

Board Reporting

Fiscal Dashboard puts you In-the-Know and In-Control.
Every. Single. Month.

How much simpler would your life be if every month you know all of this:

- Days of Cash on Hand
- Current compliance with FIRST rating indicators
- Tracked progression towards meeting PIC comp
- MOE expenses compared to MOE Compliance
- Actual Expenses compared to Budgeted
- State revenue estimate compared to budgeted
- Month over month financial trends
- Plus much, more more...

Charter School Success Board Reporting is a phenomenal visual for “non-financial” types, a super monitoring tool for the CFO, and the perfect fiscal compliance and fiscal training tool for boards and Superintendents.



Powerful & Adaptable

Because we are passionate about truly helping every charter school, we’ve built our Board Reporting to work in conjunction with *any back office system*, making it the ultimate in simplicity and in data-driven decision making for those who utilize this incredible report.

Included Every Month

Every Monthly Report includes a:

- Full, data-driven overview of your Charter School health, packaged in an easy-to-digest PDF
- Consult with you on the fiscal health of your charter
- Review of trends, observations and recommendations based on the report itself.

View A Sample Report →

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Charter School Success

The Last Texas Charter School Business Resource You'll Ever Need

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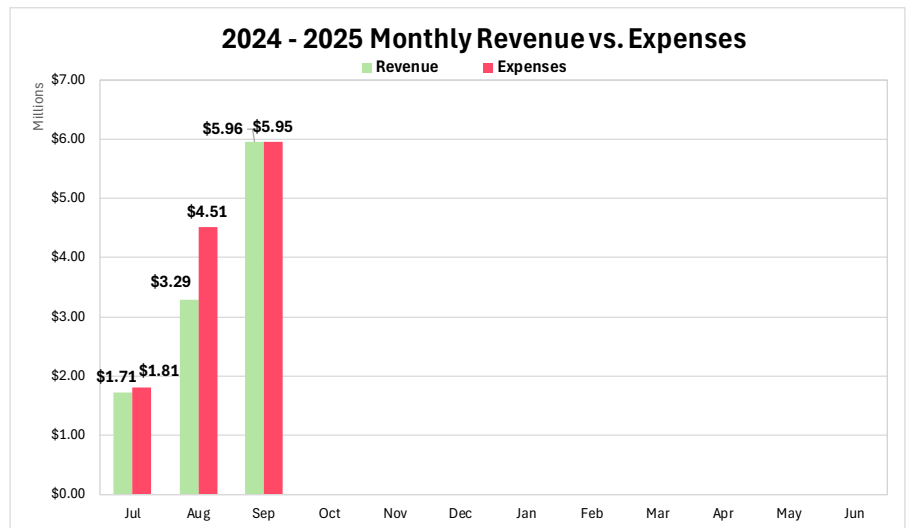
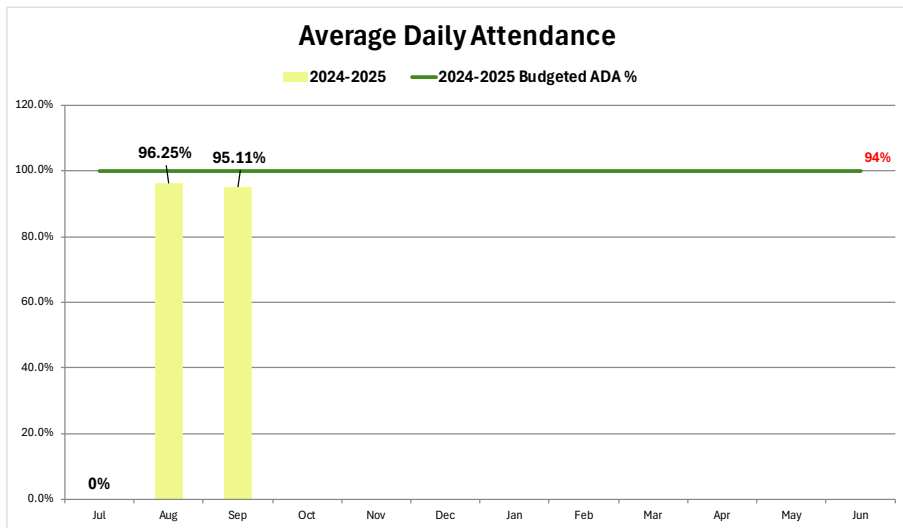
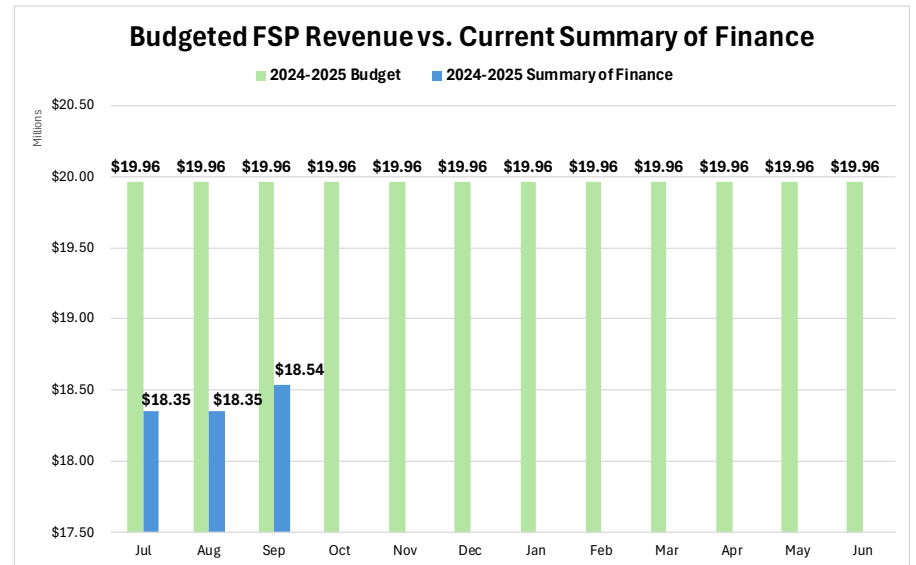
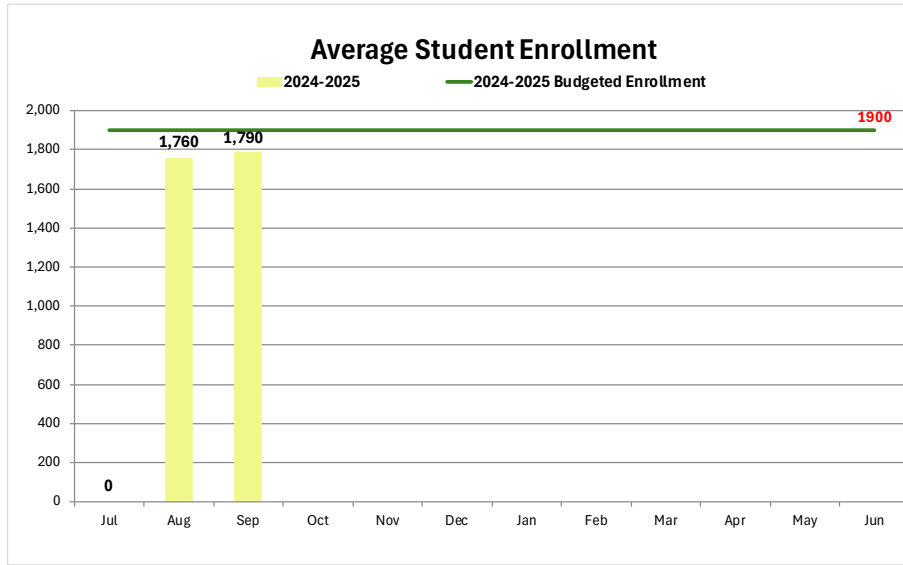
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Charter School Enrollment, Attendance, FSP, & Revenue



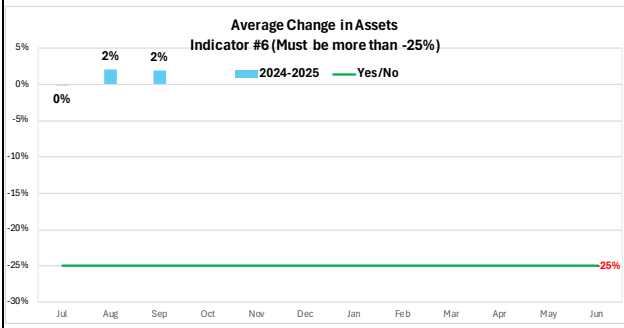
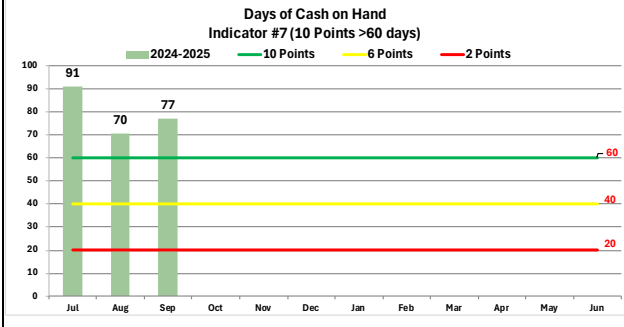
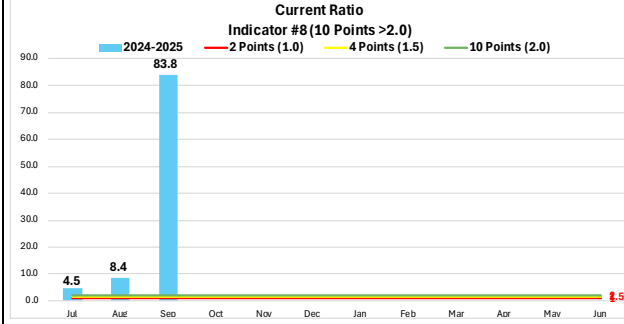
Indicator Number

Estimated Charter FIRST: 2025-2026 Ratings Based on Fiscal Year 2025 Data

Critical Indicators	Pass/Fail	Charter's Score	Calculations	Recommendations	Tables									
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		Note: This is an advanced assumption that this will occur on time.										
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		Note: This is an advanced assumption that this will occur on time.										
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		Note: This is an advanced assumption that this will occur on time.										
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		Note: This is an advanced assumption that this will occur on time.										
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	Total Net Assets =	\$ 9,627,975	The school has a positive net asset balance, which triggers a passing score for this indicator.	 <p>Net Assets Critical Indicator #5 (Pass > \$0)</p> <p>Millions</p> <p>2024-2025</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Net Assets (Millions)</th> </tr> </thead> <tbody> <tr> <td>Jul</td> <td>\$9.06</td> </tr> <tr> <td>Aug</td> <td>\$9.66</td> </tr> <tr> <td>Sep</td> <td>\$9.63</td> </tr> </tbody> </table>	Month	Net Assets (Millions)	Jul	\$9.06	Aug	\$9.66	Sep	\$9.63
			Month	Net Assets (Millions)										
			Jul	\$9.06										
			Aug	\$9.66										
			Sep	\$9.63										
			Alternative Equation Below = Maximum of 75 points											
			Current Enrollment	\$ 1,790										
Base Year Enrollment	2,009													
Prior Year Enrollment	1,759													
Percentage Increase over Base Year	-12.23%													
Percentage Increase over Prior Year	1.73%													

Indicator Number

Estimated Charter FIRST: 2025-2026 Ratings Based on Fiscal Year 2025 Data

Solvency Indicators		Points	Charter's Score	Calculations	Recommendations	Tables	
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	SY22 - SY23	2.64%	The school has an average change in net assets that is less than a 25% decrease. To maintain this indicator the school will need to monitor the overall change in net assets.	 <p>Average Change in Assets Indicator #6 (Must be more than -25%)</p> <p>2024-2025: 2% (Aug), 2% (Sep), -25% (Jun)</p>
				SY23 - SY24	3.07%		
				SY24 - SY25	0.08%		
				Average Change in Net Assets =	1.93%		
				Alternative Equation Below = Maximum of 89 points			
				Current Net Assets Balance =	\$ 9,627,975		
				75 days of Expenditures	\$ 13,715,644		
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	Unrestricted Cash	\$ 4,740,308	With 68 days of cash on hand XXX will receive full points on this indicator. To maintain full points the school will need to maintain it's unrestricted cash and monitor overall expenses throughout the year.	 <p>Days of Cash on Hand Indicator #7 (10 Points >60 days)</p> <p>2024-2025: 91 (Jul), 70 (Aug), 77 (Sep), 60 (Jun)</p>
				Total Expenses - Depreciation - Pension =	\$ 5,669,133		
				Days of Cash On Hand =	77		
8	Was the measure of current assets to current liabilities ratio for the charter school sufficient to cover short-term debt?	10	10	Current Assets =	\$ 8,363,106	 <p>Current Ratio Indicator #8 (10 Points >2.0)</p> <p>2024-2025: 4.5 (Jul), 8.4 (Aug), 83.8 (Sep), 1.5 (Jun)</p>	
				Current Liabilities =	\$ 99,815		
				Current Ratio =	83.8		

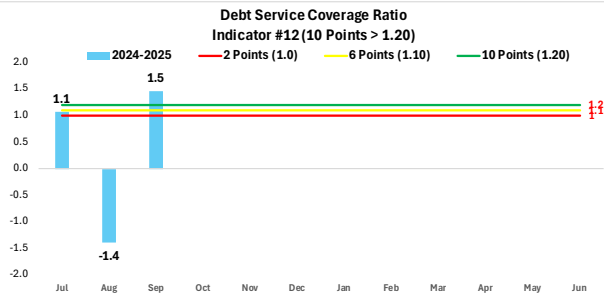
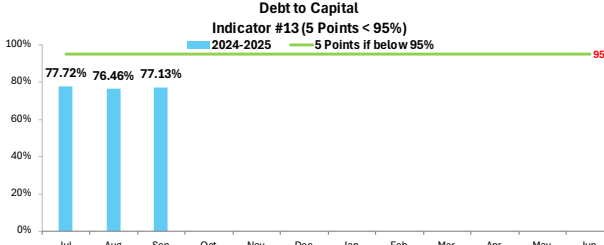
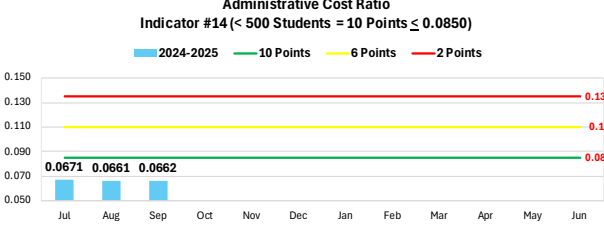
Indicator Number

Estimated Charter FIRST: 2025-2026 Ratings Based on Fiscal Year 2025 Data

Solvency Indicators		Points	Charter's Score	Calculations	Recommendations	Tables	
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	Revenues =	\$ 5,956,277	Due to XX having expenditures exceeding revenues at this point in the year, the school will PASS this rating since it has greater than 40 days of cash on hand.	<p align="center">2024-2025 YTD Revenue vs. Expenses Indicator #9</p> 
				Expenses =	\$ 5,948,252		
				Days of Cash On Hand =	77		
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	FY 23 Budget vs. Actual Revenues	1.16%	XX has currently received the state FSP revenue to close out the prior year. Once funds are received for the current year, the prior year funds will be reclassified and this formula will update. Amending the budget prior to snapshot will closer align the budgeted revenue to actual for year end.	<p align="center">2024-2025 Budget to Actual Revenues Indicator #10 Average Variance Over 3 Years</p> 
				FY 24 Budget vs. Actual Revenues	2.54%		
				FY 25 Budget vs. Actual Revenues	-0.57%		
				Variance =	1.04%		
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	Long Term Liability - Pension =	\$ 32,468,635	The Long Term Liabilities with the remaining balance on the bond will continue to create a reduction in points for this indicator. As the bond balance is paid down the indicator will improve.	<p align="center">Long Term Ratio Indicator #11 (10 Points <0.60)</p> 
				Total Assets =	\$ 42,196,425		
				Long Term Liability Ratio =	0.77		
				Alternative Equation Below = Receive 10 Points			
				Current Enrollment	\$ 1,790		
				Base Year Enrollment	2,009		
				Percentage Increase	-12.23%		

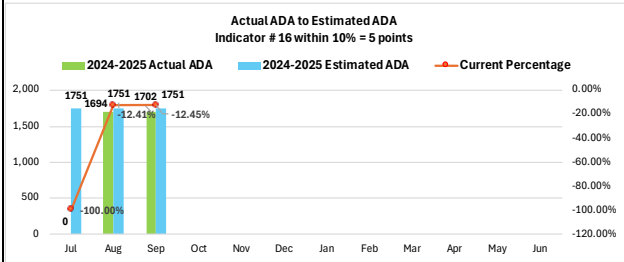
Indicator Number

Estimated Charter FIRST: 2025-2026 Ratings Based on Fiscal Year 2025 Data

Solvency Indicators		Points	Charter's Score	Calculations	Recommendations	Tables	
12	Was the debt service coverage ratio sufficient to meet the required debt service?	10	10	Total Revenues =	\$ 5,956,277	<p>The current debt service coverage ratio is not generating any points at this time. The Principal and Interest payment was made in September. There will be some improvement in this indicator throughout the year as additional revenues are generated and expenses are reflective of regular operating expenses less debt.</p>	<p>Debt Service Coverage Ratio Indicator #12 (10 Points > 1.20)</p> 
				Total Expenses - Depreciation - Interest - Principal - Pension =	\$ 5,041,845		
				Divided by Interest + Principal =	1.46		
13	Did the charter school have a debt-to-capitalization percentage that was reasonable for the charter school to continue operating?	5	5	Long Term Liability =	\$ 32,468,635	<p>Debt to Capital Indicator #13 (5 Points < 95%)</p> 	
				Total Net Assets =	9,627,975		
				Debt to Capitalization =	77.13%		
14	Was the charter school's administrative cost ratio equal to or less than the threshold ratio? Includes only Objects 61XX - 64XX in Funds 199, 420, 266, 281, 282, and 283. Remove 6144 expenses.	10	10	Func 21 + Func 41 =	\$ 384,439	<p>The school is carrying an appropriate administrative level of staff to support its operations.</p>	<p>Administrative Cost Ratio Indicator #14 (< 500 Students = 10 Points ≤ 0.0850)</p> 
				All Functional Expenditures =	\$ 5,805,793		
				ACR =	0.0662		
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	Was there a decline in enrollment?	Yes	<p>Note: This indicator assumed to pass as long as the school maintains an appropriate student to staff ratio each year.</p>	

Indicator Number

Estimated Charter FIRST: 2025-2026 Ratings Based on Fiscal Year 2025 Data

Financial Competence Indicators		Points	Charter's Score	Calculations	Recommendations	Tables																																																					
16	Was the charter school's actual average daily attendance (ADA) within 10 percent of the charter school's annual estimated ADA?	5	0	Actual ADA =	1533	If ADA is pulled as of August 31, 2024 XX is outside the 10% range to receive points for this indicator. Increased Enrollment and/or attendance will help improve this indicator.	 <p align="center"> Actual ADA to Estimated ADA Indicator # 16 within 10% = 5 points </p> <p> ■ 2024-2025 Actual ADA ■ 2024-2025 Estimated ADA —●— Current Percentage </p> <table border="1"> <caption>Actual ADA to Estimated ADA Data</caption> <thead> <tr> <th>Month</th> <th>Actual ADA</th> <th>Estimated ADA</th> <th>Current Percentage</th> </tr> </thead> <tbody> <tr><td>Jul</td><td>1751</td><td>1751</td><td>100.00%</td></tr> <tr><td>Aug</td><td>1694</td><td>1751</td><td>-2.41%</td></tr> <tr><td>Sep</td><td>1702</td><td>1751</td><td>-12.45%</td></tr> <tr><td>Oct</td><td>1751</td><td>1751</td><td>100.00%</td></tr> <tr><td>Nov</td><td></td><td></td><td></td></tr> <tr><td>Dec</td><td></td><td></td><td></td></tr> <tr><td>Jan</td><td></td><td></td><td></td></tr> <tr><td>Feb</td><td></td><td></td><td></td></tr> <tr><td>Mar</td><td></td><td></td><td></td></tr> <tr><td>Apr</td><td></td><td></td><td></td></tr> <tr><td>May</td><td></td><td></td><td></td></tr> <tr><td>Jun</td><td></td><td></td><td></td></tr> </tbody> </table>	Month	Actual ADA	Estimated ADA	Current Percentage	Jul	1751	1751	100.00%	Aug	1694	1751	-2.41%	Sep	1702	1751	-12.45%	Oct	1751	1751	100.00%	Nov				Dec				Jan				Feb				Mar				Apr				May				Jun			
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Variance =	-12.45%																																																										
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			Note: This is an advanced assumption that this will meet the indicator requirements																																																					
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			Note: This is an advanced assumption that this will meet the indicator requirements																																																					
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			Note: This is an advanced assumption that this will meet the indicator requirements																																																					
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			Note: This is an advanced assumption that this will meet the indicator requirements																																																					
21	Did the charter school receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship? (If the charter school fails indicator 21, the maximum points and highest rating that the charter school may receive is 70 points, C = Meets Standard Achievement.)	Ceiling Indicator	yes			Note: This is an advanced assumption that this will meet the indicator requirements																																																					
			Superior	90 - 100																																																							
			Above Standard	80-89																																																							
			Meets Standard	70-79																																																							
			Substandard	0-69																																																							
Maximum Possible Points Estimated Points Charter Achieved Estimated Charter Rating			100 91 Above Standard																																																								

Charter School Budget to Actual September 30, 2024 Fiscal Year is 25% Complete

Revenues	Original Budget	Actual	% of Budget
Total Local Funds	\$ 568,800	\$ 137,925	24.25%
Total Fundraising Funds	\$ 750,000	\$ 219,476	29.26%
IRS Bond Subsidy	\$ 254,980	\$ -	
Total State Funds	\$ 20,120,810	\$ 5,092,707	25.31%
NSLP Federal Funds	\$ 1,182,472	\$ 124,847	10.56%
Total Federal Funds	\$ 1,377,421	\$ 381,324	27.68%
Transfer In From Other Funds	\$ -	\$ -	
	\$ 24,254,482	\$ 5,956,278	24.56%

Expenses	Original Budget	Actual	% of Budget
11 Instruction	\$ 11,345,427	\$ 2,689,690	23.71%
12 Library and Media Services	\$ 64,486	\$ 13,940	21.62%
13 Curriculum and Staff Development	\$ 987,403	\$ 251,453	25.47%
21 Instructional Leadership	\$ 334,986	\$ 91,877	27.43%
23 School Leadership	\$ 2,042,511	\$ 519,481	25.43%
31 Guidance & Counseling	\$ 549,593	\$ 135,243	24.61%
33 Health Services	\$ 71,042	\$ 5,970	8.40%
34 Transportation	\$ 339,241	\$ 91,517	26.98%
35 Food Service - 6000	\$ 1,166,234	\$ 147,939	12.69%
35 Food Service - 8000	\$ -	\$ -	
36 Extracurricular Activities	\$ 133,544	\$ 33,805	25.31%
41 General Administration	\$ 1,047,494	\$ 248,098	23.68%
51 Plant Maintenance & Operations	\$ 2,899,210	\$ 927,227	31.98%
52 Security Monitoring	\$ 66,928	\$ 30,375	45.38%
53 Data Processing Services	\$ 757,895	\$ 203,636	26.87%
61 Community Services	\$ 418,134	\$ 122,731	29.35%
71 Debt Services	\$ 1,601,913	\$ 383,538	23.94%
81 Fundraising	\$ 205,440	\$ 51,731	25.18%
Total	\$ 24,031,482	\$ 5,948,252	24.75%

Change in Net Assets	\$ 223,000	\$ 8,026
Change in Net Assets Less Depreciation	\$ 1,339,479	\$ 287,145
Net Assets, Beginning of Year (EST.)	\$ 9,619,949	\$ 9,619,949
Net Assets, Ending of Year	\$ 9,842,949	\$ 9,627,975

Variance Notes: Variances will be explained if variance from percent year complete is greater than 10% or significance of variance needs to be addressed.

Local Revenues:

State Revenues: State Revenue July and August 2025 Receivable have been booked

Federal Revenues: Federal Program Sept. Month End Draws were booked as a receivable. The September Nutrition Claims for Reimbursement are not booked at this time. Pending Confirmation of submission and amount.

When the IRS documentation is complete for the Bond Subsidy reimbursement, The receivable will be booked and recorded for 2025.

Expenses:

Function 13: Staffing is being evaluated to determine appropriate coding.

Function 33: Health SVCS Costs need to be reviewed to ensure expenses are coded correctly.

Function 35: Invoicing for Nutrition services is delayed 2-3 weeks. This expense will increase in the first semester as the payments catch up to period of the year.

Function 53: The cost of renewals for software occurs at the beginning of the year this value will level out as the year progresses.

Function 52: One time costs above and beyond the officers to use the remaining grant funds have occurred. These items will be evaluated to determine if it will be an asset and moved to the balance sheet.

Function 71: Debt Service Interest Payments are due in September and March.

Recommendations/ Notes:

It is recommended to monitor expenses closely for opportunities of savings. The current enrollment is below the budgeted enrollment by 110 students.

Bond Covenants Estimates			
Days of Cash on Hand		Debt Service Ratio	
Cash and Cash Equivalents	\$ 4,740,308	Net Income (loss)	\$ 8,026
Total Expense	\$ 5,948,252	Plus Debt Service	\$ 383,538
Depreciation Expense	\$ 279,119	Plus Depreciation	\$ 279,119
Interest Expense	\$ 383,538	Plus Extraordinary Expenses	\$ -
Days of Cash on Hand	327	Available for Debt Service	\$ 670,683
		Net Debt Service	\$ 2,487,400
		Debt Service Coverage	0.27

	2024-2025 Fiscal Year		
	Unrestricted	Temporarily Restricted	Total
Revenues			
Local Support			
574x OTHER REVENUES FROM LOCAL SRCS	\$ 357,401	\$ -	\$ 357,401
575x ENTERPRISING SERVICES REVENUE	\$ -	\$ -	\$ -
57XX Totals	\$ 357,401	\$ -	\$ 357,401
State Program Revenues			
5811 PER CAPITA APPORTIONMENT	\$ 111,307	\$ -	\$ 111,307
5812 FOUNDATION ENTITLEMENTS	\$ 4,950,271	\$ -	\$ 4,950,271
582X STATE PROGRAMS - BY TEA	\$ 31,129	\$ -	\$ 31,129
583X STATE PROGRAMS - Not By TEA	\$ -	\$ -	\$ -
58XX Totals	\$ 5,092,707	\$ -	\$ 5,092,707
Federal Program Revenues			
592x Federal Program Revenue Assistance	\$ -	\$ 124,847	\$ 124,847
5929 Federal Program Revenue	\$ -	\$ 377,389	\$ 377,389
5939 Fed Rev Passed Through State	\$ -	\$ -	\$ -
5949 Other Revenue from Local Sources	\$ -	\$ 3,934	\$ 3,934
59XX Totals	\$ -	\$ 506,170	\$ 506,170
Total Revenues	\$ 5,450,108	\$ 506,170	\$ 5,956,278
Expenses			
11 INSTRUCTION	\$ 2,689,690	\$ -	\$ 2,689,690
12 LIBRARY AND MEDIA SERVICES	\$ 13,940	\$ -	\$ 13,940
13 CURR. DEVELOP & INST STF DEVEL	\$ 251,453	\$ -	\$ 251,453
21 INSTRUCTIONAL LEADERSHIP	\$ 91,877	\$ -	\$ 91,877
23 SCHOOL LEADERSHIP	\$ 519,481	\$ -	\$ 519,481
31 GUIDANCE & COUNSELING	\$ 135,243	\$ -	\$ 135,243
33 HEALTH SERVICES	\$ 5,970	\$ -	\$ 5,970
34 TRANSPORTATION	\$ 91,517	\$ -	\$ 91,517
35 FOOD SERVICES - 6000	\$ 147,939	\$ -	\$ 147,939
35 FOOD SERVICES - 8000	\$ -	\$ -	\$ -
36 EXTRACURRICULAR ACTIVITIES	\$ 33,805	\$ -	\$ 33,805
41 GENERAL ADMINISTRATION	\$ 248,098	\$ -	\$ 248,098
51 PLANT MAINT AND OPERATIONS	\$ 927,227	\$ -	\$ 927,227
52 SECURITY SERVICES	\$ 30,375	\$ -	\$ 30,375
53 DATA PROCESSING SERVICES	\$ 203,636	\$ -	\$ 203,636
61 COMMUNITY SERVICES	\$ 122,731	\$ -	\$ 122,731
71 DEBT SERVICE	\$ 383,538	\$ -	\$ 383,538
81 FUNDRAISING	\$ 51,731	\$ -	\$ 51,731
Total Expenses	\$ 5,948,252	\$ -	\$ 5,948,252
Change in Net Assets	\$ (498,144)	\$ 506,170	\$ 8,026
Net Assets, beginning of year			
3600 UNRESTRICTED NET ASSETS	\$ 9,619,949	\$ -	\$ 9,619,949
3XXX Totals	\$ 9,619,949	\$ -	\$ 9,619,949
Net Assets, ending of year	\$ 9,121,805	\$ 506,170	\$ 9,627,975

	Current Fiscal Year September 30, 2024	Prior Fiscal Year June 30, 2024
Assets		
Current Assets		
CASH & TEMP INVESTMENTS	\$ 4,740,308	\$ 5,262,379
RECEIVABLES	\$ 3,587,484	\$ 3,361,304
OTHER CURRENT ASSETS	\$ 35,313	\$ 42,063
Total Current Assets	\$ 8,363,106	\$ 8,665,746
Non-Current Assets		
RESTRICTED CASH & CASH EQUIVALENT LAND, BUILDINGS, & EQUIPMENT	\$ 1,756,924	\$ 2,108,280
ACCUMULATED DEPRECIATION	\$ (10,870,589)	\$ (10,591,470)
LONG-TERM INVESTMENTS	\$ 1,314,923	\$ 1,314,923
Total Non-Current Assets	\$ 33,833,319	\$ 34,463,794
Total Assets	\$ 42,196,425	\$ 43,129,540
Liabilities and Net Assets		
Current Liabilities		
ACCOUNTS PAYABLE	\$ 120,936	\$ 94,070
SHORT TERM LOANS PAYABLE	\$ 575,307	\$ 511,383
CAPITAL LEASE PAYABLE	\$ -	\$ -
PAYROLL DEDUCT & WITHHOLD	\$ 91,422	\$ 85,846
ACCRUED WAGES PAYABLE	\$ 209,583	\$ 277,152
DUE TO OTHER FUNDS	\$ 2,567	\$ 2,567
DEFERRED REVENUE	\$ -	\$ -
Total Current Liabilities	\$ 999,815	\$ 971,018
Long-Term Liabilities		
LONG TERM LOAN	\$ 31,568,635	\$ 32,538,573
CAPITAL LEASE LONG-TERM	\$ -	\$ -
Total Long-Term Liabilities	\$ 31,568,635	\$ 32,538,573
Total Liabilities	\$ 32,568,450	\$ 33,509,591
Net Assets		
Unrestricted	\$ 9,121,805	\$ 9,619,949
Temporarily restricted	\$ 506,170	\$ -
Total Net Assets	\$ 9,627,975	\$ 9,619,949
Total Liabilities and Net Assets	\$ 42,196,425	\$ 43,129,540

Fiscal Year is 25% Complete

	2021 - 2022 School Year	2022 - 2023 School Year	2023 - 2024 School Year	Three Year Average	2024 - 2025 School Year	New Three Year Average	Status & Notes
Career & Technology					9/30/24		
22-Career & Technology Allotment	380,891	526,257	409,965	439,038	409,478	448,567	
Allotment % for the School Year	55%	55%	55%	55%	55%	55%	Will likely meet TEA 3-year compliance.
Compliance Amount	209,490	289,441	225,481	241,471	225,213	246,712	
YTD Total Expenses - Fund 199/420 - PIC 22	167,787	314,403	321,501	267,897	57,114	231,006	
Percent Expended	80%	109%	143%	111%	25%	94%	Meets Compliance
Special Education Allotment					9/30/24		
23-Special Education Adjusted Allotment	1,332,192	1,439,795	1,704,040	1,492,009	2,255,514	1,799,783	
Allotment % for the School Year	55%	55%	55%	55%	55%	55%	Will likely meet TEA 3-year compliance.
Compliance Amount	732,706	791,887	937,222	820,605	1,240,533	989,881	
YTD Total Expenses - Fund 199/420 - PIC 23, 33	1,016,161	1,274,933	1,726,745	1,339,280	541,010	1,180,896	
Percent Expended	139%	161%	184%	163%	44%	119%	Meets Compliance
State Compensatory Education Allotment					9/30/24		
30-Compensatory Education Allotment	2,293,643	2,011,847	2,059,938	2,121,809	2,258,949	2,110,245	
Allotment % for the School Year	55%	55%	55%	55%	55%	55%	Will likely meet TEA 3-year compliance.
Compliance Amount	1,261,504	1,106,516	1,132,966	1,166,995	1,242,422	1,160,635	
YTD Total Expenses - Fund 420 - PIC 24 and 30	1,270,646	1,219,415	1,366,208	1,285,423	680,422	1,088,681	
Percent Expended	101%	110%	121%	110%	55%	94%	Meets Compliance
Bilingual Education Allotment					9/30/24		
25-Bilingual Education Allotment	417,864	455,132	376,406	416,467	448,955	426,831	
Allotment % for the School Year	55%	55%	55%	55%	55%	55%	Will likely meet TEA 3-year compliance.
Compliance Amount	229,825	250,323	207,023	229,057	246,925	234,757	
YTD Total Expenses - Fund 199/420 - PIC 25, 35	233,893	211,074	458,512	301,160	125,755	265,114	
Percent Expended	102%	84%	221%	131%	51%	113%	Meets Compliance
Early Education Allotment					9/30/24		
36-Early Education Allotment	494,138	388,997	307,233	396,789	232,411	309,547	
Allotment % for the School Year	100%	100%	100%	100%	100%	100%	Will likely meet TEA 3-year compliance.
Compliance Amount	494,138	388,997	307,233	396,789	232,411	309,547	
YTD Total Expenses - Fund 199/420 - PIC 36	572,855	441,568	1,127,197	713,873	175,041	581,269	
Percent Expended	116%	114%	367%	180%	75%	188%	Meets Compliance
Dyslexia Education Allotment					9/30/24		
37-Dyslexia Allotment	72,061	43,120	43,119	52,767	43,120	43,120	
Allotment % for the School Year	100%	100%	100%	100%	100%	100%	Will likely meet TEA 3-year compliance.
Compliance Amount	72,061	43,120	43,119	52,767	43,120	43,120	
YTD Total Expenses - Fund 420 - PIC 37	138,830	99,445	160,819	133,031	46,470	102,245	
Percent Expended	193%	231%	373%	252%	108%	237%	Meets Compliance
College, Career, and Military Readiness					9/30/24		
38 - CCMR	25,000	2,000	18,000	15,000	5,000	8,333	
Allotment % for the School Year	55%	55%	55%	55%	55%	55%	Will likely meet TEA 3-year compliance.
Compliance Amount	13,750	1,100	9,900	8,250	2,750	4,583	
YTD Total Expenses - Fund 199/420 - PIC 38	14,417	26,421	37,176	26,005	2,015	21,871	
Percent Expended	105%	2402%	376%	315%	73%	477%	Meets Compliance
IDEA-B Maintenance of Effort					9/30/24		
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter			
Test 1 - Local - Last year of compliance 202X - 202X	\$ -	\$ -	\$ -	\$ -			
Test 1 - YTD Total Expenses - Fund 199 - PIC 23, 33	\$ -	\$ -	\$ -	\$ -			
Test 2 - State and Local - Last year of compliance 202X-202X	\$ -	\$ -	\$ -	\$ -			
Test 2 - YTD Total Expenses - Fund 199/420 - PIC 23, 33	\$ 541,010	\$ -	\$ -	\$ -			
Test 4 - Per-Capita S&L - Last year of compliance 202X-202X	\$ -	\$ -	\$ -	\$ -			
Test 4 - Per-Capita S&L - Total Expenses - Fund 199/420 - PIC 23, 33	\$ 1,946	\$ -	\$ -	\$ -			

Fund	Object Code	2023 -2024 Remaining NOGA Award Amount	2024-2025 NOGA Award Amount	Current Year Budget Includes Years: 2024 & 2025	YTD Expense	% Expended	YTD Revenue	% Revenue Received	NOTES/COMMENTS
211 TITLE I, PART A	6100 - Payroll	-	524,946	524,946	\$ 111,673	21%	\$ 111,673	21.27%	211 TITLE I, PART A
	6200- Contract Services	-	4,000	4,000	2,322	58%	\$ 2,322	58.05%	
	6300 - Supplies	-	2,000	2,000	31,235	1562%	\$ 31,235	1561.75%	
	6400 - Other Expenses	-	64,050	64,050	-	0%	\$ -	0.00%	
Total		\$ -	\$ 594,996	\$ 594,996	\$ 145,230	24%	\$ 145,230	24%	
224 IDEA B Formula	6100 - Payroll	-	224,308	224,308	\$ 44,387	20%	\$ 44,387	19.79%	224 IDEA B
	6200- Contract Services	-	54,964	54,964	36,237	66%	\$ 36,237	65.93%	
	6300 - Supplies	-	-	-	-	0%	\$ -	0.00%	
	6400 - Other Expenses	-	-	-	-	0%	\$ -	0.00%	
Total		\$ -	\$ -	\$ 279,272	\$ 80,623	29%	\$ 80,623	29%	
225 IDEA B Pre-K	6100 - Payroll	-	-	-	-	0%	\$ -	0.00%	225 IDEA B PRE-K
	6200- Contract Services	-	-	-	-	0%	\$ -	0.00%	
	6300 - Supplies	-	3,746	3,746	1,729	46%	\$ 1,729	46.17%	
	6400 - Other Expenses	-	-	-	-	0%	\$ -	0.00%	
Total		\$ -	\$ -	\$ 3,746	\$ 1,729	46%	\$ 1,729	46%	
244 Perkins CTE	6100 - Payroll	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0.00%	244 Perkins, CTE The NOGA for this grant has yet to be received and is pending TEA approval. Once complete, the draws can be completed.
	6200- Contract Services	-	-	-	-	0%	\$ -	0.00%	
	6300 - Supplies	-	-	-	6,342	0%	\$ 6,342	0.00%	
	6400 - Other Expenses	-	-	-	-	0%	\$ -	0.00%	
Total		\$ -	\$ -	\$ -	\$ 6,342	0%	\$ 6,342	0%	
255 TITLE II, PART A	6100 - Payroll	\$ -	\$ 67,000	67,000	\$ -	0%	\$ -	0.00%	255 TITLE II, PART A
	6200- Contract Services	-	110	110	-	0%	\$ -	0.00%	
	6300 - Supplies	-	-	-	-	0%	\$ -	0.00%	
	6400 - Other Expenses	-	-	-	-	0%	\$ -	0.00%	
Total		\$ -	\$ 67,110	\$ 67,110	\$ -	0%	\$ -	0%	
255 TITLE II, Strat Comp	6100 - Payroll	\$ -	\$ 70,000	70,000	\$ 25,452	36%	\$ 25,452	36.36%	255 TITLE II, Strategic Compensation
	6200- Contract Services	-	-	-	-	0%	-	0.00%	
	6300 - Supplies	-	2,500	2,500	152	6%	-	0.00%	
	6400 - Other Expenses	-	2,500	2,500	-	0%	-	0.00%	
Total		\$ -	\$ 75,000	\$ 75,000	\$ 25,603	34%	\$ 25,452	34%	
263 TITLE III Part A	6100 - Payroll	\$ -	\$ 50,483	50,483	\$ -	0%	\$ -	0.00%	263 TITLE II, PART A
	6200- Contract Services	-	5,000	5,000	5,849	117%	\$ 5,849	116.99%	
	6300 - Supplies	-	12,400	12,400	3,381	27%	\$ 3,381	27.26%	
	6400 - Other Expenses	-	5,000	5,000	-	0%	\$ -	0.00%	
Total		\$ -	\$ 72,883	\$ 72,883	\$ 9,230	13%	\$ 9,230	13%	

Fund	Object Code	2023 -2024 Remaining NOGA Award Amount	2024-2025 NOGA Award Amount	Current Year Budget Includes Years: 2024 & 2025	YTD Expense	% Expended	YTD Revenue	% Revenue Received	NOTES/COMMENTS
280	6100 - Payroll	\$ -	\$ -	-	\$ -	0%	\$ -	0.00%	280 ARP HOMELESS
ARP	6200- Contract Services	(2,493)	-	(2,493)	-	0%	\$ -	0.00%	This grants ends 9/30/2024, Grant was fully expended at the close of the grant.
Homeless	6300 - Supplies	5,069	-	5,069	1,843	36%	\$ 1,843	36.36%	
	6400 - Other Expenses	100	-	100	-	0%	\$ -	0.00%	
	Total	\$ 2,675	\$ -	\$ 2,675	\$ 1,843	69%	\$ 1,843	69%	
282	6100 - Payroll	\$ (115,118)	\$ -	(115,118)	\$ 11,854	-10%	\$ 11,854	-10.30%	282 TCLAS D11
TCLAS	6200- Contract Services	249,567	-	249,567	-	0%	\$ -	0.00%	This grant ends 9/30/2024 with the ability for late liquidation of contracted services only. The Late Liquidation will support the costs of tutoring contracted services.
D11	6300 - Supplies	(26,690)	-	(26,690)	-	0%	\$ -	0.00%	
	6400 - Other Expenses	400	-	400	-	0%	\$ -	0.00%	
	Total	\$ 108,158	\$ -	\$ 108,158	\$ 11,854	11%	\$ 11,854	11%	
289	6100 - Payroll	\$ -	\$ 43,414	43,414	\$ -	0%	\$ -	0.00%	289 TITLE IV PART A
TITLE IV	6200- Contract Services	-	-	-	-	0%	-	0.00%	
PART A	6300 - Supplies	-	-	-	-	0%	-	0.00%	
	6400 - Other Expenses	-	-	-	-	0%	-	0.00%	
	Total	\$ -	\$ 43,414	\$ 43,414	\$ -	0%	\$ -	0%	
429-S2	6100 - Payroll	\$ -	\$ 43,414	43,414	\$ -	0%	\$ -	0.00%	429 SAFE CYCLE 2
SAFE	6200- Contract Services	78,382	-	78,382	12,860	16%	12,860	16.41%	
CYCLE 2	6300 - Supplies	37,250	-	37,250	-	0%	-	0.00%	
	6400 - Other Expenses	500	-	500	-	0%	-	0.00%	
	Total	\$ 116,132	\$ 43,414	\$ 159,546	\$ 12,860	8%	\$ 12,860	8%	
	Grand Total	\$ 226,966	\$ 896,817	\$ 1,406,801	\$ 295,315	21%	\$ 295,163	21%	



2024-25 Federal Risk Rating (Low) - Fiscal Year 25% Complete

Summer 2024 Activities

ESSA Grant 2023-2024	Status	Notes
Final Amendment 2023-24 - due June 3		
Gun Free Schools Report - due June 29		
Finalize Program Evaluations - SCE & Title Grants		Conducted in conjunction with the CNA process.
Begin preparing Compliance Report - due Sept. 30		

ESSA Planning 2024-2025	Status	Notes
CNA/CIP & CNA/DIP – Finalized drafts BEFORE grant is submitted		
Provide Public Notice & Opportunity for Public Comment		Provided at June board meeting.
Application 2024-25 - Deadline Sept. 3		
Review and Update Federal Program Procedures Manual		Re-applied for increased micro-purchased threshold (\$49,999)
Supplement, Not Supplant Methodology/Exemption completed		
Substitute System of Time & Effort Approval		Expires 04/09/2025

IDEA-B	Status	Notes
Final Amendment 2023-24 - due June 3		
Provide Public Notice & Opportunity for Public Comment		Provided at June board meeting.
Application 2024-25 - Deadline Sept. 3		

Fall/Winter 2024 Activities

ESSA Grant 2024-2025	Status	Notes
NOGA Received – Original Application		
Submit 2023-24 Compliance Report - due Sept. 30		
CNA/CIP & CNA/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		
Parents "Right to Know" Notification - (First 6 Weeks)		
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 2024-2025	Status	Notes
NOGA Received – Original Application		
SHARS Survey submission - October		Steps for submission were emailed.
NOGA Received - Max Entitlement & Carry Over		



HR Monthly Transactions Summary

	SEPT	YTD	Notes
New Applications	38	119	CAM1: None CAM2: (2) Math Teacher, (2) English Teacher CAM3: (1) Special Ed Teacher CAM4: (1) Pre K Bilingual Paraprofessional CAM5: None DISTRICT/OTHER/UNSPECIFIED CAMPUS: (20) Substitute Teacher, (6) Special Education Paraprofessional, (4) Bilingual Special Ed Paraprofessional, (1) Dyslexia Teacher, (1) Bus Driver
Offers Initiated	16	61	CAM1: (1) ESL Teacher, (1) Teacher Fellow, (1) ELA Teacher CAM2: (1) Special Ed Paraprofessional, (1) Math Teacher CAM3: None CAM4: None CAM5: (3) 3 rd Grade Teacher Fellow DISTRICT/OTHER: (7) Substitute Teacher, (1) School Psychologist LSSP
Offers in Progress	5	20	(2) Awaiting completion of fingerprinting, (2) Awaiting completion of background authorization form, (1) Awaiting New Hire PAR from school admin
Offers Abandoned	0	0	
Offers Completed	5	50	(5) New Hire has completed all onboarding paperwork

	SEPT	YTD	Notes
Voluntary Terminations	6	16	(1) Decline positions, (5) Other
Involuntary Terminations	0	0	

	SEPT	YTD	Notes
Compensation/Status Changes			
Job Titles	0	0	
Compensation/Salaries	12	24	(4) Salary Update and Position Change, (5) Service Record Submission w/ Salary Update, (1) Child Support Withholding Notice, (2) Long Term Sub Pay
Internal PAR/Coding	0	18	(17) Coding Update, (1) Employee Docked
Demographics: Name/Address/Etc.	7	20	(7) Address Update
W4/Direct Deposit	20	106	(7) Direct Deposit Update, (13) W4 Update
Other	0	0	

	Status	Notes
Letters of Reasonable Assurance		Issued on March 21 st
Job Descriptions		Updated as position dictates; Added when new positions introduced
HR/Duty Calendars		
Employee Manual		
Additional/Misc. Talent Ed Docs		
Offer Letters		Distributed to staff in May
Health/Ancillary Benefit Plan Selection		New rates have been released
Open Enrollment		Occurred in July/August for September 1 plan year
Inservice		CSS and/or xxx were on-site for 3 benefits presentations



HR Monthly Transactions Summary

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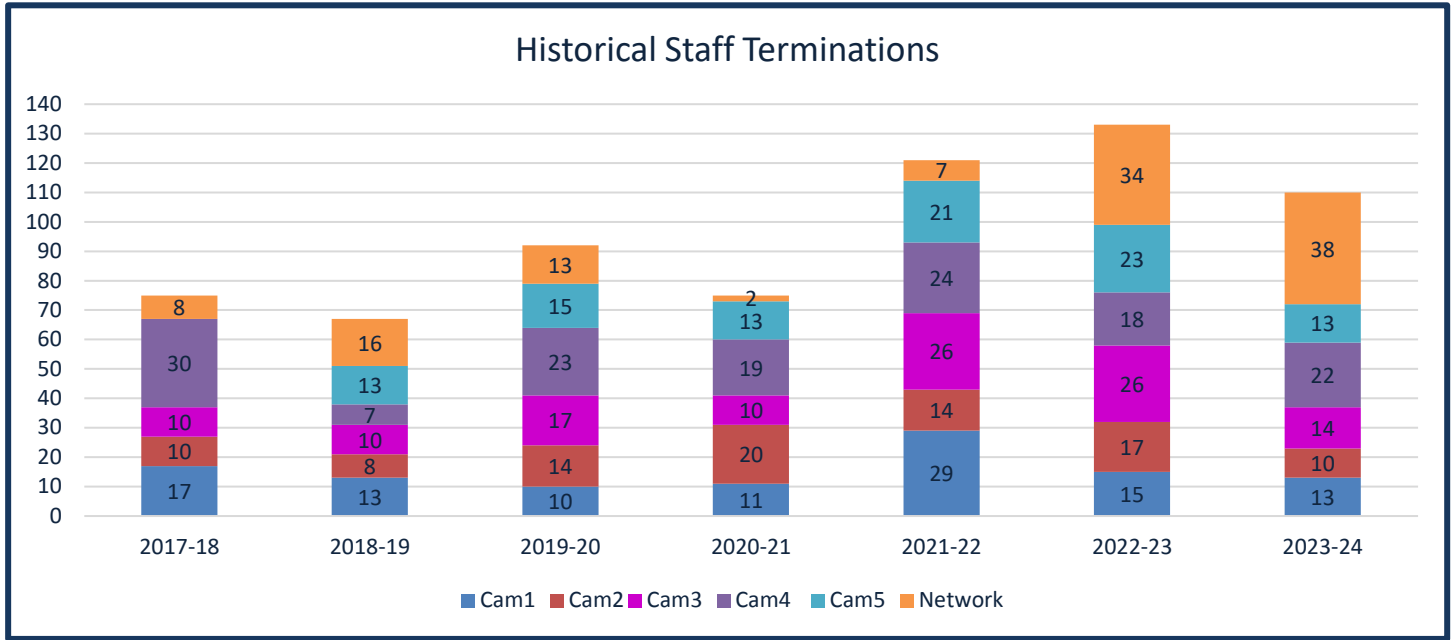
Annual Reporting – for 2024-2025

	Status	Notes
Fall PEIMS		Upcoming: November 2024
Staff Data Prepared		
Staff Data Reviewed		
Staff Data Submitted		
Fingerprinting Cert & Statement of Compliance		Upcoming: November 2024
Internal Audit		
Submitted to TEA		
Fall Class Roster Data Reviewed & Updated		
ACA Data		Upcoming: January – March 2025
Information Prepared		
Forms Distributed to Employees		
Filed with IRS		
Summer PEIMS		Upcoming: July 2025
Staff Data Prepared		
Staff Data Reviewed		
Staff Data Submitted		

Ongoing Efforts & Status Updates

	Notes
Miscellaneous Updates	Ongoing support from CSS HR to xxx Administration related to personnel issues and HR complexities.
Regulatory Updates	FLSA threshold increases occur July 1 and January 1. Ensure compensation and employee classification compliance.

Historical Data



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
 Cindy Sabalier, HR Specialist



2024-25 PEIMS/Student Data Due Dates

Due Date	PEIMS Submissions	Notes
12/12/2024	Fall Submission	
1/16/2025	Fall Re-Submission	
1/23/2025	Mid-Year Submission	
2/13/2025	Mid-Year Re-Submission	
6/20/2025	Summer Submission	
7/17/2025	Summer Re-Submission	
8/28/2025	Extended Year Submission	
9/18/2025	Extended Year Re-Submission	

Due Date	Core Collections	Notes
10/25/2024	Charter School Waitlist	In Progress
12/13/2024	RF Tracker - Fatal Free File	
1/30/2025	ECDS - KG	
2/20/2025	SPPI-14	
3/27/2025	Class Roster - Winter	
6/26/2025	ECDS - PK	
6/26/2025	Special Ed Language Acquisition (SELA)	
7/17/2025	RF Tracker Submission	
7/31/2025	Child Find Submission	

FSP Deadlines	Notes
Cycle 1 - Due to TEA on 9/23/2024	Completed
Cycle 2 - Due to TEA on 11/10/2024	
Cycle 3 - Due to TEA on 1/7/2025	
Cycle 4 - Due to TEA on 3/3/2025	
Cycle 5 - Due to TEA on 4/21/2025	
Cycle 6 - Due to TEA on 6/1/2025	

Other	Notes
Unique ID assignment file processed	Completed
Unique ID enrollment tracking file processed	Completed
Campus ID of Residence Audit	
Calendar and Instructional Minute Audit	Completed
School Start Window Audit (Leavers)	
Membership Roster Reconciliation - Cycle 1	Must be completed by 9/13/2024- Completed
Membership Roster Reconciliation - Cycle 4	Must be completed by 2/21/2025

IMPORTANT DATES

9/27/2024 - Charter School Waitlist snapshot date – Last Friday in September

9/27/2024 - Close of school start window – Last Friday in September

10/25/2024 - PEIMS Fall Snapshot – Last Friday in October

2/28/2025 - Class Roster Winter snapshot date – Last Friday in February