



Charter School

Month End Board Report June 30, 2023

TABLE OF CONTENTS

Financial & Charter First Trends

- 1 - Enrollment, Attendance, Budgeted Revenue vs. Summary of Finance ("SOF"), and Revenue
- 2 - Charter FIRST Net Asset, Average Change in Assets, Days of Cash On Hand, and Current Ratio
- 3 - Charter FIRST Revenue vs. Expenditures, Budget to Actual, Long Term and Debt Service Coverage Ratios
- 4 - Charter FIRST Debt to Capital, Administrative Cost Ratio, ADA, and Unrestricted Cash
- 5 - Charter FIRST Rating
- 6 - All Funds Budget to Actual Comparison Report
- 7 - Income Statement
- 8 - Balance Sheet

Program Component Trends

- 9 - Special Program Intent Allotment & Maintenance of Effort Compliance Report
- 10 - Federal Program Fiscal Status
- 11 - Federal Program Annual Activities

HR Monthly Status Update

- 13 - Monthly Transactions Summary
- 15 - Annual Reporting
- 15 - Ongoing Efforts & Status Updates
- 16 - New Year Preparations

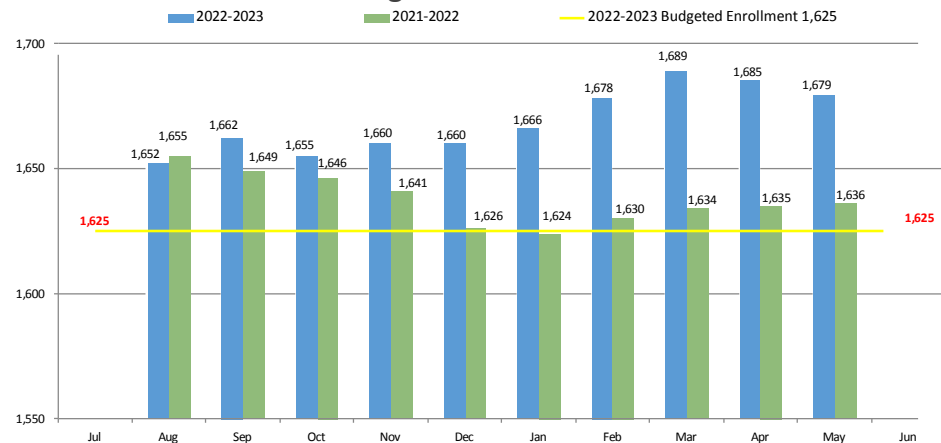
PEIMS Student Data

- 17 - PEIMS Student Data Due Dates

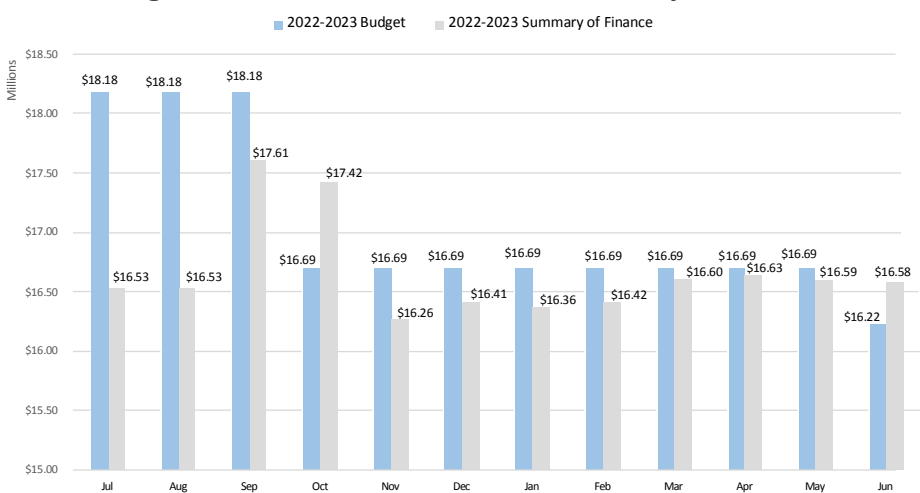
Unaudited Financial Statements

Charter School Enrollment, Attendance, FSP, & Revenue

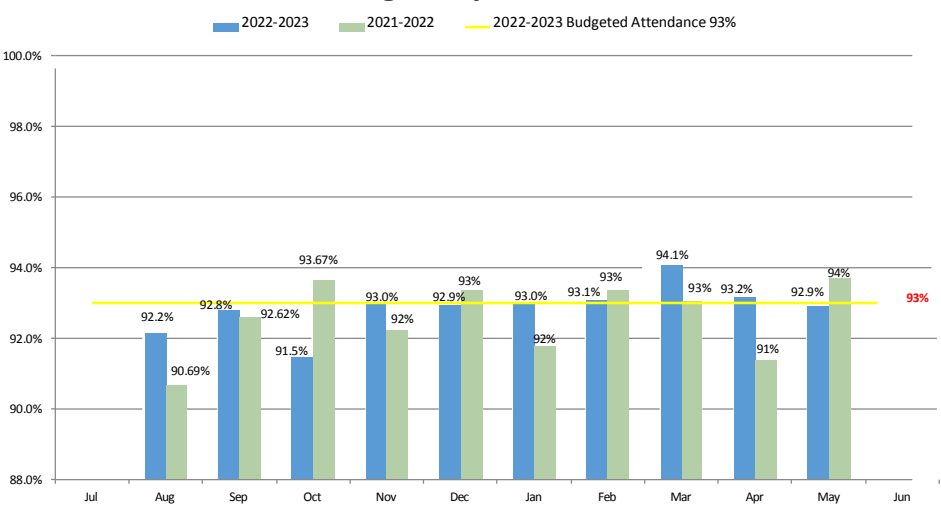
Average Student Enrollment



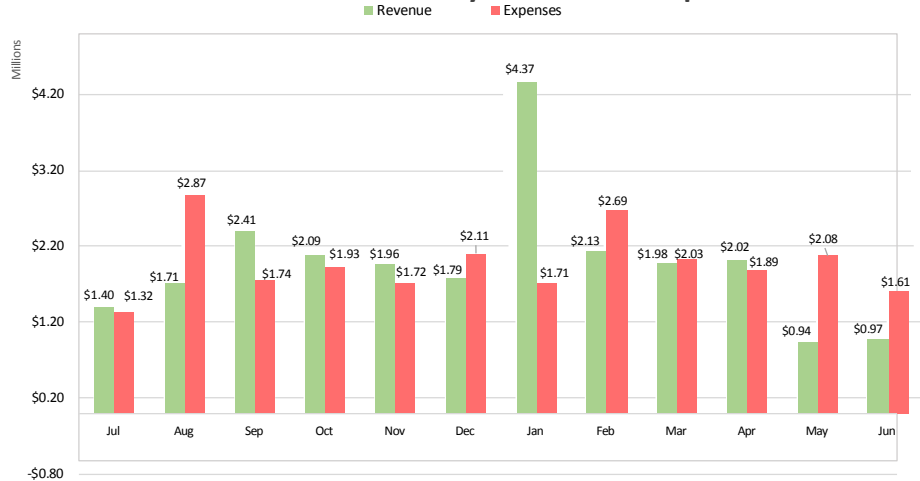
Budgeted FSP Revenue vs. Current Summary of Finance



Average Daily Attendance

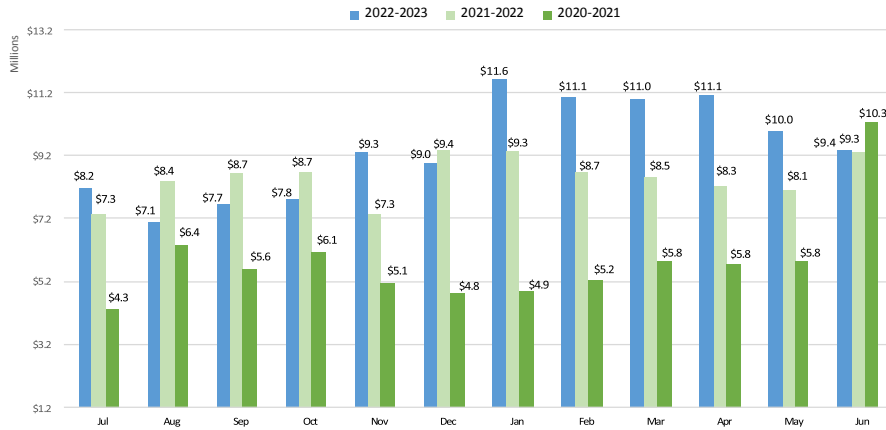


2022 - 2023 Monthly Revenue vs. Expenses

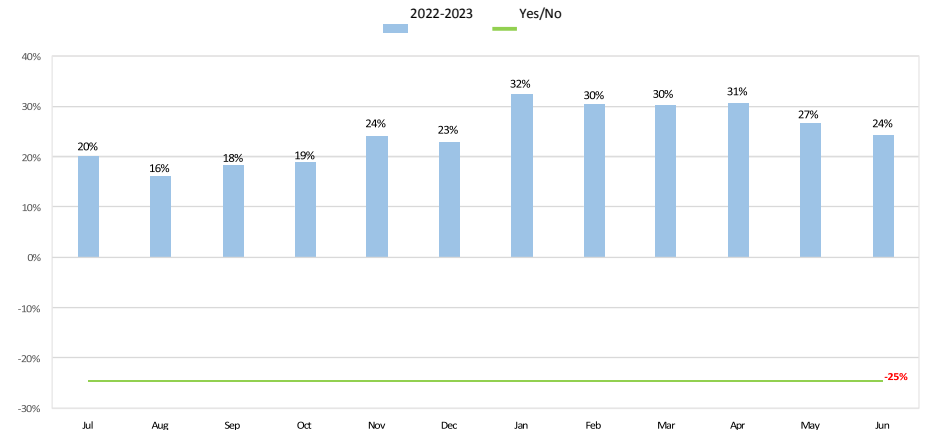


Charter School Charter FIRST Indicators #5, 6, 7, & 8

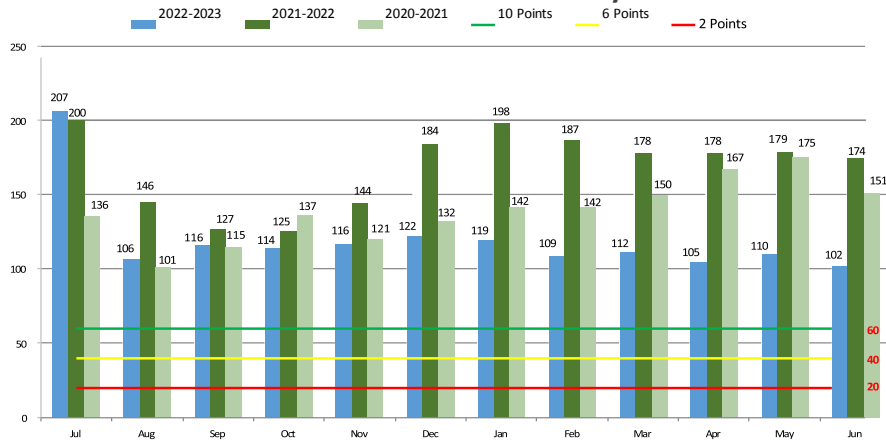
Net Assets
Critical Indicator #5 - Pass >\$0



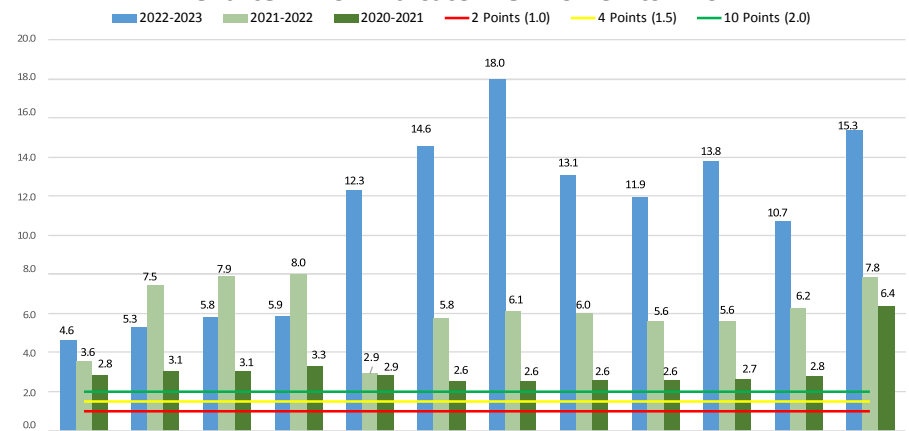
Average Change in Assets
Indicator #6 - Must be more than (25%)



Days of Cash on Hand
Indicator #7 - 10 Points >60 days



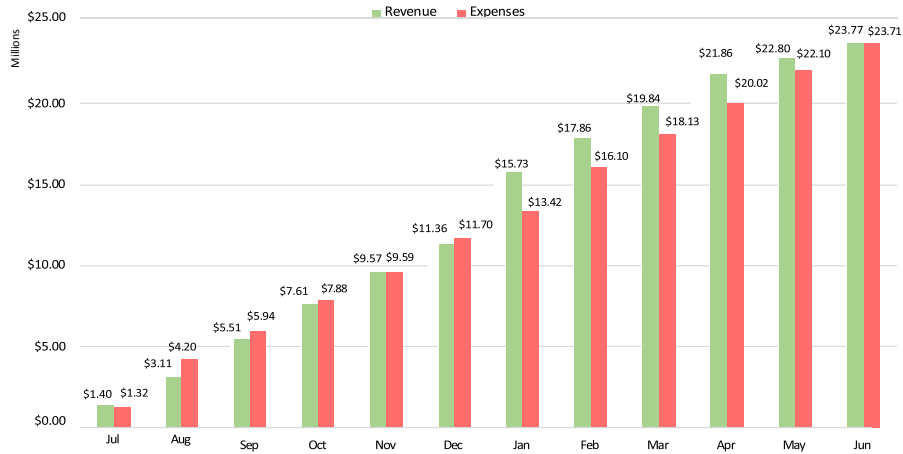
Current Ratio
Charter FIRST Indicator #8 - 10 Points >2.0



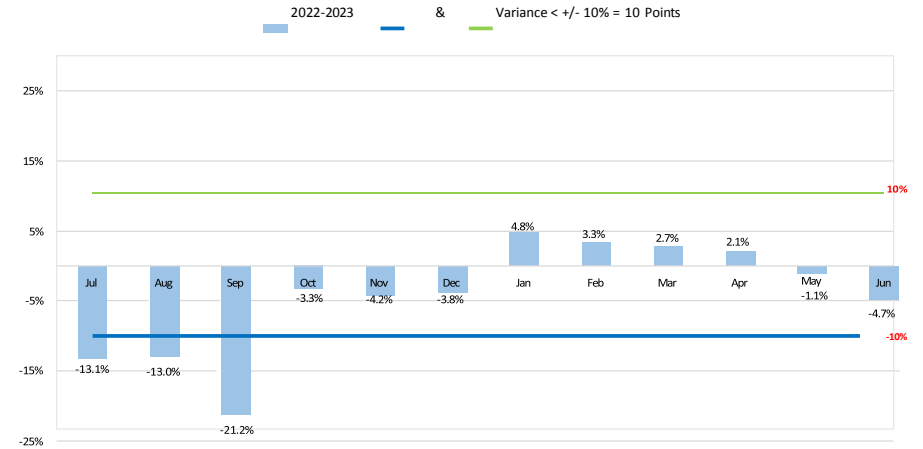
Charter School

Charter FIRST Indicators #9, 10, 11, & 12

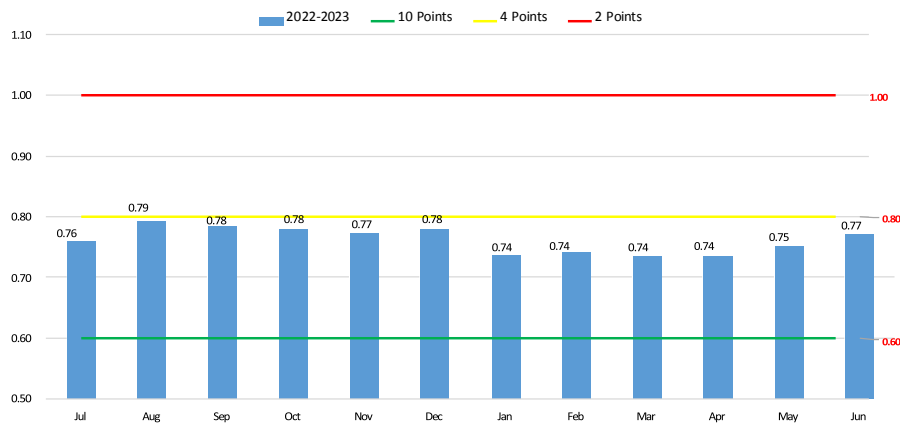
2022-2023 YTD Revenue vs. Expenses - Indicator #9



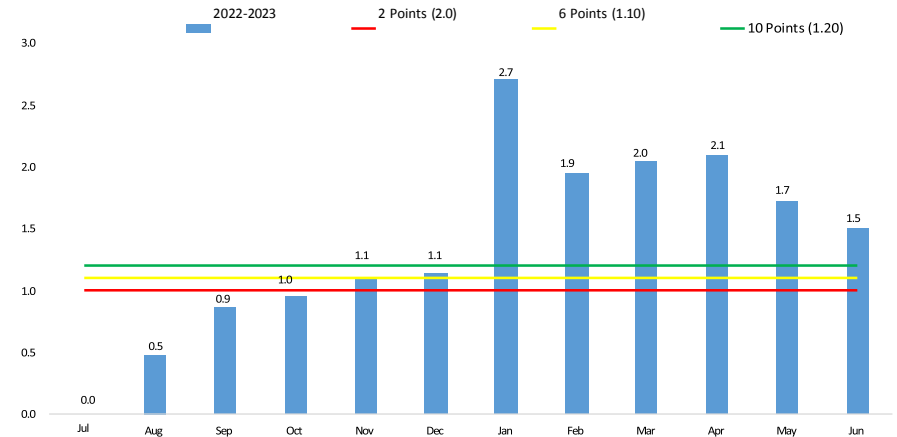
2022-2023 Budget to Actual Revenues
Indicator #10 Average Variance Over 3 Years



Long Term Ratio
Charter FIRST Indicator #11 - 10 Points <0.60

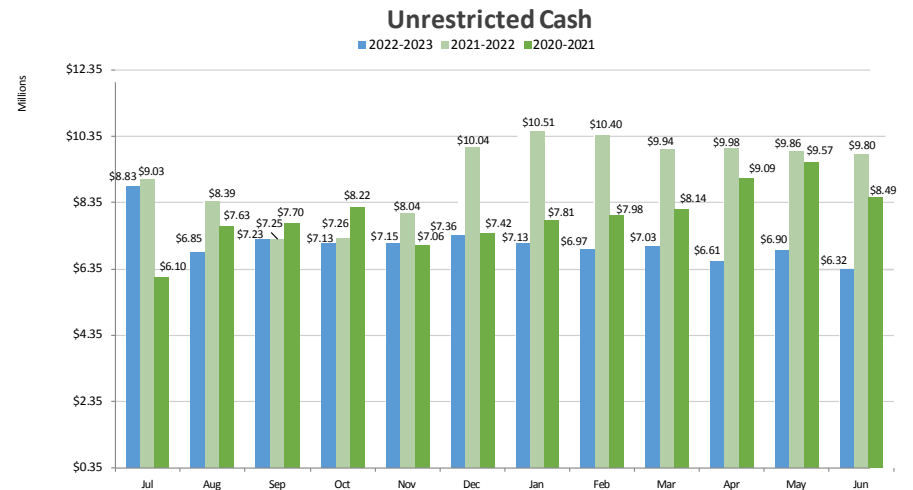
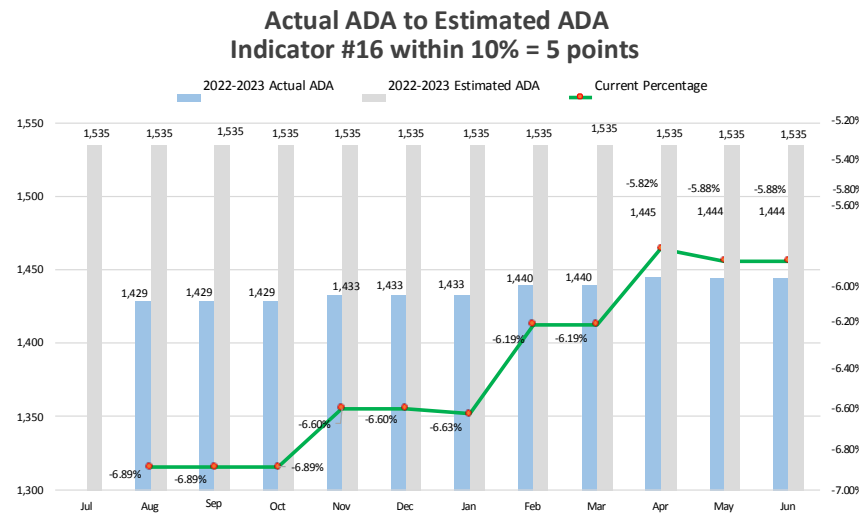
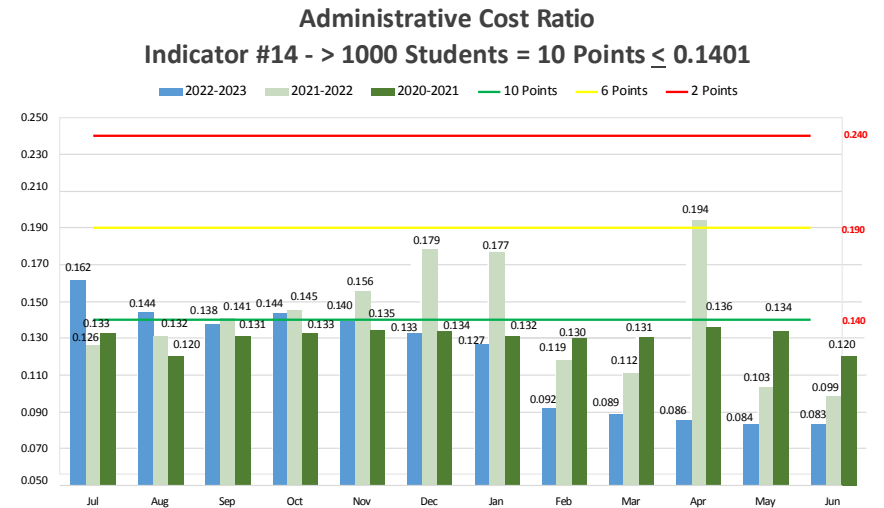
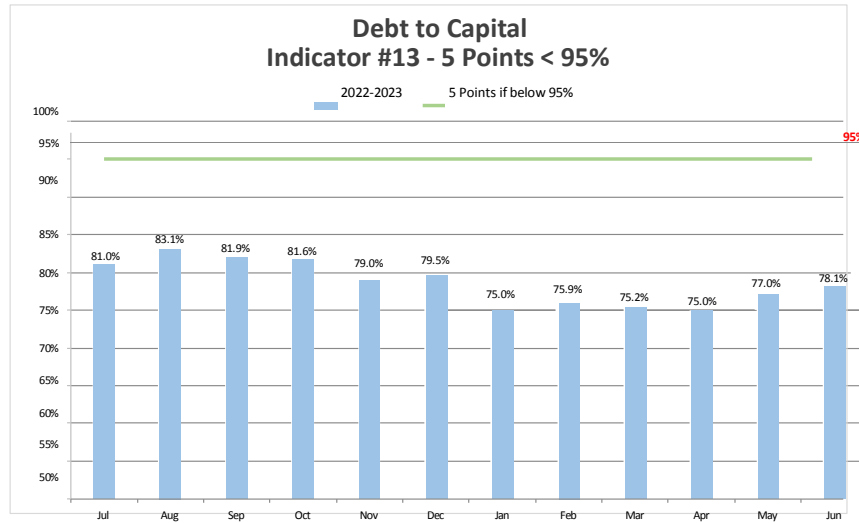


Debt Service Coverage Ratio
Indicator #12 - 10 Points > 1.20



Charter School

Charter FIRST Indicators #13, 14, 16, & Unrestricted Cash



Indicator
 Number

Estimated Charter FIRST: 2023-2024 Ratings Based on Fiscal Year 2023 Data

	Critical Indicators	Pass/Fail	Charter's Score
1	Was the complete annual financial report (AFR) and charter school financial data submitted to TEA within 30 days of the November 27 or January 28 deadline depending on the charter school's fiscal year end date of June 30 or August 31, respectively?	pass/fail	pass
2	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)	pass/fail	pass
3	Was the charter school in compliance with the payment terms of all debt agreements at fiscal year end? (If the charter school was in default in a prior fiscal year, an exemption applies in following years if the charter school is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)	pass/fail	pass
4	Did the charter school make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? If the charter school received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the charter school is considered to not have made timely payments and will fail this indicator. If the charter school was issued a warrant hold, the maximum points and highest rating that the charter school may receive is 95 points, A = Superior Achievement (even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days).	pass/fail	pass
5	Was the total net asset balance in the Statement of Financial Position for the charter school greater than zero? (If the charter school's change of students in membership over 5 years was 7 percent or more, then the charter school passes this indicator.) (New charter schools that have a negative net asset balance will pass this indicator if they have an average of 7 percent growth in students year over year until it completes its fifth year of operations. After the fifth year of operations, the calculation changes to the 7 percent increase in 5 years.) (If the charter school passes indicator 5 based only on the charter school's 7 percent or more increase in students in membership, the maximum points and highest rating that the charter school may receive is 79 points, C = Meets Standard Achievement.)	pass/fail	pass
	Solvency Indicators	Points	Charter's Score
6	Was the average change in total net assets over 3 years less than a 25 percent decrease or did the current year total net asset balance exceed 75 days of operational expenditures [(total expenditures less depreciation) / 365] * 75 days? (If the charter school fails indicator 6, the maximum points and highest rating that the charter school may receive is 89 points, B = Above Standard Achievement.)	Ceiling Indicator	yes
7	Was the number of days of cash on hand and current investments for the charter school sufficient to cover operating expenses? The calculation will use expenses, excluding depreciation.	10	10
8	Was the measure of current assets to current liabilities ratio for the charter school sufficient to cover short-term debt?	10	10
9	Did the charter school's revenues equal or exceed expenses, excluding depreciation? If not, was the charter school's number of days of cash on hand greater than or equal to 40 days? The calculation will use expenses, excluding depreciation. For government charter schools, pension expense will be excluded.	5	5
10	Did the charter school average less than a 10 percent variance (90%-110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	10	10
11	Was the ratio of long-term liabilities to total assets for the charter school sufficient to support long-term solvency? (If the charter school's change of students in membership over 5 years was 7 percent or more, then the charter school passes this indicator.) (New charter schools that have a negative net asset balance will pass this indicator if they have an average of 7 percent growth in students year over year until it completes its fifth year of operations. After the fifth year of operations, the calculation changes to the 7 percent increase in 5 years.)	10	6
12	Was the debt service coverage ratio sufficient to meet the required debt service?	10	10
13	Did the charter school have a debt-to-capitalization percentage that was reasonable for the charter school to continue operating?	5	5
14	Was the charter school's administrative cost ratio equal to or less than the threshold ratio?	10	10
15	Did the charter school not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the charter school will automatically pass this indicator.)	10	10
	Financial Competence Indicators	Points	
16	Was the charter school's actual average daily attendance (ADA) within 10 percent of the charter school's annual estimated ADA?	5	5
17	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the charter school's AFR result in a total variance of less than 3 percent of all expenses by function? (If the charter school fails indicator 17, the maximum points and highest rating that the charter school may receive is 89 points, B = Above Standard Achievement.)	Ceiling Indicator	yes
18	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the charter school's ability to continue as a going concern? (The AICPA defines material weakness.) (If the charter school fails indicator 18, the maximum points and highest rating that the charter school may receive is 79 points, C = Meets Standard Achievement.)	Ceiling Indicator	yes
19	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)	10	10
20	Did the charter school post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the charter school's fiscal year end?	5	5
Superior	90-100		
Above	80-89		
Meets	70-79		
Substandard	0-69		
		Maximum Possible Points	100
		Estimated Points Charter Achieved	96
		Estimated Charter Rating	
		Superior	

Revenues	Original Budget	Approved Amendment #2	Actual	% of Budget
Total Local Funds	\$ 402,000	\$ 488,700	\$ 525,677	107.6%
Total State Funds	\$ 18,190,021	\$ 16,922,716	\$ 16,761,169	99.0%
Total Federal Funds	\$ 5,377,225	\$ 6,025,874	\$ 6,481,945	107.6%
Food Service Transfer	\$ 406,276	\$ 213,090	\$ 230,899	108.4%
Total	\$ 24,375,522	\$ 23,650,380	\$ 23,999,690	101.48%

Expenses				
11 Instruction	\$ 11,724,389	\$ 12,168,244	\$ 12,195,708	100.2%
12 Library & Media Services	\$ 33,419	\$ 64,830	\$ 64,447	99.4%
13 Curriculum and Staff Development	\$ 829,400	\$ 736,580	\$ 757,303	102.8%
21 Instructional Leadership	\$ 312,040	\$ 180,590	\$ 175,138	97.0%
23 School Leadership	\$ 2,041,333	\$ 1,987,410	\$ 1,997,502	100.5%
31 Guidance and Counseling	\$ 229,330	\$ 98,150	\$ 104,301	106.3%
33 Health Services	\$ 6,250	\$ 11,880	\$ 9,451	79.6%
34 Transportation	\$ 214,100	\$ 267,470	\$ 305,615	114.3%
35 Food Service	\$ 1,073,776	\$ 1,208,380	\$ 1,223,918	101.3%
36 Curricular / Extracurricular Activities	\$ 128,572	\$ 105,190	\$ 95,763	91.0%
41 General Administration	\$ 1,186,607	\$ 760,990	\$ 779,987	102.5%
51 Plant Maintenance & Operations	\$ 2,163,553	\$ 1,656,530	\$ 1,876,767	113.3%
52 Security Monitoring	\$ 36,645	\$ 106,410	\$ 73,143	68.7%
53 Data Processing Services	\$ 451,308	\$ 716,620	\$ 742,798	103.7%
61 Community Services	\$ 446,947	\$ 345,460	\$ 383,555	111.0%
71 Debt Services	\$ 1,592,189	\$ 1,600,230	\$ 1,602,390	100.1%
81 Fundraising	\$ 42,743	\$ 133,670	\$ 133,889	100.2%
89 Depreciation**	\$ 1,209,147	\$ 1,243,220	\$ 1,186,479	95.4%
99 Capital Expense	\$ 100,000	\$ -	\$ -	
Food Service Transfer	\$ 406,276	\$ 213,090	\$ 230,899	108.4%
Total	\$ 24,228,023	\$ 23,604,944	\$ 23,939,053	101.4%

Change in Net Assets	\$ 147,499	\$ 45,436	\$ 60,637
**Change in Net Assets Less Depreciation	\$ 1,356,646	\$ 1,288,656	\$ 1,247,116
Net Assets, Beginning of Year	\$ 9,299,424	\$ 9,299,424	\$ 9,299,424
Net Assets	\$ 9,446,923	\$ 9,344,860	\$ 9,360,061

Variance Notes by Function:

Note: Variances will be explained if variance from percent year complete is greater than 10%, or if the variance is significantly under budgeted.

Revenues:

Local Funds - Positive variance due to unexpected scholarship deposit.

Federal Funds - Positive Variance due to reimbursements of capital assets.

Expenditures:

- 1) TCLAS - Positive variance due to settle-up with provider.
- 2) Function 33 Health Services - Projected purchases pushed to 23-24.
- 3) Function 34 Transportation - Negative variance due to higher demand than average.
- 4) Function 51 Plant Maint & Operations - Negative variance is due to year-end repairs.
- 5) Function 52 Security Monitoring - This variance is due to timing. Planned security upgrades will be purchased in 23-24.
- 6) Function 61 Community Service - Year-end community events and recruitment higher than expected.

Other Notes and Recommendations:

The 2022-2023 school year has ended. A majority of movements and entries have been made. Additional entries and movements may occur during our audit prep. These numbers are not final and subject to change during the audit.

2022-2023 Fiscal Year					
	Unrestricted	Temporarily Restricted	Total	2021-2022	
Revenues					
Local Support					
574x CONTRIBUTIONS	\$ 119,760	\$ -	\$ 119,760	\$ 62,778	
574X OTHER REVENUES FROM LOCAL SRCS	\$ 404,381	\$ -	\$ 404,381	\$ 649,764	
575x FOOD SERVICE ACTIVITY	\$ 1,535	\$ -	\$ 1,535	\$ -	
57XX Totals	\$ 525,676	\$ -	\$ 525,676	\$ 712,542	
State Program Revenues					
5811 PER CAPITA APPORTIONMENT	\$ -	\$ 1,069,447	\$ 1,069,447	\$ 901,415	
5812 FOUNDATION ENTITLEMENTS	\$ -	\$ 15,665,386	\$ 15,665,386	\$ 15,992,503	
5819 OTHER FSP REVENUES	\$ -	\$ -	\$ -	\$ 17,014	
5829 STATE PROGRAMS - BY TEA	\$ -	\$ 26,336	\$ 26,336	\$ 150,145	
5839 STATE PROGRAMS - Not By TEA	\$ -	\$ -	\$ -	\$ -	
58XX Totals	\$ -	\$ 16,761,169	\$ 16,761,169	\$ 17,061,077	
Federal Program Revenues					
592X FEDERAL SCHOOL LUNCH PROGRAM	\$ -	\$ 873,746	\$ 873,746	\$ 670,555	
5923 USDA COMMODITIES	\$ -	\$ 56,281	\$ 56,281	\$ 52,013	
5929 FEDERAL PROGRAM REVENUE	\$ -	\$ 5,247,622	\$ 5,247,622	\$ 3,494,795	
5939 FED REV PASSED THROUGH STATE	\$ -	\$ 63,132	\$ 63,132	\$ 43,969	
5949 FED REV DIRECT	\$ -	\$ 241,165	\$ 241,165	\$ 2,792,946	
59XX Totals	\$ -	\$ 6,481,946	\$ 6,481,946	\$ 7,054,278	
Total Revenues	\$ 525,676	\$ 23,243,115	\$ 23,768,791	\$ 24,827,897	
Expenses					
11 INSTRUCTION	\$ 12,195,708	\$ -	\$ 12,195,708	\$ 10,556,191	
12 LIBRARY & MEDIA SERVICES	\$ 64,447	\$ -	\$ 64,447	\$ 50,605	
13 CURR. DEVELOP & INST STF DEVEL	\$ 757,303	\$ -	\$ 757,303	\$ 718,175	
21 INSTRUCTIONAL LEADERSHIP	\$ 175,138	\$ -	\$ 175,138	\$ 117,128	
23 SCHOOL LEADERSHIP	\$ 1,997,502	\$ -	\$ 1,997,502	\$ 1,949,784	
31 GUIDANCE & COUNSELING	\$ 104,301	\$ -	\$ 104,301	\$ 191,747	
33 HEALTH SERVICES	\$ 9,451	\$ -	\$ 9,451	\$ 6,070	
34 TRANSPORTATION	\$ 305,615	\$ -	\$ 305,615	\$ 241,738	
35 FOOD SERVICES - 6000	\$ 1,223,918	\$ -	\$ 1,223,918	\$ 1,089,934	
36 EXTRACURRICULAR ACTIVITIES	\$ 95,763	\$ -	\$ 95,763	\$ 50,574	
41 GENERAL ADMINISTRATION	\$ 779,987	\$ -	\$ 779,987	\$ 697,984	
51 PLANT MAINT AND OPERATIONS	\$ 1,876,767	\$ -	\$ 1,876,767	\$ 1,786,562	
52 SECURITY SERVICES	\$ 73,143	\$ -	\$ 73,143	\$ 41,183	
53 DATA PROCESSING SERVICES	\$ 742,798	\$ -	\$ 742,798	\$ 649,753	
61 COMMUNITY SERVICES	\$ 383,555	\$ -	\$ 383,555	\$ 495,584	
71 DEBT SERVICE	\$ 1,602,390	\$ -	\$ 1,602,390	\$ 1,838,155	
81 FUNDRAISING	\$ 133,889	\$ -	\$ 133,889	\$ 20,806	
89 DEPRECIATION	\$ 1,186,479	\$ -	\$ 1,186,479	\$ 1,174,191	
99 CAPITAL ASSETS	\$ -	\$ -	\$ -	\$ -	
Total Expenses	\$ 23,708,154	\$ -	\$ 23,708,154	\$ 21,676,164	
Change in Net Assets	\$ (23,182,478)	\$ 23,243,115	\$ 60,637	\$ 3,151,733	
Net Assets, beginning of year					
3600 UNRESTRICTED NET ASSETS	\$ 6,474,992	\$ 2,824,432	\$ 9,299,424	\$ 6,147,691	
3XXX Totals	\$ 6,474,992	\$ 2,824,432	\$ 9,299,424	\$ 6,147,691	
Net Assets	\$ (16,707,486)	\$ 26,067,547	\$ 9,360,061	\$ 9,299,424	

Charter School BALANCE SHEET June 30, 2023

	Current Fiscal Year June 30, 2023	Last Fiscal Year June 30, 2022
Assets		
Current Assets		
CASH & TEMP INVESTMENTS	\$ 6,320,727	\$ 8,459,479
RECEIVABLES	\$ 3,351,454	\$ 2,722,425
PREPAID EXPENSES	<u>\$ 1,490</u>	<u>\$ -</u>
Total Current Assets	\$ 9,673,671	\$ 11,181,904
Non-Current Assets		
RESTRICTED CASH & CASH EQUIVALENT	\$ 2,715,203	\$ 1,339,157
PROPERTY & EQUIPMENT (NET)	<u>\$ 31,065,638</u>	<u>\$ 31,699,938</u>
Total Non-Current Assets	\$ 33,780,841	\$ 33,039,095
Total Assets	<u>\$ 43,454,512</u>	<u>\$ 44,220,999</u>
Liabilities and Net Assets		
Current Liabilities		
ACCOUNTS PAYABLE	\$ 116,888	\$ 81,210
BONDS PAYABLE - CURRENT PORTION	\$ -	\$ 895,000
INTEREST PAYABLE	\$ 396,521	\$ 398,490
ACCRUED WAGES PAYABLE	\$ 112,770	\$ 82,731
DUE TO OTHERS	\$ 4,761	\$ 633
DEFERRED REVENUE	<u></u>	<u></u>
Total Current Liabilities	\$ 630,940	\$ 1,458,064
Long-Term Liabilities		
BONDS PAYABLE	<u>\$ 33,463,511</u>	<u>\$ 33,463,511</u>
Total Long-Term Liabilities	\$ 33,463,511	\$ 33,463,511
Total Liabilities	<u>\$ 34,094,451</u>	<u>\$ 34,921,575</u>
Net Assets		
Total Net Assets	<u>\$ 9,360,061</u>	<u>\$ 9,299,424</u>
Total Liabilities and Net Assets	<u>\$ 43,454,512</u>	<u>\$ 44,220,999</u>

	2019 - 2020 School Year	2020 - 2021 School Year	2021 - 2022 School Year	Three Year Average	2022 - 2023 School Year	2022 - 2023 New Three Year Average	Status & Notes
Career & Technology							
					6/30/2023		
22-Career & Technology Allotment	400,420	380,891	526,257	1,307,568	409,965	1,317,113	
Allotment % for the School Year	55%	55%	55%	55%	55%	55%	Will likely meet TEA 3-
Compliance Amount	220,231	209,490	289,441	719,162	225,481	724,412	year compliance.
YTD Total Expenses - Fund 199/420 - PIC 22	263,871	167,787	314,403	746,062	321,501	803,691	
Percent Expended	120%	80%	109%	104%	143%	111%	Meets Compliance
Special Education Allotment							
23-Special Education Adjusted Allotment	1,342,741	1,332,192	1,439,795	4,114,728	1,704,040	4,476,027	
Allotment % for the School Year	55%	55%	55%	55%	55%	55%	Currently meets TEA's
Compliance Amount	738,508	732,706	791,887	2,263,100	937,222	2,461,815	3-year compliance and
YTD Total Expenses - Fund 199/420 - PIC 23, 33	1,108,080	1,016,161	1,274,933	3,399,174	1,726,745	4,017,839	annual allotment.
Percent Expended	150%	139%	161%	150%	184%	163%	Meets Compliance
State Compensatory Education Allotment							
24-Compensatory Education Allotment	2,293,466	2,293,643	2,011,847	6,598,956	2,059,938	6,365,428	
Allotment % for the School Year	55%	55%	55%	55%	55%	55%	Will likely meet TEA 3-
Compliance Amount	1,261,406	1,261,504	1,106,516	3,629,426	1,132,966	3,500,985	year compliance.
YTD Total Expenses - Fund 199/420 - PIC 24, 30, 34	1,264,526	1,270,646	1,219,415	3,754,586	1,366,208	3,856,269	
Percent Expended	100%	101%	110%	103%	121%	110%	Meets Compliance
Bilingual Education Allotment							
25-Bilingual Education Allotment	424,709	417,864	455,132	1,297,705	376,406	1,249,402	
Allotment % for the School Year	55%	55%	55%	55%	55%	55%	Currently meets TEA's
Compliance Amount	233,590	229,825	250,323	713,738	207,023	687,171	3-year compliance and
YTD Total Expenses - Fund 199/420 - PIC 25, 35	310,688	233,893	211,074	755,655	458,512	903,479	annual allotment.
Percent Expended	133%	102%	84%	106%	221%	131%	Meets Compliance
Early Education Allotment							
36-Early Education Allotment	501,179	494,138	388,997	883,135	307,233	1,190,368	
Allotment % for the School Year	1	100%	100%	100%	100%	100%	Currently meets TEA's
Compliance Amount	501,179	494,138	388,997	883,135	307,233	1,190,368	3-year compliance and
YTD Total Expenses - Fund 199/420 - PIC 36	503,923	572,855	441,568	1,014,423	1,127,197	2,141,620	annual allotment.
Percent Expended	101%	116%	114%	115%	367%	180%	Meets Compliance
Dyslexia							
37- Dyslexia	56,659	72,061	43,120	115,181	43,119	158,300	
Allotment % for the School Year	1	100%	100%	100%	100%	100%	Currently meets TEA's
Compliance Amount	56,659	72,061	43,120	115,181	43,119	158,300	3-year compliance and
YTD Total Expenses - Fund 199/420 - PIC 37	57,109	138,830	99,445	238,275	160,819	399,094	annual allotment.
Percent Expended	101%	193%	231%	207%	373%	252%	Meets Compliance
College, Career, and Military Readiness							
38 - CCMR	26,000	25,000	2,000	27,000	18,000	45,000	
Allotment % for the School Year	1	55%	55%	55%	55%	55%	Currently meets TEA's
Compliance Amount	14,300	13,750	1,100	14,850	9,900	24,750	3-year compliance and
YTD Total Expenses - Fund 199/420 - PIC 38	-	14,417	26,421	40,838	37,176	78,014	annual allotment.
Percent Expended	0%	105%	2402%	275%	376%	315%	Meets Compliance
IDEA-B Maintenance of Effort							
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter			
Test 2 - State and Local - Last year of compliance 2019-	\$ 1,169,863	\$ 1,169,863	\$ 1,169,863	\$ 1,169,863			
Test 2 - YTD Total Expenses - Fund 199/420 - PIC 23, 33	\$ 205,614	\$ 697,118	\$ 1,238,898	\$ 1,726,745			
Test 4 - Per-Capita S&L - Last year of compliance 2017-	\$ 9,261	\$ 9,261	\$ 9,261	\$ 9,261			
Test 4 - Per-Capita S&L - Total Expenses - Fund 199/420 -	\$ 1,044	\$ 3,539	\$ 6,289	\$ 8,765			

Fund	Object Code	2021-2022 Remaining NOGA Award Amount	2022-2023 NOGA Award Amount	Current Year Budget Includes Years: 2022 & 2023	YTD Expense	% Expended	YTD Revenue	% Revenue Received	NOTES/COMMENTS
211 TITLE I, PART A	6100 - Payroll	221,085	489,599	710,684	710,684	100%	710,684	100%	211 TITLE I, PART A \$4,180 remaining for HL
	6200- Contract Services	100	8,288	8,388	8,388	100%	8,388	100%	
	6300 - Supplies	4,928	13,875	18,803	14,623	78%	14,623	78%	
	6400 - Other Expenses	3,576	78,102	81,678	81,678	100%	81,678	100%	
	Total	229,689	589,864	819,553	815,373	99%	815,373	99%	
224 IDEA B	6100 - Payroll	-	-	-	-	#N/A	-	0%	224 IDEA B SPECIAL EDUCATION GRANT FINAL
	6200- Contract Services	-	266,590	266,590	266,590	100%	266,590	100%	
	6300 - Supplies	-	-	-	-	#N/A	-	0%	
	6400 - Other Expenses	-	-	-	-	#N/A	-	0%	
	Total	-	266,590	266,590	266,590	100%	266,590	100%	
225 IDEA B PRE-K	6100 - Payroll	-	-	-	-	#N/A	-	0%	225 IDEA B PRE-K FINAL
	6200- Contract Services	-	-	-	-	#N/A	-	0%	
	6300 - Supplies	790	2,645	3,435	3,435	100%	3,435	100%	
	6400 - Other Expenses	-	-	-	-	#N/A	-	0%	
	Total	790	2,645	3,435	3,435	100%	3,435	100%	
240 CHILD NUTRITION	6100 - Payroll	-	200,000	200,000	295,762	148%	-	0%	240 CHILD NUTRITION Transfer of \$230,899 from 420 General Funds to cover shortfall.
	6200- Contract Services	-	3,000	3,000	1,416	47%	-	0%	
	6300 - Supplies	-	999,090	999,090	923,042	92%	992,760	99%	
	6400 - Other Expenses	-	6,000	6,000	3,439	57%	-	0%	
	Total	-	1,208,090	1,208,090	1,223,659	101%	992,760	82%	
244 Carl B Perkins Basic Formula	6100 - Payroll	-	1,000	1,000	-	0%	-	0%	244 Carl B Perkins Basic Formula \$3,299 Carry forward 23-24
	6200- Contract Services	100	500	600	-	0%	-	0%	
	6300 - Supplies	1,799	16,644	18,443	17,026	92%	17,026	92%	
	6400 - Other Expenses	937	4,000	4,937	4,655	94%	4,655	94%	
	Total	2,836	22,144	24,980	21,681	87%	21,681	87%	
255 TITLE II, PART A	6100 - Payroll	-	14,000	14,000	14,144	101%	14,144	101%	255 TITLE II, PART A FINAL
	6200- Contract Services	-	55,000	55,000	55,000	100%	55,000	100%	
	6300 - Supplies	-	-	-	-	#N/A	-	0%	
	6400 - Other Expenses	-	144	144	-	0%	-	0%	
	Total	-	69,144	69,144	69,144	100%	69,144	100%	
255 Teacher Leadership Cycle 2	6100 - Payroll	39,569	-	39,569	36,069	91%	36,069	91%	255 Teacher Leadership FINAL
	6200- Contract Services	-	-	-	3,500	#N/A	3,500	0%	
	6300 - Supplies	-	-	-	-	0%	-	0%	
	6400 - Other Expenses	-	-	-	-	0%	-	0%	
	Total	39,569	-	39,569	39,569	100%	39,569	100%	
263 TITLE III PART A ENG LANG	6100 - Payroll	2,181	51,928	54,109	62,242	115%	62,242	115%	263 TITLE III PART A ENG LANG ACQ \$13,853 Carry forward 23-24
	6200- Contract Services	15,750	6,000	21,750	23,197	107%	23,197	107%	
	6300 - Supplies	8,573	17,984	26,557	9,441	36%	9,441	36%	
	6400 - Other Expenses	2,022	4,530	6,552	235	4%	235	4%	
	Total	28,526	80,442	108,968	95,115	87%	95,115	87%	
281 ESSER II	6100 - Payroll	-	822,524	822,524	822,524	100%	822,524	100%	281 - ESSER II FINAL
	6200- Contract Services	-	-	-	-	#N/A	-	0%	
	6300 - Supplies	-	-	-	-	#N/A	-	0%	
	6400 - Other Expenses	-	-	-	-	#N/A	-	0%	
	Total	-	822,524	822,524	822,524	100%	822,524	100%	
282 ESSER III	6100 - Payroll	-	1,986,879	1,986,879	1,789,918	90%	1,789,918	90%	282 ESSER III \$197,637 Carry forward 23-24. Multi-year grant that extends to 9/30/2024.
	6200- Contract Services	-	251,595	251,595	277,979	110%	277,979	110%	
	6300 - Supplies	-	32,540	32,540	15,366	47%	15,366	47%	
	6400 - Other Expenses	-	195,200	195,200	185,920	95%	185,920	95%	
	6600 - Capital Expenses	-	355,000	355,000	354,394	100%	354,394	100%	
	Total	-	2,821,214	2,821,214	2,623,577	93%	2,623,577	93%	
289 Title IV PART A Subpart 1	6100 - Payroll	41,005	9,616	50,621	48,827	96%	48,827	96%	289 - Title IV Part A - Subpart 1 \$11,689 Carry forward 23-24
	6200- Contract Services	-	38,000	38,000	29,215	77%	29,215	77%	
	6300 - Supplies	-	100	100	-	0%	-	0%	
	6400 - Other Expenses	-	1,010	1,010	-	0%	-	0%	
	Total	41,005	48,726	89,731	78,042	87%	78,042	87%	
280 ARP Homeless	6100 - Payroll	-	-	-	-	#N/A	-	0%	280- ARP Homeless \$6,535 Carry forward 23-24
	6200- Contract Services	100	-	100	-	0%	-	0%	
	6300 - Supplies	10,618	-	10,618	4,283	40%	4,283	40%	
	6400 - Other Expenses	100	-	100	-	0%	-	0%	
	Total	10,818	-	10,818	4,283	40%	4,283	40%	
282 TCLAS Decision 11	6100 - Payroll	100	-	100	-	0%	-	0%	282 - TCLAS Decision 11 \$782,080 Carry forward 23-24
	6200- Contract Services	980,000	-	980,000	260,420	27%	260,420	27%	
	6300 - Supplies	62,000	-	62,000	-	0%	-	0%	
	6400 - Other Expenses	400	-	400	-	0%	-	0%	
	Total	1,042,500	-	1,042,500	260,420	25%	260,420	25%	
289 COVID	6100 - Payroll	52,011	-	52,011	53,804	103%	53,804	103%	289 - COVID Support FINAL
	6200- Contract Services	-	-	-	-	#N/A	-	0%	
	6300 - Supplies	19,768	-	19,768	17,975	91%	17,975	91%	
	6400 - Other Expenses	-	-	-	-	#N/A	-	0%	
	Total	71,779	-	71,779	71,779	100%	71,779	100%	
Grand Total		\$ 1,467,511	\$ 5,931,383	\$ 7,398,894	\$ 6,395,191	86%	\$ 6,164,292	83%	
Color Coding Key									
Greater than +/- 5%									
Within +/- 5%									
Fully Expended									



Summer 2023 Activities

ESSA Grant 2022-2023	Status	Notes
Final Amendment 2022-23 - due June 2		Amendment not needed.
Gun Free Schools Report - due June 29		
Conduct Program Evaluations - SCE & Title Grants		Completed as part of the summative review of the DIP and CIPs.
Begin preparing Compliance Report - due Sept. 29		

ESSA Planning 2023-24	Status	Notes
CNA, CIP & DNA/DIP - Finalize planning		
Provide Public Notice & Opportunity for Public Comment		Provided at June board meeting.
Application 2023-24 - Deadline Sept. 1		
Review and Update Federal Program Procedures Manual		Re-applied for increased micro-purchased threshold (\$49,999)
Supplement, Not Supplant Methodology completed		
Update Contact Information Page in eGrants		

IDEA-B	Status	Notes
Final Amendment 2022-23 - due June 2		
Provide Public Notice & Opportunity for Public Comment		Provided at June board meeting.
Application 2023-24 - Deadline Sept. 1		

Fall/Winter 2023 Activities

ESSA Grant 2023-24	Status	Notes
Negotiations Complete		
Substitute System of Time & Effort Approval		Expires 06/07/24
NOGA Received		
Submit 2022-23 Compliance Report - due Sept. 29		
CNA/CIP & DNA/DIP translated and posted on website		
Parent & Family Engagement Policies: District and Campus (distributed)		
School Parent Compact - updated annually (distributed)		
Title I Annual Meeting - end of 1st grading period		
Parent Notifications - (First 6 Weeks)		
List of all federal & SCE funded positions/job descriptions - signed before Sept. paycheck		
Fed/PIC Budget - Excel doc completed - Sept. 29		
Title I Comparability - mid November		
T&E/Semi-Certification Semester 1 - January		
Federal Report Card - March		
NOGA Received - Max Entitlement & Carry Over		

IDEA-B Grant 2023-24	Status	Notes
Negotiations		
NOGA Received		
SHARS Survey submission - October		
NOGA Received - Max Entitlement & Carry Over		



Spring 2024 Activities

ESSA Grant	Status	Notes
CNA/CIP and DNA/DIP Planning Begins 2024-25		
Update contact information in eGrants		
Submit Indirect Cost Request for 2024-25 - March		
Submit SC5003 for 2024-25 - May		
T&E/Semi Annual Certification Semester 2 - May or June *		
Budget Amendment Considerations		

IDEA-B Grant	Status	Notes
Budget Amendment Considerations		

Summer 2024 Activities

ESSA Grant 2023-24	Status	Notes
Final Amendment Submitted - June		
Begin preparing Compliance Report - due Sept.		
Conduct Program Evaluation – SCE & Title Grants		
Gun Free Schools Report - June		

IDEA-B Grant	Status	Notes
Final Amendment Submitted - June		

ESSA Grant 2024-25	Status	Notes
Submit the ADC form for 2024-25		
Provide Public Notice & Opportunity for Public Comment		
Application - Deadline Sept.		
Negotiations completed		
NOGA Received		

ESSA Planning 2024-25	Status	Notes
CNA/CIP and DNA/DIP - Finalize planning		
Review and update Federal Program Procedures Manual		
Supplement, Not Supplant Methodology completed		
Update contact information in eGrants		

IDEA-B Grant 2024-25	Status	Notes
Submit the ADC form for 2024-25		
Provide Public Notice & Opportunity for Public Comment		
Application - Deadline Sept.		

Complete
In Progress
Delinquent
Not Applicable



HR Monthly Transactions Summary- Charter School

	JUN	YTD	Notes
New Applications	176	1,207	(4) Pre-K Para-AMA, (10) Teacher Fellow, (2) Bilingual Teacher Fellow, (4) SpEd Para-EPA, (2) Math Teacher-STMS, (5) Kinder Teacher-EPA, (3) SpEd Teacher-STMS, (5) SpEd Teacher-AMA, (4) IB History Teacher-STHS, (2) Tech Support Coordinator, (11) Bilingual Multi-Classroom Leader Teacher, (2) Bilingual Life Skills Para-REAL, (2) Dyslexia Teacher-STMS, (8) SpEd Para-REAL, (11) Elementary Multi-Classroom Leader Teacher, (1) SpEd Para-AMA, (16) Advanced Academics Advisor-STHS, (2) LVN/LPN Nurse, (7) PE Teacher-STHS, (2) Life Skills Teacher-STHS, (8) Assistant Principal-STHS, (6) Art Teacher-STHS, (6) ELAR Teacher-STMS, (4) SpEd Teacher-STHS, (1) Life Skills Teacher-STHS, (1) English III & IV Teacher-STHS, (4) Science Teacher-STMS, (2) Computer Science Teacher-STHS, (3) Summer School Camp Counselor, (2) Instructional Math/Science Coach-STMS, (6) Pre-K Para-EPA, (4) SpEd Teacher-REAL, (2) Bilingual Life Skills Para-STMS, (2) Intervention Teacher-REAL, (4) Algebra I Teacher-STMS, (12) Office Administrative Support/Receptionist, (3) 5 th Grade English Language Arts Teacher, (3) Music Teacher-AMA
Offers Initiated	22	160	Campus #1: (1) Multi-Classroom Leader, Campus #2: (1) SpEd Paraprofessional, (1) Music Teacher, (1) Bilingual Multi-Classroom Leader, Campus #3: (1) Life Skills Para, (4) Multi-Classroom Leader, (1) Receptionist, Campus #4: (1) Art Teacher, (1) English III & IV Teacher, (1) Life Skills Teacher, (1) SpEd Teacher, (1) Assistant Principal, (1) Advanced Academic Advisor, (1) SpEd Teacher Campus #5: (1) ELAR Teacher, (1) Teacher, (1) Math/Science Instructional Coach, (1) Assistant Principal, (1) SpEd Teacher,
Offers in Progress	13	113	(5) New hire needs to complete onboarding documents and/or sign offer letter, (2) New hire needs to be fingerprinted, (6) Awaiting new hire PAR
Offers Abandoned	4	49	<i>Reason Unknown:</i> (1) Instructional Math/Science Coach, (1) Kinder Multi-Classroom Leader, (1) 5 th Grade ELAR Teacher, (1) Computer Science Teacher
Offers Completed	9	80	(9) New hires have completed all onboarding documents and signed Offer Letter

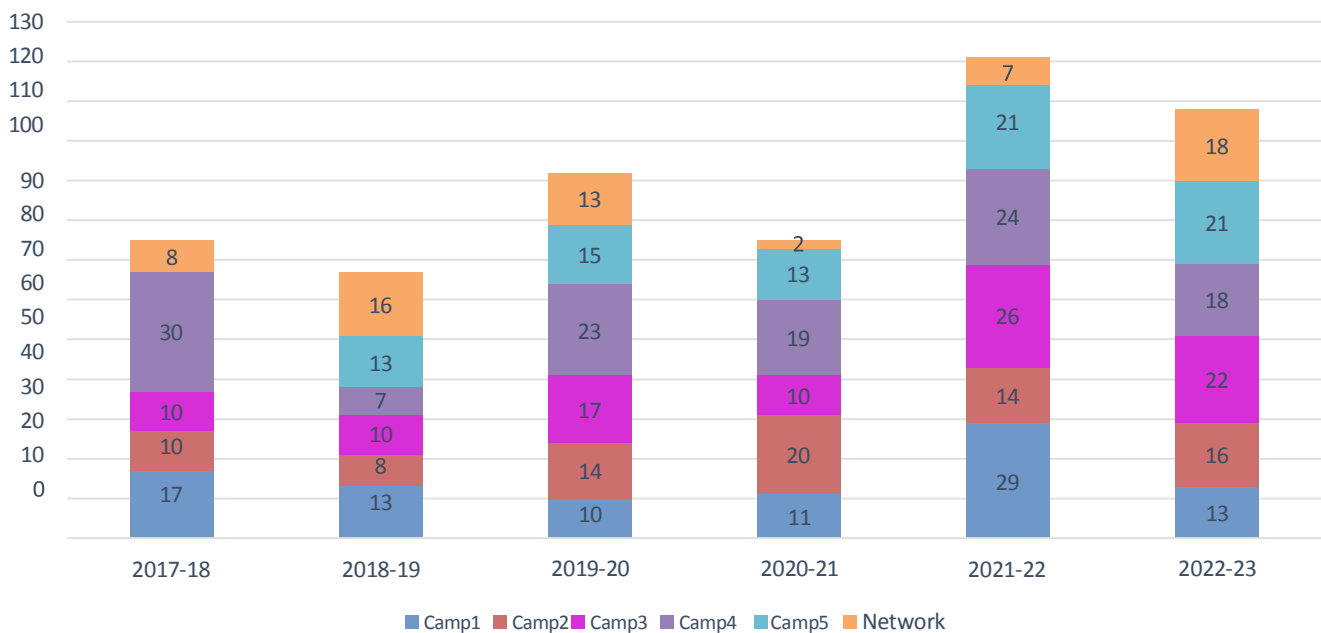
	JUN	YTD	Notes
Compensation/Status Changes			
Job Titles	0	48	
Compensation/Salaries	19	152	(18) Position/Salary Updates for the 23-24 SY – followed by an offer letter sent, (1) Summer Camp Counselor pay issued
Internal PAR/Coding	2	57	(2) Coding Update
Demographics: Name/Address/Etc.	2	41	(2) Address Update
W4/Direct Deposit	39	341	(20) Direct Deposit, (19) W4
Other	0	24	



HR Monthly Transactions Summary-Charter School

	JUN	YTD	Notes
Voluntary Terminations	15	103	<i>Reason Unknown: District:</i> (1) IT Help Desk, (4) Substitute Teacher, (1) Summer Camp Counselor, Campus #1: (1) Teacher, Campus #2: (1) Multi-Classroom Leader (Never Started), (1) ELAR Teacher (Never Started), Campus #3: (1) ELA 3 rd Grade Teacher, Campus #4: (1) Athletic Coordinator/PE Teacher, (1) Computer Science Teacher, (1) Teacher (withdrew application-never started), Campus #5: (1) Teacher, (1) Alumni Study Work Program
Involuntary Terminations	0	22	
Exit Surveys Collected	6	48	1 out of the 6 surveys are incomplete.

Historical Staff Terminations





Annual Reporting – for 2022–2023

	Status	Notes
Fall PEIMS		Based on Snapshot – last Friday in October, 2022.
Staff Data Prepared		
Staff Data Reviewed		
Staff Data Submitted		Resubmission in progress
Fingerprinting Cert & Statement of Compliance		Due to TEA on December 9, 2022.
Internal Audit		
Submitted to TEA		Submitted prior to deadline, in November 2022.
Fall Class Roster Data Reviewed & Updated		
ACA Data		Coordinated efforts with ETC and CSS
Information Prepared		
Forms Distributed to Employees		Due March 2, 2023
Filed with IRS		Due March 31, 2023
Summer PEIMS		
Staff Data Prepared		
Staff Data Reviewed		
Staff Data Submitted		

Ongoing Efforts & Status Updates

	Notes
Miscellaneous Updates	Ongoing support from CSS HR to Charter School Administration related to personnel issues and HR complexities.



New Year Preparations – for 2023–2024

	Status	Notes
Letters of Reasonable Assurance		Distributed to Employees
Job Descriptions		Being updates as fit
HR/Duty Calendars		Approved
Employee Manual		Approved
Additional/Misc. Talent Ed Docs		
Offer Letters		Distributed to returning staff in May
Health/Ancillary Benefit Plan Selection		No changes to plans
Open Enrollment		Will occur in July/August
Inservice		Benefits presentation scheduled on 3 dates – July/August

Acronym Key

- **ACA** - Affordable Care Act
- **DPS** - Department of Public Safety
- **FLSA** - Fair Labor Standards Act
- **FMLA** - Family Medical Leave Act
- **PEIMS** - Public Educ. Info Management System
- **PAR** - Personnel Action Request
- **SCE** - State Compensatory Education
- **SSA** - Social Security Administration
- **TWC** - Texas Workforce Commission

Report Provided By:

Jordan Elliott, COO
Kayleen Behrens, HR Manager



2022-23 PEIMS/Student Data Due Dates

Due Date	PEIMS Submissions	Notes
12/8/2022	Fall Submission	Completed
1/19/2023	Fall Re-Submission	Completed
1/26/2023	Mid-Year Submission	Completed
2/09/2023	Mid-Year Re-Submission	Completed
6/15/2023	Summer Submission	Completed
7/20/2023	Summer Re-Submission	In Progress
8/31/2023	Extended Year Submission	In Progress
9/21/2023	Extended Year Re-Submission	

Due Date	Core Collections	Notes
10/20/2022	Class Roster - Fall	Completed
10/28/2022	Charter School Waitlist	Completed
12/9/2022	RF Tracker - Fatal Free File	N/A
1/26/2023	ECDS - KG	Completed
2/16/2023	SPPI-14	Completed
3/30/2023	Class Roster - Winter	Completed
6/22/2023	ECDS - PK	Completed
6/22/2023	Special Ed Language Acquisition	N/A
7/20/2023	RF Tracker Submission	
7/27/2023	Child Find Submission	

FSP Deadlines	Notes
Cycle 1 - Due to TEA on 10/1/2022	Completed
Cycle 2 - Due to TEA on 11/19/2022	Completed
Cycle 3 - Due to TEA on 1/21/2023	Completed
Cycle 4 - Due to TEA on 03/04/2023	Completed
Cycle 5 - Due to TEA on 4/22/2023	Completed
Cycle 6 - Due to TEA on 06/04/2023	Completed

Other	Notes
Unique ID assignment file processed	Completed
Unique ID enrollment tracking file processed	Completed
Campus ID of Residence Audit	Completed
Calendar and Instructional Minute Audit	Completed
School Start Window Audit (Leavers)	Completed
Membership Roster Reconciliation - Cycle 1	Must be completed by 09/21/2022- Completed
Membership Roster Reconciliation - Cycle 4	Must be completed by 02/22/2023- Completed

IMPORTANT DATES

9/30/2022 - Charter School Waitlist snapshot date – Last Friday in September

9/30/2022 - Class Roster Fall snapshot date – Last Friday in September

9/30/2022 - Close of school start window – Last Friday in September

10/28/2022 - PEIMS Fall Snapshot – Last Friday in October