

Charter school Online School of Arizona
Charter name
d.b.a. (as applicable)

County Maricopa CTDS number 108604000

FY 2026

State of Arizona

Charter School Annual Budget

Proposed

Version

Charter website link of posted budget

By the Governing Board

We hereby certify that the budget for the school year 2026 was
Proposed June 24, 2025
Adopted
Revised
Date

1. Total budgeted revenues for fiscal year 2025 \$ 298,149

2. Estimated revenues by source for fiscal year 2026

Local	1000	\$	<u>0</u>
Intermediate	2000	\$	<u>0</u>
State	3000	\$	<u>899,559</u>
Federal	4000	\$	<u>5,573</u>
TOTAL		\$	<u>905,132</u>

Charter school contact employee: Abel Perales
Telephone: 623-688-3276 Email: peralesa@osaz.org

The FY 2026 budget file for the version described at left will be uploaded through the
School Finance Budget System on ADE's website by July 5, 2025
Type the date as MM/DD/YYYY

School official signature School official signature

Abel Perales Jyoti Aggarwal
School official (typed name) School official (typed name)

Average teacher salary (A.R.S. §15-189.05)

☐ Check box if the school is new and will begin operations in FY 2026.

1. Average salary of all teachers employed in budget year 2026	\$	<u>51,000</u>
2. Average salary of all teachers employed in prior year 2025	\$	<u>50,909</u>
3. Increase in average teacher salary from the prior year 2025	\$	<u>91</u>
4. Percentage increase		<u>0.2%</u>

Comments on average salary calculation (optional):From FY24 to FY26, OSA has moved from direct employed teachers to contracted teachers to better meet the needs of students as enrollment grows.

Charter school	Online School of Arizona	County		Maricopa		CTDS number		108604000	
Expenses		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ decrease
							Prior year 2025	Budget year 2026	
1000 Schoolwide Project and 1500-1999 Other Special Projects									
100 Regular education									
1000 Instruction	1.	0	0	236,762	87,000	0	113,077	323,762	186.3%
Support services									
2100 Students	2.	0	0	10,000	0	0	0	10,000	
2200 Instruction	3.	0	0	0	0	0	0	0	
2300 General administration	4.	0	0	0	0	0	0	0	
2400 School administration	5.	0	0	0	50,000	0	0	50,000	
2500 Central services	6.	0	0	156,266	0	2,000	110,859	158,266	42.8%
2600 Operation & maintenance of plant	7.	0	0	0	0	0	0	0	
2900 Other support services	8.	0	0	0	0	0	0	0	
3000 Operation of noninstructional services	9.	0	0	0	0	0	0	0	
4000 Facilities acquisition & construction	10.	0	0	0	0	0	0	0	
5000 Debt service	11.	0	0	0	0	47,801	15,933	47,801	200.0%
610 School-sponsored cocurricular activities	12.	0	0	0	0	0	0	0	
620 School-sponsored athletics	13.	0	0	0	0	0	0	0	
630, 700, 800, 900 Other programs	14.						0	0	
Subtotal (lines 1-14)	15.	0	0	403,028	137,000	49,801	239,869	589,829	145.9%
200 Special education									
1000 Instruction	16.	0	0	0	0	0	0	0	
Support services									
2100 Students	17.	0	0	69,566	0	0	18,074	69,566	284.9%
2200 Instruction	18.	0	0	0	0	0	0	0	
2300 General administration	19.	0	0	0	0	0	0	0	
2400 School administration	20.	0	0	0	0	0	0	0	
2500 Central services	21.	0	0	0	0	0	0	0	
2600 Operation & maintenance of plant	22.	0	0	0	0	0	0	0	
2900 Other support services	23.	0	0	0	0	0	0	0	
3000 Operation of noninstructional services	24.	0	0	0	0	0	0	0	
4000 Facilities acquisition & construction	25.	0	0	0	0	0	0	0	
5000 Debt service	26.	0	0	0	0	0	0	0	
Subtotal (lines 16-26)	27.	0	0	69,566	0	0	18,074	69,566	284.9%
400 Pupil transportation	28.						0	0	
530 Dropout prevention programs	29.						0	0	
540 Joint career & technical ed. & vocational ed. center	30.						0	0	
550 K-3 Reading	31.						0	0	
Subtotal (lines 15 and 27-31)	32.	0	0	472,594	137,000	49,801	257,943	659,395	155.6%
1010 Classroom Site Project (from page 3, line 6)	33.	0	0	98,451	0		30,991	98,451	217.7%
1020 Instructional Improvement Project (from page 2, line 5)	34.						3,000	6,000	100.0%
1071 English Language Learner Project (from page 4, line 11)	35.	0	0	0	0	0	0	0	
1072 Compensatory Instruction Project (from page 4, line 22)	36.	0	0	0	0	0	0	0	
1100-1499 Federal and State projects (from page 2, line 32)	37.						6,214	5,573	-10.3%
Total (lines 32-37)	38.	0	0	571,045	137,000	49,801	298,148	769,419	158.1%

Charter school Online School of Arizona

County Maricopa

CTDS number 108604000

Federal and State projects

1100-1399 Federal projects

	Prior year 2025	Budget year 2026	
1. 1100-1130 ESEA Title I-Helping Disadvantaged Children	0		1.
2. 1140-1150 ESEA Title II-Prof. Dev. And Technology	0	139	2.
3. 1160 ESEA Title IV-21st Century Schools	0		3.
4. 1170-1180 ESEA Title V-Promote Informed Parent Choice	0		4.
5. 1190 ESEA Title III-Limited Eng. & Immigrant Students	0		5.
6. 1200 ESEA Title VII-Indian Education	0		6.
7. 1210 ESEA Title VI-Flexibility and Accountability	0		7.
8. 1220 IDEA, Part B	6,214	5,434	8.
9. 1230 Johnson-O'Malley	0		9.
10. 1240 Workforce Investment Act	0		10.
11. 1250 AEA-Adult Education	0		11.
12. 1260-1270 Vocational Education-Basic Grants	0		12.
13. 1280 ESEA Title X-Homeless Education	0		13.
14. 1290 Medicaid Reimbursement	0		14.
15. 1300 Charter School Implementation Proj. (Stimulus)	0		15.
16. 13 Impact Aid	0		16.
17. 1310-1399 Other Federal Projects	0		17.
18. Total federal projects (lines 1-17)	6,214	5,573	18.

1400-1499 State projects

19. 1400 Vocational Education	0		19.
20. 1410 Early Childhood Block Grant	0		20.
21. 1420 Extended School Year-Pupils with Disabilities	0		21.
22. 1425 Adult Basic Education	0		22.
23. 1430 Chemical Abuse Prevention Programs	0		23.
24. 1435 Academic Contests	0		24.
25. 1450 Gifted Education	0		25.
26. 1456 College Credit Exam Incentives	0		26.
27. 1460 Environmental Special Plate	0		27.
28. 1465 Charter School Stimulus Fund	0		28.
29. 14 Arizona Industry Credentials Incentive	0		29.
30. Other State Projects	0		30.
31. Total State projects (lines 19-30)	0	0	31.
32. Total federal and State projects (lines 18 and 31)	6,214	5,573	32.

Capital acquisitions

	Prior year 2025	Budget year 2026	
1. 0181 Intangible assets	0		1.
2. 0191 Land and land improvements	0		2.
3. 0192 Site improvements	0		3.
4. 0194 Buildings and building improvements	0		4.
5. 0196 Equipment	0		5.
6. 0198 Construction in progress	0		6.
7. Total capital acquisitions (lines 1-6)	0	0	7.
8. Total capital acquisitions, if any, budgeted on lines 1-6	0		8.

Special education programs by type

	Program 200 prior year 2025	Program 200 budget year 2026	
1. Total all disability classifications	18,074	69,566	1.
2. Gifted education	0		2.
3. ELL incremental costs	0		3.
4. ELL compensatory instruction	0		4.
5. Remedial education	0		5.
6. Vocational and technical ed.	0		6.
7. Career education	0		7.
8. Total (lines 1-7)	18,074	69,566	8.
9. Expenses budgeted for transporting students with disabilities (as defined in A.R.S. §15-761) unique to the IEP	0		9.

Instructional Improvement Project

Indicate amounts budgeted in Project 1020 for the following:

	Prior year 2025	Budget year 2026	
1. Teacher compensation increases	1,500	0	1.
2. Class size reduction	0	0	2.
3. Dropout prevention programs	0	0	3.
4. Instructional improvement programs	1,500	6,000	4.
5. Total Instructional Improvement (lines 1-4)	3,000	6,000	5.

**Proposed ratios for
special education**

Teacher-pupil 1 to _____
Staff-pupil 1 to _____

Selected expenses by type
(Must be included on page 1)

Audit services	12,000
Classroom instruction	428,212

**State equalization assistance budgeted
for food service expenses**

Enter the amount of State equalization assistance budgeted for food service, function 3100: 0

Debt service

Interest 6850	75,000
Redemption of principal	0

Expenses		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Totals		% Increase/ decrease
						Prior year 2025	Budget year 2026	
Classroom Site Project 1010								
1000 Instruction	1.			98,451		30,991	98,451	217.7%
2100 Support services—students	2.					0	0	
2200 Support services—instruction	3.					0	0	
2300 Support services—general administration	4.					0	0	
3300 Community services operations	5.					0	0	
Total Classroom Site Project (lines 1-5)	6.	0	0	98,451	0	30,991	98,451	217.7%

Classroom Site Project 1010 budgeted property payments	
Property disbursements	
Interest 6850	
Redemption of principal	

Expenses	Number of personnel		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ decrease
	Prior year	Budget year						Prior year 2025	Budget year 2026	
English Language Learner Project - 1071										
260 Special education—ELL incremental costs										
1000 Instruction	1.	0.00						0	0	1.
Support services										
2100 Students	2.	0.00						0	0	2.
2200 Instruction	3.	0.00						0	0	3.
2300 General administration	4.	0.00						0	0	4.
2400 School administration	5.	0.00						0	0	5.
2500 Central services	6.	0.00						0	0	6.
2600 Operation & maintenance of plant	7.	0.00						0	0	7.
2900 Other support services	8.	0.00						0	0	8.
Program 260 subtotal (lines 1-8)	9.	0.00	0.00	0	0	0	0	0	0	9.
430 Pupil Transportation—ELL incremental costs										
Support services										
2700 Student transportation	10.	0.00						0	0	10.
Total expenses (lines 9 and 10)	11.	0.00	0.00	0	0	0	0	0	0	11.

Expenses	Number of personnel		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ decrease
	Prior year	Budget year						Prior year 2025	Budget year 2026	
Compensatory Instruction Project - 1072										
265 Special education—ELL compensatory instruction										
1000 Instruction	12.	0.00						0	0	12.
Support services										
2100 Students	13.	0.00						0	0	13.
2200 Instruction	14.	0.00						0	0	14.
2300 General administration	15.	0.00						0	0	15.
2400 School administration	16.	0.00						0	0	16.
2500 Central services	17.	0.00						0	0	17.
2600 Operation & maintenance of plant	18.	0.00						0	0	18.
2900 Other support services	19.	0.00						0	0	19.
Program 265 subtotal (lines 12-19)	20.	0.00	0.00	0	0	0	0	0	0	20.
435 Pupil transportation—ELL compensatory instruction										
Support services										
2700 Student transportation	21.	0.00						0	0	21.
Total expenses (lines 20 and 21)	22.	0.00	0.00	0	0	0	0	0	0	22.

FY 2026 Summary of charter school proposed budget

CTDS number 108604000

1000 Schoolwide Project	Totals		%
	Prior year 2025	Budget year 2026	
100 Regular education			
1000 Instruction	113,077	323,762	186.3%
Support services			
2100 Students	0	10,000	
2200 Instruction	0	0	
2300 General administration	0	0	
2400 School administration	0	50,000	
2500 Central services	110,859	158,266	42.8%
2600 Operation & maintenance of plant	0	0	
2900 Other support services	0	0	
3000 Operation of noninstructional services	0	0	
4000 Facilities acquisition & construction	0	0	
5000 Debt service	15,933	47,801	200.0%
610 School-sponsored cocurricular activities	0	0	
620 School-sponsored athletics	0	0	
630, 700, 800, 900 Other programs	0	0	
Regular education subtotal	239,869	589,829	145.9%
200 Special education			
1000 Instruction	0	0	
Support services			
2100 Students	18,074	69,566	284.9%
2200 Instruction	0	0	
2300 General administration	0	0	
2400 School administration	0	0	
2500 Central services	0	0	
2600 Operation & maintenance of plant	0	0	
2900 Other support services	0	0	
3000 Operation of noninstructional services	0	0	
4000 Facilities acquisition & construction	0	0	
5000 Debt service	0	0	
Special education subtotal	18,074	69,566	284.9%
400 Pupil transportation	0	0	
530 Dropout prevention programs	0	0	
540 Joint career & tech. ed. & voc. ed. center	0	0	
550 K-3 Reading	0	0	
Total	257,943	659,395	155.6%

The budget of Online School of Arizona for fiscal year 2026 was officially proposed by the Governing Board on June 24, 2025. The complete budget may be reviewed by contacting Abel Perales at 6236883276 or peralesa@osaz.org.

Special education programs	Totals		%
	Prior year 2025	Budget year 2026	
Total all disability classifications	18,074	69,566	284.9%
Gifted education	0	0	
ELL incremental costs	0	0	
ELL compensatory instruction	0	0	
Remedial education	0	0	
Vocational and technical ed.	0	0	
Career education	0	0	
Total	18,074	69,566	284.9%

Expenses by project			
	Totals		%
	Prior year 2025	Budget year 2026	
Schoolwide	257,943	659,395	155.6%
Classroom Site Project	30,991	98,451	217.7%
Instructional Improvement	3,000	6,000	100.0%
English Language Learner	0	0	
ELL Compensatory Instruction	0	0	
Federal projects	6,214	5,573	-10.3%
State projects	0	0	
Capital acquisitions	0	0	
Total expenses	298,148	769,419	158.1%

Average teacher salary	
Average salary of all teachers employed in the budget year 2026	51,000
Average salary of all teachers employed in the prior year 2025	50,909
Increase in average teacher salary from the prior year 2025	91
Percentage increase	0.2%
Comments on average salary calculation (optional):From FY24 to FY26, OSA has moved from direct employed teachers to contracted teachers to better meet the needs of students as enrollment grows.	

This tab presents information on the amount and planned use of the Charter's project balances to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2024 ending project balance amounts, all amounts included on this tab are estimates.

Estimated FY 2025 project balances and planned uses in FY 2026 and thereafter

	All Projects
1. FY 2024 final ending project balance	(386,629)
If the final ending project balance does not agree with the submitted FY 2024 AFR, revise the AFR and resubmit to ADE	
2. FY 2025 activity, year-to-date and estimated through June 30	
(a) FY 2025 revenues	298,149
(b) FY 2025 expenses, indirect costs, reversions, capital acquisitions, and redemption of principal	298,148
3. Estimated FY 2025 ending project balance	(386,628)
(a) With donor restrictions/Restricted	0
(b) Without donor restrictions/Unrestricted	(386,628)
(c) Total (must agree to line 3 above)	(386,628)
4. Estimated FY 2025 ending project balance and planned uses	
(a) Deficit balance	(386,628)
(b) Planned to be spent in FY 2026	0
(c) Planned to be spent in FY 2026 to support operations of other school sites within the same charter management organization	0
(d) Maintained for spending after FY 2026	0
(e) Total project balance (should agree to amount on line 3)	(386,628)
5. Comments (optional)	
No comments at this time.	