

**WSU Charter Academy  
Financial Summary  
Using USOE Codes  
As of January 31, 2026**

		<u>Summary</u>			
	<u>Code</u>	<u>Budget</u>	<u>Current Month</u>	<u>YTD Actual</u>	<u>Percent</u>
<b>Revenue Sources</b>					
<b>Local Sources (1000)</b>					
		\$ -	\$ 555	\$ 2,903	#DIV/0!
Donations	1920	-	-	50	0.00%
Fingerprinting Reimb.	1990	-	555	2,853	0.00%
<b>Intermediate Sources (2000)</b>					
<b>State Sources (3000)</b>					
<b>Regular Basic School (3005)</b>		<b>\$ 102,000</b>	<b>\$ 6,871</b>	<b>\$ 83,463</b>	<b>81.83%</b>
Kindergarten	VAR 3005	102,000	1,758	41,666	40.85%
Charter School Funding Base	VAR 3200	-	5,113	41,796	#DIV/0!
<b>Special Education (3100)</b>		<b>\$ 18,200</b>	<b>\$ 376</b>	<b>\$ 12,964</b>	<b>71.23%</b>
Special Ed - Reg -Add-On WPUS	1205 3100	9,100	-	10,335	113.57%
Ext. Yr. Prgm - Sev. Disabled	1220 3100	6,825	195	1,362	19.96%
Special Ed - Impact Aid	1225 3100	2,275	4	28	1.23%
<b>Other State Programs (3200)</b>		<b>\$ 107,160</b>	<b>\$ 9,975</b>	<b>\$ 94,424</b>	<b>88.11%</b>
Teacher Salary Supplemental	5807 3400	-	566	3,964	#DIV/0!
Stipends For Future Educators PEERSA	5813 3800	3,500	6,500	6,500	0.00%
Class Size Reduction K-8	5201 3100	17,100	-	5,876	34.36%
Enhancement for At-Risk Students	5344 3100	22,750	1,948	13,633	59.92%
Flexible Allocation - WPU Distribution	5310 3200	-	190	4,441	#DIV/0!
Teacher and Student Success Program (TSSA)	5678 3500	9,200	771	5,398	0.00%
Land Trust Program	5420 3500	54,610	-	54,611	100.00%
<b>Misc State Revenues (3700)</b>		<b>\$ 218,300</b>	<b>\$ -</b>	<b>\$ 48,373</b>	<b>22.16%</b>
Charter School Local Replacement	5619 3200	120,000	-	48,373	40.31%
Charter School Administrative Costs	3725	98,300	-	-	0.00%
<b>Supplemental/ Other Bills (3800)</b>		<b>\$ 61,160</b>	<b>\$ 388</b>	<b>\$ 23,994</b>	<b>39.23%</b>
Teacher Supplies & Materials	5868 3400	720	-	577	80.19%
Educator Salary Adjustment	5876 3400	29,740	388	11,079	37.25%
Educator Professional Time	5651 3400	4,700	-	7,337	156.11%
Suicide Prevention	5674 3800	-	-	1,000	#DIV/0!
Electronic Cigarette Substance & Nicotine Preventi	5673 3800	-	-	4,000	#DIV/0!
Student Health & Counseling Support Program	3500	26,000	-	-	0.00%
<b>Federal Sources (4000)</b>		<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
Restricted Through State	4500	-	-	-	0.00%
IDEA	4524	7,000	-	-	0.00%
Other Fed/State Restricted	4600	-	-	-	0.00%
Federal NCLB	4800	-	-	-	0.00%
NCLB Title II A - Teacher Quality	4860	-	-	-	0.00%
<b>Other Sources (5000)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
Transfer in -Other Funds	5200	-	-	-	0.00%
<b>Total Revenues</b>		<b>\$ 513,820</b>	<b>\$ 18,165</b>	<b>\$ 266,120</b>	

	<u>Code</u>	<u>Budget</u>	<u>Current Month</u>	<u>YTD Actual</u>	<u>Percent</u>
<b>Expenditures</b>					
<b>Salaries (100)</b>		<b>\$ 233,000</b>	<b>\$ 19,967</b>	<b>\$ 106,495</b>	<b>45.71%</b>
Supervisors/Directors	115	8,000	8,930	28,234	352.92%
Teachers	131	70,000	5,000	35,000	50.00%
Substitute Teachers	132	25,000	-	-	0.00%
Secretarial & Clerical	152	35,000	2,750	16,000	45.71%
Teacher Aides & Para-Prof	161	-	3,287	27,261	#DIV/0!
<b>Employee Benefits (200)</b>		<b>\$ 92,400</b>	<b>\$ 10,535</b>	<b>\$ 48,679</b>	<b>52.68%</b>
State Retirement	210	30,190	3,897	17,836	59.08%
Social Security (FICA 63025)	220	14,700	1,411	6,947	47.26%
Medical Insurance (63105)	241	33,810	4,874	22,185	65.62%
Life Insurance (63075)	242	1,600	22	123	7.71%
Disability Indurance (63085)	243	800	64	307	38.35%
Dental Insurance (63205)	245	9,600	228	1,086	11.31%
Industrial Insurance (63015)	270	400	28	137	34.20%
Unemployment Insurance (63065)	280	1,300	12	58	4.44%
<b>Professional/Tech Srv (300)</b>		<b>\$ 60,200</b>	<b>\$ 430</b>	<b>\$ 18,966</b>	<b>31.50%</b>
Official / Administrative Srvc	310	-	-	-	#DIV/0!
Professional - Educ Srvc	320	25,000	320	13,109	52.44%
Employee Training/Dev	330	15,000	-	-	0.00%
Other Professional Srvc	340	-	110	657	#DIV/0!
Audit, Accounting, & Other Business-type Services	345	19,000	-	4,000	21.05%
Legal Services	349	1,200	-	1,200	0.00%
Other Technical Services	352	-	-	-	0.00%
<b>Purchd Property Srvc (400)</b>		<b>\$ 5,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
Repairs and Maintenance	430	-	-	-	#DIV/0!
Rental of Land & Building	441	5,600	-	-	0.00%
<b>Other Purchased Srvc (500)</b>		<b>\$ 18,200</b>	<b>\$ 142</b>	<b>\$ 2,707</b>	<b>14.88%</b>
Student Day Trips/Field Trips (incl Admission Charge:	518	5,000	-	380	7.61%
Property Insurance	521	200	-	40	20.00%
Liability Insurance	522	2,000	-	280	14.00%
Communication (Telephone & Other)	530	1,000	142	952	95.16%
Advertising	540	10,000	-	49	0.49%
Printing & Binding	550	-	-	-	#DIV/0!
Staff Travel/Per Diem	580	-	-	1,007	#DIV/0!
Admission Charges (Field Trips)	594	-	-	-	#DIV/0!
<b>Supplies and Materials (600)</b>		<b>\$ 46,250</b>	<b>\$ 484</b>	<b>\$ 26,900</b>	<b>58.16%</b>
General Supplies	610	20,000	260	10,757	53.78%
Textbooks	641	-	-	-	#DIV/0!
eTextbooks / Online Curriculum or Subscriptions	642	5,000	-	9,151	183.01%
Library Books	644	5,000	-	-	0.00%
Supplies – Technology Related	650	3,750	-	-	0.00%
Software	670	-	-	4,750	0.00%
Miscellaneous	689	10,000	224	2,242	22.42%
<b>Property (700)</b>		<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
Equipment	730	10,000	-	-	0.00%
Furniture & Fixtures	733	-	-	-	#DIV/0!
Technology Software	736	-	-	-	#DIV/0!
<b>Debt Srvc &amp; Misc. (800)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
Dues & Fees	810	-	-	-	0.00%
<b>Other Uses for Financial Resources (900)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Expenses</b>		<b>\$ 465,650</b>	<b>\$ 31,558</b>	<b>\$ 203,747</b>	<b>43.76%</b>
<b>Net Results</b>		<b>\$ 48,170</b>	<b>\$ (13,393)</b>	<b>\$ 62,373</b>	