available to her that applies to the continued absence.



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2022-23 December Performance Bonus for Staff

Leadership proposes a one-time salary enhancement to be paid in December 2022 for the following amounts:

- Full time staff members: \$1,500
- Part-time staff members: \$1,000

Full time and part time as classified in Zenefits.

The performance bonus / salary enhancement is intended to help all staff who are dealing with inflationary pressure. The performance component of the bonus is due Method being at or near ADA target, on budget, and meeting org-wide academic goals.

This proposal is a board action item and requires board approval.

AGENDA

Method Schools Regular Meeting of the Board of Directors

Tuesday, November 8, 2022, 6:00 PM

38750 Sky Canyon Dr, Ste. B, Murrieta, California

<https://methodschools.zoom.us/j/9807801621?pwd=MVl3bjQ5YmJzN08wOHhLTUVTdndGUT09>

Meeting ID: 980 780 1621

Passcode: 24620

Instructions for Presentations to the Board by Parents and Citizens

Method Schools ("School") welcomes your participation at the School's Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of the School in public. Your participation assures us of continuing community interest in our School. To assist you in the ease of speaking/participating in our meetings, the following guidelines are provided:

Agendas and "Submit a Public Comment" forms are available via the link on our website on the Board Page. If you wish to speak, please fill out the form and specify the agenda item on which you wish to speak. When addressing the Board, speakers are requested to state their name and address and adhere to the time limits set forth.

Public Communication on Non-Agenda Issues: This is an opportunity for members of the audience to raise issues that are not specifically on the agenda. You will be given an opportunity to speak for a maximum of three (3) minutes and total time allotted to non-agenda items will not exceed fifteen (15) minutes. Non-English speakers requiring translation are allotted a maximum of six (6) minutes. Due to public meeting laws, the Board can only listen to your issue and not respond or take action. The Board may give direction to staff to respond to your concern or you may be offered the option of returning with a citizen-requested item

Agenda items: To address the Board on agenda items, please specify the item on which you wish to speak on your "Public Comment". You will be given an opportunity to speak for up to three (3) minutes when the Board discusses that item.

3. Public Records: Any public records relating to an agenda item for an open session of the Board that are distributed to the Board members shall be available for public inspection at the School office. Minutes of each Board meeting will also be available at the School office.

Americans with Disabilities Act (ADA): Upon request, the School will furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate assistance in order to participate in Board meetings are invited to contact Method Board Secretary Gloria Vargas at gvargas@methodschools.org by noon of the business day preceding the board meeting.

Translation services: Translation services are available by notifying the above school office by noon of the business day preceding the board meeting.

AGENDA

Method Schools Regular Meeting of the Board of Directors

1.0 Call to Order: Board President Carolyn Andrews called Board Meeting to order at 6:05 P.M.

2.0 Roll Call

Present: Carolyn Andrews, Tyler Roberts, Steven Dorsey, Shannon Clark, Gloria Vargas

Absent: None

Method Staff: Tracy Robertson, Yvette Rios, Stefanie Bryant, Jessica Spallino, Mark Holley, Jade Fernandez

3.0 Public Communication on Non-Agenda Items

- None

4.0 Emergency Findings: Consideration of findings to continue to hold virtual meetings pursuant to AB 361, including without limitation that: (1) the State and local state of emergency due to the COVID-19 pandemic continues to directly impact the ability of members to meet safely in person, (2) state and local officials continue to recommend social distancing measures, and (3) meeting in person would present imminent risks to the health or safety of attendees and/or the state of emergency continues to directly impact the ability of the members to meet safely in person due to the prevalence of the Delta variant of the COVID-19 virus, the indoor setting of meeting facilities, the potential presence of unvaccinated individuals attending meetings, the potential for noncompliance with mask wearing requirements, and desire to protect the health of immuno-compromised persons.

5.0 Reports

- **CEO:**

- **Partnership with Dehesa Authorizing Superintendent**

- Jessica Spallino: We are figuring out the details of this. This presentation is going to be part of a pilot for January, and we're going to see if we can recruit 15-20 students to pilot it on the Dehesa site. We are planning on pitching this idea to Dehesa's board next week. If it all goes well and we're continuing to pursue it for the following school year, we'll do a material revision to our charter petition. That would be presented here, and with their board. We can keep this item here for next time, and provide an update once we present it to Dehesa's board.

- **CBO:**

- **Enrollment:**

- Mark Holley: We're at the highest point of the year. We're on track for about 900 ADA. Our ADA is up 65% year over year, from last year.

- **SmartFox 2.0:**

- Mark Holley: We will have a SmartFox 2.0 video presentation for you at the next board meeting. Things are going well.

- **Senior Director of Schools:**

- **Student Highlights**

- Jade Fernandez: Attendance Trends- We're averaging about 93% attendance. Half of our enrollment is high school, and the other half is K-8. Most of our students are both in 11th and 12th grade. The mobile SSM's conducted candy-science labs, went to the Western Science Center, and went on a hike in Corona. The Method Bears are undefeated, and they celebrated with an informal trophy ceremony. November Events- Museum trips, events held by the SSMs, and we'll have a Competency Based Learning Training for our teachers.

6.0 Action Items: None

AGENDA

Method Schools Regular Meeting of the Board of Directors

7.0 Consent Items: All matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion in the form listed below. Unless specifically requested by a Board member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board's votes on them.

- **Approval of October 11, 2022 Meeting Minutes**
- **October 2022 Check Register**
 - Motion: Steven Dorsey
 - Second: Shannon Clark
 - Ayes: Carolyn Andrews, Tyler Roberts, Steven Dorsey, Shannon Clark
 - Noes: 0
 - Action: Passed

8.0 Information/ Discussion Items:

- **Acton Unaudited Actuals Analysis**
 - Stefanie Bryant: The audit will be final for the December board meeting. We'll have that ready for you for approval. The audit takes a look at where we are at with our reserves, expenditures, revenues, and our ADA. They are just letting us know things look good and we are on track.
- **Young Minney and Corr Legislative Updates**
 - **AB 2449**
 - Stefanie Bryant: The governor is expected to drop the state of emergency due to the pandemic, in January or February. This would impact our ability to have virtual meetings. In the meantime, they are passing AB 2449, which states that individual board members can attend board meetings virtually for emergencies and just cause. They are basically going to allow a board member to attend up to 20% of their board meetings virtually, as long as the board member checks in as soon as reasonably possible. You still have to have a quorum present.
 - **AB 2647**
 - Stefanie Bryant: This relates to documents, stating any board documents can now be posted on the web for purposes of the meeting, but they do have to be available publicly in paper form at the office, after the meeting.
 - **SB 1100**
 - Stefanie Bryant: This gives the board chair or representative the ability to dismiss a person of the public if they're being disruptive at a meeting.
 - **AB 2158**
 - Stefanie Bryant: This adds some ethics trainings every two years, in addition to the brown act training. It is effective 1/1/2023, and have to be in compliance by 1/1/2026.
- **Brown Act Training**
 - Tracy Robertson: All but one of you are due for the brown act training. We have a few self-paced options I can send out. Our goal is to have them completed by the next board meeting. When I send you the options, if you can just get back to me about which option you'd like me to register you for.

AGENDA

Method Schools Regular Meeting of the Board of Directors

9.0 Upcoming Agenda Items

- December Action Item: Final 21-22 Financial Statements
- December Action Item: 1st Interim Report Approval
- December Action Item: Acton Unaudited Actuals Analysis
- December Action Item: Graphic Design Course Series
- December CEO Report: Partnership with Dehesa Authorizing Superintendent
- December CBO Report: SmartFox 2.0 Video Presentation

10.0 Board Member Reports: None

11.0 Action: Motion to Adjourn the Meeting

Board President Carolyn Andrews motioned to adjourn the meeting at 6:24 P.M

Board Meeting Recording Link:

https://methodschoools.zoom.us/rec/play/MRCeC8TR6tFgDWIRk5_pTpHlpOeBJiQyz_ys_AFDWInAjgmGSbXezXDz-0tQfxmD3zj2ND8izjXCPINF.vdZk6mnqzuEuo8Q5?continueMode=true

Method Schools Corporation

Check Detail
November 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
9120-1 Checking						
11/03/2022	Bill Payment (Check)	4433	Ashley Madrigal		C	-1,500.00
						-1,500.00
11/03/2022	Bill Payment (Check)	4434	Creative Back Office		C	-5,000.00
						-5,000.00
11/03/2022	Bill Payment (Check)	4435	Diksha Sudarshan			-74.00
						-74.00
11/03/2022	Bill Payment (Check)	4436	Suzanne Jade Fernandez		C	-210.00
						-210.00
11/03/2022	Bill Payment (Check)	4437	UMB Bank - FBO PlanMember Services		C	-
						17,205.51
						-
						17,205.51
11/10/2022	Bill Payment (Check)	4440	Austin Cipres		C	-383.39
						-383.39
11/10/2022	Bill Payment (Check)	4441	Law Offices of Young, Minney & Corr LLP		C	-3,934.50
						-3,934.50
11/10/2022	Bill Payment (Check)	4442	Riffs Music		C	-292.50
						-292.50
11/10/2022	Bill Payment (Check)	4443	Team Elite Sports Academy		C	-1,620.00
						-1,620.00
11/10/2022	Bill Payment (Check)	4444	Zoom		C	-128.70
						-128.70
11/10/2022	Bill Payment (Check)	4445	Kim Nellum*		C	-49.14

Method Schools Corporation

Check Detail
November 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
						-49.14
11/10/2022	Bill Payment (Check)	4446	Alpha Therapy Center Inc.		C	-
						22,290.00
						-
						22,290.00
11/10/2022	Bill Payment (Check)	4447	Platinum Athletics Prep Academy		C	-2,100.00
						-2,100.00
11/14/2022	Bill Payment (Check)	4449	Dalton Hunkle		C	-124.50
						-124.50
11/16/2022	Bill Payment (Check)	4448	UMB Bank - FBO PlanMember Services		C	-
						17,127.03
						-
						17,127.03
11/17/2022	Bill Payment (Check)	4451	Limitless Fitness Training LLC		C	-9,000.00
						-9,000.00
11/17/2022	Bill Payment (Check)	4452	Amy Pinter		C	-382.00
						-382.00
11/17/2022	Bill Payment (Check)	4453	APA Benefits Inc.		C	-333.00
						-333.00
11/17/2022	Bill Payment (Check)	4454	Edmentum		C	-240.00
						-240.00
11/17/2022	Bill Payment (Check)	4455	Vision Graphics / SBR Technologies		C	-192.08
						-192.08
11/21/2022	Bill Payment (Check)	4456	CliftonLarsonAllen LLP		C	-787.50
						-787.50

Method Schools Corporation

Check Detail
November 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
11/21/2022	Bill Payment (Check)	4457	High Tech High			-4,550.00
						-4,550.00
11/21/2022	Bill Payment (Check)	4458	National Association for College Admission Counseling		C	-300.00
						-300.00
11/22/2022	Bill Payment (Check)	4459	Austin Cipres		C	-195.00
						-195.00
11/28/2022	Bill Payment (Check)	4460	Carolyn Andrews			-500.00
						-500.00
11/28/2022	Bill Payment (Check)	4461	Creative Bar Acquisitions, LLC			-3,501.00
						-3,501.00
11/28/2022	Bill Payment (Check)	4462	Gloria Vargas		C	-500.00
						-500.00
11/28/2022	Bill Payment (Check)	4463	Golden Spring Capital			-8,588.00
						-8,588.00
11/28/2022	Bill Payment (Check)	4464	Shannon Clark			-500.00
						-500.00
11/28/2022	Bill Payment (Check)	4465	Steve Dorsey			-500.00
						-500.00
11/28/2022	Bill Payment (Check)	4466	Tyler Roberts			-500.00
						-500.00
11/28/2022	Bill Payment (Check)	4467	Golden Spring Capital			-
						20,336.37
						-
						20,336.37

Method Schools Corporation

Check Detail
November 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
11/29/2022	Bill Payment (Check)	4468	HubSpot, Inc.			-
						72,120.00
						-
						72,120.00