

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 May 31, 2018

	Current Budget	Received & Receivable	Variance Favorable (Unfavorable)	%
REVENUES				
5700 Local & Intermediate Sources	\$ 22,965,795	\$ 18,232,727	\$ (4,733,068)	79%
5800 State Program Revenues	1,801,108	830,606	(970,502)	46%
5900 Federal Program Revenues	850,000	621,554	(228,446)	73%
Total Revenues	25,616,903	19,684,887	(5,932,016)	
EXPENDITURES				
11 Instruction and Instructional Related Services	8,492,453	6,121,216	2,371,237	72%
12 Instructional Resources & Media Services	1,304,828	1,140,738	164,090	87%
13 Curriculum & Instructional Staff Development	5,093,562	4,395,539	698,023	86%
21 Instructional Leadership	639,890	425,646	214,244	67%
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	2,574,741	2,233,888	340,853	87%
51 Plant Maintenance & Operations	958,816	845,168	113,648	88%
53 Data Processing Services	3,401,201	2,900,547	500,654	85%
61 Community Services	29,000	18,934	10,066	65%
62 School District Admin Support (ESC Only)	3,569,570	2,968,861	600,709	83%
71 Debt Service	-	-	-	0%
81 Facilities Acquisitions & Construction	-	-	-	0%
93 Payments to Fiscal Agent/Member Dist of SSA	-	-	-	0%
Total Expenditures	26,064,061	21,050,536	5,013,525	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(447,158)	(1,365,649)	(918,491)	
7910 Other Resources	-	-	-	
8910 Other (Uses)	(1,000,000)	(1,000,000)	-	
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)	(1,447,158)	(2,365,649)	(918,491)	
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	11,889,562	10,971,071	(918,491)	

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 May 31, 2018

	Current Budget	Received & Receivable	Variance Favorable (Unfavorable)	%
REVENUES				
5700 Local & Intermediate Sources	822,526	\$ 525,204	\$ (297,322)	64%
5800 State Program Revenues	486,708	267,005	(219,703)	55%
5900 Federal Program Revenues	34,727,125	11,379,836	(23,347,289)	33%
Total Revenues	<u>36,036,359</u>	<u>12,172,046</u>	<u>(23,864,313)</u>	
EXPENDITURES				
	Current Budget	Expended & Encumbered	Variance Favorable (Unfavorable)	%
11 Instruction	10,213,852	9,014,448	1,199,404	88%
12 Instructional Resources & Media Services	-	-	-	0%
13 Curriculum & Instructional Staff Development	9,151,493	6,598,839	2,552,654	72%
21 Instructional Leadership	2,169,299	1,824,026	345,273	84%
23 School Leadership	753,554	709,558	43,996	94%
31 Guidance, Counseling & Evaluation Services	11,000	10,837	164	99%
41 Administrative Support Services	-	-	-	0%
51 Plant Maintenance & Operations	934,211	879,167	55,044	94%
52	637	-	637	0%
53 Data Processing Services	526,623	500,542	26,081	95%
61 Community Services	512,305	346,315	165,990	68%
62 School District Admin Support (ESC Only)	1,704,789	1,599,403	105,386	94%
95 Payments to Juvenile Justice Alternative Education Programs	-	-	-	0%
93 Payments to Fiscal Agent/Member Dist of SSA	10,453,258	3,695,154	6,758,104	35%
Total Expenditures	<u>36,431,021</u>	<u>25,178,289</u>	<u>11,252,732</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(394,662)	(13,006,244)	(12,611,582)	
Other Resources	-	-	-	
Other (Uses)	-	-	-	
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)	<u>(394,662)</u>	<u>(13,006,244)</u>	<u>(12,611,582)</u>	
Fund Balance-September 1 2017 Beginning	964,531		(964,531)	
Estimated Ending Fund Balance-August 31, 2018	<u>569,869</u>	<u>(13,006,244)</u>	<u>(13,576,113)</u>	

Region One Education Service Center

Summary of Revenues and Expenses as of May 2018

Exhibit A

		1XX General Fund	2XX-4XX Special Revenue Funds	7XX Internal Service Funds	8XX Expendable Trust Funds
5700	Revenue Local & Intermed	\$18,232,727.10	\$525,204.21	\$3,550,652.77	\$27,425.00
5800	State Program Revenues	\$830,605.92	\$267,005.37		
5900	Federal Program Revenues	\$621,554.39	\$11,379,835.97		
		\$19,684,887.41	\$12,172,045.55	\$3,550,652.77	\$27,425.00
6100	Payroll Costs	(\$12,165,949.00)	(\$9,542,626.35)	(\$713,982.22)	
6200	Professional/Contracted Service	(\$3,905,329.54)	(\$3,201,079.38)	(\$1,543,556.85)	(\$29,861.36)
6300	Supplies & Materials	(\$1,301,824.51)	(\$912,028.43)	(\$94,076.79)	\$0.00
6400	Other Operating Costs	(\$707,515.32)	(\$1,367,462.69)	(\$96,925.32)	(\$389.69)
6500	Debt Service	(\$78,351.34)			
6600	Capital Outlay-Land,Bldg,Equip	(\$29,414.90)	\$0.00	\$0.00	
		(\$18,188,384.61)	(\$15,023,196.85)	(\$2,448,541.18)	(\$30,251.05)
8900	Other Uses/Non-Operating Exp	(\$1,000,000.00)			
		(\$1,000,000.00)			
	Excess(Deficiency) of Revenues Over (Under) Expenditures	\$496,502.80	(\$2,851,151.30)	\$1,102,111.59	(\$2,826.05)

Region One Education Service Center

Comparison of Revenues and Expenditures by Fund

May 2018

Exhibit B

Fund	Description	Realized Revenue	Expenditures Incurred	Revenues (under) Expenditures
102	ESC STATE SUPPORT	\$157,251.89	\$197,195.61	(\$39,943.72)
161	LOCAL ASSESSMENT FUND	\$536,056.43	\$420,852.13	\$115,204.30
162	AUDIO VISUAL FUND	\$1,404,812.85	\$1,087,066.93	\$317,745.92
163	DATA PROCESSING FUND	\$1,839,555.01	\$1,372,338.07	\$467,216.94
165	BUS DRIVER TRAINING FUND	\$90,595.00	\$72,164.47	\$18,430.53
166	INTERNET/TELECOMMUNICATIONS	\$103,775.40	\$157,039.05	(\$53,263.65)
167	INNOVATIVE SERVICES FUND	\$6,050.00	\$36,262.68	(\$30,212.68)
182	PRINCIPALS ASSESSMENT & DEVEL.	\$540,208.92	\$519,206.31	\$21,002.61
199	GENERAL FUND	\$15,006,581.91	\$14,326,259.36	\$680,322.55
211	ESEA T-I A IMPROVING BASIC PRO	\$30,193.76	\$38,567.29	(\$8,373.53)
212	ESEA T-I C MIGRATORY CHILDREN	\$810,685.48	\$1,034,889.31	(\$224,203.83)
220	ADULT BASIC EDUCATION-FEDERAL	\$1,906,481.32	\$2,115,151.04	(\$208,669.72)
223	TANF - FEDERAL	\$362,603.23	\$399,516.45	(\$36,913.22)
225	IDEA-PART B, PRESCHOOL	\$146,149.16	\$182,779.54	(\$36,630.38)
226	IDEA-PART B, DISCRETIONARY	\$1,400,116.34	\$1,860,208.12	(\$460,091.78)
241	ESC CHILD NUTRITION	\$399,917.48	\$488,103.05	(\$88,185.57)
244	C & T-BASIC GRANT	\$32,779.27	\$41,810.75	(\$9,031.48)
263	TTL III-A ENG LANG ACQ/LANG EN	\$58,964.26	\$76,101.50	(\$17,137.24)
273	TITLE III PARTB T-STEM5/08	\$169,086.85	\$219,623.93	(\$50,537.08)
274	GEAR UP	\$1,925,737.83	\$2,360,993.70	(\$435,255.87)
287	FEDERAL	\$0.00	\$189,766.82	(\$189,766.82)
288	SPECIAL REVENUE FUND	\$135,699.70	\$306,286.08	(\$170,586.38)
289	SPECIAL REVENUE FUND	\$175,405.72	\$208,977.66	(\$33,571.94)
342	ESEA TITLE II TPTR	\$11,103.11	\$13,922.27	(\$2,819.16)
350	TITLE III PART A - LEP	\$5,479.79	\$9,477.97	(\$3,998.18)
385	VISUALLY IMPAIRED	\$193,090.52	\$248,391.55	(\$55,301.03)
405	GIFTED/TALENTED	\$5,503.21	\$7,149.09	(\$1,645.88)
429	SPECIAL REVENUE FUND	\$68,411.64	\$69,675.70	(\$1,264.06)
482	SPECIAL REVENUE LOCAL PROGRAMS	\$20,330.00	\$29,041.13	(\$8,711.13)
483	T-STEM TRAINING	\$146,800.19	\$187,853.49	(\$41,053.30)
487	ECI STATE	\$3,809,432.67	\$4,264,680.97	(\$455,248.30)
490	CHAPTER 41	\$0.00	\$258,950.97	(\$258,950.97)

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

May 2018

Exhibit B

Fund	Description	Realized Revenue	Expenditures Incurred	Revenues (under) Expenditures
491	STAAR ONE ITEM BANK	\$228,474.02	\$307,872.10	(\$79,398.08)
499	TX TURNAROUND CTR INNOV	\$129,600.00	\$103,406.37	\$26,193.63
698	CAPITAL PROJECTS	\$0.00	\$109,285.84	(\$109,285.84)
752	PRINT SHOP FUND	\$256,898.43	\$320,941.38	(\$64,042.95)
754	TECHNOLOGY - INTERNAL	\$727,418.52	\$508,529.65	\$218,888.87
799	INTERNAL SERVICE FUND	\$2,566,335.82	\$1,619,070.15	\$947,265.67
829	EXPENDABLE TRUST FUND	\$27,425.00	\$30,251.05	(\$2,826.05)

Region One Education Service Center

Comparison of Budget and Expenditures by Fund

May 2018

Exhibit C

Fund	Description	Budgeted Amount	Outstanding Encum	Expenditure To Date	Budget Balance
102	ESC STATE SUPPORT	\$257,608.00	\$59,795.49	\$197,195.61	\$616.90
161	LOCAL ASSESSMENT FUND	\$699,129.00	\$261,067.17	\$420,852.13	\$17,209.70
162	AUDIO VISUAL FUND	\$1,312,922.00	\$70,585.20	\$1,087,066.93	\$155,269.87
163	DATA PROCESSING FUND	\$1,838,300.00	\$149,891.25	\$1,372,338.07	\$316,070.68
165	BUS DRIVER TRAINING FUND	\$135,628.00	\$13,935.73	\$72,164.47	\$49,527.80
166	INTERNET/ TELECOMMUNICATIONS	\$217,871.00	\$48,473.14	\$157,039.05	\$12,358.81
167	INNOVATIVE SERVICES FUND	\$194,473.00	\$29,281.78	\$36,262.68	\$128,928.54
182	PRINCIPALS ASSESSMENT & DEVEL.	\$644,341.00	\$169,429.48	\$519,206.31	(\$44,294.79)
199	GENERAL FUND	\$20,763,789.00	\$2,059,692.32	\$14,326,259.36	\$4,377,837.32
211	ESEA T-I A IMPROVING BASIC PRO	\$52,063.00	\$12,575.14	\$38,567.29	\$920.57
212	ESEA T-I C MIGRATORY CHILDREN	\$1,412,455.00	\$316,908.78	\$1,034,889.31	\$60,656.91
220	ADULT BASIC EDUCATION-FEDERAL	\$2,629,536.00	\$259,531.45	\$2,115,151.04	\$254,853.51
223	TANF - FEDERAL	\$363,127.00	\$20,071.82	\$399,516.45	(\$56,461.27)
225	IDEA-PART B, PRESCHOOL	\$319,295.00	\$109,755.90	\$182,779.54	\$26,759.56
226	IDEA-PART B, DISCRETIONARY	\$3,027,961.00	\$755,557.27	\$1,860,208.12	\$412,195.61
241	ESC CHILD NUTRITION	\$765,132.00	\$200,858.91	\$488,103.05	\$76,170.04
244	C & T-BASIC GRANT	\$72,955.00	\$18,114.18	\$41,810.75	\$13,030.07
263	TTL III-A ENG LANG ACQ/LANG EN	\$101,496.00	\$21,025.74	\$76,101.50	\$4,368.76
273	TITLE III PARTB T-STEM5/08	\$371,065.00	\$89,832.52	\$219,623.93	\$61,608.55
274	GEAR UP	\$7,175,466.00	\$2,975,394.72	\$2,360,993.70	\$1,839,077.58
287	FEDERAL	\$10,908,233.00	\$2,832,679.91	\$189,766.82	\$7,885,786.27
288	SPECIAL REVENUE FUND	\$1,228,473.00	\$828,539.68	\$306,286.08	\$93,647.24
289	SPECIAL REVENUE FUND	\$327,534.00	\$79,787.20	\$208,977.66	\$38,769.14
342	ESEA TITLE II TPTR	\$26,291.00	\$10,330.15	\$13,922.27	\$2,038.58
350	TITLE III PART A - LEP	\$90,146.00	\$6,931.61	\$9,477.97	\$73,736.42
385	VISUALLY IMPAIRED	\$393,767.00	\$79,759.13	\$248,391.55	\$65,616.32
405	GIFTED/TALENTED	\$10,413.00	\$2,468.61	\$7,149.09	\$795.30
429	SPECIAL REVENUE FUND	\$151,880.00	\$68,206.94	\$69,675.70	\$13,997.36
482	SPECIAL REVENUE LOCAL PROGRAMS	\$46,515.00	\$5,528.38	\$29,041.13	\$11,945.49
483	T-STEM TRAINING	\$305,608.00	\$67,867.31	\$187,853.49	\$49,887.20
487	ECI STATE	\$5,855,897.00	\$1,265,114.71	\$4,264,680.97	\$326,101.32
490	CHAPTER 41	\$372,419.00	\$58,860.84	\$258,950.97	\$54,607.19
491	STAAR ONE ITEM BANK	\$301,799.00	\$39,761.29	\$307,872.10	(\$45,834.39)

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

May 2018

Exhibit C

Fund	Description	Budgeted Amount	Outstanding Encum	Expenditure To Date	Budget Balance
499	TX TURNAROUND CTR INNOV	\$121,495.00	\$29,630.09	\$103,406.37	(\$11,541.46)
698	CAPITAL PROJECTS	\$1,000,000.00	\$460,239.16	\$109,285.84	\$430,475.00
752	PRINT SHOP FUND	\$585,499.00	\$144,946.51	\$320,941.38	\$119,611.11
754	TECHNOLOGY - INTERNAL	\$671,029.00	\$135,875.01	\$508,529.65	\$26,624.34
799	INTERNAL SERVICE FUND	\$2,744,101.00	\$554,002.29	\$1,619,070.15	\$571,028.56
829	EXPENDABLE TRUST FUND	\$61,609.00	\$11,778.80	\$30,251.05	\$19,579.15