

REGION ONE EDUCATION SERVICE CENTER
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual (Unaudited & Unadjusted)
GENERAL FUND (100-199)
 Month Ended February 28, 2018

	Current Budget	Received & Receivable	Variance Favorable (Unfavorable)	%
REVENUES				
5700 Local & Intermediate Sources	\$ 21,146,400	\$ 13,296,290	\$ (7,850,110)	63%
5800 State Program Revenues	1,801,108	521,532	(1,279,576)	29%
5900 Federal Program Revenues	850,000	64,837	(785,163)	8%
Total Revenues	<u>23,797,508</u>	<u>13,882,659</u>	<u>(9,914,849)</u>	
EXPENDITURES				
	Current Budget	Expended & Encumbered	Variance Favorable (Unfavorable)	%
11 Instruction and Instructional Related Services	6,936,436	3,489,185	3,447,251	50%
12 Instructional Resources & Media Services	1,166,871	1,058,448	108,423	91%
13 Curriculum & Instructional Staff Development	5,117,566	4,249,364	868,202	83%
21 Instructional Leadership	638,390	415,977	222,413	65%
23 School Leadership	-	-	-	0%
31 Guidance, Counseling & Evaluation Services	-	-	-	0%
32 Social Services	-	-	-	0%
34 Student (Pupil) Transportation	-	-	-	0%
36 Co-Curricular	-	-	-	0%
41 Administrative Support Services	2,453,923	2,120,172	333,751	86%
51 Plant Maintenance & Operations	937,672	23,501	914,171	3%
53 Data Processing Services	3,375,417	2,516,917	858,500	75%
61 Community Services	29,000	18,900	10,100	65%
62 School District Admin Support (ESC Only)	3,577,566	2,750,606	826,960	77%
71 Debt Service	-	-	-	0%
81 Facilities Acquisitions & Construction	-	-	-	0%
93 Payments to Fiscal Agent/Member Dist of SSA	-	-	-	0%
Total Expenditures	<u>24,232,841</u>	<u>16,643,069</u>	<u>7,589,772</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(435,333)	(2,760,410)	(2,325,077)	
7910 Other Resources	-	-	-	
8910 Other (Uses)	(1,000,000)	(1,000,000)	-	
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)	<u>(1,435,333)</u>	<u>(3,760,410)</u>	<u>(2,325,077)</u>	
Committed Fund Balance, Construction-September 1, 2017	1,000,000	1,000,000	-	
Committed Fund Balance, Programs-September 1, 2017	6,641,800	6,641,800	-	
Unassigned Fund Balance- September 1, 2017	4,651,901	4,651,901	-	
Restricted Fund Balance - September 1, 2017	1,043,019	1,043,019	-	
Estimated Ending Fund Balance-August 31, 2018	<u><u>11,901,387</u></u>	<u><u>9,576,310</u></u>	<u><u>(2,325,077)</u></u>	

REGION ONE EDUCATION SERVICE CENTER
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual (Unaudited & Unadjusted)
SPECIAL REVENUE FUNDS(200-499)
 Month Ended February 28, 2018

	Current Budget	Received & Receivable	Variance Favorable (Unfavorable)	%
REVENUES				
5700 Local & Intermediate Sources	742,174	\$ 330,898	\$ (411,276)	45%
5800 State Program Revenues	482,490	200,019	(282,471)	41%
5900 Federal Program Revenues	34,332,135	6,659,553	(27,672,582)	19%
Total Revenues	35,556,799	7,190,471	(28,366,328)	
EXPENDITURES				
11 Instruction	9,552,597	6,615,160	2,937,437	69%
12 Instructional Resources & Media Services	-	-	-	0%
13 Curriculum & Instructional Staff Development	8,768,540	6,183,582	2,584,958	71%
21 Instructional Leadership	2,100,412	1,923,278	177,134	92%
23 School Leadership	793,633	702,975	90,658	89%
31 Guidance, Counseling & Evaluation Services	11,000	7,337	3,664	67%
41 Administrative Support Services	-	-	-	0%
51 Plant Maintenance & Operations	1,095,023	69,439	1,025,584	6%
53 Data Processing Services	517,666	120,732	396,934	23%
61 Community Services	445,326	303,302	142,024	68%
62 School District Admin Support (ESC Only)	1,690,722	1,481,590	209,132	88%
95 Payments to Juvenile Justice Alternative Education Programs	-	-	-	0%
93 Payments to Fiscal Agent/Member Dist of SSA	10,975,905	3,881,069	7,094,836	35%
Total Expenditures	35,950,824	21,288,464	14,662,360	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(394,025)	(14,097,993)	(13,703,968)	
Other Resources	-	-	-	
Other (Uses)	-	-	-	
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)	(394,025)	(14,097,993)	(13,703,968)	
Fund Balance-September 1 2017 Beginning	964,531		(964,531)	
Estimated Ending Fund Balance-August 31, 2018	570,506	(14,097,993)	(14,668,499)	

Region One Education Service Center

Summary of Revenues and Expenses as of February 2018

Exhibit A

		1XX General Fund	2XX-4XX Special Revenue Funds	7XX Internal Service Funds	8XX Expendable Trust Funds
5700	Revenue Local & Intermed	\$13,296,289.59	\$330,898.21	\$563,896.49	\$2,750.00
5800	State Program Revenues	\$521,532.22	\$200,019.43		
5900	Federal Program Revenues	\$64,837.38	\$6,659,553.21		
		\$13,882,659.19	\$7,190,470.85	\$563,896.49	\$2,750.00
6100	Payroll Costs	(\$7,481,570.54)	(\$6,651,520.25)	(\$476,382.62)	
6200	Professional/Contracted Service	(\$2,141,420.70)	(\$1,284,062.78)	(\$830,440.77)	(\$21,527.36)
6300	Supplies & Materials	(\$1,188,041.72)	(\$415,903.60)	(\$65,470.56)	\$0.00
6400	Other Operating Costs	(\$300,238.38)	(\$1,239,330.23)	(\$78,949.57)	\$0.00
6500	Debt Service	(\$78,351.34)			
6600	Capital Outlay-Land,Bldg,Equip	\$0.00	\$0.00	\$0.00	
		(\$11,189,622.68)	(\$9,590,816.86)	(\$1,451,243.52)	(\$21,527.36)
8900	Other Uses/Non-Operating Exp	(\$1,000,000.00)			
		(\$1,000,000.00)			
	Excess(Deficiency) of Revenues Over (Under) Expenditures	\$1,693,036.51	(\$2,400,346.01)	(\$887,347.03)	(\$18,777.36)

Region One Education Service Center

Comparison of Revenues and Expenditures by Fund

February 2018

Exhibit B

Fund	Description	Realized Revenue	Expenditures Incurred	Revenues (under) Expenditures
102	ESC STATE SUPPORT	\$99,881.29	\$120,355.52	(\$20,474.23)
161	LOCAL ASSESSMENT FUND	\$463,667.09	\$242,841.59	\$220,825.50
162	AUDIO VISUAL FUND	\$1,403,822.85	\$966,444.25	\$437,378.60
163	DATA PROCESSING FUND	\$1,795,255.04	\$1,103,603.20	\$691,651.84
165	BUS DRIVER TRAINING FUND	\$70,105.00	\$42,797.42	\$27,307.58
166	INTERNET/TELECOMMUNICATIONS	\$2,400.00	\$89,957.98	(\$87,557.98)
167	INNOVATIVE SERVICES FUND	\$0.00	\$10,471.25	(\$10,471.25)
182	PRINCIPALS ASSESSMENT & DEVEL.	\$460,739.25	\$283,028.73	\$177,710.52
199	GENERAL FUND	\$9,586,788.67	\$8,330,122.74	\$1,256,665.93
211	ESEA T-I A IMPROVING BASIC PRO	\$4,692.58	\$26,026.43	(\$21,333.85)
212	ESEA T-I C MIGRATORY CHILDREN	\$447,286.09	\$522,570.20	(\$75,284.11)
220	ADULT BASIC EDUCATION-FEDERAL	\$925,187.40	\$1,076,621.89	(\$151,434.49)
223	TANF - FEDERAL	\$260,863.28	\$289,038.65	(\$28,175.37)
225	IDEA-PART B, PRESCHOOL	\$88,891.42	\$113,686.83	(\$24,795.41)
226	IDEA-PART B, DISCRETIONARY	\$834,080.43	\$1,078,762.15	(\$244,681.72)
241	ESC CHILD NUTRITION	\$0.00	\$258,323.51	(\$258,323.51)
244	C & T-BASIC GRANT	\$21,460.04	\$26,144.80	(\$4,684.76)
263	TTL III-A ENG LANG ACQ/LANG EN	\$41,929.98	\$50,338.82	(\$8,408.84)
273	TITLE III PARTB T-STEM5/08	\$129,103.90	\$169,972.49	(\$40,868.59)
274	GEAR UP	\$1,235,650.56	\$1,185,196.09	\$50,454.47
287	FEDERAL	\$348,049.05	\$1,267,981.24	(\$919,932.19)
288	SPECIAL REVENUE FUND	\$0.00	\$25,045.03	(\$25,045.03)
289	SPECIAL REVENUE FUND	\$105,192.01	\$124,911.90	(\$19,719.89)
342	ESEA TITLE II TPTR	\$6,056.13	\$7,166.42	(\$1,110.29)
350	TITLE III PART A - LEP	\$3,719.59	\$4,401.16	(\$681.57)
385	VISUALLY IMPAIRED	\$135,255.96	\$157,635.88	(\$22,379.92)
405	GIFTED/TALENTED	\$4,075.37	\$4,681.02	(\$605.65)
429	SPECIAL REVENUE FUND	\$60,688.10	\$62,646.30	(\$1,958.20)
482	SPECIAL REVENUE LOCAL PROGRAMS	\$12,325.00	\$19,250.14	(\$6,925.14)
483	T-STEM TRAINING	\$83,649.69	\$78,773.68	\$4,876.01
487	ECI STATE	\$2,207,390.75	\$2,597,206.78	(\$389,816.03)
490	CHAPTER 41	\$0.00	\$125,853.68	(\$125,853.68)

Region One Education Service Center

Comparison of Revenues and Expenditures by Fund

February 2018

Exhibit B

Fund	Description	Realized Revenue	Expenditures Incurred	Revenues (under) Expenditures
491	STAAR ONE ITEM BANK	\$170,123.52	\$258,377.70	(\$88,254.18)
499	TX TURNAROUND CTR INNOV	\$64,800.00	\$60,204.07	\$4,595.93
698	CAPITAL PROJECTS	\$0.00	\$62,123.50	(\$62,123.50)
752	PRINT SHOP FUND	\$172,804.27	\$164,319.86	\$8,484.41
754	TECHNOLOGY - INTERNAL	\$2,475.00	\$286,646.29	(\$284,171.29)
799	INTERNAL SERVICE FUND	\$388,617.22	\$1,000,277.37	(\$611,660.15)
829	EXPENDABLE TRUST FUND	\$2,750.00	\$21,527.36	(\$18,777.36)

Region One Education Service Center
Comparison of Budget and Expenditures by Fund

February 2018

Exhibit C

Fund	Description	Budgeted Amount	Outstanding Encum	Expenditure To Date	Budget Balance
102	ESC STATE SUPPORT	\$257,608.00	\$119,576.78	\$120,355.52	\$17,675.70
161	LOCAL ASSESSMENT FUND	\$662,504.00	\$300,584.32	\$242,841.59	\$119,078.09
162	AUDIO VISUAL FUND	\$1,174,630.00	\$93,459.78	\$966,444.25	\$114,725.97
163	DATA PROCESSING FUND	\$1,838,300.00	\$299,667.16	\$1,103,603.20	\$435,029.64
165	BUS DRIVER TRAINING FUND	\$135,628.00	\$57,031.42	\$42,797.42	\$35,799.16
166	INTERNET/ TELECOMMUNICATIONS	\$217,871.00	\$99,789.92	\$89,957.98	\$28,123.10
167	INNOVATIVE SERVICES FUND	\$194,473.00	\$7,650.00	\$10,471.25	\$176,351.75
182	PRINCIPALS ASSESSMENT & DEVEL.	\$644,341.00	\$343,257.58	\$283,028.73	\$18,054.69
199	GENERAL FUND	\$19,107,486.00	\$4,132,429.43	\$8,330,122.74	\$6,644,933.83
211	ESEA T-I A IMPROVING BASIC PRO	\$52,063.00	\$25,145.90	\$26,026.43	\$890.67
212	ESEA T-I C MIGRATORY CHILDREN	\$1,391,455.00	\$669,737.15	\$522,570.20	\$199,147.65
220	ADULT BASIC EDUCATION-FEDERAL	\$2,629,536.00	\$479,631.17	\$1,076,621.89	\$1,073,282.94
223	TANF - FEDERAL	\$363,127.00	\$85,139.84	\$289,038.65	(\$11,051.49)
225	IDEA-PART B, PRESCHOOL	\$319,295.00	\$106,918.01	\$113,686.83	\$98,690.16
226	IDEA-PART B, DISCRETIONARY	\$3,028,457.00	\$948,257.30	\$1,078,762.15	\$1,001,437.55
241	ESC CHILD NUTRITION	\$765,132.00	\$285,097.42	\$258,323.51	\$221,711.07
244	C & T-BASIC GRANT	\$72,955.00	\$20,690.20	\$26,144.80	\$26,120.00
263	TTL III-A ENG LANG ACQ/LANG EN	\$101,496.00	\$50,137.55	\$50,338.82	\$1,019.63
273	TITLE III PARTB T-STEM5/08	\$371,065.00	\$58,656.09	\$169,972.49	\$142,436.42
274	GEAR UP	\$7,175,466.00	\$2,688,628.41	\$1,185,196.09	\$3,301,641.50
287	FEDERAL	\$10,908,233.00	\$3,032,588.38	\$1,267,981.24	\$6,607,663.38
288	SPECIAL REVENUE FUND	\$953,069.00	\$115,899.66	\$25,045.03	\$812,124.31
289	SPECIAL REVENUE FUND	\$271,498.00	\$126,647.06	\$124,911.90	\$19,939.04
342	ESEA TITLE II TPTR	\$26,291.00	\$8,593.44	\$7,166.42	\$10,531.14
350	TITLE III PART A - LEP	\$47,100.00	\$5,416.35	\$4,401.16	\$37,282.49
385	VISUALLY IMPAIRED	\$393,767.00	\$140,550.99	\$157,635.88	\$95,580.13
405	GIFTED/TALENTED	\$10,413.00	\$4,936.40	\$4,681.02	\$795.58
429	SPECIAL REVENUE FUND	\$78,310.00	\$10,654.08	\$62,646.30	\$5,009.62
482	SPECIAL REVENUE LOCAL PROGRAMS	\$35,515.00	\$7,053.44	\$19,250.14	\$9,211.42
483	T-STEM TRAINING	\$305,608.00	\$94,703.80	\$78,773.68	\$132,130.52
487	ECI STATE	\$5,855,897.00	\$2,511,070.77	\$2,597,206.78	\$747,619.45
490	CHAPTER 41	\$372,419.00	\$83,331.59	\$125,853.68	\$163,233.73
491	STAAR ONE ITEM BANK	\$301,799.00	\$79,009.07	\$258,377.70	(\$35,587.77)

Region One Education Service Center
Comparison of Budget and Expenditures by Fund

February 2018

Exhibit C

Fund	Description	Budgeted Amount	Outstanding Encum	Expenditure To Date	Budget Balance
499	TX TURNAROUND CTR INNOV	\$121,495.00	\$59,152.87	\$60,204.07	\$2,138.06
698	CAPITAL PROJECTS	\$1,000,000.00	\$135,301.50	\$62,123.50	\$802,575.00
752	PRINT SHOP FUND	\$585,499.00	\$172,040.64	\$164,319.86	\$249,138.50
754	TECHNOLOGY - INTERNAL	\$671,029.00	\$252,805.64	\$286,646.29	\$131,577.07
799	INTERNAL SERVICE FUND	\$2,737,859.00	\$927,953.09	\$1,000,277.37	\$809,628.54
829	EXPENDABLE TRUST FUND	\$61,609.00	\$3,947.64	\$21,527.36	\$36,134.00