

Sam Houston State University Charter School

Month End Financial Report

February 28, 2023

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Sam Houston State University Charter School
COLLEGE OF EDUCATION
MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

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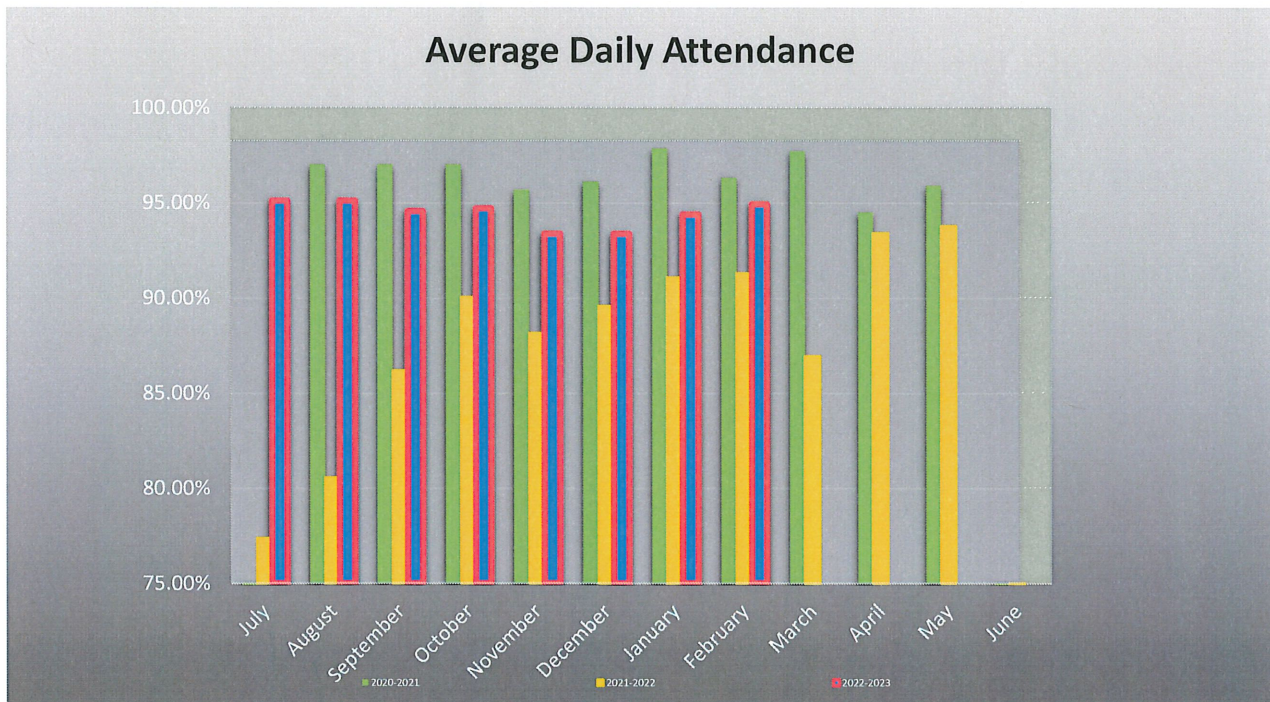
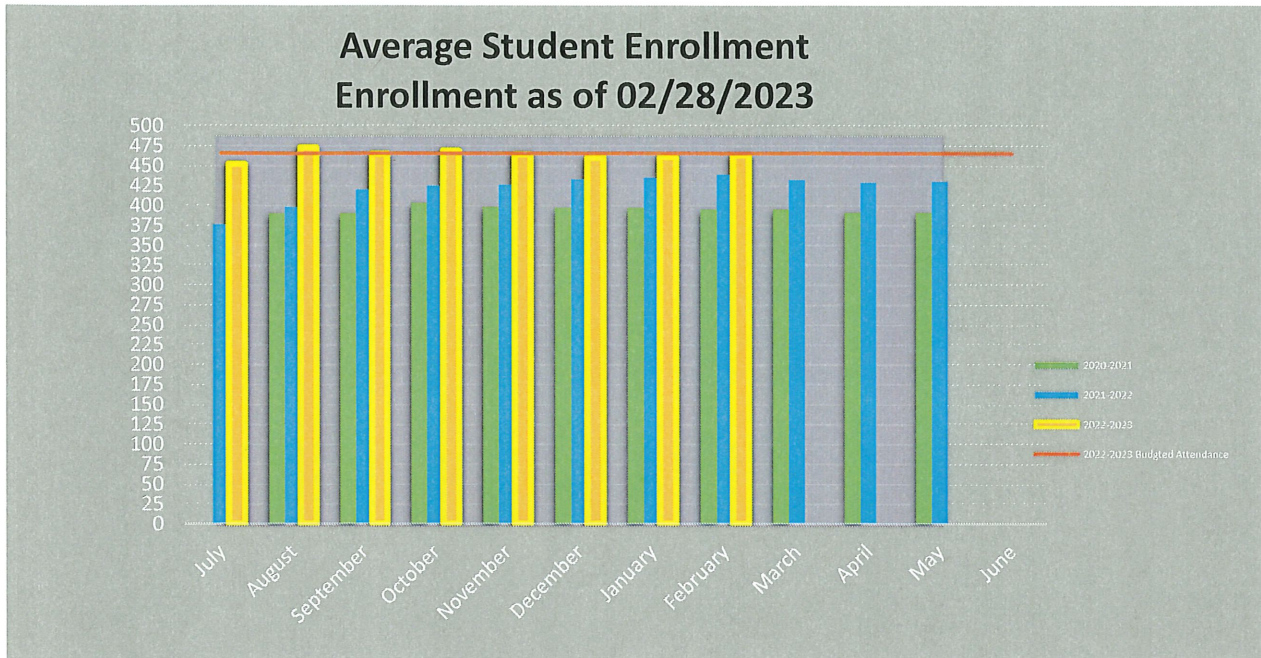
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Adapted from reports provided by Charter School Success



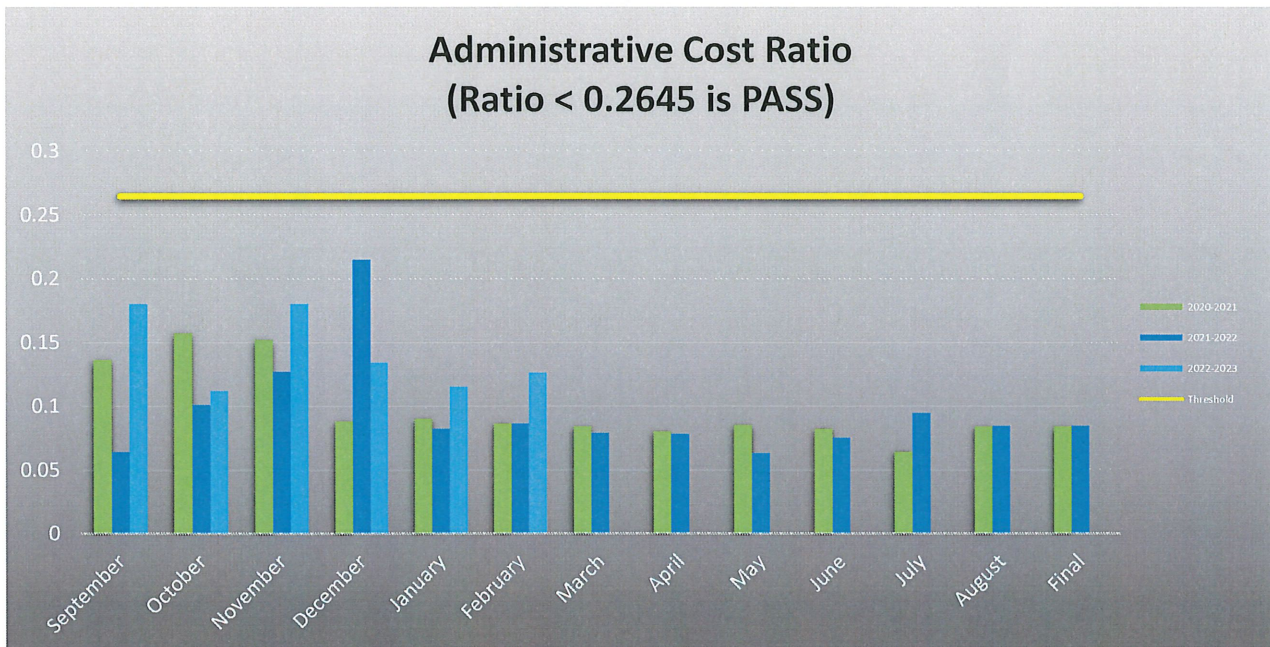
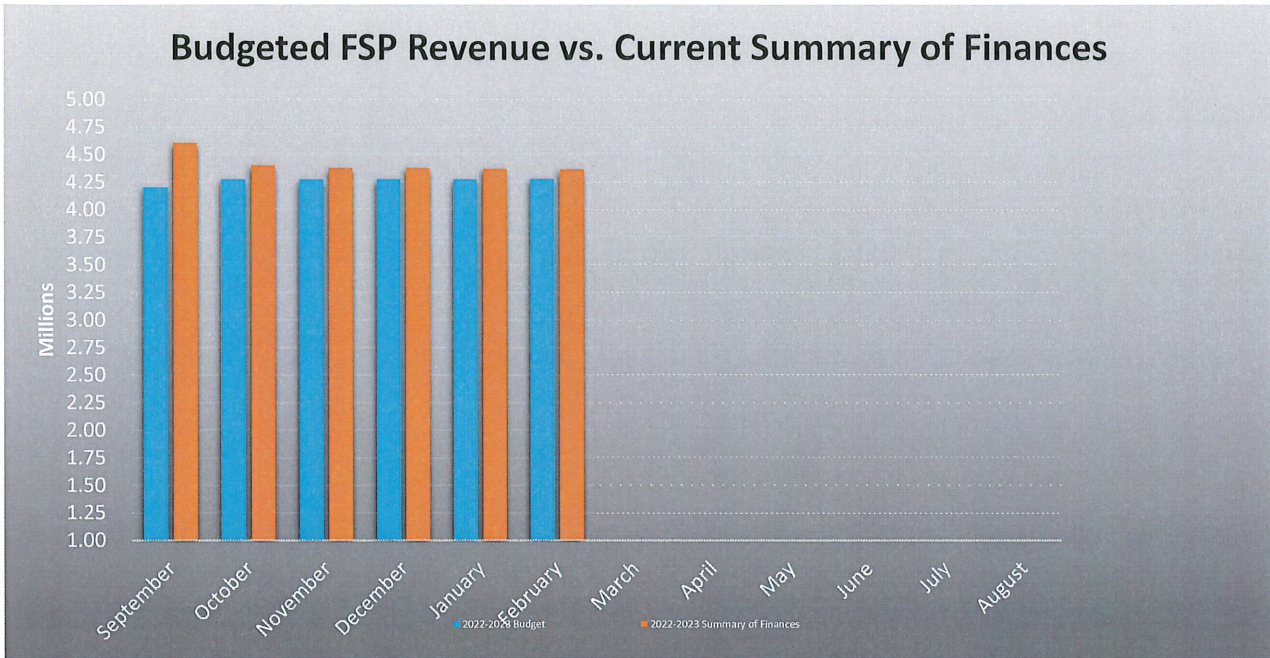
Sam Houston State University Charter School

Average Student Enrollment and Average Daily Attendance



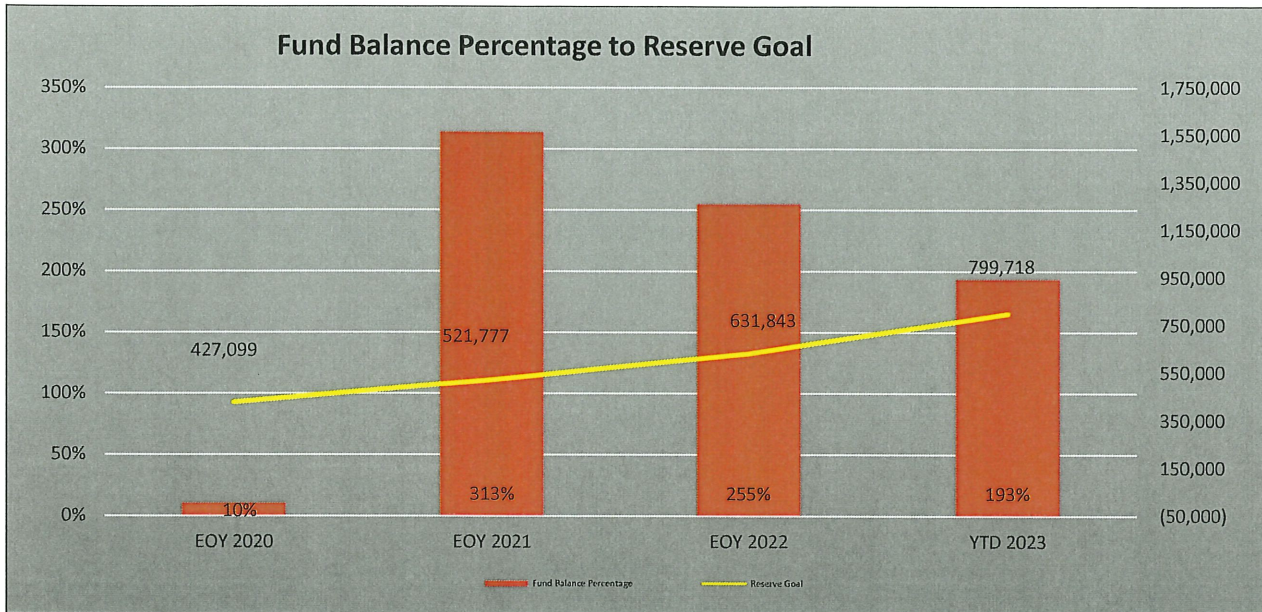
Sam Houston State University Charter School

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



Sam Houston State University Charter School

Fund Balance Percentage to Reserve Goal



**Sam Houston State University Charter School
2022-2023 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	\$ 484,204.00	\$ 847,254.00	\$ 1,193,887.00	\$ 1,536,437.00	\$ 1,872,456.00	\$ 2,213,550.00						
Total ASF Revenue YTD (Instructional Materials)	\$ 20,974.00	\$ 38,881.00	\$ 54,028.00	\$ 81,051.00	\$ 107,983.00	\$ 131,935.00						
Total FSP Settle-Up Funds YTD (From FY22)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Total Expenses YTD for FSP and ASF Funds	\$ 366,092.19	\$ 349,676.73	\$ 409,022.67	\$ 292,291.11	\$ 305,127.41	\$ 332,415.75						
Foundation School Program												
Total Monthly FSP Revenue	\$ 484,204.00	\$ 363,050.00	\$ 346,633.00	\$ 342,550.00	\$ 336,019.00	\$ 341,094.00						
Total Monthly FSP Expenses	\$ 348,904.19	\$ 344,065.81	\$ 409,022.67	\$ 292,291.11	\$ 305,127.41	\$ 332,415.75						
Cash Flow (Red if negative; Green if positive)	\$ 135,299.81	\$ 18,984.19	\$ (62,389.67)	\$ 50,258.89	\$ 30,891.59	\$ 8,678.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Available School Fund												
Total Monthly ASF Revenue	\$ 20,974.00	\$ 17,907.00	\$ 15,147.00	\$ 27,023.00	\$ 26,942.00	\$ 19,694.14						
Total Monthly ASF Expense	\$ 17,186.00	\$ 5,610.92	\$ -	\$ -	\$ -	\$ -						
Cash Flow (Red if negative; Green if positive)	\$ 3,788.00	\$ 12,296.08	\$ 15,147.00	\$ 27,023.00	\$ 26,942.00	\$ 19,694.14						
Enrollment and Attendance												
Average Enrollment for the Month	465	469	464	462	461	462						
Percent Attendance (Budget for 93%)	94.56%	94.69%	93.36%	93.37%	94.38%	94.62%						
Enrollment - Budget to Actual	0	4	(1)	(3)	(4)	(3)						
Charter FIRST Indicator												
Indicator #3 - Administrative Cost Ratio (Red if FAIL; Green if PASS)	0.18	0.112	0.18	0.134	0.115	0.1243						

**Sam Houston State University Charter School
2022-2023 Budget to Actual Progression - Fund 420 (FSP and ASF)**

	3/7/2022 Approved Budget	10/17/2022 Amended Budget	3/7/2022 State Aid Budget	3/10/2023 Monthly SOF	
Total State Program Revenues	\$ 4,463,805.00	\$ 4,275,675.00	\$ 3,773,628.00	\$ 4,382,371.00	Budget estimate based on SOF provided
Total Budgeted Expenditures	\$ 4,386,294.49	\$ 4,205,320.40	\$ 3,734,527.00	\$ 4,205,320.40	Budget estimate submitted to state for FSP funding
REVENUE OVER (UNDER) EXPENSES	\$ 77,510.51	\$ 70,354.60	\$ 39,101.00	\$ 177,050.60	Budget adopted in March with four sites
Planned Carryforward (Fund Balance)	\$ 77,510.51	\$ 70,354.60	\$ 39,101.00	\$ 177,050.60	

Sam Houston State University Charter School
 2022-2023 Year-to-Date Budget to Actual Report - Foundation School Program and Available School Fund Revenue
 February 28, 2023 - Fiscal Year is 33% Complete

	Amended Budget	Received and Expended	Balance Remaining	Percent Complete
Revenues				
5700 - Local Revenue	-	-	-	
5800 - State Program Revenue (FSP and ASF)	\$ 4,275,675.00	\$ 2,345,465.00	\$ 1,930,190.00	54.86%
0000- Fund Balance	-	-	-	
Total Revenues	<u>\$ 4,275,675.00</u>	<u>\$ 2,345,465.00</u>	<u>\$ 1,930,190.00</u>	<u>54.86%</u>
Expenditures				
11 - Instruction	\$ 2,806,940.40	\$ 1,369,728.72	\$ 1,537,211.68	47.12%
12 - Instructional Resources, Media Services	-	-	-	
13 - Curriculum Dev. and Instructional Staff Dev.	30,000.00	14,440.00	15,560.00	48.13%
21 - Instructional Leadership	76,593.00	2,406.05	74,186.95	-
23 - School Leadership	123,730.00	48,972.82	74,757.18	39.58%
31 - Guidance, Counseling, Evaluation Services	-	-	-	
32 - Social Work Services	-	-	-	
33 - Health Services	-	-	-	
34 - Student Transportation	-	-	-	
35 - Food Services	-	-	-	
36 - Extracurricular Activities	-	-	-	
41 - General Administration	317,990.00	197,582.84	120,407.16	62.13%
51 - Facilities Maintenance and Operations	746,067.00	407,063.70	339,003.30	54.56%
52 - Security and Monitoring Services	4,000.00	-	4,000.00	0.00%
53 - Data Processing Services	-	-	-	
61 - Community Services	-	-	-	
71 - Debt Services	-	-	-	
81 - Fund Raising	-	-	-	
Total Expenditures	<u>\$ 4,205,320.40</u>	<u>\$ 2,040,194.13</u>	<u>\$ 2,165,126.27</u>	
Planned Carryforward (Fund Balance)	<u>\$ 70,354.60</u>	<u>\$ 305,290.87</u>		

(Red if negative; Green if positive)

**Sam Houston State University Charter School
IDEA-B Maintenance of Effort and Special Program Intent Allotments**

Month	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Percent of Year Complete	8%	17%	23%	33%	42%	50%	58%	67%	75%	83%	92%	100%
IDEA-B Maintenance of Effort												
Test 2 - State and Local - Previous Fiscal Year	\$ 231,610.72	\$ 231,610.72	\$ 231,610.72	\$ 231,610.72	\$ 231,610.72	\$ 231,610.72	\$ 231,610.72	\$ 231,610.72	\$ 231,610.72	\$ 231,610.72	\$ 231,610.72	\$ 231,610.72
Test 2 - Total Expenses YTD - Fund 420, PIC 23	\$ 17,302.73	\$ 39,265.32	\$ 55,662.29	\$ 73,888.64	\$ 100,949.78	\$ 120,287.24	\$ 120,287.24	\$ 120,287.24	\$ 120,287.24	\$ 120,287.24	\$ 120,287.24	\$ 120,287.24
Maintenance of Effort Percentage - Goal 100%	7.47%	16.95%	24.03%	31.90%	43.59%	51.94%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gifted & Talented												
21 - Gifted and Talented (100%)	\$ 10,175.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00
100% of Allotment	\$ 10,175.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00	\$ 9,854.00
YTD Total Expenses - Fund 420, PIC 21	\$ 1,646.44	\$ 3,296.88	\$ 4,945.32	\$ 6,406.37	\$ 7,770.62	\$ 9,186.66	\$ 0.00%	\$ 0.00%	\$ 0.00%	\$ 0.00%	\$ 0.00%	\$ 0.00%
Percent Expended	16.20%	33.46%	50.19%	65.01%	78.86%	93.24%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Special Education Allotment												
23 - Special Education Allotment (55%)	\$ 285,115.00	\$ 235,124.00	\$ 235,137.00	\$ 235,137.00	\$ 235,137.00	\$ 235,062.00	\$ 235,062.00	\$ 235,062.00	\$ 235,062.00	\$ 235,062.00	\$ 235,062.00	\$ 235,062.00
55% of Allotment	\$ 156,813.25	\$ 129,318.20	\$ 129,325.35	\$ 129,325.35	\$ 129,325.35	\$ 129,284.10	\$ 129,284.10	\$ 129,284.10	\$ 129,284.10	\$ 129,284.10	\$ 129,284.10	\$ 129,284.10
YTD Total Expenses - Fund 420, PIC 23	\$ 17,302.73	\$ 35,931.98	\$ 55,662.29	\$ 73,888.64	\$ 100,949.78	\$ 120,287.24	\$ 120,287.24	\$ 120,287.24	\$ 120,287.24	\$ 120,287.24	\$ 120,287.24	\$ 120,287.24
Percent Expended	11.03%	27.79%	43.04%	57.13%	78.06%	93.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
State Compensatory Education Allotment												
24 - State Comp Ed Allotment (65%)	\$ 172,248.00	\$ 172,248.00	\$ 172,248.00	\$ 172,248.00	\$ 172,248.00	\$ 166,394.00	\$ 166,394.00	\$ 166,394.00	\$ 166,394.00	\$ 166,394.00	\$ 166,394.00	\$ 166,394.00
65% of Allotment	\$ 94,736.40	\$ 94,736.40	\$ 94,736.40	\$ 94,736.40	\$ 94,736.40	\$ 91,516.70	\$ 91,516.70	\$ 91,516.70	\$ 91,516.70	\$ 91,516.70	\$ 91,516.70	\$ 91,516.70
YTD Total Expenses - Fund 420, PIC 24	\$ 4,269.87	\$ 15,774.08	\$ 18,053.15	\$ 26,095.05	\$ 34,285.94	\$ 38,897.58	\$ 38,897.58	\$ 38,897.58	\$ 38,897.58	\$ 38,897.58	\$ 38,897.58	\$ 38,897.58
Percent Expended	4.51%	16.65%	19.06%	27.54%	36.17%	42.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Bilingual Education Allotment												
25 - Bilingual Ed Allotment (55%)	\$ 20,482.00	\$ 16,332.00	\$ 16,714.00	\$ 16,714.00	\$ 16,714.00	\$ 16,212.00	\$ 16,212.00	\$ 16,212.00	\$ 16,212.00	\$ 16,212.00	\$ 16,212.00	\$ 16,212.00
55% of Allotment	\$ 11,265.10	\$ 8,982.60	\$ 9,192.70	\$ 9,192.70	\$ 9,192.70	\$ 8,916.60	\$ 8,916.60	\$ 8,916.60	\$ 8,916.60	\$ 8,916.60	\$ 8,916.60	\$ 8,916.60
YTD Total Expenses - Fund 420, PIC 25	\$ 156.60	\$ 353.19	\$ 589.77	\$ 739.66	\$ 907.70	\$ 1,148.07	\$ 1,148.07	\$ 1,148.07	\$ 1,148.07	\$ 1,148.07	\$ 1,148.07	\$ 1,148.07
Percent Expended	1.39%	3.93%	6.42%	8.05%	9.87%	12.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
School Safety Allotment												
26 - School Safety Allotment (100%)	\$ 4,617.00	\$ 4,529.00	\$ 4,491.00	\$ 4,491.00	\$ 4,491.00	\$ 4,488.00	\$ 4,488.00	\$ 4,488.00	\$ 4,488.00	\$ 4,488.00	\$ 4,488.00	\$ 4,488.00
100% of Allotment	\$ 4,617.00	\$ 4,529.00	\$ 4,491.00	\$ 4,491.00	\$ 4,491.00	\$ 4,488.00	\$ 4,488.00	\$ 4,488.00	\$ 4,488.00	\$ 4,488.00	\$ 4,488.00	\$ 4,488.00
YTD Total Expenses - Fund 420, PIC 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Percent Expended	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Early Education Allotment												
36 - Early Education Allotment (100%)	\$ 67,298.00	\$ 49,142.00	\$ 50,444.00	\$ 50,444.00	\$ 50,444.00	\$ 49,421.00	\$ 49,421.00	\$ 49,421.00	\$ 49,421.00	\$ 49,421.00	\$ 49,421.00	\$ 49,421.00
100% of Allotment	\$ 67,298.00	\$ 49,142.00	\$ 50,444.00	\$ 50,444.00	\$ 50,444.00	\$ 49,421.00	\$ 49,421.00	\$ 49,421.00	\$ 49,421.00	\$ 49,421.00	\$ 49,421.00	\$ 49,421.00
YTD Total Expenses - Fund 420, PIC 36	\$ 4,796.94	\$ 12,071.42	\$ 17,476.33	\$ 22,502.12	\$ 31,370.49	\$ 36,924.92	\$ 36,924.92	\$ 36,924.92	\$ 36,924.92	\$ 36,924.92	\$ 36,924.92	\$ 36,924.92
Percent Expended	7.13%	24.56%	34.65%	44.61%	62.19%	74.72%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Dyslexia Allotment												
37 - Dyslexia Allotment (100%)	\$ 24,640.00	\$ 24,640.00	\$ 24,640.00	\$ 24,640.00	\$ 24,640.00	\$ 24,639.00	\$ 24,639.00	\$ 24,639.00	\$ 24,639.00	\$ 24,639.00	\$ 24,639.00	\$ 24,639.00
100% of Allotment	\$ 24,640.00	\$ 24,640.00	\$ 24,640.00	\$ 24,640.00	\$ 24,640.00	\$ 24,639.00	\$ 24,639.00	\$ 24,639.00	\$ 24,639.00	\$ 24,639.00	\$ 24,639.00	\$ 24,639.00
YTD Total Expenses - Fund 420, PIC 37	\$ -	\$ 12,020.70	\$ 35,703.74	\$ 41,945.09	\$ 41,945.09	\$ 53,331.29	\$ 53,331.29	\$ 53,331.29	\$ 53,331.29	\$ 53,331.29	\$ 53,331.29	\$ 53,331.29
Percent Expended	0.00%	48.79%	144.90%	170.23%	170.23%	216.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Projected Compliant												
Projected Non-Compliant												

*Does not have to meet a special population compliance requirement, but expected to maintain program.
 **We have chosen to maintain the program with a \$5,000 budget.

Sam Houston State University Charter School

Federal Program Fiscal Status

February 28, 2023 - Fiscal Year is 33% Complete

Federal Risk Rating for Noncompliance - MEDIUM

Fund and Grant	Object Code	Budget	Expenses Before FY22	Total Percent Expended Before FY22	Balance Remaining for FY22	FY23 YTD Expenses	Total Percent Expended	Balance Remaining	FY22 Indirect Cost Rate	Grant Award Period	Notes
FY22 252080	6100	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	-		
	6200	\$ 51,850.00	\$ -	0.00%	\$ -	\$ 50,107.50	96.64%	\$ 1,742.50	3.596%	08/22/22 - 09/30/23	Commitments:\$232.88
Fund 224: 2022-2023 IDEA-B Formula	6300	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	6400	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
FY23 252400	Indirect Costs	\$ 2,016.90	\$ -	0.00%	\$ -	\$ 1,341.09	66.49%	\$ 675.81			
	TOTAL	\$ 53,866.90	\$ -	0.00%	\$ -	\$ 51,448.59	95.51%	\$ 2,418.31			
FY22 252090	6100	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	6200	\$ 521.00	\$ -	0.00%	\$ 18.47	\$ -	0.00%	\$ 521.00			
Fund 225: 2022-2023 IDEA-B Pre-K	6300	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	6400	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
25240	Indirect Costs	\$ 21.00	\$ -	0.00%	\$ 21.00	\$ -	0.00%	\$ 21.00		09/01/22 - 09/30/23	Commitments:\$0
	TOTAL	\$ 542.00	\$ -	0.00%	\$ 39.47	\$ -	0.00%	\$ 542.00			
FY22 252100	6100	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	6200	\$ 9,668.91	\$ -	0.00%	\$ 16.03	\$ 3,219.59	33.30%	\$ 6,449.32			
Fund 255: 2022-2023 Title II, Part A	6300	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	6400	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
FY23 252410	Indirect Costs	\$ 237.00	\$ -	0.00%	\$ 237.00	\$ -	0.00%	\$ 237.00		09/01/22 - 09/30/23	Commitments: \$2966.92
	TOTAL	\$ 9,905.91	\$ -	0.00%	\$ 253.03	\$ 3,219.59	32.50%	\$ 6,686.32			
FY22 252110	6100	\$ 225,561.00	\$ 71,753.43	0.00%	\$ 225,561.00	\$ 89,909.33	0.00%	\$ 63,898.24			
	6200	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
Fund 224: 2022-2023 ESSER Supplemental	6300	\$ 69,609.00	\$ 32,967.07	0.00%	\$ 99,621.00	\$ 8,906.37	0.00%	\$ 27,735.56			
	6400	\$ 20,000.00	\$ 1,079.73	0.00%	\$ 27,360.00	\$ -	0.00%	\$ 18,920.27			
FY23 252110	Indirect Costs	\$ 28,382.00	\$ 13,248.66	46.66%	\$ 28,382.00	\$ 10,247.02	82.78%	\$ 4,886.32	12.644%	09/01/22 - 09/30/23	Commitments: \$0
	TOTAL	\$ 343,552.00	\$ 119,048.89	34.65%	\$ 380,924.00	\$ 109,062.72	66.40%	\$ 111,282.53			
Fund 410: Instructional Materials Allotment for 2021-2022 & 2022-2023 Biennium	6300	\$ 39,131.13	\$ 7,752.00	19.81%	\$ 31,379.13	\$ 22,894.50	78.32%	\$ 8,484.63	N/A	School Years 2021-2022 and 2022-2023	This is not a federal grant.
	TOTAL	\$ 39,131.13	\$ 7,752.00	19.81%	\$ 31,379.13	\$ 22,894.50	78.32%	\$ 8,484.63			

\$