# Sam Houston State University Charter School

**Month End Financial Report** 

## December 31, 2018

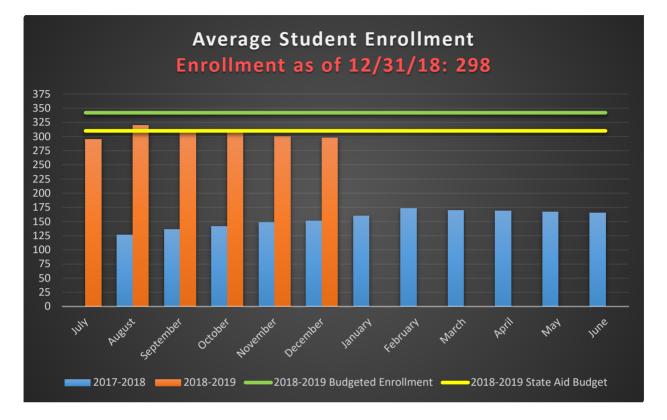
Prepared by: Brytnie Miñiel, Business Manager



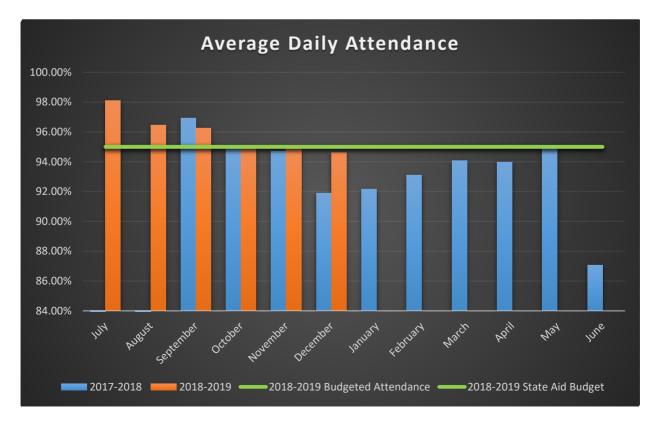
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#### Sam Houston State University Charter School

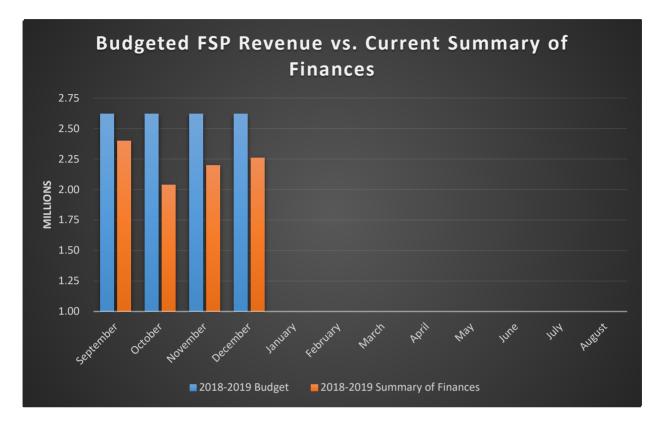


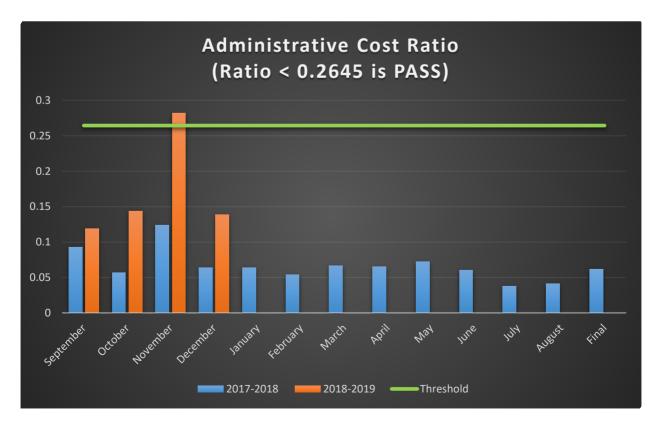
#### Average Student Enrollment and Average Daily Attendance



#### Sam Houston State University Charter School

Budgeted FSP Revenue vs. Current Summary of Finances and Administrative Cost Ratio





					ouston State	-		ol						
					018-2019 Fin		Analysis							
Month	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Percent of Year Complete			8%	17%	25%	33%	42%	50%	58%	67%	75%	83%	92%	100%
Statement of Activities														
Total FSP Revenue YTD			\$ 199,464.00	\$ 367,544.00	\$ 533,166.00	\$ 742,744.00								
Total ASF Revenue YTD (Instructional Materials)			\$-	\$ 7,370.00	\$ 14,597.00	\$ 19,693.00								
Total Expenses YTD			\$ 196,750.21	\$ 387,097.30	\$ 585,389.28	\$ 762,373.99								
tatistics														
Total Monthly FSP Revenue			\$ 199,464.00	\$ 168,080.00	\$ 185,622.00	\$ 189,578.00								
Total Monthly Expenses			\$ 196,750.21	\$ 190,347.09	\$ 198,291.98	\$ 176,984.71								
Cash Flow (Red if negative; Green if positive)			\$ 2,713.79	\$ (22,267.09)	\$ (12,669.98)	\$ 12,593.29								
Enrollment and Attendance														
Enrollment for the Month (Budget for 342)	295	320	309	307	300	298								
Percent Attendance (Budget for 95%)	98.09%	96.47%	96.27%	94.97%	94.87%	94.61%								
Enrollment - Budget to Actual	(47)	(22)	(33)	(35)	(42)	(44)								
Charter FIRST Indicator														
Indicator #3 - Administrative Cost Ratio			0.119	0.144	0.282	0.139								
(Red if FAIL; Green if PASS)														

		Sam Houston State Unive 8-2019 Budget to Actual		
	4/19/2018 Approved Budget	7/12/2018 Amended Budget	8/1/2018 State Aid Budget	12/31/2018 Current Enrollment
Total State Program Revenues	\$ 2,379,300.00	\$2,627,000.00	\$ 2,208,750.00	\$ 2,261,073.00
Total Expenditures	\$ 2,379,300.00	\$ 2,484,897.00	\$ 2,437,397.00	\$ 2,185,521.00
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ 142,103.00	\$ (228,647.00)	\$ 75,552.00
Repayment of University Loan Planned Carryforward (Fund Balance)	<u>\$</u> - \$-	\$ 115,000.00 \$ 27,103.00	<mark>\$ -</mark> \$ -	\$ - \$ -
	Budget adopted in April with three sites	Budget amended with the addition of fourth site	Budget estimate submitted to state for FSP funding (310 at 95%)	Budget estimate based on SOF Date provided by TEA for December payment

	2018-2019 Year-to-Da	Sam Houston State Unive te Budget to Actual Repo ecember 31, 2018 - Fiscal	rt - Foundation School Pr	ogram Revenue
	Amended Budget	Received and Expended	Balance Remaining	Percent Complete
Revenues				
5700 - Local Revenue	-	-	-	
5800 - State Program Revenue (FSP)	\$ 2,627,000.00	\$ 742,744.00	\$ 1,884,256.00	28.27%
Total Revenues	\$ 2,627,000.00	\$ 742,744.00	\$ 1,884,256.00	28.27%
Expenditures				
11 - Instruction	\$ 1,743,233.00	\$ 525,483.91	\$ 1,217,749.09	30.14%
12 - Instructional Resources, Media Services	-	-	-	-
13 - Curriculum Dev. and Instructional Staff Dev.	\$ 9,600.00	\$-	\$-	0.00%
21 - Instructional Leadership	-	-	-	-
23 - School Leadership	\$ 116,689.00	\$ 34,573.49	\$ 82,115.51	29.63%
31 - Guidance, Counseling, Evaluation Services	-	-	-	-
32 - Social Work Services	-	-	-	-
33 - Health Services	-	-	-	-
34 - Student Transportation	-	-	-	-
35 - Food Services	-	-	-	-
36 - Extracurricular Activities	-	-	-	-
41 - General Administration	\$ 273,375.00	\$ 88,588.10	\$ 184,786.90	32.41%
51 - Facilities Maintenance and Operations	\$ 342,000.00	\$ 113,728.49	\$ 228,271.51	33.25%
52 - Security and Monitoring Services	-	-	-	-
53 - Data Processing Services	-	-	-	-
61 - Community Services	-	-	-	-
71 - Debt Services	-	-	-	-
81 - Fund Raising	<u> </u>		-	<u> </u>
Total Expenditures	\$ 2,484,897.00	\$ 762,373.99	\$ 1,712,923.01	
REVENUE OVER (UNDER) EXPENSE	\$ 142,103.00	\$ (19,629.99)		
Repayment of University Loan	\$ (115,000.00)			
Planned Carryforward	\$ 27,103.00			
(Red if negative; Green if positive)				

			IDEA	-B Maintenar	nce of Effort	and Special F	Program Inte	ent Allotment	ts					
Month	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Percent of Year Complete			8%	17%	25%	33%	42%	50%	58%	67%	75%	83%	92%	100%
IDEA-B Maintenance of Effort														
Test 2 - State and Local - Previous Fiscal Year			\$ 107,625.00	\$ 107,625.00	\$ 107,625.00	\$ 107,625.00								
Test 2 - Total Expenses YTD - Fund 420, PIC 23			\$ 16,437.28	\$ 29,244.12	\$ 46,097.05	\$ 61,819.67								
Maintenance of Effort Percentage - Goal 100%			15.27%	6 27.17%	42.83%	57.44%								
Special Education Allotment														
23 - Special Education Allotment (52%)			\$ 156,350.00	\$ 67,412.00	\$ 67,402.00	\$ 81,975.00								
52% of Allotment			\$ 81,302.00	\$ 35,054.24	\$ 35,049.04	\$ 42,627.00								
YTD Total Expenses - Fund 420, PIC 23			\$ 16,437.28	\$ 29,244.12	\$ 46,097.05	\$ 61,819.67								
Percent Expended			20.22%	6 83.43%	131.52%	145.02%								
State Compensatory Education Allotment														
24 - State Comp Ed Allotment (52%)			\$ 61,429.00	\$ 61,429.00	\$ 61,429.00	\$ 61,429.00								
52% of Allotment			\$ 31,943.08	\$ 31,943.08	\$ 31,943.08	\$ 31,943.08								
YTD Total Expenses - Fund 420, PIC 24			\$ 4,166.72	\$ 8,333.45	\$ 12,500.18	\$ 16,666.90								
Percent Expended			13.04%	6 26.09%	39.13%	52.18%								
Bilingual Education Allotment														
25 - Bilingual Ed Allotment (52%)			\$ 2,483.00	\$ 4,856.00	\$ 4,856.00	\$ 5,727.00								
52% of Allotment			\$ 1,291.16	\$ 2,525.12	\$ 2,525.12	\$ 2,978.04								
YTD Total Expenses - Fund 420, PIC 25			\$ 16,989.76	\$ 18,209.52	\$ 19,429.28	\$ 20,649.04								
Percent Expended			1315.85%	6 721.13%	769.44%	693.38%								
Gifted and Talented Allotment														
21 - Gifted and Talented Allotment (55%)			\$ 11,547.00	\$ -	\$ -	\$ 9,395.00								
55% of Allotment			\$ 6,350.85	\$ -	\$ -	\$ 5,167.25								
YTD Total Expenses - Fund 420, PIC 21			\$ -	\$ -	\$ 423.80	\$ 723.80								
Percent Expended			0.00%	0.00%	0.00%	14.01%								
Projected Compliant														
Projected Non-Compliant														

100% of Allotment on Instruction Materials \$ - \$ 7,370.00 \$ 14,597.00 \$ 19,693.00 </th <th>Available School Fund</th> <th></th>	Available School Fund										
YTD Total Expenses \$ - \$ - \$ -	YTD Available School Fund Revenue		\$ -	\$ 7,370.00	\$ 14,597.00	\$ 19,693.00					
	100% of Allotment on Instruction Materials		\$ -	\$ 7,370.00	\$ 14,597.00	\$ 19,693.00					
Percent Expended 0.00% 0.00% 0.00%	YTD Total Expenses		\$ -	\$ -	\$ -	\$ -					
	Percent Expended		0.00%	0.00%	0.00%	0.00%					

					ouston State Federal Pro	gram Fisca	I St	tatus							
					er 31, 2018 - Il Risk Rating										
Fund and Grant	Object Code		Budget	Expenses Before FY19	Total Percent Expended Before	Balance Remaining		FY19 YTD Expenses	Total Percent		Balance Remaining	FY19 Indirect	Grant Award Perio	d Notes	
				Delote 1 1 10	FY19	for FY19		Expenses	Expended		Kemannig	Cost Rate			
	6100	\$	-	\$-	-	\$-	\$	-	-	\$	-				
Fund 258: 2017-2019 Public Charter School														Current Commitmer	
Program Start-Up Grant	6200	\$		\$ 2,384.76	14.03%	\$ 14,615.24		1,323.00	21.81%	\$	13,292.24	0.00%	05/01/17 - 07/31/201	9 \$12,985.85	
<b>5</b> .	6300	\$		\$ 610,945.53	80.71%	\$ 146,054.47	_		82.92%	\$	129,266.98				
	6400	\$		\$ 17,214.71	66.21%	\$ 8,785.29		1,138.85	70.59%	\$	7,646.44				
	Indirect Costs	\$	-	\$-	-	\$-	\$	-	-	\$	-				
	TOTAL	\$	800 000 00	\$ 630,545.00	78.82%	\$ 169,455.00	¢	19,249.34	81.22%	¢	150,205.66				
								,							
	6100 6200	\$ \$	8,054.00 8,989.00		36.17% 44.42%	\$ 5,140.50 \$ 4,995.95	_	3,273.83	76.82% 44.42%	\$ \$	1,866.67 4.995.95				
Fund 224: 2017 2018 IDEA B Formula	6300	\$	8,989.00	\$ 3,993.05	44.42%	\$ 4,995.95	\$	-	44.42%	\$	4,995.95	3.853%	02/06/18 - 09/30/19	Current Commitmer	
Fund 224: 2017-2018 IDEA-B Formula	6400	э \$	-	\$ - \$ -	-	\$ - \$ -	۰ \$	-	-	\$ \$		- 3.00070	02/00/10 - 09/30/19	\$0	
	Indirect Costs	\$	- 781.00		75.95%	\$ 187.82	_	(76.42)	- 66.17%	\$	- 264.24				
		Ψ	701.00	φ 000.10	10.0070	φ 107.02	Ψ	(10.42)	00.1770	Ψ	204.24				
	TOTAL	\$	17,824.00	\$ 7,499.73	42.08%	\$ 10,324.27	\$	3,197.41	60.02%	\$	7,126.86				
	6100	\$	-	\$ -	-	\$ -	\$	-	-	\$	-				
	6200	\$	676.00		18.49%	\$ 551.00		-	18.49%	\$	551.00				
Fund 225: 2017-2018 IDEA-B Pre-K	6300	\$	-	\$ -	-	\$ -	\$	-	-	\$	-	3.853%	02/06/18 - 09/30/19	Current Commitmer	
	6400	\$	-	\$ -	-	\$ -	\$	-	-	\$	-			\$0	
	Indirect Costs	\$	30.00	\$ 9.88	32.93%	\$ 20.12	\$	-	32.93%	\$	20.12				
	TOTAL	\$	706.00	\$ 134.88	19.10%	\$ 571.12	\$	-	19.10%	\$	571.12				
	6100	\$	8,000.00	\$-	0.00%	\$ 8,000.00	\$	-	0.00%	\$	8,000.00				
	6200	\$	7,561.00		0.00%	\$ 7,561.00	_	1,525.54	20.18%	\$	6,035.46			Current Commitment	
Fund 224: 2018-2019 IDEA-B Formula	6300	\$	-	\$-	-	\$ -	\$	-	-	\$	-	3.853%	08/20/18 - 09/30/19	\$3.474.46	
	6400	\$	-	\$-	-	\$-	\$	-	-	\$	-			<i>vo</i> , <i>o</i>	
	Indirect Costs	\$	624.00	\$ -	0.00%	\$ 624.00	\$	58.79	9.42%	\$	565.21				
	TOTAL	¢	40 405 00	¢	0.00%	¢ 40 405 00	¢	4 504 00	0.70%	¢	44 000 07				
	TOTAL	\$	16,185.00		0.00%	\$ 16,185.00		1,584.33	9.79%	\$	14,600.67				
	6100	\$	-	\$-	-	\$ -	\$	-	-	\$	-				
Fund 225: 2018-2019 IDEA-B Pre-K	6200	\$	369.00		0.00%	\$ 369.00		-	0.00%	\$	369.00	2.0520/	00/00/40 00/00/40	Current Commitmer	
	6300 6400	\$ \$	-	\$ - \$ -	-	\$ - \$ -	\$	-	-	\$ \$	-	3.853%	08/20/18 - 09/30/19	\$0	
	6400 Indirect Costs	\$	- 15.00		- 0.00%	\$- \$15.00	\$	-	- 0.00%	\$	- 15.00				
	indirect Costs	φ	15.00	φ -	0.00%	φ 15.00	φ	-	0.00%	Φ	15.00		I		
	TOTAL	\$	384.00	\$-	0.00%	\$ 384.00	\$		0.00%	\$	384.00				
	IVIAL	Ψ	004.00	¥ -	0.0070	÷ 004.00	Ŷ		0.0070	Ψ	004.00				
Fund 410: Instructional Materials Allotment for 2018-2019 Biennium	6300	\$	80,116.22	\$ 79,904.68	99.74%	\$ 211.54	\$	-	99.74%	\$	-	N/A	School Years 2017- 2018 and 2018-2019	This is not a feder grant.	
la su de la companya															
	TOTAL	\$	80.116.22	\$ 79,904.68	99.74%	\$ 211.54	¢		99.74%	\$	211.54				