

Pacific Heritage Academy dba Pacific Heritage School
Budgeting Worksheet Next Fiscal Year
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Final Budget	2026 Original Budget @321	\$ Difference	% Change
Net Income (Loss)								
Revenue								
002 Local Revenue								
005 Interest Income	3,867	32,055	52,023	44,133	47,500	48,000	500	1.05%
006 Lunch Fee Student	0	12,293	991	0	0	0	0	0%
007 Lunch Fee Non Students	885	1,993	2,485	2,688	2,688	2,700	12	0.45%
013 Local Donations	10,745	38,000	13,753	59,736	59,736	60,461	725	1.21%
016 Income- Sales & Rentals	620	450	1,050	2,170	2,170	2,200	30	1.38%
017 Sales & Local Income	24,235	42,029	31,601	14,585	15,096	15,100	4	0.03%
Total 002 Local Revenue	40,352	126,820	101,904	123,311	127,190	128,461	1,271	1.00%
021 State Revenue								
022 Regular School Programs K-12	1,100,804	1,178,185	1,260,060	1,269,962	1,385,369	1,452,707	67,338	4.86%
023 Professional Staff	74,007	85,364	73,944	85,950	93,763	0	(93,763)	-100.00%
024 Flexible Allocation	0	0	761	697	760	121,258	120,498	15,852.43%
025 Educator Salary Adjustment	68,834	62,577	203,322	177,711	192,835	222,075	29,240	15.16%
026 Class Size Reduction K-8	111,252	120,213	125,212	121,782	132,853	138,385	5,532	4.16%
028 Charter- Local Replacement	869,722	932,133	937,233	997,311	1,087,976	1,182,728	94,752	8.71%
029 Special Ed Add-on	203,197	189,663	190,825	158,132	172,338	246,384	74,046	42.97%
031 Special Ed Extended/State	7,773	6,345	6,156	5,153	5,623	6,278	655	11.65%
033 Other State Restricted Programs	0	84,626	30,052	35,316	35,316	38,173	2,857	8.09%
034 Enhancement for At-Risk	172,070	204,296	110,766	112,320	121,765	126,642	4,877	4.01%
036 Reading Improvement Program K-3	24,122	17,981	20,983	0	0	0	0	0%
040 School LAND Trust Program	44,197	43,481	47,449	50,252	50,252	54,611	4,359	8.67%
042 Lunch- State Liquor Tax	43,755	34,846	61,153	31,503	54,000	55,000	1,000	1.85%
045 Library Books & Electronic Resources	449	449	0	0	0	0	0	0%
046 Teachers Materials & Supplies	2,296	1,957	2,561	6,500	6,500	6,500	0	0%
047 Other State Revenue	110,067	86,904	187,252	181,492	198,769	139,680	(59,089)	-29.73%
Total 021 State Revenue	2,832,545	3,049,021	3,257,730	3,234,081	3,538,120	3,790,420	252,301	7.13%

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071 Federal Revenue								
072 IDEA B Disabled	76,093	67,075	68,428	61,559	62,282	62,000	(282)	-0.45%
074 National School Lunch Progam	262,447	628	15,659	11,516	15,800	15,000	(800)	-5.06%
078 School Lunch Free / Reduced	0	225,805	204,230	200,537	220,000	224,000	4,000	1.82%
079 Title I Disadvantaged	245,186	139,000	82,707	33,692	81,459	83,000	1,541	1.89%
080 Title II Teacher Improvement	14,156	3,199	19,621	0	13,000	13,000	0	0%
081 Title III ELA	21,136	29,785	46,332	0	10,901	9,000	(1,901)	-17.44%
083 Other USBE CARES Programs	361,981	217,419	244,406	149,851	153,267	0	(153,267)	-100.00%
084 CARES Payroll Protection Program	0	234,704	0	0	0	0	0	0%
Total 071 Federal Revenue	981,000	917,616	681,383	457,155	556,709	406,000	(150,709)	-27.07%
091 Other Revenue								
094 Proceeds from Capital Leases	0	80,514	0	0	0	0	0	0%
Total 091 Other Revenue	0	80,514	0	0	0	0	0	0%
Total Revenue	3,853,897	4,173,970	4,041,016	3,814,547	4,222,019	4,324,881	102,862	2.44%

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Expense								
102 Salaries 100								
103 Wages- Principals & Directors	234,083	287,199	322,802	327,700	338,719	346,391	7,672	2.27%
104 Wages- Instructional Support	10,641	18,280	600	82,111	82,111	129,909	47,798	58.21%
105 Wages- Teachers	979,520	1,184,235	1,280,612	1,181,157	1,186,536	1,130,104	(56,432)	-4.76%
106 Wages- Teachers-Special Ed	115,963	74,012	83,075	84,199	84,199	92,700	8,501	10.10%
107 Wages- Substitute Teacher	20,674	22,946	8,244	36,841	35,000	35,000	0	0%
108 Wages- Student Support Services	96,757	93,448	132,777	121,091	131,000	100,997	(30,003)	-22.90%
109 Wages- Admin Support Staff	118,424	96,989	96,731	80,315	85,000	98,073	13,073	15.38%
110 Wages- Aides & Paraprofessionals	254,523	261,246	265,541	263,756	265,500	245,267	(20,233)	-7.62%
111 Wages- SpEd Aide & Paraprofess	59,860	75,730	99,746	112,765	113,899	148,007	34,108	29.95%
113 Wages- Admin MAINT & OPS	86,209	84,437	86,412	86,655	92,000	72,104	(19,896)	-21.63%
115 Wages- Food Services	82,787	95,228	75,337	80,567	88,000	84,282	(3,718)	-4.23%
Total 102 Salaries 100	2,059,443	2,293,749	2,451,879	2,457,157	2,501,964	2,482,834	(19,130)	-0.76%
121 Benefits 200								
122 Retirement Programs	35,476	31,946	45,245	39,008	43,369	44,760	1,391	3.21%
123 Social Security & Medicare Tax	151,169	169,625	181,386	172,617	176,919	180,357	3,438	1.94%
124 Health Benefits	180,438	211,043	260,175	254,083	283,378	321,961	38,583	13.62%
125 Unemployment Insurance	37,584	2,060	7,683	2,590	2,956	3,377	421	14.24%
126 Other Employee Benefits	0	42,732	2,530	9,085	10,965	12,001	1,036	9.45%
Total 121 Benefits 200	404,666	457,406	497,019	477,384	517,587	562,456	44,869	8.67%
131 Purchased Prof & Tech Services 300								
133 Instructional Services	8,729	29,675	15,918	4,772	8,862	5,272	(3,590)	-40.51%
134 Employee Training & Development	8,188	3,385	894	594	1,415	808	(607)	-42.90%
135 Education Support Services	49,887	63,206	97,332	91,236	91,500	93,000	1,500	1.64%
136 Administrative Support Services	18,919	2,694	0	0	0	0	0	0%
137 Computer and Tech Services	23,423	34,904	42,544	47,410	49,980	50,000	20	0.04%
138 Legal and Accounting	12,490	23,452	22,870	23,706	24,000	26,000	2,000	8.33%
139 Other Purchased Services	5,927	6,265	7,572	5,931	8,000	8,000	0	0%
Total 131 Purchased Prof & Tech Services 300	127,563	163,581	187,130	173,650	183,757	183,080	(677)	-0.37%
151 Purchased Property Services 400								
152 Utilities Expenses	15,578	17,801	29,026	29,910	31,000	32,500	1,500	4.84%
153 Repair & Maint- Comp & Tech	1,483	600	1,483	0	0	0	0	0%
154 Repair & Maint- Facilities & Custodial	56,481	97,646	58,583	37,198	40,000	43,427	3,427	8.57%
156 Out Services- Custodial	0	2,180	0	0	0	0	0	0%
157 Lease- Rent Expense	20,852	33,045	21,964	5,000	5,250	5,000	(250)	-4.76%
Total 151 Purchased Property Services 400	94,394	151,271	111,055	72,108	76,250	80,927	4,677	6.13%

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171 Other Purchased Services 500								
172 Transportation Services	1,304	6,974	11,329	9,342	11,000	11,000	0	0%
173 Insurance Expense	15,856	17,678	14,770	16,130	16,740	17,090	350	2.09%
174 Telephone & Internet	4,194	3,409	2,887	3,508	3,508	3,554	46	1.31%
175 Other Communication Expense	0	0	464	1,080	1,080	1,200	120	11.11%
176 Postage & Mailing Expense	1,037	1,146	1,644	1,543	1,600	1,600	0	0%
178 Copy and Print Services	440	0	80	0	0	100	100	0%
179 Advertising- Administration	4,817	(18)	3,095	1,670	2,000	2,306	306	15.30%
180 Travel- Staff Travel & Mileage	6,615	3,759	2,099	1,517	1,517	2,000	483	31.84%
181 Travel- Field Trips Expense	14	638	889	60	994	1,000	6	0.60%
182 Contracted Food Service	0	0	20	0	25	0	(25)	-100.00%
Total 171 Other Purchased Services 500	34,278	33,587	37,276	34,849	38,464	39,850	1,386	3.60%
191 Supplies 600								
192 Classroom Supplies	140,442	68,149	75,295	103,557	103,647	30,743	(72,904)	-70.34%
193 Employee Motivation Supplies	5,609	13,164	12,772	6,737	6,800	7,181	381	5.60%
194 Employee Training Supplies	441	53	0	0	0	0	0	0%
195 Special Ed Supplies	5,313	5,816	2,217	2,573	5,000	3,926	(1,074)	-21.48%
196 Administration Supplies	17,024	49,925	34,405	26,080	30,000	30,180	180	0.60%
198 Student Activities	0	2,151	2,436	14,019	14,019	14,215	196	1.40%
199 Food and Supplies	146,281	142,040	145,370	145,681	160,095	148,000	(12,095)	-7.55%
200 Maintenance Supplies	11,708	33,944	13,079	11,011	15,000	13,100	(1,900)	-12.67%
201 Transportation Supplies	0	0	50	0	0	0	0	0%
202 Energy-Electricity & Natural Gas	30,890	38,962	27,497	33,838	39,000	35,046	(3,954)	-10.14%
203 Textbooks & Instructional Software	3,648	11,900	22,699	13,388	13,390	14,700	1,310	9.78%
204 Library Books & Supplies	1,083	708	0	0	0	0	0	0%
205 Computer & Tech Supplies	14,162	19,832	33,947	10,415	11,260	6,169	(5,091)	-45.21%
206 Motor Fuel & Oil	16	0	50	0	63	0	(63)	-100.00%
208 Student Motivation	23,680	9,472	6,283	6,963	6,900	7,000	100	1.45%
209 Student Programs Supplies	498	4,227	182	0	0	0	0	0%
210 Fund Raising Supplies	61	8,973	11,001	5,126	7,000	7,000	0	0%
Total 191 Supplies 600	400,855	409,316	387,282	379,388	412,174	317,260	(94,914)	-23.03%
221 Property (Equipment) 700								
226 Equipment- Tech Hardware/Software	80,270	105,099	63,977	33,060	33,061	0	(33,061)	-100.00%
229 Equipment- Food Services	3,973	0	0	0	0	0	0	0%
Total 221 Property (Equipment) 700	84,243	105,099	63,977	33,060	33,061	0	(33,061)	-100.00%

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241 Other Objects 800								
242 Dues and Fees	22,925	25,334	14,001	5,758	6,388	8,408	2,020	31.62%
243 Interest Paid- Loans	396,799	389,736	388,543	379,889	379,889	299,052	(80,837)	-21.28%
244 Principal Paid- Loans	130,000	135,000	156,675	168,012	168,012	252,894	84,882	50.52%
246 Indirect Costs	746	0	0	0	0	0	0	0%
Total 241 Other Objects 800	550,470	550,070	559,220	553,660	554,289	560,354	6,065	1.09%
Total Expense	3,755,912	4,164,079	4,294,839	4,181,255	4,317,546	4,226,761	(90,785)	-2.10%
Total Net Income (Loss)	97,985	9,891	(253,822)	(366,708)	(95,527)	98,120	193,647	-202.72%