

# Sam Houston State University Charter School

## Month End Financial Report

December 31, 2023

Prepared by: Richard Ray, Business Manager



Sam Houston State University Charter School

COLLEGE OF EDUCATION

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

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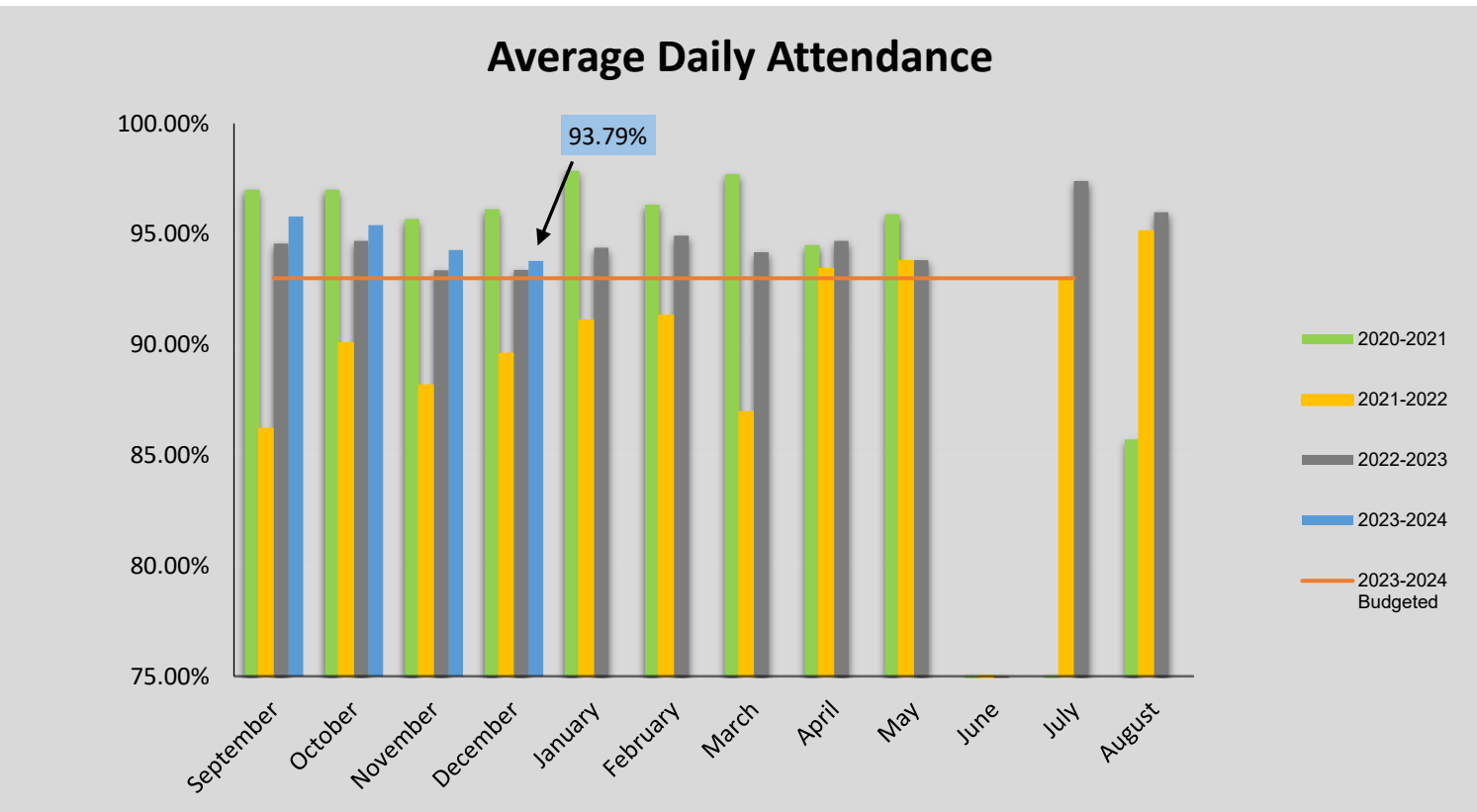
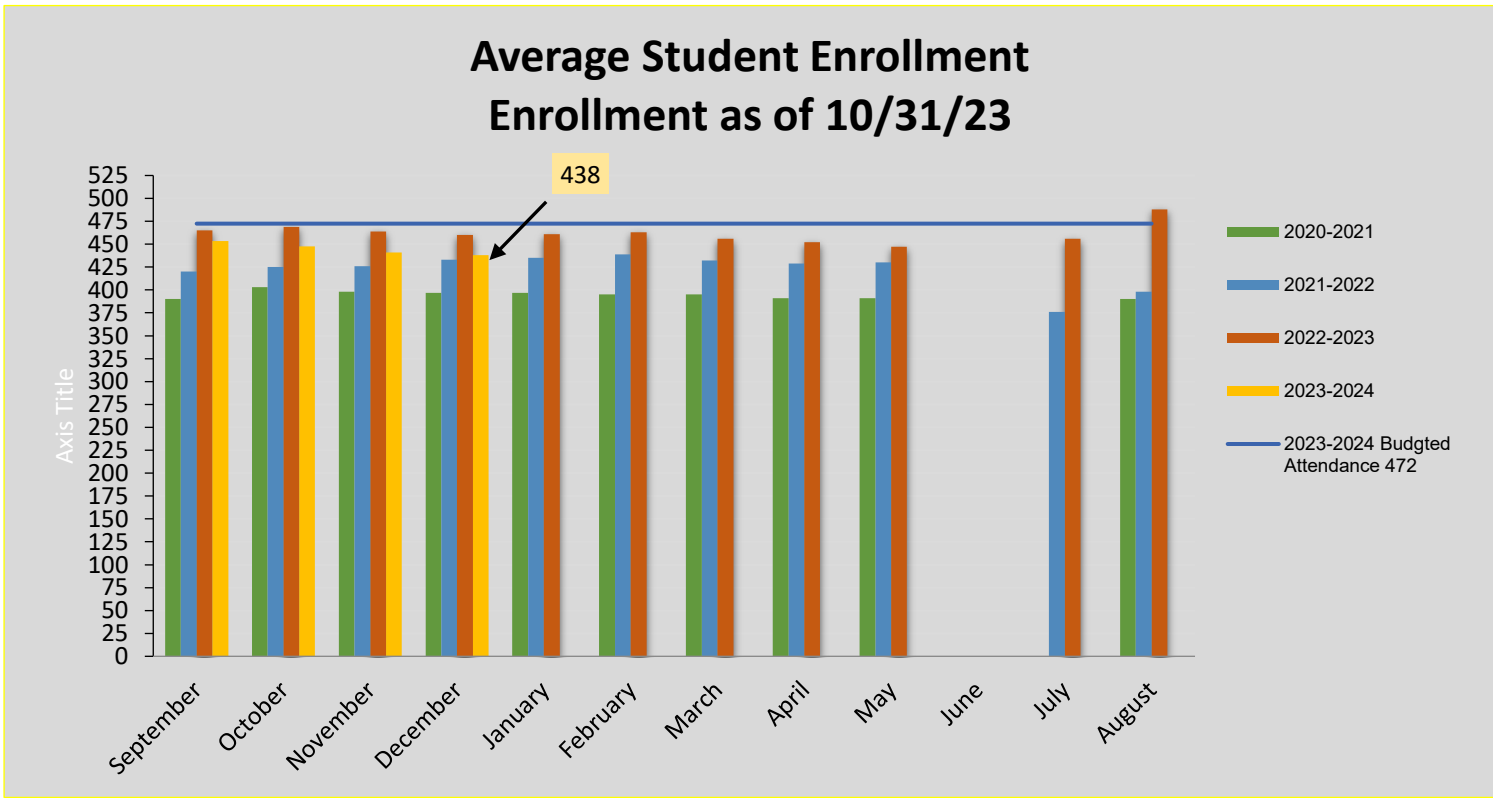
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*Adapted from reports provided by Charter School Success*

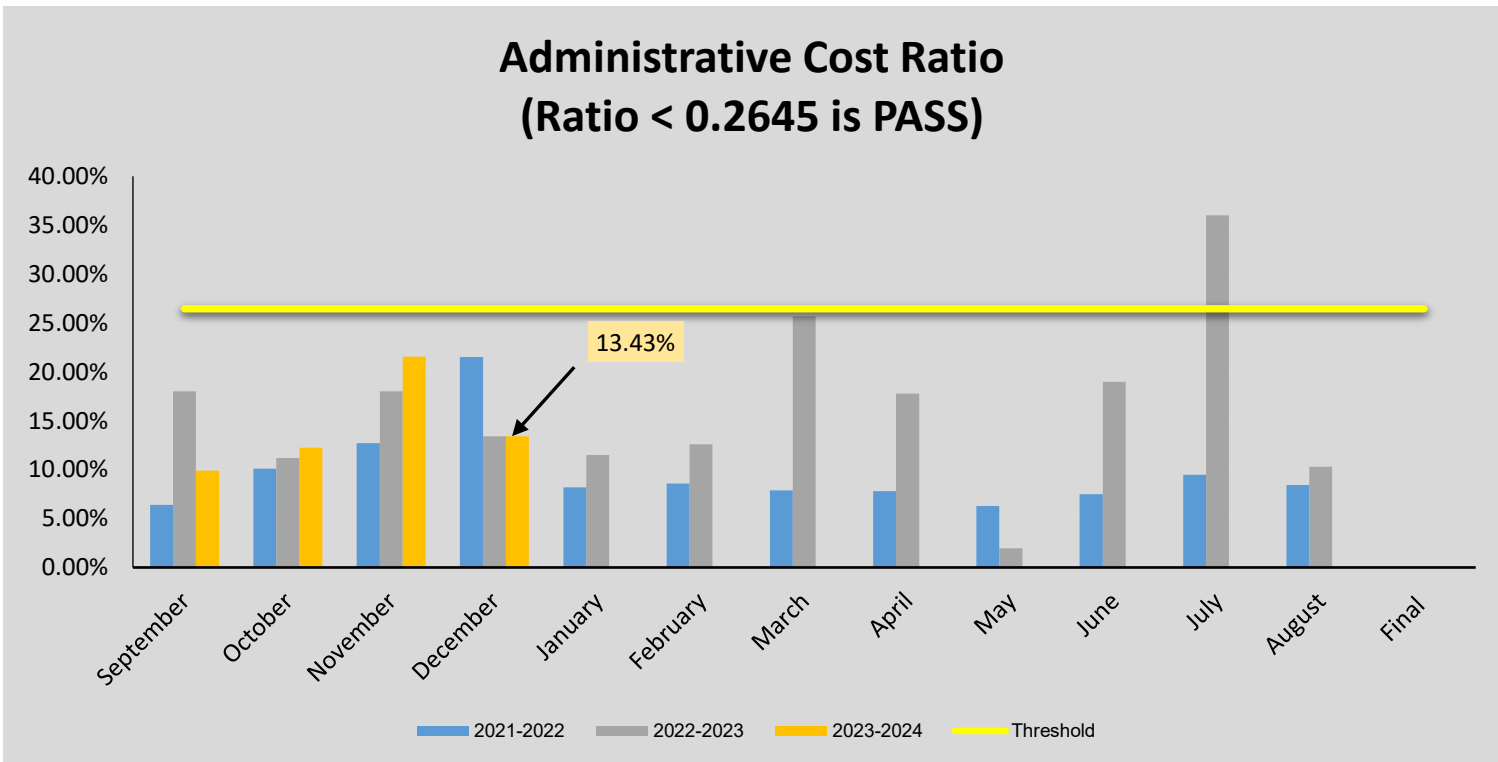
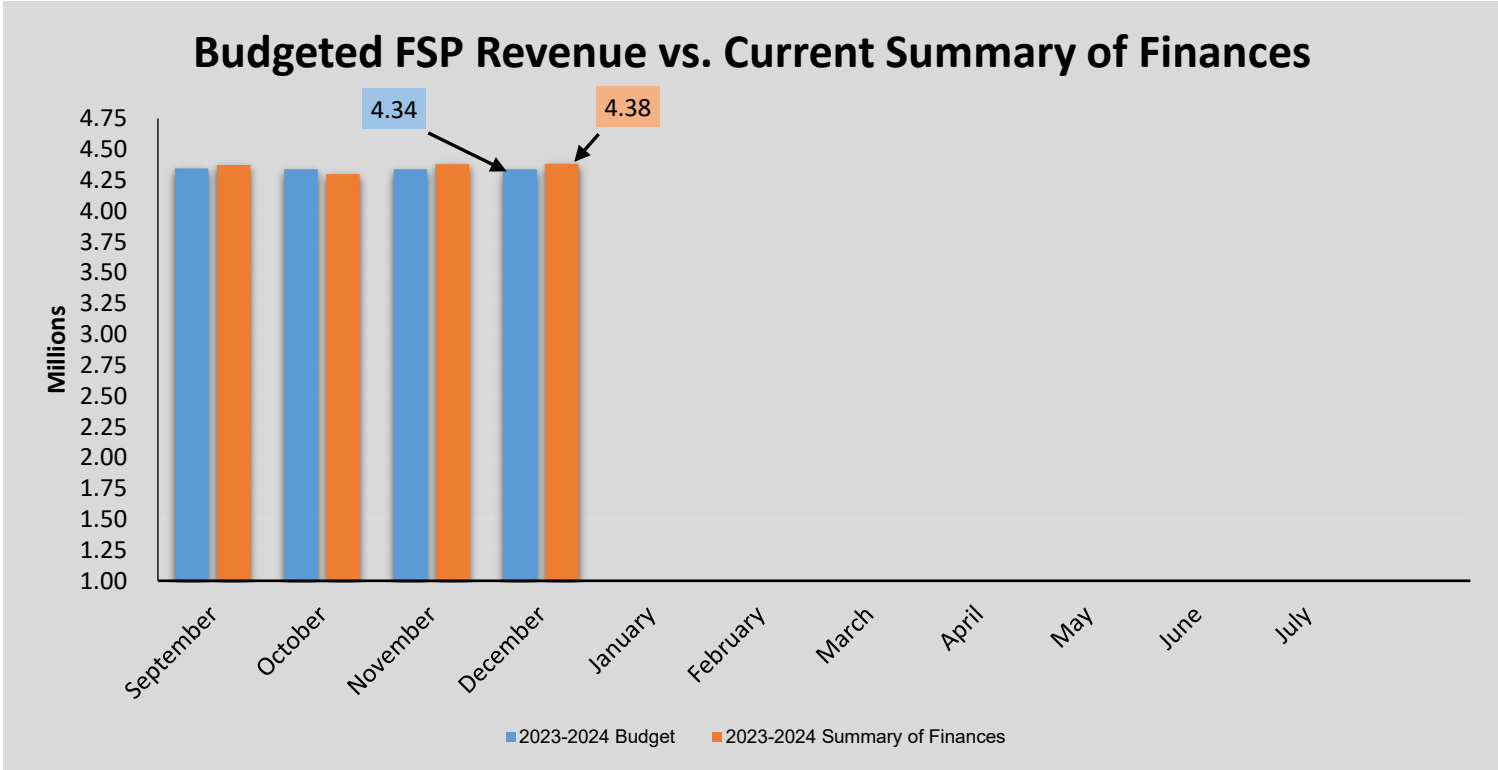


# Sam Houston State University Charter School



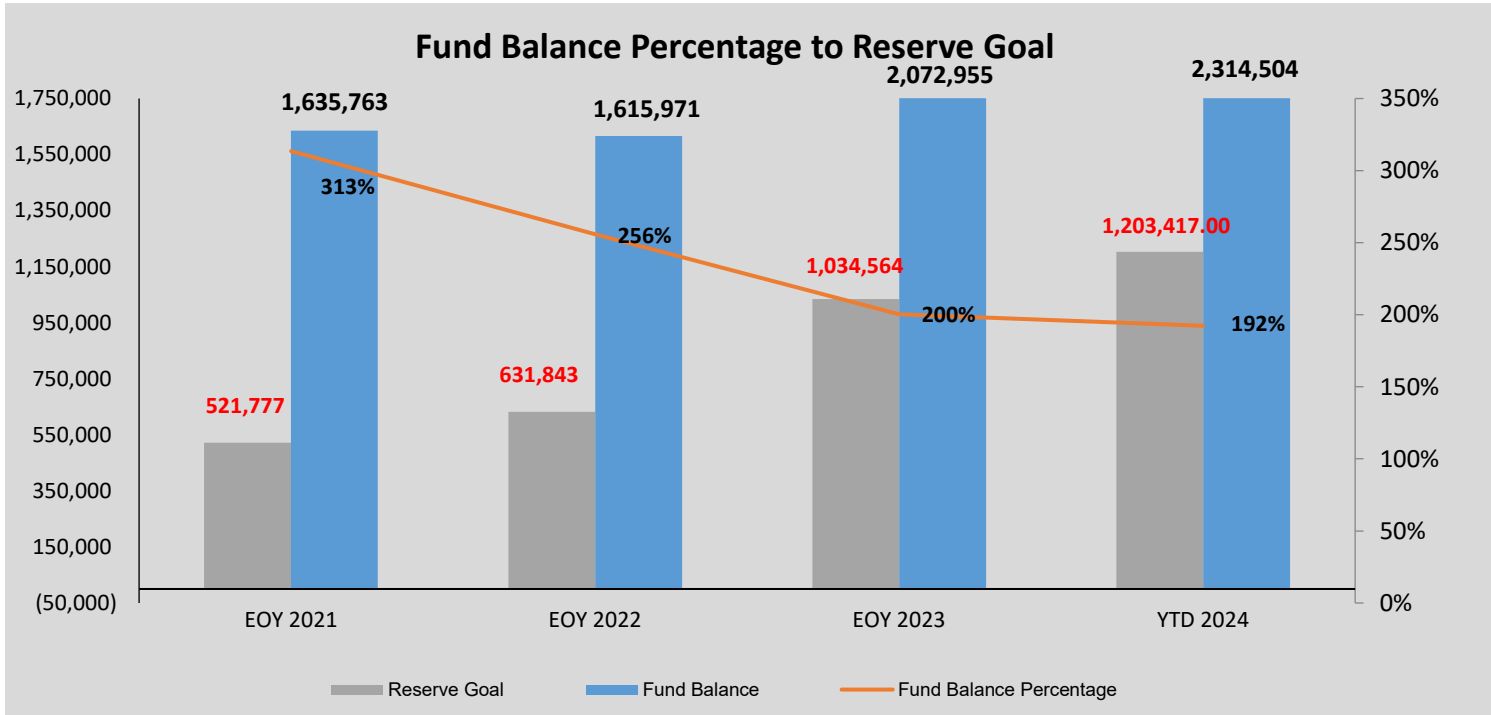
# Sam Houston State University Charter School

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# Sam Houston State University Charter School

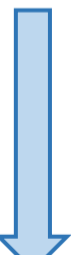



## Fund Balance Percentage to Reserve Goal



**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%  |
| <b>Statement of Activities</b>   |               |                |                 |                 |       |       |       |       |       |       |       |       |
| Total FSP Revenue YTD (Fund 710000)                                      | \$ 358,695.00 | \$ 702,247.00  | \$ 1,052,726.00 | \$ 1,398,990.00 | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Total IMA Revenue YTD (Fund 710002)                                      | \$ -          | \$ -           | \$ -            | \$ -            | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Total ASF Revenue YTD (Fund 710003)                                      | \$ 15,284.00  | \$ 26,654.00   | \$ 51,219.00    | \$ 62,773.00    | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Total FSP Settle-Up Funds YTD (From FY22)                                | \$ -          | \$ -           | \$ -            | \$ -            | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Total Expenses YTD for FSP, IMA and ASF Funds                            | \$ 362,866.94 | \$ 739,110.12  | \$ 1,218,039.99 | \$ 1,625,438.07 | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| <b>Foundation School Program</b>   |               |                |                 |                 |       |       |       |       |       |       |       |       |
| Total Monthly FSP Revenue (Fund 710000)                                  | \$ 358,695.00 | \$ 343,552.00  | \$ 350,479.00   | \$ 346,264.00   |       |       |       |       |       |       |       |       |
| Total Monthly FSP Expenses (Fund 710000)                                 | \$ 362,866.94 | \$ 371,347.18  | \$ 443,120.97   | \$ 351,852.28   |       |       |       |       |       |       |       |       |
| Cash Flow (Red if negative; Green if positive)                           | \$ (4,171.94) | \$ (27,795.18) | \$ (92,641.97)  | \$ (5,588.28)   | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| <b>Instruct Materials Alotment Fund</b>                                  |               |                |                 |                 |       |       |       |       |       |       |       |       |
| Total Monthly IMA Revenue (Fund 710002)                                  | \$ -          | \$ -           |                 |                 |       |       |       |       |       |       |       |       |
| Total Monthly IMA Expense (Fund 710002)                                  | \$ -          | \$ -           |                 |                 |       |       |       |       |       |       |       |       |
| Cash Flow (Red if negative; Green if positive)                           | \$ -          | \$ -           | \$ -            | \$ -            | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| <b>Available School Fund</b>   |               |                |                 |                 |       |       |       |       |       |       |       |       |
| Total Monthly ASF Revenue (Fund 710003)                                  | \$ 15,284.00  | \$ 11,370.00   | \$ 24,565.00    | \$ 11,554.00    |       |       |       |       |       |       |       |       |
| Total Monthly ASF Expense (Fund 710003)                                  | \$ -          | \$ 4,896.00    | \$ 35,808.90    | \$ 55,545.80    |       |       |       |       |       |       |       |       |
| Cash Flow (Red if negative; Green if positive)                           | \$ 15,284.00  | \$ 6,474.00    | \$ (11,243.90)  | \$ (43,991.80)  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| <b>Enrollment and Attendance</b>   |               |                |                 |                 |       |       |       |       |       |       |       |       |
| Average Enrollment for the Month   | 453           | 447            | 441             | 438             |       |       |       |       |       |       |       |       |
| Percent Attendance (Budget for 93%)                                      | 95.80%        | 95.41%         | 94.28%          | 93.79%          | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Enrollment - Budget to Actual  | 19            | 25             | 31              | 34              | -     | -     | -     | -     | -     | -     | -     | -     |
| <b>Charter FIRST Indicator</b>   |               |                |                 |                 |       |       |       |       |       |       |       |       |
| Indicator #3 - Administrative Cost Ratio<br>(Red if FAIL; Green if PASS) | 9.89%         | 12.23%         | 21.54%          | 13.43%          | 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)**

|   | <u>8/30/2023<br/>Approved<br/>Budget</u>  | <u>8/30/2023<br/>Amended<br/>Budget</u>   | <u>9/22/2023<br/>State Aid<br/>Budget</u>   | <u>1/11/2023<br/>Monthly<br/>SOF</u>  |
|---|---|---|---|---|
| <b>Total State Program Revenues (FSP+ASF)</b> | \$ 4,456,998.96   | \$ 4,456,998.96   | \$ 4,456,998.96   | \$ 4,382,560.00   |
| <b>Total Budgeted Expenditures</b>            | \$ 4,412,263.82   | \$ 4,412,263.82   | \$ 4,416,263.82   | \$ 4,412,263.82   |
| <b>REVENUE OVER (UNDER) EXPENSES</b>          | <u>\$ 44,735.14</u>   | <u>\$ 44,735.14</u>   | <u>\$ 40,735.14</u>   | <u>\$ (29,703.82)</u>   |
| <b>Planned Carryforward (Fund Balance)</b>    | \$ 44,735.14  | \$ 44,735.14  | \$ 40,735.14  | \$ (29,703.82)  |
|   |  |  |  |  |
|   | Budget adopted<br>in March with<br>four sites                                       | Budget<br>Asking<br>Accountant to<br>move over budgeted<br>expense                    | Budget estimate<br>submitted to<br>state for FSP<br>funding                           | Budget estimate<br>based on<br>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**  
**December 31, 2023 - Fiscal Year is 33% Complete**

|   | <u>#1 Amended<br/>Budget</u> | <u>Received and<br/>Expended</u> | <u>Balance<br/>Remaining</u> | <u>Percent<br/>Complete</u> |
|---|------------------------------|----------------------------------|------------------------------|-----------------------------|
| <b>Revenues</b>                                   | \$ -                         | \$ -                             | \$ -                         |                             |
| 5700 - Local Revenue                              | \$ 4,456,998.96              | \$ 1,461,763.00                  | \$ 2,995,235.96              | 32.80%                      |
| 5800 - State Program Revenue (FSP and ASF)        | \$ -                         | \$ -                             | \$ -                         |                             |
| 0000- Fund Balance                                |                              |                                  |                              |                             |
| <b>Total Revenues</b>                             | <u>\$ 4,456,998.96</u>       | <u>\$ 1,461,763.00</u>           | <u>\$ 2,995,235.96</u>       | <u>32.80%</u>               |
| <b>Expenditures</b>                               |                              |                                  |                              |                             |
| 11 - Instruction                                  | \$ 2,952,317.22              | \$ 969,409.97                    | \$ 1,982,907.25              | 32.84%                      |
| 12 - Instructional Resources, Media Services      |                              |                                  | -                            | -                           |
| 13 - Curriculum Dev. and Instructional Staff Dev. | 17,000.00                    | 20,661.10                        | (3,661.10)                   | 121.54%                     |
| 21 - Instructional Leadership                     | 64,000.00                    | 9,117.11                         | 54,882.89                    | 14.25%                      |
| 23 - School Leadership                            | 189,174.40                   | 56,871.80                        | 132,302.60                   | 30.06%                      |
| 31 - Guidance, Counseling, Evaluation Services    | -                            | -                                | -                            | -                           |
| 32 - Social Work Services                         | -                            | -                                | -                            | -                           |
| 33 - Health Services                              | -                            | -                                | -                            | -                           |
| 34 - Student Transportation                       | 15,000.00                    | 10,402.50                        | 4,597.50                     | -                           |
| 35 - Food Services                                | -                            | -                                | -                            | -                           |
| 36 - Extracurricular Activities                   | -                            | -                                | -                            | -                           |
| 41 - General Administration                       | 365,182.20                   | 149,046.04                       | 216,136.16                   | 40.81%                      |
| 51 - Facilities Maintenance and Operations        | 748,090.00                   | 343,245.70                       | 404,844.30                   | 45.88%                      |
| 52 - Security and Monitoring Services             | 65,500.00                    | 25,978.95                        | 39,521.05                    | 39.66%                      |
| 53 - Data Processing Services                     | -                            | -                                | -                            | -                           |
| 61 - Community Services                           | -                            | -                                | -                            | -                           |
| 71 - Debt Services                                | -                            | -                                | -                            | -                           |
| 81 - Fund Raising                                 | -                            | -                                | -                            | -                           |
| <b>Total Expenditures</b>                         | <u>\$ 4,416,263.82</u>       | <u>\$ 1,584,733.17</u>           | <u>\$ 2,831,530.65</u>       | <u>35.88%</u>               |
| <b>Planned Carryforward (Fund Balance)</b>        | <u>\$ 40,735.14</u>          | <u>\$ (122,970.17)</u>           |                              |                             |

(Red if negative; Green if positive)

**Sam Houston State University Charter School  
2023-2024 PIC Compliance - 33% of the Year is Completed**

| Month   | 2020-2021<br>School Year | 2021-2022<br>School Year | 2022-2023<br>School Year | Three Yea<br>Avarage | 2023-2024<br>School Year | New Three Yea<br>Avarage | Status & Notes |
|---|--------------------------|--------------------------|--------------------------|----------------------|--------------------------|--------------------------|----------------|
| <b>IDEA-B Maintenance of Effort</b>               |                          |                          |                          |                      |                          |                          |                |
| 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            |                |
| Test 2 - Total Expenses YTD - Fund 420, PIC 23    | \$ 204,018.74            | \$ 231,610.72            | \$ 273,739.31            | \$ 709,368.77        | \$ 157,416.07            | \$ 662,766.10            | At Low Risk    |
| Maintenance of Effort Percentage - Goal 100%      | 133.10%                  | 113.52%                  | 100.00%                  | 112.41%              | 57.51%                   | 88.19%                   |                |
| <b>Gifted &amp; Talented</b>                      |                          |                          |                          |                      |                          |                          |                |
| 21 - Gifted and Talented Allotment                | \$ -                     | \$ 8,686.00              | \$ 11,331.00             | \$ 20,017.00         | \$ 9,309.00              | \$ 29,326.00             |                |
| Allotment 100% for the School Year                | 0%                       | 100%                     | 100%                     | 100%                 | 100%                     | 100%                     |                |
| Compliance Amount                                 | \$ -                     | \$ 8,686.00              | \$ 11,331.00             | \$ 20,017.00         | \$ 9,309.00              | \$ 29,326.00             | At Low Risk    |
| YTD Total Expenses - Fund 420, PIC 21             | \$ 1,190.95              | \$ 3,150.00              | \$ 17,009.83             | \$ 21,350.78         | \$ 6,372.35              | \$ 26,532.18             |                |
| Percent Expended                                  | 100.00%                  | 100.00%                  | 150.12%                  | 106.66%              | 68.45%                   | 90.47%                   |                |
| <b>Special Education Allotment</b>                |                          |                          |                          |                      |                          |                          |                |
| 23 - Special Education Allotment                  | \$ 186,953.00            | \$ 184,701.00            | \$ 229,974.00            | \$ 601,628.00        | \$ 271,505.00            | \$ 686,180.00            |                |
| 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        | \$ 149,327.75            | \$ 377,399.00            | At Low Risk    |
| YTD Total Expenses - Fund 420, PIC 23             | \$ 204,018.74            | \$ 231,610.72            | \$ 273,739.31            | \$ 709,368.77        | \$ 157,416.07            | \$ 662,766.10            |                |
| Percent Expended                                  | 198.42%                  | 228.00%                  | 216.42%                  | 214.38%              | 105.42%                  | 175.61%                  |                |
| <b>State Compensatory Education Allotment</b>     |                          |                          |                          |                      |                          |                          |                |
| 24 - State Comp Ed Allotment                      | \$ 122,874.00            | \$ 172,248.00            | \$ 166,393.00            | \$ 461,515.00        | \$ 166,392.00            | \$ 505,033.00            |                |
| 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            | At Low Risk    |
| YTD Total Expenses - Fund 199/420, PIC 24, 30, 34 | \$ 69,917.62             | \$ 104,484.71            | \$ 72,694.67             | \$ 247,097.00        | \$ 17,810.85             | \$ 194,990.23            |                |
| Percent Expended                                  | 103.46%                  | 110.29%                  | 117.35%                  | 110.18%              | 19.46%                   | 78.56%                   |                |
| <b>Bilingual Education Allotment</b>              |                          |                          |                          |                      |                          |                          |                |
| 25 - Bilingual Ed Allotment                       | \$ 11,555.00             | \$ 15,597.00             | \$ 11,555.00             | \$ 38,707.00         | \$ 22,214.00             | \$ 49,366.00             |                |
| 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         | \$ 12,217.70             | \$ 27,151.30             | At Risk        |
| YTD Total Expenses - Fund 420, PIC 25             | \$ 15,494.91             | \$ 10,656.68             | \$ 15,494.91             | \$ 41,646.50         | \$ 9,099.58              | \$ 35,251.17             |                |
| Percent Expended                                  | 243.81%                  | 124.23%                  | 243.81%                  | 195.63%              | 74.48%                   | 129.83%                  |                |
| <b>Early Education Allotment</b>                  |                          |                          |                          |                      |                          |                          |                |
| 36 - Early Education Allotment                    | \$ 37,644.00             | \$ 59,439.00             | \$ 78,648.00             | \$ 175,731.00        | \$ 52,068.00             | \$ 190,155.00            |                |
| 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        | \$ 52,068.00             | \$ 190,155.00            | At Low Risk    |
| YTD Total Expenses - Fund 420, PIC 36             | \$ 49,420.35             | \$ 72,844.95             | \$ 72,769.43             | \$ 195,034.73        | \$ 29,250.60             | \$ 174,864.98            |                |
| Percent Expended                                  | 0.00%                    | 122.55%                  | 92.53%                   | 110.98%              | 56.18%                   | 91.96%                   |                |
| <b>Dyslexia Allotment</b>                         |                          |                          |                          |                      |                          |                          |                |
| 37 - Dyslexia Allotment (100%)                    | \$ 12,318.00             | \$ 18,480.00             | \$ 27,103.00             | \$ 57,901.00         | \$ 24,639.00             | \$ 70,222.00             |                |
| 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             | At Low Risk    |
| YTD Total Expenses - Fund 420, PIC 37             | \$ 45,309.82             | \$ 85,753.83             | \$ 55,314.44             | \$ 186,378.09        | \$ 21,157.81             | \$ 162,226.08            |                |
| Percent Expended                                  | 100%                     | 464%                     | 204%                     | 322%                 | 86%                      | 231%                     |                |
| 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<br>Remaining NOGA<br>Award Amount | 2023-20224<br>NOGA Award<br>Amount | Current Year Budget<br>Includes Years<br>2023 & 2024 | FY24 YTD<br>Expenses | Total Percent<br>Expended | Sub Balance<br>Remaining | Commitments         | Balance<br>Remaining | FY23 Indirect<br>Cost Rate | Grant Award Period    | Notes  |
|---|-------------------------|---|------------------------------------|--|----------------------|---------------------------|--------------------------|---------------------|----------------------|----------------------------|-----------------------|--|
| PROPOSAL 23-0134<br><br><b>Fund 429:</b> School Security Standards  | 6100 - Payroll          | \$ -  | \$ -                               | -  | \$ -                 | 0.00%                     | \$ -                     | \$ -                | \$ -                 | 0.000%                     | 01/01/23 - 12/31/2025 | Film being sintalled, waiting on invoice   |
|   | 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        |                            |                       |  |
|   | Indirect Costs          | \$ -  | \$ -                               | -  | \$ -                 | 0.00%                     | \$ -                     | \$ -                | \$ -                 |                            |                       |  |
| FY23-24 252590 - Alicia Hernandez                                   | <b>TOTAL</b>            | <b>\$ 200,000.00</b>                        | <b>\$ -</b>                        | <b>\$ 200,000.00</b>                                 | <b>\$ -</b>          | <b>0.00%</b>              | <b>\$ 200,000.00</b>     | <b>\$ 84,853.80</b> | <b>\$ 115,146.20</b> |                            |                       |  |
| PROPSAL 23-0077<br><br><b>Fund 429:</b> SPAT                        | 6100 - Payroll          | \$ -  | \$ -                               | -  | \$ -                 | 0.00%                     | \$ -                     | \$ -                | \$ -                 | 0.000%                     | 06/28/23- 06/27/24    | Used in FY23 for Rave Wireless Panic Alarm   |
|   | 6200 - Contact Services | \$ -  | \$ -                               | -  | \$ -                 | 0.00%                     | \$ -                     | \$ -                | \$ -                 |                            |                       |  |
|   | 6300 - Supplies         | \$ -  | \$ -                               | -  | \$ -                 | 0.00%                     | \$ -                     | \$ -                | \$ -                 |                            |                       |  |
|   | 6400 - Other Expenses   | \$ 5.00                                     | \$ -                               | 5.00   | \$ -                 | 0.00%                     | \$ 5.00                  | \$ -                | \$ 5.00              |                            |                       |  |
|   | Indirect Costs          | \$ -  | \$ -                               | -  | \$ -                 | 0.00%                     | \$ -                     | \$ -                | \$ -                 |                            |                       |  |
| FY23-24 252510 - Alicia Hernandez                                   | <b>TOTAL</b>            | <b>\$ 5.00</b>                              | <b>\$ -</b>                        | <b>\$ 5.00</b>                                       | <b>\$ -</b>          | <b>0.00%</b>              | <b>\$ 5.00</b>           | <b>\$ -</b>         | <b>\$ 5.00</b>       |                            |                       |  |
| PROPSAL 24-0030<br><br><b>Fund 224:</b> 2023-2024 IDEA-B Formula    | 6100 - Payroll          | \$ -  | \$ -                               | -  | \$ -                 | 0.00%                     | \$ -                     | \$ -                | \$ -                 | 3.758%                     | 07/20/23- 09/30/24    | The Committed is two invoices for Olga Moncaleano. E0281197=\$7,634.00 & E0279951=\$5,235.00 These will be transferred from 710000 |
|   | 6200 - Contact Services | \$ -  | \$ 61,987.51                       | 61,987.51  | \$ 23,735.16         | 0.00%                     | \$ 38,252.35             | \$ 12,869.00        | \$ 25,383.35         |                            |                       |  |
|   | 6300 - Supplies         | \$ -  | \$ -                               | -  | \$ -                 | 0.00%                     | \$ -                     | \$ -                | \$ -                 |                            |                       |  |
|   | 6400 - Other Expenses   | \$ -  | \$ -                               | -  | \$ -                 | 0.00%                     | \$ -                     | \$ -                | \$ -                 |                            |                       |  |
|   | Indirect Costs          | \$ -  | \$ 2,329.49                        | 2,329.49   | \$ -                 | 0.00%                     | \$ 2,329.49              | \$ -                | \$ 2,329.49          |                            |                       |  |
| FY23-24 252740 - Steven Toney                                       | <b>TOTAL</b>            | <b>\$ -</b>                                 | <b>\$ 64,317.00</b>                | <b>\$ 64,317.00</b>                                  | <b>\$ 23,735.16</b>  | <b>36.90%</b>             | <b>\$ 40,581.84</b>      | <b>\$ 12,869.00</b> | <b>\$ 27,712.84</b>  |                            |                       |  |
| PROPOSAL 23-0479<br><br><b>Fund 255:</b> 2023-2024 Title II, Part A | 6100 - Payroll          | \$ -  | \$ -                               | -  | \$ -                 | 0.00%                     | \$ -                     | \$ -                | \$ -                 | 3.758%                     | 07/20/23- 09/30/24    | FUNDED   |
|   | 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          |                            |                       |  |
|   | Indirect Costs          | \$ -  | \$ 387.50                          | 387.50   | \$ -                 | 0.00%                     | \$ 387.50                | \$ -                | \$ 387.50            |                            |                       |  |
| FY23-24 252730 - Steven toney                                       | <b>TOTAL</b>            | <b>\$ -</b>                                 | <b>\$ 10,310.00</b>                | <b>\$ 10,310.00</b>                                  | <b>\$ -</b>          | <b>0.00%</b>              | <b>\$ 10,310.00</b>      | <b>\$ -</b>         | <b>\$ 10,310.00</b>  |                            |                       |  |
| PROPSAL 24-0031<br><br><b>Fund 224:</b> 2023-2024 IDEA-B Preschool  | 6100 - Payroll          | \$ -  | \$ -                               | -  | \$ -                 | 0.00%                     | \$ -                     | \$ -                | \$ -                 | 3.758%                     | 07/20/23- 09/30/24    | FUNDED   |
|   | 6200 - Contact Services | \$ -  | \$ -                               | -  | \$ -                 | 0.00%                     | \$ -                     | \$ -                | \$ -                 |                            |                       |  |
|   | 6300 - Supplies         | \$ -  | \$ -                               | -  | \$ -                 | 0.00%                     | \$ -                     | \$ -                | \$ -                 |                            |                       |  |
|   | 6400 - Other Expenses   | \$ -  | \$ 632.24                          | 632.24   | \$ -                 | 0.00%                     | \$ 632.24                | \$ -                | \$ 632.24            |                            |                       |  |
|   | Indirect Costs          | \$ -  | \$ 23.76                           | 23.76  | \$ -                 | 0.00%                     | \$ 23.76                 | \$ -                | \$ 23.76             |                            |                       |  |
| FY23-24 252740 - Steven Toney                                       | <b>TOTAL</b>            | <b>\$ -</b>                                 | <b>\$ 656.00</b>                   | <b>\$ 656.00</b>                                     | <b>\$ -</b>          | <b>0.00%</b>              | <b>\$ 656.00</b>         | <b>\$ -</b>         | <b>\$ 656.00</b>     |                            |                       |  |



**Sam Houston State University**  
**Charter School**  
**Fiscal Year 2024**  
**As of December 31, 2023**  
**YTD Fiscal Period Activity**

|                                     | DEC OF FY<br>2023   | EOY FY 2023         | % of EOY | DEC OF FY<br>2024   | Projected FYE<br>2024 | Year-over-Year<br>Change (\$) | Year-over-<br>Year<br>Change<br>(%) | Comments                            |
|-------------------------------------|---------------------|---------------------|----------|---------------------|-----------------------|-------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                     |                     |                     |          |                     |                       |                               |                                     |                                     |
| State Pass Thru Revenue             | \$ 1,622,254        | \$ 4,501,383        | 36.04%   | \$ 1,461,763        | \$ 4,382,560          | \$ (118,823)                  | (2.64%)                             | TEA - Statement of finance 01/11/23 |
| Designated Tuition Allocation       | 24,640              | 75,076              | 32.82%   | 12,645              | 24,640                | (50,436)                      | (67.18%)                            |                                     |
| <b>Revenues - Total</b>             | <b>\$ 1,646,894</b> | <b>\$ 4,576,460</b> |          | <b>\$ 1,474,408</b> | <b>\$ 4,407,200</b>   | <b>\$ (169,259)</b>           |                                     |                                     |
| <b>Expenses</b>                     |                     |                     |          |                     |                       |                               |                                     |                                     |
| Salaries and Wages                  | \$ 731,954          | \$ 2,267,484        | 32.28%   | \$ 750,432          | \$ 2,324,725          | \$ 57,240                     | 2.52%                               |                                     |
| Payroll Related Costs               | 233,339             | 801,533             | 29.11%   | 273,832             | 940,631               | 139,097                       | 17.35%                              |                                     |
| Capital                             | 12,362              | 12,362              | 100.00%  | -                   | -                     | (12,362)                      | (100.00%)                           | FY22 Ricoh Maintenance \$12K        |
| Communications and Utilities        | 6,382               | 25,200              | 25.33%   | 18,765              | 18,765                | (6,434)                       | (25.53%)                            |                                     |
| Internal Expense                    | 737                 | 2,078               | 35.47%   | 313                 | 883                   | (1,195)                       | (57.52%)                            |                                     |
| Materials and Supplies              | 58,247              | 110,201             | 52.86%   | 56,863              | 107,583               | (2,618)                       | (2.38%)                             |                                     |
| Other Operating Expenses            | 93,786              | 207,010             | 45.31%   | 123,661             | 207,010               | -                             | 0.00%                               |                                     |
| Professional Fees and Services      | 5,390               | 58,713              | 9.18%    | 19,876              | 19,876                | (38,836)                      | (66.15%)                            |                                     |
| Rentals and Leases                  | 287,383             | 702,451             | 40.91%   | 343,183             | 838,844               | 136,392                       | 19.42%                              |                                     |
| Repairs and Maintenance             | 1,712               | 1,712               | 100.00%  | 1,587               | 1,587                 | (125)                         | (7.30%)                             |                                     |
| Travel                              | 8,013               | 23,196              | 34.55%   | 8,865               | 25,662                | 2,466                         | 10.63%                              |                                     |
| <b>Expenses - Total</b>             | <b>\$ 1,439,306</b> | <b>\$ 4,211,940</b> |          | <b>\$ 1,597,378</b> | <b>\$ 4,485,565</b>   | <b>\$ 273,625</b>             |                                     |                                     |
| <b>Net Income</b>                   | <b>\$ 207,588</b>   | <b>\$ 364,519</b>   |          | <b>\$ (122,970)</b> | <b>\$ (78,365)</b>    |                               |                                     |                                     |
| <b>Transfers</b>                    |                     |                     |          |                     |                       |                               |                                     |                                     |
| Transfer In                         | -                   | -                   |          | -                   | -                     |                               |                                     |                                     |
| <b>Net Income (After Transfers)</b> | <b>\$ 207,588</b>   | <b>\$ 364,519</b>   |          | <b>\$ (122,970)</b> | <b>\$ (78,365)</b>    |                               |                                     |                                     |
| <b>Beginning Balance</b>            | 2,072,955           | 2,072,955           |          | 2,437,474           | 2,437,474             |                               |                                     |                                     |
| <b>Prior Year Adjustment</b>        | -                   | -                   |          | -                   | -                     |                               |                                     |                                     |
| <b>Ending Balance</b>               | <b>\$ 2,280,543</b> | <b>\$ 2,437,474</b> |          | <b>\$ 2,314,504</b> | <b>\$ 2,359,109</b>   |                               |                                     |                                     |