

Pacific Heritage Academy dba Pacific Heritage School
Budgeting Worksheet Next Fiscal Year
07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2026 Final Budget	2027 Original Budget @342	\$ Difference	% Change
Net Income (Loss)								
Revenue								
002 Local Revenue								
005 Interest Income	32,055	52,023	47,860	34,666	48,000	36,000	(12,000)	-25.00%
006 Lunch Fee Student	12,293	991	0	(18)	0	0	0	0%
007 Lunch Fee Non Students	1,993	2,485	3,362	2,464	2,700	2,808	108	4.00%
013 Local Donations	38,000	13,753	59,780	25,441	26,461	26,479	18	0.07%
016 Income- Sales & Rentals	450	1,050	2,170	5,988	6,000	6,000	0	0%
017 Sales & Local Income	42,029	31,601	14,633	12,881	15,100	15,704	604	4.00%
Total 002 Local Revenue	126,820	101,904	127,805	81,420	98,261	86,991	(11,270)	-11.47%
021 State Revenue								
022 Regular School Programs K-12	1,178,185	1,260,060	1,385,369	1,323,216	1,583,077	1,646,349	63,272	4.00%
023 Professional Staff	85,364	73,944	93,763	0	0	0	0	0%
024 Flexible Allocation	0	761	796	107,692	121,258	134,386	13,128	10.83%
025 Educator Salary Adjustment	62,577	203,322	192,835	164,996	195,320	201,180	5,860	3.00%
026 Class Size Reduction K-8	120,213	125,212	132,853	127,784	153,341	160,245	6,904	4.50%
028 Charter- Local Replacement	932,133	937,233	1,087,976	1,076,307	1,291,568	1,350,308	58,740	4.55%
029 Special Ed Add-on	189,663	190,825	172,337	187,330	222,397	227,048	4,651	2.09%
031 Special Ed Extended/State	6,345	6,156	5,621	5,232	6,278	6,734	456	7.26%
033 Other State Restricted Programs	84,626	30,052	35,316	33,347	33,347	33,588	241	0.72%
034 Enhancement for At-Risk	204,296	110,766	121,765	100,908	120,472	144,883	24,411	20.26%
036 Reading Improvement Program K-3	17,981	20,983	0	13,003	15,604	15,639	35	0.23%
040 School LAND Trust Program	43,481	47,449	50,252	54,611	54,611	69,183	14,572	26.68%
042 Lunch- State Liquor Tax	34,846	61,153	49,850	30,078	55,000	57,200	2,200	4.00%
045 Library Books & Electronic Resources	449	0	0	0	0	0	0	0%
046 Teachers Materials & Supplies	1,957	2,561	6,500	5,750	6,500	5,750	(750)	-11.54%
047 Other State Revenue	86,904	187,252	208,414	138,910	189,777	149,734	(40,043)	-21.10%
Total 021 State Revenue	3,049,021	3,257,730	3,543,649	3,369,163	4,048,550	4,202,227	153,677	3.80%

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071 Federal Revenue								
072 IDEA B Disabled	67,075	68,428	61,559	58,499	64,042	66,604	2,562	4.00%
074 National School Lunch Progam	628	15,659	12,560	6,474	6,500	15,600	9,100	140.00%
078 School Lunch Free / Reduced	225,805	204,230	225,883	192,991	224,000	204,360	(19,640)	-8.77%
079 Title I Disadvantaged	139,000	82,707	76,225	5,599	83,000	84,000	1,000	1.20%
080 Title II Teacher Improvement	3,199	19,621	0	0	13,000	13,520	520	4.00%
081 Title III ELA	29,785	46,332	10,901	0	9,000	9,360	360	4.00%
083 Other USBE CARES Programs	217,419	244,406	149,851	0	0	0	0	0%
084 CARES Payroll Protection Program	234,704	0	0	0	0	0	0	0%
Total 071 Federal Revenue	917,616	681,383	536,978	263,564	399,542	393,444	(6,098)	-1.53%
091 Other Revenue								
094 Proceeds from Capital Leases	80,514	0	0	0	0	0	0	0%
Total 091 Other Revenue	80,514	0	0	0	0	0	0	0%
Total Revenue	4,173,970	4,041,016	4,208,432	3,714,147	4,546,353	4,682,662	136,309	3.00%

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Expense								
102 Salaries 100								
103 Wages- Principals & Directors	287,199	322,802	339,933	267,228	346,391	360,247	13,856	4.00%
104 Wages- Instructional Support	18,280	600	74,111	76,996	129,909	135,105	5,196	4.00%
105 Wages- Teachers	1,184,235	1,280,612	1,153,636	1,238,012	1,239,823	1,289,415	49,592	4.00%
106 Wages- Teachers-Special Ed	74,012	83,075	84,199	85,955	92,700	96,408	3,708	4.00%
107 Wages- Substitute Teacher	22,946	8,244	36,841	30,252	35,000	36,400	1,400	4.00%
108 Wages- Student Support Services	93,448	132,777	125,938	129,174	124,758	105,038	(19,720)	-15.81%
109 Wages- Admin Support Staff	96,989	96,731	84,571	87,434	98,073	101,996	3,923	4.00%
110 Wages- Aides & Paraprofessionals	261,246	265,541	280,259	210,990	245,267	255,078	9,811	4.00%
111 Wages- SpEd Aide & Paraprofess	75,730	99,746	97,486	100,320	148,007	153,927	5,920	4.00%
113 Wages- Admin MAINT & OPS	84,437	86,412	89,997	82,997	87,000	90,500	3,500	4.02%
115 Wages- Food Services	95,228	75,337	82,541	86,491	94,000	87,653	(6,347)	-6.75%
Total 102 Salaries 100	2,293,749	2,451,879	2,449,512	2,395,847	2,640,928	2,711,767	70,839	2.68%
121 Benefits 200								
122 Retirement Programs	31,946	45,245	40,474	38,146	44,860	46,549	1,689	3.77%
123 Social Security & Medicare Tax	169,625	181,386	178,224	156,160	179,637	187,571	7,934	4.42%
124 Health Benefits	211,043	260,175	300,600	254,838	324,388	336,048	11,660	3.59%
125 Unemployment Insurance	2,060	7,683	3,215	3,353	3,892	4,048	156	4.01%
126 Other Employee Benefits	42,732	2,530	9,085	5,403	12,001	12,481	480	4.00%
Total 121 Benefits 200	457,406	497,019	531,599	457,900	564,778	586,697	21,919	3.88%
131 Purchased Prof & Tech Services 300								
133 Instructional Services	29,675	15,918	10,120	48,618	51,100	43,580	(7,520)	-14.72%
134 Employee Training & Development	3,385	894	1,422	1,386	2,308	2,400	92	3.99%
135 Education Support Services	63,206	97,332	91,673	92,418	93,000	96,720	3,720	4.00%
136 Administrative Support Services	2,694	0	0	0	0	0	0	0%
137 Computer and Tech Services	34,904	42,544	54,918	40,932	50,000	52,000	2,000	4.00%
138 Legal and Accounting	23,452	22,870	23,706	19,131	26,000	27,040	1,040	4.00%
139 Other Purchased Services	6,265	7,572	6,044	16,841	18,000	18,160	160	0.89%
Total 131 Purchased Prof & Tech Services 300	163,581	187,130	187,883	219,326	240,408	239,900	(508)	-0.21%
151 Purchased Property Services 400								
152 Utilities Expenses	17,801	29,026	34,095	29,844	32,500	33,800	1,300	4.00%
153 Repair & Maint- Comp & Tech	600	1,483	0	0	0	0	0	0%
154 Repair & Maint- Facilities & Custodial	97,646	58,583	37,628	28,978	43,427	45,164	1,737	4.00%
156 Out Services- Custodial	2,180	0	0	0	0	0	0	0%
157 Lease- Rent Expense	33,045	21,964	5,000	3,700	5,000	5,200	200	4.00%
Total 151 Purchased Property Services 400	151,271	111,055	76,723	62,522	80,927	84,164	3,237	4.00%

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171 Other Purchased Services 500								
172 Transportation Services	6,974	11,329	9,342	9,565	11,000	11,440	440	4.00%
173 Insurance Expense	17,678	14,770	16,130	15,200	17,090	17,774	684	4.00%
174 Telephone & Internet	3,409	2,887	3,807	3,382	3,554	3,696	142	4.00%
175 Other Communication Expense	0	464	0	0	1,200	1,248	48	4.00%
176 Postage & Mailing Expense	1,146	1,644	1,597	1,413	1,600	1,664	64	4.00%
178 Copy and Print Services	0	80	0	0	100	104	4	4.00%
179 Advertising- Administration	(18)	3,095	2,749	298	2,306	2,398	92	3.99%
180 Travel- Staff Travel & Mileage	3,759	2,099	1,517	0	2,000	2,080	80	4.00%
181 Travel- Field Trips Expense	638	889	60	0	1,000	1,040	40	4.00%
182 Contracted Food Service	0	20	0	0	0	0	0	0%
Total 171 Other Purchased Services 500	33,587	37,276	35,203	29,859	39,850	41,444	1,594	4.00%
191 Supplies 600								
192 Classroom Supplies	68,149	75,295	104,030	20,900	30,743	31,973	1,230	4.00%
193 Employee Motivation Supplies	13,164	12,772	6,798	5,263	7,181	7,468	287	4.00%
194 Employee Training Supplies	53	0	0	0	0	0	0	0%
195 Special Ed Supplies	5,816	2,217	2,573	2,484	3,926	4,083	157	4.00%
196 Administration Supplies	49,925	34,405	31,161	27,989	30,180	31,387	1,207	4.00%
198 Student Activities	2,151	2,436	14,019	992	14,215	14,784	569	4.00%
199 Food and Supplies	142,040	145,370	145,574	138,869	155,000	153,920	(1,080)	-0.70%
200 Maintenance Supplies	33,944	13,079	12,054	10,499	13,100	13,624	524	4.00%
201 Transportation Supplies	0	50	0	0	0	0	0	0%
202 Energy-Electricity & Natural Gas	38,962	27,497	33,838	33,345	35,046	36,448	1,402	4.00%
203 Textbooks & Instructional Software	11,900	22,699	14,066	10,233	14,700	15,040	340	2.31%
204 Library Books & Supplies	708	0	0	0	0	0	0	0%
205 Computer & Tech Supplies	19,832	33,947	10,415	22,568	32,818	17,367	(15,451)	-47.08%
206 Motor Fuel & Oil	0	50	0	0	0	0	0	0%
208 Student Motivation	9,472	6,283	6,932	4,204	7,000	7,280	280	4.00%
209 Student Programs Supplies	4,227	182	0	0	0	0	0	0%
210 Fund Raising Supplies	8,973	11,001	5,126	0	7,000	7,280	280	4.00%
Total 191 Supplies 600	409,316	387,282	386,586	277,345	350,909	340,654	(10,255)	-2.92%
221 Property (Equipment) 700								
226 Equipment- Tech Hardware/Software	105,099	63,977	33,060	29,749	29,749	0	(29,749)	-100.00%
Total 221 Property (Equipment) 700	105,099	63,977	33,060	29,749	29,749	0	(29,749)	-100.00%

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241 Other Objects 800								
242 Dues and Fees	25,334	14,001	22,244	6,825	8,516	8,745	229	2.69%
243 Interest Paid- Loans	389,736	388,543	380,276	368,535	370,618	360,987	(9,632)	-2.60%
244 Principal Paid- Loans	135,000	156,675	163,782	172,383	182,269	187,269	5,000	2.74%
Total 241 Other Objects 800	550,070	559,220	566,301	547,744	561,403	557,001	(4,403)	-0.78%
Total Expense	4,164,079	4,294,839	4,266,866	4,020,291	4,508,952	4,561,627	52,675	1.17%
Total Net Income (Loss)	9,891	(253,822)	(58,434)	(306,144)	37,401	121,036	83,634	223.61%