

Sam Houston State University Charter School

Month End Financial Report

October 31, 2023

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

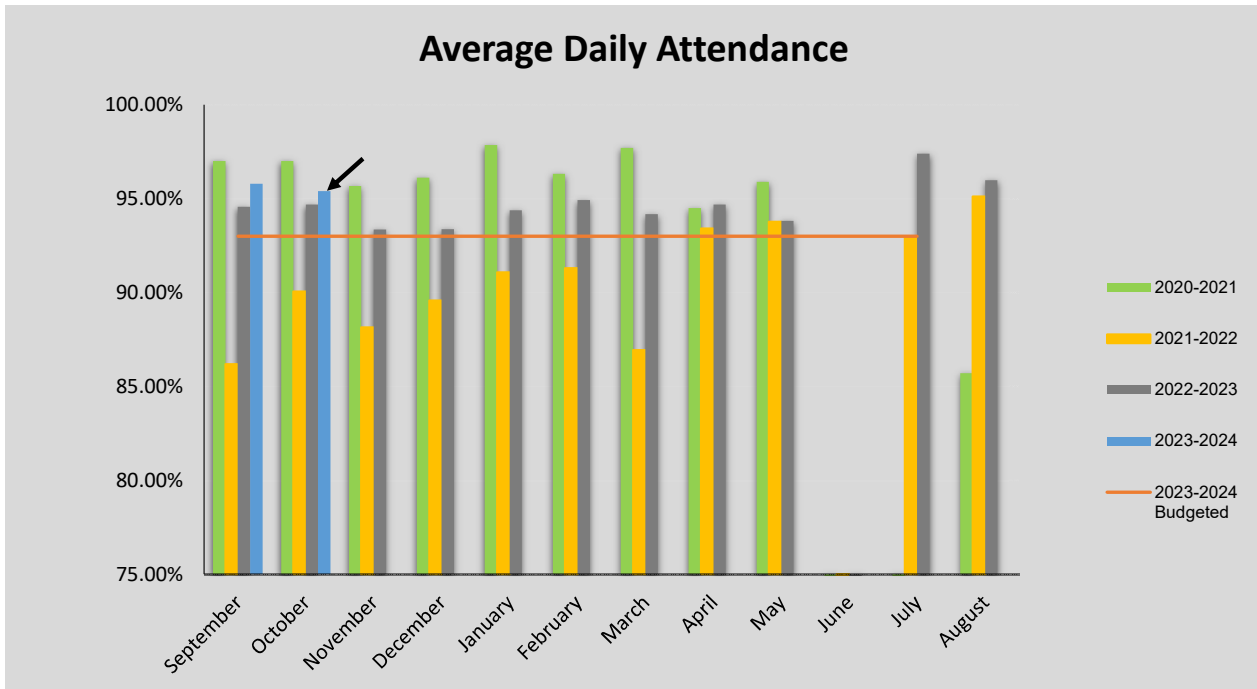
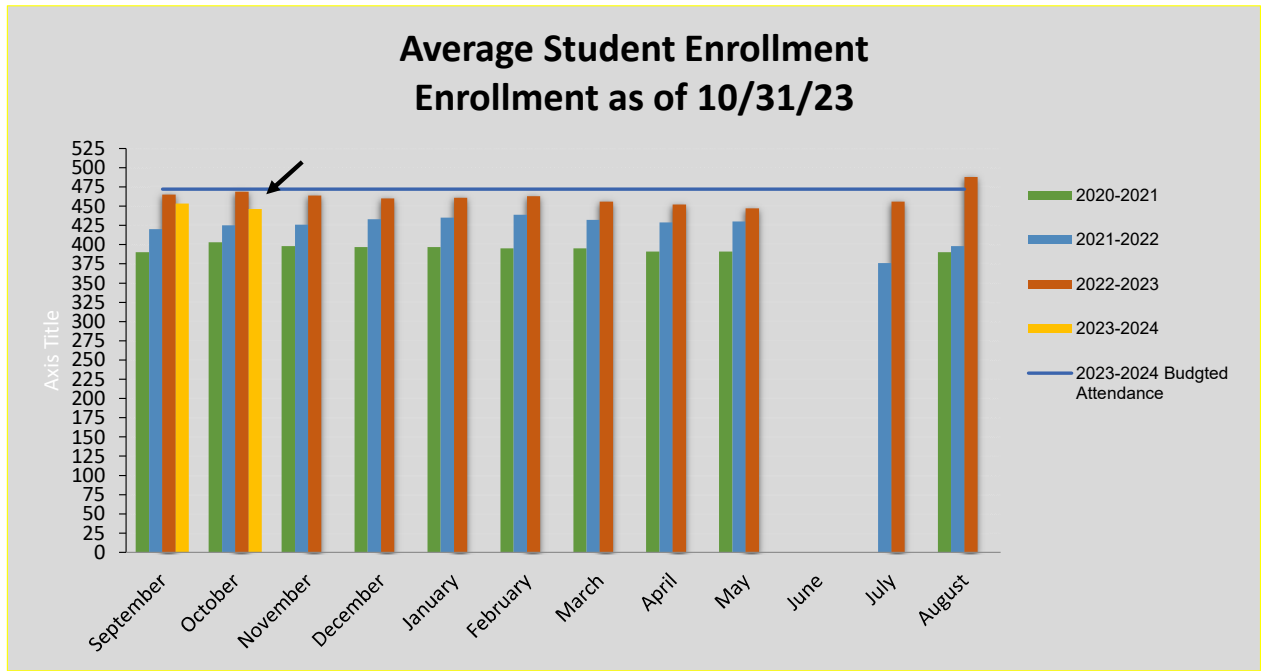
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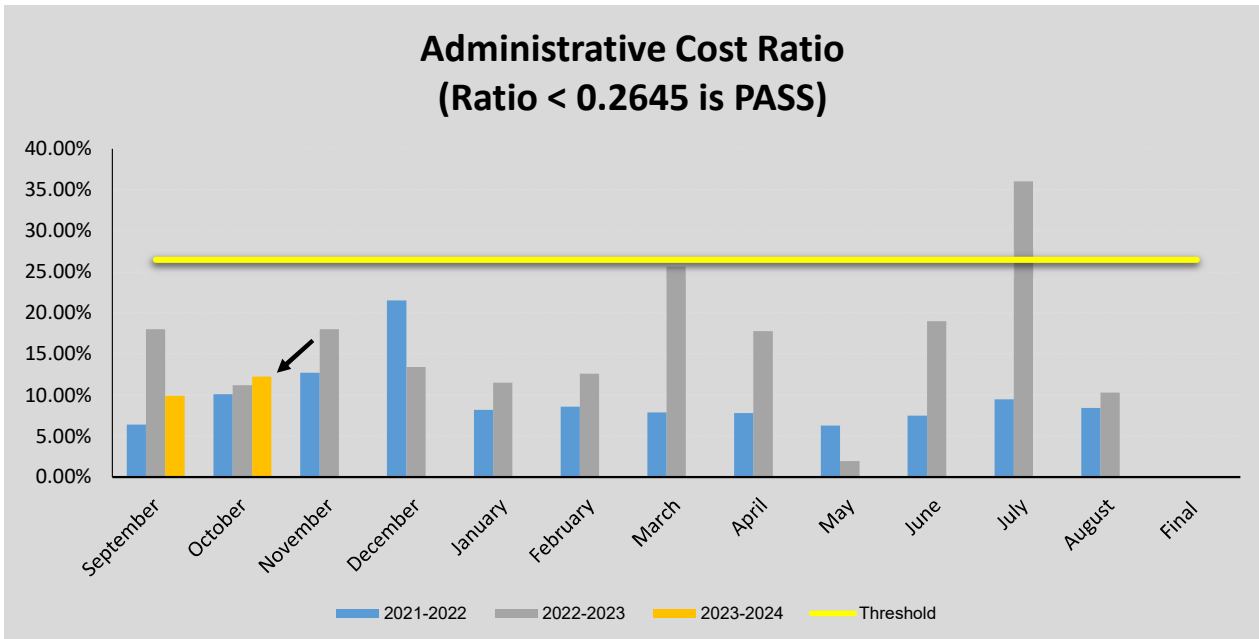
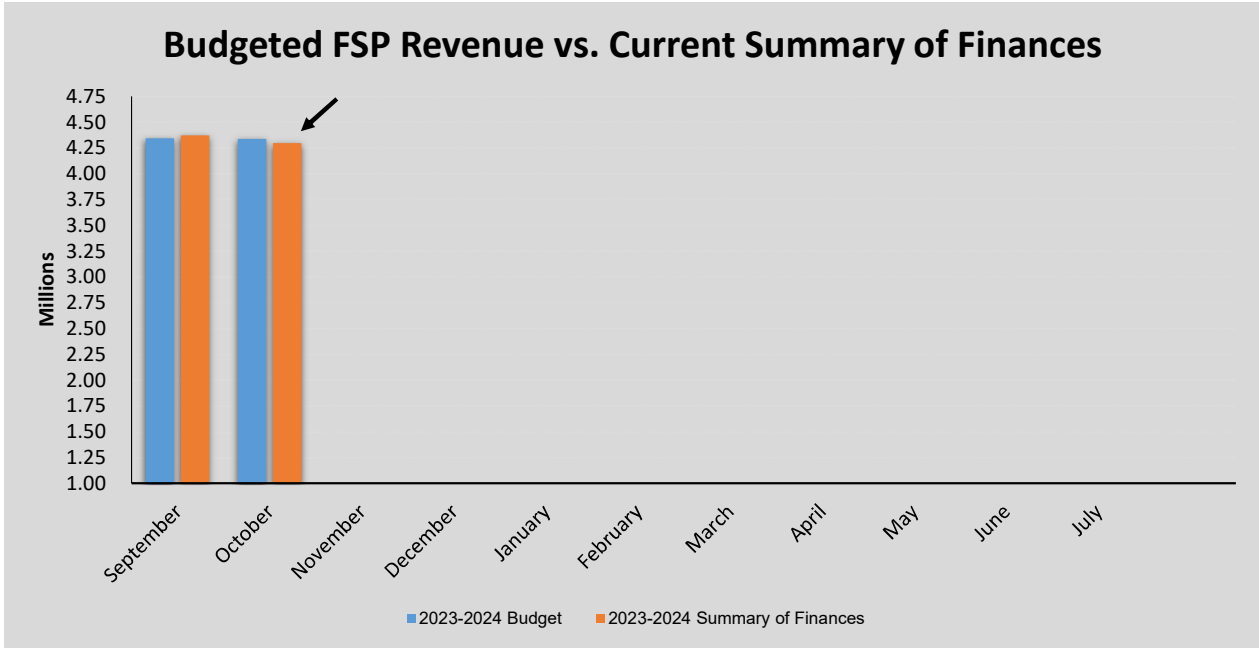
Adapted from reports provided by Charter School Success



Sam Houston State University Charter School

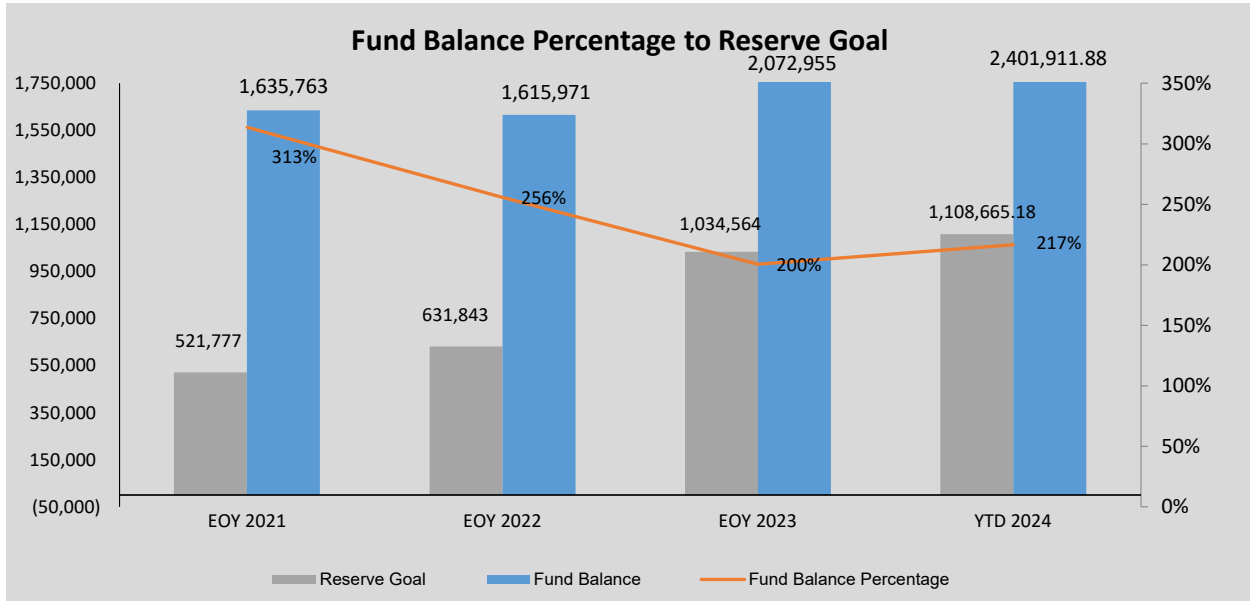


Sam Houston State University Charter School



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Fund Balance Percentage to Reserve Goal



**Sam Houston State University Charter School
2023-2024 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)	\$ 358,695.00	\$ 702,247.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total IMA Revenue YTD (Fund 710002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total ASF Revenue YTD (Fund 710003)	\$ 15,284.00	\$ 26,654.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total FSP Settle-Up Funds YTD (From FY22)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses YTD for FSP, IMA and ASF Funds	\$ 362,866.94	\$ 739,110.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Foundation School Program												
Total Monthly FSP Revenue (Fund 710000)	\$ 358,695.00	\$ 343,552.00										
Total Monthly FSP Expenses (Fund 710000)	\$ 362,866.94	\$ 371,347.18										
Cash Flow (Red if negative; Green if positive)	\$ (4,171.94)	\$ (27,795.18)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruct Materials Allocation Fund												
Total Monthly IMA Revenue (Fund 710002)	\$ -	\$ -										
Total Monthly IMA Expense (Fund 710002)	\$ -	\$ -										
Cash Flow (Red if negative; Green if positive)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Available School Fund												
Total Monthly ASF Revenue (Fund 710003)	\$ 15,284.00	\$ 11,370.00										
Total Monthly ASF Expense (Fund 710003)	\$ -	\$ 4,896.00										
Cash Flow (Red if negative; Green if positive)	\$ 15,284.00	\$ 6,474.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enrollment and Attendance												
Average Enrollment for the Month	453	446										
Percent Attendance (Budget for 93%)	95.80%	95.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Enrollment - Budget to Actual	19	26	-	-	-	-	-	-	-	-	-	-
Charter FIRST Indicator												
Indicator #3 - Administrative Cost Ratio (Red if FAIL; Green if PASS)	9.89%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**Sam Houston State University Charter School
2023-2024 Budget to Actual Progression - Fund 420 (FSP and ASF)**

	8/30/2023 Approved Budget	8/30/2023 Amended Budget	9/22/2023 State Aid Budget	10/10/2023 Monthly SOF
Total State Program Revenues	\$ 4,456,998.96	\$ 4,456,998.96	\$ 4,531,636.00	\$ 4,344,000.00
Total Budgeted Expenditures	\$ 4,412,263.82	\$ 4,412,263.82	\$ 4,412,263.82	\$ 4,412,263.82
REVENUE OVER (UNDER) EXPENSES	\$ 44,735.14	\$ 44,735.14	\$ 119,372.18	\$ (68,263.82)
Planned Carryforward (Fund Balance)	\$ 44,735.14	\$ 44,735.14	\$ 119,372.18	\$ (68,263.82)
				
	Budget adopted in March 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
2022-2023 Year-to-Date Budget to Actual Report - Foundation School Program and Available School Fund Revenue
September 30, 2023 - Fiscal Year is 17% Complete

	<u>Amended Budget</u>	<u>Received and Expended</u>	<u>Balance Remaining</u>	<u>Percent Complete</u>
Revenues				
5700 - Local Revenue	\$ -	\$ -	\$ -	
5800 - State Program Revenue (FSP and ASF)	\$ 4,456,998.96	\$ 728,901.00	\$ 3,728,097.96	16.35%
0000- Fund Balance	\$ -	\$ -	\$ -	
Total Revenues	<u>\$ 4,456,998.96</u>	<u>\$ 728,901.00</u>	<u>\$ 3,728,097.96</u>	<u>16.35%</u>
Expenditures				
11 - Instruction	\$ 2,977,317.22	\$ 497,802.60	\$ 2,479,514.62	16.72%
12 - Instructional Resources, Media Services	-	-	-	-
13 - Curriculum Dev. and Instructional Staff Dev.	17,000.00	3,633.41	13,366.59	21.37%
21 - Instructional Leadership	-	2,563.00	(2,563.00)	-100.00%
23 - School Leadership	214,174.40	15,241.64	198,932.76	7.12%
31 - Guidance, Counseling, Evaluation Services	-	-	-	-
32 - Social Work Services	-	-	-	-
33 - Health Services	-	-	-	-
34 - Student Transportation	15,000.00	4,515.00	10,485.00	-
35 - Food Services	-	-	-	-
36 - Extracurricular Activities	-	-	-	-
41 - General Administration	375,182.20	65,930.26	309,251.94	17.57%
51 - Facilities Maintenance and Operations	808,090.00	143,020.31	665,069.69	17.70%
52 - Security and Monitoring Services	5,500.00	6,403.90	(903.90)	116.43%
53 - Data Processing Services	-	-	-	-
61 - Community Services	-	-	-	-
71 - Debt Services	-	-	-	-
81 - Fund Raising	-	-	-	-
Total Expenditures	<u>\$ 4,412,263.82</u>	<u>\$ 739,110.12</u>	<u>\$ 3,673,153.70</u>	<u>16.75%</u>
Planned Carryforward (Fund Balance)	\$ 44,735.14	\$ (10,209.12)		

(Red if negative; Green if positive)

**Sam Houston State University Charter School
2023-2024 PIC Compliance - 8% of the Year is Completed**

Month	2020-2021 School Year	2021-2022 School Year	2022-2023 School Year	Three Year Average	2023-2024 School Year	New Three Year Average	Status & Notes
IDEA-B Maintenance of Effort							
Test 2 - State and Local - Previous Fiscal Year	\$ 153,287.00	\$ 204,018.74	\$ 273,739.31	\$ 631,045.05	\$ 273,739.31	\$ 751,497.36	At Low Risk
Test 2 - Total Expenses YTD - Fund 420, PIC 23	\$ 204,018.74	\$ 231,610.72	\$ 273,739.31	\$ 709,368.77	\$ 89,146.62	\$ 594,496.65	
Maintenance of Effort Percentage - Goal 100%	133.10%	113.52%	100.00%	112.41%	32.57%	79.11%	
Gifted & Talented							
21 - Gifted and Talented Allotment	\$ -	\$ 8,686.00	\$ 11,331.00	\$ 20,017.00	\$ 9,733.00	\$ 29,750.00	No Issues
Allotment % for the School Year	0%	100%	100%	100%	100%	100%	
Compliance Amount	\$ -	\$ 8,686.00	\$ 11,331.00	\$ 20,017.00	\$ 9,733.00	\$ 29,750.00	
YTD Total Expenses - Fund 420, PIC 21	\$ 1,190.95	\$ 3,150.00	\$ 17,009.83	\$ 21,350.78	\$ 2,818.62	\$ 22,978.45	
Percent Expended	100.00%	100.00%	150.12%	106.66%	28.96%	77.24%	
Special Education Allotment							
23 - Special Education Allotment	\$ 186,953.00	\$ 184,701.00	\$ 229,974.00	\$ 601,628.00	\$ 337,483.00	\$ 752,158.00	No Issues
Allotment % for the School Year	55%	55%	55%	55%	55%	55%	
Compliance Amount	\$ 102,824.15	\$ 101,585.55	\$ 126,485.70	\$ 330,895.40	\$ 185,615.65	\$ 413,686.90	
YTD Total Expenses - Fund 420, PIC 23	\$ 204,018.74	\$ 231,610.72	\$ 273,739.31	\$ 709,368.77	\$ 89,146.62	\$ 594,496.65	
Percent Expended	198.42%	228.00%	216.42%	214.38%	48.03%	143.71%	
State Compensatory Education Allotment							
24 - State Comp Ed Allotment	\$ 122,874.00	\$ 172,248.00	\$ 166,393.00	\$ 461,515.00	\$ 166,392.00	\$ 505,033.00	No Issues
Allotment % for the School Year	55%	55%	55%	55%	55%	55%	
Compliance Amount	\$ 67,580.70	\$ 94,736.40	\$ 61,944.89	\$ 224,261.99	\$ 91,515.60	\$ 248,196.89	
YTD Total Expenses - Fund 199/420, PIC 24, 30, 34	\$ 69,917.62	\$ 104,484.71	\$ 72,694.67	\$ 247,097.00	\$ 8,730.68	\$ 185,910.06	
Percent Expended	103.46%	110.29%	117.35%	110.18%	9.54%	74.90%	
Bilingual Education Allotment							
25 - Bilingual Ed Allotment	\$ 11,555.00	\$ 15,597.00	\$ 11,555.00	\$ 38,707.00	\$ 22,066.00	\$ 49,218.00	At Risk
Allotment % for the School Year	55%	55%	55%	55%	55%	55%	
Compliance Amount	\$ 6,355.25	\$ 8,578.35	\$ 6,355.25	\$ 21,288.85	\$ 12,136.30	\$ 27,069.90	
YTD Total Expenses - Fund 420, PIC 25	\$ 15,494.91	\$ 10,656.68	\$ 15,494.91	\$ 41,646.50	\$ 1,635.74	\$ 27,787.33	
Percent Expended	243.81%	124.23%	243.81%	195.63%	13.48%	102.65%	
Early Education Allotment							
36 - Early Education Allotment	\$ 37,644.00	\$ 59,439.00	\$ 78,648.00	\$ 175,731.00	\$ 48,581.00	\$ 186,668.00	Should reach 3 year total
Allotment % for the School Year	100%	100%	100%	100%	100%	100%	
Compliance Amount	\$ 37,644.00	\$ 59,439.00	\$ 78,648.00	\$ 175,731.00	\$ 48,581.00	\$ 186,668.00	
YTD Total Expenses - Fund 420, PIC 36	\$ 49,420.35	\$ 72,844.95	\$ 72,769.43	\$ 195,034.73	\$ 7,755.51	\$ 153,369.89	
Percent Expended	0.00%	122.55%	92.53%	110.98%	15.96%	82.16%	
Dyslexia Allotment							
37 - Dyslexia Allotment (100%)	\$ 12,318.00	\$ 18,480.00	\$ 27,103.00	\$ 57,901.00	\$ 24,639.00	\$ 70,222.00	No Issues
Allotment % for the School Year	100%	100%	100%	100%	100%	100%	
Compliance Amount	\$ 12,318.00	\$ 18,480.00	\$ 27,103.00	\$ 57,901.00	\$ 24,639.00	\$ 70,222.00	
YTD Total Expenses - Fund 420, PIC 37	\$ 45,309.82	\$ 85,753.83	\$ 55,314.44	\$ 186,378.09	\$ 9,930.66	\$ 150,998.93	
Percent Expended	100%	464%	204%	322%	40%	215%	
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**

Federal Risk Rating for Noncompliance - LOW

Fund and Grant	Object Code	2022-2023 Remaining NOGA Award Amount	2023-20224 NOGA Award Amount	Current Year Budget Includes Years 2023 & 2024	FY24 YTD Expenses	Total Percent Expended	Sub Balance Remaining	Commitments	Balance Remaining	FY23 Indirect Cost Rate	Grant Award Period	Notes
PROPOSAL 23-0134	6100 - Payroll	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
Fund 429: School Security Standards	6200 - Contact Services	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
	6300 - Supplies	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
	6400 - Other Expenses	\$ 200,000.00	\$ -	200,000.00	\$ -	0.00%	\$ 200,000.00	\$ 84,853.80	\$ 115,146.20	0.000%	01/01/23 - 12/31/2025	Commitments: PO issued CAYUSE=SUBMITTED TO SPONSOR
	Indirect Costs	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
FY23-24 252590	TOTAL	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	0.00%	\$ 200,000.00	\$ 84,853.80	\$ 115,146.20			
PROPSAL 23-0077	6100 - Payroll	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
Fund 429: SPAT	6200 - Contact Services	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
	6300 - Supplies	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
	6400 - Other Expenses	\$ 5.00	\$ -	5.00	\$ -	0.00%	\$ 5.00	\$ -	\$ 5.00	0.000%	06/28/23- 06/27/24	Commitments: Used in FY23 for Rave Wireless Panic Alarm
	Indirect Costs	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
FY23-24 252510	TOTAL	\$ 5.00	\$ -	\$ 5.00	\$ -	0.00%	\$ 5.00	\$ -	\$ 5.00			
PROPSAL 24-0030	6100 - Payroll	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
Fund 224: 2023-2024 IDEA-B Formula	6200 - Contact Services	\$ -	\$ 61,987.51	61,987.51	\$ -	0.00%	\$ 61,987.51	\$ -	\$ 61,987.51			
	6300 - Supplies	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -	3.758%	07/20/23- 09/30/24	Commitments: Fund not setup CAYUSE = UNDER REVIEW
	6400 - Other Expenses	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
	Indirect Costs	\$ -	\$ 2,329.49	2,329.49	\$ -	0.00%	\$ 2,329.49	\$ -	\$ 2,329.49			
FY23-24 252740	TOTAL	\$ -	\$ 64,317.00	\$ 64,317.00	\$ -	0.00%	\$ 64,317.00	\$ -	\$ 64,317.00			
PROPOSAL 23-0479	6100 - Payroll	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
Fund 255: 2023-2024 Title II, Part A	6200 - Contact Services	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
	6300 - Supplies	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
	6400 - Other Expenses	\$ -	\$ 9,922.50	9,922.50	\$ -	0.00%	\$ 9,922.50	\$ -	\$ 9,922.50	3.758%	07/20/23- 09/30/24	Commitments: Fund
	Indirect Costs	\$ -	\$ 387.50	387.50	\$ -	0.00%	\$ 387.50	\$ -	\$ 387.50			
FY23-24 252730	TOTAL	\$ -	\$ 10,310.00	\$ 10,310.00	\$ -	0.00%	\$ 10,310.00	\$ -	\$ 10,310.00			
PROPSAL 24-0031	6100 - Payroll	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
Fund 224: 2023-2024 IDEA-B Preschool	6200 - Contact Services	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
	6300 - Supplies	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
	6400 - Other Expenses	\$ -	\$ 632.24	632.24	\$ -	0.00%	\$ 632.24	\$ -	\$ 632.24	3.758%	07/20/23- 09/30/24	Commitments: Fund not setup CAYUSE = UNDER REVIEW
	Indirect Costs	\$ -	\$ 23.76	23.76	\$ -	0.00%	\$ 23.76	\$ -	\$ 23.76			
FY23-24 252740	TOTAL	\$ -	\$ 656.00	\$ 656.00	\$ -	0.00%	\$ 656.00	\$ -	\$ 656.00			