



## Lighthouse Community Charter Public Schools

### February Special Board Meeting - Second Interim Financial Approval and Budget Update

Amended on February 19, 2022 at 5:46 PM PST

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#### Date and Time

Wednesday February 23, 2022 at 6:00 PM PST

#### Location

Join Zoom Meeting

<https://lighthousecharter-org.zoom.us/j/84322605337?pwd=QWM1RHB3aFhacGZKTmt2d1NTVmVNQT09>

Meeting ID: 843 2260 5337

Passcode: 590330

One tap mobile

+16699006833,,84322605337#,,,,\*590330# US (San Jose)

+13462487799,,84322605337#,,,,\*590330# US (Houston)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 346 248 7799 US (Houston)

+1 253 215 8782 US (Tacoma)

+1 929 436 2866 US (New York)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

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#### Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>6:00 PM</b>
<b>A.</b>	Call the Meeting to Order	Kimi Kean	1 m
<b>B.</b>	Land Acknowledgement	Rich Harrison	1 m

Honor Native Land - we are on Ohlone land and want to acknowledge native peoples and our ancestors this evening.

	Purpose	Presenter	Time
<b>C. Record Attendance</b>		Robbie Torney	1 m

<b>D. Board findings pursuant to Government Code Section 54953(e)</b>	Vote	Kimi Kean	3 m
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The LCPS Board of Directors determines, in accordance with Government Code Section 54953(e)(1)(B), that meeting in person would present imminent risks to the health or safety of attendees. Pursuant to Government Code Section 54953(e)(3), the Board has also reconsidered the circumstances of the State of Emergency declared by the Governor on March 4, 2020, and finds the State of Emergency continues to directly impact the ability of the Directors to meet safely in person and/or that State or local officials continue to impose or recommend measures to promote social distancing.

Note: The LCPS Board of Directors last approved this on 1/28/2020, and will review the findings every 30 days.

<b>E. Open Forum, Public Comment on Agenda or Non-Agenda Items, and Introductions</b>		Kimi Kean	10 m
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No individual presentation on agendized or non-agendized items shall be for no more than three (3) minutes and the total time for this purpose shall not exceed fifteen (15) minutes. Speakers requesting translations will have six (6) minutes to present. The Board will hear public comments, and Identify next steps as needed.

**II. Consent Items** **6:16 PM**

<b>A. Approve Minutes: February 2, 2020</b>	Approve Minutes	Robbie Torney	2 m
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**III. Discussion and Approval Items** **6:18 PM**

<b>A. Finance - 2021-22 Approval of LCPS's Second Interim Reports and Finance Statement Packet</b>	Vote	Linda Wu	10 m
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Recommended Action: The Finance Committee has reviewed these materials and recommends approval of the 2021 Second Interim Reports for:

- Lighthouse K-8
- Lighthouse HS
- Lodestar K-12

<b>B. Finance - 2022-23 Budget Planning Overview: Teacher Compensation (Part B)</b>	Vote	Rich Harrison	20 m
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Note: Part A from 2/2/2022 Board Meeting on Slides 1-11; Part B for today on Slides 12 to 24

Key Items for Discussion and Review:

- Review Proposed Teacher Salary Increases, District and Charter Comparisons
- Stipend, Bonuses, and Total Compensation Review
- Financial Feasibility vs. Increases in LCFF

LCPS CEO and Staff and Finance Committee Recommend that the LCPS Board approve the proposed credentialed teacher rubric (slide 15) that allows LCPS to increase competitiveness and sustainability for our teachers and align the 22-23 budget to state expected COLA and updated LCFF funding formulas.

	Purpose	Presenter	Time
<b>IV. Closing Items</b>			<b>6:48 PM</b>
<b>A. Adjourn Meeting</b>	Vote	Kimi Kean	1 m
Next Meeting:			
• Regular Board Meeting on 4/13 from 6pm to 8:30pm on Zoom			

## Cover Sheet

### Approve Minutes: February 2, 2020

**Section:** II. Consent Items  
**Item:** A. Approve Minutes: February 2, 2020  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:**  
Minutes for LCPS Board of Directors - Regular Meeting (February 2nd, 2022) on  
February 2, 2022

APPROVED



## Lighthouse Community Charter Public Schools

### Minutes

#### LCPS Board of Directors - Regular Meeting (February 2nd, 2022)

**Date and Time**

Wednesday February 2, 2022 at 6:00 PM

**Location**

Join Zoom Meeting

[https://lighthousecharter-org.zoom.us/j/84322605337?](https://lighthousecharter-org.zoom.us/j/84322605337?pwd=QWM1RHB3aFhacGZKTmt2d1NTVmVNQT09)

[pwd=QWM1RHB3aFhacGZKTmt2d1NTVmVNQT09](https://lighthousecharter-org.zoom.us/j/84322605337?pwd=QWM1RHB3aFhacGZKTmt2d1NTVmVNQT09)

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**Directors Present**

A. Drumwright (remote), A. Moore (remote), B. Wall (remote), E. Figueroa (remote), J. Hinton (remote), K. Kean (remote), K. Williams (remote), M. Barnes-Dholakia (remote), M. Milner (remote), W. Delker (remote)

**Directors Absent**

A. Ocegueda, B. Oschein

**Guests Present**

A. Martin (remote), K. Liljeberg (remote), L. Wu (remote), M. Patel (remote), R. Harrison (remote), R. Torney (remote), T. Hernandez (remote)

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## I. Opening Items

### A. Call the Meeting to Order

K. Kean called a meeting of the board of directors of Lighthouse Community Charter Public Schools to order on Wednesday Feb 2, 2022 at 6:02 PM.

### B. Land Acknowledgement

Rich Harrison led the board in a Land Acknowledgement.

### C. Record Attendance

### D. Board findings pursuant to Government Code Section 54953(e)

### E. Open Forum, Public Comment on Agenda or Non-Agenda Items, and Introductions

Public comment was opened. No members of the public chose to speak.

## II. Consent Items

### A. Approve Minutes: Special Board Meeting - January 28, 2022

M. Milner made a motion to approve the minutes from January Special Board Meeting - Financial Audit Approval on 01-28-22.

A. Moore seconded the motion.

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

#### Roll Call

E. Figueroa	Aye
K. Williams	Aye
A. Drumwright	Aye
B. Wall	Aye
B. Oschein	Absent
K. Kean	Aye
A. Ocegueda	Absent
M. Milner	Aye
W. Delker	Aye
M. Barnes-Dholakia	Aye
J. Hinton	Aye
A. Moore	Aye

### B. Financial Statement Packet

M. Milner made a motion to approve the items on the consent agenda.

A. Moore seconded the motion.

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

#### Roll Call

K. Kean	Aye
A. Ocegueda	Absent
M. Milner	Aye

**Roll Call**

K. Williams	Aye
A. Moore	Aye
A. Drumwright	Aye
M. Barnes-Dholakia	Aye
J. Hinton	Aye
B. Wall	Aye
E. Figueroa	Aye
W. Delker	Aye
B. Oschein	Absent

**III. Discussion and Approval Items**

**A. LCPS COVID-19 Health and Safety Updates**

Anna Martin presented LCPS's COVID-19 Health and Safety Updates, including the LCPS COVID Dashboard. The Board acknowledged Anna and the COVID Response Team for the work they have done to allow for safe reopening during this school year and during the omicron surge.

**B. LCPS Organizational Priorities, OKRs, and Academic Update**

Tina Hernandez shared an academic update with the Board. Robbie Torney shared an update on LCPS's WASC Accreditation work. Rich Harrison shared an update on A-G, Dual Credit, and College Matriculation/Persistence.

**C. Supplement for the Annual Update for the 21-22 LCAP Year**

M. Barnes-Dholakia made a motion to approve the Supplement for the Annual Update for the 21-22 LCAP Year.

M. Milner seconded the motion.

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

**Roll Call**

K. Williams	Aye
J. Hinton	Aye
A. Ocegueda	Absent
A. Drumwright	Aye
K. Kean	Aye
M. Barnes-Dholakia	Aye
M. Milner	Aye
A. Moore	Aye
W. Delker	Aye
E. Figueroa	Aye
B. Wall	Aye
B. Oschein	Absent

**D. Enrollment 21-22 After-Action Review and 22-23 Process Improvements**

Rich Harrison shared learnings from the 21-22 enrollment cycle and process improvements for 22-23.

**E. Finance Update**

Linda Wu provided a finance update to the LCPS Board. The board discussed FY22 highlights and needs.

**F.**

**Finance - 2022-23 Budget Planning Overview: Teacher Compensation (Part A)**

Rich Harrison shared an update on Teacher Compensation Strategy moving into 22-23. The board discussed enthusiasm for a comp decision and encouraged developing additional scenarios to ensure continued competitiveness.

**G. Update on Unhoused Students Initiative:**

Rich Harrison provided an updated on LCPS's work around unsheltered students.

**IV. Closing Items**

**A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:18 PM.

Respectfully Submitted,  
K. Kean

## Cover Sheet

### Finance - 2021-22 Approval of LCPS's Second Interim Reports and Finance Statement Packet

**Section:** III. Discussion and Approval Items  
**Item:** A. Finance - 2021-22 Approval of LCPS's Second Interim Reports and Finance Statement Packet  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** LCPS Finance Packet 2nd Interim.pdf



# Finance – FY22 Second Interim

## Presented to LCPS Board of Directors

### 2/23/22



# Agenda

	#	Category	Attached Statements, if Applicable
<b>Recurring Discussion Items</b>	<b>1</b>	<b>Goals: today &amp; upcoming meetings</b>	-
<b>Current Discussion Items</b>	<b>2</b>	<b>Current Year Financial Statements: FY22</b>	<b>1) 2nd Interim</b> <b>2) Cash Flow Update</b>
	<b>3</b>	<b>FY22/23 Budget Outlook &amp; Teacher Compensation</b>	<b>1) Discussion on Assumptions</b> <b>-Teacher Increases</b> <b>-Funding Analysis</b>
<b>Recurring Consent Items</b>	<b>4</b>	<b>Check Register</b>	<b>Jan 2022 Registers</b>



# Goals

# Goals

- In advance of the upcoming LCPS Board Meeting, **today's primary goals** - in addition to recurring fiscal reviews - include:

1. Review the LCPS 2<sup>nd</sup> Interim Report
2. Review Upcoming Board Approvals
3. Review Teacher Compensation Proposal

## Key Dates and Deadlines

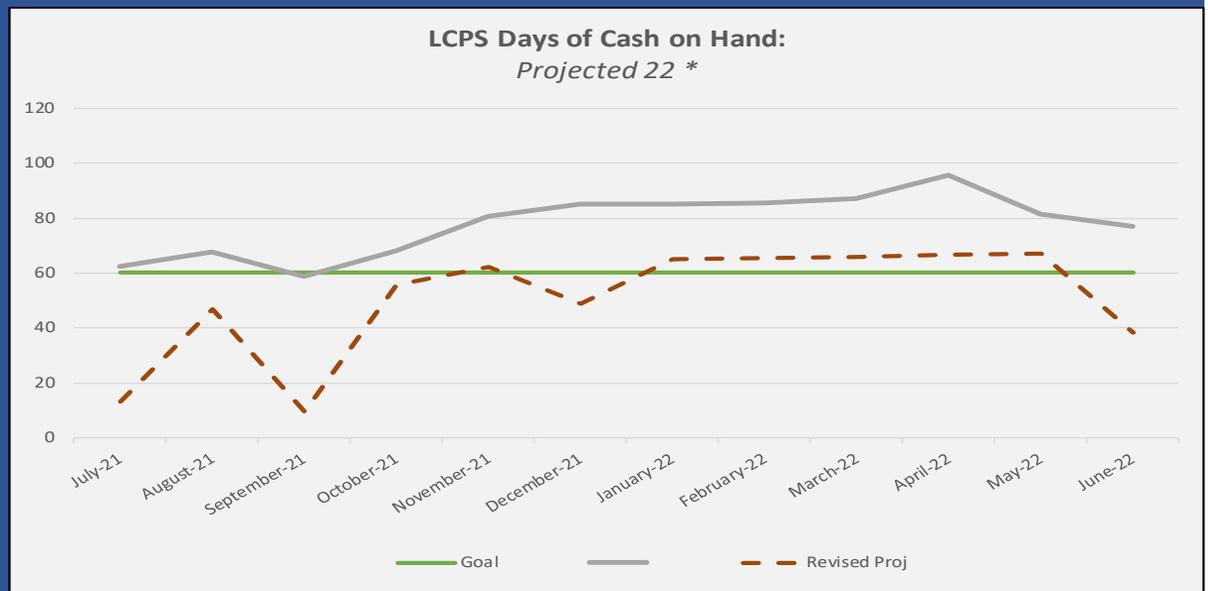
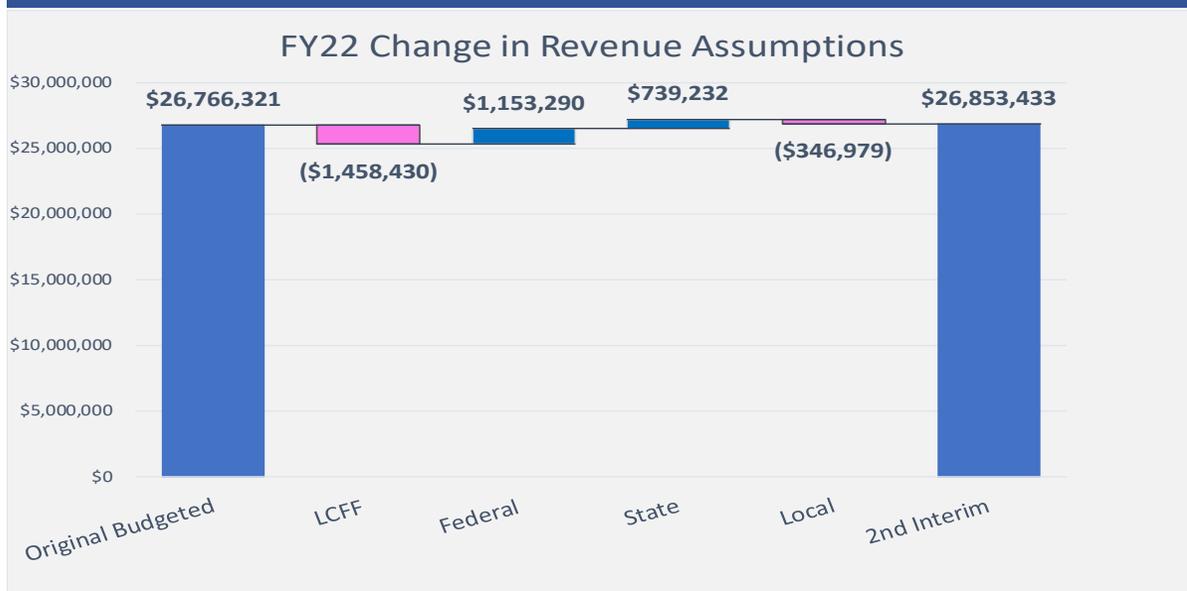
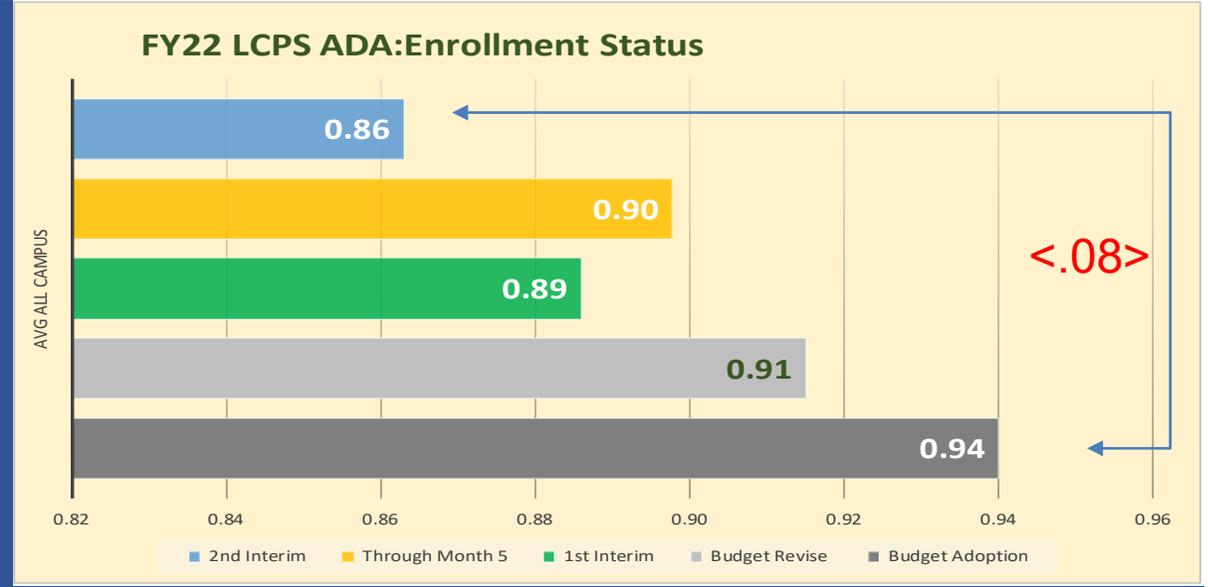
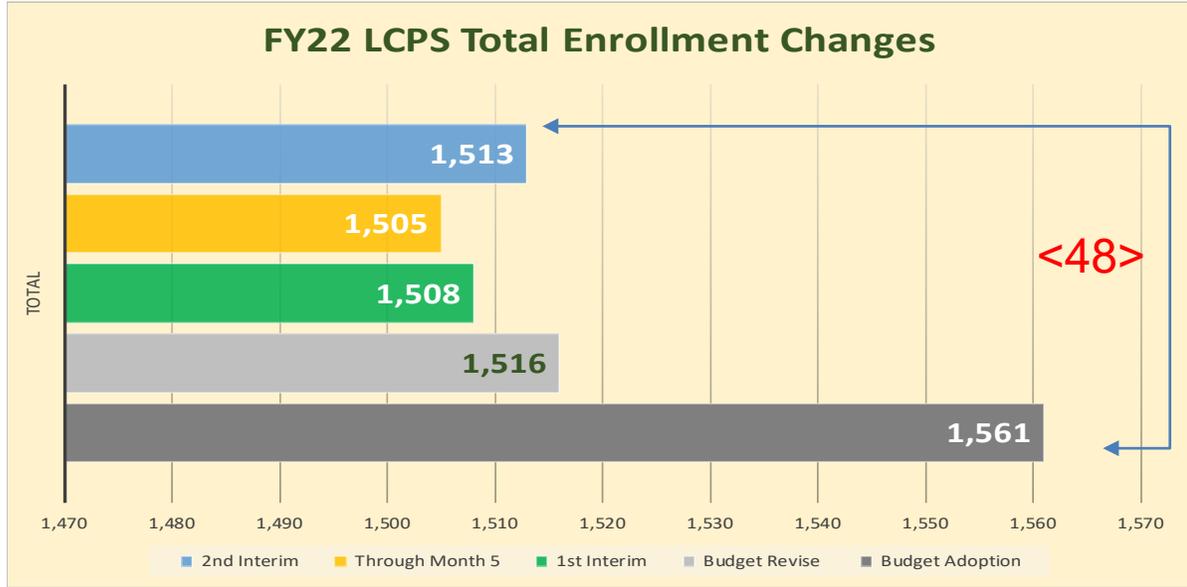
**02/23/2022** – Special Board Meeting  
Approve Formal 2<sup>nd</sup> Interim Report

**3/1/2022** - Deadline  
Formal 2<sup>nd</sup> Interim Report Due to OUSD



# FY22 2<sup>nd</sup> Interim

# FY22 LCPS 2nd Interim Dashboard



\*Note: We have a \$500k line of credit not reflected in the Cash Flow Statement but have access to it; we will continue to modify and improve cash flow projection tool

# FY22 LCPS Budget Update Income

<b>TOTAL LCPS</b>	2nd Interim as of 01/22	1st Interim as of 10/21	REVISED BUDGET as of 9/21	ORIGINAL BUDGET as of 6/21
	Total NO PPP	Total NO PPP	Total	Total
LCFF Sources	15,424,662	15,383,626	15,975,915	16,883,092
Federal Revenues	4,328,186	4,312,555	5,025,714	3,174,896
Other State Revenues	5,061,659	4,315,741	4,267,642	4,322,427
Local Revenues	<u>2,038,926</u>	<u>2,038,926</u>	<u>4,499,326</u>	<u>2,385,905</u>
Total Revenue	26,853,433	26,050,848	29,768,598	26,766,321
			-	-
Certificated Salaries	13,856,427	13,856,427	13,762,435	13,762,435
Noncertificated Salaries	1,883,794	1,883,794	1,977,786	1,977,786
Employee Benefits	3,231,377	3,231,377	3,257,971	3,257,971
Books and Supplies	2,300,968	1,281,855	1,281,855	1,281,855
Services and Other Operating Expenditures	4,332,204	5,352,824	5,352,824	5,352,824
Capital Outlay	864,536	781,182	515,000	515,000
Other Outgo	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expense	26,469,306	26,387,459	26,147,871	26,147,871
			-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>384,127</b>	<b>(336,611)</b>	<b>3,620,727</b>	<b>618,450</b>

# FY22 Financial Highlights

- **Enrollment** is down 48 students at 2<sup>nd</sup> Interim (~\$ 600K)
- **ADA** is between 83%-89% per LEA at 2<sup>nd</sup> Interim versus an original plan of 94% (~\$ 900K); this is a challenge for many CA school districts and charter schools
- **Total financial impact** of Enrollment and ADA on LCFF revenues less \$1.5m
- **ESSER Funding:** We are currently budgeting ~\$1.5 M in Esser funds for the 22-23 and 23-24 SY
- **We are no longer operating at a deficit due** to the newly awarded Expanded Learning Opportunities Program (\$700k)



# Budget Outlook

# FY23 Budget Development Update

- Discussion on Assumptions
- Multi-Year Outlook

## FY23 Preliminary Assumptions

- Conservative Approach
- Enrollment Budget = 1,561 vs. 1,618
- ADA = 90% vs. 94%
- LCFF Cola = 4% vs. 5.33%
- CPI on non-salary expenses = 3.69%

Where we are

	<b>FY22</b>
COLA	5.07%
Budgeted Enrollment	1513
Total LCFF	15,424,662

Where we are headed

Worst Case

FY23	FY24	FY25
2.48%	3.11%	3.54%
1561	1625	1625
17,138,868	18,393,022	19,041,154

Best Case

FY23	FY24	FY25
5.33%	3.61%	3.64%
1561	1625	1625
17,614,275	18,996,394	19,683,072

LCPS Case

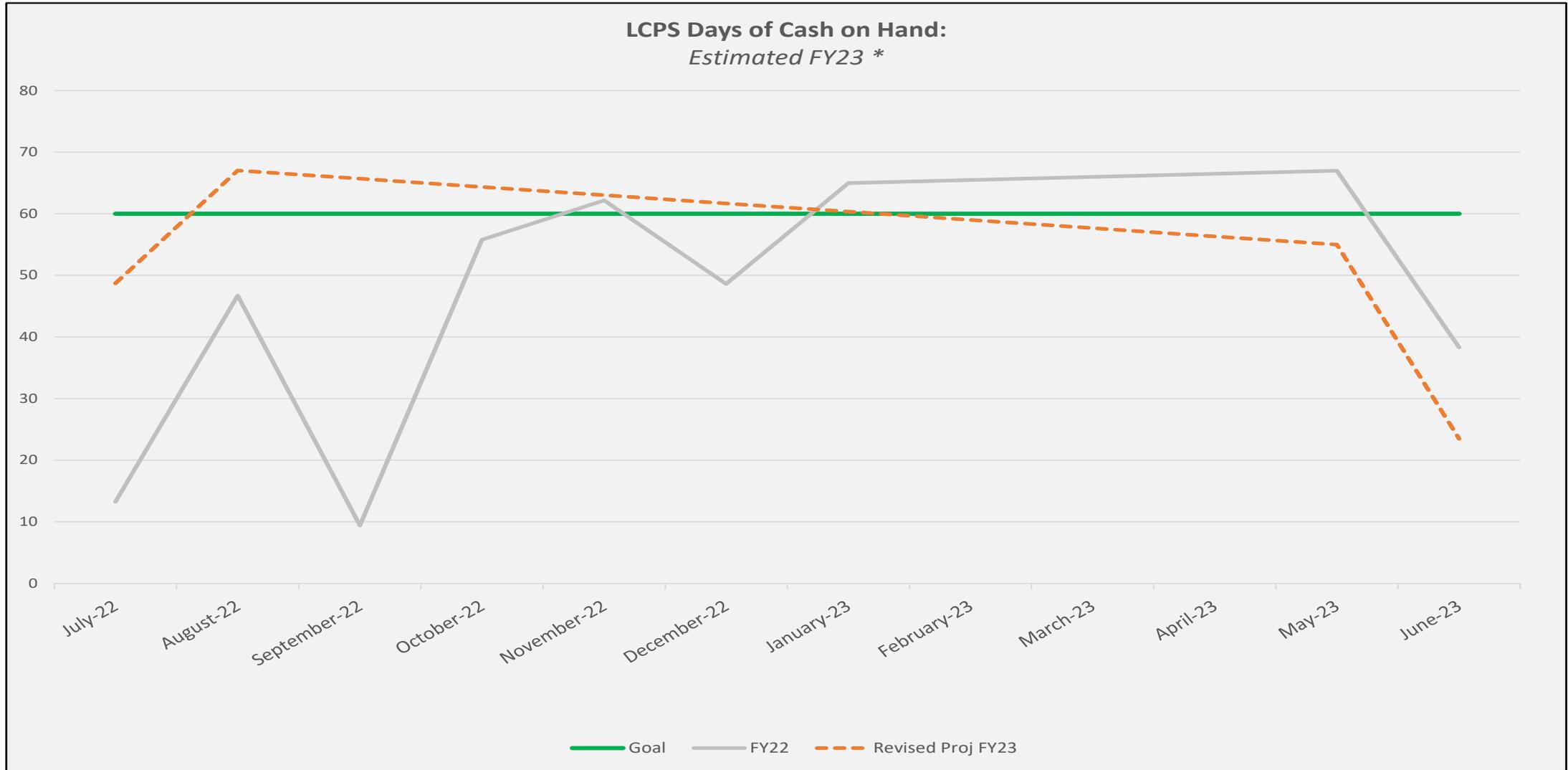
FY23	FY24	FY25
4.00%	3.20%	2.56%
1561	1625	1625
17,392,627	18,681,808	19,155,964

# FY23 Financial Roll Up

<b>TOTAL LCPS</b>	FY24 Est	FY23 Est	2nd Interim as of 01/22 Total NO PPP	1st Interim as of 10/21 Total NO PPP
LCFF Sources	18,681,808	17,392,629	15,424,662	15,383,626
Federal Revenues	2,199,203	2,348,259	4,328,186	4,312,555
Other State Revenues	3,551,561	3,795,499	5,061,659	4,315,741
Local Revenues	<u>2,034,574</u>	<u>2,031,840</u>	<u>2,038,926</u>	<u>2,038,926</u>
<b>Total Revenue</b>	<b>26,467,146</b>	<b>25,568,227</b>	<b>26,853,433</b>	<b>26,050,848</b>
Certificated Salaries	13,669,432	13,304,157	13,856,427	13,856,427
Noncertificated Salaries	1,858,123	1,804,003	1,883,794	1,883,794
Employee Benefits	3,267,461	3,180,653	3,231,377	3,231,377
Books and Supplies	2,385,283	2,319,374	2,300,968	1,281,855
Services and Other Operating Expenditures	4,059,292	3,892,150	4,332,204	5,352,824
Capital Outlay	687,815	687,815	864,536	781,182
Other Outgo	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expense</b>	<b>25,927,407</b>	<b>25,188,152</b>	<b>26,469,306</b>	<b>26,387,459</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>539,739</b>	<b>380,074</b>	<b>384,127</b>	<b>(336,611)</b>

*\*Note: FY23 & FY24 are estimated and will provide a more thorough budget during the budget adoption period in May 2022*

# FY23 Cash Flow Outlook



*\*Note: Will continue to work on modifying and improving the cash flow projection tool*



# Check Registry January 2022

**ESP-CA****EdTec Network : Lighthouse Community Charter School (LCCS)****AP Bill Payments****January 1, 2022 - January 31, 2022****A listing of bill payments**

<b>Date</b>	<b>Check Num</b>	<b>Company Name</b>	<b>Vendor ID</b>	<b>Memo</b>	<b>Paid</b>
1/7/2022	74315	ACCO Engineered Systems Inc	132061 ACCO Engineered Systems Inc	Maintenance bill	\$3,212.50
1/7/2022	74316	ADP, LLC	110241 ADP, LLC	ADp services	\$100.00
1/7/2022	74318	All City Management Services	127775 All City Management Services	School crossing guards	\$4,373.84
1/7/2022	74319	AMS.NET (Inc)	153612 AMS.NET (Inc)	P.O. 2020-0070 E-rate	\$1,202.00
1/7/2022	74320	Asset Panda, LLC	113174 Asset Panda, LLC	Asset Tag	\$913.00
1/7/2022	74321	Cogent Solutions & Supplies	152293 Cogent Solutions & Supplies	Custodian supplies	\$405.27
1/7/2022	74322	Edtec Inc	1778 Edtec Inc	Monthly data service	\$2,333.33
1/7/2022	74323	Fee, Karen (reimb)	15613 Fee, Karen (reimb)	Core value poster	\$979.47
1/7/2022	74324	jc green plumbing inc	157226 jc green plumbing inc	Plumbing works at Lighthouse	\$1,549.16
1/7/2022	74325	Katrina D. Valdez	162682 Katrina D. Valdez	Measure N CTE consultation	\$400.00
1/7/2022	74326	Kone Inc.	25808 Kone Inc.	Elevator services	\$274.62
1/7/2022	74328	Mundo Pato Inc.	158056 Mundo Pato Inc.	SPED material	\$700.00
1/7/2022	74329	Quality First Services, Inc	108683 Quality First Services, Inc	Janitorial service	\$595.00
1/7/2022	74331	Robert Half	166843 Robert Half	Staffing for A.M	\$4,764.38
1/7/2022	74332	Smartlite LLC	140713 Smartlite LLC	Student recruitment advert	\$350.00
1/7/2022	74333	Spleeny Films (1099)	54138 Spleeny Films (1099)	Graduation coverage	\$2,800.00
1/7/2022	74334	Staples Advantage	78680 Staples Advantage	Classroom supplies	\$1,269.99
1/7/2022	74335	Swing Education Inc	80087 Swing Education Inc	Substitute Service	\$4,275.00
1/7/2022	74336	T Mobile	155491 T Mobile	T mobile 973132376-12132021	\$4,749.45
1/7/2022	74337	The Speech Pathology Group (SPG)	154863 The Speech Pathology Group (SPG)	Speech services	\$100.00
1/7/2022	74338	Wells Fargo Financial Leasing, Inc - RICOH USA Program	33779 Wells Fargo Financial Leasing, Inc - RICOH USA Program	Shared service copier	\$11,693.55
1/7/2022	74327	Mariah Latrice Johnson (ee)	168283 Mariah Latrice Johnson (ee)	Lost Check	\$1,195.26
1/7/2022	74317	Albans, Russell (ee)	13894 Albans, Russell (ee)	Lost check	\$3,143.68
1/7/2022	74373	RTW Sciences, LLC/Mobile Capital Group, Inc	155030 RTW Sciences, LLC/Mobile Capital Group, Inc	Diagnostic tests and reporting for October 2021	\$55,840.00
1/7/2022	74339	Brenda Volasgis (ee)	168327 Brenda Volasgis (ee)	Lost check	\$1,338.60
1/13/2022	74346	Amazon Mktplace Pmts	60077 Amazon Mktplace Pmts	1LPX-JRW9-CKLG- Technology	\$20,343.66
1/14/2022	74340	ACCO Engineered Systems Inc	132061 ACCO Engineered Systems Inc	MAINTENANCE BILL	\$18,803.51
1/14/2022	74341	Adobe Systems Incorporated	111516 Adobe Systems Incorporated	for P.O 2021-0061	\$7,211.00
1/14/2022	74342	ADP, LLC	110241 ADP, LLC	ADP Electronic I-9 Services	\$100.00
1/14/2022	74343	Alameda County Dep. Of Environmental Health	9791 Alameda County Dep. Of Environmental Health	Lodestar food snack bar	\$1,251.00
1/14/2022	74344	Alarcon Bohm	98063 Alarcon Bohm	Progress bill per contract	\$33,354.00
1/14/2022	74345	All City Management Services	127775 All City Management Services	Lodestar campus safety	\$430.92
1/14/2022	74347	Blackbaud Inc	11039 Blackbaud Inc	Annua subscription for etapestry	\$3,498.06
1/14/2022	74348	Camargo, Amua (ee)	104697 Camargo, Amua (ee)	Reimbursement	\$905.00
1/14/2022	74349	Carbon Lighthouse, Inc.,	81914 Carbon Lighthouse, Inc.,	Energy Services	\$3,800.00
1/14/2022	74350	Catherine A. Klingman (ee)	154865 Catherine A. Klingman (ee)	Testing reimbursement	\$260.00
1/14/2022	74351	City of Oakland (False Alarm)	5157 City of Oakland (False Alarm)	Permit no. 389697	\$35.00
1/14/2022	74352	CPM Educational Program	1764 CPM	P.O 2021-0043	\$420.00

## EdTec Network : Lighthouse Community Charter School (LCCS)

## AP Bill Payments

January 1, 2022 - January 31, 2022

## A listing of bill payments

Date	Check Nun	Company Name	Vendor ID	Memo	Paid
1/14/2022	74353	Curriculum Associates Inc	1766 Curriculum Associates Inc	P.O. 2021-0032	\$430.97
1/14/2022	74355	Didax Inc.	141809 Didax Inc.	P.O. 2021-0039	\$2,721.08
1/14/2022	74356	Edtec Inc	1778 Edtec Inc	Data Services	\$2,333.33
1/14/2022	74357	Envoy Studios INC	157959 Envoy Studios INC	Zendesk conculting	\$438.75
1/14/2022	74358	Goalbook (Enome, Inc.)	21649 Goalbook (Enome, Inc.)	P.O. 2021-0040	\$7,552.50
1/14/2022	74359	GROUPE APRO Inc.	154126 GROUPE APRO Inc.	Translations	\$1,260.00
1/14/2022	74360	HIBSER YAMAUCHI Architects, Inc.	163320 HIBSER YAMAUCHI Architects, Inc.	Services Rendered through December 30, 2021	\$392.00
1/14/2022	74361	HopSkipDrive, Inc.	159062 HopSkipDrive, Inc.	SPED transportation	\$3,826.33
1/14/2022	74362	Instruction Partners	153858 Instruction Partners	Partnership Contract Invoice #2 out of 2	\$65,050.00
1/14/2022	74363	jc green plumbing inc	157226 jc green plumbing inc	Service call at Lodestar	\$233.15
1/14/2022	74364	Kone Inc.	25808 Kone Inc.	Kone services at Lighthouse	\$757.90
1/14/2022	74365	Maxim Healthcare Staffing Services, Inc.	156723 Maxim Healthcare Staffing Services, Inc.	Staffing services	\$4,850.00
1/14/2022	74366	Miyoung Kang (EE)	167835 Miyoung Kang (EE)	Classroom reimbursement	\$65.34
1/14/2022	74367	MVP Sport & Recreation, Inc.	144282 MVP Sport & Recreation, Inc.	Middle school sport shirts	\$8,865.53
1/14/2022	74368	Nob Hill Catering, Inc.	139731 Nob Hill Catering, Inc.	Lodestar student meal	\$2,507.50
1/14/2022	74369	ORKIN LLC (32343578 Lodestar)	98757 ORKIN LLC (32343578 Lodestar)	PC Standard - Monthly - PC Standard	\$260.00
1/14/2022	74370	Orkin Pest Control (T-27468538) Lighthouse	73511 Orkin Pest Control (T-27468538) Lighthouse	PC Standard - Monthly - PC Standard	\$161.55
1/14/2022	74371	PS Print	16732 PS Print	Job Number: 5273793-7595159	\$1,106.72
1/14/2022	74372	Ricoh USA, INC	22445 Ricoh USA, INC	Shared service - Copier Lease	\$409.22
1/14/2022	74374	Smartlite LLC	140713 Smartlite LLC	Advertising Display Space Rental	\$350.00
1/14/2022	74375	T Mobile	155491 T Mobile	973132376-01142022	\$8,501.73
1/14/2022	74376	The Speech Pathology Group (SPG)	154863 The Speech Pathology Group (SPG)	SPED-OT	\$5,640.00
1/14/2022	74377	Ventura County Office of Education	141584 Ventura County Office of Education	Admin induction tuition	\$18,200.00
1/14/2022	74378	Wells Fargo Financial Leasing, Inc - RICOH USA Program	33779 Wells Fargo Financial Leasing, Inc - RICOH USA Program	Lodestar copier	\$17,578.47
1/14/2022	74379	Wright Specialty Premium Trust	163117 Wright Specialty Premium Trust	Policy 7NA5FF000022700	\$10,555.50
1/14/2022	74354	Department Of Justice (DOJ)	1770 Department Of Justice (DOJ)	Fingerprint	\$196.00
1/21/2022	74380	ADT Commercial	168624 ADT Commercial	Service call at Lighthouse	\$73.32
1/21/2022	74381	Aeries SIS	137332 Aeries SIS	Aeries Training	\$875.00
1/21/2022	74382	AMS.NET (Inc)	153612 AMS.NET (Inc)	P.O. #2021-0059	\$1,209.69
1/21/2022	74383	Beretta Investment Group	105946 Beretta Investment Group	433 Hegenberger Rd. ST 201/202 Rent	\$4,821.00
1/21/2022	74384	Carla Jasso (1099)	164234 Carla Jasso (1099)	Alder Resident	\$1,818.18
1/21/2022	74385	Cogent Solutions & Supplies	152293 Cogent Solutions & Supplies	Custodian supplies	\$1,020.82
1/21/2022	74386	First Call Wireless	168625 First Call Wireless	NI-SFTLIC-SCLFSNMDMANN - ScaleFusion	\$6,229.13
1/21/2022	74387	Isabel Robles- Moreno (1099)	164237 Isabel Robles- Moreno (1099)	Alder Resident	\$1,818.18
1/21/2022	74388	Julian Cote (1099)	164235 Julian Cote (1099)	Alder Resident	\$1,818.18
1/21/2022	74389	Light Keepers LLC	7553 Light Keepers LLC	Rent for 444 Hegenberger Facility	\$58,000.00
1/21/2022	74390	Noelle Clark (1099)	164236 Noelle Clark (1099)	Alder Resident	\$1,818.18
1/21/2022	74391	ORKIN LLC (32343578 Lodestar)	98757 ORKIN LLC (32343578 Lodestar)	Standard - Monthly	\$260.00
1/21/2022	74392	Orkin Pest Control (T-27468538) Lighthouse	73511 Orkin Pest Control (T-27468538) Lighthouse	Standard - Monthly	\$161.55
1/21/2022	74393	OverDrive Inc	157134 OverDrive Inc	10822CS21512438	\$1,053.53
1/21/2022	74394	PCSD 701 105th Ave LLC	123405 PCSD 701 105th Ave LLC	Reimbursable Expenses	\$95,108.68
1/21/2022	74395	Roxana Guzman (Scholarship)	168626 Roxana Guzman (Scholarship)	Sexton Scholarship funds	\$1,500.00
1/21/2022	74396	Seneca Center	24477 :Powered by BoardOnTrack	83LHC-NOV21	\$88,300.88
1/21/2022	74397	Tamara Thrower (1099)	164233 Tamara Thrower (1099)	Alder Resident	\$1,818.18

**EdTec Network : Lighthouse Community Charter School (LCCS)****AP Bill Payments****January 1, 2022 - January 31, 2022****A listing of bill payments**

<b>Date</b>	<b>Check Num</b>	<b>Company Name</b>	<b>Vendor ID</b>	<b>Memo</b>	<b>Paid</b>
1/21/2022	74398	Teach for America- Bay Area	116452 Teach for America- Bay Area	FY22-Lighthouse-1-1	\$25,000.00
1/21/2022	74399	Zeyda Garcia (ee)	166766 Zeyda Garcia (ee)	Classroom supplies	\$65.73
1/21/2022	74400	BoardOnTrack, Inc.	160306 BoardOnTrack, Inc.	BoardOnTrack Membership for the term 07/01/20	\$12,000.00
1/28/2022	74401	Ace Backflow Testing & Repair	168774 Ace Backflow Testing & Repair	Backflow test at Lodestar	\$98.00
1/28/2022	74402	Alliance Pension Consultants, LLC	98556 Alliance Pension Consultants, LLC	For Professional Services Rendered 8/01/2021 th	\$5,659.43
1/28/2022	74403	Alliant International University	18388 Alliant International University	Tuition for Rose G.	\$2.00
1/28/2022	74404	Alyssa Johnson (ee)	168771 Alyssa Johnson (ee)	Tuition reimbursement	\$1,154.00
1/28/2022	74405	Apex Learning Inc.	5000 Apex Learning Inc.		\$6,800.00
1/28/2022	74406	Camargo, Amua (ee)	104697 Camargo, Amua (ee)	Recruiting reimbursement	\$2,571.22
1/28/2022	74407	City of Oakland (Business Tax Section)	53954 City of Oakland (Business Tax Section)	Account 00106318	\$1,323.00
1/28/2022	74408	Codding Energy & Mechanical Inc.	139432 Codding Energy & Mechanical Inc.	Service call	\$10,550.00
1/28/2022	74409	Commercial Locks And Doors	168773 Commercial Locks And Doors	Estimate #67539215	\$632.51
1/28/2022	74410	George Olmos Securities	53960 George Olmos Securities	Lighthouse service call	\$890.00
1/28/2022	74411	GROUPE APRO Inc.	154126 GROUPE APRO Inc.	English to Spanish and Interpreting	\$1,050.00
1/28/2022	74414	Maxim Healthcare Staffing Services, Inc.	156723 Maxim Healthcare Staffing Services, Inc.	Staff Services	\$74,136.00
1/28/2022	74415	PCSD 701 105th Ave LLC	123405 PCSD 701 105th Ave LLC	Inv. 39-1066 Lodestar	\$7,782.30
1/28/2022	74416	Scout from University of California	153241 Scout from University of California	PONUMBER: 2021-0066	\$5,985.00
1/28/2022	74417	Staples Advantage	78680 Staples Advantage	3497701358	\$1,627.01
1/28/2022	74418	Swing Education Inc	80087 Swing Education Inc	Substitute Services	\$3,644.60
1/28/2022	74419	The Advisory Group of San Francisco LLC	1898 The Advisory Group of San Francisco LLC	M-336511	\$8,613.10
1/28/2022	74420	Torres, Jacobo (1099)	9092 Torres, Jacobo (1099)	Lighthouse landscaping December 2021	\$3,300.00
1/28/2022	74421	USI Insurance Services LLC	152295 USI Insurance Services LLC	7NA5FF000022700	\$10,555.50
1/28/2022	74412	Kone Inc.	25808 Kone Inc.	Service for Lighthouse	\$260.01
1/28/2022	74413	Kone Inc.	25808 Kone Inc.	Service for Lighthouse	\$274.62
1/28/2022	74422	Wells Fargo Financial Leasing, Inc - RICOH USA Program	33779 Wells Fargo Financial Leasing, Inc - RICOH USA Program	Shared service copier	\$14,198.52
1/28/2022	74423	Ace Backflow Testing & Repair	168774 Ace Backflow Testing & Repair	Backflow test at Lodestar	\$98.00
1/28/2022	74424	Alliance Pension Consultants, LLC	98556 Alliance Pension Consultants, LLC	For Professional Services Rendered 8/01/2021 th	\$5,659.43
1/28/2022	74425	Alliant International University	18388 Alliant International University	Tuition for Rose G.	\$2.00
1/28/2022	74426	Alyssa Johnson (ee)	168771 Alyssa Johnson (ee)	Tuition reimbursement	\$1,154.00
1/28/2022	74427	Apex Learning Inc.	5000 Apex Learning Inc.		\$6,800.00
1/28/2022	74428	Camargo, Amua (ee)	104697 Camargo, Amua (ee)	Recruiting reimbursement	\$2,571.22
1/28/2022	74429	City of Oakland (Business Tax Section)	53954 City of Oakland (Business Tax Section)	Account 00106318	\$1,323.00
1/28/2022	74430	Codding Energy & Mechanical Inc.	139432 Codding Energy & Mechanical Inc.	Service call	\$10,550.00
1/28/2022	74431	Commercial Locks And Doors	168773 Commercial Locks And Doors	Estimate #67539215	\$632.51
1/28/2022	74432	George Olmos Securities	53960 George Olmos Securities	Lighthouse service call	\$890.00
1/28/2022	74433	GROUPE APRO Inc.	154126 GROUPE APRO Inc.	English to Spanish and Interpreting	\$1,050.00
					<b>\$859,821.03</b>



# Appendix

**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**Second Interim Report - MYP**

Charter School Name: Lighthouse Community  
 (continued) Charter School \_\_\_\_\_  
 CDS #: 01-61259-0130633  
 Charter Approving Entity: Oakland Unified  
 County: Alameda  
 Charter #: 0413  
 Fiscal Year: 2021/22

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	3,035,637.00	0.00	3,035,637.00	3,265,288.00	3,624,212.00
Education Protection Account State Aid - Current Year	8012	922,708.00	0.00	922,708.00	926,000.00	963,040.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	1,359,838.00	0.00	1,359,838.00	1,359,838.00	1,359,838.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		5,318,183.00	0.00	5,318,183.00	5,551,126.00	5,947,090.00
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	0.00	1,473,519.26	1,473,519.26	641,871.26	566,528.26
Special Education - Federal	8181, 8182	0.00	65,784.57	65,784.57	65,784.57	65,784.57
Child Nutrition - Federal	8220	0.00	190,925.00	190,925.00	190,925.00	190,925.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	72,982.00	72,982.00	72,982.00	72,982.00
Total, Federal Revenues		0.00	1,803,210.83	1,803,210.83	971,562.83	896,219.83
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0.00	347,387.00	347,387.00	347,387.00	347,387.00
All Other State Revenues	StateRevAO	116,016.00	1,139,801.26	1,255,817.26	803,613.26	803,613.26
Total, Other State Revenues		116,016.00	1,487,188.26	1,603,204.26	1,151,000.26	1,151,000.26
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	0.00	300,676.00	300,676.00	300,676.00	300,676.00
Total, Local Revenues		0.00	300,676.00	300,676.00	300,676.00	300,676.00
<b>5. TOTAL REVENUES</b>						
		5,434,199.00	3,591,075.09	9,025,274.09	7,974,365.09	8,294,986.09
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	1,951,120.60	625,134.84	2,576,255.44	2,732,592.08	2,787,209.25
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	588,981.46	370,362.85	959,344.31	657,356.62	600,136.32
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		2,540,102.06	995,497.70	3,535,599.75	3,389,948.70	3,387,345.57
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	0.00	155,187.54	155,187.54	159,843.17	164,638.46
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00
Other Non-certificated Salaries	2500	212,481.85	334,100.33	546,582.18	491,213.37	505,949.77
Total, Non-certificated Salaries		212,481.85	489,287.87	701,769.73	651,056.54	670,588.23

CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM

Second Interim Report - MYP

Charter School Name: Lighthouse Community  
 (continued) Charter School  
 CDS #: 01-61259-0130633  
 Charter Approving Entity: Oakland Unified  
 County: Alameda  
 Charter #: 0413  
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	39,086.69	21,063.95	60,170.65	57,362.27	57,622.66
Health and Welfare Benefits	3401-3402	269,235.71	145,229.83	414,465.55	395,258.77	396,914.59
Unemployment Insurance	3501-3502	13,685.32	7,382.07	21,067.38	20,091.10	20,175.26
Workers' Compensation Insurance	3601-3602	27,525.84	14,847.86	42,373.69	40,410.05	40,579.34
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	220,206.71	118,782.85	338,989.56	323,280.42	324,634.70
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		569,740.27	307,326.56	877,066.83	836,422.61	839,926.55
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	135,606.72	0.00	135,606.72	140,610.61	144,688.32
Books and Other Reference Materials	4200	7,593.51	11,531.66	19,125.17	19,830.89	20,405.99
Materials and Supplies	4300	81,800.11	75,127.58	156,927.69	162,718.32	167,437.15
Noncapitalized Equipment	4400	52,123.63	121,274.37	173,397.99	179,796.38	185,010.48
Food	4700	2,221.70	153,105.84	155,327.54	161,059.12	165,729.84
Total, Books and Supplies		279,345.67	361,039.44	640,385.11	664,015.32	683,271.76
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	53,511.57	53,511.57	55,486.14	57,095.24
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00
Dues and Memberships	5300	16,410.00	0.00	16,410.00	17,015.53	17,508.98
Insurance	5400	68,692.77	0.00	68,692.77	71,227.53	73,293.13
Operations and Housekeeping Services	5500	110,889.17	0.00	110,889.17	114,980.98	118,315.43
Rentals, Leases, Repairs, and Noncap. Improvements	5600	674,111.71	152,414.35	826,526.06	562,379.36	578,688.37
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	180,122.79	507,306.58	687,429.38	712,795.52	733,466.59
Communications	5900	66,391.65	10,319.35	76,710.99	79,541.63	81,848.34
Total, Services and Other Operating Expenditures		1,116,618.09	723,551.85	1,840,169.93	1,613,426.70	1,660,216.07
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
Land and Land Improvements	6100-6170	33,746.00	142,975.00	176,721.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	21,890.04	35,090.88	56,980.92	56,980.92	56,980.92
Total, Capital Outlay		55,636.04	178,065.88	233,701.92	56,980.92	56,980.92
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		<b>4,773,923.97</b>	<b>3,054,769.29</b>	<b>7,828,693.26</b>	<b>7,211,850.79</b>	<b>7,296,329.11</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (45-88)</b>		<b>600,219.03</b>	<b>536,305.80</b>	<b>1,196,580.83</b>	<b>762,514.30</b>	<b>996,656.98</b>

**CHARTER SCHOOL**

**Second Interim Report - MYP**

Charter School Name: Lighthouse Community  
 (continued) Charter High School  
 CDS #: 01-61259-0108944  
 Charter Approving Entity: Oakland Unified  
 County: Alameda  
 Charter #: 0700  
 Fiscal Year: 2021/22

This charter school uses the following basis of accounting:

- Annual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 Modified Annual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	2,233,391.00	0.00	2,233,391.00	2,242,748.00	2,486,434.00
Education Protection Account State Aid - Current Year	8012	648,190.00	0.00	648,190.00	618,957.00	643,715.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	795,164.00	0.00	795,164.00	795,164.00	795,164.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		3,676,745.00	0.00	3,676,745.00	3,656,869.00	3,925,313.00
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	0.00	525,976.98	525,976.98	189,807.98	190,475.98
Special Education - Federal	8181, 8182	0.00	38,954.79	38,954.79	38,954.79	38,954.79
Child Nutrition - Federal	8220	0.00	107,352.00	107,352.00	107,352.00	107,352.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	274,100.00	274,100.00	274,100.00	274,100.00
Total, Federal Revenues		0.00	946,383.77	946,383.77	610,214.77	610,882.77
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0.00	195,724.00	195,724.00	195,724.00	195,724.00
All Other State Revenues	StateRevAO	73,872.00	572,027.91	645,899.91	456,460.48	287,522.71
Total, Other State Revenues		73,872.00	767,751.91	841,623.91	652,184.48	483,246.71
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	0.00	285,322.00	285,322.00	278,235.77	280,969.50
Total, Local Revenues		0.00	285,322.00	285,322.00	278,235.77	280,969.50
<b>5. TOTAL REVENUES</b>						
		3,750,617.00	1,999,457.67	5,750,074.67	5,197,504.01	5,300,411.98
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	1,006,662.43	771,426.05	1,778,088.48	1,895,958.93	1,933,904.03
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	273,532.66	102,000.00	375,532.66	386,798.64	398,402.60
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
Total, Certificated Salaries		1,280,195.10	873,426.05	2,153,621.15	2,282,757.58	2,332,306.63
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	0.00	74,164.00	74,164.00	76,388.92	78,680.59
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00
Other Non-certificated Salaries	0.22	0.22	156,715.09	230,045.30	236,945.66	244,055.06
Total, Non-certificated Salaries		73,330.22	230,879.09	304,209.30	313,335.58	322,735.65

**CHARTER SCHOOL**

**Second Interim Report - MYP**

Charter School Name: Lighthouse Community  
 (continued) Charter High School  
 CDS #: 01-61253-0108344  
 Charter Approving Entity: Oakland Unified  
 County: Alameda  
 Charter #: 0700  
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	19,220.06	15,661.13	34,901.19	36,864.53	37,701.60
Health and Welfare Benefits	3401-3402	132,391.01	108,014.28	240,405.29	253,929.04	259,694.97
Unemployment Insurance	3501-3502	6,729.47	5,490.39	12,219.86	12,907.27	13,200.36
Workers' Compensation Insurance	3601-3602	13,535.25	11,043.05	24,578.30	25,960.93	26,550.42
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	108,282.02	88,344.41	196,626.43	207,687.45	212,403.38
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		280,157.81	228,573.27	508,731.08	537,349.22	549,650.74
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	109,472.79	0.00	109,472.79	113,512.34	116,804.20
Books and Other Reference Materials	4200	884.71	6,891.99	7,776.70	8,063.66	8,297.51
Materials and Supplies	4300	49,820.57	131,546.95	181,367.52	123,281.73	126,856.90
Noncapitalized Equipment	4400	4,838.13	73,723.97	78,562.10	81,461.04	83,823.41
Food	4700	2,788.11	82,147.65	84,935.76	88,069.89	90,623.92
Total, Books and Supplies		167,804.32	294,310.56	462,114.88	414,388.66	426,405.93
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	9,662.33	9,662.33	10,018.87	10,309.42
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00
Dues and Memberships	5300	33,377.14	0.00	33,377.14	34,608.76	35,612.41
Insurance	5400	38,926.05	0.00	38,926.05	40,362.42	41,532.93
Operations and Housekeeping Services	5500	66,575.42	0.00	66,575.42	69,032.05	71,033.98
Rentals, Leases, Repairs, and Noncap. Improvements	5600	375,402.99	80,125.80	455,528.79	472,337.81	486,035.60
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend. Communications	5800	106,886.31	362,788.01	469,674.33	365,688.01	376,292.96
	5900	41,630.59	5,896.77	47,527.36	49,281.11	50,710.27
Total, Services and Other Operating Expenditures		662,798.50	458,472.91	1,121,271.41	1,041,329.03	1,071,627.57
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	25,290.00	18,895.20	44,185.20	44,185.20	44,185.20
Total, Capital Outlay		25,290.00	18,895.20	44,185.20	44,185.20	44,185.20
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		2,489,575.94	2,104,557.08	4,594,133.02	4,633,345.27	4,746,711.72
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		1,261,041.06	(105,099.40)	1,155,941.65	564,158.74	553,700.26

**CHARTER SCHOOL  
MULTI-PART PROJECTIONS - ALTERNATIVE FORM  
Second Interim Report - MYP**

**Charter School Name:** Lodestar: A Lighthouse  
**(continued) Community Charter School**  
**CDS #:** 01-61259-0134015  
**Charter Approving Entity:** Oakland Unified  
**County:** Alameda  
**Charter #:** 1783  
**Fiscal Year:** 2021/22

*This charter school uses the following basis of accounting:*

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	4,626,759.00	0.00	4,626,759.00	6,359,639.00	6,979,075.00
Education Protection Account State Aid - Current Year	8012	111,360.00	0.00	111,360.00	133,380.00	136,715.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	1,691,615.00	0.00	1,691,615.00	1,691,615.00	1,691,615.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
<b>Total, LCFF Sources</b>		<b>6,429,734.00</b>	<b>0.00</b>	<b>6,429,734.00</b>	<b>8,184,634.00</b>	<b>8,809,405.00</b>
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	0.00	1,176,728.26	1,176,728.26	364,618.26	290,237.26
Special Education - Federal	8181, 8182	0.00	80,747.34	80,747.34	80,747.34	80,747.34
Child Nutrition - Federal	8220	0.00	247,573.00	247,573.00	247,573.00	247,573.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	73,543.00	73,543.00	73,543.00	73,543.00
<b>Total, Federal Revenues</b>		<b>0.00</b>	<b>1,578,591.60</b>	<b>1,578,591.60</b>	<b>766,481.60</b>	<b>692,100.60</b>
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0.00	424,315.00	424,315.00	424,315.00	424,315.00
All Other State Revenues	StateRevAO	397,909.00	1,794,607.03	2,192,516.03	1,567,999.03	1,492,999.03
<b>Total, Other State Revenues</b>		<b>397,909.00</b>	<b>2,218,922.03</b>	<b>2,616,831.03</b>	<b>1,992,314.03</b>	<b>1,917,314.03</b>
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	0.00	230,128.00	230,128.00	230,128.00	230,128.00
<b>Total, Local Revenues</b>		<b>0.00</b>	<b>230,128.00</b>	<b>230,128.00</b>	<b>230,128.00</b>	<b>230,128.00</b>
<b>5. TOTAL REVENUES</b>						
		<b>6,827,643.00</b>	<b>4,027,641.64</b>	<b>10,855,284.64</b>	<b>11,173,557.64</b>	<b>11,648,947.64</b>
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	2,382,845.60	990,960.82	3,373,806.42	3,838,793.20	4,126,824.92
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	770,192.64	215,296.45	985,489.09	371,746.66	402,044.01
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
<b>Total, Certificated Salaries</b>		<b>3,153,038.24</b>	<b>1,206,257.26</b>	<b>4,359,295.50</b>	<b>4,210,539.86</b>	<b>4,528,868.93</b>
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	0.00	223,380.83	223,380.83	230,082.25	236,984.72
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00
Other Non-certificated Salaries		19,822.74	354,611.23	654,433.97	609,528.22	627,814.07
<b>Total, Non-certificated Salaries</b>		<b>19,822.74</b>	<b>577,992.06</b>	<b>877,814.80</b>	<b>839,610.47</b>	<b>864,798.79</b>

**CHARTER SCHOOL**

**Second Interim Report - MYP**

Charter School Name: Lodestar: A Lighthouse  
 (continued) Community Charter School  
 CDS #: 01-61259-0134015  
 Charter Approving Entity: Oakland Unified  
 County: Alameda  
 Charter #: 1783  
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	0.00	0.00	0.00	-	0.00
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	49,030.62	25,336.34	74,366.96	71,712.13	76,590.08
Health and Welfare Benefits	3401-3402	337,731.21	174,520.98	512,252.19	493,965.26	527,565.38
Unemployment Insurance	3501-3502	17,166.96	8,870.94	26,037.90	25,108.38	26,816.28
Workers' Compensation Insurance	3601-3602	34,528.61	17,842.49	52,371.10	50,501.50	53,936.68
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	276,228.88	142,739.95	418,968.83	404,012.03	431,493.42
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
<b>Total, Employee Benefits</b>		<b>714,686.28</b>	<b>369,310.70</b>	<b>1,083,996.98</b>	<b>1,045,299.30</b>	<b>1,116,401.83</b>
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	273,025.82	0.00	273,025.82	283,100.47	291,310.38
Books and Other Reference Materials	4200	0.00	6,898.22	6,898.22	7,152.76	7,360.19
Materials and Supplies	4300	103,984.66	125,529.12	229,513.68	237,982.73	244,884.23
Noncapitalized Equipment	4400	78,835.35	345,512.69	424,348.05	440,006.49	452,766.68
Food	4700	3,581.31	214,455.99	218,037.31	226,082.89	232,639.29
<b>Total, Books and Supplies</b>		<b>459,427.05</b>	<b>692,396.02</b>	<b>1,151,823.07</b>	<b>1,194,325.34</b>	<b>1,228,960.77</b>
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	89,778.79	89,778.79	93,091.63	95,791.28
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00
Dues and Memberships	5300	21,098.57	0.00	21,098.57	21,877.11	22,511.54
Insurance	5400	89,300.90	61,897.71	151,198.61	156,777.84	161,324.40
Operations and Housekeeping Services	5500	144,780.00	0.00	144,780.00	150,122.38	154,475.93
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,445,905.11	219,441.12	1,665,346.23	1,473,793.91	1,516,533.93
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	242,685.79	868,620.96	1,111,306.75	1,152,313.97	1,185,731.07
Communications	5900	45,367.46	13,267.71	58,635.17	60,798.81	62,561.97
<b>Total, Services and Other Operating Expenditures</b>		<b>1,989,137.83</b>	<b>1,253,006.30</b>	<b>3,242,144.13</b>	<b>3,108,775.64</b>	<b>3,198,930.14</b>
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	37,002.60	0.00	37,002.60	37,002.60	37,002.60
<b>Total, Capital Outlay</b>		<b>37,002.60</b>	<b>0.00</b>	<b>37,002.60</b>	<b>37,002.60</b>	<b>37,002.60</b>
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
<b>Total, Other Outgo</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8. TOTAL EXPENDITURES</b>		<b>6,653,114.73</b>	<b>4,098,962.36</b>	<b>10,752,077.08</b>	<b>10,435,553.21</b>	<b>10,974,963.06</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>174,528.27</b>	<b>(71,320.71)</b>	<b>103,207.56</b>	<b>738,004.42</b>	<b>673,964.58</b>

## Cover Sheet

### Finance - 2022-23 Budget Planning Overview: Teacher Compensation (Part B)

**Section:** III. Discussion and Approval Items  
**Item:** B. Finance - 2022-23 Budget Planning Overview: Teacher Compensation (Part B)  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Teacher Compensation Strategy\_ Preliminary Plan for 22-23 and Beyond (Part A and Part B).pdf

# Teacher Compensation Strategy - Part A: Preliminary Plan for 22-23 and Beyond



## Timeline for Teacher Compensation

**February 2nd:** Our current financial Position and discussion of our Teacher Compensation Strategy (part A)

**Week of February 14th:** Finance Committee Review of Teacher Compensation Strategy vs. 22-23 and 23-24 revenue projections

**February 25th:** Special Board Meeting: Approval of LCPS 2nd interim financials, Present Teacher Compensation Strategy vs Budget (part B) and Approve our Teacher Salary Rubric

**April 13th:** Update on Teacher retention and Hiring for the 22-23 School Year



## Goal: 5% aggregate increases in Teacher Base Salary

### Why is this important now?

- **Honoring teachers and their incredible work** during the last two years, and countering the “great resignation”
- **Staff Retention will ensure our aligned academic direction**, which is critical for our charter renewals in 2024, 2025, and 2026
- **Board commitment to compensation increases** from 2019 was put on hold due to COVID-19 and uncertain financial outlook
- **Address teacher sustainability** given the increases in cost of living and inflation
- **LCPS has lost ground in competitiveness** with surrounding district/CMO



*For 2/25: Anticipated area charter increases and district comparisons*

# Key Metrics and Financial Variables for Teacher Compensation

## What are the key metrics and drivers?

### Enrollment:

- **21-22:** Today, we are at 1521 / 1561 students (97.4%)
- **22-23:** Budget Conservatively at 1560, with goal of 1608
- **23-24:** Budget Conservatively at 1625, with goal of 1692

LEA	21-22 SY	22-23 SY	23-24 SY	Max Cap*
<b>Lighthouse K-8</b>	314 Elem 218 Middle	312 Elem. 234 Middle	312 Elem. 234 Middle	525 (+20)
<b>Lighthouse 9-12</b>	311 High	300 High	300 High	320 (+20)
<b>Lodestar K-12</b>	309 Elem 236 Middle 133 High* (9-10)	312 Elem. 234 Middle 216 High* (9-11)	312 Elem. 234 Middle 300 High* (9-12)	816 (+20)
<b>LCPS</b>	1521	1608 <small>Powered by BoardOnTrack</small>	1692	1661



# Key Metrics and Financial Variables for Teacher Compensation

## What are the key metrics and drivers?

### ADA (Average Daily Attendance):

- **Historically:** We budget at 94%, with actual ADA around 94-95%
- **This year:** We are currently at 88%, and anticipate ADA between 87% and 89%
- **What should we budget for next year? Keeping an eye on Legislative updates**
  - "SB 579: Hold Harmless Protections: CDE would use the greater of the 2019–20 or 2021–22 fiscal year ADA. For the 2022–23 fiscal year, CDE would use the greater of the 2019–20, 2021–22, or 2022–23 ADA. In Assembly currently.
  - ***What that would mean for LCPS?***
    - Increase of ~900K to 21-22 Budget
    - We could budget at 94 to 95% per LEA for 22-23



***For 2/25: For our budget and teacher compensation modeling, we will set a conservative range for ADA***

# Key Metrics and Financial Variables for Teacher Compensation

## What are the key metrics and drivers?

**Governor's Proposed Budget:** If approved, LCPS would be able to meet 5% goal, assuming budgeted enrollment and favorable ADA legislation.

### 2022-23 Local Control Funding Formula Rates

(Estimates Based on Governor's January Budget Proposal)

	Grade Span			
	K-3	4-6	7-8	9-12
Base Rate (w/ 5.33% COLA)	\$8,524	\$8,652	\$8,909	\$10,324
K-3 CSR Grade Span Adjustment (@10.4%)	\$887			
9-12 Career/Tech Grade-Span Adjustment (@2.6%)				\$268
Adjusted Base Rate	\$9,411	\$8,652	\$8,909	\$10,593
Supplemental and Concentration Factors & Funding for "Unduplicated" Pupils				
Supplemental Add-On (@20%)	\$1,882	\$1,730	\$1,782	\$2,119
Concentration Threshold	55 percent			
Concentration Add-On (@65% for pupils above threshold)	\$6,117	\$5,624	\$5,791	\$6,885

### LCFF Multi-Year COLA Estimates

Governor's Proposed/Estimated LCFF Cost-of-Living Adjustments					
Year	2019-20	2020-21	2021-22	2022-23	2023-24
COLA	3.26%	Zero*	5.07%**	5.33%	3.61%
* The statutory COLA was 2.31 percent for 2020-21, but the budget trailer bill zeroed it out. ** Reflects compounding of 2.31 percent unfunded prior-year COLA plus estimated 1.5 percent					

- Italicized estimated figures subject to change

## Personnel Budget Overview and Funding Sources

### How will we approach meeting our goal vs. budget in 22-23 and 23-24?

#### Employee Head Count and Current LCPS Yearly Payroll

- Currently, ~\$14MM of our ~\$27-28MM Budget is tied to our aggregate payroll expenses. ~\$7.8MM are teachers (not counting Special Education)
- We have three “types” of employees based on funding sources:
  - **Model:** Most teachers, staff, administrators, and Shared Service employees.
  - **Regular Grant Funded:** A small group of teachers and staff, and our After School Program staff
  - **One time Grant Funded (ESSER):** Independent Study Schools, In-Building Subs, Staff Members and Shared Service roles funded for COVID response (~20 employees this year)



## Personnel Budget Overview - Academic Program Staffing

### How will we approach meeting our goal vs. budget in 22-23 and 23-24?

#### Academic Program Model and Teachers Ratios

- **LCPS will first anchor in Teacher Compensation assumptions in Budget**, and then build around / hold / cut around to meet goal (tradeoffs will mainly come from operational and shared service roles)
- **Hardwire our Academic Model vs. Enrollment** (sections per grade)
  - 2 section Elementary - 16 teachers (.5 ELD) - 19:1
  - 3 section Middle - 12 teachers (.5 ELD) - 19:1
  - 3 section HS at full build out - 18 teachers + 1 college counselor 16:1
  - Lodestar HS - growth year. 2022-23 is most likely 14 teachers, 2023-24 is 18 + 1 college counselor (assuming enrollment)
- **Special Education** - currently in review; will present Seneca wind-down strategy and Personnel needed for our increases in special education students. (current estimate ~3MM in 22-23)



# Current Teacher Salary Scale Comparison: LCPS and OUSD

Step	Base Salaries			OUSD(BA+45)		
	2019-20	2020-21	2021-22*	2019-20	2020-21	2021-22
1	50,000	51,000	52,000	2,099	1,422	555
2	50,750	51,258	52,526	2,074	877	248
3	51,511	52,026	53,576	1,017	(236)	(654)
4	53,056	53,587	54,648	756	(543)	(1,521)
5	54,648	56,287	56,287	543	289	(1,820)
6	56,287	59,101	59,101	377	1,235	(945)
7	57,976	62,034	62,034	261	2,299	49
8	59,715	63,895	63,895	207	2,305	(15)
9	61,506	65,811	65,811	181	2,340	(51)
10	63,351	67,786	67,786	233	2,459	(1)
11	65,252	69,820	69,820	329	2,624	94
12	67,210	71,243	71,243	494	2,192	(408)
13	68,554	72,667	72,667	1,238	3,617	1,016
14	69,925	74,121	74,121	3,209	5,070	2,470
15	71,324	74,890	74,890	4,608	5,840	3,239
16	72,750	75,660	75,660	6,034	6,609	4,009
17	74,205	76,431	76,431	7,489	7,381	4,780
18	75,689	76,824	76,824	8,973	7,774	5,173
19	77,203	77,203	77,203	10,487	8,152	5,552
20	77,589	77,589	77,589	10,873	8,538	5,938
21	77,977	77,977	77,977	9,444	7,045	5,272
22	78,367	78,367	78,367	9,834	7,435	5,662
23	78,759	78,759	78,759	10,226	7,827	6,054
24	79,153	79,153	79,153	10,620	8,221	6,448
25	79,549	79,549	79,549	11,016	8,617	6,844
26	79,947	79,947	79,947	9,621	7,160	5,340
27	80,347	80,347	80,347	10,021	7,560	5,740
28	80,749	80,749	80,749	10,423	7,962	6,142
29	81,153	81,153	81,153	10,827	8,366	6,546
30	81,559	81,559	81,559	11,233	8,772	6,952

## Current Strengths and Challenges in Base Salary

### Strengths:

- Teachers with experience - either at Lighthouse or external candidates with 12+ years outpace local comparison

### Challenges:

- Currently, LCPS is below market on Teacher compensation in the first 12 year steps. ~80%+ of our teachers
- Our HR and Talent team has been able to hire for key roles despite this gap this year.
- We use various bridge overall compensation through stipend opportunities - they include: ELD assignments, leadership roles (grade level or culture team leads), and other stipend roles



# A Proposed Model with the Aforementioned Assumptions

Step	Base Salaries				OUSD(BA+45)			
	2019-20	2020-21	%Increase	22-23	2019-20	2020-21	2021-22	2022-23
1	50,000	-	7%	55,640	2,099	1,422	555	4,195
2	50,750	1.5%	7%	56,203	2,074	877	248	3,925
3	51,511	1.5%	7%	57,326	1,017	(236)	(654)	3,096
4	53,056	3.0%	7%	58,473	756	(543)	(1,521)	2,305
5	54,648	3.0%	7%	60,227	543	289	(1,820)	2,120
6	56,287	3.0%	6%	62,647	377	1,235	(945)	2,601
7	57,976	3.0%	6%	65,756	261	2,299	49	3,771
8	59,715	3.0%	6%	67,729	207	2,305	(15)	3,819
9	61,506	3.0%	5%	69,102	181	2,340	(51)	3,239
10	63,351	3.0%	5%	71,175	233	2,459	(1)	3,388
11	65,252	3.0%	5%	73,311	329	2,624	94	3,585
12	67,210	3.0%	4%	74,093	494	2,192	(408)	2,442
13	68,554	2.0%	4%	75,574	1,838	3,617	1,016	3,923
14	69,925	2.0%	4%	77,086	3,209	5,070	2,470	5,435
15	71,324	2.0%	4%	77,886	4,608	5,840	3,239	6,234
16	72,750	2.0%	4%	78,686	6,034	6,609	4,009	7,035
17	74,205	2.0%	3%	78,724	7,489	7,381	4,780	7,073
18	75,689	2.0%	3%	79,129	8,973	7,774	5,173	7,478
19	77,203	2.0%	3%	79,519	10,487	8,152	5,552	7,868
20	77,589	0.5%	3%	79,917	10,873	8,538	5,938	8,265
21	77,977	0.5%	3%	80,316	9,444	7,045	5,272	7,611
22	78,367	0.5%	3%	80,718	9,834	7,435	5,662	8,013
23	78,759	0.5%	3%	81,122	10,226	7,827	6,054	8,416
24	79,153	0.5%	3%	81,528	10,620	8,221	6,448	8,822
25	79,549	0.5%	3%	81,935	11,016	8,617	6,844	9,230
26	79,947	0.5%	3%	82,345	9,621	7,160	5,340	7,738
27	80,347	0.5%	3%	82,757	10,021	7,560	5,740	8,150
28	80,749	0.5%	3%	83,171	10,423	7,962	6,142	8,564
29	81,153	0.5%	3%	83,588	10,827	8,366	6,546	8,981
30	81,559	0.5%	3%	84,006	11,233	8,772	6,952	9,399

## DRAFT/Preliminary Model: LCPS 22-23

### Salary Rubric vs. OUSD

#### Strengths:

- **Equitable financial distribution:** A 7% to 3% increase on steps on the DRAFT LCPS Teacher rubric would be needed to exceed difference from OUSD's current scale at each year.
- **Our Goal:** Preliminary modeling shows that with our current distribution of teachers, that this would increase overall teacher compensation by 5.2%. (~\$400K increase)

#### Challenges:

- **Governor's COLA:** OUSD, local districts, and charter schools may also increase their teacher rubric salaries by 5%, and require adjustments in May/June

## Summary of Part A and what to expect for Part B on 2/25

### Summary:

- **In the next two weeks alongside our 2nd interim budget reporting, LCPS will develop a conservative model with realistic Enrollment / ADA targets (a few scenarios)** and test our Teacher Compensation Strategy vs. 22-23 and 23-24 revenue projections
- **Our current salary scale needs to be increased**, especially for teachers with less years of experience so that LCPS can be very competitive.

### Expectations for Part B: Special Board Meeting on 2/25:

- **Organizational level analysis and preliminary budget presentation** to meet 5%+ overall teacher compensation increase, alongside district and charter salary comparisons for 22-23
- **Resolution for board consideration** for adoption of new Teacher Salary Rubric for the 22-23 and 23-24 school year.



# Teacher Compensation Strategy - Part B: Preliminary Plan for 22-23 and Beyond



## Goal: Invest in our Teachers and our Collective Impact

### Why is this important now?

- **Honoring teachers and their incredible work** during the last two years, and countering the “great resignation”
- **Staff Retention will ensure our aligned academic direction**, which is critical for our charter renewals in 2024, 2025, and 2026
- **Board commitment to compensation increases** from 2019 was put on hold due to COVID-19 and uncertain financial outlook
- **Address teacher sustainability** given the increases in cost of living and inflation
- **LCPS has lost ground in competitiveness** with surrounding district/CMO



*We will be presenting a proposal to adopt a revised Teacher Base Salary Rubric that reflects a significant investment in our Teachers*

## Timeline for Teacher Compensation

**February 2nd:** Our current financial Position and discussion of our Teacher Compensation Strategy (part A)

**Week of February 14th:** Finance Committee Review of Teacher Compensation Strategy vs. 22-23 and 23-24 revenue projections

**February 23rd:** Special Board Meeting: Approval of LCPS 2nd interim financials, Present Teacher Compensation Strategy vs Budget (part B) and Approve our Teacher Salary Rubric

**April 13th:** Update on Teacher retention and Hiring for the 22-23 School Year



# Our Proposal Based on Board Feedback: 11% aggregate increase

Step	2019-20		2020-21		2021-22*		2022-23*				
	Start	%	Start	%	Start	%	% added to Step	\$ step increase	New Base	Yearly step increase	
1	50,000	-	51,000	-	2.0%	52,000	2.0%	13.0%	\$6,760	\$58,760	
2	50,750	1.5%	51,258	0.5%	2.5%	52,526	1.0%	13.0%	\$6,828	\$59,354	1%
3	51,511	1.5%	52,026	1.5%	3.0%	53,576	2.0%	13.0%	\$6,965	\$60,541	2%
4	53,056	3.0%	53,587	3.0%	2.0%	54,648	2.0%	13.0%	\$7,104	\$61,752	2%
5	54,648	3.0%	56,287	5.0%	0.0%	56,287	3.0%	13.0%	\$7,317	\$63,604	3%
6	56,287	3.0%	59,101	5.0%	0.0%	59,101	5.0%	10.0%	\$5,910	\$65,011	2%
7	57,976	3.0%	62,034	5.0%	0.0%	62,034	5.0%	8.0%	\$4,963	\$66,997	3%
8	59,715	3.0%	63,895	3.0%	0.0%	63,895	3.0%	7.0%	\$4,473	\$68,368	2%
9	61,506	3.0%	65,811	3.0%	0.0%	65,811	3.0%	7.0%	\$4,607	\$70,418	3%
10	63,351	3.0%	67,786	3.0%	0.0%	67,786	3.0%	7.0%	\$4,745	\$72,531	3%
11	65,252	3.0%	69,820	3.0%	0.0%	69,820	3.0%	6.0%	\$4,189	\$74,009	2%
12	67,210	3.0%	71,243	2.0%	0.0%	71,243	2.0%	6.0%	\$4,275	\$75,518	2%
13	68,554	2.0%	72,667	2.0%	0.0%	72,667	2.0%	6.0%	\$4,360	\$77,027	2%
14	69,925	2.0%	74,121	2.0%	0.0%	74,121	2.0%	6.0%	\$4,447	\$78,568	2%
15	71,324	2.0%	74,890	1.0%	0.0%	74,890	1.0%	6.0%	\$4,493	\$79,383	0.4%
16	72,750	2.0%	75,660	1.0%	0.0%	75,660	1.0%	5.5%	\$4,161	\$79,821	0.6%
17	74,205	2.0%	76,431	1.0%	0.0%	76,431	1.0%	5.0%	\$3,822	\$80,253	0.5%
18	75,689	2.0%	76,824	0.5%	0.0%	76,824	0.5%	5.0%	\$3,841	\$80,665	0.5%
19	77,203	2.0%	77,203	0.5%	0.0%	77,203	0.5%	5.0%	\$3,860	\$81,063	0.5%
20	77,589	0.5%	77,589	0.5%	0.0%	77,589	0.5%	5.0%	\$3,879	\$81,468	0.5%
21	77,977	0.5%	77,977	0.5%	0.0%	77,977	0.5%	5.0%	\$3,899	\$81,876	0.5%
22	78,367	0.5%	78,367	0.5%	0.0%	78,367	0.5%	5.0%	\$3,918	\$82,285	0.5%
23	78,759	0.5%	78,759	0.5%	0.0%	78,759	0.5%	5.0%	\$3,938	\$82,697	0.5%
24	79,153	0.5%	79,153	0.5%	0.0%	79,153	0.5%	5.0%	\$3,958	\$83,111	0.5%
25	79,549	0.5%	79,549	0.5%	0.0%	79,549	0.5%	5.0%	\$3,977	\$83,526	0.5%
26	79,947	0.5%	79,947	0.5%	0.0%	79,947	0.5%	5.0%	\$3,997	\$83,944	0.5%
27	80,347	0.5%	80,347	0.5%	0.0%	80,347	0.5%	5.0%	\$4,017	\$84,364	0.5%
28	80,749	0.5%	80,749	0.5%	0.0%	80,749	0.5%	5.0%	\$4,037	\$84,786	0.5%
29	81,153	0.5%	81,153	0.5%	0.0%	81,153	0.5%	5.0%	\$4,058	\$85,211	0.5%
30	81,559	0.5%	81,559	0.5%	0.0%	81,559	0.5%	5.0%	\$4,078	\$85,637	0.5%
31	81,967	0.5%	81,967	0.5%	0.0%	81,967	0.5%	5.0%	\$4,098	\$86,065	0.5%
32	82,377	0.5%	82,377	0.5%	0.0%	82,377	0.5%	5.0%	\$4,119	\$86,496	0.5%
33	82,789	0.5%	82,789	0.5%	0.0%	82,789	0.5%	5.0%	\$4,139	\$86,928	0.5%
34	83,203	0.5%	83,203	0.5%	0.0%	83,203	0.5%	5.0%	\$4,160	\$87,363	0.5%
35	83,619	0.5%	83,619	0.5%	0.0%	83,619	0.5%	5.0%	\$4,181	\$87,801	0.5%

## Our Proposed Base Salary Increase:

- **5%+:** Minimum 5% increase for All Teachers
- **Teachers in year 1 to year 15:** 13% to 6% increase (approximately 80% of our teachers fall into this category)
- **LCPS Average Salary Increases:** \$63K to 70K
- **First year teacher salary:** \$52K to just under \$59K
- **Total Cost increase in Teacher Base Salary:** ~\$700K (~\$900K including new teachers added to Lodestar HS)



## Our Proposal Based on Board Feedback: District and Charter Comparisons

Step	2022-23*				
	New Base	OUSD (w/5% increase)	Difference to OUSD (+5%)	Charter Peer (w/5% increase)	Difference to Charter Peer (+5%)
1	\$58,760	\$54,017	\$4,743	\$57,750	1,010
2	\$59,354	\$54,891	\$4,463	\$59,050	304
3	\$60,541	\$56,941	\$3,599	\$60,378	163
4	\$61,752	\$58,977	\$2,775	\$61,737	15
5	\$63,604	\$61,013	\$2,592	\$63,126	478
6	\$65,011	\$63,048	\$1,963	\$64,388	623
7	\$66,997	\$65,084	\$1,913	\$65,675	1,321
8	\$68,368	\$67,105	\$1,262	\$66,989	1,379
9	\$70,418	\$69,155	\$1,262	\$68,329	2,089
10	\$72,531	\$71,177	\$1,354	\$69,525	3,006
11	\$74,009	\$73,212	\$797	\$70,742	3,268
12	\$75,518	\$75,234	\$284	\$71,980	3,538
13	\$77,027	\$75,234	\$1,793	\$73,240	3,787
14	\$78,568	\$75,234	\$3,335	\$74,521	4,048
15	\$79,383	\$75,234	\$4,150	\$75,639	3,745
16	\$79,821	\$75,234	\$4,588	\$76,773	3,048
17	\$80,253	\$75,234	\$5,019	\$77,925	2,328
18	\$80,665	\$75,234	\$5,431	\$79,093	1,572
19	\$81,063	\$75,234	\$5,829	\$80,280	783
20	\$81,468	\$75,234	\$6,235	\$81,484	(16)
21	\$81,876	\$76,341	\$5,535	\$82,299	(423)
22	\$82,285	\$76,341	\$5,945	\$83,122	(837)
23	\$82,697	\$76,341	\$6,356	\$83,954	(1,257)
24	\$83,111	\$76,341	\$6,770	\$84,793	(1,682)
25	\$83,526	\$76,341	\$7,186	\$85,641	(2,115)

**Note: If the district and charters increase their steps by 5% next year:**

- **vs. District:** on average, our teachers would make ~\$3800+ more.
- **vs Charter Peers:** on average, our teachers would make ~\$1200+ more
- **Teachers in year 1 to year 15 vs. District:** on average, our teachers would make ~\$2400+ more
- **Teachers in year 1 to year 15 vs. Charter Peers:** on average, our teachers would make ~\$1900+ more
  - (approximately 80% of our teachers fall into this category)

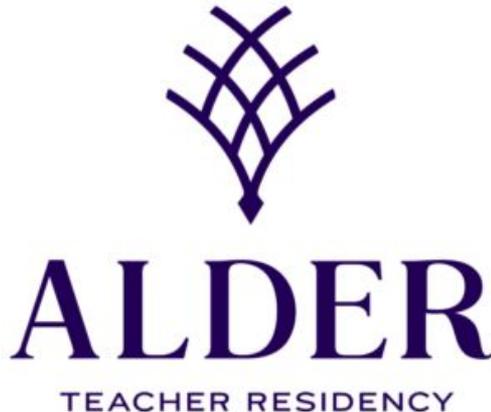


## Our Proposal Based on Board Feedback: Our first and second year Teachers

Step	2022-23*				
	New Base	OUSD (w/5% increase)	Difference to OUSD (+5%)	Charter Peer (w/5% increase)	Difference to Charter Peer (+5%)
1	\$58,760	\$54,017	\$4,743	\$57,750	1,010
2	\$59,354	\$54,891	\$4,463	\$59,050	304
3	\$60,541	\$56,941	\$3,599	\$60,378	163

### LCPS Needs to be competitive with first and second year teachers:

- **Our yearly Alder Teacher Resident Investment:** on average, we budget for 7 to 8 teacher residents each year.
- **During a Teacher's Residency Year** they are technically graduate students, and supported by a \$20K living stipend and student loans
- **Competition for New Teachers:** LCPS wants to be competitive with teachers who finish their residency or similar intern programs
- **Teachers in year 1 and 2:** Approximately 20% of our teachers fall into this category



## Additionally, LCPS will continue its strong Stipend and Bonus structures, where on average, teachers earn \$3,000 to \$4,000

Stipends / Bonuses	Amount	Description
Instructional or Culture Team Lead	\$2,500 to \$3,000	Serves as a department or team lead and member of the Instructional Leadership Team; .
Alder Resident Mentor	\$2,500 to \$3,500	Serve as a mentor to an Alder Teacher Resident
English/Spanish Fluency	\$1,000	Brings additional benefit to our community, this recognizes the cost associated with translations.
National Board Certification	\$1,000	Applied to a teacher's certification by the National Board for Professional Teaching Standards.
Second Credential	\$1,000	additional certifications that benefit LCPS students (i.e., both English & History credentials.
Hard-to-Staff	\$3,000 to \$5,000	applied to select roles to reflect competitiveness with surrounding schools (Math / Science).
Summer Planning and Work	\$1,000	This addresses additional summer deliverables arranged with supervisors.
Supporting New-to-LCPS Week	\$1,000	This compensates for additional time spent during Intro-to-LCPS Week.
Retention Bonuses	\$2,500 or \$3,000	Teachers will receive bonuses of \$2,500 during years 3 and 6; \$3,000 during years 10 and 15.



## In addition to salary, what will LCPS continue to provide in terms of total compensation?

Total Compensation	Description	Value
Medical Benefits Package	Healthcare is currently provided under Kaiser, Dental provided under Principal Financial Group, and Vision provided under Ameritas. 100% of employee coverage and 50% of dependant coverage is covered by LCPS for full-time employees.	The average cost of coverage provided by LCPS is <b>\$8,500</b> per employee.
Retirement Contributions	Independent 403b: LCPS contributes 8% of all earnings, which matches the employee's contribution, with the LCPS contribution vesting fully after 5 years.	This ranges per teacher, from approximately <b>\$4,000-7,000</b> per year.
Support for Professional Learning	Through partnerships with Alder GSE, the Reach Institute, and other university partners, LCPS provides opportunities ranging from Induction Certification to the acquisition of a teaching credential or other certifications, covering some to all of the program cost.	This ranges from approximately <b>\$2,000 to \$5,000</b> per year.



## Our Proposal based on Board Feedback: Feasibility

### How will we fund the investment of 900K in teacher base salary increases?

#### LCFF Budget and Attendance Scenarios:

- **Adding 1 grade level** at Lodestar (adding ~70 to 80 students to the high school)
- **Increase in Enrollment:**
  - As of 2nd Interim: **1513**
  - Budgeted Enrollment (96% of where we want to be): **1561** in 2022-23; **1625** in 2024
  - Desired Enrollment (100% of where we want to be): **1618** in 20223; **1702** in 2024
- **Attendance:** Given the uncertainty of COVID, we modeled this at **90% ADA**
- **State COLA:** We modelled the following Scenarios:
  - **Low Scenario:** 2.48% (FY23), 3.11% (FY24), 3.54% (FY25) - Original State Projections
  - **Best Case Scenario:** 5.33% (FY23), 3.61% (FY24), 3.64% (FY25) - Current Governor's Budget
  - **Average Case Scenario:** 4.0% (FY23), 3.2% (FY24), 2.56% (FY25)



## Our Proposal based on Board Feedback: Non Teaching Staff

### How will we fund salary increases for non-teaching staff?

We anticipate Non-Exempt, Exempt, and Hourly employees will get a 4-5% increase as we continue our Budget work for the 22-23 SY:

Roles	21-22 Compensation	Potential % Increase	Increases to 22-23 Budget
Hourly	\$645,801	5.5%	\$35,519
Non-Exempt	\$1,341,717	5.5%	\$73,5794
Exempt	\$5,663,305	4%	\$226,532
<b>TOTAL</b>	<b>\$7,650,823</b>	<b>4.4%</b>	<b>\$335,846</b>



## Our Proposal based on Board Feedback: Feasibility with Budgeted Enrollment

	LOW Case Scenario				BEST Case Scenario			AVERAGE Case Scenario		
<b>LH K-8</b>										
	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
COLA	5.07%	2.48%	3.11%	3.54%	5.33%	3.61%	3.64%	4.00%	3.20%	2.56%
Enrollment	531	525	547	547	525	547	547	525	547	547
ADA	470.82	473	491.4	491.4	473	491.4	491.4	475	491.4	491.4
ADA%	89%	90%	90%	90%	90%	90%	90%	90%	90%	90%
Total	5,318,183	5,470,257	5,855,519	6,057,060	5,621,954	6,047,473	6,261,306	5,551,125	5,947,090	6,093,375
<b>LH 9-12</b>										
	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
COLA	5.07%	2.48%	3.11%	3.54%	5.33%	3.61%	3.64%	4.00%	3.20%	2.56%
Enrollment	313	295	307	307	295	307	307	295	307	307
ADA	278.04	265.5	276.12	276.12	265.5	276.12	276.12	265.5	276.12	276.12
ADA%	89%	90%	90%	90%	90%	90%	90%	90%	90%	90%
Total	3,676,745	3,603,372	3,864,219	3,999,130	3,703,369	3,991,135	4,133,973	3,656,868	3,925,313	4,023,481
<b>Lodestar</b>										
	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
COLA	5.07%	2.48%	3.11%	3.54%	5.33%	3.61%	3.64%	4.00%	3.20%	2.56%
Enrollment	669	741	771	771	741	771	771	741	771	771
ADA	556.8	666.9	693.58	693.58	666.9	693.58	693.58	666.9	693.58	693.58
ADA%	83%	90%	90%	90%	90%	90%	90%	90%	90%	90%
Total	6,429,734	8,065,239	8,673,284	8,984,964	8,288,952	8,957,786	9,287,793	8,184,634	8,809,405	9,039,108
Enrollment	1513	1561	1625	1625	1561	1625	1625	1561	1625	1625
<b>Total LCFF</b>	<b>\$15,424,662</b>	<b>\$17,138,868</b>	<b>\$18,393,022</b>	<b>\$19,041,154</b>	<b>\$17,614,275</b>	<b>\$18,996,394</b>	<b>\$19,683,072</b>	<b>\$17,392,627</b>	<b>\$18,681,808</b>	<b>\$19,155,964</b>



## Our Proposal based on Board Feedback: Feasibility with Desired Enrollment

		LOW Case Scenario				BEST Case Scenario				AVERAGE Case Scenario		
LH K-8		FY23	FY24	FY25	FY23	FY24	FY25	FY23	FY24	FY25		
COLA	5.07%	2.48%	3.11%	3.54%	5.33%	3.61%	3.64%	4.00%	3.20%	2.56%		
Enrollment	531	546	546	546	546	546	546	546	546	546		
ADA	470.82	491.4	491.4	491.4	491.4	491.4	491.4	491.4	491.4	491.4		
ADA%	89%	90%	90%	90%	90%	90%	90%	90%	90%	90%		
0413	5,318,183	5,688,894	5,855,519	6,057,060	5,846,654	6,047,473	6,261,306	5,772,994	5,947,090	6,093,375		
LH 9-12		FY23	FY24	FY25	FY23	FY24	FY25	FY23	FY24	FY25		
COLA	5.07%	2.48%	3.11%	3.54%	5.33%	3.61%	3.64%	4.00%	3.20%	2.56%		
Enrollment	313	310	310	310	310	310	310	310	310	310		
ADA	278.04	279	279	279	279	279	279	279	279	279		
ADA%	89%	90%	90%	90%	90%	90%	90%	90%	90%	90%		
0700	3,676,745	3,786,537	3,904,464	4,040,842	3,891,616	4,032,702	4,177,091	3,842,750	3,966,195	4,065,447		
Lodestar		FY23	FY24	FY25	FY23	FY24	FY25	FY23	FY24	FY25		
COLA	5.07%	2.48%	3.11%	3.54%	5.33%	3.61%	3.64%	4.00%	3.20%	2.56%		
Enrollment	669	762	846	846	762	846	846	762	846	846		
ADA	556.8	683.57	759.47	759.47	683.57	759.47	759.47	683.57	759.47	759.47		
ADA%	83%	90%	90%	90%	90%	90%	90%	90%	90%	90%		
0700	6,429,734	8,267,124	9,497,681	9,838,834	8,496,433	9,809,222	10,170,594	8,389,505	9,646,737	9,898,123		
Budgeted Enrc	1513 0	1618	1702	1702 0	1618	1702	1702 0	1618	1702	1702		
<b>Total LCFF</b>	<b>\$15,424,662</b>	<b>\$17,742,555</b>	<b>\$19,257,664</b>	<b>\$19,936,736</b>	<b>\$18,234,703</b>	<b>\$19,889,397</b>	<b>\$20,608,991</b>	<b>\$18,005,249</b>	<b>\$19,560,022</b>	<b>\$20,056,945</b>		



# Summary of Proposed Teacher Base Salary Increases

## Our Investment:

- The Proposed Teacher Base Salary increases is feasible vs. our conservative model with realistic Enrollment / ADA targets and the 22-23, 23-24, and 24-25 revenue projections
- Our proposed salary schedule will put LCPS in a very favorable competitive space between District and Charters in Oakland. We envision this will improve our retention and recruitment of teachers.

## Financial Safeguards:

- Focus on our Intent to Return for current families and Enrollment of New Students to create additional flexibility
- Short and Long term: Will work with each scenario - COLA's Low, Best, Average cases
- Clarity of other financial variables (operational, shared services, facilities, etc.) after anchoring our Teacher Base Salary investment as we bring forward our 22-23 Budget to the LCPS Board in June.

