

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	62,481.	0.	62,481.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	1,853,960.	1,853,960.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	482,266.	482,266.		
9 Other employee benefits.	357,201.	357,201.		
10 Payroll taxes.	67,520.	67,520.		
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.	1,530.	1,530.		
13 Office expenses.	279.		279.	
14 Information technology.				
15 Royalties.				
16 Occupancy.				
17 Travel.	2,628.	1,314.	1,314.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	9,211.	4,606.	4,605.	
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	24,669.	24,669.		
23 Insurance.	67,486.	33,743.	33,743.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a RENTS/PARKING/UTILITIES	290,187.	290,187.		
b INTER-LEA CONTRACTS	183,161.	183,161.		
c CONTRACT SERVICES	159,603.	159,603.		
d BOOKS & SUPPLIES	87,355.	87,355.		
e All other expenses.	194,804.	183,655.	11,149.	
25 Total functional expenses. Add lines 1 through 24e.	3,844,341.	3,730,770.	113,571.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X.

		(A)		(B)	
		Beginning of year		End of year	
<b>Assets</b>	1	Cash — non-interest-bearing	676,671.	1	388,615.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	140,620.	4	511,492.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	124,747.	9	35,258.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	328,085.		
	10b	Less: accumulated depreciation	73,329.	10c	254,756.
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	2.	15	3.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	1,004,056.	16	1,190,124.	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	109,557.	17	204,984.
	18	Grants payable		18	
	19	Deferred revenue	53,090.	19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
26	<b>Total liabilities.</b> Add lines 17 through 25	162,647.	26	204,984.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.</b> <input checked="" type="checkbox"/>				
	27	Net assets without donor restrictions	379,778.	27	642,097.
	28	Net assets with donor restrictions	461,631.	28	343,043.
	<b>Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.</b> <input type="checkbox"/>				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	<b>Total net assets or fund balances.</b>	841,409.	32	985,140.
33	<b>Total liabilities and net assets/fund balances.</b>	1,004,056.	33	1,190,124.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,988,072.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,844,341.
3	Revenue less expenses. Subtract line 2 from line 1	3	143,731.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	841,409.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	985,140.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2024**

**Open to Public Inspection**

Name of the organization

REDWOOD COAST MONTESSORI

Employer identification number

45-4258908

**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations. \_\_\_\_\_
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total; 5 The portion of total contributions by each person that exceeds 2%; 6 Public support.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Line Number, Percentage. Rows include: 14 Public support percentage for 2024; 15 Public support percentage from 2023 Schedule A; 16a 33-1/3% support test-2024; b 33-1/3% support test-2023; 17a 10%-facts-and-circumstances test-2024; b 10%-facts-and-circumstances test-2023; 18 Private foundation.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Value, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)). Row 16: Public support percentage from 2023 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Value, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)). Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17.

19a 33-1/3% support tests—2024. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

b 33-1/3% support tests—2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .	11c	

**Section B. Type I Supporting Organizations**

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

**Section C. Type II Supporting Organizations**

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

**Section D. All Type III Supporting Organizations**

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.	3	

**Section E. Type III Functionally Integrated Supporting Organizations**

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
  - a  The organization satisfied the Activities Test. Complete **line 2** below.
  - b  The organization is the parent of each of its supported organizations. Complete **line 3** below.
  - c  The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

	Yes	No
2 Activities Test. <b>Answer lines 2a and 2b below.</b>		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
3 Parent of Supported Organizations. <b>Answer lines 3a and 3b below.</b>		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in <b>Part VI</b> .	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.	3b	

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

**Section A – Adjusted Net Income**

		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

**Section B – Minimum Asset Amount**

		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

**Section C – Distributable Amount**

		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

- 7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

BAA

Schedule A (Form 990) 2024

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D – Distributions</b>		<b>Current Year</b>
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – provide details in <b>Part VI</b> )	5
6	Other distributions (describe in <b>Part VI</b> ). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

<b>Section E – Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2024</b>	<b>(iii) Distributable Amount for 2024</b>
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required – explain in <b>Part VI</b> ). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.		
7	<b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**PART I ADDITIONAL SUPPLEMENTAL INFORMATION**

REDWOOD COAST MONTESSORI IS A CHARTER SCHOOL

SCHEDULE D (Form 990)

(Rev. December 2024)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Employer identification number

REDWOOD COAST MONTESSORI

45-4258908

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue included on Form 990, Part VIII, line 1, Assets included in Form 990, Part X. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items, b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items, a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange program
- e  Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.

**Part V Endowment Funds**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment \_\_\_\_\_ %
- b Permanent endowment \_\_\_\_\_ %
- c Term endowment \_\_\_\_\_ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations?	3a(i)	
(ii) Related organizations?	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		93,823.	4,691.	89,132.
c Leasehold improvements		85,842.	34,087.	51,755.
d Equipment		148,420.	34,551.	113,869.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				254,756.

**Part VII Investments – Other Securities**

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 12, column (B))		

**Part VIII Investments – Program Related**

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 13, column (B))		

**Part IX Other Assets**

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, column (B))	

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, column (B))	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII SEE PART XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** N/A  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains (losses) on investments	2a	
	b Donated services and use of facilities	2b	
	c Recoveries of prior year grants	2c	
	d Other (Describe in Part XIII.)	2d	
	e Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIII.)	4b	
	c Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return** N/A  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities	2a	
	b Prior year adjustments	2b	
	c Other losses	2c	
	d Other (Describe in Part XIII.)	2d	
	e Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIII.)	4b	
	c Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X - FASB ASC 740 FOOTNOTE**

REDWOOD COAST MONTESSORI IS INCLUDED IN THE AUDIT OF ARCATA SCHOOL DISTRICT.

**SCHEDULE E**  
**(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Schools**

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or  
Form 990-EZ, Part VI, line 48.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public Inspection**

Name of the organization

REDWOOD COAST MONTESSORI

Employer identification number

45-4258908

**Part I**

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II. .... <u>NOTICE OF NONDISCRIMINATORY POLICY IS IN ALL ADVERTISING AND ON OUR ENROLLMENT APPLICATION.</u>	X	
4 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff? .....	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....		X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	X	
d Copies of all material used by the organization or on its behalf to solicit contributions? .....	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges? .....		X
b Admissions policies? .....		X
c Employment of faculty or administrative staff? .....		X
d Scholarships or other financial assistance? .....		X
e Educational policies? .....		X
f Use of facilities? .....		X
g Athletic programs? .....		X
h Other extracurricular activities? .....		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency? .....	X	
b Has the organization's right to such aid ever been revoked or suspended? .....		X
If you answered "Yes" on either line 6a or line 6b, explain in Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain in Part II. ....	X	

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**Part II Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

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**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

REDWOOD COAST MONTESSORI

Employer identification number

45-4258908

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

FORM 990 IS PREPARED BY AN ACCOUNTANT, THEN REVIEWED AND APPROVED BY THE EXECUTIVE DIRECTOR. THESE ACTIONS ARE REPORTED TO THE GOVERNING BODY BY THE EXECUTIVE DIRECTOR.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

ANNUAL DISCLOSURE STATEMENTS ARE REQUIRED TO BE SUBMITTED BY ALL MEMBERS OF THE GOVERNING BODY.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT**

THE DIRECTOR'S COMPENSATION IS REVIEWED AND APPROVED BY THE BOARD ANNUALLY. THE BOARD APPROVES ALL SALARIES, INCLUDING THE EXECUTIVE DIRECTOR'S UPON ADOPTING THE ANNUAL BUDGET.

**FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES**

THE BOARD OF DIRECTORS MEET TO DISCUSS AND DETERMINE COMPENSATION FOR ALL EMPLOYEES OF THE SCHOOL.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

DOCUMENTS ARE AVAILABLE UPON REQUEST.

**SCHEDULE R**  
**(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Name of the organization

REDWOOD COAST MONTESSORI

**Related Organizations and Unrelated Partnerships**

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

45-4258908

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) ----- ----- ----- ----- -----					
(2) ----- ----- ----- ----- -----					
(3) ----- ----- ----- ----- -----					

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501 (c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) ARCATA SCHOOL DISTRICT 1435 BUTTERMILK LANE ARCATA, CA 95521 94-6002186	EDUCATION	CA	GOVERNMENT	GOVERNMENT	CALIFORNIA DEPARTMENT OF EDUCATION		X
(2) FRIENDS OF REDWOOD COAST MONTESSORI PO BOX 6103 EUREKA, CA 95502 83-1913725	SUPPORT ORGANIZATION FOR REDWOOD COAST M	CA	501 (C) 3	12A TYPE I	N/A		X
(3) ----- ----- ----- ----- -----							
(4) ----- ----- ----- ----- -----							

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) -----												
-----												
-----												
(2) -----												
-----												
-----												
(3) -----												
-----												
-----												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) -----									
-----									
-----									
(2) -----									
-----									
-----									
(3) -----									
-----									
-----									

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
<b>b</b> Gift, grant, or capital contribution to related organization(s)		X
<b>c</b> Gift, grant, or capital contribution from related organization(s)		X
<b>d</b> Loans or loan guarantees to or for related organization(s)		X
<b>e</b> Loans or loan guarantees by related organization(s)		X
<b>f</b> Dividends from related organization(s)		X
<b>g</b> Sale of assets to related organization(s)		X
<b>h</b> Purchase of assets from related organization(s)		X
<b>i</b> Exchange of assets with related organization(s)		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
<b>o</b> Sharing of paid employees with related organization(s)		X
<b>p</b> Reimbursement paid to related organization(s) for expenses		X
<b>q</b> Reimbursement paid by related organization(s) for expenses		X
<b>r</b> Other transfer of cash or property to related organization(s)		X
<b>s</b> Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) -----													
-----													
-----													
(2) -----													
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**Part VII** **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

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# California Exempt Organization Annual Information Return

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) 7/01/2024, and ending (mm/dd/yyyy) 6/30/2025.

Corporation/Organization name <b>REDWOOD COAST MONTESSORI</b>		California corporation number <b>3422736</b>
Additional information. See instructions.		FEIN <b>45-4258908</b>
Street address (suite or room) <b>PO BOX 6103</b>		PMB no.
City <b>EUREKA</b>	State <b>CA</b>	ZIP code <b>95501</b>
Foreign country name	Foreign province/state/county	Foreign postal code

**A** First return  Yes  No

**B** Amended return  Yes  No

**C** IRC Section 4947(a)(1) trust  Yes  No

**D** Final information return?  
 Dissolved  Surrendered (Withdrawn)  Merged/Reorganized  
 Enter date: (mm/dd/yyyy) \_\_\_\_\_

**E** Check accounting method:  
 1  Cash 2  Accrual 3  Other

**F** Federal return filed? 1  990T 2  990-PF  
 3  Sch H (990) 4  Other 990 series

**G** Is this a group filing? See instructions.  Yes  No

**H** Is this organization in a group exemption.  Yes  No  
 If "Yes," what is the parent's name? \_\_\_\_\_

**I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions.  Yes  No

**J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions.  Yes  No

**K** Is the organization exempt under R&TC Section 23701g? ...  Yes  No  
 If "Yes," enter the gross receipts from nonmember sources \$ \_\_\_\_\_

**L** Is the organization a limited liability company?  Yes  No

**M** Did the organization file Form 100 or Form 109 to report taxable income?  Yes  No

**N** Is the organization under audit by the IRS or has the IRS audited in a prior year?  Yes  No

**O** Is federal Form 1023/1024 pending?  Yes  No  
 Date filed with IRS \_\_\_\_\_

**Part I Complete Part I unless not required to file this form. See General Information B and C.**

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	●	1	3,166,362.
	2	Gross dues and assessments from members and affiliates	●	2	
	3	Gross contributions, gifts, grants, and similar amounts received	●	3	821,972.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$50,000, see General Information B...	●	4	3,988,334.
	5	Cost of goods sold	●	5	
	6	Cost or other basis, and sales expenses of assets sold	●	6	
	7	Total costs. Add line 5 and line 6	●	7	
	8	Total gross income. Subtract line 7 from line 4	●	8	3,988,334.
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18	●	9	3,844,603.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	●	10	143,731.
<b>Payments</b>	11	Total payments	●	11	
	12	Use tax. See General Information K	●	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	●	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	●	14	
	15	Penalties and interest. See General Information J	●	15	
	16	<b>Balance due.</b> Add line 12 and line 15. Then subtract line 11 from the result	●	16	0.

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer <b>SCHOOL DIRECTOR</b>	Title	Date	<input type="checkbox"/> Telephone <b>707-832-4194</b> <input type="checkbox"/> PTIN <b>P00620527</b> <input type="checkbox"/> Firm's FEIN <b>94-1167235</b> <input type="checkbox"/> Telephone <b>(707)-725-4442</b>
Preparer's signature <b>VANESSA ANDERSON</b>	Date	Check if self-employed <input type="checkbox"/>	
Firm's name (or yours, if self-employed) and address <b>ANDERSON, LUCAS, SOMERVILLE, &amp; BORGES</b> <b>1338 MAIN STREET</b> <b>FORTUNA, CA 95540</b>			

May the FTB discuss this return with the preparer shown above? See instructions.  Yes  No

**Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts— complete Part II or furnish substitute information.**

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions . . . . .	●	1	
	2	Interest . . . . .	●	2	
	3	Dividends . . . . .	●	3	
	4	Gross rents . . . . .	●	4	
	5	Gross royalties . . . . .	●	5	
	6	Gross amount received from sale of assets (See instructions) . . . . .	●	6	
	7	Other income. Attach schedule . . . . . SEE STATEMENT 1	●	7	3,166,362.
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1 . . . . .	●	8	3,166,362.
<b>Expenses and Disbursements</b>	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule . . . . .	●	9	
	10	Disbursements to or for members . . . . .	●	10	
	11	Compensation of officers, directors, and trustees. Attach schedule . . . . . SEE STMT 2	●	11	62,481.
	12	Other salaries and wages . . . . .	●	12	1,853,960.
	13	Interest . . . . .	●	13	
	14	Taxes . . . . .	●	14	67,520.
	15	Rents . . . . .	●	15	
	16	Depreciation and depletion (See instructions) . . . . .	●	16	24,669.
	17	Other expenses and disbursements. Attach schedule . . . . . SEE STATEMENT 3	●	17	1,835,973.
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9 . . . . .	●	18	3,844,603.

<b>Schedule L Balance Sheet</b>		<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>Assets</b>					
1	Cash . . . . .		676,671.	●	388,615.
2	Net accounts receivable . . . . .		140,620.	●	511,492.
3	Net notes receivable . . . . .			●	
4	Inventories . . . . .			●	
5	Federal and state government obligations . . . . .			●	
6	Investments in other bonds . . . . .			●	
7	Investments in stock . . . . .			●	
8	Mortgage loans . . . . .			●	
9	Other investments. Attach schedule . . . . .			●	
10 a	Depreciable assets . . . . .	110,676.		328,085.	
b	Less accumulated depreciation . . . . .	48,660.	62,016.	73,329.	254,756.
11	Land . . . . .			●	
12	Other assets. Attach schedule . . . . . STM 4		124,749.	●	35,261.
13	<b>Total assets</b> . . . . .		1,004,056.		1,190,124.
<b>Liabilities and net worth</b>					
14	Accounts payable . . . . .		109,557.	●	204,984.
15	Contributions, gifts, or grants payable . . . . .			●	
16	Bonds and notes payable . . . . .			●	
17	Mortgages payable . . . . .			●	
18	Other liabilities. Attach schedule . . . . .		53,090.		
19	Capital stock or principal fund . . . . .		841,409.	●	985,140.
20	Paid-in or capital surplus. Attach reconciliation . . . . .			●	
21	Retained earnings or income fund . . . . .			●	
22	<b>Total liabilities and net worth</b> . . . . .		1,004,056.		1,190,124.

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books . . . . .	●	143,731.	7	Income recorded on books this year not included in this return. Attach schedule . . . . .	●	
2	Federal income tax . . . . .	●		8	Deductions in this return not charged against book income this year. Attach schedule . . . . .	●	
3	Excess of capital losses over capital gains . . . . .	●		9	<b>Total.</b> Add line 7 and line 8 . . . . .		
4	Income not recorded on books this year. Attach schedule . . . . .	●		10	<b>Net income per return.</b> Subtract line 9 from line 6 . . . . .		143,731.
5	Expenses recorded on books this year not deducted in this return. Attach schedule . . . . .	●					
6	<b>Total.</b> Add line 1 through line 5 . . . . .		143,731.				

2024

Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Corporation name

California corporation number

REDWOOD COAST MONTESSORI

3422736

Part I Election To Expense Certain Property Under IRC Section 179

Table with 13 rows for Part I. Rows 1-5 are summary rows. Row 6 is a header for a table with 3 columns: (a) Description of property, (b) Cost (business use only), and (c) Elected cost. Rows 7-13 are summary rows.

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

Table with 15 rows for Part II. Row 14 is a header with 8 columns: (a) Description of property, (b) Date acquired, (c) Cost or other basis, (d) Depreciation allowed or allowable in earlier years, (e) Depreciation method, (f) Life or rate, (g) Depreciation for this year, and (h) Additional first year depreciation. Rows 15-16 are summary rows.

Part III Summary

Table with 3 rows for Part III. Row 16 is a header for a table with 2 columns: (a) Description of property and (b) Amount. Rows 17-18 are summary rows.

Part IV Amortization

Table with 22 rows for Part IV. Row 19 is a header with 7 columns: (a) Description of property, (b) Date acquired, (c) Cost or other basis, (d) Amortization allowed or allowable in earlier years, (e) R&TC Section (see instr), (f) Period or percentage, and (g) Amortization for this year. Rows 20-22 are summary rows.

2024

Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Corporation name

California corporation number

REDWOOD COAST MONTESSORI

3422736

Part I Election To Expense Certain Property Under IRC Section 179

Table with 5 columns: Line number, Description, and Amount. Includes rows for maximum deduction, total cost, threshold cost, reduction in limitation, and dollar limitation.

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

Table with 8 columns: (a) Description of property, (b) Date acquired, (c) Cost or other basis, (d) Depreciation allowed or allowable in earlier years, (e) Depreciation method, (f) Life or rate, (g) Depreciation for this year, (h) Additional first year depreciation. Includes rows for PORTABLE CLASSR, 2025 FORD 12 PA, COMMERCIAL DISH, COMMERCIAL WATE, TRUE STG2R SOLI.

Part III Summary

Summary table with 3 columns: Line number, Description, and Amount. Includes rows for total depreciation, depreciation adjustment, and total depreciation claimed.

Part IV Amortization

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Cost or other basis, (d) Amortization allowed or allowable in earlier years, (e) R&TC Section, (f) Period or percentage, (g) Amortization for this year. Includes rows for total amortization and amortization adjustment.

2024 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Table with Corporation name (REDWOOD COAST MONTESSORI) and California corporation number (3422736).

Part I Election To Expense Certain Property Under IRC Section 179

Table for Part I with rows 1-13. Includes fields for maximum deduction, total cost, threshold cost, reduction in limitation, and dollar limitation.

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

Table for Part II with columns (a) through (h) and rows 14-15. Includes property descriptions like VULCAN 60" ELEC and TRUE TS-23F0HC.

Part III Summary

Table for Part III with rows 16-18. Includes summary of depreciation and adjustment.

Part IV Amortization

Table for Part IV with columns (a) through (g) and rows 19-22. Includes amortization details.

**STATEMENT 1  
FORM 199, PART II, LINE 7  
OTHER INCOME**

INCOME FROM SPECIAL EVENTS.....	\$	10,744.
LOCAL REVENUE.....		391,336.
OTHER INVESTMENT INCOME.....		13,302.
PROGRAM SERVICE REVENUE.....		2,750,980.
<b>TOTAL</b>	<b>\$</b>	<b><u>3,166,362.</u></b>

**STATEMENT 2  
FORM 199, PART II, LINE 11  
COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES**

**CURRENT OFFICERS:**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	TOTAL COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
SUSANN GOODMAN 1611 PENINSULA DRIVE ARCATA, CA 95521	SECRETARY 2.00	\$ 0.	\$ 0.	\$ 0.
GABRIEL FERREIRA 1611 PENINSULA DRIVE ARCATA, CA 95521	DIRECTOR 2.00	0.	0.	0.
KIM BONINE 1611 PENINSULA DRIVE ARCATA, CA 95521	PRESIDENT 2.00	0.	0.	0.
MICHELLE ELLIS 1611 PENINSULA DRIVE ARCATA, CA 95521	VICE PRESIDENT 2.00	0.	0.	0.
JAMES BRAGGS 1611 PENINSULA DRIVE ARCATA, CA 95521	TREASURER 2.00	0.	0.	0.
<b>TOTAL</b>		<b>\$ 0.</b>	<b>\$ 0.</b>	<b>\$ 0.</b>

**KEY EMPLOYEES:**

NAME	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
BRYAN LITTLE 1435 HARTMAN LANE ARCATA, CA 95503	PRINCIPAL 40	62,481.	0.	0.
<b>TOTAL</b>		<b>\$ 62,481.</b>	<b>\$ 0.</b>	<b>\$ 0.</b>

## REDWOOD COAST MONTESSORI

45-4258908

**STATEMENT 3**  
**FORM 199, PART II, LINE 17**  
**OTHER EXPENSES**

ADVERTISING AND PROMOTION.....	\$	1,530.
ATHLETIC FEES.....		1,244.
BAD DEBT EXPENSE.....		81.
BANK FEES.....		872.
BOOKS & SUPPLIES.....		87,355.
CAPITAL OUTLAY.....		1,135.
COMMUNITY BUILDING EXPENSE.....		674.
CONFERENCES, CONVENTIONS, AND MEETINGS.....		9,211.
CONTRACT SERVICES.....		159,603.
FIELD TRIPS.....		58,984.
INSURANCE.....		67,486.
INTER-LEA CONTRACTS.....		183,161.
OFFICE EXPENSES.....		279.
OTHER EMPLOYEE BENEFIT.....		357,201.
OTHER OUTGO FROM COUNTY.....		2,161.
PENSION PLAN CONTRIBUTIONS.....		482,266.
PROFESSIONAL MEMBERSHIPS.....		1,473.
PROGRAM FOOD & SNACKS.....		42,316.
RENTS/PARKING/UTILITIES.....		290,187.
REPAIRS/MAINTENANCE.....		881.
SITE DEVELOPMENT.....		320.
SPECIAL EVENT EXPENSES.....		262.
STUDENT ACTIVITIES EXPENSES.....		1,475.
SUPPLIES.....		9,453.
TAXES & LICENSES.....		7,044.
TELEPHONE.....		12,036.
TRAVEL.....		2,628.
WORKERS COMPENSATION INSURANCE.....		54,655.
	TOTAL	\$ <u>1,835,973.</u>

**STATEMENT 4**  
**FORM 199, SCHEDULE L, LINE 12**  
**OTHER ASSETS**

PREPAID EXPENSES AND DEFERRED CHARGES.....		35,258.
ROUNDING.....		3.
	TOTAL	\$ <u>35,261.</u>

Date Accepted \_\_\_\_\_

**DO NOT MAIL THIS FORM TO THE FTB**

TAXABLE YEAR

**2024**

# California e-file Return Authorization for Exempt Organizations

FORM

**8453-EO**

Exempt Organization name

REDWOOD COAST MONTESSORI

Identifying number

45-4258908

## Part I Electronic Return Information (whole dollars only)

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	3,988,334.
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	3,988,334.
3	Refund (Form 109, line 26)	3	
4	Balance due or Total amount due (Form 199, line 16 or Form 109, line 29)	4	0.

## Part II Settle Your Account Electronically for Taxable Year 2024

5  Direct deposit of refund (Form 109 only.)

6  Electronic funds withdrawal    6a Amount \_\_\_\_\_    6b Withdrawal date (mm/dd/yyyy) \_\_\_\_\_

## Part III Schedule of Estimated Tax Payments for Taxable Year 2025 (These are not installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
7 Amount				
8 Withdrawal Date				

## Part IV Banking Information (Have you verified the exempt organization's banking information?)

9 Routing number \_\_\_\_\_

10 Account number \_\_\_\_\_

11 Type of account:  Checking  Savings

## Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 5, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and any estimated payment amounts listed on Part III, line 7 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2024 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.

Sign Here

Signature of officer

Date

SCHOOL DIRECTOR

Title

## Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign

ERO's signature

VANESSA ANDERSON

Date

Check if also paid preparer

Check if self-employed

ERO's PTIN

P00620527

Firm's name (or yours if self-employed) and address

ANDERSON, LUCAS, SOMERVILLE, & BORGES  
1338 MAIN STREET  
FORTUNA CA

Firm's FEIN

94-1167235

ZIP code

95540

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign

Paid preparer's signature

Date

Check if self-employed

Paid preparer's PTIN

Firm's name (or yours if self-employed) and address

Firm's FEIN

ZIP code

## **Lottery Process**

### **Lottery and Enrollment Process**

Redwood Coast Montessori's lottery and enrollment process is conducted in full compliance with the California Education Code and without discrimination of any kind.

**Open Enrollment** Each year, the school will conduct a publicly advertised open enrollment period for enrollment in the following school year. Parents and guardians wishing to enroll their child must submit an Intent to Enroll form prior to the designated deadline. Following the close of the open enrollment period, applications will be reviewed to determine whether any grade level has received more applications than available spots.

**Lottery** If the number of students seeking admission exceeds the school's capacity at any grade level, Redwood Coast Montessori will hold a single public random drawing (lottery) to determine admission. Existing students are guaranteed enrollment for the following school year and are not subject to the lottery.

The lottery will be conducted in the following order:

### **Exempt from the Lottery**

- 1. Students currently enrolled in Redwood Coast Montessori**

### **Enrollment Preference and Lottery:**

Admission/lottery preference is given to students in the following order:

1. Siblings of students currently enrolled in or admitted to the Charter School
2. Children of current teachers and/or staff (not to exceed 10% of total enrollment)
3. Students who reside in the Arcata School District as follows: After existing students are reenrolled, and priorities 1 – 2 above, lottery preference for 4 spaces in transitional kindergarten lottery and, if there are openings, lottery preference for 1 space in each grade for grades K – 8.
4. All others (including Students who reside in the Arcata School District who were not assigned a spot in lottery step #3 above.)

The Board of Directors will take all necessary efforts to ensure lottery procedures are fairly executed. Lottery spaces are pulled in order of grade level by the designated lottery official (appointed by the Executive Director). Separate lotteries shall be conducted for each grade in which there are fewer vacancies than pupils interested in attending. All lotteries shall take place on the same day in a single location. Lotteries will be conducted in ascending order beginning with the lowest applicable grade level. There is no weighted priority assigned to the preference categories; rather, within each grade level, students will be drawn from pools beginning with all applicants who qualify for the first preference category, and shall continue with that preference category until all vacancies within that grade level have been filled. If there are more students in a preference category than there are spaces available, a random drawing will be held from within that preference category until all available spaces are filled. If all students from the preference category have been selected and there are remaining spaces available in that grade level, students from the second preference category will be drawn in the lottery, and the drawing shall continue until all spaces are filled and preference categories are exhausted in the order provided above.

## MMUN Stipend Considerations and Proposal

We appreciate the RCM Board's continued attention to the MMUN stipend and the effort to move toward more equitable compensation. We also understand that the school is navigating financial uncertainty, and that any adjustment must be made thoughtfully and sustainably.

At the same time, we believe it is important to clearly name the scope, impact, and demands of the MMUN program so that compensation decisions can be aligned with the school's stated values and priorities.

MMUN is one of RCM's most successful and visible programs. It serves as a capstone experience that strengthens student retention, builds community reputation, and develops globally competent students in alignment with our mission. In addition, our work has extended beyond RCM. By serving at a high level within the MMUN organization, Sheree brings additional insight, support, and resources to RCM's participation in MMUN. Further, through partnership with the Humboldt County Office of Education and MMUN, Michelle D. and Sheree are helping to pilot expanded MMUN access across the county, bringing recognition, as well as financial and material support back to our school.

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## Time Commitment and Compensation Context

MMUN leadership requires a substantial and sustained commitment from Manila adolescent teachers:

- ~150+ hours per teacher annually (not including the 11-day trip, fundraising, or additional unpaid work)
- Weekly after-school sessions and preparation
- Ongoing student feedback and support
- Parent communication and coordination
- Fundraising and microeconomy events
- Extensive travel planning and execution

By comparison, RCM's current stipend structure provides:

- \$650 for a moderate-prep activity (20–25 hours)

At a similar rate, MMUN work would equate to approximately **\$3,900 per teacher** for after-school and preparation time alone—**still excluding** travel, fundraising, and additional responsibilities.

Last year's [MMUN Board report](#) valued the program at \$11,300–\$12,300 per teacher.

The recent proposal to raise the stipend from \$2,000 to \$3,000 per teacher (or \$6,000 total, to be divided), with the stipulation that some of that comes from fundraising, represents progress from prior compensation, but it remains significantly below even this baseline comparison. It is unclear who would do the fundraising.

---

## Concerns with Current Structure

We have a few concerns about the current proposal:

- **Internal redistribution of funds:** Asking us to divide a fixed \$6,000 total, particularly to account for additional responsibilities like trip coordination, effectively shifts compensation from one teacher to another rather than increasing overall support.
  - **Uncompensated parallel responsibilities:** For example, significant leadership in fall camping/backpacking trips remains unstipended, further complicating equity between roles.
  - **Lack of role differentiation:** The current structure does not account for meaningful differences in workload, leadership, and responsibility across MMUN roles at varying levels.
- 

## Proposal: Tiered MMUN Roles

To support both equity and long-term sustainability, we propose a tiered structure that reflects varying levels of responsibility:

### MMUN I

Supports instruction and logistics during class day and some after school sessions. Assists with materials, small groups, and general classroom functioning. Attends virtual conference. No travel.

### MMUN II

MMUN teacher training complete. Lead teacher responsible for curriculum and instruction during class day and some after school sessions, with limited additional responsibilities outside scheduled time. Attends virtual conference. No travel.

### MMUN III

MMUN teacher training complete. Lead teacher with significant responsibilities beyond class and after school scheduled sessions, including:

- Creating and planning curriculum
- Assessing work
- 1:1 support outside designated times
- Parent communication (including 2 Parent Night events)
- Fundraising and microeconomy coordination
- Preparation for and leadership during the 11-day trip

### MMUN IV (Coordinator Role)

MMUN teacher training complete. Includes all MMUN III responsibilities, plus:

- Program-wide coordination
- Registration and communication with MMUN organization
- Full travel logistics (flights, lodging, transportation, etc.)

This structure would allow compensation to more accurately reflect workload while providing flexibility for the school to scale the program sustainably.

We also suggest considering experience-based increases within each tier to recognize long-term program leadership.

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## Closing Request

We recognize that the full compensation range identified in the [Board's prior report](#) (\$11,300–\$12,300) may not be immediately feasible. At the same time, we believe the currently proposed range (\$2,500–\$3,500 per teacher) does not adequately reflect the scope or value of this work. Current budget restrictions could be addressed with long-term planning and payments over time. Current budget restrictions could be addressed through long-term planning and phased payments over time, as teachers demonstrated in Winter 2025 by agreeing to delayed retroactive compensation while a fair MMUN stipend structure was developed.

Given the importance of MMUN to RCM's mission, student experience, and community reputation, we respectfully request a revised stipend proposal that more meaningfully bridges this gap and aligns compensation with both responsibility and impact.

We appreciate your continued partnership in working toward a solution that is both financially sustainable and reflective of the program's significance.

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## Helpful Resources

[2025 MMUN Board Report: Time and Cost Analysis - MMUN 2025 \(Susann\)](#)

[RCM Stipend PDF \(non-academic\) - 2025 \(Board\)](#)

[Stipend Time/Responsibilities Breakdown - 2025 \(Sheree\)](#)

# REDWOOD COAST MONTESSORI

## RCM School Director Board Report

Community Engagement & Student Leadership · May 2026

This past month reflected the strength of our community partnerships, student leadership, and commitment to meaningful experiences across both campuses. Events are presented below in chronological order.

### Community Partnerships & Events

#### Lost Coast Scent Trial Fundraiser — May 2nd & 3rd

Theo and Niko (10th grade), Alba (8th grade), Tiffany, Janean, and our daughters, prepared and served breakfast and lunch during the Lost Coast Scent Trial fundraiser. Together, the team served more than 50 meals to canine athletes, handlers, and visitors from across the region. The fundraiser was financially successful and a meaningful demonstration of students actively serving the broader community.

#### AFS-USA Northwest California Orientation & County Meeting — May 3rd

On Sunday, May 3rd, the Arcata Campus hosted the AFS-USA Volunteer – Northwest California Team for their orientation and county-wide meeting. AFS-USA is one of the world's leading international exchange organizations. Hosting this event reflected our school community's ongoing commitment to global citizenship, cultural exchange, and international understanding.

#### Community Pancake Breakfast Fundraiser — May 9th

The Arcata Campus hosted a successful Community Pancake Breakfast fundraiser on Saturday, May 9th, coordinated by high school math teacher Amelya Madrigal. The event brought families and community members together for a joyful morning of connection and support for our school.

### Scholarship Recognition

#### Coast Central Credit Union Scholarship Award — May 13th

On Wednesday, May 13th, Coast Central Credit Union visited the Arcata Campus Community Meeting to recognize Abigail Bishop, senior, with a \$5,000 scholarship award. We are incredibly proud of Abigail and grateful to Coast Central Credit Union for their investment in our students' futures.

### Student Programs & Activities

#### 10th & 12th Grade Monterey Trip — May 18th–20th

The 10th and 12th grade students traveled to Monterey, California from May 18th–20th, chaperoned by Jay, Amelya, and Janean. The trip provided students with opportunities for community building, exploration, and experiential learning outside the classroom.

## Community Partnerships & Events (cont.)

### Kinetic Sculpture Race Fundraiser — May 23rd

Preparations continue for the Kinetic Sculpture Race Fundraiser on Friday, May 23rd. Manila micro-economy groups will participate in fundraising activities during the event, while Friends of RCM continues to organize what promises to be a memorable community experience at the Manila Campus.

## College & Career Exploration

### HCOE Visit & Parent Presentation — May 27th

Representatives from the Humboldt County Office of Education are scheduled to visit the Arcata Campus Community Meeting on May 27th to provide students with information regarding:

- College and career exploration
- FAFSA support and guidance
- Workability opportunities
- Career Technical Education (CTE) summer school options
- 2026–2027 academic year opportunities

**Parent Presentation: Wednesday, May 27th**

**Time: 6:00 – 7:00 p.m.**

**Location: Arcata Campus**

Families are encouraged to attend and take advantage of these valuable planning resources.

## Community & Student Leadership

### New Student-Led Initiative: RCM Market — May 28th

We are pleased to announce the launch of the RCM Market, a new community event co-created by Theo (10th grade) and Janean. The initiative grew from a conversation about financial literacy opportunities for high school students and the desire to extend Montessori micro-economy experiences beyond 8th grade — creating a recurring monthly market at the Arcata Campus where students engage in authentic entrepreneurial experiences.

Theo independently developed flyers, built a website, established a shared Google Classroom for planning documents, and presented the project at Community Meeting. His initiative, organization, and enthusiasm have been exemplary.

**Date: Thursday, May 28th**

**Time: 4:30 – 6:30 p.m.**

**Location: Arcata Campus**

Both campuses are invited to participate by setting up tables to support student micro-economy fundraising and entrepreneurial projects.

## **Student Programs & Activities (cont.)**

### **Arcata Adolescent Field Day — May 29th**

The Arcata adolescents will host a Field Day on Friday, May 29th from 2:00–3:45 p.m. Manila adolescent students are invited to attend for an afternoon of outdoor games, activities, and community building. A key goal of the event is to help incoming 9th-grade students connect with one another before entering high school together next year.

### **8th Grade Cambria Field Trip — June 2nd–5th**

8th grade students will travel to Cambria, California from June 2nd–5th for their end-of-year field trip, chaperoned by Amy, Tabby, and Janean. The trip is intended to provide students with opportunities for connection, reflection, outdoor exploration, and celebration as they prepare for their transition into high school.

### **Community Color Run — June 6th**

Planning continues for the Community Color Run on Saturday, June 6th. This celebration will bring together students, staff, and families from both campuses for fun, fitness, and community connection.

### **Graduation & Moving Up Ceremonies — June 11<sup>th</sup> and 12th**

Planning is underway for both the High School Graduation Ceremony and the 8th Grade Moving Up Ceremony. We look forward to honoring our students' accomplishments and important transitions in the coming weeks.

### **Thank you for your continued support of our students, families, and programs.**

The creativity, initiative, and collaboration demonstrated by our students and staff continue to reflect the values and mission of Redwood Coast Montessori.

*With joy,*

**Janean Weekly-Embree**

Executive Director, Redwood Coast Montessori

*May 2026*