

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	37,652	40,500	40,500	0	0%
006 Lunch Fee Student	12,293	991	0	(18)	0	0	0	0%
007 Lunch Fee Non Students	1,993	2,485	3,362	3,297	3,300	3,300	0	0%
013 Local Donations	38,000	13,753	59,780	32,334	32,334	33,479	1,145	3.54%
016 Income- Sales & Rentals	450	1,050	2,170	6,638	6,638	6,800	162	2.44%
017 Sales & Local Income	42,029	31,601	14,633	13,782	13,782	14,740	958	6.95%
Total 002 Local Revenue	126,820	101,904	127,805	93,684	96,554	98,819	2,265	2.35%
021 State Revenue								
022 Regular School Programs K-12	1,178,185	1,260,060	1,385,369	1,455,139	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	118,448	121,258	134,386	13,128	10.83%
025 Educator Salary Adjustment	62,577	203,322	192,835	180,158	195,320	201,180	5,860	3.00%
026 Class Size Reduction K-8	120,213	125,212	132,853	140,562	153,341	160,245	6,904	4.50%
028 Charter- Local Replacement	932,133	937,233	1,087,976	1,183,937	1,291,568	1,350,308	58,740	4.55%
029 Special Ed Add-on	189,663	190,825	172,337	204,863	222,397	227,048	4,651	2.09%
031 Special Ed Extended/State	6,345	6,156	5,621	5,755	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	110,690	120,472	144,883	24,411	20.26%
036 Reading Improvement Program K-3	17,981	20,983	0	14,303	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	33,027	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	147,094	189,223	149,734	(39,489)	-20.87%
Total 021 State Revenue	3,049,021	3,257,730	3,543,649	3,687,686	4,047,996	4,202,227	154,231	3.81%

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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 Program	628	15,659	12,560	25,630	25,630	27,000	1,370	5.35%
078 School Lunch Free / Reduced	225,805	204,230	225,883	192,991	224,000	230,000	6,000	2.68%
079 Title I Disadvantaged	139,000	82,707	76,225	72,257	93,201	84,000	(9,201)	-9.87%
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	349,378	428,873	430,484	1,611	0.38%
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	4,130,748	4,573,423	4,731,530	158,107	3.46%

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Expense								
102 Salaries 100								
103 Wages- Principals & Directors	287,199	322,802	339,933	292,427	302,438	314,536	12,098	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	1,245,260	1,248,583	1,289,415	40,832	3.27%
106 Wages- Teachers-Special Ed	74,012	83,075	84,199	86,895	92,700	96,408	3,708	4.00%
107 Wages- Substitute Teacher	22,946	8,244	36,841	30,937	35,000	36,400	1,400	4.00%
108 Wages- Student Support Services	93,448	132,777	125,938	132,967	145,201	150,749	5,548	3.82%
109 Wages- Admin Support Staff	96,989	96,731	84,571	95,765	98,073	101,996	3,923	4.00%
110 Wages- Aides & Paraprofessionals	261,246	265,541	280,259	223,822	242,000	255,078	13,078	5.40%
111 Wages- SpEd Aide & Paraprofess	75,730	99,746	97,486	105,715	120,000	124,600	4,600	3.83%
113 Wages- Admin MAINT & OPS	84,437	86,412	89,997	89,632	95,000	98,500	3,500	3.68%
115 Wages- Food Services	95,228	75,337	82,541	94,242	94,242	98,000	3,758	3.99%
Total 102 Salaries 100	2,293,749	2,451,879	2,449,512	2,474,658	2,603,146	2,700,787	97,641	3.75%
121 Benefits 200								
122 Retirement Programs	31,946	45,245	40,474	42,658	44,960	47,265	2,305	5.13%
123 Social Security & Medicare Tax	169,625	181,386	178,224	174,184	179,637	188,941	9,304	5.18%
124 Health Benefits	211,043	260,175	300,600	286,974	324,388	336,048	11,660	3.59%
125 Unemployment Insurance	2,060	7,683	3,215	3,604	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	512,822	564,878	588,783	23,905	4.23%
131 Purchased Prof & Tech Services 300								
133 Instructional Services	29,675	15,918	10,120	54,226	58,100	66,980	8,880	15.28%
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	101,539	110,000	114,000	4,000	3.64%
136 Administrative Support Services	2,694	0	0	0	0	0	0	0%
137 Computer and Tech Services	34,904	42,544	54,918	45,155	50,000	52,000	2,000	4.00%
138 Legal and Accounting	23,452	22,870	23,706	19,131	19,131	20,000	869	4.54%
139 Other Purchased Services	6,265	7,572	6,044	17,023	18,000	18,160	160	0.89%
Total 131 Purchased Prof & Tech Services 300	163,581	187,130	187,883	238,458	257,539	273,540	16,001	6.21%
151 Purchased Property Services 400								
152 Utilities Expenses	17,801	29,026	34,095	32,035	35,000	36,920	1,920	5.49%
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	27,802	30,000	31,000	1,000	3.33%
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	63,536	70,000	73,120	3,120	4.46%

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171 Other Purchased Services 500								
172 Transportation Services	6,974	11,329	9,342	12,946	15,000	15,240	240	1.60%
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	3,750	3,900	4,000	100	2.56%
175 Other Communication Expense	0	464	0	0	0	0	0	0%
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	33,607	42,996	44,300	1,304	3.03%
191 Supplies 600								
192 Classroom Supplies	68,149	75,295	104,030	22,196	30,743	31,973	1,230	4.00%
193 Employee Motivation Supplies	13,164	12,772	6,798	5,650	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	2,532	3,926	4,083	157	4.00%
196 Administration Supplies	49,925	34,405	31,161	33,884	36,000	36,000	0	0%
198 Student Activities	2,151	2,436	14,019	2,244	3,715	3,864	149	4.01%
199 Food and Supplies	142,040	145,370	145,574	144,229	155,000	161,200	6,200	4.00%
200 Maintenance Supplies	33,944	13,079	12,054	10,505	14,600	15,224	624	4.27%
201 Transportation Supplies	0	50	0	0	0	0	0	0%
202 Energy-Electricity & Natural Gas	38,962	27,497	33,838	36,277	40,000	42,200	2,200	5.50%
203 Textbooks & Instructional Software	11,900	22,699	14,066	10,233	11,200	11,500	300	2.68%
204 Library Books & Supplies	708	0	0	0	0	0	0	0%
205 Computer & Tech Supplies	19,832	33,947	10,415	22,772	32,818	12,528	(20,290)	-61.83%
206 Motor Fuel & Oil	0	50	0	0	0	0	0	0%
208 Student Motivation	9,472	6,283	6,932	4,956	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	295,479	349,183	340,600	(8,583)	-2.46%
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	10,274	10,405	131	1.28%
243 Interest Paid- Loans	389,736	388,543	380,276	368,829	370,618	360,987	(9,632)	-2.60%
244 Principal Paid- Loans	135,000	156,675	163,782	173,669	182,269	187,269	5,000	2.74%
Total 241 Other Objects 800	550,070	559,220	566,301	549,323	563,161	558,661	(4,501)	-0.80%
Total Expense	4,164,079	4,294,839	4,266,866	4,197,632	4,480,652	4,579,791	99,139	2.21%
Total Net Income (Loss)	9,891	(253,822)	(58,434)	(66,883)	92,771	151,740	58,968	63.56%