

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, 2016

	Current Budget	Received & Receivable	Variance Favorable (Unfavorable)	%
REVENUES				
5700 Local & Intermediate Sources	\$ 20,905,628	\$ 7,834,522	\$ (13,071,106)	37%
5800 State Program Revenues	1,790,562	276,811	(1,513,751)	15%
5900 Federal Program Revenues	850,000	2,716	(847,284)	0%
Total Revenues	<u>23,546,190</u>	<u>8,114,049</u>	<u>(15,432,141)</u>	
EXPENDITURES				
11 Instruction and Instructional Related Services	7,615,912	1,995,436	5,620,476	26%
12 Instructional Resources & Media Services	1,116,180	1,069,428	46,752	96%
13 Curriculum & Instructional Staff Development	4,559,705	3,639,328	920,377	80%
21 Instructional Leadership	470,710	287,128	183,582	61%
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	2,343,542	1,942,395	401,147	83%
51 Plant Maintenance & Operations	865,992	33,437	832,555	4%
53 Data Processing Services	2,866,197	2,041,566	824,631	71%
61 Community Services	28,500	5,000	23,500	18%
62 School District Admin Support (ESC Only)	3,714,202	2,379,895	1,334,307	64%
71 Debt Service	-	-	-	0%
81 Facilities Acquisitions & Construction	-	-	-	0%
93 Payments to Fiscal Agent/Member Dist of SSA	-	-	-	0%
Total Expenditures	<u>23,580,940</u>	<u>13,393,613</u>	<u>10,187,327</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,750)	(5,279,564)	(5,244,814)	
7910 Other Resources	-	-	-	
8910 Other (Uses)	-	-	-	
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)	<u>(34,750)</u>	<u>(5,279,564)</u>	<u>(5,244,814)</u>	
Committed Fund Balance-September 1, 2016	6,863,730	6,863,730	-	
Unassigned Fund Balance- September 1, 2016	3,728,561	3,728,561	-	
Non-Spendable Fund Balance- September 1, 2016	2,417	2,417	-	
Restricted Fund Balance - September 1, 2016	813,635	813,635	-	
Estimated Ending Fund Balance-August 31, 2017	<u><u>11,373,593</u></u>	<u><u>6,126,362</u></u>	<u><u>(5,247,231)</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 December 31, 2016

	Current Budget	Received & Receivable	Variance Favorable (Unfavorable)	%
REVENUES				
5700 Local & Intermediate Sources	6,807,012	\$ 285,237	\$ (6,521,775)	4%
5800 State Program Revenues	747,214	65,100	(682,114)	9%
5900 Federal Program Revenues	22,124,654	1,844,878	(20,279,776)	8%
Total Revenues	29,678,880	2,195,215	(27,483,665)	
EXPENDITURES				
11 Instruction	7,866,490	5,965,237	1,901,253	76%
12 Instructional Resources & Media Services	-	-	-	
13 Curriculum & Instructional Staff Development	12,379,853	5,761,204	6,618,649	47%
21 Instructional Leadership	1,805,053	1,583,148	221,905	88%
23 School Leadership	814,895	722,351	92,544	89%
31 Guidance, Counseling & Evaluation Services	15,000	10,380	4,620	69%
41 Administrative Support Services	-	-	-	#DIV/0!
51 Plant Maintenance & Operations	1,134,928	65,203	1,069,725	6%
53 Data Processing Services	558,228	107,493	450,735	19%
61 Community Services	190,801	102,641	88,160	54%
62 School District Admin Support (ESC Only)	1,908,079	1,467,904	440,175	77%
95 Payments to Juvenile Justice Alternative Education Programs	-	-	-	0%
93 Payments to Fiscal Agent/Member Dist of SSA	3,491,964	3,342,795	149,169	96%
Total Expenditures	30,165,291	19,128,356	11,036,935	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(486,411)	(16,933,141)	(16,446,730)	
Other Resources	-	-	-	
Other (Uses)	-	-	-	
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)	(486,411)	(16,933,141)	(16,446,730)	
Fund Balance-September 1 2016 Beginning	1,877,571		(1,877,571)	
Estimated Ending Fund Balance-August 31, 2017	1,391,160	(16,933,141)	(18,324,301)	

Region One Education Service Center

Summary of Revenues and Expenses as of December 2016

Exhibit A

		1XX General Fund	2XX-4XX Special Revenue Funds	7XX Internal Service Funds	8XX Expendable Trust Funds
5700	Revenue Local & Intermed	\$7,834,521.82	\$285,237.27	\$371,353.06	\$0.00
5800	State Program Revenues	\$276,811.00	\$65,100.00		
5900	Federal Program Revenues	\$2,716.45	\$1,844,878.20		
		\$8,114,049.27	\$2,195,215.47	\$371,353.06	\$0.00
6100	Payroll Costs	(\$4,411,738.85)	(\$4,353,452.03)	(\$324,187.43)	
6200	Professional/Contracted Service	(\$1,146,672.04)	(\$537,177.29)	(\$370,019.52)	\$0.00
6300	Supplies & Materials	(\$1,143,432.77)	(\$709,335.25)	(\$51,647.75)	
6400	Other Operating Costs	(\$189,276.80)	(\$1,010,852.62)	(\$64,153.36)	\$0.00
6600	Capital Outlay-Land,Bldg,Equip	\$0.00	\$0.00	\$0.00	
		(\$6,891,120.46)	(\$6,610,817.19)	(\$810,008.06)	\$0.00
	Excess(Deficiency) of Revenues Over (Under) Expenditures	\$1,222,928.81	(\$4,415,601.72)	(\$438,655.00)	\$0.00

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

December 2016

Exhibit B

Fund	Description	Realized Revenue	Expenditures Incurred	Revenues (under) Expenditures
102	ESC STATE SUPPORT	\$0.00	\$73,487.98	(\$73,487.98)
161	LOCAL ASSESSMENT FUND	\$522,309.36	\$126,918.54	\$395,390.82
162	AUDIO VISUAL FUND	\$1,305,652.06	\$961,807.42	\$343,844.64
163	DATA PROCESSING FUND	\$641,487.95	\$904,691.35	(\$263,203.40)
165	BUS DRIVER TRAINING FUND	\$89,165.00	\$44,285.13	\$44,879.87
166	INTERNET/TELECOMMUNICATIONS	(\$1,048.25)	\$80,504.18	(\$81,552.43)
182	PRINCIPALS ASSESSMENT & DEVEL.	\$394,101.81	\$154,946.57	\$239,155.24
199	GENERAL FUND	\$5,162,381.34	\$4,544,479.29	\$617,902.05
211	ESEA T-I A IMPROVING BASIC PRO	\$0.00	\$33,475.17	(\$33,475.17)
212	ESEA T-I C MIGRATORY CHILDREN	\$0.00	\$292,958.23	(\$292,958.23)
220	ADULT BASIC EDUCATION-FEDERAL	\$671,179.81	\$1,007,020.83	(\$335,841.02)
223	TANF - FEDERAL	\$98,610.03	\$156,837.79	(\$58,227.76)
225	IDEA-PART B, PRESCHOOL	\$0.00	\$73,958.30	(\$73,958.30)
226	IDEA-PART B, DISCRETIONARY	\$0.00	\$725,301.79	(\$725,301.79)
241	ESC CHILD NUTRITION	\$0.00	\$154,225.21	(\$154,225.21)
244	C & T-BASIC GRANT	\$0.00	\$16,340.66	(\$16,340.66)
255	SPECIAL REVENUE FUND	\$0.00	\$4,250.54	(\$4,250.54)
263	TTL III-A ENG LANG ACQ/LANG EN	\$0.00	\$38,115.53	(\$38,115.53)
274	GEAR UP	\$0.00	\$1,517,187.83	(\$1,517,187.83)
287	FEDERAL	\$0.00	\$39,854.14	(\$39,854.14)
289	SPECIAL REVENUE FUND	\$232,227.10	\$161,508.19	\$70,718.91
301	TITLE 1, PART C - MIGRANT SSA	\$0.00	\$0.00	\$0.00
342	ESEA TITLE II TPTR	\$0.00	\$2,089.64	(\$2,089.64)
350	TITLE III PART A - LEP	\$0.00	\$315.16	(\$315.16)
385	VISUALLY IMPAIRED	\$0.00	\$62,435.69	(\$62,435.69)
405	GIFTED/TALENTED	\$0.00	\$3,601.28	(\$3,601.28)
418	CHOICE FUND	\$0.00	\$0.00	\$0.00
429	SPECIAL REVENUE FUND	\$0.00	\$107,257.94	(\$107,257.94)
437	SSA-SPECIAL ED	\$65,100.00	\$30,059.34	\$35,040.66
482	SPECIAL REVENUE LOCAL PROGRAMS	\$13,000.00	\$2,415.80	\$10,584.20
483	T-STEM TRAINING	\$19,450.00	\$58,924.81	(\$39,474.81)
487	ECI STATE	\$842,861.26	\$1,540,979.85	(\$698,118.59)

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

December 2016

Exhibit B

Fund	Description	Realized Revenue	Expenditures Incurred	Revenues (under) Expenditures
490	CHAPTER 41	\$0.00	\$129,253.76	(\$129,253.76)
491	STAAR ONE ITEM BANK	\$252,787.27	\$442,804.06	(\$190,016.79)
499	TX TURNAROUND CTR INNOV	\$0.00	\$9,645.65	(\$9,645.65)
752	PRINT SHOP FUND	\$120,001.60	\$90,567.21	\$29,434.39
754	TECHNOLOGY - INTERNAL	(\$75.00)	\$190,314.57	(\$190,389.57)
799	INTERNAL SERVICE FUND	\$251,426.46	\$529,126.28	(\$277,699.82)
829	EXPENDABLE TRUST FUND	\$0.00	\$0.00	\$0.00

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

December 2016

Exhibit C

Fund	Description	Budgeted Amount	Outstanding Encum	Expenditure To Date	Budget Balance
102	ESC STATE SUPPORT	\$250,562.00	\$154,800.84	\$73,487.98	\$22,273.18
161	LOCAL ASSESSMENT FUND	\$617,657.00	\$331,464.96	\$126,918.54	\$159,273.50
162	AUDIO VISUAL FUND	\$1,121,585.00	\$109,076.75	\$961,807.42	\$50,700.83
163	DATA PROCESSING FUND	\$1,570,126.00	\$422,153.62	\$904,691.35	\$243,281.03
165	BUS DRIVER TRAINING FUND	\$153,511.00	\$93,063.80	\$44,285.13	\$16,162.07
166	INTERNET/ TELECOMMUNICATIONS	\$254,301.00	\$111,878.53	\$80,504.18	\$61,918.29
182	PRINCIPALS ASSESSMENT & DEVEL.	\$661,716.00	\$403,455.06	\$154,946.57	\$103,314.37
199	GENERAL FUND	\$18,951,482.00	\$4,876,599.31	\$4,544,479.29	\$9,530,403.40
211	ESEA T-I A IMPROVING BASIC PRO	\$161,329.00	\$72,646.84	\$33,475.17	\$55,206.99
212	ESEA T-I C MIGRATORY CHILDREN	\$1,313,740.00	\$683,082.79	\$292,958.23	\$337,698.98
220	ADULT BASIC EDUCATION-FEDERAL	\$2,724,536.00	\$769,442.90	\$1,007,020.83	\$948,072.27
223	TANF - FEDERAL	\$339,328.00	\$119,211.53	\$156,837.79	\$63,278.68
225	IDEA-PART B, PRESCHOOL	\$320,909.00	\$156,651.85	\$73,958.30	\$90,298.85
226	IDEA-PART B, DISCRETIONARY	\$2,694,467.00	\$1,321,880.52	\$725,301.79	\$647,284.69
241	ESC CHILD NUTRITION	\$752,680.00	\$363,892.05	\$154,225.21	\$234,562.74
244	C & T-BASIC GRANT	\$58,927.00	\$27,965.33	\$16,340.66	\$14,621.01
255	SPECIAL REVENUE FUND	\$18,932.00	\$13,293.52	\$4,250.54	\$1,387.94
263	TTL III-A ENG LANG ACQ/LANG EN	\$119,943.00	\$78,293.82	\$38,115.53	\$3,533.65
274	GEAR UP	\$7,387,337.00	\$4,925,881.38	\$1,517,187.83	\$944,267.79
287	FEDERAL	\$5,450,250.00	\$198,975.69	\$39,854.14	\$5,211,420.17
289	SPECIAL REVENUE FUND	\$579,155.00	\$89,330.57	\$161,508.19	\$328,316.24
301	TITLE 1, PART C - MIGRANT SSA	\$9,903.00	\$0.00	\$0.00	\$9,903.00
342	ESEA TITLE II TPTR	\$61,486.00	\$4,205.56	\$2,089.64	\$55,190.80
350	TITLE III PART A - LEP	\$46,004.00	\$27,980.84	\$315.16	\$17,708.00
385	VISUALLY IMPAIRED	\$393,120.00	\$146,487.00	\$62,435.69	\$184,197.31
405	GIFTED/TALENTED	\$10,413.00	\$7,204.34	\$3,601.28	(\$392.62)
418	CHOICE FUND	\$0.00	\$0.00	\$0.00	\$0.00
429	SPECIAL REVENUE FUND	\$434,123.00	\$123,027.46	\$107,257.94	\$203,837.60
437	SSA-SPECIAL ED	\$139,848.00	\$500.00	\$30,059.34	\$109,288.66
482	SPECIAL REVENUE LOCAL PROGRAMS	\$29,906.00	\$8,457.14	\$2,415.80	\$19,033.06
483	T-STEM TRAINING	\$331,290.00	\$110,943.84	\$58,924.81	\$161,421.35
487	ECI STATE	\$5,572,724.00	\$2,935,755.58	\$1,540,979.85	\$1,095,988.57
490	CHAPTER 41	\$467,287.00	\$206,169.13	\$129,253.76	\$131,864.11

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

December 2016

Exhibit C

Fund	Description	Budgeted Amount	Outstanding Encum	Expenditure To Date	Budget Balance
491	STAAR ONE ITEM BANK	\$756,445.00	\$51,495.83	\$442,804.06	\$262,145.11
499	TX TURNAROUND CTR INNOV	\$0.00	\$77,163.73	\$9,645.65	(\$86,809.38)
752	PRINT SHOP FUND	\$376,815.00	\$176,207.79	\$90,567.21	\$110,040.00
754	TECHNOLOGY - INTERNAL	\$784,477.00	\$467,356.11	\$190,314.57	\$126,806.32
799	INTERNAL SERVICE FUND	\$2,689,283.00	\$1,061,475.18	\$529,126.28	\$1,098,681.54
829	EXPENDABLE TRUST FUND	\$42,000.00	\$25,100.00	\$0.00	\$16,900.00