



Urban Montessori Charter School

Regular Board Meeting

Published on May 22, 2023 at 4:43 PM PDT

Date and Time

Thursday May 25, 2023 at 5:30 PM PDT

Location

4551 Steele Street, Oakland, CA 94619. Ring the front bell or call/text 510-290-4005 for entry. Signage on campus will direct you to the correct room, generally the Head of School's Office.

The public may comment and participate [via Zoom](#) if they prefer. The public may also email comments to board@urbanmontessori.org to be shared by the Board's Secretary during the meeting. Please make that intention clear in your email.

<https://us02web.zoom.us/j/82592855160?pwd=cG02OTRoUVdrdngwOTI2WFBrOTBzQT09>

Meeting ID: 825 9285 5160; Passcode 510 842 1181

One tap mobile

+16699009128,,82592855160# US (San Jose)

+12532158782,,82592855160# US (Tacoma)

Dial by your location

+1 669 900 9128 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

Meeting ID: 825 9285 5160

Find your local number: <https://us02web.zoom.us/j/82592855160?pwd=cG02OTRoUVdrdngwOTI2WFBrOTBzQT09>

Additional teleconference locations:

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.

Members: Kara Fortuna, Greg Klein, Sarah Morrill, Ann Rhodes, Donald Williams

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 on our [BoardOnTrack public portal](#) and also through the [UMCS School Calendar](#).

Agenda

	Purpose	Presenter	Time
I. Opening Items			5:30 PM
A. Call the Meeting to Order		Sarah Morrill	1 m
This meeting is being audio-recorded.			
B. Record Attendance		Sarah Morrill	1 m
C. Review of Action/Discussion Items	Discuss	Sarah Morrill	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.			
D. Review Community Agreements	Discuss	Sarah Morrill	5 m
<ul style="list-style-type: none"> • Welcome Discomfort - give it space and let it land in a place of growth • Learn from silence - listen with intent; Step up AND Step back • Mistakes are for learning! • Be Curious - without judgment • Expect and Accept Non-Closure - keep making steps forward • Recognize your impact - assume positive intent AND be open to your 			

	Purpose	Presenter	Time
<p>impact varying from your intent</p> <ul style="list-style-type: none"> • Be Vulnerable and courageous! • Know that it is Possible! • Compassionate feedback • Build Relationships 			

Would anyone like to speak about the agreements? Is there an agreement you are focusing on for tonight's meeting?

E. Board and Community Appreciations		Sarah Morrill	10 m
Members of the Board and UMCS community may provide appreciations and affirmations during this time.			

F. Board Member Comment		Sarah Morrill	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.			

G. Presentations from the Floor		Sarah Morrill	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. Comments should refer to matters within the jurisdiction of this committee.			

“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

II. Head of School Report 6:03 PM

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

A. Head of School Report	Discuss	Krishna Feeney	20 m
Report topics this meeting may include:			

1. Recent and upcoming events
2. Professional Development
3. Staffing Updates
4. Enrollment and Application Updates

	Purpose	Presenter	Time
B. PUBLIC HEARING: 2023-2024 Local Control and Accountability Plan (LCAP) LCAP and Local Indicator updates. Community input will continue to be incorporated for one more month. These are then finalized in mid June and come back to the Board for a vote at the June Regular Board Meeting.	Discuss	Krishna Feeney	15 m
III. Finance Committee			6:38 PM
A. Discussion Item - Committee Report, including year to date financial report Most recent year-to-date financial report through April 30, 2023 is available here attached to the agenda or in the "Other files" section of this meeting.	Discuss	Ann Rhodes	5 m
IV. Academic Oversight Committee			6:43 PM
A. Discussion Item - Committee Report	Discuss	Kara Fortuna	5 m
V. Family Advisory Council			6:48 PM
A. Discussion Item - Committee Report	Discuss	Kara Fortuna	5 m
VI. Executive & Governance Committee			6:53 PM
A. Discussion Item: Committee Updates, including candidates for board service, Form 700, and training Committee updates on Head of School Evaluation process, short Board member job description , and annual Board assessment. Regular reminders: <ul style="list-style-type: none"> • Form 700 and related Feb 2023 Training Materials • Board member recruitment • Board Clearance process 	Discuss	Sarah Morrill	5 m
B. Board and Committee Officers and Members	Vote	Sarah Morrill	5 m

	Purpose	Presenter	Time
As needed, the Board may take action to change its officers, as well as committee membership and leadership.			
Current and archival information is here .			
C. Board Calendar for 2023-2024	Discuss	Greg Klein	10 m
A brief initial discussion of the Board's calendar for the 2023-2024 school year .			
D. School Year Calendar Revisit	Discuss	Sarah Morrill	5 m
Updated UMCS Calendar for SY 23-24			
OUSD "Board Approved" Calendar			

VII. Other Business

7:18 PM

A. Oakland and California Updates	Discuss	Sarah Morrill	5 m
Updates and current events related to Oakland USD, Alameda County Office of Education, and California, and potential implications for UMCS.			
B. Approve Minutes from April 27, 2023 Regular Meeting	Approve Minutes	Sarah Morrill	1 m
C. Approve Minutes from May 15, 2023 Special Meeting	Approve Minutes	Sarah Morrill	1 m
D. Action Item - Vote on General Consent Report	Vote	Sarah Morrill	3 m
General Consent Report for May 25, 2023			
<ol style="list-style-type: none"> 1. Vote to receive and accept the Audit of SY 2022-2023 2. UMCS Public Records Act [update] 3. UMCS Uniform Complaint Policy [update] 4. UMCS Arts, Music, & Instructional Materials Block Grant Spending Plan 			

[items may be linked directly here in the agenda, or under "Recordings" and then "Other files" of this meeting on BoardOnTrack.]

E. Collect New Business items for Future Meetings	Discuss	Sarah Morrill	5 m
--	---------	---------------	-----

	Purpose	Presenter	Time
F. Community Agreement Reflection	Discuss	Sarah Morrill	5 m
Are there any reflections on how those present at this meeting observed (or not) our Community Agreements?			
VIII. Closed Session			7:38 PM
A. Closed Session Items	Discuss	Sarah Morrill	15 m
1. Public Employee Performance Evaluation - Head of School			
"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			7:53 PM
A. Report out of any closed session action(s)	Vote	Sarah Morrill	1 m
"Return to Open Session" is always agendized ahead of time as a "Vote" item. It is not meant to indicate the the Board <i>shall</i> 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			7:54 PM
A. Adjourn Meeting	FYI	Sarah Morrill	2 m

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.

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. All materials are available via the Governance Section of our website: <https://www.urbanmontessori.org/boardontrackportal>

Coversheet

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

Section: III. Finance Committee
Item: A. Discussion Item - Committee Report, including year to date financial report
Purpose: Discuss
Submitted by:
Related Material: UMCS_April_2023_Balance_Sheet.pdf
UMCS_FY24_Budget_Draft_April_Finance_Committee.pdf
UMCS_April_2023_Cash_Flow.pdf
UMCS_April_2023_Financials.pdf
UMCS_April_2023_Finance_Committee_Presentation.pdf

Urban Montessori
Balance Sheet
As of Apr FY2023

	Jun FY2022	Apr FY2023
ASSETS		
Cash Balance	1,082,292	2,174,826
Accounts Receivable	754,600	136,295
Prepays	17,458	20,526
Fixed Assets, Net	30,626	23,153
TOTAL ASSETS	1,884,976	2,354,801
LIABILITIES & EQUITY		
Accounts Payable	103,057	105,059
Due to Others	102,400	102,400
Deferred Revenue	118,565	543,147
Current Loans and Other Payables	47,348	90,865
Beginning Net Assets	1,422,465	1,513,606
Net Income (Loss) to Date	91,142	(276)
TOTAL LIABILITIES & EQUITY	1,884,976	2,354,801

Urban Montessori
Multi-year Projection
As of Apr FY2023

	Year 1	Year 2	Year 3	Year 4
	2022-23	2023-24	2024-25	2025-26
SUMMARY				
Revenue				
LCFF Entitlement	3,183,158	3,894,083	4,433,141	4,947,995
Federal Revenue	456,342	340,784	264,148	287,489
Other State Revenues	1,377,070	875,951	870,756	724,408
Local Revenues	219,176	231,349	217,209	221,165
Fundraising and Grants	190,000	190,000	65,000	65,000
Total Revenue	5,425,745	5,532,167	5,850,253	6,246,056
Expenses				
Compensation and Benefits	3,817,565	4,163,513	4,368,918	4,567,683
Books and Supplies	447,012	346,055	340,971	360,285
Services and Other Operating Expenditures	1,101,412	1,011,718	1,032,407	1,139,897
Depreciation	8,986	8,986	8,986	3,645
Other Outflows	-	-	-	-
Total Expenses	5,374,975	5,530,272	5,751,282	6,071,510
Operating Income	50,770	1,895	98,971	174,546
Fund Balance				
Beginning Balance (Unaudited)	1,468,305	1,564,376	1,566,271	1,665,242
Audit Adjustment	45,301			
Beginning Balance (Audited)	1,513,606	1,564,376	1,566,271	1,665,242
Operating Income	50,770	1,895	98,971	174,546
Ending Fund Balance	1,564,376	1,566,271	1,665,242	1,839,788
Total Revenue Per ADA	18,317	16,435	15,921	15,672
Total Expenses Per ADA	18,146	16,429	15,651	15,234
Operating Income Per ADA	171	6	269	438
Fund Balance as a % of Expenses	29%	28%	29%	30%

**Urban Montessori
Multi-year Projection
As of Apr FY2023**

	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26
Key Assumptions				
Enrollment Breakdown				
TK	33	30	44	44
K	35	48	44	44
1	37	42	42	42
2	30	41	41	41
3	46	37	41	41
4	45	42	36	42
5	35	35	41	41
6	26	38	41	41
7	21	26	35	44
8	15	21	28	44
Total Enrolled	323	360	393	424
ADA %				
K-3	91.5%	93.5%	93.5%	94.0%
4-6	91.3%	93.5%	93.5%	94.0%
7-8	94.3%	93.5%	93.5%	94.0%
Average ADA %	91.7%	93.5%	93.5%	94.0%
ADA				
K-3	166	185	198	199
4-6	97	108	110	117
7-8	34	44	59	83
Total ADA	296	337	367	399

Urban Montessori
Multi-year Projection
As of Apr FY2023

	Year 1	Year 2	Year 3	Year 4
	2022-23	2023-24	2024-25	2025-26
REVENUE				
LCFF Entitlement				
8011 Charter Schools General Purpose Entitlement - State Aid	1,468,464	1,872,761	2,189,169	2,474,835
8012 Education Protection Account Entitlement	787,560	967,735	1,093,826	1,225,671
8096 Charter Schools in Lieu of Property Taxes	927,134	1,053,586	1,150,146	1,247,489
SUBTOTAL - LCFF Entitlement	3,183,158	3,894,083	4,433,141	4,947,995
Federal Revenue				
8181 Special Education - Entitlement	50,649	40,750	45,000	49,125
8220 Child Nutrition Programs	133,819	153,622	172,736	191,952
8291 Title I	31,880	31,880	31,880	31,880
8292 Title II	5,610	5,610	5,610	5,610
8294 Title IV	8,922	8,922	8,922	8,922
8297 PY Federal - Not Accrued	3,782	-	-	-
8299 All Other Federal Revenue	221,680	100,000	-	-
SUBTOTAL - Federal Revenue	456,342	340,784	264,148	287,489
Other State Revenue				
8319 Other State Apportionments - Prior Years	4,818	-	-	-
8381 Special Education - Entitlement (State)	308,484	298,461	325,814	353,390
8382 Special Education Reimbursement (State)	19,970	18,150	18,150	18,150
8520 Child Nutrition - State	62,449	71,690	80,610	12,797
8550 Mandated Cost Reimbursements	5,798	5,874	6,912	7,794
8560 State Lottery Revenue	73,323	83,323	90,960	98,658
8590 All Other State Revenue	685,842	210,944	140,944	15,944
8593 Expanded Learning Opportunities Program	216,386	187,508	207,366	217,675
SUBTOTAL - Other State Revenue	1,377,070	875,951	870,756	724,408
Local Revenue				
8676 After School Program Revenue	150,000	153,765	157,625	161,581
8699 All Other Local Revenue	9,592	-	-	-
8702 Oakland Measure G1	59,584	77,584	59,584	59,584
SUBTOTAL - Local Revenue	219,176	231,349	217,209	221,165
Fundraising and Grants				
8801 Family Fundraising	50,000	50,000	50,000	50,000
8802 Private Grants	125,000	125,000	-	-
8814 Field Trips Donations	15,000	15,000	15,000	15,000
SUBTOTAL - Fundraising and Grants	190,000	190,000	65,000	65,000
TOTAL REVENUE	5,425,745	5,532,167	5,850,253	6,246,056

Urban Montessori
Multi-year Projection
As of Apr FY2023

	Year 1	Year 2	Year 3	Year 4	
	2022-23	2023-24	2024-25	2025-26	
EXPENSES					
Compensation & Benefits					
Certificated Salaries					
1100	Lead Teacher Salaries	1,048,745	978,256	1,007,604	1,037,832
1148	Special Ed Teacher Salaries	342,587	430,908	443,835	457,150
1150	Support Teacher Salaries	576,987	548,905	615,039	677,740
1170	Measure G1 Stipends	58,000	58,000	58,000	58,000
1300	Certificated Supervisor & Administrator Salaries	267,350	376,915	388,222	399,869
	SUBTOTAL - Certificated Salaries	2,293,669	2,392,984	2,512,701	2,630,591
Classified Salaries					
2102	Student Support Staff	173,212	246,335	253,725	261,336
2300	Classified Supervisor & Administrator Salaries	112,398	112,398	115,770	119,243
2400	Classified Clerical & Office Salaries	164,911	236,531	243,627	250,936
2900	Classified Substitutes	59,866	22,512	23,187	23,883
2905	Other Classified - After School	125,820	200,840	206,865	213,071
	SUBTOTAL - Classified Salaries	636,207	818,616	843,174	868,470
Employee Benefits					
3100	STRS	437,466	459,030	482,287	505,208
3300	OASDI-Medicare-Alternative	82,131	96,683	100,170	103,684
3400	Health & Welfare Benefits	317,527	343,787	367,200	394,197
3500	Unemployment Insurance	15,357	13,820	23,058	23,485
3600	Workers Comp Insurance	35,208	38,594	40,328	42,048
	SUBTOTAL - Employee Benefits	887,689	951,913	1,013,043	1,068,622
Books & Supplies					
4100	Approved Textbooks & Core Curricula Materials	25,000	15,000	15,450	10,000
4200	Books & Other Reference Materials	3,012	3,103	3,196	1,000
4320	Educational Software	9,000	9,270	9,548	5,000
4325	Instructional Materials & Supplies	82,500	10,000	10,300	10,000
4326	Art & Music Supplies	13,000	7,000	7,210	5,000
4330	Office Supplies	6,500	6,695	6,896	4,000
4335	PE Supplies	2,000	2,060	2,122	2,000
4340	SpEd Materials & Supplies	2,000	2,060	2,122	5,000
4400	Training Center Expenses	50,000	30,000	-	-
4410	Classroom Furniture, Equipment & Supplies	20,000	7,000	7,210	15,000
4420	Computers: individual items less than \$5k	17,500	17,620	14,244	14,671
4430	Non Classroom Related Furniture, Equipment & Supplies	10,000	2,500	2,575	2,000
4700	Snacks	23,075	23,767	24,480	25,215
4710	Student Food Services	178,425	204,830	230,314	255,936
4720	Other Food	5,000	5,150	5,305	5,464
	SUBTOTAL - Books and Supplies	447,012	346,055	340,971	360,285
Services & Other Operating Expenses					
5215	Travel - Mileage, Parking, Tolls	1,662	1,712	1,763	1,816
5305	Dues & Membership - Professional	275	12,360	12,731	13,113
5450	Insurance - Other	73,330	75,530	77,796	80,130
5515	Janitorial, Gardening Services & Supplies	100,000	103,000	106,090	109,273
5520	Security	22,660	10,000	10,300	10,609
5535	Utilities - All Utilities	75,105	77,358	79,679	82,069
5605	Equipment Leases	13,596	14,004	14,424	14,857
5610	Rent	157,431	162,154	167,019	172,029

Urban Montessori
Multi-year Projection
As of Apr FY2023

	Year 1	Year 2	Year 3	Year 4
	2022-23	2023-24	2024-25	2025-26
5615 Repairs and Maintenance - Building	45,000	20,600	21,218	21,855
5803 Accounting Fees	23,672	24,382	25,113	25,867
5805 Administrative Fees	6,775	6,978	7,187	7,403
5809 Banking Fees	2,000	2,060	2,122	2,185
5812 Business Services	122,000	133,000	137,500	142,000
5815 Consultants - Instructional	5,000	5,150	5,305	5,464
5820 Consultants - Non Instructional - Custom 1	18,420	18,075	-	-
5824 District Oversight Fees	31,832	38,941	44,331	49,480
5826 Directors Contingency	-	38,941	44,331	49,480
5827 Middle School Program expenses (8816 offset)	1,918	1,976	2,035	2,096
5830 Field Trips Expenses	25,000	5,000	5,150	1,000
5833 Fines and Penalties	1,000	1,030	1,061	1,093
5836 Fingerprinting	1,692	1,743	1,795	1,849
5839 Fundraising Expenses	11,674	12,024	12,385	12,757
5845 Legal Fees	50,000	30,000	30,900	25,000
5851 Marketing and Student Recruiting	16,050	10,000	10,300	10,609
5857 Payroll Fees	6,747	6,950	7,158	7,373
5860 Printing and Reproduction	1,030	1,061	1,093	1,126
5861 Prior Yr Exp (not accrued)	14,427	-	-	-
5863 Professional Development	69,000	56,370	58,061	59,803
5869 Special Education Contract Instructors	110,000	50,300	51,809	125,000
5875 Staff Recruiting	4,000	4,120	4,244	4,371
5878 Student Assessment	14,000	8,500	8,755	9,018
5880 Student Health Services	6,000	6,180	6,365	6,556
5881 Student Information System	25,000	25,750	26,523	27,318
5884 Substitutes	-	-	-	8,000
5887 Technology Services	13,000	13,390	13,792	14,205
5910 Communications - Internet / Website Fees	17,052	17,564	18,090	18,633
5915 Postage and Delivery	3,395	3,497	3,602	3,710
5920 Communications - Telephone & Fax	11,670	12,020	12,381	12,752
SUBTOTAL - Services & Other Operating Exp.	1,101,412	1,011,718	1,032,407	1,139,897
Depreciation Expense				
6900 Depreciation	8,986	8,986	8,986	3,645
SUBTOTAL - Depreciation Expense	8,986	8,986	8,986	3,645
Other Outflows				
SUBTOTAL - Other Outflows	-	-	-	-
TOTAL EXPENSES	5,374,975	5,530,272	5,751,282	6,071,510

Urban Montessori
Monthly Cash Forecast
As of Apr FY2023

	2022-23												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Forecast	Jun Forecast		
Beginning Cash	1,082,292	1,285,136	983,498	1,034,787	1,130,594	1,117,607	1,036,586	1,432,812	1,182,838	1,169,667	2,174,826	1,911,162		
REVENUE														
LCFF Entitlement	-	76,155	345,646	334,968	137,078	216,234	426,358	137,078	254,323	531,188	156,010	156,010	3,183,158	412,109
Federal Revenue	-	-	3,791	11	-	18,384	64,170	66,295	7,410	14,280	24,985	93,802	456,342	163,214
Other State Revenue	12,655	25,292	35,005	43,383	52,816	57,535	144,389	19,448	91,750	627,176	115,863	66,365	1,377,070	85,393
Other Local Revenue	-	-	-	38,102	34,187	26,035	17,818	18,719	23,748	23,947	-	59,584	219,176	(22,963)
Fundraising & Grants	-	-	177	12,178	202	3,564	135,773	4,353	9,617	4,378	9,880	9,880	190,000	-
TOTAL REVENUE	12,655	101,447	384,618	428,642	224,283	321,752	788,508	245,892	386,847	1,200,969	306,738	385,641	5,425,745	637,753
EXPENSES														
Certificated Salaries	30,679	183,469	188,725	187,287	190,126	189,981	214,272	203,709	192,945	183,171	278,230	257,621	2,293,669	(6,545)
Classified Salaries	20,471	50,499	71,894	58,879	62,054	55,413	51,022	58,437	56,862	49,292	56,153	51,776	636,207	(6,545)
Employee Benefits	20,456	112,619	117,190	40,671	56,607	63,631	73,078	66,552	56,359	58,625	129,769	94,624	887,689	(2,491)
Books & Supplies	52,343	51,006	36,283	29,181	9,312	19,678	3,907	44,837	29,303	33,202	99,591	52,463	447,012	(14,094)
Services & Other Operating Expenses	56,353	82,793	93,484	72,930	89,446	56,996	68,855	119,188	89,915	70,804	120,689	161,804	1,101,412	18,155
Capital Outlay & Depreciation	-	-	-	-	-	4,483	747	747	747	747	757	757	8,986	-
Other Outflows	-	-	204	-	-	-	-	150	372	12,898	(13,625)	-	-	-
TOTAL EXPENSES	180,301	480,386	507,781	388,949	407,544	390,183	411,881	493,621	426,504	408,740	671,563	619,045	5,374,975	(11,521)
Operating Cash Inflow (Outflow)	(167,646)	(378,939)	(123,163)	39,694	(183,262)	(68,431)	376,627	(247,728)	(39,657)	792,229	(364,825)	(233,403)	50,770	649,274
Revenues - Prior Year Accruals	255,068	88,128	170,287	57,303	-	26,337	(8,856)	-	2,243	30,295	24,501	13,147		
Accounts Receivable - Current Year	(2,800)	(1,250)	800	500	250	-	(500)	500	-	-	2,750	-		
Other Assets	8,932	-	-	-	-	-	-	-	-	(12,000)	-	-		
Fixed Assets	-	-	-	-	-	4,483	747	747	747	747	757	757		
Expenses - Prior Year Accruals	172,028	(8,680)	(19,699)	(15,624)	(15,624)	(15,624)	(12,895)	(15,624)	(15,625)	(15,624)	(25,378)	(22,650)		
Accounts Payable - Current Year	(24,096)	(9,167)	13,152	(11,491)	43,840	(36,990)	(8,024)	2,498	30,014	(35,652)	(7,798)	-		
Summerholdback for Teachers	(38,642)	8,269	9,911	9,481	9,370	9,204	8,408	9,633	9,107	8,684	6,328	(6,053)	-	
Other Liabilities	-	-	-	15,944	132,439	-	39,720	-	-	236,479	100,000	-		
Ending Cash	1,285,136	983,498	1,034,787	1,130,594	1,117,607	1,036,586	1,432,812	1,182,838	1,169,667	2,174,826	1,911,162	1,662,960		

Urban Montessori
Income Statement
As of Apr FY2023

	Actual			YTD	Budget							
	Feb	Mar	Apr		Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY												
Revenue												
LCFF Entitlement	137,078	254,323	531,188	2,459,028	3,833,476	3,183,158	3,183,158	-	(650,318)	724,130	77%	
Federal Revenue	66,295	7,410	14,280	174,341	499,411	537,592	456,342	(81,250)	(43,069)	282,001	38%	
Other State Revenues	19,448	91,750	627,176	1,109,449	1,130,345	1,298,979	1,377,070	78,091	246,724	267,621	81%	
Local Revenues	18,719	23,748	23,947	182,555	59,584	219,176	219,176	-	159,592	36,621	83%	
Fundraising and Grants	4,353	9,617	4,378	170,240	190,000	190,000	190,000	-	-	19,760	90%	
Total Revenue	245,892	386,847	1,200,969	4,095,614	5,712,817	5,428,904	5,425,745	(3,159)	(287,071)	1,330,132	75%	
Expenses												
Compensation and Benefits	328,698	306,166	291,088	2,964,975	3,934,949	3,846,900	3,817,565	29,335	117,384	852,591	78%	
Books and Supplies	44,837	29,303	33,202	309,053	410,800	422,012	447,012	(25,000)	(36,212)	137,960	69%	
Services and Other Operating Expenditures	119,188	89,915	70,804	800,765	1,296,489	1,061,042	1,101,412	(40,370)	195,077	300,647	73%	
Depreciation	747	747	747	7,472	8,986	8,986	8,986	-	-	1,514	83%	
Other Outflows	150	372	12,898	13,625	-	-	-	-	-	(13,625)		
Total Expenses	493,621	426,504	408,740	4,095,889	5,651,224	5,338,940	5,374,975	(36,035)	276,249	1,279,086	76%	
Operating Income	(247,728)	(39,657)	792,229	(276)	61,592	89,964	50,770	(39,194)	(10,822)	51,046		
Fund Balance												
Beginning Balance (Audited)					1,236,534	1,513,606	1,513,606					
Operating Income					61,592	89,964	50,770					
Ending Fund Balance					1,298,126	1,603,571	1,564,376					
Fund Balance as a % of Expenses					23%	30%	29%					

Urban Montessori
Income Statement
As of Apr FY2023

	Actual			YTD	Budget							
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
KEY ASSUMPTIONS												
Enrollment Summary												
K-3					222	181	181	-	(41)			
4-6					128	106	106	-	(22)			
7-8					56	36	36	-	(20)			
Total Enrolled					406	323	323	-	(83)			
ADA %												
K-3					93.0%	91.5%	91.5%	0.0%	-1.5%			
4-6					93.0%	91.3%	91.3%	0.0%	-1.7%			
7-8					93.0%	94.3%	94.3%	0.0%	1.3%			
Average ADA %					93.0%	91.7%	91.7%	0.0%	-1.3%			
ADA												
K-3					206.46	165.55	165.55	-	(40.91)			
4-6					119.04	96.73	96.73	-	(22.31)			
7-8					52.08	33.93	33.93	-	(18.15)			
Total ADA					377.58	296.21	296.21	-	(81.37)			

Urban Montessori
Income Statement
As of Apr FY2023

	Actual			YTD	Budget							
	Feb	Mar	Apr		Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE												
LCFF Entitlement												
8011 Charter Schools General Purpose Entitlement - State Aid	137,078	96,011	96,029	1,029,740	1,904,420	1,468,464	1,468,464	-	(435,956)	438,724	70%	
8012 Education Protection Account Entitlement	-	-	205,830	626,078	858,994	787,560	787,560	-	(71,435)	161,482	79%	
8096 Charter Schools in Lieu of Property Taxes	-	158,312	229,329	803,210	1,070,062	927,134	927,134	-	(142,927)	123,924	87%	
SUBTOTAL - LCFF Entitlement	137,078	254,323	531,188	2,459,028	3,833,476	3,183,158	3,183,158	-	(650,318)	724,130	77%	
Federal Revenue												
8181 Special Education - Entitlement	-	-	-	-	43,625	50,649	50,649	-	7,024	50,649	0%	
8220 Child Nutrition Programs	-	7,410	12,320	62,039	73,080	115,069	133,819	18,750	60,739	71,780	46%	
8291 Title I	-	-	-	31,880	42,645	31,880	31,880	-	(10,765)	-	100%	
8292 Title II	4,206	-	-	5,610	8,381	5,610	5,610	-	(2,771)	-	100%	
8294 Title IV	-	-	1,960	8,922	10,000	8,922	8,922	-	(1,078)	-	100%	
8297 PY Federal - Not Accrued	-	-	-	3,782	-	3,782	3,782	-	3,782	-	100%	
8299 All Other Federal Revenue	62,089	-	-	62,109	321,680	321,680	221,680	(100,000)	(100,000)	159,571	28%	
SUBTOTAL - Federal Revenue	66,295	7,410	14,280	174,341	499,411	537,592	456,342	(81,250)	(43,069)	282,001	38%	
Other State Revenue												
8319 Other State Apportionments - Prior Years	-	290	4,294	4,818	-	524	4,818	4,294	4,818	-	100%	
8381 Special Education - Entitlement (State)	-	63,914	31,911	233,961	292,439	308,484	308,484	-	16,045	74,523	76%	
8382 Special Education Reimbursement (State)	-	3,444	1,722	15,681	21,600	19,970	19,970	-	(1,630)	4,289	79%	
8520 Child Nutrition - State	-	4,622	7,579	30,685	3,045	30,685	62,449	31,764	59,404	31,764	49%	
8550 Mandated Cost Reimbursements	-	-	-	5,798	5,798	5,798	5,798	-	-	(0)	100%	
8560 State Lottery Revenue	-	-	27,434	50,696	89,916	73,323	73,323	-	(16,593)	22,627	69%	
8590 All Other State Revenue	-	-	534,775	610,021	587,481	643,809	685,842	42,033	98,361	75,821	89%	
8593 Expanded Learning Opportunities Program	19,448	19,480	19,461	157,789	130,067	216,386	216,386	-	86,319	58,597	73%	
SUBTOTAL - Other State Revenue	19,448	91,750	627,176	1,109,449	1,130,345	1,298,979	1,377,070	78,091	246,724	267,621	81%	
Local Revenue												
8676 After School Program Revenue	18,719	23,748	23,947	172,963	-	150,000	150,000	-	150,000	(22,963)	115%	
8699 All Other Local Revenue	-	-	-	9,592	-	9,592	9,592	-	9,592	0	100%	
8702 Oakland Measure G1	-	-	-	-	59,584	59,584	59,584	-	-	59,584	0%	
SUBTOTAL - Local Revenue	18,719	23,748	23,947	182,555	59,584	219,176	219,176	-	159,592	36,621	83%	
Fundraising and Grants												
8801 Family Fundraising	4,189	125	1,015	25,661	50,000	50,000	50,000	-	-	24,339	51%	
8802 Private Grants	163	1,000	2,500	135,224	25,000	125,000	125,000	-	100,000	(10,224)	108%	
8803 Training Center	-	-	-	-	100,000	-	-	-	(100,000)	-	-	
8812 Other Fundraising (Movie Night, Apparel, etc)	-	8,492	863	9,355	-	-	-	-	-	(9,355)	-	
8814 Field Trips Donations	-	-	-	-	15,000	15,000	15,000	-	-	15,000	0%	
SUBTOTAL - Fundraising and Grants	4,353	9,617	4,378	170,240	190,000	190,000	190,000	-	-	19,760	90%	
TOTAL REVENUE	245,892	386,847	1,200,969	4,095,614	5,712,817	5,428,904	5,425,745	(3,159)	(287,071)	1,330,132	75%	

Urban Montessori
Income Statement
As of Apr FY2023

	Actual			YTD	Budget						
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100	79,852	80,051	79,930	788,378	1,072,001	1,048,745	1,048,745	-	23,256	260,367	75%
1148	29,848	29,848	29,848	272,671	349,210	349,132	342,587	6,545	6,623	69,916	80%
1150	71,730	60,768	51,114	480,523	656,289	587,428	576,987	10,441	79,303	96,463	83%
1170	-	-	-	-	58,000	58,000	58,000	-	-	58,000	0%
1300	22,279	22,279	22,279	222,792	267,350	267,350	267,350	-	-	44,558	83%
SUBTOTAL - Certificated Salaries	203,709	192,945	183,171	1,764,364	2,402,850	2,310,656	2,293,669	16,987	109,182	529,305	77%
Classified Salaries											
2100	-	-	-	-	65,354	-	-	-	65,354	-	-
2102	18,124	15,646	14,064	163,928	231,572	173,212	173,212	-	58,361	9,283	95%
2300	9,366	9,366	9,366	93,665	112,398	112,398	112,398	-	-	18,733	83%
2400	14,649	13,761	13,703	136,871	180,411	171,457	164,911	6,545	15,500	28,040	83%
2900	6,680	5,169	4,307	45,537	46,771	59,866	59,866	-	(13,095)	14,330	76%
2905	9,617	12,920	7,851	94,822	-	126,776	125,820	956	(125,820)	30,998	75%
SUBTOTAL - Classified Salaries	58,437	56,862	49,292	534,823	636,506	643,708	636,207	7,501	299	101,384	84%
Employee Benefits											
3100	40,185	38,129	36,263	337,865	425,134	440,710	437,466	3,245	(12,331)	99,601	77%
3300	6,875	6,537	5,799	61,164	94,509	82,951	82,131	820	12,378	20,967	74%
3400	15,729	8,844	16,516	228,768	327,692	317,527	317,527	-	10,164	88,760	72%
3500	1,232	317	48	7,610	11,734	15,845	15,357	488	(3,623)	7,747	50%
3600	2,531	2,531	-	30,381	36,524	35,503	35,208	294	1,316	4,827	86%
SUBTOTAL - Employee Benefits	66,552	56,359	58,625	665,788	895,593	892,536	887,689	4,847	7,903	221,902	75%
Books & Supplies											
4100	-	-	-	-	100,000	25,000	25,000	-	75,000	25,000	0%
4200	70	-	-	3,012	1,000	3,012	3,012	-	(2,012)	-	100%
4320	6,944	-	-	6,944	9,000	9,000	9,000	-	-	2,056	77%
4325	116	1,759	16	63,412	7,500	82,500	82,500	-	(75,000)	19,088	77%
4326	813	637	33	12,835	5,000	13,000	13,000	-	(8,000)	165	99%
4330	48	722	894	6,365	5,000	6,500	6,500	-	(1,500)	135	98%
4335	289	149	-	1,417	2,000	2,000	2,000	-	-	583	71%
4340	225	9	56	2,009	2,000	2,000	2,000	-	-	(9)	100%
4400	-	-	-	350	100,000	50,000	50,000	-	50,000	49,650	1%
4410	90	83	405	18,431	10,000	20,000	20,000	-	(10,000)	1,569	92%
4420	56	7,987	50	17,502	17,500	17,500	17,500	-	-	(2)	100%
4430	93	170	416	6,324	10,000	10,000	10,000	-	-	3,676	63%
4700	1,228	2,069	483	16,395	15,000	23,075	23,075	-	(8,075)	6,680	71%
4710	34,406	15,301	30,548	149,680	121,800	153,425	178,425	(25,000)	(56,625)	28,745	84%
4720	459	419	300	4,377	5,000	5,000	5,000	-	-	623	88%
SUBTOTAL - Books and Supplies	44,837	29,303	33,202	309,053	410,800	422,012	447,012	(25,000)	(36,212)	137,960	69%
Services & Other Operating Expenses											
5215	-	-	-	55	1,662	1,662	1,662	-	-	1,607	3%
5305	142	(6,875)	1,200	275	19,000	-	275	(275)	18,725	-	100%
5450	6,471	6,470	-	73,330	73,330	73,330	73,330	-	-	-	100%
5515	8,381	9,638	11,752	84,886	100,000	100,000	100,000	-	-	15,114	85%
5520	318	1,625	117	14,770	22,660	22,660	22,660	-	-	7,890	65%

Urban Montessori
Income Statement
As of Apr FY2023

	Actual			YTD	Budget							
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
5535 Utilities - All Utilities	1,241	10,017	9,245	66,025	55,105	75,105	75,105	-	(20,000)	9,080	88%	
5605 Equipment Leases	1,387	931	931	10,801	13,596	13,596	13,596	-	-	2,795	79%	
5610 Rent	39,358	-	-	118,073	146,708	157,431	157,431	-	(10,723)	39,358	75%	
5615 Repairs and Maintenance - Building	2,809	16,828	11,313	39,776	20,000	30,000	45,000	(15,000)	(25,000)	5,224	88%	
5803 Accounting Fees	1,575	4,180	1,628	20,928	23,672	23,672	23,672	-	-	2,744	88%	
5805 Administrative Fees	-	354	354	1,062	6,775	6,775	6,775	-	-	5,713	16%	
5809 Banking Fees	87	111	86	1,122	656	2,000	2,000	-	(1,344)	878	56%	
5812 Business Services	10,167	10,167	10,167	101,667	122,000	122,000	122,000	-	-	20,333	83%	
5815 Consultants - Instructional	-	2,050	-	2,750	5,000	5,000	5,000	-	-	2,250	55%	
5820 Consultants - Non Instructional - Custom 1	-	18,060	-	18,420	-	18,420	18,420	-	(18,420)	-	100%	
5824 District Oversight Fees	-	-	5,340	15,027	39,485	32,787	31,832	955	7,653	16,805	47%	
5826 Directors Contingency	-	-	-	-	253,612	-	-	-	253,612	-	-	
5827 Middle School Program expenses (8816 offset)	-	-	-	118	1,918	1,918	1,918	-	-	1,800	6%	
5830 Field Trips Expenses	-	998	-	1,148	50,000	25,000	25,000	-	25,000	23,852	5%	
5833 Fines and Penalties	-	1	-	1	1,000	1,000	1,000	-	-	999	0%	
5836 Fingerprinting	-	-	-	-	1,692	1,692	1,692	-	-	1,692	0%	
5839 Fundraising Expenses	-	-	-	-	11,674	11,674	11,674	-	-	11,674	0%	
5845 Legal Fees	2,581	839	187	12,334	50,000	50,000	50,000	-	-	37,666	25%	
5851 Marketing and Student Recruiting	150	-	-	1,050	10,000	10,000	16,050	(6,050)	(6,050)	15,000	7%	
5857 Payroll Fees	769	519	485	4,979	6,747	6,747	6,747	-	-	1,769	74%	
5860 Printing and Reproduction	61	-	-	211	1,030	1,030	1,030	-	-	819	20%	
5861 Prior Yr Exp (not accrued)	-	(1,833)	-	12,593	-	14,427	14,427	-	(14,427)	1,833	87%	
5863 Professional Development	-	199	-	31,422	69,000	69,000	69,000	-	-	37,578	46%	
5869 Special Education Contract Instructors	23,225	11,265	16,855	85,795	90,000	90,000	110,000	(20,000)	(20,000)	24,205	78%	
5875 Staff Recruiting	-	-	-	3,075	4,000	4,000	4,000	-	-	925	77%	
5878 Student Assessment	4,818	440	-	13,157	13,000	14,000	14,000	-	(1,000)	843	94%	
5880 Student Health Services	710	-	291	3,668	6,000	6,000	6,000	-	-	2,332	61%	
5881 Student Information System	3,787	827	827	24,599	25,000	25,000	25,000	-	-	401	98%	
5884 Substitutes	-	-	-	-	15,450	-	-	-	15,450	-	-	
5887 Technology Services	186	226	-	11,650	13,000	13,000	13,000	-	-	1,350	90%	
5910 Communications - Internet / Website Fees	10,896	609	-	15,487	8,652	17,052	17,052	-	(8,400)	1,565	91%	
5915 Postage and Delivery	71	204	26	1,342	3,395	3,395	3,395	-	-	2,053	40%	
5920 Communications - Telephone & Fax	-	2,064	-	9,171	11,670	11,670	11,670	-	-	2,499	79%	
SUBTOTAL - Services & Other Operating Exp.	119,188	89,915	70,804	800,765	1,296,489	1,061,042	1,101,412	(40,370)	195,077	300,647	73%	
Capital Outlay & Depreciation												
6900 Depreciation	747	747	747	7,472	8,986	8,986	8,986	-	-	1,514	83%	
SUBTOTAL - Capital Outlay & Depreciation	747	747	747	7,472	8,986	8,986	8,986	-	-	1,514	83%	
Other Outflows												
7999 Uncategorized Expense	150	372	12,898	13,625	-	-	-	-	-	(13,625)	-	
SUBTOTAL - Other Outflows	150	372	12,898	13,625	-	-	-	-	-	(13,625)	-	
TOTAL EXPENSES	493,621	426,504	408,740	4,095,889	5,651,224	5,338,940	5,374,975	(36,035)	276,249	1,279,086	76%	

Urban Montessori Finance Committee Update

JOSH KEMP AND EBONI WILLIAMS

MAY 17, 2023





Contents

- 1. 2022-23 Financial Update**
 - A. Current Forecast

- 2. 2023-24 Budgeting**
 - A. FY24 Budget Draft
 - B. FY24 Budget Metrics and Revenues

- 3. Governor's May Revise**
 - A. May Revise
 - B. Senate Budget

- 4. Exhibits**
 - A. Current 2022-23 Forecast
 - B. 2022-23 Cash Flow
 - C. FY24 Budget Draft
 - D. FY24 Revenue Assumptions
 - E. FY24 May Revise Proposal
 - F. One-Time Funding Proposed Adjustments

2022-23 Forecast Update

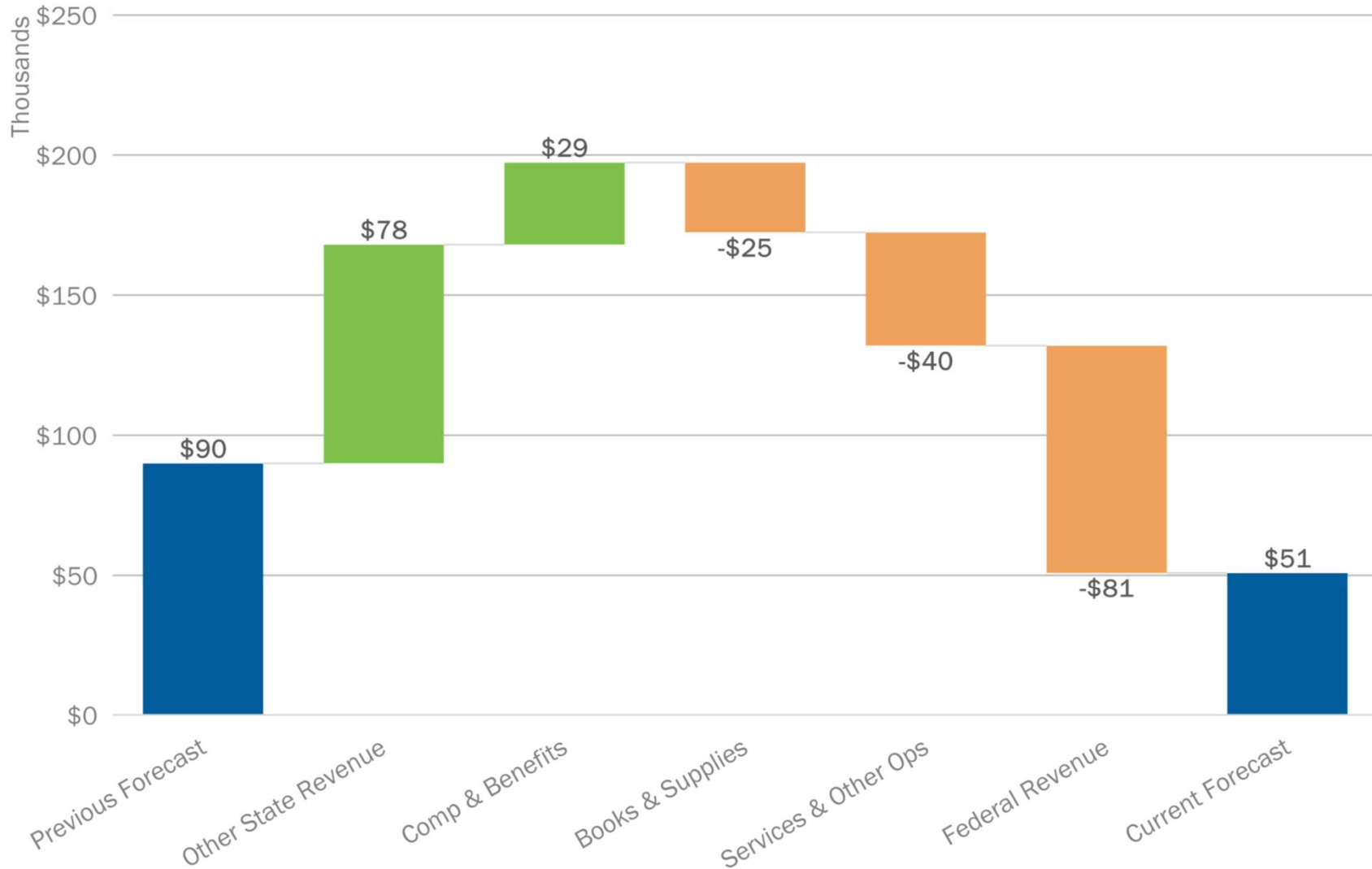
Actuals through 4/30/2023





2022-23 Forecast Update

Moved some ESSER money to next year, additional FY22 hold harmless



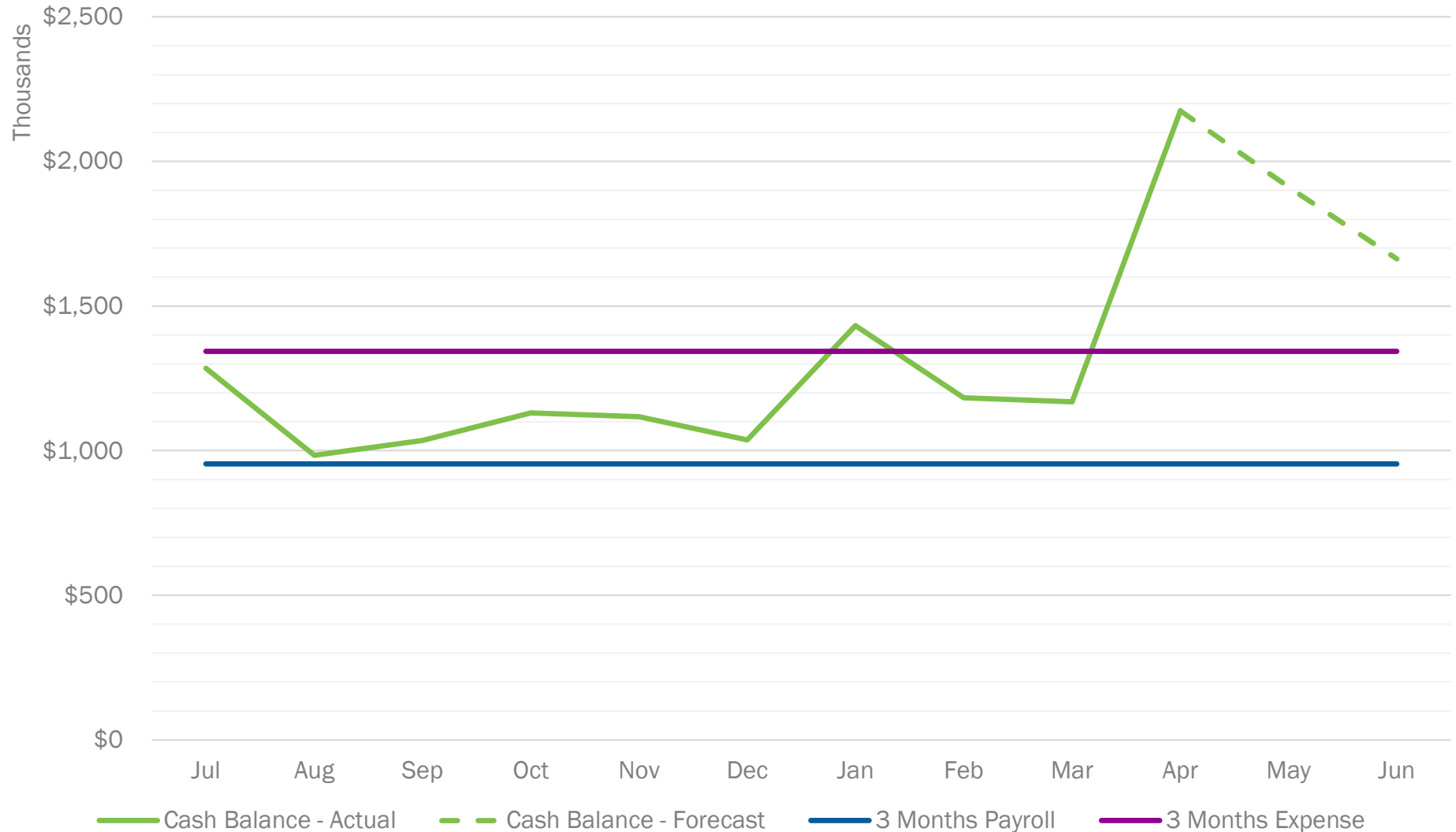
Budget Comparison



		2022-23	2022-23	Variance
		Previous Forecast	Current Forecast	
Revenue	LCFF Entitlement	3,183,158	3,183,158	-
	Federal Revenue	537,592	456,342	(81,250)
	Other State Revenues	1,298,979	1,377,070	78,091
	Local Revenues	219,176	219,176	-
	Fundraising and Grants	190,000	190,000	-
	Total Revenue	5,428,904	5,425,745	(3,159)
Expenses	Compensation and Benefits	3,846,900	3,817,565	29,335
	Books and Supplies	422,012	447,012	(25,000)
	Services and Other Operating	1,061,042	1,101,412	(40,370)
	Depreciation	8,986	8,986	-
	Other Outflows	-	-	-
	Total Expenses	5,338,940	5,374,975	(36,035)
	Operating Income	89,964	50,770	(39,194)
	Beginning Balance (Audited)	1,513,606	1,513,606	-
	Operating Income	89,964	50,770	(39,194)
	Ending Fund Balance (incl. Depreciation)	1,603,571	1,564,376	(39,194)
	Ending Fund Balance as % of Expenses	30.0%	29.1%	-0.9%

2022-23 Monthly Cash Flow Projection

Large cash bump in April due to hold harmless protection from FY22



Budgeting



Budget Summary



		2022-23	2023-24	2024-25	2025-26
		Current Forecast	Projected Budget	Projected Budget	Projected Budget
Revenue	LCFF Entitlement	3,183,158	3,894,083	4,433,141	4,947,995
	Federal Revenue	456,342	340,784	264,148	287,489
	Other State Revenues	1,377,070	875,951	870,756	724,408
	Local Revenues	219,176	231,349	217,209	221,165
	Fundraising and Grants	190,000	190,000	65,000	65,000
	Total Revenue	5,425,745	5,532,167	5,850,253	6,246,056
Expenses	Compensation and Benefits	3,817,565	4,163,513	4,368,918	4,567,683
	Books and Supplies	447,012	346,055	340,971	360,285
	Services and Other Operating Expenditures	1,101,412	1,011,718	1,032,407	1,139,897
	Depreciation	8,986	8,986	8,986	3,645
	Other Outflows	-	-	-	-
	Total Expenses	5,374,975	5,530,272	5,751,282	6,071,510
	Operating Income	50,770	1,895	98,971	174,546
	Beginning Balance (Audited)	1,513,606	1,564,376	1,566,271	1,665,242
	Operating Income	50,770	1,895	98,971	174,546
Ending Fund Balance (incl. Depreciation)		1,564,376	1,566,271	1,665,242	1,839,788
Ending Fund Balance as % of Expenses		29.1%	28.3%	29.0%	30.3%

Key Metrics



	FY21	FY22	FY23	FY24	FY25	FY26
Ending Fund Balance	1,422,465	1,513,606	1,564,376	1,566,271	1,665,242	1,839,788
Total Revenues per ADA	13,935	14,218	18,317	16,435	15,921	15,672
Total Expenses per ADA	10,929	13,929	18,146	16,429	15,651	15,234
Operating Income per ADA	3,005	288	171	6	269	438
Fund Balance as a % of Expenses	35%	34%	29%	28%	29%	30%

Revenue Assumptions

Revenue Drivers	2022-23	2023-24	2024-25	2025-26
Enrollment	323	360	393	424
ADA	296	337	367	399
Unduplicated Count	112	124	135	146

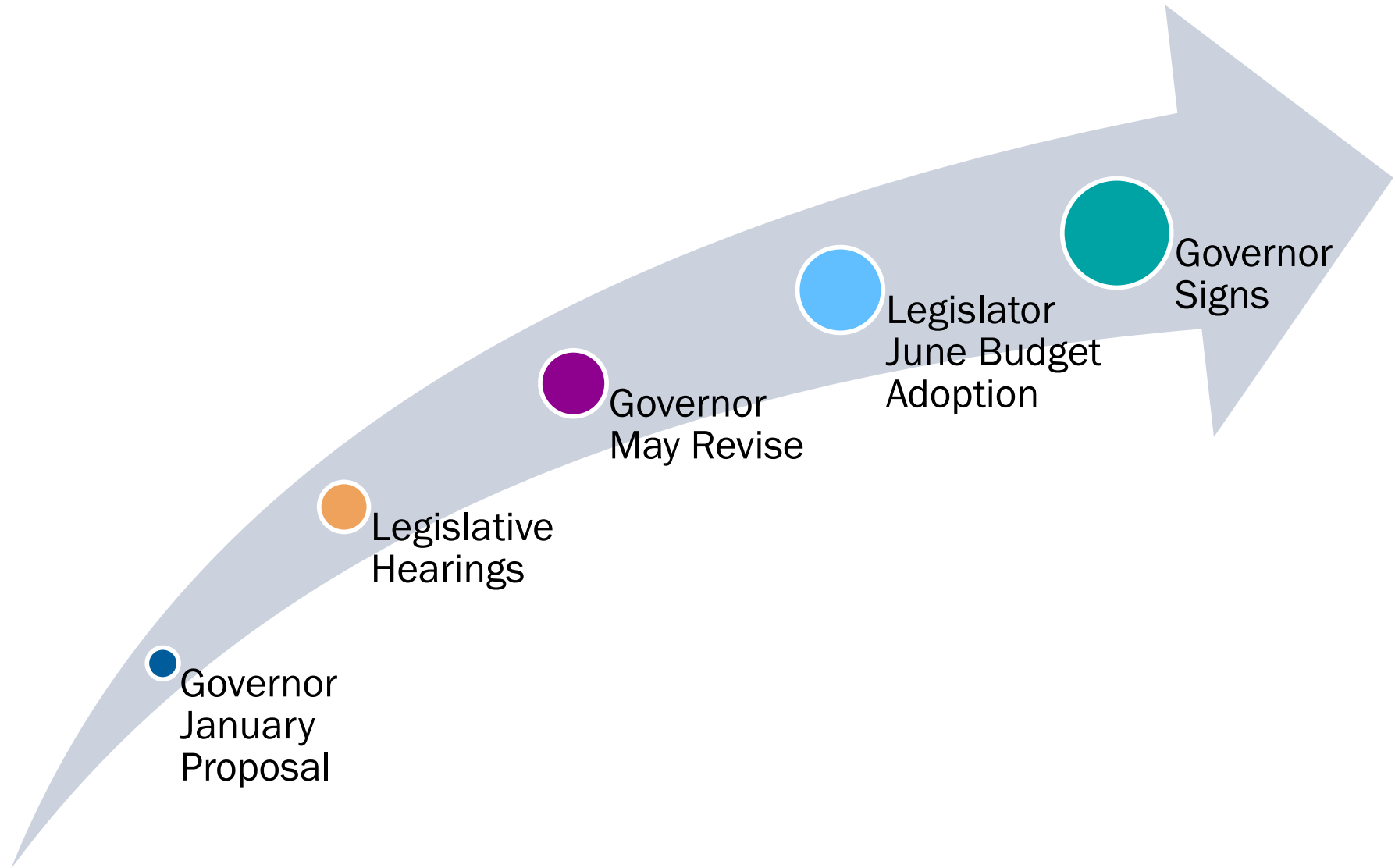
Funding Sources	2022-23	2023-24	2024-25	2025-26
LCFF				
Rate Per ADA	\$10,746	\$11,569	\$12,064	\$12,415
Federal Revenue				
Title I	\$31,880	\$31,880	\$31,880	\$31,880
Title II	\$5,610	\$5,610	\$5,610	\$5,610
ESSER III	\$221,680	\$100,000	\$0	\$0
Other State Revenues				
SPED Per ADA	\$820	\$887	\$913	\$940
Learning Recovery Block Grant	\$9,433	\$50,000	\$125,000	\$0
Arts, Music, and Instructional	\$65,560	\$145,000	\$0	\$0
Hold Harmless	\$534,775	\$0	\$0	\$0
ELO-P	\$216,386	\$187,508	\$207,366	\$217,675
Local Revenue/ Fundraising				
After School Revenue	\$150,000	\$153,765	\$157,625	\$161,581
Fundraising	\$190,000	\$190,000	\$65,000	\$65,000

State Budget Updates



State Budget Process

Iterative process with many changes to Governor's Proposal



May Revise Summary

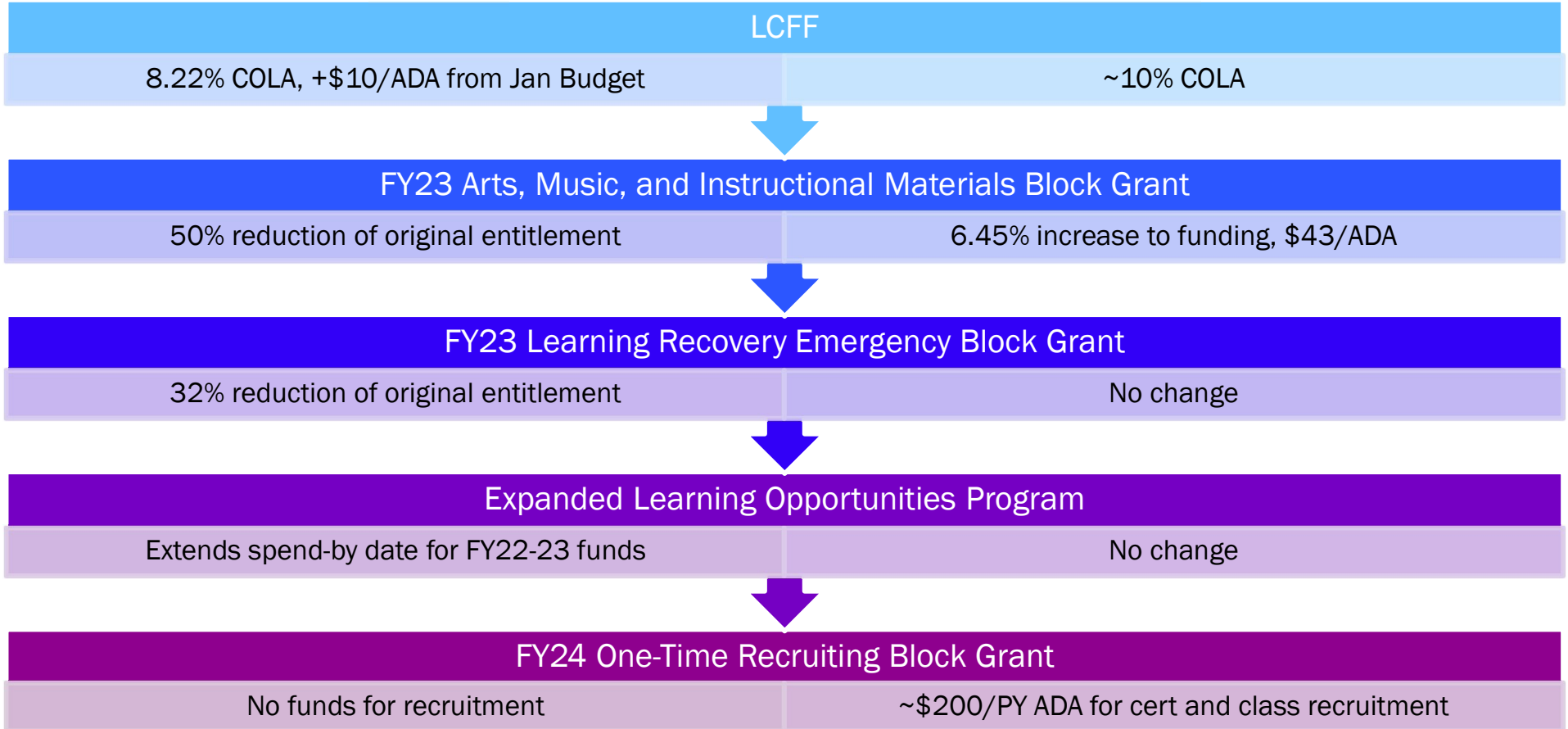
Immaterially higher COLA

Further claw backs to FY23 one-time funding

Extends ELOP spending timeline for FY22 & FY23 funds

	May Revise	January Proposal
LCFF COLA	8.22%	8.13%
Arts, Music, Instruc Block Grant	\$1.8B	\$2.3B
Learning Recovery Block Grant	\$5.4B	\$7.9B
ELOP	\$4B	\$4B

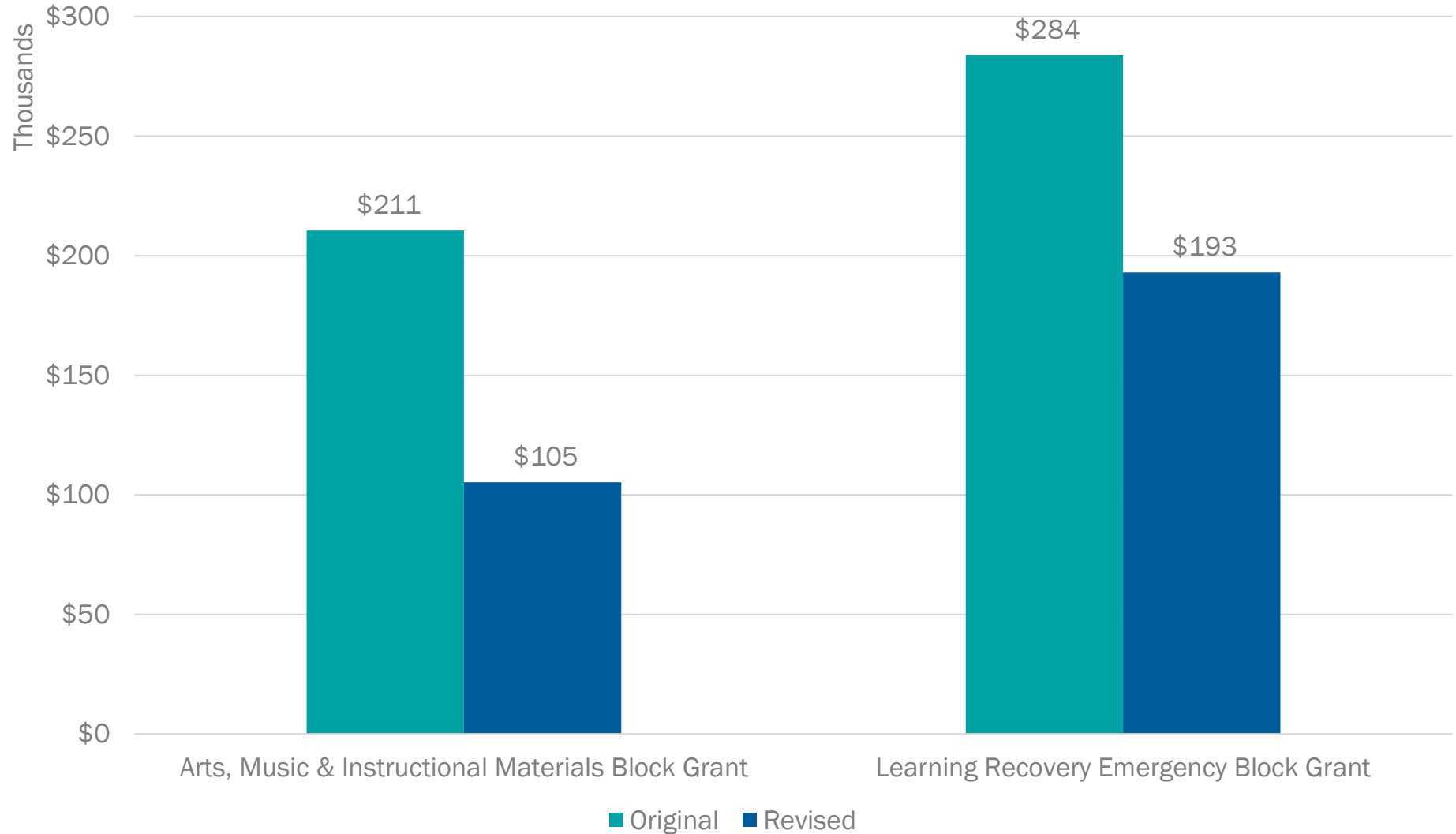
Budget Proposal – Governor vs. State Senate



Senate plan would require corporate tax hike, Newsom has stated opposition to raising taxes to fund budget

Funding Loss Estimate from May Revise

Projected revenue would decrease by \$196k



Coversheet

Approve Minutes from April 27, 2023 Regular Meeting

Section: VII. Other Business
Item: B. Approve Minutes from April 27, 2023 Regular Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Regular Board Meeting on April 27, 2023

APPROVED



Urban Montessori Charter School

Minutes

Regular Board Meeting

Date and Time

Thursday April 27, 2023 at 5:30 PM

Location

4551 Steele Street, Oakland, CA 94619. Ring the front bell or call/text 510-290-4005 for entry. Signage on campus will direct you to the correct room, generally the Head of School's Office.

The public may comment and participate [via Zoom](#) if they prefer. The public may also email comments to board@urbanmontessori.org to be shared by the Board's Secretary during the meeting. Please make that intention clear in your email.

<https://us02web.zoom.us/j/82592855160?pwd=cG02OTRoUVdrdngwOTI2WFBrOTBzQT09>

Meeting ID: 825 9285 5160; Passcode 510 842 1181

One tap mobile

+16699009128,,82592855160# US (San Jose)

+12532158782,,82592855160# US (Tacoma)

Dial by your location

+1 669 900 9128 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

Meeting ID: 825 9285 5160

Find your local number: <https://us02web.zoom.us/j/k1Y3eQWvA>

Additional teleconference locations:

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.

Members: Kara Fortuna, Greg Klein, Sarah Morrill, Ann Rhodes, Donald Williams

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 on our [BoardOnTrack public portal](#) and also through the [UMCS School Calendar](#).

Directors Present

A. Rhodes, D. Williams, G. Klein, K. Fortuna, S. Morrill

Directors Absent

None

Guests Present

D. Bissonnette, K. Feeney

I. Opening Items

A. Call the Meeting to Order

S. Morrill called a meeting of the board of directors of Urban Montessori Charter School to order on Thursday Apr 27, 2023 at 5:41 PM.

B. Record Attendance

C. Review of Action/Discussion Items

No changes needed.

D. Review Community Agreements

Sarah gave an overview of the community agreements, and Daniel read them aloud. The Board and community members shared specific community agreements that resonated with them for this meeting.

E. Board and Community Appreciations

Donald shared appreciation to teachers, staff, and parents for being a community and showing how much they care. Sarah shared an appreciation the FAC and everyone else who helped plan the Left Coast yoga parents night out, and Moveathon, and also to the Middle School team for taking students out on the trip to San Francisco last week. Anna E. appreciated getting to visit different classrooms in her role at the school. Krishna appreciated Ms. Melody for her work in the Expanded Learning Opportunity. Greg echoed that appreciation. Daniel appreciated the classroom teachers for their planning on classroom transitions that occur between K and 1, and 3 and 4, and to Ms. Tobie for helping facilitate one of those meetings. A parent appreciated the teachers and staff, and also to the volunteers who help the school.

F. Board Member Comment

No public comments on items not on the agenda from Board members.

G. Presentations from the Floor

Sarah reviewed what is on the agenda.

No public comments on items not on the agenda.

II. Head of School Report

A. Head of School Report

Krishna shared her Head of School report, including reviewing community agreements, land acknowledgement, and anti-racist / anti-bias statements. Daniel shared recent upcoming events including upcoming NWEA testing, Shrek the Musical performance is tomorrow, Move-a-thon is May 6th, and the last day for students is Friday June 2nd. Daniel shared about classroom placements for kids moving up to new classrooms, including a family night to share with those families. Coach Elizabeth Slade is coming to visit classrooms again, from Public Montessori in Action. Krishna shared about Performance Management and Employment procedures. Krishna shared that when there is an issue with job performance specific to a role's job description, staff are supported with a performance support or improvement plan (Krishna linked a blank template in her report). These can be used at anytime throughout the year, and typically run six to eight years. Additionally, the school has an Employee Handbook (<https://docs.google.com/document/d/1eUDkXT0gtgB7KH-JUI-yhfUgVMVhaaC9aonsMNBnZD4/edit>). [note: if this link does not work for you, a link to this document is also in the Documents section of BoardOnTrack under Adopted Board Policies]), and have staff sign on to those each year to be sure its understood. That is typically updated at the end of the school year for the following year. When they arise, concerns from the Employee Handbook are communicated in writing to an employee, and

are followed up with a second communication with links to the Handbook, and offers for in-person meetings to review everything. There is no zero tolerance or three-strikes policy. Each employee, including those not invited to return for the following year, has access to feedback and support opportunities. Krishna shared improvements underway for next year including a more robust administrative team to provide greater support for students and staff. The school is planning a collaborative review of policies, job descriptions, and processes of support and development; expanded individual coaching; formal evaluation by position; additional onboarding procedures and support; additional professional development focus on the Employee Handbook and job responsibilities. Krishna shared that 42 of 47 staff were invited to return for next year. Two additional staff are not returning, one is moving out of state and the other is leaving to care for a parent. Hiring processes have been underway and still currently hiring for four open positions for next year. Krishna shared about the LCAP and the process for its development and adoption. It shares major school-wide goals and links to specific sources of public revenue that support those goals. The public is welcome to provide input on the LCAP through public comment, and the document is available online for comments.

Greg asked for clarification on the number of roles being hired since five staff were not invited back for next year and the school is currently hiring for four roles. Krishna clarified that no roles were eliminated, two new ones were created, and hiring is in process so at this moment there are still four open positions. 46 of 50 positions for next year are staffed at this time.

Greg commented that he noticed UMCS Staff working hard to complete and update the LCAP document and also flagged the Local Indicators, too, for completion.

A parent asked who makes staffing decisions and Krishna clarified that it is the admin team of herself, Daniel, and Melody. The parent shared how they observed the classroom, and how the kids were working independently even with the lead teacher running late caring for their own child. The classroom was amazing still even in this dynamic that day. And the support teacher was not invited back, and investing in teachers and teachers of color is a big reason why they are here at our school. The parent asked that the admin look at being sure we are continuing to do that and investing in our teachers.

A parent shared that a support teacher wasn't asked to return. When she observed her child's classroom, it was very impressive. The parent recognized the tension with balancing standards of hiring and power of what is currently good already in the classroom. There's a lot of love for this support teacher.

A parent spoke about her hearing from families with Black children, needing more support at the school. Need to protect the schools diversity. Without intention to do differently, culture will default to centering Whiteness, which isn't our vision. The parent is concerned that not inviting back a Black support teacher will impact other Black teachers at the school. The family shared they notice Black teachers at the school supporting one

another. It's important that students have Black teachers. The parent wants administration to listen deeply to Black staff and to what they say they need.

Marcela, FAC leader, shared about a teacher reaching out needing help. It is important to not just criticize, but to help and to help people feel heard and listened to. Marcela shared about encouraging families to be involved. She wants more open conversation and grace for teachers and administration, and we need to be sure teachers need to have a clear voice, and so does administration. The school needs more dialogue and for teachers and admin to continue to communicate.

Parent Irene shared how great the care from Teacher D. has been, and how much work they did last year to keep the classroom going strong. It meant a lot how much care and energy Teacher D. put into the classroom during that time. Teacher transitions are really difficult. We like being at UMCS when it supports staff to grow into teacher roles. Want more open dialogue, more compassion, more grace. It's worrisome when some staff don't return the following year.

Greg commented to the members of the public that if future draft minutes they will be able to view online don't capture well enough what each speaker was trying to say, to please email him to ensure the minutes are accurate.

Parent Alana shared her support for Teacher D. and appreciated the work he's done to support her children in the classroom and positively impact her family.

Sarah shared that these dynamics are always very hard. She has been in the position of looking at policies and implementing them equitably and considering what's best for students and the school, and it is often very hard, and complex. It's important for all voices to come speak, be heard, and she shared her appreciation for tonight's public speakers.

Greg commented that perhaps there could be additional student and family feedback on the Employee Handbook as it and other policies go through future reviews and updates.

Parent Loren shared her gratitude for getting to hear tonight's public comments. She has experienced staff changes in the past, and that it's exceptionally difficult when you can only see part of what may be going on and are not privy to what is confidential human resources information.

Greg commented that school expects that 40 of 47 staff are returning next year, which is approximately 85% of staff, and that a good goal to consider might be a return rate of 90%.

No additional public comments on this item.

III. Finance Committee

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

Ann shared the committee report. All the financial documents and presentation are included on the meeting's agenda. Through end of March, the forecasted operating income increased slightly. Some one-time revenue will be booked into next year as the school seeks to smooth out the revenue and expenses over additional school years when possible. Ann shared about how the committee looked deeper at demographics of students, lead teachers, and city of Oakland. The city data is from a few years ago, but in general, the school represents the diversity of the city and Lead teachers represent our students. While the grade levels remain racially integrated, one key noticing was that white students are a larger proportion in our youngest grades, and admin reviewed that data and created additional recruitment steps to maximize the school's ability to attract a diverse student population into the lottery process in the long term.

Sarah asked about public school enrollment declines, and Greg shared that California lost an estimated 160,000 public school students this school year.

Greg commented that the forecasted ending fund balance is now at about 30% of expenses. Cash on hand is also projected to be strong through the end of the fiscal year.

A parent asked about the where the City of Oakland data came from and Ann clarified the numbers came from the census. And that teacher demographic data is self reported. A parent asked if there was data that separated out demographics of Oakland school-aged children from residents overall. Sarah agreed that would be good to understand but wasn't sure if or how to get that kind of data. Greg commented that we operate in a tremendously diverse-yet-segregated city, and this line of work is about monitoring and trying to maintain an integrated school. A parent commented that it was worth further research and listening if indeed we are seeing an proportional increase in enrollment of white students at the younger grades. Sarah commented that recruitment efforts are generally focused along the 880 corridor. A parent asked about the demographics of retained students and staff. Greg shared that there has not been any trend school-wide over the last few years in the demographics of the school. Greg commented that the audit was also reviewed by the committee and will be on the May agenda for the Board to vote to accept the audit.

No other public comments.

IV. Academic Oversight Committee

A. Discussion Item - Committee Report

Kara shared the committee's report, looked at attendance for the past few months. Daniel started a Student Attendance Response Team (SART), to wrap around students who

have challenges getting to school on and on time. The committee discussed the transition team meetings, and that the whole first cohort of the Oakland Montessori Training Center is going to Chicago's Montessori for Social Justice conference.

Sarah shared her excitement for the SART process and shared more about how it will work. The team is currently Daniel, Jess, and Iris.

Marcela asked about illness policies for students and have they been reviewed. Kara responded the overwhelming majority of schools continue to have lower attendance because bar for most families has been lowered for what constitutes being sick and needing to stay home. Sarah shared that the state still requires schools to send notices and letters just as was true before the pandemic. Greg commented that it is a very confusing policy moment with states of emergency ending but COVID-related plans still in plan, and we need more clarity about how and when to message to families where we are now in terms of sending kids to school or keeping them home. Sarah commented that we need to send updated guidance to families.

Marcela asked about transportation and if it was ok for families to lead their own work to carpool or even collectively contract for transportation. Greg responded that parents can and do create solutions that work for them, and there are companies that provide transportation in smaller groups to students. Greg commented that the school could create a way for families to respond and find one another who are interested in additional transportation solutions. Daniel shared about past efforts on this issue.

No other public comments.

V. Family Advisory Council

A. Discussion Item - Committee Report

Kara shared the FAC's report, including hosting a well attended coffee meeting, and the FAC meeting will be rescheduled because of the Shrek The Musical performance tomorrow. The Moveathon will be a week from Saturday. Parents Night Out is coming up. Dance has been postponed and will be a Back to School Party. Marcela shared about upcoming events including getting a book club started. Donald asked about if the FAC can help support family meetings, and Kara responded that she supports enrollment meetings for families, but they definitely need more representation of families of color helping participate in those. Donald encouraged the school to host additional in-person evening opportunities. Marcela shared that it's important that new to the school families get invited to events this Spring. Ann said she wants to help with Buddy Families, too. A parent commented about important work coming up to plan parent onboarding, and documenting and organizing how families can help and support the school.

No other public comments on this item.

VI. Executive & Governance Committee

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

Sarah shared the committee's report, including giving updates on the Head of School evaluation process. Sarah shared the more concise board member job description which is ready to be shared used to help recruit new volunteer board members. Sarah shared that it's time for Board members to also complete the annual board evaluation survey and Forms 700 if not already completed. Greg commented that he shared training materials this month on the Public Records Act and reminded board members to use school email accounts for school business.

No public comments on this item.

B. Board and Committee Officers and Members

No changes needed.

No public comment on this item.

VII. Other Business

A. Oakland and California Updates

Greg shared that Oakland Education Association (OEA) members overwhelmingly voted to approve authorizing OEA leadership to call for an unfair labor practices strike if needed. OUSD's request to PERB for a preemptive strike injunction was denied. The two side have been bargaining a lot and late into the night, and that OUSD put out a statement acknowledging that a strike could start as soon as May 1st. Greg shared that there was a big rally in support of teachers at the most recent OUSD board meeting. Greg also shared the bill related to charter terms being extended for two more years was amended to one additional year and passed out of the latest committee.

No public comments on this item.

B. Approve Minutes from March 23, 2023 Regular Meeting

K. Fortuna made a motion to approve the minutes from Regular Board Meeting on 03-23-23.

A. Rhodes seconded the motion.

No questions or public comments on this item.

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

C. Action Item - Vote on General Consent Report

G. Klein made a motion to approve the General Consent Report.

D. Williams seconded the motion.

No questions or public comments on this item.

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

D. Collect New Business items for Future Meetings

No new items collected.

E. Community Agreement Reflection

Sarah prompted attendees to reflect on the community agreements during tonight's meeting. Greg shared that he felt we had some non-closure on some items. Sarah shared people were vulnerable and courageous.

Greg shared that tonight was the Board's first attempt at better incorporating the community agreements into the meeting and at some point we should reflect on if we have the right structures in place. Sarah shared that she wants to keep this structure for at least a few more meetings, and then assess at that time for changes.

Ann really appreciated having discussion about the agreements at the start of the meeting.

No public comments on this item.

VIII. Closed Session

A. Closed Session Items

At 7:42pm, Sarah announced going into closed session on Public Employee Performance Evaluation - Head of School.

Marcela commented that she is pro-school and wants admin to know that admin, teachers, and Board each have parental support. It's important to remember that we all are working towards building community and that it's good to have dialogue.

IX. Return to Open Session

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

At 8:58pm, the Board returned to open session. No votes were 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 8:58 PM.

Respectfully Submitted,
G. Klein

Documents used during the meeting

- April 2023 HOS Board Report.pdf
- UMCS_2023_March_Balance_Sheet.pdf
- UMCS_2023_March_Cash_Flow.pdf
- UMCS_2023_March_Financials_Presentation.pdf
- UMCS_2023_March_Financials.pdf
- Handout___The_California_Public_Records_Act.pdf

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.

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. All materials are available via the Governance Section of our website: <https://www.urbanmontessori.org/boardontrackportal>

Coversheet

Approve Minutes from May 15, 2023 Special Meeting

Section: VII. Other Business
Item: C. Approve Minutes from May 15, 2023 Special Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Special Board Meeting on May 15, 2023

APPROVED



Urban Montessori Charter School

Minutes

Special Board Meeting

Date and Time

Monday May 15, 2023 at 5:00 PM

Location

4551 Steele Street, Oakland, CA 94619, Sun Room. Ring the front bell or call/text 510-290-4005 for entry.

The public may comment and participate [via Zoom](#) if they prefer. The public may also email comments to board@urbanmontessori.org to be shared by the Board's Secretary during the meeting. Please make that intention clear in your email.

<https://us02web.zoom.us/j/82592855160?pwd=cG02OTRoUVdrdngwOTI2WFBrOTBzQT09>

Meeting ID: 825 9285 5160; Passcode 510 842 1181

One tap mobile

+16699009128,,82592855160# US (San Jose)

+12532158782,,82592855160# US (Tacoma)

Dial by your location

+1 669 900 9128 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

Meeting ID: 825 9285 5160

Find your local number: <https://us02web.zoom.us/j/k1Y3eQWvA>

Additional teleconference locations:

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.

Members: Kara Fortuna, Greg Klein, Sarah Morrill, Ann Rhodes, Donald Williams

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 on our [BoardOnTrack public portal](#) and also through the [UMCS School Calendar](#).

Directors Present

A. Rhodes, D. Williams, G. Klein, K. Fortuna, S. Morrill

Directors Absent

None

Directors who arrived after the meeting opened

D. Williams

Guests Present

K. Feeney

I. Opening Items

A. Call the Meeting to Order

S. Morrill called a meeting of the board of directors of Urban Montessori Charter School to order on Monday May 15, 2023 at 5:05 PM.

B. Record Attendance of the Board

C. Review of Action/Discussion Items

No changes needed.

D. Review Community Agreements

Sarah reviewed the Community Agreements. Sarah Welcome Discomfort as agreement she is paying attention to tonight. Kara shared about Expect and Accept Non Closure. A parent shared about focusing on Build Relationships.

D. Williams arrived at 5:10 PM.

E. Board and Community Appreciations

Sarah shared appreciation for the hardworking teachers and staff.

Marcela, FAC President, shared appreciation for the Board for holding this space tonight.

Ann appreciated attendees for showing up tonight.

F. Board Member Comment

Greg shared that OUSD and OEA reached a tentative agreement and kids and teachers return to school tomorrow, Tuesday.

G. Presentations from the Floor

No public comments on items not on the agenda.

II. Community Discussion

A. Community Concerns about Staffing

[The UMCS Board Secretary please asks that if any member of the public has a suggestion on how best to correct these Minutes so that they more accurately reflect the meeting to please email greg@urbanmontessori with the suggested language to be included in or changed in these Minutes. Even after they were to be approved, it is possible to amend and re-approve. Minutes are not meant to be a line by line transcription, which is why we have the audio recording.]

The Board and Community Members, including some staff members, passed a microphone and shared comments about recent decisions to not invite back five staff members for next school year, and the impact of those decisions on those staff members, staff members who were invited back, administration, families, and students. This agenda item was created to allow for public comments throughout. Most community members participated in-person and about five joined by Zoom.

Given the nature of the conversation and the emotions and sentiments expressed by many participants, the audio recording of this meeting is the best way for interested persons to understand what was said at the meeting. The recording is available as part of this meeting's record in BoardOnTrack.

Very briefly:

Sarah gave an overview of the last few weeks of the timeline of staff receiving reasonable assurances on contracting for the next year, or not. There was a listening session with

staff, and two items came out of listening session, both of those next steps have moved forward.

Parents shared comments about teachers looking for work elsewhere, concern about other staff opting to leave, the importance of supporting children to have Black teachers in their lives, and asked questions about the process to date and what might be possible moving forward. Parents asked about staffing plan options for positions that are now open, or may soon become open. Questions were asked about the Board's role in these processes to date and moving forward. Some parents mentioned that Board communication on this matter has not noted the concerns shared about the Admin's communication on this matter. Parents wanted to know more information about what a root cause may be of the nonrenewal decisions, and there was a request for a temporary appeals process and then the construction of a more permanent appeals process. In addition to approximately 30 family members in attendance, Ms. Melody, Ms. Laura, and Ms. Anna E. each shared their different experience and perspective on the issue of the recent nonrenewals.

III. Closed Session

A. Closed Session Items

At 6:53pm, Sarah announced that the board would go into closed session on Public Employee Performance Evaluation - Head of School. There was a follow up request for the Board to be as transparent about an action plan of next steps. There was a brief break in the agenda so participants could say goodnight to one another and put the room back together. And the Board reconvened at 7:04pm in Closed Session.

Daniel entered at 8:00pm.

IV. Return to Open Session

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

The Board returned to Open Session at 8:53pm. Greg announced that the Board had a long discussion about the Head of School's Performance Evaluation and how the Board can support the Head of School. No votes were taken.

V. 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 8:53 PM.

Respectfully Submitted,
G. Klein

Documents used during the meeting

None

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.

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. All materials are available via the Governance Section of our website: <https://www.urbanmontessori.org/boardontrackportal>

Coversheet

Action Item - Vote on General Consent Report

Section: VII. Other Business
Item: D. Action Item - Vote on General Consent Report
Purpose: Vote
Submitted by:
Related Material: Urban Montessori Rpt2022.pdf
UMCS_Public_Records_Act_Policy.pdf
UMCS AMIMBG Expenditure Plan.pdf
UMCS Uniform Complaint Policy.pdf

**URBAN MONTESSORI CHARTER SCHOOL
CHARTER SCHOOL NUMBER: 1383**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAconnect.com](https://www.CLAconnect.com)

**URBAN MONTESSORI CHARTER SCHOOL
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2022**

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	4
STATEMENT OF ACTIVITIES	5
STATEMENT OF FUNCTIONAL EXPENSES	6
STATEMENT OF CASH FLOWS	7
NOTES TO FINANCIAL STATEMENTS	8
SUPPLEMENTARY INFORMATION	
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE	14
SCHEDULE OF INSTRUCTIONAL TIME	15
SCHEDULE OF AVERAGE DAILY ATTENDANCE	16
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS	17
NOTES TO SUPPLEMENTARY INFORMATION	18
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	19
INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE	21
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	24
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	27



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
Urban Montessori Charter School
Oakland, California

Report on the Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Board of Directors
Urban Montessori Charter School

Auditors' Responsibility for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

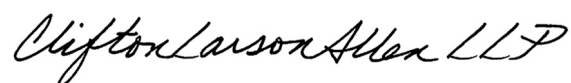
Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole and the accompanying supplementary schedules, as identified in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and, except for the portion marked "unaudited", was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

Board of Directors
Urban Montessori Charter School

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked "unaudited", has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 28, 2023 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness on the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Glendora, California
March 28, 2023

**URBAN MONTESSORI CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 1,082,291
Accounts Receivable - Federal and State	913,706
Accounts Receivable - Other	9,792
Prepaid Expenses and Other Assets	17,458
Total Current Assets	2,023,247

LONG-TERM ASSETS

Property, Plant, and Equipment, Net	30,626
-------------------------------------	--------

Total Assets	\$ 2,053,873
--------------	--------------

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 421,702
Deferred Revenue	118,565
Total Current Liabilities	540,267

NET ASSETS

Without Donor Restrictions	1,513,606
----------------------------	-----------

Total Liabilities and Net Assets	\$ 2,053,873
----------------------------------	--------------

See accompanying Notes to Financial Statements.

**URBAN MONTESSORI CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES			
State Revenue:			
State Aid	\$ 2,046,124	\$ -	\$ 2,046,124
Other State Revenue	684,230	-	684,230
Federal Revenue:			
Grants and Entitlements	467,138	-	467,138
Local Revenue:			
In-Lieu Property Tax Revenue	989,452	-	989,452
Contributions	210,530	-	210,530
Other Local Revenue	91,733	-	91,733
Other Revenue	<u>5,274</u>	<u>-</u>	<u>5,274</u>
Total Revenues	<u>4,494,481</u>	<u>-</u>	<u>4,494,481</u>
EXPENSES			
Program Services	3,877,961	-	3,877,961
Management and General	521,612	-	521,612
Fundraising	<u>3,766</u>	<u>-</u>	<u>3,766</u>
Total Expenses	<u>4,403,339</u>	<u>-</u>	<u>4,403,339</u>
CHANGE IN NET ASSETS	91,142	-	91,142
Net Assets - Beginning of Year	<u>1,422,464</u>	<u>-</u>	<u>1,422,464</u>
NET ASSETS - END OF YEAR	<u><u>\$ 1,513,606</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,513,606</u></u>

See accompanying Notes to Financial Statements.

**URBAN MONTESSORI CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022**

	Program Services	Management and General	Fundraising	Total Expenses
Salaries and Wages	\$ 2,422,711	\$ 54,094	\$ -	\$ 2,476,805
Pension Expense	302,971	7,757	-	310,728
Other Employee Benefits	271,229	6,943	-	278,172
Payroll Taxes	75,185	1,637	-	76,822
Management Fees	-	31,459	-	31,459
Legal Expenses	-	55,523	-	55,523
Accounting Expenses	-	21,840	-	21,840
Instructional Materials	169,639	-	-	169,639
Other Fees for Services	210,843	133,481	-	344,324
Advertising and Promotion Expenses	-	4,405	-	4,405
Office Expenses	33,613	93,768	-	127,381
Information Technology Expenses	71,194	-	-	71,194
Occupancy Expenses	166,836	37,659	-	204,495
Travel Expenses	4,356	-	-	4,356
Conference and Meeting Expenses	69,306	-	-	69,306
Depreciation Expense	6,724	2,241	-	8,965
Insurance Expense	-	67,952	-	67,952
Other Expenses	73,354	2,853	3,766	79,973
	<u>\$ 3,877,961</u>	<u>\$ 521,612</u>	<u>\$ 3,766</u>	<u>\$ 4,403,339</u>
Total Expenses by Function	<u>\$ 3,877,961</u>	<u>\$ 521,612</u>	<u>\$ 3,766</u>	<u>\$ 4,403,339</u>

See accompanying Notes to Financial Statements.

**URBAN MONTESSORI CHARTER SCHOOL
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	\$ 91,142
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	8,965
Change in Operating Assets:	
Accounts Receivable - Federal and State	330,349
Accounts Receivable - Other	60,484
Prepaid Expenses and Other Assets	30,971
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	(8,191)
Deferred Revenues	29,409
Net Cash Provided by Operating Activities	<u>543,129</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	543,129
Cash and Cash Equivalents - Beginning of Year	<u>539,162</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 1,082,291</u></u>

See accompanying Notes to Financial Statements.

**URBAN MONTESSORI CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Urban Montessori Charter School (the School) is a California nonprofit public benefit corporation that provides public school education in Oakland, California. The mission of the School is to develop self-directed and engaged learners who are academically, socially, and emotionally prepared to succeed in any high school.

The School served grades K through 8 for the year ended June 30, 2022 and was granted its charter on October 11, 2011, under the sponsorship of the Alameda County Office of Education, pursuant to the terms of the Charter Schools Act (the Act) of 1992, as amended. The Act authorizes the formation of charter schools for the purpose among others, of developing new, innovative, and more flexible ways of educating children within the public schools system. The School is funded principally through state of California public education monies received through the California Department of Education.

Basis of Accounting

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

Basis of Presentation

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

Use of Estimates

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

Functional Allocation of Expenses

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

Cash and Cash Equivalents

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

**URBAN MONTESSORI CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

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

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

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

Accounts Receivable

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

Property, Plant, and Equipment

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

Revenue Recognition

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

**URBAN MONTESSORI CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as temporarily restricted. Restricted contributions that are received and released in the same period are reported as unrestricted revenue. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2022, the School has conditional grants of \$431,310 of which \$118,565 is recognized as deferred revenue in the statement of financial position.

Compensated Absences

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

Income Taxes

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

Subsequent Events

The School has evaluated subsequent events through March 28, 2023, the date these financial statements were available to be issued.

**URBAN MONTESSORI CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures are comprised of the following as of June 30, 2022:

Cash and Cash Equivalents	\$ 1,082,291
Accounts Receivable - Federal and State	913,706
Accounts Receivable - Other	9,792
Financial Assets Available for General Expenditure	<u>\$ 2,005,789</u>

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

NOTE 3 CONCENTRATION OF CREDIT RISK

The School maintains bank accounts with one financial institution. Accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

NOTE 4 EMPLOYEE RETIREMENT

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS.

The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2021 total STRS plan net assets are \$310 billion, the total actuarial present value of accumulated plan benefits is \$414 billion, contributions from all employers totaled \$5.744 billion, and the plan is 73% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial report may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826, and www.calstrs.com.

**URBAN MONTESSORI CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 4 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS) (Continued)

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2022 was 16.92% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

The School's contributions to STRS for the past three years are as follows:

<u>Year Ended June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2020	\$ 297,343	100 %
2021	292,522	100
2022	310,728	100

NOTE 5 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was \$8,965 for the year ended June 30, 2022. The components of property, plant, and equipment as of June 30, 2022 are as follows:

Equipment	\$ 44,833
Less: Accumulated Depreciation	(14,207)
Property, Plant, and Equipment, Net	\$ 30,626

NOTE 6 OPERATING LEASES

The School entered into a facility use agreement with Oakland Unified School District (OUSD) for property in Oakland, California. Rent expense for the year ended June 30, 2022 was \$133,641. In June 2020 the School entered into a new facility use agreement with OUSD, and in August 2020 they agreed to use the Tilden/ John Swett Campus. The estimated future payment for 2023 is \$157,431.

**URBAN MONTESSORI CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 CONTINGENCIES, RISKS AND UNCERTAINTIES

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

SUPPLEMENTARY INFORMATION

**URBAN MONTESSORI CHARTER SCHOOL
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 YEAR ENDED JUNE 30, 2022
 (SEE INDEPENDENT AUDITORS' REPORT)
 UNAUDITED**

Urban Montessori Charter School (the School) is a California nonprofit public benefit corporation and is organized to manage and operate a public charter school. The School began serving students in September 2011 and is funded principally through state of California public education monies received through the California Department of Education. The School is sponsored by the Alameda County Office of Education (the Sponsor).

Charter School number authorized by the state: 1383

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

BOARD OF DIRECTORS

<u>Member</u>	<u>Office</u>	<u>Term End (Two-Year Term)</u>
Davis Leung	Chair	December 2022
Donald Williams	Vice Chair	February 2024
Greg Klein	Treasurer	June 2023
Sarah Morill	Member	December 2023
Maru Salazar	Member	October 2023
Kara Fortuna	Member	October 2023

Administrators

Krishna Feeney	Head of School
----------------	----------------

**URBAN MONTESSORI CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022**

	Instructional Minutes		Traditional Calendar Days	Status
	Requirement	Actual		
Kindergarten	36,000	60,645	179	In Compliance
Grade 1	50,400	55,275	179	In Compliance
Grade 2	50,400	55,275	179	In Compliance
Grade 3	50,400	55,275	179	In Compliance
Grade 4	54,000	55,275	179	In Compliance
Grade 5	54,000	55,275	179	In Compliance
Grade 6	54,000	55,275	179	In Compliance
Grade 7	54,000	55,275	179	In Compliance
Grade 8	54,000	55,275	179	In Compliance

See accompanying Notes to Supplementary Information.

**URBAN MONTESSORI CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
YEAR ENDED JUNE 30, 2022**

	Second Period Report		Audit Adjustments		Second Period Report (Audited)	
	Classroom		Classroom		Classroom	
	Based	Total	Based	Total	Based	Total
Grades TK/K-3	177.31	178.65	-	(1.34)	177.31	177.31
Grades 4-6	103.71	103.91	-	(0.20)	103.71	103.71
Grades 7-8	33.51	33.56	-	(0.05)	33.51	33.51
ADA Totals	<u>314.53</u>	<u>316.12</u>	<u>-</u>	<u>(1.59)</u>	<u>314.53</u>	<u>314.53</u>

	Annual Report		Audit Adjustments		Annual Report (Audited)	
	Classroom		Classroom		Classroom	
	Based	Total	Based	Total	Based	Total
Grades TK/K-3	178.14	179.42	-	(1.28)	178.14	178.14
Grades 4-6	103.26	103.80	-	(0.54)	103.26	103.26
Grades 7-8	33.27	33.52	-	(0.25)	33.27	33.27
ADA Totals	<u>314.67</u>	<u>316.74</u>	<u>-</u>	<u>(2.07)</u>	<u>314.67</u>	<u>314.67</u>

See accompanying Notes to Supplementary Information.

**URBAN MONTESSORI CHARTER SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

June 30, 2022 Annual Financial Report Fund Balances (Net Assets)	\$ 1,468,305
Adjustments and Reclassifications:	
Increase (Decrease) of Fund Balance (Net Assets):	
Accounts Receivable - Federal and State	200,220
Accounts Payable and Accrued Liabilities	(168,898)
Deferred Revenue	13,979
Net Adjustments and Reclassifications	45,301
June 30, 2022 Audited Financial Statement Fund Balances (Net Assets)	\$ 1,513,606

See accompanying Notes to Supplementary Information.

**URBAN MONTESSORI CHARTER SCHOOL
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

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

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

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

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

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



CliftonLarsonAllen LLP
CLAconnect.com

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

Board of Directors
Urban Montessori Charter School
Oakland, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Urban Montessori Charter School (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated March 28, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Board of Directors
Urban Montessori Charter School

Report on Compliance and Other Matters

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

Purpose of this Report

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



CliftonLarsonAllen LLP

Glendora, California
March 28, 2023



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
Urban Montessori Charter School
Oakland, California

Opinion on State Compliance

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

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

Basis for Opinion

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to below occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit.

Board of Directors
Urban Montessori Charter School

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

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

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

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

Other Matters

The results of our audit procedures disclosed instances of noncompliance, which are required to be reported in accordance with *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel and which are described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002. Our opinion on each state program is not modified with respect to this matter.

The School's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

Board of Directors
Urban Montessori Charter School

Compliance Requirements Tested

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

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

Purpose of this Report

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



CliftonLarsonAllen LLP

Glendora, California
March 28, 2023

**URBAN MONTESSORI CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results

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

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

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III Findings and Questioned Costs – State Compliance

2022-001 Non-classroom-Based Instruction/ Independent Study 40000

Criteria: If ADA was reported by the charter school to the CDE as generated through nonclassroom-based instruction (independent study) the charter school is required to follow Education Code section 51747, which includes the adoption and implementation of written policies for independent study.

Condition: During Nonclassroom-based/independent study testing we found that the majority of the students classified as nonclassroom based were mostly quarantine based which should have been classified as classroom based on the P-2 and P-Annual. Additionally, the documentation required to complete the required audit procedures could not be obtained.

Effect: Urban Montessori is not in compliance with the Education Code Section 51747 and over reported ADA on its P2 of 1.59.

Cause: This incorrect filing was the result of a configuration error in the Student Information System which has since been corrected.

**URBAN MONTESSORI CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

2022-001 Non-classroom-Based Instruction/ Independent Study (Continued) 40000

Questioned Costs: Decrease in apportionment of \$15,090.

Repeat Finding: This is not a repeat finding.

Corrective Action Plan: The reporting codes within the student information system have changed to ensure that the ADA is not misreported in the future and for those students that will be reported as nonclassroom-based, all required documents will be maintained on file for audit purposes.

2022-002 In Person Instruction 40000

Criteria: Per Education Code section 43521(c)(2)(B) a local educational agency shall be considered to be offering in-person instruction if it does at least all of the following: For a local educational agency in a county in the purple tier pursuant to the State Department of Public Health's Blueprint for a Safer Economy that is neither open nor eligible to open as defined in the COVID-19 industry sector guidance for schools and school-based programs, the local educational agency offers optional in-person instruction pursuant to the State Department of Public Health's Guidance Related to Cohorts to all pupils who are individuals with exceptional needs, if consistent with each pupil's individualized education program, and to all prioritized pupil groups described in paragraph (4), unless the number of pupils in the prioritized pupil groups seeking in-person instruction exceeds the practical capacity of a local educational agency to maintain health and safety pursuant to its COVID-19 safety plan, in which case the local educational agency may limit the number of pupils within the prioritized pupil groups that receive in-person instruction to its maximum practical capacity. For elementary schools, for kindergarten and grades 1 to 6, inclusive, as applicable, the following applies: For a local educational agency in a county in the purple tier pursuant to the State Department of Public Health's Blueprint for a Safer Economy, when eligible pursuant to COVID-19 industry sector guidance for schools and school-based programs, the local educational agency offers optional in-person instruction to all pupils required to be offered in-person instruction pursuant to subparagraph (A), and to all pupils in kindergarten and grades 1 and 2. When eligible pursuant to COVID-19 industry sector guidance for schools and school-based programs to provide in-person instruction for kindergarten and grades 1 to 12, inclusive, the local educational agency offers optional in-person instruction to all pupils required to be offered in-person instruction pursuant to clause (i), and to all pupils in grade 3 through the highest elementary school grade, up to grade 6, inclusive.

Condition: The school reported a return to in person instruction date of April 12, 2021; however as of this date, in-person instruction was not offered to all required groups as identified in the Education Code. The School provided in-person instruction to all required groups on April 19, 2021, which resulted in a total of five days of instruction as identified in the school calendar adopted for the 2020–21 school year that is in effect on March 1, 2021 that the School did not provide in-person instruction.

Effect: The School is not in compliance with Education Code 43521(c)(2)(B) and over-reported five days of having offered in-person instruction.

Cause: Complications due to COVID-19 and resource constraints resulted in the delay of providing in-person instruction to all required groups until April 19, 2021.

**URBAN MONTESSORI CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

2022-002 In Person Instruction (Continued) 40000

Questioned Costs: Decrease In Person Instruction \$6,297

Repeat Finding: This is not a repeat finding.


Corrective Action Plan: The School will be closely monitoring compliance requirements for future grants.

**URBAN MONTESSORI CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022**

There were no findings in the prior year.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAglobal.com/disclaimer](https://www.claglobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

	California Public Records Act Policy	
	Last Reviewed/Revised: 03/24/2022	Effective Date: 08/22/2019
	Original Author: UMCS Board	Policy Status: ACTIVE

DESCRIPTION: Provide the organization’s policies and procedures to implement the California Public Records Act.

Requests for public records shall be made to the Main Office. The Head of School or designee may then determine the most appropriate employee of Urban Montessori Charter School (UMCS) to assist in assembling any public records for production.

Any person may request a copy of any public record open to the public and not exempt from disclosure. While a request need not be in writing, if the request is verbal, the requestor will be asked to reduce the request to writing so there is a written record of the records being requested. If the requestor chooses not to reduce the request to writing, the Head of School or designee shall reduce the request to writing and confirm the request with the requestor. The request for public records must clearly identify the records requested, along with the name and mailing or email address of the requestor.

Provisions of the California Public Records Act (Government Code Section 6250 et seq.) shall not be construed so as to delay access for purposes of inspecting or receiving copies of records open to the public. Any notification denying a request for public records shall state the name and title of each person responsible for the denial.

UMCS may charge for copies of public records or other materials requested by individuals or groups. The charge, based on the direct cost of duplication, has been set by the Board of Directors at \$0.15 cents per page. The direct cost of duplication includes the pro rata expense of the copying equipment used and the pro rata expense in terms of staff time required to produce the copy. It does not include the cost of locating, retrieving, or inspecting records.

Requests to waive associated fees related to the direct cost of duplication shall be submitted to the Head of School’s Office.

Public access shall not be given to records listed as exempt from public disclosure in the California Public Records Act or other applicable statutes.

UMCS Board members and employees should be discouraged from using private devices and accounts for UMCS business. To the extent this does occur, UMCS Board members and employees shall receive training on the Public Records Act. Requests for records sent or received on private devices used by employees shall be limited to those records that can be located with reasonable effort, are related to the conduct of UMCS business, and are not exempt from public disclosure in the California Public Records Act.

Within ten (10) days of receiving any request for a copy of records, the Head of School or designee shall determine whether the request seeks copies of disclosable public records in the possession of UMCS, shall promptly inform the person making the request of UMCS's intent to comply with the request, and shall indicate the date that the disclosable public records shall be made available.

In unusual circumstances, the Head of School may extend the 10-day time period for an additional 14 days by providing written notice to the requestor and setting forth the reasons for the extension and the date on which a determination is expected to be made. Unusual circumstances include, but only to the extent reasonably necessary to properly process the request, the following:

1. The need to search for and collect the requested records from field facilities or other locations that are separate from the office processing the request;
2. The need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records that are demanded in a single request;
3. The need for consultation, which shall be conducted with all practicable speed, with another agency having a substantial interest in the determination of the request, or among two or more components of UMCS having substantial subject matter interest therein;
4. The need to compile data, to write programming language or a computer program, or to construct a computer report to extract data.

If an inspection is requested, any person shall have reasonable access, during normal business hours, to the public records of UMCS within the requirements of state law. However, if records are not readily available, or if portions of the records to be inspected must be redacted to protect exempt material, then UMCS must be given a reasonable period of time to perform these functions prior to inspection. Such records shall be examined in the presence of the staff member regularly responsible for their maintenance.

Urban Montessori Charter School
 Arts, Music, and Instructional Materials Discretionary Block Grant Plan
 2022-2026

Local Educational Agency (LEA) Name	Total Grant Allocation
Urban Montessori Charter School	\$ 210,560
Contact Person Name and Title	Contact Person Email
Krishna Feeney, Head of Schools	krishnaf@urbanmontessori.org

Expenditure Plan	Description	2022-23	2023-24	2024-25	2025-26
Instructional Materials	Purchase updated montessori curriculum for school. Purchase art & music supplies for students	123,512	87,048	-	-
TOTAL		123,512	87,048	-	-



UNIFORM COMPLAINT POLICY AND PROCEDURES

Urban Montessori Charter School's (UMCS) policy is to comply with applicable federal and state laws and regulations. UMCS is the local agency primarily responsible for compliance with federal and state laws and regulations governing educational programs. Pursuant to this policy, persons responsible for conducting investigations shall be knowledgeable about the laws and programs which they are assigned to investigate. This complaint procedure is adopted to provide a uniform system of complaint processing for all types of complaints. The heart of this policy is that complainants should seek to solve a problem as direct or "low level" as possible. At each level, our policy is that employees seek to problem solve in partnership with one another and with families as much as they are able. When unsatisfied, complainants then work "up" the organizational structure to Head of School, and if need be, the Board of Directors. Complaints may include:

1. Complaints of discrimination against any protected group including actual or perceived, including discrimination on the basis of age, sex, sexual orientation, gender, ethnic group identification, race, ancestry, national origin, religion, color, or mental or physical disability, or on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics in any UMCS program or activity; and
2. Complaints of violations of state or federal law and regulations governing the following programs including but not limited to: special education, Title II, Section 504 of the Rehabilitation Act, consolidated categorical aid, Every Student Succeeds Act, migrant education, career technical and technical education training programs, child care and development programs, child nutrition program.

The UMCS acknowledges and respects every individual's rights to privacy. Discrimination complaints shall be investigated in a manner that protects the confidentiality of the parties and the integrity of the process. This includes keeping the identity of the complainant confidential, as appropriate and except to the extent necessary to carry out the investigation or proceedings, as determined by the Head of School or designee on a case-by-case basis.

UMCS prohibits any form of retaliation against any complainant in the complaint process, including but not limited to a complainant's filing of a complaint or the reporting of instances of discrimination. Such participation shall not in any way affect the status, grades, or work assignments of the complainant.

Compliance Officers

Except in cases where a complainant brings a complaint against the Head of School, the Governing Board designates the following compliance officer(s) to receive and investigate complaints and to ensure the Charter School's compliance with law:

Head of School, Urban Montessori Charter School

The Head of School or designee shall ensure that employees designated to investigate complaints are knowledgeable about the laws and programs for which they are responsible. Designated employees may have access to legal counsel as determined by the Head of School or designee. When a complainant brings a complaint against the Head of School, the Governing Board designates the Board Chair to serve as Compliance Officer, and the Board Chair may also designate another to serve as Compliance Officer, or co-serve in the role with the Chair.

In the case of transition of the Head of School, the Interim Head(s) of School will be a compliance officer.

[Board approved most recently on May 26, 2022]



Notifications

The Head of School or designee shall annually provide written notification of the UMCS's uniform complaint procedures to students, employees, parents/guardians, the Governing Board, appropriate private officials or representatives, and other interested parties.

General Requirements

Confidentiality: All complainants will be notified that information obtained from the complainants and thereafter gathered will be maintained in a manner as confidential as possible, but in some circumstances absolute confidentiality cannot be assured.

Non-Retaliation: All complainants will be advised that they will be protected against retaliation as a result of the filing of any complaints or participation in any complaint process.

Resolution: The Board (if a complaint is about the Head of School) or the Head of School or designee will investigate complaints appropriately under the circumstances and pursuant to the applicable procedures, and if necessary, take appropriate remedial measures to ensure effective resolution of any complaint.

General Complaint Procedures (these are further specified in sections below)

Step 1: A compliance officer receives a complaint form and the 60-day limit begins for final determination of the formal complaint process.

Before initiating the mediation of a discrimination complaint, the compliance officer shall ensure that all parties agree to make the mediator a party to related confidential information.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with his/her investigation of the complaint.

The use of mediation shall not extend UMCS's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time.

Step 2: Investigation of Complaint

The compliance officer is encouraged to hold an investigative meeting within five days of receiving the complaint or an unsuccessful attempt to mediate the complaint. This meeting shall provide an opportunity for the complainant and/or his/her representative to repeat the complaint orally.

The complainant and/or his/her representative shall have an opportunity to present the complaint and evidence or information leading to evidence to support the allegations in the complaint.

A complainant's refusal to provide the UMCS's investigator with documents or other evidence related to the allegations in the complaint, or his/her failure or refusal to cooperate in the investigation or his/her engagement in any other obstruction of the investigation, may result in the dismissal of the complaint because of a lack of evidence to support the allegation.

UMCS's refusal to provide the investigator with access to records and/or other information related to the allegation in

[Board approved most recently on May 26, 2022]



the complaint, or its failure or refusal to cooperate in the investigation or its engagement in any other obstruction of the investigation, may result in a finding, based on evidence collected, that a violation has occurred and may result in the imposition of a remedy in favor of the complainant.

Step 3: Written Decision

Unless extended by written agreement with the complainant, the compliance officer shall prepare and send to the complainant a written report of the Charter School's investigation and decision within 30 days of meeting with the complainant. The Charter School's decision shall be written in English and in the language of the complainant whenever feasible or as required by law.

The written decision shall include:

1. The findings of fact based on evidence gathered.
2. The conclusion(s) of law.
3. Disposition of the complaint.

Step 4: Response

If the complainant is dissatisfied with the compliance officer's decision, he/she may, within five days, file his/her complaint in writing with the Board.

The Board may consider the matter at its next regular Board meeting or at a special Board meeting convened in order to meet the 60-day time limit within which the complaint must be answered, starting from the date the complaint was received. The Board may decide not to hear the complaint, in which case the compliance officer's decision shall be final.

If the Board hears the complaint, the compliance officer shall send the Board's decision to the complainant within 60 days of UMCS's initial receipt of the complaint or within the time period that has been specified in a written agreement with the complainant.

The compliance officer's (or designee's) decision relating to the complaint shall be final unless it is appealed to the Board of Directors. The decision of the Board of Directors shall be final, unless appealed to the Alameda County Office of Education.

Internal Complaints (Complaints by Employees Against Employees)

This section of the policy is for use when a UMCS employee raises a complaint or concern about a co-worker.

If reasonably possible, internal complaints should be resolved at the lowest possible level, including attempts to discuss/resolve concerns with the immediate supervisor. However, in the event an informal resolution may not be achieved or is not appropriate, the following steps will be followed by the Head of School or designee:

1. The complainant will bring the matter to the attention of the Head of School as soon as possible after attempts to resolve the complaint with the immediate supervisor have failed or if not appropriate; and
2. The complainant will reduce his or her complaint to writing, indicating all known and relevant facts. The Head of School or designee will then investigate the facts and provide a solution or explanation;
3. If the complaint is about the Head of School, the complainant may file his or her complaint in a signed writing

[Board approved most recently on May 26, 2022]



to the Chair of the Board of Directors of the School, who will then confer with the Board and may conduct a fact-finding or authorize a third party investigator on behalf of the Board. The Chair or investigator will report his or her findings to the Board for review and action, if necessary.

This policy cannot guarantee that every problem will be resolved to the employee's satisfaction. However, UMCS values each employee's ability to express concerns and the need for resolution without fear of adverse consequence to employment.

Policy for Complaints Against Employees (Complaints by Third Parties Against Employees)

This section of the policy is for use when a non-employee raises a complaint or concern about a UMCS employee.

If complaints cannot be resolved informally, complainants may file a written complaint with the compliance officer (as described above). Formal complaints should be written and submitted as soon as possible after the events that gave rise to the concerns. The written complaint should set forth in detail the factual basis for the complaint.

In processing the complaint, the compliance officer shall abide by the following process:

The compliance officer or designee shall use his or her best efforts to talk with the parties identified in the complaint and to ascertain the facts relating to the complaint.

In the event that the compliance officer (or designee) finds that a complaint against an employee is valid, the compliance officer (or designee) may take appropriate disciplinary action against the employee. As appropriate, the compliance officer (or designee) may also counsel/reprimand employees as to their conduct without initiating formal disciplinary measures.

The compliance officer's (or designee's) decision relating to the complaint shall be final unless it is appealed to the Board of Directors. The decision of the Board of Directors shall be final, unless appealed to the Alameda County Office of Education.

[Haga clic aquí para el español](#)



COMPLAINT FORM

Your Name: _____ Date: _____

Date of Alleged Incident(s): _____

Name of Person(s) you have a complaint against: _____

List any witnesses that were present: _____

Where did the incident(s) occur? _____

Please describe the events or conduct that are the basis of your complaint by providing as much factual detail as possible (i.e. specific statements; what, if any, physical contact was involved; any verbal statements; what did you do to avoid the situation, etc.) (Attach additional pages, if needed):

I hereby authorize Urban Montessori to disclose the information I have provided as it finds necessary in pursuing its investigation. I hereby certify that the information I have provided in this complaint is true and correct and complete to the best of my knowledge and belief. If I am an employee, I further understand providing false information in this regard could result in disciplinary action up to and including termination.

Signature of Complainant

Date: _____

Print Name

To be completed by School:

Received by: _____

Date: _____

[Board approved most recently on May 26, 2022]



UMCS Student Incident Investigation Protocol

Incidents and or complaints of harassment, discrimination or abusive conduct will be promptly investigated. If the investigation substantiates the accusations, the appropriate corrective action will be taken. This may include, but not be limited to, conflict resolution, suspension or dismissal, depending on the nature and severity of the offense.

Reporting

UMCS encourages the prompt reporting of complaints or concerns so that rapid and appropriate remedial action can be taken before relationships become irreparably strained. Early reporting and intervention have proven to be the most effective method of resolving actual or perceived incidents of harassment or bullying.

Investigation

Any reported allegations of harassment, discrimination, abusive conduct or retaliation will be investigated promptly. The investigation may include individual interviews with the students and staff involved and, where necessary, with student and staff who may have observed the alleged conduct or may have other relevant knowledge.

Confidentiality

Confidentiality will be maintained throughout the investigatory process to the extent consistent with adequate investigation methods and appropriate corrective actions. The School has a compelling interest in protecting the integrity of its investigations. In every investigation, the School has a strong desire to protect witnesses from harassment, intimidation and retaliation, to keep evidence from being destroyed, to ensure that testimony is not fabricated, and to prevent a cover-up.

Retaliation

Retaliation against an individual for reporting harassment, discrimination, abusive conduct or for participating in an investigation will be subject to disciplinary action. Acts of retaliation should be reported immediately and will be promptly investigated and addressed.