

Feaster Charter School Revenue and Expense Summary				
	2024-25	2025-26	FLUX	
	Estimated Actuals @04-30-25	Proposed Budget	Prop Budget vs Est Actuals	
BEGINNING BALANCE, JULY 1	<u>\$16,159,212</u>	<u>15,337,089</u>	<u>(822,123)</u>	
REVENUE				
Federal	\$630,456	\$517,173	(\$113,283)	Decrease in the expected amount of Federal Funds to be spent in 25-26
State: LCFF	\$14,040,867	14,371,207	330,340	Increase in LCFF due to increase in factors used to calculate allocation
Lottery	\$245,787	177,572	(68,215)	Decrease in the expected amount to be received in Lottery Funds
Other State	\$4,494,106	3,235,694	(1,258,412)	Decrease in the expected amount to be received in Other State Funds (i.e ELOP, IPI, ELBG)
Local: Other Local	<u>\$256,063</u>	<u>58,228</u>	<u>(197,835)</u>	Decrease in the expected amount to be received in Other Local Funds
Total Revenue	<u>19,667,279</u>	<u>18,359,874</u>	<u>(1,307,405)</u>	
Total Beginning Balance & Revenue	<u>\$35,826,491</u>	<u>\$33,696,963</u>	<u>(\$2,129,528)</u>	
EXPENDITURES				
Certificated Salaries	\$8,109,070	\$8,538,131	\$429,061	Increase in certificated salaries due to reallocation of resources to reflect expected expense
Classified Salaries	1,836,946	1,699,061	(137,885)	Decrease in classified salaries due to reallocation of resources to reflect expected expense
Employee Benefits	4,175,085	4,232,243	57,158	Increase in benefits due to expected increase in overall salary costs1
Supplies & Materials	1,469,966	1,572,640	102,674	Increase in supplies and materials expense due to reallocation of resources to reflect expected expense (i.e instructional materials, computers)
Services & Other Operating Expenses	3,739,332	3,699,369	(39,963)	Decrease in services & other operating costs due to reallocation of resources to reflect expected expense (i.e. consultants, field trips, district svc)
Sites, Buildings & Equipment	997,592	1,597,592	600,000	Addl cost of Community Schools Building
Other Outgo - Transfer to Fund 21-09 for Debt Service	161,411	134,681	(26,730)	Decrease in Debt Service Cost
Outgoing Transfer-Spec Ed ADA				
Other Outgo - Transfers to Fund 21-09 and Fund 25-18 for Capital Costs				
Total Expenditures	<u>\$20,489,402</u>	<u>\$21,473,717</u>	<u>\$984,315</u>	
ENDING BALANCE, JUNE 30	15,337,089	12,223,246	(3,113,843)	
Designated for Revolving Cash Fund				
Designated for Leasehold Improvements				
Designated for Modernization Improvements				
Designated 8% Minimum Reserve	1,639,152	1,717,897	78,745	
Designated for Restricted Funds	10,328,317	9,695,387	(632,930)	
Undesignated Reserve	<u>3,369,620</u>	<u>809,962</u>	<u>(2,559,658)</u>	
Total Ending Balance	<u>\$15,337,089</u>	<u>\$12,223,246</u>	<u>(\$3,113,843)</u>	