

Pacific Heritage Academy dba Pacific Heritage School
Budgeting Worksheet Next Fiscal Year
07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Revised Budget	2025 Original Budget	\$ Difference	% Change
Net Income (Loss)								
Revenue								
002 Local Revenue								
005 Interest Income	4,592	3,867	32,055	43,560	50,000	50,000	0	0%
006 Lunch Fee Student	1,165	0	12,293	991	1,000	0	(1,000)	-100.00%
007 Lunch Fee Non Students	222	885	1,993	1,687	2,035	2,000	(35)	-1.72%
013 Local Donations	11,790	10,745	38,000	11,440	35,000	12,500	(22,500)	-64.29%
016 Income- Sales & Rentals	0	620	450	750	750	900	150	20.00%
017 Sales & Local Income	19,453	24,235	42,029	30,436	38,950	32,913	(6,037)	-15.50%
Total 002 Local Revenue	37,221	40,352	126,820	88,864	127,735	98,313	(29,422)	-23.03%
021 State Revenue								
022 Regular School Programs K-12	1,212,097	1,100,804	1,178,185	1,051,714	1,260,060	1,272,192	12,132	0.96%
023 Professional Staff	82,112	74,007	85,364	64,857	73,944	74,679	735	0.99%
024 Flexible Allocation	0	0	0	638	761	733	(27)	-3.61%
025 Educator Salary Adjustment	88,650	68,834	62,577	169,435	203,322	215,522	12,199	6.00%
026 Class Size Reduction K-8	120,516	111,252	120,213	104,433	125,212	126,067	855	0.68%
028 Charter- Local Replacement	778,848	869,722	932,133	785,472	937,233	998,417	61,184	6.53%
029 Special Ed Add-on	191,225	203,197	189,663	159,020	190,825	179,253	(11,571)	-6.06%
031 Special Ed Extended/State	7,941	7,773	6,345	5,130	9,315	5,636	(3,679)	-39.49%
033 Other State Restricted Programs	64,094	0	84,626	30,052	84,627	34,731	(49,896)	-58.96%
034 Enhancement for At-Risk	53,496	172,070	204,296	95,451	110,766	138,617	27,851	25.14%
036 Reading Improvement Program K-3	21,593	24,122	17,981	17,594	21,893	0	(21,893)	-100.00%
040 School LAND Trust Program	49,162	44,197	43,481	47,449	47,449	50,252	2,803	5.91%
042 Lunch- State Liquor Tax	31,561	43,755	34,846	42,431	52,000	52,000	0	0%
045 Library Books & Electronic Resources	512	449	449	0	0	0	0	0%
046 Teachers Materials & Supplies	2,871	2,296	1,957	2,561	2,717	7,075	4,358	160.40%
047 Other State Revenue	84,361	110,067	86,904	102,784	249,800	123,936	(125,864)	-50.39%
Total 021 State Revenue	2,789,040	2,832,545	3,049,021	2,679,022	3,369,924	3,279,111	(90,813)	-2.69%

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071 Federal Revenue								
072 IDEA B Disabled	70,744	76,093	67,075	68,428	75,255	70,000	(5,255)	-6.98%
074 National School Lunch Program	166,686	262,447	628	9,118	9,118	9,300	182	2.00%
078 School Lunch Free / Reduced	0	0	225,805	157,066	214,500	215,000	500	0.23%
079 Title I Disadvantaged	201,015	245,186	139,000	57,523	72,472	81,459	8,987	12.40%
080 Title II Teacher Improvement	13,713	14,156	3,199	0	9,950	13,000	3,050	30.65%
081 Title III ELA	13,308	21,136	29,785	0	46,526	27,000	(19,526)	-41.97%
083 Other USBE CARES Programs	138,236	361,981	217,419	63,499	359,078	240,009	(119,069)	-33.16%
084 CARES Payroll Protection Program	0	0	234,704	0	0	0	0	0%
Total 071 Federal Revenue	603,702	981,000	917,616	355,633	786,899	655,768	(131,131)	-16.66%
091 Other Revenue								
093 Proceeds from Loan Agreements	401,012	0	0	0	0	0	0	0%
094 Proceeds from Capital Leases	0	0	80,514	0	0	0	0	0%
096 Insurance Recoveries	1,931	0	0	0	0	0	0	0%
Total 091 Other Revenue	402,943	0	80,514	0	0	0	0	0%
Total Revenue	3,832,906	3,853,897	4,173,970	3,123,519	4,284,558	4,033,192	(251,366)	-5.87%

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	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>2024</u> <u>Revised</u> <u>Budget</u>	<u>2025</u> <u>Original</u> <u>Budget</u>	<u>\$ Difference</u>	<u>% Change</u>
Expense								
102 Salaries 100								
103 Wages- Principals & Directors	178,558	179,993	210,699	199,962	229,521	241,000	11,479	5.00%
104 Wages- Instructional Support	23,528	10,641	18,280	600	600	600	0	0%
105 Wages- Teachers	887,859	979,520	1,184,735	1,297,819	1,286,761	967,334	(319,427)	-24.82%
106 Wages- Teachers-Special Ed	61,799	115,963	74,012	82,235	90,000	144,093	54,093	60.10%
107 Wages- Substitute Teacher	4,118	20,674	22,946	6,480	6,500	6,500	0	0%
108 Wages- Student Support Services	43,741	96,757	93,448	123,234	130,338	155,263	24,925	19.12%
109 Wages- Admin Support Staff	143,735	172,514	172,989	163,704	194,974	218,887	23,913	12.26%
110 Wages- Aides & Paraprofessionals	183,900	254,523	261,246	223,742	390,432	363,013	(27,419)	-7.02%
111 Wages- SpEd Aide & Paraprofess	104,846	59,860	75,730	109,458	113,888	33,852	(80,036)	-70.28%
113 Wages- Admin MAINT & OPS	91,149	86,209	84,437	75,877	77,620	98,310	20,690	26.66%
115 Wages- Food Services	66,535	82,787	95,228	65,220	80,000	54,000	(26,000)	-32.50%
Total 102 Salaries 100	1,789,766	2,059,443	2,293,749	2,348,330	2,600,634	2,282,851	(317,783)	-12.22%
121 Benefits 200								
122 Retirement Programs	33,007	35,476	31,946	38,221	36,480	43,030	6,550	17.96%
123 Social Security & Medicare Tax	130,386	151,169	169,625	155,034	187,500	174,809	(12,691)	-6.77%
124 Health Benefits	193,408	180,438	211,043	195,414	222,200	220,776	(1,424)	-0.64%
125 Unemployment Insurance	26,646	37,584	2,060	2,493	4,050	2,846	(1,204)	-29.73%
126 Other Employee Benefits	0	0	42,732	37,903	40,000	42,321	2,321	5.80%
Total 121 Benefits 200	383,446	404,666	457,406	429,066	490,230	483,782	(6,448)	-1.32%
131 Purchased Prof & Tech Services 300								
132 Management & Business Services	21,900	0	0	0	0	0	0	0%
133 Instructional Services	16,749	8,729	29,675	14,296	24,043	15,442	(8,601)	-35.77%
134 Employee Training & Development	332	8,188	3,385	894	6,580	6,415	(165)	-2.51%
135 Education Support Services	75,576	49,887	63,206	77,356	71,750	75,000	3,250	4.53%
136 Administrative Support Services	10,196	18,919	2,694	0	0	0	0	0%
137 Computer and Tech Services	30,593	23,423	34,904	35,329	79,000	42,000	(37,000)	-46.84%
138 Legal and Accounting	9,900	12,490	23,452	22,870	22,870	24,000	1,130	4.94%
139 Other Purchased Services	4,410	5,927	6,265	7,582	12,600	8,000	(4,600)	-36.51%
Total 131 Purchased Prof & Tech Services 300	169,656	127,563	163,581	158,327	216,843	170,857	(45,986)	-21.21%
151 Purchased Property Services 400								
152 Utilities Expenses	21,567	15,578	17,801	24,126	27,000	28,000	1,000	3.70%
153 Repair & Maint- Comp & Tech	10,825	1,483	600	1,569	2,000	2,000	0	0%
154 Repair & Maint- Facilities & Custodial	32,345	56,481	97,646	55,279	70,000	48,500	(21,500)	-30.71%
156 Out Services- Custodial	0	0	2,180	0	0	0	0	0%
157 Lease- Rent Expense	20,013	20,852	33,045	20,161	18,520	20,250	1,730	9.34%
Total 151 Purchased Property Services 400	84,751	94,394	151,271	101,135	117,520	98,750	(18,770)	-15.97%

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171 Other Purchased Services 500								
172 Transportation Services	0	1,304	6,974	8,437	15,300	11,000	(4,300)	-28.10%
173 Insurance Expense	16,815	15,856	17,678	14,770	19,609	15,450	(4,159)	-21.21%
174 Telephone & Internet	4,088	4,194	3,409	2,999	3,600	3,500	(100)	-2.78%
175 Other Communication Expense	576	0	0	464	500	500	0	0%
176 Postage & Mailing Expense	1,333	1,037	1,146	1,285	1,200	1,400	200	16.67%
178 Copy and Print Services	1,925	440	0	80	80	100	20	25.00%
179 Advertising- Administration	5,246	4,817	(18)	3,095	5,000	3,900	(1,100)	-22.00%
180 Travel- Staff Travel & Mileage	920	6,615	3,759	1,943	4,900	2,448	(2,452)	-50.04%
181 Travel- Field Trips Expense	0	14	638	889	1,250	994	(256)	-20.48%
182 Contracted Food Service	0	0	0	20	0	25	25	0%
Total 171 Other Purchased Services 500	30,902	34,278	33,587	33,981	51,439	39,317	(12,122)	-23.57%
191 Supplies 600								
192 Classroom Supplies	111,072	140,442	68,149	54,889	59,000	60,000	1,000	1.69%
193 Employee Motivation Supplies	2,668	5,609	13,164	8,121	10,000	8,500	(1,500)	-15.00%
194 Employee Training Supplies	11,417	441	53	0	70	0	(70)	-100.00%
195 Special Ed Supplies	6,313	5,313	5,816	2,271	7,700	5,000	(2,700)	-35.06%
196 Administration Supplies	6,086	17,024	49,925	29,228	38,300	30,000	(8,300)	-21.67%
198 Student Activities	0	0	2,151	2,096	2,000	2,277	277	13.85%
199 Food and Supplies	73,283	146,281	142,040	139,811	155,801	160,095	4,294	2.76%
200 Maintenance Supplies	15,313	11,708	33,944	11,139	15,000	15,000	0	0%
201 Transportation Supplies	0	0	0	50	51	75	24	47.06%
202 Energy-Electricity & Natural Gas	24,897	30,890	38,962	28,957	38,800	39,000	200	0.52%
203 Textbooks & Instructional Software	9,536	3,648	11,900	27,709	28,310	29,655	1,345	4.75%
204 Library Books & Supplies	671	1,083	708	0	800	0	(800)	-100.00%
205 Computer & Tech Supplies	35,071	14,162	19,832	60,952	60,894	20,000	(40,894)	-67.16%
206 Motor Fuel & Oil	0	16	0	50	100	63	(37)	-37.00%
208 Student Motivation	5,163	23,680	9,472	4,445	9,500	5,000	(4,500)	-47.37%
209 Student Programs Supplies	0	498	4,227	182	4,500	225	(4,275)	-95.00%
210 Fund Raising Supplies	0	61	8,973	11,001	12,000	12,000	0	0%
Total 191 Supplies 600	301,490	400,855	409,316	380,902	442,826	386,890	(55,936)	-12.63%
221 Property (Equipment) 700								
226 Equipment- Tech Hardware/Software	0	80,270	105,099	0	0	0	0	0%
229 Equipment- Food Services	5,099	3,973	0	0	0	0	0	0%
Total 221 Property (Equipment) 700	5,099	84,243	105,099	0	0	0	0	0%

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241 Other Objects 800								
242 Dues and Fees	34,983	22,925	25,334	7,903	8,528	8,635	107	1.25%
243 Interest Paid- Loans	404,016	396,799	389,736	383,526	385,000	373,022	(11,978)	-3.11%
244 Principal Paid- Loans	120,000	130,000	135,000	158,800	160,000	166,529	6,529	4.08%
246 Indirect Costs	0	746	0	0	0	0	0	0%
Total 241 Other Objects 800	558,999	550,470	550,070	550,229	553,528	548,186	(5,342)	-0.97%
Total Expense	3,324,110	3,755,912	4,164,079	4,001,970	4,473,020	4,010,633	(462,387)	-10.34%
Total Net Income (Loss)	508,797	97,985	9,891	(878,450)	(188,462)	22,559	211,020	-111.97%