

**PIE-AZ  
Adopted Budget  
2025-26**

PIE-AZ		% of Rev
Revenue	3,259,245	100%
<b>Total Revenue</b>	<b>3,259,245</b>	<b>100%</b>
Expenses		
Salaries & Benefits	1,191,936	37%
All other Operating Expenses	1,860,277	57%
<b>Total Expenses</b>	<b>3,052,213</b>	<b>94%</b>
<b>Excess Revenue/(Deficit)</b>	<b>207,032</b>	<b>6%</b>
Depreciation Expense	201,077	6%
Interest Expense	9,765	0%
<b>Excess Revenue after Depre Exp/Int Exp</b>	<b>(3,810)</b>	<b>0%</b>

**PIE-AZ  
Budget  
2026-27**

PIE-AZ		% of Rev
Revenue	3,447,603	100%
<b>Total Revenue</b>	<b>3,447,603</b>	<b>100%</b>
Expenses		
Salaries & Benefits	1,516,924	44%
All other Operating Expenses	1,691,868	49%
<b>Total Expenses</b>	<b>3,208,792</b>	<b>93%</b>
<b>Excess Revenue/(Deficit)</b>	<b>238,811</b>	<b>7%</b>
Depreciation Expense	374,428	11%
Interest Expense	26,884	1%
<b>Excess Revenue after Depre Exp/Int Exp</b>	<b>(162,501)</b>	<b>-5%</b>

Company  
Period  
Plan Structure

Pathways in Education - Arizona, Inc.  
2026 - 2027  
Budget

# of weeks in the month  
ADM Projection  
Student Count Projection

4.4	4.4	4.3	4.4	4.3	4.4	4.3	4.0	4.4	4.3	4.4	4.3	52
195.00	195.00	196.65	203.30	211.85	221.35	236.55	259.35	271.70	284.05	294.50	294.50	2,863.80
193	198	207	214	223	233	249	273	286	299	310	310	2,995

Ledger Account	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	FY26-27	% of Rev
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget Total	
41100:Program Revenue	166,810	166,810	170,861	189,925	208,581	227,236	275,430	350,052	310,409	330,619	333,728	248,224	2,978,686	86%
43100:Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	84,000	84,000	2%
43150:Special Distribution Revenue	21,239	21,239	21,778	24,315	26,801	29,282	35,698	45,632	40,354	43,044	43,460	32,076	384,917	11%
41200:Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>188,049</b>	<b>188,049</b>	<b>192,638</b>	<b>214,240</b>	<b>235,381</b>	<b>256,518</b>	<b>311,128</b>	<b>395,684</b>	<b>350,763</b>	<b>373,663</b>	<b>377,188</b>	<b>364,300</b>	<b>3,447,603</b>	<b>100%</b>

50000:Certificated/Non Certificated Salaries & Wages	88,882	88,882	91,185	94,161	91,185	94,161	91,185	85,021	94,161	91,185	94,161	91,185	1,095,358	32%
50500:Certificated Additional Duties	-	-	4,500	-	-	4,500	-	-	4,500	-	-	4,500	18,000	1%
51000:Certificated/Non Certificated Incentives	-	-	36,100	-	-	25,070	-	-	-	-	-	30,830	92,000	3%
52000:Certificated/Non Certificated Payroll Taxes	7,111	7,111	10,543	7,533	7,295	9,899	7,295	6,802	7,893	7,295	7,533	10,121	96,429	3%
53000:Certificated/Non Certificated Group Insurance	13,483	13,483	13,833	14,284	13,833	14,284	13,833	12,897	14,284	13,833	14,284	13,833	166,163	5%
54000:Certificated/Non Certificated Workers Comp	395	395	585	418	405	550	405	378	438	405	418	562	5,354	0%
55000:Other Certificated/Non Certificated Benefits	356	356	527	377	365	495	365	340	395	365	377	506	4,821	0%
56000:Certificated/Non Certificated 401k Contributions	1,778	1,778	2,636	1,883	1,824	2,475	1,824	1,700	1,973	1,824	1,883	2,530	24,107	1%
57000:Certificated/Non Certificated Vacation Expense	-	-	1,534	-	-	1,534	-	-	1,534	-	-	1,534	6,136	0%
59900:Other Employee Related Costs	713	713	713	713	713	713	713	713	713	713	713	713	8,556	0%
60400:Curriculum	-	-	4,500	10,500	-	-	4,500	-	-	4,500	-	3,000	27,000	1%
SC001 Rent - Other	29,197	29,197	29,197	29,197	29,197	29,197	29,197	29,197	29,197	29,197	29,197	29,197	350,363	10%
SC010 Furniture & Fixtures	-	-	-	-	-	4,500	-	-	-	-	-	4,500	9,000	0%
SC018 Software	-	-	-	-	-	500	-	-	-	-	-	500	1,000	0%
SC044 Program Supplies	-	-	-	-	-	250	-	-	-	-	-	250	500	0%
SC046 Accounting Consulting	-	-	5,000	8,500	8,500	5,000	5,000	-	-	-	-	-	32,000	1%
SC050 General Consulting	2,100	-	-	-	-	-	-	-	-	-	-	500	2,600	0%
SC051 Data Management - Other	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,400	0%
SC052 Student Tracking Services	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
SC053 IT Services - Other	-	-	1,200	-	-	1,200	-	-	1,200	-	-	1,200	4,800	0%
SC054 Legal	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	0%
SC055 Special Education SPED Services	-	3,000	-	3,000	-	3,000	-	3,000	-	3,000	-	3,000	18,000	1%
SC057 Printing & Reproduction	-	-	-	-	-	500	-	-	-	-	-	500	1,000	0%
SC063 Program Transportation	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	1%
SC064 Program Travel Meals	100	100	100	100	100	100	100	100	100	100	100	100	1,200	0%
SC065 Program Non-Travel Meals	100	100	100	100	100	100	100	100	100	100	100	100	1,200	0%
SC072 Management Fees	24,511	25,146	26,289	27,178	28,321	29,591	31,623	34,671	36,322	37,973	39,370	39,370	380,365	11%
SC086 Postage & Delivery	-	300	-	300	-	300	-	300	-	300	-	300	1,800	0%
SC087 Office Supplies	-	2,500	-	2,000	-	2,500	-	2,000	-	2,500	-	2,000	13,500	0%
SC090 Bank Charges	50	50	50	50	50	50	50	50	50	50	50	50	600	0%
SC093 HR Benefits Process Charges	238	238	238	238	238	238	238	238	238	238	238	238	2,856	0%
SC098 Subscriptions	5,200	5,000	11,100	200	200	200	200	200	350	200	200	2,135	25,185	1%
SC099 Membership Fees	1,100	-	-	575	-	-	-	1,200	-	-	-	2,000	4,875	0%
SC100 Business Tax & License	-	-	-	-	-	114	114	-	-	-	-	114	342	0%

Ledger Account	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	FY26-27	% of Rev
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget Total	
SC103 Parking & Tolls	25	25	25	25	25	25	25	25	25	25	25	25	300	0%
SC105 Telephone	20	20	20	20	20	20	20	20	20	20	20	20	240	0%
SC106 Internet	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	18,192	1%
SC107 T-1 Internet	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
SC108 Repairs & Maintenance	-	5,000	-	5,000	-	5,000	-	5,000	-	5,000	-	5,000	30,000	1%
SC109 Custodial	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	20,988	1%
SC110 Security	-	-	-	-	-	500	-	-	-	-	-	500	1,000	0%
SC113 Property/Casualty Insurance	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	41,040	1%
SC114 Property Taxes	-	-	-	25,800	-	-	-	-	-	-	-	-	25,800	1%
SC117 Marketing Materials	-	-	14,000	-	-	14,000	-	-	14,000	-	-	14,000	56,000	2%
SC120 Travel - Airfare & Hotel	-	-	-	-	-	15,000	-	-	-	-	-	15,000	30,000	1%
SC121 Mileage	-	200	-	200	-	200	-	200	-	200	-	200	1,200	0%
SC122 Car Rentals	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	0%
SC123 Meals	-	1,000	-	1,000	-	1,000	-	1,000	-	1,000	-	1,000	6,000	0%
SC125 Cellular Phone	260	260	260	260	260	260	260	260	260	260	260	260	3,120	0%
SC127 Conferences	-	-	-	-	-	1,000	-	-	-	-	-	1,000	2,000	0%
SC129 Staff Development	100	100	100	100	100	1,000	100	100	100	100	100	1,000	3,000	0%
SC131 Company Events	-	-	-	-	-	-	-	6,000	-	-	-	6,000	12,000	0%
SC132 Office Equipment Leases / Rentals	1,864	1,864	1,864	1,864	1,864	1,864	1,864	1,864	1,864	1,864	1,864	1,864	22,368	1%
SC160 Tech Materials - Laptop	-	-	-	-	-	3,000	-	-	-	-	-	2,000	5,000	0%
SC173 Student Incentives	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
SC176 Custom Print Job - Envelopes & Letterhead	-	-	-	-	-	250	-	-	-	-	-	250	500	0%
SC177 Custom Print Job - Business Cards	-	-	-	-	-	300	-	-	-	-	-	300	600	0%
SC202 Water/Gas/Electric/Trash	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	26,460	1%
SC208 Rent - CAM	6,718	6,718	6,718	6,718	6,718	6,725	6,725	6,725	6,751	6,751	6,751	6,757	80,773	2%
SC216 IT Services - Help Desk	500	500	500	500	500	500	500	500	500	500	500	500	6,000	0%
SC217 IT Services - Hardware Support	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	0%
SC276 Student Activities - College Tours, Experiential Trips	-	-	-	-	-	-	-	-	-	-	-	70,100	70,100	2%
SC278 Student Activities - Farm	-	-	-	-	-	-	-	-	-	-	-	65,000	65,000	2%
SC279 Student Activities - Events	-	-	-	-	-	1,000	-	-	-	-	-	1,000	2,000	0%
SC280 Student Activities - Graduation	-	-	-	-	-	-	-	-	-	-	-	6,000	6,000	0%
SC282 Student Activities - Field Trips	-	-	250	-	-	250	-	-	250	-	-	250	1,000	0%
SC305 Service Fee - Educational Services	11,180	11,340	11,750	12,546	13,393	14,273	16,231	19,238	18,464	19,487	19,932	17,367	185,201	5%
SC309 Board of Directors	-	-	-	-	-	-	-	-	-	-	-	15,000	15,000	0%
SC355 Student Gift Cards	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
SC439 Student/Parent Engagement	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
SC460 Student Engagement Programs	200	200	200	200	200	200	200	200	200	200	200	200	2,400	0%
<b>Total Expense</b>	<b>211,270</b>	<b>220,665</b>	<b>290,707</b>	<b>270,630</b>	<b>220,495</b>	<b>312,477</b>	<b>227,756</b>	<b>235,129</b>	<b>250,972</b>	<b>244,273</b>	<b>233,366</b>	<b>491,052</b>	<b>3,208,792</b>	<b>93%</b>
<b>Excess Revenue (Deficit)</b>	<b>(23,221)</b>	<b>(32,616)</b>	<b>(98,068)</b>	<b>(56,389)</b>	<b>14,886</b>	<b>(55,959)</b>	<b>83,372</b>	<b>160,555</b>	<b>99,791</b>	<b>129,390</b>	<b>143,823</b>	<b>(126,751)</b>	<b>238,811</b>	<b>7%</b>
70200:Depreciation	31,957	31,957	31,829	31,280	31,182	31,182	31,182	30,899	30,899	30,899	30,749	30,412	374,428	11%
71510: Interest Expense	-	-	6,676	-	-	6,706	-	-	6,736	-	-	6,766	26,884	1%
<b>Excess Revenue (Deficit) after Depreciation</b>	<b>(55,178)</b>	<b>(64,573)</b>	<b>(136,573)</b>	<b>(87,669)</b>	<b>(16,296)</b>	<b>(93,847)</b>	<b>52,190</b>	<b>129,655</b>	<b>62,155</b>	<b>98,490</b>	<b>113,074</b>	<b>(163,929)</b>	<b>(162,501)</b>	<b>-5%</b>