

Pacific Heritage Academy dba Pacific Heritage School
Budgeting Worksheet Next Fiscal Year
07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Revised Budget</u>	<u>2024 Original Budget</u>	<u>\$ Difference</u>	<u>% Change</u>
Net Income (Loss)							
Revenue							
002 Local Revenue							
005 Interest Income	18,377	4,592	3,867	29,500	29,500	0	0%
006 Lunch Fee Student	16,690	1,165	0	9,000	10,000	1,000	11.11%
007 Lunch Fee Non Students	1,741	222	885	1,500	1,500	0	0%
008 Other Food Related Income	2,000	0	0	0	0	0	0%
010 Student Fees- School Programs	858	0	0	0	0	0	0%
013 Local Donations	36,274	11,790	10,745	17,300	20,000	2,700	15.61%
016 Income- Sales & Rentals	400	0	620	450	450	0	0%
017 Sales & Local Income	37,979	19,453	24,235	22,950	22,950	0	0%
Total 002 Local Revenue	114,319	37,221	40,352	80,700	84,400	3,700	4.58%

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021 State Revenue							
022 Regular School Programs K-12	1,177,152	1,212,097	1,100,804	1,178,185	1,280,028	101,843	8.64%
023 Professional Staff	88,286	82,112	74,007	85,364	112,787	27,423	32.13%
024 Flexible Allocation	3,967	0	0	0	805	805	0%
025 Educator Salary Adjustment	117,331	88,650	68,834	62,577	128,414	65,838	105.21%
026 Class Size Reduction K-8	121,837	120,516	111,252	120,247	126,294	6,046	5.03%
027 Charter School Administration	40,000	0	0	0	0	0	0%
028 Charter- Local Replacement	936,140	778,848	869,722	932,133	990,569	58,436	6.27%
029 Special Ed Add-on	183,567	191,225	203,197	189,663	185,668	(3,996)	-2.11%
030 Special Ed Self-Contained	1,844	0	0	0	0	0	0%
031 Special Ed Extended/State	6,949	7,941	7,773	9,503	9,314	(189)	-1.98%
033 Other State Restricted Programs	16,667	64,094	0	84,626	84,627	1	0%
034 Enhancement for At-Risk	138,748	53,496	172,070	206,948	241,168	34,220	16.54%
036 Reading Improvement Program K-3	31,602	21,593	24,122	18,358	21,893	3,535	19.25%
038 Beverly Taylor Sorenson Arts	0	0	0	4,300	4,300	0	0%
040 School LAND Trust Program	48,752	49,162	44,197	43,481	47,449	3,968	9.12%
042 Lunch- State Liquor Tax	52,896	31,561	43,755	50,000	45,000	(5,000)	-10.00%
045 Library Books & Electronic Resources	582	512	449	449	449	0	0%
046 Teachers Materials & Supplies	3,884	2,871	2,296	1,957	1,957	0	0.02%
047 Other State Revenue	53,664	84,361	110,067	138,892	148,935	10,043	7.23%
Total 021 State Revenue	3,023,872	2,789,040	2,832,545	3,126,683	3,429,656	302,973	9.69%

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071 Federal Revenue							
072 IDEA B Disabled	96,473	70,744	76,093	68,008	68,746	738	1.08%
074 National School Lunch Progam	210,610	166,686	262,447	1,000	0	(1,000)	-100.00%
078 After School Lunch	0	0	0	200,000	250,000	50,000	25.00%
079 Title I Disadvantaged	171,364	201,015	245,186	172,545	172,545	0	0%
080 Title II Teacher Improvement	14,182	13,713	14,156	14,499	9,950	(4,549)	-31.37%
081 Title III ELA	12,523	13,308	21,136	21,136	21,136	0	0%
083 Other USBE CARES Programs	1,550	138,236	361,981	200,000	250,000	50,000	25.00%
Total 071 Federal Revenue	506,703	603,702	981,000	677,188	772,377	95,189	14.06%
091 Other Revenue							
093 Proceeds from Loan Agreements	0	401,012	0	0	0	0	0%
096 Insurance Recoveries	0	1,931	0	0	0	0	0%
Total 091 Other Revenue	0	402,943	0	0	0	0	0%
Total Revenue	3,644,893	3,832,906	3,853,897	3,884,571	4,286,433	401,862	10.35%

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Expense							
102 Salaries 100							
103 Wages- Principals & Directors	171,070	178,558	179,993	212,000	239,850	27,850	13.14%
104 Wages- Instructional Support	7,714	23,528	10,641	9,840	11,000	1,160	11.79%
105 Wages- Teachers	1,007,680	887,859	979,520	1,080,554	1,246,490	165,936	15.36%
106 Wages- Teachers-Special Ed	140,268	61,799	115,963	130,769	138,614	7,845	6.00%
107 Wages- Substitute Teacher	50,464	4,118	20,674	22,000	22,000	0	0%
108 Wages- Student Support Services	0	43,741	96,757	95,920	122,590	26,670	27.80%
109 Wages- Admin Support Staff	98,254	143,735	172,514	146,744	170,744	24,000	16.36%
110 Wages- Aides & Paraprofessionals	134,757	183,900	254,523	234,662	265,432	30,770	13.11%
111 Wages- SpEd Aide & Paraprofess	86,388	104,846	59,860	79,515	76,000	(3,515)	-4.42%
113 Wages- Admin MAINT & OPS	80,142	91,149	86,209	82,060	64,000	(18,060)	-22.01%
115 Wages- Food Services	83,837	66,535	82,787	93,867	99,499	5,632	6.00%
Total 102 Salaries 100	<u>1,860,574</u>	<u>1,789,766</u>	<u>2,059,443</u>	<u>2,187,931</u>	<u>2,456,219</u>	<u>268,288</u>	<u>12.26%</u>
121 Benefits 200							
122 Retirement Programs	38,258	33,007	35,476	38,000	39,000	1,000	2.63%
123 Social Security & Medicare Tax	136,000	130,386	151,169	178,027	186,500	8,473	4.76%
124 Health Benefits	220,993	193,408	180,438	183,000	194,500	11,500	6.28%
125 Unemployment W/C Insurance	15,880	26,646	37,584	39,500	40,700	1,200	3.04%
Total 121 Benefits 200	<u>411,131</u>	<u>383,446</u>	<u>404,666</u>	<u>438,527</u>	<u>460,700</u>	<u>22,173</u>	<u>5.06%</u>

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131 Purchased Prof & Tech Services 300							
132 Management & Business Services	119,503	21,900	0	0	0	0	0%
133 Instructional Services	18,855	16,749	8,729	20,872	24,043	3,171	15.19%
134 Employee Training & Development	17,048	332	8,188	6,080	9,580	3,500	57.57%
135 Education Support Services	57,297	75,576	49,887	55,000	52,100	(2,900)	-5.27%
136 Administrative Support Services	0	10,196	18,919	6,000	6,300	300	5.00%
137 Computer and Tech Services	22,551	30,593	23,423	32,040	38,000	5,960	18.60%
138 Legal and Accounting	9,530	9,900	12,490	21,752	25,000	3,248	14.93%
139 Other Purchased Services	13,863	4,410	5,927	7,508	7,508	0	0%
Total 131 Purchased Prof & Tech Services 300	258,647	169,656	127,563	149,252	162,531	13,279	8.90%
151 Purchased Property Services 400							
152 Utilities Expenses	15,481	21,567	15,578	19,300	16,500	(2,800)	-14.51%
153 Repair & Maint- Comp & Tech	0	10,825	1,483	500	1,500	1,000	200.00%
154 Repair & Maint- Facilities & Custodial	48,320	32,345	56,481	80,000	82,000	2,000	2.50%
156 Out Services- Custodial	145	0	0	2,200	0	(2,200)	-100.00%
157 Lease- Rent Expense	17,441	20,013	20,852	26,520	20,520	(6,000)	-22.62%
Total 151 Purchased Property Services 400	81,387	84,751	94,394	128,520	120,520	(8,000)	-6.22%
171 Other Purchased Services 500							
172 Transportation Services	1,678	0	1,304	3,264	4,000	736	22.55%
173 Insurance Expense	15,143	16,815	15,856	19,400	19,400	0	0%
174 Telephone & Internet	5,072	4,088	4,194	3,450	8,600	5,150	149.28%
175 Other Communication Expense	0	576	0	0	0	0	0%
176 Postage & Mailing Expense	2,054	1,333	1,037	1,200	1,200	0	0%
178 Copy and Print Services	432	1,925	440	0	600	600	0%
179 Advertising- Administration	317	5,246	4,817	5,000	5,000	0	0%
180 Travel- Staff Travel & Mileage	0	920	6,615	4,500	4,500	0	0%
181 Travel- Field Trips Expense	43	0	14	350	100	(250)	-71.43%
Total 171 Other Purchased Services 500	24,739	30,902	34,278	37,164	43,400	6,236	16.78%

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191 Supplies 600							
192 Classroom Supplies	53,541	111,072	140,442	69,049	71,488	2,439	3.53%
193 Employee Motivation Supplies	2,934	2,668	5,609	21,283	21,500	217	1.02%
194 Employee Training Supplies	19	11,417	441	70	750	680	971.43%
195 Special Ed Supplies	1,030	6,313	5,313	5,800	5,800	0	0%
196 Administration Supplies	26,138	6,086	17,024	39,460	45,650	6,190	15.69%
198 Vending Machines	0	0	0	810	1,000	190	23.46%
199 Food and Supplies	115,008	73,283	146,281	160,733	163,301	2,568	1.60%
200 Maintenance Supplies	14,954	15,313	11,708	28,000	30,000	2,000	7.14%
202 Energy-Electricity & Natural Gas	29,393	24,897	30,890	39,500	38,800	(700)	-1.77%
203 Textbooks & Instructional Software	5,446	9,536	3,648	5,400	5,500	100	1.85%
204 Library Books & Supplies	1,596	671	1,083	731	800	69	9.44%
205 Computer & Tech Supplies	27,543	35,071	14,162	26,327	25,327	(1,000)	-3.80%
206 Motor Fuel & Oil	5	0	16	0	0	0	0%
207 PTC Committee Supplies	0	0	0	500	500	0	0%
208 Student Motivation	4,076	5,163	23,680	6,000	6,800	800	13.33%
209 Student Programs Supplies	240	0	498	2,600	2,800	200	7.69%
210 Fund Raising Supplies	330	0	61	9,000	9,200	200	2.22%
Total 191 Supplies 600	282,253	301,490	400,855	415,263	429,216	13,953	3.36%
221 Property (Equipment) 700							
226 Equipment- Tech Hardware/Software	0	0	80,270	24,585	25,000	415	1.69%
229 Equipment- Food Services	0	5,099	3,973	4,000	4,000	0	0%
Total 221 Property (Equipment) 700	0	5,099	84,243	28,585	29,000	415	1.45%

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241 Other Objects 800							
242 Dues and Fees	9,817	34,983	22,925	5,740	5,800	60	1.05%
243 Interest Paid- Loans	411,809	404,016	396,799	387,563	380,143	(7,421)	-1.91%
244 Principal Paid- Loans	115,000	120,000	130,000	135,000	145,000	10,000	7.41%
246 Indirect Costs	0	0	746	0	0	0	0%
Total 241 Other Objects 800	536,626	558,999	550,470	528,303	530,943	2,640	0.50%
Total Expense	3,455,357	3,324,110	3,755,912	3,913,545	4,232,529	318,984	8.15%
Total Net Income (Loss)	189,536	508,797	97,985	(28,974)	53,905	82,878	-286.05%