

**WSU Charter Academy
Financial Summary
Using USOE Codes
As of February 28, 2026**

		Summary			
	Code	Budget	Current Month	YTD Actual	Percent
Revenue Sources					
Local Sources (1000)		\$ -	\$ 150	\$ 3,053	#DIV/0!
Donations	1920	-	-	50	0.00%
Fingerprinting Reimb.	1990	-	150	3,003	0.00%
Intermediate Sources (2000)					
State Sources (3000)		\$ 506,820	\$ 12,044	\$ 275,262	54.31%
Regular Basic School (3005)		\$ 102,000	\$ 6,871	\$ 90,334	88.56%
Kindergarten	VAR 3005	102,000	1,758	43,424	42.57%
Charter School Funding Base	VAR 3200	-	5,113	46,909	#DIV/0!
Special Education (3100)		\$ 18,200	\$ 1,310	\$ 14,274	78.43%
Special Ed - Reg -Add-On WPUS	1205 3100	9,100	935	11,270	123.84%
Ext. Yr. Prgm - Sev. Disabled	1220 3100	6,825	195	1,557	22.81%
Special Ed - Impact Aid	1225 3100	2,275	4	32	1.41%
Other State Programs (3200)		\$ 107,160	\$ 3,475	\$ 97,899	91.36%
Teacher Salary Supplemental	5807 3400	-	566	4,531	#DIV/0!
Stipends For Future Educators PEERSA	5813 3800	3,500	-	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	15,580	68.48%
Flexible Allocation - WPU Distribution	5310 3200	-	190	4,631	#DIV/0!
Teacher and Student Success Program (TSSA)	5678 3500	9,200	771	6,170	0.00%
Land Trust Program	5420 3500	54,610	-	54,611	100.00%
Misc State Revenues (3700)		\$ 218,300	\$ -	\$ 48,373	22.16%
Charter School Local Replacement	5619 3200	120,000	-	48,373	40.31%
Charter School Administrative Costs	3725	98,300	-	-	0.00%
Supplemental/ Other Bills (3800)		\$ 61,160	\$ 388	\$ 24,382	39.87%
Teacher Supplies & Materials	5868 3400	720	-	577	80.19%
Educator Salary Adjustment	5876 3400	29,740	388	11,468	38.56%
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%
Federal Sources (4000)		\$ 7,000	\$ -	\$ -	0.00%
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%
Other Sources (5000)		\$ -	\$ -	\$ -	0.00%
Transfer in -Other Funds	5200	-	-	-	0.00%
Total Revenues		\$ 513,820	\$ 12,194	\$ 278,314	

	<u>Code</u>	<u>Budget</u>	<u>Current Month</u>	<u>YTD Actual</u>	<u>Percent</u>
Expenditures					
Salaries (100)		\$ 233,000	\$ 26,641	\$ 133,136	57.14%
Supervisors/Directors	115	8,000	9,293	37,527	469.08%
Teachers	131	70,000	5,000	40,000	57.14%
Substitute Teachers	132	25,000	-	-	0.00%
Secretarial & Clerical	152	35,000	2,785	18,785	53.67%
Teacher Aides & Para-Prof	161	-	9,564	36,825	#DIV/0!
Employee Benefits (200)		\$ 92,400	\$ 10,982	\$ 59,661	64.57%
State Retirement	210	30,190	4,012	21,848	72.37%
Social Security (FICA 63025)	220	14,700	1,443	8,390	57.07%
Medical Insurance (63105)	241	33,810	5,157	27,342	80.87%
Life Insurance (63075)	242	1,600	22	145	9.09%
Disability Insurance (63085)	243	800	66	373	46.58%
Dental Insurance (63205)	245	9,600	241	1,327	13.83%
Industrial Insurance (63015)	270	400	29	166	41.42%
Unemployment Insurance (63065)	280	1,300	12	70	5.37%
Professional/Tech Srv (300)		\$ 60,200	\$ 1,305	\$ 20,271	33.67%
Official / Administrative Srv	310	-	-	-	#DIV/0!
Professional - Educ Srv	320	25,000	1,195	14,304	57.22%
Employee Training/Dev	330	15,000	-	-	0.00%
Other Professional Srv	340	-	110	767	#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%
Purchd Property Srv (400)		\$ 5,600	\$ -	\$ -	0.00%
Repairs and Maintenance	430	-	-	-	#DIV/0!
Rental of Land & Building	441	5,600	-	-	0.00%
Other Purchased Srv (500)		\$ 18,200	\$ 253	\$ 2,960	16.27%
Student Day Trips/Field Trips (incl Admission Charge:	518	5,000	111	492	9.83%
Property Insurance	521	200	-	40	20.00%
Liability Insurance	522	2,000	-	280	14.00%
Communication (Telephone & Other)	530	1,000	142	1,093	109.33%
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!
Supplies and Materials (600)		\$ 46,250	\$ 3,907	\$ 30,807	66.61%
General Supplies	610	20,000	2,026	12,783	63.92%
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	-	110	4,860	0.00%
Miscellaneous	689	10,000	1,771	4,013	40.13%
Property (700)		\$ 10,000	\$ -	\$ -	0.00%
Equipment	730	10,000	-	-	0.00%
Furniture & Fixtures	733	-	-	-	#DIV/0!
Technology Software	736	-	-	-	#DIV/0!
Debt Srv & Misc. (800)		\$ -	\$ -	\$ -	0.00%
Dues & Fees	810	-	-	-	0.00%
Other Uses for Financial Resources (900)		\$ -	\$ -	\$ -	0.00%
Total Expenses		\$ 465,650	\$ 43,089	\$ 246,836	53.01%
Net Results		\$ 48,170	\$ (30,894)	\$ 31,478	