

Redwood Coast Montessori Board of Directors  
Redwood Coast Montessori  
Remote Meeting

Zoom (<https://us02web.zoom.us/j/83234700763?pwd=b1RaYkdJS3hPRXp2VElFUmg4KytpQT09>)

Meeting ID: 832 3470 0763

Passcode: GZ0HTn

**SPECIAL MEETING**  
September 10, 2021 6:00 p.m.  
**AGENDA**

A. CALL TO ORDER OF OPEN SESSION

B. PUBLIC COMMENT

Information

The public is invited to make announcements or comment on information to the Board that is relevant to the scope of authority of Redwood Coast Montessori. The Board may uniformly impose a time limit of 3 minutes to individual presentations to assure every subject is heard. By public law, the Board cannot take action on items not on the agenda.

C. BUSINESS AND FINANCE

1. Approval of 2020-21 RCM Unaudited Actuals

Action

D. ADJOURNMENT

Action

NOTICE: Any writing, not exempt from public disclosure under Government Code Section 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, OR 6254.22, which is distributed to all or a majority of the members of the governing board by any person in connection with a matter subject to discussion or consideration at an open meeting of the board is available for public inspection at the Redwood Coast Montessori School 1611 Peninsula Drive, Arcata, CA 95521. In compliance with Government Code section 54954.2(a) Redwood Coast Montessori will, on request make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact Redwood Coast Montessori at 707-832-4194.

# REDWOOD COAST MONTESSORI CHARTER SCHOOL

## CHARTER FUND 10

2020-21 Unaudited Actuals

	2020-21 Budget	2020-21 Actuals	Diff +/-	Diff %
<b>A. REVENUES</b>				
LCFF (revenue limit sources)	1,413,322	1,413,322	-	0.00%
Federal Sources	149,785	129,550	(20,235)	-13.51%
Other State Sources	346,951	354,220	7,269	2.10%
Other Local Sources	214,768	194,844	(19,924)	-9.28%
<b>Total Revenue</b>	<b>2,124,826</b>	<b>2,091,937</b>	<b>(32,889)</b>	<b>-1.55%</b>
<b>B. EXPENDITURES</b>				
Certificated Salaries	777,227	784,580	7,353	0.95%
Classified Salaries	209,709	214,615	4,906	2.34%
Employee Benefits	547,719	552,862	5,143	0.94%
Supplies	98,938	61,909	(37,029)	-37.43%
Services & Other Operating	402,098	364,502	(37,596)	-9.35%
Capital Outlay	-	-	-	
Other Outgo (excl Transfers of Indirect Costs)	52,991	52,991	-	0.00%
Transfers of Indirect Costs	-	(0)	(0)	
<b>Total Expenditures</b>	<b>2,088,682</b>	<b>2,031,459</b>	<b>(57,223)</b>	<b>-2.74%</b>
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	<b>36,144</b>	<b>60,477</b>	<b>24,333</b>	<b>167.32%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>				
Interfund Transfers In	-	-	-	
Interfund Transfers Out (to special reserve)	-	-	-	
Other Sources	-	-	-	
Other Uses	-	-	-	
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>E. FUND BALANCE INCREASE (DECREASE)</b>	<b>36,144</b>	<b>60,477</b>	<b>24,333</b>	<b>67.32%</b>
<b>F. ADJUSTED BEGINNING BALANCE</b>	<b>486,483</b>	<b>486,483</b>	<b>-</b>	<b>0.00%</b>
<b>G. ENDING BALANCE</b>	<b>522,627</b>	<b>546,960</b>	<b>24,333</b>	<b>4.66%</b>

**Fund 10 - REDWOOD COAST MONTESSORI**

**Fiscal Year 2020/21 Through June 2021**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>LCFF Revenue Sources</b>						
8011	REVENUE LIMIT ST AID-CURR YR	933,145.00	1,085,390.00	1,090,246.00	4,856.00-	100.45
8012	REVENUE LIMIT-EPA	31,540.00	31,240.00	31,240.00		100.00
8096	TRANSFERS>CHARTERS IN LIEU TAX	356,206.00	296,692.00	291,836.00	4,856.00	98.36
<b>Total LCFF Revenue Sources</b>		<b>1,320,891.00</b>	<b>1,413,322.00</b>	<b>1,413,322.00</b>	<b>.00</b>	<b>100.00</b>
<b>Federal Revenue</b>						
8221	NATIONAL LUNCH PROGRAM	15,500.00	7,500.00	9,081.62	1,581.62-	121.09
8290	ALL OTHER FEDERAL REVENUES	43,461.00	195,612.00	119,718.99	75,893.01	61.20
8295	ALL FEDERAL REV PRIOR YEAR		53,327.00-	749.39	54,076.39-	-1.41
<b>Total Federal Revenue</b>		<b>58,961.00</b>	<b>149,785.00</b>	<b>129,550.00</b>	<b>20,235.00</b>	<b>86.49</b>
<b>Other State Revenues</b>						
8520	CHILD NUTRITION	1,060.00	894.00	1,009.89	115.89-	112.96
8550	MANDATED COST REIMBURSEMENTS	2,746.00	3,064.00	3,064.00		100.00
8560	STATE LOTTERY REVENUE	33,120.00	32,238.00	36,879.20	4,641.20-	114.40
8590	ALL OTHER STATE REVENUES	179,253.00	357,292.00	312,631.41	44,660.59	87.50
8595	ALL OTHER STATE REV-PRIOR YR	3,266.00-	46,537.00-	635.62	47,172.62-	-1.37
<b>Total Other State Revenues</b>		<b>212,913.00</b>	<b>346,951.00</b>	<b>354,220.12</b>	<b>7,269.12-</b>	<b>102.10</b>
<b>Other Local Revenue</b>						
8634	FOOD SERVICES SALES	12,000.00	3,000.00		3,000.00	
8660	INTEREST	4,000.00	4,000.00	2,234.86	1,765.14	55.87
8677	INTERAGENCY SVCS BETWEEN LEA	11,996.00	17,175.00	17,174.68	.32	100.00
8699	ALL OTHER LOCAL REVENUES	143,162.00	107,756.00	92,597.94	15,158.06	85.93
8792	TRANS OF APPORTION FROM COE	80,053.00	82,837.00	82,837.00		100.00
<b>Total Other Local Revenue</b>		<b>251,211.00</b>	<b>214,768.00</b>	<b>194,844.48</b>	<b>19,923.52</b>	<b>90.72</b>
<b>Total Year To Date Revenues</b>		<b>1,843,976.00</b>	<b>2,124,826.00</b>	<b>2,091,936.60</b>	<b>32,889.40</b>	<b>98.45</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Certificated Salaries</b>							
1100	TEACHERS SALARIES - REGULAR	580,532.00	590,444.00		590,642.57	198.57-	100.03
1102	MUSIC TEACHER	19,894.00	19,894.00		19,893.10	.90	100.00
1104	SPECIAL ED TEACHER	62,839.00	62,578.00		62,576.46	1.54	100.00
1132	COACHES AND SPECIAL ADVISORS				500.00	500.00-	NO BDGT
1140	TEACHER SALARY - SUBSTITUTES	5,000.00	5,000.00		100.00	4,900.00	2.00

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 2, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y, Fund = 10)

ESCAPE ONLINE

Fund 10 - REDWOOD COAST MONTESSORI

Fiscal Year 2020/21 Through June 2021

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Certificated Salaries (continued)</b>							
1150	TEACHER SALARY - OTHER PAY	5,000.00	42,668.00		54,225.20	11,557.20-	127.09
1303	PRINCIPAL	54,643.00	54,643.00		54,642.36	.64	100.00
1350	CERT SUPRVSR & ADMN-OTH PAY		2,000.00		2,000.00		100.00
	<b>Total Certificated Salaries</b>	<b>727,908.00</b>	<b>777,227.00</b>	<b>.00</b>	<b>784,579.69</b>	<b>7,352.69-</b>	<b>100.95</b>
<b>Classified Salaries</b>							
2100	CLASS INSTR AIDE SAL-REGULAR	81,203.00	84,849.00		78,296.29	6,552.71	92.28
2130	CLASS INSTR AIDE-EXTRA ASSGN				3,023.84	3,023.84-	NO BDGT
2150	CLASS INSTR AIDE-OTHER PAY		1,500.00		1,500.00		100.00
2160	COACHES & ADVISORS	500.00	500.00			500.00	
2210	FOOD SERVICE PERSONNEL	26,481.00	10,109.00		10,934.97	825.97-	108.17
2214	CUSTODIAN	13,742.00	13,742.00		9,780.20	3,961.80	71.17
2250	CLASS PUPIL SUPPORT-OTH PAY		1,500.00		1,500.00		100.00
2304	BUSINESS MANAGER	23,774.00	23,774.00		23,773.50	.50	100.00
2308	DIRECTOR	26,200.00	26,200.00		33,956.48	7,756.48-	129.60
2400	CLASS CLER & OFFICE SAL-REG	1,025.00					NO BDGT
2403	CLERICAL TECHNICIAN	11,228.00	11,228.00		11,326.08	98.08-	100.87
2407	ASSISTANT	6,584.00	7,121.00		7,781.36	660.36-	109.27
2902	RECREATION WORKER	7,817.00	8,055.00		6,684.66	1,370.34	82.99
2920	OTHER CLASS SALARIES-HOURLY	34,814.00	15,463.00		20,390.40	4,927.40-	131.87
2950	OTHER CLASS SALARIES-OTH PAY		5,668.00		5,667.50	.50	99.99
	<b>Total Classified Salaries</b>	<b>233,368.00</b>	<b>209,709.00</b>	<b>.00</b>	<b>214,615.28</b>	<b>4,906.28-</b>	<b>102.34</b>
<b>Employee Benefits</b>							
3101	STRS - CERTIFICATED	152,934.00	184,744.00		178,182.81	6,561.19	96.45
3201	PERS - CERTIFICATED	7,534.00	7,845.00		7,864.60	19.60-	100.25
3202	PERS - CLASSIFIED	35,841.00	34,078.00		34,957.12	879.12-	102.58
3311	SOCIAL SECURITY-CERTIFICATED	2,257.00	3,246.00		3,279.99	33.99-	101.05
3312	SOCIAL SECURITY-CLASSIFIED	13,415.00	13,012.00		13,284.86	272.86-	102.10
3331	MEDICARE-CERTIFICATED	10,565.00	11,284.00		11,302.34	18.34-	100.16
3332	MEDICARE-CLASSIFIED	3,390.00	3,049.00		3,107.03	58.03-	101.90
3411	HEALTH & WELFARE BENEFITS-CRT	244,868.00	240,226.00		250,403.77	10,177.77-	104.24
3412	HEALTH & WELFARE BENEFITS-CLS	28,469.00	28,469.00		28,468.40	.60	100.00
3501	ST UNEMPLOYMENT INS-CERTIF	377.00	403.00		453.24	50.24-	112.47
3502	ST UNEMPLOYMENT INS-CLASSIFD	125.00	112.00		191.75	79.75-	171.21
3601	WORKER'S COMP-CERTIFICATED	14,350.00	16,729.00		16,758.89	29.89-	100.18
3602	WORKER'S COMP-CLASSIFIED	4,606.00	4,522.00		4,606.80	84.80-	101.88

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ESCAPE ONLINE

Fund 10 - REDWOOD COAST MONTESSORI

Fiscal Year 2020/21 Through June 2021

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Total Employee Benefits</b>		<b>518,731.00</b>	<b>547,719.00</b>	<b>.00</b>	<b>552,861.60</b>	<b>5,142.60-</b>	<b>100.94</b>
<b>Books and Supplies</b>							
4110	TEXTBOOKS	1,500.00	1,500.00			1,500.00	
4310	MATERIALS & SUPPLIES	30,156.00	72,247.00		47,564.85	24,682.15	65.84
4351	OFFICE SUPPLIES	500.00	500.00		118.47	381.53	23.69
4374	CUSTODIAL SUPPLIES	850.00	3,531.00		994.17	2,536.83	28.16
4396	FOOD SERVICE SUPPLIES	1,500.00	1,000.00		79.41	920.59	7.94
4400	EQUIPMENT	6,850.00	10,664.00		6,183.57	4,480.43	57.99
4710	FOOD	13,000.00	9,496.00		6,968.84	2,527.16	73.39
<b>Total Books and Supplies</b>		<b>54,356.00</b>	<b>98,938.00</b>	<b>.00</b>	<b>61,909.31</b>	<b>37,028.69</b>	<b>62.57</b>
<b>Services and Other Operating Expenditures</b>							
5201	EMPLOYEE MILEAGE	2,400.00	1,900.00		381.44	1,518.56	20.08
5210	TRAVEL & CONFERENCES	7,944.00	10,746.00		179.00	10,567.00	1.67
5300	DUES & MEMBERSHIPS	1,000.00	4,100.00		3,570.00	530.00	87.07
5450	OTHER INSURANCE	7,803.00	10,305.00		10,305.30	.30-	100.00
5512	PROPANE	8,451.00	6,450.00		5,480.79	969.21	84.97
5520	ELECTRICITY SERVICES	5,775.00	4,500.00		5,448.92	948.92-	121.09
5530	WATER SERVICES		3,600.00		1,852.68	1,747.32	51.46
5560	WASTE DISPOSAL	2,730.00	2,500.00		1,796.36	703.64	71.85
5612	RENTALS AND LEASES-BUILDINGS	171,627.00	179,128.00		171,332.00	7,796.00	95.65
5623	RENTALS AND LEASES-EQUIPMENT	4,000.00	4,000.00		297.50	3,702.50	7.44
5635	REPAIRS-EQUIPMENT	115.00	115.00			115.00	
5637	MAINTENANCE AGREEMENTS	500.00	940.00		2,718.17	1,778.17-	289.17
5800	CONTRACTED SERVICES	32,500.00	36,444.00		24,210.78	12,233.22	66.43
5804	SECURITY SYSTEM	300.00	300.00			300.00	
5805	PRINTING SERV-OUTSIDE VENDOR	50.00	50.00			50.00	
5811	CO-OP CONTRACT		2,077.00		2,077.00		100.00
5812	LIBRARY CONTRACT	2,600.00	3,400.00		3,400.00		100.00
5819	OTHER INTER-LEA CONTRACTS	80,702.00	80,702.00		87,972.00	7,270.00-	109.01
5823	LEGAL FEES	100.00	100.00			100.00	
5831	ADVERTISEMENT	250.00	250.00		750.00	500.00-	300.00
5852	PERSONAL SERVICE	10,710.00	10,710.00		26,777.60	16,067.60-	250.02
5881	OTHER CHARGES/FEES	750.00	9,500.00		2,681.71	6,818.29	28.23
5884	LICENSE, PERMIT, USE FEE, TX	7,500.00	11,143.00		4,107.39	7,035.61	36.86
5888	OTHER OPERATING EXPENSE	1,350.00	409.00			409.00	
5909	TELEPHONE/COMMUNICATIONS	11,179.00	18,679.00		9,159.91	9,519.09	49.04

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ESCAPE ONLINE

**Fund 10 - REDWOOD COAST MONTESSORI**

Fiscal Year 2020/21 Through June 2021

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Services and Other Operating Expenditures (continued)</b>							
5950	POSTAGE	50.00	50.00		3.80	46.20	7.60
	<b>Total Services and Other Operating Expenditures</b>	<b>360,386.00</b>	<b>402,098.00</b>	<b>.00</b>	<b>364,502.35</b>	<b>37,595.65</b>	<b>90.65</b>
<b>Tuition</b>							
7142	OTH TUITN, EXCESS CSTS> COE	1,493.00	1,493.00		1,493.00		100.00
	<b>Total Tuition</b>	<b>1,493.00</b>	<b>1,493.00</b>	<b>.00</b>	<b>1,493.00</b>	<b>.00</b>	<b>100.00</b>
<b>Debt Service</b>							
7438	DEBT SERVICE-INTEREST	1,500.00	1,500.00		1,500.00		100.00
7439	OTHER DEBT SERVICE PRINCIPAL	49,998.00	49,998.00		49,998.00		100.00
	<b>Total Debt Service</b>	<b>51,498.00</b>	<b>51,498.00</b>	<b>.00</b>	<b>51,498.00</b>	<b>.00</b>	<b>100.00</b>
	<b>Total Year To Date Expenditures</b>	<b>1,947,740.00</b>	<b>2,088,682.00</b>	<b>.00</b>	<b>2,031,459.23</b>	<b>57,222.77</b>	<b>97.26</b>

Fund 10 - REDWOOD COAST MONTESSORI		Fiscal Year 2020/21 Through June 2021		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	CASH IN COUNTY TREASURY	105,612.89	174,226.20-	68,613.31-
9200	ACCOUNTS RECEIVABLE		754,614.52	754,614.52
9201	ACCOUNTS RECEIVABLE-PRIOR YR		506,402.26-	
	<b>Total Assets</b>	<b>612,015.15</b>	<b>73,986.06</b>	<b>686,001.21</b>
<b>Liabilities</b>				
9500	ACCTS PAY (CURRENT LIABTY)		86,780.81	86,780.81
9510	ACCOUNTS PAYABLE-PRIOR YEAR	119,407.21	119,407.21-	
9520	EMPLOYER PAID STRS SUSP ACCT		737.13-	737.13-
9537	EMPLOYER H&W SUSPENSE ACCNT	930.70-	11,291.60	10,360.90
9591	DUE TO GOVERNMENTS PRIOR YR	4,265.92		4,265.92
9650	UNEARNED REVENUE	2,790.00	35,580.62	38,370.62
	<b>Total Liabilities</b>	<b>125,532.43</b>	<b>13,508.69</b>	<b>139,041.12</b>
	<b>Calculated Fund Balance</b>	<b>486,482.72</b>	<b>60,477.37</b>	<b>546,960.09</b>
<b>Beginning Fund Balance</b>				
9791	BEGINNING BALANCE-ADPTD BDGT	486,482.72		486,482.72
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>60,477.37</b>	<b>60,477.37</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>60,477.37</b>	

Memo Only - Ending Fund Balance Accounts		
	Adopted	Revised
<b>Restricted Balance</b>		
9740	LEGALLY RESTRICTED BALANCE	8,831.13
<b>Other Designations</b>		
9790	UNDESIGNATED/UNAPPROPRIATED	373,887.59

Fund 10 - REDWOOD COAST MONTESSORI			Fiscal Year 2020/21 Through June 2021			
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	1,843,976.00	2,124,826.00		2,091,936.60	32,889.40	98.45
B. Expenditures	1,947,740.00	2,088,682.00		2,031,459.23	57,222.77	97.26
C. Subtotal (Revenue LESS Expense)	103,764.00-	36,144.00		60,477.37	24,333.37-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	103,764.00-	36,144.00		60,477.37	24,333.37-	
F. Fund Balance:						
Beginning Balance (9791)	486,482.72	486,482.72		486,482.72		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	486,482.72	486,482.72		486,482.72		
G. Calculated Ending Balance	382,718.72	522,626.72		546,960.09		
*Components of Ending Fund Balance						
Legally Restricted (9740)	8,831.13	111,418.53				
Other Designations (9780)						
Undesig/Unapprop (9790)	373,887.59	411,208.19				
Other						