

September 2026

Walker Charter High School PCS · Generated September 14, 2026

Risk Score Summary

SCHOOL	DATE	COMPOSITE	GOVERNANCE	FISCAL	COMPLIANCE	FLAGS
Walker Charter High School PCS	Aug 1, 2026	73	83	67	74	None
Walker Charter High School PCS	Jun 1, 2026	72	79	69	70	None
Walker Charter High School PCS	Apr 1, 2026	71	78	69	67	None
Walker Charter High School PCS	Feb 1, 2026	71	80	70	65	None
Walker Charter High School PCS	Dec 1, 2025	72	81	71	66	None
Walker Charter High School PCS	Oct 1, 2025	69	82	70	62	None

Fiscal Overview

PERIOD	DAYS CASH	CURRENT RATIO	FUND BAL %	ENROLLMENT	BUDGETED
Jun 30, 2026	37	1.97	12.3%	542	570
Jun 30, 2026	38	1.25	7.9%	280	290
Mar 31, 2026	75	1.42	22.1%	511	454
Mar 31, 2026	40	1.24	7.8%	280	290
Dec 31, 2025	38	1.17	8.0%	280	290
Sep 30, 2025	38	1.16	7.6%	280	290

Budget vs Actuals

CATEGORY	BUDGETED	ACTUAL	VARIANCE	NOTES
Admin Salaries	\$378,000	\$408,240	8.0%	
Admin Salaries	\$450,000	\$492,223	9.4%	
Benefits & Payroll Taxes	\$585,000	\$631,800	8.0%	
Curriculum & Materials	\$120,000	\$124,202	3.5%	

CATEGORY	BUDGETED	ACTUAL	VARIANCE	NOTES
Facilities	\$320,000	\$293,940	-8.1%	
Facility Lease & Maintenance	\$342,000	\$369,360	8.0%	
Food Service	\$157,500	\$170,100	8.0%	
Instructional Materials	\$108,000	\$116,640	8.0%	
Professional Development	\$49,500	\$53,460	8.0%	
Student Transportation	\$189,000	\$204,120	8.0%	
Teacher Salaries	\$1,800,000	\$1,890,246	5.0%	
Teacher Salaries	\$1,620,000	\$1,749,600	8.0%	
Technology	\$95,000	\$99,510	4.7%	
Technology & Software	\$85,500	\$92,340	8.0%	
Transportation	\$85,000	\$76,600	-9.9%	
Utilities	\$76,500	\$82,620	8.0%	

Audit Findings

FINDING #	SEVERITY	DESCRIPTION	STATUS	DUE DATE
2025-003	Finding	IRS Form 990 filed 45 days after extended deadline.	Resolved	Dec 31, 2026
2025-002	Significant Deficiency	Monthly bank reconciliations not completed timely — 4 of 12 months reconciled more than 30 days late.	In Progress	Jan 31, 2027
2025-F01	Finding	Insufficient documentation of Title I expenditure allocation methodology. Missing time-and-effort documentation for 2 staff members.	Open	Feb 28, 2027
2025-001	Material Weakness	Lack of competitive bidding documentation for contracts over \$25,000. Three contracts totaling \$182,000 lacked required documentation.	Open	Mar 31, 2027

Academic Health — ASPIRE (ASPIRE SY 2026-27 — High School)

Overall Score	Points
46.9%	750.9 / 1600
	Official · Sep 11, 2026

Tier 2

CATEGORY	SCORE	POINTS	PERFORMANCE
School Progress	39.2%	7.8 / 20	Tier 2
School Achievement	24.2%	12.1 / 50	Tier 3
School Environment	21.2%	4.2 / 20	Tier 3
School-Specific Performance	41.8%	4.2 / 10	Tier 2

Measure Details

MEASURE	RATE	FLOOR	TARGET	% POINTS	PTS EARNED
ACCESS Growth Rate	28.0%	5.0	70.0	35.0%	35.40
State Assessment GtP – ELA	25.0%	5.0	70.0	31.0%	30.80
State Assessment GtP – Math	18.0%	5.0	70.0	20.0%	20.00
9th Grade On-Track Rate	48.0%	5.0	70.0	66.0%	66.20
ACT/SAT Benchmark Achievement	12.0%	5.0	70.0	11.0%	10.80
Advanced Coursework Achievement	8.0%	5.0	70.0	5.0%	4.60
Career & College Acceptance	35.0%	5.0	70.0	46.0%	46.20
HS Graduation Rate – 4yr ACGR	58.0%	5.0	70.0	82.0%	81.50
HS Graduation Rate – 5yr ACGR	65.0%	5.0	70.0	92.0%	92.30
PSAT Benchmark Achievement	15.0%	5.0	70.0	15.0%	15.40
State Assessment Proficiency – ELA	22.0%	5.0	70.0	26.0%	26.20
State Assessment Proficiency – Math	14.0%	5.0	70.0	14.0%	13.80
Chronic Absenteeism Rate	38.0%	5.0	50.0	100.0%	100.00
Re-enrollment Rate	78.0%	5.0	70.0	100.0%	100.00
School-Specific Measure #1	42.0%	5.0	70.0	57.0%	56.90
School-Specific Measure #2	38.0%	5.0	70.0	51.0%	50.80
ACCESS Growth Rate	47.7%	36.6	84.5	23.3%	1.17
State Assessment GtP – ELA	54.3%	36.6	76.3	44.5%	3.34

MEASURE	RATE	FLOOR	TARGET	% POINTS	PTS EARNED
State Assessment GtP – Math	51.0%	27.0	80.7	44.6%	3.35
9th Grade On-Track Rate	29.8%	20.1	82.7	15.4%	0.62
ACT/SAT Benchmark Achievement	39.2%	29.9	90.8	15.3%	0.77
Advanced Coursework Achievement	35.7%	25.4	82.9	17.9%	1.79
Career & College Acceptance	42.8%	27.4	79.8	29.3%	1.76
HS Graduation Rate – 4yr ACGR	46.8%	30.3	90.5	27.4%	1.37
HS Graduation Rate – 5yr ACGR	36.3%	23.4	81.9	22.0%	1.32
PSAT Benchmark Achievement	52.6%	39.8	83.4	29.3%	1.17
State Assessment Proficiency – ELA	46.4%	26.0	79.9	37.8%	1.89
State Assessment Proficiency – Math	52.3%	38.4	86.5	28.9%	1.45
Chronic Absenteeism Rate	42.0%	27.4	93.8	22.0%	2.20
Re-enrollment Rate	35.5%	23.4	82.5	20.5%	2.05

Complaints

TITLE	DATE	CATEGORY	STATUS
Staff concern – payroll delay	Jun 10, 2026	Financial	Resolved
Parent concern – suspension policy	Apr 18, 2026	Parent / Family	Resolved
Whistleblower – procurement irregularity	Mar 5, 2026	Whistleblower	Escalated

Governance Snapshot

DATE	TYPE	PRESENT	QUORUM	TIMELY NOTICE	MINUTES
Aug 17, 2026	Regular	5	✓	✓	✓
Jul 20, 2026	Regular	4	✓	✓	✓
Jun 15, 2026	Regular	3	✓	✓	✓
May 18, 2026	Regular	4	✓	✗	✓
Apr 20, 2026	Regular	3	✓	✓	✓

DATE	TYPE	PRESENT	QUORUM	TIMELY NOTICE	MINUTES
Mar 16, 2026	Regular	4	✓	✗	✓
Feb 16, 2026	Regular	3	✓	✓	✓
Jan 19, 2026	Regular	4	✓	✗	✓
Dec 15, 2025	Regular	5	✓	✓	✓
Nov 17, 2025	Regular	5	✓	✓	✓
Oct 20, 2025	Regular	5	✓	✓	✓
Sep 15, 2025	Regular	3	✓	✓	✓