

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 December 31, 2017

	Current Budget	Received & Receivable	Variance Favorable (Unfavorable)	%
REVENUES				
5700 Local & Intermediate Sources	\$ 20,987,554	\$ 9,668,643	\$ (11,318,911)	46%
5800 State Program Revenues	1,781,209	253,967	(1,527,242)	14%
5900 Federal Program Revenues	917,549	-	(917,549)	0%
Total Revenues	23,686,312	9,922,610	(13,763,702)	
EXPENDITURES				
11 Instruction and Instructional Related Services	6,936,629	2,107,511	4,829,118	30%
12 Instructional Resources & Media Services	1,166,871	1,048,291	118,580	90%
13 Curriculum & Instructional Staff Development	5,039,798	3,877,412	1,162,386	77%
21 Instructional Leadership	640,216	463,059	177,157	72%
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	2,438,424	2,091,453	346,971	86%
51 Plant Maintenance & Operations	892,924	22,898	870,026	3%
53 Data Processing Services	3,344,542	2,333,990	1,010,552	70%
61 Community Services	44,000	18,900	25,100	43%
62 School District Admin Support (ESC Only)	3,572,604	2,681,680	890,924	75%
71 Debt Service	-	-	-	0%
81 Facilities Acquisitions & Construction	-	-	-	0%
93 Payments to Fiscal Agent/Member Dist of SSA	-	-	-	0%
Total Expenditures	24,076,008	14,645,193	9,430,815	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(389,696)	(4,722,583)	(4,332,887)	
7910 Other Resources	-	-	-	
8910 Other (Uses)	-	-	-	
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)	(389,696)	(4,722,583)	(4,332,887)	
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	12,947,024	8,614,137	(4,332,887)	

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 December 31, 2017

	Current Budget	Received & Receivable	Variance Favorable (Unfavorable)	%
REVENUES				
5700 Local & Intermediate Sources	742,174	\$ 293,281	\$ (448,893)	40%
5800 State Program Revenues	482,490	41,843	(440,647)	9%
5900 Federal Program Revenues	32,290,163	3,318,556	(28,971,607)	10%
Total Revenues	33,514,827	3,653,680	(29,861,147)	
EXPENDITURES				
11 Instruction	8,444,625	5,847,343	2,597,282	69%
12 Instructional Resources & Media Services	-	-	-	0%
13 Curriculum & Instructional Staff Development	8,194,394	5,758,467	2,435,927	70%
21 Instructional Leadership	2,135,737	1,890,892	244,845	89%
23 School Leadership	835,059	698,407	136,652	84%
31 Guidance, Counseling & Evaluation Services	12,000	9,000	3,000	75%
41 Administrative Support Services	-	-	-	0%
51 Plant Maintenance & Operations	1,094,801	69,032	1,025,769	6%
53 Data Processing Services	511,400	117,413	393,987	23%
61 Community Services	370,326	289,050	81,276	78%
62 School District Admin Support (ESC Only)	1,650,955	1,459,110	191,845	88%
95 Payments to Juvenile Justice Alternative Education Programs	-	-	-	0%
93 Payments to Fiscal Agent/Member Dist of SSA	10,606,007	2,823,796	7,782,211	27%
Total Expenditures	33,855,304	18,962,511	14,892,793	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(340,477)	(15,308,831)	(14,968,354)	
Other Resouces	-	-	-	
Other (Uses)	-	-	-	
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)	(340,477)	(15,308,831)	(14,968,354)	
Fund Balance-September 1 2017 Beginning	964,531		(964,531)	
Estimated Ending Fund Balance-August 31, 2018	624,054	(15,308,831)	(15,932,885)	

Region One Education Service Center

Summary of Revenues and Expenses as of December 2017

Exhibit A

		1XX General Fund	2XX-4XX Special Revenue Funds	7XX Internal Service Funds	8XX Expendable Trust Funds
5700	Revenue Local & Intermed	\$9,668,643.34	\$293,280.52	\$387,688.49	\$2,325.00
5800	State Program Revenues	\$253,967.14	\$41,843.00		
5900	Federal Program Revenues	\$0.00	\$3,318,556.26		
		\$9,922,610.48	\$3,653,679.78	\$387,688.49	\$2,325.00
6100	Payroll Costs	(\$4,730,933.73)	(\$4,383,105.29)	(\$330,101.65)	
6200	Professional/Contracted Service	(\$1,773,091.86)	(\$705,319.52)	(\$687,326.50)	(\$1,500.00)
6300	Supplies & Materials	(\$1,127,806.99)	(\$365,859.37)	(\$36,820.93)	
6400	Other Operating Costs	(\$210,797.17)	(\$552,270.91)	(\$64,149.29)	\$0.00
6500	Debt Service	(\$78,351.34)			
6600	Capital Outlay-Land,Bldg,Equip	\$0.00	\$0.00	\$0.00	
		(\$7,920,981.09)	(\$6,006,555.09)	(\$1,118,398.37)	(\$1,500.00)
Excess(Deficiency) of Revenues Over (Under) Expenditures		\$2,001,629.39	(\$2,352,875.31)	(\$730,709.88)	\$825.00

Region One Education Service Center

Comparison of Revenues and Expenditures by Fund

December 2017

Exhibit B

Fund	Description	Realized Revenue	Expenditures Incurred	Revenues (under) Expenditures
102	ESC STATE SUPPORT	\$0.00	\$79,885.37	(\$79,885.37)
161	LOCAL ASSESSMENT FUND	\$326,815.56	\$152,724.99	\$174,090.57
162	AUDIO VISUAL FUND	\$1,228,113.25	\$935,584.94	\$292,528.31
163	DATA PROCESSING FUND	\$1,485,756.00	\$996,397.47	\$489,358.53
165	BUS DRIVER TRAINING FUND	\$55,975.00	\$27,981.94	\$27,993.06
166	INTERNET/TELECOMMUNICATIONS	\$0.00	\$66,522.20	(\$66,522.20)
167	INNOVATIVE SERVICES FUND	\$0.00	\$0.00	\$0.00
182	PRINCIPALS ASSESSMENT & DEVEL.	\$411,220.09	\$187,240.69	\$223,979.40
199	GENERAL FUND	\$6,414,730.58	\$5,474,643.49	\$940,087.09
211	ESEA T-I A IMPROVING BASIC PRO	\$0.00	\$17,747.18	(\$17,747.18)
212	ESEA T-I C MIGRATORY CHILDREN	\$0.00	\$352,330.79	(\$352,330.79)
220	ADULT BASIC EDUCATION-FEDERAL	\$551,505.38	\$705,229.65	(\$153,724.27)
223	TANF - FEDERAL	\$176,085.51	\$211,823.52	(\$35,738.01)
225	IDEA-PART B, PRESCHOOL	\$0.00	\$70,721.24	(\$70,721.24)
226	IDEA-PART B, DISCRETIONARY	\$0.00	\$654,665.95	(\$654,665.95)
241	ESC CHILD NUTRITION	\$0.00	\$164,292.23	(\$164,292.23)
244	C & T-BASIC GRANT	\$0.00	\$15,850.69	(\$15,850.69)
263	TTL III-A ENG LANG ACQ/LANG EN	\$0.00	\$33,226.89	(\$33,226.89)
273	TITLE III PARTB T-STEM5/08	\$53,993.79	\$133,299.80	(\$79,306.01)
274	GEAR UP	\$940,963.55	\$905,703.36	\$35,260.19
287	FEDERAL	\$348,049.05	\$336,588.67	\$11,460.38
288	SPECIAL REVENUE FUND	\$0.00	\$0.00	\$0.00
289	SPECIAL REVENUE FUND	\$70,668.36	\$86,104.25	(\$15,435.89)
342	ESEA TITLE II TPTR	\$0.00	\$4,297.86	(\$4,297.86)
350	TITLE III PART A - LEP	\$0.00	\$2,639.67	(\$2,639.67)
385	VISUALLY IMPAIRED	\$0.00	\$101,815.34	(\$101,815.34)
405	GIFTED/TALENTED	\$0.00	\$3,034.09	(\$3,034.09)
429	SPECIAL REVENUE FUND	\$41,843.00	\$55,960.59	(\$14,117.59)
482	SPECIAL REVENUE LOCAL PROGRAMS	\$8,700.00	\$18,434.29	(\$9,734.29)
483	T-STEM TRAINING	\$74,525.00	\$54,937.60	\$19,587.40
487	ECI STATE	\$1,177,290.62	\$1,714,596.90	(\$537,306.28)
490	CHAPTER 41	\$0.00	\$90,622.85	(\$90,622.85)

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

December 2017

Exhibit B

Fund	Description	Realized Revenue	Expenditures Incurred	Revenues (under) Expenditures
491	STAAR ONE ITEM BANK	\$145,255.52	\$232,182.47	(\$86,926.95)
499	TX TURNAROUND CTR INNOV	\$64,800.00	\$40,449.21	\$24,350.79
752	PRINT SHOP FUND	\$134,231.12	\$96,812.72	\$37,418.40
754	TECHNOLOGY - INTERNAL	\$0.00	\$195,036.59	(\$195,036.59)
799	INTERNAL SERVICE FUND	\$253,457.37	\$826,549.06	(\$573,091.69)
829	EXPENDABLE TRUST FUND	\$2,325.00	\$1,500.00	\$825.00

Region One Education Service Center

Comparison of Budget and Expenditures by Fund

December 2017

Exhibit C

Fund	Description	Budgeted Amount	Outstanding Encum	Expenditure To Date	Budget Balance
102	ESC STATE SUPPORT	\$237,709.00	\$159,462.73	\$79,885.37	(\$1,639.10)
161	LOCAL ASSESSMENT FUND	\$662,504.00	\$387,273.63	\$152,724.99	\$122,505.38
162	AUDIO VISUAL FUND	\$1,174,630.00	\$114,161.77	\$935,584.94	\$124,883.29
163	DATA PROCESSING FUND	\$1,819,663.00	\$344,122.05	\$996,397.47	\$479,143.48
165	BUS DRIVER TRAINING FUND	\$135,628.00	\$71,806.48	\$27,981.94	\$35,839.58
166	INTERNET/ TELECOMMUNICATIONS	\$213,871.00	\$118,221.35	\$66,522.20	\$29,127.45
167	INNOVATIVE SERVICES FUND	\$194,473.00	\$10,032.00	\$0.00	\$184,441.00
182	PRINCIPALS ASSESSMENT & DEVEL.	\$644,341.00	\$426,692.22	\$187,240.69	\$30,408.09
199	GENERAL FUND	\$18,993,189.00	\$5,092,439.95	\$5,474,643.49	\$8,426,105.56
211	ESEA T-I A IMPROVING BASIC PRO	\$52,063.00	\$33,536.26	\$17,747.18	\$779.56
212	ESEA T-I C MIGRATORY CHILDREN	\$1,344,401.00	\$839,912.53	\$352,330.79	\$152,157.68
220	ADULT BASIC EDUCATION-FEDERAL	\$2,629,536.00	\$689,936.41	\$705,229.65	\$1,234,369.94
223	TANF - FEDERAL	\$363,127.00	\$141,756.97	\$211,823.52	\$9,546.51
225	IDEA-PART B, PRESCHOOL	\$319,295.00	\$119,986.65	\$70,721.24	\$128,587.11
226	IDEA-PART B, DISCRETIONARY	\$3,024,452.00	\$1,222,789.02	\$654,665.95	\$1,146,997.03
241	ESC CHILD NUTRITION	\$765,132.00	\$361,592.76	\$164,292.23	\$239,247.01
244	C & T-BASIC GRANT	\$72,955.00	\$29,985.64	\$15,850.69	\$27,118.67
263	TTL III-A ENG LANG ACQ/LANG EN	\$84,617.00	\$69,157.65	\$33,226.89	(\$17,767.54)
273	TITLE III PARTB T-STEM5/08	\$229,076.00	\$56,822.03	\$133,299.80	\$38,954.17
274	GEAR UP	\$5,726,914.00	\$1,621,996.99	\$905,703.36	\$3,199,213.65
287	FEDERAL	\$10,798,897.00	\$3,644,627.30	\$336,588.67	\$6,817,681.03
288	SPECIAL REVENUE FUND	\$953,069.00	\$31,800.50	\$0.00	\$921,268.50
289	SPECIAL REVENUE FUND	\$271,498.00	\$160,506.43	\$86,104.25	\$24,887.32
342	ESEA TITLE II TPTR	\$35,307.00	\$11,505.47	\$4,297.86	\$19,503.67
350	TITLE III PART A - LEP	\$47,100.00	\$7,223.52	\$2,639.67	\$37,236.81
385	VISUALLY IMPAIRED	\$393,767.00	\$194,044.12	\$101,815.34	\$97,907.54
405	GIFTED/TALENTED	\$10,413.00	\$6,583.40	\$3,034.09	\$795.51
429	SPECIAL REVENUE FUND	\$78,310.00	\$14,078.52	\$55,960.59	\$8,270.89
482	SPECIAL REVENUE LOCAL PROGRAMS	\$35,515.00	\$7,869.40	\$18,434.29	\$9,211.31
483	T-STEM TRAINING	\$305,608.00	\$135,009.37	\$54,937.60	\$115,661.03
487	ECI STATE	\$5,572,724.00	\$3,209,357.70	\$1,714,596.90	\$648,769.40
490	CHAPTER 41	\$318,234.00	\$161,764.76	\$90,622.85	\$65,846.39
491	STAAR ONE ITEM BANK	\$301,799.00	\$105,204.41	\$232,182.47	(\$35,587.88)

Region One Education Service Center

Comparison of Budget and Expenditures by Fund

December 2017

Exhibit C

Fund	Description	Budgeted Amount	Outstanding Encum	Expenditure To Date	Budget Balance
499	TX TURNAROUND CTR INNOV	\$121,495.00	\$78,907.85	\$40,449.21	\$2,137.94
752	PRINT SHOP FUND	\$585,499.00	\$228,456.42	\$96,812.72	\$260,229.86
754	TECHNOLOGY - INTERNAL	\$671,029.00	\$417,065.09	\$195,036.59	\$58,927.32
799	INTERNAL SERVICE FUND	\$2,737,859.00	\$1,004,641.40	\$826,549.06	\$906,668.54
829	EXPENDABLE TRUST FUND	\$61,609.00	\$23,975.00	\$1,500.00	\$36,134.00