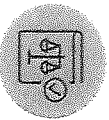
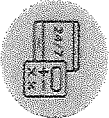
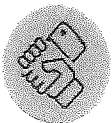


Appendix 1A:

Budget Narrative



Rising Sun Montessori School

For Charter Renewal 2025-2030

**Rising Sun Montessori School
For Charter Renewal 2025-2030**



ADA and Enrollment Summary

Enrollment is projected to be at 163 in FY25-26, then gradually increase in the next 4 FY.

ADA is projected to be at 154.05 ADA in FY25-26, then gradually increase in the next 4 FY. Attendance rate is projected to maintain at 94.51% in all 5 years.

ADA and Enrollment projections are conservative numbers to accommodate any uncertainties in the future years.

Revenues

LCFF revenues are calculated based on the FCMAT calculator. Year 5 (FY29-30) is based on 3% increase from Year 4.

One time State fundings such as Arts Music Block Grant and Learning Recovery Block Grants are eliminated in FY25-26 (fully spent & recognized).

Other Federal and State revenues are projected based on Cost-Of-Living-Adjustments (COLA) increases in respective FY.

Local revenues are mostly stable at \$46,000 in the next 5 years (\$47,380 in FY29-30).

Expenditures

Staff salaries and benefits are projected based on 3% STEP increases in the next 5 years.

Supplies and services expenses are projected based on latest Consumer Price Index (CPI) available at the time.

Capital Outlay (depreciation expense) is calculated based on straight-line depreciation method.

Fund Balance

RSMS is projected to start 25-26 FY with \$440,305 Fund Balance, and end Year 5 (FY29-30) with \$1,190,768.

RSMS shows net surplus in the next 5 FY (25-26 = \$60,519. 26-27 = \$116,140. 27-28 = \$154,919. 28-29 = \$206,347. 29-30 = \$212,538).

Rising Sun Montessori School
For Charter Renewal 2025-2030
Enrollment and ADA Assumptions

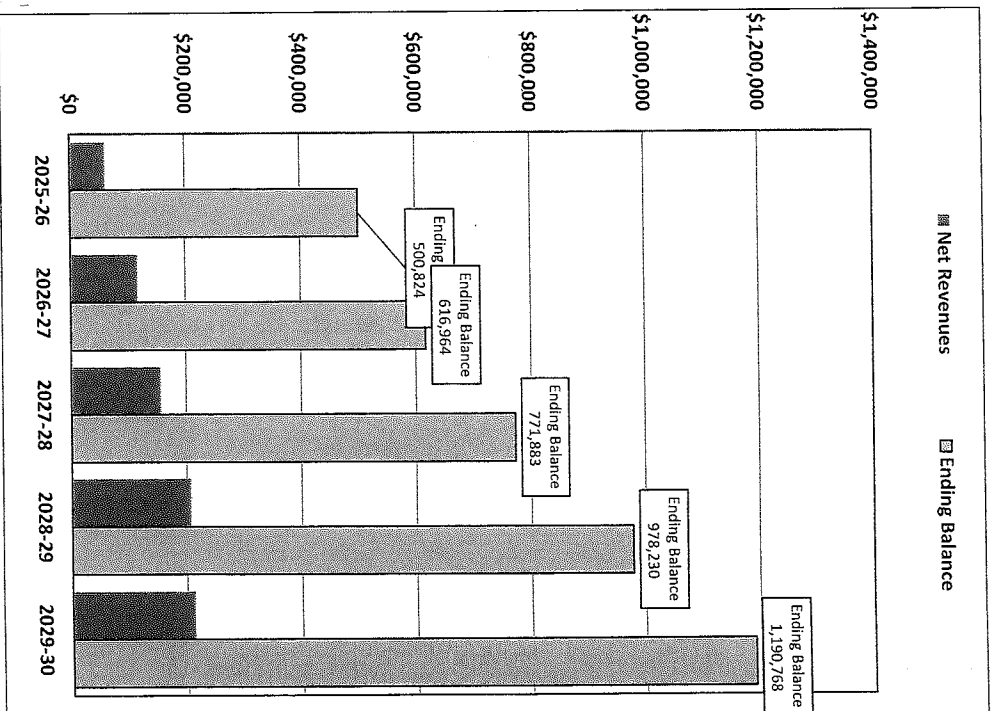
	2025-26			2026-27			2027-28			2028-29			2029-30		
	Enrollment	ADA		Enrollment	ADA		Enrollment	ADA		Enrollment	ADA		Enrollment	ADA	
Total K-3	108	102.07		106	100.18		109	103.02		112	105.85		112	105.85	
Total 4-6	34	32.13		39	36.86		38	35.91		38	35.91		38	35.91	
Total 7-8	21	19.85		22	20.79		22	20.79		22	20.79		22	20.79	
Total 9-12	-	-		-	-		-	-		-	-		-	-	
TTL Enrollment/ADA	163	154.05		167	157.83		169	159.72		172	162.56		172	162.56	
ADA Ratio (average):		94.51%			94.51%			94.51%			94.51%			94.51%	
Transitional Kinder	22	20.79		22	20.79		22	20.79		22	20.79		22	20.79	
Kinder	37	34.97		37	34.97		37	34.97		37	34.97		37	34.97	
Grade 1	18	17.01		18	17.01		18	17.01		20	18.90		20	18.90	
Grade 2	13	12.29		16	15.12		17	16.07		17	16.07		17	16.07	
Grade 3	18	17.01		13	12.29		15	14.18		16	15.12		16	15.12	
Grade 4	13	12.29		15	14.18		12	11.34		14	13.23		14	13.23	
Grade 5	10	9.45		13	12.29		14	13.23		11	10.40		11	10.40	
Grade 6	11	10.40		11	10.40		12	11.34		13	12.29		13	12.29	
Grade 7	11	10.40		11	10.40		11	10.40		11	10.40		11	10.40	
Grade 8	10	9.45		11	10.40		11	10.40		11	10.40		11	10.40	
Total	163	154.05		167	157.83		169	159.72		172	162.56		172	162.56	
LCFF Unduplicated Calc:															
CALPADS Enrollment	163			167			169			172			172		
Unduplicated Count	56			60			60			60			60		
Unduplicated % (1-Year):	34.36%			35.93%			35.50%			34.88%			34.88%		

**Rising Sun Montessori School
For Charter Renewal 2025-2030
Multi-Year Projection Summary**

COLA	2.93%	3.08%	3.30%	3.29%	3.00%
Description	2025-26	2026-27	2027-28	2028-29	2029-30
Projected Enrollment:	163	167	169	172	172
Projected P-2 ADA:	154.05	157.83	159.72	162.56	162.56

Revenues:					
General Purpose Entitlement	1,892,048	1,998,450	2,092,405	2,199,836	2,265,831
Federal Revenue	80,483	83,182	84,988	87,269	89,887
Other State Revenue	339,204	351,594	362,482	374,127	385,351
Other Local Revenue	46,000	46,000	46,000	46,000	47,380
TTL Revenues	2,357,735	2,479,226	2,585,875	2,707,232	2,788,449

Expenditures:					
Certificated Salaries	692,872	713,658	735,068	757,120	779,833
Non-Certificated Salaries	521,090	536,723	552,825	569,409	586,492
Benefits	331,395	337,955	344,712	351,672	362,222
Books/Supplies/Materials	106,454	109,754	113,157	116,664	120,164
Services/Operations	631,982	651,574	671,772	692,597	713,375
Capital Outlay	13,422	13,422	13,422	13,422	13,825
Other Outgo	-	-	-	-	-
TTL Expenditures	2,297,216	2,363,086	2,430,956	2,500,885	2,575,911
Net Revenues	60,519	116,140	154,919	206,347	212,538
Beginning Fund Balance	440,305	500,824	616,964	771,883	978,230
Net Revenues	60,519	116,140	154,919	206,347	212,538
ENDING BALANCE	500,824	616,964	771,883	978,230	1,190,768
ENDING BALANCE (% of Outgo)	21.8%	26.1%	31.8%	39.1%	46.2%



Assumptions:
 LCF COLA % based on LCF Calculator (25-26 - 2.93%, 26-27 - 3.08%, 27-28 - 3.30%, 28-29 - 3.29%, 2029-30 is estimated at 3%
 Conservative ADA/Enrollment projections
 Arts & Music BG and Learning Recovery BG (other state revenue) eliminated in 25-26
 Staff salaries and benefits STEP increase based on 3% next 5 years
 Supplies and services increase based on Consumer Price Index (CPI)
 Capital Asset depreciation calculated with straight-line method

Appendix 1B:

5-Year

Operating

Budget

Rising Sun Montessori School
For Charter Renewal 2025-2030
Multi-Year Projection Detail

Description	2025-26	2026-27	2027-28	2028-29	2029-30
Projected Enrollment:	163	167	169	172	172
Projected P-2 ADA:	154.05	157.83	159.72	162.56	162.56
REVENUES					
General Purpose Entitlement					
8011 LCFF General Entitlement	1,565,833	1,671,479	1,765,056	1,871,921	1,928,079
8012 EPA Entitlement	30,810	31,566	31,944	32,510	33,485
8096 In-Lieu-Of Property Taxes	295,405	295,405	295,405	295,405	304,267
TTL General Purpose Entitlement	1,892,048	1,998,450	2,092,405	2,199,836	2,265,831
Federal Revenue					
8181 Federal IDEA SpEd Revenue	18,817	19,279	19,510	19,856	20,452
8182 SpEd - Discretionary Grants	1,613	1,653	1,673	1,703	1,754
8220 School Nutrition Program-Federal	22,926	24,212	25,311	26,533	27,329
8290 Other Federal Revenue	37,127	38,038	38,494	39,177	40,352
TTL Federal Revenue	80,483	83,182	84,988	87,269	89,887
Other State Revenue					
8311 AB602 State SpEd Revenue	136,224	143,907	150,247	157,502	162,227
8520 School Nutrition Program-State	46,894	49,525	51,772	54,272	55,900
8550 Mandated Cost Reimbursements	2,720	2,873	3,003	3,148	3,242
8560 State Lottery Revenue	39,573	39,573	39,573	39,573	40,760
8590 Other State Revenue	113,793	115,716	117,887	119,632	123,221
TTL Other State Revenue	339,204	351,594	362,482	374,127	385,351
8699 Other Revenue	46,000	46,000	46,000	46,000	47,380
TTL Other Local Revenue	46,000	46,000	46,000	46,000	47,380
TTL REVENUES	2,357,735	2,479,226	2,585,875	2,707,232	2,788,449
EXPENDITURES					
1100 Teacher Compensation	507,818	523,052	538,744	554,906	571,553
1130 Substitute Teacher Compensation	24,073	24,795	25,539	26,305	27,095
1150 Teacher Stipends/Extra Duty	15,965	16,444	16,937	17,445	17,969
1170 Teacher Health Care In Lieu	7,210	7,426	7,649	7,879	8,115
1300 Certificated Administrators	133,686	137,696	141,827	146,082	150,465
1350 Administrator Stipends/Extra Duty	4,120	4,244	4,371	4,502	4,637
TTL Certificated Salaries	692,872	713,658	735,068	757,120	779,833
2000 - Non - Certificated Salaries					
2100 Instructional Aides	259,331	267,111	275,124	283,378	291,880
2130 Classified Substitutes	8,226	8,472	8,727	8,988	9,258
2150 Instructional Aides Stipends	12,360	12,731	13,113	13,506	13,911
2200 Pupil Support Administration	103,569	106,676	109,876	113,172	116,567
2270 Pupil Support Health Care In Lieu	3,605	3,713	3,825	3,939	4,057
2400 Clerical & Technical Staff	122,670	126,350	130,141	134,045	138,066
2450 Clerical & Technical Stipends	4,120	4,244	4,371	4,502	4,637
2470 Clerical & Technical Health Care In Lieu	7,210	7,426	7,649	7,879	8,115
TTL Non - Certificated Salaries	521,090	536,723	552,825	569,409	586,492
3000 - Employee Benefits					
3101 STRS Certificated	132,338	136,309	140,398	144,610	148,948
3301 OASDI/Medicare (CERT)	10,047	10,348	10,658	10,978	11,308
3302 OASDI/Medicare (CLASS)	39,863	41,059	42,291	43,560	44,867
3401 Health Care Certificated	85,008	85,008	85,008	85,008	87,558
3402 Health Care Classified	27,720	27,720	27,720	27,720	28,552
3501 Unemployment Insurance Certificated	14,550	14,987	15,436	15,900	16,376
3502 Unemployment Insurance Classified	10,943	11,271	11,609	11,958	12,316
3601 Workers' Comp Certificated	6,236	6,423	6,616	6,814	7,019
3602 Workers' Comp Classified	4,690	4,831	4,975	5,125	5,278
TTL Employee Benefits	331,395	337,955	344,712	351,672	362,222

4000 - Books/Supplies/Materials					
4100 Textbooks & Core Curriculum	5,155	5,315	5,480	5,649	5,819
4310 Materials & Supplies	25,775	26,574	27,398	28,248	29,095
4315 Misc Supplies	1,292	1,332	1,373	1,416	1,458
4320 Office Supplies	20,620	21,259	21,918	22,598	23,276
4330 Meals & Events	7,217	7,441	7,672	7,910	8,147
4400 Non-Capitalized Equipment	5,155	5,315	5,480	5,649	5,819
4700 School Nutrition Program	41,240	42,518	43,836	45,195	46,551
TTL Books/Supplies/Materials	106,454	109,754	113,157	116,664	120,164
5000 - Services & Operations					
5100 Subagreements for Services	56,705	58,463	60,275	62,144	64,008
5200 Travel & Conferences	2,578	2,658	2,740	2,825	2,910
5300 Dues & Memberships	2,062	2,126	2,192	2,260	2,328
5400 Insurance	20,620	21,259	21,918	22,598	23,276
5510 Utilities (General)	36,085	37,204	38,357	39,546	40,732
5520 Janitorial Services	25,775	26,575	27,398	28,248	29,095
5610 Facility Rents & Leases	283,905	292,707	301,780	311,136	320,470
5620 Equipment Leases	11,341	11,693	12,055	12,429	12,802
5630 Maintenance & Repair	20,620	21,259	21,919	22,598	23,276
5800 Professional Services - Non-instructional	25,775	26,574	27,398	28,247	29,095
5810 Legal	5,155	5,315	5,480	5,649	5,819
5820 Audit & CPA	9,073	9,354	9,644	9,943	10,241
5825 DMS Business Services	63,811	65,789	67,828	69,931	72,029
5830 Non-Instructional Software Licenses/Fees	10,559	10,886	11,223	11,571	11,918
5835 Field Trips	10,310	10,630	10,959	11,299	11,638
5840 Advertising & Recruitment	3,609	3,720	3,836	3,955	4,073
5850 Oversight Fees	18,843	19,427	20,030	20,651	21,270
5860 Service Fees	2,578	2,658	2,740	2,825	2,910
5870 Livescan Fingerprinting	642	662	682	703	724
5890 Misc Other Outside Services	2,578	2,657	2,740	2,825	2,909
5910 Telephone	18,844	19,428	20,030	20,651	21,270
5930 Postage	516	532	548	565	582
TTL Services & Operations	631,982	651,574	671,772	692,597	713,375
6000 - Capital Outlay					
6900 Depreciation	13,422	13,422	13,422	13,422	13,825
TTL Capital Outlay	13,422	13,422	13,422	13,422	13,825
7000 - Other Outgo					
TTL Other Outgo	-	-	-	-	-
TTL EXPENDITURES	2,297,216	2,363,086	2,430,956	2,500,885	2,575,911
Revenues less Expenditures	60,519	116,140	154,919	206,347	212,538
Beginning Fund Balance	440,305	500,824	616,964	771,883	978,230
Net Revenues	60,519	116,140	154,919	206,347	212,538
ENDING BALANCE	500,824	616,964	771,883	978,230	1,190,768
ENDING BALANCE AS % OF OUTGO	21.8%	26.1%	31.8%	39.1%	46.2%

Appendix 1C:

5-Year Cash Flow

Rising Sun Montessori School
For Charter Renewal 2025-2030
2025-26 Cash Flow

Description	2025-26 Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		708,659	761,262	691,679	703,653	677,537	665,785	688,422	673,307	706,801	789,421	801,763	814,105		
CASH INFLOWS															
REVENUES															
LCFF State Aid	1,565,833	67,151	67,151	120,873	120,873	120,873	120,873	120,873	165,433	165,433	165,433	165,433	165,433	-	1,565,833
Education Protection Account	30,810	-	-	6,607	-	-	6,607	-	-	8,798	-	-	8,798	-	30,810
Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu-Of Property Taxes	295,405	-	20,270	30,405	15,202	15,202	15,202	15,202	15,202	56,240	28,120	28,120	28,120	28,120	295,405
Federal Title Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Federal Revenues	80,483	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	-	80,483
State Special Education	136,224	6,811	6,811	12,260	12,260	12,260	12,260	12,260	11,352	11,352	11,352	11,352	11,352	4,541	136,224
Other State Revenues	202,980	16,915	16,915	16,915	16,915	16,915	16,915	16,915	16,915	16,915	16,915	16,915	16,915	-	202,980
Local Revenues	46,000	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	-	46,000
TOTAL REVENUES	2,357,735	101,418	121,688	197,599	175,790	175,790	182,397	175,790	219,443	269,279	232,360	232,360	241,159	32,661	2,357,735
EXPENDITURES															
Certificated Salaries	692,872	12,600	63,648	64,213	64,084	66,701	59,811	61,193	60,457	63,259	58,969	58,969	58,969	(0)	692,872
Classified Salaries	521,090	6,864	40,292	46,990	51,320	36,570	37,719	43,984	51,431	49,207	52,238	52,238	52,238	0	521,090
Benefits	331,395	3,219	16,866	24,646	24,830	19,414	22,544	24,969	24,738	24,529	48,546	48,546	48,546	(1)	331,395
Books & Supplies	106,454	6,163	16,233	7,666	17,506	10,005	5,285	5,003	2,712	8,718	8,871	8,871	9,418	0	106,454
Services & Operations	631,982	61,510	54,230	42,111	44,165	54,852	34,401	55,756	46,611	40,946	51,394	51,394	94,613	(0)	631,982
Capital Outlay	13,422	-	-	-	-	-	-	-	-	-	-	-	-	-	13,422
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	2,297,216	90,356	191,270	185,626	201,906	187,543	159,760	190,905	185,949	186,659	220,018	220,018	263,784	13,422	2,297,216
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		28,120	-	-	-	-	-	-	-	-	-	-	-	-	28,120
Net Change in Payables		13,422	-	-	-	-	-	-	-	-	-	-	-	-	13,422
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Inflows/(Outflows)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INFLOWS/OUTFLOWS		41,542	-	-	-	-	-	-	-	-	-	-	-	-	-
ENDING CASH BALANCE		761,262	691,679	703,653	677,537	665,785	688,422	673,307	706,801	789,421	801,763	814,105	791,481		
Days Cash On Hand		125	114	116	111	109	113	111	116	130	132	134	130		

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**Rising Sun Montessori School
For Charter Renewal 2025-2030
2027-28 Cash Flow**

Description	2027-28 Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total for Year
BEGINNING CASH		888,125	905,020	835,405	856,348	837,863	834,495	867,654	860,844	909,073	1,006,817	1,032,296	1,057,775		
CASH INFLOWS															
REVENUES															
LCFF State Aid	1,765,056	76,519	76,519	137,733	137,733	137,733	137,733	137,733	188,510	188,510	188,510	188,510	188,510	(19,197)	1,765,056
Education Protection Account	31,944	-	-	6,935	-	-	6,935	-	-	9,236	-	-	9,236	(397)	31,944
Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu-Of Property Taxes	295,405	-	20,270	30,405	15,202	15,202	15,202	15,202	15,202	56,240	28,120	28,120	28,120	28,120	295,405
Federal Title Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Federal Revenues	84,988	7,164	7,164	7,164	7,164	7,164	7,164	7,164	7,164	7,164	7,164	7,164	7,164	(984)	84,988
State Special Education	150,247	7,601	7,601	13,682	13,682	13,682	13,682	13,682	12,669	12,669	12,669	12,669	12,669	3,291	150,247
Other State Revenues	212,235	17,709	17,709	17,709	17,709	17,709	17,709	17,709	17,709	17,709	17,709	17,709	17,709	(268)	212,235
Local Revenues	46,000	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	-	46,000
TOTAL REVENUES	2,585,875	112,826	133,096	217,461	195,324	195,324	202,259	195,324	245,087	295,360	258,005	258,005	258,005	10,566	2,585,875
EXPENDITURES															
Certificated Salaries	735,068	13,368	67,525	68,124	67,987	70,763	63,453	64,919	64,138	67,111	62,560	62,560	62,560	(0)	735,068
Classified Salaries	552,825	7,282	42,746	49,851	54,445	38,797	40,016	46,663	54,563	52,204	55,419	55,419	55,419	1	552,825
Benefits	344,712	3,348	17,541	25,632	25,823	20,190	23,446	25,967	25,777	25,510	50,487	50,487	50,487	66	344,712
Books & Supplies	113,157	6,551	17,255	8,149	18,609	10,635	5,618	5,318	2,883	9,267	9,430	9,430	10,011	0	113,157
Services & Operations	671,772	65,382	57,644	44,762	46,946	58,306	36,567	59,266	49,546	43,524	54,630	54,630	100,570	(0)	671,772
Capital Outlay	13,422	-	-	-	-	-	-	-	-	-	-	-	-	13,422	13,422
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	2,430,956	95,931	202,711	196,518	213,810	198,691	169,100	202,134	196,858	197,616	232,526	232,526	279,047	13,489	2,430,956
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Payables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Asset Acquisitions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Inflows/(Outflows)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INFLOWS/OUTFLOWS															
ENDING CASH BALANCE		905,020	835,405	856,348	837,863	834,495	867,654	860,844	909,073	1,006,817	1,032,296	1,057,775	1,045,968		
Days Cash On Hand		149	137	141	138	137	143	142	149	166	170	174	172		

**Rising Sun Montessori School
For Charter Renewal 2025-2030
2028-29 Cash Flow**

Description	2028-29 Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		1,045,968	1,066,189	996,839	1,022,981	1,008,994	1,010,519	1,049,687	1,047,729	1,104,346	1,210,680	1,243,718	1,276,757		
CASH INFLOWS															
REVENUES															
LCFF State Aid	1,871,921	81,681	81,681	147,026	147,026	147,026	147,026	147,026	201,229	201,229	201,229	201,229	201,229	(32,715)	1,871,921
Education Protection Account	32,510	-	-	7,105	-	-	7,105	-	-	9,462	-	-	9,462	(624)	32,510
Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu-Of Property Taxes	295,405	-	20,270	30,405	15,202	15,202	15,202	15,202	15,202	56,240	28,120	28,120	28,120	-	295,405
Federal Title Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Federal Revenues	87,269	7,405	7,405	7,405	7,405	7,405	7,405	7,405	7,405	7,405	7,405	7,405	7,405	(1,586)	87,269
State Special Education	157,502	8,030	8,030	14,454	14,454	14,454	14,454	14,454	13,383	13,383	13,383	13,383	13,383	2,258	157,502
Other State Revenues	216,625	18,119	18,119	18,119	18,119	18,119	18,119	18,119	18,119	18,119	18,119	18,119	18,119	(806)	216,625
Local Revenues	46,000	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	-	46,000
TOTAL REVENUES	2,707,232	119,068	139,338	228,346	206,039	206,039	213,144	206,039	259,171	309,671	272,089	272,089	281,551	(5,353)	2,707,232
EXPENDITURES															
Certificated Salaries	757,120	13,769	69,550	70,167	70,026	72,886	65,357	66,867	66,062	69,125	64,437	64,437	64,437	(0)	757,120
Classified Salaries	569,409	7,501	44,028	51,347	56,079	39,961	41,217	48,062	56,200	53,770	57,081	57,081	57,081	1	569,409
Benefits	351,672	3,414	17,888	26,139	26,334	20,590	23,910	26,481	26,237	26,015	51,487	51,487	51,487	204	351,672
Books & Supplies	116,664	6,754	17,790	8,402	19,186	10,965	5,792	5,483	2,973	9,555	9,722	9,722	10,322	0	116,664
Services & Operations	692,597	67,409	59,431	46,150	48,401	60,113	37,700	61,104	51,082	44,873	56,323	56,323	103,687	(0)	692,597
Capital Outlay	13,422	-	-	-	-	-	-	-	-	-	-	-	-	13,422	13,422
TOTAL EXPENSES	2,500,885	98,847	208,688	202,204	220,026	204,515	173,976	207,997	202,554	203,337	239,050	239,050	287,014	13,626	2,500,885
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Payables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Asset Acquisitions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Inflows/(Outflows)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INFLOWS/OUTFLOWS															
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
ENDING CASH BALANCE		1,066,189	996,839	1,022,981	1,008,994	1,010,519	1,049,687	1,047,729	1,104,346	1,210,680	1,243,718	1,276,757	1,271,293		
Days Cash On Hand		175	164	168	166	166	173	172	182	199	204	210	209		

**Rising Sun Montessori School
For Charter Renewal 2025-2030
2029-30 Cash Flow**

Description	2029-30 Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		1,271,293	1,295,143	1,226,269	1,258,135	1,249,152	1,256,084	1,301,811	1,305,220	1,370,975	1,486,652	1,527,978	1,569,304		
CASH INFLOWS															
REVENUES															
LCFF State Aid	1,928,079	87,192	87,192	156,946	156,946	156,946	156,946	156,946	214,805	214,805	214,805	214,805	214,805	(105,062)	1,928,079
Education Protection Account	33,485	-	-	7,279	-	-	7,279	-	-	9,694	-	-	9,694	(462)	33,485
Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu-Of Property Taxes	304,267	-	20,270	30,405	15,202	15,202	15,202	15,202	15,202	56,240	28,120	28,120	28,120	36,982	304,267
Federal Title Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Federal Revenues	89,887	7,653	7,653	7,653	7,653	7,653	7,653	7,653	7,653	7,653	7,653	7,653	7,653	(1,947)	89,887
State Special Education	162,227	8,483	8,483	15,269	15,269	15,269	15,269	15,269	14,138	14,138	14,138	14,138	14,138	(1,773)	162,227
Other State Revenues	223,124	18,539	18,539	18,539	18,539	18,539	18,539	18,539	18,539	18,539	18,539	18,539	18,539	651	223,124
Local Revenues	47,380	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	1,380	47,380
TOTAL REVENUES	2,788,449	125,701	145,970	239,924	217,443	217,443	224,722	217,443	274,171	324,903	287,089	287,089	296,783	(70,231)	2,788,449
EXPENDITURES															
Certificated Salaries	779,833	14,182	71,637	72,272	72,127	75,072	67,318	68,873	68,044	71,198	66,370	66,370	66,370	(0)	779,833
Classified Salaries	586,492	7,726	45,349	52,887	57,761	41,160	42,453	49,504	57,886	55,383	58,794	58,794	58,794	1	586,492
Benefits	362,222	3,482	18,242	26,656	26,856	20,997	24,383	27,006	26,756	26,530	52,506	52,506	52,506	3,796	362,222
Books & Supplies	120,164	6,963	18,342	8,662	19,780	11,305	5,972	5,653	3,065	9,851	10,023	10,023	10,642	(117)	120,164
Services & Operations	713,375	69,499	61,274	47,580	49,902	61,977	38,869	62,998	52,666	46,264	58,069	58,069	106,901	(693)	713,375
Capital Outlay	13,825	-	-	-	-	-	-	-	-	-	-	-	-	-	13,825
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	2,575,911	101,852	214,843	208,058	226,426	210,512	178,994	214,034	208,417	209,226	245,763	245,763	295,213	16,812	2,575,911
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Payables		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Inflows/(Outflows)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INFLOWS/OUTFLOWS															
ENDING CASH BALANCE		1,295,143	1,226,269	1,258,135	1,249,152	1,256,084	1,301,811	1,305,220	1,370,975	1,486,652	1,527,978	1,569,304	1,570,874		
Days Cash On Hand		213	202	207	205	207	214	215	225	244	251	258	258		

Appendix 1D:

FCMAT

Apportionment

Assumption

BISBISD Montessori (129955) - 25-26 Charter Renewal											
General Assumptions											
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	9/1/2024		
COIA & Augmentation											
Base Grant Pivotal Factor	5.07%	13.86%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%			
Add-on, ERT & MSA Pivotal Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Student Assumptions:											
Enrollment Count	138	135	144	161	169	167	169	172			
Unduplicated Pupil Count (UPC)	50	54	44	54	56	60	60	60			
Unduplicated Pupil Percentage (UPP)	24.30%	30.57%	35.49%	34.55%	32.91%	34.62%	35.27%	35.43%			
Current Year LCF Average Daily Attendance (ADA)	129.27	124.75	130.51	152.15	154.05	157.83	159.72	162.55			
Funded LCF ADA	129.27	124.75	130.51	152.15	154.05	157.83	159.72	162.55			
LCF ADA Funding Method	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr			
Current Year Necessary Small School (NSS) ADA											
Funded NSS ADA											
NSS ADA Funding Method(s)											
LCF Entitlement Summary											
Base Grant	\$1,055,742	\$1,150,153	\$1,305,881	\$1,539,217	\$1,603,904	\$1,694,751	\$1,771,276	\$1,861,728			
Grade Span Adjustment	69,178	80,300	85,862	104,483	109,521	110,799	117,752	124,903			
Adjusted Base Grant	\$1,124,871	\$1,230,453	\$1,391,743	\$1,643,700	\$1,713,425	\$1,805,550	\$1,889,028	\$1,986,631			
Supplemental Grant	54,668	75,231	98,786	113,579	112,777	125,017	133,752	140,773			
Concentration Grant											
Total Base, Supplemental and Concentration Grant	\$1,179,539	\$1,305,684	\$1,490,529	\$1,757,279	\$1,826,202	\$1,930,567	\$2,022,780	\$2,127,404			
Allowance: Necessary Small School											
Add-on: Targeted Instructional Improvement Block Grant											
Add-on: Home-to-School Transportation											
Add-on: Small School District Bus Replacement Program											
Add-on: Economic Recovery Target											
Add-on: Transitional Kindergarten		37,282	59,206	63,975	65,846	67,883	70,125	72,432			
Total Allowance and Add-On Amounts	\$-	\$37,282	\$59,206	\$63,975	\$65,846	\$67,883	\$70,125	\$72,432			
Total LCF Entitlement Before Adjustments (excludes Additional State Aid)	\$1,179,539	\$1,343,266	\$1,549,735	\$1,821,254	\$1,892,048	\$1,998,450	\$2,092,405	\$2,199,836			
Miscellaneous Adjustments											
Total LCF Entitlement (excludes Additional State Aid)	\$1,179,539	\$1,343,266	\$1,549,735	\$1,821,254	\$1,892,048	\$1,998,450	\$2,092,405	\$2,199,836			
LCF Entitlement Per ADA (excludes Categorical MSA)	9.125	10.768	11.874	11.970	12.282	12.662	13.100	13.533			
Additional State Aid											
Total LCF Entitlement with Additional State Aid	1,179,539	1,343,266	1,549,735	1,821,254	1,892,048	1,998,450	2,092,405	2,199,836			
LCFF Sources Summary											
Funding Source Summary											
Local Revenue (net of In-Lieu of Property Taxes)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-			
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$25,854	\$24,950	\$26,102	\$30,431	\$30,810	\$31,566	\$31,944	\$32,510			
Net State Aid (excludes Additional State Aid)	\$1,153,685	\$1,318,316	\$1,523,633	\$1,790,823	\$1,861,238	\$1,966,884	\$2,060,461	\$2,167,326			
Additional State Aid											
Total Funding Sources	\$1,179,539	\$1,343,266	\$1,549,735	\$1,821,254	\$1,892,048	\$1,998,450	\$2,092,405	\$2,199,836			
Funding Source by Resource-Object											
State Aid (Resource Code 0000, Object Code 8011)	\$860,477	\$1,020,425	\$1,228,728	\$1,495,418	\$1,565,833	\$1,671,479	\$1,765,056	\$1,871,921			
EPA, Current Year (Resource 1400, Object Code 8012)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-			
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$25,854	\$24,950	\$26,102	\$30,431	\$30,810	\$31,566	\$31,944	\$32,510			
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$-	\$952	\$0	\$-	\$-	\$-	\$-	\$-			
Property Taxes (Object 8021 to 8039)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-			
In-Lieu of Property Taxes (Object Code 8096)	293,208	297,891	295,405	295,405	295,405	295,405	295,405	295,405			
Entitlement and Source Reconciliation											
Basic Aid/Excess Tax District Status	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-			
Total LCF Entitlement	\$1,179,539	\$1,343,266	\$1,549,735	\$1,821,254	\$1,892,048	\$1,998,450	\$2,092,405	\$2,199,836			
Additional State Aid	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-			
Additional EPA Minimum Entitlement (excess to LCF Entitlement)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-			
Excess Taxes before Minimum State Aid	\$1,179,539	\$1,343,266	\$1,549,735	\$1,821,254	\$1,892,048	\$1,998,450	\$2,092,405	\$2,199,836			
Total Funding Sources	\$1,179,539	\$1,343,266	\$1,549,735	\$1,821,254	\$1,892,048	\$1,998,450	\$2,092,405	\$2,199,836			

Renewal of 2025-26 Charter Renewal									
9/30/2024									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant (Excludes add-on for TIG & Transportation)				\$ 1,707,675	\$ 1,779,271	\$ 1,873,433	\$ 1,959,153	\$ 2,059,063	
Supplemental and Concentration Grant funding in the LCAP year				\$ 113,579	\$ 112,777	\$ 125,017	\$ 133,252	\$ 140,773	
Projected Additional 15% Concentration Grant funding in the LCAP year				\$ -	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services				6.55%	6.34%	6.67%	6.80%	6.84%	

Rising Sun-Warrenton (12/29/24) - 2024 Charter Renewal									
PER-ADA FUNDING LEVELS									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 9,369.24	\$ 10,737.68	\$ 11,728.30	\$ 11,832.80	\$ 12,141.82	\$ 12,556.09	\$ 12,986.72	\$ 13,417.88	
Grades 4-6	\$ 8,614.25	\$ 9,872.85	\$ 10,783.70	\$ 10,880.23	\$ 11,164.46	\$ 11,545.65	\$ 11,940.80	\$ 12,337.38	
Grades 7-8	\$ 8,869.06	\$ 10,165.72	\$ 11,102.85	\$ 11,202.03	\$ 11,494.87	\$ 11,886.74	\$ 12,294.08	\$ 12,702.54	
Grades 9-12	\$ 10,565.77	\$ 12,087.45	\$ 13,201.97	\$ 13,320.99	\$ 13,669.14	\$ 14,135.35	\$ 14,619.29	\$ 15,104.48	
Base Grants									
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637	\$ 10,988	\$ 11,350	
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	\$ 11,154	\$ 11,521	
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	\$ 11,484	\$ 11,862	
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885	\$ 13,310	\$ 13,748	
Grade Span Adjustment									
Grades TK-3	\$ 842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,073	\$ 1,106	\$ 1,143	\$ 1,180	
Grades 9-12	\$ 255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335	\$ 346	\$ 357	
Projected Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,068	\$ 11,392	\$ 11,743	\$ 12,131	\$ 12,530	
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	\$ 11,154	\$ 11,521	
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	\$ 11,484	\$ 11,862	
Grades 9-12	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,460	\$ 12,825	\$ 13,220	\$ 13,656	\$ 14,105	
Projected Base Grants									
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637	\$ 10,988	\$ 11,350	
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	\$ 11,154	\$ 11,521	
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	\$ 11,484	\$ 11,862	
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885	\$ 13,310	\$ 13,748	
Projected Grade Span Adjustment									
Grades TK-3	\$ 842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,073	\$ 1,106	\$ 1,143	\$ 1,180	
Grades 9-12	\$ 255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335	\$ 346	\$ 357	
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349	\$ 2,426	\$ 2,506	
Grades 4-6	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160	\$ 2,231	\$ 2,304	
Grades 7-8	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223	\$ 2,297	\$ 2,372	
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644	\$ 2,731	\$ 2,821	
Actual - 1.00 ADA, Local UPP as follows:									
Grades TK-3	\$ 24,309	\$ 30,579	\$ 35,499	\$ 34,559	\$ 32,919	\$ 34,629	\$ 35,279	\$ 35,439	
Grades TK-3	\$ 434	\$ 619	\$ 777	\$ 765	\$ 750	\$ 813	\$ 856	\$ 888	
Grades 4-6	\$ 399	\$ 569	\$ 715	\$ 703	\$ 689	\$ 748	\$ 787	\$ 816	
Grades 7-8	\$ 411	\$ 586	\$ 726	\$ 724	\$ 710	\$ 770	\$ 810	\$ 841	
Grades 9-12	\$ 489	\$ 696	\$ 875	\$ 861	\$ 844	\$ 915	\$ 963	\$ 999	
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,405	\$ 7,633	\$ 7,885	\$ 8,145	
Grades 4-6	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019	\$ 7,250	\$ 7,489	
Grades 7-8	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 7,010	\$ 7,226	\$ 7,465	\$ 7,710	
Grades 9-12	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593	\$ 8,876	\$ 9,168	
Actual - 1.00 ADA, Local UPP >55% as follows:									
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	