

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

		Summary			
	Code	Budget	Current Month	YTD Actual	Percent
Revenue Sources					
Local Sources (1000)		\$ -	\$ -	\$ 3,648	#DIV/0!
Donations	1920	-	-	50	0.00%
Fingerprinting Reimb.	1990	-	-	3,598	0.00%
Intermediate Sources (2000)					
State Sources (3000)		\$ 345,435	\$ 11,572	\$ 309,919	89.72%
Regular Basic School (3005)		\$ 50,455	\$ 1,758	\$ 48,697	96.52%
Kindergarten	VAR 3005	50,455	1,758	48,697	96.52%
Special Education (3100)		\$ 9,179	\$ 1,133	\$ 17,674	192.55%
Special Ed - Reg -Add-On WPUS	1205 3100	4,674	935	14,074	301.11%
Spec. Ed - Reg - Self-Cont.	1210 3100	2,123	-	1,415	0.00%
Ext. Yr. Prgm - Sev. Disabled	1220 3100	2,335	195	2,141	91.69%
Special Ed - Impact Aid	1225 3100	47	4	44	93.55%
Other State Programs (3200)		\$ 111,206	\$ 3,533	\$ 107,873	97.00%
Teacher Salary Supplemental	5807 3400	6,796	566	5,664	83.34%
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%
Students At-Risk Add-on	5344 3100	23,370	1,948	21,423	91.67%
Flexible Allocation - WPU Distribution	5310 3200	5,390	248	5,317	98.64%
Teacher and Student Success Act Program (TSSA)	5678 3500	9,254	771	8,483	0.00%
Land Trust Program	5420 3500	54,610	-	54,611	100.00%
Misc State Revenues (3700)		\$ 128,536	\$ 4,759	\$ 109,560	85.24%
Charter School Local Replacement	5619 3200	43,536	-	48,373	111.11%
Charter School Funding Base Prog	VAR 3200	85,000	4,759	61,187	71.98%
Supplemental/ Other Bills (3800)		\$ 46,059	\$ 388	\$ 26,114	56.70%
Educator Professional Time PEESRA	5651 3400	3,577	-	-	0.00%
Educator Support Professional Bonus PEESRA	5659 3400	-	-	-	#DIV/0!
Teacher Supplies & Materials	5868 3400	500	-	577	115.47%
Educator Salary Adjustment	5876 3400	13,021	388	13,199	101.37%
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!
USBE ONE-TIME DISCRETIONARY PAAA	5678 3500	-	-	-	#DIV/0!
Student Health & Counseling Support Program	5679/3500	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		\$ 352,435	\$ 11,572	\$ 313,566	

	<u>Code</u>	<u>Budget</u>	<u>Current Month</u>	<u>YTD Actual</u>	<u>Percent</u>
Expenditures					
Salaries (100)		\$ 233,000	\$ 25,409	\$ 196,775	84.45%
Supervisors/Directors	115	8,000	11,293	65,405	817.56%
Teachers	131	70,000	8,680	58,680	83.83%
Substitute Teachers	132	25,000	-	-	0.00%
Secretarial & Clerical	152	35,000	2,750	27,262	77.89%
Teacher Aides & Para-Prof	161	-	2,687	45,428	#DIV/0!
Employee Benefits (200)		\$ 92,400	\$ 12,623	\$ 93,819	101.54%
State Retirement	210	30,190	5,213	34,801	115.27%
Social Security (FICA 63025)	220	14,700	1,873	13,008	88.49%
Medical Insurance (63105)	241	33,810	5,157	42,815	126.63%
Life Insurance (63075)	242	1,600	22	212	13.25%
Disability Insurance (63085)	243	800	66	570	71.29%
Dental Insurance (63205)	245	9,600	241	2,051	21.36%
Industrial Insurance (63015)	270	400	36	255	63.69%
Unemployment Insurance (63065)	280	1,300	15	107	8.27%
Professional/Tech Srv (300)		\$ 60,200	\$ 749	\$ 23,411	38.89%
Official / Administrative Srv	310	-	-	-	#DIV/0!
Professional - Educ Srv	320	25,000	320	12,135	48.54%
Employee Training/Dev	330	15,000	-	15	0.10%
Other Professional Srv	340	-	429	6,060	#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	\$ -	\$ 400	7.14%
Repairs and Maintenance	430	-	-	400	#DIV/0!
Rental of Land & Building	441	5,600	-	-	0.00%
Other Purchased Srv (500)		\$ 18,200	\$ 585	\$ 7,570	41.60%
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	122	2,122	212.19%
Advertising	540	10,000	463	2,293	22.93%
Printing & Binding	550	-	-	1,225	#DIV/0!
Staff Travel/Per Diem	580	-	-	1,119	#DIV/0!
Admission Charges (Field Trips)	594	-	-	-	#DIV/0!
Supplies and Materials (600)		\$ 46,250	\$ 200	\$ 38,241	82.68%
General Supplies	610	20,000	200	13,749	68.74%
Textbooks	641	-	-	-	#DIV/0!
eTextbooks / Online Curriculum or Subscriptions	642	5,000	-	15,140	302.79%
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	-	4,170	41.70%
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	\$ 39,568	\$ 360,216	77.36%
Net Results		\$ (113,215)	\$ (27,996)	\$ (46,650)	