

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

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Revised Budget	2024 Original Budget	\$ Difference	% Change
Net Income (Loss)								
Revenue								
002 Local Revenue								
005 Interest Income	18,377	4,592	3,867	27,224	29,500	29,500	0	0%
006 Lunch Fee Student	16,690	1,165	0	11,481	12,000	13,500	1,500	12.50%
007 Lunch Fee Non Students	1,741	222	885	1,760	1,800	2,035	235	13.06%
008 Other Food Related Income	2,000	0	0	0	0	0	0	0%
010 Student Fees- School Programs	858	0	0	0	0	0	0	0%
013 Local Donations	36,274	11,790	10,745	33,949	34,100	35,000	900	2.64%
016 Income- Sales & Rentals	400	0	620	450	450	450	0	0%
017 Sales & Local Income	37,979	19,453	24,235	37,101	37,350	38,950	1,600	4.28%
Total 002 Local Revenue	114,319	37,221	40,352	111,966	115,200	119,435	4,235	3.68%

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

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Revised Budget	2024 Original Budget	\$ Difference	% Change
021 State Revenue								
022 Regular School Programs K-12	1,177,152	1,212,097	1,100,804	1,081,375	1,178,185	1,280,028	101,843	8.64%
023 Professional Staff	88,286	82,112	74,007	78,250	85,364	112,787	27,423	32.13%
024 Flexible Allocation	3,967	0	0	0	0	805	805	0%
025 Educator Salary Adjustment	117,331	88,650	68,834	57,623	62,577	128,414	65,838	105.21%
026 Class Size Reduction K-8	121,837	120,516	111,252	110,204	120,247	126,294	6,046	5.03%
027 Charter School Administration	40,000	0	0	0	0	0	0	0%
028 Charter- Local Replacement	936,140	778,848	869,722	854,511	932,133	990,569	58,436	6.27%
029 Special Ed Add-on	183,567	191,225	203,197	175,430	189,663	185,668	(3,996)	-2.11%
030 Special Ed Self-Contained	1,844	0	0	0	0	0	0	0%
031 Special Ed Extended/State	6,949	7,941	7,773	5,816	9,503	9,314	(189)	-1.98%
033 Other State Restricted Programs	16,667	64,094	0	84,626	84,626	84,627	1	0%
034 Enhancement for At-Risk	138,748	53,496	172,070	187,271	206,948	241,168	34,220	16.54%
036 Reading Improvement Program K-3	31,602	21,593	24,122	16,514	18,358	21,893	3,535	19.25%
038 Beverly Taylor Sorenson Arts	0	0	0	0	0	4,300	4,300	0%
040 School LAND Trust Program	48,752	49,162	44,197	43,481	43,481	47,449	3,968	9.12%
042 Lunch- State Liquor Tax	52,896	31,561	43,755	29,346	50,000	52,000	2,000	4.00%
045 Library Books & Electronic Resources	582	512	449	412	449	449	0	0%
046 Teachers Materials & Supplies	3,884	2,871	2,296	1,957	1,957	1,957	0	0.02%
047 Other State Revenue	53,664	84,361	110,067	71,668	104,243	148,935	44,692	42.87%
Total 021 State Revenue	3,023,872	2,789,040	2,832,545	2,798,483	3,087,734	3,436,656	348,922	11.30%



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

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Revised Budget	2024 Original Budget	\$ Difference	% Change
071 Federal Revenue								
072 IDEA B Disabled	96,473	70,744	76,093	67,075	68,008	68,746	738	1.08%
074 National School Lunch Progam	210,610	166,686	262,447	628	628	0	(628)	-100.00%
078 School Lunch Free / Reduced	0	0	0	174,427	195,000	214,500	19,500	10.00%
079 Title I Disadvantaged	171,364	201,015	245,186	99,248	174,097	174,097	0	0%
080 Title II Teacher Improvement	14,182	13,713	14,156	0	14,499	9,950	(4,549)	-31.37%
081 Title III ELA	12,523	13,308	21,136	5,861	21,136	21,136	0	0%
083 Other USBE CARES Programs	1,550	138,236	361,981	0	259,648	232,000	(27,648)	-10.65%
Total 071 Federal Revenue	506,703	603,702	981,000	347,238	733,016	720,429	(12,587)	-1.72%
091 Other Revenue								
093 Proceeds from Loan Agreements	0	401,012	0	0	0	0	0	0%
096 Insurance Recoveries	0	1,931	0	0	0	0	0	0%
Total 091 Other Revenue	0	402,943	0	0	0	0	0	0%
Total Revenue	3,644,893	3,832,906	3,853,897	3,257,688	3,935,950	4,276,520	340,570	8.65%

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

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Revised Budget	2024 Original Budget	\$ Difference	% Change
Expense								
102 Salaries 100								
103 Wages- Principals & Directors	171,070	178,558	179,993	193,811	212,000	229,521	17,521	8.26%
104 Wages- Instructional Support	7,714	23,528	10,641	9,840	9,840	0	(9,840)	-100.00%
105 Wages- Teachers	1,007,680	887,859	979,520	1,121,524	1,125,864	1,080,726	(45,138)	-4.01%
106 Wages- Teachers-Special Ed	140,268	61,799	115,963	123,309	131,151	147,633	16,482	12.57%
107 Wages- Substitute Teacher	50,464	4,118	20,674	22,946	22,947	23,000	53	0.23%
108 Wages- Student Support Services	0	43,741	96,757	88,720	93,652	64,010	(29,642)	-31.65%
109 Wages- Admin Support Staff	98,254	143,735	172,514	160,523	175,408	194,974	19,566	11.15%
110 Wages- Aides & Paraprofessionals	134,757	183,900	254,523	242,829	248,916	389,632	140,716	56.53%
111 Wages- SpEd Aide & Paraprofess	86,388	104,846	59,860	75,994	75,994	113,888	37,894	49.86%
113 Wages- Admin MAINT & OPS	80,142	91,149	86,209	76,804	82,060	77,620	(4,440)	-5.41%
115 Wages- Food Services	83,837	66,535	82,787	88,821	93,867	104,010	10,143	10.81%
Total 102 Salaries 100	1,860,574	1,789,766	2,059,443	2,205,120	2,271,699	2,425,014	153,315	6.75%
121 Benefits 200								
122 Retirement Programs	38,258	33,007	35,476	29,683	33,500	36,480	2,980	8.90%
123 Social Security & Medicare Tax	136,000	130,386	151,169	156,170	176,027	187,500	11,473	6.52%
124 Health Benefits	220,993	193,408	180,438	183,913	206,000	222,200	16,200	7.86%
125 Unemployment Insurance	15,880	26,646	37,584	27,744	28,500	30,050	1,550	5.44%
126 Other Employee Benefits	0	0	0	14,022	20,000	21,000	1,000	5.00%
Total 121 Benefits 200	411,131	383,446	404,666	411,532	464,027	497,230	33,203	7.16%



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

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Revised Budget	2024 Original Budget	\$ Difference	% Change
131 Purchased Prof & Tech Services 300								
132 Management & Business Services	119,503	21,900	0	0	0	0	0	0%
133 Instructional Services	18,855	16,749	8,729	20,844	21,000	24,043	3,043	14.49%
134 Employee Training & Development	17,048	332	8,188	5,386	5,580	6,580	1,000	17.92%
135 Education Support Services	57,297	75,576	49,887	61,971	62,820	65,750	2,930	4.66%
136 Administrative Support Services	0	10,196	18,919	4,457	4,457	4,500	43	0.96%
137 Computer and Tech Services	22,551	30,593	23,423	34,904	38,000	39,000	1,000	2.63%
138 Legal and Accounting	9,530	9,900	12,490	23,452	23,452	15,800	(7,652)	-32.63%
139 Other Purchased Services	13,863	4,410	5,927	6,081	11,574	3,900	(7,674)	-66.30%
Total 131 Purchased Prof & Tech Services 300	258,647	169,656	127,563	157,095	166,883	159,573	(7,310)	-4.38%
151 Purchased Property Services 400								
152 Utilities Expenses	15,481	21,567	15,578	15,959	17,293	17,500	207	1.20%
153 Repair & Maint- Comp & Tech	0	10,825	1,483	470	500	500	0	0%
154 Repair & Maint- Facilities & Custodial	48,320	32,345	56,481	87,853	85,000	90,000	5,000	5.88%
156 Out Services- Custodial	145	0	0	2,180	2,200	0	(2,200)	-100.00%
157 Lease- Rent Expense	17,441	20,013	20,852	31,156	33,382	23,520	(9,862)	-29.54%
Total 151 Purchased Property Services 400	81,387	84,751	94,394	137,619	138,375	131,520	(6,855)	-4.95%
171 Other Purchased Services 500								
172 Transportation Services	1,678	0	1,304	6,974	6,974	7,300	326	4.67%
173 Insurance Expense	15,143	16,815	15,856	17,678	19,400	19,400	0	0%
174 Telephone & Internet	5,072	4,088	4,194	3,409	3,450	3,600	150	4.35%
175 Other Communication Expense	0	576	0	0	0	0	0	0%
176 Postage & Mailing Expense	2,054	1,333	1,037	1,146	1,200	1,200	0	0%
178 Copy and Print Services	432	1,925	440	0	0	0	0	0%
179 Advertising- Administration	317	5,246	4,817	(18)	0	2,000	2,000	0%
180 Travel- Staff Travel & Mileage	0	920	6,615	3,509	4,802	4,900	98	2.04%
181 Travel- Field Trips Expense	43	0	14	638	750	750	0	0%
Total 171 Other Purchased Services 500	24,739	30,902	34,278	33,337	36,576	39,150	2,574	7.04%

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

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Revised Budget	2024 Original Budget	\$ Difference	% Change
191 Supplies 600								
192 Classroom Supplies	53,541	111,072	140,442	48,877	54,049	59,488	5,439	10.06%
193 Employee Motivation Supplies	2,934	2,668	5,609	22,006	22,006	22,100	94	0.43%
194 Employee Training Supplies	19	11,417	441	53	70	70	0	0%
195 Special Ed Supplies	1,030	6,313	5,313	7,450	7,481	7,700	219	2.93%
196 Administration Supplies	26,138	6,086	17,024	46,108	46,299	46,500	201	0.43%
198 Vending Machines	0	0	0	1,425	1,427	1,500	73	5.12%
199 Food and Supplies	115,008	73,283	146,281	137,924	141,000	155,801	14,801	10.50%
200 Maintenance Supplies	14,954	15,313	11,708	31,247	32,000	34,000	2,000	6.25%
202 Energy-Electricity & Natural Gas	29,393	24,897	30,890	34,470	37,500	38,800	1,300	3.47%
203 Textbooks & Instructional Software	5,446	9,536	3,648	11,900	11,900	4,500	(7,400)	-62.18%
204 Library Books & Supplies	1,596	671	1,083	708	731	800	69	9.44%
205 Computer & Tech Supplies	27,543	35,071	14,162	19,556	20,138	21,150	1,012	5.03%
206 Motor Fuel & Oil	5	0	16	0	0	0	0	0%
208 Student Motivation	4,076	5,163	23,680	9,472	9,500	9,500	0	0%
209 Student Programs Supplies	240	0	498	4,405	4,405	4,500	95	2.16%
210 Fund Raising Supplies	330	0	61	8,973	9,000	9,200	200	2.22%
Total 191 Supplies 600	282,253	301,490	400,855	384,573	397,506	415,609	18,103	4.55%
221 Property (Equipment) 700								
226 Equipment- Tech Hardware/Software	0	0	80,270	24,585	24,585	0	(24,585)	-100.00%
229 Equipment- Food Services	0	5,099	3,973	0	0	0	0	0%
Total 221 Property (Equipment) 700	0	5,099	84,243	24,585	24,585	0	(24,585)	-100.00%



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

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Revised Budget	2024 Original Budget	\$ Difference	% Change
241 Other Objects 800								
242 Dues and Fees	9,817	34,983	22,925	5,256	5,285	5,480	195	3.69%
243 Interest Paid- Loans	411,809	404,016	396,799	389,736	389,736	380,143	(9,594)	-2.46%
244 Principal Paid- Loans	115,000	120,000	130,000	135,000	135,000	145,000	10,000	7.41%
246 Indirect Costs	0	0	746	0	0	0	0	0%
Total 241 Other Objects 800	536,626	558,999	550,470	529,992	530,021	530,623	602	0.11%
Total Expense	3,455,357	3,324,110	3,755,912	3,883,853	4,029,672	4,198,718	169,046	4.20%
Total Net Income (Loss)	189,536	508,797	97,985	(626,165)	(93,722)	77,802	171,524	-183.01%