

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

|                                                    |           | Summary           |                  |                   |         |
|----------------------------------------------------|-----------|-------------------|------------------|-------------------|---------|
|                                                    | Code      | Budget            | Current Month    | YTD Actual        | Percent |
| <b>Revenue Sources</b>                             |           |                   |                  |                   |         |
| <b>Local Sources (1000)</b>                        |           | \$ -              | \$ 520           | \$ 3,573          | #DIV/0! |
| Donations                                          | 1920      | -                 | -                | 50                | 0.00%   |
| Fingerprinting Reimb.                              | 1990      | -                 | 520              | 3,523             | 0.00%   |
| <b>Intermediate Sources (2000)</b>                 |           |                   |                  |                   |         |
| <b>State Sources (3000)</b>                        |           | \$ 345,435        | \$ 11,514        | \$ 286,775        | 83.02%  |
| <b>Regular Basic School (3005)</b>                 |           | \$ 50,455         | \$ 1,758         | \$ 45,182         | 89.55%  |
| Kindergarten                                       | VAR 3005  | 50,455            | 1,758            | 45,182            | 89.55%  |
| <b>Special Education (3100)</b>                    |           | \$ 9,179          | \$ 1,133         | \$ 15,407         | 167.85% |
| Special Ed - Reg -Add-On WPUS                      | 1205 3100 | 4,674             | 935              | 12,204            | 261.11% |
| Spec. Ed - Reg - Self-Cont.                        | 1210 3100 | 2,123             | -                | 1,415             | 0.00%   |
| Ext. Yr. Prgm - Sev. Disabled                      | 1220 3100 | 2,335             | 195              | 1,752             | 75.02%  |
| Special Ed - Impact Aid                            | 1225 3100 | 47                | 4                | 36                | 76.55%  |
| <b>Other State Programs (3200)</b>                 |           | \$ 111,206        | \$ 2,908         | \$ 100,807        | 90.65%  |
| Teacher Salary Supplemental                        | 5807 3400 | 6,796             | -                | 4,531             | 66.67%  |
| Stipends For Future Educators PEERSA               | 5813 3800 | 6,500             | -                | 6,500             | 0.00%   |
| Class Size Reduction K-8                           | 5201 3100 | 5,286             | -                | 5,876             | 111.17% |
| Enhancement for At-Risk Students                   | 5344 3100 | 23,370            | 1,948            | 17,528            | 75.00%  |
| Flexible Allocation - WPU Distribution             | 5310 3200 | 5,390             | 190              | 4,821             | 89.44%  |
| Teacher and Student Success Program (TSSA)         | 5678 3500 | 9,254             | 771              | 6,941             | 0.00%   |
| Land Trust Program                                 | 5420 3500 | 54,610            | -                | 54,611            | 100.00% |
| <b>Misc State Revenues (3700)</b>                  |           | \$ 128,536        | \$ 4,759         | \$ 100,042        | 77.83%  |
| Charter School Local Replacement                   | 5619 3200 | 43,536            | -                | 48,373            | 111.11% |
| Charter School Administrative Costs                | VAR 3200  | 85,000            | 4,759            | 51,669            | 60.79%  |
| <b>Supplemental/ Other Bills (3800)</b>            |           | \$ 46,059         | \$ 955           | \$ 25,337         | 55.01%  |
| Educator Support Professional Bonus PEESRA         | 5659/3400 | 3,577             | -                | -                 | 0.00%   |
| Teacher Supplies & Materials                       | 5868 3400 | 500               | -                | 577               | 115.47% |
| Educator Salary Adjustment                         | 5876 3400 | 13,021            | 955              | 12,422            | 95.40%  |
| Educator Professional Time                         | 5651 3400 | 1,961             | -                | 7,337             | 374.15% |
| Suicide Prevention                                 | 5674 3800 | 1,000             | -                | 1,000             | 100.00% |
| Electronic Cigarette Substance & Nicotine Preventi | 5673 3800 | -                 | -                | 4,000             | #DIV/0! |
| Student Health & Counseling Support Program        | 5679/3500 | 26,000            | -                | -                 | 0.00%   |
| <b>Federal Sources (4000)</b>                      |           | \$ 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%   |
| <b>Other Sources (5000)</b>                        |           | \$ -              | \$ -             | \$ -              | 0.00%   |
| Transfer in -Other Funds                           | 5200      | -                 | -                | -                 | 0.00%   |
| <b>Total Revenues</b>                              |           | <b>\$ 352,435</b> | <b>\$ 12,034</b> | <b>\$ 290,348</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>\$ 19,089</b>     | <b>\$ 152,226</b> | <b>65.33%</b>  |
| Supervisors/Directors                                 | 115         | 8,000               | 8,293                | 45,819            | 572.74%        |
| Teachers                                              | 131         | 70,000              | 5,000                | 45,000            | 64.29%         |
| Substitute Teachers                                   | 132         | 25,000              | -                    | -                 | 0.00%          |
| Secretarial & Clerical                                | 152         | 35,000              | 2,838                | 21,623            | 61.78%         |
| Teacher Aides & Para-Prof                             | 161         | -                   | 2,958                | 39,783            | #DIV/0!        |
| <b>Employee Benefits (200)</b>                        |             | <b>\$ 92,400</b>    | <b>\$ 10,767</b>     | <b>\$ 70,428</b>  | <b>76.22%</b>  |
| State Retirement                                      | 210         | 30,190              | 3,870                | 25,718            | 85.19%         |
| Social Security (FICA 63025)                          | 220         | 14,700              | 1,372                | 9,762             | 66.41%         |
| Medical Insurance (63105)                             | 241         | 33,810              | 5,157                | 32,500            | 96.12%         |
| Life Insurance (63075)                                | 242         | 1,600               | 22                   | 168               | 10.48%         |
| Disability Insurance (63085)                          | 243         | 800                 | 66                   | 439               | 54.82%         |
| Dental Insurance (63205)                              | 245         | 9,600               | 241                  | 1,568             | 16.34%         |
| Industrial Insurance (63015)                          | 270         | 400                 | 27                   | 192               | 48.10%         |
| Unemployment Insurance (63065)                        | 280         | 1,300               | 11                   | 81                | 6.23%          |
| <b>Professional/Tech Srv (300)</b>                    |             | <b>\$ 60,200</b>    | <b>\$ 3,694</b>      | <b>\$ 23,964</b>  | <b>39.81%</b>  |
| Official / Administrative Srv                         | 310         | -                   | -                    | -                 | #DIV/0!        |
| Professional - Educ Srv                               | 320         | 25,000              | -                    | 14,304            | 57.22%         |
| Employee Training/Dev                                 | 330         | 15,000              | -                    | -                 | 0.00%          |
| Other Professional Srv                                | 340         | -                   | 3,694                | 4,460             | #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 Srv (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 Srv (500)</b>                      |             | <b>\$ 18,200</b>    | <b>\$ 2,822</b>      | <b>\$ 5,782</b>   | <b>31.77%</b>  |
| Student Day Trips/Field Trips (incl Admission Charge: | 518         | 5,000               | -                    | 492               | 9.83%          |
| Property Insurance                                    | 521         | 200                 | -                    | 40                | 20.00%         |
| Liability Insurance                                   | 522         | 2,000               | -                    | 280               | 14.00%         |
| Communication (Telephone & Other)                     | 530         | 1,000               | 254                  | 1,348             | 134.75%        |
| Advertising                                           | 540         | 10,000              | 1,264                | 1,313             | 13.13%         |
| Printing & Binding                                    | 550         | -                   | 1,303                | 1,303             | #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>\$ 786</b>        | <b>\$ 31,593</b>  | <b>68.31%</b>  |
| General Supplies                                      | 610         | 20,000              | 636                  | 13,419            | 67.10%         |
| 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         | -                   | -                    | 4,860             | 0.00%          |
| Miscellaneous                                         | 689         | 10,000              | 150                  | 4,163             | 41.63%         |
| <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 Srv &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>\$ 37,157</b>     | <b>\$ 283,993</b> | <b>60.99%</b>  |
| <b>Net Results</b>                                    |             | <b>\$ (113,215)</b> | <b>\$ (25,124)</b>   | <b>\$ 6,355</b>   |                |