

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 October 31, 2014

	Current Budget	Received & Receivable	Variance Favorable (Unfavorable)	%
REVENUES				
5700 Local & Intermediate Sources	\$ 13,446,865	\$ 4,088,595	\$ (9,358,270)	30%
5800 State Program Revenues	1,414,527	80,791	(1,333,736)	6%
5900 Federal Program Revenues	400,000	-	(400,000)	0%
Total Revenues	<u>15,261,392</u>	<u>4,169,386</u>	<u>(11,092,006)</u>	
EXPENDITURES				
	Current Budget	Expended & Encumbered	Variance Favorable (Unfavorable)	%
11 Instruction and Instructional Related Services	1,700,358	244,418	1,455,940	14%
12 Instructional Resources & Media Services	1,229,797	1,109,920	119,877	90%
13 Curriculum & Instructional Staff Development	4,452,075	2,705,506	1,746,569	61%
21 Instructional Leadership	326,614	173,036	153,578	53%
23 School Leadership	8,000	-	8,000	0%
31 Guidance, Counseling & Evaluation Services	-	-	-	0%
32 Social Services	-	-	-	0%
34 Student (Pupil) Transportation	-	-	-	0%
36 Co-Curricular	-	-	-	0%
41 Administrative Support Services	1,875,883	1,640,109	235,774	87%
51 Plant Maintenance & Operations	1,047,966	75,332	972,634	7%
53 Data Processing Services	2,785,907	2,021,119	764,788	73%
61 Community Services	19,250	18,500	750	96%
62 School District Admin Support (ESC Only)	2,472,809	2,035,463	437,346	82%
71 Debt Service	-	-	-	0%
81 Facilities Acquisitions & Construction	-	-	-	0%
93 Payments to Fiscal Agent/Member Dist of SSA	-	-	-	0%
Total Expenditures	<u>15,918,659</u>	<u>10,023,404</u>	<u>5,895,255</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(657,267)	(5,854,018)	(5,196,751)	
7910 Other Resouces	-	-	-	
8910 Other (Uses)	-	-	-	
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)	<u>(657,267)</u>	<u>(5,854,018)</u>	<u>(5,196,751)</u>	
Committed Fund Balance-September 1, 2014	6,623,284	500,000	(6,123,284)	
Unassigned Fund Balance- September 1, 2014	2,256,342	2,658,064	401,722	
Restricted Fund Balance - September 1, 2014	1,013,564	1,342,068	328,504	
Estimated Ending Fund Balance-August 31, 2015	<u><u>9,235,923</u></u>	<u><u>(1,353,886)</u></u>	<u><u>(10,589,809)</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 October 31, 2014

	Current Budget	Received & Receivable	Variance Favorable (Unfavorable)	%
REVENUES				
5700 Local & Intermediate Sources	1,260,365	\$ 102,103	\$ (1,158,262)	8%
5800 State Program Revenues	665,134	809	(664,325)	0%
5900 Federal Program Revenues	22,298,748	1,323,290	(20,975,458)	6%
Total Revenues	<u>24,224,247</u>	<u>1,426,201</u>	<u>(22,798,046)</u>	
EXPENDITURES				
11 Instruction	7,793,764	5,548,620	2,245,144	71%
12 Instructional Resources & Media Services	-	-	-	
13 Curriculum & Instructional Staff Development	7,738,431	4,532,811	3,205,620	59%
21 Instructional Leadership	1,852,320	1,453,242	399,078	78%
23 School Leadership	664,472	607,196	57,276	91%
31 Guidance, Counseling & Evaluation Services	31,640	3,200	28,440	10%
41 Administrative Support Services	5,300	-	5,300	0%
51 Plant Maintenance & Operations	1,242,062	22,196	1,219,866	2%
53 Data Processing Services	489,030	52,870	436,160	11%
61 Community Services	232,960	102,089	130,871	44%
62 School District Admin Support (ESC Only)	1,216,024	551,669	664,355	45%
95 Payments to Juvenile Justice Alternative Education Programs	-	-	-	0%
93 Payments to Fiscal Agent/Member Dist of SSA	3,707,339	3,241,840	465,499	87%
Total Expenditures	<u>24,973,343</u>	<u>16,115,734</u>	<u>8,857,609</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(749,096)	(14,689,533)	(13,940,437)	
Other Resources	-	-	-	
Other (Uses)	-	-	-	
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)	<u>(749,096)</u>	<u>(14,689,533)</u>	<u>(13,940,437)</u>	
Fund Balance-September 1 2014 Beginning	4,425,194		(4,425,194)	
Estimated Ending Fund Balance-August 31, 2015	<u><u>3,676,098</u></u>	<u><u>(14,689,533)</u></u>	<u><u>(18,365,631)</u></u>	

Region One Education Service Center

Summary of Revenues and Expenses as of
October 2014

Exhibit A

		1XX General Fund	2XX-4XX Special Revenue Funds	7XX Internal Service Funds	8XX Expendable Trust Funds
5700	Revenue Local & Intermed	\$4,088,594.92	\$102,102.64	\$270,731.31	\$0.00
5800	State Program Revenues	\$80,791.00	\$808.72		
5900	Federal Program Revenues	\$0.00	\$1,323,289.76		
		\$4,169,385.92	\$1,426,201.12	\$270,731.31	\$0.00
6100	Payroll Costs	(\$1,352,529.06)	(\$1,597,338.52)	(\$150,424.36)	
6200	Professional/Contracted Service	(\$764,556.93)	(\$150,344.94)	(\$153,024.21)	\$0.00
6300	Supplies & Materials	(\$673,530.66)	(\$534,466.05)	(\$15,188.07)	\$0.00
6400	Other Operating Costs	(\$97,168.23)	(\$143,105.85)	(\$53,790.43)	\$0.00
6500	Debt Service			\$0.00	
6600	Capital Outlay-Land,Bldg,Equip	\$0.00	\$0.00	\$0.00	
		(\$2,887,784.88)	(\$2,425,255.36)	(\$372,427.07)	\$0.00
8900	Other Uses/Non-Operating Exp	(\$500,000.00)			
		(\$500,000.00)			
	Excess(Deficiency) of Revenues Over (Under) Expenditures	\$781,601.04	(\$999,054.24)	(\$101,695.76)	\$0.00

Region One Education Service Center

Comparison of Revenues and Expenditures by Fund

October 2014

Exhibit B

Fund	Description	Realized Revenue	Expenditures Incurred	Revenues (under) Expenditures
102	ESC STATE SUPPORT	\$0.00	\$41,860.15	(\$41,860.15)
161	LOCAL ASSESSMENT FUND	\$8,600.00	\$42,642.75	(\$34,042.75)
162	AUDIO VISUAL FUND	\$810,064.25	\$648,379.45	\$161,684.80
163	DATA PROCESSING FUND	\$352,994.75	\$721,097.61	(\$368,102.86)
165	BUS DRIVER TRAINING FUND	\$30,585.00	\$18,004.72	\$12,580.28
166	INTERNET/TELECOMMUNICATIONS	\$76,714.64	\$82,449.70	(\$5,735.06)
182	PRINCIPALS ASSESSMENT & DEVEL.	\$251,965.86	\$62,529.12	\$189,436.74
199	GENERAL FUND	\$2,638,461.42	\$1,270,821.38	\$1,367,640.04
211	ESEA T-I A IMPROVING BASIC PRO	\$0.00	\$21,737.89	(\$21,737.89)
212	ESEA T-I C MIGRATORY CHILDREN	\$0.00	\$16,530.78	(\$16,530.78)
220	ADULT BASIC EDUCATION-FEDERAL	\$139,193.31	\$267,778.08	(\$128,584.77)
223	TANF - FEDERAL	\$42,119.35	\$102,818.45	(\$60,699.10)
225	IDEA-PART B, PRESCHOOL	\$0.00	\$15,284.79	(\$15,284.79)
226	IDEA-PART B, DISCRETIONARY	\$0.00	\$160,908.42	(\$160,908.42)
241	ESC CHILD NUTRITION	\$0.00	\$35,493.18	(\$35,493.18)
244	C & T-BASIC GRANT	\$4,456.79	\$12,143.21	(\$7,686.42)
263	TTL III-A ENG LANG ACQ/LANG EN	\$0.00	\$510.38	(\$510.38)
273	TITLE III PARTB T-STEM5/08	\$49,124.33	\$47,589.13	\$1,535.20
274	GEAR UP	\$700,175.96	\$737,969.18	(\$37,793.22)
289	SPECIAL REVENUE FUND	\$103,385.60	\$126,827.96	(\$23,442.36)
301	TITLE 1, PART C - MIGRANT SSA	\$0.00	\$0.00	\$0.00
342	ESEA TITLE II TPTR	\$3,204.97	\$3,569.23	(\$364.26)
350	TITLE III PART A - LEP	\$0.00	\$0.00	\$0.00
385	VISUALLY IMPAIRED	\$0.00	\$58,307.52	(\$58,307.52)
392	NON-ED COMM/BASED SUPPORT	\$0.00	\$0.00	\$0.00
405	GIFTED/TALENTED	\$808.72	\$1,740.79	(\$932.07)
429	SPECIAL REVENUE FUND	\$0.00	\$32,448.35	(\$32,448.35)
437	SSA-SPECIAL ED	\$0.00	\$19,339.60	(\$19,339.60)
482	SPECIAL REVENUE LOCAL PROGRAMS	\$10,000.00	\$708.00	\$9,292.00
483	T-STEM TRAINING	\$750.00	\$3,351.10	(\$2,601.10)
484	CTEP GRANT	\$22,570.90	\$15,668.91	\$6,901.99
487	ECI STATE	\$281,629.45	\$636,118.59	(\$354,489.14)

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

October 2014

Exhibit B

Fund	Description	Realized Revenue	Expenditures Incurred	Revenues (under) Expenditures
490	CHAPTER 41	\$0.00	\$37,048.58	(\$37,048.58)
491	STAAR ONE ITEM BANK	\$68,781.74	\$71,363.24	(\$2,581.50)
698	CAPITAL PROJECTS	\$0.00	\$0.00	\$0.00
752	PRINT SHOP FUND	\$97,816.21	\$36,696.50	\$61,119.71
754	TECHNOLOGY - INTERNAL	\$25.00	\$88,121.24	(\$88,096.24)
798	INTERNAL-DEPUTY DIRECTOR	\$0.00	\$0.00	\$0.00
799	INTERNAL SERVICE FUND	\$172,890.10	\$247,609.33	(\$74,719.23)
829	EXPENDABLE TRUST FUND	\$0.00	\$0.00	\$0.00

Region One Education Service Center

Comparison of Budget and Expenditures by Fund

October 2014

Exhibit C

Fund	Description	Budgeted Amount	Outstanding Encum	Expenditure To Date	Budget Balance
102	ESC STATE SUPPORT	\$259,527.00	\$198,397.30	\$41,860.15	\$19,269.55
161	LOCAL ASSESSMENT FUND	\$548,548.00	\$320,071.65	\$42,642.75	\$185,833.60
162	AUDIO VISUAL FUND	\$1,239,114.00	\$462,540.93	\$648,379.45	\$128,193.62
163	DATA PROCESSING FUND	\$1,400,548.00	\$472,876.93	\$721,097.61	\$206,573.46
165	BUS DRIVER TRAINING FUND	\$135,526.00	\$92,891.88	\$18,004.72	\$24,629.40
166	INTERNET/ TELECOMMUNICATIONS	\$585,626.00	\$323,577.48	\$82,449.70	\$179,598.82
182	PRINCIPALS ASSESSMENT & DEVEL.	\$656,059.00	\$530,232.12	\$62,529.12	\$63,297.76
199	GENERAL FUND	\$11,093,711.00	\$4,735,030.91	\$1,270,821.38	\$5,087,858.71
211	ESEA T-I A IMPROVING BASIC PRO	\$158,645.00	\$167,165.69	\$21,737.89	(\$30,258.58)
212	ESEA T-I C MIGRATORY CHILDREN	\$1,459,615.00	\$65,892.65	\$16,530.78	\$1,377,191.57
220	ADULT BASIC EDUCATION-FEDERAL	\$3,083,417.00	\$1,100,718.17	\$267,778.08	\$1,714,920.75
223	TANF - FEDERAL	\$398,904.00	\$337,214.85	\$102,818.45	(\$41,129.30)
225	IDEA-PART B, PRESCHOOL	\$247,839.00	\$161,199.02	\$15,284.79	\$71,355.19
226	IDEA-PART B, DISCRETIONARY	\$2,280,032.00	\$1,328,552.36	\$160,908.42	\$790,571.22
241	ESC CHILD NUTRITION	\$633,550.00	\$379,647.66	\$35,493.18	\$218,409.16
244	C & T-BASIC GRANT	\$53,230.00	\$36,296.78	\$12,143.21	\$4,790.01
263	TTL III-A ENG LANG ACQ/LANG EN	\$102,599.00	\$0.00	\$510.38	\$102,088.62
273	TITLE III PARTB T-STEM5/08	\$553,351.00	\$288,895.73	\$47,589.13	\$216,866.14
274	GEAR UP	\$7,449,125.00	\$5,144,305.79	\$737,969.18	\$1,566,850.03
289	SPECIAL REVENUE FUND	\$400,309.00	\$114,064.55	\$126,827.96	\$159,416.49
301	TITLE 1, PART C - MIGRANT SSA	\$9,903.00	\$0.00	\$0.00	\$9,903.00
342	ESEA TITLE II TPTR	\$273,481.00	\$15,381.70	\$3,569.23	\$254,530.07
350	TITLE III PART A - LEP	\$83,407.00	\$0.00	\$0.00	\$83,407.00
385	VISUALLY IMPAIRED	\$414,337.00	\$288,201.05	\$58,307.52	\$67,828.43
392	NON-ED COMM/BASED SUPPORT	\$15,884.00	\$0.00	\$0.00	\$15,884.00
405	GIFTED/TALENTED	\$10,651.00	\$8,682.26	\$1,740.79	\$227.95
429	SPECIAL REVENUE FUND	\$96,224.00	\$169,254.42	\$32,448.35	(\$105,478.77)
437	SSA-SPECIAL ED	\$128,038.00	\$92,476.46	\$19,339.60	\$16,221.94
482	SPECIAL REVENUE LOCAL PROGRAMS	\$49,295.00	\$15,458.81	\$708.00	\$33,128.19
483	T-STEM TRAINING	\$177,297.00	\$18,716.01	\$3,351.10	\$155,229.89
484	CTEP GRANT	\$23,568.00	\$7,081.99	\$15,668.91	\$817.10
487	ECI STATE	\$5,111,341.00	\$3,416,364.40	\$636,118.59	\$1,058,858.01

Region One Education Service Center

Comparison of Budget and Expenditures by Fund

October 2014

Exhibit C

Fund	Description	Budgeted Amount	Outstanding Encum	Expenditure To Date	Budget Balance
490	CHAPTER 41	\$700,090.00	\$136,159.99	\$37,048.58	\$526,881.43
491	STAAR ONE ITEM BANK	\$1,059,211.00	\$398,748.30	\$71,363.24	\$589,099.46
698	CAPITAL PROJECTS	\$500,000.00	\$0.00	\$0.00	\$500,000.00
752	PRINT SHOP FUND	\$362,541.00	\$186,529.81	\$36,696.50	\$139,314.69
754	TECHNOLOGY - INTERNAL	\$520,333.00	\$388,979.05	\$88,121.24	\$43,232.71
798	INTERNAL-DEPUTY DIRECTOR	\$0.00	\$0.00	\$0.00	\$0.00
799	INTERNAL SERVICE FUND	\$2,564,241.00	\$1,118,510.38	\$247,609.33	\$1,198,121.29
829	EXPENDABLE TRUST FUND	\$43,500.00	\$27,575.00	\$0.00	\$15,925.00