





**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										
Total ASF Revenue YTD (Instructional Materials)	\$ 20,974.00	\$ 38,881.00										
Total FSP Settle-Up Funds YTD (From FY22)	\$ -	\$ -										
Total Expenses YTD for FSP and ASF Funds	\$ 366,092.19	\$ 349,676.73										
Foundation School Program												
Total Monthly FSP Revenue	\$ 484,204.00	\$ 363,050.00										
Total Monthly FSP Expenses	\$ 348,904.19	\$ 344,065.81										
Cash Flow (Red if negative; Green if positive)	\$ 135,299.81	\$ 18,984.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Available School Fund												
Total Monthly ASF Revenue	\$ 20,974.00	\$ 17,907.00										
Total Monthly ASF Expense	\$ 17,188.00	\$ 5,610.92										
Cash Flow (Red if negative; Green if positive)	\$ 3,786.00	\$ 12,296.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enrollment and Attendance												
Average Enrollment for the Month	465	469										
Percent Attendance (Budget for 93%)	94.56%	94.69%										
Enrollment - Budget to Actual	0	4										
Charter FIRST Indicator												
Indicator #3 - Administrative Cost Ratio (Red if FAIL; Green if PASS)	0.18	0.112										

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

	<u>3/7/2022</u> Approved Budget	<u>10/17/2022</u> Amended Budget	<u>3/7/2022</u> State Aid Budget	<u>11/10/2022</u> Monthly SOF
Total State Program Revenues	\$ 4,463,805.00	\$ 4,275,675.00	\$ 3,773,628.00	\$ 4,407,741.00
Total Budgeted Expenditures	\$ 4,386,294.49	\$ 4,205,320.40	\$ 3,734,527.00	\$ 4,205,320.40
REVENUE OVER (UNDER) EXPENSES	<u>\$ 77,510.51</u>	<u>\$ 70,354.60</u>	<u>\$ 39,101.00</u>	<u>\$ 202,420.60</u>
Planned Carryforward (Fund Balance)	\$ 77,510.51	\$ 70,354.60	\$ 39,101.00	\$ 202,420.60
				
	Budget adopted in March with four sites	Budget amendment to be proposed at October board meeting for personnel changes	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
October 31, 2022 - 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	\$ 4,275,675.00	\$ 505,178.00	\$ 3,770,497.00	11.82%
5800 - State Program Revenue (FSP and ASF)	\$ -	\$ -	\$ -	
0000- Fund Balance				
Total Revenues	<u>\$ 4,275,675.00</u>	<u>\$ 505,178.00</u>	<u>\$ 3,770,497.00</u>	<u>11.82%</u>
Expenditures				
11 - Instruction	\$ 2,906,940.40	\$ 248,924.29	\$ 2,658,016.11	8.56%
12 - Instructional Resources, Media Services	-	-	-	-
13 - Curriculum Dev. and Instructional Staff Dev.	30,000.00	2,915.00	27,085.00	9.72%
21 - Instructional Leadership	76,593.00	-	76,593.00	-
23 - School Leadership	123,730.00	9,438.23	114,291.77	7.63%
31 - Guidance, Counseling, Evaluation Services	-	-	-	-
32 - Social Work Services	-	-	-	-
33 - Health Services	-	-	-	-
34 - Student Transportation	-	-	-	-
35 - Food Services	-	-	-	-
36 - Extracurricular Activities	-	-	-	-
41 - General Administration	317,990.00	30,037.31	287,952.69	9.45%
51 - Facilities Maintenance and Operations	746,067.00	58,361.90	687,705.10	7.82%
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>\$ 349,676.73</u>	<u>\$ 3,855,643.67</u>	
Planned Carryforward (Fund Balance)	<u>\$ 70,354.60</u>	<u>\$ 155,501.27</u>		

(Red if negative; Green if positive)

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

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%
IDEA-B Maintenance of Effort												
Test 2 - State and Local - Previous Fiscal Year	\$ 231,610.72	\$ 231,610.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Test 2 - Total Expenses YTD - Fund 420, PIC 23	\$ 17,302.73	\$ 39,265.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Effort Percentage - Goal 100%	7.47%	16.95%	0.00%	0.00%	0.00%	0.00%	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100% of Allotment	\$ 10,175.00	\$ 9,854.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
YTD Total Expenses - Fund 420, PIC 21	\$ 1,648.44	\$ 3,296.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Percent Expended	16.20%	33.46%	0.00%	0.00%	0.00%	0.00%	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55% of Allotment	\$ 156,813.25	\$ 129,318.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
YTD Total Expenses - Fund 420, PIC 23	\$ 17,302.73	\$ 39,265.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Percent Expended	11.03%	30.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
State Compensatory Education Allotment												
24 - State Comp Ed Allotment (55%)	\$ 172,248.00	\$ 172,248.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55% of Allotment	\$ 94,736.40	\$ 94,736.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
YTD Total Expenses - Fund 420, PIC 24	\$ 4,269.87	\$ 4,269.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Percent Expended	4.51%	4.51%	0.00%	0.00%	0.00%	0.00%	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55% of Allotment	\$ 11,265.10	\$ 8,982.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
YTD Total Expenses - Fund 420, PIC 25	\$ 156.60	\$ 353.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Percent Expended	1.39%	3.93%	0.00%	0.00%	0.00%	0.00%	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100% of Allotment	\$ 4,617.00	\$ 4,529.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
YTD Total Expenses - Fund 420, PIC 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,972.85	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100% of Allotment	\$ 67,298.00	\$ 49,142.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
YTD Total Expenses - Fund 420, PIC 36	\$ 4,796.94	\$ 12,071.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Percent Expended	7.13%	24.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Dyslexia Allotment												
37 - Dyslexia Allotment (100%)	\$ 24,640.00	\$ 24,640.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100% of Allotment	\$ 24,640.00	\$ 24,640.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
YTD Total Expenses - Fund 420, PIC 37	\$ -	\$ 12,020.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Percent Expended	0.00%	48.79%	0.00%	0.00%	0.00%	0.00%	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
October 31, 2022 - Fiscal Year is 17% Complete
Federal Risk Rating for Noncompliance - MEDIUM**

Fund and Grant	Object Code	Budget	Expenses Before FY23	Total Percent Expended Before FY23	Balance Remaining for FY23	FY23 YTD Expenses	Total Percent Expended	Balance Remaining	FY22 Indirect Cost Rate	Grant Award Period	Notes
Fund 224: 2022-2023 IDEA-B Formula	6100	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	3.890%	07/01/2022 - 09/30/2023	Commitments:\$29,858
	6200	\$ 51,772.00	\$ -	0.00%	\$ 51,772.00	\$ 17,536.08	33.87%	\$ 34,235.92			
	6300	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	6400	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	Indirect Costs	\$ 2,095.00	\$ -	0.00%	\$ 1,788.00	\$ -	0.00%	\$ 2,095.00			
TOTAL	\$ 53,867.00	\$ -	0.00%	\$ 53,560.00	\$ 17,536.08	32.55%	\$ 35,657.92				
Fund 225: 2022-2023 IDEA-B Pre-K	6100	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	3.890%	07/01/2022 - 09/30/2023	Commitments:\$0.00
	6200	\$ 521.00	\$ -	0.00%	\$ 521.00	\$ -	0.00%	\$ 521.00			
	6300	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	6400	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	Indirect Costs	\$ 21.00	\$ -	0.00%	\$ 21.00	\$ -	0.00%	\$ 21.00			
TOTAL	\$ 542.00	\$ -	0.00%	\$ 542.00	\$ -	0.00%	\$ 542.00				
Fund 255: 2022-2023 Title II, Part A	6100	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	3.890%	07/01/2022 - 09/30/2023	Commitments: \$2,800
	6200	\$ 9,521.00	\$ -	0.00%	\$ 9,521.00	\$ 700.00	7.35%	\$ 8,821.00			
	6300	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	6400	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	Indirect Costs	\$ 385.00	\$ -	0.00%	\$ 237.00	\$ 27.24	7.08%	\$ 357.76			
TOTAL	\$ 9,906.00	\$ -	0.00%	\$ 9,758.00	\$ 727.24	7.34%	\$ 8,628.76				
Fund 283: ESSER Supplemental	6100	\$ 152,561.00	\$ 71,753.43	0.00%	\$ 80,807.57	\$ 17,505.46	0.00%	\$ 63,302.11	12.618%	09/01/21- 08/31/23	Commitments: \$43,470
	6200	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	6300	\$ 162,609.00	\$ 33,029.00	0.00%	\$ 129,580.00	\$ 7,213.00	0.00%	\$ 122,367.00			
	6400	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	Indirect Costs	\$ 28,382.00	\$ 13,248.66	46.68%	\$ 15,133.34	\$ 3,107.19	57.63%	\$ 12,026.15			
TOTAL	\$ 343,552.00	\$ 118,031.09	34.36%	\$ 225,520.91	\$ 27,825.65	42.46%	\$ 197,695.26				
Fund 410: Instructional Materials Allotment for 2021-2022 & 2022-2023 Biennium	6300	\$ 39,131.13	\$ 13,449.59	34.37%	\$ 25,681.54	\$ 13,004.35	67.60%	\$ 12,677.19	N/A	School Years 2021-2022 and 2022-2023	This is not a federal grant.
	TOTAL	\$ 39,131.13	\$ 13,449.59	34.37%	\$ 25,681.54	\$ 13,004.35	67.60%	\$ 12,677.19			