

# Sam Houston State University Charter School

## Month End Financial Report

September 30, 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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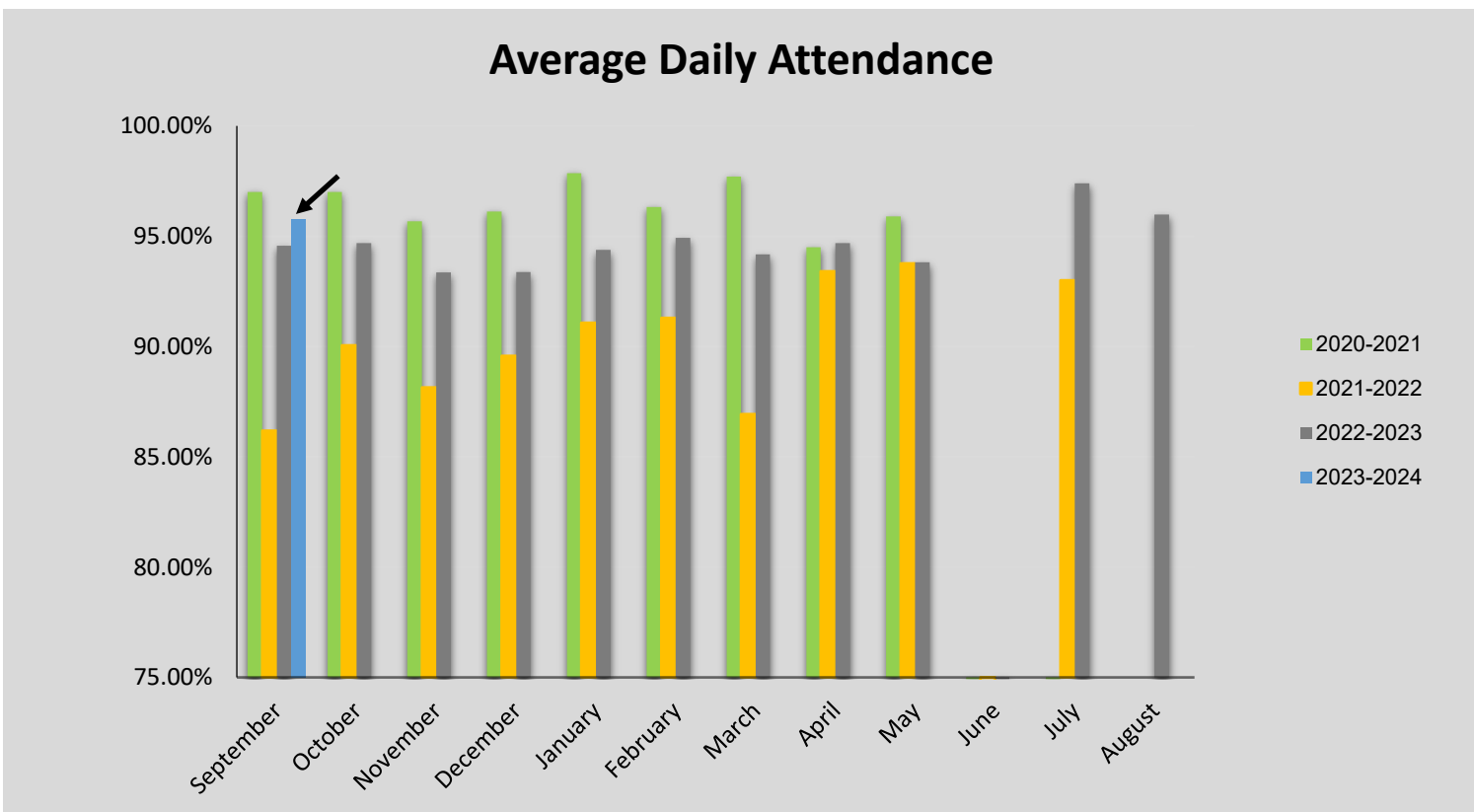
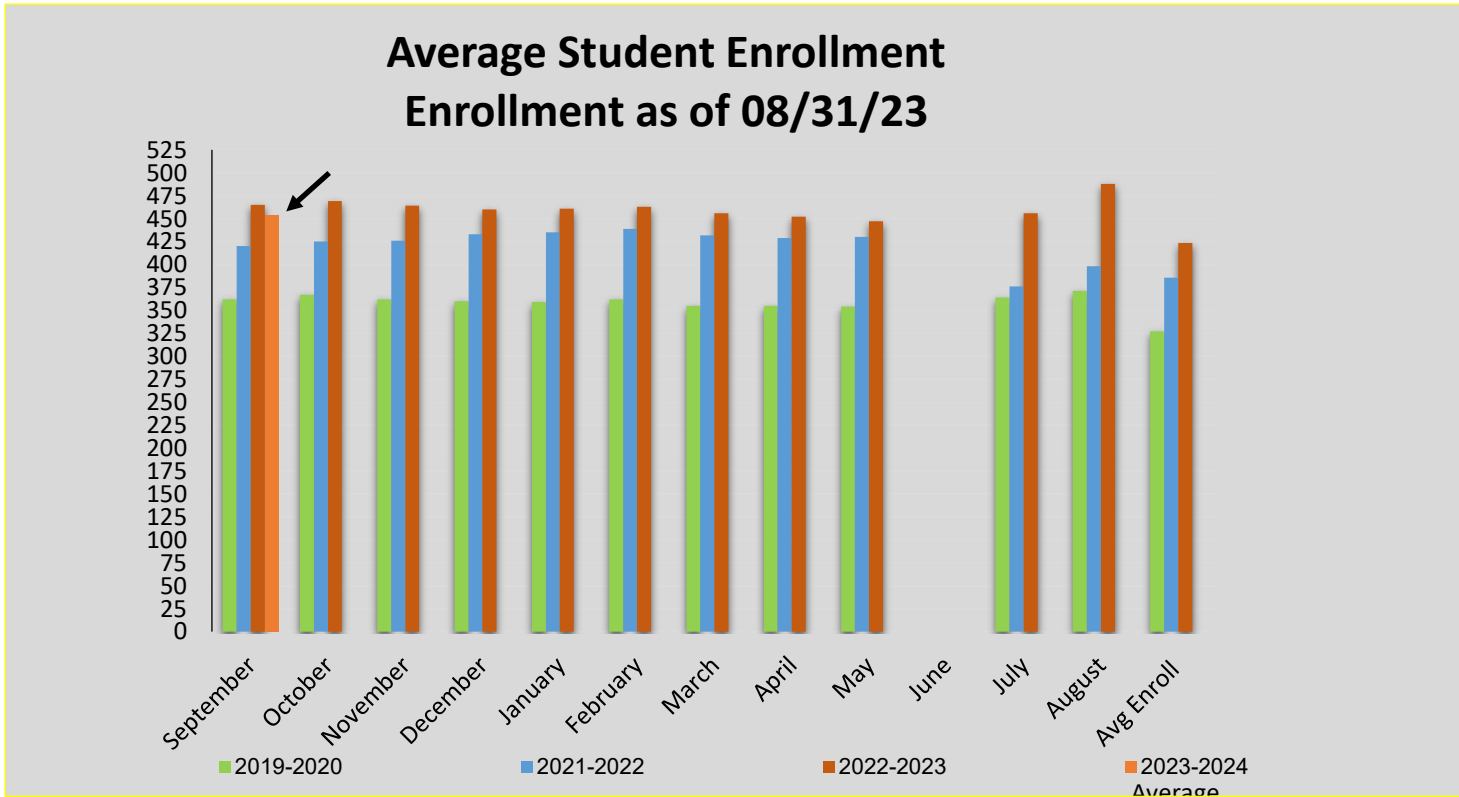
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*Adapted from reports provided by Charter School Success*

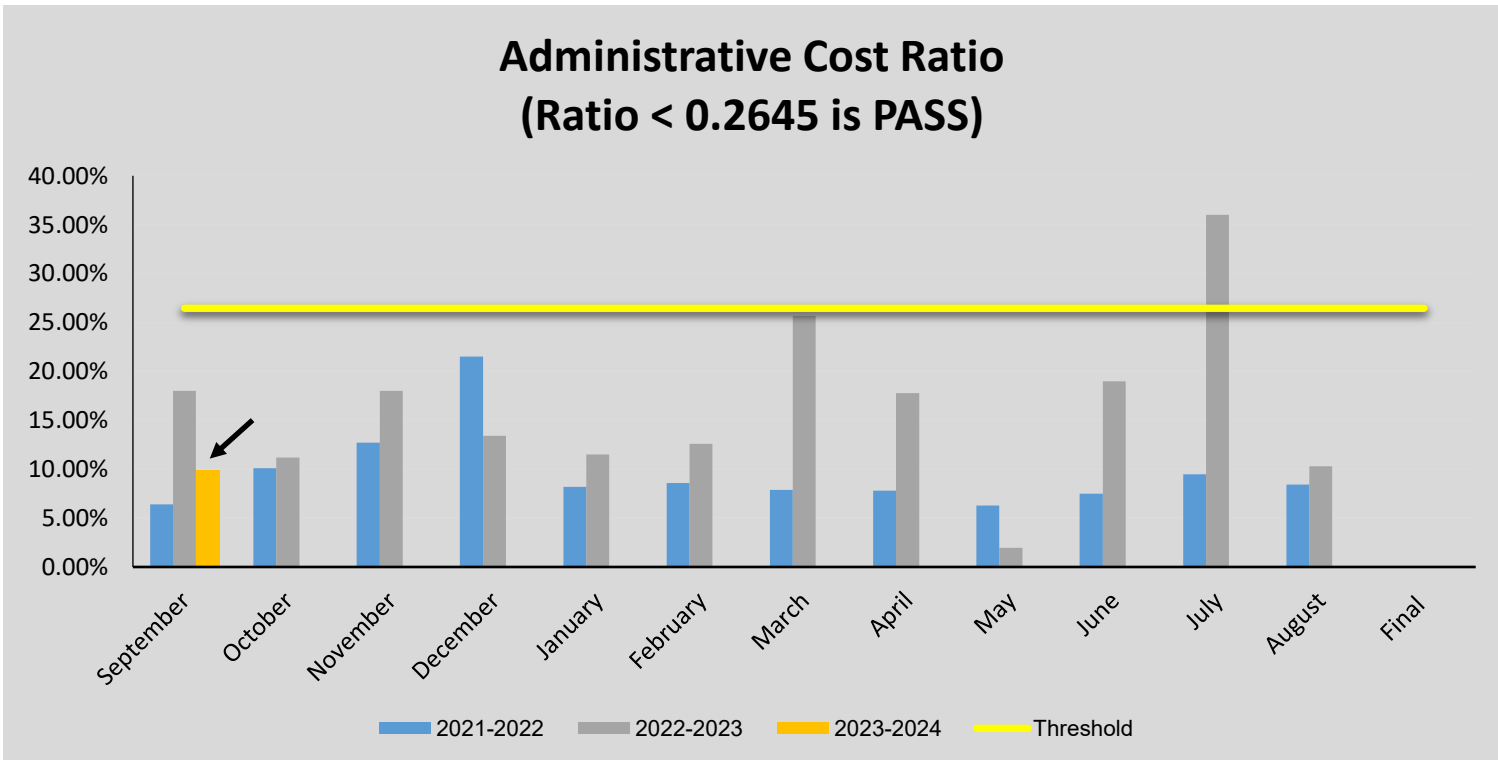
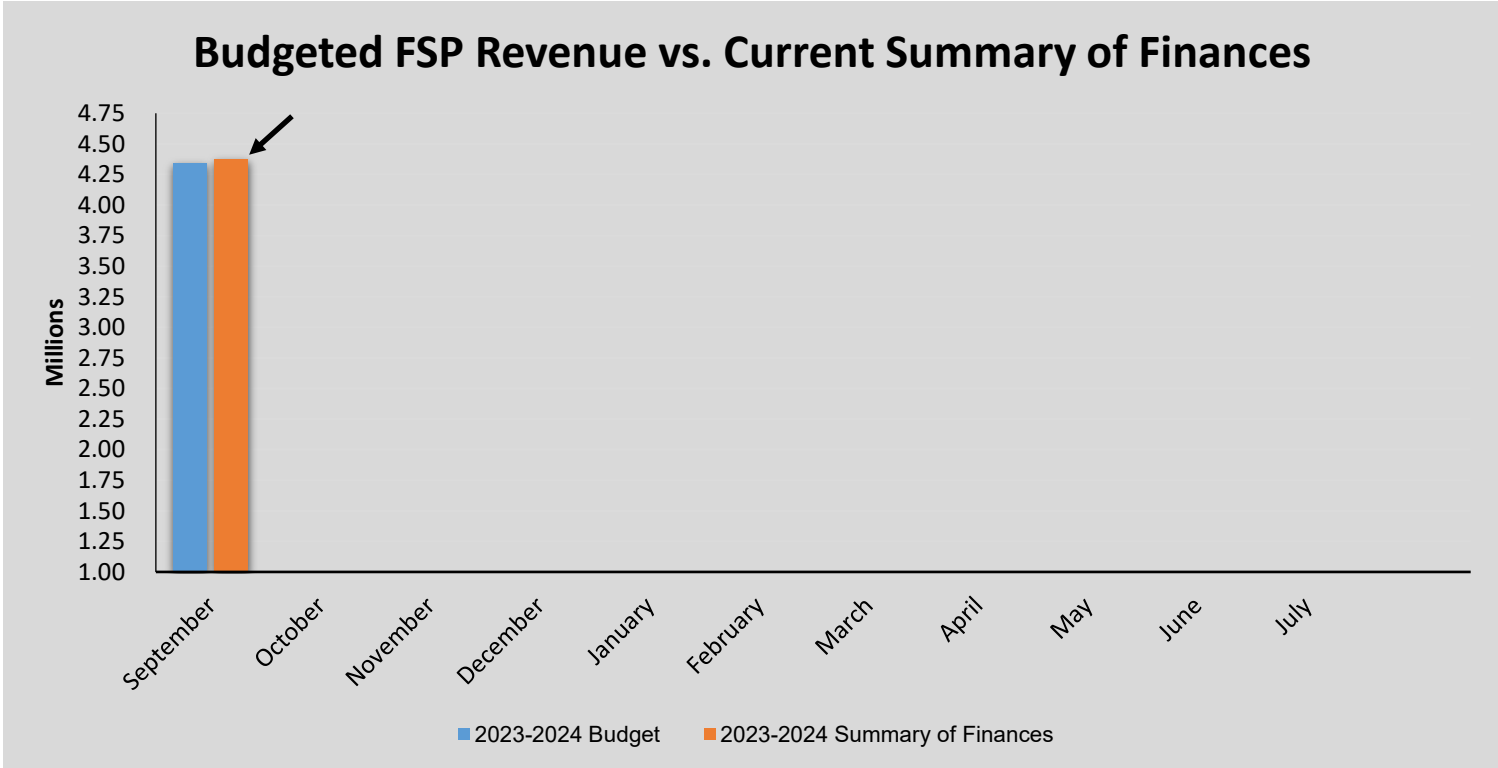


## Sam Houston State University Charter School



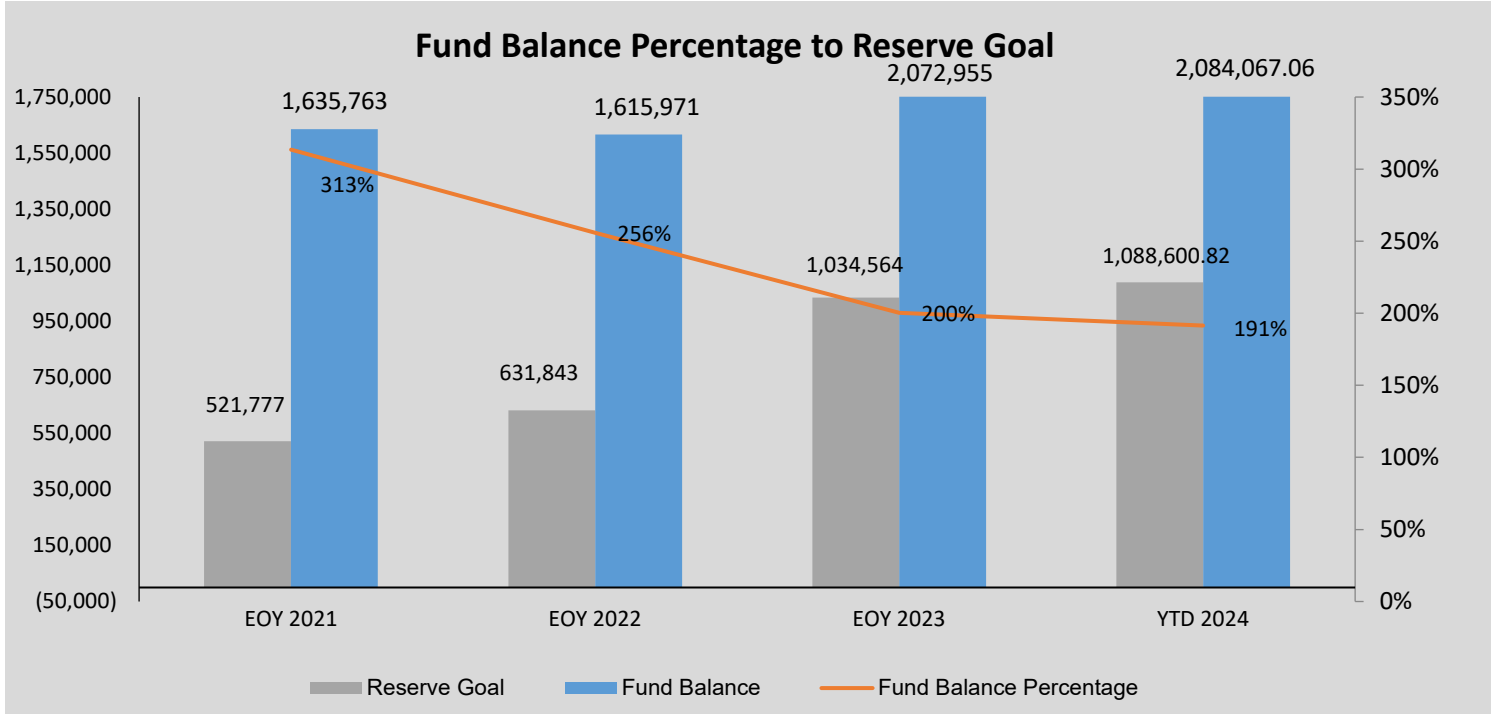
# Sam Houston State University Charter School

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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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total IMA Revenue YTD (Fund 710002)		\$ -												
Total ASF Revenue YTD (Fund 710003)		\$ 15,284.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total FSP Settle-Up Funds YTD (From FY22)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses YTD for FSP, IMA and ASF Funds		\$ 362,866.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Foundation School Program</b>														
Total Monthly FSP Revenue (Fund 710000)		\$ 358,695.00	\$ -											
Total Monthly FSP Expenses (Fund 710000)		\$ 362,866.94	\$ -											
Cash Flow (Red if negative; Green if positive)		\$ (4,171.94)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<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												
Total Monthly ASF Expense (Fund 710003)		\$ -												
Cash Flow (Red if negative; Green if positive)		\$ 15,284.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Enrollment and Attendance</b>														
Average Enrollment for the Month		453												
Percent Attendance (Budget for 93%)		95.80%	0.00%	0.00%	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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Charter FIRST Indicator</b>														
Indicator #3 - Administrative Cost Ratio		9.89%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(Red if FAIL; Green if PASS)														

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	9/22/2023 Monthly SOF
Total State Program Revenues	\$ 4,456,998.96	\$ 4,456,998.96	\$ 4,531,636.00	\$ 4,531,636.00
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	\$ 119,372.18
Planned Carryforward (Fund Balance)	\$ 44,735.14	\$ 44,735.14	\$ 119,372.18	\$ 119,372.18
	↓	↓	↓	↓
	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 8% Complete**

	<u>Amended Budget</u>	<u>Received and Expended</u>	<u>Balance Remaining</u>	<u>Percent Complete</u>
<b>Revenues</b>	\$ -	\$ -	\$ -	
5700 - Local Revenue	\$ 4,456,998.96	\$ 373,979.00	\$ 4,083,019.96	8.39%
5800 - State Program Revenue (FSP and ASF)	\$ -	\$ -	\$ -	
0000- Fund Balance				
<b>Total Revenues</b>	<u>\$ 4,456,998.96</u>	<u>\$ 373,979.00</u>	<u>\$ 4,083,019.96</u>	<u>8.39%</u>
<b>Expenditures</b>				
11 - Instruction	\$ 2,977,317.22	\$ 231,263.20	\$ 2,746,054.02	7.77%
12 - Instructional Resources, Media Services			-	-
13 - Curriculum Dev. and Instructional Staff Dev.	17,000.00	100.00	16,900.00	0.59%
21 - Instructional Leadership	-	11,846.10	(11,846.10)	-100.00%
23 - School Leadership	214,174.40	7,620.82	206,553.58	3.56%
31 - Guidance, Counseling, Evaluation Services	-	-	-	-
32 - Social Work Services	-	-	-	-
33 - Health Services	-	-	-	-
34 - Student Transportation	15,000.00	-	15,000.00	-
35 - Food Services	-	-	-	-
36 - Extracurricular Activities	-	-	-	-
41 - General Administration	375,182.20	22,871.43	352,310.77	6.10%
51 - Facilities Maintenance and Operations	808,090.00	87,657.49	720,432.51	10.85%
52 - Security and Monitoring Services	5,500.00	1,507.90	3,992.10	27.42%
53 - Data Processing Services	-	-	-	-
61 - Community Services	-	-	-	-
71 - Debt Services	-	-	-	-
81 - Fund Raising	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 4,412,263.82</u>	<u>\$ 362,866.94</u>	<u>\$ 4,049,396.88</u>	<u>8.22%</u>
<b>Planned Carryforward (Fund Balance)</b>	<u>\$ 44,735.14</u>	<u>\$ 11,112.06</u>		

(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 Yea Avarage	2023-2024 School Year	New Three Yea 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	\$ 27,738.71	\$ 533,088.74	At Low Risk
Maintenance of Effort Percentage - Goal 100%	133.10%	113.52%	100.00%	112.41%	10.13%	70.94%	
<b>Gifted &amp; Talented</b>							
21 - Gifted and Talented Allotment	\$ -	\$ 8,686.00	\$ 11,331.00	\$ 20,017.00	\$ 9,733.00	\$ 29,750.00	
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	No Issues
YTD Total Expenses - Fund 420, PIC 21	\$ 1,190.95	\$ 3,150.00	\$ 17,009.83	\$ 21,350.78	\$ 1,097.26	\$ 21,257.09	
Percent Expended	100.00%	100.00%	150.12%	106.66%	11.27%	71.45%	
<b>Special Education Allotment</b>							
23 - Special Education Allotment	\$ 186,953.00	\$ 184,701.00	\$ 229,974.00	\$ 601,628.00	\$ 337,483.00	\$ 752,158.00	
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	\$ 185,615.65	\$ 413,686.90	No Issues
YTD Total Expenses - Fund 420, PIC 23	\$ 204,018.74	\$ 231,610.72	\$ 273,739.31	\$ 709,368.77	\$ 27,738.71	\$ 533,088.74	
Percent Expended	198.42%	228.00%	216.42%	214.38%	14.94%	128.86%	
<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	No Issues
YTD Total Expenses - Fund 199/420, PIC 24, 30, 34	\$ 69,917.62	\$ 104,484.71	\$ 72,694.67	\$ 247,097.00	\$ 4,365.34	\$ 181,544.72	
Percent Expended	103.46%	110.29%	117.35%	110.18%	4.77%	73.15%	
<b>Bilingual Education Allotment</b>							
25 - Bilingual Ed Allotment	\$ 11,555.00	\$ 15,597.00	\$ 11,555.00	\$ 38,707.00	\$ 22,066.00	\$ 49,218.00	
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	\$ 12,136.30	\$ 27,069.90	At Risk
YTD Total Expenses - Fund 420, PIC 25	\$ 15,494.91	\$ 10,656.68	\$ 15,494.91	\$ 41,646.50	\$ 556.50	\$ 26,708.09	
Percent Expended	243.81%	124.23%	243.81%	195.63%	4.59%	98.66%	
<b>Early Education Allotment</b>							
36 - Early Education Allotment	\$ 37,644.00	\$ 59,439.00	\$ 78,648.00	\$ 175,731.00	\$ 48,581.00	\$ 186,668.00	
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	\$ 48,581.00	\$ 186,668.00	Should reach 3 year total
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%	
<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	No Issues
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%	\$ -	\$ -	\$ -	0.000%	01/31/23 - 04/30/2025	Commitments: PO issued CAYUSE=SUBMITTED TO SPONSOR
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			
	Indirect Costs	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
FY23-24 252590	<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	6100 - Payroll	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -	0.000%	08/22/22- 09/30/23	Commitments: Used in FY23 for Rave Wireless Panic Alarm
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			
	Indirect Costs	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -			
FY23-24 252510	<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	6100 - Payroll	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -	3.758%	08/22/22- 09/30/23	Commitments: Fund not setup CAYUSE = UNDER REVIEW
Fund 224: 2022-2023 IDEA-B Formula	6200 - Contact Services	\$ -	\$ 61,987.51	61,987.51	\$ -	0.00%	\$ 61,987.51	\$ -	\$ 61,987.51			
	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			
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 64,317.00</b>	<b>\$ 64,317.00</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 64,317.00</b>	<b>\$ -</b>	<b>\$ 64,317.00</b>			
PROPOSAL 23-0479	6100 - Payroll	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -	3.758%	09/01/22 - 09/30/23	Commitments: Fund
Fund 255: 2022-2023 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			
	Indirect Costs	\$ -	\$ 387.50	387.50	\$ -	0.00%	\$ 387.50	\$ -	\$ 387.50			
FY23-24 252730	<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	6100 - Payroll	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -	\$ -	3.758%	09/01/22 - 09/30/23	Commitments: Fund not setup CAYUSE = UNDER REVIEW
Fund 224: 2022-2023 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			
	Indirect Costs	\$ -	\$ 23.76	23.76	\$ -	0.00%	\$ 23.76	\$ -	\$ 23.76			
	<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>			