

Pacific Heritage Academy dba Pacific Heritage School
Budgeting Worksheet Next Fiscal Year
07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Revised Budget</u>	<u>2022 Original Budget</u>	<u>\$ Difference</u>	<u>% Change</u>
Net Income (Loss)							
Revenue							
002 Local Revenue							
005 Interest Income	8,503	22,467	18,377	4,700	5,000	300	6.38%
006 Lunch Fee Student	105,500	23,199	16,690	945	0	(945)	-100.00%
007 Lunch Fee Non Students	997	2,486	1,741	230	2,500	2,270	986.96%
008 Other Food Related Income	0	4,036	2,000	0	0	0	0%
009 Activities- After School Programs	972	0	0	0	0	0	0%
010 Student Fees- School Programs	39,720	1,414	858	0	0	0	0%
011 Student Fees- Secondary (not K-6)	10,956	7,362	0	0	0	0	0%
013 Local Donations	12,494	10,377	36,273	12,103	18,000	5,897	48.72%
015 PTC Committee Income	0	0	0	145	0	(145)	-100.00%
016 Income- Sales & Rentals	530	1,010	400	0	0	0	0%
017 Sales & Local Income	45,643	38,266	37,979	19,081	27,800	8,719	45.69%
Total 002 Local Revenue	225,315	110,617	114,318	37,204	53,300	16,096	43.26%

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021 State Revenue							
022 Regular School Programs K-12	1,194,582	1,189,265	1,177,152	1,212,097	1,158,050	(54,047)	-4.46%
023 Professional Staff	70,849	69,810	88,286	82,112	78,008	(4,104)	-5.00%
024 Flexible Allocation	4,231	39,138	3,967	0	0	0	0%
025 Educator Salary Adjustment	62,577	67,791	117,331	88,650	76,114	(12,536)	-14.14%
026 Class Size Reduction K-8	123,025	123,217	121,837	120,516	117,198	(3,318)	-2.75%
027 Charter School Administration	40,700	39,600	40,000	0	0	0	0%
028 Charter- Local Replacement	887,260	885,852	936,140	778,848	945,350	166,502	21.38%
029 Special Ed Add-on	146,171	189,618	183,567	191,225	203,197	11,972	6.26%
030 Special Ed Self-Contained	5,077	4,338	1,844	0	0	0	0%
031 Special Ed Extended/State	10,890	7,028	6,949	8,620	7,839	(781)	-9.06%
033 Gifted and Talented Learning	1,807	1,806	16,667	64,252	13,269	(50,983)	-79.35%
034 Enhancement for At-Risk	24,802	42,687	138,748	53,496	79,418	25,922	48.46%
036 Reading Improvement Program K-3	16,942	24,817	31,603	21,593	22,779	1,186	5.49%
038 Beverly Taylor Sorenson Arts	16,393	17,606	0	0	0	0	0%
040 School LAND Trust Program	39,356	43,458	48,752	49,162	44,197	(4,965)	-10.10%
042 Lunch- State Liquor Tax	0	43,982	52,896	35,000	50,000	15,000	42.86%
045 Library Books & Electronic Resources	620	608	582	1,054	512	(542)	-51.42%
046 Teachers Materials & Supplies	1,966	2,301	3,884	2,871	2,870	(1)	-0.03%
047 Other State Revenue	0	0	53,665	76,595	96,626	20,031	26.15%
Total 021 State Revenue	2,647,248	2,792,922	3,023,870	2,786,091	2,895,427	109,336	3.92%

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071 Federal Revenue							
072 IDEA B Disabled	65,150	46,089	96,473	68,675	70,000	1,325	1.93%
074 National School Lunch Program	0	141,952	210,610	160,000	190,154	30,154	18.85%
075 Free & Reduced Lunch	0	26,299	0	0	0	0	0%
077 Breakfast Reimbursement	0	7,711	0	0	0	0	0%
079 Title I Disadvantaged	129,243	124,563	171,364	191,414	192,193	779	0.41%
080 Title II Teacher Improvement	10,637	11,831	14,182	13,713	14,000	287	2.09%
081 Title III ELA	14,306	14,466	12,523	13,308	13,308	0	0%
083 Other USBE CARES Programs	0	0	1,550	138,283	257,588	119,305	86.28%
Total 071 Federal Revenue	219,336	372,911	506,702	585,393	737,243	151,850	25.94%
091 Other Revenue							
092 Proceeds from Bond Issues	7,850,000	0	0	0	0	0	0%
093 Proceeds from Loan Agreements	0	0	0	401,012	0	(401,012)	-100.00%
094 Proceeds from Capital Leases	5,359,256	0	0	0	0	0	0%
096 Insurance Recoveries	0	0	0	1,931	0	(1,931)	-100.00%
Total 091 Other Revenue	13,209,256	0	0	402,943	0	(402,943)	-100.00%
Total Revenue	16,301,155	3,276,450	3,644,890	3,811,631	3,685,970	(125,661)	-3.30%

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Expense							
102 Salaries 100							
103 Wages- Principals & Directors	110,317	144,673	171,070	179,059	186,090	7,031	3.93%
104 Wages- Instructional Support	83,758	2,510	7,714	23,000	120,000	97,000	421.74%
105 Wages- Teachers	909,006	952,458	1,007,680	981,057	944,337	(36,720)	-3.74%
106 Wages- Teachers-Special Ed	83,169	89,901	140,268	66,598	113,573	46,975	70.54%
107 Wages- Substitute Teacher	10,593	12,917	50,464	4,000	5,000	1,000	25.00%
108 Wages- Student Support Services	0	308	0	43,000	77,506	34,506	80.25%
109 Wages- Admin Support Staff	68,162	71,026	98,255	144,333	185,812	41,479	28.74%
110 Wages- Aides & Paraprofessionals	93,213	154,681	134,757	172,890	230,314	57,424	33.21%
111 Wages- SpEd Aide & Paraprofess	139,440	57,309	86,388	105,749	97,776	(7,973)	-7.54%
113 Wages- Admin MAINT & OPS	67,703	72,549	80,141	90,500	81,078	(9,422)	-10.41%
115 Wages- Food Services	69,442	84,150	83,837	62,540	79,838	17,298	27.66%
Total 102 Salaries 100	<u>1,634,803</u>	<u>1,642,482</u>	<u>1,860,574</u>	<u>1,872,726</u>	<u>2,121,324</u>	<u>248,598</u>	<u>13.27%</u>
121 Benefits 200							
122 Retirement Programs	28,113	29,525	38,261	16,880	41,600	24,720	146.45%
123 Social Security & Medicare Tax	119,475	120,478	135,998	126,449	163,663	37,214	29.43%
124 Health Benefits	191,240	215,873	220,994	183,151	187,518	4,367	2.38%
125 Unemployment W/C Insurance	17,246	20,003	15,881	25,645	26,600	955	3.72%
Total 121 Benefits 200	<u>356,074</u>	<u>385,879</u>	<u>411,134</u>	<u>352,125</u>	<u>419,381</u>	<u>67,256</u>	<u>19.10%</u>

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131 Purchased Prof & Tech Services 300							
132 Management & Business Services	87,797	149,082	119,503	22,500	22,500	0	0%
133 Instructional Services	25,365	13,635	18,855	20,246	17,246	(3,000)	-14.82%
134 Employee Training & Development	6,453	15,222	17,048	1,562	1,230	(332)	-21.25%
135 Education Support Services	68,085	78,712	57,297	86,086	65,000	(21,086)	-24.49%
136 Administrative Support Services	32,526	50	0	10,000	10,000	0	0%
137 Computer and Tech Services	22,151	23,421	22,551	34,040	31,040	(3,000)	-8.81%
138 Legal and Accounting	9,197	9,351	9,530	10,000	12,300	2,300	23.00%
139 Other Purchased Services	31,670	8,643	13,864	7,863	7,858	(5)	-0.06%
Total 131 Purchased Prof & Tech Services 300	283,244	298,116	258,648	192,297	167,174	(25,123)	-13.06%
151 Purchased Property Services 400							
152 Utilities Expenses	11,536	15,669	15,481	19,300	19,300	0	0%
153 Repair & Maint- Comp & Tech	0	0	0	10,825	0	(10,825)	-100.00%
154 Repair & Maint- Facilities & Custodial	41,510	37,229	48,320	32,000	29,000	(3,000)	-9.38%
155 Repair & Maintenance- Transportation	6	0	0	0	0	0	0%
156 Out Services- Custodial	264	1,040	145	60	60	0	0%
157 Lease- Rent Expense	15,652	22,098	17,442	19,000	19,700	700	3.68%
Total 151 Purchased Property Services 400	68,968	76,036	81,388	81,185	68,060	(13,125)	-16.17%
171 Other Purchased Services 500							
172 Transportation Services	6,128	5,020	1,678	0	3,000	3,000	0%
173 Insurance Expense	14,507	14,717	15,143	17,600	17,600	0	0%
174 Telephone & Internet	7,819	4,330	5,072	5,000	5,000	0	0%
175 Other Communication Expense	0	0	0	700	0	(700)	-100.00%
176 Postage & Mailing Expense	2,774	2,342	2,054	3,000	2,000	(1,000)	-33.33%
178 Copy and Print Services	62	779	432	2,000	2,000	0	0%
179 Advertising- Administration	665	125	317	7,000	9,000	2,000	28.57%
180 Travel- Staff Travel & Mileage	20,517	3,112	0	920	0	(920)	-100.00%
181 Travel- Field Trips Expense	46,772	3,305	43	0	700	700	0%
182 Contracted Food Service	899	0	0	0	0	0	0%
Total 171 Other Purchased Services 500	100,143	33,730	24,739	36,220	39,300	3,080	8.50%

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191 Supplies 600							
192 Classroom Supplies	22,410	31,137	53,542	128,134	52,582	(75,552)	-58.96%
193 Employee Motivation Supplies	5,584	1,571	2,934	2,800	5,000	2,200	78.57%
194 Employee Training Supplies	170	205	19	11,500	11,500	0	0%
195 Special Ed Supplies	1,405	22,777	1,030	6,315	620	(5,695)	-90.18%
196 Administration Supplies	25,044	31,248	26,138	7,540	5,340	(2,200)	-29.18%
198 Vending Machines	8,542	2,907	0	0	0	0	0%
199 Food and Supplies	81,443	117,553	115,008	75,000	127,000	52,000	69.33%
200 Maintenance Supplies	13,082	13,281	14,954	15,500	12,000	(3,500)	-22.58%
202 Energy-Electricity & Natural Gas	34,096	32,252	29,393	25,500	32,000	6,500	25.49%
203 Textbooks & Instructional Software	16,023	58	5,446	9,536	9,536	0	0%
204 Library Books & Supplies	775	0	1,596	750	600	(150)	-20.00%
205 Computer & Tech Supplies	33,471	44,507	27,544	37,752	24,127	(13,625)	-36.09%
206 Motor Fuel & Oil	0	0	5	0	0	0	0%
207 PTC Committee Supplies	0	0	0	0	500	500	0%
208 Student Motivation	581	1,587	4,076	6,000	5,200	(800)	-13.33%
209 Student Programs Supplies	81	3,137	240	0	0	0	0%
210 Fund Raising Supplies	0	150	330	0	0	0	0%
Total 191 Supplies 600	242,707	302,370	282,255	326,327	286,005	(40,322)	-12.36%
221 Property (Equipment) 700							
223 Buildings	6,891,360	0	0	0	0	0	0%
226 Equipment- Tech Hardware/Software	281	0	0	0	0	0	0%
229 Equipment- Food Services	5,909	0	0	0	0	0	0%
Total 221 Property (Equipment) 700	6,897,550	0	0	0	0	0	0%

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241 Other Objects 800							
242 Dues and Fees	2,637	3,516	9,818	35,947	4,200	(31,747)	-88.32%
243 Interest Paid- Loans	322,978	420,721	411,809	404,016	394,585	(9,431)	-2.33%
244 Principal Paid- Loans	5,369,530	105,000	115,000	120,000	130,000	10,000	8.33%
245 Other Debt Service Fees	429,132	0	0	750	0	(750)	-100.00%
Total 241 Other Objects 800	6,124,277	529,237	536,627	560,713	528,785	(31,928)	-5.69%
Total Expense	15,707,766	3,267,850	3,455,365	3,421,593	3,630,029	208,436	6.09%
Total Net Income (Loss)	593,389	8,600	189,525	390,038	55,941	(334,097)	-85.66%