



Edison- Bethune Charter Academy

2026-27 July Budget

Edison- Bethune Charter Academy 2026-27 July Budget - Summary Analysis



SUMMARY OF RESULTS

This July Budget projects a budget surplus of \$210,393.

This is an increase of \$603,928 from the Estimated Actuals projected deficit of (\$393,536).

This will allow Edison- Bethune Charter Academy to end this fiscal year with a fund balance of \$12,553,334, which is 168.7% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout the next two fiscal years, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this coming fiscal year is \$10,841,599, which represents 537 days of operating costs on average.

The June 30 ending cash balance this coming fiscal year is projected to be \$11,643,946, which represents 577 days of average operating costs.

This cash flow takes into account all currently projected impacts on cash flow at the time of this budget approval.

SIGNIFICANT CHANGES IN REVENUE (Total Change from Prior = increase of \$93,464, or 1.2% of prior revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$346,440 higher than at Estimated Actuals due to an increase in enrollment/ ADA and cost of living adjustment.

Federal Revenues: This consists of Title I-IV (ESSA), federal special education (IDEA), and federal food programs (NSLP).

Federal Revenues are projected at (\$27,376) lower than at Estimated Actuals.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, ELOP, and any one-time grants .

Other State Revenues are projected at (\$225,821) lower than at Prior Budget due to one-time funds.

Other Local Revenues: This category includes any non-LCFF local revenue sources.

Other Local Revenues are projected at \$222 higher than at Prior Budget.

SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior = decrease of (\$510,464), or -6.4% of prior expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are (\$299,556) lower than at Prior Budget, reflecting staffing adjustments.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at (\$234,261) lower than at Prior Budget, reflecting adjustments made to align with current enrollment.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

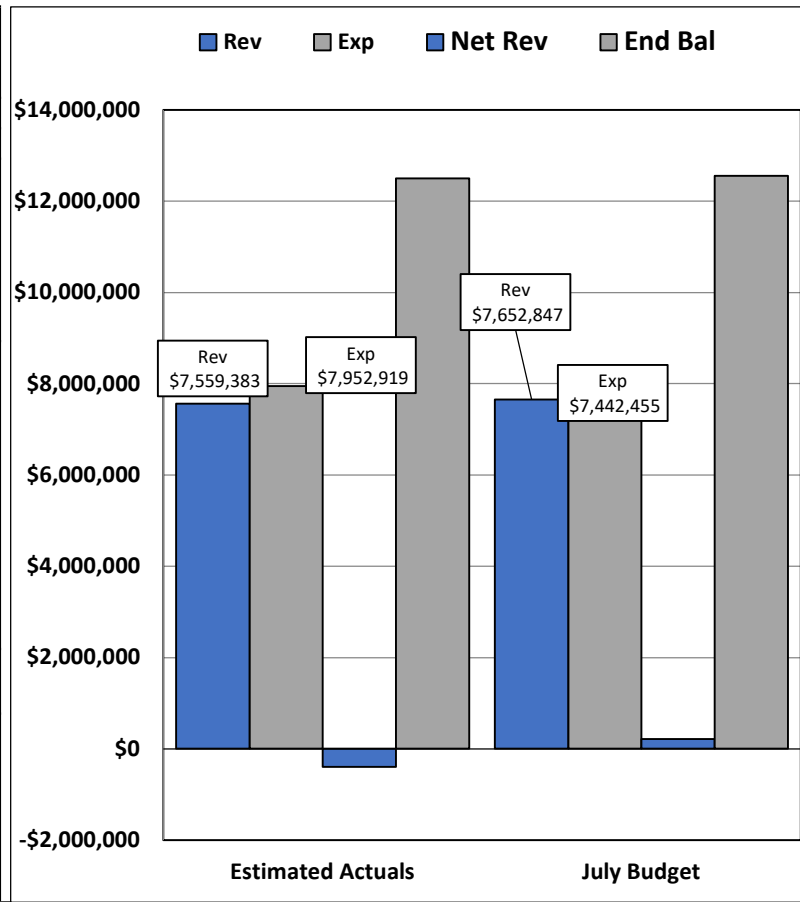
Services & Operating costs are projected to be (\$6,646) lower than at Estimated Actuals reflecting adjustments made to align with current enrollment.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$30,000 higher than at Estimated Actuals, reflecting updated depreciation and interest expense projections.

**Edison- Bethune Charter Academy
2026-27 July Budget
BUDGET SUMMARY**

	Estimated Actuals	July Budget	Change
Projected Enrollment:	337	343	6
Projected P-2 ADA:	325.71	331.51	5.80
Revenues:			
General Purpose Entitlement	\$ 5,063,241	\$ 5,409,681	\$ 346,440
Federal Revenue	282,858	255,482	(27,376)
Other State Revenue	1,724,065	1,498,244	(225,821)
Other Local Revenue	489,219	489,441	222
TTL Revenues	\$ 7,559,383	\$ 7,652,847	\$ 93,464
Expenditures:			
Certificated Salaries	\$ 2,842,354	\$ 2,543,384	\$ (298,970)
Non-Certificated Salaries	1,021,281	1,023,154	1,873
Benefits	1,180,255	1,177,796	(2,459)
Books/Supplies/Materials	650,185	415,924	(234,261)
Services/Operations	2,206,332	2,199,685	(6,646)
Capital Outlay	49,400	79,400	30,000
Other Outgo	3,112	3,112	-
TTL Expenditures	\$ 7,952,919	\$ 7,442,455	\$ (510,464)
Net Revenues	\$ (393,536)	\$ 210,393	\$ 603,928
Beginning Balance July 1	\$ 12,888,536	\$ 12,342,941	
Ending Balance June 30	\$ 12,495,000	\$ 12,553,334	
Ending Balance as % of Exp:	157.1%	168.7%	



**Edison- Bethune Charter Academy
2026-27 July Budget
Budget Detail & Prior Budget (2) Comparison**

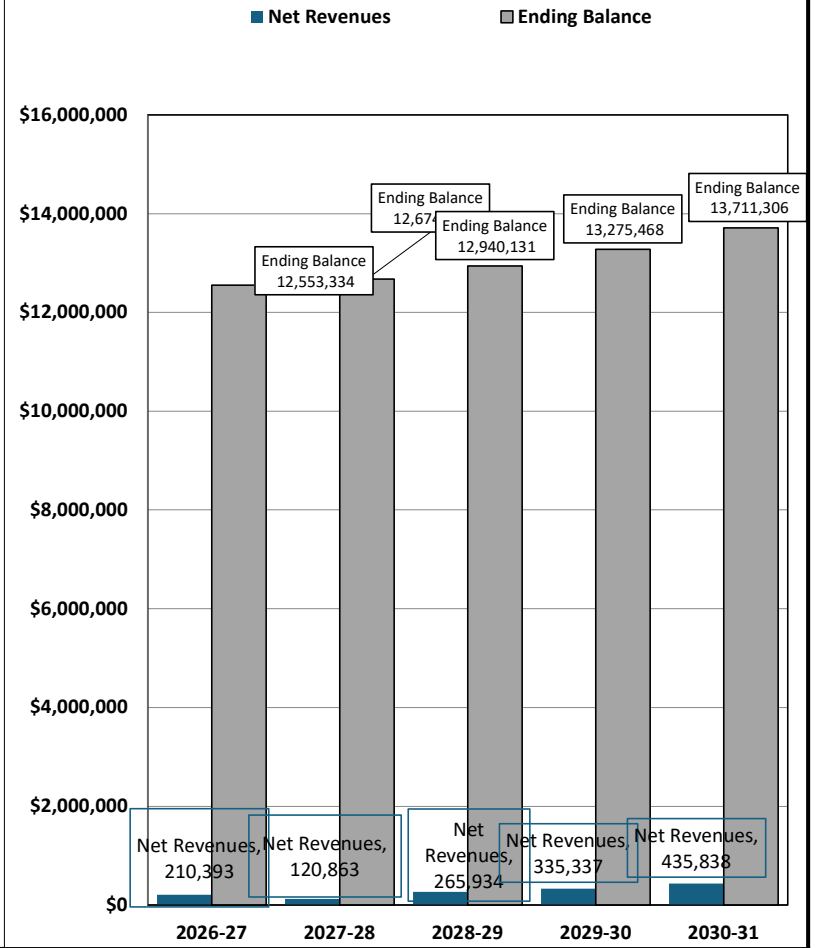
Description	Estimated Actuals	26-27 July Budget	Budget Change	Percent Change July Budget vs Est Actuals	Comments
Enrollment (CALPADS)	337	343	6		
Average Daily Attendance (P-2)	325.71	331.51	5.80		
REVENUES					
General Purpose Entitlement					
8011 LCFF General Entitlement	3,821,761	4,099,697	277,936	7%	
8012 EPA Entitlement	833,797	873,966	40,169	5%	
8019 Prior Year Unrestricted Revenue	(20,720)	-	20,720	-100%	
8096 In-Lieu-Of Property Taxes	428,403	436,018	7,615	2%	
TTL General Purpose Entitlement	5,063,241	5,409,681	346,440	7%	
Federal Revenue					
8181 Federal IDEA SpEd Revenue	71,116	61,126	(9,990)	-14%	
8290 Other Federal Revenue	206,854	189,468	(17,386)	-8%	
TTL Federal Revenue	282,858	255,482	(27,376)	-10%	
Other State Revenue					
8311 AB602 State SpEd Revenue	359,286	318,760	(40,526)	-11%	
8550 Mandated Cost Reimbursements	7,219	5,855	(1,364)	-19%	
8560 State Lottery Revenue	92,550	94,192	1,642	2%	
8590 Other State Revenue	1,265,010	1,079,437	(185,573)	-15%	
TTL Other State Revenue	1,724,065	1,498,244	(225,821)	-13%	
Other Local Revenue					
8660 Interest Income	9,219	9,441	222	2%	
8662 Investment Gain	325,000	325,000	-	0%	
8699 Other Revenue	155,000	155,000	-	0%	
TTL Other Local Revenue	489,219	489,441	222	0%	
TTL REVENUES	7,559,383	7,652,847	93,464		
EXPENDITURES					
1000 - Certificated Salaries					
1100 Teacher Compensation	2,144,187	2,050,406	(93,781)	-4%	
1130 Substitute Teacher Compensation	84,100	85,782	1,682	2%	
1150 Teacher Stipends/Extra Duty	67,500	68,850	1,350	2%	
1200 Student Support	162,208	161,947	(261)	0%	
1300 Certificated Administrators	384,359	176,399	(207,960)	-54%	
TTL Certificated Salaries	2,842,354	2,543,384	(298,970)	-11%	
2000 - Non - Certificated Salaries					
2100 Instructional Aides	321,022	322,423	1,401	0%	
2200 Pupil Support Administration	119,805	119,835	31	0%	
2300 Classified Administrators	228,587	228,587	0	0%	
2400 Clerical & Technical Staff	285,343	285,343	0	0%	
2900 Other Classified Positions	57,524	57,786	262	0%	
TTL Non - Certificated Salaries	1,021,281	1,023,154	1,873	0%	
3000 - Employee Benefits					
3101 STRS Certificated	531,598	485,786	(45,811)	-9%	
3212 Voluntary Retirement Classified	-	-	-	0%	
3301 OASDI/Medicare Exp	118,485	115,150	(3,335)	-3%	
3302 OASDI/Medicare (CLASS)	-	-	-	0%	
3401 Health Care Certificated	326,753	383,652	56,899	17%	
3402 Health Care Classified	130,840	123,031	(7,809)	-6%	
3501 Unemployment Insurance	1,392	1,272	(120)	-9%	
3502 Unemployment Insurance Classified	511	512	1	0%	
3601 Workers' Comp Certificated	26,719	24,417	(2,303)	-9%	
3602 Workers' Comp Classified	9,804	9,822	18	0%	
3902 Other Benefits Class	34,154	34,154	-	0%	
TTL Employee Benefits	1,180,255	1,177,796	(2,459)	0%	

**Edison- Bethune Charter Academy
2026-27 July Budget
Budget Detail & Prior Budget (2) Comparison**

Description	Estimated Actuals	26-27 July Budget	Budget Change	Percent Change July Budget vs Est Actuals	Comments
4000 - Books/Supplies/Materials					
4100 Textbooks & Core Curriculum	50,062	26,563	(23,498)	-47%	
4310 Materials & Supplies	446,977	310,386	(136,591)	-31%	
4320 Office Supplies	50,946	32,474	(18,472)	-36%	
4330 Meals & Events	30,000	10,900	(19,100)	-64%	
4390 Other Supplies	-	-	-	0%	
4400 Non-Capitalized Equipment	20,000	(18,167)	(38,167)	-191%	
4700 School Nutrition Program	52,201	53,767	1,566	3%	
TTL Books/Supplies/Materials	650,185	415,924	(234,261)	-36%	
5000 - Services & Operations					
5100 SpEd Consultants and Vendors Subagreements	469,069	483,141	14,072	3%	
5200 Travel & Conferences	24,565	25,302	737	3%	
5300 Dues & Memberships	31,520	32,466	946	3%	
5400 Insurance	77,537	70,114	(7,423)	-10%	
5515 Utilities (Gas)	8,419	8,671	253	3%	
5516 Utilities (Electric)	74,679	76,919	2,240	3%	
5517 Utilities (Garbage)	5,186	5,342	156	3%	
5518 Utilities (Sewer)	25,930	26,708	778	3%	
5610 Facility Rents & Leases	258,511	300,099	41,588	16%	
5620 Equipment Leases	31,251	32,188	938	3%	
5621 Equipment Lease Interest	5,186	5,342	156	3%	
5630 Maintenance & Repair	30,000	11,711	(18,289)	-61%	
5800 Professional Services - Non-instructional	411,418	373,761	(37,657)	-9%	
5810 Legal	37,755	38,887	1,133	3%	
5820 Audit & CPA	20,074	20,676	602	3%	
5825 DMS Business Services	140,597	144,815	4,218	3%	
5830 Non-Instructional Software Licenses/Fees	35,000	6,487	(28,513)	-81%	
5835 Field Trips	153,067	157,659	4,592	3%	
5840 Advertising & Recruitment	20,000	20,600	600	3%	
5850 Oversight Fees	50,743	54,097	3,354	7%	
5860 Service Fees	85,000	87,550	2,550	3%	
5870 Livescan Fingerprinting	2,493	2,568	75	3%	
5880 Instructional Vendors & Consultants	179,044	184,415	5,371	3%	
5890 Misc Other Outside Services	-	-	-	0%	
5900 Communications	8,990	9,259	270	3%	
5910 Telephone	2,615	2,693	78	3%	
5920 Internet	10,070	10,372	302	3%	
5930 Postage	2,578	2,655	77	3%	
5940 Technology	5,035	5,186	151	3%	
TTL Services & Operations	2,206,332	2,199,685	(6,646)	0%	
6000 - Capital Outlay					
6900 Depreciation	49,400	79,400	30,000	61%	
TTL Capital Outlay	49,400	79,400	30,000	61%	
7000 - Other Outgo					
7438 Interest Expense	3,112	3,112	-	0%	
TTL Other Outgo	3,112	3,112	-	0%	
TTL EXPENDITURES	7,952,919	7,442,455	(510,464)		
Revenues less Expenditures	(393,536)	210,393	603,928		
Beginning Fund Balance	12,888,536	12,342,941			
Net Revenues	(393,536)	210,393			
ENDING BALANCE	12,495,000	12,553,334			
ENDING BALANCE AS % OF OUTGO	157.1%	168.7%			

**Edison- Bethune Charter Academy
2026-27 July Budget
Multi-Year Projection Summary**

Description	2026-27	2027-28	2028-29	2029-30	2030-31
Projected Enrollment:	343	349	355	361	367
Projected P-2 ADA:	331.51	337.31	343.11	348.91	354.71
Revenues:					
General Purpose Entitlement	5,409,681	5,681,343	5,955,538	6,242,414	6,541,786
Federal Revenue	255,482	264,682	274,037	283,628	293,383
Other State Revenue	1,498,244	1,377,308	1,416,388	1,455,028	1,495,259
Other Local Revenue	489,441	489,752	509,479	446,758	406,761
TTL Revenues	7,652,847	7,813,086	8,155,441	8,427,828	8,737,189
Expenditures:					
Certificated Salaries	2,543,384	2,594,252	2,646,137	2,699,059	2,753,040
Non-Certificated Salaries	1,023,154	1,043,617	1,064,490	1,085,780	1,107,495
Benefits	1,177,796	1,276,671	1,319,306	1,363,683	1,409,881
Books/Supplies/Materials	415,924	428,402	441,254	454,491	468,126
Services/Operations	2,199,685	2,266,769	2,335,810	2,406,966	2,480,297
Capital Outlay	79,400	79,400	79,400	79,400	79,400
Other Outgo	3,112	3,112	3,112	3,112	3,112
TTL Expenditures	7,442,455	7,692,222	7,889,507	8,092,491	8,301,351
Net Revenues	210,393	120,863	265,934	335,337	435,838
Beginning Fund Balance	12,342,941	12,553,334	12,674,197	12,940,131	13,275,468
Net Revenues	210,393	120,863	265,934	335,337	435,838
ENDING BALANCE	12,553,334	12,674,197	12,940,131	13,275,468	13,711,306
ENDING BALANCE (% of Outgo)	168.7%	164.8%	164.0%	164.0%	165.2%



Edison- Bethune Charter Academy
2026-27 July Budget
2026-27 Cash Flow

Description	26-27 July Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		11,497,001	11,436,444	10,841,598	11,073,578	11,108,049	11,057,648	11,220,367	11,233,837	11,197,755	11,432,216	11,471,270	11,446,454		
CASH INFLOWS															
REVENUES															
LCFF State Aid	4,099,697	201,405	201,405	362,529	362,529	362,529	362,529	362,529	376,848	376,848	376,848	376,848	376,848	-	4,099,697
Education Protection Account	873,966	-	-	214,676	-	-	214,676	-	-	222,307	-	-	222,307	-	873,966
In-Lieu-Of Property Taxes	436,018	-	34,272	51,408	25,704	25,704	25,704	25,704	25,704	73,939	36,969	36,969	36,969	36,969	436,018
Other Federal Revenues	255,482	-	-	-	63,870	-	-	63,870	-	-	63,870	-	-	63,870	255,482
Other State Revenues	1,498,244	124,854	124,854	124,854	124,854	124,854	124,854	124,854	124,854	124,854	124,854	124,854	124,854	-	1,498,244
Local Revenues	489,441	40,787	40,787	40,787	40,787	40,787	40,787	40,787	40,787	40,787	40,787	40,787	40,787	-	489,441
TOTAL REVENUES	7,652,847	367,045	401,318	794,253	617,744	553,874	768,549	617,744	568,193	838,735	643,329	579,458	801,765	100,840	7,652,847
EXPENDITURES															
Certificated Salaries	2,543,384	-	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	2,543,384
Classified Salaries	1,023,154	51,158	61,389	91,061	91,061	91,061	91,061	91,061	91,061	91,061	91,061	91,061	91,061	-	1,023,154
Benefits	1,177,796	16,894	90,266	100,064	100,064	100,064	100,064	100,064	100,064	100,064	100,064	100,064	100,064	69,993	1,177,796
Books & Supplies	415,924	31,994	31,994	31,994	31,994	31,994	31,994	31,994	31,994	31,994	31,994	31,994	31,994	31,994	415,924
Services & Operations	2,199,685	169,207	169,207	169,207	169,207	169,207	169,207	169,207	169,207	169,207	169,207	169,207	169,207	169,207	2,199,685
Capital Outlay	79,400	-	-	-	-	-	-	-	-	-	-	-	79,400	-	79,400
Other Outgo	3,112	-	-	-	-	-	1,556	-	-	-	-	-	-	1,556	3,112
TOTAL EXPENSES	7,442,455	269,252	564,804	604,274	604,274	604,274	605,830	604,274	604,274	604,274	604,274	604,274	683,674	484,698	7,442,455
															210,393
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		315,012	42,002	42,002	21,001	-	-	-	-	-	-	-	-	-	420,016
Net Change in Payables		(473,362)	(473,362)	-	-	-	-	-	-	-	-	-	-	-	(946,723)
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	79,400	-	79,400
Other Inflows/(Outflows)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INFLOWS/OUTFLOWS		(158,350)	(431,360)	42,002	21,001	-	-	-	-	-	-	-	79,400		
ENDING CASH BALANCE		11,436,444	10,841,598	11,073,578	11,108,049	11,057,648	11,220,367	11,233,837	11,197,755	11,432,216	11,471,270	11,446,454	11,643,945		
Days Cash On Hand		567	537	549	551	548	556	557	555	567	569	567	577		

**Edison- Bethune Charter Academy
2026-27 July Budget
2027-28 Cash Flow**

Description	2027-28													Total For Year	
	Budget	July	August	September	October	November	December	January	February	March	April	May	June		Accruals
BEGINNING CASH		11,643,945	11,446,009	11,153,593	11,354,288	11,364,318	11,303,135	11,466,036	11,471,024	11,424,927	11,661,569	11,693,105	11,658,471		
CASH INFLOWS															
REVENUES															
LCFF State Aid	4,319,099	212,184	212,184	381,930	381,930	381,930	381,930	381,930	397,016	397,016	397,016	397,016	397,016	-	4,319,099
Education Protection Account	918,599	-	-	225,639	-	-	225,639	-	-	233,660	-	-	233,660	-	918,599
In-Lieu-Of Property Taxes	443,645	-	34,872	52,308	26,154	26,154	26,154	26,154	26,154	75,232	37,616	37,616	37,616	37,616	443,645
Other Federal Revenues	264,682	-	-	-	66,171	-	-	66,171	-	-	66,171	-	-	66,171	264,682
Other State Revenues	1,377,308	114,776	114,776	114,776	114,776	114,776	114,776	114,776	114,776	114,776	114,776	114,776	114,776	-	1,377,308
Local Revenues	489,752	40,813	40,813	40,813	40,813	40,813	40,813	40,813	40,813	40,813	40,813	40,813	40,813	-	489,752
TOTAL REVENUES	7,813,086	367,772	402,644	815,465	629,843	563,672	789,312	629,843	578,758	861,497	656,391	590,221	823,881	103,787	7,813,086
EXPENDITURES															
Certificated Salaries	2,594,252	-	216,188	216,188	216,188	216,188	216,188	216,188	216,188	216,188	216,188	216,188	216,188	216,188	2,594,252
Classified Salaries	1,043,617	52,181	62,617	92,882	92,882	92,882	92,882	92,882	92,882	92,882	92,882	92,882	92,882	92,882	1,043,617
Benefits	1,276,671	18,312	97,844	108,465	108,465	108,465	108,465	108,465	108,465	108,465	108,465	108,465	108,465	108,465	1,276,671
Books & Supplies	428,402	32,954	32,954	32,954	32,954	32,954	32,954	32,954	32,954	32,954	32,954	32,954	32,954	32,954	428,402
Services & Operations	2,266,769	174,367	174,367	174,367	174,367	174,367	174,367	174,367	174,367	174,367	174,367	174,367	174,367	174,367	2,266,769
Capital Outlay	79,400	-	-	-	-	-	-	-	-	-	-	-	-	79,400	79,400
Other Outgo	3,112	-	-	-	-	-	1,556	-	-	-	-	-	-	1,556	3,112
TOTAL EXPENSES	7,692,222	277,814	583,969	624,855	624,855	624,855	626,411	624,855	624,855	624,855	624,855	624,855	704,255	500,933	7,692,222
OTHER CASH INFLOWS/OUTFLOWS															120,863
Accounts Receivable (net change)		75,630	10,084	10,084	5,042	-	-	-	-	-	-	-	-	-	100,840
Net Change in Payables		(363,524)	(121,175)	-	-	-	-	-	-	-	-	-	-	-	(484,698)
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Inflows/(Outflows)		-	-	-	-	-	-	-	-	-	-	-	79,400	-	79,400
NET INFLOWS/OUTFLOWS		(287,894)	(111,091)	10,084	5,042	-	-	-	-	-	-	-	79,400		
ENDING CASH BALANCE		11,446,009	11,153,593	11,354,288	11,364,318	11,303,135	11,466,036	11,471,024	11,424,927	11,661,569	11,693,105	11,658,471	11,857,496		
Days Cash On Hand		567	553	563	563	560	568	569	566	578	580	578	588		

**Edison- Bethune Charter Academy
2026-27 July Budget
2028-29 Cash Flow**

Description	2028-29													Accruals	Total For Year
	Budget	July	August	September	October	November	December	January	February	March	April	May	June		
BEGINNING CASH		11,857,496	11,657,442	11,362,520	11,583,800	11,605,185	11,552,872	11,735,614	11,751,810	11,715,358	11,973,849	12,017,566	11,992,773		
CASH INFLOWS															
REVENUES															
LCFF State Aid	4,541,002	223,085	223,085	401,553	401,553	401,553	401,553	401,553	417,414	417,414	417,414	417,414	417,414	-	4,541,002
Education Protection Account	963,264	-	-	236,610	-	-	236,610	-	-	245,022	-	-	245,022	-	963,264
In-Lieu-Of Property Taxes	451,272	-	35,471	53,207	26,603	26,603	26,603	26,603	26,603	76,525	38,263	38,263	38,263	38,263	451,272
Other Federal Revenues	274,037	-	-	-	68,509	-	-	68,509	-	-	68,509	-	-	68,509	274,037
Other State Revenues	1,416,388	118,032	118,032	118,032	118,032	118,032	118,032	118,032	118,032	118,032	118,032	118,032	118,032	-	1,416,388
Local Revenues	509,479	42,457	42,457	42,457	42,457	42,457	42,457	42,457	42,457	42,457	42,457	42,457	42,457	-	509,479
TOTAL REVENUES	8,155,441	383,574	419,045	851,859	657,154	588,645	825,255	657,154	604,506	899,450	684,674	616,165	861,187	106,772	8,155,441
EXPENDITURES															
Certificated Salaries	2,646,137	-	220,511	220,511	220,511	220,511	220,511	220,511	220,511	220,511	220,511	220,511	220,511	220,511	2,646,137
Classified Salaries	1,064,490	53,224	63,869	94,740	94,740	94,740	94,740	94,740	94,740	94,740	94,740	94,740	94,740	-	1,064,490
Benefits	1,319,306	18,924	101,111	112,087	112,087	112,087	112,087	112,087	112,087	112,087	112,087	112,087	112,087	78,402	1,319,306
Books & Supplies	441,254	33,943	33,943	33,943	33,943	33,943	33,943	33,943	33,943	33,943	33,943	33,943	33,943	33,943	441,254
Services & Operations	2,335,810	179,678	179,678	179,678	179,678	179,678	179,678	179,678	179,678	179,678	179,678	179,678	179,678	179,678	2,335,810
Capital Outlay	79,400	-	-	-	-	-	-	-	-	-	-	-	79,400	-	79,400
Other Outgo	3,112	-	-	-	-	-	1,556	-	-	-	-	-	-	1,556	3,112
TOTAL EXPENSES	7,889,507	285,769	599,112	640,958	640,958	640,958	642,514	640,958	640,958	640,958	640,958	640,958	720,358	514,090	7,889,507
OTHER CASH INFLOWS/OUTFLOWS															265,934
Accounts Receivable (net change)		77,840	10,379	10,379	5,189	-	-	-	-	-	-	-	-	-	103,787
Net Change in Payables		(375,700)	(125,233)	-	-	-	-	-	-	-	-	-	-	-	(500,933)
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Inflows/(Outflows)		-	-	-	-	-	-	-	-	-	-	-	79,400	-	79,400
NET INFLOWS/OUTFLOWS		(297,860)	(114,855)	10,379	5,189	-	-	-	-	-	-	-	79,400		
ENDING CASH BALANCE		11,657,442	11,362,520	11,583,800	11,605,185	11,552,872	11,735,614	11,751,810	11,715,358	11,973,849	12,017,566	11,992,773	12,213,002		
Days Cash On Hand		578	563	574	575	573	582	583	581	594	596	595	605		