

Sam Houston State University Charter School

Month End Financial Report

August 31, 2022

Prepared by: SHSU Controller Office



Sam Houston State University Charter School

COLLEGE OF EDUCATION

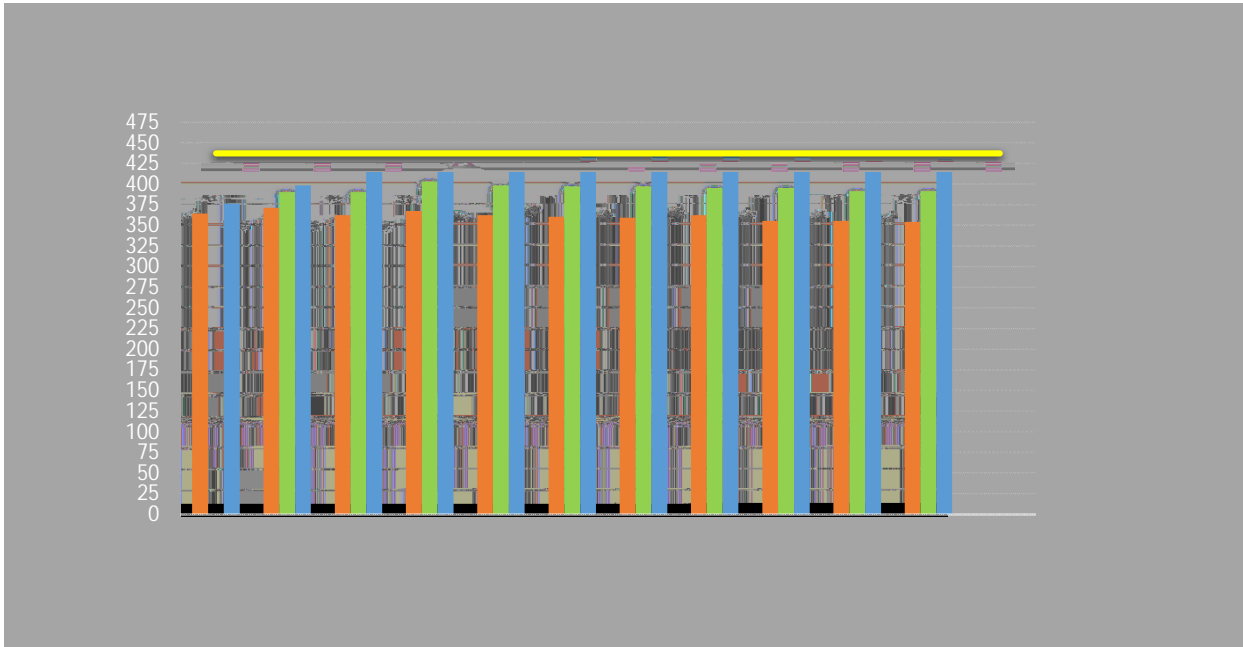
RETIRED COLLEGE OF EDUCATION

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Sam Houston State University Charter School

Average Student Enrollment and Average Daily Attendance



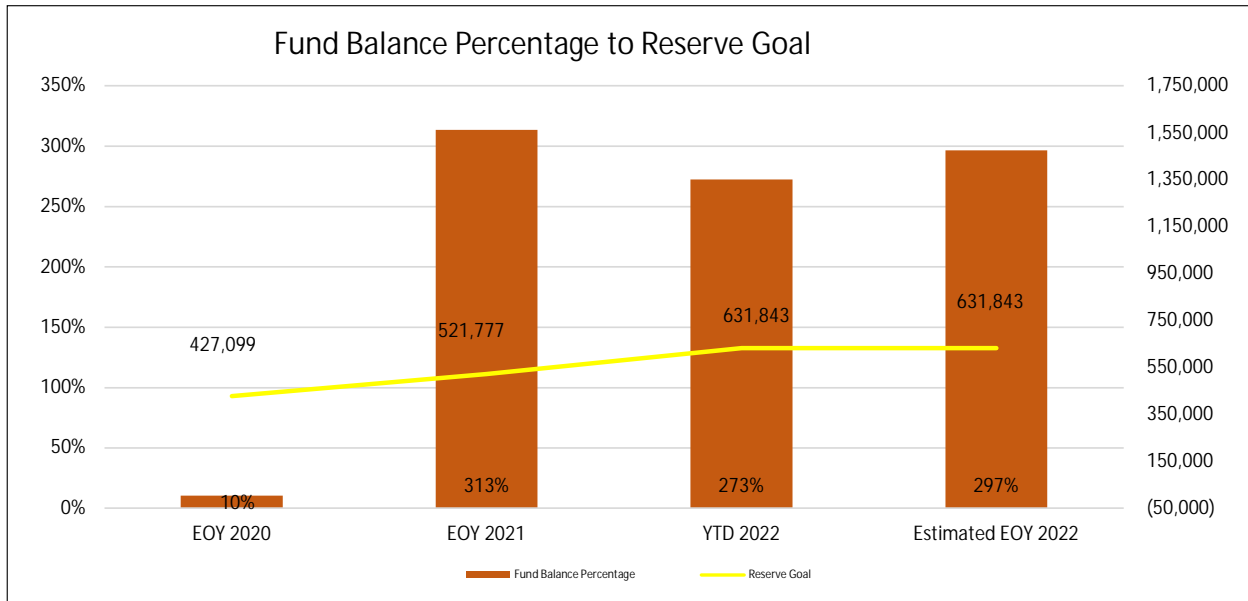
Sam Houston State University Charter School

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
2021-2022 Financial Trend Analysis**

Month	Jul	Aug	Sep 8%	Oct 17%	Nov 25%	Dec 33%	Jan 42%	Feb 50%	Mar 58%	Apr 67%	May 75%	Jun 83%	Jul 92%	Aug 100%
Statement of Activities														
Total FSP Revenue YTD			\$ 298,607.00	\$ 597,892.00	\$ 899,853.00	\$ 1,194,087.00	\$ 1,489,516.00	\$ 1,790,964.00	\$ 2,106,262.00	\$ 2,421,500.00	\$ 2,734,785.00	\$ 3,008,481.64	\$ 3,282,032.64	\$ 3,563,124.00
Total ASF Revenue YTD (Instructional Materials)			\$ 7,378.00	\$ 13,287.00	\$ 19,233.00	\$ 33,161.00	\$ 47,422.00	\$ 61,683.00	\$ 74,481.00	\$ 79,826.00	\$ 104,068.00	\$ 192,306.00	\$ 215,953.00	\$ 264,244.00
Total FSP Settle-Up Funds YTD (From FY21)			\$ 1,185,159.00	\$ 1,185,839.00	\$ 1,185,839.00	\$ 1,185,839.00	\$ 1,185,839.00	\$ 1,185,839.00	\$ 1,185,839.00	\$ 1,185,839.00	\$ 1,185,839.00	\$ 1,185,839.00	\$ 1,185,839.00	\$ 1,185,839.00
Total Expenses YTD for FSP and ASF Funds			\$ 264,109.97	\$ 520,832.89	\$ 893,851.53	\$ 1,161,359.40	\$ 1,413,962.67	\$ 1,672,892.43	\$ 1,919,608.56	\$ 2,207,100.32	\$ 2,475,505.63	\$ 2,706,344.24	\$ 2,982,050.11	\$ 3,413,159.60
Prepared by: SHSU Controller Office														
Total Monthly FSP Revenue			\$ 298,607.00	\$ 299,285.00	\$ 301,961.00	\$ 294,234.00	\$ 295,429.00	\$ 301,488.00	\$ 315,298.00	\$ 315,238.00	\$ 313,285.00	\$ 273,485.00	\$ 273,551.00	\$ 278,146.00
Total Monthly FSP Expenses			\$ 264,109.97	\$ 256,722.92	\$ 371,944.64	\$ 267,507.87	\$ 248,840.83	\$ 258,929.76	\$ 246,716.13	\$ 287,491.76	\$ 268,405.31	\$ 230,838.61	\$ 230,057.28	\$ 267,307.01
Cash Flow (Red if negative; Green if positive)			\$ 34,497.03	\$ 42,562.08	\$ (69,983.64)	\$ 26,726.13	\$ 46,588.17	\$ 42,558.24	\$ 68,581.87	\$ 27,746.24	\$ 44,879.69	\$ 42,646.39	\$ 43,493.72	\$ 10,838.99
Available School Fund														
Total Monthly ASF Revenue			\$ 7,378.00	\$ 5,909.00	\$ 5,946.00	\$ 13,928.00	\$ 14,261.00	\$ 14,261.00	\$ 12,798.00	\$ 5,345.00	\$ 24,242.00	\$ 88,238.00	\$ 23,647.00	\$ 48,291.00
Total Monthly ASF Expense			\$ -	\$ -	\$ 1,074.00	\$ -	\$ 3,762.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,648.59	\$ -
Cash Flow (Red if negative; Green if positive)			\$ 7,378.00	\$ 5,909.00	\$ 4,872.00	\$ 13,928.00	\$ 10,498.56	\$ 14,261.00	\$ 12,798.00	\$ 5,345.00	\$ 24,242.00	\$ 88,238.00	\$ (22,001.59)	\$ 48,291.00
Enrollment and Attendance														
Average Enrollment for the Month (Budget for 430)	376	398	420	425	426	433	435	439	432	429	430	-	-	-
Percent Attendance (Budget for 93%)	77.36%	80.57%	86.18%	90.05%	88.15%	89.57%	91.07%	91.29%	86.93%	93.41%	93.77%	-	-	-
Enrollment - Budget to Actual	(39)	(39)	(17)	(12)	(4)	3	5	9	2	(1)	0	-	-	-
Charter FIRST Indicator														
Indicator #3 - Administrative Cost Ratio (Red if FAIL; Green if PASS)			0.064	0.101	0.127	0.215	0.082	0.086	0.079	0.078	0.063	0.075	0.099	

**Sam Houston State University Charter School
2021-2022 Budget to Actual Progression - Fund 420 (FSP and ASF)**

	<u>2/10/2021</u> Approved Budget	<u>4/19/2022</u> Amended Budget	<u>2/10/2021</u> State Aid Budget	<u>9/16/2022</u> Monthly SOF
Total State Program Revenues	\$ 3,817,304.00	\$ 3,823,628.00	\$ 3,817,304.00	\$ 3,946,453.00
Total Budgeted Expenditures	\$ 3,767,304.00	\$ 3,734,526.51	\$ 3,791,059.16	\$ 3,734,526.51
REVENUE OVER (UNDER) EXPENSES	<u>\$ 50,000.00</u>	<u>\$ 89,101.49</u>	<u>\$ 26,244.84</u>	\$ 211,926.49
Planned Carryforward (Fund Balance)	\$ 50,000.00	\$ 89,101.49	\$ 26,244.84	\$ 211,926.49
	Budget adopted in February with three sites	Budget amended in April to include fund balance amount	Budget estimate submitted to state for FSP funding (430 at 93%)	Budget estimate based on SOF provided by TEA for August payment



	Amended Budget	Received and Expended	Balance Remaining	Percent Complete
Revenues	\$ -	\$ -	\$ -	
5700 - Local Revenue	\$ 3,773,628.00	\$ 3,827,368.00	\$ (53,740.00)	101.42%
5800 - State Program Revenue (FSP and ASF)	\$ 50,000.00	\$	\$	
0000- Fund Balance				
Total Revenues	\$ 3,823,628.00	\$ 3,827,368.00	\$ (53,740.00)	101.42%
Expenditures				
11 - Instruction	\$ 2,779,264.11	\$ 2,485,516.35	\$ 293,747.76	89.43%
12 - Instructional Resources, Media Services	-	-	-	
13 - Curriculum Dev. and Instructional Staff Dev.	\$ 6,000.00			





Sam Houston State University Charter School

Federal Program Fiscal Status

August 31, 2022 - Fiscal Year is 100% 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	FY22 YTD Expenses	Total Percent Expended	Balance Remaining	FY22 Indirect Cost Rate	Grant Award Period	Notes
2019-2021 Safety and Security Grant	6100		\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.000%	01/20/19 - 07/31/2022	Commitments: \$0
	6200		\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	6300	\$ 25,000.00	\$ 18,128.89	0.00%	\$ 6,871.11	\$ 6,776.55	99.62%	\$ 94.56			
	6400		\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	Indirect Costs		\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
TOTAL		\$ 25,000.00	\$ 18,128.89	72.52%	\$ 6,871.11	\$ 6,776.55	99.62%	\$ 94.56			
Fund 224: 2021-2022 IDEA-B Formula	6100		\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	3.596%	08/22/21 - 09/30/22	Commitments:\$2,244.00
	6200	\$ 49,728.00	\$ -	0.00%	\$ 49,728.00	\$ 47,484.00	95.49%	\$ 2,244.00			
	6300	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	6400	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	Indirect Costs	\$ 1,788.00	\$ -	0.00%	\$ 1,788.00	\$ 1,707.52	95.50%	\$ 80.48			
TOTAL		\$ 51,516.00	\$ -	0.00%	\$ 51,516.00	\$ 49,191.52	95.49%	\$ 1,651.48			
Fund 225: 2021-2022 IDEA-B Pre-K	6100	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	3.596%	09/01/21 - 09/30/22	Commitments:\$0
	6200	\$ 589.00	\$ -	0.00%	\$ 589.00	\$ 571.00	96.94%	\$ 18.00			
	6300	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	6400	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	Indirect Costs	\$ 21.00	\$ -	0.00%	\$ 21.00	\$ 20.53	97.76%	\$ 0.47			
TOTAL		\$ 610.00	\$ -	0.00%	\$ 610.00	\$ 591.53	96.97%	\$ 18.47			
Fund 255: 2021-2022 Title II, Part A	6100	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	3.596%	09/01/21 - 09/30/22	Commitments: \$0
	6200	\$ 6,587.00	\$ -	0.00%	\$ 6,587.00	\$ 6,068.50	92.13%	\$ 518.50			
	6300	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	6400	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	Indirect Costs	\$ 237.00	\$ -	0.00%	\$ 237.00	\$ 218.24	92.08%	\$ 18.76			
TOTAL		\$ 6,824.00	\$ -	0.00%	\$ 6,824.00	\$ 6,286.74	92.13%	\$ 537.26			
Fund 224: 2022-2022 ESSER Supplemental	6100	\$ 152,561.00	\$ -	0.00%	\$ 152,561.00	\$ 103,720.70	0.00%	\$ 48,840.30	12.644%	09/01/21 - 08/31/22	Commitments: \$0
	6200	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -			
	6300	\$ 126,981.00	\$ -	0.00%	\$ 99,621.00	\$ 1,079.73	0.00%	\$ 125,901.27			
	6400	\$ -	\$ -	0.00%	\$ 27,360.00	\$ -	0.00%	\$ -			
	Indirect Costs	\$ 28,382.00	\$ -	0.00%	\$ 28,382.00	\$ 13,248.66	46.68%	\$ 15,133.34			
TOTAL		\$ 307,924.00	\$ -	0.00%	\$ 307,924.00	\$ 118,049.09	38.34%	\$ 185,717.05			
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		