

**SALVAGING TEENS AT RISK, INC.
dba TEXAS EDUCATION CENTERS**

**ANNUAL FINANCIAL AND
COMPLIANCE REPORTS**

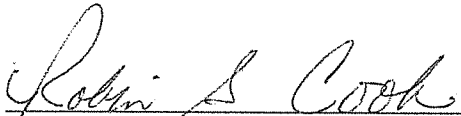
FOR THE YEAR ENDED AUGUST 31, 2013

SALVAGING TEENS AT RISK, INC.
dba TEXAS EDUCATION CENTERS
COUNTY-DISTRICT NO. 061802
FEDERAL EMPLOYER IDENTIFICATION NUMBER: 75-2727881

ANNUAL FINANCIAL AND COMPLIANCE REPORT
FOR THE YEAR ENDED AUGUST 31, 2013

CERTIFICATE OF BOARD OF DIRECTORS

We, the undersigned, certify that the attached Annual Financial and Compliance Report of Salvaging Teens at Risk, Inc. was reviewed and (check one) approved disapproved for the year ended August 31, 2013, at a meeting of the governing body of said charter holder on the 27th day of January, 2014.



Signature of Board Secretary

*Board President Resigned
No acting president on 1/27/14.*

Signature of Board President

NOTE: If the governing body of the charter school does not approve the independent auditors' report, it must forward a written statement discussing the reason(s) for not approving the report.

**SALVAGING TEENS AT RISK, INC.
dba TEXAS EDUCATION CENTERS**

**ANNUAL FINANCIAL AND COMPLIANCE REPORT
FOR THE YEAR ENDED AUGUST 31, 2013**

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**GENERAL-PURPOSE
FINANCIAL STATEMENTS**

GREGORY S. DELK



CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT

Unmodified Opinion on Financial Statements

Board of Directors
Salvaging Teens at Risk, Inc.
dba Texas Education Centers
Little Elm, Texas

Members of the Board of Directors:

Report on the Financial Statements

I have audited the accompanying financial statements of Salvaging Teens at Risk, Inc. dba Texas Education Centers listed in the table of contents as of and for the year ended August 31, 2013 and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of the accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Salvaging Teens at Risk, Inc. dba Texas Education Centers as of August 31, 2013, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

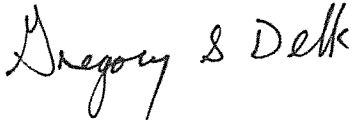
Other Matters

My audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare

the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated January 20, 2014 on my consideration of Salvaging Teens at Risk, Inc. dba Texas Education Centers' internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide and opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Salvaging Teens at Risk, Inc. dba Texas Education Centers' internal control over financial reporting and compliance.



Gregory S. Delk, CPA
January 20, 2014

**SALVAGING TEENS AT RISK, INC.
dba TEXAS EDUCATION CENTERS**

Exhibit A-1

**Statement of Financial Position
August 31, 2013**

ASSETS

Current Assets

Cash in Banks and On Hand	\$ 1,609,711.40
Due from State	87,772.24
Due from Federal Government	86,764.10
Interfund Receivables	80,733.81
Other Receivables	1,908.51
Deferred Expenses	32,000.00
Capitalized Debt Issuance Costs	5,359.21
Total Current Assets	1,904,249.27

Property and Equipment

Land	2,053,027.13
Building and Improvements	8,569,004.57
Vehicles	371,758.09
Furniture and Equipment	199,509.45
Library Books and Media	44,040.00
Accumulated Depreciation	(897,308.34)
Total Property and Equipment	10,340,030.90

Other Assets

Other Assets	25,850.00
Total Other Assets	25,850.00

TOTAL ASSETS	\$ 12,270,130.17
--------------	------------------

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	\$ 194,853.47
Current Portion of Long-Term Debt	51,163.01
Payroll and Other Withholdings Payable	862.82
Interfund Payables	80,733.81
Total Current Liabilities	327,613.11

Long-Term Liabilities

Notes Payable Less Current Portion	2,049,968.54
Total Long-Term Liabilities	2,049,968.54

Net Assets

Unrestricted Net Assets (Deficiency)	29,413.98
Temporarily Restricted Net Assets (Deficiency)	9,863,134.54
Total Net Assets	9,892,548.52

TOTAL LIABILITIES AND NET ASSETS	\$ 12,270,130.17
----------------------------------	------------------

The accompanying notes are an integral part of these financial statements.

**SALVAGING TEENS AT RISK, INC.
dba TEXAS EDUCATION CENTERS**

Exhibit A-2

**Statement of Activities
For the Year Ended August 31, 2013**

	Unrestricted	Temporarily Restricted	Totals
<u>REVENUE AND OTHER SUPPORT</u>			
Local Support--			
Earnings from Temporary Investments	\$	\$ 6,525.27	\$ 6,525.27
Insurance Recovery		100.29	100.29
Other Revenues		211,910.95	211,910.95
Food Service Activity		35,641.12	35,641.12
Athletic Activities		20.00	20.00
Student Activity Income		18,941.81	18,941.81
Total Local Support	0.00	273,139.44	273,139.44
State Program Revenues--			
Foundation School Program-Per Capita		253,435.00	253,435.00
Foundation School Program		4,683,546.00	4,683,546.00
School Breakfast Program Matching		1,154.89	1,154.89
Student Success Initiative		2,970.50	2,970.50
State Textbook Fund		11,859.76	11,859.76
Total State Program Revenues	0.00	4,952,966.15	4,952,966.15
Federal Program Revenues--			
GAPS Education Funds		6,560.00	6,560.00
School Breakfast Program		32,152.42	32,152.42
National School Lunch Program		130,518.30	130,518.30
Title I, Part A		1,013.32	1,013.32
IDEA-Part B Formula		111,718.00	111,718.00
Title II, Part A		18,070.00	18,070.00
Total Federal Program Revenues	0.00	300,032.04	300,032.04
Net Assets Released from Restrictions	5,731,481.57	(5,731,481.57)	0.00
Total Revenue and Other Support	5,731,481.57	(205,343.94)	5,526,137.63
<u>EXPENSES</u>			
Program Services:			
Instructional and Instructional Related Services	3,290,899.52	----	3,290,899.52
Instructional and School Leadership	448,448.48	----	448,448.48
Support Services:			
Administrative Support Services	718,385.40	----	718,385.40
Support Services-Non-Student Based	791,106.23	----	791,106.23
Support Services-Student (Pupil)	445,242.07	----	445,242.07
Debt Service	37,399.87	----	37,399.87
Total Expenses	5,731,481.57	0.00	5,731,481.57
Change in Net Assets	0.00	(205,343.94)	(205,343.94)
Net Assets (Deficiency), Beginning of Year	29,413.98	10,068,478.48	10,097,892.46
Net Assets (Deficiency), End of Year	\$ 29,413.98	\$ 9,863,134.54	\$ 9,892,548.52

The accompanying notes are an integral part of these financial statements.

**SALVAGING TEENS AT RISK, INC.
dba TEXAS EDUCATION CENTERS**

Exhibit A-3

**Statement of Cash Flows
For the Year Ended August 31, 2013**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Government Contracts/Grants	\$	5,511,278.51
Cash Received from Local Sources		273,139.44
Cash Paid to Suppliers for Goods and Services		(2,231,459.93)
Cash Paid to Employees for Services		(3,025,212.51)
Cash Paid for Income Taxes		0.00
Cash Paid for Interest Expense		(37,399.87)
Net Cash Provided By Operating Activities		490,345.64

CASH FLOWS FROM INVESTING ACTIVITIES

Sale of Investments		600,700.45
Purchase of Property and Equipment		(6,792,502.41)
Net Cash Used By Investing Activities		(6,191,801.96)

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from New Debt		2,130,000.00
Payments on Debt		(28,868.45)
Net Cash Provided By Financing Activities		2,101,131.55

Net Decrease in Cash		(3,600,324.77)
Cash at Beginning of Year		5,210,036.17
Cash at End of Year	\$	1,609,711.40

**RECONCILIATION OF CHANGE IN NET ASSETS TO
NET CASH PROVIDED BY OPERATING ACTIVITIES**

Change in Net Assets		\$ (205,343.94)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided By Operating Activities:		
Depreciation		191,057.67
Loss on Disposition of Assets		213,929.85
(Increase) Decrease in Operating Assets--		
Due from State/Federal Governments		258,280.32
Other Receivables		(1,820.66)
Increase (Decrease) in Operating Liabilities--		
Accounts Payable		88,954.80
Payroll and Other Withholdings Payable		(54,712.40)
Net Adjustments		695,689.58
Net Cash Provided By Operating Activities	\$	490,345.64

The accompanying notes are an integral part of these financial statements.

**NOTES TO
FINANCIAL STATEMENTS**

SALVAGING TEENS AT RISK, INC.
dba Texas Education Centers

Notes To Financial Statements
For the Year Ended August 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Nature of Activities –

Salvaging Teens at Risk, Inc. dba Texas Education Centers provides an alternative learning environment for students. The School operates under an open enrollment charter granted by the State of Texas Board of Education. This charter was issued for a period of five years starting December 11, 2000 and is subject to review and renewal periodically. The school is currently operating under a charter renewal until July 31, 2015. The School is part of the public school system of the State of Texas and is therefore entitled to distribution from the State's available school fund. The School does not have the authority to impose ad valorem taxes or to charge tuition. The organization does business as Texas Education Centers and there is not currently any additional financial activity outside of the charter school.

The School was incorporated in 1997 and has been recognized as an organization exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

B. Accounting Policies –

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America. The Financial Accounting Standards Board is the accepted standard setting body for establishing not-for-profit accounting and financial reporting principles. The accounting system is organized under the *Special Supplement to Financial Accounting and Reporting – Nonprofit Charter School Chart of Accounts*, a module of the Texas Education Agency Financial Accountability Resource Guide. The significant accounting policies are as follows:

To insure observance of limitations and restrictions placed on the use of resources available to the School, the accounts are maintained in accordance with the principles of fund accounting during the year. Resources for various purposes are classified into funds according to their nature and purposes. Separate accounts are maintained for each fund; however, the accompanying statements of financial position and of activities focus on the organization as a whole and reports the amounts of its total assets, liabilities, net assets and changes in net assets in accordance with Financial Accounting Standards Board Statement No. 117.

The statement of financial position reports the amounts of each of three classes of net assets: temporarily restricted, unrestricted net assets and permanently restricted (currently zero).

- ❖ Temporarily restricted net assets result from contributions and other inflows of assets that are limited by donor imposed stipulations that can be fulfilled and removed by actions of the School pursuant to those stipulations. When a donor restriction expires, that is, when a stipulated purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.
- ❖ Unrestricted net assets are the remaining part of the School's net assets that is neither permanently restricted nor temporarily restricted by donor imposed stipulations. Property and equipment are included in unrestricted net assets.
- ❖ Permanently restricted net assets result from contributions and other inflows of assets that are required to be maintained in perpetuity with only the income to be used for the School's activities due to donor-imposed restrictions.

SALVAGING TEENS AT RISK, INC.
dba Texas Education Centers

Notes To Financial Statements
For the Year Ended August 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Cash and Cash Equivalents –

For purposes of the statement of cash flows, cash and cash equivalents are comprised of cash on hand and in banks and includes highly liquid investments with an original maturity of three months or less.

D. Fixed Assets and Depreciation –

All assets acquired with a value of \$5,000.00 or greater and an estimated useful life of three years or more are recorded as fixed assets and are valued at cost or estimated cost. Donated assets are reported at the fair market value at the time of acquisition. Depreciation of building improvements and equipment is provided over the estimated useful lives of the assets on a straight line basis. Expenditures for additions, major renewals and betterments are capitalized, and maintenance and repairs are charged to expense as incurred. Donations of assets are recorded as direct additions to net assets at fair value at the date of donation, which is then treated as cost.

E. Revenues –

Revenues from the State of Texas available school fund are earned based on reported attendance.

Contributions received are recognized as revenue in the period received and are reported as either restricted or unrestricted support, in accordance with Statement of Financial Accounting Standards (SFAS) No. 116, *Accounting for Contributions Received and Contributions Made*.

- ❖ Contributions with donor imposed restrictions are reported as restricted support. Restricted support increases temporarily restricted net assets.
- ❖ Contributions without donor imposed restrictions are reported as unrestricted support. Unrestricted support increases unrestricted net assets.

Government grant contracts that are entered into by the School are recognized as revenue when services are rendered or when expenses in connection with those services are incurred.

F. Donated Goods and Services –

Donated goods and services that can be measured and meet certain other requirements are recorded in the financial statements as in kind contributions and expenses of a like amount.

G. Personal Leave –

All employees earn five days of paid personal leave per year. However, unused balances do not accumulate; therefore, there is no liability accrued on the financial statements.

H. Estimates –

In preparation of the financial statements and in conformity with generally accepted accounting principles, management's estimated useful lives of asset classes were used in the calculation of depreciation.

SALVAGING TEENS AT RISK, INC.
dba Texas Education Centers

Notes To Financial Statements
For the Year Ended August 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Functional Allocation of Expenses –

The expense of the various programs and other activities has been presented on a functional basis in the statement of activities. Accordingly, certain expenses and supporting service costs have been allocated among the various programs.

2. BUILDING IMPROVEMENTS AND EQUIPMENT

An analysis of building improvements and equipment at August 31, 2013, is presented as follows:

Asset	Cost	Accumulated Depreciation	Net	Straight Line Depr. Rate
Land	\$ 2,053,027.13	-0-	2,053,027.13	
Building and Improvements	8,569,004.57	483,909.46	8,085,095.11	2.5%
Vehicles	371,758.09	246,875.59	124,882.50	20.00%
Furniture & Equipment	199,509.45	122,483.29	77,026.16	14.29%
Library Books and Media	44,040.00	44,040.00	-0-	20.00%
Total	\$ 11,237,339.24	897,308.34	10,340,030.90	

Depreciation expense for the year ended August 31, 2013 was \$191,057.67.

3. HEALTH CARE COVERAGE

Employees of the School are covered by a group insurance plan. The School pays \$500.00 towards the employee's premium and the employee pays the balance due plus premiums for dependent coverage through payroll deductions. All premiums were paid to licensed insurers.

4. DUE FROM STATE

At August 31, 2013, the Organization was due \$54,121.00 in State Foundation Program funds, \$16,885.00 in Title II, Part A funds, \$4,906.48 in Breakfast/Lunch Program funds, and \$11,859.76 in State Textbook funds that it had not yet received. These amounts will be received from the Texas Education Agency during the 2013-2014 school year.

5. DUE FROM FEDERAL GOVERNMENT

At August 31, 2013, the Organization was due \$86,764.10 in IDEA-B Funds. This amount will be received from the Federal Government during the 2013-2014 school year.

SALVAGING TEENS AT RISK, INC.
dba Texas Education Centers

Notes To Financial Statements
For the Year Ended August 31, 2013

6. PENSION PLAN

Plan Description

The School contributes to the Teacher Retirement System of Texas (the "System"), a public employee retirement system. It is a cost-sharing, multiple-employer defined benefit pension plan with one exception: all risks and costs are not shared by the School, but are the liability of the State of Texas. The System provides service retirement and disability benefits, and death benefits to plan members and beneficiaries. The System operates primarily under the provisions of the Texas Constitution and Texas Government Code, Title 8, Subtitle C. The Texas legislature has the authority to establish or amend benefit provisions. The System issues a publicly available financial report that includes financial statements and required supplementary information for the School. That report may be obtained by writing the Teacher Retirement System of Texas, 1000 Red River Street, Austin, TX 78701-2698 or by calling (800) 877-0123.

Funding Policy

Under provisions of State law, plan members are required to contribute 6.4% of their annual covered salary and the State of Texas contributes an amount equal to 6.0% of the School's covered payroll. The School's employees' contributions to the System for the year ending August 31, 2013 were \$180,840.36 and were equal to the required contributions. The State of Texas' contributions should approximate \$169,500.00.

Additional Plan

Employees of the charter holder are also covered under Medicare. Under provisions of federal law, covered Employees contribute 1.45% of their annual covered salary and the charter holder matches that amount.

7. CASH DEPOSIT RISK

At August 31, 2013 and throughout the school year, the School's cash in bank accounts was not entirely covered by Federal Deposit Insurance Corporation (FDIC) insurance but has been fully covered all year by pledged collateral held by the School's agent bank valued in excess of \$4,229,000.00

8. LONG-TERM DEBT

At August 31, 2013 the Schools long-term debt consisted of the following:

The Organization obtained a construction loan with Independent Bank to purchase land and construct a school and administration facilities at 4601 North I-35, Denton, TX. The loan was for \$1,380,000.00 at an interest rate of prime, but not lower than 3.25% with monthly payments of \$7,859.76 and a balloon payoff January 18th 2016 of approximately \$1,232,445.06.

The Organization obtained a loan of \$750,000.00 to purchase the land and building at 11100 US Hwy 377, Pilot Point, TX for office and classrooms. The resulting loan is payable as interest only at 6%; \$3,750 monthly. There is a balloon payoff of the \$750,000.00 June 2015.

Total Long-Term Debt	\$2,101,131.55
Less Current Portion	<u>51,163.01</u>
Long-Term Portion	<u>\$2,049,968.54</u>

SALVAGING TEENS AT RISK, INC.
dba Texas Education Centers

Notes To Financial Statements
For the Year Ended August 31, 2013

8. LONG-TERM DEBT(continued)

Future maturities of long-term debt for years ending August 31 are as follows:

August 31,	Principal	Interest	Total
2014	51,163.01	88,154.11	139,317.12
2015	802,850.78	78,966.34	881,817.12
2016	1,247,117.76	16,766.34	1,263,884.10
Totals	2,101,131.55	183,886.79	2,285,018.34

9. COMMITMENTS AND CONTINGENCIES

The School receives funds through state and federal programs which are governed by various rules and regulations of the grantor. Expenses charged to the grant program are subject to audit and adjustment by the grantor agency. In the opinion of management, aside from the temporary restrictions on net assets as explained below, there are no contingent liabilities relating to compliance with rules and regulations governing the grants; therefore, no provision has been made in the accompanying financial statements for such contingencies.

10. ECONOMIC DEPENDENCY

During the year the School received the majority of its revenues from the Texas Education Agency through a Charter Agreement and through federal grants available to charter schools. The loss of this Charter Agreement would have a material effect on the ability of the School to continue to provide the current level of services to its students.

11. TEMPORARILY RESTRICTED NET ASSETS

At August 31, 2013 the School had temporarily restricted net assets of \$9,863,134.54 that consisted of the following:

Local Revenues	\$ 73,884.67
State Foundation Program	9,401,206.85
State Technology Allotment	36,018.89
State High School Allotment	208,998.13
Federal IDEA-B Program	86,004.10
Federal Title II, Part A Program	12,767.60
Federal Public Charter School Grant	30,235.46
Federal ARRA IDEA-B Program	7,458.84
Federal GAPS Education Program	6,560.00
	<u>\$ 9,863,134.54</u>

**SPECIFIC-PURPOSE
FINANCIAL STATEMENTS**

**SALVAGING TEENS AT RISK, INC.
dba TEXAS EDUCATION CENTERS**

Exhibit B-1

**Statement of Financial Position
August 31, 2013**

ASSETS

Current Assets

Cash in Banks and On Hand	\$ 1,609,711.40
Due from State	87,772.24
Due from Federal Government	86,764.10
Interfund Receivables	80,733.81
Other Receivables	1,908.51
Deferred Expenses	32,000.00
Capitalized Debt Issuance Costs	5,359.21
Total Current Assets	1,904,249.27

Property and Equipment

Land	2,053,027.13
Building and Improvements	8,569,004.57
Vehicles	371,758.09
Furniture and Equipment	199,509.45
Library Books and Media	44,040.00
Accumulated Depreciation	(897,308.34)
Total Property and Equipment	10,340,030.90

Other Assets

Other Assets	25,850.00
Total Other Assets	25,850.00

TOTAL ASSETS	\$ 12,270,130.17
--------------	------------------

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	\$ 194,853.47
Current Portion of Long-Term Debt	51,163.01
Payroll and Other Withholdings Payable	862.82
Interfund Payables	80,733.81
Total Current Liabilities	327,613.11

Long-Term Liabilities

Notes Payable Less Current Portion	2,049,968.54
Total Long-Term Liabilities	2,049,968.54

Net Assets

Unrestricted Net Assets (Deficiency)	29,413.98
Temporarily Restricted Net Assets (Deficiency)	9,863,134.54
Total Net Assets	9,892,548.52

TOTAL LIABILITIES AND NET ASSETS	\$ 12,270,130.17
----------------------------------	------------------

The accompanying notes are an integral part of these financial statements.

**SALVAGING TEENS AT RISK, INC.
dba TEXAS EDUCATION CENTERS**

Exhibit B-2

**Statement of Activities
For the Year Ended August 31, 2013**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>
<u>REVENUE AND OTHER SUPPORT</u>			
Local Support--			
5742 Earnings from Temporary Investments	\$	\$ 6,525.27	\$ 6,525.27
5745 Insurance Recovery		100.29	100.29
5749 Other Revenues		211,910.95	211,910.95
5751 Food Service Activity		35,641.12	35,641.12
5752 Athletic Activities		20.00	20.00
5759 Student Activity Income		18,941.81	18,941.81
Total Local Support	<u>0.00</u>	<u>273,139.44</u>	<u>273,139.44</u>
State Program Revenues--			
5811 Foundation School Program-Per Capita		253,435.00	253,435.00
5812 Foundation School Program		4,683,546.00	4,683,546.00
5829 School Breakfast Program Matching		1,154.89	1,154.89
5829 Student Success Initiative		2,970.50	2,970.50
5829 State Textbook Fund		11,859.76	11,859.76
Total State Program Revenues	<u>0.00</u>	<u>4,952,966.15</u>	<u>4,952,966.15</u>
Federal Program Revenues--			
p		6,560.00	6,560.00
5921 School Breakfast Program		32,152.42	32,152.42
5922 National School Lunch Program		130,518.30	130,518.30
5929 Title I, Part A		1,013.32	1,013.32
5929 IDEA-Part B Formula		111,718.00	111,718.00
5929 Title II, Part A		18,070.00	18,070.00
Total Federal Program Revenues	<u>0.00</u>	<u>300,032.04</u>	<u>300,032.04</u>
Net Assets Released from Restrictions	<u>5,731,481.57</u>	<u>(5,731,481.57)</u>	<u>0.00</u>
Total Revenue and Other Support	<u>5,731,481.57</u>	<u>(205,343.94)</u>	<u>5,526,137.63</u>
<u>EXPENSES</u>			
11 Instruction	3,217,401.21	----	3,217,401.21
13 Curriculum Dev. & Instructional Staff Dev.	73,498.31	----	73,498.31
21 Instructional Leadership	18,346.61	----	18,346.61
23 School Leadership	430,101.87	----	430,101.87
33 Health Services	6,516.89	----	6,516.89
34 Student (Pupil) Transportation	219,373.90	----	219,373.90
35 Food Services	199,942.11	----	199,942.11
36 Cocurricular/Extracurricular Activities	19,409.17	----	19,409.17
41 General Administration	718,385.40	----	718,385.40
51 Plant Maintenance and Operations	728,721.70	----	728,721.70
52 Security and Monitoring Services	2,760.86	----	2,760.86
53 Data Processing Services	59,623.67	----	59,623.67
71 Debt Services	37,399.87	----	37,399.87
Total Expenses	<u>5,731,481.57</u>	<u>0.00</u>	<u>5,731,481.57</u>
Change in Net Assets	0.00	(205,343.94)	(205,343.94)
Net Assets (Deficiency), Beginning of Year	<u>29,413.98</u>	<u>10,068,478.48</u>	<u>10,097,892.46</u>
Net Assets (Deficiency), End of Year	<u>\$ 29,413.98</u>	<u>\$ 9,863,134.54</u>	<u>\$ 9,892,548.52</u>

The accompanying notes are an integral part of these financial statements.

**SALVAGING TEENS AT RISK, INC.
dba TEXAS EDUCATION CENTERS**

Exhibit B-3

**Statement of Cash Flows
For the Year Ended August 31, 2013**

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Government Contracts/Grants	\$ 5,511,278.51
Cash Received from Local Sources	273,139.44
Cash Paid to Suppliers for Goods and Services	(2,231,459.93)
Cash Paid to Employees for Services	(3,025,212.51)
Cash Paid for Income Taxes	0.00
Cash Paid for Interest Expense	(37,399.87)
Net Cash Provided By Operating Activities	490,345.64
 CASH FLOWS FROM INVESTING ACTIVITIES	
Sale of Investments	600,700.45
Purchase of Property and Equipment	(6,792,502.41)
Net Cash Used By Investing Activities	(6,191,801.96)
 CASH FLOWS FROM FINANCING ACTIVITIES	
Proceeds from New Debt	2,130,000.00
Payments on Debt	(28,868.45)
Net Cash Provided By Financing Activities	2,101,131.55
Net Decrease in Cash	(3,600,324.77)
Cash at Beginning of Year	5,210,036.17
Cash at End of Year	\$ 1,609,711.40
 RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Change in Net Assets	\$ (205,343.94)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided By Operating Activities:	
Depreciation	191,057.67
Loss on Disposition of Assets	213,929.85
(Increase) Decrease in Operating Assets--	
Due from State/Federal Governments	258,280.32
Other Receivables	(1,820.66)
Increase (Decrease) in Operating Liabilities--	
Accounts Payable	88,954.80
Payroll and Other Withholdings Payable	(54,712.40)
Net Adjustments	695,689.58
Net Cash Provided By Operating Activities	\$ 490,345.64

The accompanying notes are an integral part of these financial statements.

**SUPPLEMENTARY
SCHEDULES**

**SALVAGING TEENS AT RISK, INC.
dba TEXAS EDUCATION CENTERS**

Exhibit C-1

**Schedule of Expenses
For the Year Ended August 31, 2013**

<u>EXPENSES</u>	<u>Totals</u>
6100 Payroll Costs	\$ 3,601,263.90
6200 Professional and Contracted Services	1,089,114.10
6300 Supplies and Materials	483,082.92
6400 Other Operating Costs	520,620.78
6500 Debt Service Costs	37,399.87
Total Expenses and Other Losses	\$ <u>5,731,481.57</u>

The accompanying notes are an integral part of these financial statements.

**SALVAGING TEENS AT RISK, INC.
dba TEXAS EDUCATION CENTERS**

Exhibit D-1

**Schedule of Capital Assets
August 31, 2013**

CAPITAL ASSETS	Ownership Interest			Totals
	Local	State	Federal	
1110 Cash	\$ 73,884.67	\$ 1,392,800.73	\$ 143,026.00	\$ 1,609,711.40
1510 Land		2,053,027.13		2,053,027.13
1520 Buildings and Improvements		8,569,004.57		8,569,004.57
1531 Vehicles		311,258.09	60,500.00	371,758.09
1539 Furniture and Equipment		159,963.45	39,546.00	199,509.45
1569 Library Books and Media		30,200.13	13,839.87	44,040.00
Total Capital Assets	\$ <u>73,884.67</u>	\$ <u>12,516,254.10</u>	\$ <u>256,911.87</u>	\$ <u>12,847,050.64</u>

The accompanying notes are an integral part of these financial statements.

**SALVAGING TEENS AT RISK, INC.
dba TEXAS EDUCATION CENTERS**

Exhibit E-1

**Budgetary Comparison Schedule
For the Year Ended August 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance from Final Budget
	Original	Final		
REVENUE AND OTHER SUPPORT				
Local Support--				
5742 Earnings from Temporary Investments	\$ 6,000.00	\$ 6,550.00	\$ 6,525.27	\$ (24.73)
5745 Insurance Recovery		150.00	100.29	(49.71)
5749 Other Revenues	4,000.00	241,150.00	211,910.95	(29,239.05)
5751 Food Service Activity	42,000.00	37,428.00	35,641.12	(1,786.88)
5752 Athletic Activities		50.00	20.00	(30.00)
5759 Student Activity Income	40,000.00	40,000.00	18,941.81	(21,058.19)
Total Local Support	92,000.00	325,328.00	273,139.44	(52,188.56)
State Program Revenues--				
5811 Foundation School Program-Per Capita		145,100.00	253,435.00	108,335.00
5812 Foundation School Program	4,477,955.00	4,860,609.00	4,683,546.00	(177,063.00)
5829 School Breakfast Program Matching	2,000.00	2,000.00	1,154.89	(845.11)
5829 Student Success Initiative		3,923.00	2,970.50	(952.50)
5829 State Textbook Fund		49,662.72	11,859.76	(37,802.96)
Total State Program Revenues	4,479,955.00	5,061,294.72	4,952,966.15	(108,328.57)
Federal Program Revenues--				
5919 GAPS Education Funds		6,600.00	6,560.00	(40.00)
5921 School Breakfast Program	15,000.00	32,153.00	32,152.42	(0.58)
5922 National School Lunch Program	110,000.00	130,519.00	130,518.30	(0.70)
5929 Title I, Part A	46,536.00	62,735.00	1,013.32	(61,721.68)
5929 IDEA-Part B Formula	135,000.00	111,718.00	111,718.00	0.00
5929 Title II, Part A	17,184.00	18,070.00	18,070.00	0.00
Total Federal Program Revenues	323,720.00	361,795.00	300,032.04	(61,762.96)
Total Revenue and Other Support	4,895,675.00	5,748,417.72	5,526,137.63	(222,280.09)
EXPENSES				
11 Instruction	3,395,588.00	3,337,868.68	3,217,401.21	(120,467.47)
13 Curriculum Dev. & Instructional Staff Dev.	97,000.00	79,870.00	73,498.31	(6,371.69)
21 Instructional Leadership	30,100.00	25,980.00	18,346.61	(7,633.39)
23 School Leadership	380,000.00	444,530.00	430,101.87	(14,428.13)
31 Guidance, Counseling and Evaluation Svcs.	2,000.00	0.00	0.00	0.00
33 Health Services	4,100.00	6,650.00	6,516.89	(133.11)
34 Student (Pupil) Transportation	155,000.00	222,130.00	219,373.90	(2,756.10)
35 Food Services	168,600.00	199,986.91	199,942.11	(44.80)
36 Cocurricular/Extracurricular Activities	53,500.00	44,470.00	19,409.17	(25,060.83)
41 General Administration	334,980.00	271,800.00	718,385.40	446,585.40
51 Plant Maintenance and Operations	607,000.00	717,637.77	728,721.70	11,083.93
52 Security and Monitoring Services	5,000.00	4,449.23	2,760.86	(1,688.37)
53 Data Processing Services	40,000.00	60,000.00	59,623.67	(376.33)
61 Community Services			0.00	0.00
71 Debt Service		45,500.00	37,399.87	(8,100.13)
81 Fundraising			0.00	0.00
Total Expenses	5,272,868.00	5,460,872.59	5,731,481.57	270,608.98
Change in Net Assets	(377,193.00)	287,545.13	(205,343.94)	(492,889.07)
Net Assets (Deficiency), Beginning of Year	10,097,892.46	10,097,892.46	10,097,892.46	----
Net Assets (Deficiency), End of Year	\$ 9,720,699.46	\$ 10,385,437.59	\$ 9,892,548.52	\$ (492,889.07)

The accompanying notes are an integral part of these financial statements.

**COMPLIANCE AND
INTERNAL CONTROL**

GREGORY S. DELK



CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT

Report on Internal Control over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance
With Government Auditing Standards

Board of Directors
Salvaging Teens at Risk, Inc.
dba Texas Education Centers
Little Elm, Texas

Members of the Board of Directors:

I have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Salvaging Teens at Risk, Inc. dba Texas Education Centers as of and for the year ended August 31, 2013, and the related notes to the financial statements, and have issued my report thereon dated January 20, 2014.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Salvaging Teens at Risk, Inc. dba Texas Education Centers' internal control over financial reporting (internal control) to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Salvaging Teens at Risk, Inc. dba Texas Education Centers' internal control. Accordingly, I do not express an opinion on the effectiveness of Salvaging Teens at Risk, Inc. dba Texas Education Centers' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

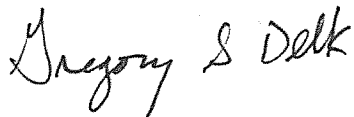
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Salvaging Teens at Risk, Inc. dba Texas Education Centers' financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an

audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Gregory S. Delk". The signature is written in a cursive style with a large initial "G".

Gregory S. Delk, CPA
January 20, 2014

**SALVAGING TEENS AT RISK, INC.
dba TEXAS EDUCATION CENTERS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended August 31, 2013**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Exhibit F-1

FINANCIAL STATEMENTS

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? _____ Yes X No

Significant deficiencies identified that are not considered to be material weaknesses? _____ Yes X No

Noncompliance material to financial statements noted? _____ Yes X No

FEDERAL AWARDS

Internal control over major programs:

Material weaknesses identified? _____ Yes X No

Significant deficiencies identified that are not considered to be material weaknesses? _____ Yes X No

Type of auditor’s report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? _____ Yes X No

Identification of major programs: None

CFDA 84.410 Education Jobs Fund

Dollar threshold used to distinguish between type A and type B programs: N/A

Auditee qualified as low-risk auditee? _____ Yes X No

SECTION II – FINANCIAL STATEMENT FINDINGS

None Identified

SECTION III – STATE AND FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None Identified

**SALVAGING TEENS AT RISK, INC.
dba TEXAS EDUCATION CENTERS**

**STATUS OF PRIOR AUDIT FINDINGS
For the Year Ended August 31, 2013**

No prior audit findings

**SALVAGING TEENS AT RISK, INC.
dba TEXAS EDUCATION CENTERS**

**CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED AUGUST 31, 2013**

Exhibit G-1

No Corrective Action Plan Necessary

Texas Education Centers

District #061802

0228:5054

**Enrollment Totals By Date and Campus
2013-2014 School Year - Term 2**

Date	002	003	004	005	Totals
1/21/2014	147	203	126	180	656
1/22/2014	147	203	125	181	656
1/23/2014	147	203	125	182	657
1/24/2014	146	203	125	182	656
1/27/2014	146	203	125	182	656
1/28/2014	146	203	125	181	655
1/29/2014	146	203	125	181	655
1/30/2014	146	203	125	180	654
1/31/2014	146	203	125	179	653
2/3/2014	146	205	125	0	476
2/4/2014	145	205	125	178	653
2/5/2014	145	205	125	178	653
2/6/2014	145	205	125	178	653
2/7/2014	0	205	125	179	509
2/10/2014	145	204	121	177	647
2/12/2014	147	204	121	179	651
2/13/2014	147	204	121	179	651
2/14/2014	147	204	121	179	651
2/18/2014	151	204	121	178	654
2/19/2014	151	204	121	178	654
2/20/2014	151	204	121	178	654
2/21/2014	151	204	121	178	654
2/24/2014	151	204	121	178	654
2/25/2014	151	204	121	178	654
2/26/2014	151	204	121	178	654
2/27/2014	151	204	121	178	654
2/28/2014	151	204	121	178	654
3/3/2014	151	204	121	178	654
3/4/2014	151	204	121	178	654
3/5/2014	151	204	121	178	654
3/6/2014	151	204	121	178	654
3/7/2014	151	204	121	178	654
3/17/2014	151	204	121	178	654
3/18/2014	151	204	121	178	654
3/19/2014	151	204	121	178	654

NOTICE: This report may contain information that is privileged, confidential and/or exempt from disclosure under applicable law.

Banking Account Reconciliation

Parameters:

Effective Date: 1/31/2014
 Banking Account: Independent Bank
 Include Detail: Yes

	Statement Amounts	Bank Reconciliation	+ Outstanding	=	Expected Ledger	- Actual Ledger	= Difference
Starting Balance	\$ 945,409.35	\$ 945,409.35	\$ 0.00		\$ 945,409.35	\$ 702,488.75	\$ 242,920.60
Deposits/Debits	\$ 495,753.34	\$ 495,753.34	\$ 0.00		\$ 495,753.34	\$ 496,678.88	-\$ 925.54
Withdrawals/Credits	-\$ 637,940.09	-\$ 637,940.09	-\$ 43,113.50		-\$ 681,053.59	-\$ 439,058.53	-\$ 241,995.06
Ending Balance	<u>\$ 803,222.60</u>	<u>\$ 803,222.60</u>	<u>-\$ 43,113.50</u>		<u>\$ 760,109.10</u>	<u>\$ 760,109.10</u>	<u>\$ 0.00</u>

? Help

TEA Payment Report

Enter Selection options then click Show Payments button

County District: 061802 CFDA Number: Select a Fiscal Year:

Vendor ID: 1752727881 School Year: 2013-2014 OR Select a Payment Date Range: To:

Enter up to 4 FAR FUND Codes to include on report:

(Leave blank to include all FAR Codes.)

SALVAGING TEENS AT RISK INC

Payment Report 1 - 21 of 21 Payment Records

Payments	Contact										
	Title	NOGA ID / Project ID	FAR Fund	FAR Rev	CFDA	Federal Award Number	TEA Fund Source	Payment Amount	Payment Date	Doc Num	Doc Line Num
1	FSP-FOUNDATION FORMULA/STTLUP	10011401	199	5812			100114	460,451.000	02/25/2014	O1868460	1
2	FSP-AVAIL SCHL FD-PER CAPITA	20011401	199	5811			200114	14,050.000	02/25/2014	O1868460	2
3	FSP-FOUNDATION FORMULA/STTLUP	10011401	199	5812			100114	1,828.000	02/21/2014	91870901	1
4	NATIONAL SCHOOL LUNCH PRG-NSLP	71301401	240	5922	10.555	2014IN109946	713014	379.920	02/05/2014	91866041	1
5	NATIONAL SCHOOL LUNCH PRG-NSLP	71301401	240	5922	10.555	2014IN109946	713014	267.420	02/05/2014	91866042	1
6	SCHOOL BREAKFAST PROGRAM (SBP)	71401401	240	5921	10.553	2014IN109946	714014	2,284.140	01/29/2014	91864717	1
7	NATIONAL SCHOOL LUNCH PRG-NSLP	71301401	240	5922	10.555	2014IN109946	713014	8,695.210	01/29/2014	91864717	2
8	FSP-FOUNDATION FORMULA/STTLUP	10011401	199	5812			100114	445,577.000	01/24/2014	O1860781	1
9	FSP-AVAIL SCHL FD-PER CAPITA	20011401	199	5811			200114	14,050.000	01/24/2014	O1860781	2
10	SCHOOL BREAKFAST PROGRAM (SBP)	71401401	240	5921	10.553	2014IN109946	714014	3,595.800	01/09/2014	91859162	1
11	NATIONAL SCHOOL LUNCH PRG-NSLP	71301401	240	5922	10.555	2014IN109946	713014	11,304.950	01/08/2014	91859162	2
12	FSP-FOUNDATION FORMULA/STTLUP	10011401	199	5812			100114	448,665.000	12/24/2013	O1854592	1
13	FSP-AVAIL SCHL FD-PER CAPITA	20011401	199	5811			200114	16,462.000	12/24/2013	O1854592	2
14	FSP-FOUNDATION FORMULA/STTLUP	10011401	199	5812			100114	459,140.000	11/25/2013	O1846395	1
15	SCHOOL BREAKFAST PROGRAM (SBP)	71401401	240	5921	10.553	2014IN109946	714014	5,515.600	11/13/2013	91846009	1
16	NATIONAL SCHOOL LUNCH PRG-NSLP	71301401	240	5922	10.555	2014IN109946	713014	16,000.600	11/13/2013	91846009	2
17	FSP-FOUNDATION FORMULA/STTLUP	10011401	199	5812			100114	404,195.000	10/25/2013	O1836662	1
18	FSP-FOUNDATION FORMULA/STTLUP	10011401	199	5812			100114	54,121.000	09/27/2013	91829557	1
19	FSP-FOUNDATION FORMULA/STTLUP	10011401	199	5812			100114	402,281.000	09/25/2013	O1823356	1
20	TEXTBOOK & KINDERGARTEN MTRLS	25001401	410	5829			250014	828.920	09/09/2013	91820981	1
21	TEXTBOOK & KINDERGARTEN MTRLS	25001401	410	5829			250014	778.640	09/09/2013	91821254	1

Zimbra

lilli.farley@texaseducationcenters.com

Re: Little Elm Update**From :** John Gage <JGage@ibt.com>

Tue, Mar 04, 2014 05:09 PM

Subject : Re: Little Elm Update

1 attachment

To : lisa stanley
<lisa.stanley@texaseducationcenters.com>**Cc :** 'Lilli Farley'
<lilli.farley@texaseducationcenters.com>,
Bob McKnight <bmcknight@ibt.com>

Dr. Stanley,

I do not have an answer from committee as they have asked for additional information. I cannot commit to you that we will be able to make the loan at this time, but if we can get satisfactory answers on the three items below, I think there is a good chance we can close the loan with the Lewisville property pledged as well.

They have requested that we compare the 2013/2014 budget to the interim financials and make sure we can verify that the school is on target to meet the budgeted numbers for 2013/2014 given the shortfall last year. 1. Can you please verify that the attached budget for 2013/2014 is for 10 months only ending 7/31/2014 showing a budget surplus of \$1,128,748? 2. Can you confirm that the school is on track to meet that budgeted surplus? 3. If you add back the capital items of \$947,203 to the interim net income, that leaves a surplus of \$158,149 for the first 5 months of the 10 month period. That would mean that the surplus for the remaining 5 months would need to be \$970,598 to meet the budget. 4. We need to be able to show how the school is going to achieve those numbers. I know the school can draw down their federal funds at any time so that is part of the gap, but any information you can provide regarding this question is needed. 5. If you can re-send the interim financials and have it include last years numbers for the same period that would be ideal.

I am going to speak with the CPA first thing in the morning to verify the capital improvements of \$947k will be capitalized during the audit. I am also going to call Karen Case first thing in the morning to address their other questions regarding the ratings since Ms. Ziolkowski is unavailable for a call.

Those are the items they requested additional information/clarification on. I will


report back to you in the morning after talking with the CPA and Ms. Case. Please send me any information on the school's ability to meet it's budget as soon as possible.

Thank you,

John Gage
Commercial Lending Officer
NMLS # 987686
900 North Preston
Prosper, TX 75078
mailto:JGage@ibt.com
972.548.3400 phone
972.548.3440 fax

ibt.com

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2 MB

Revenues Budget
Custom

09/01/2012 - 02/28/2013

Fund: 240 420

District Filter: Texas Education Centers
County/District: 061802

Account	Description	Est Revenue	Date Range Totals	Year-to-Date Totals	Uncollected	% Used
Fund: 240 (National School Breakfast and Lunch Program)						
<i>Function: 00 (No Function)</i>						
240-00-5751.00-000-3-00-0-00	Breakfast and Lunch Program - Cafeteria Receipts	\$37,428.00	\$22,352.73	\$35,641.12	\$1,786.88	95.23 %
240-00-5829.00-000-3-00-0-00	Breakfast and Lunch Program - State Rev Distrib by TEA	\$2,000.00	\$0.00	\$1,154.89	\$845.11	57.74 %
240-00-5921.00-000-3-00-0-00	Breakfast and Lunch Program - School Breakfast Program	\$32,153.00	\$13,886.95	\$32,152.42	\$0.58	100.00 %
240-00-5922.00-000-3-00-0-00	Breakfast and Lunch Program - School Lunch Prog	\$130,519.00	\$57,974.95	\$130,518.30	\$0.70	100.00 %
Totals for Function: 00 (No Function)		\$202,100.00	\$94,214.63	\$199,466.73	\$2,633.27	98.70%
Totals for Fund: 240 (National School Breakfast and Lunch Program)						
Fund: 420 (Charter)						
<i>Function: 00 (No Function)</i>						
420-00-5742.00-000-3-00-0-00	Interest	\$6,550.00	\$2,820.24	\$6,525.27	\$24.73	99.62 %
420-00-5743.00-000-3-00-0-00	Rent	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-00-5745.00-000-3-00-0-00	Charter - Insurance Recovery	\$150.00	\$100.29	\$100.29	\$49.71	66.86 %
420-00-5749.00-000-3-00-0-00	Other Revenues from Local Sources	\$233,100.00	\$229,222.50	\$205,571.87	\$27,528.13	88.19 %
420-00-5749.00-002-3-00-0-00	LE Summer School	\$1,000.00	\$25.00	\$588.00	\$412.00	58.80 %
420-00-5749.00-003-3-00-0-00	Lewisville Summer School Tuition	\$1,500.00	\$0.00	\$250.00	\$1,250.00	16.67 %
420-00-5749.00-004-3-00-0-00	Denton Summer School Tuition	\$400.00	\$0.00	\$375.00	\$25.00	93.75 %
420-00-5749.00-005-3-00-0-00	Summer Tuition - AB	\$1,500.00	\$0.00	\$1,500.00	\$0.00	100.00 %
420-00-5749.01-000-3-00-0-00	Other Revenues from Local Sources - Sale of Acquired Property	\$3,650.00	\$0.00	\$3,626.08	\$23.92	99.34 %
420-00-5752.00-000-3-00-0-00	Athletic Activities	\$50.00	\$0.00	\$20.00	\$30.00	40.00 %
420-00-5769.00-000-3-00-0-00	Miscellaneous Revenues from Intermediate Sources	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-00-5811.00-000-3-00-0-00	Charter - Per Capita Apportionment	\$145,100.00	\$0.00	\$253,435.00	(\$108,335.00)	174.66 %
420-00-5812.00-000-3-00-0-00	Charter - Foundation School Program Act Entitlements	\$4,860,609.00	\$2,555,300.00	\$4,683,546.00	\$177,063.00	96.36 %
Totals for Function: 00 (No Function)		\$5,253,609.00	\$2,787,468.03	\$5,155,537.51	\$98,071.49	98.13%
Totals for Fund: 420 (Charter)		\$5,253,609.00	\$2,787,468.03	\$5,155,537.51	\$98,071.49	98.13%
Total:		\$5,455,709.00	\$2,881,682.66	\$5,355,004.24	\$100,704.76	98.15%

Expenditures Budget

Custom

09/01/2012 - 02/28/2013

Fund: 420 240

District Filter: Texas Education Centers
County/District: 061802

Account	Description	Appropriation	Encumbrance	Date Range	Totals	Year-to-Date Totals	Unencumbered	% Used
Fund: 240 (National School Breakfast and Lunch Program)								
Function: 35 (Food Services)								
240-35-6129.00-002-3-99-0-00	Breakfast and Lunch Program - LE Support	\$19,061.26	\$0.00	\$11,092.75	\$19,061.26	\$0.00	100.00 %	
	Staff Salaries							
240-35-6129.00-003-3-99-0-00	Breakfast and Lunch Program - LW Support	\$16,696.52	\$0.00	\$9,981.30	\$16,696.52	\$0.00	100.00 %	
	Staff Sal							
240-35-6129.00-004-3-99-0-00	Breakfast and Lunch Program - LE Support	\$19,224.29	\$0.00	\$11,418.55	\$19,224.29	\$0.00	100.00 %	
	Staff Sal							
240-35-6141.00-002-3-99-0-00	Breakfast and Lunch Program - Fica/Medi	\$275.84	\$0.00	\$160.30	\$275.84	\$0.00	100.00 %	
240-35-6141.00-003-3-99-0-00	Breakfast and Lunch Program - Fica/Medi - LW	\$241.46	\$0.00	\$144.08	\$241.46	\$0.00	100.00 %	
240-35-6141.00-004-3-99-0-00	Breakfast and Lunch Program - Fica/Medi - DT	\$285.68	\$0.00	\$172.50	\$285.68	\$0.00	100.00 %	
240-35-6142.00-002-3-99-0-00	Breakfast and Lunch Program - Group Health	\$3,968.56	\$0.00	\$2,419.55	\$3,968.56	\$0.00	100.00 %	
240-35-6142.00-003-3-99-0-00	Breakfast and Lunch Program - Group Health	\$5,015.20	\$0.00	\$2,715.20	\$5,015.20	\$0.00	100.00 %	
	LW							
240-35-6142.00-004-3-99-0-00	Breakfast and Lunch Program - Group Health	\$5,060.00	\$0.00	\$2,760.00	\$5,060.00	\$0.00	100.00 %	
	DT							
240-35-6142.00-005-3-99-0-00	Breakfast and Lunch Program - Group Health	\$0.00	\$0.00	(\$44.80)	(\$44.80)	\$44.80	*** %	
	AB							
240-35-6142.00-999-3-99-0-00	National School Breakfast and Lunch Program - Group Health and Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %	
240-35-6145.00-002-3-99-0-00	Breakfast and Lunch Program - Unemployment Compensation	\$576.90	\$0.00	\$246.66	\$576.90	\$0.00	100.00 %	
240-35-6145.00-003-3-99-0-00	Breakfast and Lunch Program - Unemp Comp - LW	\$654.86	\$0.00	\$219.31	\$654.86	\$0.00	100.00 %	
240-35-6145.00-004-3-99-0-00	Breakfast and Lunch Program - Unemp Comp - DT	\$642.59	\$0.00	\$246.59	\$642.59	\$0.00	100.00 %	
240-35-6145.00-999-3-99-0-00	National School Breakfast and Lunch Program - Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %	
240-35-6146.00-002-3-99-0-00	Breakfast and Lunch Program - TRS	\$1,410.37	\$0.00	\$816.72	\$1,410.37	\$0.00	100.00 %	
240-35-6146.00-003-3-99-0-00	Breakfast and Lunch Program - TRS - LW	\$1,228.75	\$0.00	\$728.47	\$1,228.75	\$0.00	100.00 %	
240-35-6146.00-004-3-99-0-00	Breakfast and Lunch Program - TRS - DT	\$1,424.38	\$0.00	\$842.85	\$1,424.38	\$0.00	100.00 %	
240-35-6219.00-002-3-99-0-00	National School Breakfast and Lunch Program - Professional Services	\$8,767.58	\$0.00	\$626.98	\$8,767.58	\$0.00	100.00 %	
240-35-6219.00-003-3-99-0-00	National School Breakfast and Lunch Program - Professional Services	\$9,641.00	\$0.00	\$0.00	\$9,641.00	\$0.00	100.00 %	
240-35-6219.00-004-3-99-0-00	National School Breakfast and Lunch Program - Professional Services	\$7,766.20	\$0.00	\$0.00	\$7,766.20	\$0.00	100.00 %	
240-35-6219.00-005-3-99-0-00	National School Breakfast and Lunch Program - Professional Services	\$3,244.80	\$0.00	\$0.00	\$3,244.80	\$0.00	100.00 %	

Expenditures Budget
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Account	Description	Appropriation	Encumbrance	Date Range Totals	Year-to-Date Totals	Unencumbered	% Used
240-35-6341.00-002-3-99-0-00	Breakfast and Lunch Program - Food	\$26,781.21	\$0.00	\$16,982.22	\$26,781.21	\$0.00	100.00 %
240-35-6341.00-003-3-99-0-00	National School Breakfast and Lunch Program - Food	\$28,882.54	\$0.00	\$20,282.54	\$28,882.54	\$0.00	100.00 %
240-35-6341.00-004-3-99-0-00	National School Breakfast and Lunch Program - Food	\$25,430.40	\$0.00	\$14,582.83	\$25,430.40	\$0.00	100.00 %
240-35-6342.00-002-3-99-0-00	Breakfast and Lunch Program - Non-Food	\$1,448.76	\$0.00	\$805.06	\$1,448.76	\$0.00	100.00 %
240-35-6342.00-003-3-99-0-00	National School Breakfast and Lunch Program - Non-Food	\$7,365.88	\$0.00	\$674.32	\$7,365.88	\$0.00	100.00 %
240-35-6342.00-004-3-99-0-00	National School Breakfast and Lunch Program - Non-Food	\$1,099.46	\$0.00	\$493.01	\$1,099.46	\$0.00	100.00 %
240-35-6344.00-002-3-99-0-00	National School Breakfast and Lunch Program - USDA Commodities	\$178.56	\$0.00	\$0.00	\$178.56	\$0.00	100.00 %
240-35-6399.00-999-3-99-0-00	National School Breakfast and Lunch Program - General Supplies	\$1,263.13	\$0.00	\$7,481.16	\$1,263.13	\$0.00	100.00 %
240-35-6411.00-002-3-99-0-00	Breakfast and Lunch Program - Employee Travel	\$35.52	\$0.00	\$0.00	\$35.52	\$0.00	100.00 %
240-35-6499.00-002-3-99-0-00	Breakfast and Lunch Program - Misc Exp Fees and Dues	\$2,315.21	\$0.00	\$819.84	\$2,315.21	\$0.00	100.00 %
Totals for Function: 35 (Food Services)		\$199,986.91	\$0.00	\$106,667.99	\$199,942.11	\$44.80	99.98%
Function: 99 (Other Intergovernmental Charges)							
240-99-6629.00-999-3-99-0-00	Building Purchase, Construction or Improvements - EOY 1520	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
Totals for Function: 99 (Other Intergovernmental Charges)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	***
Totals for Fund: 240 (National School Breakfast and Lunch Program)		\$199,986.91	\$0.00	\$106,667.99	\$199,942.11	\$44.80	99.98%
Fund: 420 (Charter)							
Function: 11 (Instruction)							
420-11-6112.00-002-3-11-0-00	LE Substitutes	\$6,500.00	\$0.00	\$3,749.25	\$6,429.25	\$70.75	98.91 %
420-11-6112.00-002-3-31-0-00	Charter - Salaries or Wages for Substitute Teachers	\$800.00	\$0.00	\$0.00	\$720.00	\$80.00	90.00 %
420-11-6112.00-003-3-11-0-00	LW Substitutes	\$500.00	\$0.00	\$960.00	\$480.00	\$20.00	96.00 %
420-11-6112.00-003-3-31-0-00	Charter - Salaries or Wages for Substitute Teachers	\$700.00	\$0.00	\$0.00	\$640.00	\$60.00	91.43 %
420-11-6112.00-004-3-11-0-00	DT Substitutes	\$5,480.00	\$0.00	\$1,600.00	\$5,480.00	\$0.00	100.00 %
420-11-6112.00-005-3-11-0-00	AB Substitutes	\$6,800.00	\$0.00	\$5,360.00	\$6,800.00	\$0.00	100.00 %
420-11-6119.00-002-3-11-0-00	LE Professional Salaries	\$366,000.00	\$0.00	\$265,609.04	\$365,846.07	\$153.93	99.96 %
420-11-6119.00-002-3-22-0-00	Charter - Salaries or Wages - Teachers and Other Professional Personnel	\$37,921.00	\$0.00	\$0.00	\$37,920.35	\$0.65	100.00 %
420-11-6119.00-002-3-23-0-00	LE Special Education Professional Salaries	\$102,420.00	\$0.00	\$40,603.91	\$102,419.50	\$0.50	100.00 %

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Expenditures Budget
Custom
09/01/2012 - 02/28/2013

Account	Description	Appropriation	Encumbrance	Date Range Totals	Year-to-Date Totals	Unencumbered	% Used
420-11-6119.00-002-3-24-0-00	Salaries or Wages - Teachers and Other Professional Personnel	\$71,989.00	\$0.00	\$19,811.56	\$71,985.62	\$3.38	100.00 %
420-11-6119.00-002-3-31-0-00	Charter - Salaries or Wages - Teachers and Other Professional Personnel	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00 %
420-11-6119.00-003-3-11-0-00	Lewisville Reg Ed Classroom Teacher	\$410,910.00	\$0.00	\$259,438.71	\$410,732.95	\$177.05	99.96 %
420-11-6119.00-003-3-22-0-00	Charter - Salaries or Wages - Teachers and Other Professional Personnel	\$37,169.00	\$0.00	\$0.00	\$37,168.39	\$0.61	100.00 %
420-11-6119.00-003-3-23-0-00	Salaries or Wages Teachers and Other Professional Personnel	\$68,301.00	\$0.00	\$30,304.85	\$68,300.53	\$0.47	100.00 %
420-11-6119.00-003-3-24-0-00	Compensatory Prof Salaries	\$42,200.00	\$0.00	\$20,999.67	\$42,197.29	\$2.71	99.99 %
420-11-6119.00-003-3-25-0-00	Salaries or Wages - Teachers and Other Professional Personnel	\$19,100.00	\$0.00	\$10,493.75	\$19,062.43	\$37.57	99.80 %
420-11-6119.00-003-3-31-0-00	Charter - Salaries or Wages - Teachers and Other Professional Personnel	\$4,959.00	\$0.00	\$0.00	\$4,958.37	\$0.63	99.99 %
420-11-6119.00-004-3-11-0-00	DT - Teacher - Reg Education	\$360,400.00	\$0.00	\$213,097.16	\$360,313.20	\$86.80	99.98 %
420-11-6119.00-004-3-22-0-00	Charter - Salaries or Wages - Teachers and Other Professional Personnel	\$32,890.00	\$0.00	\$16,630.02	\$32,811.27	\$78.73	99.76 %
420-11-6119.00-004-3-23-0-00	DT Special Education Professional Salaries	\$55,000.00	\$0.00	\$30,442.98	\$54,978.55	\$21.45	99.96 %
420-11-6119.00-004-3-25-0-00	Salaries or Wages - Teachers and Other Professional Personnel	\$3,060.00	\$0.00	\$1,754.18	\$3,029.18	\$30.82	98.99 %
420-11-6119.00-004-3-31-0-00	Charter - Salaries or Wages - Teachers and Other Professional Personnel	\$18,500.00	\$0.00	\$0.00	\$18,429.77	\$70.23	99.62 %
420-11-6119.00-005-3-11-0-00	AB - Teacher Reg Ed	\$381,832.00	\$0.00	\$226,448.29	\$380,895.48	\$936.52	99.75 %
420-11-6119.00-005-3-22-0-00	Charter - Salaries or Wages - Teachers and Other Professional Personnel	\$35,180.00	\$0.00	\$17,772.53	\$35,122.53	\$57.47	99.84 %
420-11-6119.00-005-3-23-0-00	AB - Teacher SPED	\$36,000.00	\$0.00	\$20,199.33	\$35,992.53	\$67.47	99.81 %
420-11-6119.00-005-3-24-0-00	Charter - Salaries or Wages - Teachers and Other Professional Personnel	\$18,430.00	\$0.00	\$0.00	\$18,429.77	\$0.23	100.00 %
420-11-6129.00-002-3-11-0-00	LE Support Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-11-6129.00-002-3-31-0-00	Charter - Salaries or Wages for Support Personnel	\$6,300.00	\$0.00	\$0.00	\$6,267.30	\$32.70	99.48 %
420-11-6129.00-004-3-24-0-00	Salaries or Wages for Support Personnel	\$20,071.00	\$0.00	\$9,067.88	\$20,067.88	\$3.12	99.98 %
420-11-6129.00-005-3-23-0-00	AB - Paraprofessional SPED	\$51,300.00	\$0.00	\$28,180.28	\$51,169.88	\$130.12	99.75 %
420-11-6129.00-005-3-24-0-00	AB State Compensatory Support Salaries	\$15,340.00	\$0.00	\$8,344.43	\$15,152.78	\$187.22	98.78 %
420-11-6141.00-002-3-11-0-00	Social Security/Medicare	\$5,100.00	\$0.00	\$3,677.71	\$5,039.32	\$60.68	98.81 %
420-11-6141.00-002-3-22-0-00	Charter - Social Security/Medicare	\$550.00	\$0.00	\$0.00	\$549.83	\$0.17	99.97 %
420-11-6141.00-002-3-23-0-00	Social Security/Medicare	\$1,470.00	\$0.00	\$583.55	\$1,468.85	\$1.15	99.92 %
420-11-6141.00-002-3-24-0-00	Social Security/Medicare	\$1,040.00	\$0.00	\$287.29	\$1,039.92	\$0.08	99.99 %
420-11-6141.00-002-3-31-0-00	Charter - Social Security/Medicare	\$220.00	\$0.00	\$0.00	\$99.70	\$120.30	45.32 %
420-11-6141.00-003-3-11-0-00	Social Security Medicare	\$5,800.00	\$0.00	\$3,647.19	\$5,729.28	\$70.72	98.78 %

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Expenditures Budget
Custom
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Account	Description	Appropriation	Encumbrance	Date Range Totals	Year-to-Date Totals	Unencumbered	% Used
420-11-6141.00-003-3-22-0-00	Charter - Social Security/Medicare	\$535.00	\$0.00	\$0.00	\$534.05	\$0.95	99.82 %
420-11-6141.00-003-3-23-0-00	Social Security/Medicare	\$940.00	\$0.00	\$401.39	\$937.05	\$2.95	99.69 %
420-11-6141.00-003-3-24-0-00	Social Security/Medicare	\$700.00	\$0.00	\$304.49	\$609.42	\$90.58	87.06 %
420-11-6141.00-003-3-25-0-00	Social Security/Medicare	\$300.00	\$0.00	\$143.49	\$259.44	\$40.56	86.48 %
420-11-6141.00-003-3-31-0-00	Charter - Social Security/Medicare	\$82.00	\$0.00	\$0.00	\$81.14	\$0.86	98.95 %
420-11-6141.00-004-3-11-0-00	Social Security/Medicare	\$6,500.00	\$0.00	\$3,082.75	\$5,208.00	\$1,292.00	80.12 %
420-11-6141.00-004-3-22-0-00	Charter - Social Security/Medicare	\$485.00	\$0.00	\$235.62	\$464.14	\$20.86	95.70 %
420-11-6141.00-004-3-23-0-00	Social Security/Medicare	\$850.00	\$0.00	\$427.09	\$769.10	\$80.90	90.48 %
420-11-6141.00-004-3-24-0-00	Social Security/Medicare	\$6,257.00	\$0.00	\$4,595.28	\$4,754.78	\$1,502.22	75.99 %
420-11-6141.00-004-3-25-0-00	Social Security/Medicare	\$60.00	\$0.00	\$25.02	\$43.11	\$16.89	71.85 %
420-11-6141.00-004-3-31-0-00	Charter - Social Security/Medicare	\$300.00	\$0.00	\$0.00	\$239.25	\$60.75	79.75 %
420-11-6141.00-005-3-11-0-00	Social Security/Medicare	\$6,500.00	\$0.00	\$3,523.85	\$5,695.66	\$804.34	87.63 %
420-11-6141.00-005-3-22-0-00	Charter - Social Security/Medicare	\$482.00	\$0.00	\$238.08	\$466.10	\$15.90	96.70 %
420-11-6141.00-005-3-23-0-00	Social Security/Medicare	\$1,500.00	\$0.00	\$679.45	\$1,218.58	\$281.42	81.24 %
420-11-6141.00-005-3-24-0-00	Social Security/Medicare	\$480.00	\$0.00	\$121.01	\$479.45	\$0.55	99.89 %
420-11-6142.00-002-3-11-0-00	Group Health and Life Insurance	\$51,600.00	\$0.00	\$33,980.16	\$51,487.59	\$112.41	99.78 %
420-11-6142.00-002-3-22-0-00	Charter - Group Health and Life Insurance	\$4,152.00	\$0.00	\$0.00	\$4,151.73	\$0.27	99.99 %
420-11-6142.00-002-3-23-0-00	Group Health and Life Insurance	\$13,091.00	\$0.00	\$4,830.00	\$13,090.02	\$0.98	99.99 %
420-11-6142.00-002-3-24-0-00	Group Health and Life Insurance	\$10,120.00	\$0.00	\$2,760.00	\$10,120.00	\$0.00	100.00 %
420-11-6142.00-002-3-31-0-00	Charter - Group Health and Life Insurance	\$2,600.00	\$0.00	\$0.00	\$1,797.48	\$802.52	69.13 %
420-11-6142.00-003-3-11-0-00	Group Health and Life Insurance	\$81,000.00	\$0.00	\$33,529.09	\$80,278.49	\$721.51	99.11 %
420-11-6142.00-003-3-22-0-00	Charter - Group Health and Life Insurance	\$529.00	\$0.00	\$0.00	\$528.36	\$0.64	99.88 %
420-11-6142.00-003-3-23-0-00	Group Health and Life Insurance	\$9,225.00	\$0.00	\$4,140.00	\$9,224.31	\$0.69	99.99 %
420-11-6142.00-003-3-24-0-00	Charter - Group Health and Life Insurance	\$4,867.00	\$0.00	\$0.00	\$4,866.95	\$0.05	100.00 %
420-11-6142.00-003-3-25-0-00	Group Health and Life Insurance	\$2,760.00	\$0.00	\$1,380.00	\$2,487.82	\$272.18	90.14 %
420-11-6142.00-003-3-31-0-00	Charter - Group Health and Life Insurance	\$50.00	\$0.00	\$0.00	\$42.52	\$7.48	85.04 %
420-11-6142.00-004-3-11-0-00	Group Health and Life Insurance	\$48,065.00	\$0.00	\$27,683.82	\$47,485.16	\$579.84	98.79 %
420-11-6142.00-004-3-22-0-00	Charter - Group Health and Life Insurance	\$4,236.00	\$0.00	\$2,176.00	\$4,047.19	\$188.81	95.54 %
420-11-6142.00-004-3-23-0-00	Group Health and Life Insurance	\$8,500.00	\$0.00	\$4,140.00	\$7,559.85	\$940.15	88.94 %
420-11-6142.00-004-3-24-0-00	Group Health and Life Insurance	\$5,600.00	\$0.00	\$2,760.00	\$5,060.00	\$540.00	90.36 %
420-11-6142.00-004-3-25-0-00	Group Health and Life Insurance	\$500.00	\$0.00	\$192.18	\$352.33	\$147.67	70.47 %
420-11-6142.00-004-3-31-0-00	Charter - Group Health and Life Insurance	\$2,500.00	\$0.00	\$0.00	\$2,499.85	\$0.15	99.99 %
420-11-6142.00-005-3-11-0-00	Group Health and Life Insurance	\$53,790.00	\$0.00	\$31,631.55	\$53,703.14	\$86.86	99.84 %
420-11-6142.00-005-3-22-0-00	Charter - Group Health and Life Insurance	\$5,140.00	\$0.00	\$2,300.00	\$4,600.00	\$540.00	89.49 %

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Expenditures Budget
Custom
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Account	Description	Appropriation	Encumbrance	Date Range Totals	Year-to-Date Totals	Unencumbered	% Used
420-11-6142.00-005-3-23-0-00	Group Health and Life Insurance	\$12,700.00	\$0.00	\$6,900.00	\$12,601.74	\$98.26	99.23 %
420-11-6142.00-005-3-24-0-00	Group Health and Life Insurance	\$5,012.00	\$0.00	\$1,380.00	\$5,011.75	\$0.25	100.00 %
420-11-6143.00-002-3-11-0-00	Workers' Compensation	\$13,800.00	\$0.00	\$10,113.01	\$13,773.15	\$26.85	99.81 %
420-11-6143.00-003-3-11-0-00	LW - Workers Compensation	\$5,500.00	\$0.00	\$3,828.49	\$5,397.13	\$102.87	98.13 %
420-11-6143.00-004-3-11-0-00	DT - Workers Compensation	\$5,500.00	\$0.00	\$3,828.50	\$5,397.11	\$102.89	98.13 %
420-11-6143.00-005-3-11-0-00	AB -Workers Compensation	\$8,225.00	\$0.00	\$6,632.37	\$8,200.98	\$24.02	99.71 %
420-11-6145.00-002-3-11-0-00	Unemployment Compensation	\$8,800.00	\$0.00	\$7,293.89	\$8,640.36	\$159.64	98.19 %
420-11-6145.00-002-3-22-0-00	Charter - Unemployment Compensation	\$528.00	\$0.00	\$0.00	\$527.25	\$0.75	99.86 %
420-11-6145.00-002-3-23-0-00	Unemployment Compensation	\$2,200.00	\$0.00	\$1,259.24	\$2,079.83	\$120.17	94.54 %
420-11-6145.00-002-3-24-0-00	Unemployment Compensation	\$2,200.00	\$0.00	\$779.14	\$1,919.20	\$280.80	87.24 %
420-11-6145.00-002-3-31-0-00	Charter - Unemployment Compensation	\$600.00	\$0.00	\$0.00	\$498.90	\$101.10	83.15 %
420-11-6145.00-003-3-11-0-00	LW - Unemployment	\$8,925.00	\$0.00	\$6,524.88	\$7,236.74	\$1,688.26	81.08 %
420-11-6145.00-003-3-22-0-00	Charter - Unemployment Compensation	\$890.00	\$0.00	\$0.00	\$889.92	\$0.08	99.99 %
420-11-6145.00-003-3-23-0-00	Charter - Unemployment Compensation	\$2,200.00	\$0.00	\$706.92	\$1,288.57	\$911.43	58.57 %
420-11-6145.00-003-3-24-0-00	Charter - Unemployment Compensation	\$700.00	\$0.00	\$796.00	\$660.84	\$39.16	94.41 %
420-11-6145.00-003-3-25-0-00	Charter - Unemployment Compensation	\$750.00	\$0.00	\$244.78	\$321.29	\$428.71	42.84 %
420-11-6145.00-004-3-11-0-00	Charter - Unemployment Compensation	\$197.00	\$0.00	\$0.00	\$196.02	\$0.98	99.50 %
420-11-6145.00-004-3-11-0-00	DT - Unemployment	\$10,500.00	\$0.00	\$6,747.37	\$8,401.27	\$2,098.73	80.01 %
420-11-6145.00-004-3-22-0-00	Charter - Unemployment Compensation	\$1,425.00	\$0.00	\$462.14	\$536.11	\$888.89	37.62 %
420-11-6145.00-004-3-23-0-00	Charter - Unemployment Compensation	\$2,200.00	\$0.00	\$709.89	\$963.90	\$1,236.10	43.81 %
420-11-6145.00-004-3-24-0-00	Charter - Unemployment Compensation	\$1,000.00	\$0.00	\$314.16	\$642.60	\$357.40	64.26 %
420-11-6145.00-004-3-25-0-00	Charter - Unemployment Compensation	\$120.00	\$0.00	\$36.42	\$44.75	\$75.25	37.29 %
420-11-6145.00-004-3-31-0-00	Charter - Unemployment Compensation	\$500.00	\$0.00	\$0.00	\$321.30	\$178.70	64.26 %
420-11-6145.00-005-3-11-0-00	Charter - Unemployment Compensation	\$9,000.00	\$0.00	\$6,528.76	\$8,489.89	\$510.11	94.33 %
420-11-6145.00-005-3-22-0-00	Charter - Unemployment Compensation	\$1,625.00	\$0.00	\$608.82	\$755.90	\$869.10	46.52 %
420-11-6145.00-005-3-23-0-00	AB -Unemployment Compensation	\$3,200.00	\$0.00	\$1,792.66	\$2,271.01	\$928.99	70.97 %
420-11-6145.00-005-3-24-0-00	Charter - Unemployment Compensation	\$900.00	\$0.00	\$367.05	\$815.21	\$84.79	90.58 %
420-11-6145.00-999-3-11-0-00	Unemployment Compensation	\$25.00	\$0.00	\$0.00	\$0.14	\$24.86	0.56 %
420-11-6146.00-002-3-11-0-00	Teacher Retirement/TRS Care	\$4,200.00	\$0.00	\$2,544.59	\$3,183.70	\$1,016.30	75.80 %
420-11-6146.00-002-3-22-0-00	Charter - Teacher Retirement/TRS Care	\$208.00	\$0.00	\$0.00	\$207.46	\$0.54	99.74 %
420-11-6146.00-002-3-23-0-00	Teacher Retirement/TRS Care	\$557.00	\$0.00	\$218.77	\$556.87	\$0.13	99.99 %
420-11-6146.00-002-3-24-0-00	Teacher Retirement/TRS Care	\$1,221.00	\$0.00	\$521.04	\$1,220.08	\$0.92	99.92 %
420-11-6146.00-002-3-31-0-00	Charter - Teacher Retirement/TRS Care	\$100.00	\$0.00	\$0.00	\$34.47	\$65.53	34.47 %
420-11-6146.00-003-3-11-0-00	LW - Teacher Retirement System	\$3,000.00	\$0.00	\$1,398.54	\$2,232.64	\$767.36	74.42 %

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Account	Description	Appropriation	Encumbrance	Date Range Totals	Year-to-Date Totals	Unencumbered	% Used
420-11-6146.00-003-3-22-0-00	Charter - Teacher Retirement/TRS Care	\$201.00	\$0.00	\$0.00	\$200.55	\$0.45	99.78 %
420-11-6146.00-003-3-23-0-00	Charter - Teacher Retirement/TRS Care	\$500.00	\$0.00	\$163.38	\$371.48	\$128.52	74.30 %
420-11-6146.00-003-3-24-0-00	LW Teacher Retirement/TRS Care	\$250.00	\$0.00	\$113.16	\$230.45	\$19.55	92.18 %
420-11-6146.00-003-3-25-0-00	Charter - Teacher Retirement/TRS Care	\$150.00	\$0.00	\$56.58	\$103.73	\$46.27	69.15 %
420-11-6146.00-003-3-31-0-00	Charter - Teacher Retirement/TRS Care	\$25.00	\$0.00	\$0.00	\$0.88	\$24.12	3.52 %
420-11-6146.00-004-3-11-0-00	DT - Teacher Retirement	\$3,100.00	\$0.00	\$2,235.19	\$3,046.12	\$53.88	98.26 %
420-11-6146.00-004-3-22-0-00	Charter - Teacher Retirement/TRS Care	\$195.00	\$0.00	\$89.00	\$178.00	\$17.00	91.28 %
420-11-6146.00-004-3-23-0-00	Charter - Teacher Retirement/TRS Care	\$400.00	\$0.00	\$164.07	\$299.04	\$100.96	74.76 %
420-11-6146.00-004-3-24-0-00	DT Teacher Retirement/TRS Care	\$150.00	\$0.00	\$72.60	\$133.10	\$16.90	88.73 %
420-11-6146.00-004-3-25-0-00	Charter - Teacher Retirement/TRS Care	\$25.00	\$0.00	\$8.40	\$15.40	\$9.60	61.60 %
420-11-6146.00-004-3-31-0-00	Charter - Teacher Retirement/TRS Care	\$125.00	\$0.00	\$0.00	\$100.25	\$24.75	80.20 %
420-11-6146.00-005-3-11-0-00	AB - Teacher Retirement	\$2,655.00	\$0.00	\$1,634.94	\$2,485.55	\$169.45	93.62 %
420-11-6146.00-005-3-22-0-00	Charter - Teacher Retirement/TRS Care	\$205.00	\$0.00	\$95.45	\$190.90	\$14.10	93.12 %
420-11-6146.00-005-3-23-0-00	AB - Teacher Retirement	\$1,100.00	\$0.00	\$674.95	\$887.96	\$212.04	80.72 %
420-11-6146.00-005-3-24-0-00	Charter - Teacher Retirement/TRS Care	\$183.00	\$0.00	\$44.94	\$182.66	\$0.34	99.81 %
420-11-6219.00-002-3-11-0-00	Charter - Professional Services	\$2,150.00	\$0.00	\$3,080.09	\$2,062.88	\$87.12	95.95 %
420-11-6219.00-002-3-23-0-00	Contract Services - SPEC ED	\$18,015.00	\$0.00	\$39.90	\$17,987.37	\$27.63	99.85 %
420-11-6219.00-002-3-24-0-00	Charter - Professional Services	\$8,035.00	\$0.00	\$0.00	\$8,035.00	\$0.00	100.00 %
420-11-6219.00-003-11-0-00	Charter - Professional Services	\$2,000.00	\$0.00	\$3,391.93	\$1,909.30	\$90.70	95.47 %
420-11-6219.00-003-23-0-00	LW Professional Services	\$17,750.00	\$0.00	\$168.62	\$17,605.82	\$144.18	99.19 %
420-11-6219.00-003-24-0-00	Charter - Professional Services	\$7,750.00	\$0.00	\$0.00	\$7,750.00	\$0.00	100.00 %
420-11-6219.00-004-3-11-0-00	Charter - Professional Services	\$2,350.00	\$0.00	\$1,763.24	\$1,764.15	\$585.85	75.07 %
420-11-6219.00-004-3-23-0-00	Contract Services - SPEC ED	\$29,393.00	\$0.00	\$0.00	\$29,392.72	\$0.28	100.00 %
420-11-6219.00-004-3-24-0-00	Charter - Professional Services	\$9,130.00	\$0.00	\$0.00	\$9,123.00	\$7.00	99.92 %
420-11-6219.00-005-3-11-0-00	Charter - Professional Services	\$1,550.00	\$0.00	\$2,297.22	\$1,535.38	\$14.62	99.06 %
420-11-6219.00-005-3-23-0-00	Contract Services - SPEC ED	\$9,745.00	\$0.00	\$0.00	\$9,744.19	\$0.81	99.99 %
420-11-6219.00-005-3-24-0-00	Charter - Professional Services	\$7,750.00	\$0.00	\$0.00	\$7,750.00	\$0.00	100.00 %
420-11-6221.00-002-3-24-0-00	Charter - Staff Tuition and Related Fees - Higher Education	\$620.00	\$0.00	\$0.00	\$620.00	\$0.00	100.00 %
420-11-6239.00-002-3-24-0-00	Charter - Education Service Center Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-11-6239.00-003-24-0-00	Charter - Education Service Center Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-11-6239.00-004-3-24-0-00	Charter - Education Service Center Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-11-6239.00-005-3-24-0-00	Charter - Education Service Center Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-11-6249.00-001-3-11-0-00	Copier	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %

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420-11-6249.00-002-3-11-0-00	Copier	\$36,078.00	\$0.00	\$27,988.50	\$35,797.35	\$280.65	99.22 %
420-11-6249.00-002-3-23-0-00	Charter - Contracted Maintenance and Repair	\$4,266.00	\$0.00	\$0.00	\$4,265.64	\$0.36	99.99 %
420-11-6249.00-003-3-11-0-00	Copier	\$5,600.00	\$0.00	\$431.47	\$4,102.17	\$1,497.83	73.25 %
420-11-6249.00-003-3-23-0-00	Charter - Contracted Maintenance and Repair	\$1,986.00	\$0.00	\$0.00	\$1,985.43	\$0.57	99.97 %
420-11-6249.00-004-3-11-0-00	Copier	\$4,550.00	\$0.00	\$198.77	\$4,458.47	\$91.53	97.99 %
420-11-6249.00-004-3-23-0-00	Charter - Contracted Maintenance and Repair	\$1,986.00	\$0.00	\$0.00	\$1,985.44	\$0.56	99.97 %
420-11-6249.00-005-3-11-0-00	Copier	\$5,200.00	\$0.00	\$647.34	\$4,970.52	\$229.48	95.59 %
420-11-6249.00-005-3-23-0-00	Charter - Contracted Maintenance and Repair	\$2,103.00	\$0.00	\$0.00	\$2,102.89	\$0.11	99.99 %
420-11-6299.00-002-3-11-0-00	LE Miscellaneous Contracted Services	\$125.00	\$0.00	\$37.13	\$101.13	\$23.87	80.90 %
420-11-6299.00-002-3-22-0-00	Charter - Miscellaneous Contracted Services	\$800.00	\$0.00	\$0.00	\$285.00	\$515.00	35.63 %
420-11-6299.00-002-3-23-0-00	LE SPED Miscellaneous Contracted Services	\$3,450.00	\$0.00	\$0.00	\$3,450.00	\$0.00	100.00 %
420-11-6299.00-002-3-25-0-00	Charter - Miscellaneous Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-11-6299.00-003-11-0-00	Charter - Miscellaneous Contracted Services	\$75.00	\$0.00	\$0.00	\$64.00	\$11.00	85.33 %
420-11-6299.00-003-3-22-0-00	Charter - Miscellaneous Contracted Services	\$1,300.00	\$0.00	\$0.00	\$285.00	\$1,015.00	21.92 %
420-11-6299.00-004-3-23-0-00	DT SPED Miscellaneous Contracted Services	\$3,500.00	\$0.00	\$0.00	\$3,450.00	\$50.00	98.57 %
420-11-6299.00-004-3-25-0-00	Charter - Miscellaneous Contracted Services	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00 %
420-11-6299.00-005-3-11-0-00	Charter - Miscellaneous Contracted Services	\$75.00	\$0.00	\$0.00	\$64.00	\$11.00	85.33 %
420-11-6299.00-005-3-22-0-00	Charter - Miscellaneous Contracted Services	\$1,300.00	\$0.00	\$0.00	\$285.00	\$1,015.00	21.92 %
420-11-6299.00-005-3-23-0-00	AB SPED Misc Contracted Service	\$3,500.00	\$0.00	\$0.00	\$3,450.00	\$50.00	98.57 %
420-11-6299.00-005-3-25-0-00	Charter - Miscellaneous Contracted Services	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00 %
420-11-6321.00-001-3-11-0-00	TC Textbooks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-11-6399.00-001-3-11-0-00	TC General Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-11-6399.00-001-3-23-0-00	TC SPED General Supplies	\$300.00	\$0.00	\$0.00	(\$6,734.24)	\$7,034.24	-2244.75 %
420-11-6399.00-001-3-24-0-00	TC Compensatory General Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-11-6399.00-002-3-11-0-00	LE General Supplies	\$13,080.00	\$0.00	\$13,359.89	\$12,486.20	\$593.80	95.46 %
420-11-6399.00-002-3-22-0-00	Charter - General Supplies	\$3,958.00	\$0.00	\$0.00	\$3,957.98	\$0.02	100.00 %
420-11-6399.00-002-3-23-0-00	LE SPED General Supplies	\$13,671.00	\$0.00	\$3,910.34	\$13,670.97	\$0.03	100.00 %
420-11-6399.00-002-3-24-0-00	LE Compensatory General Supplies	\$12,879.00	\$0.00	\$153.35	\$12,839.56	\$39.44	99.69 %
420-11-6399.00-003-11-0-00	LW - Reg Ed Instructional Supplies	\$21,000.00	\$0.00	\$12,705.99	\$11,921.52	\$9,078.48	56.77 %
420-11-6399.00-003-3-22-0-00	Charter - General Supplies	\$4,465.00	\$0.00	\$263.60	\$4,464.29	\$0.71	99.98 %

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420-11-6399.00-003-3-23-0-00	LW/SPED Supplies	\$13,254.00	\$0.00	\$3,646.75	\$13,253.78	\$0.22	100.00 %
420-11-6399.00-003-3-24-0-00	LW - Comp Ed Instructional Supplies	\$12,774.00	\$0.00	\$0.00	\$12,686.20	\$87.80	99.31 %
420-11-6399.00-003-3-25-0-00	Charter - General Supplies	\$5,129.00	\$0.00	\$254.00	\$254.00	\$4,875.00	4.95 %
420-11-6399.00-004-3-11-0-00	DT - Reg Ed Instructional Supplies	\$19,927.00	\$0.00	\$13,001.53	\$10,387.80	\$9,539.20	52.13 %
420-11-6399.00-004-3-22-0-00	Charter - General Supplies	\$3,912.60	\$0.00	\$0.00	\$3,912.59	\$0.01	100.00 %
420-11-6399.00-004-3-23-0-00	DT - SPED Instructional Supplies	\$13,184.40	\$0.00	\$4,007.68	\$13,184.40	\$0.00	100.00 %
420-11-6399.00-004-3-24-0-00	DT - Comp Ed Instructional Supplies	\$12,959.00	\$0.00	\$0.00	\$12,609.00	\$350.00	97.30 %
420-11-6399.00-004-3-25-0-00	Charter - General Supplies	\$541.00	\$0.00	\$25.43	\$55.93	\$485.07	10.34 %
420-11-6399.00-005-3-11-0-00	AB General Supplies	\$19,409.00	\$0.00	\$13,491.38	\$12,437.58	\$6,971.42	64.08 %
420-11-6399.00-005-3-22-0-00	Charter - General Supplies	\$4,432.00	\$0.00	\$473.24	\$4,431.22	\$0.78	99.98 %
420-11-6399.00-005-3-23-0-00	AB - SPED Instructional Supplies	\$12,758.00	\$0.00	\$3,307.82	\$12,757.41	\$0.59	100.00 %
420-11-6399.00-005-3-24-0-00	AB - Comp Ed Instructional Supplies	\$12,662.00	\$0.00	\$0.00	\$12,600.00	\$62.00	99.51 %
420-11-6411.00-001-3-11-0-00	TC Employee Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-11-6411.00-002-3-11-0-00	LE Employee Travel	\$650.00	\$0.00	\$0.00	\$0.00	\$650.00	0.00 %
420-11-6411.00-003-3-11-0-00	LW Employee Travel	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00 %
420-11-6411.00-004-3-11-0-00	DT Employee Travel	\$305.00	\$0.00	\$0.00	\$0.00	\$305.00	0.00 %
420-11-6411.00-005-3-11-0-00	AB Employee Travel	\$305.00	\$0.00	\$0.00	\$0.00	\$305.00	0.00 %
420-11-6499.00-001-3-11-0-00	TC Miscellaneous Operating Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-11-6499.00-002-3-11-0-00	LE Miscellaneous Operating Costs	\$6,230.00	\$0.00	\$860.55	\$2,512.55	\$3,717.45	40.33 %
420-11-6499.00-002-3-22-0-00	Charter - Miscellaneous Operating Costs	\$1,000.00	\$0.00	\$144.00	\$144.00	\$856.00	14.40 %
420-11-6499.00-003-3-11-0-00	LW Miscellaneous Operating Costs	\$6,538.00	\$0.00	\$860.54	\$1,820.54	\$4,717.46	27.85 %
420-11-6499.00-004-3-11-0-00	DT Miscellaneous Operating Costs	\$5,115.00	\$0.00	\$860.54	(\$1,133.46)	\$6,248.46	-22.16 %
420-11-6499.00-004-3-22-0-00	Charter - Miscellaneous Operating Costs	\$1,000.00	\$0.00	\$168.00	\$168.00	\$832.00	16.80 %
420-11-6499.00-005-3-11-0-00	AB Miscellaneous Operating Costs	\$5,707.00	\$0.00	\$945.54	\$1,168.54	\$4,538.46	20.48 %
420-11-6499.00-005-3-22-0-00	Charter - Miscellaneous Operating Costs	\$1,000.00	\$0.00	\$144.00	\$144.00	\$856.00	14.40 %
Totals for Function: 11 (Instruction)		\$3,120,802.00	\$0.00	\$1,594,862.35	\$3,022,735.19	\$98,066.81	96.86%
Function: 13 (Curriculum Development and Instructional Staff Development)							
420-13-6119.00-999-3-11-0-00	Curriculum Development Professional Salaries	\$27,800.00	\$0.00	\$14,190.35	\$25,773.70	\$2,026.30	92.71 %
420-13-6119.00-999-3-99-0-00	Charter - Salaries or Wages - Teachers and Other Professional Personnel	\$45,000.00	\$0.00	\$24,385.59	\$44,385.59	\$614.41	98.63 %
420-13-6141.00-999-3-11-0-00	Social Security/Medicare	\$380.00	\$0.00	\$205.75	\$373.70	\$6.30	98.34 %
420-13-6141.00-999-3-99-0-00	Charter - Social Security/Medicare	\$720.00	\$0.00	\$353.59	\$643.59	\$76.41	89.39 %
420-13-6145.00-999-3-11-0-00	Unemployment Compensation	\$1,020.00	\$0.00	\$698.41	\$1,010.19	\$9.81	99.04 %
420-13-6145.00-999-3-99-0-00	Charter - Unemployment Compensation	\$850.00	\$0.00	\$571.20	\$642.60	\$207.40	75.60 %

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Account	Description	Appropriation	Encumbrance	Date Range Totals	Year-to-Date Totals	Unencumbered	% Used
420-13-6146.00-999-3-11-0-00	Teacher Retirement/TRS Care	\$560.00	\$0.00	\$0.00	\$0.00	\$560.00	0.00 %
420-13-6221.00-999-3-11-0-00	Staff Tuition and Related Fees - Higher Education	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-13-6299.00-999-3-11-0-00	Curriculum Contracted Services	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00 %
420-13-6397.00-002-3-11-0-00	LE Curriculum Paks	\$500.00	\$0.00	\$0.00	\$48.99	\$451.01	9.80 %
420-13-6397.00-003-3-11-0-00	Lewisville Curriculum Paks	\$500.00	\$0.00	\$0.00	\$48.99	\$451.01	9.80 %
420-13-6397.00-004-3-11-0-00	Denton Curriculum Paks	\$500.00	\$0.00	\$0.00	\$18.40	\$481.60	3.68 %
420-13-6397.00-005-3-11-0-00	AB Curriculum Paks	\$500.00	\$0.00	\$0.00	\$49.00	\$451.00	9.80 %
420-13-6399.00-002-3-11-0-00	Charter - General Supplies	\$10.00	\$0.00	\$0.00	\$5.45	\$4.55	54.50 %
420-13-6399.00-003-3-11-0-00	Charter - General Supplies	\$10.00	\$0.00	\$0.00	\$5.45	\$4.55	54.50 %
420-13-6399.00-004-3-11-0-00	Charter - General Supplies	\$10.00	\$0.00	\$0.00	\$5.46	\$4.54	54.60 %
420-13-6399.00-005-3-11-0-00	Charter - General Supplies	\$10.00	\$0.00	\$0.00	\$5.46	\$4.54	54.60 %
420-13-6499.00-999-3-11-0-00	Miscellaneous Operating Costs	\$475.00	\$0.00	\$120.00	\$472.27	\$2.73	99.43 %
420-13-6499.00-999-3-23-0-00	Charter - Miscellaneous Operating Costs	\$25.00	\$0.00	\$0.00	\$9.47	\$15.53	37.88 %
Totals for Function: 13 (Curriculum Development and Instructional Staff Development)		\$79,370.00	\$0.00	\$40,524.89	\$73,498.31	\$6,371.69	92.02%
Function: 21 (Instructional Leadership)							
420-21-6119.00-999-3-23-0-00	Charter - Salaries or Wages - Teachers and Other Professional Personnel	\$19,000.00	\$0.00	\$9,692.83	\$17,609.53	\$1,390.47	92.68 %
420-21-6141.00-999-3-23-0-00	Charter - Social Security/Medicare	\$300.00	\$0.00	\$140.55	\$255.35	\$44.65	85.12 %
420-21-6145.00-999-3-23-0-00	Charter - Unemployment Compensation	\$6,680.00	\$0.00	\$386.53	\$481.73	\$6,198.27	7.21 %
Totals for Function: 21 (Instructional Leadership)		\$25,980.00	\$0.00	\$10,219.91	\$18,346.61	\$7,633.39	70.62%
Function: 23 (School Leadership)							
420-23-6119.00-002-3-99-0-00	LE Professional Salaries Principal	\$53,662.00	\$0.00	\$29,561.58	\$53,574.08	\$87.92	99.84 %
420-23-6119.00-003-3-99-0-00	LW - Professional Salaries Principal	\$53,462.00	\$0.00	\$29,425.96	\$53,438.46	\$23.54	99.96 %
420-23-6119.00-004-3-99-0-00	DT - Professional Salaries Principal	\$57,562.00	\$0.00	\$29,445.58	\$57,538.08	\$23.92	99.96 %
420-23-6119.00-005-3-99-0-00	AB - Professional Salaries Principal	\$53,462.00	\$0.00	\$29,399.78	\$53,412.28	\$49.72	99.91 %
420-23-6119.00-999-3-99-0-00	PEIMS Clerk	\$20,900.00	\$0.00	\$11,493.98	\$10,434.49	\$10,465.51	49.93 %
420-23-6129.00-002-3-99-0-00	LE Office Aide Salary	\$24,640.00	\$0.00	\$13,476.13	\$24,522.13	\$117.87	99.52 %
420-23-6129.00-003-3-99-0-00	LW - Campus Secretary	\$24,500.00	\$0.00	\$13,485.70	\$24,485.70	\$14.30	99.94 %
420-23-6129.00-004-3-99-0-00	DT Office Aide	\$34,000.00	\$0.00	\$18,620.39	\$33,828.74	\$171.26	99.50 %
420-23-6129.00-005-3-99-0-00	AB - Office Aide	\$24,600.00	\$0.00	\$13,550.27	\$24,558.62	\$41.38	99.83 %
420-23-6141.00-002-3-99-0-00	LE Social Security/Medicare	\$1,200.00	\$0.00	\$613.91	\$1,105.81	\$94.19	92.15 %
420-23-6141.00-003-3-99-0-00	LW - Social Security/Medicare	\$1,200.00	\$0.00	\$613.90	\$1,114.17	\$85.83	92.85 %
420-23-6141.00-004-3-99-0-00	DT - Social Security/Medicare	\$1,200.00	\$0.00	\$626.39	\$1,196.50	\$3.50	99.71 %

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Account	Description	Appropriation	Encumbrance	Date Range Totals	Year-to-Date Totals	Unencumbered	% Used
420-23-6141.00-005-3-99-0-00	AB Social Security/Medicare	\$1,200.00	\$0.00	\$618.04	\$1,122.04	\$77.96	93.50 %
420-23-6141.00-999-3-99-0-00	Charter - Social Security/Medicare	\$360.00	\$0.00	\$165.07	\$149.72	\$210.28	41.59 %
420-23-6142.00-002-3-99-0-00	LE Group Health and Life Insurance	\$9,700.00	\$0.00	\$5,520.00	\$9,534.00	\$166.00	98.29 %
420-23-6142.00-003-3-99-0-00	LW - Health Insurance	\$10,200.00	\$0.00	\$5,520.00	\$10,120.00	\$80.00	99.22 %
420-23-6142.00-004-3-99-0-00	DT - Health Insurance	\$10,200.00	\$0.00	\$5,520.00	\$10,178.37	\$21.63	99.79 %
420-23-6142.00-005-3-99-0-00	AB Group Health and Life Insurance	\$14,200.00	\$0.00	\$5,520.00	\$14,030.00	\$170.00	98.80 %
420-23-6145.00-002-3-99-0-00	Charter - Group Health and Life Insurance	\$2,530.00	\$0.00	\$1,380.00	\$1,265.00	\$1,265.00	50.00 %
420-23-6145.00-003-3-99-0-00	LE Unemployment Compensation	\$1,300.00	\$0.00	\$956.76	\$1,285.20	\$14.80	98.86 %
420-23-6145.00-004-3-99-0-00	LW - Unemployment	\$1,300.00	\$0.00	\$956.76	\$1,285.20	\$14.80	98.86 %
420-23-6145.00-005-3-99-0-00	DT - Unemployment	\$2,100.00	\$0.00	\$1,404.67	\$1,975.63	\$124.37	94.08 %
420-23-6145.00-005-3-99-0-00	AB - Unemployment	\$1,300.00	\$0.00	\$957.00	\$1,285.20	\$14.80	98.86 %
420-23-6145.00-999-3-99-0-00	Charter - Unemployment Compensation	\$530.00	\$0.00	\$267.74	\$160.65	\$369.35	30.31 %
420-23-6146.00-002-3-99-0-00	LE Teacher Retirement/TRS Care	\$600.00	\$0.00	\$231.06	\$420.64	\$179.36	70.11 %
420-23-6146.00-003-3-99-0-00	LW - Teacher Retirement	\$600.00	\$0.00	\$231.06	\$423.61	\$176.39	70.60 %
420-23-6146.00-004-3-99-0-00	DT Teacher Retirement	\$500.00	\$0.00	\$258.84	\$474.54	\$125.46	79.09 %
420-23-6146.00-005-3-99-0-00	AB Teacher Retirement/TRS Care	\$530.00	\$0.00	\$231.12	\$423.72	\$106.28	79.95 %
420-23-6146.00-999-3-99-0-00	Charter - Teacher Retirement/TRS Care	\$132.00	\$0.00	\$61.87	\$56.71	\$75.29	42.96 %
420-23-6149.00-004-3-99-0-00	Charter - Employee Benefits	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	100.00 %
420-23-6399.00-002-3-99-0-00	LE General Supplies	\$2,470.00	\$0.00	\$167.90	\$2,467.64	\$2.36	99.90 %
420-23-6399.00-003-3-99-0-00	LW - General Supplies	\$2,490.00	\$0.00	\$508.95	\$2,487.70	\$2.30	99.91 %
420-23-6399.00-004-3-99-0-00	DT General Supplies	\$2,665.00	\$0.00	\$779.61	\$2,661.97	\$3.03	99.89 %
420-23-6399.00-005-3-99-0-00	AB General Supplies	\$2,455.00	\$0.00	\$501.24	\$2,454.07	\$0.93	99.96 %
420-23-6499.00-002-3-99-0-00	Charter - Miscellaneous Operating Costs	\$6,550.00	\$0.00	\$0.00	\$6,540.30	\$9.70	99.85 %
420-23-6499.00-003-3-99-0-00	Charter - Miscellaneous Operating Costs	\$6,520.00	\$0.00	\$0.00	\$6,511.50	\$8.50	99.87 %
420-23-6499.00-004-3-99-0-00	Charter - Miscellaneous Operating Costs	\$6,910.00	\$0.00	\$0.00	\$6,900.90	\$9.10	99.87 %
420-23-6499.00-005-3-99-0-00	Charter - Miscellaneous Operating Costs	\$5,700.00	\$0.00	\$0.00	\$5,678.50	\$21.50	99.62 %
Totals for Function: 23 (School Leadership)		\$444,530.00	\$0.00	\$222,071.26	\$430,101.87	\$14,428.13	96.75%
Function: 31 (Guidance, Counseling and Evaluation Services)							
420-31-6299.00-001-3-23-0-00	TC SPED Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-31-6339.00-001-3-11-0-00	TC Testing Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
Totals for Function: 31 (Guidance, Counseling and Evaluation Services)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	***
Function: 33 (Health Services)							
420-33-6219.00-998-3-99-0-00	Nurse - Contracted Services	\$6,100.00	\$0.00	\$4,795.89	\$6,066.99	\$33.01	99.46 %

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420-33-6399.00-002-3-99-0-00	First Aid Supplies	\$25.00	\$0.00	\$0.00	\$2.00	\$23.00	8.00 %
420-33-6399.00-003-3-99-0-00	First Aid Supplies	\$25.00	\$0.00	\$0.00	\$16.58	\$8.42	66.32 %
420-33-6399.00-004-3-99-0-00	Medical Supplies	\$500.00	\$0.00	\$78.58	\$431.32	\$68.68	86.26 %
420-33-6399.00-005-3-99-0-00	First Aid Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
Totals for Function: 33 (Health Services)		\$6,650.00	\$0.00	\$4,874.47	\$6,516.89	\$133.11	98.00%
Function: 34 (Student (Pupil) Transportation)							
420-34-6129.00-999-3-99-0-00	Transportation Salaries	\$72,950.00	\$0.00	\$43,729.81	\$72,948.62	\$1.38	100.00 %
420-34-6141.00-999-3-99-0-00	Social Security/Medicare	\$1,400.00	\$0.00	\$566.75	\$1,022.37	\$377.63	73.03 %
420-34-6142.00-999-3-99-0-00	Group Health and Life Insurance	\$3,742.00	\$0.00	\$1,850.92	\$3,741.94	\$0.06	100.00 %
420-34-6145.00-999-3-99-0-00	Unemployment Compensation	\$3,460.00	\$0.00	\$1,828.90	\$3,207.55	\$252.45	92.70 %
420-34-6146.00-999-3-99-0-00	Teacher Retirement/TRS Care	\$1,200.00	\$0.00	\$234.39	\$385.85	\$814.15	32.15 %
420-34-6249.00-999-3-99-0-00	Contracted Maintenance and Repair	\$35,480.00	\$0.00	\$17,485.05	\$35,477.34	\$2.66	99.99 %
420-34-6299.00-999-3-99-0-00	Miscellaneous Contracted Services	\$33,358.00	\$0.00	\$19,333.60	\$33,331.44	\$26.56	99.92 %
420-34-6311.00-999-3-99-0-00	Fuels for Vehicles (Including Buses)	\$52,880.00	\$0.00	\$29,073.89	\$52,877.24	\$2.76	99.99 %
420-34-6399.00-999-3-99-0-00	Transportation Supplies	\$16,260.00	\$0.00	\$9,670.13	\$14,981.93	\$1,278.07	92.14 %
420-34-6499.00-999-3-99-0-00	Miscellaneous Operating Costs	\$1,400.00	\$0.00	\$469.46	\$1,399.62	\$0.38	99.97 %
Totals for Function: 34 (Student (Pupil) Transportation)		\$222,130.00	\$0.00	\$124,242.90	\$219,373.90	\$2,756.10	98.76%
Function: 36 (Extracurricular Activities)							
420-36-6219.00-002-3-91-0-00	LE Contracted Services	\$600.00	\$0.00	\$480.00	\$560.00	\$40.00	93.33 %
420-36-6219.00-003-3-91-0-00	LW Contracted Services	\$300.00	\$0.00	\$80.00	\$160.00	\$140.00	53.33 %
420-36-6219.00-004-3-91-0-00	DT Contracted Services	\$350.00	\$0.00	\$240.00	\$320.00	\$30.00	91.43 %
420-36-6219.00-005-3-91-0-00	Charter - Professional Services	\$170.00	\$0.00	\$0.00	\$80.00	\$90.00	47.06 %
420-36-6399.00-002-3-91-0-00	LE Extracurricular Supplies	\$100.00	\$0.00	\$44.28	\$60.40	\$39.60	60.40 %
420-36-6399.00-003-3-91-0-00	LW - Extracurricular Supplies	\$500.00	\$0.00	\$63.69	\$79.81	\$420.19	15.96 %
420-36-6399.00-004-3-91-0-00	DT Extracurricular Supplies	\$1,500.00	\$0.00	\$1,441.09	\$1,474.04	\$25.96	98.27 %
420-36-6399.00-005-3-91-0-00	AB - Extracurricular Supplies	\$500.00	\$0.00	\$329.02	\$345.15	\$154.85	69.03 %
420-36-6429.00-999-3-91-0-00	Extracurricular Insurance	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0.00 %
420-36-6499.00-002-3-91-0-00	LE Miscellaneous Operating Costs	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00 %
420-36-6499.00-003-3-91-0-00	LW Miscellaneous Operating Costs	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00 %
420-36-6499.00-004-3-91-0-00	DT Miscellaneous Operating Costs	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00 %
420-36-6499.00-005-3-91-0-00	AB Miscellaneous Operating Costs	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00 %
Totals for Function: 36 (Extracurricular Activities)		\$4,470.00	\$0.00	\$2,678.08	\$3,079.40	\$1,390.60	68.89%

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Function: 41 (General Administration)							
420-41-6119.00-701-3-99-0-00	Admin Professional Salary	\$84,500.00	\$0.00	\$46,165.99	\$83,832.64	\$667.36	99.21 %
420-41-6119.00-750-3-99-0-00	Business Office Professional Salary	\$61,500.00	\$0.00	\$34,851.11	\$61,412.22	\$87.78	99.86 %
420-41-6139.00-701-3-99-0-00	Charter - Employee Allowances	\$4,800.00	\$0.00	\$2,400.00	\$4,400.00	\$400.00	91.67 %
420-41-6141.00-701-3-99-0-00	Admin Social Security/Medicare	\$1,500.00	\$0.00	\$704.19	\$1,279.34	\$220.66	85.29 %
420-41-6141.00-750-3-99-0-00	BO Social Security/Medicare	\$1,500.00	\$0.00	\$503.79	\$886.74	\$613.26	59.12 %
420-41-6142.00-701-3-99-0-00	Admin Group Health and Life Insurance	\$6,320.00	\$0.00	\$2,070.00	\$6,246.30	\$73.70	98.83 %
420-41-6142.00-750-3-99-0-00	BO Group Health and Life Insurance	\$10,000.00	\$0.00	\$5,831.00	\$9,957.00	\$43.00	99.57 %
420-41-6145.00-701-3-99-0-00	Admin Unemployment Compensation	\$1,000.00	\$0.00	\$642.60	\$642.60	\$357.40	64.26 %
420-41-6145.00-750-3-99-0-00	BO Unemployment Compensation	\$1,883.00	\$0.00	\$725.76	\$1,816.00	\$67.00	96.44 %
420-41-6146.00-701-3-99-0-00	Admin Teacher Retirement/TRS Care	\$600.00	\$0.00	\$248.58	\$455.73	\$144.27	75.96 %
420-41-6146.00-750-3-99-0-00	BO Teacher Retirement/TRS Care	\$600.00	\$0.00	\$189.27	\$335.41	\$264.59	55.90 %
420-41-6211.00-701-3-99-0-00	Legal Expenses	\$35,600.00	\$0.00	\$14,936.66	\$35,585.08	\$14.92	99.96 %
420-41-6212.00-701-3-99-0-00	Audit Services	\$12,800.00	\$0.00	\$12,000.00	\$12,740.00	\$60.00	99.53 %
420-41-6239.00-750-3-99-0-00	Education Service Center Services	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00 %
420-41-6249.00-750-3-99-0-00	Charter - Contracted Maintenance and Repair	\$13,600.00	\$0.00	\$0.00	\$58,134.75	(\$44,534.75)	427.46 %
420-41-6259.00-750-3-99-0-00	Charter - Utilities	\$1,700.00	\$0.00	\$0.00	\$1,653.93	\$46.07	97.29 %
420-41-6269.00-750-3-99-0-00	Charter - Rentals - Operating Leases	\$7.00	\$0.00	\$0.00	\$0.00	\$7.00	0.00 %
420-41-6299.00-701-3-99-0-00	Miscellaneous Contracted Services	\$12,880.00	\$0.00	\$7,110.46	\$16,239.60	(\$3,359.60)	126.08 %
420-41-6399.00-701-3-99-0-00	Admin General Supplies	\$5,260.00	\$0.00	\$3,840.42	\$5,259.40	\$0.60	99.99 %
420-41-6399.00-750-3-99-0-00	Business Office General Supplies	\$1,700.00	\$0.00	\$463.80	\$1,572.00	\$128.00	92.47 %
420-41-6411.00-701-3-99-0-00	Admin Employee Only Travel	\$790.00	\$0.00	\$313.46	\$427.33	\$362.67	54.09 %
420-41-6411.00-750-3-99-0-00	Charter - Travel and Subsistence - Employee Only	\$1,000.00	\$0.00	\$673.87	\$673.87	\$326.13	67.39 %
420-41-6449.00-701-3-99-0-00	Charter - Depreciation Expense	\$0.00	\$0.00	\$0.00	\$191,057.67	(\$191,057.67)	*** %
420-41-6449.00-999-3-99-0-00	Charter - Depreciation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-41-6499.00-701-3-99-0-00	Admin Misc Operating Expense	\$10,770.00	\$0.00	\$7,390.70	\$10,766.84	\$3.16	99.97 %
420-41-6499.00-750-3-99-0-00	TEC Miscellaneous Operating Costs	\$1,390.00	\$0.00	\$706.76	\$213,010.95	(\$211,620.95)	15324.53 %
Totals for Function: 41 (General Administration)		\$271,800.00	\$0.00	\$141,768.42	\$718,385.40	(\$446,585.40)	264.31%
Function: 51 (Plant Maintenance and Operations)							
420-51-6119.00-999-3-99-0-00	Charter - Salaries or Wages - Teachers and Other Professional Personnel	\$17,650.00	\$0.00	\$9,692.84	\$17,609.54	\$40.46	99.77 %
420-51-6129.00-003-3-99-0-00	Custodian/Maintenance Lewisville	\$10.00	\$0.00	\$164.86	\$0.00	\$10.00	0.00 %
420-51-6129.00-004-3-99-0-00	DT Maintenance Salaries	\$200.00	\$0.00	\$191.80	\$191.80	\$8.20	95.90 %

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420-51-6129.00-999-3-99-0-00	Charter - Salaries or Wages for Support Personnel	\$74,220.00	\$0.00	\$38,479.35	\$74,213.23	\$6.77	99.99 %
420-51-6141.00-999-3-99-0-00	Maintenance/Custodial	\$1,250.00	\$0.00	\$654.65	\$1,228.47	\$21.53	98.28 %
420-51-6142.00-002-3-99-0-00	LE Group Health and Life Insurance	\$0.00	\$0.00	(\$80.29)	(\$80.29)	\$80.29	*** %
420-51-6142.00-005-3-99-0-00	AB - Group Health and Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-51-6142.00-999-3-99-0-00	Maintenance/Custodian Insurance	\$10,980.00	\$0.00	\$4,651.10	\$10,972.27	\$7.73	99.93 %
420-51-6145.00-999-3-99-0-00	Maintenance/Custodial UC	\$2,510.00	\$0.00	\$1,872.22	\$2,503.08	\$6.92	99.72 %
420-51-6146.00-999-3-99-0-00	Custodial/Maint TRS	\$450.00	\$0.00	\$207.59	\$404.12	\$45.88	89.80 %
420-51-6219.00-002-3-99-0-00	Charter - Professional Services	\$1,600.00	\$0.00	\$191.98	\$1,573.26	\$26.74	98.33 %
420-51-6219.00-003-3-99-0-00	Charter - Professional Services	\$8,500.00	\$0.00	\$1,343.00	\$8,485.00	\$15.00	99.82 %
420-51-6219.00-004-3-99-0-00	Charter - Professional Services	\$14,511.80	\$0.00	\$2,943.00	\$26,192.80	(\$11,681.00)	180.49 %
420-51-6219.00-005-3-99-0-00	Charter - Professional Services	\$9,550.00	\$0.00	\$1,418.00	\$9,544.48	\$5.52	99.94 %
420-51-6249.00-002-3-99-0-00	LE Contracted Maintenance and Repair	\$18,120.00	\$0.00	\$8,851.24	\$18,115.86	\$4.14	99.98 %
420-51-6249.00-003-3-99-0-00	LW - Contracted Service & Repair	\$21,210.00	\$0.00	\$12,820.72	\$21,203.13	\$6.87	99.97 %
420-51-6249.00-004-3-99-0-00	DT - Contracted Maint & Repair	\$30,710.00	\$0.00	\$9,173.02	\$30,706.26	\$3.74	99.99 %
420-51-6249.00-005-3-99-0-00	AB - Contracted Maintenance	\$44,005.06	\$0.00	\$19,707.16	\$44,005.06	\$0.00	100.00 %
420-51-6257.00-002-3-99-0-00	Charter - Phone	\$141.05	\$0.00	\$0.00	\$141.05	\$0.00	100.00 %
420-51-6257.00-003-3-99-0-00	Charter - Phone	\$141.05	\$0.00	\$0.00	\$141.05	\$0.00	100.00 %
420-51-6257.00-004-3-99-0-00	Charter - Phone	\$141.05	\$0.00	\$0.00	\$141.05	\$0.00	100.00 %
420-51-6257.00-005-3-99-0-00	Charter - Phone	\$141.04	\$0.00	\$0.00	\$141.04	\$0.00	100.00 %
420-51-6259.00-002-3-99-0-00	LE Utilities	\$51,700.00	\$0.00	\$21,431.85	\$51,675.40	\$24.60	99.95 %
420-51-6259.00-003-3-99-0-00	LW - Utilities	\$27,121.17	\$0.00	\$9,351.69	\$27,094.17	\$27.00	99.90 %
420-51-6259.00-004-3-99-0-00	DT - Utilities	\$38,200.00	\$0.00	\$10,200.96	\$38,194.78	\$5.22	99.99 %
420-51-6259.00-005-3-99-0-00	Aubrey Utilities	\$50,470.00	\$0.00	\$24,638.08	\$50,458.49	\$11.51	99.98 %
420-51-6259.00-999-3-99-0-00	Charter - Utilities	\$750.00	\$0.00	\$0.00	\$746.22	\$3.78	99.50 %
420-51-6269.00-002-3-99-0-00	LE Rentals - Operating Leases	\$44,880.00	\$0.00	\$22,676.93	\$44,876.93	\$3.07	99.99 %
420-51-6269.00-003-3-99-0-00	LW - Operating Leases	\$1,700.00	\$0.00	\$1,185.00	\$1,659.00	\$41.00	97.59 %
420-51-6269.00-004-3-99-0-00	DT - Operating Lease	\$89,310.00	\$0.00	\$49,960.64	\$89,307.06	\$2.94	100.00 %
420-51-6269.00-005-3-99-0-00	Aubrey - Operating Lease	\$1,670.00	\$0.00	\$1,185.00	\$1,659.00	\$11.00	99.34 %
420-51-6299.00-002-3-99-0-00	Charter - Miscellaneous Contracted Services	\$8,300.00	\$0.00	\$0.00	\$8,296.50	\$3.50	99.96 %
420-51-6299.00-004-3-99-0-00	Charter - Miscellaneous Contracted Services	\$15,500.00	\$0.00	\$0.00	\$15,452.83	\$47.17	99.70 %
420-51-6311.00-999-3-99-0-00	Charter - Gasoline and Other Fuels for Vehicles (Including Buses)	\$3,400.00	\$0.00	\$902.96	\$3,390.69	\$9.31	99.73 %
420-51-6319.00-002-3-99-0-00	LE Maintenance Supplies	\$11,568.52	\$0.00	\$6,119.33	\$11,568.52	\$0.00	100.00 %
420-51-6319.00-003-3-99-0-00	LW - Maint Supplies	\$6,976.93	\$0.00	\$4,753.31	\$6,976.93	\$0.00	100.00 %

Expenditures Budget
Custom
09/01/2012 - 02/28/2013

Account	Description	Appropriation	Encumbrance	Date Range Totals	Year-to-Date Totals	Unencumbered	% Used
420-51-6319.00-004-3-99-0-00	DT - Maint Supplies	\$5,790.00	\$0.00	\$2,637.61	\$5,786.16	\$3.84	99.93 %
420-51-6319.00-005-3-99-0-00	AB - Maint Supplies	\$22,398.42	\$0.00	\$10,037.28	\$22,398.42	\$0.00	100.00 %
420-51-6399.00-999-3-99-0-00	Charter - General Supplies	\$14,751.68	\$0.00	\$4,839.76	\$14,751.68	\$0.00	100.00 %
420-51-6429.00-999-3-99-0-00	Insurance and Bonding Costs	\$66,000.00	\$0.00	\$32,335.73	\$65,908.23	\$91.77	99.86 %
420-51-6449.00-999-3-99-0-00	Charter - Depreciation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-51-6499.00-002-3-99-0-00	Charter - Miscellaneous Operating Costs	\$300.00	\$0.00	\$0.00	\$290.03	\$9.97	96.66 %
420-51-6499.00-003-3-99-0-00	LW - Misc Expenses	\$250.00	\$0.00	\$73.50	\$243.50	\$6.50	97.40 %
420-51-6499.00-004-3-99-0-00	DT - Misc Fees & Dues	\$560.00	\$0.00	\$445.00	\$554.90	\$5.10	99.09 %
Totals for Function: 51 (Plant Maintenance and Operations)		\$777,637.77	\$0.00	\$315,056.87	\$728,721.70	(\$11,083.93)	101.54%
Function: 52 (Security and Monitoring Services)							
420-52-6219.00-002-3-99-0-00	Professional Services-Security-Little Elm	\$974.62	\$0.00	\$584.56	\$584.56	\$390.06	59.98 %
420-52-6219.00-003-3-99-0-00	Professional Services-Security-Lewisville	\$750.00	\$0.00	\$0.00	\$50.00	\$700.00	6.67 %
420-52-6219.00-004-3-99-0-00	Professional Services-Security-Denton	\$1,099.00	\$0.00	\$454.48	\$591.72	\$507.28	53.84 %
420-52-6219.00-005-3-99-0-00	Professional Services-Security-Aubrey	\$625.61	\$0.00	\$0.00	\$625.00	\$0.61	99.90 %
420-52-6219.00-999-3-99-0-00	Professional Services - Security	\$1,000.00	\$0.00	\$603.83	\$909.58	\$90.42	90.96 %
Totals for Function: 52 (Security and Monitoring Services)		\$4,449.23	\$0.00	\$1,642.87	\$2,760.86	\$1,688.37	62.05%
Function: 53 (Data Processing Services)							
420-53-6219.00-750-3-99-0-00	Professional Services - JR3	\$59,714.00	\$0.00	\$20,947.17	\$59,338.18	\$375.82	99.37 %
420-53-6399.00-004-3-99-0-00	Charter - General Supplies	\$286.00	\$0.00	\$0.00	\$285.49	\$0.51	99.82 %
Totals for Function: 53 (Data Processing Services)		\$60,000.00	\$0.00	\$20,947.17	\$59,623.67	\$376.33	99.37%
Function: 71 (Debt Service)							
420-71-6623.00-005-3-99-0-00	Interest on Building - Aubrey	\$11,500.00	\$0.00	\$0.00	\$11,250.00	\$250.00	97.83 %
420-71-6623.00-999-3-99-0-00	Charter - Interest on Debt	\$30,000.00	\$0.00	\$3,862.08	\$22,683.87	\$7,316.13	75.61 %
420-71-6599.02-999-3-99-0-00	Charter - Other Debt Service Fees	\$4,000.00	\$0.00	\$3,466.00	\$3,466.00	\$534.00	86.65 %
Totals for Function: 71 (Debt Service)		\$45,500.00	\$0.00	\$7,328.08	\$37,399.87	\$8,100.13	82.20%
Function: 99 (Other Intergovernmental Charges)							
420-99-6513.00-999-3-99-0-00	Loan Principal - EOY Move 2520	\$0.00	\$0.00	\$3,997.68	\$0.00	\$0.00	*** %
420-99-6619.00-999-3-99-0-00	Land Purchase and Improvement - EOY 1510	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*** %
420-99-6629.00-999-3-99-0-00	Building Purchase, Construction or Improvements - EOY 1520	\$0.00	\$0.00	\$570,956.53	\$0.00	\$0.00	*** %
420-99-6631.00-999-3-99-0-00	Vehicle Purchase - EOY 1531	\$0.00	\$0.00	\$46,875.00	\$0.00	\$0.00	*** %

NOTICE: This report may contain information that is privileged, confidential and/or exempt from disclosure under applicable law.

Expenditures Budget
 Custom
 09/01/2012 - 02/28/2013

Account	Description	Appropriation	Encumbrance	Date Range Totals	Year-to-Date Totals	Unencumbered	% Used
Totals for Function: 99 (Other Intergovernmental Charges)		\$0.00	\$0.00	\$621,829.21	\$0.00	\$0.00	***
Totals for Fund: 420 (Charter)		\$5,003,819.00	\$0.00	\$3,108,046.48	\$5,320,543.67	(\$316,724.67)	106.33%
Total:		\$5,203,805.91	\$0.00	\$3,214,714.47	\$5,520,485.78	(\$316,679.87)	106.09%