



Sam Houston State University
Charter School

College of Education

MEMBER OF THE TEXAS STATE UNIVERSITY SYSTEM

Month End Financial Report

February 28, 2026

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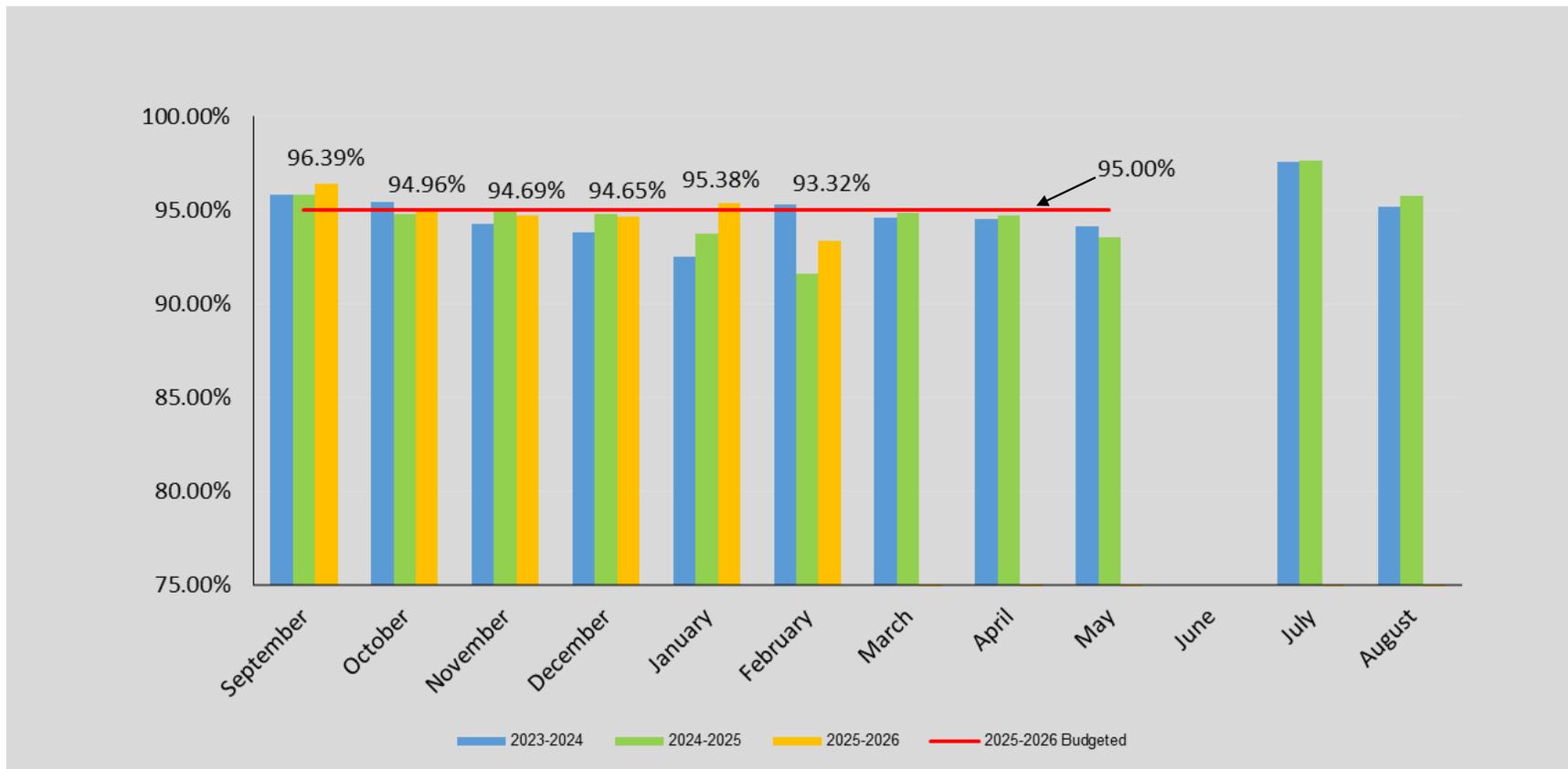
Sam Houston State University Charter School

Average Student Enrollment



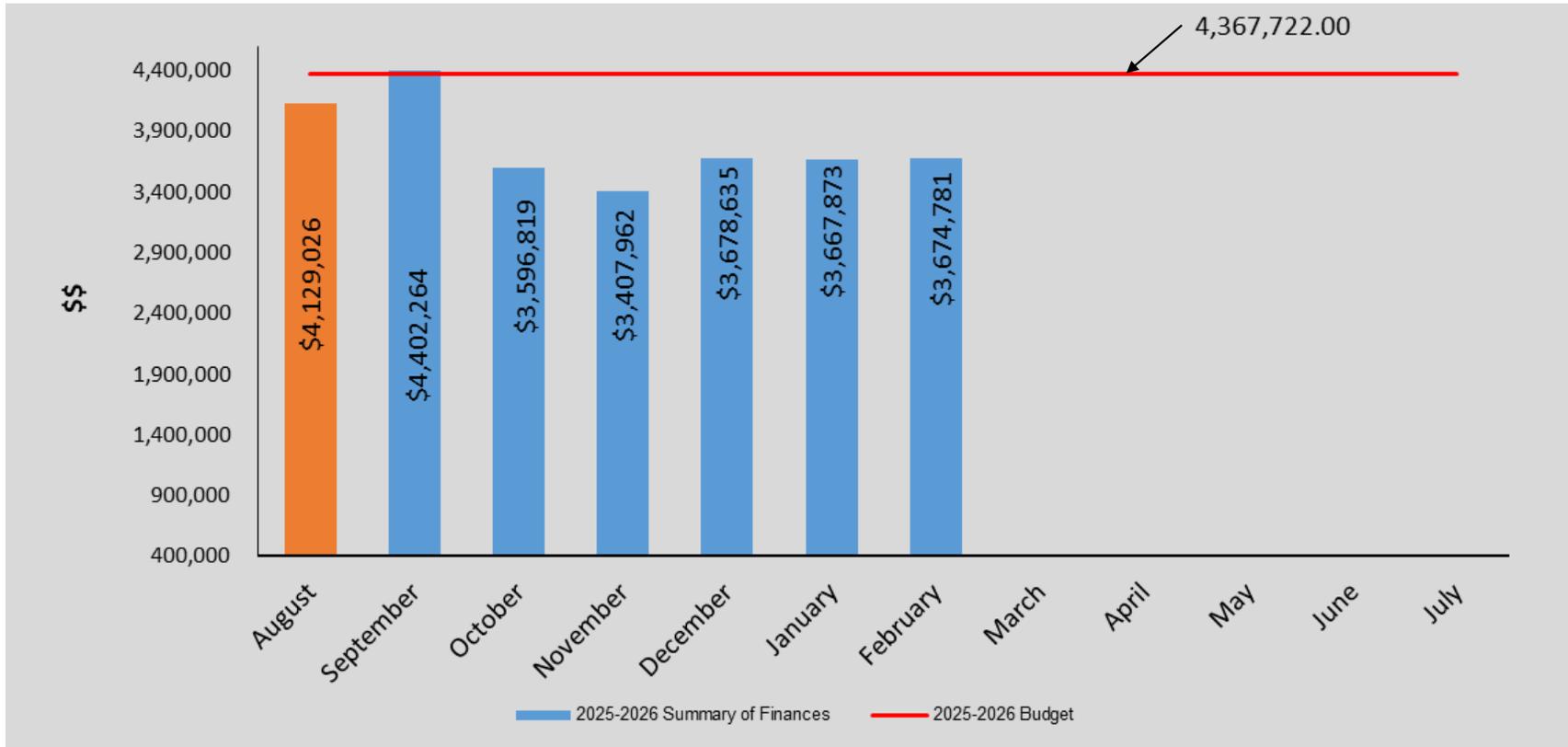
Sam Houston State University Charter School

Average Daily Attendance Percentage



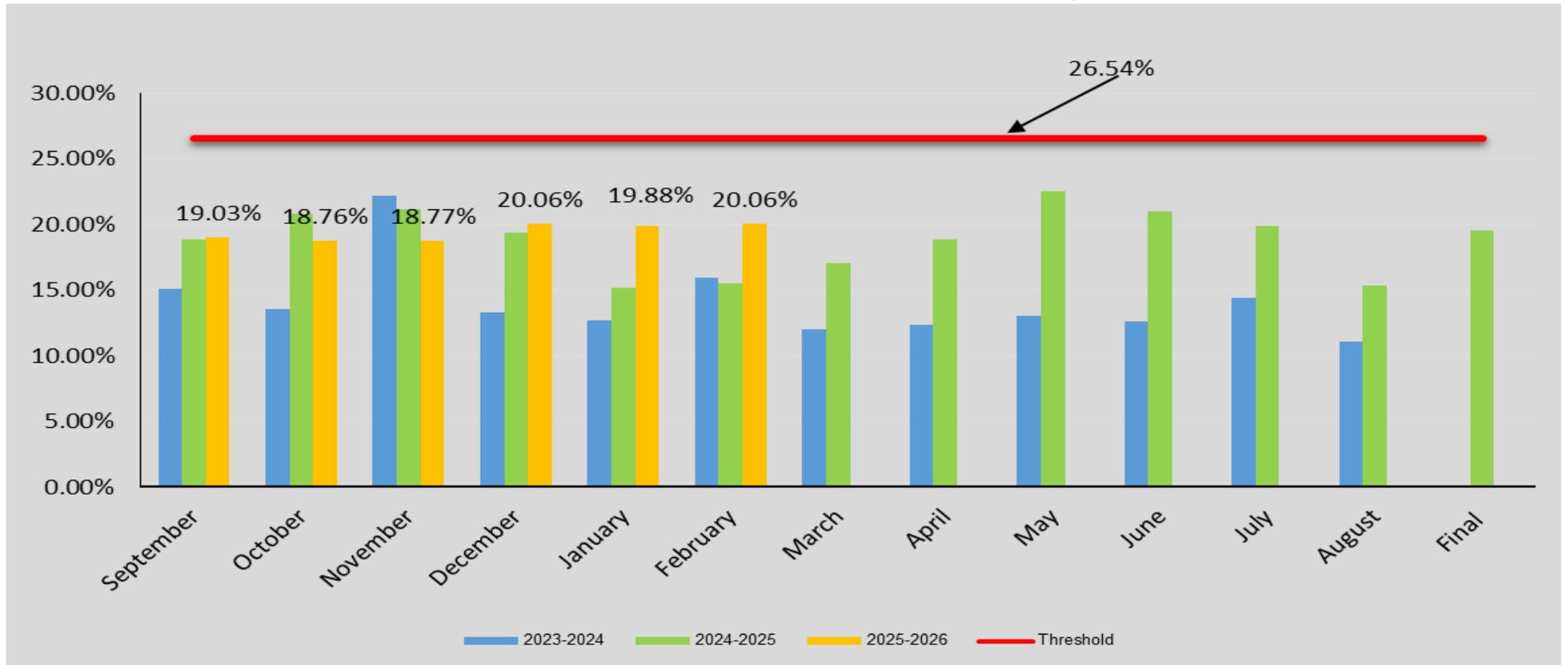
Sam Houston State University Charter School

Budget FSP+ASF+IMA Revenue vs. Current Summary of Finance



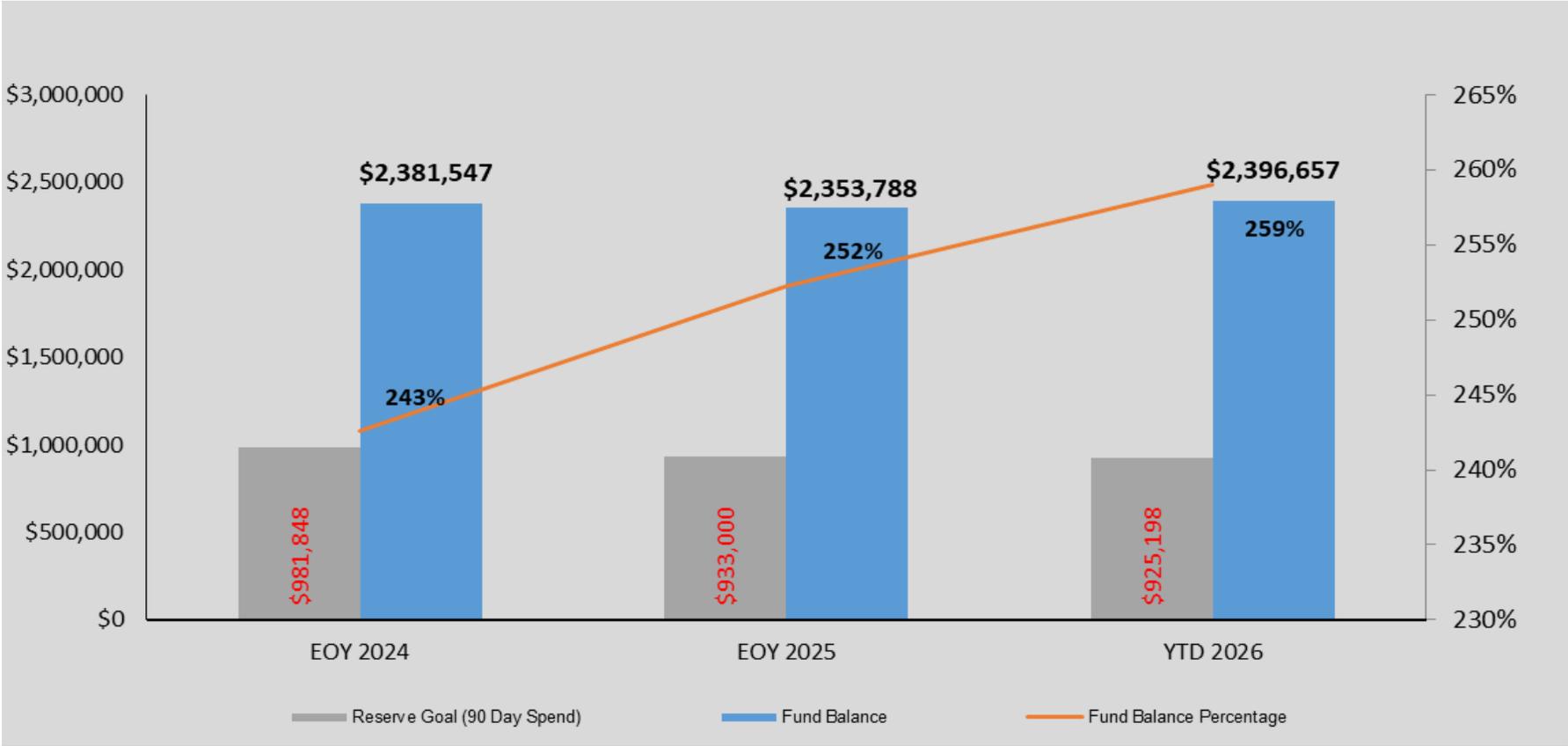
Sam Houston State University Charter School

Administrative Cost Ratio
(Ratio is less than 26.45% is Passing)



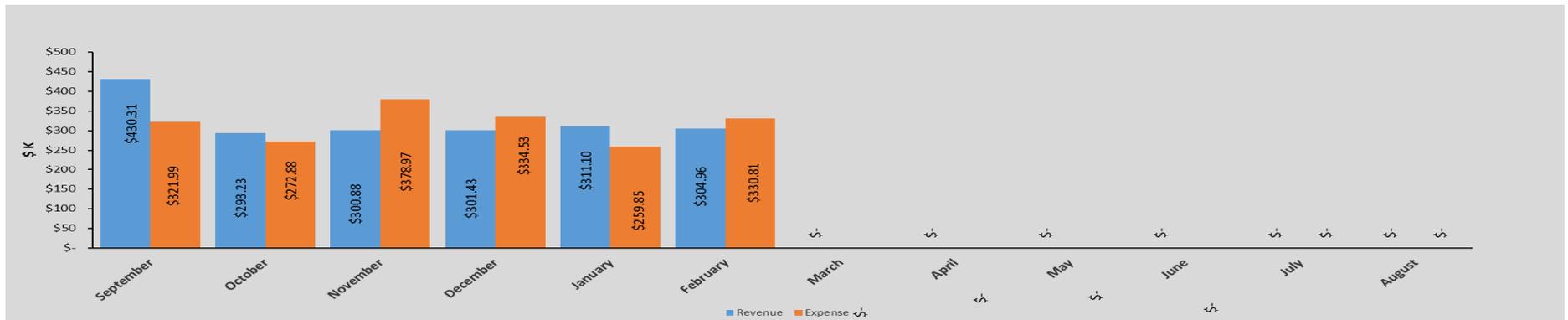
Sam Houston State University Charter School

Fund Balance Percentage to Reserve Goal



Sam Houston State University Charter School

Monthly Revenue versus Expenses



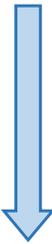
REVENUE	FY26 Q1	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	TOTAL
Revenue FSP - 710000	937,583.00	284,490.00	281,197.00	287,054.00	-	-	-	-	-	-	1,790,324.00
Revenue IMA - 710002	36,008.91	-	12,000.00	-	-	-	-	-	-	-	48,008.91
Revenue ASF - 710003	50,826.00	16,938.00	17,907.00	17,907.00	-	-	-	-	-	-	103,578.00
Total Revenue	1,024,417.91	301,428.00	311,104.00	304,961.00	-	-	-	-	-	-	1,941,910.91
FUNCTION											
Instruction & Instructional Services 11	709,338.77	197,198.75	205,672.25	206,289.26	-	-	-	-	-	-	1,318,499.03
Staff Development 13	100.00	-	-	-	-	-	-	-	-	-	100.00
Instructional Leadership 21	3,649.00	1,164.00	1,164.00	1,164.00	-	-	-	-	-	-	7,141.00
School Leadership 23	28,288.13	12,941.67	9,894.10	11,996.40	-	-	-	-	-	-	63,120.30
Student Transportation 34	-	-	-	-	-	-	-	-	-	-	-
General Administrative 41	133,171.53	48,798.04	39,118.81	41,379.52	-	-	-	-	-	-	262,467.90
Plant Maint. & Operations 51	91,642.86	74,431.86	-	65,841.72	-	-	-	-	-	-	231,916.44
Security Services 52	7,654.00	-	4,003.44	4,140.00	-	-	-	-	-	-	15,797.44
Total Expenses	973,844.29	334,534.32	259,852.60	330,810.90	-	-	-	-	-	-	1,899,042.11
Profit (Loss)	50,573.62	(33,106.32)	51,251.40	(25,849.90)	-	-	-	-	-	-	42,868.80
Admin Cost Ratio	18.77%	24.75%	19.02%	20.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	19.91%

**Sam Houston State University Charter School
2025-2026 Financial Trend Analysis**

Month	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 (Fund 710000)	\$ 382,581.00	\$ 658,874.00	\$ 937,583.00	\$ 1,222,073.00	\$ 1,503,270.00	\$ 1,790,324.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total IMA Revenue YTD (Fund 710002)	\$ 30,787.26	\$ 30,787.26	\$ 36,008.91	\$ 36,008.91	\$ 48,008.91	\$ 48,008.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total ASF Revenue YTD (Fund 710003)	\$ 16,938.00	\$ 33,876.00	\$ 50,826.00	\$ 67,764.00	\$ 85,671.00	\$ 103,578.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total FSP Settle-Up Funds YTD (From FY25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses YTD for FSP, IMA and ASF Funds	\$ 321,987.24	\$ 594,871.70	\$ 973,844.29	\$ 1,308,378.61	\$ 1,568,231.21	\$ 1,899,042.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Foundation School Program												
Total Monthly FSP Revenue (Fund 710000)	\$ 382,581.00	\$ 276,293.00	\$ 278,709.00	\$ 284,490.00	\$ 281,197.00	\$ 287,054.00	\$ -	\$ -				
Total Monthly FSP Expenses (Fund 710000)	\$ 280,572.16	\$ 251,375.32	\$ 359,762.44	\$ 318,278.32	\$ 230,264.04	\$ 316,167.14	\$ -	\$ -				
Cash Flow (Red if negative; Green if positive)	\$ 102,008.84	\$ 24,917.68	\$ (81,053.44)	\$ (33,788.32)	\$ 50,932.96	\$ (29,113.14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruct Materials Allotment Fund												
Total Monthly IMA Revenue (Fund 710002)	\$ 30,787.26	\$ -	\$ 5,221.65	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Monthly IMA Expense (Fund 710002)	\$ -	\$ 3,584.64	\$ 5,221.65	\$ 7,238.00	\$ 19,643.12	\$ 6,653.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Flow (Red if negative; Green if positive)	\$ 30,787.26	\$ (3,584.64)	\$ -	\$ (7,238.00)	\$ (7,643.12)	\$ (6,653.76)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Available School Fund												
Total Monthly ASF Revenue (Fund 710003)	\$ 16,938.00	\$ 16,938.00	\$ 16,950.00	\$ 16,938.00	\$ 17,907.00	\$ 17,907.00	\$ -	\$ -				
Total Monthly ASF Expense (Fund 710003)	\$ 41,415.08	\$ 17,924.50	\$ 13,988.50	\$ 9,018.00	\$ 9,945.44	\$ 7,990.00	\$ -	\$ -				
Cash Flow (Red if negative; Green if positive)	\$ (24,477.08)	\$ (986.50)	\$ 2,961.50	\$ 7,920.00	\$ 7,961.56	\$ 9,917.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Average Attendance												
Average Enrollment for the Month	330	326	325	322	322	312	0	0	0	0	0	0
Percent Attendance (Budget for 95%)	96.39%	94.96%	94.69%	94.65%	95.38%	93.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Average Enrollment - Budget (397) minus Actual	67	71	72	75	75	85	0	0	0	0	0	0
Charter FIRST Indicator												
Indicator #3 - Administrative Cost Ratio	19.03%	18.76%	18.77%	20.06%	19.88%	20.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(Red if FAIL; Green if PASS)												

**Sam Houston State University Charter School
2025-2026 Budget to Actual Progression - Fund 420 & 410 (FSP, IMT and ASF)**

	<u>4/30/2025</u> Approved Budget	<u>6/10/2025</u> Amended Budget	<u>9/11/2025</u> State Aid Budget	<u>2/10/2026</u> Monthly SOF
Total State Program Revenues (FSP+ASF)	\$ 3,888,255.00	\$ 4,367,722.00	\$ 4,384,448.00 ▲	\$ 3,674,781.00 ▲
Total Budgeted Expenditures	\$ 3,852,890.94	\$ 4,367,722.00	\$ 4,367,722.00	\$ 4,367,722.00
REVENUE OVER (UNDER) EXPENSES	<u>\$ 35,364.06</u>	<u>\$ -</u>	<u>\$ 16,726.00</u>	<u>\$ (692,941.00)</u>
Planned Carryforward (Fund Balance)	\$ 35,364.06	\$ -	\$ 16,726.00	\$ (692,941.00)


Budget adopted
in May with
Four sites


Budget
Asking
Accountant to
move over budgeted
expense


Budget estimate
submitted to
state for FSP
funding


Budget estimate
based on
SOF provided

Sam Houston State University Charter School
2025-2026 Year-to-Date Budget to Actual Report - FSP, IMA & ASF Revenue
February 28, 2026 - Fiscal Year is 50% Complete

	<u>Amed #1 6/10/2025</u>	<u>Received and Expensed</u>	<u>Balance Remaining</u>	<u>Percent Complete</u>
Revenues				
5700 - Local Revenue	\$ -	\$ -	\$ -	
5800 - State Program Revenue (FSP, ASF & IMA)	4,367,722.00	1,941,910.91	2,425,811.09	44.46%
0000- Fund Balance	-	-	-	
Total Revenues	<u>\$ 4,367,722.00</u>	<u>\$ 1,941,910.91</u>	<u>\$ 2,425,811.09</u>	<u>44.46%</u>
Expenditures				
11 - Instruction	\$ 2,786,023.67	\$ 1,318,499.03	\$ 1,467,524.64	47.33%
13 - Curriculum Dev. and Instructional Staff Dev.	48,564.69	100.00	48,464.69	0.21%
21 - Instructional Leadership	84,159.25	7,141.00	77,018.25	8.49%
23 - School Leadership	115,001.92	63,120.30	51,881.62	54.89%
41 - General Administration	548,622.02	262,467.90	286,154.12	47.84%
51 - Facilities Maintenance and Operations	619,426.30	231,916.44	387,509.86	37.44%
52 - Security and Monitoring Services	165,924.15	15,797.44	150,126.71	9.52%
Total Expenditures	<u>\$ 4,367,722.00</u>	<u>\$ 1,899,042.11</u>	<u>\$ 2,468,679.89</u>	<u>43.48%</u>
Planned Carryforward (Fund Balance)	<u>\$ -</u>	<u>\$ 42,868.80</u>		
(Red if negative; Green if positive)				

**Sam Houston State University Charter School
2025-2026 PIC Compliance - 50% of the Year is Completed**

Month	2022-2023	2023-2024	2024-2025	Three Year	2025-2026	New Three Yea	Status & Notes
Percent of Year Complete	School Year	School Year	School Year	Average	School Year	Average	
IDEA-B Maintenance of Effort							
Test 2 - State and Local - Previous Fiscal Year	\$ 231,610.72	\$ 273,739.31	\$ 197,139.50	\$ 234,163.18	\$ 296,146.75	\$ 255,675.19	
Test 2 - Total Expenses YTD - Fund 420, PIC 23	\$ 273,739.31	\$ 197,139.50	\$ 296,146.75	\$ 255,675.19	\$ 188,982.77	\$ 227,423.01	Risk NONE
Maintenance of Effort Percentage - Goal 100%	118.19%	72.02%	150.22%	109.19%	63.81%	88.95%	
Gifted & Talented							
21 - Gifted and Talented Allotment	\$ 11,331.00	\$ 9,309.00	\$ 8,660.00	\$ 9,766.67	\$ 6,749.00	\$ 8,239.33	
Allotment 100% for the School Year	100%	100%	100%	100%	100%	100%	
Compliance Amount	\$ 11,331.00	\$ 9,309.00	\$ 8,660.00	\$ 9,766.67	\$ 6,749.00	\$ 8,239.33	Risk NONE
YTD Total Expenses - Fund 420, PIC 21	\$ 17,009.83	\$ 20,391.27	\$ 53,686.09	\$ 30,362.40	\$ 4,809.22	\$ 26,295.53	
Percent Expended	100.00%	100.00%	619.93%	310.88%	71.26%	319.15%	
Special Education Allotment							
23 - Special Education Allotment	\$ 229,974.00	\$ 278,005.00	\$ 226,769.00	\$ 244,916.00	\$ 205,494.00	\$ 236,756.00	
Allotment % for the School Year	55%	55%	55%	55%	55%	55%	
Compliance Amount	\$ 126,485.70	\$ 152,902.75	\$ 124,722.95	\$ 134,703.80	\$ 113,021.70	\$ 130,215.80	Risk NONE
YTD Total Expenses - Fund 420, PIC 23	\$ 273,739.31	\$ 492,342.50	\$ 296,146.75	\$ 354,076.19	\$ 188,982.77	\$ 325,824.01	
Percent Expended	216.42%	322.00%	237.44%	262.86%	167.21%	250.22%	
State Compensatory Education Allotment							
24 - State Comp Ed Allotment	\$ 166,393.00	\$ 166,397.00	\$ 162,316.00	\$ 165,035.33	\$ 163,765.00	\$ 164,159.33	
Allotment % for the School Year	55%	55%	55%	55%	100%	55%	
Compliance Amount	\$ 91,516.15	\$ 61,944.89	\$ 89,273.80	\$ 90,769.43	\$ 163,765.00	\$ 90,287.63	Risk High
YTD Total Expenses - Fund 199/420, PIC 24, 30, 34	\$ 104,484.71	\$ 72,694.67	\$ 144,404.90	\$ 107,194.76	\$ 36,026.09	\$ 84,375.22	
Percent Expended	114.17%	117.35%	161.76%	118.10%	22.00%	93.45%	
Bilingual Education Allotment							
25 - Bilingual Ed Allotment	\$ 11,555.00	\$ 23,105.00	\$ 22,556.00	\$ 19,072.00	\$ 17,769.00	\$ 21,143.33	
Allotment % for the School Year	55%	55%	55%	55%	55%	55%	
Compliance Amount	\$ 6,355.25	\$ 12,707.75	\$ 12,405.80	\$ 10,489.60	\$ 9,772.95	\$ 11,628.83	Risk NONE
YTD Total Expenses - Fund 420, PIC 25	\$ 10,656.68	\$ 15,494.91	\$ 32,137.55	\$ 19,429.71	\$ 6,828.04	\$ 18,153.50	
Percent Expended	167.68%	121.93%	259.05%	185.23%	69.87%	156.11%	
Early Education Allotment							
36 - Early Education Allotment	\$ 78,648.00	\$ 51,515.00	\$ 47,255.00	\$ 59,139.33	\$ 26,368.00	\$ 41,712.67	
Allotment % for the School Year	100%	100%	100%	100%	100%	100%	
Compliance Amount	\$ 78,648.00	\$ 51,515.00	\$ 47,255.00	\$ 59,139.33	\$ 26,368.00	\$ 41,712.67	Risk NONE
YTD Total Expenses - Fund 420, PIC 36	\$ 72,769.43	\$ 83,908.59	\$ 62,994.91	\$ 73,224.31	\$ 33,367.48	\$ 60,090.33	
Percent Expended	92.53%	162.88%	133.31%	123.82%	126.55%	144.06%	
Dyslexia Allotment							
37 - Dyslexia Allotment (100%)	\$ 27,103.00	\$ 27,103.00	\$ 11,704.00	\$ 21,970.00	\$ 11,809.00	\$ 16,872.00	
Allotment % for the School Year	100%	100%	100%	100%	100%	100%	
Compliance Amount	\$ 27,103.00	\$ 27,103.00	\$ 11,704.00	\$ 21,970.00	\$ 11,809.00	\$ 16,872.00	Risk NONE
YTD Total Expenses - Fund 420, PIC 37	\$ 85,753.83	\$ 55,314.44	\$ 86,965.87	\$ 76,011.38	\$ 33,035.98	\$ 58,438.76	
Percent Expended	100.00%	204.09%	743.04%	345.98%	279.75%	346.37%	
Projected Compliant							
Projected Non-Compliant							

**Sam Houston State University Charter School
Federal Program Fiscal Status**

February 28, 2025 - Fiscal Year is 50% Complete

Federal Risk Rating for Noncompliance - LOW

Fund and Grant	Object Code	2024-2025 Remaining NOGA Award Amount	2025-2026 NOGA Award Amount	Current Year Budget Includes Years FY2025	FY26 YTD Expenses	Total Percent Expended	Sub Balance Remaining	Commitments	Balance Remaining	FY26 Indirect Cost Rate	Grant Award Period	Notes
PROJECT	6100 - Payroll	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	3.663%	09/14/225 - 09/3026	
Fund 255: 2025-2026 Title I, Part A	6200 - Contract Services	\$ -	\$ 51,193.00	\$ 51,262.00	\$ -	0.00%	\$ 51,262.00	\$ -	\$ 51,262.00			
	6300 - Supplies	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	6400 - Other Expenses	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	Indirect Costs	\$ -	\$ 1,947.00	\$ 1,878.00	\$ -	0.00%	\$ 1,878.00	\$ -	\$ 1,878.00			
FY25-26 253260 - 2569752 (Steven Toney)	TOTAL	\$ -	\$ 53,140.00	\$ 53,140.00	\$ -	0.00%	\$ 53,140.00	\$ -	\$ 53,140.00			
PROJECT	6100 - Payroll	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	3.663%	09/14/225 - 09/3026	Region VI Education Service Center = \$260 Parks Place Publication = \$175
Fund 255: 2025-2026 Title II, Part A	6200 - Contract Services	\$ -	\$ 9,951.00	\$ 9,951.00	\$ 185.00	#DIV/0!	\$ 9,766.00	\$ 550.00	\$ 9,216.00			
	6300 - Supplies	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	6400 - Other Expenses	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	Indirect Costs	\$ -	\$ 365.00	\$ 365.00	\$ 6.78	0.00%	\$ 358.22	\$ -	\$ 358.22			
FY25-26 253250 - 269752 (Steven Toney)	TOTAL	\$ -	\$ 10,316.00	\$ 10,316.00	\$ 191.78	1.86%	\$ 10,124.22	\$ 550.00	\$ 9,574.22			
PROJECT 26-0101	6100 - Payroll	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	3.453%	09/01/25 - 09/30/26	P0255821-Specialized Assessment & Consulting
Fund 224: 2025-2026 IDEA-B Formula	6200 - Contract Services	\$ -	\$ 52,548.96	\$ 52,548.96	\$ 52,222.36	99.38%	\$ 326.60	\$ 4,415.64	\$ (4,089.04)			
	6300 - Supplies	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	6400 - Other Expenses	\$ -	\$ 25,327.00	\$ 25,327.00	\$ -	0.00%	\$ 25,327.00	\$ 2,783.86	\$ 22,543.14			
	Indirect Costs	\$ -	\$ 2,075.00	\$ 2,075.00	\$ 1,912.91	92.19%	\$ 162.09	\$ -	\$ 162.09			
FY25-26 253270 - 269752 (Steven Toney)	TOTAL	\$ -	\$ 79,950.96	\$ 79,950.96	\$ 54,135.27	67.71%	\$ 25,815.69	\$ 7,199.50	\$ 18,616.19			
PROJECT 26-0102	6100 - Payroll	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	3.590%	09/01/25 - 09/30/26	
Fund 225: 2025-2026 IDEA-B Preschool	6200 - Contract Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	6300 - Supplies	\$ -	\$ 1,151.50	\$ 1,151.50	\$ -	0.00%	\$ 1,151.50	\$ -	\$ 1,151.50			
	6400 - Other Expenses	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	Indirect Costs	\$ -	\$ 42.50	\$ 42.50	\$ -	0.00%	\$ 42.50	\$ -	\$ 42.50			
FY25-26 253280 - 269752 (Steven Toney)	TOTAL	\$ -	\$ 1,194.00	\$ 1,194.00	\$ -	0.00%	\$ 1,194.00	\$ -	\$ 1,194.00			
PROJECT 24-0281	6100 - Payroll	\$ 75,000.00	\$ -	\$ 75,000.00	\$ 12,989.12	17.32%	\$ 62,010.88	\$ 3,443.80	\$ 58,567.08	15.000%	04/01/24- 07/31/26	Payroll Accrual
Fund 429: 2024-2026 Texas Strategic Staffing	6200 - Contract Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	6300 - Supplies	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	0.00%	\$ 5,000.00	\$ -	\$ 5,000.00			
	6400 - Other Expenses	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	Indirect Costs	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
FY25-26 252930 - 269752 (Steven Toney)	TOTAL	\$ 80,000.00	\$ -	\$ 80,000.00	\$ 12,989.12	16.24%	\$ 67,010.88	\$ 3,443.80	\$ 63,567.08			
PROJECT 24-0362	6100 - Payroll	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	8.200%	05/28/24- 04/30/27	P0251697 Cascadia Global Security
Fund 429: Facilities Enhancement (SAFE)	6200 - Contract Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	6300 - Supplies	\$ 129,726.00	\$ 103,146.53	\$ 26,627.47	\$ 28,318.76	106.35%	\$ (1,691.29)	\$ 7,961.24	\$ (9,652.53)			
	6400 - Other Expenses	\$ 5,504.00	\$ 2,062.50	\$ 3,393.50	\$ -	0.00%	\$ 3,393.50	\$ -	\$ 3,393.50			
	Indirect Costs	\$ 14,770.00	\$ 4,007.29	\$ 10,762.71	\$ 1,078.61	10.02%	\$ 9,684.10	\$ -	\$ 9,684.10			
FY25-26 252960 - 269752 (Steven Toney)	TOTAL	\$ 150,000.00	\$ 109,216.32	\$ 40,783.68	\$ 29,397.37	72.08%	\$ 11,386.31	\$ 7,961.24	\$ 3,425.07			