CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM

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

This charter school uses the following basis of accounting:

[X] **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	Totals for 2025-26	Totals for 2026-27	Totals for 2027-28	Totals for 2028-29
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	7,845,082	8,171,401	8,735,424	9,114,430
Education Protection Account State Aid - Current Year	8012	134,688	134,688	136,528	137,038
State Aid - Prior Years	8019	0	0		
Transfers of Charter Schools in Lieu of Property Taxes	8096	2,585,447	2,585,447	2,585,447	2,585,447
Other LCFF Transfers	8091, 8097		0		
Total, LCFF Sources		10,565,217	10,891,536	11,457,399	11,836,915
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	962,777	646,778	646,778	666,182
Special Education - Federal	8181, 8182	91,235	94,045	94,045	96,866
Child Nutrition - Federal	8220	548,394	548,394	589,144	606,818
Donated Food Commodities	8221		0		
Other Federal Revenues	8110, 8260-8299		0		
Total, Federal Revenues		1,602,406	1,289,217	1,329,967	1,369,866
3. Other State Revenues					
Special Education - State	StateRevSE	668,324	613,716	613,716	632,127
All Other State Revenues	StateRevAO	2,923,669	3,110,142	3,014,173	3,104,599
Total, Other State Revenues		3,591,993	3,723,858	3,627,889	3,736,726

4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	431,789	431,789	431,789	444,743
Total, Local Revenues		431,789	431,789	431,789	444,743
5. TOTAL REVENUES		16,191,405	16,336,400	16,847,044	17,388,249
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	4,785,391	4,928,952	5,076,821	5,229,126
Certificated Pupil Support Salaries	1200	0	0		
Certificated Supervisors' and Administrators' Salaries	1300	1,766,018	1,818,998	1,873,568	1,929,775
Other Certificated Salaries	1900		0		
Total, Certificated Salaries		6,551,409	6,747,951	6,950,389	7,158,901
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	622,021	640,681	659,902	666,182
Non-certificated Support Salaries	2200	0	0		
Non-certificated Supervisors' and Administrators' Sal.	2300	0	0		
Clerical and Office Salaries	2400	0	0		
Other Non-certificated Salaries	2900	801,078	721,664	743,314	765,613
Total, Non-certificated Salaries		1,423,099	1,362,345	1,403,216	1,431,795

Description	Object Code	Totals for 2025-26	Totals for 2026-27	Totals for 2027-28	Totals for 2028-29
3. Employee Benefits					
STRS	3101-3102				
PERS	3201-3202				
OASDI / Medicare / Alternative	3301-3302	94,329	97,159	100,073	103,076
Health and Welfare Benefits	3401-3402	819,521	844,106	869,429	895,512
Unemployment Insurance	3501-3502	22,661	23,340	24,041	24,762
Workers' Compensation Insurance	3601-3602	160,005	164,805	169,750	174,842
OPEB, Allocated	3701-3702	621,688	640,339	659,549	679,335
OPEB, Active Employees	3751-3752	0	0	0	0
Other Employee Benefits	3901-3902	79,093	81,466	83,910	86,427
Total, Employee Benefits		1,797,296	1,851,215	1,906,752	1,963,954
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	150,232	153,237	156,301	160,990
Books and Other Reference Materials	4200	4,666	4,759	4,855	5,000

Materials and Supplies	4300	476,913	486,451	496,180	511,066
Noncapitalized Equipment	4400	316,612	322,944	329,403	339,285
Food	4700	521,126	531,549	542,179	558,445
Total, Books and Supplies		1,469,549	1,498,940	1,528,919	1,574,786
5. Services and Other Operating Expenditures					
Subagreements for Services	5100	346,745	180,755	277,113	285,426
Travel and Conferences	5200	2,399	2,446	2,495	2,570
Dues and Memberships	5300	61,833	63,070	64,331	66,261
Insurance	5400	92,102	93,944	95,823	98,698
Operations and Housekeeping Services	5500	331,482	338,112	344,874	355,220
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,081,664	2,123,297	2,165,763	2,230,736
Transfers of Direct Costs	5700-5799	0	0	0	0
Professional/Consulting Services and Operating Expend.	5800	1,487,179	1,516,922	1,547,261	1,593,678
Communications	5900	132,649	135,302	138,008	142,148
Total, Services and Other Operating Expenditures		4,536,052	4,453,849	4,635,668	4,774,738
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)					
Land and Improvements of Land	6100-6170				
Buildings and Improvements of Buildings	6200				
Books and Media for New School Libraries or Major					
Expansion of School Libraries	6300				
Equipment	6400				
Equipment Replacement	6500				
Lease Assets	6600				
Subscription Assets	6700				
Depreciation Expense (for full accrual only)	*6900*	414,000	422,100	422,100	422,100
Amortization Expense - Lease Assets	*6910*				
Amortization Expense - Subscription Assets	*6920*				
Total, Capital Outlay		414,000	422,100	422,100	422,100
7. Other Outgo					
Tuition to Other Schools	7110-7143				
Transfers of Pass-through Revenues to Other LEAs	7211-7213				
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE				
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				
All Other Transfers	7281-7299				
Transfers of Indirect Costs	7300-7399				
Debt Service:					
Interest	7438				

Principal	7439				
Total, Other Outgo		0	0	0	0
8. TOTAL EXPENDITURES		16,191,405	16,336,400	16,847,044	17,326,275
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(0)	(0)	0	61,974

Description	Object Code	Totals for 2025-26	Totals for 2026-27	Totals for 2027-28	Totals for 2028-29
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979				
2. Less: Other Uses	7630-7699				
3. Contributions Between Unrestricted and Restricted Accounts					
(must net to zero)	8980-8999				
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(0)	(0)	0	61,974
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	4,068,848	4,068,848	4,068,848	4,068,848
b. Adjustments to Beginning Balance	9793, 9795				
c. Adjusted Beginning Balance		4,068,848	4,068,848	4,068,848	4,068,848
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,068,848	4,068,848	4,068,848	4,130,822
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711				
Stores	9712				
Prepaid Expenditures	9713				
All Others	9719				
b. Restricted	9740				
c. Committed					
Stabilization Arrangements	9750				
Other Commitments	9760				
d. Assigned					
Other Assignments	9780				

e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	809,570	816,820	842,352	866,314
Undesignated / Unappropriated Amount	9790	3,259,278	3,252,028	3,226,496	3,264,509

LCFF Calculator Caveats

v.26.1c **5/21/2025**

Every effort was made to make the calculator as accurate as possible. However, because the calculator is based on estimates and assumptions, actual Local Control Funding Formula (LCFF) funding may differ from the amounts generated by the calculator. In some cases, LEA-specific and unique complexities that exist for a small percentage of local educational agencies (LEAs) may result in errors. Every unique situation is not modeled in the calculator, and **the calculator may not be useful for all LEAs**.

The following bullets highlight these assumptions, and some of the unique situations and known issues that could be identified.

General

The calculator is based on the LCFF statute as currently written, unless otherwise noted in these caveats. In some cases there may be differences in rounding +/- $1.

A proration/(deficit) factor assumption has been built into the LCFF calculator. The proration factor methodology and application is subject to revision should the state choose to apply a proration factor, or other deficit factor, in the future.

The calculator includes cost of living adjustments (COLA) and if applicable proration factors as estimated by the Department of Finance (DOF).

The calculator prepopulates with certified data provided by the California Department of Education (CDE) for the calculation of principal apportionment. Users should independently verify prefilled data, and should make adjustments as needed if revisions have been filed.

The Education Protection Account (EPA) proportionate share percentage is based on estimates released by the CDE that may not yet be finalized. Therefore, the percentage may change from what is shown in the calculator through final calculation in February of the following fiscal year.

NEW 2022-23

EPA revenue in the 2021-22 fiscal year increased to an unprecedented level of funding which necessitated changes to the calculation. Pursuant to Section 112 of AB 181 (Chapter 52, Statutes of 2022), the 2012-13 Revenue Limit rates for school districts and charter schools were adjusted to reflect statutory COLA increases from 2013-14 through 2021-22. These rates will continue to receive COLA adjustments moving forward.

NEW 2024-25

On the Data Entry tab, there are three new columns that include an additional three years of historical data for local educational agencies. These columns do not create calculations for these years, but may impact the three prior year calculations (PY3, PY2). Districts can use these to enter in audit adjustments or other necessary adjustments from reorganizations or mergers to their attendance, enrollment, unduplicated pupil counts, or charter shift increases or decreases.

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Charter School Calculations

The calculator is not designed to directly calculate budget estimates for all-charter school districts because of the unique options selected at the time the district converted. It is recommended all-charter school districts contact the CDE to determine the best method for estimating LCFF revenues.

Charter schools that are funded under different funding methodologies due to their pupil population are not included as a single scenario within the calculator. These schools are mainly those authorized by a county board of education.

The calculator is designed for a district to calculate the in lieu taxes and, as such, charter schools should contact their sponsoring authority for in lieu tax amounts to ensure accuracy.

The calculator does not take into account the following:

- District reorganizations that include a charter school(s) newly authorized by one or more districts affected by the reorganization.
- Charter schools that operated in the prior year but have been reauthorized by a different agency in the current year and have not been certified within the PASE system.

If either of these situations apply, we recommend working with the CDE and FCMAT to determine if the calculator can be adapted.

School District Calculations

NEW 2023-24

2019-20 certified ADA was adjusted after the R3 certification cycle for school districts that were the sponsoring LEA of a charter school that discontinued operation by the end of 2019-20. This ADA adjustment was only made to accommodate an accurate calculation of the three prior-year average (PY1 2021-22. PY2 2020-21, PY3 2019-20) commencing with the 2022-23 fiscal year.

For districts with **necessary small schools** (NSS), the calculator models different combinations of NSS and regular ADA to determine the overall maximum funding available. Districts with necessary small schools should refer to the Instructions tab. Districts are encouraged to independently select their funding options and evaluate the results to determine which funding method they will elect to follow.

The calculator does not take into account the following funding adjustments for **basic aid school districts**:

- Basic Aid Choice
- Basic Aid Court-Ordered Voluntary Pupil Transfer
- Basic Aid Open Enrollment
- Basic Aid Supplement Charter School Adjustment

The calculator does not take into account the impact of district reorganizations that have not been certified by the CDE via the PASE system. Furthermore, **historical year projections may not be accurate**. We recommend working with your county office, the CDE and FCMAT to evaluate whether an alternative approach to developing a funding estimate is possible.

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LCFF Calculator Navigation

v.26.1c 5/21/2025

Structure:

1 The LCFF Calculator structure has been built to maintain a standard eight-year structure that includes two historical years, one current year and five projection years.

2 The Data Entry tab was designed to cluster data entry sections by projection type (charter school or school district). Charter school data entry sections are intentionally placed at the top of the page due to the limited amount of data required to complete a projection.

3 The workbook contains conditional formatting to guide users through data entry. Once a projection type is identified and all basic questions are answered, only the highlighted sections require data entry; all remaining sections not applicable to the projection will remain grayed out. **No data should be entered in sections that are not highlighted**.

Projection Type Not Identified	Charter School Projection	School District Projection
	Data Entry Sections	Data Entry Sections

4 A separate calculation must be prepared for each LEA, either district or charter school.

Data entry cells: prepopulated with the most current certified data; all data entry cells are unlocked for user edit. Prepopulated data cannot be restored after user override.

Tab Navigation Key:

Information tabs: provide important projection information and should be reviewed with each update.

Data Entry tab: single data entry tab for ALL LCFF calculations. Sections to be completed are identified through highlighting upon entry of CDS code and responses to required questions.

Primary calculation results tabs: provide calculations and results summaries only. **No data is entered on these tabs**.

Secondary support calculation tabs: provide details of supporting calculations for components that do not apply to all LEA calculations**. No data is entered on these tabs.**

User editable tabs: preformatted graphs and blank worksheet tabs.

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LCFF Calculator Navigation

v.26.1c 5/21/2025

Instructions:

1 **Review Caveats**: Important details that may affect LEA calculations are noted in this tab. **This tab should be reviewed with each update**.

2 **Data Entry tab:** Data for all calculation types is entered into the Data Entry tab.
- Start a calculation by entering the five-digit code for a school district calculation or seven-digit school code for a charter school calculation. Once the LEA code is entered, the LEA type (district or charter) will be identified and the applicable data entry sections will be highlighted for completion.
- New charter schools that do not yet have a CDS code should select "Yes" from the drop-down list following the question below the CDS code box.

Section (1) Universal Assumptions: Prepopulated assumptions are based on the most current data released by the Department of Finance and the California Department of Education. COLA and EPA assumptions should be reviewed and updated to match percentage updates published after the version release.

Section (2) Charter School Data Elements Required to Calculate the LCFF: Enter charter school data elements in this section of the Data Entry tab ONLY; do not enter data in sections that are grayed out.

Section (3) School District Data Elements Required to Calculate the LCFF: Enter school district data elements in this section of the Data Entry tab ONLY; do not enter data in sections that are grayed out.
- **In Lieu of Taxes:** School districts that are the sponsoring LEA for a charter school or are otherwise required to transfer property taxes to a charter school should answer "YES" to the applicable question in this section, then complete section (5) School District In-Lieu of Property Tax Calculation for Charter Schools.
- **Necessary Small Schools**: School districts that have necessary small schools should answer "YES" to the applicable question in this section, then complete section (4) Necessary Small Schools ADA.
- **TK Add-on Funding:** ADA for TK students must be entered in this section for the add-on to calculate. TK ADA should also be included in the ADA section to properly calculate the Base, Supplemental and Concentration grants.
- **Charter Shift ADA**: Prior year ADA used in the determination of school district funding calculations is based on the greater of current year, prior year and, beginning with 2022-23 fiscal year, three-prior year average. The prior year ADA must be adjusted by the net ADA of students who "shifted" between district schools and district sponsored charter schools. Sponsoring school districts should enter the total prior year ADA by grade span of those students who attended district sponsored charter schools in the prior year and returned to attend district schools in the current year in the first section. Total prior year ADA by grade span for students who attended district schools in the prior year, then left to attend a district sponsored charter school should be entered in the second section.

Section (4) Necessary Small Schools ADA: School districts that have necessary small schools must complete section (4) on the Data Entry tab. Prior year data must be entered for each year including historical years, even when the school is funded under LCFF. If "**Enter SCHL LCFF ADA**" or "**Enter SCHL FTE**" is in any of the cells in the NSS ADA/FTE section, school districts should enter in the ADA/FTE for the school, so the calculator can accurately project funding.
- **NSS Supporting Calculations**: details related to NSS funding determination are located in the NSS Calculation tabs.

Section (5) In-Lieu of Property Tax Calculation for Charter Schools: School districts required to transfer in-lieu taxes to charter schools should select "Yes" from the drop-down list in section (3), then complete either section (a) or (b).
- **Section (a): To be completed only by districts that use an alternative rate for in-lieu tax transfers or calculates the in-lieu transfers outside of this tool. Carefully review and follow the instructions located in the In-lieu tax section.**
- **Section (b): To be completed by districts that follow the traditional allocation of funding for in-lieu tax transfers. The tool has been designed to support basic aid district calculations, which require charter school ADA to be entered by grade span. Non basic aid districts can enter the total charter school ADA for each school in any single grade span, it is not necessary to enter ADA by grade span or separately for each charter school. Consolidating all charter school ADA into a single section will calculate a similar result.**
- **In-Lieu of Property Taxes Results: The supporting calculations and in-lieu of property tax transfer amounts for each charter school are located in the District In-Lieu Taxes tab.**

3 **Review LCFF Calculation and EPA Results:** Detailed calculations and results can be viewed on the Calculator, EPA and Summary tabs. No data entry is required on these tabs.

4 **Supporting Calculations**: details related to NSS funding determination and in-lieu tax transfer amounts for each charter school are located in the NSS Calculation and District In-Lieu Taxes tabs.

Resources:

FCMAT LCFF help desk and calculator updates:	www.fcmat.org/lcff
CDE PASE exhibits:	www.cde.ca.gov/fg/aa/pa/exhibitguides.asp
CDE Exhibit Guide:	www.cde.ca.gov/fg/aa/pa/exhibitguides.asp

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LCFF Calculator Navigation

v.26.1c 5/21/2025

CDE Funding Rates and Information: www.cde.ca.gov/fg/aa/pa/lcffcola.asp

LCFF CALCULATOR

134015	5 digit District code or 7 digit School code *(from the CDS code)*	LEA:	Lodestar: A Lighthouse Community Charter Public
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title:	FY26 Draft Budget
Charter	Projection Type	Created by:	Aron Kidane
		Email:	aron.kidane@lighthousecharter.org
5/27/2025	Projection Date	Phone:	510-575-1265

	DATA ONLY - NO CALCULATIONS			PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Lodestar: A Lighthouse Community Charter Public (134015)	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
(1) UNIVERSAL ASSUMPTIONS											
Supplemental Grant %				***20.00%***	***20.00%***	***20.00%***	***20.00%***	***20.00%***	***20.00%***	***20.00%***	***20.00%***
Concentration Grant (>55% population)				***65.00%***	*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*
Statutory COLA & Augmentation/Suspension *(prefilled as calculated by the Department of Finance, DOF)*				**13.26%**	**8.22%**	**1.07%**	**2.30%**	**3.02%**	**3.42%**	**3.31%**	**3.24%**
Statutory COLA				***6.56%***	***8.22%***	***1.07%***	*2.30%*	*3.02%*	*3.42%*	*3.31%*	*3.24%*
Augmentation/(COLA Suspension)				***6.70%***	***0.00%***	***0.00%***	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Base Grant Proration Factor (defict)				***0.00%***	***0.00%***	***0.00%***	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor				***0.00%***	***0.00%***	***0.00%***	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Transitional Kindergarten Add-on (*2022-23 forward*)				$ 2,813	$ 3,044	$ 3,077	$ 3,148	$ 3,243	$ 3,354	$ 3,465	$ 3,577
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)				**12.74780911%**	**21.98880689%**	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)				**12.84814107%**	**22.03836064%**	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
Local EPA Accrual				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Lodestar: A Lighthouse Community Charter Public (134015)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF												
NEW CHARTER SCHOOLS							**New Charter School Name:**					
							Year that charter starts operation (select from drop down list):		**2022-23**			
(a) TRANSFER OF IN-LIEU PROPERTY TAX					**Note: Charter schools should contact sponsoring district(s) for In-lieu estimate**							
I-4	**In-Lieu of Property Tax**				**2,102,839**	**2,388,628**	**2,585,447**	2,585,447	2,585,447	2,585,447	2,585,447	2,585,447
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)												
A-1, A-2, A-3	**Enrollment**		**645**	**669**	**712**	**739**	**719**	732	732	732	732	732
B-1, B-2, B-3	**Unduplicated Pupil Count**		**542**	**579**	**672**	**686**	**702**	703	703	703	703	703
	Single Year Unduplicated Pupil Percentage				94.38%	92.83%	97.64%	96.00%	96.00%	96.00%	96.00%	96.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage				88.50%	91.37%	94.93%	95.47%	96.54%	96.00%	96.00%	96.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location												
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.												
D-3	**Unduplicated Pupil Percentage (%)**				**77.95%**	**80.10%**	**81.41%**	81.41%	81.41%	81.41%	81.41%	81.41%
	Unduplicated Pupil Percentage: Supplemental Grant				88.50%	91.37%	94.93%	95.47%	96.54%	96.00%	96.00%	96.00%
	Unduplicated Pupil Percentage: Concentration Grant				77.95%	80.10%	81.41%	81.41%	81.41%	81.41%	81.41%	81.41%
(d) AVERAGE DAILY ATTENDANCE (ADA)												
ADA used for the Transitional Kindergarten Add-on ONLY:												
G-4	**TK** (NEW beginning 2022-23)				**-**	**-**	**19.25**	16.56	16.56	16.56	16.56	16.56
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year												
B-1	**Grades TK-3**				**174.85**	**164.20**	**168.78**	164.68	164.58	165.96	165.96	165.96
B-2	**Grades 4-6**				**161.42**	**163.60**	**150.64**	150.88	150.75	154.92	154.92	154.92
B-3	**Grades 7-8**				**132.44**	**132.56**	**137.06**	138.92	138.78	141.96	141.96	141.96
B-4	**Grades 9-12**				**157.20**	**195.77**	**205.91**	218.96	218.73	222.35	222.35	222.35
	SUBTOTAL ADA				625.91	656.13	662.39	673.44	672.84	685.19	685.19	685.19
	RATIO: ADA to Enrollment				0.88	0.89	0.92	0.92	0.92	0.94	0.94	0.94
(e) OTHER LCFF ADJUSTMENTS												
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative. **Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.**												
H-2	Miscellaneous Adjustments				**$ (59,413)**	**$ -**	**$ -**					
J-4	Minimum State Aid Adjustments				**$ -**	**$ -**	**$ -**					

Lodestar: A Lighthouse Community Charter Public (134015)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF												
(a) GENERAL QUESTIONS												
	Is your district required to transfer in-lieu taxes to a charter school?				**YES**							
	Does your district have a necessary small school?				**YES**							
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION												
	Did your district meet the requirements of funding?				YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES												
C-1	**Estimated Property Taxes (excluding RDA)**				$ -	$ -	$ -					
B-5	**Redevelopment Agency Local Revenue**				$ -	$ -	$ -					
	Less In-Lieu Property Tax Transfer				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Local Revenue				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(d) OTHER LCFF ADJUSTMENTS												
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.												
H-2	**Miscellaneous Adjustments**				$ -	$ -	$ -					
J-5	**Minimum State Aid Adjustments**				$ -	$ -	$ -					
(e) UNDUPLICATED PUPIL PERCENTAGE												
A-1 / A-3	**District Enrollment**		-	-	-	-	-					
A-2 / A-4	**COE Enrollment**		-	-	-	-	-					
	Total Enrollment		-	-	-	-	-	-	-	-	-	-
B-1 / B-3	**District Unduplicated Pupil Count**		-	-	-	-	-					
B-2 / B-4	**COE Unduplicated Pupil Count**		-	-	-	-	-					
	Total Unduplicated Pupil Count		-	-	-	-	-	-	-	-	-	-
	Single Year Unduplicated Pupil Percentage				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Lodestar: A Lighthouse Community Charter Public (134015)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(f) AVERAGE DAILY ATTENDANCE (ADA)												
ADA used for the Transitional Kindergarten Add-on ONLY:												
G-10	**TK (Commencing in 2022-23)**				-	-	-					
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.												
	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)											
B-1, D-5	**Grades TK-3**	-	-	-	-	-	-					
	Grades 4-6	-	-	-	-	-	-					
	Grades 7-8	-	-	-	-	-	-					
	Grades 9-12	-	-	-	-	-	-					
	TOTAL CURRENT YEAR ADA	-	-	-	-	-	-	-	-	-	-	-
	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)											
D-9, E-1	**Grades TK-3**				-	-	-					
	Grades 4-6				-	-	-					
	Grades 7-8				-	-	-					
	Grades 9-12				-	-	-					
	TOTAL NPS-CDS (Annual)				-	-	-	-	-	-	-	-
	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).				-	-	-					
	DISTRICT TOTAL				-	-	-	-	-	-	-	-
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)											
E-2, E-3	**Grades TK-3**				-	-	-					
	Grades 4-6				-	-	-					
	Grades 7-8				-	-	-					
	Grades 9-12				-	-	-					
	COUNTY TOTAL				-	-	-	-	-	-	-	-
	RATIO: District ADA-to-Enrollment				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	RATIO: County ADA-to-Enrollment				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

If applicable, enter prior year ADA for students transferring into or out of district schools and **district-sponsored** charter schools. **Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s).** **NOTE: *Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.**

	Prior year	**Source:** Principal Apportionment Data Collection, P-2 Attendance School District Form	2019-20 ADA shift (no data reported in 2020-21)*	2020-21 ADA shift (no data reported in 2021-22)*	2021-22 ADA shift reported in 2022-23 PADC ADA report	2022-23 ADA shift reported in 2023-24 PADC ADA report	2023-24 ADA shift reported in 2024-25 PADC ADA report	2024-25 ADA shift reported in 2025-26 PADC ADA report	2025-26 ADA shift reported in 2026-27 PADC ADA report	2026-27 ADA shift reported in 2027-28 PADC ADA report	2027-28 ADA shift reported in 2028-29 PADC ADA report	2028-29 ADA shift reported in 2029-30 PADC ADA report
A-19	**Grades TK-3**	Prior year **Charter School Shift Increase** of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-	-	-	-	-					
	Grades 4-6		-	-	-	-	-					
	Grades 7-8		-	-	-	-	-					
	Grades 9-12		-	-	-	-	-					
			-	-	-	-	-	-	-	-	-	-
A-20	**Grades TK-3**	Prior year **Charter School Shift Decrease** of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-	-	-	-	-					
	Grades 4-6		-	-	-	-	-					
	Grades 7-8		-	-	-	-	-					
	Grades 9-12		-	-	-	-	-					
			-	-	-	-	-	-	-	-	-	-
	Net increase/(decrease) to prior year ADA		-	-	-	-	-	-	-	-	-	-

Lodestar: A Lighthouse Community Charter Public (134015)			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(4) NECESSARY SMALL SCHOOLS ADA													
For each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated, enter ADA and FTE for the current and three prior years.													
1 **NSS #1**												**School Code:**	
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-	-	-	-	-	
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-	-	-	-	-	
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-	-	-	-	-	
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-	-	-	-	-	
		TOTAL	-	-	-	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE** (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-	
	Is this school eligible for NSS funding?					Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method
2 **NSS #2**												**School Code:**	
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-	-	-	-	-	
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-	-	-	-	-	
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-	-	-	-	-	
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-	-	-	-	-	
		TOTAL	-	-	-	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE** (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-	
	Is this school eligible for NSS funding?					Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method
3 **NSS #3**												**School Code:**	
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-	-	-	-	-	
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-	-	-	-	-	
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-	-	-	-	-	
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-	-	-	-	-	
		TOTAL	-	-	-	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE** (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-	
	Is this school eligible for NSS funding?					Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method

Lodestar: A Lighthouse Community Charter Public (134015)			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
4	**NSS #4**											**School Code:**	
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-	-	-	-	-	
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-	-	-	-	-	
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-	-	-	-	-	
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-	-	-	-	-	
		TOTAL	-	-	-	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE** (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-	
	Is this school eligible for NSS funding?					Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method
5	**NSS #5**											**School Code:**	
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-	-	-	-	-	
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-	-	-	-	-	
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-	-	-	-	-	
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-	-	-	-	-	
		TOTAL	-	-	-	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE** (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-	
	Is this school eligible for NSS funding?					Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method

Lodestar: A Lighthouse Community Charter Public (134015)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS											
Complete either section (a) or (b)											
(a) ALTERNATIVE CALCULATION TOOL											
Use this section to override the calculated in-lieu of property tax results.											
1. Clear the prepopulated number '1' from the box located to the right				1							
2. Local calculation of total in-lieu property taxes											
(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)											
Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.											
1 **Charter Name**											
Charter ADA by grade span											
Grades K-3				-	-	-					
Grades 4-6				-	-	-					
Grades 7-8				-	-	-					
Grades 9-12				-	-	-					
Total ADA				-	-	-	-	-	-	-	-
2 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
3 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
4 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-

Lodestar: A Lighthouse Community Charter Public (134015)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
5 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
6 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
7 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
8 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
9 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-

Lodestar: A Lighthouse Community Charter Public (134015)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
10 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
11 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
12 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
13 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
14 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-

Lodestar: A Lighthouse Community Charter Public (134015)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
15 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
16 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
17 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
18 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-		-
19 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-

Lodestar: A Lighthouse Community Charter Public (134015)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
20 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
21 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
22 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
23 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
24 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-

Lodestar: A Lighthouse Community Charter Public (134015)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
25 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
26 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
27 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
28 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
29 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-

Lodestar: A Lighthouse Community Charter Public (134015)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
30 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
31 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
32 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
33 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
34 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-

Lodestar: A Lighthouse Community Charter Public (134015)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
35 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
36 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
37 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
38 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
39 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-

Lodestar: A Lighthouse Community Charter Public (134015)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
40 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
41 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-		-
42 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
43 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
44 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-

Lodestar: A Lighthouse Community Charter Public (134015)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
45 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
46 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
47 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
48 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-
49 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-

	Lodestar: A Lighthouse Community Charter Public (134015)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
50	**Charter Name**											
	Charter ADA by grade span											
	Grades K-3											
	Grades 4-6											
	Grades 7-8											
	Grades 9-12											
	Total ADA				-	-	-	-	-	-	-	-

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget				5/27/2025				
DETAILED ADA CALCULATION	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-
Net Adjustment to Prior Year ADA for Charter Shift								
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift		-	-	-	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage		-	-	-	-	-	-	-
Prior year charter school shift percentage		0%	0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	174.85	164.20	168.78	164.68	164.58	165.96	165.96	165.96
Grades 4-6	161.42	163.60	150.64	150.88	150.75	154.92	154.92	154.92
Grades 7-8	132.44	132.56	137.06	138.92	138.78	141.96	141.96	141.96
Grades 9-12	157.20	195.77	205.91	218.96	218.73	222.35	222.35	222.35
LCFF Subtotal	625.91	656.13	662.39	673.44	672.84	685.19	685.19	685.19
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	625.91	656.13	662.39	673.44	672.84	685.19	685.19	685.19
Change in LCFF ADA (excludes NSS ADA)	625.91	656.13	662.39	673.44	672.84	685.19	685.19	685.19
	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget				5/27/2025				
DETAILED ADA CALCULATION	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	174.85	164.20	168.78	164.68	164.58	165.96	165.96	165.96
Grades 4-6	161.42	163.60	150.64	150.88	150.75	154.92	154.92	154.92
Grades 7-8	132.44	132.56	137.06	138.92	138.78	141.96	141.96	141.96
Grades 9-12	157.20	195.77	205.91	218.96	218.73	222.35	222.35	222.35
Subtotal	625.91	656.13	662.39	673.44	672.84	685.19	685.19	685.19
	Current Year	*Current Year*	*Current Year*	*Current Year*	*Current Year*	*Current Year*	*Current Year*	*Current Year*
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
ACTUAL ADA ***(Current Year Only)***								
Grades TK-3	174.85	164.20	168.78	164.68	164.58	165.96	165.96	165.96
Grades 4-6	161.42	163.60	150.64	150.88	150.75	154.92	154.92	154.92
Grades 7-8	132.44	132.56	137.06	138.92	138.78	141.96	141.96	141.96
Grades 9-12	157.20	195.77	205.91	218.96	218.73	222.35	222.35	222.35
Total Actual ADA	625.91	656.13	662.39	673.44	672.84	685.19	685.19	685.19
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	174.85	164.20	168.78	164.68	164.58	165.96	165.96	165.96
Grades 4-6	161.42	163.60	150.64	150.88	150.75	154.92	154.92	154.92
Grades 7-8	132.44	132.56	137.06	138.92	138.78	141.96	141.96	141.96
Grades 9-12	157.20	195.77	205.91	218.96	218.73	222.35	222.35	222.35
Total Funded ADA	**625.91**	**656.13**	**662.39**	**673.44**	**672.84**	**685.19**	**685.19**	**685.19**
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	-	19.25	16.56	16.56	16.56	16.56	16.56

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget	v.26.1c					PY3	v.26.1c					5/27/2025	PY2
LOCAL CONTROL FUNDING FORMULA						**2022-23**							**2023-24**
LCFF ENTITLEMENT CALCULATION													
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
Calculation Factors		13.26%	0.00%	88.50%	77.95%			8.22%	0.00%	91.37%	80.10%		
	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	174.85	$ 9,166	$ 953	$ 1,791	$ 1,510	$ 2,346,410	164.20	$ 9,919	$ 1,032	$ 2,001	$ 1,787	$ 2,420,118	
Grades 4-6	161.42	9,304		1,647	1,388	1,991,719	163.60	10,069		1,840	1,643	2,217,068	
Grades 7-8	132.44	9,580		1,696	1,429	1,682,618	132.56	10,367		1,894	1,691	1,849,589	
Grades 9-12	157.20	11,102	289	2,016	1,699	2,374,735	195.77	12,015	312	2,253	2,011	3,247,979	
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-	
Total Base, Supplemental, and Concentration Grant		$ 6,118,536	$ 212,063	$ 1,120,516	$ 944,367	$ 8,395,482		$ 7,002,415	$ 230,534	$ 1,321,749	$ 1,180,056	$ 9,734,754	
NSS Allowance		-				-		-				-	
TOTAL BASE	625.91	$ 6,118,536	$ 212,063	$ 1,120,516	$ 944,367	$ 8,395,482	656.13	$ 7,002,415	$ 230,534	$ 1,321,749	$ 1,180,056	$ 9,734,754	
ADD ONS:													
Targeted Instructional Improvement Block Grant						$ -						$ -	
Home-to-School Transportation (COLA added commencing 2023-24)						-						-	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	$ 2,813.00		-	TK ADA	-	TK Add-on rate	$ 3,044.00		-	
ECONOMIC RECOVERY TARGET PAYMENT						-						-	
LCFF Entitlement Before Adjustments						$ 8,395,482						$ 9,734,754	
Miscellaneous Adjustments						(59,413)						-	
ADJUSTED LCFF ENTITLEMENT						**$ 8,336,069**						**$ 9,734,754**	
Local Revenue (including RDA)						(2,102,839)						(2,388,628)	
Gross State Aid						**$ 6,233,230**						**$ 7,346,126**	
Education Protection Account Entitlement						(125,182)						(131,226)	
Net State Aid						**$ 6,108,048**						**$ 7,214,900**	
MINIMUM STATE AID CALCULATION													
			12-13 Rate	2022-23 ADA		N/A			12-13 Rate	2023-24 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			$ -	625.91		$ -			$ -	656.13		$ -	
2012-13 NSS Allowance (deficited)			$ -			-			$ -			-	
Minimum State Aid Adjustments						-						-	
Less Current Year Property Taxes/In-Lieu						(2,102,839)						(2,388,628)	
Less Education Protection Account Entitlement						(125,182)						(131,226)	
Subtotal State Aid for Historical RL/Charter General BG						**$ -**						**$ -**	
Categorical Minimum State Aid						-						-	
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-	
Minimum State Aid Guarantee Before Proration Factor						**$ -**						**$ -**	
Proration Factor												0.00%	
Minimum State Aid Guarantee						**$ -**						**$ -**	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						8,395,482						9,734,754	
Minimum State Aid plus Property Taxes including RDA						2,102,839						2,388,628	
Offset						-						-	
Minimum State Aid Prior to Offset						-						-	
Total Minimum State Aid with Offset						-						-	
State Aid Before Additional State Aid						**$ 6,108,048**						**$ 7,214,900**	
ADDITIONAL STATE AID						**$ -**						**$ -**	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 6,108,048**						**$ 7,214,900**	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						**$ 8,336,069**						**$ 9,734,754**	
Change Over Prior Year									16.78%	1,398,685			
LCFF Entitlement Per ADA (excluding Categorical MSA)						$ 13,318						14,837	
Per-ADA Change Over Prior Year									11.41%	1,519			
Basic Aid Status (school districts only)						-						-	
LCFF SOURCES INCLUDING EXCESS TAXES													
						2022-23				Increase		2023-24	
State Aid						$ 6,108,048			18.12%	1,106,852		$ 7,214,900	
Education Protection Account						125,182						131,226	
Property Taxes Net of In-Lieu Transfers						-			0.00%	-		-	
Charter In-Lieu Taxes						2,102,839			13.59%	285,789		2,388,628	

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget v.26.1c	PY3	v.26.1c		5/27/2025	PY2
LOCAL CONTROL FUNDING FORMULA	**2022-23**				**2023-24**
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	**$ 8,336,069**		16.71%	1,392,641	**$ 9,734,754**

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget	v.26.1c					PY1	v.26.1c					5/27/2025	CY
LOCAL CONTROL FUNDING FORMULA						**2024-25**							**2025-26**
LCFF ENTITLEMENT CALCULATION													
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
Calculation Factors		1.07%	0.00%	94.93%	81.41%			2.30%	0.00%	95.47%	81.41%		
	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	168.78	$ 10,025	$ 1,043	$ 2,101	$ 1,900	$ 2,543,406	164.68	$ 10,256	$ 1,067	$ 2,162	$ 1,944	$ 2,540,811	
Grades 4-6	150.64	10,177		1,932	1,747	2,087,303	150.88	10,411		1,988	1,787	2,140,396	
Grades 7-8	137.06	10,478		1,989	1,799	1,955,307	138.92	10,719		2,047	1,840	2,029,033	
Grades 9-12	205.91	12,144	316	2,366	2,139	3,493,181	218.96	12,423	323	2,434	2,188	3,802,846	
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-	
Total Base, Supplemental, and Concentration Grant		$ 7,161,769	$ 241,105	$ 1,405,509	$ 1,270,814	$ 10,079,197		$ 7,468,993	$ 246,438	$ 1,473,185	$ 1,324,470	$ 10,513,086	
NSS Allowance		-				-		-				-	
TOTAL BASE	662.39	$ 7,161,769	$ 241,105	$ 1,405,509	$ 1,270,814	$ 10,079,197	673.44	$ 7,468,993	$ 246,438	$ 1,473,185	$ 1,324,470	$ 10,513,086	
ADD ONS:													
Targeted Instructional Improvement Block Grant						$ -						$ -	
Home-to-School Transportation (COLA added commencing 2023-24)						-						-	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	19.25	TK Add-on rate	$ 3,077.00		59,232	TK ADA	16.56	TK Add-on rate	$ 3,148.00		52,131	
ECONOMIC RECOVERY TARGET PAYMENT						-						-	
LCFF Entitlement Before Adjustments						$ 10,138,429						$ 10,565,217	
Miscellaneous Adjustments						-						-	
ADJUSTED LCFF ENTITLEMENT						**$ 10,138,429**						**$ 10,565,217**	
Local Revenue (including RDA)						(2,585,447)						(2,585,447)	
Gross State Aid						**$ 7,552,982**						**$ 7,979,770**	
Education Protection Account Entitlement						(132,478)						(134,688)	
Net State Aid						**$ 7,420,504**						**$ 7,845,082**	
MINIMUM STATE AID CALCULATION													
			12-13 Rate	2024-25 ADA		N/A			12-13 Rate	2025-26 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			$ -	662.39		$ -			$ -	673.44		$ -	
2012-13 NSS Allowance (deficited)			$ -			-			$ -			-	
Minimum State Aid Adjustments						-						-	
Less Current Year Property Taxes/In-Lieu						(2,585,447)						(2,585,447)	
Less Education Protection Account Entitlement						(132,478)						(134,688)	
Subtotal State Aid for Historical RL/Charter General BG						**$ -**						**$ -**	
Categorical Minimum State Aid						-						-	
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-	
Minimum State Aid Guarantee Before Proration Factor						**$ -**						**$ -**	
Proration Factor						0.00%						0.00%	
Minimum State Aid Guarantee						**$ -**						**$ -**	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						10,079,197						10,513,086	
Minimum State Aid plus Property Taxes including RDA						2,585,447						2,585,447	
Offset						-						-	
Minimum State Aid Prior to Offset						-						-	
Total Minimum State Aid with Offset						-						-	
State Aid Before Additional State Aid						**$ 7,420,504**						**$ 7,845,082**	
ADDITIONAL STATE AID						**$ -**						**$ -**	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 7,420,504**						**$ 7,845,082**	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplem						**$ 10,138,429**						**$ 10,565,217**	
Change Over Prior Year			4.15%	403,675					4.21%	426,788			
LCFF Entitlement Per ADA (excluding Categorical MSA)						15,306						15,688	
Per-ADA Change Over Prior Year			3.16%	469					2.50%	382			
Basic Aid Status (school districts only)						-						-	
LCFF SOURCES INCLUDING EXCESS TAXES													
				Increase		2024-25				Increase		2025-26	
State Aid			2.85%	205,604		$ 7,420,504			5.72%	424,578		$ 7,845,082	
Education Protection Account						132,478						134,688	
Property Taxes Net of In-Lieu Transfers			0.00%	-		-			0.00%	-		-	
Charter In-Lieu Taxes			8.24%	196,819		2,585,447			0.00%	-		2,585,447	

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget	v.26.1c			PY1	v.26.1c		5/27/2025	CY
LOCAL CONTROL FUNDING FORMULA				**2024-25**				**2025-26**
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		4.13%	402,423	**$ 10,138,429**		4.19%	424,578	**$ 10,565,217**

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget	v.26.1c					CY1	v.26.1c					CY2
LOCAL CONTROL FUNDING FORMULA						**2026-27**						**2027-28**
LCFF ENTITLEMENT CALCULATION												
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors	3.02%		0.00%	96.54%	81.41%		3.42%		0.00%	96.00%	81.41%	
	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	164.58	$ 10,566	$ 1,099	$ 2,252	$ 2,002	$ 2,620,073	165.96	$ 10,927	$ 1,136	$ 2,316	$ 2,071	$ 2,730,023
Grades 4-6	150.75	10,725		2,071	1,841	2,206,512	154.92	11,092		2,130	1,904	2,343,285
Grades 7-8	138.78	11,043		2,132	1,896	2,091,537	141.96	11,421		2,193	1,961	2,210,944
Grades 9-12	218.73	12,798	333	2,535	2,254	3,919,710	222.35	13,236	344	2,607	2,331	4,117,605
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 7,687,576	$ 253,711	$ 1,533,304	$ 1,363,241	$ 10,837,832		$ 8,096,168	$ 265,018	$ 1,605,348	$ 1,435,323	$ 11,401,857
NSS Allowance		-				-		-				-
TOTAL BASE	672.84	$ 7,687,576	$ 253,711	$ 1,533,304	$ 1,363,241	$ 10,837,832	685.19	$ 8,096,168	$ 265,018	$ 1,605,348	$ 1,435,323	$ 11,401,857
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ -						$ -
Home-to-School Transportation (COLA added commencing 2023-24)						-						-
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	16.56	TK Add-on rate	$ 3,243.00		53,704	TK ADA	16.56	TK Add-on rate	$ 3,354.00		55,542
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 10,891,536						$ 11,457,399
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 10,891,536**						**$ 11,457,399**
Local Revenue (including RDA)						(2,585,447)						(2,585,447)
Gross State Aid						**$ 8,306,089**						**$ 8,871,952**
Education Protection Account Entitlement						(134,568)						(137,038)
Net State Aid						**$ 8,171,521**						**$ 8,734,914**
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2026-27 ADA		N/A			12-13 Rate	2027-28 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ -	672.84		$ -			$ -	685.19		$ -
2012-13 NSS Allowance (deficited)			$ -			-			$ -			-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(2,585,447)						(2,585,447)
Less Education Protection Account Entitlement						(134,568)						(137,038)
Subtotal State Aid for Historical RL/Charter General BG						**$ -**						**$ -**
Categorical Minimum State Aid						-						-
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-
Minimum State Aid Guarantee Before Proration Factor						**$ -**						**$ -**
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						**$ -**						**$ -**
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						10,837,832						11,401,857
Minimum State Aid plus Property Taxes including RDA						2,585,447						2,585,447
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
State Aid Before Additional State Aid						**$ 8,171,521**						**$ 8,734,914**
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 8,171,521**						**$ 8,734,914**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplem						**$ 10,891,536**						**$ 11,457,399**
Change Over Prior Year			3.09%	326,319					5.20%	565,863		
LCFF Entitlement Per ADA (excluding Categorical MSA)						16,187						16,721
Per-ADA Change Over Prior Year			3.18%	499					3.30%	534		
Basic Aid Status (school districts only)						-						-
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2026-27				Increase		2027-28
State Aid			4.16%	326,439		$ 8,171,521			6.89%	563,393		$ 8,734,914
Education Protection Account						134,568						137,038
Property Taxes Net of In-Lieu Transfers			0.00%	-		-			0.00%	-		-
Charter In-Lieu Taxes			0.00%	-		2,585,447			0.00%	-		2,585,447

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget	v.26.1c			CY1	v.26.1c			CY2
LOCAL CONTROL FUNDING FORMULA				**2026-27**				**2027-28**
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		3.09%	326,439	**$ 10,891,536**		5.17%	563,393	**$ 11,457,399**

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget	v.26.1c					CY3	v.26.1c					CY4
LOCAL CONTROL FUNDING FORMULA						**2028-29**						**2029-30**
LCFF ENTITLEMENT CALCULATION												
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors	3.31%		0.00%	96.00%	81.41%		3.24%		0.00%	96.00%	81.41%	
	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	165.96	$ 11,289	$ 1,174	$ 2,393	$ 2,139	$ 2,820,549	165.96	$ 11,655	$ 1,212	$ 2,470	$ 2,209	$ 2,911,980
Grades 4-6	154.92	11,459		2,200	1,967	2,420,817	154.92	11,830		2,271	2,031	2,499,194
Grades 7-8	141.96	11,799		2,265	2,025	2,284,119	141.96	12,181		2,339	2,091	2,358,070
Grades 9-12	222.35	13,674	356	2,694	2,408	4,254,050	222.35	14,117	367	2,781	2,486	4,391,707
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 8,364,150	$ 273,994	$ 1,658,524	$ 1,482,867	$ 11,779,535		$ 8,635,098	$ 282,746	$ 1,712,225	$ 1,530,882	$ 12,160,951
NSS Allowance		-				-		-				-
TOTAL BASE	685.19	$ 8,364,150	$ 273,994	$ 1,658,524	$ 1,482,867	$ 11,779,535	685.19	$ 8,635,098	$ 282,746	$ 1,712,225	$ 1,530,882	$ 12,160,951
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ -						$ -
Home-to-School Transportation (COLA added commencing 2023-24)						-						-
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	16.56	TK Add-on rate	$ 3,465.00		57,380	TK ADA	16.56	TK Add-on rate	$ 3,577.00		59,235
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 11,836,915						$ 12,220,186
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 11,836,915**						**$ 12,220,186**
Local Revenue (including RDA)						(2,585,447)						(2,585,447)
Gross State Aid						**$ 9,251,468**						**$ 9,634,739**
Education Protection Account Entitlement						(137,038)						(137,038)
Net State Aid						**$ 9,114,430**						**$ 9,497,701**
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2028-29 ADA		N/A			12-13 Rate	2029-30 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ -	685.19		$ -			$ -	685.19		$ -
2012-13 NSS Allowance (deficited)			$ -			-			$ -			-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(2,585,447)						(2,585,447)
Less Education Protection Account Entitlement						(137,038)						(137,038)
Subtotal State Aid for Historical RL/Charter General BG						**$ -**						**$ -**
Categorical Minimum State Aid						-						-
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-
Minimum State Aid Guarantee Before Proration Factor						**$ -**						**$ -**
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						**$ -**						**$ -**
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						11,779,535						12,160,951
Minimum State Aid plus Property Taxes including RDA						2,585,447						2,585,447
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
State Aid Before Additional State Aid						**$ 9,114,430**						**$ 9,497,701**
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 9,114,430**						**$ 9,497,701**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplem						**$ 11,836,915**						**$ 12,220,186**
Change Over Prior Year			3.31%	379,516					3.24%	383,271		
LCFF Entitlement Per ADA (excluding Categorical MSA)						17,275						17,835
Per-ADA Change Over Prior Year			3.31%	554					3.24%	560		
Basic Aid Status (school districts only)						-						-
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2028-29				Increase		2029-30
State Aid			4.34%	379,516		$ 9,114,430			4.21%	383,271		$ 9,497,701
Education Protection Account						137,038						137,038
Property Taxes Net of In-Lieu Transfers			0.00%	-		-			0.00%	-		-
Charter In-Lieu Taxes			0.00%	-		2,585,447			0.00%	-		2,585,447

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget	v.26.1c			CY3	v.26.1c			CY4
LOCAL CONTROL FUNDING FORMULA				**2028-29**				**2029-30**
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		3.31%	379,516	**$ 11,836,915**		3.52%	383,271	**$ 12,220,186**

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Drat

5/27/25

EDUCATION PROTECTION ACCOUNT

		Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	Estimated P-2 2024-25	Calculated* 2024-25	2025-26	2026-27	2027-28	2028-29
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1	Total ADA for EPA Minimum	625.91	656.13	656.13	662.39	662.39	673.44	672.84	685.19	685.19
A-2	Minimum Funding per ADA	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	*$ 125,182*	$ 131,226	$ 131,226	$ 132,478	$ 132,478	$ 134,688	$ 134,568	$ 137,038	$ 137,038
EPA PROPORTIONATE SHARE CAP										
B3,B7	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
B4, B8	Current Year Funded ADA, excluding NSS	625.91		656.13	662.39	662.39	673.44	672.84	685.19	685.19
B-11	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	-		-	-	-	-	-	-	-
B-12	Current Year Funded ADA, including NSS	625.91		656.13	662.39	662.39	673.44	672.84	685.19	685.19
B9+B13	*Adjusted Total Revenue Limit*	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
B10,B14	*Current Year Adjusted NSS Allowance*	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
B-17	Local Revenue/In-Lieu of Property Taxes	$ 2,102,839	$ 2,425,535	$ 2,388,628	$ 2,585,447	$ 2,585,447	$ 2,585,447	$ 2,585,447	$ 2,585,447	$ 2,585,447
B-18	EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPA PROPORTIONATE SHARE										
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$-	$ -	$-	$-	$-	$-	$-	$-	$-
C-2	Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***		21.98880689%		28.19204594%		28.19204594%	28.19204594%	28.19204594%	28.19204594%
C-3	EPA Proportionate Share (C-1 * C-2)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPA ENTITLEMENT										
D-1	EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	*$ 125,182*	$ 131,226	$ 131,226	$ 132,478	$ 132,478	$ 134,688	$ 134,568	$ 137,038	$ 137,038
D-2	Miscellaneous Adjustments**	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	$-	$-	$-	$-
D-3	Adjusted EPA Entitlement (D-1 + D-2)	*125,182*	131,226	131,226	132,478	132,478	134,688	134,568	137,038	137,038
D-4	Prior Year Annual Adjustment	*7,094*	*$ -*	-	*$ -*	-	-			
D-5	P2 Entitlement Net of PY Adjustment	*132,276*	*$ 131,226*	*131,226*	$ 132,478	*132,478*	134,688	134,568	137,038	137,038
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	12.84814107%	22.03836064%	22.03836064%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		*$ 131,226*		*$ 132,478*		*134,688*	*134,568*	*137,038*	*137,038*

**CDE P-2 Certification and Calculated columns can be compared to determine accruals or ts. Enter accrual information on Data Entry tab.*
***A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of issuan LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.*

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Dra

EDUCATION PROTECTION ACCOUNT

			2029-30
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT			
A-1	Total ADA for EPA Minimum		685.19
A-2	Minimum Funding per ADA	$	200
A-3	EPA Minimum Funding (A-1 * A-2)	$	137,038
EPA PROPORTIONATE SHARE CAP			
B3,B7	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	$	-
B4, B8	Current Year Funded ADA, excluding NSS		685.19
B-11	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)		-
B-12	Current Year Funded ADA, including NSS		685.19
B9+B13	*Adjusted Total Revenue Limit*	$	-
B10,B14	*Current Year Adjusted NSS Allowance*	$	-
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$	-
B-17	Local Revenue/In-Lieu of Property Taxes	$	2,585,447
B-18	EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	$	-
EPA PROPORTIONATE SHARE			
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA		$-
C-2	Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***		28.19204594%
C-3	EPA Proportionate Share (C-1 * C-2)	$	-
EPA ENTITLEMENT			
D-1	EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	$	137,038
D-2	Miscellaneous Adjustments**		$-
D-3	Adjusted EPA Entitlement (D-1 + D-2)		137,038
D-4	Prior Year Annual Adjustment		
D-5	P2 Entitlement Net of PY Adjustment		137,038
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**		28.19204594%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		*137,038*

**CDE P-2 Certification and Calculated columns can be compared to determine accruals or*
***A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of issu*

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget				5/27/2025				
	2022-23	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
General Assumptions								
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	712	739	719	732	732	732	732	732
Unduplicated Pupil Count (UPC)	672	686	702	703	703	703	703	703
Unduplicated Pupil Percentage (UPP)	88.50%	91.37%	94.93%	95.47%	96.54%	96.00%	96.00%	96.00%
Current Year LCFF Average Daily Attendance (ADA)	625.91	656.13	662.39	673.44	672.84	685.19	685.19	685.19
Funded LCFF ADA	625.91	656.13	662.39	673.44	672.84	685.19	685.19	685.19
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
LCFF Entitlement Summary								
Base Grant	$6,118,536	$7,002,415	$7,161,769	$7,468,993	$7,687,576	$8,096,168	$8,364,150	$8,635,098
Grade Span Adjustment	212,063	230,534	241,105	246,438	253,711	265,018	273,994	282,746
Adjusted Base Grant	$6,330,599	$7,232,949	$7,402,874	$7,715,431	$7,941,287	$8,361,186	$8,638,144	$8,917,844
Supplemental Grant	1,120,516	1,321,749	1,405,509	1,473,185	1,533,304	1,605,348	1,658,524	1,712,225
Concentration Grant	944,367	1,180,056	1,270,814	1,324,470	1,363,241	1,435,323	1,482,867	1,530,882
Total Base, Supplemental and Concentration Grant	$8,395,482	$9,734,754	$10,079,197	$10,513,086	$10,837,832	$11,401,857	$11,779,535	$12,160,951
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	-	59,232	52,131	53,704	55,542	57,380	59,235
Total Allowance and Add-On Amounts	$-	$-	$59,232	$52,131	$53,704	$55,542	$57,380	$59,235
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$8,395,482**	**$9,734,754**	**$10,138,429**	**$10,565,217**	**$10,891,536**	**$11,457,399**	**$11,836,915**	**$12,220,186**
Miscellaneous Adjustments	(59,413)	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 8,336,069**	**$ 9,734,754**	**$ 10,138,429**	**$ 10,565,217**	**$ 10,891,536**	**$ 11,457,399**	**$ 11,836,915**	**$ 12,220,186**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 13,318	$ 14,837	$ 15,306	$ 15,688	$ 16,187	$ 16,721	$ 17,275	$ 17,835
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	8,336,069	9,734,754	10,138,429	10,565,217	10,891,536	11,457,399	11,836,915	12,220,186
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 2,102,839*	*$ 2,388,628*	*$ 2,585,447*	*$ 2,585,447*	*$ 2,585,447*	*$ 2,585,447*	*$ 2,585,447*	*$ 2,585,447*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 125,182	$ 131,226	$ 132,478	$ 134,688	$ 134,568	$ 137,038	$ 137,038	$ 137,038
Net State Aid *(excludes Additional State Aid)*	$ 6,108,048	$ 7,214,900	$ 7,420,504	$ 7,845,082	$ 8,171,521	$ 8,734,914	$ 9,114,430	$ 9,497,701
Additional State Aid	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Total Funding Sources	**$ 8,336,069**	**$ 9,734,754**	**$ 10,138,429**	**$ 10,565,217**	**$ 10,891,536**	**$ 11,457,399**	**$ 11,836,915**	**$ 12,220,186**

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget					5/27/2025			
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	$ 6,108,048	$ 7,214,900	$ 7,420,504	$ 7,845,082	$ 8,171,521	$ 8,734,914	$ 9,114,430	$ 9,497,701
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 125,182	$ 131,226	$ 132,478	$ 134,688	$ 134,568	$ 137,038	$ 137,038	$ 137,038
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 7,094	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
% Change		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	2,102,839	2,388,628	2,585,447	2,585,447	2,585,447	2,585,447	2,585,447	2,585,447
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total LCFF Entitlement	$ 8,336,069	$ 9,734,754	$ 10,138,429	$ 10,565,217	$ 10,891,536	$ 11,457,399	$ 11,836,915	$ 12,220,186
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	$ 8,336,069	$ 9,734,754	$ 10,138,429	$ 10,565,217	$ 10,891,536	$ 11,457,399	$ 11,836,915	$ 12,220,186
LCAP Percentage to Increase or Improve Services Calculation								
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 6,271,186	$ 7,232,949	$ 7,462,106	$ 7,767,562	$ 7,994,991	$ 8,416,728	$ 8,695,524	$ 8,977,079
Supplemental and Concentration Grant funding in the LCAP year	$ 2,064,883	$ 2,501,805	$ 2,676,323	$ 2,797,655	$ 2,896,545	$ 3,040,671	$ 3,141,391	$ 3,243,107
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 217,931	$ 272,321	$ 293,264	$ 305,647	$ 314,594	$ 331,228	$ 342,200	$ 353,280
Percentage to Increase or Improve Services	32.93%	34.59%	35.87%	36.02%	36.23%	36.13%	36.13%	36.13%

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Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget

5/27/2025

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Necessary Small School Allowance by School								
District Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
District Funded NSS ADA	-	-	-	-	-	-	-	-
District NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NSS #1								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NSS #2								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NSS #3								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NSS #4								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NSS #5								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget								5/27/2025												
		2022-23		2023-24		2024-25		2025-26		2026-27		2027-28		2028-29		2029-30
PER-ADA FUNDING LEVELS																
Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	$	13,419.56	$	14,738.84	$	15,069.36	$	15,428.78	$	15,919.75	$	16,449.89	$	16,995.36	$	17,546.28
Grades 4-6	$	12,338.73	$	13,551.77	$	13,856.24	$	14,186.08	$	14,636.89	$	15,125.77	$	15,626.24	$	16,132.16
Grades 7-8	$	12,704.76	$	13,952.84	$	14,266.06	$	14,605.76	$	15,070.88	$	15,574.42	$	16,089.88	$	16,610.80
Grades 9-12	$	15,106.46	$	16,590.79	$	16,964.60	$	17,367.76	$	17,920.47	$	18,518.57	$	19,132.22	$	19,751.32
Base Grants																
Grades TK-3	$	9,166	$	9,919	$	10,025	$	10,256	$	10,566	$	10,927	$	11,289	$	11,655
Grades 4-6	$	9,304	$	10,069	$	10,177	$	10,411	$	10,725	$	11,092	$	11,459	$	11,830
Grades 7-8	$	9,580	$	10,367	$	10,478	$	10,719	$	11,043	$	11,421	$	11,799	$	12,181
Grades 9-12	$	11,102	$	12,015	$	12,144	$	12,423	$	12,798	$	13,236	$	13,674	$	14,117
Grade Span Adjustment																
Grades TK-3	$	953	$	1,032	$	1,043	$	1,067	$	1,099	$	1,136	$	1,174	$	1,212
Grades 9-12	$	289	$	312	$	316	$	323	$	333	$	344	$	356	$	367
Prorated Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	$	10,119	$	10,951	$	11,068	$	11,323	$	11,665	$	12,063	$	12,463	$	12,867
Grades 4-6	$	9,304	$	10,069	$	10,177	$	10,411	$	10,725	$	11,092	$	11,459	$	11,830
Grades 7-8	$	9,580	$	10,367	$	10,478	$	10,719	$	11,043	$	11,421	$	11,799	$	12,181
Grades 9-12	$	11,391	$	12,327	$	12,460	$	12,746	$	13,131	$	13,580	$	14,030	$	14,484
Prorated Base Grants																
Grades TK-3	$	9,166	$	9,919	$	10,025	$	10,256	$	10,566	$	10,927	$	11,289	$	11,655
Grades 4-6	$	9,304	$	10,069	$	10,177	$	10,411	$	10,725	$	11,092	$	11,459	$	11,830
Grades 7-8	$	9,580	$	10,367	$	10,478	$	10,719	$	11,043	$	11,421	$	11,799	$	12,181
Grades 9-12	$	11,102	$	12,015	$	12,144	$	12,423	$	12,798	$	13,236	$	13,674	$	14,117
Prorated Grade Span Adjustment																
Grades TK-3	$	953	$	1,032	$	1,043	$	1,067	$	1,099	$	1,136	$	1,174	$	1,212
Grades 9-12	$	289	$	312	$	316	$	323	$	333	$	344	$	356	$	367
Supplemental Grant		20%		20%		20%		20%		20%		20%		20%		20%
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	$	2,024	$	2,190	$	2,214	$	2,265	$	2,333	$	2,413	$	2,493	$	2,573
Grades 4-6	$	1,861	$	2,014	$	2,035	$	2,082	$	2,145	$	2,218	$	2,292	$	2,366
Grades 7-8	$	1,916	$	2,073	$	2,096	$	2,144	$	2,209	$	2,284	$	2,360	$	2,436
Grades 9-12	$	2,278	$	2,465	$	2,492	$	2,549	$	2,626	$	2,716	$	2,806	$	2,897
Actual - 1.00 ADA, Local UPP as follows:		*88.50%*		*91.37%*		*94.93%*		*95.47%*		*96.54%*		*96.00%*		*96.00%*		*96.00%*
Grades TK-3	$	1,791	$	2,001	$	2,101	$	2,162	$	2,252	$	2,316	$	2,393	$	2,470
Grades 4-6	$	1,647	$	1,840	$	1,932	$	1,988	$	2,071	$	2,130	$	2,200	$	2,271
Grades 7-8	$	1,696	$	1,894	$	1,989	$	2,047	$	2,132	$	2,193	$	2,265	$	2,339
Grades 9-12	$	2,016	$	2,253	$	2,366	$	2,434	$	2,535	$	2,607	$	2,694	$	2,781
Concentration Grant (>55% population)		65%		65%		65%		65%		65%		65%		65%		65%
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	$	6,577	$	7,118	$	7,194	$	7,360	$	7,582	$	7,841	$	8,101	$	8,364
Grades 4-6	$	6,048	$	6,545	$	6,615	$	6,767	$	6,971	$	7,210	$	7,448	$	7,690
Grades 7-8	$	6,227	$	6,739	$	6,811	$	6,967	$	7,178	$	7,424	$	7,669	$	7,918
Grades 9-12	$	7,404	$	8,013	$	8,099	$	8,285	$	8,535	$	8,827	$	9,120	$	9,415
Actual - 1.00 ADA, Local UPP >55% as follows:		*22.9500%*		*25.1000%*		*26.4100%*		*26.4100%*		*26.4100%*		*26.4100%*		*26.4100%*		*26.4100%*
Grades TK-3	$	1,510	$	1,787	$	1,900	$	1,944	$	2,002	$	2,071	$	2,139	$	2,209
Grades 4-6	$	1,388	$	1,643	$	1,747	$	1,787	$	1,841	$	1,904	$	1,967	$	2,031
Grades 7-8	$	1,429	$	1,691	$	1,799	$	1,840	$	1,896	$	1,961	$	2,025	$	2,091
Grades 9-12	$	1,699	$	2,011	$	2,139	$	2,188	$	2,254	$	2,331	$	2,408	$	2,486

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IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA
1. Property Taxes per ADA
2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.
1. Property taxes per ADA x District of Residence ADA
2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Local Property Taxes (w/out RDA)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District LCFF ADA	-	-	-	-	-	-	-	-
Total Charter LCFF ADA	-	-	-	-	-	-	-	-
Total LCFF ADA	-	-	-	-	-	-	-	-
Property Taxes per ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Funding Method:								
Property Taxes per ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	-	-	-	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Prior Year Basic Aid Status		-	-	-	-	-	-	-
1 -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 In-Lieu at LCFF Adj Base grant/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 In-Lieu at LCFF Adj Base grant/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3 -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 In-Lieu at LCFF Adj Base grant/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4 -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 In-Lieu at LCFF Adj Base grant/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5 -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 In-Lieu at LCFF Adj Base grant/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

RATES	2022-23		12/13 deficited rate
ADA	Level / # FTE	Allowance	
Elementary			
1 - 24	1	247,965	139,913
25 - 48	2	490,709	279,827
49 - 72	3	733,666	419,740
73 - 96	4	976,409	559,653
High School			
1 - 19	1	208,964	113,566
1 - 19	2	297,931	227,133
1 - 19	3	661,802	504,455
20 - 38	4	810,767	618,021
39 - 57	5	959,733	731,588
58 - 71	6	1,108,698	845,154
72 - 86	7	1,257,664	958,720
87 - 100	8	1,406,629	1,072,287
101 - 114	9	1,555,595	1,185,853
115 - 129	10	1,704,560	1,299,419
130 - 143	11	1,853,526	1,412,986
144 - 171	12	2,002,492	1,526,552
172 - 210	13	2,397,701	1,640,118
211 - 248	14	2,830,601	1,753,685
249 - 286	15	3,263,507	1,867,251
NSS Add-on per ADA			
		-	-

The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

Funded COLA 2022-23	6.56%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	9,166	953	1,791	1,510
Grades 4-6	9,304	-	1,647	1,388
Grades 7-8	9,580	-	1,696	1,429
Grades 9-12	11,102	289	2,016	1,699

ADA & NSS FTE — **2022-23**

		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	NPS, CDS, & COE operated
Third PY ADA (net of charter shift)								
2019-20	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Third PRIOR YEAR ADA	-	-	-	-	-	-	
Third PY NUMBER OF FTE			0.0	0.0	0.0	0.0	0.0	
Second PY ADA (net of charter shift)								
2020-21	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Second PRIOR YEAR ADA	-	-	-	-	-	-	
Second PY NUMBER OF FTE			0.0	0.0	0.0	0.0	0.0	
PRIOR YEAR ADA (net of charter shift)								
2021-22	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	PRIOR YEAR ADA	-	-	-	-	-	-	
	PRIOR YEAR NUMBER OF FTE		0.0	0.0	0.0	0.0	0.0	
THREE PRIOR YEAR AVERAGE (net of charter shift)								
	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	3 PY AVERAGE ADA	-	-	-	-	-	-	
3 PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
CURRENT YEAR ADA (before charter shift)								
2022-23	Grades TK-3	-	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-
	CURRENT YEAR ADA	-	-	-	-	-	-	
	CURRENT YEAR NUMBER OF FTE		0.0	0.0	0.0	0.0	0.0	

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NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

NSS FUNDING CALCULATIONS		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5
Eligibility as a NSS		Eligible	Eligible	Eligible	Eligible	Eligible
Type of NSS school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
NSS Allowance if funded as NSS & on prior year						
NSS allowance level		-	-	-	-	-
NSS Allowance using PY		-	-	-	-	-
NSS Add-on using PY		-	-	-	-	-
Total NSS Allowance using PY		-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average						
NSS allowance level		-	-	-	-	-
NSS Allowance using 3 PY average		-	-	-	-	-
NSS Add-on using 3 PY average		-	-	-	-	-
Total NSS Allowance using 3 PY average		-	-	-	-	-
NSS Allowance if funded as NSS & on current year						
NSS allowance level		-	-	-	-	-
NSS Allowance using CY		-	-	-	-	-
NSS Add-on using CY		-	-	-	-	-
Total NSS Allowance using CY		-	-	-	-	-
NSS allowance level >0?		NO	NO	NO	NO	NO
NSS Allowance if funded as NSS is based on		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
NSS Funding		-	-	-	-	-
NSS ADA	Grades TK-3	-	-	-	-	-
	Grades 4-6	-	-	-	-	-
	Grades 7-8	-	-	-	-	-
	Grades 9-12	-	-	-	-	-
	Total	-	-	-	-	-
NSS allowance Level		-	-	-	-	-

2022-23 2022-23

Funded P2 NSS ADA and NSS Allowances		NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	TOTAL
Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	
Selected funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	
NSS Allowance							
Third Prior Year	2019-20						
NSS ADA							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
P2 NSS ADA		-	-	-	-	-	-
Second Prior Year	2020-21						
NSS ADA							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
P2 NSS ADA		-	-	-	-	-	-
Prior Year	2021-22						
NSS ADA							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
P2 NSS ADA		-	-	-	-	-	-
NSS Allowances		**-**	**-**	**-**	**-**	**-**	**-**
Current Year	2022-23						
NSS ADA							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
P2 NSS ADA		-	-	-	-	-	-
NSS Allowances		**-**	**-**	**-**	**-**	**-**	**-**

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget												
2	**NECESSARY SMALL SCHOOLS (NSS)**												
3–5	*The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.*												
6	**SECTION 1: DATA NEEDED TO CALCULATE FUNDING**												
134		**Funded**		**NSS allowance Level**			-	-	-	-	-	-	
135				**NSS ADA**									
136				Grades TK-3			-	-	-	-	-	-	
137				Grades 4-6			-	-	-	-	-	-	
138				Grades 7-8			-	-	-	-	-	-	
139				Grades 9-12			-	-	-	-	-	-	
140				**P2 NSS ADA**			-	-	-	-	-	-	
141				**NSS Allowances**			-	-	-	-	-	-	
142		**Exclude: LCFF Adjusted Base Funding for NSS ADA**					NSS ADA	Rates		Amounts		Total	
143								**Base**	**Grade Span**	**Base**	**Grade Span**		
144				Grades TK-3			-	9,166	953	-	-	-	
145				Grades 4-6			-	9,304	-	-	-	-	
146				Grades 7-8			-	9,580	-	-	-	-	
147				Grades 9-12			-	11,102	289	-	-	-	
148		**Total Exclusion: LCFF Adjusted Base Funding for NSS ADA**					-			-	-	-	
149		**Adjusted NSS Allowance (Deficited) for EPA**					NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
150		Funding at 12-13 levels (deficited)											
151		NSS Allowances					-	-	-	-	-	-	
152		NSS Add-on											
153		NSS Add-on per ADA					-	-	-	-	-		
154		Funded ADA					-	-	-	-	-		
155		NSS Add-on					-	-	-	-	-	-	
156		**TOTAL Adjusted NSS Allowance (Deficited) for EPA**										-	
157													
158													
159													

160	**RATES**	**2023-24**		**12/13 deficited rate**
161	**ADA**	**Level / # FTE**	**Allowance**	
162	**Elementary**			
163	1 - 24	1	268,348	151,414

The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

164	25 - 48	2	531,045	302,829
165	49 - 72	3	793,973	454,243
166	73 - 96	4	1,056,670	605,656
167	**High School**			
168	1 - 19	1	226,141	122,901
169	1 - 19	2	322,421	245,803
170	1 - 19	3	716,202	545,921
171	20 - 38	4	877,412	668,822
172	39 - 57	5	1,038,623	791,725
173	58 - 71	6	1,199,833	914,626
174	72 - 86	7	1,361,044	1,037,527
175	87 - 100	8	1,522,254	1,160,429
176	101 - 114	9	1,683,465	1,283,330
177	115 - 129	10	1,844,675	1,406,231
178	130 - 143	11	2,005,886	1,529,133
179	144 - 171	12	2,167,097	1,652,035
180	172 - 210	13	2,594,792	1,774,936
181	211 - 248	14	3,063,276	1,897,838
182	249 - 286	15	3,531,767	2,020,739
183				
184	NSS Add-on per ADA		-	-

lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

Funded COLA 2023-24	8.22%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	9,919	1,032	2,001	1,787
Grades 4-6	10,069	-	1,840	1,643
Grades 7-8	10,367	-	1,894	1,691
Grades 9-12	12,015	312	2,253	2,011

185	**ADA & NSS FTE**					**2023-24**			
186				DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	NPS, CDS, & COE operated
187	Third PY ADA (net of charter shift)									
188	2020-21	Grades TK-3		-	-	-	-	-	-	

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget												
2	**NECESSARY SMALL SCHOOLS (NSS)**												
3	*The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA*												
4	*funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span*												
5	*adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.*												
6	**SECTION 1: DATA NEEDED TO CALCULATE FUNDING**												
189				Grades 4-6		-	-	-	-	-	-		
190				Grades 7-8		-	-	-	-	-	-		
191				Grades 9-12		-	-	-	-	-	-		
192				Third PRIOR YEAR ADA		-	-	-	-	-	-		
193		Third PY NUMBER OF FTE					-	-	-	-	-		
194		Second PY ADA (net of charter shift)											
195		2021-22		Grades TK-3		-	-	-	-	-	-		
196				Grades 4-6		-	-	-	-	-	-		
197				Grades 7-8		-	-	-	-	-	-		
198				Grades 9-12		-	-	-	-	-	-		
199				Second PRIOR YEAR ADA		-	-	-	-	-	-		
200		Second PY NUMBER OF FTE					-	-	-	-	-		
201		PRIOR YEAR ADA (net of charter shift)											
202		2022-23		Grades TK-3		-	-	-	-	-	-		
203				Grades 4-6		-	-	-	-	-	-		
204				Grades 7-8		-	-	-	-	-	-		
205				Grades 9-12		-	-	-	-	-	-		
206				PRIOR YEAR ADA		-	-	-	-	-	-		
207				PRIOR YEAR NUMBER OF FTE			-	-	-	-	-		
208		THREE PRIOR YEAR AVERAGE (net of charter shift)											
209				Grades TK-3		-	-	-	-	-	-		
210				Grades 4-6		-	-	-	-	-	-		
211				Grades 7-8		-	-	-	-	-	-		
212				Grades 9-12		-	-	-	-	-	-		
213				3 PY AVERAGE ADA		-	-	-	-	-	-		
214		3 PRIOR YEAR NUMBER OF FTE					-	-	-	-	-		
215		CURRENT YEAR ADA (before charter shift)											
216		2023-24		Grades TK-3		-	-	-	-	-	-	-	
217				Grades 4-6		-	-	-	-	-	-	-	
218				Grades 7-8		-	-	-	-	-	-	-	
219				Grades 9-12		-	-	-	-	-	-	-	
220				CURRENT YEAR ADA		-	-	-	-	-	-	-	
221				CURRENT YEAR NUMBER OF FTE			-	-	-	-	-		
222		**NSS FUNDING CALCULATIONS**					NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
223		Eligibility as a NSS					Eligible	Eligible	Eligible	Eligible	Eligible		
224		Type of NSS school					Not NSS	Not NSS	Not NSS	Not NSS	Not NSS		
225		NSS Allowance if funded as NSS & on prior year											
226				NSS allowance level			-	-	-	-	-		
227				NSS Allowance using PY			-	-	-	-	-		
228				NSS Add-on using PY			-	-	-	-	-		
229				Total NSS Allowance using PY			-	-	-	-	-		
230		NSS Allowance if funded as NSS & on 3 PY average											
231				NSS allowance level			-	-	-	-	-		
232				NSS Allowance using 3 PY average			-	-	-	-	-		
233				NSS Add-on using 3 PY average			-	-	-	-	-		
234				Total NSS Allowance using 3 PY average			-	-	-	-	-		
235		NSS Allowance if funded as NSS & on current year											
236				NSS allowance level			-	-	-	-	-		
237				NSS Allowance using CY			-	-	-	-	-		
238				NSS Add-on using CY			-	-	-	-	-		
239				Total NSS Allowance using CY			-	-	-	-	-		
240				NSS allowance level >0?			NO	NO	NO	NO	NO		
241		NSS Allowance if funded as NSS is based on					Current Yr	Current Yr	Current Yr	Current Yr	Current Yr		
242				NSS Funding			-	-	-	-	-		
243				NSS ADA	Grades TK-3		-	-	-	-	-		
244					Grades 4-6		-	-	-	-	-		
245					Grades 7-8		-	-	-	-	-		
246					Grades 9-12		-	-	-	-	-		
247					Total		-	-	-	-	-		
248				NSS allowance Level			-	-	-	-	-		
249													
250													
251													
252								2023-24					
253		**Funded P2 NSS ADA and NSS Allowances**					NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	TOTAL	
254		Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF		
255		Selected funding method:					LCFF	LCFF	LCFF	LCFF	LCFF		

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget											
2		**NECESSARY SMALL SCHOOLS (NSS)**											
3		*The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA*											
4		*funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span*											
5		*adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.*											
6		**SECTION 1: DATA NEEDED TO CALCULATE FUNDING**											
256	202	**NSS Allowance**											
257		**Third Prior Year**			2020-21								
258				**NSS ADA**									
259				Grades TK-3			-	-	-	-	-	-	
260				Grades 4-6			-	-	-	-	-	-	
261				Grades 7-8			-	-	-	-	-	-	
262				Grades 9-12			-	-	-	-	-	-	
263				**P2 NSS ADA**			-	-	-	-	-	-	
264		**Second Prior Year**			2021-22								
265				**NSS ADA**									
266				Grades TK-3			-	-	-	-	-	-	
267				Grades 4-6			-	-	-	-	-	-	
268				Grades 7-8			-	-	-	-	-	-	
269				Grades 9-12			-	-	-	-	-	-	
270				**P2 NSS ADA**			-	-	-	-	-	-	
271		**Prior Year**			2022-23								
272				**NSS ADA**									
273				Grades TK-3			-	-	-	-	-	-	
274				Grades 4-6			-	-	-	-	-	-	
275				Grades 7-8			-	-	-	-	-	-	
276				Grades 9-12			-	-	-	-	-	-	
277				**P2 NSS ADA**			-	-	-	-	-	-	
278				**NSS Allowances**			**-**	**-**	**-**	**-**	**-**	**-**	
279		**Current Year**			2023-24								
280				**NSS ADA**									
281				Grades TK-3			-	-	-	-	-	-	
282				Grades 4-6			-	-	-	-	-	-	
283				Grades 7-8			-	-	-	-	-	-	
284				Grades 9-12			-	-	-	-	-	-	
285				**P2 NSS ADA**			-	-	-	-	-	-	
286				**NSS Allowances**			**-**	**-**	**-**	**-**	**-**	**-**	
287		**Funded**		**NSS allowance Level**			**-**	**-**	**-**	**-**	**-**		
288				**NSS ADA**									
289				Grades TK-3			-	-	-	-	-	-	
290				Grades 4-6			-	-	-	-	-	-	
291				Grades 7-8			-	-	-	-	-	-	
292				Grades 9-12			-	-	-	-	-	-	
293				**P2 NSS ADA**			-	-	-	-	-	-	
294				**NSS Allowances**			**-**	**-**	**-**	**-**	**-**	**-**	
295		**Exclude: LCFF Adjusted Base Funding for NSS ADA**					NSS ADA	Rates		Amounts		Total	
296								**Base**	**Grade Span**	**Base**	**Grade Span**		
297				Grades TK-3			-	9,919	1,032	-	-	-	
298				Grades 4-6			-	10,069	-	-	-	-	
299				Grades 7-8			-	10,367	-	-	-	-	
300				Grades 9-12			-	12,015	312	-	-	-	
301		**Total Exclusion: LCFF Adjusted Base Funding for NSS ADA**					**-**			**-**	**-**	**-**	
302		**Adjusted NSS Allowance (Deficited) for EPA**					NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
303		Funding at 12-13 levels (deficited)											
304		NSS Allowances					-	-	-	-	-	-	
305		NSS Add-on											
306		NSS Add-on per ADA					-	-	-	-	-		
307		Funded ADA					-	-	-	-	-		
308		NSS Add-on					-	-	-	-	-	-	
309		**TOTAL Adjusted NSS Allowance (Deficited) for EPA**										**-**	
310													
311													
312													
313		**RATES**		**2024-25**		**12/13 deficited rate**							
314		**ADA**		**Level / # FTE**	**Allowance**	**(adj. for COLA)**	*The elementary NSS allowance is based on a combination of ADA and the number of full-time*						
315				**Elementary**			*teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or*						

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

1 - 24	1	271,219	153,034
25 - 48	2	536,727	306,069
49 - 72	3	802,469	459,103
73 - 96	4	1,067,976	612,137
High School			
1 - 19	1	228,561	124,216
1 - 19	2	325,871	248,433
1 - 19	3	723,865	551,762
20 - 38	4	886,800	675,978
39 - 57	5	1,049,736	800,196
58 - 71	6	1,212,671	924,412
72 - 86	7	1,375,607	1,048,629
87 - 100	8	1,538,542	1,172,846
101 - 114	9	1,701,478	1,297,062
115 - 129	10	1,864,413	1,421,278
130 - 143	11	2,027,349	1,545,495
144 - 171	12	2,190,285	1,669,712
172 - 210	13	2,622,556	1,793,928
211 - 248	14	3,096,053	1,918,145
249 - 286	15	3,569,557	2,042,361
NSS Add-on per ADA		-	-

the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

Funded COLA 2024-25	1.07%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	10,025	1,043	2,101	1,900
Grades 4-6	10,177	-	1,932	1,747
Grades 7-8	10,478	-	1,989	1,799
Grades 9-12	12,144	316	2,366	2,139

ADA & NSS FTE — **2024-25**

		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	NPS, CDS, & COE operated
Third PY ADA (net of charter shift)								
2021-22	Grades TK-3	-	-	-	-	-	-	

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget												
2	**NECESSARY SMALL SCHOOLS (NSS)**												
3	*The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA*												
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5	*adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.*												
6	**SECTION 1: DATA NEEDED TO CALCULATE FUNDING**												
342				Grades 4-6		-	-	-	-	-	-		
343				Grades 7-8		-	-	-	-	-	-		
344				Grades 9-12		-	-	-	-	-	-		
345				Third PRIOR YEAR ADA		-	-	-	-	-	-		
346		Third PY NUMBER OF FTE					-	-	-	-	-		
347		Second PY ADA (net of charter shift)											
348		2022-23		Grades TK-3		-	-	-	-	-	-		
349				Grades 4-6		-	-	-	-	-	-		
350				Grades 7-8		-	-	-	-	-	-		
351				Grades 9-12		-	-	-	-	-	-		
352				Second PRIOR YEAR ADA		-	-	-	-	-	-		
353		Second PY NUMBER OF FTE					-	-	-	-	-		
354		PRIOR YEAR ADA (net of charter shift)											
355		2023-24		Grades TK-3		-	-	-	-	-	-		
356				Grades 4-6		-	-	-	-	-	-		
357				Grades 7-8		-	-	-	-	-	-		
358				Grades 9-12		-	-	-	-	-	-		
359				PRIOR YEAR ADA		-	-	-	-	-	-		
360		PRIOR YEAR NUMBER OF FTE					-	-	-	-	-		
361		THREE PRIOR YEAR AVERAGE (net of charter shift)											
362				Grades TK-3		-	-	-	-	-	-		
363				Grades 4-6		-	-	-	-	-	-		
364				Grades 7-8		-	-	-	-	-	-		
365				Grades 9-12		-	-	-	-	-	-		
366				3 PY AVERAGE ADA		-	-	-	-	-	-		
367		3 PRIOR YEAR NUMBER OF FTE					-	-	-	-	-		
368		CURRENT YEAR ADA (before charter shift)											
369		2024-25		Grades TK-3		-	-	-	-	-	-	-	
370				Grades 4-6		-	-	-	-	-	-	-	
371				Grades 7-8		-	-	-	-	-	-	-	
372				Grades 9-12		-	-	-	-	-	-	-	
373				CURRENT YEAR ADA		-	-	-	-	-	-	-	
374		CURRENT YEAR NUMBER OF FTE					-	-	-	-	-		
375		**NSS FUNDING CALCULATIONS**					NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
376		Eligibility as a NSS					Eligible	Eligible	Eligible	Eligible	Eligible		
377		Type of NSS school					Not NSS	Not NSS	Not NSS	Not NSS	Not NSS		
378		NSS Allowance if funded as NSS & on prior year											
379				NSS allowance level			-	-	-	-	-		
380				NSS Allowance using PY			-	-	-	-	-		
381				NSS Add-on using PY			-	-	-	-	-		
382				Total NSS Allowance using PY			-	-	-	-	-		
383		NSS Allowance if funded as NSS & on 3 PY average											
384				NSS allowance level			-	-	-	-	-		
385				NSS Allowance using 3 PY average			-	-	-	-	-		
386				NSS Add-on using 3 PY average			-	-	-	-	-		
387				Total NSS Allowance using 3 PY average			-	-	-	-	-		
388		NSS Allowance if funded as NSS & on current year											
389				NSS allowance level			-	-	-	-	-		
390				NSS Allowance using CY			-	-	-	-	-		
391				NSS Add-on using CY			-	-	-	-	-		
392				Total NSS Allowance using CY			-	-	-	-	-		
393				NSS allowance level >0?			NO	NO	NO	NO	NO		
394		NSS Allowance if funded as NSS is based on					Current Yr	Current Yr	Current Yr	Current Yr	Current Yr		
395				NSS Funding			-	-	-	-	-		
396				NSS ADA	Grades TK-3		-	-	-	-	-		
397					Grades 4-6		-	-	-	-	-		
398					Grades 7-8		-	-	-	-	-		
399					Grades 9-12		-	-	-	-	-		
400					Total		-	-	-	-	-		
401				NSS allowance Level			-	-	-	-	-		
402													
403													
404													
405								2024-25					
406		**Funded P2 NSS ADA and NSS Allowances**					NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	TOTAL	
407		Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF		
408		Selected funding method:					LCFF	LCFF	LCFF	LCFF	LCFF		

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget											
2		**NECESSARY SMALL SCHOOLS (NSS)**											
3		*The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA*											
4		*funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span*											
5		*adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.*											
6		**SECTION 1: DATA NEEDED TO CALCULATE FUNDING**											
409	202	**NSS Allowance**											
410		**Third Prior Year**			2021-22								
411				**NSS ADA**									
412				Grades TK-3			-	-	-	-	-	-	
413				Grades 4-6			-	-	-	-	-	-	
414				Grades 7-8			-	-	-	-	-	-	
415				Grades 9-12			-	-	-	-	-	-	
416				**P2 NSS ADA**			-	-	-	-	-	-	
417		**Second Prior Year**			2022-23								
418				**NSS ADA**									
419				Grades TK-3			-	-	-	-	-	-	
420				Grades 4-6			-	-	-	-	-	-	
421				Grades 7-8			-	-	-	-	-	-	
422				Grades 9-12			-	-	-	-	-	-	
423				**P2 NSS ADA**			-	-	-	-	-	-	
424		**Prior Year**			2023-24								
425				**NSS ADA**									
426				Grades TK-3			-	-	-	-	-	-	
427				Grades 4-6			-	-	-	-	-	-	
428				Grades 7-8			-	-	-	-	-	-	
429				Grades 9-12			-	-	-	-	-	-	
430				**P2 NSS ADA**			-	-	-	-	-	-	
431				**NSS Allowances**			**-**	**-**	**-**	**-**	**-**	**-**	
432		**Current Year**			2024-25								
433				**NSS ADA**									
434				Grades TK-3			-	-	-	-	-	-	
435				Grades 4-6			-	-	-	-	-	-	
436				Grades 7-8			-	-	-	-	-	-	
437				Grades 9-12			-	-	-	-	-	-	
438				**P2 NSS ADA**			-	-	-	-	-	-	
439				**NSS Allowances**			**-**	**-**	**-**	**-**	**-**	**-**	
440		**Funded**		**NSS allowance Level**			**-**	**-**	**-**	**-**	**-**		
441				**NSS ADA**									
442				Grades TK-3			-	-	-	-	-	-	
443				Grades 4-6			-	-	-	-	-	-	
444				Grades 7-8			-	-	-	-	-	-	
445				Grades 9-12			-	-	-	-	-	-	
446				**P2 NSS ADA**			-	-	-	-	-	-	
447				**NSS Allowances**			**-**	**-**	**-**	**-**	**-**	**-**	
448		**Exclude: LCFF Adjusted Base Funding for NSS ADA**					NSS ADA	Rates		Amounts		Total	
449								**Base**	**Grade Span**	**Base**	**Grade Span**		
450				Grades TK-3			-	10,025	1,043	-	-	-	
451				Grades 4-6			-	10,177	-	-	-	-	
452				Grades 7-8			-	10,478	-	-	-	-	
453				Grades 9-12			-	12,144	316	-	-	-	
454		**Total Exclusion: LCFF Adjusted Base Funding for NSS ADA**					**-**			**-**	**-**	**-**	
455		**Adjusted NSS Allowance (Deficited) for EPA**					NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
456		Funding at 12-13 levels (deficited)											
457		NSS Allowances					-	-	-	-	-	-	
458		NSS Add-on											
459		NSS Add-on per ADA					-	-	-	-	-		
460		Funded ADA					-	-	-	-	-		
461		NSS Add-on					-	-	-	-	-	-	
462		**TOTAL Adjusted NSS Allowance (Deficited) for EPA**										**-**	
463													
464													
465													
466		**RATES**		**2025-26**		**12/13 def. rate +**							
467		**ADA**		**Level / # FTE**	**Allowance**	**COLA for EPA**	*The elementary NSS allowance is based on a combination of ADA and the number of full-time*						
468				**Elementary**			*teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or*						

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

1 - 24	1	277,457	156,554
25 - 48	2	549,072	313,109
49 - 72	3	820,926	469,662
73 - 96	4	1,092,539	626,216
High School			
1 - 19	1	233,818	127,073
1 - 19	2	333,366	254,147
1 - 19	3	740,514	564,453
20 - 38	4	907,196	691,525
39 - 57	5	1,073,880	818,601
58 - 71	6	1,240,562	945,673
72 - 86	7	1,407,246	1,072,747
87 - 100	8	1,573,928	1,199,821
101 - 114	9	1,740,612	1,326,894
115 - 129	10	1,907,294	1,453,967
130 - 143	11	2,073,978	1,581,041
144 - 171	12	2,240,662	1,708,115
172 - 210	13	2,682,875	1,835,188
211 - 248	14	3,167,262	1,962,262
249 - 286	15	3,651,657	2,089,335
NSS Add-on per ADA		-	-

the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

Funded COLA 2025-26	2.30%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	10,256	1,067	2,162	1,944
Grades 4-6	10,411	-	1,988	1,787
Grades 7-8	10,719	-	2,047	1,840
Grades 9-12	12,423	323	2,434	2,188

ADA & NSS FTE — **2025-26**

		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	NPS, CDS, & COE operated
Third PY ADA (net of charter shift)								
2022-23	Grades TK-3	-	-	-	-	-	-	

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget												
2	**NECESSARY SMALL SCHOOLS (NSS)**												
3	*The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA*												
4	*funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span*												
5	*adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.*												
6	**SECTION 1: DATA NEEDED TO CALCULATE FUNDING**												
495				Grades 4-6		-	-	-	-	-	-		
496				Grades 7-8		-	-	-	-	-	-		
497				Grades 9-12		-	-	-	-	-	-		
498				Third PRIOR YEAR ADA		-	-	-	-	-	-		
499		Third PY NUMBER OF FTE					-	-	-	-	-		
500		Second PY ADA (net of charter shift)											
501		2023-24		Grades TK-3		-	-	-	-	-	-		
502				Grades 4-6		-	-	-	-	-	-		
503				Grades 7-8		-	-	-	-	-	-		
504				Grades 9-12		-	-	-	-	-	-		
505				Second PRIOR YEAR ADA		-	-	-	-	-	-		
506		Second PY NUMBER OF FTE					-	-	-	-	-		
507		PRIOR YEAR ADA (net of charter shift)											
508		2024-25		Grades TK-3		-	-	-	-	-	-		
509				Grades 4-6		-	-	-	-	-	-		
510				Grades 7-8		-	-	-	-	-	-		
511				Grades 9-12		-	-	-	-	-	-		
512				PRIOR YEAR ADA		-	-	-	-	-	-		
513		PRIOR YEAR NUMBER OF FTE					-	-	-	-	-		
514		THREE PRIOR YEAR AVERAGE (net of charter shift)											
515				Grades TK-3		-	-	-	-	-	-		
516				Grades 4-6		-	-	-	-	-	-		
517				Grades 7-8		-	-	-	-	-	-		
518				Grades 9-12		-	-	-	-	-	-		
519				3 PY AVERAGE ADA		-	-	-	-	-	-		
520		3 PRIOR YEAR NUMBER OF FTE					-	-	-	-	-		
521		CURRENT YEAR ADA (before charter shift)											
522		2025-26		Grades TK-3		-	-	-	-	-	-	-	
523				Grades 4-6		-	-	-	-	-	-	-	
524				Grades 7-8		-	-	-	-	-	-	-	
525				Grades 9-12		-	-	-	-	-	-	-	
526				CURRENT YEAR ADA		-	-	-	-	-	-	-	
527		CURRENT YEAR NUMBER OF FTE					-	-	-	-	-		
528		**NSS FUNDING CALCULATIONS**					NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
529		Eligibility as a NSS					Eligible	Eligible	Eligible	Eligible	Eligible		
530		Type of NSS school					Not NSS	Not NSS	Not NSS	Not NSS	Not NSS		
531		NSS Allowance if funded as NSS & on prior year											
532				NSS allowance level			-	-	-	-	-		
533				NSS Allowance using PY			-	-	-	-	-		
534				NSS Add-on using PY			-	-	-	-	-		
535				Total NSS Allowance using PY			-	-	-	-	-		
536		NSS Allowance if funded as NSS & on 3 PY average											
537				NSS allowance level			-	-	-	-	-		
538				NSS Allowance using 3 PY average			-	-	-	-	-		
539				NSS Add-on using 3 PY average			-	-	-	-	-		
540				Total NSS Allowance using 3 PY average			-	-	-	-	-		
541		NSS Allowance if funded as NSS & on current year											
542				NSS allowance level			-	-	-	-	-		
543				NSS Allowance using CY			-	-	-	-	-		
544				NSS Add-on using CY			-	-	-	-	-		
545				Total NSS Allowance using CY			-	-	-	-	-		
546				NSS allowance level >0?			NO	NO	NO	NO	NO		
547		NSS Allowance if funded as NSS is based on					Current Yr	Current Yr	Current Yr	Current Yr	Current Yr		
548				NSS Funding			-	-	-	-	-		
549				NSS ADA	Grades TK-3		-	-	-	-	-		
550					Grades 4-6		-	-	-	-	-		
551					Grades 7-8		-	-	-	-	-		
552					Grades 9-12		-	-	-	-	-		
553					Total		-	-	-	-	-		
554				NSS allowance Level			-	-	-	-	-		
555													
556													
557													
558								2025-26					
559		**Funded P2 NSS ADA and NSS Allowances**					NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	TOTAL	
560		Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF		
561		Selected funding method:					Select method	Select method	Select method	Select method	Select method		

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget											
2		**NECESSARY SMALL SCHOOLS (NSS)**											
3		*The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA*											
4		*funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span*											
5		*adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.*											
6		**SECTION 1: DATA NEEDED TO CALCULATE FUNDING**											
562	202	**NSS Allowance**											
563		**Third Prior Year**			2022-23								
564				**NSS ADA**									
565				Grades TK-3			-	-	-	-	-	-	
566				Grades 4-6			-	-	-	-	-	-	
567				Grades 7-8			-	-	-	-	-	-	
568				Grades 9-12			-	-	-	-	-	-	
569				**P2 NSS ADA**			-	-	-	-	-	-	
570		**Second Prior Year**			2023-24								
571				**NSS ADA**									
572				Grades TK-3			-	-	-	-	-	-	
573				Grades 4-6			-	-	-	-	-	-	
574				Grades 7-8			-	-	-	-	-	-	
575				Grades 9-12			-	-	-	-	-	-	
576				**P2 NSS ADA**			-	-	-	-	-	-	
577		**Prior Year**			2024-25								
578				**NSS ADA**									
579				Grades TK-3			-	-	-	-	-	-	
580				Grades 4-6			-	-	-	-	-	-	
581				Grades 7-8			-	-	-	-	-	-	
582				Grades 9-12			-	-	-	-	-	-	
583				**P2 NSS ADA**			-	-	-	-	-	-	
584				**NSS Allowances**			**-**	**-**	**-**	**-**	**-**	**-**	
585		**Current Year**			2025-26								
586				**NSS ADA**									
587				Grades TK-3			-	-	-	-	-	-	
588				Grades 4-6			-	-	-	-	-	-	
589				Grades 7-8			-	-	-	-	-	-	
590				Grades 9-12			-	-	-	-	-	-	
591				**P2 NSS ADA**			-	-	-	-	-	-	
592				**NSS Allowances**			**-**	**-**	**-**	**-**	**-**	**-**	
593		**Funded**		**NSS allowance Level**			**-**	**-**	**-**	**-**	**-**		
594				**NSS ADA**									
595				Grades TK-3			-	-	-	-	-	-	
596				Grades 4-6			-	-	-	-	-	-	
597				Grades 7-8			-	-	-	-	-	-	
598				Grades 9-12			-	-	-	-	-	-	
599				**P2 NSS ADA**			-	-	-	-	-	-	
600				**NSS Allowances**			**-**	**-**	**-**	**-**	**-**	**-**	
601		**Exclude: LCFF Adjusted Base Funding for NSS ADA**					NSS ADA	Rates		Amounts		Total	
602								**Base**	**Grade Span**	**Base**	**Grade Span**		
603				Grades TK-3			-	10,256	1,067	-	-	-	
604				Grades 4-6			-	10,411	-	-	-	-	
605				Grades 7-8			-	10,719	-	-	-	-	
606				Grades 9-12			-	12,423	323	-	-	-	
607		**Total Exclusion: LCFF Adjusted Base Funding for NSS ADA**					**-**			**-**	**-**	**-**	
608		**Adjusted NSS Allowance (Deficited) for EPA**					NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
609		Funding at 12-13 levels (deficited)											
610		NSS Allowances					-	-	-	-	-	-	
611		NSS Add-on											
612		NSS Add-on per ADA					-	-	-	-	-		
613		Funded ADA					-	-	-	-	-		
614		NSS Add-on					-	-	-	-	-	-	
615		**TOTAL Adjusted NSS Allowance (Deficited) for EPA**										**-**	
616													
617													
618													
619		**RATES**		**2026-27**		**12/13 def. rate +**							
620		**ADA**		**Level / # FTE**	**Allowance**	**COLA for EPA**	*The elementary NSS allowance is based on a combination of ADA and the number of full-time*						
621				**Elementary**			*teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or*						

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

1 - 24	1	285,836	161,282
25 - 48	2	565,654	322,565
49 - 72	3	845,718	483,846
73 - 96	4	1,125,534	645,128
High School			
1 - 19	1	240,879	130,911
1 - 19	2	343,434	261,822
1 - 19	3	762,878	581,499
20 - 38	4	934,593	712,409
39 - 57	5	1,106,311	843,323
58 - 71	6	1,278,027	974,232
72 - 86	7	1,449,745	1,105,144
87 - 100	8	1,621,461	1,236,056
101 - 114	9	1,793,178	1,366,966
115 - 129	10	1,964,894	1,497,877
130 - 143	11	2,136,612	1,628,788
144 - 171	12	2,308,330	1,759,700
172 - 210	13	2,763,898	1,890,611
211 - 248	14	3,262,913	2,021,522
249 - 286	15	3,761,937	2,152,433
NSS Add-on per ADA		-	-

the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

Funded COLA 2026-27	3.02%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	10,566	1,099	2,252	2,002
Grades 4-6	10,725	-	2,071	1,841
Grades 7-8	11,043	-	2,132	1,896
Grades 9-12	12,798	333	2,535	2,254

ADA & NSS FTE — **2026-27**

		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	NPS, CDS, & COE operated
Third PY ADA (net of charter shift)								
2023-24	Grades TK-3	-	-	-	-	-	-	

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget												
2	**NECESSARY SMALL SCHOOLS (NSS)**												
3	*The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA*												
4	*funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span*												
5	*adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.*												
6	**SECTION 1: DATA NEEDED TO CALCULATE FUNDING**												
648				Grades 4-6		-	-	-	-	-	-		
649				Grades 7-8		-	-	-	-	-	-		
650				Grades 9-12		-	-	-	-	-	-		
651				Third PRIOR YEAR ADA		-	-	-	-	-	-		
652	Third PY NUMBER OF FTE						-	-	-	-	-		
653	Second PY ADA (net of charter shift)												
654	2024-25			Grades TK-3		-	-	-	-	-	-		
655				Grades 4-6		-	-	-	-	-	-		
656				Grades 7-8		-	-	-	-	-	-		
657				Grades 9-12		-	-	-	-	-	-		
658				Second PRIOR YEAR ADA		-	-	-	-	-	-		
659	Second PY NUMBER OF FTE						-	-	-	-	-		
660	PRIOR YEAR ADA (net of charter shift)												
661	2025-26			Grades TK-3		-	-	-	-	-	-		
662				Grades 4-6		-	-	-	-	-	-		
663				Grades 7-8		-	-	-	-	-	-		
664				Grades 9-12		-	-	-	-	-	-		
665				PRIOR YEAR ADA		-	-	-	-	-	-		
666	PRIOR YEAR NUMBER OF FTE						-	-	-	-	-		
667	THREE PRIOR YEAR AVERAGE (net of charter shift)												
668				Grades TK-3		-	-	-	-	-	-		
669				Grades 4-6		-	-	-	-	-	-		
670				Grades 7-8		-	-	-	-	-	-		
671				Grades 9-12		-	-	-	-	-	-		
672				3 PY AVERAGE ADA		-	-	-	-	-	-		
673	3 PRIOR YEAR NUMBER OF FTE						-	-	-	-	-		
674	CURRENT YEAR ADA (before charter shift)												
675	2026-27			Grades TK-3		-	-	-	-	-	-	-	
676				Grades 4-6		-	-	-	-	-	-	-	
677				Grades 7-8		-	-	-	-	-	-	-	
678				Grades 9-12		-	-	-	-	-	-	-	
679				CURRENT YEAR ADA		-	-	-	-	-	-	-	
680	CURRENT YEAR NUMBER OF FTE						-	-	-	-	-		
681	**NSS FUNDING CALCULATIONS**						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
682	Eligibility as a NSS						Eligible	Eligible	Eligible	Eligible	Eligible		
683	Type of NSS school						Not NSS	Not NSS	Not NSS	Not NSS	Not NSS		
684	NSS Allowance if funded as NSS & on prior year												
685				NSS allowance level			-	-	-	-	-		
686				NSS Allowance using PY			-	-	-	-	-		
687				NSS Add-on using PY			-	-	-	-	-		
688				Total NSS Allowance using PY			-	-	-	-	-		
689	NSS Allowance if funded as NSS & on 3 PY average												
690				NSS allowance level			-	-	-	-	-		
691				NSS Allowance using 3 PY average			-	-	-	-	-		
692				NSS Add-on using 3 PY average			-	-	-	-	-		
693				Total NSS Allowance using 3 PY average			-	-	-	-	-		
694	NSS Allowance if funded as NSS & on current year												
695				NSS allowance level			-	-	-	-	-		
696				NSS Allowance using CY			-	-	-	-	-		
697				NSS Add-on using CY			-	-	-	-	-		
698				Total NSS Allowance using CY			-	-	-	-	-		
699				NSS allowance level >0?			NO	NO	NO	NO	NO		
700	NSS Allowance if funded as NSS is based on						Current Yr	Current Yr	Current Yr	Current Yr	Current Yr		
701				NSS Funding			-	-	-	-	-		
702				NSS ADA	Grades TK-3		-	-	-	-	-		
703					Grades 4-6		-	-	-	-	-		
704					Grades 7-8		-	-	-	-	-		
705					Grades 9-12		-	-	-	-	-		
706					Total		-	-	-	-	-		
707				NSS allowance Level			-	-	-	-	-		
708													
709													
710													
711								2026-27					
712	**Funded P2 NSS ADA and NSS Allowances**						NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	TOTAL	
713	Best funding option calculated is:						LCFF	LCFF	LCFF	LCFF	LCFF		
714	Selected funding method:						Select method	Select method	Select method	Select method	Select method		

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget											
2		**NECESSARY SMALL SCHOOLS (NSS)**											
3		*The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA*											
4		*funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span*											
5		*adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.*											
6		**SECTION 1: DATA NEEDED TO CALCULATE FUNDING**											
715	202	**NSS Allowance**											
716		**Third Prior Year**			2023-24								
717				**NSS ADA**									
718				Grades TK-3			-	-	-	-	-	-	
719				Grades 4-6			-	-	-	-	-	-	
720				Grades 7-8			-	-	-	-	-	-	
721				Grades 9-12			-	-	-	-	-	-	
722				**P2 NSS ADA**			-	-	-	-	-	-	
723		**Second Prior Year**			2024-25								
724				**NSS ADA**									
725				Grades TK-3			-	-	-	-	-	-	
726				Grades 4-6			-	-	-	-	-	-	
727				Grades 7-8			-	-	-	-	-	-	
728				Grades 9-12			-	-	-	-	-	-	
729				**P2 NSS ADA**			-	-	-	-	-	-	
730		**Prior Year**			2025-26								
731				**NSS ADA**									
732				Grades TK-3			-	-	-	-	-	-	
733				Grades 4-6			-	-	-	-	-	-	
734				Grades 7-8			-	-	-	-	-	-	
735				Grades 9-12			-	-	-	-	-	-	
736				**P2 NSS ADA**			-	-	-	-	-	-	
737				**NSS Allowances**			**-**	**-**	**-**	**-**	**-**	**-**	
738		**Current Year**			2026-27								
739				**NSS ADA**									
740				Grades TK-3			-	-	-	-	-	-	
741				Grades 4-6			-	-	-	-	-	-	
742				Grades 7-8			-	-	-	-	-	-	
743				Grades 9-12			-	-	-	-	-	-	
744				**P2 NSS ADA**			-	-	-	-	-	-	
745				**NSS Allowances**			**-**	**-**	**-**	**-**	**-**	**-**	
746		**Funded**		**NSS allowance Level**			**-**	**-**	**-**	**-**	**-**		
747				**NSS ADA**									
748				Grades TK-3			-	-	-	-	-	-	
749				Grades 4-6			-	-	-	-	-	-	
750				Grades 7-8			-	-	-	-	-	-	
751				Grades 9-12			-	-	-	-	-	-	
752				**P2 NSS ADA**			-	-	-	-	-	-	
753				**NSS Allowances**			**-**	**-**	**-**	**-**	**-**	**-**	
754		**Exclude: LCFF Adjusted Base Funding for NSS ADA**					NSS ADA	Rates		Amounts		Total	
755								**Base**	**Grade Span**	**Base**	**Grade Span**		
756				Grades TK-3			-	10,566	1,099	-	-	-	
757				Grades 4-6			-	10,725	-	-	-	-	
758				Grades 7-8			-	11,043	-	-	-	-	
759				Grades 9-12			-	12,798	333	-	-	-	
760		**Total Exclusion: LCFF Adjusted Base Funding for NSS ADA**					**-**			**-**	**-**	**-**	
761		**Adjusted NSS Allowance (Deficited) for EPA**					NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
762		Funding at 12-13 levels (deficited)											
763		NSS Allowances					-	-	-	-	-	-	
764		NSS Add-on											
765		NSS Add-on per ADA					-	-	-	-	-		
766		Funded ADA					-	-	-	-	-		
767		NSS Add-on					-	-	-	-	-	-	
768		**TOTAL Adjusted NSS Allowance (Deficited) for EPA**										**-**	
769													
770													
771													
772		**RATES**		**2027-28**		**12/13 def. rate +**							
773		**ADA**		**Level / # FTE**	**Allowance**	**COLA for EPA**	*The elementary NSS allowance is based on a combination of ADA and the number of full-time*						
774				**Elementary**			*teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or*						

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

1 - 24	1	295,612	166,798
25 - 48	2	584,999	333,597
49 - 72	3	874,642	500,394
73 - 96	4	1,164,027	667,191
High School			
1 - 19	1	249,117	135,388
1 - 19	2	355,179	270,776
1 - 19	3	788,968	601,386
20 - 38	4	966,556	736,773
39 - 57	5	1,144,147	872,165
58 - 71	6	1,321,736	1,007,551
72 - 86	7	1,499,326	1,142,940
87 - 100	8	1,676,915	1,278,329
101 - 114	9	1,854,505	1,413,716
115 - 129	10	2,032,093	1,549,104
130 - 143	11	2,209,684	1,684,493
144 - 171	12	2,387,275	1,819,882
172 - 210	13	2,858,423	1,955,270
211 - 248	14	3,374,505	2,090,658
249 - 286	15	3,890,595	2,226,046
NSS Add-on per ADA		-	-

the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

Funded COLA 2027-28	3.42%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	10,927	1,136	2,316	2,071
Grades 4-6	11,092	-	2,130	1,904
Grades 7-8	11,421	-	2,193	1,961
Grades 9-12	13,236	344	2,607	2,331

ADA & NSS FTE — **2027-28**

		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	NPS, CDS, & COE operated
Third PY ADA (net of charter shift)								
2024-25	Grades TK-3	-	-	-	-	-	-	

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget												
2	**NECESSARY SMALL SCHOOLS (NSS)**												
3	*The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA*												
4	*funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span*												
5	*adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.*												
6	**SECTION 1: DATA NEEDED TO CALCULATE FUNDING**												
801				Grades 4-6		-	-	-	-	-	-		
802				Grades 7-8		-	-	-	-	-	-		
803				Grades 9-12		-	-	-	-	-	-		
804				Third PRIOR YEAR ADA		-	-	-	-	-	-		
805	Third PY NUMBER OF FTE						-	-	-	-	-		
806	Second PY ADA (net of charter shift)												
807	2025-26			Grades TK-3		-	-	-	-	-	-		
808				Grades 4-6		-	-	-	-	-	-		
809				Grades 7-8		-	-	-	-	-	-		
810				Grades 9-12		-	-	-	-	-	-		
811				Second PRIOR YEAR ADA		-	-	-	-	-	-		
812	Second PY NUMBER OF FTE						-	-	-	-	-		
813	PRIOR YEAR ADA (net of charter shift)												
814	2026-27			Grades TK-3		-	-	-	-	-	-		
815				Grades 4-6		-	-	-	-	-	-		
816				Grades 7-8		-	-	-	-	-	-		
817				Grades 9-12		-	-	-	-	-	-		
818				PRIOR YEAR ADA		-	-	-	-	-	-		
819	PRIOR YEAR NUMBER OF FTE						-	-	-	-	-		
820	THREE PRIOR YEAR AVERAGE (net of charter shift)												
821				Grades TK-3		-	-	-	-	-	-		
822				Grades 4-6		-	-	-	-	-	-		
823				Grades 7-8		-	-	-	-	-	-		
824				Grades 9-12		-	-	-	-	-	-		
825				3 PY AVERAGE ADA		-	-	-	-	-	-		
826	3 PRIOR YEAR NUMBER OF FTE						-	-	-	-	-		
827	CURRENT YEAR ADA (before charter shift)												
828	2027-28			Grades TK-3		-	-	-	-	-	-	-	
829				Grades 4-6		-	-	-	-	-	-	-	
830				Grades 7-8		-	-	-	-	-	-	-	
831				Grades 9-12		-	-	-	-	-	-	-	
832				CURRENT YEAR ADA		-	-	-	-	-	-	-	
833	CURRENT YEAR NUMBER OF FTE						-	-	-	-	-		
834	**NSS FUNDING CALCULATIONS**						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
835	Eligibility as a NSS						Eligible	Eligible	Eligible	Eligible	Eligible		
836	Type of NSS school						Not NSS	Not NSS	Not NSS	Not NSS	Not NSS		
837	NSS Allowance if funded as NSS & on prior year												
838				NSS allowance level			-	-	-	-	-		
839				NSS Allowance using PY			-	-	-	-	-		
840				NSS Add-on using PY			-	-	-	-	-		
841				Total NSS Allowance using PY			-	-	-	-	-		
842	NSS Allowance if funded as NSS & on 3 PY average												
843				NSS allowance level			-	-	-	-	-		
844				NSS Allowance using 3 PY average			-	-	-	-	-		
845				NSS Add-on using 3 PY average			-	-	-	-	-		
846				Total NSS Allowance using 3 PY average			-	-	-	-	-		
847	NSS Allowance if funded as NSS & on current year												
848				NSS allowance level			-	-	-	-	-		
849				NSS Allowance using CY			-	-	-	-	-		
850				NSS Add-on using CY			-	-	-	-	-		
851				Total NSS Allowance using CY			-	-	-	-	-		
852				NSS allowance level >0?			NO	NO	NO	NO	NO		
853	NSS Allowance if funded as NSS is based on						Current Yr	Current Yr	Current Yr	Current Yr	Current Yr		
854				NSS Funding			-	-	-	-	-		
855				NSS ADA	Grades TK-3		-	-	-	-	-		
856					Grades 4-6		-	-	-	-	-		
857					Grades 7-8		-	-	-	-	-		
858					Grades 9-12		-	-	-	-	-		
859					Total		-	-	-	-	-		
860				NSS allowance Level			-	-	-	-	-		
861													
862													
863													
864								2027-28					
865	**Funded P2 NSS ADA and NSS Allowances**						NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	TOTAL	
866	Best funding option calculated is:						LCFF	LCFF	LCFF	LCFF	LCFF		
867	Selected funding method:						Select method	Select method	Select method	Select method	Select method		

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

864				2027-28			
865	**Funded P2 NSS ADA and NSS Allowances**	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	TOTAL
866	Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF	LCFF	
867	Selected funding method:	Select method	Select method	Select method	Select method	Select method	
868	202 **NSS Allowance**						
869	**Third Prior Year** 2024-25						
870	**NSS ADA**						
871	Grades TK-3	-	-	-	-	-	-
872	Grades 4-6	-	-	-	-	-	-
873	Grades 7-8	-	-	-	-	-	-
874	Grades 9-12	-	-	-	-	-	-
875	**P2 NSS ADA**	-	-	-	-	-	-
876	**Second Prior Year** 2025-26						
877	**NSS ADA**						
878	Grades TK-3	-	-	-	-	-	-
879	Grades 4-6	-	-	-	-	-	-
880	Grades 7-8	-	-	-	-	-	-
881	Grades 9-12	-	-	-	-	-	-
882	**P2 NSS ADA**	-	-	-	-	-	-
883	**Prior Year** 2026-27						
884	**NSS ADA**						
885	Grades TK-3	-	-	-	-	-	-
886	Grades 4-6	-	-	-	-	-	-
887	Grades 7-8	-	-	-	-	-	-
888	Grades 9-12	-	-	-	-	-	-
889	**P2 NSS ADA**	-	-	-	-	-	-
890	**NSS Allowances**	-	-	-	-	-	-
891	**Current Year** 2027-28						
892	**NSS ADA**						
893	Grades TK-3	-	-	-	-	-	-
894	Grades 4-6	-	-	-	-	-	-
895	Grades 7-8	-	-	-	-	-	-
896	Grades 9-12	-	-	-	-	-	-
897	**P2 NSS ADA**	-	-	-	-	-	-
898	**NSS Allowances**	-	-	-	-	-	-
899	**Funded** **NSS allowance Level**	-	-	-	-	-	
900	**NSS ADA**						
901	Grades TK-3	-	-	-	-	-	-
902	Grades 4-6	-	-	-	-	-	-
903	Grades 7-8	-	-	-	-	-	-
904	Grades 9-12	-	-	-	-	-	-
905	**P2 NSS ADA**	-	-	-	-	-	-
906	**NSS Allowances**	-	-	-	-	-	-
907	**Exclude: LCFF Adjusted Base Funding for NSS ADA**	NSS ADA	Rates		Amounts		Total
908			**Base**	**Grade Span**	**Base**	**Grade Span**	
909	Grades TK-3	-	10,927	1,136	-	-	-
910	Grades 4-6	-	11,092	-	-	-	-
911	Grades 7-8	-	11,421	-	-	-	-
912	Grades 9-12	-	13,236	344	-	-	-
913	**Total Exclusion: LCFF Adjusted Base Funding for NSS ADA**	-			-	-	-
914	**Adjusted NSS Allowance (Deficited) for EPA**	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
915	Funding at 12-13 levels (deficited)						
916	NSS Allowances	-	-	-	-	-	-
917	NSS Add-on						
918	NSS Add-on per ADA	-	-	-	-	-	
919	Funded ADA	-	-	-	-	-	
920	NSS Add-on	-	-	-	-	-	-
921	**TOTAL Adjusted NSS Allowance (Deficited) for EPA**						-
922							
923							
924							

925	**RATES**	**2028-29**		**12/13 def. rate + COLA for EPA**
926	**ADA**	**Level / # FTE**	**Allowance**	
927	**Elementary**			
928	1 - 24	1	305,397	172,319
929	25 - 48	2	604,362	344,639
930	49 - 72	3	903,593	516,957
931	73 - 96	4	1,202,556	689,275
932	**High School**			
933	1 - 19	1	257,363	139,869
934	1 - 19	2	366,935	279,739
935	1 - 19	3	815,083	621,292
936	20 - 38	4	998,549	761,160
937	39 - 57	5	1,182,018	901,034
938	58 - 71	6	1,365,485	1,040,901
939	72 - 86	7	1,548,954	1,180,771
940	87 - 100	8	1,732,421	1,320,642
941	101 - 114	9	1,915,889	1,460,510
942	115 - 129	10	2,099,355	1,600,379
943	130 - 143	11	2,282,825	1,740,250
944	144 - 171	12	2,466,294	1,880,120
945	172 - 210	13	2,953,037	2,019,989
946	211 - 248	14	3,486,201	2,159,859
947	249 - 286	15	4,019,374	2,299,728
948				
949	NSS Add-on per ADA		-	-

The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

Funded COLA 2028-29	3.31%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	11,289	1,174	2,393	2,139
Grades 4-6	11,459	-	2,200	1,967
Grades 7-8	11,799	-	2,265	2,025
Grades 9-12	13,674	356	2,694	2,408

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NECESSARY SMALL SCHOOLS (NSS)

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SECTION 1: DATA NEEDED TO CALCULATE FUNDING

950	**ADA & NSS FTE**				**2028-29**			
951			DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	NPS, CDS, & COE operated
952	Third PY ADA (net of charter shift)								
953	2025-26	Grades TK-3	-	-	-	-	-	-	
954		Grades 4-6	-	-	-	-	-	-	
955		Grades 7-8	-	-	-	-	-	-	
956		Grades 9-12	-	-	-	-	-	-	
957		Third PRIOR YEAR ADA	-	-	-	-	-	-	
958	Third PY NUMBER OF FTE			-	-	-	-	-	
959	Second PY ADA (net of charter shift)								
960	2026-27	Grades TK-3	-	-	-	-	-	-	
961		Grades 4-6	-	-	-	-	-	-	
962		Grades 7-8	-	-	-	-	-	-	
963		Grades 9-12	-	-	-	-	-	-	
964		Second PRIOR YEAR ADA	-	-	-	-	-	-	
965	Second PY NUMBER OF FTE			-	-	-	-	-	
966	PRIOR YEAR ADA (net of charter shift)								
967	2027-28	Grades TK-3	-	-	-	-	-	-	
968		Grades 4-6	-	-	-	-	-	-	
969		Grades 7-8	-	-	-	-	-	-	
970		Grades 9-12	-	-	-	-	-	-	
971		PRIOR YEAR ADA	-	-	-	-	-	-	
972	PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
973	THREE PRIOR YEAR AVERAGE (net of charter shift)								
974		Grades TK-3	-	-	-	-	-	-	
975		Grades 4-6	-	-	-	-	-	-	
976		Grades 7-8	-	-	-	-	-	-	
977		Grades 9-12	-	-	-	-	-	-	
978		3 PY AVERAGE ADA	-	-	-	-	-	-	
979	3 PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
980	CURRENT YEAR ADA (before charter shift)								
981	2028-29	Grades TK-3	-	-	-	-	-	-	-
982		Grades 4-6	-	-	-	-	-	-	-
983		Grades 7-8	-	-	-	-	-	-	-
984		Grades 9-12	-	-	-	-	-	-	-
985		CURRENT YEAR ADA	-	-	-	-	-	-	-
986	CURRENT YEAR NUMBER OF FTE			-	-	-	-	-	

987	**NSS FUNDING CALCULATIONS**		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5
988	Eligibility as a NSS		Eligible	Eligible	Eligible	Eligible	Eligible
989	Type of NSS school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
990	NSS Allowance if funded as NSS & on prior year						
991		NSS allowance level	-	-	-	-	-
992		NSS Allowance using PY	-	-	-	-	-
993		NSS Add-on using PY	-	-	-	-	-
994		Total NSS Allowance using PY	-	-	-	-	-
995	NSS Allowance if funded as NSS & on 3 PY average						
996		NSS allowance level	-	-	-	-	-
997		NSS Allowance using 3 PY average	-	-	-	-	-
998		NSS Add-on using 3 PY average	-	-	-	-	-
999		Total NSS Allowance using 3 PY average	-	-	-	-	-
1000	NSS Allowance if funded as NSS & on current year						
1001		NSS allowance level	-	-	-	-	-
1002		NSS Allowance using CY	-	-	-	-	-
1003		NSS Add-on using CY	-	-	-	-	-
1004		Total NSS Allowance using CY	-	-	-	-	-
1005		NSS allowance level >0?	NO	NO	NO	NO	NO
1006	NSS Allowance if funded as NSS is based on		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
1007		NSS Funding	-	-	-	-	-
1008		NSS ADA Grades TK-3	-	-	-	-	-
1009		Grades 4-6	-	-	-	-	-
1010		Grades 7-8	-	-	-	-	-
1011		Grades 9-12	-	-	-	-	-
1012		Total	-	-	-	-	-
1013		NSS allowance Level	-	-	-	-	-
1014							
1015							
1016							

1017					2028-29			
1018	**Funded P2 NSS ADA and NSS Allowances**		NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	TOTAL
1019	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	
1020	Selected funding method:		Select method	Select method	Select method	Select method	Select method	
1021	202 **NSS Allowance**							
1022	**Third Prior Year**	2025-26						
1023	**NSS ADA**							
1024	Grades TK-3		-	-	-	-	-	-
1025	Grades 4-6		-	-	-	-	-	-
1026	Grades 7-8		-	-	-	-	-	-
1027	Grades 9-12		-	-	-	-	-	-
1028	**P2 NSS ADA**		-	-	-	-	-	-
1029	**Second Prior Year**	2026-27						
1030	**NSS ADA**							
1031	Grades TK-3		-	-	-	-	-	-
1032	Grades 4-6		-	-	-	-	-	-
1033	Grades 7-8		-	-	-	-	-	-
1034	Grades 9-12		-	-	-	-	-	-
1035	**P2 NSS ADA**		-	-	-	-	-	-

	A	B	C	D	E	F	G	H	I	J	K	L
1	Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget											
2	NECESSARY SMALL SCHOOLS (NSS)											
3	*The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA*											
4	*funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span*											
5	*adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive*											
	amount. Supplemental and Concentration grants are not affected by this calculation.											
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING											
1036		**Prior Year**			2027-28							
1037				**NSS ADA**								
1038				Grades TK-3			-	-	-	-	-	-
1039				Grades 4-6			-	-	-	-	-	-
1040				Grades 7-8			-	-	-	-	-	-
1041				Grades 9-12			-	-	-	-	-	-
1042				**P2 NSS ADA**			-	-	-	-	-	-
1043				**NSS Allowances**			**-**	**-**	**-**	**-**	**-**	**-**
1044		**Current Year**			2028-29							
1045				**NSS ADA**								
1046				Grades TK-3			-	-	-	-	-	-
1047				Grades 4-6			-	-	-	-	-	-
1048				Grades 7-8			-	-	-	-	-	-
1049				Grades 9-12			-	-	-	-	-	-
1050				**P2 NSS ADA**			-	-	-	-	-	-
1051				**NSS Allowances**			**-**	**-**	**-**	**-**	**-**	**-**
1052		**Funded**		**NSS allowance Level**			**-**	**-**	**-**	**-**	**-**	
1053				**NSS ADA**								
1054				Grades TK-3			-	-	-	-	-	-
1055				Grades 4-6			-	-	-	-	-	-
1056				Grades 7-8			-	-	-	-	-	-
1057				Grades 9-12			-	-	-	-	-	-
1058				**P2 NSS ADA**			-	-	-	-	-	-
1059				**NSS Allowances**			**-**	**-**	**-**	**-**	**-**	**-**
1060		**Exclude: LCFF Adjusted Base Funding for NSS ADA**					NSS ADA	Rates		Amounts		Total
1061								**Base**	**Grade Span**	**Base**	**Grade Span**	
1062				Grades TK-3			-	11,289	1,174	-	-	-
1063				Grades 4-6			-	11,459	-	-	-	-
1064				Grades 7-8			-	11,799	-	-	-	-
1065				Grades 9-12			-	13,674	356	-	-	-
1066		**Total Exclusion: LCFF Adjusted Base Funding for NSS ADA**					**-**			**-**	**-**	**-**
1067		**Adjusted NSS Allowance (Deficited) for EPA**					NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
1068		Funding at 12-13 levels (deficited)										
1069		NSS Allowances					-	-	-	-	-	-
1070		NSS Add-on										
1071		NSS Add-on per ADA					-	-	-	-	-	
1072		Funded ADA					-	-	-	-	-	
1073		NSS Add-on					-	-	-	-	-	-
1074		**TOTAL Adjusted NSS Allowance (Deficited) for EPA**										**-**
1075												
1076												

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget

Charts and Graphs

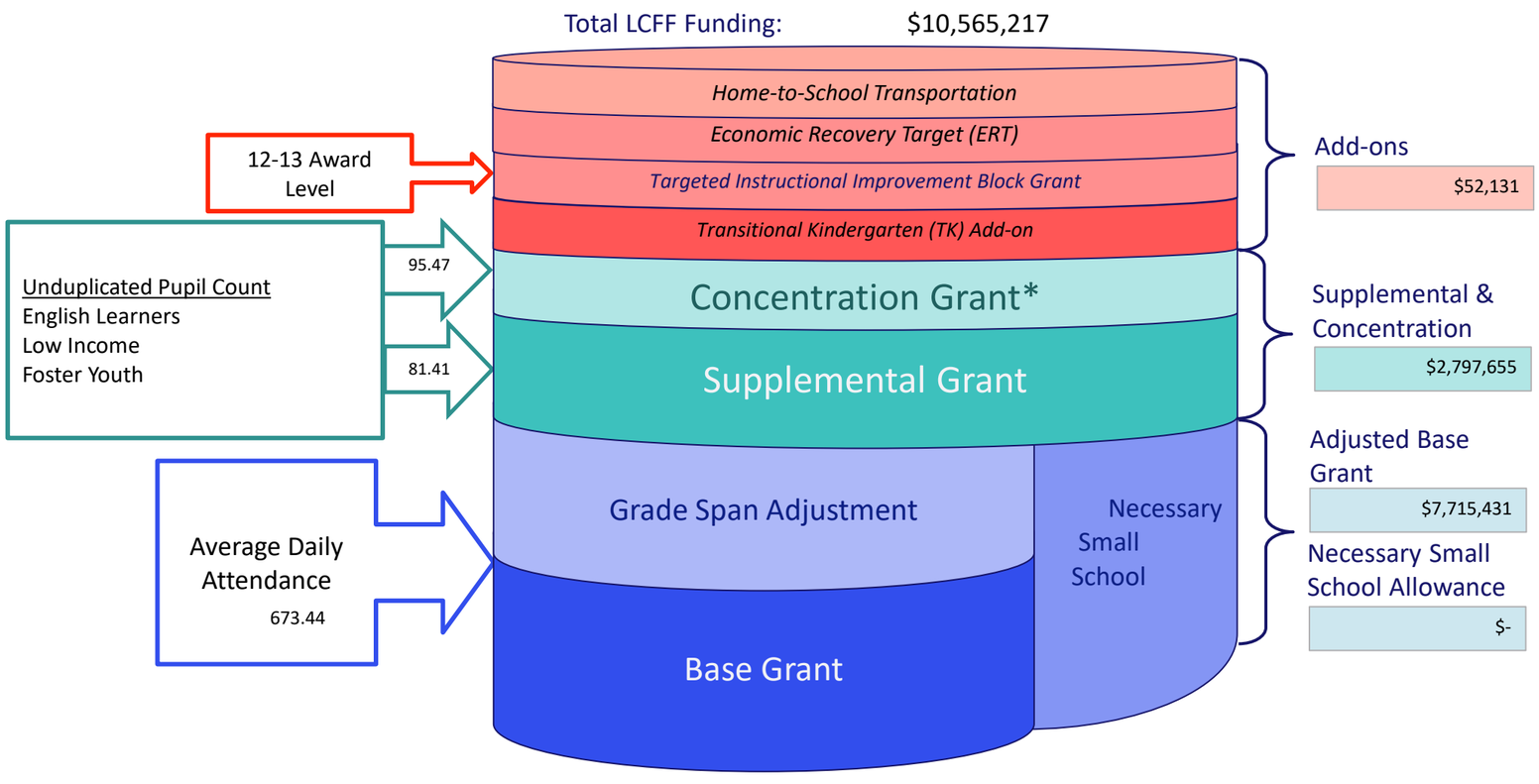
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). **The Graphs tab remains unprotected to allow editing for local standards.**

2025-26

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

Components of LCFF Entitlement

		2025-26				
Base Grant	$	7,468,993			673.44	ADA
Grade Span Adjustment	$	246,438		$	7,715,431	Adjusted Base Grant
Supplemental Grant	$	1,473,185	95.47%			
Concentration Grant	$	1,324,470	81.41%	$	2,797,655	Supplemental & Concentration
Allowance: Necessary Small School	$	-		$	-	Allowance
Add-on: Targeted Instructional Improvement Block Grant	$	-				
Add-on: Home-to-School Transportation	$	-				
Add-on: Small School District Bus Replacement Program	$	-		$	52,131	Add-ons
Add-on Economic Recovery Target	$	-				
Add-on: Transitional Kindergarten	$	52,131				
Total	$	10,565,217		$	10,565,217	



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Supplemental Grant Calculation-EC 42238.02 (e)

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget

Charts and Graphs

2025-26	Base Grant	Grade Span Adjustment	Supplemental Grant Factor	Maximum Supplemental Grant Rate per ADA (100% UPP)	Unduplicated Pupil Percentage	Effective Supplemental Grant Rate	ADA	Supplemental Grant
	a	*b*	*c*	*d = (a+b) x c*	*e*	*f = (a+b) x c x e*	*g*	*h = f x g*
*Grades TK-3	$ 10,256	$ 1,067	20.00%	$ 2,264.60	95.47%	**$ 2,162.01**	164.68	**356,040**
Grades 4-6	$ 10,411	$ -	20.00%	$ 2,082.20	95.47%	**$ 1,987.88**	150.88	**299,931**
Grades 7-8	$ 10,719	$ -	20.00%	$ 2,143.80	95.47%	**$ 2,046.69**	138.92	**284,326**
*Grades 9-12	$ 12,423	$ 323	20.00%	$ 2,549.20	95.47%	**$ 2,433.72**	218.96	**532,888**
**Base Grant + Grade Span*								**$ 1,473,185**

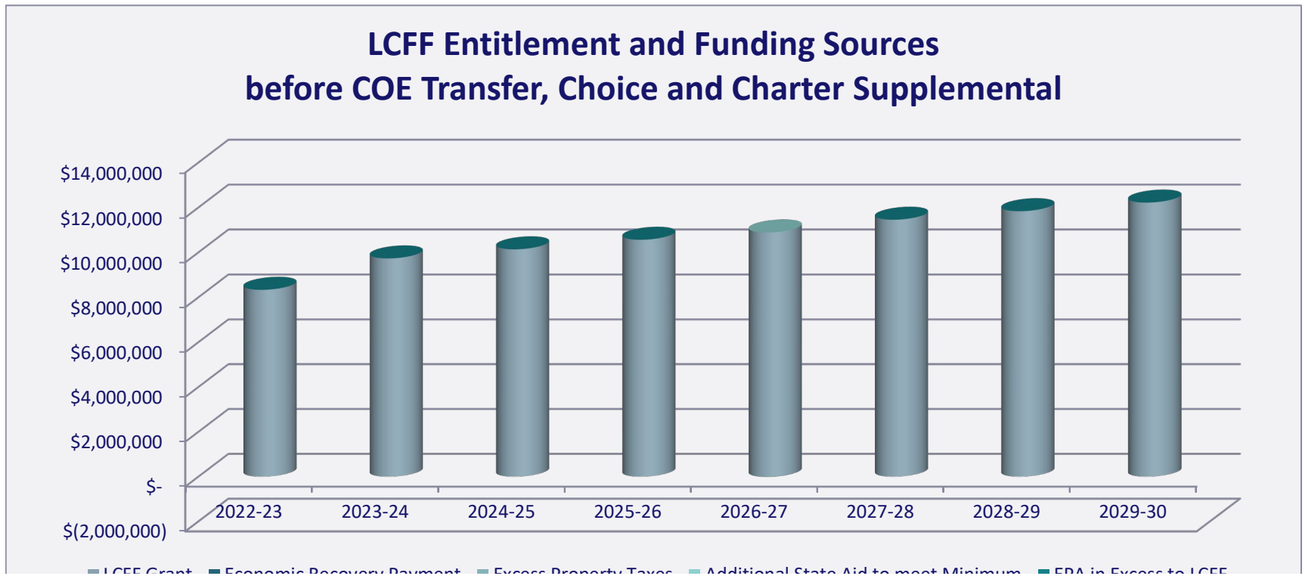
Concentration Grant Calculation-EC 42238.02 (f)

2025-26	Base Grant	Grade Span Adjustment	Concentration Grant Factor	Maximum Concentration Grant Rate per ADA (100% UPP)	Unduplicated Pupil Percentage greater than 55%	Effective Concentration Grant Rate	ADA	Concentration Grant
	a	*b*	*c*	*d = (a+b) x c x 45%*	*e = UPP - 55%*	*f = (a+b) x c x e*	*g*	*h = f x g*
*Grades TK-3	$ 10,256	$ 1,067	65.00%	$ 3,311.98	26.41%	**$ 1,943.76**	164.68	**320,099**
Grades 4-6	$ 10,411	$ -	65.00%	$ 3,045.22	26.41%	**$ 1,787.20**	150.88	**269,653**
Grades 7-8	$ 10,719	$ -	65.00%	$ 3,135.31	26.41%	**$ 1,840.08**	138.92	**255,624**
*Grades 9-12	$ 12,423	$ 323	65.00%	$ 3,728.21	26.41%	**$ 2,188.04**	218.96	**479,094**
**Base Grant + Grade Span*								**$ 1,324,470**

Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget

Charts and Graphs

Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Excess Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Additional State Aid to meet Minimum	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPA in Excess to LCFF	$ -	$ -	$ -	$ -	$ (0)	$ 0	$ 0	$ 0
Economic Recovery Payment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LCFF Grant	$ 8,336,069	$ 9,734,754	$ 10,138,429	$ 10,565,217	$ 10,891,536	$ 11,457,399	$ 11,836,915	$ 12,220,186
Total General Purpose Funding	$ 8,336,069	$ 9,734,754	$ 10,138,429	$ 10,565,217	$ 10,891,536	$ 11,457,399	$ 11,836,915	$ 12,220,186

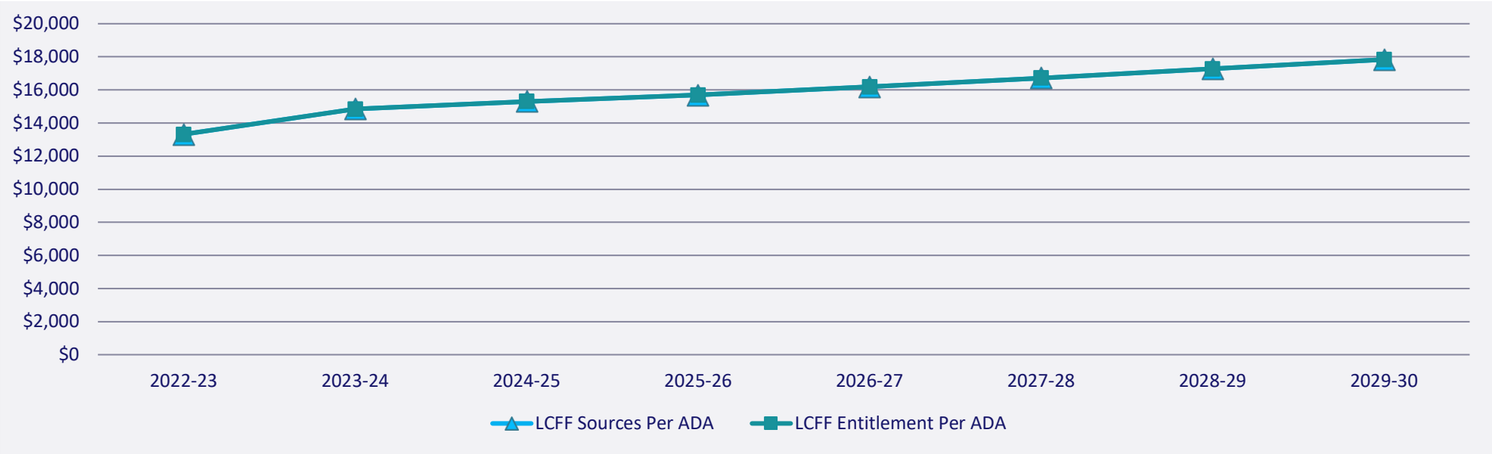


Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget

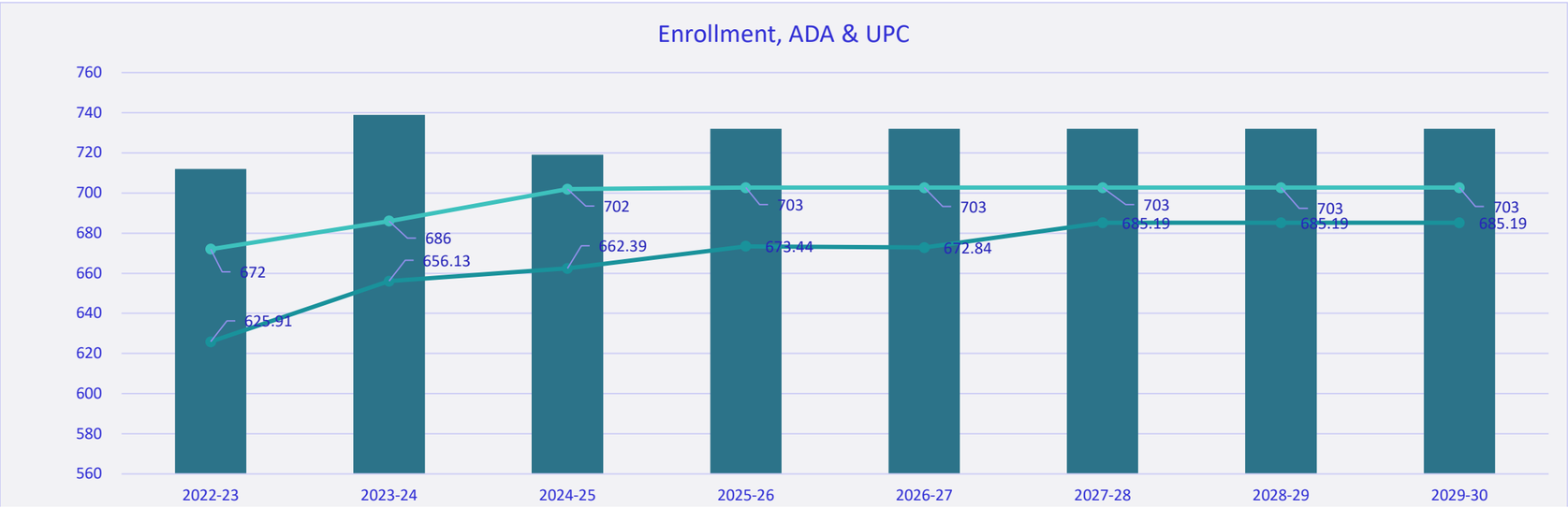
Charts and Graphs

LCFF Grant | Economic Recovery Payment | Excess Property Taxes | Additional State Aid to meet Minimum | EPA in Excess to LCFF

LCFF Entitlement per ADA								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Funded ADA (LCFF & NSS)	625.91	656.13	662.39	673.44	672.84	685.19	685.19	685.19
LCFF Sources per ADA, including NSS	$ 13,318.32	$ 14,836.62	$ 15,305.83	$ 15,688.43	$ 16,187.45	$ 16,721.49	$ 17,275.38	$ 17,834.74
Net Dollar Change per ADA		$ 1,518.30	$ 469.21	$ 382.60	$ 499.02	$ 534.04	$ 553.88	$ 559.36
Net Percent Change		11.40%	3.16%	2.50%	3.18%	3.30%	3.31%	3.24%
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	$ 13,318.32	$ 14,836.62	$ 15,305.83	$ 15,688.43	$ 16,187.45	$ 16,721.49	$ 17,275.38	$ 17,834.74
Net Change per ADA		$ 1,518.30	$ 469.21	$ 382.60	$ 499.02	$ 534.04	$ 553.88	$ 559.36
Net Percent Change		11.40%	3.16%	2.50%	3.18%	3.30%	3.31%	3.24%



Student Summary, excluding COE								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Enrollment	712	739	719	732	732	732	732	732
Unduplicated Pupil Count (UPC)	672	686	702	703	703	703	703	703
Average Daily Attendance (ADA)	625.91	656.13	662.39	673.44	672.84	685.19	685.19	685.19



Lodestar: A Lighthouse Community Charter Public (134015) - FY26 Draft Budget

Charts and Graphs

Enrollment Average Daily Attendance (ADA) Unduplicated Pupil Count (UPC)

2025-26 Budget Cash Flow Worksheet

Charter Name: Lodestar: A Lighthouse Community Charter School

		Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub-total	Accruals	Total	Budget
	Actuals through Month of:																		
A.	**Beginning Cash**	**9110-9120**	3,072,273	3,072,273	3,315,670	2,586,897	1,478,341	1,211,682	1,500,670	916,510	1,408,546	1,071,047	2,040,126	2,299,552	2,135,873	3,072,273			
B.	**Receipts**																		
	LCFF Revenue																		
	State Aid - Current Year	**8011**		392,254	392,254	706,057	706,057	706,057	706,057	706,057	706,057	706,057	706,057	706,057	706,057	7,845,082	706,057	8,551,139	0
	Education Protection Account	**8012**		0	0	33,672	0	0	33,672	0	0	33,672	0	0	33,672	134,688	33,672	168,360	0
	State Aid - Prior Year	**8019**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	In Lieu of Property Taxes	**8096**		215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	2,585,447	215,454	2,800,901	0
	Other LCFF Transfers	**8091, 8097**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Federal Revenue	**8100-8299**		45,699	45,699	309,202	45,699	45,699	309,202	45,699	45,699	309,202	45,699	45,699	309,202	1,602,406	309,202	1,911,608	0
	Other State Revenue	**8300-8599**		212,950	200,778	252,179	664,749	200,778	252,179	200,778	200,778	252,179	432,764	200,778	521,102	3,591,993	521,102	4,113,095	0
	Other Local Revenue	**8600-8799**		9,091	42,270	45,956	47,800	40,427	36,740	36,740	44,113	38,583	45,956	44,113	0	431,789	0	431,789	0
	Interfund Transfers In	**8900-8929**		0												0	0	0	0
	All Other Financing Sources	**8930-8979**														0	0	0	0
	Total Receipts			875,448	896,455	1,562,521	1,679,759	1,208,415	1,553,305	1,204,729	1,212,102	1,555,148	1,445,931	1,212,102	1,785,488	16,191,405	1,785,488	17,976,893	0
C.	**Disbursements**																		
	Certificated Salaries	**1000-1999**		312,303	559,879	548,920	650,501	538,830	575,326	569,249	591,273	553,868	545,094	611,637	494,527	6,551,409	494,527	7,045,935	0
	Non-certificated Salaries	**2000-2999**		67,839	121,617	119,237	141,302	117,045	124,973	123,652	128,436	120,311	118,406	132,860	107,421	1,423,099	107,421	1,530,520	0
	Employee Benefits	**3000-3999**		85,676	153,596	150,589	178,457	147,821	157,834	156,166	162,208	151,947	149,540	167,795	135,667	1,797,296	135,667	1,932,963	0
	Books & Supplies	**4000-4999**		89,618	152,416	147,256	116,726	88,781	120,624	128,030	110,307	121,254	99,013	123,962	171,562	1,469,549	171,562	1,641,112	0
	Services & Other Operating Expenditures	**5000-5999**		276,625	470,461	454,533	360,297	274,039	372,330	395,189	340,484	374,275	305,624	382,634	529,561	4,536,052	529,561	5,065,613	0
	Capital Outlay	**6000-6999**		34,500	34,500	34,500	34,500	34,500	34,500	34,500	34,500	34,500	34,500	34,500	34,500	414,000	34,500	448,500	0
	Other Outgo	**7000-7499**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Interfund Transfers Out	**7600-7629**														0	0	0	0
	All Other Financing Uses	**7630-7699**														0	0	0	0
	Total Disbursements			866,562	1,492,469	1,455,035	1,481,783	1,201,016	1,385,586	1,406,787	1,367,209	1,356,155	1,252,176	1,453,389	1,473,239	16,191,405	1,473,239	17,664,644	0
D.	**Balance Sheet Items**																		
	Assets and Deferred Outflows																		
	Cash and Investments	**9110-9199**		25,373	271,648	98,290	84,617	316,922	96,742	479,322	63,637	582,663	734,689	31,628	31,628	2,817,159	31,628	2,848,787	
	Accounts Receivable	**9200-9299**		(211,246)	990,760	(580,731)	(335,115)	227,529	(489,524)	345,317	(399,009)	360,581	181,774	175,733	175,733	441,803	175,733	617,536	
	Due From Other Funds	**9310**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Stores	**9320**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Prepaid Expenses	**9330**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Current Assets	**9340**		(17,850)	89,340	0	0	0	0	0	0	(8,266)	0	(52,359)	(52,359)	(41,493)	(52,359)	(93,852)	
	Lease Receivable	**9380**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Capital Assets (accrual basis only)	**9400-9489**		(13,263)	(669,006)	3,084	(83,684)	(135,510)	(3,107)	2,926	3,129	3,084	3,084	3,084	3,084	(883,096)	3,084	(880,013)	
	Deferred Outflows of Resources	**9490**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Liabilities and Deferred Inflows																		
	Accounts Payable	**9500-9599**		(289,999)	(91,100)	(9,832)	10,313	(63,345)	(898)	(8,671)	0	0	0	0	0	(453,533)	0	(453,533)	
	Due To Other Funds	**9610**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Current Loans	**9640**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Unearned Revenues	**9650**		(161,497)	906,601	746,516	120,142	190,698	356,887	142,143	(149,852)	167,977	853,875	80,479	80,479	3,334,449	80,479	3,414,928	
	Long-Term Liabilities (accrual basis only)	**9660-9669**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Deferred Inflows of Resources	**9690**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Balance Sheet Items			**234,510**	**(132,759)**	**########**	**(464,636)**	**281,588**	**(751,878)**	**694,093**	**(182,391)**	**770,085**	**65,671**	**77,607**	**77,607**	**(546,544)**	**77,607**	(468,937)	
E.	Net Increase/Decrease (B-C+D)			243,397	(728,773)	(1,108,556)	(266,659)	288,988	(584,159)	492,036	(337,498)	969,079	259,426	(163,679)	389,856	(546,544)	389,856	0	
F.	Ending Cash (A+E)			3,315,670	2,586,897	1,478,341	1,211,682	1,500,670	916,510	1,408,546	1,071,047	2,040,126	2,299,552	2,135,873	2,525,729	2,525,729			
G.	Ending Cash plus Accruals																	2,915,585	

2026-27 Budget Cash Flow Workshee

Charter Name: Lodestar: A Lighthouse Community Charter School

	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub-total	Accruals	Total	Budget
Actuals through Month of:																		
A. Beginning Cash	**9110-9120**	2,915,585	2,915,585	3,170,173	2,436,214	1,259,002	1,008,837	1,321,902	681,290	1,210,308	882,223	1,841,151	2,126,880	1,980,315	2,915,585			
B. Receipts																		
LCFF Revenue																		
State Aid - Current Year	**8011**		404,022	404,022	736,336	736,336	736,336	736,336	736,336	736,336	736,336	736,336	736,336	736,336	8,171,401	736,336	8,907,737	0
Education Protection Account	**8012**		0	0	33,672	0	0	33,672	0	0	33,672	0	0	33,672	134,688	33,672	168,360	0
State Aid - Prior Year	**8019**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
In Lieu of Property Taxes	**8096**		215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	2,585,447	215,454	2,800,901	0
Other LCFF Transfers	**8091, 8097**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	**8100-8299**		36,768	36,768	248,769	36,768	36,768	248,769	36,768	36,768	248,769	36,768	36,768	248,769	1,289,217	248,769	1,537,986	0
Other State Revenue	**8300-8599**		220,768	208,149	261,437	689,153	208,149	261,437	208,149	208,149	261,437	448,651	208,149	540,232	3,723,858	540,232	4,264,090	0
Other Local Revenue	**8600-8799**		9,091	42,270	45,956	47,800	40,427	36,740	36,740	44,113	38,583	45,956	44,113	0	431,789	0	431,789	0
Interfund Transfers In	**8900-8929**		0												0	0	0	0
All Other Financing Sources	**8930-8979**														0	0	0	0
Total Receipts			886,102	906,662	1,541,624	1,725,509	1,237,133	1,532,408	1,233,446	1,240,819	1,534,251	1,483,164	1,240,819	1,774,463	16,336,400	1,774,463	18,110,863	0
C. Disbursements																		
Certificated Salaries	**1000-1999**		321,672	576,676	565,388	670,016	554,995	592,586	586,326	609,011	570,484	561,447	629,986	509,362	6,747,951	509,362	7,257,313	0
Non-certificated Salaries	**2000-2999**		64,943	116,425	114,146	135,270	112,048	119,637	118,374	122,953	115,175	113,351	127,188	102,835	1,362,345	102,835	1,465,181	0
Employee Benefits	**3000-3999**		88,247	158,204	155,107	183,811	152,256	162,569	160,851	167,075	156,505	154,026	172,829	139,737	1,851,215	139,737	1,990,952	0
Books & Supplies	**4000-4999**		91,411	155,464	150,201	119,060	90,556	123,037	130,590	112,513	123,679	100,993	126,442	174,994	1,498,940	174,994	1,673,934	0
Services & Other Operating Expenditures	**5000-5999**		271,612	461,935	446,296	353,768	269,072	365,582	388,028	334,314	367,492	300,085	375,700	519,965	4,453,849	519,965	4,973,813	0
Capital Outlay	**6000-6999**		35,175	35,175	35,175	35,175	35,175	35,175	35,175	35,175	35,175	35,175	35,175	35,175	422,100	35,175	457,275	0
Other Outgo	**7000-7499**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	**7600-7629**														0	0	0	0
All Other Financing Uses	**7630-7699**														0	0	0	0
Total Disbursements			873,059	1,503,878	1,466,313	1,497,100	1,214,103	1,398,586	1,419,344	1,381,041	1,368,511	1,265,077	1,467,320	1,482,068	16,336,400	1,482,068	17,818,468	0
D. Balance Sheet Items																		
Assets and Deferred Outflows																		
Cash and Investments	**9110-9199**		26,134	279,797	101,239	87,156	326,430	99,644	493,702	65,546	600,143	756,729	32,577	32,577	2,901,673	32,577	2,934,251	
Accounts Receivable	**9200-9299**		(217,584)	1,020,483	(598,153)	(345,168)	234,355	(504,210)	355,677	(410,980)	371,399	187,228	181,005	181,005	455,057	181,005	636,062	
Due From Other Funds	**9310**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Stores	**9320**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid Expenses	**9330**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Current Assets	**9340**		(18,386)	92,020	0	0	0	0	0	0	(8,514)	0	(53,929)	(53,929)	(42,738)	(53,929)	(96,667)	
Lease Receivable	**9380**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Capital Assets (accrual basis only)	**9400-9489**		(13,661)	(689,076)	3,176	(86,194)	(139,575)	(3,200)	3,014	3,223	3,176	3,176	3,176	3,176	(909,589)	3,176	(906,413)	
Deferred Outflows of Resources	**9490**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Liabilities and Deferred Inflows																		
Accounts Payable	**9500-9599**		(298,699)	(93,833)	(10,127)	10,622	(65,246)	(925)	(8,931)	0	0	0	0	0	(467,139)	0	(467,139)	
Due To Other Funds	**9610**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Current Loans	**9640**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Unearned Revenues	**9650**		(166,342)	933,799	768,911	123,746	196,419	367,594	146,407	(154,348)	173,017	879,492	82,894	82,894	3,434,483	82,894	3,517,376	
Long-Term Liabilities (accrual basis only)	**9660-9669**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Deferred Inflows of Resources	**9690**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Balance Sheet Items			**241,545**	**(136,742)**	**(1,252,523)**	**(478,575)**	**290,036**	**(774,434)**	**714,916**	**(187,863)**	**793,188**	**67,642**	**79,935**	**79,935**	**(562,940)**	**79,935**	(483,005)	
E. Net Increase/Decrease (B-C+D)			254,588	(733,959)	(1,177,212)	(250,165)	313,065	(640,613)	529,018	(328,085)	958,928	285,729	(146,565)	372,330	(562,941)	372,330	0	
F. Ending Cash (A+E)			3,170,173	2,436,214	1,259,002	1,008,837	1,321,902	681,290	1,210,308	882,223	1,841,151	2,126,880	1,980,315	2,352,645	2,352,645			
G. Ending Cash plus Accruals																	2,724,975	

2027-28 Budget Cash Flow Worksheet

Charter Name: Lodestar: A Lighthouse Community Charter School

	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub-total	Accruals	Total	Budget
Actuals through Month of:																		
A. Beginning Cash	**9110-9120**	2,724,975	2,724,975	2,983,006	2,221,124	1,012,485	735,693	1,066,707	411,644	964,313	634,345	1,626,739	1,915,787	1,772,477	2,724,975			
B. Receipts																		
LCFF Revenue																		
State Aid - Current Year	**8011**		431,909	431,909	787,161	787,161	787,161	787,161	787,161	787,161	787,161	787,161	787,161	787,161	8,735,424	787,161	9,522,585	0
Education Protection Account	**8012**		0	0	34,132	0	0	34,132	0	0	34,132	0	0	34,132	136,528	34,132	170,660	0
State Aid - Prior Year	**8019**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
In Lieu of Property Taxes	**8096**		215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	2,585,447	215,454	2,800,901	0
Other LCFF Transfers	**8091, 8097**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	**8100-8299**		37,930	37,930	256,632	37,930	37,930	256,632	37,930	37,930	256,632	37,930	37,930	256,632	1,329,966	256,632	1,586,599	0
Other State Revenue	**8300-8599**		215,078	202,785	254,699	671,392	202,785	254,699	202,785	202,785	254,699	437,088	202,785	526,309	3,627,889	526,309	4,154,198	0
Other Local Revenue	**8600-8799**		9,091	42,270	45,956	47,800	40,427	36,740	36,740	44,113	38,583	45,956	44,113	0	431,789	0	431,789	0
Interfund Transfers In	**8900-8929**		0												0	0	0	0
All Other Financing Sources	**8930-8979**														0	0	0	0
Total Receipts			909,462	930,347	1,594,035	1,759,736	1,283,755	1,584,818	1,280,069	1,287,442	1,586,661	1,523,589	1,287,442	1,819,688	16,847,043	1,819,688	18,666,732	0
C. Disbursements																		
Certificated Salaries	**1000-1999**		331,323	593,976	582,350	690,117	571,645	610,364	603,916	627,281	587,599	578,290	648,886	524,643	6,950,389	524,643	7,475,033	0
Non-certificated Salaries	**2000-2999**		66,891	119,918	117,571	139,328	115,410	123,226	121,925	126,642	118,630	116,751	131,004	105,920	1,403,216	105,920	1,509,136	0
Employee Benefits	**3000-3999**		90,894	162,950	159,760	189,325	156,824	167,446	165,677	172,087	161,200	158,647	178,014	143,929	1,906,752	143,929	2,050,681	0
Books & Supplies	**4000-4999**		93,239	158,573	153,205	121,442	92,367	125,497	133,202	114,763	126,153	103,013	128,971	178,494	1,528,919	178,494	1,707,413	0
Services & Other Operating Expenditures	**5000-5999**		282,700	480,793	464,515	368,210	280,057	380,506	403,868	347,962	382,494	312,335	391,037	541,191	4,635,668	541,191	5,176,859	0
Capital Outlay	**6000-6999**		35,175	35,175	35,175	35,175	35,175	35,175	35,175	35,175	35,175	35,175	35,175	35,175	422,100	35,175	457,275	0
Other Outgo	**7000-7499**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	**7600-7629**														0	0	0	0
All Other Financing Uses	**7630-7699**														0	0	0	0
Total Disbursements			900,221	1,551,384	1,512,575	1,543,596	1,251,477	1,442,215	1,463,763	1,423,910	1,411,251	1,304,212	1,513,086	1,529,353	16,847,044	1,529,353	18,376,396	0
D. Balance Sheet Items																		
Assets and Deferred Outflows																		
Cash and Investments	**9110-9199**		26,918	288,191	104,276	89,771	336,222	102,633	508,513	67,512	618,148	779,431	33,554	33,554	2,988,724	33,554	3,022,278	
Accounts Receivable	**9200-9299**		(224,111)	1,051,098	(616,098)	(355,523)	241,385	(519,336)	366,347	(423,309)	382,541	192,845	186,435	186,435	468,709	186,435	655,144	
Due From Other Funds	**9310**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Stores	**9320**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid Expenses	**9330**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Current Assets	**9340**		(18,937)	94,781	0	0	0	0	0	0	(8,769)	0	(55,547)	(55,547)	(44,020)	(55,547)	(99,567)	
Lease Receivable	**9380**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Capital Assets (accrual basis only)	**9400-9489**		(14,071)	(709,748)	3,271	(88,780)	(143,763)	(3,296)	3,104	3,320	3,271	3,271	3,271	3,271	(936,877)	3,271	(933,606)	
Deferred Outflows of Resources	**9490**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Liabilities and Deferred Inflows																		
Accounts Payable	**9500-9599**		(307,660)	(96,648)	(10,430)	10,941	(67,203)	(953)	(9,199)	0	0	0	0	0	(481,153)	0	(481,153)	
Due To Other Funds	**9610**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Current Loans	**9640**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Unearned Revenues	**9650**		(171,332)	961,813	791,979	127,459	202,311	378,621	150,799	(158,978)	178,207	905,876	85,380	85,380	3,537,517	85,380	3,622,897	
Long-Term Liabilities (accrual basis only)	**9660-9669**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Deferred Inflows of Resources	**9690**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Balance Sheet Items			**248,792**	**(140,844)**	**(1,290,099)**	**(492,932)**	**298,737**	**(797,667)**	**736,363**	**(193,499)**	**816,984**	**69,671**	**82,333**	**82,333**	**(579,829)**	**82,333**	(497,495)	
E. Net Increase/Decrease (B-C+D)			258,032	(761,882)	(1,208,640)	(276,792)	331,015	(655,064)	552,669	(329,967)	992,394	289,048	(143,311)	372,669	(579,829)	372,669	0	
F. Ending Cash (A+E)			2,983,006	2,221,124	1,012,485	735,693	1,066,707	411,644	964,313	634,345	1,626,739	1,915,787	1,772,477	2,145,146	2,145,146			
G. Ending Cash plus Accruals																	2,517,815	

2028-29 Budget Cash Flow Worksheet

Charter Name: Lodestar: A Lighthouse Community Charter School

	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub-total	Accruals	Total	Budget
Actuals through Month of:																		
A. Beginning Cash	**9110-9120**	2,517,815	2,517,815	2,784,606	2,001,396	761,862	483,239	830,425	161,129	736,683	403,166	1,430,707	1,734,681	1,593,463	2,517,815			
B. Receipts																		
LCFF Revenue																		
State Aid - Current Year	**8011**		450,648	450,648	821,313	821,313	821,313	821,313	821,313	821,313	821,313	821,313	821,313	821,313	9,114,430	787,161	9,901,591	0
Education Protection Account	**8012**		0	0	34,260	0	0	34,260	0	0	34,260	0	0	34,260	137,038	34,132	171,170	0
State Aid - Prior Year	**8019**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
In Lieu of Property Taxes	**8096**		215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	215,454	2,585,447	215,454	2,800,901	0
Other LCFF Transfers	**8091, 8097**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	**8100-8299**		39,068	39,068	264,331	39,068	39,068	264,331	39,068	39,068	264,331	39,068	39,068	264,331	1,369,865	256,632	1,626,498	0
Other State Revenue	**8300-8599**		221,530	208,868	262,340	691,534	208,868	262,340	208,868	208,868	262,340	450,201	208,868	542,099	3,736,726	526,309	4,263,035	0
Other Local Revenue	**8600-8799**		9,364	43,538	47,335	49,234	41,639	37,842	37,842	45,436	39,741	47,335	45,436	0	444,743	0	444,743	0
Interfund Transfers In	**8900-8929**		0												0	0	0	0
All Other Financing Sources	**8930-8979**														0	0	0	0
Total Receipts			936,064	957,576	1,645,033	1,816,602	1,326,342	1,635,541	1,322,545	1,330,139	1,637,439	1,573,371	1,330,139	1,877,457	17,388,249	1,819,688	19,207,937	0
C. Disbursements																		
Certificated Salaries	**1000-1999**		341,262	611,795	599,820	710,820	588,795	628,675	622,034	646,100	605,227	595,639	668,352	540,383	7,158,901	524,643	7,683,544	0
Non-certificated Salaries	**2000-2999**		68,253	122,360	119,965	142,165	117,760	125,736	124,408	129,221	121,047	119,129	133,672	108,078	1,431,795	105,920	1,537,715	0
Employee Benefits	**3000-3999**		93,621	167,838	164,553	195,005	161,528	172,469	170,647	177,249	166,036	163,406	183,354	148,247	1,963,954	143,929	2,107,883	0
Books & Supplies	**4000-4999**		96,036	163,330	157,801	125,085	95,138	129,262	137,198	118,206	129,937	106,104	132,840	183,848	1,574,786	178,494	1,753,280	0
Services & Other Operating Expenditures	**5000-5999**		291,181	495,216	478,451	379,256	288,458	391,922	415,984	358,401	393,969	321,705	402,769	557,427	4,774,738	541,191	5,315,929	0
Capital Outlay	**6000-6999**		35,175	35,175	35,175	35,175	35,175	35,175	35,175	35,175	35,175	35,175	35,175	35,175	422,100	35,175	457,275	0
Other Outgo	**7000-7499**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	**7600-7629**														0	0	0	0
All Other Financing Uses	**7630-7699**														0	0	0	0
Total Disbursements			925,528	1,595,716	1,555,765	1,587,506	1,286,855	1,483,239	1,505,446	1,464,353	1,451,391	1,341,158	1,556,161	1,573,158	17,326,275	1,529,353	18,855,627	0
D. Balance Sheet Items																		
Assets and Deferred Outflows																		
Cash and Investments	**9110-9199**		27,726	296,837	107,404	92,464	346,309	105,712	523,768	69,538	636,692	802,814	34,561	34,561	3,078,385	34,561	3,112,946	
Accounts Receivable	**9200-9299**		(230,834)	1,082,631	(634,581)	(366,189)	248,627	(534,916)	377,338	(436,008)	394,017	198,630	192,028	192,028	482,770	192,028	674,799	
Due From Other Funds	**9310**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Stores	**9320**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid Expenses	**9330**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Current Assets	**9340**		(19,505)	97,624	0	0	0	0	0	0	(9,032)	0	(57,214)	(57,214)	(45,341)	(57,214)	(102,554)	
Lease Receivable	**9380**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Capital Assets (accrual basis only)	**9400-9489**		(14,493)	(731,041)	3,369	(91,444)	(148,076)	(3,395)	3,197	3,419	3,369	3,369	3,369	3,369	(964,983)	3,369	(961,614)	
Deferred Outflows of Resources	**9490**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Liabilities and Deferred Inflows																		
Accounts Payable	**9500-9599**		(316,890)	(99,547)	(10,743)	11,269	(69,219)	(982)	(9,475)	0	0	0	0	0	(495,587)	0	(495,587)	
Due To Other Funds	**9610**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Current Loans	**9640**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Unearned Revenues	**9650**		(176,472)	990,668	815,738	131,283	208,381	389,980	155,323	(163,747)	183,553	933,053	87,942	87,942	3,643,643	87,942	3,731,584	
Long-Term Liabilities (accrual basis only)	**9660-9669**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Deferred Inflows of Resources	**9690**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Balance Sheet Items			**256,255**	**(145,070)**	**(1,328,802)**	**(507,720)**	**307,699**	**(821,598)**	**758,454**	**(199,304)**	**841,493**	**71,761**	**84,803**	**84,803**	**(597,224)**	**84,803**	(512,420)	
E. Net Increase/Decrease (B-C+D)			266,791	(783,210)	(1,239,533)	(278,624)	347,186	(669,296)	575,554	(333,517)	1,027,542	303,974	(141,218)	389,102	(535,249)	375,139	0	
F. Ending Cash (A+E)			2,784,606	2,001,396	761,862	483,239	830,425	161,129	736,683	403,166	1,430,707	1,734,681	1,593,463	1,982,565	1,982,565			
G. Ending Cash plus Accruals																	2,357,704	

Lodestar: A Lighthouse Community Charter School
Statement of Financial Summary
End of May 2025

Financial Row	1783-000 Amount
ASSETS	
Current Assets	$5,148,174
Long-term Assets	$44,170,752
Total ASSETS	**$49,318,926**
Liabilities & Net Assets	
Current Liabilities	$4,480,580
Long Term Liabilities	$40,346,102
Total Liabilities	$44,826,682
Net Assets	**$4,492,244**
Total Liabilities & Net Assets	**$49,318,926**

Lodestar: A Lighthouse Community Charter School
Statement of Revenues and Expenditures
Jul 2024 to May 2025

	Amount
Revenue	
8010 - Principal Apportionment	$9,260,348
8100 - Federal Revenue	$1,616,613
8300 - Other State Revenues	$3,905,818
8600 - Other Local Revenue	$415,515
8800 - Donations/Fundraising	$5,973
Total - Revenue	**$15,204,267**
Expense	
1000 - Certificated Salaries	$6,512,433
2000 - Classified Salaries	$1,120,437
3000 - Employee Benefits	$1,721,095
4000 - Books & Supplies	$1,304,408
5000 - Services & Other Operating Expenses	$4,088,580
6000 - Capital Outlay	$33,919
Total - Expense	**$14,780,871**
Net Income	**$423,396**

2024-25 Adopted Budget Cash Flow Worksheet

Charter Name: Lodestar: A Lighthouse Community Charter School

	Object	Beginning Balance	Actual July	Actual Aug	Actual Sept	Actual Oct	Actual Nov	Actual Dec	Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Forecast June	Sub-total	Accruals	Total	Budget
Actuals through Month of: May																		
A. Beginning Cash	**9110-9120**	2,161,928.09	2,161,928	2,187,301	1,458,949	1,557,238	1,491,856	1,808,778	1,541,964	2,043,311	2,098,669	2,791,591	3,589,210	3,184,414	2,161,928			
B. Receipts																		
LCFF Revenue																		
State Aid - Current Year	**8011**		668,548	668,548	668,548	525,897	668,548	597,222	632,885	632,885	604,025	604,025	604,025	563,620	7,438,774	563,620	7,811,915	7,248,295
Education Protection Account	**8012**		11,718	11,718	11,718	11,144	11,718	8,760	11,129	11,129	10,924	10,924	10,924	10,637	132,446	10,637	141,729	131,092
State Aid - Prior Year	**8019**						0	0	0	0	0	0	0	0	0	0	0	0
In Lieu of Property Taxes	**8096**		198,258	198,258	198,258	213,737	198,258	205,997	202,128	202,128	215,454	215,454	215,454	234,110	2,497,495	234,110	2,819,557	2,585,447
Other LCFF Transfers	**8091, 8097**						0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	**8100-8299**		127,782	243,818	127,782	127,782	127,782	147,122	141,100	166,813	135,544	135,544	135,544	116,671	1,733,284	116,671	1,743,197	1,626,525
Other State Revenue	**8300-8599**		318,111	318,111	318,111	345,323	318,111	467,884	335,158	352,674	404,029	349,237	379,069	342,962	4,248,780	342,962	4,478,579	4,135,617
Other Local Revenue	**8600-8799**		32,001	32,001	32,001	32,001	32,001	41,152	32,813	32,813	41,483	33,813	79,344	31,956	453,379	31,956	425,706	393,750
Interfund Transfers In	**8900-8929**		0												0	0	0	0
All Other Financing Sources	**8930-8979**														0	0	0	0
Total Receipts			1,356,418	1,472,455	1,356,418	1,255,884	1,356,418	1,468,139	1,355,213	1,398,442	1,411,459	1,348,996	1,424,360	1,299,956	16,504,159	1,299,956	17,804,115	16,120,727
C. Disbursements																		
Certificated Salaries	**1000-1999**		169,998	645,238	582,396	664,035	585,796	727,128	557,172	586,389	604,570	590,377	799,333	523,929	7,036,362	523,929	7,075,338	6,551,409
Non-certificated Salaries	**2000-2999**		46,458	96,005	95,334	98,337	133,593	105,912	142,142	103,448	98,947	96,363	103,897	135,677	1,256,114	135,677	1,531,842	1,396,165
Employee Benefits	**3000-3999**		17,234	169,143	201,248	155,514	151,912	229,628	174,078	141,346	148,273	145,369	187,350	139,141	1,860,236	139,141	1,933,603	1,794,462
Books & Supplies	**4000-4999**		104,920	219,781	195,226	147,892	79,871	90,873	109,620	59,690	93,571	64,824	115,399	96,000	1,377,668	96,000	1,526,047	1,437,494
Services & Other Operating Expenditures	**5000-5999**		295,497	294,152	339,877	464,061	304,612	428,130	342,530	395,182	403,728	403,024	411,548	411,667	4,494,008	411,667	4,938,864	4,527,196
Capital Outlay	**6000-6999**		3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	78,483	112,402	78,483	492,484	414,000
Other Outgo	**7000-7499**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	**7600-7629**														0	0	0	0
All Other Financing Uses	**7630-7699**														0	0	0	0
Total Disbursements			637,190	1,427,403	1,417,165	1,532,923	1,258,867	1,584,755	1,328,627	1,289,138	1,352,173	1,303,041	1,620,611	1,384,898	16,136,789	1,384,898	17,521,687	16,120,727
D. Balance Sheet Items																		
Assets and Deferred Outflows																		
Cash and Investments	**9110-9199**		(902,993)	1,631,003	1,473,369	1,260,910	254,705	681,578	247,768	732,702	933,037	991,264	1,727,287	1,577,385	10,608,014	84,941	7,928,630	
Accounts Receivable	**9200-9299**		(211,246)	(1,009,240)	(580,731)	(335,115)	227,529	(489,524)	345,317	227,529	(335,115)	58,754	227,529	244,248	(1,630,065)	0	(1,798,996)	
Due From Other Funds	**9310**						0	0	0	0	0	0	0	0	0	0	0	
Stores	**9320**						0	0	0	0	0	0	0	0	0	0	0	
Prepaid Expenses	**9330**						0	0	0	0	0	0	0	0	0	0	0	
Other Current Assets	**9340**		(17,850)	89,340	0	0	0	0	0	0	0	0	0	0	71,490	0	71,490	
Lease Receivable	**9380**						0	0	0	0	0	0	0	0	0	0	0	
Capital Assets (accrual basis only)	**9400-9489**		(13,263)	(669,006)	3,084	(83,684)	(135,510)	(3,107)	2,926	(83,684)	3,084	(13,263)	(83,684)	3,084	(1,073,023)	0	(1,073,023)	
Deferred Outflows of Resources	**9490**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Liabilities and Deferred Inflows																		
Accounts Payable	**9500-9599**		(451,496)	815,502	736,684	630,455	127,352	339,145	121,250	736,684	130,455	239,145	736,684	630,455	4,792,315	0	4,792,315	
Due To Other Funds	**9610**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Current Loans	**9640**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Unearned Revenues	**9650**		0	0	0	0	0	0	0	193,810	(163,085)	45,946	1,342,992	1,140,982	2,560,646	80,479	2,641,125	
Long-Term Liabilities (accrual basis only)	**9660-9669**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Deferred Inflows of Resources	**9690**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Balance Sheet Items			**(693,856)**	**(773,404)**	**159,037**	**211,656**	**219,371**	**(150,198)**	**474,761**	**(53,946)**	**633,635**	**751,664**	**(208,545)**	**53,280**	**623,455**	**4,462**	627,917	
E. Net Increase/Decrease (B-C+D)			25,373	(728,352)	98,290	(65,383)	316,922	(266,814)	501,348	55,358	692,922	797,619	(404,796)	(31,662)	990,824	(80,479)	0	
F. Ending Cash (A+E)			2,187,301	1,458,949	1,557,238	1,491,856	1,808,778	1,541,964	2,043,311	2,098,669	2,791,591	3,589,210	3,184,414	3,152,752	3,152,752			
G. Ending Cash plus Accruals																	3,072,273	

Lodestar

Multi-Year Budget Assumptions Narrative

The following assumptions are unaudited statements based on the current financial position of Lodestar and an estimate of revenues and expenditures based on known charter rates and the current and future program of Lodestar. They are accurate to the best of the current information available as of July 1, 2025.

A. ENROLLMENT, UNDUPLICATED COUNT & AVERAGE DAILY ATTENDANCE

1. Enrollment

   i. FY26: based on the number of returning students, accepted offers, and historical enrollment trends.
   ii. FY27-FY29: Lodestar expects to enroll 732 which aligns to historical patterns and based on cohort movement, with expectation that any exiting students are replaced by new students.

2. Average Daily Attendance

   i. FY26-FY29: Lodestar is currently investing in increasing attendance.

Fiscal Year	FY26	FY27	FY28	FY29
Enrollment	732	732	732	732
ADA	673	673	685	685

3. Unduplicated Pupil Count

   i. Based on the 3-year rolling percentage in the LCFF Calculator, which expected to remain fairly steady through FY29.

A. REVENUES

1. LCFF Sources

   i. LCFF Revenue is based on FCMAT LCFF calculator v26.1c, and uses the CDE statutory COLA assumptions (below) and additional site assumptions as specified above.

Fiscal Year	FY26	FY27	FY28	FY29
Statutory COLA	2.30%	3.02%	3.42%	3.31%

2. Federal Revenues

   i. Every Student Succeeds Act (Titles I - IV)
      a. Based on current FY25 allocations (as of January 2025) and are assumed to remain flat for FY26-FY29.
   ii. Special Education - Federal
      a. The Federal Special Education (IDEA) and Federal Mental Health revenues are based on the El Dorado SELPA FY25 per ADA rates and are assumed to remain flat in future years.

Federal Sped	**Per-ADA**
IDEA	136.54 (after 3% admin fee)
Mental Health	$11.68

   iii. Child Nutrition - Federal
      a. Based on pro-rated FY25 Actuals. Assumed to remain flat in future years, and equal the corresponding Food Services expense.

3. Other State Revenues

   i. Special Education - State
      a. AB 602:
         a. FY26: Per El Dorado SELPA, AB 602 is funded at $917.53 per ADA in FY26; this rate is subject to an admin fee of 3%.
         b. FY27-FY29: This rate is assumed to increase each year by the projected CDE statutory COLA.
      b. Mental Health:
         a. FY26: Per CDE, Mental Health is funded at $82.62 per ADA in FY25 and this rate is assumed for FY26.
         b. FY27-FY29: The rate is assumed to increase each year by the projected CDE statutory COLA.
   ii. All Other State Revenues
      a. Mandated Block Grant, Lottery, SB740, and Prop 28 revenues are assumed to be ongoing and remain equal to the overall FY26 total in future years. If revenues were reduced, Lodestar would correspondingly reduce programmatic expenditures.
         a. Mandated Block Grant (HS) revenue is funded at $55.76 per ADA in FY25. The FY26 rate is assumed to increase by the projected CDE statutory COLA to $57.04.
         b. Lottery revenue is estimated to be funded at $273 per ADA in FY25 and this rate is assumed for FY26.
         c. Prop 28 funding is $184,931 in FY25 and assumed to remain at this amount.
      b. A table summary of State grants follows the written summary below. Where applicable, Lodestar intends to reduce associated expenditures once the grant revenues phase out.

a. Lodestar received a California Community Schools Partnership Program (CCSPP) grant and this revenue is confirmed at $300,000 per year from FY26 - FY29.
b. Lodestar received a Golden State Pathways Program (GSPP) implementation grant for Game Design and this revenue is confirmed at $117,00 from FY26-FY27.
c. Lodestar received the Expanded Learning Opportunities Program and this revenue is confirmed at $741,290 in FY26 and assumed at the same level in FY27-FY29 given that Lodestar has received this grant in multiple years.
d. Lodestar received a Literacy Coaches & Reading Specialists (LCRS) grant and this revenue is confirmed at $64,350 per year from FY26 - FY29.

Note that these grants below are included in deferred revenue and are correspondingly reduced from the fund balance in the year the revenue is recognized.

4. Other Local Revenues
   i. FY26: Grants and Fundraising: Lodestar is budgeted at $431,789 in local revenue for FY26. $431,789 is in confirmed local grants for FY26 (Measure G1 Middle School: $86,517; Measure G1 Bonus: $97,372; Measure H: $147,900 and OFCY: $100,000).

   ii. FY27-FY29: Lodestar is budgeted at $431,789 per year. All other revenues are assumed and are based on Lodestar's track record of securing both state and local grants.
      a. If actual grant and foundation revenues were less than budgeted, Lodestar would correspondingly reduce associated expenditures.

B. EXPENDITURES

1. FY26 total compensation is based on defined salary scales and health, and retirement rates. Per-capita increases in total compensation from FY27-FY29 are budgeted to increase each year in alignment with the projected CDE statutory COLA. Projected annual rate increases / rates for salary, health, and retirement are listed below.

Compensation	FY26	FY27	FY28	FY29
Salary	2%	2%	2%	2%
Health	5%	5%	5%	5%
Retirement	2%	2%	2%	2%

2. FTE staffing levels are based on programming need, total enrollment and total revenue, including aligning grant-funded positions with availability of grant funding.

3. Certificated Salaries
   i. FTE table by object code listed below.

Category	FY26	FY27	FY28	FY29
1100	61.0	61.0	61.0	61.0
1200	0	0	0	0
1300	14.5	14.5	14.5	14.5

4. Non-Certificated Salaries
   i. FTE table by object code listed below.

Category	FY26	FY27	FY28	FY29
2100	9.0	9.0	9.0	9.0
2200	0	0	0	0
2300	0	0	0	0
2900	17.0	17.0	17.0	17.0

5. Employee Benefits
   i. Retirement Benefits
      a. Lodestar provides retirement benefits to all employees and the benefits are 8% of salaries.
   ii. Health Benefits
      a. Lodestar provides comprehensive health benefits to full-time employees. See Compensation table above for projected annual increases in per-capita health benefits.
   iii. Other Benefits
      a. All employees receive defined Medicare and Unemployment benefits. These rates are projected to remain the same from FY26-FY29.

6. Books and Supplies
   i. All books and supplies are assumed to increase 3% per year from FY27-FY29.

7. Services and Operating Expenses
   i. Except where noted below, all services and operating expenses are assumed to increase 3% per year from FY27-FY29.
   ii. 5100: the amount is increased in FY26 to account for a one-time investment in FY27 and then is assumed to increase 3% per year from FY28-FY29.

8. Capital Outlay
   i. Expense reflects facility maintenance projects.

C. FUND BALANCE

1. The beginning Fund Balance of $4,068,848 is based on the FY24 Audit.
2. Lodestar is projected to have an operating reserve at the end of FY29 of approximately $3.3M.
3. Lodestar's reserve 5% of Total Expenditure.

D. CASH FLOW

1. The 2025-26 beginning cash, prior year accounts receivable, prior year accounts payable, and prior year deferred revenue are based on 2024-25 ending cash flow projections as of June 30, 2025.
2. Lodestar maintains a positive cash balance through 2028-29 and has a projected ending cash balance in June 2029 of $2.4M.

A. Contingency

If actual revenues are less than budgeted, Lodestar would correspondingly reduce associated expenditures. Depending on the level of revenue reductions, Lodestar has the ability to draw on reserves or rely on network support. The expectation if that situation occurs is that it would be temporary and allow time for Lodestar to make the necessary adjustments to be sustainable.