

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 April 30, 2018

| | Current Budget | Received & Receivable | Variance Favorable (Unfavorable) | % |
|----------------------------------------------------------------------------------------------|--------------------------|--------------------------|----------------------------------------|-----|
| REVENUES | | | | |
| 5700 Local & Intermediate Sources | \$ 21,438,395 | \$ 16,201,232 | \$ (5,237,163) | 76% |
| 5800 State Program Revenues | 1,801,108 | 746,430 | (1,054,678) | 41% |
| 5900 Federal Program Revenues | 850,000 | 588,854 | (261,146) | 69% |
| Total Revenues | <u>24,089,503</u> | <u>17,536,516</u> | <u>(6,552,987)</u> | |
| EXPENDITURES | | | | |
| 11 Instruction and Instructional Related Services | 6,941,100 | 5,130,585 | 1,810,515 | 74% |
| 12 Instructional Resources & Media Services | 1,304,828 | 1,125,955 | 178,873 | 86% |
| 13 Curriculum & Instructional Staff Development | 5,085,902 | 4,356,449 | 729,453 | 86% |
| 21 Instructional Leadership | 639,890 | 421,301 | 218,589 | 66% |
| 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 | 2,572,023 | 2,209,294 | 362,729 | 86% |
| 51 Plant Maintenance & Operations | 967,534 | 845,168 | 122,366 | 87% |
| 53 Data Processing Services | 3,403,065 | 2,883,957 | 519,108 | 85% |
| 61 Community Services | 29,000 | 18,900 | 10,100 | 65% |
| 62 School District Admin Support (ESC Only) | 3,584,319 | 2,860,784 | 723,535 | 80% |
| 71 Debt Service | - | - | - | 0% |
| 81 Facilities Acquisitions & Construction | - | - | - | 0% |
| 93 Payments to Fiscal Agent/Member Dist of SSA | - | - | - | 0% |
| Total Expenditures | <u>24,527,661</u> | <u>19,852,393</u> | <u>4,675,268</u> | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (438,158) | (2,315,877) | (1,877,719) | |
| 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>(1,438,158)</u> | <u>(3,315,877)</u> | <u>(1,877,719)</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>11,898,562</u></u> | <u><u>10,020,843</u></u> | <u><u>(1,877,719)</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 April 30, 2018

| | Current Budget | Received & Receivable | Variance Favorable (Unfavorable) | % |
|-------------------------------------------------------------------------------------------------|----------------|--------------------------|----------------------------------------|------|
| REVENUES | | | | |
| 5700 Local & Intermediate Sources | 742,174 | \$ 481,729 | \$ (260,445) | 65% |
| 5800 State Program Revenues | 486,708 | 266,118 | (220,590) | 55% |
| 5900 Federal Program Revenues | 34,706,125 | 9,548,171 | (25,157,954) | 28% |
| Total Revenues | 35,935,007 | 10,296,019 | (25,638,988) | |
| EXPENDITURES | | | | |
| | Current Budget | Expended & Encumbered | Variance Favorable (Unfavorable) | % |
| 11 Instruction | 10,161,186 | 8,094,981 | 2,066,205 | 80% |
| 12 Instructional Resources & Media Services | - | - | - | 0% |
| 13 Curriculum & Instructional Staff Development | 9,040,141 | 6,179,618 | 2,860,523 | 68% |
| 21 Instructional Leadership | 2,160,299 | 1,837,098 | 323,201 | 85% |
| 23 School Leadership | 753,220 | 709,756 | 43,464 | 94% |
| 31 Guidance, Counseling & Evaluation Services | 11,000 | 10,837 | 164 | 99% |
| 41 Administrative Support Services | - | - | - | 0% |
| 51 Plant Maintenance & Operations | 934,611 | 936,434 | (1,823) | 100% |
| 52 Plant Maintenance & Operations | 637 | - | 637 | 0% |
| 53 Data Processing Services | 524,923 | 521,563 | 3,360 | 99% |
| 61 Community Services | 501,305 | 326,220 | 175,085 | 65% |
| 62 School District Admin Support (ESC Only) | 1,696,089 | 1,558,818 | 137,271 | 92% |
| 95 Payments to Juvenile Justice Alternative Education Programs | - | - | - | 0% |
| 93 Payments to Fiscal Agent/Member Dist of SSA | 10,546,258 | 3,702,568 | 6,843,690 | 35% |
| Total Expenditures | 36,329,669 | 23,877,893 | 12,451,776 | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (394,662) | (13,581,875) | (13,187,213) | |
| Other Resources | - | - | - | |
| Other (Uses) | - | - | - | |
| Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses) | (394,662) | (13,581,875) | (13,187,213) | |
| Fund Balance-September 1 2017 Beginning | 964,531 | | (964,531) | |
| Estimated Ending Fund Balance-August 31, 2018 | 569,869 | (13,581,875) | (14,151,744) | |

Region One Education Service Center

Summary of Revenues and Expenses as of
April 2018

Exhibit A

| | | 1XX General Fund | 2XX-4XX Special Revenue Funds | 7XX Internal Service Funds | 8XX Expendable Trust Funds |
|------|----------------------------------------------------------|--------------------------|-------------------------------|----------------------------|----------------------------|
| 5700 | Revenue Local & Intermed | \$16,201,232.14 | \$481,729.21 | \$3,460,165.81 | \$19,875.00 |
| 5800 | State Program Revenues | \$746,429.92 | \$266,117.98 | | |
| 5900 | Federal Program Revenues | \$588,853.84 | \$9,548,171.32 | | |
| | | \$17,536,515.90 | \$10,296,018.51 | \$3,460,165.81 | \$19,875.00 |
| 6100 | Payroll Costs | (\$10,487,867.81) | (\$8,455,261.05) | (\$635,114.13) | |
| 6200 | Professional/Contracted Service | (\$3,718,977.66) | (\$2,760,005.87) | (\$1,449,367.41) | (\$21,527.36) |
| 6300 | Supplies & Materials | (\$1,245,460.56) | (\$599,924.09) | (\$86,359.46) | \$0.00 |
| 6400 | Other Operating Costs | (\$614,753.31) | (\$1,201,712.57) | (\$87,757.61) | (\$156.00) |
| 6500 | Debt Service | (\$78,351.34) | | | |
| 6600 | Capital Outlay-Land,Bldg,Equip | (\$29,414.90) | \$0.00 | \$0.00 | |
| | | (\$16,174,825.58) | (\$13,016,903.58) | (\$2,258,598.61) | (\$21,683.36) |
| 8900 | Other Uses/Non-Operating Exp | (\$1,000,000.00) | | | |
| | | (\$1,000,000.00) | | | |
| | Excess(Deficiency) of Revenues Over (Under) Expenditures | \$361,690.32 | (\$2,720,885.07) | \$1,201,567.20 | (\$1,808.36) |

Region One Education Service Center

Comparison of Revenues and Expenditures by Fund

April 2018

Exhibit B

| Fund | Description | Realized Revenue | Expenditures Incurred | Revenues (under) Expenditures |
|------|--------------------------------|------------------|-----------------------|-------------------------------|
| 102 | ESC STATE SUPPORT | \$157,251.89 | \$177,223.75 | (\$19,971.86) |
| 161 | LOCAL ASSESSMENT FUND | \$483,503.26 | \$371,505.04 | \$111,998.22 |
| 162 | AUDIO VISUAL FUND | \$1,404,812.85 | \$1,020,229.43 | \$384,583.42 |
| 163 | DATA PROCESSING FUND | \$1,839,555.01 | \$1,321,179.46 | \$518,375.55 |
| 165 | BUS DRIVER TRAINING FUND | \$87,910.00 | \$63,377.76 | \$24,532.24 |
| 166 | INTERNET/TELECOMMUNICATIONS | \$38,083.20 | \$140,439.25 | (\$102,356.05) |
| 167 | INNOVATIVE SERVICES FUND | \$6,050.00 | \$14,772.55 | (\$8,722.55) |
| 182 | PRINCIPALS ASSESSMENT & DEVEL. | \$519,403.92 | \$438,192.37 | \$81,211.55 |
| 199 | GENERAL FUND | \$12,999,945.77 | \$12,627,905.97 | \$372,039.80 |
| 211 | ESEA T-I A IMPROVING BASIC PRO | \$30,193.76 | \$34,376.58 | (\$4,182.82) |
| 212 | ESEA T-I C MIGRATORY CHILDREN | \$810,685.48 | \$914,839.88 | (\$104,154.40) |
| 220 | ADULT BASIC EDUCATION-FEDERAL | \$1,465,080.08 | \$1,831,299.13 | (\$366,219.05) |
| 223 | TANF - FEDERAL | \$331,928.20 | \$372,995.01 | (\$41,066.81) |
| 225 | IDEA-PART B, PRESCHOOL | \$146,149.16 | \$159,143.65 | (\$12,994.49) |
| 226 | IDEA-PART B, DISCRETIONARY | \$1,400,116.34 | \$1,574,201.52 | (\$174,085.18) |
| 241 | ESC CHILD NUTRITION | \$173,551.59 | \$435,852.33 | (\$262,300.74) |
| 244 | C & T-BASIC GRANT | \$32,779.27 | \$37,313.32 | (\$4,534.05) |
| 263 | TTL III-A ENG LANG ACQ/LANG EN | \$58,964.26 | \$67,476.79 | (\$8,512.53) |
| 273 | TITLE III PARTB T-STEM5/08 | \$136,400.83 | \$199,084.98 | (\$62,684.15) |
| 274 | GEAR UP | \$1,533,436.35 | \$1,925,737.83 | (\$392,301.48) |
| 287 | FEDERAL | \$0.00 | \$233,553.42 | (\$233,553.42) |
| 288 | SPECIAL REVENUE FUND | \$71,797.52 | \$131,648.89 | (\$59,851.37) |
| 289 | SPECIAL REVENUE FUND | \$147,060.37 | \$177,632.47 | (\$30,572.10) |
| 342 | ESEA TITLE II TPTR | \$11,103.11 | \$13,384.65 | (\$2,281.54) |
| 350 | TITLE III PART A - LEP | \$5,479.79 | \$6,161.12 | (\$681.33) |
| 385 | VISUALLY IMPAIRED | \$193,090.52 | \$218,841.06 | (\$25,750.54) |
| 405 | GIFTED/TALENTED | \$5,503.21 | \$6,326.40 | (\$823.19) |
| 429 | SPECIAL REVENUE FUND | \$67,524.25 | \$67,370.08 | \$154.17 |
| 482 | SPECIAL REVENUE LOCAL PROGRAMS | \$18,105.00 | \$24,214.38 | (\$6,109.38) |
| 483 | T-STEM TRAINING | \$105,550.19 | \$156,948.24 | (\$51,398.05) |
| 487 | ECI STATE | \$3,193,445.21 | \$3,799,447.98 | (\$606,002.77) |
| 490 | CHAPTER 41 | \$0.00 | \$240,747.35 | (\$240,747.35) |

Region One Education Service Center

Comparison of Revenues and Expenditures by Fund

April 2018

Exhibit B

| Fund | Description | Realized Revenue | Expenditures Incurred | Revenues (under) Expenditures |
|------|-------------------------|------------------|-----------------------|-------------------------------|
| 491 | STAAR ONE ITEM BANK | \$228,474.02 | \$294,787.30 | (\$66,313.28) |
| 499 | TX TURNAROUND CTR INNOV | \$129,600.00 | \$93,519.22 | \$36,080.78 |
| 698 | CAPITAL PROJECTS | \$0.00 | \$67,951.00 | (\$67,951.00) |
| 752 | PRINT SHOP FUND | \$226,590.01 | \$283,889.39 | (\$57,299.38) |
| 754 | TECHNOLOGY - INTERNAL | \$727,418.52 | \$454,320.21 | \$273,098.31 |
| 799 | INTERNAL SERVICE FUND | \$2,506,157.28 | \$1,520,389.01 | \$985,768.27 |
| 829 | EXPENDABLE TRUST FUND | \$19,875.00 | \$21,683.36 | (\$1,808.36) |

Region One Education Service Center

Comparison of Budget and Expenditures by Fund

April 2018

Exhibit C

| Fund | Description | Budgeted Amount | Outstanding Encum | Expenditure To Date | Budget Balance |
|------|-----------------------------------|-----------------|-------------------|---------------------|----------------|
| 102 | ESC STATE SUPPORT | \$257,608.00 | \$79,717.85 | \$177,223.75 | \$666.40 |
| 161 | LOCAL ASSESSMENT FUND | \$665,329.00 | \$222,638.01 | \$371,505.04 | \$71,185.95 |
| 162 | AUDIO VISUAL FUND | \$1,312,922.00 | \$122,639.21 | \$1,020,229.43 | \$170,053.36 |
| 163 | DATA PROCESSING FUND | \$1,838,300.00 | \$195,922.99 | \$1,321,179.46 | \$321,197.55 |
| 165 | BUS DRIVER TRAINING FUND | \$135,628.00 | \$40,912.06 | \$63,377.76 | \$31,338.18 |
| 166 | INTERNET/ TELECOMMUNICATIONS | \$217,871.00 | \$64,996.01 | \$140,439.25 | \$12,435.74 |
| 167 | INNOVATIVE SERVICES FUND | \$194,473.00 | \$7,518.34 | \$14,772.55 | \$172,182.11 |
| 182 | PRINCIPALS ASSESSMENT & DEVEL. | \$644,341.00 | \$244,931.83 | \$438,192.37 | (\$38,783.20) |
| 199 | GENERAL FUND | \$19,261,189.00 | \$2,698,291.32 | \$12,627,905.97 | \$3,934,991.71 |
| 211 | ESEA T-I A IMPROVING BASIC PRO | \$52,063.00 | \$16,763.70 | \$34,376.58 | \$922.72 |
| 212 | ESEA T-I C MIGRATORY CHILDREN | \$1,391,455.00 | \$403,074.35 | \$914,839.88 | \$73,540.77 |
| 220 | ADULT BASIC EDUCATION-FEDERAL | \$2,629,536.00 | \$430,093.42 | \$1,831,299.13 | \$368,143.45 |
| 223 | TANF - FEDERAL | \$363,127.00 | \$47,587.90 | \$372,995.01 | (\$57,455.91) |
| 225 | IDEA-PART B, PRESCHOOL | \$319,295.00 | \$105,500.90 | \$159,143.65 | \$54,650.45 |
| 226 | IDEA-PART B, DISCRETIONARY | \$3,027,961.00 | \$914,489.65 | \$1,574,201.52 | \$539,269.83 |
| 241 | ESC CHILD NUTRITION | \$765,132.00 | \$238,310.73 | \$435,852.33 | \$90,968.94 |
| 244 | C & T-BASIC GRANT | \$72,955.00 | \$21,731.88 | \$37,313.32 | \$13,909.80 |
| 263 | TTL III-A ENG LANG ACQ/LANG EN | \$101,496.00 | \$33,992.45 | \$67,476.79 | \$26.76 |
| 273 | TITLE III PARTB T-STEM5/08 | \$371,065.00 | \$49,392.77 | \$199,084.98 | \$122,587.25 |
| 274 | GEAR UP | \$7,175,466.00 | \$2,689,387.56 | \$1,925,737.83 | \$2,560,340.61 |
| 287 | FEDERAL | \$10,908,233.00 | \$2,852,051.45 | \$233,553.42 | \$7,822,628.13 |
| 288 | SPECIAL REVENUE FUND | \$1,228,473.00 | \$860,045.53 | \$131,648.89 | \$236,778.58 |
| 289 | SPECIAL REVENUE FUND | \$327,534.00 | \$107,151.41 | \$177,632.47 | \$42,750.12 |
| 342 | ESEA TITLE II TPTR | \$26,291.00 | \$10,867.15 | \$13,384.65 | \$2,039.20 |
| 350 | TITLE III PART A - LEP | \$90,146.00 | \$10,248.04 | \$6,161.12 | \$73,736.84 |
| 385 | VISUALLY IMPAIRED | \$393,767.00 | \$101,300.43 | \$218,841.06 | \$73,625.51 |
| 405 | GIFTED/TALENTED | \$10,413.00 | \$3,290.93 | \$6,326.40 | \$795.67 |
| 429 | SPECIAL REVENUE FUND | \$82,528.00 | \$7,546.05 | \$67,370.08 | \$7,611.87 |
| 482 | SPECIAL REVENUE LOCAL PROGRAMS | \$35,515.00 | \$9,006.41 | \$24,214.38 | \$2,294.21 |
| 483 | T-STEM TRAINING | \$305,608.00 | \$99,144.43 | \$156,948.24 | \$49,515.33 |
| 487 | ECI STATE | \$5,855,897.00 | \$1,711,504.54 | \$3,799,447.98 | \$344,944.48 |
| 490 | CHAPTER 41 | \$372,419.00 | \$45,703.68 | \$240,747.35 | \$85,967.97 |
| 491 | STAAR ONE ITEM BANK | \$301,799.00 | \$52,839.38 | \$294,787.30 | (\$45,827.68) |

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

April 2018

Exhibit C

| Fund | Description | Budgeted Amount | Outstanding Encum | Expenditure To Date | Budget Balance |
|-------------|-------------------------|------------------------|--------------------------|----------------------------|-----------------------|
| 499 | TX TURNAROUND CTR INNOV | \$121,495.00 | \$39,965.17 | \$93,519.22 | (\$11,989.39) |
| 698 | CAPITAL PROJECTS | \$1,000,000.00 | \$129,474.00 | \$67,951.00 | \$802,575.00 |
| 752 | PRINT SHOP FUND | \$585,499.00 | \$174,843.22 | \$283,889.39 | \$126,766.39 |
| 754 | TECHNOLOGY - INTERNAL | \$671,029.00 | \$157,516.11 | \$454,320.21 | \$59,192.68 |
| 799 | INTERNAL SERVICE FUND | \$2,744,101.00 | \$622,602.26 | \$1,520,389.01 | \$601,109.73 |
| 829 | EXPENDABLE TRUST FUND | \$61,609.00 | \$18,283.16 | \$21,683.36 | \$21,642.48 |