

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, 2017

	Current Budget	Received & Receivable	Variance Favorable (Unfavorable)	%
REVENUES				
5700 Local & Intermediate Sources	\$ 20,759,438	\$ 5,246,728	\$ (15,512,710)	25%
5800 State Program Revenues	1,781,209	83,411	(1,697,798)	5%
5900 Federal Program Revenues	850,000	-	(850,000)	0%
Total Revenues	23,390,647	5,330,139	(18,060,508)	
EXPENDITURES				
11 Instruction and Instructional Related Services	6,880,629	637,753	6,242,876	9%
12 Instructional Resources & Media Services	1,166,871	1,041,770	125,101	89%
13 Curriculum & Instructional Staff Development	4,935,012	3,138,687	1,796,325	64%
21 Instructional Leadership	539,927	355,391	184,536	66%
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	2,031,207	407,217	83%
51 Plant Maintenance & Operations	885,278	-	885,278	0%
53 Data Processing Services	3,356,542	2,134,697	1,221,845	64%
61 Community Services	44,000	18,900	25,100	43%
62 School District Admin Support (ESC Only)	3,625,160	2,558,359	1,066,801	71%
71 Debt Service	-	-	-	0%
81 Facilities Acquisitions & Construction	-	-	-	0%
93 Payments to Fiscal Agent/Member Dist of SSA	-	-	-	0%
Total Expenditures	23,871,843	11,916,764	11,955,079	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(481,196)	(6,586,625)	(6,105,429)	
7910 Other Resources	-	-	-	
8910 Other (Uses)	-	-	-	
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)	(481,196)	(6,586,625)	(6,105,429)	
Committed Fund Balance, Construction-September 1, 2017	1,000,000	1,000,000	-	
Committed Fund Balance, Programs-September 1, 2017	7,907,730	7,907,730	-	
Unassigned Fund Balance- September 1, 2017	3,300,000	3,300,000	-	
Non-Spendable Fund Balance- September 1, 2017	2,478	2,478	-	
Restricted Fund Balance - September 1, 2017	885,722	885,722	-	
Estimated Ending Fund Balance-August 31, 2018	12,614,734	6,509,305	(6,105,429)	

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, 2017

	Current Budget	Received & Receivable	Variance Favorable (Unfavorable)	%
REVENUES				
5700 Local & Intermediate Sources	785,374	\$ 199,199	\$ (586,175)	25%
5800 State Program Revenues	440,646	-	(440,646)	0%
5900 Federal Program Revenues	32,381,373	607,881	(31,773,492)	2%
Total Revenues	<u>33,607,393</u>	<u>807,079</u>	<u>(32,800,314)</u>	
EXPENDITURES				
11 Instruction	8,440,875	5,326,128	3,114,747	63%
12 Instructional Resources & Media Services	-	-	-	
13 Curriculum & Instructional Staff Development	8,273,325	5,228,797	3,044,528	63%
21 Instructional Leadership	2,010,744	1,674,204	336,540	83%
23 School Leadership	835,059	698,282	136,777	84%
31 Guidance, Counseling & Evaluation Services	12,000	4,500	7,500	38%
41 Administrative Support Services	-	-	-	#DIV/0!
51 Plant Maintenance & Operations	1,096,832	14,956	1,081,876	1%
53 Data Processing Services	532,150	116,283	415,867	22%
61 Community Services	339,326	193,995	145,331	57%
62 School District Admin Support (ESC Only)	1,767,552	1,218,594	548,958	69%
95 Payments to Juvenile Justice Alternative Education Programs	-	-	-	0%
93 Payments to Fiscal Agent/Member Dist of SSA	10,640,007	(1,544)	10,641,551	0%
Total Expenditures	<u>33,947,870</u>	<u>14,474,195</u>	<u>19,473,675</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(340,477)	(13,667,116)	(13,326,639)	
Other Resources	-	-	-	
Other (Uses)	-	-	-	
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)	<u>(340,477)</u>	<u>(13,667,116)</u>	<u>(13,326,639)</u>	
Fund Balance-September 1 2017 Beginning	919,001		(919,001)	
Estimated Ending Fund Balance-August 31, 2018	<u>578,524</u>	<u>(13,667,116)</u>	<u>(14,245,639)</u>	

Region One Education Service Center

Summary of Revenues and Expenses as of
October 2017

Exhibit A

		1XX General Fund	2XX-4XX Special Revenue Funds	7XX Internal Service Funds	8XX Expendable Trust Funds
5700	Revenue Local & Intermed	\$5,246,728.43	\$199,198.52	\$240,305.63	\$500.00
5800	State Program Revenues	\$83,411.00	\$0.00		
5900	Federal Program Revenues	\$0.00	\$607,880.59		
		\$5,330,139.43	\$807,079.11	\$240,305.63	\$500.00
6100	Payroll Costs	(\$1,966,846.71)	(\$2,155,265.62)	(\$159,703.52)	
6200	Professional/Contracted Service	(\$86,639.35)	(\$162,986.80)	(\$284,480.08)	(\$1,500.00)
6300	Supplies & Materials	(\$944,641.16)	(\$46,518.05)	(\$493.79)	
6400	Other Operating Costs	(\$116,485.14)	(\$129,055.31)	(\$58,917.04)	\$0.00
6600	Capital Outlay-Land,Bldg,Equip	\$0.00	\$0.00	\$0.00	
		(\$3,114,612.36)	(\$2,493,825.78)	(\$503,594.43)	(\$1,500.00)
	Excess(Deficiency) of Revenues Over (Under) Expenditures	\$2,215,527.07	(\$1,686,746.67)	(\$263,288.80)	(\$1,000.00)

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

October 2017

Exhibit B

Fund	Description	Realized Revenue	Expenditures Incurred	Revenues (under) Expenditures
102	ESC STATE SUPPORT	\$0.00	\$39,946.59	(\$39,946.59)
161	LOCAL ASSESSMENT FUND	\$266,874.17	\$62,363.45	\$204,510.72
162	AUDIO VISUAL FUND	\$909,245.75	\$875,081.28	\$34,164.47
163	DATA PROCESSING FUND	\$402,360.00	\$98,402.36	\$303,957.64
165	BUS DRIVER TRAINING FUND	\$24,570.00	\$12,307.93	\$12,262.07
166	INTERNET/TELECOMMUNICATIONS	\$0.00	\$39,727.30	(\$39,727.30)
182	PRINCIPALS ASSESSMENT & DEVEL.	\$268,414.92	\$71,502.79	\$196,912.13
199	GENERAL FUND	\$3,458,674.59	\$1,915,280.66	\$1,543,393.93
211	ESEA T-I A IMPROVING BASIC PRO	\$0.00	\$9,223.50	(\$9,223.50)
212	ESEA T-I C MIGRATORY CHILDREN	\$0.00	\$164,152.98	(\$164,152.98)
220	ADULT BASIC EDUCATION-FEDERAL	\$214,241.60	\$357,275.56	(\$143,033.96)
223	TANF - FEDERAL	\$95,857.00	\$129,234.58	(\$33,377.58)
225	IDEA-PART B, PRESCHOOL	\$0.00	\$16,852.03	(\$16,852.03)
226	IDEA-PART B, DISCRETIONARY	\$0.00	\$295,999.68	(\$295,999.68)
241	ESC CHILD NUTRITION	\$0.00	\$47,464.29	(\$47,464.29)
244	C & T-BASIC GRANT	\$0.00	\$7,833.63	(\$7,833.63)
263	TTL III-A ENG LANG ACQ/LANG EN	\$0.00	\$20,088.61	(\$20,088.61)
273	TITLE III PARTB T-STEM5/08	\$14,282.17	\$96,425.92	(\$82,143.75)
274	GEAR UP	\$0.00	\$248,801.52	(\$248,801.52)
287	FEDERAL	\$0.00	\$75,276.31	(\$75,276.31)
288	SPECIAL REVENUE FUND	\$0.00	\$0.00	\$0.00
289	SPECIAL REVENUE FUND	\$3,424.66	\$43,638.60	(\$40,213.94)
342	ESEA TITLE II TPTR	\$0.00	\$1,432.86	(\$1,432.86)
350	TITLE III PART A - LEP	\$0.00	\$879.89	(\$879.89)
385	VISUALLY IMPAIRED	\$0.00	\$35,120.03	(\$35,120.03)
405	GIFTED/TALENTED	\$0.00	\$1,389.16	(\$1,389.16)
429	SPECIAL REVENUE FUND	\$0.00	\$37,868.29	(\$37,868.29)
482	SPECIAL REVENUE LOCAL PROGRAMS	\$5,700.00	\$1,119.74	\$4,580.26
483	T-STEM TRAINING	\$62,375.00	\$20,982.81	\$41,392.19
487	ECI STATE	\$280,075.16	\$808,543.82	(\$528,468.66)
490	CHAPTER 41	\$0.00	\$27,256.89	(\$27,256.89)
491	STAAR ONE ITEM BANK	\$131,123.52	\$26,694.17	\$104,429.35

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

October 2017

Exhibit B

Fund	Description	Realized Revenue	Expenditures Incurred	Revenues (under) Expenditures
499	TX TURNAROUND CTR INNOV	\$0.00	\$20,270.91	(\$20,270.91)
752	PRINT SHOP FUND	\$106,816.82	\$32,417.65	\$74,399.17
754	TECHNOLOGY - INTERNAL	\$0.00	\$90,112.38	(\$90,112.38)
799	INTERNAL SERVICE FUND	\$133,488.81	\$381,064.40	(\$247,575.59)
829	EXPENDABLE TRUST FUND	\$500.00	\$1,500.00	(\$1,000.00)

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

October 2017

Exhibit C

Fund	Description	Budgeted Amount	Outstanding Encum	Expenditure To Date	Budget Balance
102	ESC STATE SUPPORT	\$237,709.00	\$199,340.39	\$39,946.59	(\$1,577.98)
161	LOCAL ASSESSMENT FUND	\$662,504.00	\$468,710.26	\$62,363.45	\$131,430.29
162	AUDIO VISUAL FUND	\$1,174,630.00	\$167,688.93	\$875,081.28	\$131,859.79
163	DATA PROCESSING FUND	\$1,819,663.00	\$1,113,735.74	\$98,402.36	\$607,524.90
165	BUS DRIVER TRAINING FUND	\$135,628.00	\$87,440.45	\$12,307.93	\$35,879.62
166	INTERNET/ TELECOMMUNICATIONS	\$213,871.00	\$91,747.78	\$39,727.30	\$82,395.92
182	PRINCIPALS ASSESSMENT & DEVEL.	\$644,341.00	\$530,660.89	\$71,502.79	\$42,177.32
199	GENERAL FUND	\$18,789,024.00	\$6,142,827.55	\$1,915,280.66	\$10,730,915.79
211	ESEA T-I A IMPROVING BASIC PRO	\$160,675.00	\$42,421.21	\$9,223.50	\$109,030.29
212	ESEA T-I C MIGRATORY CHILDREN	\$1,316,401.00	\$808,830.70	\$164,152.98	\$343,417.32
220	ADULT BASIC EDUCATION-FEDERAL	\$2,629,536.00	\$900,919.16	\$357,275.56	\$1,371,341.28
223	TANF - FEDERAL	\$363,127.00	\$189,002.42	\$129,234.58	\$44,890.00
225	IDEA-PART B, PRESCHOOL	\$324,071.00	\$159,295.54	\$16,852.03	\$147,923.43
226	IDEA-PART B, DISCRETIONARY	\$3,005,677.00	\$1,589,806.82	\$295,999.68	\$1,119,870.50
241	ESC CHILD NUTRITION	\$765,132.00	\$473,046.10	\$47,464.29	\$244,621.61
244	C & T-BASIC GRANT	\$72,955.00	\$37,170.35	\$7,833.63	\$27,951.02
263	TTL III-A ENG LANG ACQ/LANG EN	\$84,617.00	\$107,655.59	\$20,088.61	(\$43,127.20)
273	TITLE III PARTB T-STEM5/08	\$229,076.00	\$83,317.92	\$96,425.92	\$49,332.16
274	GEAR UP	\$5,726,914.00	\$1,817,226.95	\$248,801.52	\$3,660,885.53
287	FEDERAL	\$10,798,897.00	\$789,241.60	\$75,276.31	\$9,934,379.09
288	SPECIAL REVENUE FUND	\$953,069.00	\$28,015.55	\$0.00	\$925,053.45
289	SPECIAL REVENUE FUND	\$296,095.00	\$201,939.51	\$43,638.60	\$50,516.89
342	ESEA TITLE II TPTR	\$35,307.00	\$14,387.91	\$1,432.86	\$19,486.23
350	TITLE III PART A - LEP	\$47,100.00	\$9,029.06	\$879.89	\$37,191.05
385	VISUALLY IMPAIRED	\$393,767.00	\$200,966.35	\$35,120.03	\$157,680.62
405	GIFTED/TALENTED	\$10,413.00	\$8,231.04	\$1,389.16	\$792.80
429	SPECIAL REVENUE FUND	\$79,666.00	\$16,043.55	\$37,868.29	\$25,754.16
482	SPECIAL REVENUE LOCAL PROGRAMS	\$35,515.00	\$24,847.84	\$1,119.74	\$9,547.42
483	T-STEM TRAINING	\$305,608.00	\$109,111.87	\$20,982.81	\$175,513.32
487	ECI STATE	\$5,572,724.00	\$4,002,103.05	\$808,543.82	\$762,077.13
490	CHAPTER 41	\$318,234.00	\$136,974.28	\$27,256.89	\$154,002.83
491	STAAR ONE ITEM BANK	\$301,799.00	\$132,148.14	\$26,694.17	\$142,956.69
499	TX TURNAROUND CTR INNOV	\$121,495.00	\$98,636.46	\$20,270.91	\$2,587.63

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

October 2017

Exhibit C

Fund	Description	Budgeted Amount	Outstanding Encum	Expenditure To Date	Budget Balance
752	PRINT SHOP FUND	\$585,499.00	\$251,486.29	\$32,417.65	\$301,595.06
754	TECHNOLOGY - INTERNAL	\$671,029.00	\$508,826.79	\$90,112.38	\$72,089.83
799	INTERNAL SERVICE FUND	\$2,737,859.00	\$1,063,894.50	\$381,064.40	\$1,292,900.10
829	EXPENDABLE TRUST FUND	\$61,609.00	\$23,800.00	\$1,500.00	\$36,309.00