

**Pacific Heritage Academy dba Pacific Heritage School**  
**Budgeting Worksheet Next Fiscal Year**  
**07/01/2022 to 06/30/2023**  
**100.00% of the fiscal year has expired**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Revised Budget</u>	<u>2023 Original Budget</u>	<u>\$ Difference</u>	<u>% Change</u>
<b>Net Income (Loss)</b>							
<b>Revenue</b>							
<b>002 Local Revenue</b>							
005 Interest Income	22,467	18,377	4,592	5,000	5,000	0	0%
006 Lunch Fee Student	23,199	16,690	1,165	0	0	0	0%
007 Lunch Fee Non Students	2,486	1,741	222	750	700	(50)	-6.67%
008 Other Food Related Income	4,036	2,000	0	0	0	0	0%
010 Student Fees- School Programs	1,414	858	0	0	0	0	0%
011 Student Fees- Secondary (not K-6)	7,362	0	0	0	0	0	0%
013 Local Donations	10,377	36,274	11,790	10,000	10,000	0	0%
016 Income- Sales & Rentals	1,010	400	0	420	320	(100)	-23.81%
017 Sales & Local Income	38,267	37,979	19,453	21,726	21,726	0	0%
<b>Total 002 Local Revenue</b>	<b>110,618</b>	<b>114,319</b>	<b>37,221</b>	<b>37,896</b>	<b>37,746</b>	<b>(150)</b>	<b>-0.40%</b>

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<b>021 State Revenue</b>							
022 Regular School Programs K-12	1,189,265	1,177,152	1,212,097	1,100,804	1,164,455	63,651	5.78%
023 Professional Staff	69,810	88,286	82,112	74,007	78,456	4,449	6.01%
024 Flexible Allocation	39,138	3,967	0	0	0	0	0%
025 Educator Salary Adjustment	67,791	117,331	88,650	68,834	68,834	0	0%
026 Class Size Reduction K-8	123,217	121,837	120,516	111,252	118,587	7,335	6.59%
027 Charter School Administration	39,600	40,000	0	0	0	0	0%
028 Charter- Local Replacement	885,852	936,140	778,848	869,722	949,486	79,764	9.17%
029 Special Ed Add-on	189,618	183,567	191,225	203,197	227,394	24,197	11.91%
030 Special Ed Self-Contained	4,338	1,844	0	0	0	0	0%
031 Special Ed Extended/State	7,027	6,949	7,941	10,932	9,503	(1,429)	-13.07%
033 Gifted and Talented Learning	1,806	16,667	64,094	2,396	2,396	0	0%
034 Enhancement for At-Risk	42,687	138,748	53,496	172,070	206,948	34,878	20.27%
036 Reading Improvement Program K-3	24,817	31,602	21,593	22,772	23,925	1,153	5.06%
038 Beverly Taylor Sorenson Arts	17,606	0	0	0	0	0	0%
040 School LAND Trust Program	43,458	48,752	49,162	44,197	44,204	7	0.02%
042 Lunch- State Liquor Tax	43,982	52,896	31,561	50,000	50,000	0	0%
045 Library Books & Electronic Resources	608	582	512	449	449	0	0%
046 Teachers Materials & Supplies	2,301	3,884	2,871	2,140	2,140	0	0%
047 Other State Revenue	0	53,664	84,361	107,867	136,098	28,230	26.17%
<b>Total 021 State Revenue</b>	<b>2,792,922</b>	<b>3,023,872</b>	<b>2,789,040</b>	<b>2,840,639</b>	<b>3,082,875</b>	<b>242,235</b>	<b>8.53%</b>

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<b>071 Federal Revenue</b>							
072 IDEA B Disabled	46,089	96,473	70,744	75,208	68,746	(6,462)	-8.59%
074 National School Lunch Progam	141,952	210,610	166,686	210,000	210,000	0	0%
075 Free & Reduced Lunch	26,299	0	0	0	0	0	0%
077 Breakfast Reimbursement	7,711	0	0	0	0	0	0%
079 Title I Disadvantaged	124,563	171,364	201,015	307,886	172,423	(135,463)	-44.00%
080 Title II Teacher Improvement	11,831	14,182	13,713	14,156	14,156	0	0%
081 Title III ELA	14,466	12,523	13,308	21,136	21,136	0	0%
083 Other USBE CARES Programs	0	1,550	138,236	370,426	300,000	(70,426)	-19.01%
<b>Total 071 Federal Revenue</b>	<b>372,910</b>	<b>506,703</b>	<b>603,702</b>	<b>998,812</b>	<b>786,461</b>	<b>(212,351)</b>	<b>-21.26%</b>
<b>091 Other Revenue</b>							
093 Proceeds from Loan Agreements	0	0	401,012	0	0	0	0%
096 Insurance Recoveries	0	0	1,931	0	0	0	0%
<b>Total 091 Other Revenue</b>	<b>0</b>	<b>0</b>	<b>402,943</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Revenue</b>	<b>3,276,451</b>	<b>3,644,893</b>	<b>3,832,906</b>	<b>3,877,347</b>	<b>3,907,082</b>	<b>29,734</b>	<b>0.77%</b>

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<b>Expense</b>							
<b>102 Salaries 100</b>							
103 Wages- Principals & Directors	144,674	171,070	178,558	182,090	239,850	57,760	31.72%
104 Wages- Instructional Support	2,509	7,714	23,528	24,000	225,900	201,900	841.25%
105 Wages- Teachers	952,458	1,007,680	887,859	954,397	852,257	(102,140)	-10.70%
106 Wages- Teachers-Special Ed	89,901	140,268	61,799	117,763	200,965	83,202	70.65%
107 Wages- Substitute Teacher	12,917	50,464	4,118	22,000	22,000	0	0%
108 Wages- Student Support Services	308	0	43,741	123,357	111,510	(11,847)	-9.60%
109 Wages- Admin Support Staff	71,025	98,254	143,735	186,756	176,744	(10,012)	-5.36%
110 Wages- Aides & Paraprofessionals	154,680	134,757	183,900	216,033	234,662	18,629	8.62%
111 Wages- SpEd Aide & Paraprofess	57,309	86,388	104,846	98,899	110,438	11,539	11.67%
113 Wages- Admin MAINT & OPS	72,548	80,142	91,149	82,454	62,173	(20,281)	-24.60%
115 Wages- Food Services	84,151	83,837	66,535	79,838	93,867	14,029	17.57%
<b>Total 102 Salaries 100</b>	<b><u>1,642,480</u></b>	<b><u>1,860,574</u></b>	<b><u>1,789,766</u></b>	<b><u>2,087,588</u></b>	<b><u>2,330,366</u></b>	<b><u>242,778</u></b>	<b><u>11.63%</u></b>
<b>121 Benefits 200</b>							
122 Retirement Programs	29,528	38,258	33,007	43,000	43,000	0	0%
123 Social Security & Medicare Tax	120,478	136,000	130,386	148,563	188,200	39,637	26.68%
124 Health Benefits	215,872	220,993	193,408	193,018	211,000	17,982	9.32%
125 Unemployment W/C Insurance	20,003	15,880	26,646	39,500	39,500	0	0%
<b>Total 121 Benefits 200</b>	<b><u>385,882</u></b>	<b><u>411,131</u></b>	<b><u>383,446</u></b>	<b><u>424,081</u></b>	<b><u>481,700</u></b>	<b><u>57,619</u></b>	<b><u>13.59%</u></b>

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<b>131 Purchased Prof &amp; Tech Services 300</b>							
132 Management & Business Services	149,082	119,503	21,900	0	0	0	0%
133 Instructional Services	13,635	18,855	16,749	17,846	5,843	(12,003)	-67.26%
134 Employee Training & Development	15,222	17,048	332	15,580	15,580	0	0%
135 Education Support Services	78,712	57,297	75,576	50,450	54,450	4,000	7.93%
136 Administrative Support Services	50	0	10,196	54,000	5,000	(49,000)	-90.74%
137 Computer and Tech Services	23,421	22,551	30,593	31,040	30,040	(1,000)	-3.22%
138 Legal and Accounting	9,351	9,530	9,900	12,490	14,000	1,510	12.09%
139 Other Purchased Services	8,643	13,863	4,410	7,408	7,408	0	0%
<b>Total 131 Purchased Prof &amp; Tech Services 300</b>	<b>298,115</b>	<b>258,647</b>	<b>169,656</b>	<b>188,814</b>	<b>132,321</b>	<b>(56,493)</b>	<b>-29.92%</b>
<b>151 Purchased Property Services 400</b>							
152 Utilities Expenses	15,669	15,481	21,567	19,300	19,300	0	0%
153 Repair & Maint- Comp & Tech	0	0	10,825	1,500	1,500	0	0%
154 Repair & Maint- Facilities & Custodial	37,229	48,320	32,345	49,000	50,000	1,000	2.04%
156 Out Services- Custodial	1,040	145	0	60	60	0	0%
157 Lease- Rent Expense	22,098	17,441	20,013	20,520	20,520	0	0%
<b>Total 151 Purchased Property Services 400</b>	<b>76,036</b>	<b>81,387</b>	<b>84,751</b>	<b>90,380</b>	<b>91,380</b>	<b>1,000</b>	<b>1.11%</b>
<b>171 Other Purchased Services 500</b>							
172 Transportation Services	5,020	1,678	0	0	0	0	0%
173 Insurance Expense	14,717	15,143	16,815	17,600	19,400	1,800	10.23%
174 Telephone & Internet	4,330	5,072	4,088	5,000	4,500	(500)	-10.00%
175 Other Communication Expense	0	0	576	0	0	0	0%
176 Postage & Mailing Expense	2,342	2,054	1,333	3,400	3,600	200	5.88%
178 Copy and Print Services	779	432	1,925	600	600	0	0%
179 Advertising- Administration	125	317	5,246	4,000	4,000	0	0%
180 Travel- Staff Travel & Mileage	3,112	0	920	4,500	3,000	(1,500)	-33.33%
181 Travel- Field Trips Expense	3,305	43	0	100	100	0	0%
<b>Total 171 Other Purchased Services 500</b>	<b>33,730</b>	<b>24,739</b>	<b>30,902</b>	<b>35,200</b>	<b>35,200</b>	<b>0</b>	<b>0%</b>

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<b>191 Supplies 600</b>							
192 Classroom Supplies	31,136	53,541	111,072	117,249	31,488	(85,761)	-73.14%
193 Employee Motivation Supplies	1,571	2,934	2,668	5,000	5,000	0	0%
194 Employee Training Supplies	205	19	11,417	600	5,000	4,400	733.33%
195 Special Ed Supplies	22,777	1,030	6,313	5,620	5,620	0	0%
196 Administration Supplies	31,247	26,138	6,086	15,490	8,490	(7,000)	-45.19%
198 Vending Machines	2,907	0	0	0	0	0	0%
199 Food and Supplies	117,553	115,008	73,283	130,000	130,000	0	0%
200 Maintenance Supplies	13,281	14,954	15,313	9,500	15,000	5,500	57.89%
202 Energy-Electricity & Natural Gas	32,252	29,393	24,897	32,000	34,000	2,000	6.25%
203 Textbooks & Instructional Software	58	5,446	9,536	9,536	5,400	(4,136)	-43.37%
204 Library Books & Supplies	0	1,596	671	500	500	0	0%
205 Computer & Tech Supplies	44,506	27,543	35,071	86,327	26,327	(60,000)	-69.50%
206 Motor Fuel & Oil	0	5	0	0	0	0	0%
207 PTC Committee Supplies	0	0	0	500	500	0	0%
208 Student Motivation	1,587	4,076	5,163	20,000	20,000	0	0%
209 Student Programs Supplies	3,137	240	0	0	0	0	0%
210 Fund Raising Supplies	150	330	0	100	100	0	0%
<b>Total 191 Supplies 600</b>	<b>302,366</b>	<b>282,253</b>	<b>301,490</b>	<b>432,422</b>	<b>287,425</b>	<b>(144,997)</b>	<b>-33.53%</b>
<b>221 Property (Equipment) 700</b>							
229 Equipment- Food Services	0	0	5,099	22,275	4,000	(18,275)	-82.04%
<b>Total 221 Property (Equipment) 700</b>	<b>0</b>	<b>0</b>	<b>5,099</b>	<b>22,275</b>	<b>4,000</b>	<b>(18,275)</b>	<b>-82.04%</b>

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<b>241 Other Objects 800</b>							
242 Dues and Fees	3,516	9,817	34,983	5,740	5,740	0	0%
243 Interest Paid- Loans	420,721	411,809	404,016	396,799	394,585	(2,214)	-0.56%
244 Principal Paid- Loans	105,000	115,000	120,000	130,000	130,000	0	0%
<b>Total 241 Other Objects 800</b>	<b>529,237</b>	<b>536,626</b>	<b>558,999</b>	<b>532,539</b>	<b>530,325</b>	<b>(2,214)</b>	<b>-0.42%</b>
<b>Total Expense</b>	<b>3,267,846</b>	<b>3,455,357</b>	<b>3,324,110</b>	<b>3,813,299</b>	<b>3,892,717</b>	<b>79,418</b>	<b>2.08%</b>
<b>Total Net Income (Loss)</b>	<b>8,605</b>	<b>189,536</b>	<b>508,797</b>	<b>64,049</b>	<b>14,365</b>	<b>(49,684)</b>	<b>-77.57%</b>