

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 Final Budget	2025 Original Budget	\$ Difference	% Change
Net Income (Loss)								
Revenue								
002 Local Revenue								
005 Interest Income	4,592	3,867	32,055	47,615	51,500	51,500	0	0%
006 Lunch Fee Student	1,165	0	12,293	991	1,000	1,100	100	10.00%
007 Lunch Fee Non Students	222	885	1,993	2,020	2,035	2,200	165	8.11%
013 Local Donations	11,790	10,745	38,000	13,753	14,010	14,500	490	3.50%
016 Income- Sales & Rentals	0	620	450	1,000	1,000	1,000	0	0%
017 Sales & Local Income	19,453	24,235	42,029	31,610	38,950	39,350	400	1.03%
Total 002 Local Revenue	37,221	40,352	126,820	96,990	108,495	109,650	1,155	1.06%
021 State Revenue								
022 Regular School Programs K-12	1,212,097	1,100,804	1,178,185	1,155,887	1,260,060	1,416,385	156,324	12.41%
023 Professional Staff	82,112	74,007	85,364	69,400	73,944	74,679	735	0.99%
024 Flexible Allocation	0	0	0	699	761	733	(27)	-3.61%
025 Educator Salary Adjustment	88,650	68,834	62,577	186,379	203,322	215,522	12,199	6.00%
026 Class Size Reduction K-8	120,516	111,252	120,213	114,823	125,212	126,067	855	0.68%
028 Charter- Local Replacement	778,848	869,722	932,133	861,353	937,233	998,417	61,184	6.53%
029 Special Ed Add-on	191,225	203,197	189,663	174,922	190,825	179,253	(11,571)	-6.06%
031 Special Ed Extended/State	7,941	7,773	6,345	5,643	6,156	5,636	(520)	-8.44%
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	103,109	110,766	138,617	27,851	25.14%
036 Reading Improvement Program K-3	21,593	24,122	17,981	19,289	22,252	0	(22,252)	-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	48,546	52,000	54,000	2,000	3.85%
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	110,385	242,335	123,936	(118,399)	-48.86%
Total 021 State Revenue	2,789,040	2,832,545	3,049,021	2,930,496	3,359,659	3,425,303	65,644	1.95%

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071 Federal Revenue								
072 IDEA B Disabled	70,744	76,093	67,075	68,428	74,428	70,000	(4,428)	-5.95%
074 National School Lunch Program	166,686	262,447	628	13,954	15,653	15,800	147	0.94%
078 School Lunch Free / Reduced	0	0	225,805	180,737	214,500	220,000	5,500	2.56%
079 Title I Disadvantaged	201,015	245,186	139,000	57,523	82,472	81,459	(1,013)	-1.23%
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	11,762	46,526	27,000	(19,526)	-41.97%
083 Other USBE CARES Programs	138,236	361,981	217,419	63,499	359,078	140,000	(219,078)	-61.01%
084 CARES Payroll Protection Program	0	0	234,704	0	0	0	0	0%
Total 071 Federal Revenue	603,702	981,000	917,616	395,903	802,607	567,259	(235,348)	-29.32%
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	3,423,389	4,270,761	4,102,212	(168,548)	-3.95%

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Expense	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Final Budget	2025 Original Budget	\$ Difference	% Change
102 Salaries 100								
103 Wages- Principals & Directors	178,558	179,993	210,699	222,088	229,521	245,587	16,066	7.00%
104 Wages- Instructional Support	23,528	10,641	18,280	600	600	0	(600)	-100.00%
105 Wages- Teachers	887,859	979,520	1,184,735	1,313,556	1,344,348	967,334	(377,014)	-28.04%
106 Wages- Teachers-Special Ed	61,799	115,963	74,012	83,075	88,000	144,093	56,093	63.74%
107 Wages- Substitute Teacher	4,118	20,674	22,946	8,244	9,000	9,000	0	0%
108 Wages- Student Support Services	43,741	96,757	93,448	133,782	138,212	155,263	17,051	12.34%
109 Wages- Admin Support Staff	143,735	172,514	172,989	179,245	189,674	218,887	29,213	15.40%
110 Wages- Aides & Paraprofessionals	183,900	254,523	261,246	239,619	264,700	363,013	98,313	37.14%
111 Wages- SpEd Aide & Paraprofess	104,846	59,860	75,730	114,617	120,561	33,852	(86,709)	-71.92%
113 Wages- Admin MAINT & OPS	91,149	86,209	84,437	83,145	87,500	72,962	(14,538)	-16.61%
115 Wages- Food Services	66,535	82,787	95,228	70,561	80,000	88,000	8,000	10.00%
Total 102 Salaries 100	1,789,766	2,059,443	2,293,749	2,448,532	2,552,116	2,297,991	(254,125)	-9.96%
121 Benefits 200								
122 Retirement Programs	33,007	35,476	31,946	43,645	46,880	43,417	(3,463)	-7.39%
123 Social Security & Medicare Tax	130,386	151,169	169,625	174,228	186,000	177,203	(8,797)	-4.73%
124 Health Benefits	193,408	180,438	211,043	194,919	218,000	221,376	3,376	1.55%
125 Unemployment Insurance	26,646	37,584	2,060	2,716	3,200	2,960	(240)	-7.50%
126 Other Employee Benefits	0	0	42,732	41,391	44,800	42,321	(2,479)	-5.53%
Total 121 Benefits 200	383,446	404,666	457,406	456,898	498,880	487,277	(11,603)	-2.33%
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	15,918	18,760	15,442	(3,318)	-17.69%
134 Employee Training & Development	332	8,188	3,385	894	2,080	6,415	4,335	208.41%
135 Education Support Services	75,576	49,887	63,206	82,107	88,750	75,000	(13,750)	-15.49%
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	35,362	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	7,373	12,600	8,000	(4,600)	-36.51%
Total 131 Purchased Prof & Tech Services 300	169,656	127,563	163,581	164,524	224,060	170,857	(53,203)	-23.74%
151 Purchased Property Services 400								
152 Utilities Expenses	21,567	15,578	17,801	25,414	27,000	28,000	1,000	3.70%
153 Repair & Maint- Comp & Tech	10,825	1,483	600	1,483	2,000	2,000	0	0%
154 Repair & Maint- Facilities & Custodial	32,345	56,481	97,646	57,317	60,000	57,500	(2,500)	-4.17%
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	23,520	20,250	(3,270)	-13.90%
Total 151 Purchased Property Services 400	84,751	94,394	151,271	104,376	112,520	107,750	(4,770)	-4.24%

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171 Other Purchased Services 500								
172 Transportation Services	0	1,304	6,974	9,625	15,300	11,000	(4,300)	-28.10%
173 Insurance Expense	16,815	15,856	17,678	14,770	15,385	15,450	65	0.42%
174 Telephone & Internet	4,088	4,194	3,409	2,653	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	1,562	2,900	1,400	(1,500)	-51.72%
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	8,100	3,900	(4,200)	-51.85%
180 Travel- Staff Travel & Mileage	920	6,615	3,759	2,099	2,452	2,448	(4)	-0.16%
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	35,256	49,567	39,317	(10,250)	-20.68%
191 Supplies 600								
192 Classroom Supplies	111,072	140,442	68,149	69,177	72,320	60,000	(12,320)	-17.04%
193 Employee Motivation Supplies	2,668	5,609	13,164	8,028	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	2,600	5,000	2,400	92.31%
196 Administration Supplies	6,086	17,024	49,925	32,525	37,050	30,000	(7,050)	-19.03%
198 Student Activities	0	0	2,151	2,096	2,100	2,277	177	8.43%
199 Food and Supplies	73,283	146,281	142,040	142,260	157,301	160,095	2,794	1.78%
200 Maintenance Supplies	15,313	11,708	33,944	11,193	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	25,065	29,800	39,000	9,200	30.87%
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	0	0	0	0%
205 Computer & Tech Supplies	35,071	14,162	19,832	60,970	61,853	20,000	(41,853)	-67.67%
206 Motor Fuel & Oil	0	16	0	50	100	63	(37)	-37.00%
208 Student Motivation	5,163	23,680	9,472	6,001	7,000	5,000	(2,000)	-28.57%
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	398,577	440,055	386,890	(53,165)	-12.08%
221 Property (Equipment) 700								
226 Equipment- Tech Hardware/Software	0	80,270	105,099	12,000	12,000	0	(12,000)	-100.00%
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	12,000	12,000	0	(12,000)	-100.00%

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241 Other Objects 800								
242 Dues and Fees	34,983	22,925	25,334	7,903	9,448	8,635	(813)	-8.60%
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	160,502	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	551,931	554,448	548,186	(6,262)	-1.13%
Total Expense	3,324,110	3,755,912	4,164,079	4,172,094	4,443,646	4,038,268	(405,378)	-9.12%
Total Net Income (Loss)	508,797	97,985	9,891	(748,706)	(172,885)	63,945	236,830	-136.99%