Sam Houston State University Charter School

Month End Financial Report

June 30, 2019

Prepared by: Brytnie Miñiel, Business Manager

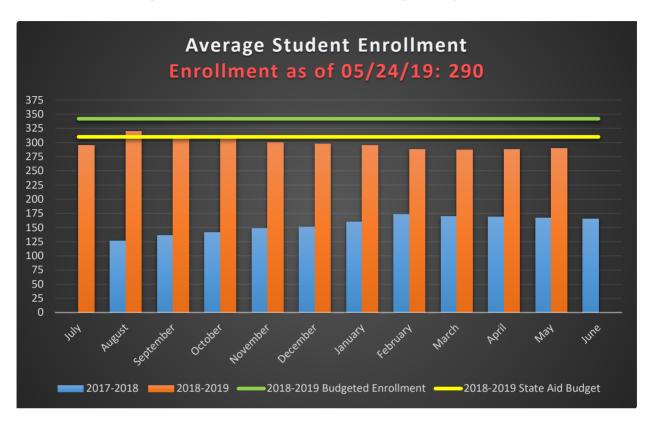


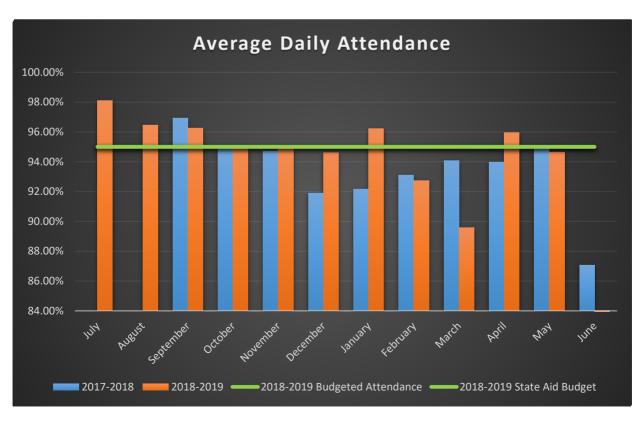
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Sam Houston State University Charter School

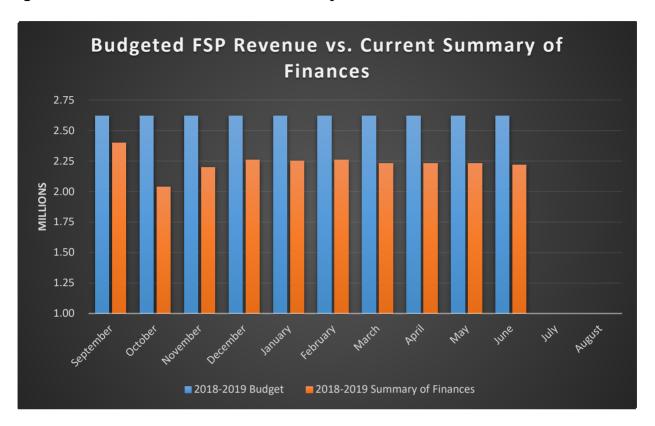
Average Student Enrollment and Average Daily Attendance

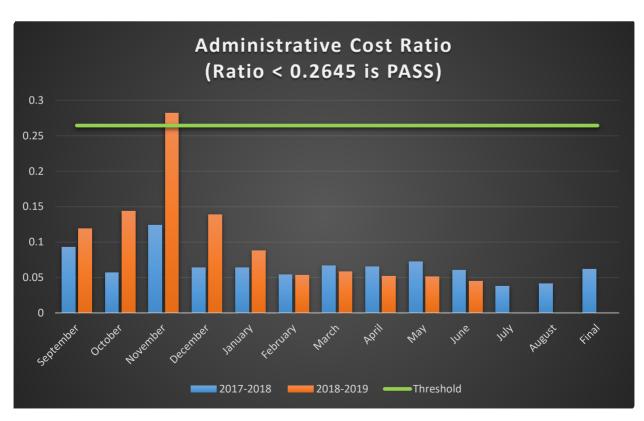




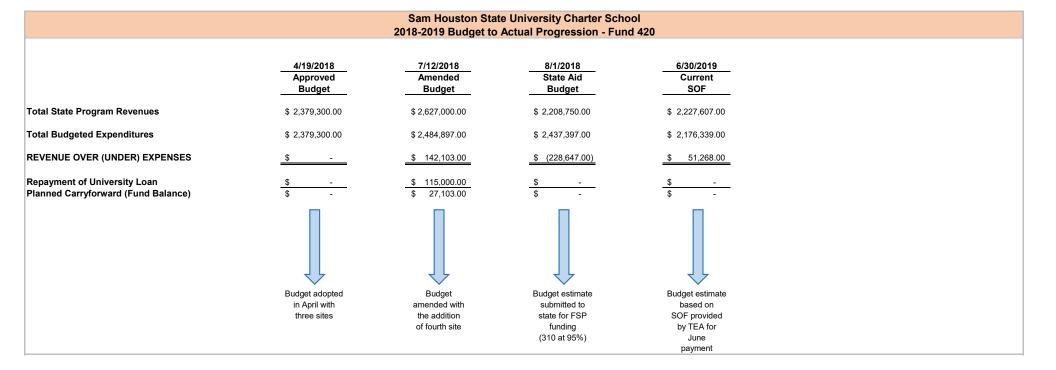
Sam Houston State University Charter School

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





							versity Charte al Trend Anal							
Month	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Percent of Year Complete		J	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	\$ 930,163.00	\$ 1,122,399.00	\$ 1,307,029.00	\$ 1,491,642.00	\$ 1,677,327.00	\$ 1,861,286.00		
Total ASF Revenue YTD (Instructional Materials)			\$ -	\$ 7,370.00	\$ 14,597.00	\$ 19,693.00	\$ 25,986.00	\$ 32,279.00	\$ 41,205.00	\$ 45,926.00	\$ 51,021.00	\$ 64,321.00		
Total FSP Settle-Up Funds YTD (From FY18)			\$ 4,026.00	\$ 4,231.00	\$ 4,231.00	\$ 4,231.00	\$ 4,231.00	\$ 4,231.00	\$ 4,231.00	\$ 42,272.00	\$ 42,272.00	\$ 42,272.00		
Total Expenses YTD			\$ 196,750.21	\$ 387,097.30	\$ 585,389.28	\$ 762,373.99	\$ 925,922.18	\$ 1,098,147.52	\$ 1,252,362.88	\$ 1,419,165.82	\$ 1,590,871.41	\$ 1,731,706.44		
Statistics														
Total Monthly FSP Revenue			\$ 199,464.00	\$ 168,080.00	\$ 185,622.00	\$ 189,578.00	\$ 187,419.00	\$ 192,236.00	\$ 184,630.00	\$ 184,613.00	\$ 185,685.00	\$ 183,959.00		
Total Monthly Expenses			\$ 196,750.21	\$ 190,347.09	\$ 198,291.98	\$ 176,984.71	\$ 163,548.19	\$ 172,225.34	\$ 154,215.36	\$ 166,802.94	\$ 171,705.59	\$ 140,835.03		
Cash Flow (Red if negative; Green if positive)			\$ 2,713.79	\$ (22,267.09)	\$ (12,669.98)	\$ 12,593.29	\$ 23,870.81	\$ 20,010.66	\$ 30,414.64	\$ 17,810.06	\$ 13,979.41	\$ 43,123.97		
Enrollment and Attendance														
Enrollment for the Month (Budget for 342)	295	320	309	307	300	298	295	288	287	288	290	-		
Percent Attendance (Budget for 95%)	98.09%	96.47%	96.27%	94.97%	94.87%	94.61%	96.24%	92.75%	89.58%	95.95%	95%	-		
Enrollment - Budget to Actual	(47)	(22)	(33)	(35)	(42)	(44)	(47)	(54)	(55)	(54)	(52)	-		
Charter FIRST Indicator														
Indicator #3 - Administrative Cost Ratio			0.119	0.144	0.282	0.139	0.088	0.053	0.058	0.052	0.051	0.045		
(Red if FAIL; Green if PASS)														



Sam Houston State University Charter School 2018-2019 Year-to-Date Budget to Actual Report - Foundation School Program Revenue June 30, 2019 - Fiscal Year is 83% Complete

	Amended Budget	Received and Expended	Balance Remaining	Percent Complete
Revenues				
5700 - Local Revenue	-	-	-	
5800 - State Program Revenue (FSP)	\$ 2,627,000.00	\$ 1,861,286.00	\$ 765,714.00	70.85%
Total Revenues	\$ 2,627,000.00	\$ 1,861,286.00	\$ 765,714.00	70.85%
Expenditures				
11 - Instruction	\$ 1,743,233.00	\$ 1,268,310.75	\$ 474,922.25	72.76%
12 - Instructional Resources, Media Services	-	-	-	-
13 - Curriculum Dev. and Instructional Staff Dev.	\$ 9,600.00	\$ 7,600.00	\$ 2,000.00	79.17%
21 - Instructional Leadership	-	-	-	-
23 - School Leadership	\$ 116,689.00	\$ 86,552.29	\$ 30,136.71	74.17%
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	\$ 131,940.30	\$ 141,434.70	48.26%
51 - Facilities Maintenance and Operations	\$ 342,000.00	\$ 237,303.10	\$ 104,696.90	69.39%
52 - Security and Monitoring Services	-	-	-	-
53 - Data Processing Services	-	-	-	-
61 - Community Services	-	-	-	-
71 - Debt Services	-	-	-	-
81 - Fund Raising		-	-	<u> </u>
Total Expenditures	\$ 2,484,897.00	\$ 1,731,706.44	\$ 753,190.56	
REVENUE OVER (UNDER) EXPENSE	\$ 142,103.00	\$ 129,579.56		
Repayment of University Loan	\$ (115,000.00)			
Planned Carryforward	\$ 27,103.00			
(Red if negative; Green if positive)				

				ID)FΔ-R Mai			tate Unive	•		School Intent Allo	tm	ents							
Month	Jul	Aug	Sep	Ţ. <u></u>	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	\$ 1	07,625.00 \$	107,625.00	\$	107,625.00	\$	107,625.00	\$	107,625.00	\$	107,625.00	\$ 107,625.00		
Test 2 - Total Expenses YTD - Fund 420, PIC 23			\$ 16,437.28	3 \$	29,244.12	\$ 46,097.05	\$	61,819.67 \$	75,090.96	\$	88,041.00		101,818.55	\$	111,946.10	\$	127,143.21	\$ 139,915.37		
Maintenance of Effort Percentage - Goal 100%			15.27%		27.17%	42.83%		57.44%	69.779		81.80%		94.60%	Ė	104.01%		118.14%	130.00%		
Special Education Allotment																				
23 - Special Education Allotment (52%)			\$ 156,350.00	\$	67,412.00	\$ 67,402.00	\$	81,975.00 \$	103,175.00	\$	103,207.00	\$	111,273.00	\$	111,154.00	\$	113,930.00	\$ 113,930.00		
52% of Allotment					35,054.24			42,627.00 \$			53,667.64		57,861.96		57,800.08		59,243.60	59.243.60		
YTD Total Expenses - Fund 420, PIC 23			\$ 16,437.28	3 \$	29,244.12	\$ 46,097.05	\$	61,819.67 \$	75,090.96	\$	88,041.00	\$	101,818.55	\$	111,946.10	\$	127,143.21	\$ 139,915.37		
Percent Expended			20.22%	6	83.43%	131.52%		145.02%	139.969	6	164.05%		175.97%		193.68%		214.61%	236.17%		
State Compensatory Education Allotment																				
24 - State Comp Ed Allotment (52%)			\$ 61.429.00) \$	61,429.00	\$ 61.429.00	\$	61,429.00 \$	61,438.00	\$	61,457.00	\$	63,264.00	\$	63,196.00	\$	63,264.00	\$ 63.264.00		
52% of Allotment					31,943.08			31.943.08 \$	31,947,76		31,957.64		32.897.28		32.861.92		32.897.28	32.897.28		
YTD Total Expenses - Fund 420, PIC 24			\$ 4,166.72	2 \$	8,333.45	\$ 12,500,18	\$	16,666.90 \$	20,833.64	\$	25,000.38	\$	29,169.29	\$	33,338.19	\$	37,567.10	\$ 41.755.99		
Percent Expended			13.049		26.09%	 39.13%		52.18%	65.219		78.23%		88.67%	Ė	101.45%		114.20%	126.93%		
Bilingual Education Allotment																				
25 - Bilingual Ed Allotment (52%)			\$ 2,483.00	\$	4,856.00	\$ 4,856.00	\$	5,727.00 \$	6,190.00	\$	6,191.00	\$	7,164.00	\$	7,156.00	\$	7,076.00	\$ 7.076.00		
52% of Allotment			\$ 1,291.16		2,525.12	2,525.12		2,978.04 \$	3,218.80		3,219.32		3,725.28		3,721.12		3,679.52	3,679.52		
YTD Total Expenses - Fund 420, PIC 25			\$ 16,989.76	3 \$	18,209.52	\$		20,649.04 \$	21,868.81	\$	23,088.58	\$	24,308.34	\$	25,528.11	\$	26,777.84	28,027.57		
Percent Expended			1315.85%		721.13%	769.44%		693.38%	679.419		717.19%		652.52%	Ť	686.03%		727.75%	761.72%		
Gifted and Talented Allotment																				
21 - Gifted and Talented Allotment (55%)			\$ 11,547.00	\$	-	\$ -	\$	9,395.00 \$	9,234.00	\$	9,237.00	\$	9,026.00	\$	9,016.00	\$	8,994.00	\$ 8,994.00		
55% of Allotment			\$ 6,350.85	5 \$	-	\$ -	\$	5,167.25 \$	5,078.70	\$	5,080.35	\$	4,964.30	\$	4,958.80	\$	4,946.70	\$ 4,946.70		
YTD Total Expenses - Fund 420, PIC 21			\$ -	\$	-	\$ 423.80		723.80 \$	723.80	\$	1,417.50	\$	1,480.39	\$	2,505.39	\$	2,505.39	\$ 2,835.39		
Percent Expended			0.00%	6	0.00%	0.00%	_	14.01%	14.259		27.90%		29.82%	Ė	50.52%	_	50.65%	57.32%		
				_																
Projected Compliant				Т						Т										
Projected Non-Compliant																				
,																				
Available School Fund																				
YTD Available School Fund Revenue			\$ -	\$	7,370.00	\$ 14 597 00	\$	19,693.00 \$	25,986.00	\$	32,279.00	\$	41,205.00	\$	45,926.00	\$	51,021.00	\$ 64,321.00		
100% of Allotment on Instruction Materials			\$ -	\$		\$		19,693.00 \$			32,279.00		41,205.00		45,926.00		51,021.00	64,321.00		
YTD Total Expenses		-	\$ -	\$		\$	\$	- \$		\$	32,219.00		41,203.00			\$		\$ - 04,321.00		-
Percent Expended			0.00%		0.00%	0.00%		0.00%	0.009		0.00%	Ψ	0.00%	Ψ	0.00%		0.00%	0.00%		
rercent Expended			0.009	0	0.00%	0.00%	_	0.00%	0.009	0	0.00%		0.00%		0.00%	_	0.00%	0.00%		

Sam Houston State University Charter School Federal Program Fiscal Status June 30, 2019 - Fiscal Year is 83% Complete

					Federal Risk	(Ra	ting for N	lor	ncomplian	ce - LOW							
Fund and Grant	Object Code		Budget	Expenses Before FY19	Total Percent Expended Before FY19	Re	Balance emaining or FY19		FY19 YTD Expenses	Total Percent Expended	F	Balance Remaining	FY19 Indirect Cost Rate	Grant Award Period	No	tes	
	6100	\$	-	\$ -	-	\$	- :		-	-	\$	-					
Fund 258: 2017-2019 Public Charter School	6200	\$		\$ 2,384.76	14.03%		14,615.24		3,073.00	32.10%	\$	11,542.24			Commi	itments:	
Program Start-Up Grant	6300	\$		\$ 610,945.53	80.71%		46,054.47		33,762.63	85.17%	\$	112,291.84	0.00%	05/01/17 - 07/31/2019	\$98,3		
	6400	\$	26,000.00	\$ 17,214.71	66.21%		8,785.29		6,731.51	92.10%	\$	2,053.78			φοσ,σ	.00.00	
	Indirect Costs	\$	-	\$ -	-	\$	- :	\$	-	-	\$	-					
											,						
	TOTAL	\$		\$ 630,545.00	78.82%		69,455.00		43,567.14	84.26%		125,887.86					
	6100	\$	6,188.00		47.08%		3,274.50		3,273.83	99.99%	\$	0.67					
	6200	\$	10,855.00		36.79%		6,861.95		6,861.01	99.99%	\$	0.94					
Fund 224: 2017-2018 IDEA-B Formula	6300	\$	-	\$ -	-	\$		\$	-	-	\$	-	3.853%	02/06/18 - 09/30/19	Commitme	ents: \$0.00	
	6400	\$	-	\$ -	-	\$		\$	-	-	\$	-					
	Indirect Costs	\$	781.00	\$ 593.18	75.95%	\$	187.82	\$	187.93	100.01%	\$	(0.11)					
	TOTAL	\$	17,824.00	\$ 7,499.73	42.08%	\$	10,324.27		10,322.77	99.99%	\$	1.50					
	6100	\$	-	\$ -	-	\$	- :		-	-	\$	-					
Fund 225: 2017-2018 IDEA-B Pre-K	6200	\$	676.00	\$ 125.00	18.49%	\$	551.00		549.00	99.70%	\$	2.00					
	6300	\$	-	\$ -	-	\$		\$	-	-	\$	-	3.853%	02/06/18 - 09/30/19	Commitme	ents: \$0.00	
	6400	\$	-	\$ -	-	\$	- :	\$	-	-	\$	-					
	Indirect Costs	\$	30.00	\$ 9.88	32.93%	\$	20.12	\$	21.15	103.43%	\$	(1.03)					
	TOTAL	\$	706.00	\$ 134.88	19.10%	\$	571.12	\$	570.15	99.86%	\$	0.97					
	6100	\$	8,000.00	\$ -	0.00%	\$	8,000.00	\$	-	0.00%	\$	8,000.00					
	6200	\$	8,054.00	\$ -	0.00%	\$	8,054.00	\$	2,328.79	28.91%	\$	5,725.21			0		
Fund 224: 2018-2019 IDEA-B Formula	6300	\$	-	\$ -	-	\$	- :	\$	-	-	\$	-	3.853%	08/20/18 - 09/30/19	Commi		
	6400	\$	-	\$ -	-	\$	- :	\$	-	-	\$	-			\$2,67	71.21	
	Indirect Costs	\$	624.00	\$ -	0.00%	\$	624.00	\$	89.75	14.38%	\$	534.25					
	TOTAL	\$	16,678.00	\$ -	0.00%	\$	16,678.00	\$	2,418.54	14.50%	\$	14,259.46					
	6100	\$	-	\$ -	-	\$	- :	\$	-	-	\$	-					
	6200	\$	381.00	\$ -	0.00%	\$	381.00	\$	-	0.00%	\$	381.00					
Fund 225: 2018-2019 IDEA-B Pre-K	6300	\$	-	\$ -	-	\$	- :	\$	-	-	\$	-	3.853%	08/20/18 - 09/30/19	Commitme	ents: \$0.00	
	6400	\$	-	\$ -	-	\$	- :	\$	-	-	\$	-					
	Indirect Costs	\$	15.00	\$ -	0.00%	\$	15.00	\$	-	0.00%	\$	15.00					
	TOTAL	\$	396.00	\$ -	0.00%	\$	396.00	\$	-	0.00%	\$	396.00					
Fund 410: Instructional Materials Allotment for	2000		00.440.00	4 70 057 00	07.000/		1.050.54	•		07.000/			NI/A	School Years 2017-2018 and 2018-	This is not	t a federal	
2018-2019 Biennium	6300	\$	80,116.22	\$ 78,257.68	97.68%	\$	1,858.54	\$	-	97.68%	\$	-	N/A	2019	gra	ant.	
	TOTAL	\$	80 116 22	\$ 78,257.68	97.68%	•	1,858.54	\$	-	97.68%	\$	1,858.54					
	IOIAL	Ψ	30,110.22	Ψ 10,231.00	31.00/0	Ψ	1,000.04	Ψ	-	31.00/0	Ψ	1,000.04		<u> </u>			