CHARTER SCHOOL
MULTIYEAR PROJECTION - ALTERNATIVE FORM

Charter School Name: Lighthouse Community
(name continued) Charter School
CDS #: 01-61259-0130633
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0413
Fiscal Year: 2026-27

This charter school uses the following basis of accounting:

[X] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 6920, 7438, 9400-9489, 9660-9669, 9796 and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439 and 9711-9789)

Description	Object Code	FY 2026-27			FY 2027-28			FY 2028-29		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	4,633,749.00	0.00	4,633,749.00	4,858,775.00		4,858,775.00	5,077,997.00	0.00	5,077,997.00
Education Protection Account State Aid - Current Year	8012	1,407,867.00	0.00	1,407,867.00	1,454,327.00		1,454,327.00	1,499,266.00		1,499,266.00
State Aid - Prior Years	8019	0.00	0.00	0.00			0.00			0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	2,232,295.00	0.00	2,232,295.00	2,232,295.00		2,232,295.00	2,232,295.00		2,232,295.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00		0.00	0.00		0.00
Total, LCFF Sources		8,273,911.00	0.00	8,273,911.00	8,545,397.00	0.00	8,545,397.00	8,809,558.00	0.00	8,809,558.00
2. Federal Revenues										
Every Student Succeeds Act (Titles I - V)	8290	0.00	461,840.90	461,840.90		421,140.94	421,140.94		421,140.94	421,140.94
Special Education - Federal	8181, 8182	0.00	84,671.30	84,671.30		84,671.30	84,671.30		84,671.30	84,671.30
Child Nutrition - Federal	8220	0.00	398,832.35	398,832.35		311,840.90	311,840.90		311,840.90	311,840.90
Donated Food Commodities	8221	0.00	0.00	0.00			0.00			0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00			0.00			0.00
Total, Federal Revenues		0.00	945,344.55	945,344.55	0.00	817,653.14	817,653.14	0.00	817,653.14	817,653.14
3. Other State Revenues										
Special Education - State	StateRevSE	0.00	762,801.69	762,801.69		783,382.72	783,382.72		804,581.19	804,581.19
All Other State Revenues	StateRevAO	172,785.79	2,723,678.02	2,896,463.81	172,785.79	2,831,411.37	3,004,197.16	173,747.09	2,853,946.20	3,027,693.29
Total, Other State Revenues		172,785.79	3,486,479.71	3,659,265.50	172,785.79	3,614,794.09	3,787,579.88	173,747.09	3,658,527.38	3,832,274.47
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	180,000.00	280,778.00	460,778.00	180,000.00	280,778.00	460,778.00	180,000.00	280,778.00	460,778.00
Total, Local Revenues		180,000.00	280,778.00	460,778.00	180,000.00	280,778.00	460,778.00	180,000.00	280,778.00	460,778.00
5. TOTAL REVENUES		8,626,696.79	4,712,602.26	13,339,299.05	8,898,182.79	4,713,225.23	13,611,408.02	9,163,305.09	4,756,958.52	13,920,263.61
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	2,251,445.00	1,136,797.50	3,388,242.50	2,296,473.90	1,159,533.45	3,456,007.35	2,342,403.38	1,182,724.12	3,525,127.50
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00			0.00			0.00
Certificated Supervisors' and Administrators' Salaries	1300	670,293.00	449,225.00	1,119,518.00	683,698.86	458,209.50	1,141,908.36	697,372.84	467,373.69	1,164,746.53
Other Certificated Salaries	1900	0.00	0.00	0.00			0.00			0.00
Total, Certificated Salaries		2,921,738.00	1,586,022.50	4,507,760.50	2,980,172.76	1,617,742.95	4,597,915.71	3,039,776.22	1,650,097.81	4,689,874.02
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	45,000.00	594,900.00	639,900.00	45,900.00	606,798.00	652,698.00	46,818.00	618,933.96	665,751.96
Non-certificated Support Salaries	2200	0.00	0.00	0.00			0.00			0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00			0.00			0.00
Clerical and Office Salaries	2400	0.00	0.00	0.00			0.00			0.00
Other Non-certificated Salaries	2900	210,936.94	557,374.05	768,310.99	215,155.68	568,521.53	783,677.21	219,458.80	579,891.96	799,350.76
Total, Non-certificated Salaries		255,936.94	1,152,274.05	1,408,210.99	261,055.68	1,175,319.53	1,436,375.21	266,276.80	1,198,825.92	1,465,102.72

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MULTIYEAR PROJECTION - ALTERNATIVE FORM

Charter School Name: Lighthouse Community
(name continued) Charter School

Description	Object Code	FY 2026-27			FY 2027-28			FY 2028-29		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
3. Employee Benefits										
STRS	3101-3102	0.00	0.00	0.00			0.00			0.00
PERS	3201-3202	0.00	0.00	0.00			0.00			0.00
OASDI / Medicare / Alternative	3301-3302	37,897.88	32,657.73	70,555.61	39,816.58	34,311.13	74,127.71	40,612.91	34,997.35	75,610.26
Health and Welfare Benefits	3401-3402	329,253.76	283,727.71	612,981.48	347,331.00	299,305.40	646,636.40	371,991.50	320,556.08	692,547.58
Unemployment Insurance	3501-3502	9,104.20	7,845.36	16,949.56	9,565.13	8,242.56	17,807.69	9,756.43	8,407.41	18,163.84
Workers' Compensation Insurance	3601-3602	64,284.36	55,395.74	119,680.10	42,025.46	36,214.58	78,240.04	43,403.10	37,401.74	80,804.84
OPEB, Allocated	3701-3702	254,191.18	219,044.06	473,235.24	264,879.40	228,254.42	493,133.81	270,176.98	232,819.50	502,996.49
OPEB, Active Employees	3751-3752	0.00	0.00	0.00			0.00			0.00
Other Employee Benefits	3901-3902	31,776.75	27,382.97	59,159.71	32,412.28	27,930.62	60,342.91	33,060.53	28,489.24	61,549.77
Total, Employee Benefits		726,508.14	626,053.57	1,352,561.71	736,029.85	634,258.71	1,370,288.56	769,001.47	662,671.32	1,431,672.79
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	119,266.50	2,000.00	121,266.50	122,844.50	2,060.00	124,904.50	126,529.83	2,121.80	128,651.63
Books and Other Reference Materials	4200	0.00	11,622.50	11,622.50	0.00	11,971.18	11,971.18	0.00	12,330.31	12,330.31
Materials and Supplies	4300	217,964.08	68,550.00	286,514.08	224,503.00	70,606.50	295,109.50	231,238.09	72,724.70	303,962.79
Noncapitalized Equipment	4400	219,429.84	149,834.86	369,264.69	226,012.73	154,329.90	380,342.64	232,793.12	158,959.80	391,752.91
Food	4700	12,000.00	322,945.32	334,945.32	12,360.00	332,633.68	344,993.68	12,730.80	342,612.69	355,343.49
Total, Books and Supplies		568,660.42	554,952.67	1,123,613.09	585,720.23	571,601.25	1,157,321.49	603,291.84	588,749.29	1,192,041.13
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	548,560.33	0.00	548,560.33	548,560.33	0.00	548,560.33	548,560.33	0.00	548,560.33
Travel and Conferences	5200	6,001.00	1,649.00	7,650.00	6,181.03	1,698.47	7,879.50	6,366.46	1,749.42	8,115.89
Dues and Memberships	5300	42,511.22	0.00	42,511.22	43,786.56	0.00	43,786.56	45,100.15	0.00	45,100.15
Insurance	5400	123,675.00	0.00	123,675.00	127,385.25	0.00	127,385.25	131,206.81	0.00	131,206.81
Operations and Housekeeping Services	5500	490,953.90	0.00	490,953.90	505,682.51	0.00	505,682.51	520,852.99	0.00	520,852.99
Rentals, Leases, Repairs, and Noncap. Improvements	5600	193,588.54	1,225,570.44	1,419,158.98	194,380.77	1,230,585.87	1,424,966.64	195,196.76	1,235,751.76	1,430,948.52
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00			0.00			0.00
Professional/Consulting Services and Operating Expend.	5800	755,718.45	925,387.47	1,681,105.91	777,107.91	951,579.15	1,728,687.06	799,139.06	978,556.59	1,777,695.65
Communications	5900	53,700.62	0.00	53,700.62	55,311.64	0.00	55,311.64	56,970.99	0.00	56,970.99
Total, Services and Other Operating Expenditures		2,214,709.06	2,152,606.90	4,367,315.96	2,258,396.00	2,183,863.49	4,442,259.49	2,303,393.55	2,216,057.78	4,519,451.33
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)										
Land and Land Improvements	6100-6170	0.00	0.00	0.00			0.00			0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00			0.00			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00			0.00			0.00
Equipment	6400	0.00	0.00	0.00			0.00			0.00
Equipment Replacement	6500	0.00	0.00	0.00			0.00			0.00
Lease Assets	6600	0.00	0.00	0.00			0.00			0.00
Subscription Assets	6700	0.00	0.00	0.00			0.00			0.00
Depreciation Expense (for full accrual only)	6900	329,000.00	0.00	329,000.00	329,000.00		329,000.00	329,000.00		329,000.00
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00			0.00			0.00
Amortization Expense - Subscription Assets	6920	0.00	0.00	0.00			0.00			0.00
Total, Capital Outlay		329,000.00	0.00	329,000.00	329,000.00	0.00	329,000.00	329,000.00	0.00	329,000.00
7. Other Outgo										
Tuition to Other Schools	7110-7143	0.00	0.00	0.00			0.00			0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00			0.00			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00			0.00			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00			0.00			0.00
All Other Transfers	7281-7299	0.00	0.00	0.00			0.00			0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00			0.00			0.00
Debt Service:										
Interest	7438	0.00	0.00	0.00			0.00			0.00
Principal	7439	0.00	0.00	0.00			0.00			0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		7,016,552.56	6,071,909.69	13,088,462.26	7,150,374.53	6,182,785.93	13,333,160.46	7,310,739.87	6,316,402.12	13,627,141.99
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,610,144.23	(1,359,307.43)	250,836.80	1,747,808.26	(1,469,560.71)	278,247.55	1,852,565.22	(1,559,443.60)	293,121.62

CHARTER SCHOOL
MULTIYEAR PROJECTION - ALTERNATIVE FORM

Charter School Name: Lighthouse Community
(name continued) Charter School

Description	Object Code	FY 2026-27			FY 2027-28			FY 2028-29		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	0.00	0.00	0.00			0.00			0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00			0.00			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(1,359,307.43)	1,359,307.43	0.00			0.00			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(1,359,307.43)	1,359,307.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		250,836.80	0.00	250,836.80	1,747,808.26	(1,469,560.71)	278,247.55	1,852,565.22	(1,559,443.60)	293,121.62
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	3,875,778.54	0.00	3,875,778.54	4,126,615.34	0.00	4,126,615.34	5,874,423.60	(1,469,560.71)	4,404,862.89
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00			0.00			0.00
c. Adjusted Beginning Balance		3,875,778.54	0.00	3,875,778.54	4,126,615.34	0.00	4,126,615.34	5,874,423.60	(1,469,560.71)	4,404,862.89
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,126,615.34	0.00	4,126,615.34	5,874,423.60	(1,469,560.71)	4,404,862.89	7,726,988.82	(3,029,004.31)	4,697,984.52
Components of Ending Fund Balance										
a. Nonspendable										
Revolving Cash	9711	0.00		0.00			0.00			0.00
Stores	9712	0.00	0.00	0.00			0.00			0.00
Prepaid Expenditures	9713	0.00	0.00	0.00			0.00			0.00
All Others	9719	0.00	0.00	0.00			0.00			0.00
b. Restricted	9740		0.00	0.00			0.00			0.00
c. Committed										
Stabilization Arrangements	9750	0.00		0.00			0.00			0.00
Other Commitments	9760	0.00		0.00			0.00			0.00
d. Assigned										
Other Assignments	9780	0.00		0.00			0.00			0.00
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	654,423.11	0.00	654,423.11	666,658.02		666,658.02	681,357.10		681,357.10
Undesignated / Unappropriated Amount	9790	3,472,192.22	0.00	3,472,192.23	5,207,765.58	(1,469,560.71)	3,738,204.87	7,045,631.72	(3,029,004.31)	4,016,627.42

LCFF Calculator Updates and Caveats

v27.1b **May 18, 2026**

Version 27.1b Updates

Release Date **May 18, 2026**

Version 27.1b includes the following updates:

Universal Assumptions

Estimated cost-of-living adjustments (COLAs) provided by the Department of Finance as of May 2026 are as follows:

	2026-27	2027-28	2028-29	2029-30	2030-31
Statutory COLA	2.87%	3.30%	3.09%	3.11%	3.12%
Augmentation	1.44%	0%	0%	0%	0%
Statutory COLA + Augmentation	**4.31%**	**3.30%**	**3.09%**	**3.11%**	**3.12%**

Proposed trailer bill language related to Paid Pregnancy Disability Leave reimbursement includes increased funding for the Local Control Funding Formula (LCFF), resulting in an estimated total increase of 4.31%. Based on the most current information, the assumptions below were used in Calculator Version 27.1b.

The s**tatutory COLA and Augmentation** is applied to the following LCFF components:

Base Grant
Grade Span Adjustment
Supplemental Grant
Concentration Grant

All other components reflect **statutory COLA** only, including:

Transitional Kindergarten Add-on
Home-to-School Transportation Add-on
Small School District Bus Replacement Program Add-on
EPA 2012-13 deficited base revenue limit/charter rate (EPA tab)
EPA 2012-13 deficited other revenue limit per ADA (EPA tab)
Necessary Small School (NSS) Add-On (NSS Calculation tab)

Necessary Small Schools (NSS) allowance rates for 2026-27 reflect the following options for districts:

Calculate only the statutory COLA (2.87%), or

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Calculate both the statutory COLA (2.87%) and the additional percentage increase (estimated at 20%), based on input entered in cell M24 on the Data Entry tab.

Major Changes

Data Entry Tab

TK Add-on formula adjusted to apply statutory COLA only for 2026-27 through 2030-31.

LEAs may edit COLA data in the Universal Assumptions section of the Data Entry tab.

EPA Tab

2012-13 Deficited Other Revenue Limit per ADA (Row 14) formula adjusted for 2027-28 thru 2030-31. The formula now reflects each year's estimated COLA for 2027-28 through 2030-31, rather than applying the 2026-27 COLA across those years.

NSS Calculation Tab

Updated 2026-27 NSS Allowance rate formulas to calculate both the statutory COLA (2.87%) and then the additional proposed NSS augmentation percentage increase entered in cell M24 on the Data Entry tab. (estimated at 20%).

Prior version 27.1a did not apply the statutory COLA prior to calculating the proposed NSS augmentation percentage increase.

FCMAT recommends that LEAs use this most current version of the calculator in Microsoft Excel.

For details on updates from Version 27.1 or 27.1a, please navigate to the LCFF for School Districts & Charters page on the following link
FCMAT Help Desk Knowledge Base - FCMAT Knowledge Base - FCMAT/CSIS

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Caveats

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	This tool has been designed for use in Microsoft Excel. Other spreadsheet software may cause unexpected and undesirable results.
	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.
	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.
	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.
	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 [illegible] 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.

-The LCFF fire recovery protections for charter schools included in Education Code 46392(g). For specified charter schools that were damaged, destroyed, or directly impacted as a result of a state of emergency that was declared by the Governor in January 2025.

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

School District Calculations

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 include the LCFF fire recovery protections for LEAs included in the 2025-26 Education Trailer Bill. A basic aid school district in Los Angeles County that loses local property tax revenue due to the Eaton and Palisades fires in January 2025 will be reimbursed from the state General Fund for losses in the 2024-25 and 2025-26 fiscal years. The reimbursement will follow a schedule submitted by the county and distributed by the state controller no later than September 30, 2025.

The calculator accounts for the impact of district reorganizations that have been certified by the CDE via the PASE system to support more accurate projections. **Historical year projections may not align with CDE exhibits for those years**. To reconcile historical year calculations to CDE's LCFF Calculation exhibits, manual adjustments must be made to the ADA section for those years in the data entry tab.

To reconcile historical year calculations for district reorganizations, FCMAT recommends the following steps:

- Create a copy of the most current version of the LCFF Calculator.
- In the copied file, manually override consolidated data as needed.
- On the Data Entry tab, manually adjust ADA data to remove any gain or loss ADA shown on the School District ADA exhibits.
- Verify that no other data, aside from ADA, require changes.
- Keep an original version of the LCFF Calculator unchanged for projecting future years.

If needed, FCMAT recommends working with its team to align the historical year calculations with CDE's LCFF Calculation exhibit. Districts can email FCMAT's LCFF help desk for assistance.

FCMAT

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

LCFF Calculator Navigation

v27.1b **May 18, 2026**

Structure:

1 The LCFF Calculator is structured to maintain a standard 11-year view, including five historical years, one current year and five projection years. The three oldest historical years do not generate calculations but may affect the second- and third-prior years. Districts may use these years to enter audit adjustments or other changes related to reorganizations.

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.

5 Version Names will reflect the last two digits of the current projection year, followed by ".1" or ".2". If additional updates are needed, letter suffixes such as ".1a" or ".2b" will be used.
- version.1 includes prepopulated PY1-PY3 data from the CDE's P-1 Certification.
- version.2 includes prepopulated PY1-PY3 data from the CDE'sP-2 Certification.

For example, for the 2026-27 projection year, version **v27.1** includes P-1 certification data and version **27.2** includes P-2 certification data.

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.

LCFF Calculator Navigation

v27.1b May 18, 2026

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.

- EPA Miscellaneous Adjustments (P-2 Certification only) - cell L23: An EPA miscellaneous adjustment is calculated once at P-2 and reported on the CDE's P-2 Education Protection Account exhibit, line D-2. This EPA miscellaneous adjustment offsets LCFF State Aid (object 8011).

To support LEAs that need to update the version.1 (spring release) of the LCFF calculator with P-2 certification data before FCMAT publishes its version.2 (summer release), a row titled "EPA Miscellaneous Adjustments (P-2 Certification only)" has been added in the PY1 column, cell L23. LEAs should enter data in this cell **only in late June, after the CDE publishes the P-2 certification data and before FCMAT releases the version.2 LCFF calculator.** This field is only open in the version.1 of the calculator.

- Proposed NSS Augmentation per 2026-27 Governor's Budget Education Omnibus Trailer Bill (Amends EC 42282, 42284, & 42287) — School Districts only - cell M24: Added a new Proposed NSS Augmentation entry field at the bottom of the Universal Assumptions table on the Data Entry tab to support creating local projections related to the 2026-27 Governor's Budget proposal. (see Cell M24)

School districts with eligible necessary small schools may use Cell M24 to estimate the impact of a percentage increase to 2025 26 NSS allowance rates, which the calculator applies in the 2026 27 section of the NSS Calculation tab. (Cell J475)

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 with necessary small schools or those seeking to estimate potential NSS funding 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.

-To ensure the calculator is projecting NSS funding accurately, school districts should:

a. enter in the ADA/FTE for the school if "**Enter SCHL LCFF ADA**" or "**Enter SCHL FTE**" is in any of the cells in the NSS ADA/FTE section.

b. confirm that the eligibility formula is accurate on the "is this school eligible for NSS funding?" line, if not manually override formula.

c. select funding method.

- NSS Supporting Calculations: details related to NSS funding determination are located in the NSS Calculation tabs.

- School districts seeking to estimate potential NSS funding, NSS school codes are not required for the calculator to project funding.

LCFF Calculator Navigation

v27.1b May 18, 2026

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

LCFF CALCULATOR

130633	5 digit District code or 7 digit School code *(from the CDS code)*	LEA:	Lighthouse Community Charter
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title:	FY26 Budget
Charter	Projection Type	Created by:	Aron Kidane
		Email:	aron.kidane@lighthousecharter.org
5/18/2026	Projection Date	Phone:	510-575-1265

	DATA ONLY - NO CALCULATIONS			PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Lighthouse Community Charter (130633)	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
(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)*				**8.22%**	**1.07%**	**2.30%**	**4.31%**	**3.30%**	**3.09%**	**3.11%**	**3.12%**
Statutory COLA				***8.22%***	***1.07%***	***2.30%***	*2.87%*	*3.30%*	*3.09%*	*3.11%*	*3.12%*
Augmentation/(COLA Suspension)				***0.00%***	***0.00%***	***0.00%***	*1.44%*	*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*)				$ 3,044	$ 3,077	$ 5,545	$ 5,704	$ 5,892	$ 6,074	$ 6,263	$ 6,458
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)				**21.98880689%**	**49.68656772%**	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)				**22.03836064%**	**50.54446491%**	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%
Local EPA Accrual				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPA Miscellaneous Adjustments (P-2 Certification only)						$ -					
Proposed NSS Augmentation per 2026-27 Governor's Budget Education Omnibus Trailer Bill (Amends EC 42282, 42284, & 42287) — *School Districts only*							0.00000000%				

Lighthouse Community Charter (130633)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
(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):					
(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**				**1,817,291**	**1,961,400**	**2,232,295**	2,232,295	2,232,295	2,232,295	2,232,295	2,232,295
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)												
A-1, A-2, A-3	**Enrollment**		**531**	**544**	**554**	**549**	**588**	580	580	580	580	580
B-1, B-2, B-3	**Unduplicated Pupil Count**		**467**	**525**	**528**	**519**	**554**	546	546	546	546	546
	Single Year Unduplicated Pupil Percentage				95.31%	94.54%	94.22%	94.22%	94.22%	94.22%	94.22%	94.22%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage				93.31%	95.45%	94.68%	94.32%	94.22%	94.22%	94.22%	94.22%
(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 (%)**				**80.10%**	**81.41%**	**82.04%**	82.04%	82.04%	82.04%	82.04%	82.04%
	Unduplicated Pupil Percentage: Supplemental Grant				93.31%	95.45%	94.68%	94.32%	94.22%	94.22%	94.22%	94.22%
	Unduplicated Pupil Percentage: Concentration Grant				80.10%	81.41%	82.04%	82.04%	82.04%	82.04%	82.04%	82.04%
(d) AVERAGE DAILY ATTENDANCE (ADA)												
ADA used for the Transitional Kindergarten Add-on ONLY:												
G-4	**TK** (NEW beginning 2022-23)				-	-	**17.96**	18.20	18.20	18.20	18.20	
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**				**189.69**	**192.43**	**212.96**	222.04	222.04	222.04	222.04	222.04
B-2	**Grades 4-6**				**162.86**	**176.91**	**177.47**	165.62	165.62	165.62	165.62	165.62
B-3	**Grades 7-8**				**146.64**	**135.88**	**150.68**	140.14	140.14	140.14	140.14	140.14
B-4	**Grades 9-12**				-	-	-					
	SUBTOTAL ADA				499.19	505.22	541.11	527.80	527.80	527.80	527.80	527.80
	RATIO: ADA to Enrollment				0.90	0.92	0.92	0.91	0.91	0.91	0.91	0.91
(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				$ -	$ -	$ -					
J-4	Minimum State Aid Adjustments				$ -	$ -	$ -					

Lighthouse Community Charter (130633)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
(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?							NO				
	Does your district have a necessary small school?							NO				
(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%

Lighthouse Community Charter (130633)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
(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) CHARTER SHIFT ADJUSTMENTS FOR ADA PRIOR YEAR GUARANTEES

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 requirements for the charter shift adjustment were 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)*	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	2029-30 ADA shift reported in 2030-31 PADC ADA report
A-20	**Grades TK-3**	-	-	-	-	-					
	Grades 4-6 — 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 7-8	-	-	-	-	-					
	Grades 9-12	-	-	-	-	-					
		-	-	-	-	-	-	-	-	-	-
A-19	**Grades TK-3**	-	-	-	-	-					
	Grades 4-6 — 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 7-8	-	-	-	-	-					
	Grades 9-12	-	-	-	-	-					
		-	-	-	-	-	-	-	-	-	-
	Net increase/(decrease) to prior year ADA	-	-	-	-	-	-	-	-	-	-

Lighthouse Community Charter (130633)			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
(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	LCFF	LCFF	LCFF	LCFF	LCFF
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	LCFF	LCFF	LCFF	LCFF	LCFF
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	LCFF	LCFF	LCFF	LCFF	LCFF

Lighthouse Community Charter (130633)			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
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	LCFF	LCFF	LCFF	LCFF	LCFF
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	LCFF	LCFF	LCFF	LCFF	LCFF

Lighthouse Community Charter (130633)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS											
Complete <u>either</u> 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 <u>total</u> 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				-	-	-	-	-	-	-	-

Lighthouse Community Charter (130633)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
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				-	-	-	-	-	-	-	-

Lighthouse Community Charter (130633)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
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				-	-	-	-	-	-	-	-

Lighthouse Community Charter (130633)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
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				-	-	-	-	-	-	-	-

Lighthouse Community Charter (130633)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
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				-	-	-	-	-	-	-	-

Lighthouse Community Charter (130633)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
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				-	-	-	-	-	-	-	-

Lighthouse Community Charter (130633)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
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				-	-	-	-	-	-	-	-

Lighthouse Community Charter (130633)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
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				-	-	-	-	-	-	-	-

Lighthouse Community Charter (130633)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
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				-	-	-	-	-	-	-	-

Lighthouse Community Charter (130633)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
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				-	-	-	-	-	-	-	-

Lighthouse Community Charter (130633)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
50 **Charter Name**											
Charter ADA by grade span											
Grades K-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Total ADA				-	-	-	-	-	-	-	-

Lighthouse Community Charter (130633) - FY26 Budget				5/18/2026				
DETAILED ADA CALCULATION	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
Third 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	-	-	-	-	-	-	-	-
Second 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	-	-	-	-	-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA	2029-30 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	189.69	192.43	212.96	222.04	222.04	222.04	222.04	222.04
Grades 4-6	162.86	176.91	177.47	165.62	165.62	165.62	165.62	165.62
Grades 7-8	146.64	135.88	150.68	140.14	140.14	140.14	140.14	140.14
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	499.19	505.22	541.11	527.80	527.80	527.80	527.80	527.80
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	499.19	505.22	541.11	527.80	527.80	527.80	527.80	527.80
Change in LCFF ADA (excludes NSS ADA)	499.19	505.22	541.11	527.80	527.80	527.80	527.80	527.80
	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase

Lighthouse Community Charter (130633) - FY26 Budget				5/18/2026				
DETAILED ADA CALCULATION	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	189.69	192.43	212.96	222.04	222.04	222.04	222.04	222.04
Grades 4-6	162.86	176.91	177.47	165.62	165.62	165.62	165.62	165.62
Grades 7-8	146.64	135.88	150.68	140.14	140.14	140.14	140.14	140.14
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	499.19	505.22	541.11	527.80	527.80	527.80	527.80	527.80
	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	189.69	192.43	212.96	222.04	222.04	222.04	222.04	222.04
Grades 4-6	162.86	176.91	177.47	165.62	165.62	165.62	165.62	165.62
Grades 7-8	146.64	135.88	150.68	140.14	140.14	140.14	140.14	140.14
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	499.19	505.22	541.11	527.80	527.80	527.80	527.80	527.80
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	189.69	192.43	212.96	222.04	222.04	222.04	222.04	222.04
Grades 4-6	162.86	176.91	177.47	165.62	165.62	165.62	165.62	165.62
Grades 7-8	146.64	135.88	150.68	140.14	140.14	140.14	140.14	140.14
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	**499.19**	**505.22**	**541.11**	**527.80**	**527.80**	**527.80**	**527.80**	**527.80**
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	-	17.96	18.20	18.20	18.20	18.20	-

Lighthouse Community Charter (130631) - FY26 Budget	v27.1b							PY3	v27.1b							PY2	v27.1b							PY1	v27.1b							CY	v27.1b							CY1	v27.1b							CY2	v27.1b							CY3	v27.1b							CY4
LOCAL CONTROL FUNDING FORMULA								**2023-24**								**2024-25**								**2025-26**								**2026-27**								**2027-28**								**2028-29**								**2029-30**								**2030-31**
LCFF ENTITLEMENT CALCULATION																																																																			
Calculation Factors			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage						COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage								COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage								COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage								COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage							
			8.22%		0.00%		93.31%	80.10%					0.00%		95.41%	81.41%							0.00%		94.68%	82.04%							4.31%		0.00%		94.32%	82.04%							3.30%		0.00%		94.22%	82.04%							3.09%		0.00%		94.22%	82.04%							3.11%		0.00%		94.22%	82.04%							3.12%		0.00%		94.22%	82.04%						
	Current Year ADA		Base		Grade Span		Supplemental	Concentration	Total	Current Year ADA		Base		Grade Span		Supplemental	Concentration	Total	Current Year ADA		Base		Grade Span		Supplemental	Concentration	Total	Current Year ADA		Base		Grade Span		Supplemental	Concentration	Total	Current Year ADA		Base		Grade Span		Supplemental	Concentration	Total	Current Year ADA		Base		Grade Span		Supplemental	Concentration	Total	Current Year ADA		Base		Grade Span		Supplemental	Concentration	Total	Current Year ADA		Base		Grade Span		Supplemental	Concentration	Total	Current Year ADA		Base		Grade Span		Supplemental	Concentration	Total
Grades TK-3	189.69	$	9,919	$	1,032	$	2,044	$ 1,787	$ 2,803,871	192.43	$	10,015	$	1,043	$	2,113	$ 1,900	$ 2,902,012	212.96	$	10,256	$	1,067	$	2,144	$ 1,990	$ 3,291,776	222.04	$	10,698	$	1,113	$	2,228	$ 2,076	$ 3,578,158	222.04	$	11,051	$	1,149	$	2,299	$ 2,144	$ 3,695,465	222.04	$	11,392	$	1,185	$	2,370	$ 2,211	$ 3,809,661	222.04	$	11,746	$	1,222	$	2,444	$ 2,279	$ 3,928,098	222.04	$	12,112	$	1,260	$	2,520	$ 2,350	$ 4,050,472
Grades 4-6	162.86		10,069				1,879	1,643	2,213,402	176.91		10,177				1,943	1,747	2,453,180	177.47		10,411				1,971	1,830	2,522,256	160.62		10,860				2,049	1,909	2,654,055	160.62		11,218				2,114	1,972	2,534,581	160.62		11,565				2,179	2,033	2,612,982	160.62		11,925				2,247	2,096	2,694,320	160.62		12,297				2,317	2,161	2,778,369
Grades 7-8	146.64		10,367				1,935	1,691	2,051,943	135.88		10,478				2,000	1,799	1,939,953	150.68		10,719				2,030	1,884	2,204,859	140.14		11,181				2,109	1,965	2,137,885	140.14		11,907				2,176	2,030	2,208,117	140.14		11,907				2,244	2,093	2,276,368	140.14		12,277				2,313	2,158	2,347,105	140.14		12,660				2,386	2,225	2,420,326
Grades 9-12	-		12,015		312		2,300	2,011	-	-		12,144		316		2,379	2,139	-	-		12,423		323		2,414	2,240	-	-		12,958		337		2,508	2,337	-	-		13,386		348		2,588	2,414	-	-		13,800		359		2,668	2,489	-	-		14,229		370		2,751	2,566	-	-		14,673		381		2,837	2,646	-
Subtract Necessary Small School ADA and Funding	-								-	-								-	-								-	-								-	-								-	-								-	-								-	-								-
Total Base, Supplemental, and Concentration Grant			$ 5,041,589		$ 195,760		$ 977,394	$ 854,473	$ 7,069,216			$ 5,153,275		$ 200,704		$ 1,022,075	$ 919,091	$ 7,295,145			$ 5,644,897		$ 227,228		$ 1,112,324	$ 1,032,436	$ 8,018,885			$ 5,740,922		$ 247,330		$ 1,129,586	$ 1,052,460	$ 8,170,098			$ 5,930,306		$ 255,124		$ 1,165,582	$ 1,087,151	$ 8,438,163			$ 6,113,522		$ 263,117		$ 1,201,614	$ 1,120,758	$ 8,699,011			$ 6,303,600		$ 271,333		$ 1,238,980	$ 1,155,610	$ 8,969,523			$ 6,500,149		$ 279,771		$ 1,277,608	$ 1,191,639	$ 9,249,167
NSS Allowance									-									-									-									-									-									-									-									-
TOTAL BASE	499.19		$ 5,041,589		$ 195,760		$ 977,394	$ 854,473	$ 7,069,216	505.22		$ 5,153,275		$ 200,704		$ 1,022,075	$ 919,091	$ 7,295,145	541.11		$ 5,644,897		$ 227,228		$ 1,112,324	$ 1,032,436	$ 8,018,885	527.80		$ 5,740,922		$ 247,330		$ 1,129,586	$ 1,052,460	$ 8,170,098	527.80		$ 5,930,306		$ 255,124		$ 1,165,582	$ 1,087,151	$ 8,438,163	527.80		$ 6,113,522		$ 263,117		$ 1,201,614	$ 1,120,758	$ 8,699,011	527.80		$ 6,303,600		$ 271,333		$ 1,238,980	$ 1,155,610	$ 8,969,523	527.80		$ 6,500,149		$ 279,771		$ 1,277,608	$ 1,191,639	$ 9,249,167
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	$	3,044.00				-	TK ADA	-	TK Add-on rate	$	3,077.00				-	TK ADA	17.96	TK Add-on rate	$	5,545.00				99,588	TK ADA	18.20	TK Add-on rate	$	5,704.00				103,813	TK ADA	18.20	TK Add-on rate	$	5,892.00				107,234	TK ADA	18.20	TK Add-on rate	$	6,074.00				110,547	TK ADA	18.20	TK Add-on rate	$	6,263.00				113,987	TK ADA	-	TK Add-on rate	$	6,458.00				-
ECONOMIC RECOVERY TARGET PAYMENT																																																																				
LCFF Entitlement Before Adjustments								$ 7,069,216									$ 7,295,145									$ 8,118,473								$ 8,273,911									$ 8,545,397									$ 8,809,558									$ 9,083,510									$ 9,249,167
Miscellaneous Adjustments								-									-									-								-									-									-									-									-
Total LCFF ENTITLEMENT								**$ 7,069,216**									**$ 7,295,145**									**$ 8,118,473**								**$ 8,273,911**									**$ 8,545,397**									**$ 8,809,558**									**$ 9,083,510**									**$ 9,249,167**
Local Revenue (excluding ADA)								(3,817,291)									(1,961,400)									(2,232,295)								(2,232,295)									(2,232,295)									(2,232,295)									(2,232,295)									(2,232,295)
Gross State Aid								**$ 3,251,925**									**$ 5,333,745**									**$ 5,886,178**								**$ 6,041,616**									**$ 6,313,102**									**$ 6,577,263**									**$ 6,851,215**									**$ 7,016,872**
Education Protection Account Entitlement								(764,989)									(1,589,286)									(1,403,102)								(1,407,867)									(1,454,327)									(1,499,266)									(1,545,894)									(1,594,126)
Net State Aid								**$ 2,486,936**									**$ 3,744,459**									**$ 4,483,076**								**$ 4,633,749**									**$ 4,858,775**									**$ 5,077,997**									**$ 5,305,321**									**$ 5,422,746**
MINIMUM STATE AID CALCULATION																																																																				
				12-13 Rate		2023-24 ADA		N/A					12-13 Rate		2024-25 ADA		N/A					12-13 Rate		2025-26 ADA		N/A					12-13 Rate		2026-27 ADA		N/A					12-13 Rate		2027-28 ADA		N/A					12-13 Rate		2028-29 ADA		N/A					12-13 Rate		2029-30 ADA		N/A					12-13 Rate		2030-31 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA				$	5,199.40		499.19	$ 2,595,488					$	5,199.40		505.22		$ 2,626,841				$	5,199.40		541.11		$ 2,813,447				$	5,199.40		527.80		$ 2,744,243				$	5,199.40		527.80		$ 2,744,243				$	5,199.40		527.80		$ 2,744,243				$	5,199.40		527.80		$ 2,744,243				$	5,199.40		527.80		$ 2,744,243
2012-13 NSS Allowance (deficited)				$	-			-					$	-				-				$	-				-				$	-				-				$	-				-				$	-				-				$	-				-				$	-				-
Minimum State Aid Adjustments								-									-									-								-									-									-									-									-
Less Current Year Property Taxes/In-Lieu								(1,817,291)									(1,961,400)									(2,232,295)								(2,232,295)									(2,232,295)									(2,232,295)									(2,232,295)									(2,232,295)
Less Education Protection Account Entitlement								(764,989)									(1,589,286)									(1,403,102)								(1,407,867)									(1,454,327)									(1,499,266)									(1,545,894)									(1,594,126)
Total Adjusted Base RL/Charter General BG								**$ 14,208**									**$ 14,208**									**$ 14,208**								**$ 14,208**									**$ 14,208**									**$ 14,208**									**$ 14,208**									**$ -**
Categorical Minimum State Aid								216,629									216,629									216,629								216,629									216,629									216,629									216,629									216,629
Charter School Categorical Block Grant adjusted for ADA			882.95		499.19			440,764				882.95				505.22		446,084			882.95				541.11		477,773			882.95				527.80		466,031			882.95				527.80		466,031			882.95				527.80		466,031			882.95				527.80		466,031			882.95				527.80		466,031
Minimum State Aid Guarantee Before Proration Factor								**$ 670,597**									**$ 662,713**									**$ 694,402**								**$ 682,650**									**$ 682,650**									**$ 682,650**									**$ 682,650**									**$ 682,650**
Proration Factor								-									0.00%									0.00%								0.00%									0.00%									0.00%									0.00%									0.00%
Minimum State Aid Guarantee								**$ 670,597**									**$ 662,713**									**$ 694,402**								**$ 682,650**									**$ 682,650**									**$ 682,650**									**$ 682,650**									**$ 682,650**
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																																																				
LCFF Entitlement								7,069,216									7,295,145									9,018,885								8,170,098									8,438,163									8,699,011									8,969,523									9,249,167
Minimum State Aid plus Property Taxes including RDA								2,487,888									2,624,115									2,926,697								2,914,945									2,914,945									2,914,945									2,914,945									2,914,945
Offset								-									-									-								-									-									-									-									-
Minimum State Aid Prior to Offset								670,597									662,713									694,402								682,650									682,650									682,650									682,650									682,650
Total Minimum State Aid with Offset								670,597									662,713									694,402								682,650									682,650									682,650									682,650									682,650
State Aid Before Additional State Aid								**$ 4,486,936**									**$ 3,744,459**									**$ 4,483,076**								**$ 4,633,749**									**$ 4,858,775**									**$ 5,077,997**									**$ 5,305,321**									**$ 5,422,746**
ADDITIONAL STATE AID								**$ -**									**$ -**									**$ -**								**$ -**									**$ -**									**$ -**									**$ -**									**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee								**$ 4,486,936**									**$ 3,744,459**									**$ 4,483,076**								**$ 4,633,749**									**$ 4,858,775**									**$ 5,077,997**									**$ 5,305,321**									**$ 5,422,746**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental								**$ 7,069,216**									**$ 7,295,145**									**$ 8,118,473**								**$ 8,273,911**									**$ 8,545,397**									**$ 8,809,558**									**$ 9,083,510**									**$ 9,249,167**
Change Over Prior Year														3.20%		225,929									11.29%		823,328								1.91%		155,438								3.28%		271,486								3.09%		264,161								3.11%		273,952								1.82%		165,657					
LCFF Entitlement Per ADA (excluding Categorical MSA)								$ 14,161									14,440									15,003								15,676									16,191									16,691									17,210									17,524
Per ADA Change Over Prior Year														1.97%		279									3.90%		563								4.49%		673								3.29%		515								3.09%		500								3.11%		519								1.82%		314					
Basic Aid Status (school districts only)								-									-									-								-									-									-									-									-
LCFF SOURCES INCLUDING EXCESS TAXES																																																																				
								2023-24								Increase	2024-25								Increase	2025-26								Increase	2026-27								Increase	2027-28								Increase	2028-29								Increase	2029-30								Increase	2030-31
State Aid								$ 4,486,936						-16.55%		(742,477)		$ 3,744,459						19.73%		738,617		$ 4,483,076						3.36%		150,673		$ 4,633,749						4.86%		225,026		$ 4,858,775						4.51%		219,222		$ 5,077,997						4.48%		227,324		$ 5,305,321						2.21%		117,425		$ 5,422,746
Education Protection Account								764,989										1,589,286										1,403,102										1,407,867										1,454,327										1,499,266										1,545,894										1,594,126
Property Taxes Net of In-Lieu Transfers																0.00%								0.00%								0.00%								0.00%								0.00%								0.00%								0.00%								0.00%					
Charter In-Lieu Taxes								1,817,291								7.93%		144,109		1,961,400						13.81%		270,895		2,232,295						0.00%				2,232,295						0.00%				2,232,295						0.00%				2,232,295						0.00%				2,232,295
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)								**$ 7,069,216**								-8.46%		(598,368)		**$ 7,295,145**						13.84%		1,009,512		**$ 8,118,473**						1.86%		150,673		**$ 8,273,911**						2.72%		225,026		**$ 8,545,397**						2.57%		219,222		**$ 8,809,558**						2.58%		227,324		**$ 9,083,510**						1.37%		117,425		**$ 9,249,167**

Lighthouse Community Charter (130633) - FY26 Budget 5/18/26

EDUCATION PROTECTION ACCOUNT

		Calculated* 2023-24	CDE P-2 Certification* 2024-25	Calculated* 2024-25	Estimated P-2 2025-26	Calculated* 2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1	Total ADA for EPA Minimum	499.19	505.22	505.22	541.11	541.11	527.80	527.80	527.80	527.80	527.80
A-2	Minimum Funding per ADA	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	*$ 99,838*	$ 101,044	$ 101,044	$ 108,222	$ 108,222	$ 105,560	$ 105,560	$ 105,560	$ 105,560	$ 105,560
EPA PROPORTIONATE SHARE CAP											
B3,B7	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	$ 6,953.60		$ 7,028.00	$ 7,189.64	$ 7,189.64	$ 7,395.98	$ 7,640.05	$ 7,876.13	$ 8,121.08	$ 8,374
B4, B8	Current Year Funded ADA, excluding NSS	499.19		505.22	541.11	541.11	527.80	527.80	527.80	527.80	527.80
B-11	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
B-12	Current Year Funded ADA, including NSS	499.19		505.22	541.11	541.11	527.80	527.80	527.80	527.80	527.80
B9+B13	*Adjusted Total Revenue Limit*	*$ 3,471,168*		*$ 3,550,686*	*$ 3,890,386*	*$ 3,890,386*	*$ 3,903,598*	*$ 4,032,418*	*$ 4,157,021*	*$ 4,286,306*	*$ 4,420,040*
B14	*Current Year Adjusted NSS Allowance*	*$ -*		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	*$ 3,471,168*	*$ 3,550,686*	$ 3,550,686	$ 3,890,386	$ 3,890,386	$ 3,903,598	$ 4,032,418	$ 4,157,021	$ 4,286,306	$ 4,420,040
B-17	Local Revenue/In-Lieu of Property Taxes	$ 1,817,291	$ 1,985,656	$ 1,961,400	$ 2,232,295	$ 2,232,295	$ 2,232,295	$ 2,232,295	$ 2,232,295	$ 2,232,295	$ 2,232,295
B-18	EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	*$ 1,653,877*	$ 1,565,030	$ 1,589,286	$ 1,658,091	$ 1,658,091	$ 1,671,303	$ 1,800,123	$ 1,924,726	$ 2,054,011	$ 2,187,745
EPA PROPORTIONATE SHARE											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$3,471,168	*$ 3,550,686*	$3,550,686	$3,890,386	$3,890,386	$3,903,598	$4,032,418	$4,157,021	$4,286,306	$4,420,040
C-2	Statewide EPA Proportionate Share Ratio *(as of P-2 certification)*		49.68656772%		36.06588113%		36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%
C-3	EPA Proportionate Share (C-1 * C-2)	*$ 764,989*	$ 1,764,214	*$ 1,794,675*	$ 1,403,102	*$ 1,403,102*	$ 1,407,867	$ 1,454,327	$ 1,499,266	$ 1,545,894	$ 1,594,126
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)	*$ 764,989*	$ 1,565,030	$ 1,589,286	$ 1,403,102	$ 1,403,102	$ 1,407,867	$ 1,454,327	$ 1,499,266	$ 1,545,894	$ 1,594,126
D-2	Miscellaneous Adjustments**	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	$-	$-	$-	$-	$-
D-3	Adjusted EPA Entitlement (D-1 + D-2+D-2a)	*764,989*	1,565,030	1,589,286	1,403,102	1,403,102	1,407,867	1,454,327	1,499,266	1,545,894	1,594,126
D-4	Prior Year Annual Adjustment	*3,199*	*$ 1,721*	*1,721*	*$ 24,256*	*24,256*	-				
D-5	P2 Entitlement Net of PY Adjustment	*768,188*	*$ 1,566,751*	*1,591,007*	$ 1,427,358	*1,427,358*	1,407,867	1,454,327	1,499,266	1,545,894	1,594,126
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	22.03836064%	50.54446491%	50.54446491%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		*$ 1,589,286*		*$ 1,403,102*		*1,407,867*	*1,454,327*	*1,499,266*	*1,545,894*	*1,594,126*

**CDE P-2 Certification and Calculated columns can be compared to determine accruals cents. Enter accrual information on Data Entry tab.*

***A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of issue an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.*

Lighthouse Community Charter (130633) - FY26 Budget				5/18/2026				
	2023-24	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
General Assumptions								
COLA & Augmentation	8.22%	1.07%	2.30%	4.31%	3.30%	3.09%	3.11%	3.12%
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	554	549	588	580	580	580	580	580
Unduplicated Pupil Count (UPC)	528	519	554	546	546	546	546	546
Unduplicated Pupil Percentage (UPP)	93.31%	95.45%	94.68%	94.32%	94.22%	94.22%	94.22%	94.22%
Current Year LCFF Average Daily Attendance (ADA)	499.19	505.22	541.11	527.80	527.80	527.80	527.80	527.80
Funded LCFF ADA	499.19	505.22	541.11	527.80	527.80	527.80	527.80	527.80
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	$5,041,589	$5,153,275	$5,646,897	$5,740,922	$5,930,306	$6,113,522	$6,303,600	$6,500,149
Grade Span Adjustment	195,760	200,704	227,228	247,130	255,124	263,117	271,333	279,771
Adjusted Base Grant	$5,237,349	$5,353,979	$5,874,125	$5,988,052	$6,185,430	$6,376,639	$6,574,933	$6,779,920
Supplemental Grant	977,394	1,022,075	1,112,324	1,129,586	1,165,582	1,201,614	1,238,980	1,277,608
Concentration Grant	854,473	919,091	1,032,436	1,052,460	1,087,151	1,120,758	1,155,610	1,191,639
Total Base, Supplemental and Concentration Grant	$7,069,216	$7,295,145	$8,018,885	$8,170,098	$8,438,163	$8,699,011	$8,969,523	$9,249,167
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	-	-	99,588	103,813	107,234	110,547	113,987	-
Total Allowance and Add-On Amounts	$-	$-	$99,588	$103,813	$107,234	$110,547	$113,987	$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$7,069,216**	**$7,295,145**	**$8,118,473**	**$8,273,911**	**$8,545,397**	**$8,809,558**	**$9,083,510**	**$9,249,167**
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 7,069,216**	**$ 7,295,145**	**$ 8,118,473**	**$ 8,273,911**	**$ 8,545,397**	**$ 8,809,558**	**$ 9,083,510**	**$ 9,249,167**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 14,161	$ 14,440	$ 15,003	$ 15,676	$ 16,191	$ 16,691	$ 17,210	$ 17,524
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	7,069,216	7,295,145	8,118,473	8,273,911	8,545,397	8,809,558	9,083,510	9,249,167
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 1,817,291*	*$ 1,961,400*	*$ 2,232,295*	*$ 2,232,295*	*$ 2,232,295*	*$ 2,232,295*	*$ 2,232,295*	*$ 2,232,295*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 764,989	$ 1,589,286	$ 1,403,102	$ 1,407,867	$ 1,454,327	$ 1,499,266	$ 1,545,894	$ 1,594,126
Net State Aid *(excludes Additional State Aid)*	$ 4,486,936	$ 3,744,459	$ 4,483,076	$ 4,633,749	$ 4,858,775	$ 5,077,997	$ 5,305,321	$ 5,422,746
Additional State Aid	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Total Funding Sources	**$ 7,069,216**	**$ 7,295,145**	**$ 8,118,473**	**$ 8,273,911**	**$ 8,545,397**	**$ 8,809,558**	**$ 9,083,510**	**$ 9,249,167**

Lighthouse Community Charter (130633) - FY26 Budget								5/18/2026
	2023-24	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	$ 4,486,936	$ 3,744,459	$ 4,483,076	$ 4,633,749	$ 4,858,775	$ 5,077,997	$ 5,305,321	$ 5,422,746
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 764,989	$ 1,589,286	$ 1,403,102	$ 1,407,867	$ 1,454,327	$ 1,499,266	$ 1,545,894	$ 1,594,126
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 3,199	$ 1,721	$ 24,256	$ -	$ -	$ -	$ -	$ -
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)	1,817,291	1,961,400	2,232,295	2,232,295	2,232,295	2,232,295	2,232,295	2,232,295
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total LCFF Entitlement	$ 7,069,216	$ 7,295,145	$ 8,118,473	$ 8,273,911	$ 8,545,397	$ 8,809,558	$ 9,083,510	$ 9,249,167
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	$ 7,069,216	$ 7,295,145	$ 8,118,473	$ 8,273,911	$ 8,545,397	$ 8,809,558	$ 9,083,510	$ 9,249,167
LCAP Percentage to Increase or Improve Services Calculation								
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 5,237,349	$ 5,353,979	$ 5,973,713	$ 6,091,865	$ 6,292,664	$ 6,487,186	$ 6,688,920	$ 6,779,920
Supplemental and Concentration Grant funding in the LCAP year	$ 1,831,867	$ 1,941,166	$ 2,144,760	$ 2,182,046	$ 2,252,733	$ 2,322,372	$ 2,394,590	$ 2,469,247
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 197,185	$ 212,098	$ 238,254	$ 242,875	$ 250,881	$ 258,637	$ 266,679	$ 274,994
Percentage to Increase or Improve Services	34.98%	36.26%	35.90%	35.82%	35.80%	35.80%	35.80%	36.42%

Lighthouse Community Charter (130633) - FY26 Budget					5/18/2026			
	2023-24	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Lighthouse Community Charter (130633) - FY26 Budget								5/18/2026
	2023-24	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 14,781.33	$ 15,080.87	$ 15,457.25	$ 16,114.93	$ 16,643.24	$ 17,157.54	$ 17,690.95	$ 18,242.08
Grades 4-6	$ 13,590.83	$ 13,866.82	$ 14,212.26	$ 14,817.38	$ 15,303.60	$ 15,776.97	$ 16,268.09	$ 16,775.57
Grades 7-8	$ 13,993.07	$ 14,276.96	$ 14,632.72	$ 15,255.36	$ 15,756.51	$ 16,243.53	$ 16,748.28	$ 17,270.77
Grades 9-12	$ 16,638.61	$ 16,977.56	$ 17,399.82	$ 18,139.70	$ 18,735.92	$ 19,315.71	$ 19,915.96	$ 20,536.67
Base Grants								
Grades TK-3	$ 9,919	$ 10,025	$ 10,256	$ 10,698	$ 11,051	$ 11,392	$ 11,746	$ 12,112
Grades 4-6	$ 10,069	$ 10,177	$ 10,411	$ 10,860	$ 11,218	$ 11,565	$ 11,925	$ 12,297
Grades 7-8	$ 10,367	$ 10,478	$ 10,719	$ 11,181	$ 11,550	$ 11,907	$ 12,277	$ 12,660
Grades 9-12	$ 12,015	$ 12,144	$ 12,423	$ 12,958	$ 13,386	$ 13,800	$ 14,229	$ 14,673
Grade Span Adjustment								
Grades TK-3	$ 1,032	$ 1,043	$ 1,067	$ 1,113	$ 1,149	$ 1,185	$ 1,222	$ 1,260
Grades 9-12	$ 312	$ 316	$ 323	$ 337	$ 348	$ 359	$ 370	$ 381
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 10,951	$ 11,068	$ 11,323	$ 11,811	$ 12,200	$ 12,577	$ 12,968	$ 13,372
Grades 4-6	$ 10,069	$ 10,177	$ 10,411	$ 10,860	$ 11,218	$ 11,565	$ 11,925	$ 12,297
Grades 7-8	$ 10,367	$ 10,478	$ 10,719	$ 11,181	$ 11,550	$ 11,907	$ 12,277	$ 12,660
Grades 9-12	$ 12,327	$ 12,460	$ 12,746	$ 13,295	$ 13,734	$ 14,159	$ 14,599	$ 15,054
Prorated Base Grants								
Grades TK-3	$ 9,919	$ 10,025	$ 10,256	$ 10,698	$ 11,051	$ 11,392	$ 11,746	$ 12,112
Grades 4-6	$ 10,069	$ 10,177	$ 10,411	$ 10,860	$ 11,218	$ 11,565	$ 11,925	$ 12,297
Grades 7-8	$ 10,367	$ 10,478	$ 10,719	$ 11,181	$ 11,550	$ 11,907	$ 12,277	$ 12,660
Grades 9-12	$ 12,015	$ 12,144	$ 12,423	$ 12,958	$ 13,386	$ 13,800	$ 14,229	$ 14,673
Prorated Grade Span Adjustment								
Grades TK-3	$ 1,032	$ 1,043	$ 1,067	$ 1,113	$ 1,149	$ 1,185	$ 1,222	$ 1,260
Grades 9-12	$ 312	$ 316	$ 323	$ 337	$ 348	$ 359	$ 370	$ 381
Supplemental Grant	20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 2,190	$ 2,214	$ 2,265	$ 2,362	$ 2,440	$ 2,515	$ 2,594	$ 2,674
Grades 4-6	$ 2,014	$ 2,035	$ 2,082	$ 2,172	$ 2,244	$ 2,313	$ 2,385	$ 2,459
Grades 7-8	$ 2,073	$ 2,096	$ 2,144	$ 2,236	$ 2,310	$ 2,381	$ 2,455	$ 2,532
Grades 9-12	$ 2,465	$ 2,492	$ 2,549	$ 2,659	$ 2,747	$ 2,832	$ 2,920	$ 3,011
Actual - 1.00 ADA, Local UPP as follows:	*93.31%*	*95.45%*	*94.68%*	*94.32%*	*94.22%*	*94.22%*	*94.22%*	*94.22%*
Grades TK-3	$ 2,044	$ 2,113	$ 2,144	$ 2,228	$ 2,299	$ 2,370	$ 2,444	$ 2,520
Grades 4-6	$ 1,879	$ 1,943	$ 1,971	$ 2,049	$ 2,114	$ 2,179	$ 2,247	$ 2,317
Grades 7-8	$ 1,935	$ 2,000	$ 2,030	$ 2,109	$ 2,176	$ 2,244	$ 2,313	$ 2,386
Grades 9-12	$ 2,300	$ 2,379	$ 2,414	$ 2,508	$ 2,588	$ 2,668	$ 2,751	$ 2,837
Concentration Grant (>55% population)	65%	65%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 7,118	$ 7,194	$ 7,360	$ 7,677	$ 7,930	$ 8,175	$ 8,429	$ 8,692
Grades 4-6	$ 6,545	$ 6,615	$ 6,767	$ 7,059	$ 7,292	$ 7,517	$ 7,751	$ 7,993
Grades 7-8	$ 6,739	$ 6,811	$ 6,967	$ 7,268	$ 7,508	$ 7,740	$ 7,980	$ 8,229
Grades 9-12	$ 8,013	$ 8,099	$ 8,285	$ 8,642	$ 8,927	$ 9,203	$ 9,489	$ 9,785
Actual - 1.00 ADA, Local UPP >55% as follows:	*25.1000%*	*26.4100%*	*27.0400%*	*27.0400%*	*27.0400%*	*27.0400%*	*27.0400%*	*27.0400%*
Grades TK-3	$ 1,787	$ 1,900	$ 1,990	$ 2,076	$ 2,144	$ 2,211	$ 2,279	$ 2,350
Grades 4-6	$ 1,643	$ 1,747	$ 1,830	$ 1,909	$ 1,972	$ 2,033	$ 2,096	$ 2,161
Grades 7-8	$ 1,691	$ 1,799	$ 1,884	$ 1,965	$ 2,030	$ 2,093	$ 2,158	$ 2,225
Grades 9-12	$ 2,011	$ 2,139	$ 2,240	$ 2,337	$ 2,414	$ 2,489	$ 2,566	$ 2,646

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

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Lighthouse Community Charter (130633) - FY26 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	2023-24		12/13 deficited rate
ADA	Level / # FTE	Allowance	
Elementary			
1 - 24	1	268,348	151,414
25 - 48	2	531,045	302,829
49 - 72	3	793,973	454,243
73 - 96	4	1,056,670	605,656
High School			
1 - 19	1	226,141	122,901
1 - 19	2	322,421	245,803
1 - 19	3	716,202	545,921
20 - 38	4	877,412	668,822
39 - 57	5	1,038,623	791,725
58 - 71	6	1,199,833	914,626
72 - 86	7	1,361,044	1,037,527
87 - 100	8	1,522,254	1,160,429
101 - 114	9	1,683,465	1,283,330
115 - 129	10	1,844,675	1,406,231
130 - 143	11	2,005,886	1,529,133
144 - 171	12	2,167,097	1,652,035
172 - 210	13	2,594,792	1,774,936
211 - 248	14	3,063,276	1,897,838
249 - 286	15	3,531,767	2,020,739
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 2023-24	8.22%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	9,919	1,032	2,044	1,787
Grades 4-6	10,069	-	1,879	1,643
Grades 7-8	10,367	-	1,935	1,691
Grades 9-12	12,015	312	2,300	2,011

ADA & NSS FTE — **2023-24**

		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	NPS, CDS, & COE operated
Third PY ADA (net of charter shift)								
2020-21	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)								
2021-22	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)								
2022-23	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	

Lighthouse Community Charter (130633) - FY26 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.

	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)								
2023-24	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	

Lighthouse Community Charter (130633) - FY26 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.

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 using PY	-	-	-	-	-
NSS Allowance using PY	-	-	-	-	-
NSS Add-on using PY	-	-	-	-	-
Total NSS Allowance using PY	-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average	Eligible	Eligible	Eligible	Eligible	Eligible
NSS allowance level using 3 PY average	-	-	-	-	-
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 using CY	-	-	-	-	-
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	-	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

2023-24 2023-24

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 2020-21						
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
Second Prior Year 2021-22						
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
Prior Year 2022-23						
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
NSS Allowances	-	-	-	-	-	-
Current Year 2023-24						
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
NSS Allowances	-	-	-	-	-	-
Funded NSS allowance Level	-	-	-	-	-	-
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
NSS Allowances	-	-	-	-	-	-

Exclude: LCFF Adjusted Base Funding for NSS ADA	NSS ADA	Rates		Amounts		Total
		Base	**Grade Span**	**Base**	**Grade Span**	
Grades TK-3	-	9,919	1,032	-	-	-
Grades 4-6	-	10,069	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

Grades 7-8	-	10,367	-	-	-	-
Grades 9-12	-	12,015	312	-	-	-
Total Exclusion: LCFF Adjusted Base Funding for NSS ADA	-			-	-	-
Adjusted NSS Allowance (Deficited) for EPA	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Funding at 12-13 levels (deficited)						
NSS Allowances	-	-	-	-	-	-
NSS Add-on						
NSS Add-on per ADA	-	-	-	-	-	
Funded ADA	-	-	-	-	-	
NSS Add-on	-	-	-	-	-	-
TOTAL Adjusted NSS Allowance (Deficited) for EPA						-

Lighthouse Community Charter (130633) - FY26 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.

RATES	2024-25		12/13 deficited rate
ADA	Level / # FTE	Allowance	
Elementary			
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 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 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	2,113	1,900
Grades 4-6	10,177	-	1,943	1,747
Grades 7-8	10,478	-	2,000	1,799
Grades 9-12	12,144	316	2,379	2,139

ADA & NSS FTE		2024-25						NPS, CDS, & COE operated
		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	
Third PY ADA (net of charter shift)								
2021-22	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Third PRIOR YEAR ADA	-	-	-	-	-	-	
Third PY NUMBER OF FTE			-	-	-	-	-	
Second PY ADA (net of charter shift)								
2022-23	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Second PRIOR YEAR ADA	-	-	-	-	-	-	
Second PY NUMBER OF FTE			-	-	-	-	-	
PRIOR YEAR ADA (net of charter shift)								
2023-24	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	PRIOR YEAR ADA	-	-	-	-	-	-	
	PRIOR YEAR NUMBER OF FTE		-	-	-	-	-	

Lighthouse Community Charter (130633) - FY26 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.

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)								
2024-25	Grades TK-3	-	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-
	CURRENT YEAR ADA	-	-	-	-	-	-	-
	CURRENT YEAR NUMBER OF FTE		-	-	-	-	-	

Lighthouse Community Charter (130633) - FY26 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.

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 using PY	-	-	-	-	-
NSS Allowance using PY	-	-	-	-	-
NSS Add-on using PY	-	-	-	-	-
Total NSS Allowance using PY	-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average	Eligible	Eligible	Eligible	Eligible	Eligible
NSS allowance level using 3 PY average	-	-	-	-	-
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 using CY	-	-	-	-	-
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	-	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

			2024-25				
	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	
202	**NSS Allowance**						
	Third Prior Year 2021-22						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	Second Prior Year 2022-23						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	Prior Year 2023-24						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	**-**	**-**	**-**	**-**	**-**	**-**
	Current Year 2024-25						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	**-**	**-**	**-**	**-**	**-**	**-**
	Funded **NSS allowance Level**	**-**	**-**	**-**	**-**	**-**	
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	**-**	**-**	**-**	**-**	**-**	**-**

Exclude: LCFF Adjusted Base Funding for NSS ADA	NSS ADA	Rates		Amounts		Total
		Base	**Grade Span**	**Base**	**Grade Span**	
Grades TK-3	-	10,025	1,043	-	-	-
Grades 4-6	-	10,177	-	-	-	-
Grades 7-8	-	10,478	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

Grades 9-12	-	12,144	316	-	-	-
Total Exclusion: LCFF Adjusted Base Funding for NSS ADA	-			-	-	-
Adjusted NSS Allowance (Deficited) for EPA	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Funding at 12-13 levels (deficited)						
NSS Allowances	-	-	-	-	-	-
NSS Add-on						
NSS Add-on per ADA	-	-	-	-	-	
Funded ADA	-	-	-	-	-	
NSS Add-on	-	-	-	-	-	-
TOTAL Adjusted NSS Allowance (Deficited) for EPA						-

Lighthouse Community Charter (130633) - FY26 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.

RATES	2025-26		12/13 deficited rate (adj. for COLA)
ADA	Level / # FTE	Allowance	
Elementary			
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 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 only on 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 2025-26	2.30%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	10,256	1,067	2,144	1,990
Grades 4-6	10,411	-	1,971	1,830
Grades 7-8	10,719	-	2,030	1,884
Grades 9-12	12,423	323	2,414	2,240

Lighthouse Community Charter (130633) - FY26 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.

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	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Third PRIOR YEAR ADA	-	-	-	-	-	-	
Third PY NUMBER OF FTE			-	-	-	-	-	
Second PY ADA (net of charter shift)								
2023-24	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Second PRIOR YEAR ADA	-	-	-	-	-	-	
Second PY NUMBER OF FTE			-	-	-	-	-	
PRIOR YEAR ADA (net of charter shift)								
2024-25	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	PRIOR YEAR ADA	-	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
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)								
2025-26	Grades TK-3	-	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-
	CURRENT YEAR ADA	-	-	-	-	-	-	-
CURRENT YEAR NUMBER OF FTE			-	-	-	-	-	

Lighthouse Community Charter (130633) - FY26 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.

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 using PY	-	-	-	-	-
NSS Allowance using PY	-	-	-	-	-
NSS Add-on using PY	-	-	-	-	-
Total NSS Allowance using PY	-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average	Eligible	Eligible	Eligible	Eligible	Eligible
NSS allowance level using 3 PY average	-	-	-	-	-
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 using CY	-	-	-	-	-
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	-	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

			2025-26				
	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	
202	**NSS Allowance**						
	Third Prior Year 2022-23						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	Second Prior Year 2023-24						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	Prior Year 2024-25						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	-	-	-	-	-	-
	Current Year 2025-26						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	-	-	-	-	-	-
	Funded **NSS allowance Level**	-	-	-	-	-	
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	-	-	-	-	-	-

Exclude: LCFF Adjusted Base Funding for NSS ADA	NSS ADA	Rates		Amounts		Total
		Base	**Grade Span**	**Base**	**Grade Span**	
Grades TK-3	-	10,256	1,067	-	-	-
Grades 4-6	-	10,411	-	-	-	-
Grades 7-8	-	10,719	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

Grades 9-12	-	12,423	323	-	-	-
Total Exclusion: LCFF Adjusted Base Funding for NSS ADA	-			-	-	-
Adjusted NSS Allowance (Deficited) for EPA	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Funding at 12-13 levels (deficited)						
NSS Allowances	-	-	-	-	-	-
NSS Add-on						
NSS Add-on per ADA	-	-	-	-	-	
Funded ADA	-	-	-	-	-	
NSS Add-on	-	-	-	-	-	-
TOTAL Adjusted NSS Allowance (Deficited) for EPA						-

Lighthouse Community Charter (130633) - FY26 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.

RATES	2026-27		12/13 def. rate + COLA for EPA
ADA	Level / # FTE	Allowance	
Elementary			
1 - 24	1	285,420	161,047
25 - 48	2	564,830	322,095
49 - 72	3	844,487	483,141
73 - 96	4	1,123,895	644,188
High School			
1 - 19	1	240,529	130,720
1 - 19	2	342,934	261,441
1 - 19	3	761,767	580,653
20 - 38	4	933,233	711,372
39 - 57	5	1,104,700	842,095
58 - 71	6	1,276,166	972,814
72 - 86	7	1,447,634	1,103,535
87 - 100	8	1,619,100	1,234,256
101 - 114	9	1,790,568	1,364,976
115 - 129	10	1,962,033	1,495,696
130 - 143	11	2,133,501	1,626,417
144 - 171	12	2,304,969	1,757,138
172 - 210	13	2,759,874	1,887,858
211 - 248	14	3,258,162	2,018,579
249 - 286	15	3,756,460	2,149,299
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 only on 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 2026-27	2.87%
Proration Factor	0.00%
Proposed NSS Augmentation	**0.00%**

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	10,698	1,113	2,228	2,076
Grades 4-6	10,860	-	2,049	1,909
Grades 7-8	11,181	-	2,109	1,965
Grades 9-12	12,958	337	2,508	2,337

Lighthouse Community Charter (130633) - FY26 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.

ADA & NSS FTE				**2026-27**				NPS, CDS, & COE operated
		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	
Third PY ADA (net of charter shift)								
2023-24	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Third PRIOR YEAR ADA	-	-	-	-	-	-	
Third PY NUMBER OF FTE			-	-	-	-	-	
Second PY ADA (net of charter shift)								
2024-25	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Second PRIOR YEAR ADA	-	-	-	-	-	-	
Second PY NUMBER OF FTE			-	-	-	-	-	
PRIOR YEAR ADA (net of charter shift)								
2025-26	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	PRIOR YEAR ADA	-	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
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)								
2026-27	Grades TK-3	-	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-
	CURRENT YEAR ADA	-	-	-	-	-	-	-
CURRENT YEAR NUMBER OF FTE			-	-	-	-	-	

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 using PY	-	-	-	-	-
	NSS Allowance using PY	-	-	-	-	-
	NSS Add-on using PY	-	-	-	-	-
	Total NSS Allowance using PY	-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average		Eligible	Eligible	Eligible	Eligible	Eligible
	NSS allowance level using 3 PY average	-	-	-	-	-
	NSS Allowance using 3 PY average	-	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

	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 using CY	-	-	-	-	-
	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	-	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

			2026-27				
	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	
202	**NSS Allowance**						
	Third Prior Year 2023-24						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	Second Prior Year 2024-25						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	Prior Year 2025-26						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	**-**	**-**	**-**	**-**	**-**	**-**
	Current Year 2026-27						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	**-**	**-**	**-**	**-**	**-**	**-**
	Funded **NSS allowance Level**	**-**	**-**	**-**	**-**	**-**	
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	**-**	**-**	**-**	**-**	**-**	**-**

Exclude: LCFF Adjusted Base Funding for NSS ADA	NSS ADA	Rates		Amounts		Total
		Base	**Grade Span**	**Base**	**Grade Span**	
Grades TK-3	-	10,698	1,113	-	-	-
Grades 4-6	-	10,860	-	-	-	-
Grades 7-8	-	11,181	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

Grades 9-12	-	12,958	337	-	-	-
Total Exclusion: LCFF Adjusted Base Funding for NSS ADA	-			-	-	-
Adjusted NSS Allowance (Deficited) for EPA	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Funding at 12-13 levels (deficited)						
NSS Allowances	-	-	-	-	-	-
NSS Add-on						
NSS Add-on per ADA	-	-	-	-	-	
Funded ADA	-	-	-	-	-	
NSS Add-on	-	-	-	-	-	-
TOTAL Adjusted NSS Allowance (Deficited) for EPA						-

Lighthouse Community Charter (130633) - FY26 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.

RATES	2027-28		12/13 def. rate + COLA for EPA
ADA	Level / # FTE	Allowance	
Elementary			
1 - 24	1	294,839	166,362
25 - 48	2	583,469	332,724
49 - 72	3	872,355	499,085
73 - 96	4	1,160,984	665,446
High School			
1 - 19	1	248,466	135,034
1 - 19	2	354,251	270,069
1 - 19	3	786,905	599,815
20 - 38	4	964,030	734,847
39 - 57	5	1,141,155	869,884
58 - 71	6	1,318,279	1,004,917
72 - 86	7	1,495,406	1,139,952
87 - 100	8	1,672,530	1,274,986
101 - 114	9	1,849,657	1,410,020
115 - 129	10	2,026,780	1,545,054
130 - 143	11	2,203,907	1,680,089
144 - 171	12	2,381,033	1,815,124
172 - 210	13	2,850,950	1,950,157
211 - 248	14	3,365,681	2,085,192
249 - 286	15	3,880,423	2,220,226
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 2027-28	3.30%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	11,051	1,149	2,299	2,144
Grades 4-6	11,218	-	2,114	1,972
Grades 7-8	11,550	-	2,176	2,030
Grades 9-12	13,386	348	2,588	2,414

Lighthouse Community Charter (130633) - FY26 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.

ADA & NSS FTE				**2027-28**				NPS, CDS, & COE operated
		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	
Third PY ADA (net of charter shift)								
2024-25	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Third PRIOR YEAR ADA	-	-	-	-	-	-	
Third PY NUMBER OF FTE			-	-	-	-	-	
Second PY ADA (net of charter shift)								
2025-26	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Second PRIOR YEAR ADA	-	-	-	-	-	-	
Second PY NUMBER OF FTE			-	-	-	-	-	
PRIOR YEAR ADA (net of charter shift)								
2026-27	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	PRIOR YEAR ADA	-	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
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)								
2027-28	Grades TK-3	-	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-
	CURRENT YEAR ADA	-	-	-	-	-	-	-
CURRENT YEAR NUMBER OF FTE			-	-	-	-	-	

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 using PY	-	-	-	-	-
NSS Allowance using PY	-	-	-	-	-
NSS Add-on using PY	-	-	-	-	-
Total NSS Allowance using PY	-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average	Eligible	Eligible	Eligible	Eligible	Eligible
NSS allowance level using 3 PY average	-	-	-	-	-
NSS Allowance using 3 PY average	-	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

	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 using CY	-	-	-	-	-
	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	-	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

			2027-28				
	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	
202	**NSS Allowance**						
	Third Prior Year 2024-25						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	Second Prior Year 2025-26						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	Prior Year 2026-27						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	-	-	-	-	-	-
	Current Year 2027-28						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	-	-	-	-	-	-
	Funded NSS allowance Level	-	-	-	-	-	
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	-	-	-	-	-	-
	Exclude: LCFF Adjusted Base Funding for NSS ADA	NSS ADA	Rates		Amounts		Total
			Base	**Grade Span**	**Base**	**Grade Span**	
	Grades TK-3	-	11,051	1,149	-	-	-
	Grades 4-6	-	11,218	-	-	-	-
	Grades 7-8	-	11,550	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

Grades 9-12	-	13,386	348	-	-	-
Total Exclusion: LCFF Adjusted Base Funding for NSS ADA	-			-	-	-
Adjusted NSS Allowance (Deficited) for EPA	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Funding at 12-13 levels (deficited)						
NSS Allowances	-	-	-	-	-	-
NSS Add-on						
NSS Add-on per ADA	-	-	-	-	-	
Funded ADA	-	-	-	-	-	
NSS Add-on	-	-	-	-	-	-
TOTAL Adjusted NSS Allowance (Deficited) for EPA						-

Lighthouse Community Charter (130633) - FY26 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.

RATES	2028-29		12/13 def. rate + COLA for EPA
ADA	Level / # FTE	Allowance	
Elementary			
1 - 24	1	303,950	171,503
25 - 48	2	601,498	343,005
49 - 72	3	899,311	514,507
73 - 96	4	1,196,858	686,008
High School			
1 - 19	1	256,144	139,207
1 - 19	2	365,197	278,414
1 - 19	3	811,220	618,349
20 - 38	4	993,819	757,554
39 - 57	5	1,176,417	896,763
58 - 71	6	1,359,014	1,035,969
72 - 86	7	1,541,614	1,175,177
87 - 100	8	1,724,211	1,314,383
101 - 114	9	1,906,811	1,453,590
115 - 129	10	2,089,408	1,592,796
130 - 143	11	2,272,008	1,732,004
144 - 171	12	2,454,607	1,871,211
172 - 210	13	2,939,044	2,010,417
211 - 248	14	3,469,681	2,149,624
249 - 286	15	4,000,328	2,288,831
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	3.09%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	11,392	1,185	2,370	2,211
Grades 4-6	11,565	-	2,179	2,033
Grades 7-8	11,907	-	2,244	2,093
Grades 9-12	13,800	359	2,668	2,489

Lighthouse Community Charter (130633) - FY26 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.

ADA & NSS FTE				**2028-29**				NPS, CDS, & COE operated
		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	
Third PY ADA (net of charter shift)								
2025-26	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Third PRIOR YEAR ADA	-	-	-	-	-	-	
Third PY NUMBER OF FTE			-	-	-	-	-	
Second PY ADA (net of charter shift)								
2026-27	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Second PRIOR YEAR ADA	-	-	-	-	-	-	
Second PY NUMBER OF FTE			-	-	-	-	-	
PRIOR YEAR ADA (net of charter shift)								
2027-28	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	PRIOR YEAR ADA	-	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
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)								
2028-29	Grades TK-3	-	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-
	CURRENT YEAR ADA	-	-	-	-	-	-	-
CURRENT YEAR NUMBER OF FTE			-	-	-	-	-	

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 using PY	-	-	-	-	-
NSS Allowance using PY	-	-	-	-	-
NSS Add-on using PY	-	-	-	-	-
Total NSS Allowance using PY	-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average	Eligible	Eligible	Eligible	Eligible	Eligible
NSS allowance level using 3 PY average	-	-	-	-	-
NSS Allowance using 3 PY average	-	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

	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 using CY	-	-	-	-	-
	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	-	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

			2028-29				
	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	
202	**NSS Allowance**						
	Third Prior Year 2025-26						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	Second Prior Year 2026-27						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	Prior Year 2027-28						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	**-**	**-**	**-**	**-**	**-**	**-**
	Current Year 2028-29						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	**-**	**-**	**-**	**-**	**-**	**-**
	Funded **NSS allowance Level**	**-**	**-**	**-**	**-**	**-**	
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	**-**	**-**	**-**	**-**	**-**	**-**

Exclude: LCFF Adjusted Base Funding for NSS ADA	NSS ADA	Rates		Amounts		Total
		Base	**Grade Span**	**Base**	**Grade Span**	
Grades TK-3	-	11,392	1,185	-	-	-
Grades 4-6	-	11,565	-	-	-	-
Grades 7-8	-	11,907	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

Grades 9-12	-	13,800	359	-	-	-
Total Exclusion: LCFF Adjusted Base Funding for NSS ADA	-			-	-	-
Adjusted NSS Allowance (Deficited) for EPA	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Funding at 12-13 levels (deficited)						
NSS Allowances	-	-	-	-	-	-
NSS Add-on						
NSS Add-on per ADA	-	-	-	-	-	
Funded ADA	-	-	-	-	-	
NSS Add-on	-	-	-	-	-	-
TOTAL Adjusted NSS Allowance (Deficited) for EPA						-

Lighthouse Community Charter (130633) - FY26 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.

RATES	2029-30		12/13 def. rate + COLA for EPA
ADA	Level / # FTE	Allowance	
Elementary			
1 - 24	1	313,403	176,837
25 - 48	2	620,205	353,672
49 - 72	3	927,280	530,508
73 - 96	4	1,234,080	707,343
High School			
1 - 19	1	264,110	143,536
1 - 19	2	376,555	287,073
1 - 19	3	836,449	637,580
20 - 38	4	1,024,727	781,114
39 - 57	5	1,213,004	924,652
58 - 71	6	1,401,279	1,068,188
72 - 86	7	1,589,558	1,211,725
87 - 100	8	1,777,834	1,355,260
101 - 114	9	1,966,113	1,498,797
115 - 129	10	2,154,389	1,642,332
130 - 143	11	2,342,667	1,785,869
144 - 171	12	2,530,945	1,929,406
172 - 210	13	3,030,448	2,072,941
211 - 248	14	3,577,588	2,216,477
249 - 286	15	4,124,738	2,360,014
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 2029-30	3.11%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	11,746	1,222	2,444	2,279
Grades 4-6	11,925	-	2,247	2,096
Grades 7-8	12,277	-	2,313	2,158
Grades 9-12	14,229	370	2,751	2,566

ADA & NSS FTE		2029-30						NPS, CDS, & COE operated
		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	
Third PY ADA (net of charter shift)								
2026-27	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Third PRIOR YEAR ADA	-	-	-	-	-	-	
Third PY NUMBER OF FTE			-	-	-	-	-	
Second PY ADA (net of charter shift)								
2027-28	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Second PRIOR YEAR ADA	-	-	-	-	-	-	
Second PY NUMBER OF FTE			-	-	-	-	-	
PRIOR YEAR ADA (net of charter shift)								
2028-29	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	PRIOR YEAR ADA	-	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	

Lighthouse Community Charter (130633) - FY26 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.

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)								
2029-30	Grades TK-3	-	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-
	CURRENT YEAR ADA	-	-	-	-	-	-	-
CURRENT YEAR NUMBER OF FTE			-	-	-	-	-	

Lighthouse Community Charter (130633) - FY26 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.

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 using PY	-	-	-	-	-
NSS Allowance using PY	-	-	-	-	-
NSS Add-on using PY	-	-	-	-	-
Total NSS Allowance using PY	-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average	Eligible	Eligible	Eligible	Eligible	Eligible
NSS allowance level using 3 PY average	-	-	-	-	-
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 using CY	-	-	-	-	-
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	-	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

			2029-30				
	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	
202	**NSS Allowance**						
	Third Prior Year 2026-27						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	Second Prior Year 2027-28						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	Prior Year 2028-29						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	**-**	**-**	**-**	**-**	**-**	**-**
	Current Year 2029-30						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	**-**	**-**	**-**	**-**	**-**	**-**
	Funded **NSS allowance Level**	**-**	**-**	**-**	**-**	**-**	
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	**-**	**-**	**-**	**-**	**-**	**-**

Exclude: LCFF Adjusted Base Funding for NSS ADA	NSS ADA	Rates		Amounts		Total
		Base	**Grade Span**	**Base**	**Grade Span**	
Grades TK-3	-	11,746	1,222	-	-	-
Grades 4-6	-	11,925	-	-	-	-
Grades 7-8	-	12,277	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

Grades 9-12	-	14,229	370	-	-	-
Total Exclusion: LCFF Adjusted Base Funding for NSS ADA	-			-	-	-
Adjusted NSS Allowance (Deficited) for EPA	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Funding at 12-13 levels (deficited)						
NSS Allowances	-	-	-	-	-	-
NSS Add-on						
NSS Add-on per ADA	-	-	-	-	-	
Funded ADA	-	-	-	-	-	
NSS Add-on	-	-	-	-	-	-
TOTAL Adjusted NSS Allowance (Deficited) for EPA						-

Lighthouse Community Charter (130633) - FY26 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.

RATES	2030-31		12/13 def. rate + COLA for EPA
ADA	Level / # FTE	Allowance	
Elementary			
1 - 24	1	323,181	182,354
25 - 48	2	639,555	364,707
49 - 72	3	956,211	547,060
73 - 96	4	1,272,583	729,412
High School			
1 - 19	1	272,350	148,014
1 - 19	2	388,304	296,030
1 - 19	3	862,546	657,472
20 - 38	4	1,056,698	805,485
39 - 57	5	1,250,850	953,501
58 - 71	6	1,444,999	1,101,515
72 - 86	7	1,639,152	1,249,531
87 - 100	8	1,833,302	1,397,544
101 - 114	9	2,027,456	1,545,559
115 - 129	10	2,221,606	1,693,573
130 - 143	11	2,415,758	1,841,588
144 - 171	12	2,609,910	1,989,603
172 - 210	13	3,124,998	2,137,617
211 - 248	14	3,689,209	2,285,631
249 - 286	15	4,253,430	2,433,646
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 2030-31	3.12%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	12,112	1,260	2,520	2,350
Grades 4-6	12,297	-	2,317	2,161
Grades 7-8	12,660	-	2,386	2,225
Grades 9-12	14,673	381	2,837	2,646

ADA & NSS FTE		2030-31						NPS, CDS, & COE operated
		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	
Third PY ADA (net of charter shift)								
2027-28	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Third PRIOR YEAR ADA	-	-	-	-	-	-	
Third PY NUMBER OF FTE			-	-	-	-	-	
Second PY ADA (net of charter shift)								
2028-29	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Second PRIOR YEAR ADA	-	-	-	-	-	-	
Second PY NUMBER OF FTE			-	-	-	-	-	
PRIOR YEAR ADA (net of charter shift)								
2029-30	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	PRIOR YEAR ADA	-	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	

Lighthouse Community Charter (130633) - FY26 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.

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)								
2030-31	Grades TK-3	-	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-
	CURRENT YEAR ADA	-	-	-	-	-	-	-
CURRENT YEAR NUMBER OF FTE			-	-	-	-	-	

Lighthouse Community Charter (130633) - FY26 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.

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 using PY	-	-	-	-	-
NSS Allowance using PY	-	-	-	-	-
NSS Add-on using PY	-	-	-	-	-
Total NSS Allowance using PY	-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average	Eligible	Eligible	Eligible	Eligible	Eligible
NSS allowance level using 3 PY average	-	-	-	-	-
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 using CY	-	-	-	-	-
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	-	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

			2030-31				
	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	
203	**NSS Allowance**						
	Third Prior Year 2027-28						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	Second Prior Year 2028-29						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	Prior Year 2029-30						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	**-**	**-**	**-**	**-**	**-**	**-**
	Current Year 2030-31						
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	**-**	**-**	**-**	**-**	**-**	**-**
	Funded **NSS allowance Level**	**-**	**-**	**-**	**-**	**-**	
	NSS ADA						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-
	P2 NSS ADA	-	-	-	-	-	-
	NSS Allowances	**-**	**-**	**-**	**-**	**-**	**-**

Exclude: LCFF Adjusted Base Funding for NSS ADA	NSS ADA	Rates		Amounts		Total
		Base	**Grade Span**	**Base**	**Grade Span**	
Grades TK-3	-	12,112	1,260	-	-	-
Grades 4-6	-	12,297	-	-	-	-
Grades 7-8	-	12,660	-	-	-	-

Lighthouse Community Charter (130633) - FY26 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.

Grades 9-12	-	14,673	381	-	-	-
Total Exclusion: LCFF Adjusted Base Funding for NSS ADA	-			-	-	-
Adjusted NSS Allowance (Deficited) for EPA	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Funding at 12-13 levels (deficited)						
NSS Allowances	-	-	-	-	-	-
NSS Add-on						
NSS Add-on per ADA	-	-	-	-	-	
Funded ADA	-	-	-	-	-	
NSS Add-on	-	-	-	-	-	-
TOTAL Adjusted NSS Allowance (Deficited) for EPA						-

Lighthouse Community Charter (130633) - FY26 Budget

Charts and Graphs

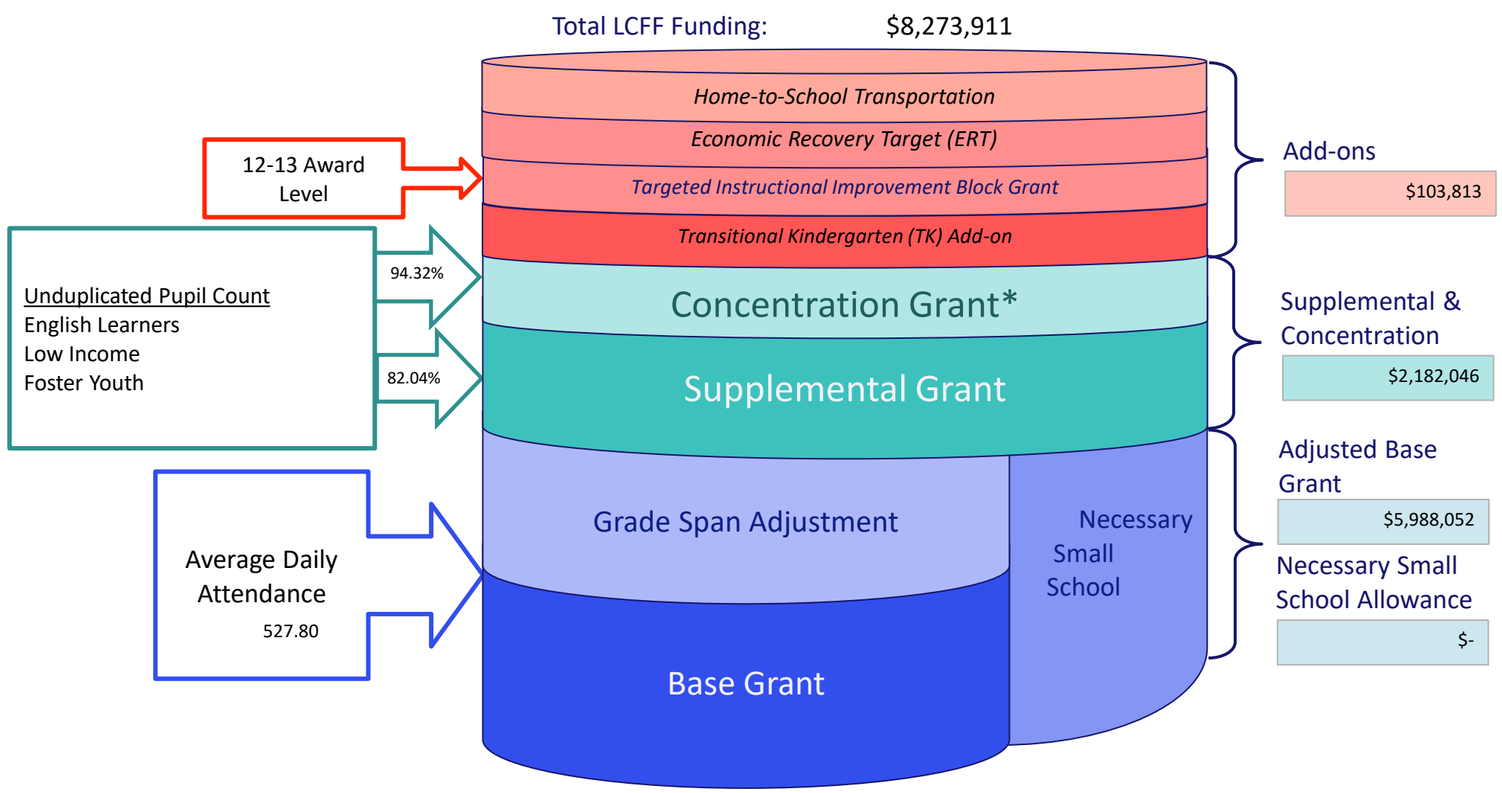
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). **The Graphs tab remains unprotected to allow editing for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

2026-27

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

	2026-27				
Base Grant	$ 5,740,922			527.80	ADA
Grade Span Adjustment	$ 247,130		$	5,988,052	Adjusted Base Grant
Supplemental Grant	$ 1,129,586	94.32%			
Concentration Grant	$ 1,052,460	82.04%	$	2,182,046	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	$ -		$	103,813	Add-ons
Add-on Economic Recovery Target	$ -				
Add-on: Transitional Kindergarten	$ 103,813				
Total	$ 8,273,911		$	8,273,911	



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

Supplemental Grant Calculation-EC 42238.02 (e)

Lighthouse Community Charter (130633) - FY26 Budget

Charts and Graphs

2026-27	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	$ 10,698	$ 1,113	20.00%	$ 2,362.20	94.32%	**$ 2,228.03**	222.04	**494,711**
Grades 4-6	$ 10,860	$ -	20.00%	$ 2,172.00	94.32%	**$ 2,048.63**	165.62	**339,294**
Grades 7-8	$ 11,181	$ -	20.00%	$ 2,236.20	94.32%	**$ 2,109.18**	140.14	**295,581**
*Grades 9-12	$ 12,958	$ 337	20.00%	$ 2,659.00	94.32%	**$ 2,507.97**	-	**-**
**Base Grant + Grade Span*								**$ 1,129,586**

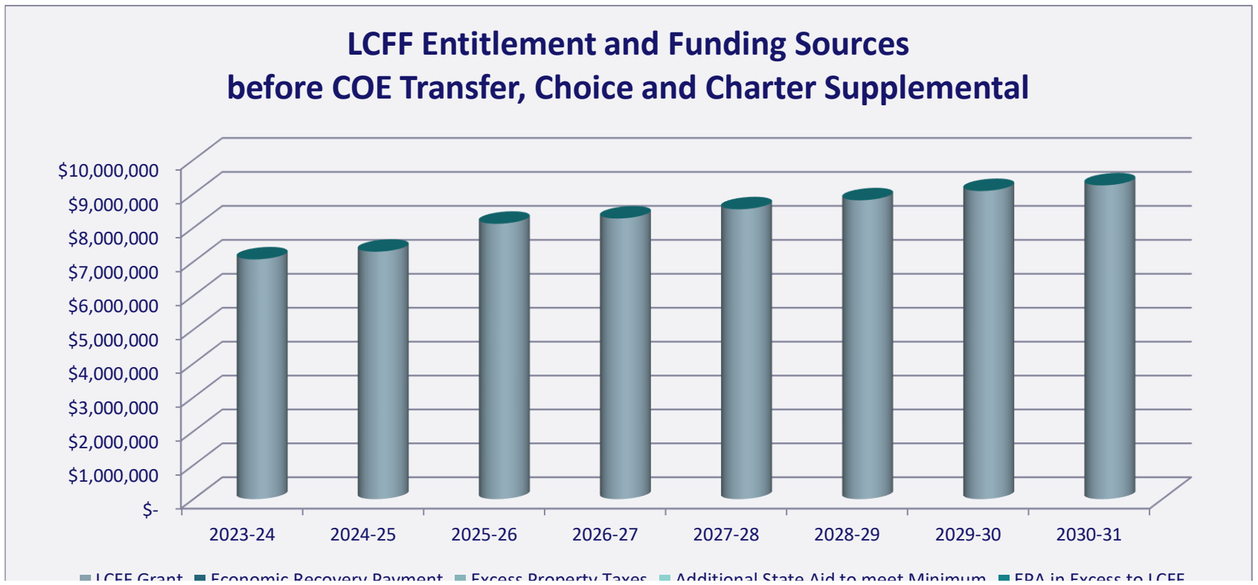
Concentration Grant Calculation-EC 42238.02 (f)

2026-27	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	$ 10,698	$ 1,113	65.00%	$ 3,454.72	27.04%	**$ 2,075.90**	222.04	**460,933**
Grades 4-6	$ 10,860	$ -	65.00%	$ 3,176.55	27.04%	**$ 1,908.75**	165.62	**316,128**
Grades 7-8	$ 11,181	$ -	65.00%	$ 3,270.44	27.04%	**$ 1,965.17**	140.14	**275,399**
*Grades 9-12	$ 12,958	$ 337	65.00%	$ 3,888.79	27.04%	**$ 2,336.73**	-	**-**
**Base Grant + Grade Span*								**$ 1,052,460**

Lighthouse Community Charter (130633) - FY26 Budget

Charts and Graphs

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Excess Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Additional State Aid to meet Minimum	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPA in Excess to LCFF	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Economic Recovery Payment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LCFF Grant	$ 7,069,216	$ 7,295,145	$ 8,118,473	$ 8,273,911	$ 8,545,397	$ 8,809,558	$ 9,083,510	$ 9,249,167
Total General Purpose Funding	$ 7,069,216	$ 7,295,145	$ 8,118,473	$ 8,273,911	$ 8,545,397	$ 8,809,558	$ 9,083,510	$ 9,249,167

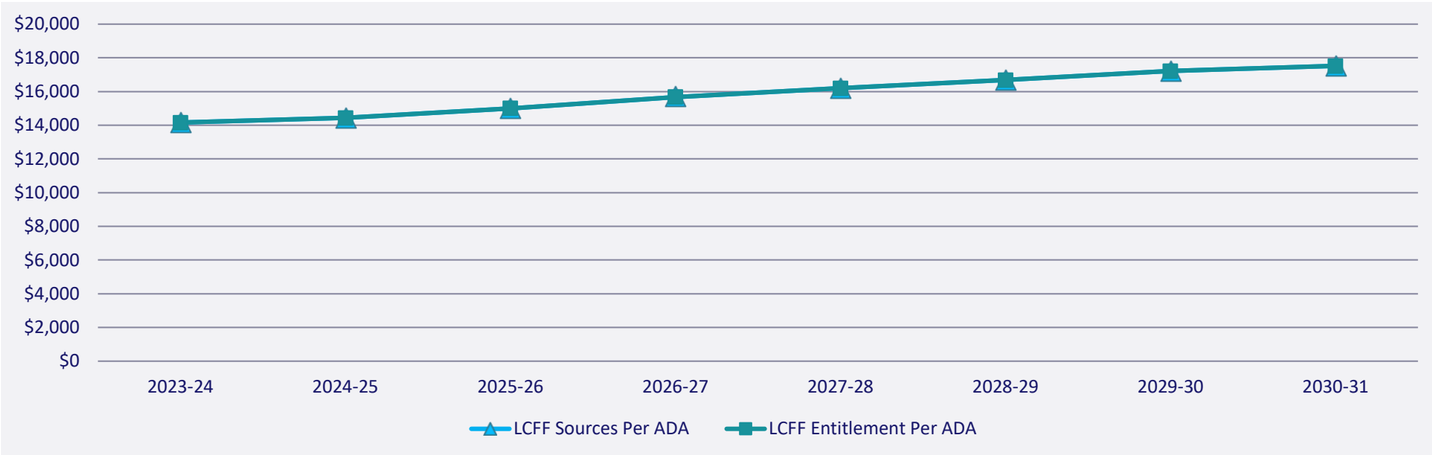


Lighthouse Community Charter (130633) - FY26 Budget

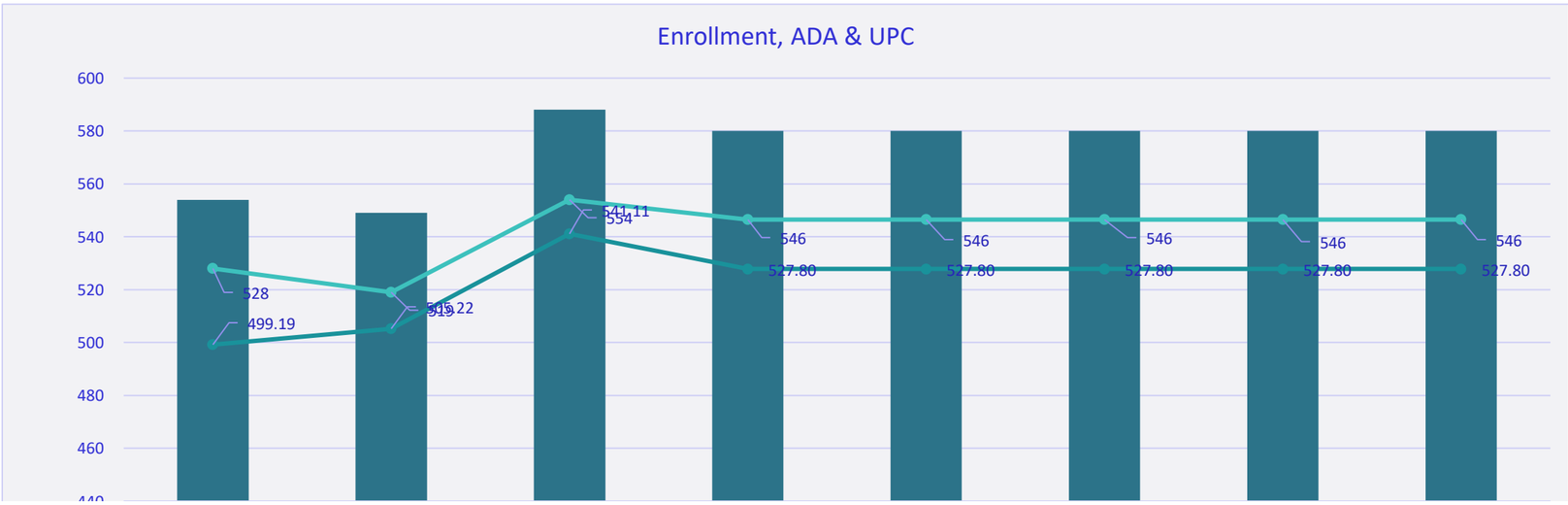
Charts and Graphs

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

LCFF Entitlement per ADA								
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Funded ADA (LCFF & NSS)	499.19	505.22	541.11	527.80	527.80	527.80	527.80	527.80
LCFF Sources per ADA, including NSS	$ 14,161.37	$ 14,439.54	$ 15,003.37	$ 15,676.22	$ 16,190.60	$ 16,691.09	$ 17,210.14	$ 17,524.00
Net Dollar Change per ADA		$ 278.17	$ 563.83	$ 672.85	$ 514.37	$ 500.49	$ 519.05	$ 313.86
Net Percent Change		1.96%	3.90%	4.48%	3.28%	3.09%	3.11%	1.82%
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	$ 14,161.37	$ 14,439.54	$ 15,003.37	$ 15,676.22	$ 16,190.60	$ 16,691.09	$ 17,210.14	$ 17,524.00
Net Change per ADA		$ 278.17	$ 563.83	$ 672.85	$ 514.37	$ 500.49	$ 519.05	$ 313.86
Net Percent Change		1.96%	3.90%	4.48%	3.28%	3.09%	3.11%	1.82%

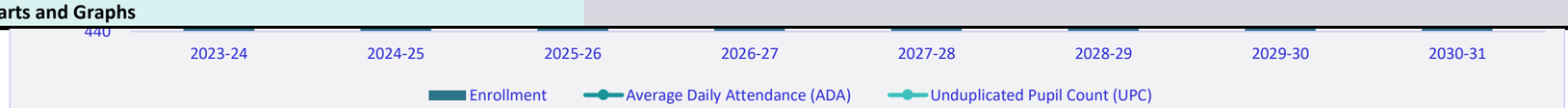


Student Summary, excluding COE								
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Enrollment	554	549	588	580	580	580	580	580
Unduplicated Pupil Count (UPC)	528	519	554	546	546	546	546	546
Average Daily Attendance (ADA)	499.19	505.22	541.11	527.80	527.80	527.80	527.80	527.80



Lighthouse Community Charter (130633) - FY26 Budget

Charts and Graphs



2026-27 Budget Cash Flow WorksheeT

Charter Name: 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**	2,188,240	2,188,240	3,052,787	1,914,892	971,107	1,121,608	1,589,749	1,012,050	2,561,775	2,359,046	1,972,515	2,293,028	2,302,785	2,188,240			
B. Receipts																		
LCFF Revenue																		
State Aid - Current Year	**8011**		373,550	231,687	231,687	417,037	417,037	417,037	417,037	417,037	417,037	417,037	417,037	417,037	4,590,261	417,037	5,007,299	0
Education Protection Account	**8012**		773,355	0	0	351,967	0	0	351,967	0	0	351,967	0	0	1,829,255	351,967	2,181,222	0
State Aid - Prior Year	**8019**		0												0	0	0	0
In Lieu of Property Taxes	**8096**		138,996	186,025	186,025	186,025	186,025	186,025	186,025	186,025	186,025	186,025	186,025	186,025	2,185,266	186,025	2,371,291	0
Other LCFF Transfers	**8091, 8097**		0												0		0	0
Federal Revenue	**8100-8299**		85,372	7,056	7,056	222,224	7,056	7,056	222,224	7,056	7,056	222,224	7,056	7,056	808,492	222,224	1,030,716	0
Other State Revenue	**8300-8599**		312,142	227,831	217,464	258,069	617,536	217,464	258,069	217,464	217,464	258,069	417,500	217,464	3,436,535		3,436,535	0
Other Local Revenue	**8600-8799**		42,665	25,455	43,532	45,541	46,545	42,528	40,519	40,519	44,537	41,524	45,541	44,537	503,443	534,872	1,038,315	0
Interfund Transfers In	**8900-8929**		0												0	0	0	0
All Other Financing Sources	**8930-8979**														0	0	0	0
Total Receipts			1,726,079	678,053	685,764	1,480,863	1,274,200	870,110	1,475,841	868,101	872,119	1,476,845	1,073,159	872,119	13,353,253	1,712,125	15,065,378	0
C. Disbursements																		
Certificated Salaries	**1000-1999**		214,883	385,230	377,690	447,584	370,748	395,859	391,677	406,831	381,094	375,057	420,843	340,264	4,507,761	214,883	4,722,644	0
Non-certificated Salaries	**2000-2999**		67,129	120,345	117,989	139,824	115,820	123,665	122,359	127,093	119,053	117,167	131,470	106,297	1,408,211	67,129	1,475,340	0
Employee Benefits	**3000-3999**		64,476	115,589	113,327	134,298	111,243	118,778	117,523	122,070	114,348	112,537	126,275	102,097	1,352,562	64,476	1,417,038	0
Books & Supplies	**4000-4999**		68,522	116,537	112,591	89,248	67,881	92,229	97,891	84,340	92,711	75,705	94,781	131,176	1,123,613	68,522	1,192,135	0
Services & Other Operating Expenditures	**5000-5999**		266,335	452,960	437,625	346,895	263,845	358,480	380,489	327,819	360,352	294,255	368,401	509,862	4,367,316	266,335	4,633,651	0
Capital Outlay	**6000-6999**		27,417	27,417	27,417	27,417	27,417	27,417	27,417	27,417	27,417	27,417	27,417	27,413	329,000	0	329,000	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			708,762	1,218,078	1,186,639	1,185,266	956,954	1,116,428	1,137,356	1,095,571	1,094,975	1,002,138	1,169,186	1,217,110	13,088,462	681,345	13,769,807	0
D. Balance Sheet Items																		
Assets and Deferred Outflows																		
Cash and Investments	**9110-9199**		115,342	76,043	(72,659)	18,989	132,813	(174,573)	95,070	100,499	97,846	(117,105)	199,025	111,471	582,761	217,538	800,299	
Accounts Receivable	**9200-9299**		26,256	(499,745)	(430,331)	(21,419)	(18,893)	(291,864)	263,549	(197,014)	(245,571)	(870,191)	24,289	(204,819)	(2,465,753)	(402,119)	(2,867,872)	
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**		(95,847)	209,091	645,286	(17,790)	150,811	233,296	787,603	242,284	155,286	(17,790)	(13,424)	(12,324)	2,266,482	(13,424)	2,253,058	
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**		3,682	(289,803)	3,682	(32,691)	(57,915)	(569)	612	(7,730)	(14,685)	(16,916)	(46,256)	(46,256)	(504,844)	(46,256)	(551,100)	
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**		226,739	(60,480)	(5,775)	(3,293)	(29,310)	(55,510)	(100,916)	(18,527)	70,741	(105,994)	(31,856)	113,293	(888)	(611,214)	(612,102)	
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**		(24,536)	153,937	594,664	95,478	85,229	153,181	36,510	131,826	85,809	(761,814)	89,706	(58,854)	581,136	489,706	1,070,842	
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			**(152,770)**	**(597,871)**	**(442,910)**	**(145,096)**	**150,896**	**(331,381)**	**1,211,240**	**24,740**	**(163,675)**	**(154,194)**	**105,784**	**(206,367)**	**(701,603)**	**(122,753)**	(824,356)	
E. Net Increase/Decrease (B-C+D)			864,547	(1,137,895)	(943,785)	150,501	468,141	(577,699)	1,549,725	(202,729)	(386,531)	320,514	9,757	(551,358)	(436,812)	908,027	0	
F. Ending Cash (A+E)			3,052,787	1,914,892	971,107	1,121,608	1,589,749	1,012,050	2,561,775	2,359,046	1,972,515	2,293,028	2,302,785	1,751,427	1,751,427			
G. Ending Cash plus Accruals																	2,659,455	

2027-28 Budget Cash Flow Worksheet

Charter Name: 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**	2,659,455	2,659,455	3,116,525	1,947,786	1,401,514	1,533,259	2,022,137	1,437,949	3,037,587	2,846,606	2,462,370	2,767,172	2,791,297	2,659,455			
B. Receipts																		
LCFF Revenue																		
State Aid - Current Year	**8011**		417,037	242,939	242,939	437,290	437,290	437,290	437,290	437,290	437,290	437,290	437,290	437,290	4,838,523	437,290	5,275,812	0
Education Protection Account	**8012**		0	0	0	363,582	0	0	363,582	0	0	363,582	0	0	1,090,745	363,582	1,454,327	0
State Aid - Prior Year	**8019**														0	0	0	0
In Lieu of Property Taxes	**8096**		186,025	186,025	186,025	186,025	186,025	186,025	186,025	186,025	186,025	186,025	186,025	186,025	2,232,295	186,025	2,418,320	0
Other LCFF Transfers	**8091, 8097**														0		0	0
Federal Revenue	**8100-8299**		7,056	7,056	7,056	190,301	7,056	7,056	190,301	7,056	7,056	190,301	7,056	7,056	634,408	190,301	824,709	0
Other State Revenue	**8300-8599**		417,500	238,524	228,157	268,762	628,229	228,157	268,762	228,157	228,157	268,762	428,193	228,157	3,659,515	545,565	4,205,080	0
Other Local Revenue	**8600-8799**		45,541	25,455	43,532	45,541	46,545	42,528	40,519	40,519	44,537	41,524	45,541	44,537	506,319	0	506,319	0
Interfund Transfers In	**8900-8929**														0	0	0	0
All Other Financing Sources	**8930-8979**														0	0	0	0
Total Receipts			1,073,159	699,998	707,708	1,491,500	1,305,145	901,055	1,486,478	899,046	903,064	1,487,483	1,104,104	903,064	12,961,805	1,722,762	14,684,567	0
C. Disbursements																		
Certificated Salaries	**1000-1999**		219,181	392,935	385,244	456,535	378,162	403,776	399,511	414,968	388,716	382,558	429,260	347,069	4,597,916	219,181	4,817,097	0
Non-certificated Salaries	**2000-2999**		68,472	122,752	120,349	142,620	118,137	126,138	124,806	129,635	121,434	119,510	134,099	108,423	1,436,375	68,472	1,504,847	0
Employee Benefits	**3000-3999**		65,321	117,104	114,812	136,058	112,701	120,335	119,064	123,670	115,847	114,012	127,930	103,435	1,370,289	65,321	1,435,610	0
Books & Supplies	**4000-4999**		70,578	120,033	115,969	91,926	69,918	94,996	100,828	86,871	95,492	77,976	97,625	135,111	1,157,321	70,578	1,227,899	0
Services & Other Operating Expenditures	**5000-5999**		270,905	460,733	445,135	352,847	268,372	364,631	387,018	333,444	366,536	299,304	374,723	518,612	4,442,259	270,905	4,713,165	0
Capital Outlay	**6000-6999**		27,417	27,417	27,417	27,417	27,417	27,417	27,417	27,417	27,417	27,417	27,417	27,417	329,000	0	329,000	0
Other Outgo	**7000-7499**															0	0	0
Interfund Transfers Out	**7600-7629**														0	0	0	0
All Other Financing Uses	**7630-7699**														0		0	0
Total Disbursements			721,873	1,240,973	1,208,925	1,207,404	974,708	1,137,293	1,158,643	1,116,004	1,115,441	1,020,777	1,191,053	1,240,067	13,333,160	694,456	14,027,617	0
D. Balance Sheet Items																		
Assets and Deferred Outflows																		
Cash and Investments	**9110-9199**		199,025	79,845	(76,292)	19,938	139,453	(183,301)	99,824	105,524	102,738	(122,960)	208,976	117,044	689,815	305,214	995,029	
Accounts Receivable	**9200-9299**		24,289	(524,732)	(451,847)	(22,490)	(19,838)	(306,457)	276,726	(206,865)	(257,850)	(913,701)	25,503	(215,060)	(2,592,321)	(93,225)	(2,685,545)	
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**		(13,424)	219,546	1,097,551	(18,680)	158,351	244,961	826,983	254,398	163,050	(18,680)	(14,095)	(432,940)	2,467,021	(14,095)	2,452,926	
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**		(46,256)	(304,293)	3,866	(34,325)	(60,811)	(598)	643	(8,116)	(15,420)	(17,762)	(48,568)	(48,568)	(580,208)	(48,568)	(628,777)	
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**		(31,856)	(63,504)	(6,064)	(3,458)	(30,775)	(58,285)	(105,962)	(19,453)	74,278	(111,294)	(33,449)	118,958	(270,864)	(198,569)	(469,434)	
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**		89,706	161,634	624,397	100,252	89,490	160,841	38,336	138,418	90,100	(799,905)	94,192	(61,797)	725,662	314,192	1,039,854	
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			**105,784**	**(627,764)**	**(45,056)**	**(152,351)**	**158,441**	**(347,950)**	**1,271,802**	**25,977**	**(171,859)**	**(161,904)**	**111,073**	**(636,685)**	**(470,491)**	**33,703**	(436,787)	
E. Net Increase/Decrease (B-C+D)			457,070	(1,168,739)	(546,272)	131,746	488,878	(584,188)	1,599,638	(190,980)	(384,236)	304,802	24,125	(973,688)	(841,846)	1,062,009	0	
F. Ending Cash (A+E)			3,116,525	1,947,786	1,401,514	1,533,259	2,022,137	1,437,949	3,037,587	2,846,606	2,462,370	2,767,172	2,791,297	1,817,609	1,817,609			
G. Ending Cash plus Accruals																	2,879,618	

2028-29 Budget Cash Flow Worksheet

Charter Name: 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**	2,879,618	2,879,618	3,558,124	2,445,515	1,445,420	1,577,271	2,075,789	1,472,484	2,744,831	2,553,771	2,159,770	2,468,477	2,495,172	2,879,618			
B. Receipts																		
LCFF Revenue																		
State Aid - Current Year	**8011**		437,290	253,900	253,900	457,020	457,020	457,020	457,020	457,020	457,020	457,020	457,020	457,020	5,058,267	457,020	5,515,287	0
Education Protection Account	**8012**		363,582	0	0	374,817	0	0	374,817	0	0	374,817	0	0	1,488,031	374,817	1,862,848	0
State Aid - Prior Year	**8019**		0												0	0	0	0
In Lieu of Property Taxes	**8096**		186,025	186,025	186,025	186,025	186,025	186,025	186,025	186,025	186,025	186,025	186,025	186,025	2,232,295	186,025	2,418,320	0
Other LCFF Transfers	**8091, 8097**														0		0	0
Federal Revenue	**8100-8299**		190,301	7,056	7,056	190,301	7,056	7,056	190,301	7,056	7,056	190,301	7,056	7,056	817,653	190,301	1,007,954	0
Other State Revenue	**8300-8599**		545,565	242,248	231,881	272,486	631,954	231,881	272,486	231,881	231,881	272,486	431,918	231,881	3,828,550	549,290	4,377,839	0
Other Local Revenue	**8600-8799**		0	25,455	43,532	45,541	46,545	42,528	40,519	40,519	44,537	41,524	45,541	44,537	460,778	0	460,778	0
Interfund Transfers In	**8900-8929**		0												0	0	0	0
All Other Financing Sources	**8930-8979**														0	0	0	0
Total Receipts			1,722,762	714,683	722,394	1,526,189	1,328,599	924,510	1,521,168	922,501	926,518	1,522,172	1,127,559	926,518	13,885,574	1,757,452	15,643,026	0
C. Disbursements																		
Certificated Salaries	**1000-1999**		223,565	400,794	392,949	465,666	385,726	411,852	407,501	423,267	396,491	390,210	437,845	354,011	4,689,874	223,565	4,913,439	0
Non-certificated Salaries	**2000-2999**		69,841	125,207	122,756	145,473	120,500	128,661	127,302	132,227	123,862	121,900	136,781	110,592	1,465,103	69,841	1,534,944	0
Employee Benefits	**3000-3999**		68,247	122,350	119,955	142,153	117,750	125,726	124,397	129,210	121,036	119,119	133,660	108,068	1,431,673	68,247	1,499,920	0
Books & Supplies	**4000-4999**		72,695	123,634	119,448	94,683	72,015	97,846	103,853	89,477	98,357	80,316	100,554	139,165	1,192,041	72,695	1,264,736	0
Services & Other Operating Expenditures	**5000-5999**		275,612	468,739	452,870	358,979	273,036	370,967	393,743	339,238	372,905	304,505	381,234	527,623	4,519,451	275,612	4,795,064	0
Capital Outlay	**6000-6999**		27,417	27,417	27,417	27,417	27,417	27,417	27,417	27,417	27,417	27,417	27,417	27,417	329,000	0	329,000	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			737,377	1,268,140	1,235,394	1,234,371	996,443	1,162,468	1,184,213	1,140,837	1,140,067	1,043,466	1,217,491	1,266,876	13,627,142	709,960	14,337,102	0
D. Balance Sheet Items																		
Assets and Deferred Outflows																		
Cash and Investments	**9110-9199**		(208,976)	183,838	480,107	20,935	146,426	(192,466)	104,815	110,800	107,875	(129,108)	219,425	122,896	966,567	908,704	1,875,271	
Accounts Receivable	**9200-9299**		25,503	(550,969)	(474,440)	(23,614)	(20,830)	(321,780)	290,563	(217,208)	(270,742)	(959,386)	26,778	(225,813)	(2,721,937)	(233,376)	(2,955,312)	
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**		(14,095)	230,523	152,428	(19,614)	166,269	257,209	468,332	267,118	171,203	(19,614)	(14,800)	(454,587)	1,190,372	(14,800)	1,175,572	
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**		(48,568)	(319,508)	4,060	(36,042)	(63,851)	(627)	675	(8,522)	(16,191)	(18,650)	(50,997)	(50,997)	(609,219)	(50,997)	(660,216)	
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**		(33,449)	(66,679)	(6,367)	(3,631)	(32,314)	(61,199)	(111,260)	(20,426)	77,992	(116,858)	(35,122)	524,906	115,593	(537,498)	(421,905)	
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**		94,192	169,715	655,617	105,264	93,965	168,883	40,252	145,338	94,605	(839,900)	98,901	(64,887)	761,945	229,901	991,847	
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			**(306,880)**	**(559,152)**	**(487,095)**	**(159,968)**	**166,363**	**(365,348)**	**935,392**	**27,276**	**(180,452)**	**(169,999)**	**116,627**	**(1,068,519)**	**(2,051,755)**	**917,128**	(1,134,627)	
E. Net Increase/Decrease (B-C+D)			678,506	(1,112,609)	(1,000,095)	131,850	498,519	(603,306)	1,272,347	(191,059)	(394,001)	308,707	26,695	(1,408,877)	(1,793,322)	1,964,619	0	
F. Ending Cash (A+E)			3,558,124	2,445,515	1,445,420	1,577,271	2,075,789	1,472,484	2,744,831	2,553,771	2,159,770	2,468,477	2,495,172	1,086,296	1,086,296			
G. Ending Cash plus Accruals																	3,050,915	

Lighthouse Community Charter School

Balance Sheet
As of May 31, 2026

Financial Row		Amount
ASSETS		
Current Assets	$	3,443,484
Long Term Assets	$	34,718,079
Total ASSETS	**$**	**38,161,563**
Liabilities & Equity		
Current Liabilities	$	3,013,869
Long Term Liabilities	$	31,274,429
Total Liabilities	**$**	**34,288,298**
Equity		
Retained Earnings	$	3,529,206
Net Income	$	344,058
Total Equity	**$**	**3,873,265**
Total Liabilities & Equity	**$**	**38,161,563**

Lighthouse Community Charter School
Income Statement
Jul 2025 to May 2026

	Amount
Revenue	
8010 - Principal Apportionment	$7,013,198
8100 - Federal Revenue	$1,469,843
8300 - Other State Revenues	$2,896,348
8600 - Other Local Revenue	$268,205
8800 - Donations/Fundraising	$7,150
Total - Revenue	**$11,654,744**
Expense	
1000 - Certificated Salaries	$4,144,981
2000 - Classified Salaries	$1,203,092
3000 - Employee Benefits	$1,557,323
4000 - Books & Supplies	$944,297
5000 - Services & Other Operating Expenses	$3,408,759
6000 - Capital Outlay	$52,233
7000 - Other Outflows	$0
Total - Expense	**$11,310,685**
Net Income	**$344,058**

2025-26 Budget Cash Flow Worksheet

Charter Name: 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: May 2026																		
A.	**Beginning Cash**	**9110-9120**	2,873,269	2,873,269	3,964,531	2,701,642	3,305,541	3,115,194	2,846,310	2,779,787	2,935,526	1,492,783	1,320,388	1,814,600	1,662,161	2,873,269			
B.	**Receipts**																		
	LCFF Revenue																		
	State Aid - Current Year	**8011**		0	210,413	210,413	378,744	378,744	378,744	378,744	373,550	373,550	373,550	373,550	373,550	3,803,550	373,550	4,177,100	0
	Education Protection Account	**8012**		0	0	317,254	0						773,356			1,090,610	773,355	1,863,965	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**		0	357,418	158,852	158,852	158,852	0	317,705	138,996	138,996	138,996	138,996	138,996	1,846,660	138,996	1,985,656	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**		22,499	22,499	0	74,360	15,693	98,753	285,469	85,372	85,372	85,372	85,372	85,372	946,131	85,372	1,031,503	0
	Other State Revenue	**8300-8599**		0	55,759	96,394	259,632	186,918	523,843	515,607	312,142	312,142	312,142	312,142	312,142	3,198,861	312,142	3,511,003	0
	Other Local Revenue	**8600-8799**		6,020	0	72,414	129	0	26,226	0	42,665	42,665	42,665	42,665	42,665	318,113	42,665	360,778	0
	Interfund Transfers In	**8900-8929**		0												0	0	0	0
	All Other Financing Sources	**8930-8979**														0	0	0	0
	Total Receipts			28,519	646,089	855,328	871,718	740,207	1,027,566	1,497,525	952,724	952,724	1,726,080	952,724	952,724	11,203,926	1,726,079	12,930,005	0
C.	**Disbursements**																		
	Certificated Salaries	**1000-1999**		108,337	400,175	377,140	433,015	386,363	436,984	365,506	372,426	372,426	372,426	372,426	372,426	4,369,650	0	4,369,650	0
	Non-certificated Salaries	**2000-2999**		23,528	106,623	110,104	104,205	109,471	124,961	128,776	76,016	76,016	76,016	76,016	76,016	1,087,749	0	1,087,749	0
	Employee Benefits	**3000-3999**		65,211	71,547	83,885	250,267	126,940	135,768	193,308	62,494	62,494	62,494	62,494	62,494	1,239,394	0	1,239,394	0
	Books & Supplies	**4000-4999**		194,069	81,540	79,183	160,559	87,443	53,215	58,934	75,777	75,777	75,777	75,777	75,777	1,093,830	0	1,093,830	0
	Services & Other Operating Expenditures	**5000-5999**		230,897	184,100	305,870	346,023	245,482	376,775	404,042	473,758	473,758	473,758	473,758	473,758	4,461,981	0	4,461,981	0
	Capital Outlay	**6000-6999**		4,748	4,748	4,748	4,748	4,748	4,748	4,748	59,528	59,528	59,528	59,528	59,528	330,880	0	330,880	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	0	0	0	0	0		0	0
	All Other Financing Uses	**7630-7699**														0	0	0	0
	Total Disbursements			626,791	848,733	960,931	1,298,817	960,448	1,132,451	1,155,314	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	12,583,483	0	12,583,483	0
D.	**Balance Sheet Items**																		
	Assets and Deferred Outflows																		
	Cash and Investments	**9110-9199**		(346,316)	(140,693)	3,459,887	(1,477,581)	93,850	844,151	(635,887)	(208,167)	27,895	189,012	100,975	200,975	2,108,101	50,975	2,159,076	
	Accounts Receivable	**9200-9299**		1,622,864	82,900	(1,718,082)	1,801,033	17,346	(753,862)	437,899	100,946	278,484	(269,092)	24,066	(269,092)	1,355,410	(469,092)	886,319	
	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**		152,441	(74,931)	(42,566)	117,457	(119)	0	0	0	0	0	(23,540)	(23,540)	105,202	(23,540)	81,662	
	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**		(15,762)	(993,821)	(83,225)	(79,802)	(111,533)	2,082	1,618	(15,994)	(31,856)	(31,871)	(29,023)	(29,023)	(1,418,211)	(29,023)	(1,447,235)	
	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**		(276,306)	(66,300)	906,512	124,354	48,188	54,009	(9,898)	909,968	124,354	105,854	(84,195)	(342,306)	0	0	0	
	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	242,284	155,286	(105,936)	141,835	141,835	641,835	641,835	1,283,669	
	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			**1,689,534**	**(1,060,245)**	**709,502**	**236,752**	**(48,642)**	**38,361**	**(186,472)**	**(1,275,467)**	**(5,118)**	**(111,868)**	**14,838**	**79,791**	**80,965**	**(1,112,515)**	(1,031,550)	
E.	Net Increase/Decrease (B-C+D)			1,091,262	(1,262,889)	603,899	(190,348)	(268,883)	(66,524)	155,739	(1,442,743)	(172,395)	494,211	(152,439)	(87,485)	(1,298,593)	613,564	0	
F.	Ending Cash (A+E)			3,964,531	2,701,642	3,305,541	3,115,194	2,846,310	2,779,787	2,935,526	1,492,783	1,320,388	1,814,600	1,662,161	1,574,676	1,574,676			
G.	Ending Cash plus Accruals																	2,188,240	

Lighthouse K-8

Multi-Year Budget Assumptions Narrative

The following assumptions are unaudited statements based on the current financial position of Lighthouse and an estimate of revenues and expenditures based on known charter rates and the current and future program of Lighthouse. They are accurate to the best of the current information available as of July 1, 2026.

A. ENROLLMENT, UNDUPLICATED COUNT & AVERAGE DAILY ATTENDANCE

1. Enrollment

   i. FY27: based on the number of returning students, accepted offers, and historical enrollment trends.

   ii. FY28-FY29: Lighthouse expects to enroll 580 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. FY27-FY29: Lighthouse is currently investing in increasing attendance.

Fiscal Year	FY27	FY28	FY29
Enrollment	580	580	580
ADA	528	528	528

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 v27.1b, and uses the CDE statutory COLA assumptions (below) and additional site assumptions as specified above.

Fiscal Year	FY27	FY28	FY29
Statutory COLA	4.31%	3.30%	3.09%

2. Federal Revenues

   i. Every Student Succeeds Act (Titles I - IV)
      a. Based on current FY27 allocations (as of June 2026) and are assumed to remain flat for FY28-FY29.
   ii. Special Education - Federal
      a. The Federal Special Education (IDEA) and Federal Mental Health revenues are based on the El Dorado SELPA FY27 per ADA rates and are assumed to remain flat in future years.

Federal Sped	**Per-ADA**
IDEA	140.65 (after 3% admin fee)
Mental Health	$11.68

   iii. Child Nutrition - Federal
      a. Based on pro-rated FY26 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. FY27: Per El Dorado SELPA, AB 602 is funded at $1,340 per ADA; this rate is subject to an admin fee of 3%.
         b. FY28-FY29: This rate is assumed to increase each year by the projected CDE statutory COLA.
      b. Mental Health:
         a. FY27: Per CDE, Mental Health is funded at $82.62 per ADA.
         b. FY28-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, Lighthouse would correspondingly reduce programmatic expenditures.
         a. Mandated Block Grant (HS) revenue is funded at $21.31per ADA in FY27. The FY27 rate is assumed to increase by the projected CDE statutory COLA in FY28 and FY29.
         b. Lottery revenue is estimated to be funded at $272 per ADA in FY26 and this rate is assumed for FY27, FY28 and FY29.
         c. Prop 28 funding is $110,784 in FY26 and assumed to remain at this amount.
      b. A summary of State grants follows the written summary below. Where applicable, Lighthouse intends to reduce associated expenditures once the grant revenues phase out.

a. Lighthouse received a California Community Schools Partnership Program (CCSPP) grant and this revenue is confirmed at $300,000 per year from FY26 - FY29.
b. Lighthouse received a Golden State Pathways Program (GSPP) implementation grant for Game Design and this revenue is confirmed at $117,00 from FY26-FY29.
c. Lighthouse received the Expanded Learning Opportunities Program and this revenue is confirmed at $961,597 in FY26 and assumed at the same level in FY27-FY29 given that Lighthouse has received this grant in multiple years.
d. Lighthouse received a Learning Recovery Emergency Block Grant (LREBG) grant and this revenue is confirmed at $50,315 per year from FY26 - FY28.
e. Lighthouse received a Student Support and Professional Development Discretionary Block Grant (SSPDBG) grant and this revenue is confirmed at $ $158,175 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: Lighthouse is budgeted at $460,778 in local revenue for FY26. $460,778 is in confirmed local grants for FY26 (Measure G1 Middle School: $105,686; Measure G1 Bonus: $75,092; OFCY: $100,000; and $100,000 fundraising).

   ii. FY27-FY29: Lighthouse is budgeted at $460,778 per year. All other revenues are assumed and are based on Lighthouse's track record of securing both state and local grants.
      a. If actual grant and foundation revenues were less than budgeted, Lighthouse would correspondingly reduce associated expenditures.

B. EXPENDITURES

1. FY27 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	FY27	FY28	FY29
Salary	3.5%	3%	3%
Health	5%	5%	5%
Retirement	3.5%	3%	3%

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	FY27	FY28	FY29
1100	41	41	41
1200	0	0	0
1300	9	9	9

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

Category	FY27	FY28	FY29
2100	13	13	13
2200	0	0	0
2300	0	0	0
2900	15	15	15

5. Employee Benefits
   i. Retirement Benefits
      a. Lighthouse provides retirement benefits to all employees and the benefits are 8% of salaries.
   ii. Health Benefits
      a. Lighthouse 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 FY28-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 FY28-FY29.

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

C. FUND BALANCE

1. The beginning Fund Balance of $3,529,257 is based on the FY25 Audit.
2. Lighthouse is projected to have an operating reserve at the end of FY29 of approximately $4M.
3. Lighthouse's reserve 5% of Total Expenditure.

D. CASH FLOW

1. The 2026-27 beginning cash, prior year accounts receivable, prior year accounts payable, and prior year deferred revenue are based on 2025-26 ending cash flow projections as of June 30, 2026.
2. Lighthouse maintains a positive cash balance through 2028-29 and has a projected ending cash balance in June 2029 of $4M.

A. Contingency

If actual revenues are less than budgeted, Lighthouse would correspondingly reduce associated expenditures. Depending on the level of revenue reductions, Lighthouse 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 Lighthouse to make the necessary adjustments to be sustainable.