



Sam Houston State University
Charter School

College of Education

MEMBER OF THE TEXAS STATE UNIVERSITY SYSTEM

Month End Financial Report

January 31, 2026

Prepared by: Richard Ray, Business Manager

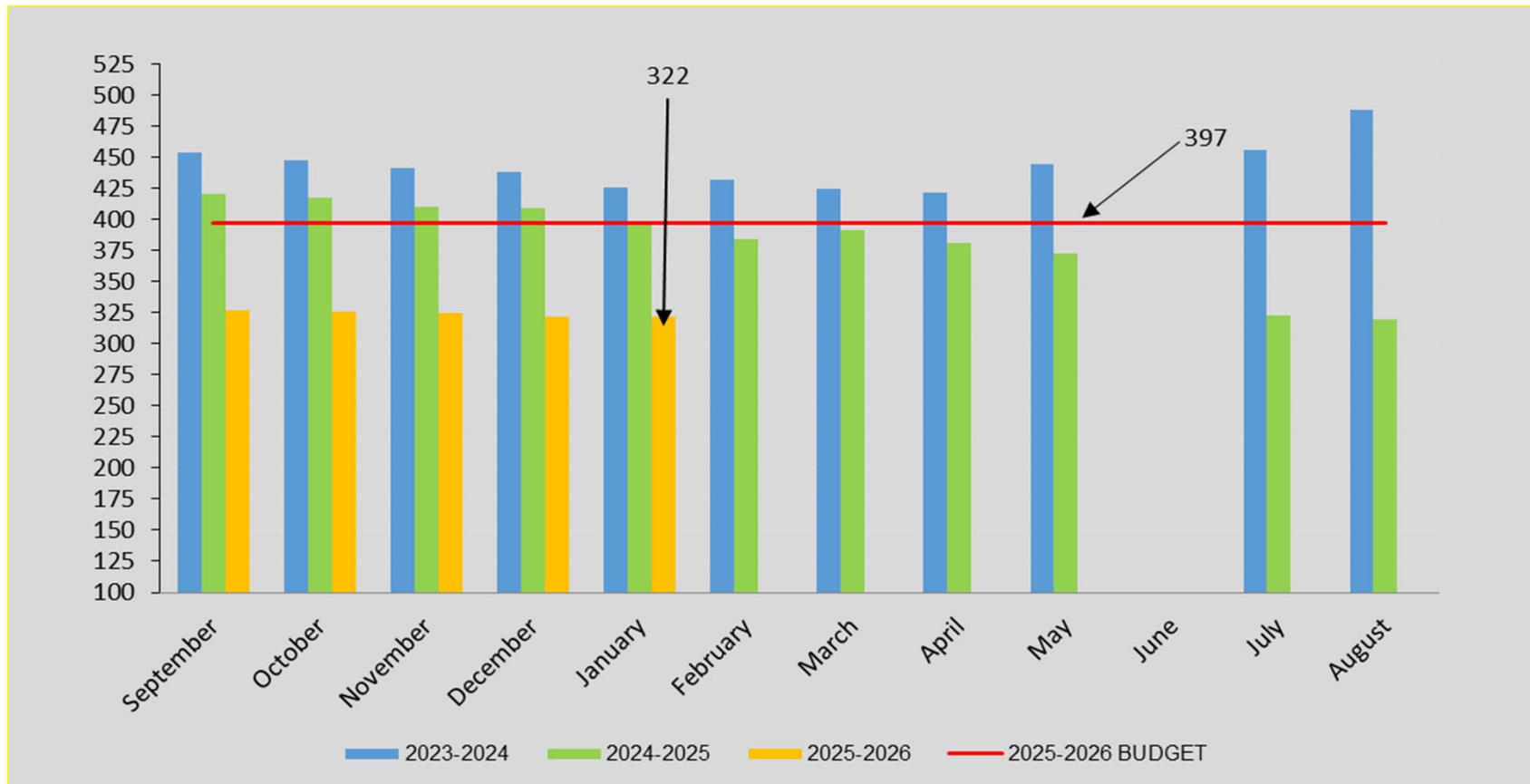
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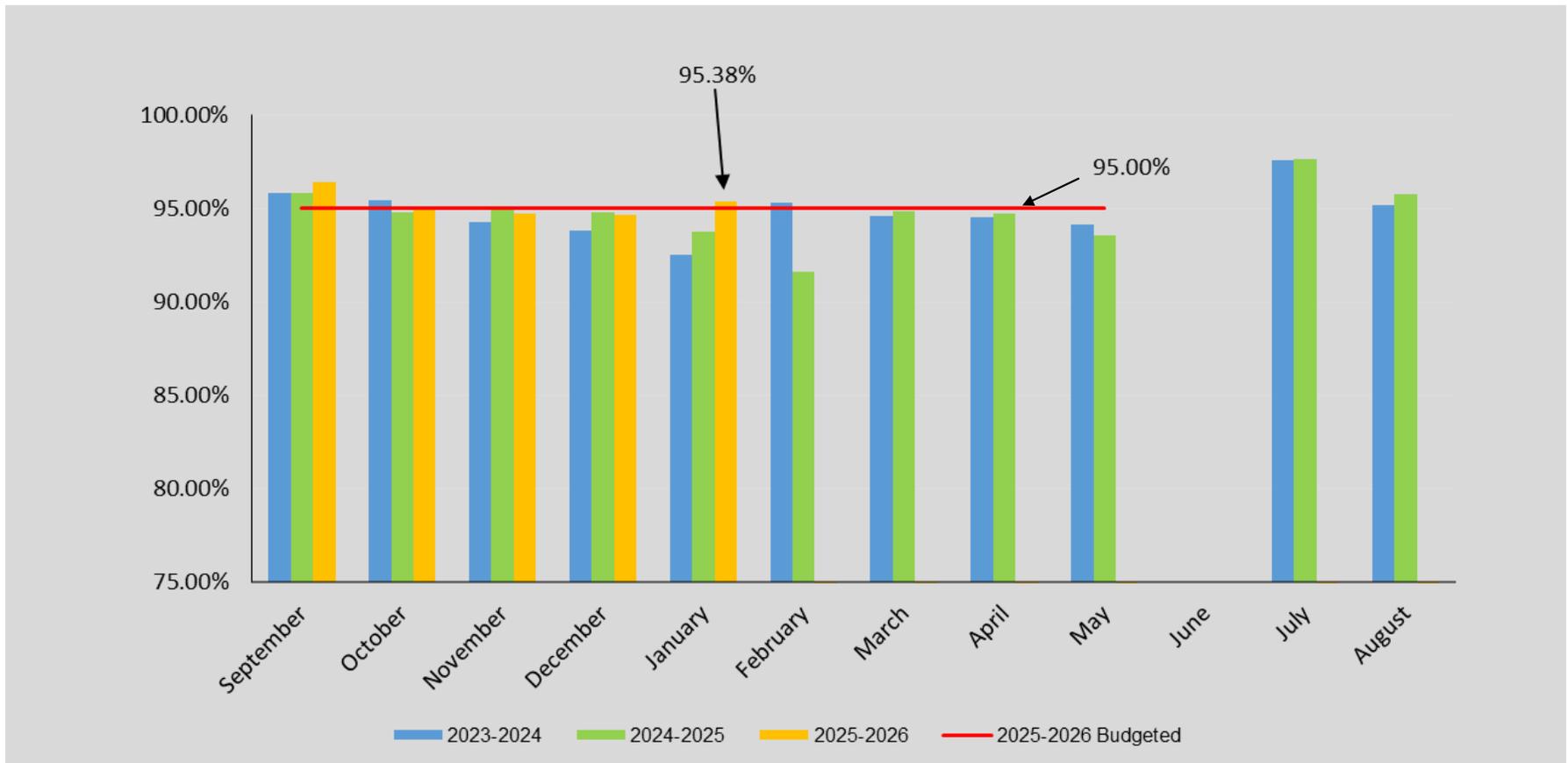
Sam Houston State University Charter School

Average Student Enrollment



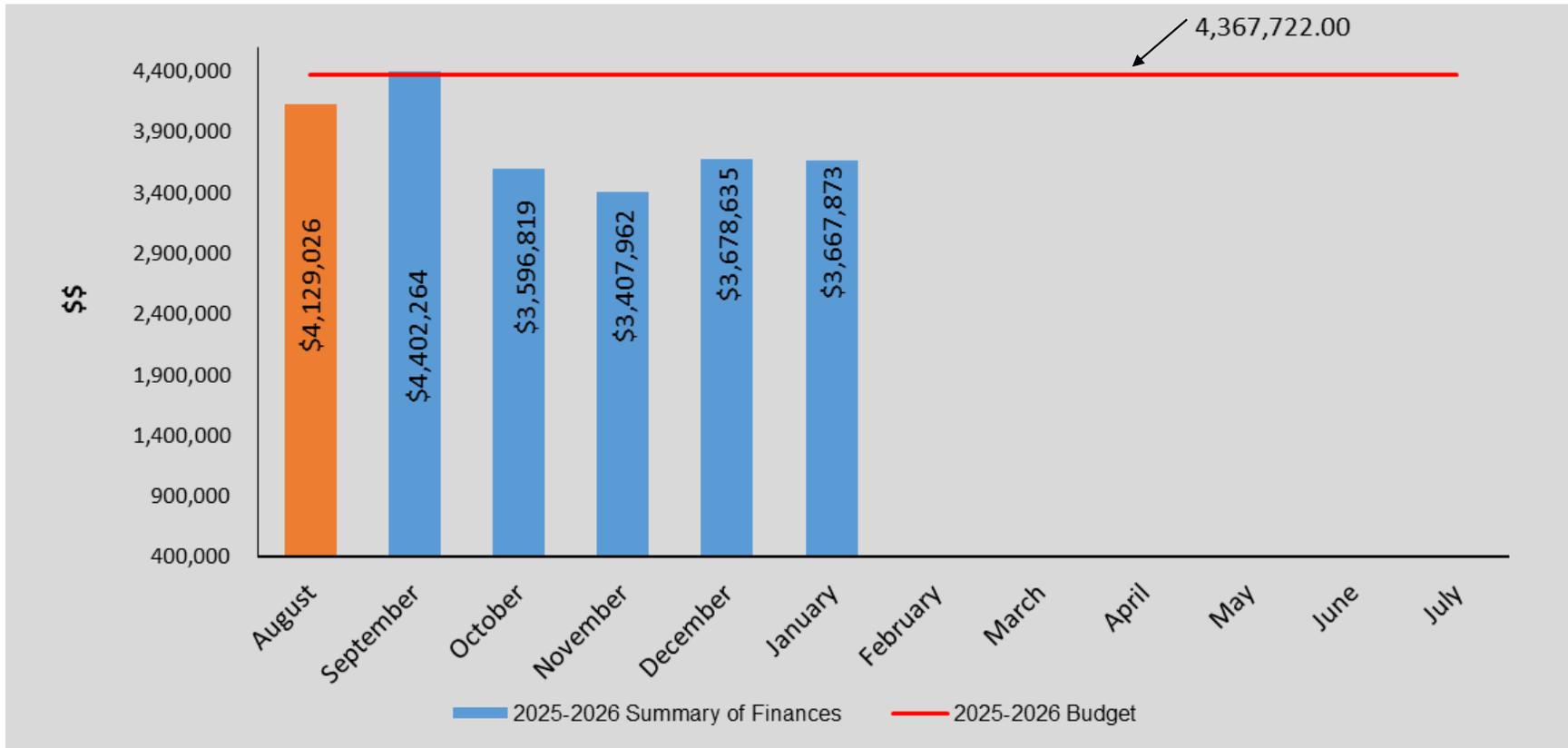
Sam Houston State University Charter School

Average Daily Attendance Percentage



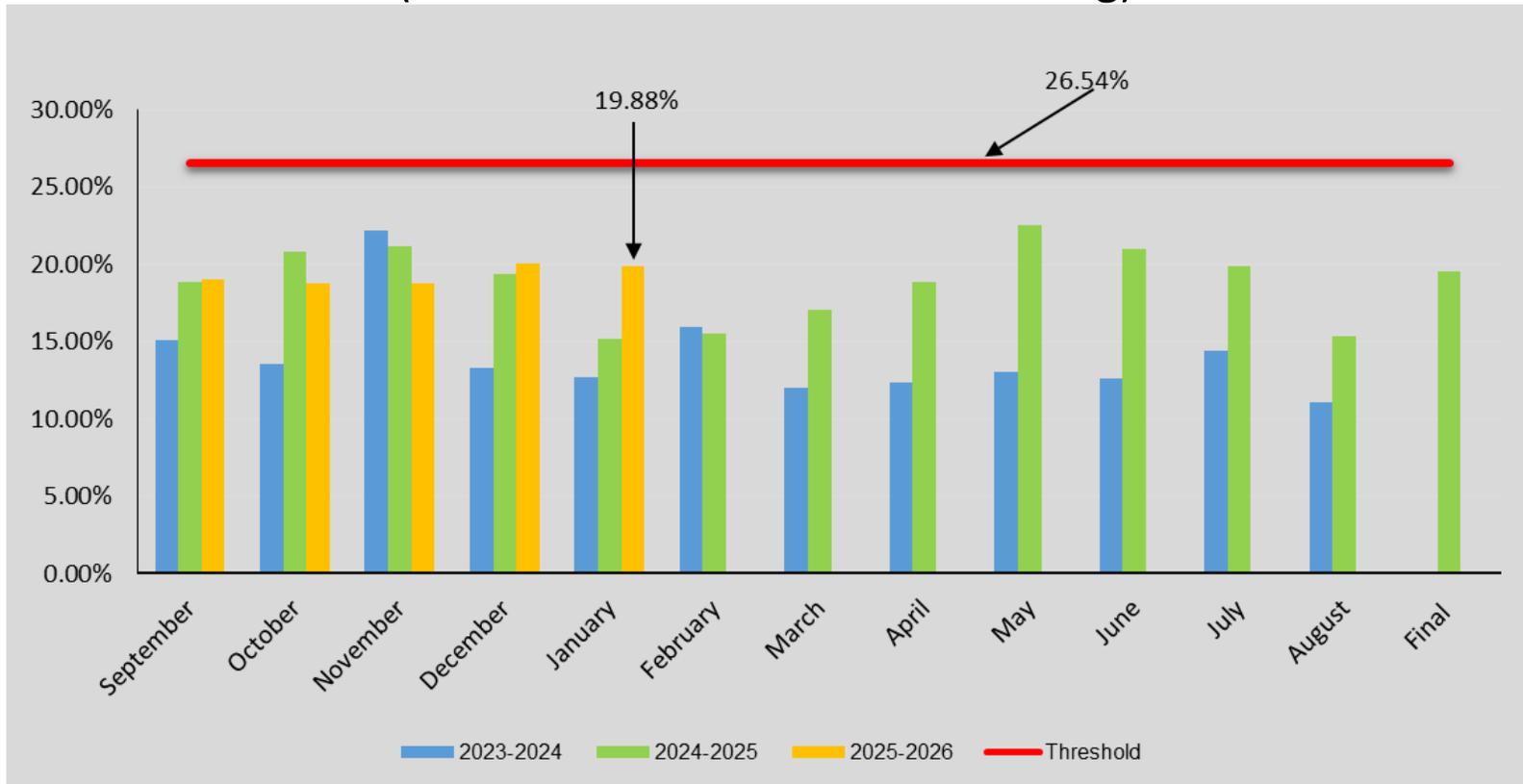
Sam Houston State University Charter School

Budget FSP+ASF+IMA Revenue vs. Current Summary of Finance



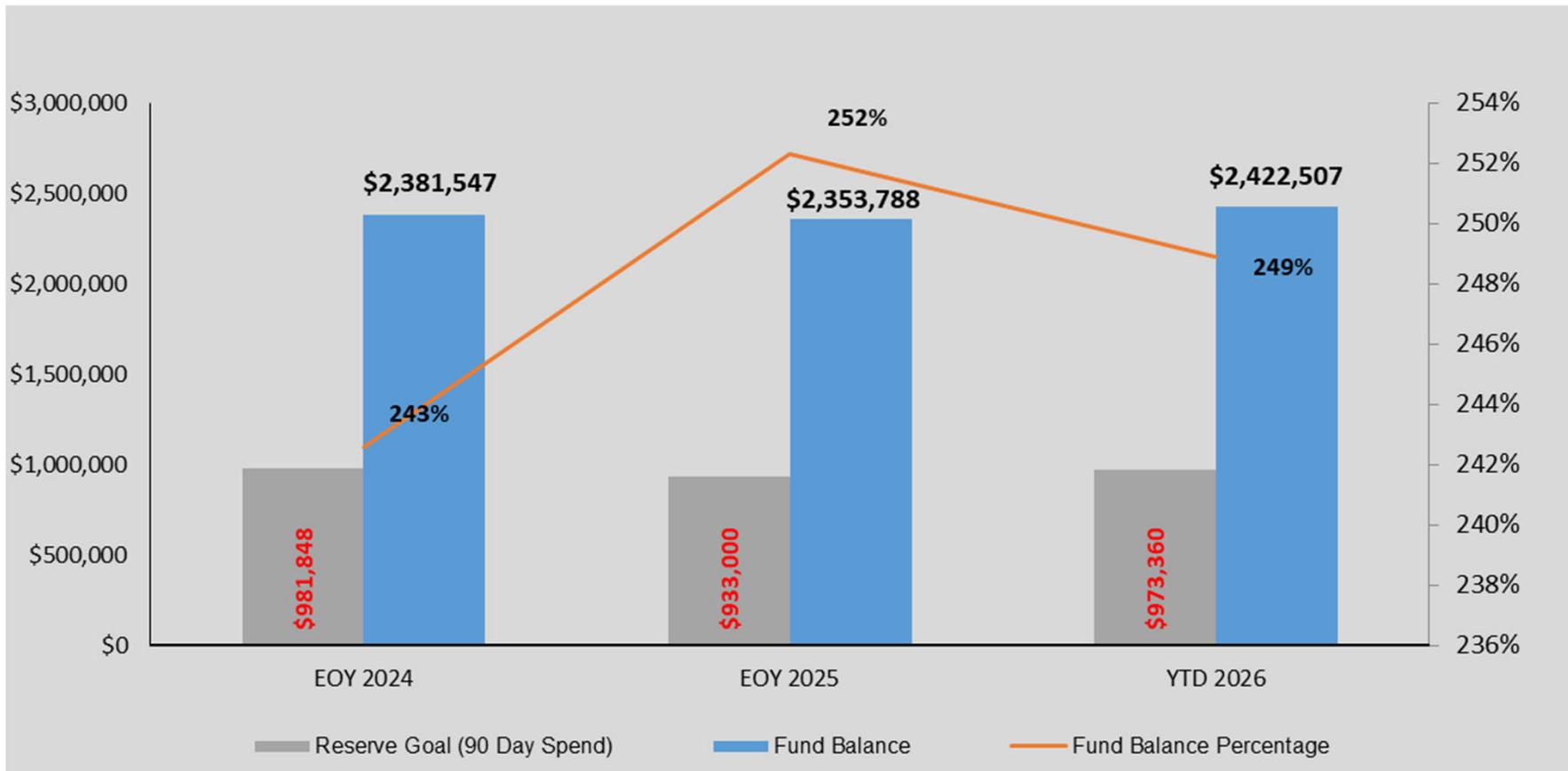
Sam Houston State University Charter School

Administrative Cost Ratio
(Ratio is less than 26.45% is Passing)



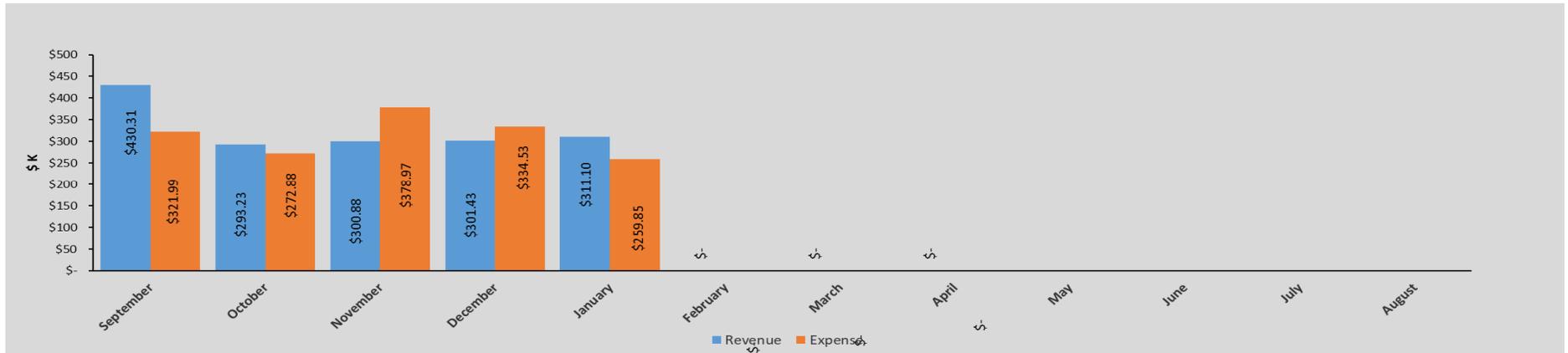
Sam Houston State University Charter School

Fund Balance Percentage to Reserve Goal



Sam Houston State University Charter School

Monthly Revenue versus Expenses



REVENUE	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	TOTAL
Revenue FSP - 710000	382,581.00	276,293.00	278,709.00	284,490.00	281,197.00	-	-	-	-	-	-	-	1,503,270.00
Revenue IMA - 710002	30,787.26	-	5,221.65	-	12,000.00	-	-	-	-	-	-	-	48,008.91
Revenue ASF - 710003	16,938.00	16,938.00	16,950.00	16,938.00	17,907.00	-	-	-	-	-	-	-	85,671.00
Total Revenue	430,306.26	293,231.00	300,880.65	301,428.00	311,104.00	-	-	-	-	-	-	-	1,636,949.91
FUNCTION													
Instruction 11	242,346.71	221,785.42	245,206.64	197,198.75	205,672.25	-	-	-	-	-	-	-	1,112,209.77
Staff Deve 13	-	-	100.00	-	-	-	-	-	-	-	-	-	100.00
Instruction 21	1,101.00	1,384.00	1,164.00	1,164.00	1,164.00	-	-	-	-	-	-	-	5,977.00
School Lea 23	8,713.05	8,751.34	10,823.74	12,941.67	9,894.10	-	-	-	-	-	-	-	51,123.90
Student Tr 34	-	-	-	-	-	-	-	-	-	-	-	-	-
General Av 41	46,113.12	40,963.70	46,094.71	48,798.04	39,118.81	-	-	-	-	-	-	-	221,088.38
Plant Main 51	16,059.36	-	75,583.50	74,431.86	-	-	-	-	-	-	-	-	166,074.72
Security S 52	7,654.00	-	-	-	4,003.44	-	-	-	-	-	-	-	11,657.44
Expenses	321,987.24	272,884.46	378,972.59	334,534.32	259,852.60	-	-	-	-	-	-	-	1,568,231.21
Profit (Loss)	108,319.02	20,346.54	(78,091.94)	(33,106.32)	51,251.40	-	-	-	-	-	-	-	68,718.70
Cost Ratio	19.03%	18.47%	18.79%	24.75%	19.02%								19.88%

**Sam Houston State University Charter School
2025-2026 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 (Fund 710000)	\$ 382,581.00	\$ 658,874.00	\$ 937,583.00	\$ 1,222,073.00	\$ 1,503,270.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total IMA Revenue YTD (Fund 710002)	\$ 30,787.26	\$ -	\$ 36,008.91	\$ 36,008.91	\$ 48,008.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total ASF Revenue YTD (Fund 710003)	\$ 16,938.00	\$ 33,876.00	\$ 50,826.00	\$ 67,764.00	\$ 85,671.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total FSP Settle-Up Funds YTD (From FY25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses YTD for FSP, IMA and ASF Funds	\$ 321,987.24	\$ 594,871.70	\$ 973,844.29	\$ 1,308,378.61	\$ 1,568,231.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Foundation School Program												
Total Monthly FSP Revenue (Fund 710000)	\$ 382,581.00	\$ 276,293.00	\$ 278,709.00	\$ 284,490.00	\$ 281,197.00	\$ -	\$ -	\$ -				
Total Monthly FSP Expenses (Fund 710000)	\$ 280,572.16	\$ 251,375.32	\$ 359,762.44	\$ 318,278.32	\$ 230,264.04	\$ -	\$ -	\$ -				
Cash Flow (Red if negative; Green if positive)	\$ 102,008.84	\$ 24,917.68	\$ (81,053.44)	\$ (33,788.32)	\$ 50,932.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruct Materials Allotment Fund												
Total Monthly IMA Revenue (Fund 710002)	\$ 30,787.26	\$ -	\$ 5,221.65	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Monthly IMA Expense (Fund 710002)	\$ -	\$ 3,584.64	\$ 5,221.65	\$ 7,238.00	\$ 19,643.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Flow (Red if negative; Green if positive)	\$ 30,787.26	\$ (3,584.64)	\$ -	\$ (7,238.00)	\$ (7,643.12)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Available School Fund												
Total Monthly ASF Revenue (Fund 710003)	\$ 16,938.00	\$ 16,938.00	\$ 16,950.00	\$ 16,938.00	\$ 17,907.00	\$ -	\$ -	\$ -				
Total Monthly ASF Expense (Fund 710003)	\$ 41,415.08	\$ 17,924.50	\$ 13,988.50	\$ 9,018.00	\$ 9,945.44	\$ -	\$ -	\$ -				
Cash Flow (Red if negative; Green if positive)	\$ (24,477.08)	\$ (986.50)	\$ 2,961.50	\$ 7,920.00	\$ 7,961.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enrollment and Attendance												
Average Enrollment for the Month	327	326	325	322	322	0	0	0	0	0	0	0
Percent Attendance (Budget for 95%)	96.39%	94.96%	94.69%	94.65%	95.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Enrollment - Budget (399) to Actual	70	71	72	75	75	0	0	0	0	0	0	0
Charter FIRST Indicator												
Indicator #3 - Administrative Cost Ratio (Red if FAIL; Green if PASS)	19.03%	18.76%	18.77%	20.06%	19.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**Sam Houston State University Charter School
2025-2026 Budget to Actual Progression - Fund 420 & 410 (FSP, IMT and ASF)**

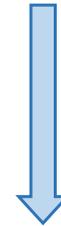
	<u>4/30/2025</u> Approved Budget	<u>6/10/2025</u> Amended Budget	<u>9/11/2025</u> State Aid Budget	<u>12/10/2025</u> Monthly SOF
Total State Program Revenues (FSP+ASF)	\$ 3,888,255.00	\$ 4,367,722.00	\$ 4,384,448.00 ▲	\$ 3,678,635.00 ▲
Total Budgeted Expenditures	\$ 3,852,890.94	\$ 4,367,722.00	\$ 4,367,722.00	\$ 4,367,722.00
REVENUE OVER (UNDER) EXPENSES	<u>\$ 35,364.06</u>	<u>\$ -</u>	<u>\$ 16,726.00</u>	<u>\$ (689,087.00)</u>
Planned Carryforward (Fund Balance)	\$ 35,364.06	\$ -	\$ 16,726.00	\$ (689,087.00)



Budget adopted
in May 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
2025-2026 Year-to-Date Budget to Actual Report - FSP, IMA & ASF Revenue
January 31, 2026 - Fiscal Year is 42% Complete

	<u>Amed #1 6/10/2025</u>	<u>Received and Expensed</u>	<u>Balance Remaining</u>	<u>Percent Complete</u>
Revenues				
5700 - Local Revenue	\$ -	\$ -	\$ -	
5800 - State Program Revenue (FSP, ASF & IMA)	4,367,722.00	1,636,949.91	2,730,772.09	37.48%
0000- Fund Balance	-	-	-	
Total Revenues	<u>\$4,367,722.00</u>	<u>\$1,636,949.91</u>	<u>\$2,730,772.09</u>	<u>37.48%</u>
Expenditures				
11 - Instruction	\$2,786,023.67	\$1,112,209.77	\$1,673,813.90	39.92%
13 - Curriculum Dev. and Instructional Staff Dev.	48,564.69	100.00	48,464.69	0.21%
21 - Instructional Leadership	84,159.25	5,977.00	78,182.25	7.10%
23 - School Leadership	115,001.92	51,123.90	63,878.02	44.45%
41 - General Administration	548,622.02	221,088.38	327,533.64	40.30%
51 - Facilities Maintenance and Operations	619,426.30	166,074.72	453,351.58	26.81%
52 - Security and Monitoring Services	165,924.15	11,657.44	154,266.71	7.03%
Total Expenditures	<u>\$4,367,722.00</u>	<u>\$1,568,231.21</u>	<u>\$2,799,490.79</u>	<u>35.91%</u>
Planned Carryforward (Fund Balance)	<u>\$ -</u>	<u>\$ 68,718.70</u>		
(Red if negative; Green if positive)				

**Sam Houston State University Charter School
2025-2026 PIC Compliance - 42% of the Year is Completed**

Month	2022-2023	2023-2024	2024-2025	Three Year	2025-2026	New Three Year	Status & Notes
Percent of Year Complete	School Year	School Year	School Year	Average	School Year	Average	
IDEA-B Maintenance of Effort							
Test 2 - State and Local - Previous Fiscal Year	\$ 231,610.72	\$ 273,739.31	\$ 197,139.50	\$ 234,163.18	\$ 296,146.75	\$ 255,675.19	
Test 2 - Total Expenses YTD - Fund 420, PIC 23	\$ 273,739.31	\$ 197,139.50	\$ 296,146.75	\$ 255,675.19	\$ 161,406.15	\$ 218,230.80	Risk NONE
Maintenance of Effort Percentage - Goal 100%	118.19%	72.02%	150.22%	109.19%	54.50%	85.35%	
Gifted & Talented							
21 - Gifted and Talented Allotment	\$ 11,331.00	\$ 9,309.00	\$ 8,660.00	\$ 9,766.67	\$ 6,749.00	\$ 8,239.33	
Allotment 100% for the School Year	100%	100%	100%	100%	100%	100%	
Compliance Amount	\$ 11,331.00	\$ 9,309.00	\$ 8,660.00	\$ 9,766.67	\$ 6,749.00	\$ 8,239.33	Risk NONE
YTD Total Expenses - Fund 420, PIC 21	\$ 17,009.83	\$ 20,391.27	\$ 53,686.09	\$ 30,362.40	\$ 4,217.27	\$ 26,098.21	
Percent Expended	100.00%	100.00%	619.93%	310.88%	62.49%	316.75%	
Special Education Allotment							
23 - Special Education Allotment	\$ 229,974.00	\$ 278,005.00	\$ 226,769.00	\$ 244,916.00	\$ 205,494.00	\$ 236,756.00	
Allotment % for the School Year	55%	55%	55%	55%	55%	55%	
Compliance Amount	\$ 126,485.70	\$ 152,902.75	\$ 124,722.95	\$ 134,703.80	\$ 113,021.70	\$ 130,215.80	Risk NONE
YTD Total Expenses - Fund 420, PIC 23	\$ 273,739.31	\$ 492,342.50	\$ 296,146.75	\$ 354,076.19	\$ 161,406.15	\$ 316,631.80	
Percent Expended	216.42%	322.00%	237.44%	262.86%	142.81%	243.16%	
State Compensatory Education Allotment							
24 - State Comp Ed Allotment	\$ 166,393.00	\$ 166,397.00	\$ 162,316.00	\$ 165,035.33	\$ 163,765.00	\$ 164,159.33	
Allotment % for the School Year	55%	55%	55%	55%	100%	55%	
Compliance Amount	\$ 91,516.15	\$ 61,944.89	\$ 89,273.80	\$ 90,769.43	\$ 163,765.00	\$ 90,287.63	Risk Moderate
YTD Total Expenses - Fund 199/420, PIC 24, 30, 34	\$ 104,484.71	\$ 72,694.67	\$ 144,404.90	\$ 107,194.76	\$ 33,388.51	\$ 83,496.03	
Percent Expended	114.17%	117.35%	161.76%	118.10%	20.39%	92.48%	
Bilingual Education Allotment							
25 - Bilingual Ed Allotment	\$ 11,555.00	\$ 23,105.00	\$ 22,556.00	\$ 19,072.00	\$ 17,769.00	\$ 21,143.33	
Allotment % for the School Year	55%	55%	55%	55%	55%	55%	
Compliance Amount	\$ 6,355.25	\$ 12,707.75	\$ 12,405.80	\$ 10,489.60	\$ 9,772.95	\$ 11,628.83	Risk NONE
YTD Total Expenses - Fund 420, PIC 25	\$ 10,656.68	\$ 15,494.91	\$ 32,137.55	\$ 19,429.71	\$ 4,070.60	\$ 17,234.35	
Percent Expended	167.68%	121.93%	259.05%	185.23%	41.65%	148.20%	
Early Education Allotment							
36 - Early Education Allotment	\$ 78,648.00	\$ 51,515.00	\$ 47,255.00	\$ 59,139.33	\$ 26,368.00	\$ 41,712.67	
Allotment % for the School Year	100%	100%	100%	100%	100%	100%	
Compliance Amount	\$ 78,648.00	\$ 51,515.00	\$ 47,255.00	\$ 59,139.33	\$ 26,368.00	\$ 41,712.67	Risk NONE
YTD Total Expenses - Fund 420, PIC 36	\$ 72,769.43	\$ 83,908.59	\$ 62,994.91	\$ 73,224.31	\$ 27,828.55	\$ 58,244.02	
Percent Expended	92.53%	162.88%	133.31%	123.82%	105.54%	139.63%	
Dyslexia Allotment							
37 - Dyslexia Allotment (100%)	\$ 27,103.00	\$ 27,103.00	\$ 11,704.00	\$ 21,970.00	\$ 11,809.00	\$ 16,872.00	
Allotment % for the School Year	100%	100%	100%	100%	100%	100%	
Compliance Amount	\$ 27,103.00	\$ 27,103.00	\$ 11,704.00	\$ 21,970.00	\$ 11,809.00	\$ 16,872.00	Risk NONE
YTD Total Expenses - Fund 420, PIC 37	\$ 85,753.83	\$ 55,314.44	\$ 86,965.87	\$ 76,011.38	\$ 31,278.38	\$ 57,852.90	
Percent Expended	100.00%	204.09%	743.04%	345.98%	264.87%	342.89%	
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
January 31, 2025 - Fiscal Year is 42% Complete
Federal Risk Rating for Noncompliance - LOW**

Fund and Grant	Object Code	2024-2025 Remaining NOGA Award Amount	2025-2026 NOGA Award Amount	Current Year Budget Includes Years FY2025	FY26 YTD Expenses	Total Percent Expended	Sub Balance Remaining	Commitments	Balance Remaining	FY26 Indirect Cost Rate	Grant Award Period	Notes
PROJECT	6100 - Payroll	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
Fund 255: 2023-2024 Title I, Part A	6200 - Contract Services	\$ -	\$ 51,193.00	\$ 51,193.00	\$ -	0.00%	\$ 51,193.00	\$ -	\$ 51,193.00	3.663%	09/14/225 - 09/3026	
	6300 - Supplies	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	6400 - Other Expenses	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	Indirect Costs	\$ -	\$ 1,947.00	\$ 1,947.00	\$ -	0.00%	\$ 1,947.00	\$ -	\$ 1,947.00			
FY25-26 253260 -2569752 (Steven Toney)	TOTAL	\$ -	\$ 53,140.00	\$ 53,140.00	\$ -	0.00%	\$ 53,140.00	\$ -	\$ 53,140.00			
PROJECT	6100 - Payroll	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
Fund 255: 2023-2024 Title II, Part A	6200 - Contract Services	\$ -	\$ 9,938.00	\$ 9,938.00	\$ 185.00	#DIV/0!	\$ 9,753.00	\$ 435.00	\$ 9,318.00	3.663%	09/14/225 - 09/3026	Region VI Education Service Center = \$260 Parks Place Publication = \$175
	6300 - Supplies	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	6400 - Other Expenses	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	Indirect Costs	\$ -	\$ 378.00	\$ 378.00	\$ 6.78	0.00%	\$ 371.22	\$ -	\$ 371.22			
FY25-26 253250 - 269752 (Steven Toney)	TOTAL	\$ -	\$ 10,316.00	\$ 10,316.00	\$ 191.78	1.86%	\$ 10,124.22	\$ 435.00	\$ 9,689.22			
PROJECT 26-0101	6100 - Payroll	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
Fund 224: 202-2026 IDEA-B Formula	6200 - Contract Services	\$ -	\$ 56,638.00	\$ 56,638.00	\$ 39,202.68	69.22%	\$ 17,435.32	\$ 49,409.50	\$ (31,974.18)	3.453%	09/01/25 - 09/30/26	P0255821-Specialized Assessment & Consulting
	6300 - Supplies	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	6400 - Other Expenses	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	Indirect Costs	\$ -	\$ 2,075.00	\$ 2,075.00	\$ 1,436.00	69.20%	\$ 639.00	\$ -	\$ 639.00			
FY25-26 253270 - 269752 (Steven Toney)	TOTAL	\$ -	\$ 58,713.00	\$ 58,713.00	\$ 40,638.68	69.22%	\$ 18,074.32	\$ 49,409.50	\$ (31,335.18)			
PROJECT 26-0102	6100 - Payroll	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
Fund 225: 2025-2026 IDEA-B Preschool	6200 - Contract Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	3.590%	09/01/25 - 09/30/26	
	6300 - Supplies	\$ -	\$ 537.00	\$ 537.00	\$ -	0.00%	\$ 537.00	\$ -	\$ 537.00			
	6400 - Other Expenses	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	Indirect Costs	\$ -	\$ 20.00	\$ 20.00	\$ -	0.00%	\$ 20.00	\$ -	\$ 20.00			
FY25-26 253280 - 269752 (Steven Toney)	TOTAL	\$ -	\$ 557.00	\$ 557.00	\$ -	0.00%	\$ 557.00	\$ -	\$ 557.00			
PROJECT 24-0281	6100 - Payroll	\$ 75,000.00	\$ -	\$ 75,000.00	\$ 8,598.28	11.46%	\$ 66,401.72	\$ 5,179.64	\$ 61,222.08			
Fund 429: 2024-2026 Texas Strategic Staffing	6200 - Contract Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	15.000%	04/01/24- 07/31/26	Payroll Accrual
	6300 - Supplies	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	0.00%	\$ 5,000.00	\$ -	\$ 5,000.00			
	6400 - Other Expenses	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
	Indirect Costs	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
FY25-26 252930 - 269752 (Steven Toney)	TOTAL	\$ 80,000.00	\$ -	\$ 80,000.00	\$ 8,598.28	10.75%	\$ 71,401.72	\$ 5,179.64	\$ 66,222.08			
PROJECT 24-0362	6100 - Payroll	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
Fund 429: Facilities Enhancement (SAFE)	6200 - Contract Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	8.200%	05/28/24- 04/30/27	P0251697 Cascadia Global Security
	6300 - Supplies	\$ 129,726.00	\$ 103,146.53	\$ 26,627.47	\$ 24,178.76	90.80%	\$ 2,448.71	\$ 7,721.24	\$ (5,272.53)			
	6400 - Other Expenses	\$ 5,504.00	\$ 2,062.50	\$ 3,441.50	\$ -	0.00%	\$ 3,441.50	\$ -	\$ 3,441.50			
	Indirect Costs	\$ 14,770.00	\$ 4,007.29	\$ 10,762.71	\$ 920.93	8.56%	\$ 9,841.78	\$ -	\$ 9,841.78			
FY25-26 252960 - 269752 (Steven Toney)	TOTAL	\$ 150,000.00	\$ 109,216.32	\$ 40,831.68	\$ 25,099.69	61.47%	\$ 15,731.99	\$ 7,721.24	\$ 8,010.75			