



# Urban Montessori Charter School

## Regular Board Meeting

Published on April 19, 2021 at 4:32 PM PDT

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### Date and Time

Thursday April 22, 2021 at 6:15 PM PDT

### Location

Join Zoom Meeting

[https://us02web.zoom.us/j/5102904005?](https://us02web.zoom.us/j/5102904005?pwd=M1kxU2hXSzRSN1dCL3QwYVEzdkJ3Zz09)

[pwd=M1kxU2hXSzRSN1dCL3QwYVEzdkJ3Zz09](https://us02web.zoom.us/j/5102904005?pwd=M1kxU2hXSzRSN1dCL3QwYVEzdkJ3Zz09)

Meeting ID: 510 290 4005

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This meeting will be audio recorded. The public can find documents related to this agenda either linked directly on the agenda or under "Other files" after selecting the meeting in BoardOnTrack prior to viewing the agenda. Downloading the "packet" may not include all of the "Other files" that are still otherwise available to the public.

PER GOVERNOR NEWSOM'S SHELTER IN PLACE EXECUTIVE ORDER DATED MARCH 19, 2020 ([HERE](#)) AND BY ORDER OF THE HEALTH OFFICER OF THE COUNTY OF ALAMEDA DATED NOVEMBER 18, 2020 ([HERE](#)): THIS WILL BE A VIRTUAL-ONLY MEETING. We intend to follow the lead of the Alameda County Board of Education regarding the timing for our return to in-person board meetings, and in-person public comment opportunities.

Important Notice: Due to increased demand, dial-in by phone audio conferencing capabilities may be unavailable. During this time, Zoom strongly recommends using computer audio capabilities (or via phone with the Zoom app) while on wifi.

If you have any trouble getting on the Zoom, please text 510-290-4005 for support.

Members: Loren Bentley Tammero, Olivia Couch, Jan Faraguna, Christina Greenberg, Greg Klein, Davis Leung, Hae-Sin Thomas, Stacey Wang

Urban Montessori Charter School welcomes your participation at Board meetings. The purpose of a public meeting of the Board of Directors (“Board”) is to conduct the affairs of the organization in public. Your participation assures us of continuing community interest in our school and assists the Board in making the best decisions for our school. To assist you in the ease of speaking/participating in our meetings, guidelines are provided at the bottom of this agenda. All materials for all board and committee meetings, including audio recordings of Regular Board Meetings, are available via on our [BoardOnTrack public portal](#) and is also accessible via the [UMCS School Calendar](#).

## Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>6:15 PM</b>
<b>A. Call the Meeting to Order</b>		Davis Leung	1 m
This meeting is being audio-recorded.			
<b>B. Record Attendance</b>		Greg Klein	1 m
<b>C. Review of Action/Discussion Items</b>	Discuss	Davis Leung	1 m
With input from the board, the Chair may decide, based upon a number of factors, to reorder the action/discussion items to best suit the needs of the meeting. No additional action/discussion items will be added at this time.			
<b>D. Board and Community Appreciations</b>		Davis Leung	5 m
Members of the Board and UMCS community may provide appreciations and affirmations during this time.			
<b>E. Board Member Comment</b>		Davis Leung	5 m
Any board member wishing to speak to an issue regarding UMCS that does not pertain to an agenda item may do so at this time. No further discussion or action will take place following each board member’s comments.			
<b>F. Presentations from the Floor</b>		Davis Leung	10 m
PRESENTATIONS ON NON-AGENDA ITEMS – Any person wishing to speak to any item not on the agenda will be granted three minutes to make a presentation. Speakers requiring translation shall have double time.			
<i>“What if [we] listened to others so deeply that they felt loved, accepted, and safe in [our] presence, no matter what they had to say?” -- Steve Shapiro, Author</i>			

## II. Head of School Report

**6:38 PM**

The Head of School and their designees will present topics of interest to the Board and the general public.

	Purpose	Presenter	Time
<b>A. Head of School Report</b>	Discuss	Krishna Feeney	25 m

Report topics this meeting **may** include:

1. Recent and upcoming events
2. Updates on Learning Everywhere and Returning to In-Person instruction for more students
3. [UMCS School Calendar 2021-2022](#)
4. Professional learning and development
5. Enrollment and Attendance
6. [2021-2022 LCAP development](#) (draft)

**III. Finance Committee** **7:03 PM**

<b>A. Discussion Item - Committee Report, including year to date financial report</b>	Discuss	Stacey Wang	15 m
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Financial report through March 31, 2021.

**IV. Academic Oversight Committee** **7:18 PM**

<b>A. Discussion Item - Committee Report</b>	Discuss	Hae-Sin Thomas	15 m
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General Committee Report, including background information, latest updates, and timeline for finalizing [SoBEO Report Card for 2020 for UMCS](#)

**V. Family Advisory Council** **7:33 PM**

<b>A. Committee Report</b>	Discuss	Olivia Couch	15 m
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**VI. Executive & Governance Committee** **7:48 PM**

<b>A. Discussion Item: Committee Updates, including candidates for board service, Form 700, and training</b>	Discuss	Christina Greenberg	10 m
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- [Form 700](#)
- 2020-2021 Board Assessment follow-up
- Board member recruitment

**VII. Other Business** **7:58 PM**

<b>A. Oakland and California Updates</b>	Discuss	Hae-Sin Thomas	10 m
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Updates and current events related to Oakland USD, Alameda County Office of Education, and California, and potential implications for UMCS.

<b>B. Approve Minutes from March 25, 2021 Regular Meeting</b>	Approve Minutes	Greg Klein	1 m
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Approve minutes for Regular Board Meeting on March 25, 2021

	<b>Purpose</b>	<b>Presenter</b>	<b>Time</b>
<b>C. Action Item - Vote on General Consent Report</b>	Vote	Davis Leung	3 m

General Consent Report for April 22, 2021

1. [UMCS School Calendar 2021-2022](#)
2. Independent Auditor contract 2020-2021
3. Independent Auditor Measure G1 contract 2020-2021

[items may be linked here in the agenda or in the Documents section of this meeting on BoardOnTrack.]

<b>D. Collect New Business items for Future Meetings</b>	Discuss	Davis Leung	5 m
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**VIII. Closed Session 8:17 PM**

<b>A. Public Employee Performance Evaluation - Head of School</b>	Discuss	Davis Leung	15 m
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"Closed Session" is always agendized ahead of time as a "Discuss" item. If any votes are taken during any Closed Session, those are reported out publicly upon return to Open Session.

**IX. Return to Open Session 8:32 PM**

<b>A. Report out of any closed session action(s)</b>	Vote	Davis Leung	1 m
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"Return to Open Session" is always agendized ahead of time as a "Vote" item. It is not meant to indicate the the Board *shall* take an action at this time. If any votes are taken during any Closed Session, those are reported out publicly at this time on the agenda.

**X. Closing Items 8:33 PM**

<b>A. Adjourn Meeting</b>	FYI	Davis Leung	1 m
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THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY The Governing Board's presiding officer reserves the right to impose reasonable time limits on public testimony to ensure that the agenda is completed.

SPECIAL PRESENTATIONS MAY BE MADE Notice is hereby given that, consistent with the requirements of the Bagley-Keene Open Meeting Act, special presentations not mentioned in the agenda may be made at this meeting. However, any such presentation will be for information only.

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board may request assistance by contacting UMCS at 4551 Steele Street, Oakland, CA 94619 or [info@urbanmontessori.org](mailto:info@urbanmontessori.org).

**FOR MORE INFORMATION** For more information concerning this agenda or for materials relating to this meeting, please contact UMCS at 4551 Steele Street, Oakland, CA 94619 or [board@urbanmontessori.org](mailto:board@urbanmontessori.org). All materials are available via the Governance Section of our website: <http://www.urbanmontessori.org/governance> or directly via our [BoardOnTrack public portal](#).

## Cover Sheet

### Discussion Item - Committee Report, including year to date financial report

<b>Section:</b>	III. Finance Committee
<b>Item:</b> financial report	A. Discussion Item - Committee Report, including year to date
<b>Purpose:</b>	Discuss
<b>Submitted by:</b>	
<b>Related Material:</b>	UMCS-April_Presentation.pdf UMCS-March_Financials.pdf

# Urban Montessori Charter School Board Financial Update

PREPARED BY: ALEJANDRA RODRIGUEZ

APRIL 22, 2021



# Contents



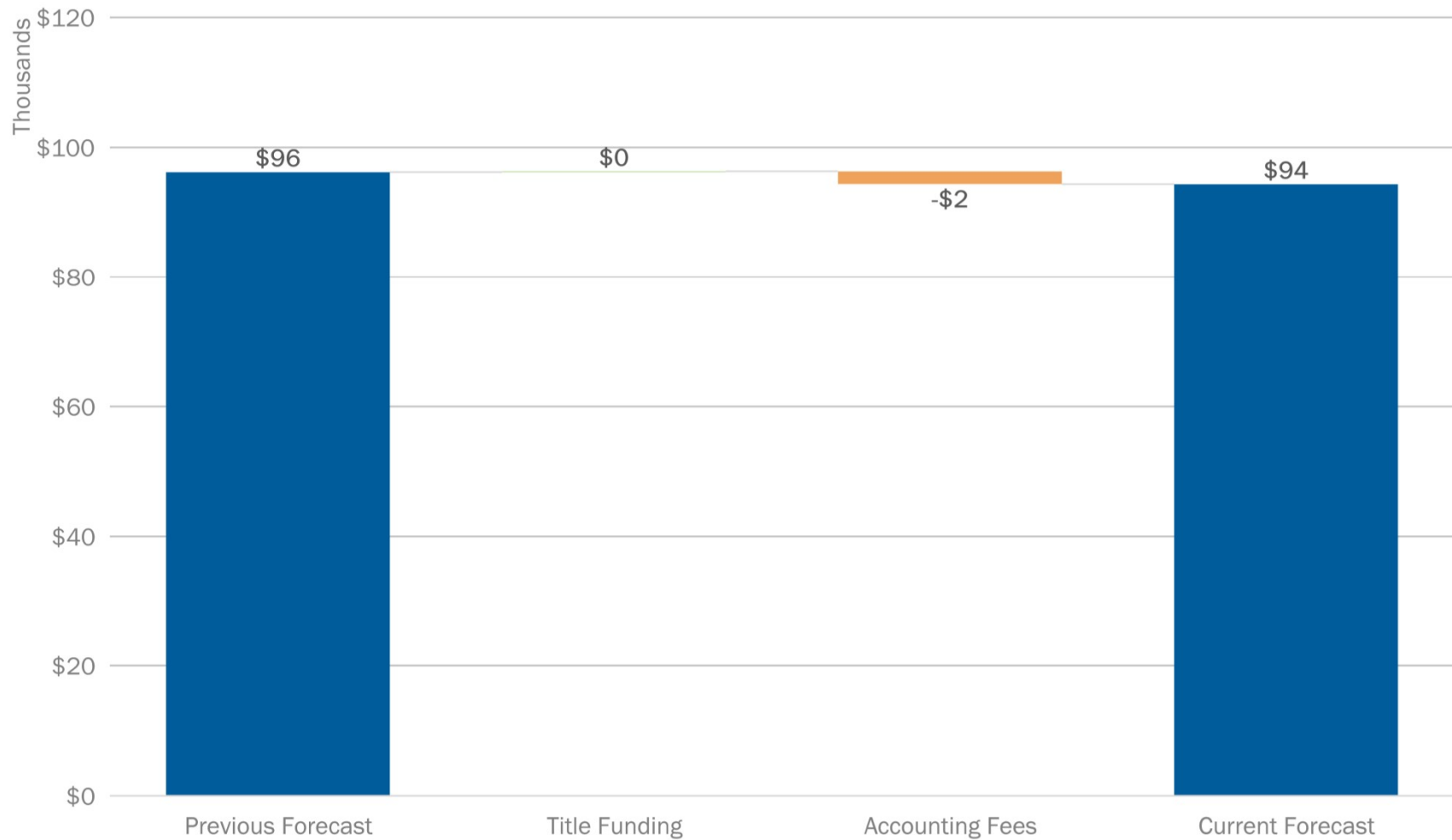
1. 2020-21 Financial Update
  
2. Exhibits
  - A. YTD Financials
  - B. Cash Flow
  - C. Balance Sheet



# 2020-21 Forecast Update



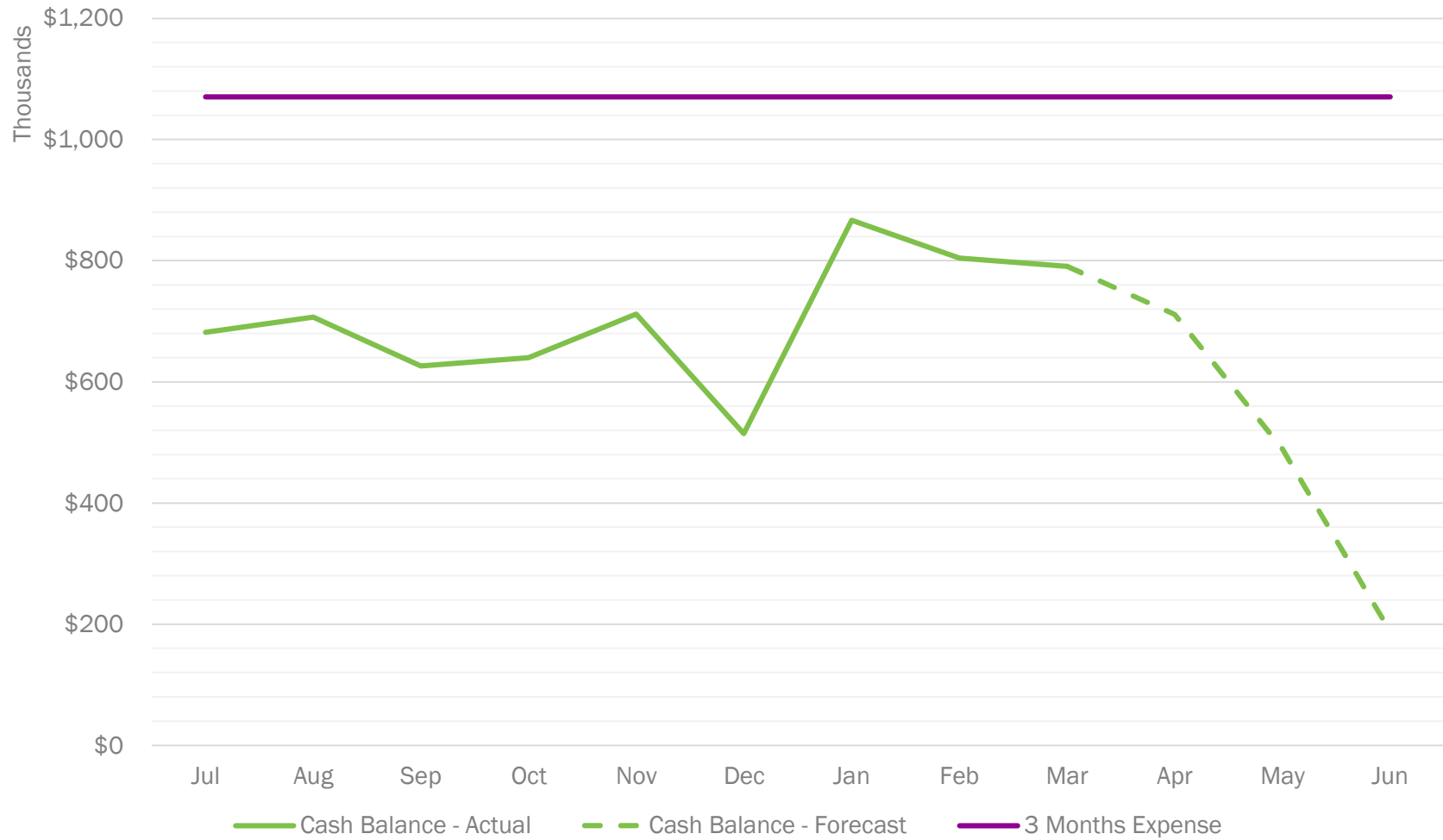
## Operating income remains largely unchanged from prior month



# 2020-21 Monthly Cash Balance



## Cash balance remains healthy despite State deferrals



# 2021-22 Distance Learning ADA To Be Decided



## Potential updates re: virtual learning in the next few weeks



Current distance learning provisions expire June 30, 2021

Distance learning → independent study

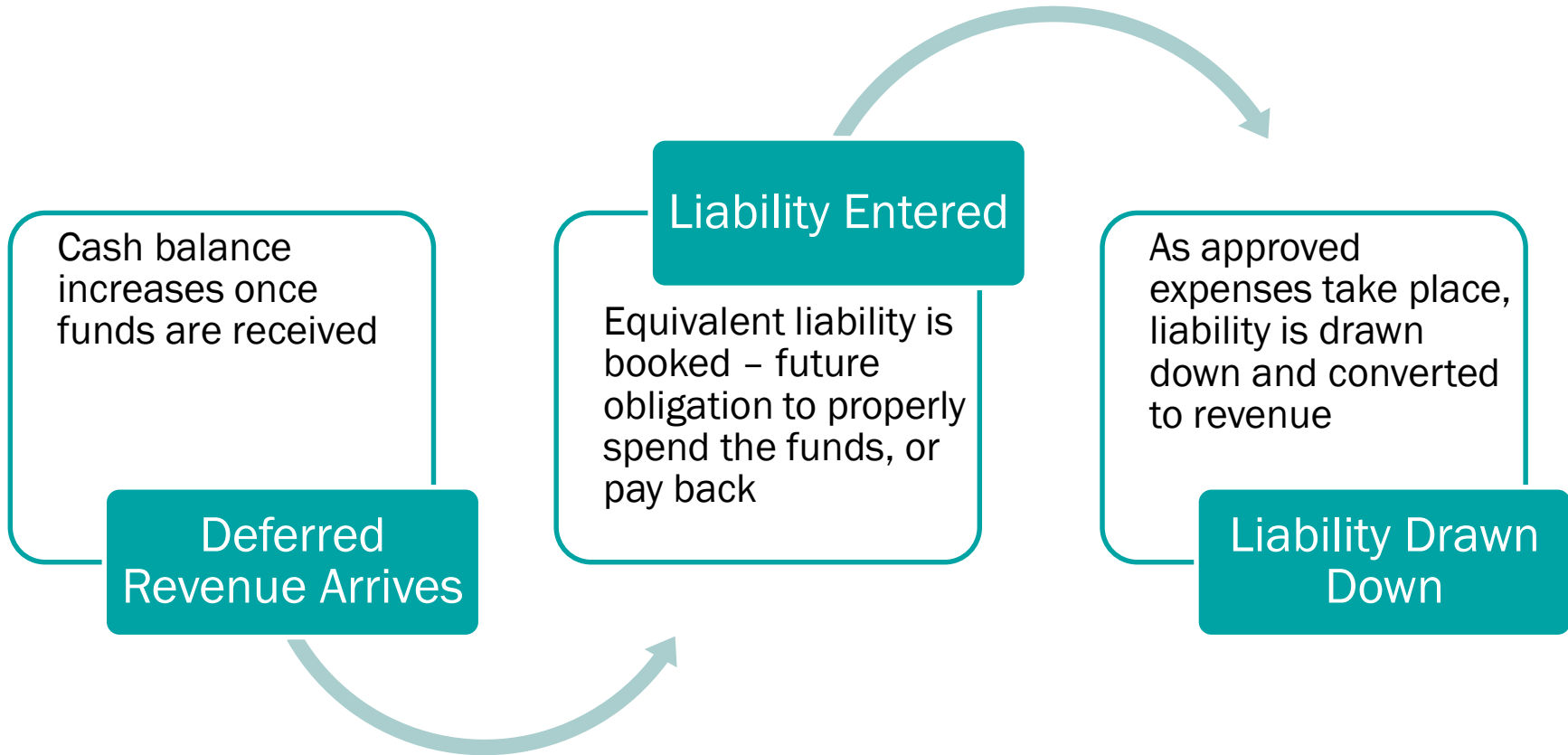


Non-classroom based ADA cannot exceed 20%

# Deferred Revenues



**Many COVID relief funds will be recorded as deferred revenue**



Deferred revenue immediately helps cash – revenue recognition takes place when expenses are incurred

# Budget Development: Next Steps



## April

- Continue adjusting budget according to school needs



## May

- Board reviews final draft budget
- Make any necessary revisions according to Gov's May Revise



## June

- Board approves budget

**Urban Montessori**  
**Income Statement**  
**As of Mar FY2021**

	Actual			YTD	Budget							
	Jan	Feb	Mar		Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v2 vs.	Current Forecast Remaining	% Current Forecast Spent
									Current Forecast	Current Forecast		
<b>SUMMARY</b>												
<b>Revenue</b>												
LCFF Entitlement	465,042	149,017	319,737	2,027,241	3,249,293	3,348,526	3,348,526	-	99,233	1,321,285	61%	
Federal Revenue	10,576	-	252	205,109	395,941	348,236	348,347	111	(47,594)	143,238	59%	
Other State Revenues	57,158	-	5,395	157,778	358,251	380,660	380,660	-	22,409	222,882	41%	
Local Revenues	-	5,994	1,914	19,802	81,193	95,512	95,512	-	14,319	75,710	21%	
Fundraising and Grants	137,245	24,318	1,128	188,285	203,000	203,000	203,000	-	-	14,715	93%	
<b>Total Revenue</b>	<b>670,020</b>	<b>179,329</b>	<b>328,426</b>	<b>2,598,215</b>	<b>4,287,677</b>	<b>4,375,934</b>	<b>4,376,045</b>	<b>111</b>	<b>88,367</b>	<b>1,777,830</b>	<b>59%</b>	
<b>Expenses</b>												
Compensation and Benefits	271,720	266,829	300,575	2,310,633	3,186,643	3,226,025	3,226,025	-	(39,383)	915,392	72%	
Books and Supplies	1,648	6,639	20,249	70,018	167,878	157,853	157,853	-	10,025	87,835	44%	
Services and Other Operating Expenditures	67,004	34,981	73,113	573,102	832,651	890,607	892,602	(1,995)	(59,951)	319,501	64%	
Depreciation	747	747	747	2,989	-	5,231	5,231	-	(5,231)	2,242	57%	
Other Outflows	6,242	(6,242)	8,806	9,237	-	-	-	-	-	(9,237)		
<b>Total Expenses</b>	<b>347,362</b>	<b>302,955</b>	<b>403,490</b>	<b>2,965,979</b>	<b>4,187,171</b>	<b>4,279,716</b>	<b>4,281,711</b>	<b>(1,995)</b>	<b>(94,540)</b>	<b>1,315,732</b>	<b>69%</b>	
<b>Operating Income</b>	<b>322,658</b>	<b>(123,626)</b>	<b>(75,064)</b>	<b>(367,764)</b>	<b>100,506</b>	<b>96,217</b>	<b>94,333</b>	<b>(1,884)</b>	<b>(6,173)</b>	<b>462,097</b>		
<b>Fund Balance</b>												
Beginning Balance (Audited)					291,877	291,877	291,877					
Operating Income					100,506	96,217	94,333					
<b>Ending Fund Balance</b>					<b>392,383</b>	<b>388,095</b>	<b>386,211</b>					
Fund Balance as a % of Expenses					9%	9%	9%					

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	Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
<b>KEY ASSUMPTIONS</b>												
<b>Enrollment Summary</b>												
K-3					253	243	243	-	(10)			
4-6					114	123	123	-	9			
7-8					36	28	28	-	(8)			
<b>Total Enrolled</b>					<b>403</b>	<b>394</b>	<b>394</b>	-	(9)			
<b>ADA %</b>												
K-3					91.6%	95.9%	95.9%	0.0%	4.2%			
4-6					89.7%	94.7%	94.7%	0.0%	5.0%			
7-8					82.7%	95.4%	95.4%	0.0%	12.6%			
<b>Average ADA %</b>					<b>90.3%</b>	<b>95.5%</b>	<b>95.5%</b>	<b>0.0%</b>	<b>5.2%</b>			
<b>ADA</b>												
K-3					231.86	233.00	233.00	-	1.14			
4-6					102.29	116.50	116.50	-	14.21			
7-8					29.79	26.70	26.70	-	(3.09)			
<b>Total ADA</b>					<b>363.94</b>	<b>376.20</b>	<b>376.20</b>	-	<b>12.26</b>			

**Urban Montessori**  
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	Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
<b>REVENUE</b>											
<b>LCFF Entitlement</b>											
8011 Charter Schools General Purpose Entitlement - State Aid	149,017	149,017	66,992	977,651	2,034,656	1,578,002	1,578,002	-	(456,653)	600,351	62%
8012 Education Protection Account Entitlement	169,541	-	-	339,082	299,115	701,010	701,010	-	401,895	361,928	48%
8096 Charter Schools in Lieu of Property Taxes	146,484	-	252,745	710,508	915,522	1,069,514	1,069,514	-	153,992	359,006	66%
<b>SUBTOTAL - LCFF Entitlement</b>	<b>465,042</b>	<b>149,017</b>	<b>319,737</b>	<b>2,027,241</b>	<b>3,249,293</b>	<b>3,348,526</b>	<b>3,348,526</b>	<b>-</b>	<b>99,233</b>	<b>1,321,285</b>	<b>61%</b>
<b>Federal Revenue</b>											
8181 Special Education - Entitlement	-	-	-	-	49,125	49,125	49,125	-	-	49,125	0%
8220 Child Nutrition Programs	1,125	-	252	1,377	45,105	30,163	30,163	-	(14,942)	28,786	5%
8290 No Child Left Behind	4,767	-	-	167,204	-	209,519	209,519	-	209,519	42,315	80%
8291 Title I	-	-	-	27,380	45,694	41,575	41,403	(172)	(4,291)	14,023	66%
8292 Title II	2,184	-	-	4,148	8,805	7,854	8,137	283	(668)	3,989	51%
8294 Title IV	2,500	-	-	5,000	10,000	10,000	10,000	-	-	5,000	50%
8299 CARES Funding	-	-	-	-	237,212	-	-	-	(237,212)	-	-
<b>SUBTOTAL - Federal Revenue</b>	<b>10,576</b>	<b>-</b>	<b>252</b>	<b>205,109</b>	<b>395,941</b>	<b>348,236</b>	<b>348,347</b>	<b>111</b>	<b>(47,594)</b>	<b>143,238</b>	<b>59%</b>
<b>Other State Revenue</b>											
8319 Other State Apportionments - Prior Years	(2,869)	-	-	(2,869)	-	(2,869)	(2,869)	-	(2,869)	(0)	100%
8381 Special Education - Entitlement (State)	39,450	-	5,373	106,189	234,662	237,216	237,216	-	2,555	131,027	45%
8382 Special Education Reimbursement (State)	-	-	-	-	39,600	33,600	33,600	-	(6,000)	33,600	0%
8520 Child Nutrition - State	161	-	22	213	2,209	1,478	1,478	-	(732)	1,265	14%
8550 Mandated Cost Reimbursements	-	-	-	6,136	6,136	6,136	6,136	-	-	(0)	100%
8560 State Lottery Revenue	20,416	-	-	20,416	75,644	77,406	77,406	-	1,763	56,990	26%
8590 COVID-19 LEA Response Funds	-	-	-	27,693	-	27,693	27,693	-	27,693	-	100%
<b>SUBTOTAL - Other State Revenue</b>	<b>57,158</b>	<b>-</b>	<b>5,395</b>	<b>157,778</b>	<b>358,251</b>	<b>380,660</b>	<b>380,660</b>	<b>-</b>	<b>22,409</b>	<b>222,882</b>	<b>41%</b>
<b>Local Revenue</b>											
8634 Food Service Sales	-	-	-	-	6,568	3,000	3,000	-	(3,568)	3,000	0%
8699 All Other Local Revenue	-	5,994	-	17,887	-	17,887	17,887	-	17,887	(0)	100%
8702 Oakland Measure G1	-	-	-	-	74,625	74,625	74,625	-	-	74,625	0%
8999 Uncategorized Revenue	-	-	1,914	1,914	-	-	-	-	-	(1,914)	-
<b>SUBTOTAL - Local Revenue</b>	<b>-</b>	<b>5,994</b>	<b>1,914</b>	<b>19,802</b>	<b>81,193</b>	<b>95,512</b>	<b>95,512</b>	<b>-</b>	<b>14,319</b>	<b>75,710</b>	<b>21%</b>
<b>Fundraising and Grants</b>											
8801 Walkathon	-	24,012	957	24,993	25,000	25,000	25,000	-	-	7	100%
8802 Private Grants	125,000	-	-	125,000	125,000	125,000	125,000	-	-	-	100%
8803 All In for Learning	12,124	185	-	14,285	25,000	25,000	25,000	-	-	10,715	57%
8811 Fall Campaign	-	-	-	14,223	15,000	15,000	15,000	-	-	777	95%
8812 Other Fundraising (Movie Night, Apparel, etc)	121	121	171	9,785	10,000	10,000	10,000	-	-	215	98%
8814 Field Trips Donations	-	-	-	-	3,000	3,000	3,000	-	-	3,000	0%
<b>SUBTOTAL - Fundraising and Grants</b>	<b>137,245</b>	<b>24,318</b>	<b>1,128</b>	<b>188,285</b>	<b>203,000</b>	<b>203,000</b>	<b>203,000</b>	<b>-</b>	<b>-</b>	<b>14,715</b>	<b>93%</b>
<b>TOTAL REVENUE</b>	<b>670,020</b>	<b>179,329</b>	<b>328,426</b>	<b>2,598,215</b>	<b>4,287,677</b>	<b>4,375,934</b>	<b>4,376,045</b>	<b>111</b>	<b>88,367</b>	<b>1,777,830</b>	<b>59%</b>



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	Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
<b>EXPENSES</b>											
<b>Compensation &amp; Benefits</b>											
<b>Certificated Salaries</b>											
1100	84,723	72,584	74,600	643,294	850,506	888,001	888,001	-	(37,495)	244,707	72%
1148	34,021	35,021	34,021	284,169	374,231	385,231	385,231	-	(11,000)	101,063	74%
1150	41,806	45,022	52,152	370,680	477,545	498,545	498,545	-	(21,000)	127,865	74%
1170	-	-	-	-	58,000	58,000	58,000	-	-	58,000	0%
1300	17,171	17,171	17,171	156,036	206,048	207,548	207,548	-	(1,500)	51,512	75%
<b>SUBTOTAL - Certificated Salaries</b>	<b>177,721</b>	<b>169,798</b>	<b>177,944</b>	<b>1,454,179</b>	<b>1,966,331</b>	<b>2,037,326</b>	<b>2,037,326</b>	-	<b>(70,995)</b>	<b>583,146</b>	<b>71%</b>
<b>Classified Salaries</b>											
2100	11,124	12,535	13,866	102,298	136,148	138,398	138,398	-	(2,250)	36,100	74%
2102	6,897	12,270	12,915	75,677	130,608	110,943	110,943	-	19,665	35,266	68%
2400	15,765	15,616	16,632	149,174	192,900	195,900	195,900	-	(3,000)	46,726	76%
2900	-	298	-	298	33,200	34,700	34,700	-	(1,500)	34,402	1%
<b>SUBTOTAL - Classified Salaries</b>	<b>33,786</b>	<b>40,719</b>	<b>43,413</b>	<b>327,447</b>	<b>492,856</b>	<b>479,941</b>	<b>479,941</b>	-	<b>12,915</b>	<b>152,494</b>	<b>68%</b>
<b>Employee Benefits</b>											
3100	24,752	24,492	25,782	210,822	346,062	311,748	311,748	-	34,314	100,926	68%
3300	6,222	6,534	6,837	53,407	55,274	72,891	72,891	-	(17,616)	19,484	73%
3400	20,857	19,886	43,289	218,689	272,580	269,593	269,593	-	2,987	50,905	81%
3500	5,275	2,293	205	8,808	11,734	11,734	11,734	-	-	2,926	75%
3600	3,107	3,106	3,106	37,282	41,806	42,794	42,794	-	(987)	5,512	87%
<b>SUBTOTAL - Employee Benefits</b>	<b>60,214</b>	<b>56,312</b>	<b>79,219</b>	<b>529,007</b>	<b>727,456</b>	<b>708,759</b>	<b>708,759</b>	-	<b>18,697</b>	<b>179,752</b>	<b>75%</b>
<b>Books &amp; Supplies</b>											
4100	-	-	-	5,162	15,000	13,363	13,363	-	1,637	8,201	39%
4200	-	-	-	-	1,000	1,000	1,000	-	-	1,000	0%
4320	-	202	-	4,657	4,000	8,253	8,253	-	(4,253)	3,596	56%
4325	47	4,936	-	5,637	8,000	5,637	5,637	-	2,363	(0)	100%
4326	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%
4330	15	98	74	723	4,000	4,000	4,000	-	-	3,277	18%
4335	-	-	-	-	1,000	1,000	1,000	-	-	1,000	0%
4340	-	-	24	24	1,500	1,500	1,500	-	-	1,476	2%
4400	-	-	-	-	-	19,000	10,752	8,248	(10,752)	10,752	0%
4410	227	149	215	1,792	2,000	2,000	2,000	-	-	208	90%
4420	371	197	18,316	38,248	30,000	30,000	38,248	(8,248)	(8,248)	0	100%
4430	143	-	-	645	2,000	2,000	2,000	-	-	1,355	32%
4710	846	1,058	1,277	12,788	88,378	59,100	59,100	-	29,278	46,312	22%
4720	-	-	342	342	6,000	6,000	6,000	-	-	5,658	6%
<b>SUBTOTAL - Books and Supplies</b>	<b>1,648</b>	<b>6,639</b>	<b>20,249</b>	<b>70,018</b>	<b>167,878</b>	<b>157,853</b>	<b>157,853</b>	-	<b>10,025</b>	<b>87,835</b>	<b>44%</b>
<b>Services &amp; Other Operating Expenses</b>											
5215	-	-	-	-	500	500	500	-	-	500	0%
5305	-	196	-	2,161	6,000	6,000	6,000	-	-	3,839	36%
5450	5,348	5,348	5,348	64,168	64,168	64,168	64,168	-	-	-	100%
5515	12,000	6,070	8,487	59,943	80,000	90,000	90,000	-	(10,000)	30,057	67%
5520	122	-	122	828	600	1,200	1,200	-	(600)	372	69%
5535	5,902	2,151	2,300	28,094	50,000	50,000	50,000	-	-	21,906	56%
5605	1,108	1,108	1,108	9,974	14,024	14,024	14,024	-	-	4,050	71%
5610	-	-	36,677	110,031	146,708	146,708	146,708	-	-	36,677	75%

**Urban Montessori**  
**Income Statement**  
**As of Mar FY2021**

	Actual			YTD	Budget						
	Jan	Feb	Mar	Actual YTD	Approved	Previous	Current	Previous	Approved	Current	% Current
					Budget v2	Forecast	Forecast	Forecast vs. Current Forecast	Budget v2 vs. Current Forecast	Forecast Remaining	Forecast Spent
5615 Repairs and Maintenance - Building	-	643	-	35,848	40,000	40,000	40,000	-	-	4,152	90%
5803 Accounting Fees	8,033	-	1,995	22,313	19,300	20,318	22,313	(1,995)	(3,013)	1	100%
5805 Administrative Fees	-	-	-	-	6,386	6,386	6,386	-	-	6,386	0%
5809 Banking Fees	100	(0)	-	175	600	600	600	-	-	425	29%
5812 Business Services	9,500	9,500	9,500	85,500	114,000	114,000	114,000	-	-	28,500	75%
5815 Consultants - Instructional	240	-	-	240	2,500	2,500	2,500	-	-	2,260	10%
5824 District Oversight Fees	6,166	354	-	11,715	34,271	35,160	35,160	-	(888)	23,445	33%
5826 Directors Contingency	-	-	-	-	45,000	45,000	45,000	-	-	45,000	0%
5827 Middle School Program expenses (8816 offset)	-	-	-	-	1,808	1,808	1,808	-	-	1,808	0%
5830 Field Trips Expenses	-	-	-	-	3,000	3,000	3,000	-	-	3,000	0%
5833 Fines and Penalties	-	-	-	117	500	500	500	-	-	383	23%
5836 Fingerprinting	-	74	-	410	1,595	1,595	1,595	-	-	1,185	26%
5839 Fundraising Expenses	1,282	-	-	11,004	5,000	11,004	11,004	-	(6,004)	(0)	100%
5843 Interest - Loans Less than 1 Year	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%
5845 Legal Fees	216	336	552	7,336	15,000	15,000	15,000	-	-	7,664	49%
5851 Marketing and Student Recruiting	-	42	-	805	3,500	7,500	7,500	-	(4,000)	6,695	11%
5857 Payroll Fees	2,066	647	417	5,538	6,000	6,000	6,000	-	-	462	92%
5860 Printing and Reproduction	716	716	716	6,913	7,500	7,500	7,500	-	-	587	92%
5861 Prior Yr Exp (not accrued)	(1,198)	5,148	-	415	-	415	415	-	(415)	(0)	100%
5863 Professional Development	-	200	-	30,031	13,000	30,031	30,031	-	(17,031)	-	100%
5869 Special Education Contract Instructors	4,168	-	4,168	23,332	85,000	85,000	85,000	-	-	61,668	27%
5875 Staff Recruiting	-	-	-	-	4,000	4,000	4,000	-	-	4,000	0%
5878 Student Assessment	-	-	-	3,913	5,000	5,000	5,000	-	-	1,088	78%
5880 Student Health Services	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%
5881 Student Information System	11,250	750	750	33,900	23,000	35,000	35,000	-	(12,000)	1,100	97%
5887 Technology Services	-	348	-	8,081	3,000	9,000	9,000	-	(6,000)	919	90%
5910 Communications - Internet / Website Fees	(102)	526	938	3,116	9,492	9,492	9,492	-	-	6,376	33%
5915 Postage and Delivery	88	-	35	800	3,200	3,200	3,200	-	-	2,400	25%
5920 Communications - Telephone & Fax	-	825	-	6,405	9,000	9,000	9,000	-	-	2,595	71%
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>67,004</b>	<b>34,981</b>	<b>73,113</b>	<b>573,102</b>	<b>832,651</b>	<b>890,607</b>	<b>892,602</b>	<b>(1,995)</b>	<b>(59,951)</b>	<b>319,501</b>	<b>64%</b>
<b>Capital Outlay &amp; Depreciation</b>											
6900 Depreciation	747	747	747	2,989	-	5,231	5,231	-	(5,231)	2,242	57%
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>747</b>	<b>747</b>	<b>747</b>	<b>2,989</b>	<b>-</b>	<b>5,231</b>	<b>5,231</b>	<b>-</b>	<b>(5,231)</b>	<b>2,242</b>	<b>57%</b>
<b>Other Outflows</b>											
7999 Uncategorized Expense	6,242	(6,242)	8,806	9,237	-	-	-	-	-	(9,237)	
<b>SUBTOTAL - Other Outflows</b>	<b>6,242</b>	<b>(6,242)</b>	<b>8,806</b>	<b>9,237</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,237)</b>	
<b>TOTAL EXPENSES</b>	<b>347,362</b>	<b>302,955</b>	<b>403,490</b>	<b>2,965,979</b>	<b>4,187,171</b>	<b>4,279,716</b>	<b>4,281,711</b>	<b>(1,995)</b>	<b>(94,540)</b>	<b>1,315,732</b>	<b>69%</b>

**Urban Montessori**  
**Monthly Cash Forecast**  
**As of Mar FY2021**

	2020-21												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Forecast	Forecast	Forecast		
<b>Beginning Cash</b>	<b>589,932</b>	<b>681,740</b>	<b>707,046</b>	<b>626,317</b>	<b>639,894</b>	<b>712,037</b>	<b>514,885</b>	<b>867,108</b>	<b>804,537</b>	<b>790,848</b>	<b>711,375</b>	<b>489,353</b>		
<b>REVENUE</b>														
LCFF Entitlement	-	137,719	82,787	318,558	405,364	149,017	465,042	149,017	319,737	236,727	121,338	120,928	3,348,526	842,292
Federal Revenue	-	-	162,437	-	14,858	16,986	10,576	-	252	37,579	5,516	3,016	348,347	97,127
Other State Revenue	9,763	12,153	27,693	19,725	25,892	-	57,158	-	30,925	15,046	23,572	16,948	380,660	141,786
Other Local Revenue	-	125	-	139	11,630	-	-	5,994	1,914	(914)	1,000	1,000	95,512	74,625
Fundraising & Grants	1,438	3,857	2,055	193	4,683	13,367	137,245	24,318	1,128	4,910	4,902	4,902	203,000	-
<b>TOTAL REVENUE</b>	<b>11,201</b>	<b>153,855</b>	<b>274,972</b>	<b>338,615</b>	<b>462,427</b>	<b>179,370</b>	<b>670,020</b>	<b>179,329</b>	<b>353,957</b>	<b>293,347</b>	<b>156,329</b>	<b>146,794</b>	<b>4,376,045</b>	<b>1,155,829</b>
<b>EXPENSES</b>														
Certificated Salaries	24,592	176,866	176,775	177,374	197,894	175,215	177,721	169,798	177,944	171,549	171,549	240,049	2,037,326	-
Classified Salaries	16,871	34,170	38,618	39,012	42,751	38,107	33,786	40,719	43,413	50,831	50,831	50,831	479,941	-
Employee Benefits	42,355	49,653	69,470	73,454	34,209	64,123	60,214	56,312	79,219	67,354	71,308	41,090	708,759	-
Books & Supplies	4,535	7,030	11,378	9,835	6,986	1,718	1,648	6,639	20,249	25,796	26,668	25,521	157,853	9,850
Services & Other Operating Expenses	84,614	36,419	60,342	75,228	86,566	54,834	67,004	34,981	73,113	71,406	62,364	121,076	892,602	64,655
Capital Outlay & Depreciation	-	-	-	-	-	747	747	747	747	747	747	747	5,231	-
Other Outflows	181	230	20	-	-	-	6,242	(6,242)	8,806	(9,237)	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>173,147</b>	<b>304,369</b>	<b>356,602</b>	<b>374,903</b>	<b>368,406</b>	<b>334,745</b>	<b>347,362</b>	<b>302,955</b>	<b>403,490</b>	<b>378,446</b>	<b>383,467</b>	<b>479,315</b>	<b>4,281,711</b>	<b>74,505</b>
<b>Operating Cash Inflow (Outflow)</b>	<b>(161,947)</b>	<b>(150,514)</b>	<b>(81,630)</b>	<b>(36,288)</b>	<b>94,021</b>	<b>(155,374)</b>	<b>322,658</b>	<b>(123,626)</b>	<b>(49,533)</b>	<b>(85,099)</b>	<b>(227,138)</b>	<b>(332,520)</b>	<b>94,333</b>	<b>1,081,324</b>
Revenues - Prior Year Accruals	307,522	182,769	-	25,478	-	-	26,873	1,117	-	42,350	-	26,245		
Accounts Receivable - Current Year	-	-	(550)	(1,450)	500	500	(1,500)	500	250	1,750	-	-		
Other Assets	21,102	-	-	-	(1,965)	-	-	-	-	-	-	-		
Fixed Assets	-	-	-	-	-	(44,086)	747	747	747	747	747	747		
Expenses - Prior Year Accruals	(1,197)	-	-	(7,599)	-	-	529	54,019	28,044	(38,791)	-	-		
Accounts Payable - Current Year	(24,397)	(9,612)	(3,940)	27,819	(24,939)	(3,478)	(2,436)	(299)	1,552	(4,801)	-	-		
Summerholdback for Teachers	(49,275)	2,662	5,391	5,617	4,527	5,286	5,351	4,971	5,252	4,370	4,370	4,370	-	
<b>Ending Cash</b>	<b>681,740</b>	<b>707,046</b>	<b>626,317</b>	<b>639,894</b>	<b>712,037</b>	<b>514,885</b>	<b>867,108</b>	<b>804,537</b>	<b>790,848</b>	<b>711,375</b>	<b>489,353</b>	<b>188,195</b>		

**Urban Montessori**  
**Balance Sheet**  
**As of Mar FY2021**

	<b>Jun FY2020</b>	<b>Mar FY2021</b>
<b>ASSETS</b>		
Cash Balance	589,932	790,848
Accounts Receivable	689,562	111,522
Prepays	21,102	1,965
Fixed Assets, Net	20,850	62,694
<b>TOTAL ASSETS</b>	<b>1,321,447</b>	<b>967,029</b>
<b>LIABILITIES &amp; EQUITY</b>		
Accounts Payable	141,616	170,040
Due to Others	102,400	102,400
Current Loans and Other Payables	56,539	41,462
Long-Term Loans and Other Liabilities	729,014	729,014
Beginning Net Assets	285,317	291,877
Net Income (Loss) to Date	6,560	(367,764)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,321,447</b>	<b>967,029</b>

# Cover Sheet

## Approve Minutes from March 25, 2021 Regular Meeting

**Section:** VII. Other Business  
**Item:** B. Approve Minutes from March 25, 2021 Regular Meeting  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for Regular Board Meeting on March 25, 2021

APPROVED



## Urban Montessori Charter School

### Minutes

#### Regular Board Meeting

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#### Date and Time

Thursday March 25, 2021 at 6:15 PM

#### Location

Join Zoom Meeting

[https://us02web.zoom.us/j/5102904005?](https://us02web.zoom.us/j/5102904005?pwd=M1kxU2hXSzRSN1dCL3QwYVEzdkJ3Zz09)

[pwd=M1kxU2hXSzRSN1dCL3QwYVEzdkJ3Zz09](https://us02web.zoom.us/j/5102904005?pwd=M1kxU2hXSzRSN1dCL3QwYVEzdkJ3Zz09)

Meeting ID: 510 290 4005

One tap mobile

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Dial by your location

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Meeting ID: 510 290 4005

Find your local number: <https://us02web.zoom.us/u/kb8IDmVDDD>

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This meeting will be audio recorded. The public can find documents related to this agenda either linked directly on the agenda or under "Other files" after selecting the meeting in BoardOnTrack prior to viewing the agenda. Downloading the "packet" may not include all of the "Other files" that are still otherwise available to the public.

PER GOVERNOR NEWSOM'S SHELTER IN PLACE EXECUTIVE ORDER DATED MARCH 19, 2020 ([HERE](#)) AND BY ORDER OF THE HEALTH OFFICER OF THE COUNTY OF ALAMEDA DATED NOVEMBER 18, 2020 ([HERE](#)): THIS WILL BE A VIRTUAL-ONLY MEETING

Important Notice: Due to increased demand, dial-in by phone audio conferencing capabilities may be unavailable. During this time, Zoom strongly recommends using computer audio capabilities (or via phone with the Zoom app) while on wifi.

If you have any trouble getting on the Zoom, please text 510-290-4005 for support.

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Members: Loren Bentley Tammero, Olivia Couch, Jan Faraguna, Christina Greenberg, Greg Klein, Davis Leung, Hae-Sin Thomas, Stacey Wang

Urban Montessori Charter School welcomes your participation at Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of the organization in public. Your participation assures us of continuing community interest in our school and assists the Board in making the best decisions for our school. To assist you in the ease of speaking/participating in our meetings, guidelines are provided at the bottom of this agenda. All materials for all board and committee meetings, including audio recordings of Regular Board Meetings, are available via on our [BoardOnTrack public portal](#) and is also accessible via the [UMCS School Calendar](#).

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#### **Directors Present**

C. Greenberg (remote), D. Leung (remote), G. Klein (remote), H. Thomas (remote), J. Faraguna (remote), L. Bentley Tammero (remote), O. Couch (remote)

#### **Directors Absent**

S. Wang

#### **Directors who arrived after the meeting opened**

H. Thomas

#### **Guests Present**

D. Bissonnette (remote), K. Feeney (remote)

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### **I. Opening Items**

#### **A. Call the Meeting to Order**

D. Leung called a meeting of the board of directors of Urban Montessori Charter School to order on Thursday Mar 25, 2021 at 6:19 PM.

#### **B. Record Attendance**

#### **C. Review of Action/Discussion Items**

No changes needed.

#### **D. Board and Community Appreciations**

Christina appreciated Greg for sending out Ms. Krishna's evaluation survey to the Board.

Loren appreciated all the parents, Kara, and Dr. Rogers-Ard who came to last weekend's anti-racism engagement.

Jan appreciated, Krishna, Daniel, and all the teachers and staff for all their hard work on in-person option planning.

Daniel appreciated deeply teachers around all their problem-solving and navigating uncertainty.

Daniel appreciated the Board.

Krishna appreciated the FAC and Kara for the recent listening sessions.

#### **E. Board Member Comment**

Greg commented that he recommended that we follow the lead of Alameda County Board of Education on the timing our Board's return to in-person meetings.

## **F. Presentations from the Floor**

No public comment on non-agendized items.

## **II. Head of School Report**

### **A. Head of School Report**

Krishna's Head of School updates are in the Public Documents section of this meeting. She shared on upcoming events, including schedule changes to support teachers planning and unpacking classrooms.

Updates on Reopening:

Staff have all been offered access to vaccination. Alameda is now in the Red Tier. Nearby local school systems have agreements in place for in-person options. State and Federal legislation related to funding.

Jan asked about a percentage of staff being vaccinated and Krishna replied that she does not have an updated number on that. Staff are not required to disclose that information.

Steps Towards Reopening:

Recently surveyed families and staff. Planning meetings with every Level and individual staff. Preparing classrooms and unpacking, as we moved over the summer and have been distance-only since. Planning schedules and all required safety protocols.

Current Rough Draft Plans:

Creating rough plans, then sharing with families, and then based on confirmations from families, the plans then may need to shift again. Primary (TK/K) begins 4/12/21, starting 9-12pm, then week after that it will increase 9-2pm MTThF. Wednesdays will stay 9-12 minimum days. Two Primary teaching teams in-person, one team distance-only. Teachers calling and talking with every family to confirm choices.

Middle School: begins 4/19/21, 9-2:30, with Wednesdays as distance-only. One teacher distance-only, one in-person. The in-person teacher will live-stream their live lessons to students in distance-only while in-person kids get it in the room. Both teachers will ultimately work with all the middle schoolers.

Upper Elementary: Staggering start dates to support with teachers' vaccination desires. Currently planning 3 classrooms in-person and one in distance-only -- things can still shift. One classroom starting 4/12/21, and the third starting the week after. Likely an A/B half-day schedule four days a week, with distance-only for all on Wednesdays. Details will be shared with families who can then confirm their preference, and then plans will be further adjusted as needed.

Lower Elementary: largest numbers of students, but not yet ready to share more publicly at this time on plans.

Updated Handbooks and Information is on our website [https://www.urbanmontessori.org/covid\\_updates](https://www.urbanmontessori.org/covid_updates). Specific protocols and procedures are all noted. As guidance shifts, these documents get updated.

Professional Development

School Leadership Team has been working on supporting staff and Levels on in-person learning options and plans.

Work continues with Dr. Rogers-Ard, final session in May

Regular planning team meetings at each Level, and even with the return to in-person, lessons will stay aligned across the Level.



#### School Calendar 2021-2022

Recommendation: start date August 16, end on June 3, 2022. Up for a vote tonight via the Consent Report.

#### LCAP Development

Progress continues in drafting. Continued to work in the new templates on the Annual Updates, including data and financial analysis. Then staff will draft goals to offer Board and Community to engage with and update further.

Davis asked about next school year related to students changing classes here this Spring and will the students stay in new classes (if they shift) or return (if they shift). Krishna responded that work will be informed by teachers' experience this Spring.

Davis asked if the Upper Elementary A/B schedule might continue through the end of this school year. Krishna responded yes.

Olivia asked about if a survey will be used for families to confirm their preferences. Krishna responded that teachers will connect with families. Olivia commented on asking families about wanting vs. willing with families -- like some may want in-person or distance, but still able to do the other if that helps others.

Loren asked about the Upper Elementary schedule and about lunch. Krishna responded that the schedule does not require students to eat on campus, but food will be made available to all who need it.

Davis asked about after school programming, and Krishna responded that after school offerings are not a part of the planning for this Spring, but absolutely for the upcoming school year.

No public comment on this item.

### III. Finance Committee

#### A. Discussion Item - Committee Report, including year to date financial report

Greg shared the Finance committee report.

Forecast for operating income didn't change much since last year, changed by \$1,000.

Cash balance remains below our 3 month goal. We do not expect to meet that goal during this time when the State of California is delaying payments. We expect to be able to fully meet our cash needs through the remainder of the year. We also expect for cash to rebound early in the following fiscal year (July/Aug/Sept of 2021) based on State's payment plan.

AB/SB 86 passed. There are requirements presented in the bill. We as a committee recognize the operational needs, and we will NOT be able to maximize AB/SB 86 revenue. Funds provided by AB/SB 86 will go to augment our spending to create an in-person learning option.

Expanded Learning Opportunity funding is available from CA, and 85% of these funds need to go directly to in-person instruction. Finance Committee will continue to work with administration to ensure we have what is needed to appropriately access this funding.

Esser III funding is also available. There are different rules around this funding. Edtec helps us manage all the requirements to access all of this funding.

All of this funding is "one time" funding, so we will not be spending this funding on "structural" spending so that what we do is sustainable going forward.

Every purchase above \$15,000, board approval needs to be given to purchase items. The board chair is also required to sign off on each purchase. Committee discussed giving Admin temporary spending authority to support creating an in-person option, and up for a vote later tonight.

There is discussion with Custodial around bringing in additional support to provide safe, in-person instruction.

LCAP input continues to be sought. We will need to approve the LCAP before we approve the budget matching up with the future LCAP.

The LCAP model has been slightly modified and allows for different kinds of "goals" to be provided. We believe the new LCAP will be aligned closely with our current LCAP and LCP.

We continue to work on increasing our fund balance. Moving forward, we don't believe that we have any need to downsize or rightsize in major ways. Our goal is to have 3 months worth of expenses in cash in order to ensure that we can pay employees and expenses in order to operate as an employer of choice as well as ensure smooth operations to provide top tier education.

No public comment.

#### **IV. Academic Oversight Committee**

##### **A. Discussion Item - Committee Report**

Jan shared the Committee's update. Discussed mostly in-person options and planning. Also spoke about Charter Renewal and positive meetings with the County.

H. Thomas arrived at 7:26 PM.

Jan shared that the committee reviewed chronic absence data, and saw improvements. Jan shared about updated from the State about end of year testing and requirements and flexibilities. Jan shared the UMCS SoBEO report card and will revisit it again in April to finalize.

Greg shared about a recent CDE webinar on potential assessment and accountabilities flexibilities, related to both state and federal law.

Loren asked regarding Renewal if and how FAC or the Board can support? Hae-Sin commented that three schools have renewals in the Fall at County. Helpful for FAC and parents to support with engagement with Board members, and to share our real full and rich diverse community.

Krishna shared that we may be able to have an earlier timeline.

Hae-Sin asked about needs to support with charter writing, and Krishna is assessing our charter-writing needs. Hae-Sin thanked Jan and Olivia for leading on the committee this month.

No public comment on this item.

## **V. Family Advisory Council**

### **A. Committee Report**

Olivia shared the FAC report. Last meeting was earlier in March with lots of good content and updates. Held listening session with families regarding in-person instruction. Families shared a variety of hopes and concerns; families wanted urgency around a safe return to an in-person option; and families also shared about strong need to maintain a distance-only option. Families asked for more communication and that ask is being addressed right away with all the teacher and admin emails, and more info on the website.

Families wanted staff and community surveying, which both went out rapidly and have been completed since.

FAC began anti-racism work last weekend with Dr. Rogers-Ard, on Defining Race. Included establishing shared definitions and families asking questions. Approximately 20 families attended, and resources will be shared as part of the follow-up with the community. Book club starts at the end of April for families.

Also worked on improving and increasing outreach to additional families.

Upcoming fundraising events include Plant Sale, COVID relief happy hour, and walkathon.

Jan asked about the COVID relief happy hour. Kara responded about the one-woman Zoom play.

No public comment.

## **VI. Executive & Governance Committee**

### **A. Discussion Item: Committee Updates, including candidates for board service, Form 700, and training**

Christina reminded the Board about forms 700.

Christina shared the Board Assessment summary and highlight our progress and higher scores in much of the assessment.

Christina shared around short-term succession planning, driven by COVID and wanting to be well prepared in case of emergencies. And longer term planning includes supporting Krishna to in turn support the leadership of teachers and staff.

On anti-racist survey results -- Christina thanked Board members who completed the survey, but not all of us have yet. Christina highlight a few areas so far that came up -- and again, Board Representation not being good enough. Another area was taking time as a group, not just individuals, to learn more about the history of racist schooling policies.

Loren asked about the area of Economic Impact, and Christina responded that is about us considering how and where the school invests its financial resources towards a "double bottom line" positive social impact.

Maru (member of the public) asked Christina to clarify the Educator Mindset question on the survey. Christina clarified that the question was prompting the

Board to reflect on how well Board members understand the work our school does to support educators.

## VII. Other Business

### A. Oakland and California Updates

Hae-Sin shared about last night's OUSD Board meeting.

OUSD's Enrollment Stabilization policy was postponed for another month. Would separate the SchoolFinder website, district apart from charter, and insert a gag rule on OUSD staff limiting their ability to speak fully with Oakland families.

OUSD Board approved a Black Reparations policy, amended, and it passed on the third vote, and without the support of the original Board member sponsors.

Hae-Sin highlighted many of the strong important components of the policy that would improve the outcomes of Black students. Hae-Sin highlighted some of the original components that were not included in the version that was approved. It was the first time the State Trustee showed up and publicly declared his intention to stay a decision by the OUSD Board.

Oakland has reopening plans on their website, approved by their teachers.

Greg offered to use the OUSD policy versions and begin a UMCS-version of a policy.

Hae-Sin shared that EFC created a Black Families Council to ensure Black families had a specific space to share and use their voice, and to root any policy resolutions in the needs and desires of our Black families.

Hae-Sin shared that there were Black advocacy groups who were not included in the formation of the OUSD policy draft.

Hae-Sin shared that Ken Berrick is helping lead a conversation on special education in Oakland across public school sectors. Work to support Oakland to go to CA across sector to innovate together and get resourced to better support students.

No public comment on this item.

### B. Approve Minutes from February 25, 2021 Regular Meeting

C. Greenberg made a motion to approve the minutes from February 25th, 2021 Regular Board Meeting on 02-25-21.

J. Faraguna seconded the motion.

No questions or public comments.

The board **VOTED** unanimously to approve the motion.

#### Roll Call

O. Couch	Aye
C. Greenberg	Aye
S. Wang	Absent
D. Leung	Aye
J. Faraguna	Aye
H. Thomas	Aye
L. Bentley Tammero	Aye
G. Klein	Aye

### C. Action Item - Vote on General Consent Report

C. Greenberg made a motion to approve the General Consent Report.

L. Bentley Tammero seconded the motion.

No questions or items pulled. No public comments.

The board **VOTED** unanimously to approve the motion.

#### Roll Call

L. Bentley Tammero Aye

**Roll Call**

O. Couch	Aye
G. Klein	Aye
D. Leung	Aye
S. Wang	Absent
H. Thomas	Aye
J. Faraguna	Aye
C. Greenberg	Aye

**D. Collect New Business items for Future Meetings**

No specific items collected.

**VIII. Closed Session**

**A. Public Employee Performance Evaluation - Head of School**

The Board entered closed session at 9:43pm.

**IX. Return to Open Session**

**A. Report out of any closed session action(s)**

The board returned at 9:36pm. No actions taken.

**X. Closing Items**

**A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 9:36 PM.

Respectfully Submitted,  
G. Klein

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**Documents used during the meeting**

- UMCS-Final-February\_Financials.pdf
- UMCS-March\_Presentation.pdf
- PMAI\_Proposal\_-\_Urban\_Montessori\_for\_Nutilus\_21-22.pdf

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THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY The Governing Board's presiding officer reserves the right to impose reasonable time limits on public testimony to ensure that the agenda is completed.

SPECIAL PRESENTATIONS MAY BE MADE Notice is hereby given that, consistent with the requirements of the Bagley-Keene Open Meeting Act, special presentations not mentioned in the agenda may be made at this meeting. However, any such presentation will be for information only.

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board may request assistance by contacting UMCS at 4551 Steele Street, Oakland, CA 94619 or [info@urbanmontessori.org](mailto:info@urbanmontessori.org).

FOR MORE INFORMATION For more information concerning this agenda or for materials relating to this meeting, please contact UMCS at 4551 Steele Street, Oakland, CA 94619 or [board@urbanmontessori.org](mailto:board@urbanmontessori.org). All materials are available via the Governance Section of our website: <http://www.urbanmontessori.org/governance> or directly via our [BoardOnTrack public portal](#).

# Cover Sheet

## Action Item - Vote on General Consent Report

<b>Section:</b>	VII. Other Business
<b>Item:</b>	C. Action Item - Vote on General Consent Report
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	Urban Montessori - 2021 EL - signed.pdf Urban Montessori - 2021 G1 EL - signed.pdf



CliftonLarsonAllen LLP  
2210 East Route 66  
Glendora, CA 91740  
626.857.7300 | fax 626.857.7302  
CLAconnect.com

February 1, 2021

Board of Directors and Management  
Urban Montessori  
5328 Brann Street  
Oakland, CA 94619

Dear Members of the Board and Management:

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit and nonaudit services CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) will provide for Urban Montessori (“you,” “your,” or “the Organization”) for the year ended June 30, 2021.

Derrick DeBruyne is responsible for the performance of the audit engagement. He will be assisted by Marlen Gomez, who is responsible for the performance of the audit engagement. Per Education Code Section 41020(f)(2), there is a limit of six consecutive year for any firm where the principal/director-in-charge of the audit and the reviewing principal/director have been the same in each of those years. This is the third consecutive year Marlen will be the engagement director.

#### **Audit services**

We will audit the financial statements of the Organization, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

We will also evaluate and report on the presentation of the supplementary information accompanying the financial statements in relation to the financial statements as a whole.

#### **Nonaudit services**

We will also provide the following nonaudit services:

- Preparation of your financial statements and related notes.
- Preparation of adjusting journal entries.
- Preparation of the informational tax return.



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### **Audit objectives**

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We also will issue a written report and opinion on State Compliance upon completion of our audit.

### **Auditor responsibilities, procedures, and limitations**

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain

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reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error. An audit involves performing procedures to obtain sufficient appropriate audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, Government Auditing Standards do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

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As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and compliance relevant information about any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that may have occurred that are required to be communicated under *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

### **Management responsibilities**

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design, implementation, and maintenance of effective internal control, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

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You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report.

You are responsible for ensuring that management is reliable and for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

#### **Responsibilities and limitations related to nonaudit services**

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management,

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who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will prepare a draft of your financial statements and related notes. Since the preparation and fair presentation of the financial statements is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for those financial statements. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements.
- We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.
- We will prepare the organization's federal Form 990 and applicable state filings in accordance with the applicable tax laws. We will use our judgment in resolving questions where the law is unclear, and where there is reasonable authority, we will resolve questions in your favor whenever possible. We will not audit or independently verify the accuracy or completeness of the information we receive from you for the preparation of the returns and filings, and our engagement cannot be relied upon to uncover errors or irregularities in the underlying information.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

### **Use of financial statements**

The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

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With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

### **Engagement administration and other matters**

We expect to begin our audit in May 2021.

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We are available to perform additional procedures with regard to fraud detection and prevention, at your request, as a separate engagement, subject to completion of our normal engagement acceptance procedures. The terms and fees of such an engagement would be documented in a separate engagement letter.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the regulator or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the regulator. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such

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affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountants. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice or any other service not specifically recited in this letter.

Our engagement and responsibility end on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

*Government Auditing Standards* require that we make our most recent external peer review report publicly available. The report is posted on our website at [www.CLAconnect.com/Aboutus/](http://www.CLAconnect.com/Aboutus/).

### **Mediation**

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

### **Time limitation**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute that may arise between the parties. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any



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action or legal proceeding by you against us must be commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

### Price Estimate

The price for these services will be based on the time involved and the degree of responsibility and skills required, plus expenses including internal and administrative charges. Based on our preliminary estimates, the price for the engagement is as follows:

Professional Services		Amount
Audit services*	\$	11,200
Informational tax return services	\$	2,000
Technology and client support fee	\$	910
<b>Total</b>	<b>\$</b>	<b>19,110</b>
* Should Federal Expenditures exceed \$750,000, a change in scope and fee will be required.		

Additional attendance and instructional minutes procedures related to distance learning will be billed as out-of-scope.

The price estimate is based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated price for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate. Our invoices for our services will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. There is a ten percent withholding clause per Education Code 14505.

### Technology Support Fee

Given the rising technology costs all organizations are expending to serve and protect client information, we are adding a 5% technology and client support fee to all of our invoices. The fee combines technology



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expenses with client support costs and includes technology support, printing, communications, data security and storage, indirect engagement support costs and technical resource subscriptions. This is estimated and included in the fee table above.

### **Changes in engagement timing and assistance by your personnel**

The fee estimate is based on anticipated cooperation from your personnel and their assistance with timely preparation of confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Schedule disruption caused by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

### ***Changes in accounting and audit standards***

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

### ***Changes related to COVID-19***

COVID-19 continues to have significant direct and indirect impacts on financial reporting, disclosure requirements, and the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in this letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

### ***Other fees***

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

### ***Finance charges and collection expenses***

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage

February 1, 2021  
Urban Montessori  
Page 11

rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

**Subcontractors**

CLA may, at times, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement.

**Agreement**

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. Please sign and date this letter to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

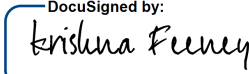
Sincerely,

**CliftonLarsonAllen LLP**

DocuSigned by:  
*Marlen Gomez*  
DBE69E3D16CE49A...  
Marlen Gomez, CPA  
Director  
626-857-7300  
**Marlen.Gomez@claconnect.com**

**Response:**

This letter correctly sets forth the understanding of Urban Montessori.

Authorized management signature:  \_\_\_\_\_  
DocuSigned by:  
Krishna Feeney  
4568C39BC0E1478...

Title: Head of School

Date: 2/26/2021



CliftonLarsonAllen LLP  
2210 East Route 66  
Glendora, CA 91740  
626.857.7300 | fax 626.857.7302  
CLAconnect.com

February 1, 2021

Board of Directors and Management  
Urban Montessori  
5328 Brann Street  
Oakland, CA 94619

Dear Board of Directors and Management:

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit services CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) will provide for Urban Montessori (“you,” “your,” or “the entity”) for the year ended June 30, 2021.

Derrick DeBruyne is responsible for the services provided to you. He will be assisted by Marlen Gomez, who is responsible for the performance of the audit engagement.

#### **Audit services**

We will conduct a performance audit of the entity’s Teacher Retention and Middle School Improvement Act Fund (Measure G1) as required by Oakland Unified School District (OUSD) for the year ended June 30, 2021.

#### **Audit objectives**

The objective of our performance audit is the expression of an opinion as to whether you have complied, in all significant respects with the provisions of laws, regulations, contracts, and agreements, as required by *Government Auditing Standards* and with the specific requirements listed below. Our audit will be conducted in accordance with auditing standards for performance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and OUSD’s procedures for Measure G1 parcel tax audit.

Our audit will include tests of the records of the Entity and other procedures we consider necessary to enable us to express such an opinion. We will develop our work program based on OUSD’s procedures for Measure G1 parcel tax audit to meet the following objectives:

- Ensure expenditures are in support of allowable uses as per the ballot language, separately with respect to middle school grants and salary for school site educators.
- Ensure that the charter school receiving middle school grant funding has an approved education improvement plan with the minimal requirements specified in the ballot.
- For the charter schools receiving middle school grant funding, make a positive statement about the issue of supplanting versus supplementing.

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We will issue a written report upon completion of our audit. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, others within the entity, and OUSD and is not intended to be and should not be used by anyone other than the specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material noncompliance or deviation from the criteria, which in our professional judgment prevent us from completing the audit or forming an opinion, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

If during the audit we become aware that the Entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with the standards for performance audits contained in Government Auditing Standards and with the OUSD procedures for Measure G1 parcel tax audit may not satisfy the relevant legal, regulatory or contractual requirements.

#### **Auditor responsibilities, procedures, and limitations**

We will conduct our performance audit in accordance with the standards for performance audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives outlined above.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial violations of laws or Program regulations. However, we will inform the appropriate level of management of any violations of laws or Program regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors' is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

In addition, an audit is not designed to detect immaterial violations of laws or governmental regulations that do not have a direct and material effect on the compliance with OUSD procedures for Measure G1 parcel tax audit. However, we will inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of significant non-compliance with the provisions of laws, regulations, contracts and agreements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are significant non-compliance with the provisions of laws, regulations, contracts and agreements and to preventing and detecting material non-compliance resulting from illegal acts and other non-compliance matters. Our tests, if performed, will be less in scope than

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would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

### **Management responsibilities**

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the design, implementation, and maintenance of effective internal control, including evaluating and monitoring ongoing activities, to help ensure compliance with the provisions of laws, regulations, contracts and agreements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk of material noncompliance as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the provisions of laws, regulations, contracts and agreements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report.

You are responsible for ensuring that management is reliable and for providing us with (1) access to all information of which you are aware that is relevant to performance audit objectives, such as records, documentation, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit, including your representation that you have complied with the objectives as listed above. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future

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plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any noncompliance that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

#### **Engagement administration and other matters**

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to OUSD, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by OUSD. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Our engagement and responsibility end on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

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*Government Auditing Standards* require that we make our most recent external peer review report publicly available. The report is posted on our website at [www.CLAconnect.com/Aboutus/](http://www.CLAconnect.com/Aboutus/).

### **Mediation**

Any disagreement, controversy, or claim (“Dispute”) that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice (“Mediation Notice”) to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

### **Time limitation**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute that may arise between the parties. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months (“Limitation Period”) after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

### **Price**

Our fees for these services will be based on the time involved and the degree of responsibility and skills required, plus expenses including internal and administrative charges. The total is expected not to be \$5,000 plus a 5% technology fee. The price estimate is based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fee for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate. Our invoices for these fees, plus applicable state and local taxes, will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

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***Technology Support Fee***

Given the rising technology costs all organizations are expending to serve and protect client information, we are adding a 5% technology and client support fee to all of our invoices. The fee combines technology expenses with client support costs and includes technology support, printing, communications, data security and storage, indirect engagement support costs and technical resource subscriptions. This is estimated and included in the fee table above.

***Changes related to COVID-19***

COVID-19 continues to have significant direct and indirect impacts on financial reporting, disclosure requirements, and the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in this letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

***Other fees***

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

***Finance charges and collection expenses***

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

**Consent**

***Subcontractors***

CLA may, at times, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement.



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**Agreement**

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. Please sign and date this letter to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

**CliftonLarsonAllen LLP**

DocuSigned by:  
*Marlen Gomez*  
DBE69E3D16CE49A...  
Marlen Gomez, CPA  
Director  
626-857-7300  
Marlen.Gomez@claconnect.com

Enclosure

**Response:**

This letter correctly sets forth the understanding of Urban Montessori.

Authorized management signature: *Krishna Feeney*  
4568C39BC0E1478...

Title: Head of School

Date: 2/26/2021