



Finance Presentation

Budget FY22-23

Presented to LCPS Board of Directors on 6/15/22

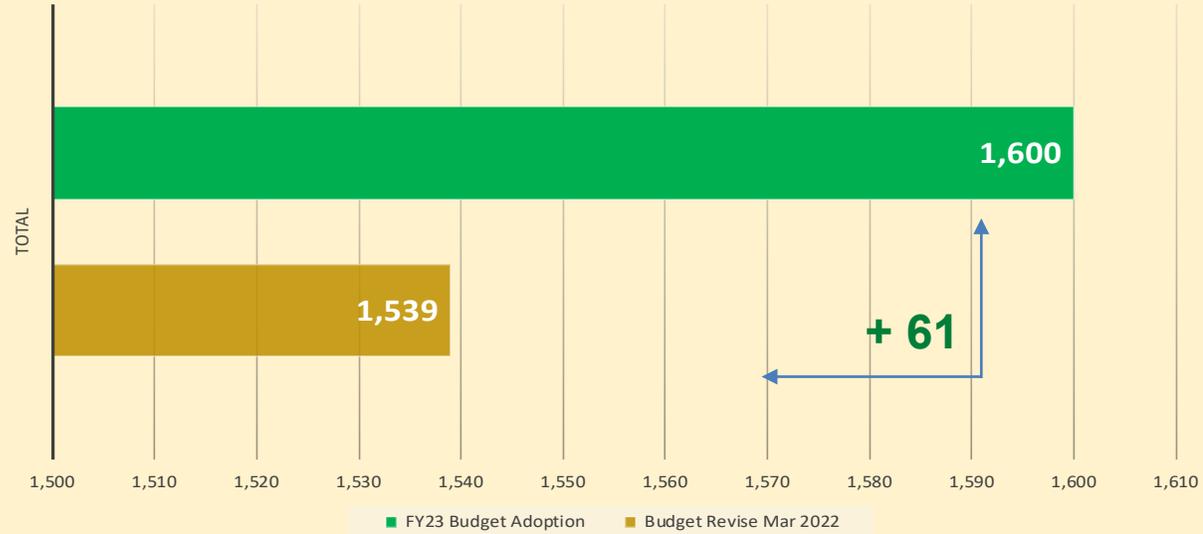
 <p>COMMUNITY We are best when we respect, value and celebrate our diversity and strengthen our connections.</p>	 <p>LOVE We extend ourselves so that all feel a sense of belonging and acceptance.</p>	 <p>AGENCY We are empowered to pursue purposeful action as life-long changemakers.</p>	 <p>SOCIAL JUSTICE We act with courage and commitment to move toward a just and equitable world.</p>	 <p>INTEGRITY We act on our shared and personal values, especially in the face of adversity.</p>
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FY 23 Budget

FY22 LCPS Fiscal Dashboard

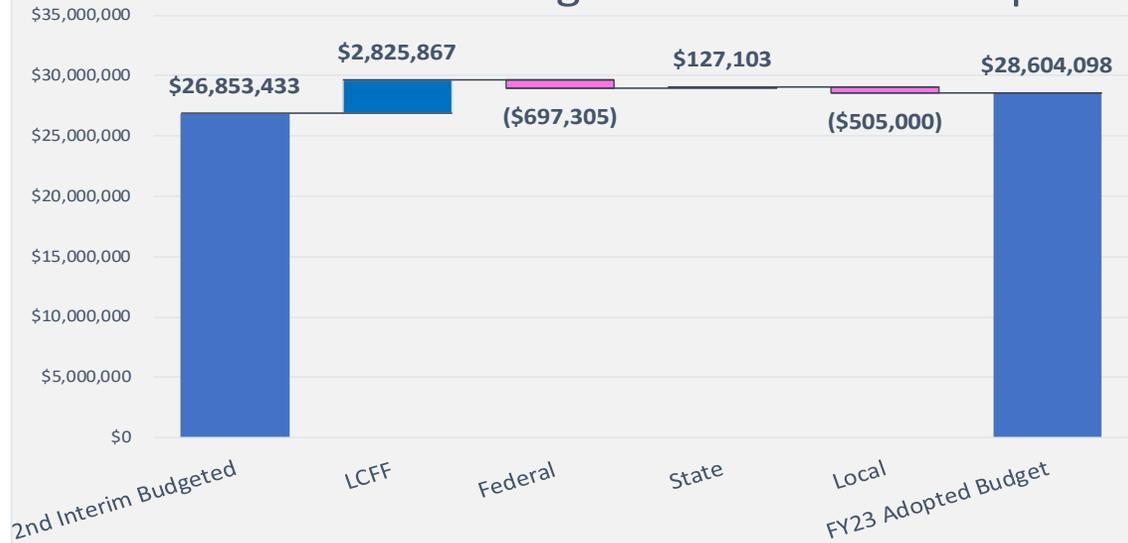
FY23 LCPS Total Enrollment Changes



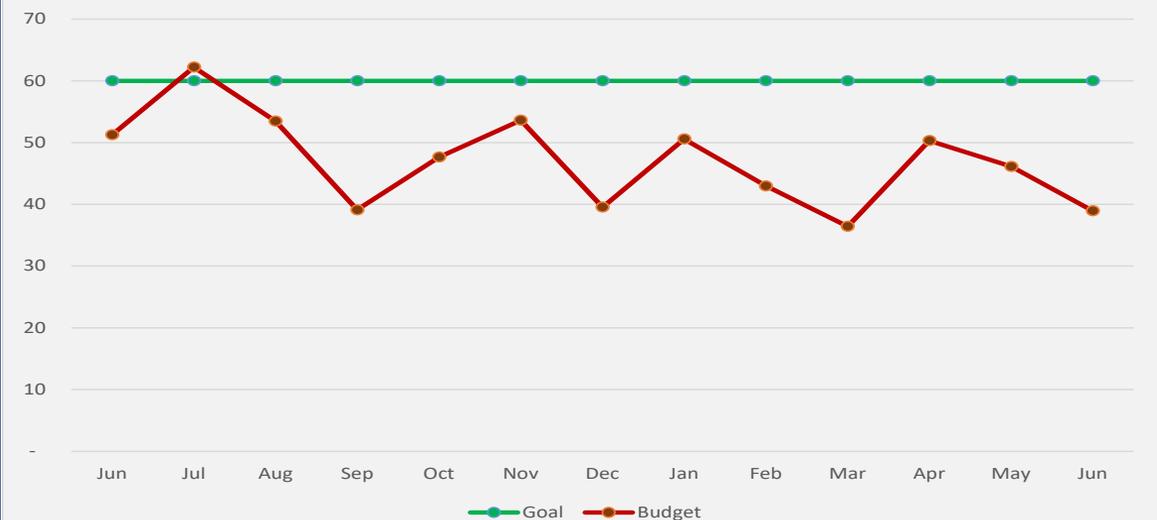
FY23 LCPS ADA:Enrollment



FY23 Change in Revenue Assumptions



LCPS Days of Cash on Hand Projected FY23



FY23 Draft Budget Key Assumptions

Cash

- Cash Ins - Accounts for historical apportionment payments from CDE
- Cash Outs – Accounts for historical trend of when we pay our bills
- Going Forward – Monitor and align when CDE schedules to pay and follow up when we recognize delays

Enrollment

- Enrollment
 - Total target = 1,632
 - Resulting budgeted enrollment = 1,600
 - Resulting budgeted ADA = 1,439 (90%)

Revenues

- LCFF Revenue Cola = 6.56% per Governor's May revise
LCFF Cola impact approximately added \$400k
- Federal/State/Local – assessed based on current grant notifications

Expenses

- Personnel
 - Salary scale adjustments for Teachers
 - Average teacher pay grows 11%
 - Addition Special Education/Teachers in Training roles
 - Benefits rates increase to 24% from 21%
- Non-payroll
 - Rental Increase at Lodestar based on lease agreement
 - No increase at Lighthouse per lease agreement
 - Worked through budgets with leadership

FY23 LCPS Budget Total Org

Multi Year Projection Assumptions

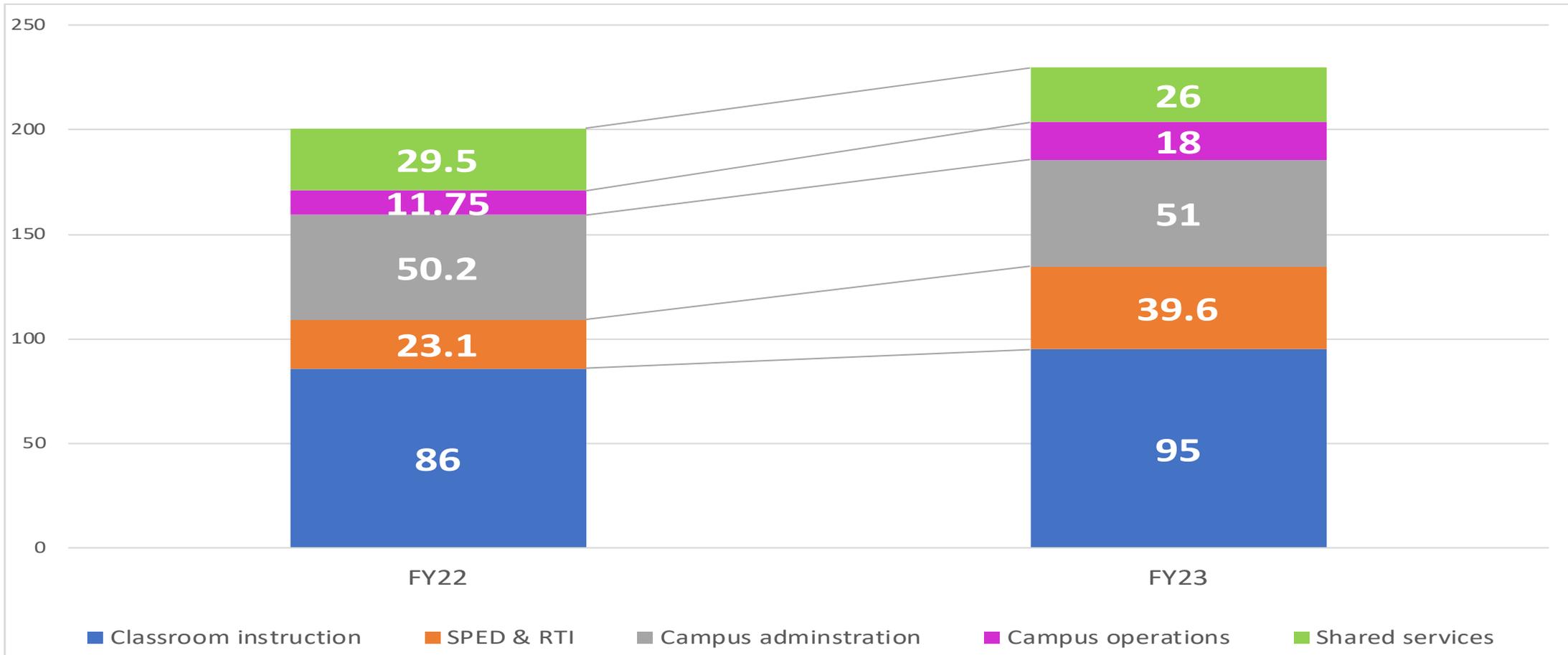
TOTAL LCPS	FY23 Budget Proposal	FY24 Projection	FY25 Projection
	Total	Total	Total
LCFF Sources	18,250,529	20,112,972	21,143,064
Federal Revenues	3,630,881	3,238,076	3,150,575
Other State Revenues	5,188,762	6,288,762	5,789,463
Local Revenues	<u>1,533,926</u>	<u>1,533,926</u>	<u>1,533,926</u>
Total Revenue	28,604,098	31,173,736	31,617,028
Certificated Salaries	14,931,093	15,676,301	15,837,382
Noncertificated Salaries	1,676,659	1,811,966	1,835,612
Employee Benefits	4,019,076	4,202,576	4,240,080
Books and Supplies	2,770,133	2,874,756	2,914,092
Services and Other Operating Expenditures	4,319,411	4,704,034	4,684,625
Capital Outlay	569,931	569,931	569,931
Other Outgo	<u>-</u>	<u>-</u>	<u>-</u>
Total Expense	28,286,302	29,839,565	30,081,722
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	317,796	1,334,172	1,535,306

	FY23	FY24	FY25
Enrollment	1,600	1,660	1,679
ADA	90.0%	90.0%	90.0%

- Federal Revenue - No more covid funds
- State Revenue – Accounts for CCSP, SWF, CTEIG
- Salary Increases in Subsequent Years = 2%
- Employee Benefits = 24%
- Non-Salary – Accounts for timing of expenses related to sunseting grants
- Non-Salary – 3% increases in ongoing expenses

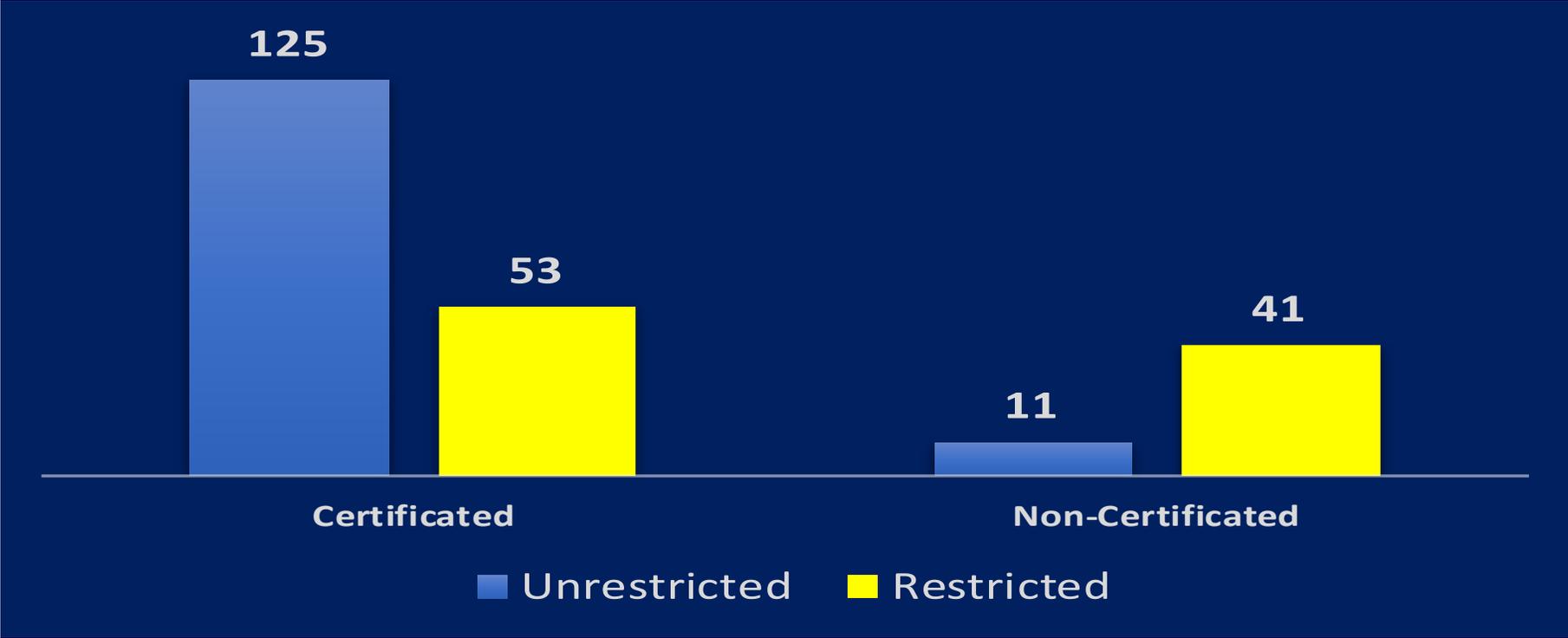
LCPS Position Inventory

Position Type	FY22	FY23	Growth
Classroom instruction	86	95	9
SPED & RTI	23.1	39.6	16.5
Campus administration	50.2	51	0.8
Campus operations	11.75	18	6.25
Shared services	29.5	26	-3.5
Total	200.55	229.6	29.05



LCPS Position Inventory By Classification & Funding Type

	Unrestricted	Restricted	Grand Total
Certificated	125	53	178
Non-Certificated	11	41	52
Grand Total	135	94	229



APPENDIX

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Lighthouse Community
 (name continued) Charter School
 CDS #: 01-61259-0130633
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0413

← Input all header
information on the
'Budget Alternative Form' sheet

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	3,418,428.00	0.00	3,418,428.00	3,609,551.00	3,833,892.00
Education Protection Account State Aid - Current Year	8012	1,115,769.00	0.00	1,115,769.00	1,029,979.00	1,029,979.00
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	1,473,532.00	0.00	1,473,532.00	1,473,532.00	1,473,532.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		6,007,729.00	0.00	6,007,729.00	6,113,062.00	6,337,403.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	8290	0.00	432,718.00	432,718.00	257,292.00	221,364.00
Special Education - Federal	8181, 8182	0.00	64,383.75	64,383.75	64,383.75	64,383.75
Child Nutrition - Federal	8220	0.00	637,495.37	637,495.37	637,495.37	637,495.37
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	73,413.00	73,413.00	73,413.00	73,413.00
Total, Federal Revenues		0.00	1,208,010.12	1,208,010.12	1,032,584.12	996,656.12
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	412,547.00	412,547.00	412,547.00	412,547.00
All Other State Revenues	StateRevAO	85,276.00	928,224.00	1,013,500.00	1,313,500.00	1,313,500.00
Total, Other State Revenues		85,276.00	1,340,771.00	1,426,047.00	1,726,047.00	1,726,047.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	0.00	260,676.00	260,676.00	260,676.00	260,676.00
Total, Local Revenues		0.00	260,676.00	260,676.00	260,676.00	260,676.00
5. TOTAL REVENUES						
		6,093,005.00	2,809,457.12	8,902,462.12	9,132,369.12	9,320,782.12
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,109,045.00	1,001,490.02	3,110,535.02	3,313,921.72	3,380,200.15
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	529,311.17	257,946.00	787,257.17	803,002.31	819,062.36
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		2,638,356.17	1,259,436.02	3,897,792.19	4,116,924.03	4,199,262.51
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	0.00	172,800.00	172,800.00	176,256.00	179,781.12
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	28,800.00	60,130.00	88,930.00	147,179.60	150,123.19
Other Non-certificated Salaries	2900	117,265.00	188,325.00	305,590.00	311,701.80	317,935.84
Total, Non-certificated Salaries		146,065.00	421,255.00	567,320.00	635,137.40	647,840.15

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative Health and Welfare Benefits	3301-3302	30,324.52	18,791.71	49,116.23	95,041.23	96,942.05
Unemployment Insurance	3401-3402	333,569.72	206,708.85	540,278.57	570,247.37	581,652.32
Workers' Compensation Insurance	3501-3502	30,324.52	18,791.71	49,116.23	47,520.61	48,471.03
OPEB, Allocated	3601-3602	30,324.52	18,791.71	49,116.23	68,904.89	70,282.99
OPEB, Active Employees	3701-3702	242,596.16	150,333.71	392,929.87	356,404.61	363,532.70
Other Employee Benefits	3751-3752	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
		667,139.44	413,417.69	1,080,557.13	1,138,118.71	1,160,881.09
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	18,274.03	7,262.36	25,536.39	26,302.48	27,091.56
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	4300	146,778.48	100,928.50	247,706.98	261,844.19	269,699.52
Noncapitalized Equipment	4400	78,822.16	66,133.00	144,955.16	149,303.81	153,782.93
Food	4700	0.00	466,352.61	466,352.61	480,343.19	494,753.48
Total, Books and Supplies		243,874.67	640,676.47	884,551.14	917,793.67	945,327.48
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	721,759.72	0.00	721,759.72	743,412.51	765,714.89
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00
Dues and Memberships	5300	531.02	0.00	531.02	546.95	563.36
Insurance	5400	61,703.00	0.00	61,703.00	63,554.09	65,460.71
Operations and Housekeeping Services	5500	81,247.76	42,884.21	124,131.97	127,855.93	131,691.61
Rentals, Leases, Repairs, and Noncap. Improvements	5600	182,457.04	336,317.14	518,774.18	534,337.41	550,367.53
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	336,026.40	50,685.23	386,711.63	454,430.98	468,063.91
Communications	5900	89,279.49	0.00	89,279.49	91,957.87	94,716.61
Total, Services and Other Operating Expenditures		1,473,004.43	429,886.58	1,902,891.01	2,016,095.74	2,076,578.61
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)						
Land and Improvements of Land	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 full accrual only)	6900	51,801.00	0.00	51,801.00	53,355.03	54,955.68
Total, Capital Outlay		51,801.00	0.00	51,801.00	53,355.03	54,955.68
7. Other Outgo						
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	7281-7299	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	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		5,220,240.71	3,164,671.76	8,384,912.47	8,877,424.59	9,084,845.53
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B)		872,764.29	(355,214.64)	517,549.65	254,944.53	235,936.59

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	3,418,428.00	0.00	3,418,428.00	3,609,551.00	3,833,892.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,718,886.74	0.00	1,718,886.74	2,236,436.39	2,491,380.92
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,718,886.74	0.00	1,718,886.74	2,236,436.39	2,491,380.92
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,236,436.39	(0.00)	2,236,436.39	2,491,380.92	2,727,317.51
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711	0.00		0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740		0.00	0.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00		0.00	0.00	0.00
Other Commitments	9760	0.00		0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00		0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	251,547.37	0.00	251,547.37	266,322.74	272,545.37
Undesignated / Unappropriated Amount	9790	1,984,889.02	(0.00)	1,984,889.02	2,225,058.18	2,454,772.14

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Lighthouse Community
 (name continued) Charter High School
 CDS #: 01-61259-0108944
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0700
 Fiscal Year: 2022/23

← Input all header
information on the
'Budget Alternative Form' sheet

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	2,207,992.00	0.00	2,207,992.00	2,423,597.00	2,576,829.00
Education Protection Account State Aid - Current Year	8012	924,266.00	0.00	924,266.00	924,266.00	924,266.00
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		3,927,422.00	0.00	3,927,422.00	4,143,027.00	4,296,259.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	8290	0.00	213,253.00	213,253.00	167,414.00	115,841.00
Special Education - Federal	8181, 8182	0.00	37,951.00	37,951.00	37,951.00	37,951.00
Child Nutrition - Federal	8220	0.00	336,826.00	336,826.00	336,826.00	336,826.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	284,630.00	284,630.00	284,630.00	284,630.00
Total, Federal Revenues		0.00	872,660.00	872,660.00	826,821.00	775,248.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	335,297.00	335,297.00	335,297.00	335,297.00
All Other State Revenues	StateRevAO	56,700.00	717,267.00	773,967.00	1,174,989.00	773,967.00
Total, Other State Revenues		56,700.00	1,052,564.00	1,109,264.00	1,510,286.00	1,109,264.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	0.00	285,322.00	285,322.00	285,322.00	285,322.00
Total, Local Revenues		0.00	285,322.00	285,322.00	285,322.00	285,322.00
5. TOTAL REVENUES						
		3,984,122.00	2,210,546.00	6,194,668.00	6,765,456.00	6,466,093.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,094,479.00	650,783.67	1,745,262.67	1,953,390.92	1,935,771.22
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	336,858.00	241,200.00	578,058.00	589,619.16	601,411.54
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		1,431,337.00	891,983.67	2,323,320.67	2,543,010.08	2,537,182.77
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	0.00	42,000.00	42,000.00	42,840.00	43,696.80
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	2900	82,161.00	101,970.53	184,131.53	234,873.16	239,570.62
Total, Non-certificated Salaries		82,161.00	143,970.53	226,131.53	277,713.16	283,267.42

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	16,481.99	11,561.98	28,043.97	56,414.46	56,409.00
Health and Welfare Benefits	3401-3402	181,301.93	127,181.79	308,483.72	338,486.79	338,454.02
Unemployment Insurance	3501-3502	16,481.99	11,561.98	28,043.97	28,207.23	28,204.50
Workers' Compensation Insurance	3601-3602	16,481.99	11,561.98	28,043.97	40,900.49	40,896.53
OPEB, Allocated	3701-3702	131,855.95	92,495.84	224,351.79	211,554.24	211,533.76
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		362,603.85	254,363.57	616,967.42	675,563.22	675,497.82
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	9,731.42	0.00	9,731.42	10,023.36	10,324.07
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	4300	72,316.61	42,593.00	114,909.61	117,140.61	99,212.29
Noncapitalized Equipment	4400	81,450.99	0.00	81,450.99	83,894.52	86,411.36
Food	4700	0.00	262,089.33	262,089.33	269,952.01	278,050.57
Total, Books and Supplies		163,499.02	304,682.33	468,181.35	481,010.51	473,998.28
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	402,910.00	0.00	402,910.00	414,997.30	427,447.22
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00
Dues and Memberships	5300	298.43	0.00	298.43	307.38	316.60
Insurance	5400	34,877.00	0.00	34,877.00	35,717.31	36,788.83
Operations and Housekeeping Services	5500	52,451.00	17,310.94	69,761.94	71,854.80	74,010.44
Rentals, Leases, Repairs, and Noncap. Improvements	5600	103,852.11	187,920.00	291,772.11	300,525.27	309,541.03
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	147,942.26	69,561.04	217,503.30	334,306.40	278,917.20
Communications	5900	50,355.54	0.00	50,355.54	51,866.21	53,422.19
Total, Services and Other Operating Expenditures		792,486.33	274,791.99	1,067,278.32	1,209,574.67	1,180,443.52
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)						
Land and Improvements of Land	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 full accrual only)	6900	40,168.00	0.00	40,168.00	41,373.04	42,614.23
Total, Capital Outlay		40,168.00	0.00	40,168.00	41,373.04	42,614.23
7. Other Outgo						
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	7281-7299	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	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		2,872,255.21	1,869,792.09	4,742,047.29	5,228,244.68	5,193,004.04
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B)		1,111,866.79	340,753.91	1,452,620.71	1,537,211.32	1,273,088.96

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	3,011,251.12	0.00	3,011,251.12	4,463,871.83	6,001,083.15
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		3,011,251.12	0.00	3,011,251.12	4,463,871.83	6,001,083.15
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,123,117.91	340,753.91	4,463,871.83	6,001,083.15	7,274,172.10
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711	0.00		0.00		
Stores	9712	0.00	0.00	0.00		
Prepaid Expenditures	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740		340,753.91	340,753.91		
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		
Other Commitments	9760	0.00		0.00		
d. Assigned						
Other Assignments	9780	0.00		0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	142,261.42	0.00	142,261.42	156,847.34	155,790.12
Undesignated / Unappropriated Amount	9790	3,980,856.49	0.00	3,980,856.50	5,844,235.81	7,118,381.98

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Lodestar
 (name continued) A Lighthouse Community Public Charter School
 CDS #: 01-61259-0134015
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 1783
 Fiscal Year: 2022/23

← Input all header information on the 'Budget Alternative Form' sheet

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	6,491,163.00	0.00	6,491,163.00	8,018,468.00	8,666,687.00
Education Protection Account State Aid - Current Year	8012	132,600.00	0.00	132,600.00	146,800.00	150,400.00
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
Total, LCFF Sources		8,315,378.00	0.00	8,315,378.00	9,856,883.00	10,508,702.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	8290	0.00	408,767.00	408,767.00	237,227.00	237,227.00
Special Education - Federal	8181, 8182	0.00	81,116.25	81,116.25	81,116.25	81,116.25
Child Nutrition - Federal	8220	0.00	846,061.02	846,061.02	846,061.02	846,061.02
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	70,267.00	70,267.00	70,267.00	70,267.00
Total, Federal Revenues		0.00	1,406,211.27	1,406,211.27	1,234,671.27	1,234,671.27
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	563,562.78	563,562.78	563,562.78	563,562.78
All Other State Revenues	StateRevAO	391,655.00	1,698,233.84	2,089,888.84	2,488,866.84	2,390,588.84
Total, Other State Revenues		391,655.00	2,261,796.62	2,653,451.62	3,052,429.62	2,954,151.62
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	0.00	176,928.00	176,928.00	176,928.00	176,928.00
Total, Local Revenues		0.00	176,928.00	176,928.00	176,928.00	176,928.00
5. TOTAL REVENUES						
		8,707,033.00	3,844,935.89	12,551,968.89	14,320,911.89	14,874,452.89
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	3,146,184.00	1,614,978.60	4,761,162.60	5,033,985.85	5,038,908.99
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	804,657.00	299,924.00	1,104,581.00	1,081,259.61	1,102,884.80
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		3,950,841.00	1,914,902.60	5,865,743.60	6,115,245.46	6,141,793.79
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	0.00	246,750.00	246,750.00	246,750.00	246,750.00
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	2900	211,875.76	424,581.60	636,457.36	652,368.63	657,754.78
Total, Non-certificated Salaries		211,875.76	671,331.60	883,207.36	899,118.63	904,504.78

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	43,807.39	30,431.07	74,238.46	140,287.28	140,925.97
Health and Welfare Benefits	3401-3402	498,651.84	317,971.23	816,623.07	841,723.69	845,555.83
Unemployment Insurance	3501-3502	43,807.39	30,431.07	74,238.46	70,143.64	70,462.99
Workers' Compensation Insurance	3601-3602	43,807.39	30,431.07	74,238.46	101,708.28	102,171.33
OPEB, Allocated	3701-3702	362,655.88	231,251.80	593,907.68	526,077.31	528,472.39
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		992,729.89	640,516.24	1,633,246.13	1,679,940.20	1,687,588.51
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	28,930.19	0.00	28,930.19	29,796.10	30,692.04
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	4300	268,829.36	112,772.68	381,602.04	413,400.10	404,657.23
Noncapitalized Equipment	4400	194,595.85	9,998.00	204,593.85	210,731.67	217,053.62
Food	4700	0.00	658,274.11	658,274.11	678,022.33	698,363.00
Total, Books and Supplies		492,355.40	781,044.79	1,273,400.19	1,331,952.20	1,350,765.89
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	960,897.00	0.00	960,897.00	989,723.91	1,019,415.63
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00
Dues and Memberships	5300	749.55	0.00	749.55	772.04	795.20
Insurance	5400	87,096.00	0.00	87,096.00	89,708.88	92,400.15
Operations and Housekeeping Services	5500	121,656.56	53,560.34	175,216.90	180,473.41	185,887.61
Rentals, Leases, Repairs, and Noncap. Improvements	5600	403,887.11	901,125.00	1,305,012.11	1,344,162.47	1,384,487.35
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	383,608.00	103,574.83	487,182.83	599,541.31	531,513.28
Communications	5900	115,426.97	0.00	115,426.97	118,889.78	122,456.47
Total, Services and Other Operating Expenditures		2,073,321.19	1,058,260.17	3,131,581.36	3,323,271.80	3,336,955.68
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)						
Land and Improvements of Land	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 full accrual only)	6900	35,862.00	0.00	35,862.00	36,937.86	38,046.00
Total, Capital Outlay		35,862.00	0.00	35,862.00	36,937.86	38,046.00
7. Other Outgo						
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	7281-7299	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	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		7,756,985.24	5,066,055.40	12,823,040.64	13,386,466.14	13,459,654.65
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B)		950,047.76	(1,221,119.51)	(271,071.75)	934,445.74	1,414,798.24

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(1,163,847.94)	1,163,847.94	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(1,163,847.94)	1,163,847.94	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(213,800.18)	(57,271.57)	(271,071.75)	934,445.74	1,414,798.24
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,615,627.00	57,271.57	2,672,898.57	2,401,826.82	3,336,272.56
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		2,615,627.00	57,271.57	2,672,898.57	2,401,826.82	3,336,272.56
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,401,826.82	0.00	2,401,826.82	3,336,272.56	4,751,070.80
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711	0.00		0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740		0.00	0.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00		0.00	0.00	0.00
Other Commitments	9760	0.00		0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00		0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	384,691.22	0.00	384,691.22	401,593.98	403,789.64
Undesignated / Unappropriated Amount	9790	2,017,135.60	0.00	2,017,135.60	2,934,678.58	4,347,281.16