

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, 2018

	Current Budget	Received & Receivable	Variance Favorable (Unfavorable)	%
REVENUES				
5700 Local & Intermediate Sources	\$ 22,189,010	\$ 10,364,281	\$ (11,824,729)	47%
5800 State Program Revenues	2,244,608	429,357	(1,815,251)	19%
5900 Federal Program Revenues	950,000	76,368	(873,632)	8%
Total Revenues	25,383,618	10,870,006	(14,513,612)	
EXPENDITURES				
11 Instruction and Instructional Related Services	6,978,191	1,897,284	5,080,907	27%
12 Instructional Resources & Media Services	1,299,420	1,220,541	78,879	94%
13 Curriculum & Instructional Staff Development	5,478,888	4,327,360	1,151,528	79%
21 Instructional Leadership	756,181	493,676	262,505	65%
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	2,182,051	493,694	82%
51 Plant Maintenance & Operations	902,510	31,141	871,369	3%
53 Data Processing Services	3,148,747	2,510,443	638,304	80%
61 Community Services	21,820	17,455	4,365	80%
62 School District Admin Support (ESC Only)	4,074,270	2,503,174	1,571,096	61%
71 Debt Service	-	-	-	0%
81 Facilities Acquisitions & Construction	-	-	-	0%
93 Payments to Fiscal Agent/Member Dist of SSA	-	-	-	0%
Total Expenditures	25,335,772	15,183,124	10,152,648	
Excess (Deficiency) of Revenues Over (Under) Expenditures	47,846	(4,313,118)	(4,360,964)	
7910 Other Resources	-	-	-	
8910 Other (Uses)	-	-	-	
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)	47,846	(4,313,118)	(4,360,964)	
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	5,111,492	5,111,492	-	
Restricted Fund Balance - September 1, 2018	1,178,330	1,178,330	-	
Estimated Ending Fund Balance-August 31, 2019	13,979,468	9,618,504	(4,360,964)	

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, 2018

	Current Budget	Received & Receivable	Variance Favorable (Unfavorable)	%
REVENUES				
5700 Local & Intermediate Sources	940,920	\$ 302,364	\$ (638,556)	32%
5800 State Program Revenues	505,828	56,852	(448,976)	11%
5900 Federal Program Revenues	42,602,936	3,847,958	(38,754,978)	9%
Total Revenues	44,049,684	4,207,174	(39,842,510)	
EXPENDITURES				
11 Instruction	9,177,227	6,478,694	2,698,533	71%
12 Instructional Resources & Media Services	-	-	-	0%
13 Curriculum & Instructional Staff Development	13,237,808	6,564,304	6,673,504	50%
21 Instructional Leadership	2,749,983	2,229,762	520,221	81%
23 School Leadership	841,025	812,865	28,160	97%
31 Guidance, Counseling & Evaluation Services	10,000	10,000	-	100%
41 Administrative Support Services	-	-	-	0%
51 Plant Maintenance & Operations	1,120,756	62,874	1,057,882	6%
52	-	-	-	0%
53 Data Processing Services	685,474	112,646	572,828	16%
61 Community Services	491,736	268,351	223,385	55%
62 School District Admin Support (ESC Only)	1,707,131	1,299,690	407,441	76%
95 Payments to Juvenile Justice Alternative Education Programs	-	-	-	0%
93 Payments to Fiscal Agent/Member Dist of SSA	14,069,983	6,168,000	7,901,983	44%
Total Expenditures	44,091,123	24,007,186	20,083,937	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,439)	(19,800,012)	(19,758,573)	
Other Resources	-	-	-	
Other (Uses)	-	-	-	
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)	(41,439)	(19,800,012)	(19,758,573)	
Fund Balance-September 1 2018 Beginning	508,543		(508,543)	
Estimated Ending Fund Balance-August 31, 2019	467,104	(19,800,012)	(20,267,116)	

Region One Education Service Center

Summary of Revenues and Expenses as of December 2018

Exhibit A

		1XX General Fund	2XX-4XX Special Revenue Funds	7XX Internal Service Funds	8XX Expendable Trust Funds
5700	Revenue Local & Intermed	\$10,364,281.17	\$302,364.00	\$331,778.16	\$13,775.00
5800	State Program Revenues	\$429,357.22	\$56,852.08		
5900	Federal Program Revenues	\$76,367.97	\$3,847,958.40		
		\$10,870,006.36	\$4,207,174.48	\$331,778.16	\$13,775.00
6100	Payroll Costs	(\$4,637,512.42)	(\$4,625,230.18)	(\$377,651.02)	\$0.00
6200	Professional/Contracted Service	(\$1,630,403.55)	(\$673,480.69)	(\$443,122.60)	(\$20,026.64)
6300	Supplies & Materials	(\$1,418,552.80)	(\$436,278.58)	(\$71,169.31)	\$0.00
6400	Other Operating Costs	(\$222,260.94)	(\$218,283.21)	(\$84,218.01)	\$0.00
6600	Capital Outlay-Land,Bldg,Equip		\$0.00	\$0.00	
		(\$7,908,729.71)	(\$5,953,272.66)	(\$976,160.94)	(\$20,026.64)
7900	Other Resources/Non-Operating			\$244,630.00	
				\$244,630.00	
	Excess(Deficiency) of Revenues Over (Under) Expenditures	\$2,961,276.65	(\$1,746,098.18)	(\$399,752.78)	(\$6,251.64)

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

December 2018

Exhibit B

Fund	Description	Realized Revenue	Expenditures Incurred	Revenues (under) Expenditures
102	ESC STATE SUPPORT	\$77,285.22	\$77,285.22	\$0.00
161	LOCAL ASSESSMENT FUND	\$332,844.68	\$97,324.25	\$235,520.43
162	AUDIO VISUAL FUND	\$1,369,092.96	\$1,072,167.83	\$296,925.13
163	DATA PROCESSING FUND	\$1,036,661.30	\$1,027,691.69	\$8,969.61
165	BUS DRIVER TRAINING FUND	\$48,025.69	\$18,799.12	\$29,226.57
166	INTERNET/TELECOMMUNICATIONS	\$2,394.00	\$23,619.59	(\$21,225.59)
167	INNOVATIVE SERVICES FUND	\$39,975.00	\$50,099.19	(\$10,124.19)
182	PRINCIPALS ASSESSMENT & DEVEL.	\$269,480.81	\$132,672.23	\$136,808.58
199	GENERAL FUND	\$7,694,246.70	\$5,409,070.59	\$2,285,176.11
211	ESEA T-I A IMPROVING BASIC PRO	\$11,272.27	\$11,272.27	\$0.00
212	ESEA T-I C MIGRATORY CHILDREN	\$329,417.22	\$329,417.22	\$0.00
220	ADULT BASIC EDUCATION-FEDERAL	\$871,992.54	\$973,551.27	(\$101,558.73)
223	TANF - FEDERAL	\$119,593.10	\$135,495.16	(\$15,902.06)
225	IDEA-PART B, PRESCHOOL	\$0.00	\$76,942.07	(\$76,942.07)
226	IDEA-PART B, DISCRETIONARY	\$0.00	\$773,500.68	(\$773,500.68)
241	ESC CHILD NUTRITION	\$0.00	\$158,605.00	(\$158,605.00)
244	C & T-BASIC GRANT	\$0.00	\$19,457.88	(\$19,457.88)
255	SPECIAL REVENUE FUND	\$0.00	\$0.00	\$0.00
263	TTL III-A ENG LANG ACQ/LANG EN	\$0.00	\$35,415.06	(\$35,415.06)
273	TITLE III PARTB T-STEM5/08	\$0.00	(\$0.01)	\$0.01
274	GEAR UP	\$473,000.75	\$580,221.27	(\$107,220.52)
287	FEDERAL	\$405,271.37	\$405,271.37	\$0.00
288	SPECIAL REVENUE FUND	\$0.00	\$0.00	\$0.00
289	SPECIAL REVENUE FUND	\$106,830.49	\$106,830.49	\$0.00
342	ESEA TITLE II TPTR	\$0.00	\$0.00	\$0.00
350	TITLE III PART A - LEP	\$0.00	\$3,626.62	(\$3,626.62)
385	VISUALLY IMPAIRED	\$0.00	\$81,562.70	(\$81,562.70)
405	GIFTED/TALENTED	\$0.00	\$3,372.01	(\$3,372.01)
429	SPECIAL REVENUE FUND	\$56,852.08	\$38,839.35	\$18,012.73
482	SPECIAL REVENUE LOCAL PROGRAMS	\$17,100.00	\$13,641.12	\$3,458.88
483	T-STEM TRAINING	\$177,720.00	\$90,439.07	\$87,280.93
487	ECI STATE	\$1,530,580.66	\$1,834,002.10	(\$303,421.44)

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

December 2018

Exhibit B

Fund	Description	Realized Revenue	Expenditures Incurred	Revenues (under) Expenditures
490	CHAPTER 41	\$0.00	\$0.00	\$0.00
491	STAAR ONE ITEM BANK	\$41,544.00	\$245,831.77	(\$204,287.77)
499	TX TURNAROUND CTR INNOV	\$66,000.00	\$35,978.19	\$30,021.81
698	CAPITAL PROJECTS	\$0.00	\$93,345.00	(\$93,345.00)
752	PRINT SHOP FUND	\$23,604.21	\$149,794.16	(\$126,189.95)
754	TECHNOLOGY - INTERNAL	\$0.00	\$212,212.93	(\$212,212.93)
799	INTERNAL SERVICE FUND	\$308,173.95	\$614,153.85	(\$305,979.90)
829	EXPENDABLE TRUST FUND	\$13,775.00	\$20,026.64	(\$6,251.64)

Region One Education Service Center

Comparison of Budget and Expenditures by Fund

December 2018

Exhibit C

Fund	Description	Budgeted Amount	Outstanding Encum	Expenditure To Date	Budget Balance
102	ESC STATE SUPPORT	\$257,608.00	\$165,329.01	\$77,285.22	\$14,993.77
161	LOCAL ASSESSMENT FUND	\$595,821.00	\$246,043.85	\$97,324.25	\$252,452.90
162	AUDIO VISUAL FUND	\$1,305,259.00	\$149,830.40	\$1,072,167.83	\$83,260.77
163	DATA PROCESSING FUND	\$1,660,489.00	\$564,852.13	\$1,027,691.69	\$67,945.18
165	BUS DRIVER TRAINING FUND	\$137,962.00	\$85,439.26	\$18,799.12	\$33,723.62
166	INTERNET/ TELECOMMUNICATIONS	\$100,199.00	\$49,002.17	\$23,619.59	\$27,577.24
167	INNOVATIVE SERVICES FUND	\$233,800.00	\$79,323.81	\$50,099.19	\$104,377.00
182	PRINCIPALS ASSESSMENT & DEVEL.	\$771,821.00	\$274,552.83	\$132,672.23	\$364,595.94
199	GENERAL FUND	\$20,272,813.00	\$5,660,020.92	\$5,409,070.59	\$9,203,721.49
211	ESEA T-I A IMPROVING BASIC PRO	\$454,808.00	\$22,551.13	\$11,272.27	\$420,984.60
212	ESEA T-I C MIGRATORY CHILDREN	\$1,396,955.00	\$722,047.13	\$329,417.22	\$345,490.65
220	ADULT BASIC EDUCATION-FEDERAL	\$2,741,123.00	\$753,701.22	\$973,551.27	\$1,013,870.51
223	TANF - FEDERAL	\$244,489.00	\$102,733.98	\$135,495.16	\$6,259.86
225	IDEA-PART B, PRESCHOOL	\$319,961.00	\$142,796.69	\$76,942.07	\$100,222.24
226	IDEA-PART B, DISCRETIONARY	\$3,006,076.00	\$1,369,555.04	\$773,500.68	\$863,020.28
241	ESC CHILD NUTRITION	\$771,139.00	\$400,298.88	\$158,605.00	\$212,235.12
244	C & T-BASIC GRANT	\$78,238.00	\$37,346.84	\$19,457.88	\$21,433.28
255	SPECIAL REVENUE FUND	\$37,979.00	\$0.00	\$0.00	\$37,979.00
263	TTL III-A ENG LANG ACQ/LANG EN	\$96,380.00	\$70,876.39	\$35,415.06	(\$9,911.45)
273	TITLE III PARTB T-STEM5/08	\$0.00	\$0.00	(\$0.01)	\$0.01
274	GEAR UP	\$13,685,835.00	\$8,725,169.05	\$580,221.27	\$4,380,444.68
287	FEDERAL	\$12,711,437.00	\$1,352,277.18	\$405,271.37	\$10,953,888.45
288	SPECIAL REVENUE FUND	\$954,723.00	\$104,228.28	\$0.00	\$850,494.72
289	SPECIAL REVENUE FUND	\$285,799.00	\$158,374.33	\$106,830.49	\$20,594.18
342	ESEA TITLE II TPTR	\$25,957.00	\$0.00	\$0.00	\$25,957.00
350	TITLE III PART A - LEP	\$45,233.00	\$7,254.85	\$3,626.62	\$34,351.53
385	VISUALLY IMPAIRED	\$373,360.00	\$164,901.21	\$81,562.70	\$126,896.09
405	GIFTED/TALENTED	\$10,460.00	\$6,745.74	\$3,372.01	\$342.25
429	SPECIAL REVENUE FUND	\$122,008.00	\$63,402.39	\$38,839.35	\$19,766.26
482	SPECIAL REVENUE LOCAL PROGRAMS	\$71,299.00	\$17,893.59	\$13,641.12	\$39,764.29
483	T-STEM TRAINING	\$401,161.00	\$194,805.83	\$90,439.07	\$115,916.10
487	ECI STATE	\$5,742,762.00	\$3,485,522.19	\$1,834,002.10	\$423,237.71
490	CHAPTER 41	\$23,125.00	\$0.00	\$0.00	\$23,125.00

Region One Education Service Center

Comparison of Budget and Expenditures by Fund

December 2018

Exhibit C

Fund	Description	Budgeted Amount	Outstanding Encum	Expenditure To Date	Budget Balance
491	STAAR ONE ITEM BANK	\$339,064.00	\$74,904.72	\$245,831.77	\$18,327.51
499	TX TURNAROUND CTR INNOV	\$151,752.00	\$76,526.97	\$35,978.19	\$39,246.84
698	CAPITAL PROJECTS	\$1,941,000.00	\$1,847,655.00	\$93,345.00	\$0.00
752	PRINT SHOP FUND	\$711,926.00	\$370,598.87	\$149,794.16	\$191,532.97
754	TECHNOLOGY - INTERNAL	\$1,006,749.00	\$417,168.27	\$212,212.93	\$377,367.80
799	INTERNAL SERVICE FUND	\$2,318,634.00	\$925,946.43	\$614,153.85	\$778,533.72
829	EXPENDABLE TRUST FUND	\$59,067.00	\$4,823.36	\$20,026.64	\$34,217.00