

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, 2018

	Current Budget	Received & Receivable	Variance Favorable (Unfavorable)	%
REVENUES				
5700 Local & Intermediate Sources	\$ 22,074,610	\$ 5,840,427	\$ (16,234,183)	26%
5800 State Program Revenues	2,244,608	87,539	(2,157,069)	4%
5900 Federal Program Revenues	950,000	-	(950,000)	0%
Total Revenues	25,269,218	5,927,966	(19,341,252)	
EXPENDITURES				
11 Instruction and Instructional Related Services	6,959,291	794,676	6,164,615	11%
12 Instructional Resources & Media Services	1,299,420	1,213,926	85,494	93%
13 Curriculum & Instructional Staff Development	5,393,938	4,244,604	1,149,334	79%
21 Instructional Leadership	757,181	511,405	245,776	68%
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	2,675,745	2,051,809	623,936	77%
51 Plant Maintenance & Operations	891,429	31,141	860,288	3%
53 Data Processing Services	3,130,011	2,460,134	669,877	79%
61 Community Services	19,820	15,475	4,345	78%
62 School District Admin Support (ESC Only)	4,073,477	2,374,373	1,699,104	58%
71 Debt Service	-	-	-	0%
81 Facilities Acquisitions & Construction	-	-	-	0%
93 Payments to Fiscal Agent/Member Dist of SSA	-	-	-	0%
Total Expenditures	25,200,312	13,697,543	11,502,769	
Excess (Deficiency) of Revenues Over (Under) Expenditures	68,906	(7,769,578)	(7,838,484)	
7910 Other Resources	-	-	-	
8910 Other (Uses)	-	-	-	
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)	68,906	(7,769,578)	(7,838,484)	
Committed Fund Balance, Construction-September 1, 2018	1,000,000	1,000,000	-	
Committed Fund Balance, Programs-September 1, 2018	6,641,800	6,641,800	-	
Unassigned Fund Balance- September 1, 2018	5,051,901	5,051,901	-	
Restricted Fund Balance - September 1, 2018	1,043,019	1,043,019	-	
Estimated Ending Fund Balance-August 31, 2019	13,805,626	5,967,142	(7,838,484)	

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, 2018

	Current Budget	Received & Receivable	Variance Favorable (Unfavorable)	%
REVENUES				
5700 Local & Intermediate Sources	812,900	\$ 183,050	\$ (629,850)	23%
5800 State Program Revenues	511,145	39,174	(471,971)	8%
5900 Federal Program Revenues	37,312,162	455,562	(36,856,600)	1%
Total Revenues	38,636,207	677,786	(37,958,421)	
EXPENDITURES				
11 Instruction	8,145,308	5,299,630	2,845,678	65%
12 Instructional Resources & Media Services	-	-	-	0%
13 Curriculum & Instructional Staff Development	11,651,077	4,561,427	7,089,650	39%
21 Instructional Leadership	2,495,184	1,831,510	663,674	73%
23 School Leadership	836,025	774,826	61,199	93%
31 Guidance, Counseling & Evaluation Services	10,000	4,500	5,500	45%
41 Administrative Support Services	-	-	-	0%
51 Plant Maintenance & Operations	1,093,631	62,406	1,031,225	6%
52	-	-	-	0%
53 Data Processing Services	671,074	112,835	558,239	17%
61 Community Services	414,086	162,771	251,315	39%
62 School District Admin Support (ESC Only)	1,593,195	1,279,591	313,604	80%
95 Payments to Juvenile Justice Alternative Education Programs	-	-	-	0%
93 Payments to Fiscal Agent/Member Dist of SSA	11,748,983	-	11,748,983	0%
Total Expenditures	38,658,563	14,089,494	24,569,069	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,356)	(13,411,708)	(13,389,352)	
Other Resources	-	-	-	
Other (Uses)	-	-	-	
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)	(22,356)	(13,411,708)	(13,389,352)	
Fund Balance-September 1, 2018 Beginning	664,531		(664,531)	
Estimated Ending Fund Balance-August 31, 2019	642,175	(13,411,708)	(14,053,883)	

Region One Education Service Center

Summary of Revenues and Expenses as of October 2018

Exhibit A

		1XX General Fund	2XX-4XX Special Revenue Funds	7XX Internal Service Funds	8XX Expendable Trust Funds
5700	Revenue Local & Intermed	\$5,840,426.66	\$183,050.00	\$179,881.31	\$375.00
5800	State Program Revenues	\$87,539.00	\$39,173.82		
5900	Federal Program Revenues	\$0.00	\$455,562.30		
		\$5,927,965.66	\$677,786.12	\$179,881.31	\$375.00
6100	Payroll Costs	(\$2,153,154.42)	(\$2,384,161.29)	(\$183,400.74)	\$0.00
6200	Professional/Contracted Service	(\$91,289.16)	(\$150,304.59)	(\$218,706.32)	(\$20,000.00)
6300	Supplies & Materials	(\$1,152,914.35)	(\$80,321.25)	(\$25,851.06)	\$0.00
6400	Other Operating Costs	(\$125,709.27)	(\$61,754.94)	(\$78,193.12)	\$0.00
6600	Capital Outlay-Land,Bldg,Equip		\$0.00	\$0.00	
		(\$3,523,067.20)	(\$2,676,542.07)	(\$506,151.24)	(\$20,000.00)
Excess(Deficiency) of Revenues Over (Under) Expenditures		\$2,404,898.46	(\$1,998,755.95)	(\$326,269.93)	(\$19,625.00)

Region One Education Service Center

Comparison of Revenues and Expenditures by Fund

October 2018

Exhibit B

Fund	Description	Realized Revenue	Expenditures Incurred	Revenues (under) Expenditures
102	ESC STATE SUPPORT	\$0.00	\$42,072.84	(\$42,072.84)
161	LOCAL ASSESSMENT FUND	\$33,094.43	\$42,656.77	(\$9,562.34)
162	AUDIO VISUAL FUND	\$1,049,105.76	\$1,011,029.37	\$38,076.39
163	DATA PROCESSING FUND	\$680,726.26	\$138,799.50	\$541,926.76
165	BUS DRIVER TRAINING FUND	\$21,235.69	\$4,349.68	\$16,886.01
166	INTERNET/TELECOMMUNICATIONS	\$0.00	\$11,809.72	(\$11,809.72)
167	INNOVATIVE SERVICES FUND	\$26,925.00	\$20,534.01	\$6,390.99
182	PRINCIPALS ASSESSMENT & DEVEL.	\$165,623.76	\$52,767.70	\$112,856.06
199	GENERAL FUND	\$3,951,254.76	\$2,199,047.61	\$1,752,207.15
211	ESEA T-I A IMPROVING BASIC PRO	\$0.00	\$5,635.64	(\$5,635.64)
212	ESEA T-I C MIGRATORY CHILDREN	\$0.00	\$150,341.81	(\$150,341.81)
220	ADULT BASIC EDUCATION-FEDERAL	\$294,113.51	\$627,757.67	(\$333,644.16)
223	TANF - FEDERAL	\$28,730.16	\$92,167.01	(\$63,436.85)
225	IDEA-PART B, PRESCHOOL	\$0.00	\$28,510.34	(\$28,510.34)
226	IDEA-PART B, DISCRETIONARY	\$0.00	\$292,552.68	(\$292,552.68)
241	ESC CHILD NUTRITION	\$0.00	\$47,983.86	(\$47,983.86)
244	C & T-BASIC GRANT	\$0.00	\$9,095.94	(\$9,095.94)
263	TTL III-A ENG LANG ACQ/LANG EN	\$0.00	\$17,706.01	(\$17,706.01)
273	TITLE III PARTB T-STEM5/08	\$0.00	(\$0.01)	\$0.01
274	GEAR UP	\$0.00	\$273,723.17	(\$273,723.17)
287	FEDERAL	\$0.00	\$95,417.55	(\$95,417.55)
288	SPECIAL REVENUE FUND	\$0.00	\$0.00	\$0.00
289	SPECIAL REVENUE FUND	\$0.00	\$37,805.37	(\$37,805.37)
342	ESEA TITLE II TPTR	\$0.00	\$0.00	\$0.00
350	TITLE III PART A - LEP	\$0.00	\$1,813.06	(\$1,813.06)
385	VISUALLY IMPAIRED	\$0.00	\$37,946.86	(\$37,946.86)
405	GIFTED/TALENTED	\$0.00	\$1,685.88	(\$1,685.88)
429	SPECIAL REVENUE FUND	\$39,173.82	\$15,424.66	\$23,749.16
482	SPECIAL REVENUE LOCAL PROGRAMS	\$17,075.00	\$1,737.69	\$15,337.31
483	T-STEM TRAINING	\$136,875.00	\$32,952.00	\$103,923.00
487	ECI STATE	\$132,718.63	\$873,795.93	(\$741,077.30)
491	STAAR ONE ITEM BANK	\$29,100.00	\$18,720.39	\$10,379.61

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

October 2018

Exhibit B

Fund	Description	Realized Revenue	Expenditures Incurred	Revenues (under) Expenditures
499	TX TURNAROUND CTR INNOV	\$0.00	\$13,768.56	(\$13,768.56)
698	CAPITAL PROJECTS	\$0.00	\$23,224.22	(\$23,224.22)
752	PRINT SHOP FUND	\$2,090.00	\$76,650.86	(\$74,560.86)
754	TECHNOLOGY - INTERNAL	\$0.00	\$104,319.72	(\$104,319.72)
799	INTERNAL SERVICE FUND	\$177,791.31	\$325,180.66	(\$147,389.35)
829	EXPENDABLE TRUST FUND	\$375.00	\$20,000.00	(\$19,625.00)

Region One Education Service Center

Comparison of Budget and Expenditures by Fund

October 2018

Exhibit C

Fund	Description	Budgeted Amount	Outstanding Encum	Expenditure To Date	Budget Balance
102	ESC STATE SUPPORT	\$257,608.00	\$149,231.84	\$42,072.84	\$66,303.32
161	LOCAL ASSESSMENT FUND	\$595,821.00	\$261,497.53	\$42,656.77	\$291,666.70
162	AUDIO VISUAL FUND	\$1,305,259.00	\$204,353.77	\$1,011,029.37	\$89,875.86
163	DATA PROCESSING FUND	\$1,660,489.00	\$1,369,499.57	\$138,799.50	\$152,189.93
165	BUS DRIVER TRAINING FUND	\$137,962.00	\$42,422.38	\$4,349.68	\$91,189.94
166	INTERNET/ TELECOMMUNICATIONS	\$79,139.00	\$60,751.37	\$11,809.72	\$6,577.91
167	INNOVATIVE SERVICES FUND	\$233,800.00	\$97,993.09	\$20,534.01	\$115,272.90
182	PRINCIPALS ASSESSMENT & DEVEL.	\$771,821.00	\$302,219.96	\$52,767.70	\$416,833.34
199	GENERAL FUND	\$20,158,413.00	\$7,686,506.48	\$2,199,047.61	\$10,272,858.91
211	ESEA T-I A IMPROVING BASIC PRO	\$52,281.00	\$28,187.66	\$5,635.64	\$18,457.70
212	ESEA T-I C MIGRATORY CHILDREN	\$1,396,955.00	\$816,119.54	\$150,341.81	\$430,493.65
220	ADULT BASIC EDUCATION-FEDERAL	\$2,741,123.00	\$759,502.50	\$627,757.67	\$1,353,862.83
223	TANF - FEDERAL	\$244,489.00	\$196,384.83	\$92,167.01	(\$44,062.84)
225	IDEA-PART B, PRESCHOOL	\$319,961.00	\$162,342.96	\$28,510.34	\$129,107.70
226	IDEA-PART B, DISCRETIONARY	\$3,033,222.00	\$1,615,003.20	\$292,552.68	\$1,125,666.12
241	ESC CHILD NUTRITION	\$771,139.00	\$493,769.19	\$47,983.86	\$229,385.95
244	C & T-BASIC GRANT	\$73,268.00	\$46,300.47	\$9,095.94	\$17,871.59
263	TTL III-A ENG LANG ACQ/LANG EN	\$96,380.00	\$88,397.52	\$17,706.01	(\$9,723.53)
273	TITLE III PARTB T-STEM5/08	\$0.00	\$0.00	(\$0.01)	\$0.01
274	GEAR UP	\$8,916,865.00	\$896,563.08	\$273,723.17	\$7,746,578.75
287	FEDERAL	\$12,711,437.00	\$1,119,965.39	\$95,417.55	\$11,496,054.06
288	SPECIAL REVENUE FUND	\$954,723.00	\$105,120.00	\$0.00	\$849,603.00
289	SPECIAL REVENUE FUND	\$285,799.00	\$190,223.50	\$37,805.37	\$57,770.13
342	ESEA TITLE II TPTR	\$25,957.00	\$0.00	\$0.00	\$25,957.00
350	TITLE III PART A - LEP	\$45,233.00	\$9,068.18	\$1,813.06	\$34,351.76
385	VISUALLY IMPAIRED	\$373,360.00	\$197,884.16	\$37,946.86	\$137,528.98
405	GIFTED/TALENTED	\$10,460.00	\$8,431.83	\$1,685.88	\$342.29
429	SPECIAL REVENUE FUND	\$127,325.00	\$78,342.02	\$15,424.66	\$33,558.32
482	SPECIAL REVENUE LOCAL PROGRAMS	\$71,299.00	\$32,184.24	\$1,737.69	\$37,377.07
483	T-STEM TRAINING	\$301,161.00	\$175,123.25	\$32,952.00	\$93,085.75
487	ECI STATE	\$5,643,330.00	\$4,228,772.34	\$873,795.93	\$540,761.73
491	STAAR ONE ITEM BANK	\$311,044.00	\$93,627.00	\$18,720.39	\$198,696.61
499	TX TURNAROUND CTR INNOV	\$151,752.00	\$71,639.40	\$13,768.56	\$66,344.04

Region One Education Service Center

Comparison of Budget and Expenditures by Fund

October 2018

Exhibit C

Fund	Description	Budgeted Amount	Outstanding Encum	Expenditure To Date	Budget Balance
698	CAPITAL PROJECTS	\$1,941,000.00	\$1,917,775.78	\$23,224.22	\$0.00
752	PRINT SHOP FUND	\$711,926.00	\$445,347.83	\$76,650.86	\$189,927.31
754	TECHNOLOGY - INTERNAL	\$762,119.00	\$411,534.15	\$104,319.72	\$246,265.13
799	INTERNAL SERVICE FUND	\$2,318,634.00	\$1,145,858.27	\$325,180.66	\$847,595.07
829	EXPENDABLE TRUST FUND	\$59,067.00	\$4,850.00	\$20,000.00	\$34,217.00