## Sam Houston State University Charter School

## Month End Financial Report

April 30, 2023

Prepared by: Richard Ray, Business Manager

## **Table of Contents**

Page 2	Graphs: Average Student Enrollment and Average Daily Attendance
Page 3	Graphs: Budgeted Revenue vs. Summary of Finances and Administrative Cost Ratio
Page 4	Graphs: Fund Balance Percentage to Reserve Goal
Page 5	Reports: Financial Trend Analysis and Budget to Actual Progression
Page 6	Report: Year-to-Date Budget to Actual
Page 7	Reports: IDEA-B Maintenance of Effort and Program Intent Allotments
Page 8	Report: Federal Fiscal Status

Adapted from reports provided by Charter School Success

Month Percent of Year Complete	Sep 8%	Oct 17%	Nov 25%	Dec 33%	Jan 42%	Feb 50%	Mar 58%	Apr 67%	May 75%	Jun 83%	Jul 92%	Aug 100%
Total FSP Revenue YTD Total ASF Revenue YTD (Instructional Materials) Total FSP Settle-Up Funds YTD (From FY22) 935.\$	\$ 484,204.0 \$ 20,974.0	0 \$ 847,254.00 \$ 0 \$ 40,646.50 \$	1,193,887.00 \$ 58,793.50 \$		\$ 1,872,456.00 \$ 107,993.00	\$ 2,213,550.00 \$ 131,935.00						

Amended Budget Revenues

Received and Expended

Balance Remaining Percent Complete

				University Charter School		
				e - 67% of the Year is Complete		
Month	2019-2020	2020-2021	2021-2022	Three Yea	2022-2023 New Three Yea	
Percent of Year Complete	School Year	School Year	School Year	Avarage	School Year Avarage	Status & Notes
DEA-B Maintenance of Effort						
est 2 - State and Local - Previous Fiscal Year		1 \$ 153,287.00		\$ 514,127.45	\$ 231,610.72 \$ 588,916.46	
est 2 - Total Expenses YTD - Fund 420, PIC 23		9 \$ 204,018.74 \$		\$ 527,085.15	\$ 170,181.04 \$ 605,810.50	At Low Risk
Maintenance of Effort Percentage - Goal 100%	58.32	% 133.10%	113.52%	102.52%	73.48% 102.87%	
Gifted & Talented						
1 - Gifted and Talented Allotment	\$ 450.0	0 \$ - 5	8,686.00	\$ 9,136.00	\$ 9,853.00 \$ 17,822.00	
Allotment 100% for the School Year	100	% 0%	100%	100%	100% 100%	
Compliance Amount	\$ 450.0	0 \$ - 5	8,686.00	\$ 9,136.00	\$ 9,853.00 \$ 17,822.00	No Issues
TD Total Expenses - Fund 420, PIC 21	\$ 1,190.9	5 \$ 3,150.00 \$	10,773.27	\$ 15,114.22	\$ 12,095.25 \$ 25,887.49	
Percent Expended	100.00	% 100.00%	124.03%	165.44%	122.76% 145.26%	
Special Education Allotment						
3 - Special Education Allotment	\$ 169,629.0	0 \$ 186,953.00 \$	184,701.00	\$ 541,283.00	\$ 239,789.00 \$ 725,984.00	
Allotment % for the School Year	52	% 55%	55%	55%	55% 55%	
Compliance Amount	\$ 88,207.0	8 \$ 102,824.15 \$	101,585.55	\$ 297,705.65	\$ 131,883.95 \$ 399,291.20	No Issues
YTD Total Expenses - Fund 420, PIC 23	\$ 91,455.6	9 \$ 204,018.74 \$		\$ 527,085.15	\$ 170,181.04 \$ 605,810.50	
Percent Expended	103.68	% 198.42%	228.00%	177.05%	129.04% 151.72%	
State Compensatory Education Allotment						
4 - State Comp Ed Allotment	\$ 117.938.0	0 \$ 122.874.00 \$	172,248,00	\$ 413.060.00	\$ 166.394.00 \$ 585.308.00	
Allotment % for the School Year		% 55%	55%	55%	55% 55%	
Compliance Amount	\$ 61.327.7			\$ 223.644.86	\$ 91.516.70 \$ 321.919.40	At Risk
TD Total Expenses - Fund 199/420, PIC 24, 30, 34	\$ 64,568.9			\$ 238,971.23	\$ 48,954.85 \$ 223,357.18	7 K TKOK
Percent Expended	105.28		110.29%	106.85%	53.49% 69.38%	
Bilingual Education Allotment	100.20	100.4070	110.2370	100.0078	35.4570 03.5670	
25 - Bilingual Ed Allotment	\$ 7.980.0	0 \$ 11.555.00 \$	15.597.00	\$ 35.132.00	\$ 16.327.00 \$ 50.729.00	
Allotment % for the School Year		% 11,555.50 C	55%	55%	55% 55%	
Compliance Amount	\$ 4,149.6			\$ 19,083.20	\$ 8,979.85 \$ 27,900.95	Should reach 3 year total
/TD Total Expenses - Fund 420, PIC 25	\$ 11.473.8			\$ 37.625.39	\$ 1,938.37 \$ 28.089.96	Silouid reach 3 year total
Percent Expended	276.50		124.23%	197.16%	21.59% 100.68%	
School Safety Allotment	276.50	76 243.0176	124.23%	197.10%	21.39% 100.88%	
26 - School Safety Allotment	\$ 10.991.9	3 \$ 5.027.00 \$	3.962.00	\$ 19.980.93	\$ 4.471.00 \$ 23.942.93	
Allotment % for the School Year	\$ 10,991.5		3,962.00	\$ 19,980.93	100% 100%	
						No. by
Compliance Amount				¥,	¥ 1,11100 ¥ =0,01=100	No Issues
TD Total Expenses - Fund 420, PIC 26	\$ 10,991.9			\$ 21,987.04	\$ 8,383.96 \$ 19,379.07	
Percent Expended	100.00	% 139.22%	100.88%	110.04%	187.52% 80.94%	
Early Education Allotment						
6 - Early Education Allotment	\$ 15,397.0			\$ 112,480.00	\$ 48,581.00 \$ 171,919.00	
Allotment % for the School Year	100	,	100%	100%	100% 100%	
Compliance Amount		\$ 37,644.00		\$ 97,083.00	\$ 48,581.00 \$ 171,919.00	Should reach 3 year total
TD Total Expenses - Fund 420, PIC 36		\$ 49,420.35		\$ 122,265.30	\$ 49,730.30 \$ 171,995.60	
Percent Expended	0.00	<b>%</b> 131.28%	122.55%	125.94%	102.37% 100.04%	
Dyslexia Allotment						
7 - Dyslexia Allotment (100%)	\$ 5,773.0			\$ 36,571.00	\$ 24,639.00 \$ 55,051.00	
Illotment % for the School Year	100		100%	100%	100% 100%	
Compliance Amount		\$ 12,318.00		\$ 30,798.00	\$ 24,639.00 \$ 55,051.00	No Issues
YTD Total Expenses - Fund 420, PIC 37	\$ 29,000.0			\$ 160,063.65	\$ 44,561.49 \$ 175,625.14	
Percent Expended	100	% 368%	464%	520%	181% 319%	
Projected Compliant						
Projected Non-Compliant						

<sup>\*</sup>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.

## Federal Program Fiscal Status April 30,2023 - Fiscal Year is 67% Complete Federal Risk Rating for Noncompliance - MEDIUM 2022-2023 Current Year Budget 2021-2022 FY23 YTD Total Percent FY23 Indirect Sub Balance Balance Fund and Grant Object Code Remaining NOGA NOGA Award Grant Award Period Includes Years Commitments Notes Expenses Expended Remaining Remaining Cost Rate 2022 & 2023 Award Amount Amount 6100 - Payroll 0.00% 6200 - Contact Services 0.00% 6300 - Supplies 1,905.00 1,905.00 0.00% 1,905.00 1,905.00 0.000% IIII34.2916 21.8293 TD .005800 - Contactancl t 6400 - Other Expenses 0.00% 6300 - Supplies FY23 252510 6400 - Other Expenses Indirect Costs 0.00% TOTAL 1,905.00 \$ 1,905.00 \$ 0.00% 1,905.00 \$ 1,905.00 Indirect Costs 0.00% 0.00% 200,000.00 200,000.00 0.00% 200,000.00 \$ 200,000.00 0.00% FY23 252590 0.00% 200.000.00 \$ TOTAL 200.000.00 \$ 200.000.00 \$ 0.00% 200.000.00 6100 - Payroll 0.00% 6200 - Contact Services 51,772.00 51,772.00 \$ 50,107.50 0.00% 1,664.50 \$ 1,664.50 Fund 224: 2022-2023 IDEA-B Formula 6300 - Supplies 3.596% 0.00% 6400 - Other Expenses 0.00% 2.095.00 FY23 252400 Indirect Costs 2.095.00 \$ 1.341.09 0.00% 753.91 \$ 753.91 53,867.00 53,867.00 \$ TOTAL 51,448.59 95.51% 2.418.41 2,418.41 0.00% 6200 - Contact Services 9,521.00 9,521.00 \$ 3,799.00 0.00% 5,722.00 \$ 3,019.40 2,702.60 Fund 255: 2022-2023 Title II. Part A 6300 - Supplies 0.00% 09/01/22 - 09/30/23 6400 - Other Expenses 0.00% 147.83 Indirect Costs 385.00 385.00 237.17 \$ 237.17 FY23 252410 0.00% TOTAL 9,906.00 9,906.00 \$ 3,946.83 39.84% 5.959.17 \$ 3,019.40 \$ 2,939.77 6100 - Pavroll 0.00% 6200 - Contact Services 521.71 521.71 \$ 0.00% 521.71 521.71 Fund 224: 2022-2023 IDEA-B Preschool 3.596% 09/01/22 - 09/30/23 6300 - Supplies \$ 0.00% 6400 - Other Expenses \$ 0.00% FY23 252420 20.29 Indirect Costs 20.29 0.00% 20.29 \$ 20.29 TOTAL 542 00 \$ 542 00 \$ 0.00% 542 00 \$ 542 00 Budgeted Expended Remaining Total Percent Sub Balance Balance FY23 Indirect Multi Year Fund and Grant FY23 Expenses Commitments Notes Budget for FY23 Amounts Prior to FY23 Expended Remaining Cost Rate 6100 - Payroll 206,114.00 \$ 71,753.43 134,360.57 83.28% 34,465.73 22,617.73 6200 - Contact Services 0.00% Fund 224: 2022-2023 ESSER Supplemental 6300 - Supplies 94,054.00 \$ 33,029.00 61,025.00 7,213.00 42.79% 53,812.00 \$ 53,812.00 3.596% 09/01/22 - 09/30/23 Grant to be reduced 6400 - Other Expenses 0.00% 28.382.00 \$ 13.248.66 15.133.34 12.245.93 2.887.41 \$ 2.887.41 FY23 252110 Indirect Costs 89.83% 328.550.00 \$ 118.031.09 \$ TOTAL 210 518 91 \$ 119 353 77 91.165.14 \$ 11.848.00 \$ 79 317 14 56 70%