

# SECTION FOUR—EDUCATIONAL SERVICE DISTRICT STATEWIDE SUMMARY FINANCIAL REPORTS

## Introduction

Section Four of this publication contains a variety of financial reports for the nine educational service districts (ESDs).

### **Statement of Net Position—All Funds**

This report displays the changes in net position at the end of the fiscal year for the Operating Fund, Workers' Compensation Fund, Unemployment Fund, Property Casualty Fund, and Other Proprietary Funds.

### **Statement of Revenues, Expenses, and Changes in Net Position**

This report shows the Operating Revenues, Operating Expenses, Nonoperating Revenues (Expenses), and Net Position Ending Balance.

### **Budgetary Comparison Schedule—General Expense Fund**

This report compares budgeted and actual revenues, expenditures, and fund balance amounts for the General Expense Fund.

### **Statement of Cash Flows**

This report shows the changes in cash flows for all proprietary funds.

### **Statement of Fiduciary Net Position**

This report shows the total assets, liabilities, and Net Position held in trust for Private Purpose Trusts and in trust for Custodial Funds.

### **Statement of Changes in Fiduciary Net Position—Fiduciary Funds**

This report shows additions, deductions, and changes in Net Position for the Fiduciary Funds.

### **By ESD—General Expense Fund Statement of Revenues and Other Financing Sources**

This report shows the revenues and other financing sources in the General Expense Fund for each ESD.

### **By ESD—General Expense Fund Expenditures by Program**

This report shows the General Expense Fund expenditures by program for each ESD.

### **By ESD—General Expense Fund Expenditures by Activity and Object**

This report shows the General Expense Fund expenditures by activity and object for each ESD.

### **General Expense Fund Expenditures by Program and Object**

This report shows the total expenditures by program and object.

### **General Expense Fund Expenditures by Activity and Object**

This report shows the total expenditures by activity and object.

**Educational Service District**  
**Statement of Net Position—All Funds**  
**August 31, 2021**

	<b>OPERATING FUND</b>	<b>WORKERS COMP</b>	<b>UNEMPLOY MENT FUND</b>	<b>PROPERTY CASUALTY FUND</b>	<b>CHILD CARE FUND</b>	<b>TOTAL ALL FUNDS</b>
<b>ASSETS</b>						
<b>CURRENT ASSETS</b>						
Cash and Cash Equivalents	\$ 34,566,756	\$ 99,867,126	\$ 15,088,545	\$ 401	\$ 5,963	\$ 149,528,790
Net Assets for Pool Participants	-	-	1,825,796	-	-	\$ 1,825,796
Investments	67,376,339	76,702,788	30,049,642	7,448,821	241,482	\$ 181,819,071
Accounts Receivable (net of uncollectible allowance)	40,434,099	1,559,090	679,138	-	172,666	\$ 42,844,992
Other Receivables	291,570	7,742	-	-	-	\$ 299,312
Member Assessments/Contributions	-	1,517,052	506,922	-	-	\$ 2,023,974
Accrued Deductibles/Co-pays	-	-	-	-	-	\$ -
Excess/Reinsurance Recoverable	-	149,617	-	-	-	\$ 149,617
Due from Other Governments	9,884	34,018	5,540	-	-	\$ 49,442
Inventory	66,203	-	-	-	-	\$ 66,203
Prepays	506,383	202,420	-	-	-	\$ 708,802
Restricted Assets	123,945	-	-	-	-	\$ 123,945
Other Assets	-	-	-	-	-	\$ -
<b>TOTAL CURRENT ASSETS</b>	<b>143,375,177</b>	<b>180,039,853</b>	<b>48,155,582</b>	<b>7,449,221</b>	<b>420,111</b>	<b>379,439,944</b>
<b>NONCURRENT ASSETS</b>						
Investments_	-	-	-	-	-	\$ -
Capital Assets						
Land and Land Improvements	16,546,980	-	-	-	-	\$ 16,546,980
Construction in Progress	248,884	-	-	-	-	\$ 248,884
Building	118,645,818	-	-	-	-	\$ 118,645,818
Equipment	16,239,287	50,381	-	-	-	\$ 16,289,669
Less: Accumulated Depreciation	(53,570,560)	(50,381)	-	-	-	\$ (53,620,941)
<b>NET CAPITAL ASSETS</b>	<b>98,110,409</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 98,110,409</b>
Net Cash/Investments Held for Compensated Absences	3,166,550	-	-	-	-	\$ 3,166,550
Net Cash/Investments Held for Unemployment	69,468	-	-	-	-	\$ 69,468
Investment in Joint Venture	1,537,145	-	-	-	-	\$ 1,537,145
Contracts Receivable	-	-	-	-	-	\$ -
Net Pension Asset	58,842,744	193,272	51,382	115,576	105,075	\$ 59,308,049
Other Assets_	-	-	-	-	-	\$ -
<b>TOTAL NONCURRENT ASSETS</b>	<b>161,726,316</b>	<b>193,272</b>	<b>51,382</b>	<b>115,576</b>	<b>105,075</b>	<b>\$ 162,191,622</b>

**Educational Service District**  
**Statement of Net Position—All Funds**  
**August 31, 2021**

	<b>OPERATING FUND</b>	<b>WORKERS COMP</b>	<b>UNEMPLOY MENT FUND</b>	<b>PROPERTY CASUALTY FUND</b>	<b>CHILD CARE FUND</b>	<b>TOTAL ALL FUNDS</b>
<b>TOTAL ASSETS</b>	\$ 305,101,494	\$ 180,233,125	\$ 48,206,964	\$ 7,564,798	\$ 525,186	\$ 541,631,566
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred Loss on Refunding	470,445	-	-	-	-	\$ 470,445
Deferred OutFlows Related to Pensions	21,927,944	62,654	16,657	37,467	34,063	\$ 22,078,785
Deferred OutFlows Related to OPEB	21,641,821	38,275	13,028	21,829	45,820	\$ 21,760,773
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ 44,040,210	\$ 100,929	\$ 29,684	\$ 59,296	\$ 79,883	\$ 44,310,003
<b>LIABILITIES</b>						
<b>CURRENT LIABILITIES</b>						
Accounts Payable	10,233,206	3,935,100	235,081	3,185	73,136	\$ 14,479,708
Amount Due to Pool Participants	-	-	1,825,796	-	-	\$ 1,825,796
Notes Payable	7,015	-	-	-	-	\$ 7,015
Accrued Interest Payable	544,251	-	-	-	-	\$ 544,251
Accrued Salaries	827,763	-	-	-	-	\$ 827,763
Payroll Deductions & Taxes Payable	263,534	-	-	-	-	\$ 263,534
Public Employees' Retirement System	338,871	-	-	-	-	\$ 338,871
Deferred Compensation	-	-	-	-	-	\$ -
Compensated Absences	2,274,112	5,000	1,600	2,500	-	\$ 2,283,212
OPEB Liability	1,147,351	1,840	626	1,050	2,203	\$ 1,153,070
Bonds Payable	2,915,733	-	-	-	-	\$ 2,915,733
Leases Payable	41,694	-	-	-	-	\$ 41,694
Claim Reserves	-	-	-	-	-	\$ -
IBNR	-	5,556,348	2,491,256	220,074	-	\$ 8,267,678
Open Claims	60,103	7,203,659	591,022	293,367	-	\$ 8,148,151
Unallocated Loss Adjustment Expenses	-	2,851,789	196,365	-	-	\$ 3,048,154
Future L&I Assessments	-	4,789,713	-	-	-	\$ 4,789,713
Deposits	28,047	-	-	-	-	\$ 28,047
Unearned Revenue	4,216,917	-	-	-	34,632	\$ 4,251,548
Unearned Member Assessments/Contributions	-	-	-	-	-	\$ -
Other Liabilities and Credits	919,579	44,539	21,972	28,738	192,736	\$ 1,207,565
<b>TOTAL CURRENT LIABILITIES</b>	23,818,176	24,387,989	5,363,719	548,913	302,707	\$ 54,421,504

**Educational Service District**  
**Statement of Net Position—All Funds**  
**August 31, 2021**

	<b>OPERATING FUND</b>	<b>WORKERS COMP</b>	<b>UNEMPLOY MENT FUND</b>	<b>PROPERTY CASUALTY FUND</b>	<b>CHILD CARE FUND</b>	<b>TOTAL ALL FUNDS</b>
<b>NONCURRENT LIABILITIES</b>						
Compensated Absences_	7,415,171	48,228	15,125	23,900	-	\$ 7,502,424
Unemployment_	150	-	-	-	-	\$ 150
Notes Payable_	266,570	-	-	-	-	\$ 266,570
Claim Reserves_	-	-	-	-	-	\$ -
IBNR_	-	17,014,949	31,096	242,064	-	\$ 17,288,109
Open Claims_	-	14,258,662	11,038	466,681	-	\$ 14,736,381
Unallocated Loss Adjustment Expenses_	-	934,648	134,000	97,000	-	\$ 1,165,648
Future L&I Assessments_	-	2,077,537	-	-	-	\$ 2,077,537
Net Pension Liability	11,822,271	36,550	9,717	21,857	19,871	\$ 11,910,265
OPEB Liability_	88,158,584	156,320	53,207	89,154	187,138	\$ 88,644,403
Bonds Payable_	34,896,526	-	-	-	-	\$ 34,896,526
Leases Payable_	206,005	-	-	-	-	\$ 206,005
Other Liabilities and Credits_	-	-	-	-	-	\$ -
<b>TOTAL NONCURRENT LIABILITIES</b>	<b>142,765,276</b>	<b>34,526,894</b>	<b>254,183</b>	<b>940,656</b>	<b>207,009</b>	<b>\$ 178,694,018</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 166,583,453</b>	<b>\$ 58,914,883</b>	<b>\$ 5,617,901</b>	<b>\$ 1,489,569</b>	<b>\$ 509,716</b>	<b>\$ 233,115,522</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Refunding	-	-	-	-	-	\$ -
Deferred InFlows Related to Pensions	85,457,876	267,759	71,184	160,119	145,571	\$ 86,102,509
Deferred InFlows Related to OPEB	2,973,830	6,898	2,348	3,934	8,258	\$ 2,995,268
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 88,431,706</b>	<b>\$ 274,657</b>	<b>\$ 73,532</b>	<b>\$ 164,053</b>	<b>\$ 153,829</b>	<b>\$ 89,097,777</b>
<b>NET POSITION</b>						
Net Investment in Capital Assets	60,438,077	-	-	-	-	\$ 60,438,077
Restricted	32,040,829	25,243	3,396,140	15,095	13,724	\$ 35,491,030
Unrestricted	1,647,639	121,119,271	39,149,075	5,955,377	(72,199)	\$ 167,799,164
<b>TOTAL NET POSITION</b>	<b>\$ 94,126,545</b>	<b>\$ 121,144,514</b>	<b>\$ 42,545,215</b>	<b>\$ 5,970,472</b>	<b>\$ (58,475)</b>	<b>\$ 263,728,271</b>

**Educational Service District**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended August 31, 2021**

	<b>OPERATING</b>	<b>WORKERS COMPENSATION FUND</b>	<b>UNEMPLOYMENT FUND</b>	<b>PROPERTY CASUALTY INS FUND</b>	<b>CHILD CARE FUND</b>	<b>TOTAL ALL FUNDS</b>
<b>OPERATING REVENUES</b>						
Local Sources	\$ 17,674,060	\$ -	\$ -	\$ -	\$ 907,170	\$ 18,581,230
State Sources	129,196,823	-	-	-	682,204	129,879,027
Allotment	9,628,260	-	-	-	-	9,628,260
Federal Sources	93,573,814	-	-	-	32,256	93,606,070
Cooperative Programs	76,391,147	-	-	-	-	76,391,147
Other Programs	46,567,577	-	-	-	-	46,567,577
Member Assessments/Contributions	-	60,665,279	17,241,032	3,759,390	-	81,665,701
Supplemental Member Assessments	-	1,655,257	8,700,000	-	-	10,355,257
Other Operating Revenue	21,958	57,415	380,242	680	-	460,294
<b>TOTAL OPERATING REVENUE</b>	<b>373,053,638</b>	<b>62,377,951</b>	<b>26,321,274</b>	<b>3,760,070</b>	<b>1,621,631</b>	<b>467,134,563</b>
<b>OPERATING EXPENSES</b>						
General Operations and Administration	15,658,047	10,092,237	612,267	572,450	1,443,597	28,378,597
Instructional Support Programs	237,430,205	-	-	-	-	237,430,205
Non Instructional Support Programs	69,767,812	-	-	-	-	69,767,812
Incurred Loss/Loss Adjustment Expenses	-	-	-	-	-	-
Paid on Current Losses	-	12,870,329	14,241,482	1,538,059	-	28,649,871
Change in Loss Reserves	-	2,568,954	(1,245,757)	(1,282,675)	-	40,521
Unallocated Loss Adjustment Expenses	-	-	-	-	-	-
Paid Unallocated Loss Adjustment Expenses	-	-	-	-	-	-
Change in Unallocated Loss Reserves	-	(573,419)	(399,898)	-	-	(973,317)
Excess/Reinsurance Premiums	-	1,823,366	-	1,844,289	-	3,667,655
Professional Fees	177,825	557,561	348,425	4,113	6,932	1,094,856
Labor & Industries Assessments	-	16,560,778	-	-	-	16,560,778
Depreciation/Depletion	5,219,415	-	-	-	-	5,219,415
Other Operating Expenses	(1,644,645)	3,752,598	1,286,033	7,325	901	3,402,212
<b>TOTAL OPERATING EXPENSES</b>	<b>326,608,659</b>	<b>47,652,404</b>	<b>14,842,551</b>	<b>2,683,561</b>	<b>1,451,430</b>	<b>393,238,606</b>
<b>OPERATING INCOME (LOSS)</b>	<b>46,444,979</b>	<b>14,725,546</b>	<b>11,478,723</b>	<b>1,076,509</b>	<b>170,200</b>	<b>73,895,957</b>

**Educational Service District**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended August 31, 2021**

	OPERATING	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INS FUND	CHILD CARE FUND	TOTAL ALL FUNDS
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest and Investment Income	472,016	847,977	179,689	67,671	1,948	1,569,300
Interest Expense and Related Charges	(1,767,230)	-	-	-	-	(1,767,230)
Lease Income	752,759	-	-	-	-	752,759
Gains (Losses) on Capital Asset Disposition	(156,447)	-	-	-	-	(156,447)
Change in Joint Venture	1,821,753	-	-	-	-	1,821,753
Change in Compensated Absences	7,110	-	-	-	-	7,110
Other Nonoperating Revenues	254,198	-	-	-	568	254,765
Other Nonoperating Expenses	(362,030)	-	-	-	500,000	137,970
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>1,022,128</b>	<b>847,977</b>	<b>179,689</b>	<b>67,671</b>	<b>502,516</b>	<b>2,619,980</b>
<b>INCOME (LOSS) BEFORE OTHER ITEMS</b>	<b>47,467,107</b>	<b>15,573,523</b>	<b>11,658,411</b>	<b>1,144,180</b>	<b>672,716</b>	<b>76,515,937</b>
Extraordinary Items	-	-	-	-	-	-
Special Items	-	-	-	-	-	-
<b>INCREASE (DECREASE) IN NET POSITION</b>	<b>47,467,107</b>	<b>15,573,523</b>	<b>11,658,411</b>	<b>1,144,180</b>	<b>672,716</b>	<b>76,515,937</b>
<b>NET POSITION - BEGINNING BALANCE</b>	<b>46,620,265</b>	<b>105,438,041</b>	<b>30,886,803</b>	<b>4,826,292</b>	<b>(731,191)</b>	<b>187,040,210</b>
<b>Cumulative Effect of Change in Accounting Principle</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>39,176</b>	<b>132,947</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172,123</b>
<b>NET POSITION - ENDING BALANCE</b>	<b>\$ 94,126,547</b>	<b>\$ 121,144,511</b>	<b>\$ 42,545,215</b>	<b>\$ 5,970,472</b>	<b>\$ (58,475)</b>	<b>\$ 263,728,270</b>

**EDUCATIONAL SERVICE DISTRICT STATEWIDE SUMMARY**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL EXPENSE FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2021**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget—Positive (Negative)
	Original	Final		
<b>OPERATING REVENUES</b>				
Local Sources	25,748,763	24,669,556	17,629,328	(7,040,228)
State Sources	116,820,989	115,775,571	129,196,822	13,421,251
Allotment	8,351,034	7,498,348	9,628,260	2,129,912
Federal Sources	119,486,612	102,630,103	93,573,814	(9,056,289)
Cooperative Programs	72,861,859	87,217,985	76,391,147	(10,826,838)
Other Programs	48,264,999	59,806,224	46,567,577	(13,238,647)
Member Assessments/Contributions	-	-	-	-
Supplemental Member Assessments	-	-	-	-
Other Operating Revenue	-	-	21,958	21,958
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 391,534,256</b>	<b>\$ 397,597,787</b>	<b>\$ 373,008,905</b>	<b>\$ (24,588,882)</b>
<b>OPERATING EXPENSES</b>				
General Operations and Administration	41,190,050	41,506,499	15,458,642	26,047,857
Instructional Support Programs	259,162,358	268,028,961	237,430,205	30,598,756
Non Instructional Support Programs	100,668,353	96,967,218	69,767,812	27,199,406
Incurring Loss/Loss Adjustment Expenses	-	-	-	-
Paid on Current Losses	-	-	-	-
Change in Loss Reserves	-	-	-	-
Unallocated Loss Adjustment Expenses	-	-	-	-
Paid Unallocated Loss Adjustment Expenses	-	-	-	-
Change in Unallocated Loss Reserves	-	-	-	-
Excess/Reinsurance Premiums	-	-	-	-
Professional Fees	-	-	177,825	(177,825)
Labor & Industries Assessments	-	-	-	-
Depreciation/Depletion	2,165,871	2,165,871	5,219,415	(3,053,544)
Other Operating Expenses	-	-	(1,644,645)	1,644,645
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 403,186,632</b>	<b>\$ 408,668,549</b>	<b>\$ 326,409,254</b>	<b>\$ 82,259,295</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ (11,652,376)</b>	<b>\$ (11,070,762)</b>	<b>\$ 46,599,651</b>	<b>\$ 57,670,413</b>

**EDUCATIONAL SERVICE DISTRICT STATEWIDE SUMMARY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL EXPENSE FUND  
FOR THE YEAR ENDED AUGUST 31, 2021**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget—Positive (Negative)
	Original	Final		
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest and Investment Income	447,000	454,900	471,491	16,591
Interest Expense and Related Charges	(1,441,582)	(1,441,582)	(1,767,230)	(325,648)
Lease Income	43,800	43,800	752,759	708,959
Gains (Losses) on Capital Asset Disposition	-	-	(156,447)	(156,447)
Change in Joint Venture	25,000	25,000	1,869,119	1,844,119
Change in Compensated Absences	-	-	(192,295)	(192,295)
Other Nonoperating Revenues	-	-	254,198	254,198
Other Nonoperating Expenses	-	-	(362,030)	(362,030)
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>\$ (925,782)</b>	<b>\$ (917,882)</b>	<b>\$ 869,564</b>	<b>\$ 1,787,446</b>
<b>INCOME (LOSS) BEFORE OTHER ITEMS</b>	<b>\$ (12,578,158)</b>	<b>\$ (11,988,644)</b>	<b>\$ 47,469,215</b>	<b>\$ 59,457,859</b>
Extraordinary Items	-	-	-	-
Special Items	-	-	-	-
<b>INCREASE (DECREASE) IN NET POSITION</b>	<b>\$ (12,578,158)</b>	<b>\$ (11,988,644)</b>	<b>\$ 47,469,215</b>	<b>\$ 59,457,859</b>
<b>NET POSITION - BEGINNING BALANCE</b>	<b>36,103,418</b>	<b>29,744,902</b>	<b>46,620,265</b>	<b>16,875,363</b>
Cummulative Effect of Change in Accounting Principal PRIOR PERIOD ADJUSTMENT	-	-	37,068	-
	XXXXXX	XXXXXX		
<b>NET POSITION - ENDING BALANCE</b>	<b>\$ 23,525,260</b>	<b>\$ 17,756,258</b>	<b>\$ 94,126,547</b>	<b>\$ 76,370,289</b>



**Educational Service District  
Statement of Cash Flows  
For the Year Ended August 31, 2021**

	<b>OPERATING</b>	<b>WORKERS COMPENSATION FUND</b>	<b>UNEMPLOYMENT FUND</b>	<b>PROPERTY CASUALTY INS FUND</b>	<b>CHILD CARE FUND</b>	<b>TOTAL ALL FUNDS</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>						
Cash Received from Customers	113,880,128	-	-	-	893,690	\$ 114,773,817
Cash Received from State and Federal Sources	231,101,035	-	-	-	672,352	\$ 231,773,387
Cash Received from Members	25,219,969	60,941,402	24,776,645	3,537,603	-	\$ 114,475,618
Payments to Suppliers for Goods and Services	(140,548,039)	(8,978,150)	(322,531)	(135,667)	(1,386,114)	\$ (151,370,501)
Payments to Employees for Services	(191,723,665)	-	-	-	-	\$ (191,723,665)
Cash Paid for Benefits/Claims	(14,463,832)	(23,364,260)	(21,785,106)	(1,537,144)	-	\$ (61,150,341)
Internal Activity - Reimbursements from Other Funds	1,513,152	(1,317,034)	(90,000)	-	-	\$ 106,118
Internal Activity - Payments made to Other Funds	889,041	(1,120,992)	134,076	(281,938)	(539,542)	\$ (919,356)
Cash Paid for Reinsurance	-	(1,841,386)	-	(1,844,289)	-	\$ (3,685,675)
Cash Received for Labor and Industries Assessments	-	(431,637)	-	-	-	\$ (431,637)
Cash Paid for Labor and Industries Assessments	-	(19,019,517)	-	-	-	\$ (19,019,517)
Cash Paid for Professional Services	(177,825)	(498,712)	(284,012)	(4,113)	(6,932)	\$ (971,594)
Cash Paid for Other Operating Expense	(281,066)	(700,529)	(86,599)	(7,325)	(901)	\$ (1,076,420)
Other Receipts (Payments)	108,968	29,224	10	680	-	\$ 138,881
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>\$ 25,517,865</b>	<b>\$ 3,698,410</b>	<b>\$ 2,342,483</b>	<b>\$ (272,194)</b>	<b>\$ (367,448)</b>	<b>\$ 30,919,116</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Transfer to (from) Other Funds	(500,000)	-	-	-	500,000	\$ -
Proceeds from Issuance of Notes	3,000,000	-	-	-	-	\$ 3,000,000
Principal and Interest Payment on Notes	(3,295,080)	-	-	-	-	\$ (3,295,080)
Other Noncapital Activities	101,103	-	-	-	568	\$ 101,670
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>\$ (693,977)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,568</b>	<b>\$ (193,410)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Purchase of Capital Assets	(479,862)	-	-	-	-	\$ (479,862)
Principal and Interest Paid on Capital Debt	(9,828,647)	-	-	-	-	\$ (9,828,647)
Lease Income	848,577	-	-	-	-	\$ 848,577
Other Receipts (Payments)_	(66,271)	-	-	-	-	\$ (66,271)
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>\$ (9,526,202)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (9,526,202)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest and Dividends Received	481,945	880,531	186,490	67,671	1,948	\$ 1,618,584
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>\$ 481,945</b>	<b>\$ 880,531</b>	<b>\$ 186,490</b>	<b>\$ 67,671</b>	<b>\$ 1,948</b>	<b>\$ 1,618,584</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>\$ 15,779,631</b>	<b>\$ 4,578,940</b>	<b>\$ 2,528,973</b>	<b>\$ (204,524)</b>	<b>\$ 135,068</b>	<b>\$ 22,818,089</b>
<b>CASH AND CASH EQUIVALENTS - BEGINNING</b>	<b>86,162,410</b>	<b>171,990,973</b>	<b>42,609,213</b>	<b>7,653,745</b>	<b>112,378</b>	<b>\$ 308,528,718</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>1,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 1,053</b>
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<b>\$ 101,943,094</b>	<b>\$ 176,569,913</b>	<b>\$ 45,138,186</b>	<b>\$ 7,449,221</b>	<b>\$ 247,445</b>	<b>\$ 331,347,860</b>

**Educational Service District  
Statement of Cash Flows  
For the Year Ended August 31, 2021**

	OPERATING	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INS FUND	CHILD CARE FUND	TOTAL ALL FUNDS
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>						
OPERATING NET INCOME	46,444,979	14,725,546	11,478,723	1,076,509	170,200	\$ 73,895,957
Adjustment to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities						
Depreciation Expense	5,219,415	-	-	-	-	\$ 5,219,415
Change in Assets and Liabilities	-	-	-	-	-	\$ -
Receivables, Net	(5,776,827)	(853,924)	(764,762)	-	(61,670)	\$ (7,457,184)
Prepays	(149,176)	25,600	-	-	-	\$ (123,576)
Inventories	1,185,670	-	-	-	-	\$ 1,185,670
Accounts and Other Payables	(7,607,828)	(4,211,282)	(2,758,943)	(23,118)	(179,512)	\$ (14,780,683)
Accrued Expenses	344,800	132,946	(4,543)	-	-	\$ 473,203
Unearned Revenue	1,372,802	-	-	-	23,644	\$ 1,396,445
Pension Expense from change in Net Pension Liability						
Change in Deferred Outflows	633,938	4,108	1,620	1,328	69,043	\$ 710,036
Change in Deferred Inflows	79,814,353	256,128	68,000	153,361	127,609	\$ 80,419,450
Change in Net Pension Liability	(106,039,181)	(353,594)	(95,559)	(208,119)	(389,245)	\$ (107,085,698)
OPEB Expense from change in Net OPEB Liability						
Change in Deferred Outflows_	2,314,129	6,224	(3,419)	2,170	62,662	\$ 2,381,766
Change in Deferred Inflows_	(529,117)	(1,613)	510	(656)	(12,491)	\$ (543,367)
Change in Net OPEB Liability_	8,359,921	7,607	21,325	9,006	(177,686)	\$ 8,220,173
Other Changes for Insurance Funds						
Claims Reserve-Current	(70,011)	(237,492)	(1,502,673)	(484,140)	-	\$ (2,294,316)
Claims Reserve-Prior Year	-	818,429	10,018	(744,804)	-	\$ 83,643
IBNR-Current	-	(2,190,564)	(2,877,292)	4,449	-	\$ (5,063,407)
IBNR-Prior Year	-	(493,455)	2,000	34,820	-	\$ (456,635)
Future L&I Assessments	-	(488,040)	-	-	-	\$ (488,040)
Provision for Unallocated Loss Adjustment	-	(479,499)	(20,044)	(93,000)	-	\$ (592,543)
Unearned Member Assessments	-	-	-	-	-	\$ -
Insurance Recoverables	-	38,791	-	-	-	\$ 38,791
Claim Reserves	-	(3,007,507)	(1,212,477)	-	-	\$ (4,219,984)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES_</b>	<b>\$ 25,517,865</b>	<b>\$ 3,698,410</b>	<b>\$ 2,342,483</b>	<b>\$ (272,194)</b>	<b>\$ (367,448)</b>	<b>\$ 30,919,116</b>

**Educational Service District  
Statement of Fiduciary Net Position  
August 31, 2021**

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ -	\$ 1,915,937
Investments	-	9,244,621
Accounts Receivable	-	121,083
Assets Used in Operations	-	-
<b>TOTAL ASSETS</b>	<b>-</b>	<b>\$ 11,281,642</b>
<b>LIABILITIES</b>		
Accounts Payable and Other Liabilities	-	145,971
Program Refunds Payable to JV Participants	-	-
Due to Local Governments	-	142,770
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>\$ 288,742</b>
<b>NET POSITION</b>		
Restricted for:		
Individuals, Organizations, and Other Governments	-	10,992,900
<b>TOTAL NET POSITION</b>	<b>-</b>	<b>\$ 10,992,900</b>

The accompanying notes are an integral part of the financial statements.

**Educational Service District  
Statement of Changes in Fiduciary Net Position  
For the Fiscal Year Ended August 31, 2021**

	<b>PRIVATE PURPOSE TRUST FUNDS</b>	<b>CUSTODIAL FUNDS</b>
<b>ADDITIONS</b>		
Contributions		
Employer	\$ -	\$ 91,278
Members	-	1,268,360
Total Contributions	-	1,359,638
Investment Earnings		
Interest	-	30,603
Net Increase (Decrease) in the Fair Value of Investments	-	(5,247)
Total Investment Earnings	-	25,356
Other Additions	-	25,901,447
<b>TOTAL ADDITIONS</b>	-	27,286,441
<b>DEDUCTIONS</b>		
Distribution to Pool Participants	-	1,023,207
Refunds of Contributions	-	-
Administrative Expenses	-	26,397,267
Other Payments in Accordance with Trust Agreement	-	-
<b>TOTAL DEDUCTIONS</b>	-	27,420,475
CHANGE IN NET POSITION	\$ -	\$ (134,034)
NET POSITION - BEGINNING	-	11,126,933
Prior Period Adjustment	-	-
NET POSITION - ENDING	\$ -	\$ 10,992,899

**Statewide Summary**  
**By Educational Service District**  
**General Expense Fund Statement of Revenues and Other Financing Sources**  
**For the Fiscal Year Ended August 31, 2021**

# REVENUES	ESD 101	ESD 105	ESD 112	ESD 113	ESD 114	ESD 121	ESD 123	ESD 171	ESD 189	Totals	% of Total
12 Tuition and Fees	537,350	756,862	697,458	518,905	409,753	412,149	521,241	339,018	263,663	4,456,400	1.19%
13 Sale of Goods, Supplies and/or Services	3,318,753	623,497	316,180	73,473	362,040	1,363,747	694,799	4,296	671,735	7,428,519	1.98%
14 Food Services Fees and Charges	-	1,167	-	-	-	-	-	-	-	1,167	0.00%
15 School Bus Fees and Charges	-	-	-	-	-	-	-	-	-	-	0.00%
16 Investment Earnings	81,336	33,569	142,330	101,772	30,320	54,536	4,658	4,952	18,018	471,491	0.13%
17 Gifts and Donations	5,087	1,119	3,250	7,647	1,302	60,281	-	100	6,000	84,786	0.02%
19 Rental of Property	-	701,257	725,178	25,613	-	71,889	25,727	56,232	6,478	1,612,374	0.43%
20 Insurance Recoveries	7,479	65,019	-	124	1,608	103,403	-	-	-	177,631	0.05%
21 Certification Fees	-	-	-	-	30,780	-	-	-	-	30,780	0.01%
22 Precertification Fees	-	-	40	-	-	-	-	-	-	40	0.00%
23 E-Rate	2,608	20,402	-	-	-	57,149	-	-	6,477	86,637	0.02%
29 Local Sources, Unassigned	3,051,031	8,167	923,104	116,391	377,345	275	9,301	2,540	26,424	4,514,579	1.20%
<b>TOTAL LOCAL SOURCES</b>	<b>7,003,644</b>	<b>2,211,059</b>	<b>2,807,540</b>	<b>843,924</b>	<b>1,213,148</b>	<b>2,123,430</b>	<b>1,255,727</b>	<b>407,137</b>	<b>998,796</b>	<b>18,864,403</b>	<b>5.02%</b>
31 ESD Allotment	1,392,832	1,032,752	827,599	1,011,131	1,267,197	1,186,197	998,422	1,080,371	1,133,446	9,929,947	2.64%
32 Special Education	-	-	17,836,509	-	-	-	-	-	-	17,836,509	4.75%
34 State Institutions, Centers, or Homes—Delinquent	665,589	-	439,095	-	283,938	-	147,473	-	531,522	2,067,617	0.55%
35 State Institutions—Juveniles in Adult Jails	-	-	-	-	-	-	-	-	-	-	0.00%
36 Special, Pilot or Enhancement Programs	415,421	406,436	280,040	685,378	404,835	814,740	345,095	1,092,869	276,262	4,721,076	1.26%
37 Nursing Services	683,190	307,899	422,364	540,763	192,798	150,414	281,697	362,597	333,714	3,275,438	0.87%
38 Traffic Safety	-	-	-	-	-	-	-	-	-	-	0.00%
39 State General Purpose - Unassigned	506,160	220,204	34,019	371,150	364,425	488,842	-	-	488,842	2,473,643	0.66%
40 Early Childhood	2,907,525	820,226	-	-	-	32,905,333	-	-	-	36,633,084	9.75%
41 Transportation—Operations	152,460	802,653	3,930,960	434,397	-	1,655,444	-	-	152,478	7,128,391	1.90%
42 Transportation Reimbursement—Depreciation	-	180,304	240,781	105,729	-	229,586	-	-	-	756,400	0.20%
43 Other State Agencies	16,886	4,338,547	5,184,388	3,539,994	1,614,817	351,083	8,720,293	2,784,263	32,913	26,583,183	7.08%
49 State Special Purpose, Unassigned	1,484,397	3,466,279	11,117,944	1,874,277	1,493,775	2,185,955	2,061,375	1,611,748	2,124,043	27,419,792	7.30%
<b>TOTAL STATE GOVERNMENT SOURCES</b>	<b>8,224,461</b>	<b>11,575,300</b>	<b>40,313,699</b>	<b>8,562,818</b>	<b>5,621,785</b>	<b>39,967,594</b>	<b>12,554,355</b>	<b>6,931,849</b>	<b>5,073,219</b>	<b>138,825,081</b>	<b>36.95%</b>
51 Special Education, IDEA	387,406	331,870	4,074,088	461,150	413,084	751,473	354,240	558,056	470,619	7,801,986	2.08%
53 Remedial	397,690	490,834	261,630	115,791	146,240	228,947	118,308	161,339	163,718	2,084,498	0.55%
54 Migrant	-	-	-	-	-	-	1,070,997	-	-	1,070,997	0.29%
58 Math and Science	-	-	-	-	-	-	-	-	-	-	0.00%
60 School Food Service	10,642	45,326	100,812	-	-	233,809	6,371	-	-	396,959	0.11%
61 Head Start	-	12,708,180	2,439,360	7,764,188	5,372,340	24,478,993	-	-	-	52,763,061	14.04%
62 Youth Training Programs	190,471	-	-	-	1,111,346	-	-	-	-	1,301,817	0.35%
63 USDA Commodities	-	-	-	321,356	-	-	-	-	-	321,356	0.09%
67 Qualified Bond Interest Credit Payments	-	57,818	-	-	-	-	-	-	-	57,818	0.02%
68 Federal ARRA Grants	500,102	4,403	77,770	-	1,734	-	6,099	-	206,371	796,480	0.21%
69 Federal Special Purpose, Unassigned	3,753,520	3,311,605	5,783,918	2,255,138	1,346,221	4,607,139	3,165,386	1,150,542	1,605,372	26,978,842	7.18%
<b>TOTAL FEDERAL GOVERNMENT SOURCES</b>	<b>5,239,832</b>	<b>16,950,036</b>	<b>12,737,578</b>	<b>10,917,624</b>	<b>8,390,965</b>	<b>30,300,361</b>	<b>4,721,401</b>	<b>1,869,936</b>	<b>2,446,079</b>	<b>93,573,813</b>	<b>24.91%</b>
71 Payments from School Districts in Washington	6,494,244	8,502,717	14,541,295	7,826,972	7,663,648	3,822,765	2,890,154	2,614,510	16,085,521	70,441,826	18.75%
72 Payments from School Districts in Other States	-	-	-	-	-	-	-	-	-	-	0.00%
73 Payments from Other Entities	-	-	12,555	-	66,169	4,690,441	-	1,104,984	75,172	5,949,321	1.58%
<b>TOTAL PAYMENTS FOR COOPERATIVE PROGRAMS</b>	<b>6,494,244</b>	<b>8,502,717</b>	<b>14,553,851</b>	<b>7,826,972</b>	<b>7,729,817</b>	<b>8,513,206</b>	<b>2,890,154</b>	<b>3,719,494</b>	<b>16,160,693</b>	<b>76,391,147</b>	<b>20.33%</b>
81 Payments from School Districts in Washington	81,300	-	13,986,503	6,599,205	449,936	1,649	1,369,314	5,954,597	2,010,942	30,453,446	8.11%
82 Payments from School Districts in Other States	-	-	28	-	-	-	-	-	-	28	0.00%
83 Payments from Other Entities	200,771	170,366	4,378,469	5,098,705	808,099	2,231,361	444,636	1,553,409	1,370,559	16,256,375	4.33%
<b>TOTAL PAYMENTS FOR OTHER PROGRAMS</b>	<b>282,071</b>	<b>170,366</b>	<b>18,364,999</b>	<b>11,697,911</b>	<b>1,258,035</b>	<b>2,233,010</b>	<b>1,813,950</b>	<b>7,508,006</b>	<b>3,381,501</b>	<b>46,709,849</b>	<b>12.43%</b>
92 Sale of Real Property	-	-	(57,929)	-	-	-	-	-	-	-	0.00%
93 Sale of Personal Property	-	21,958	101,103	-	-	-	-	-	-	-	0.00%
94 Compensated Loss of Capital Assets	-	-	-	-	-	-	-	-	-	-	0.00%
95 Long-Term Financing	-	-	-	-	-	-	-	-	-	-	0.00%
96 Change in Joint Venture Equity	-	-	202,417	-	249,783	202,417	202,417	202,417	202,417	1,261,868	0.34%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>21,958</b>	<b>245,591</b>	<b>-</b>	<b>249,783</b>	<b>202,417</b>	<b>202,417</b>	<b>202,417</b>	<b>202,417</b>	<b>1,327,000</b>	<b>0.35%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCE</b>	<b>27,244,251</b>	<b>39,431,435</b>	<b>89,023,258</b>	<b>39,849,248</b>	<b>24,463,533</b>	<b>83,340,018</b>	<b>23,438,005</b>	<b>20,638,839</b>	<b>28,262,705</b>	<b>375,691,292</b>	<b>100.00%</b>

**Statewide Summary**  
**By Educational Service District**  
**General Expense Fund Expenditures by Program**  
**For the Fiscal Year Ended August 31, 2021**

• 2020-21 Expenditures by Program	ESD 101	ESD 105	ESD 112	ESD 113	ESD 114	ESD 121	ESD 123	ESD 171	ESD 189	Totals	% of Total
01 ESD Core Governmental & Indirect Services	3,572,975	2,434,449	676,429	3,118,044	699,004	2,523,177	791,756	2,984,691	713,578	17,514,104	5.30%
02 ESD Direct Cost Centers & Agency Services	518,151	2,215,468	1,696,823	(1,266,165)	138,604	1,878,224	1,282,225	(1,703,129)	200,505	4,960,705	1.50%
• <b>TOTAL ESD CORE SERVICES</b>	<b>4,091,125</b>	<b>4,649,917</b>	<b>2,373,252</b>	<b>1,851,879</b>	<b>837,608</b>	<b>4,401,402</b>	<b>2,073,980</b>	<b>1,281,562</b>	<b>914,083</b>	<b>22,474,809</b>	<b>6.80%</b>
10 Instructional Resources	54,427	120,094	40,273	209,085	80,613	192,990	4,300	32,905	-	734,687	0.22%
12 Special Education	413,138	828,187	2,432,118	5,533,339	387,853	1,190,422	1,902,816	2,625,531	6,285,669	21,599,073	6.53%
13 Special Education Cooperatives	1,220,766	2,067,870	2,393,316	-	4,474,864	-	-	-	-	10,156,816	3.07%
16 Staff Development	1,044,294	1,176,802	1,901,854	1,785,611	1,318,145	1,673,015	1,000,258	1,190,249	1,441,229	12,531,456	3.79%
18 Educational Technology	899,071	-	55,732	355,872	6,475	1,617,743	44,598	22,899	14,303	3,016,692	0.91%
19 K-20	91,772	73,097	130,777	93,286	92,490	96,815	92,202	2,276,414	61,934	3,008,789	0.91%
20 Safe and Drug-Free Schools	1,782,948	2,241,317	3,051,737	3,530,659	1,219,459	1,588,943	1,053,439	409,304	1,198,437	16,076,243	4.86%
21 Special Education ESA State	-	-	18,530,991	-	-	-	-	-	-	18,530,991	5.61%
22 Traffic Safety	-	-	-	-	-	-	-	-	47,373	47,373	0.01%
23 Special Education ESD Federal	-	-	2,390,788	-	-	-	-	186,476	-	2,577,264	0.78%
24 Math and Science	755,040	1,205,586	1,141,603	950,665	633,102	1,329,975	499,533	1,364,637	782,819	8,662,959	2.62%
25 Communication, Reading and Writing	-	254,067	1,622	3,448	3,963	-	98,479	-	1,201	362,779	0.11%
26 Art	-	8,955	-	-	-	32,093	38,739	-	3,793	83,581	0.03%
28 Environmental Education	-	-	-	18,970	-	-	-	-	-	18,970	0.01%
30 Highly Capable	-	2	-	19,461	-	-	-	-	10,652	30,114	0.01%
32 Vocational	268,693	223,898	149,520	147,751	139,311	135,330	254,208	283,914	122,650	1,725,275	0.52%
34 Early Childhood	2,535,863	15,378,732	9,701,488	9,663,313	6,314,712	51,412,905	6,215,127	50,040	39,296	101,311,476	30.65%
36 Migrant Education	-	873,468	-	-	-	165,684	644,298	434,879	677,592	2,795,921	0.85%
38 Alternative Learning Experience	-	367,802	794,088	2,445,888	-	3,314,348	688,551	-	-	7,610,677	2.30%
42 State Institutions	876,873	-	504,069	-	343,620	-	142,276	-	701,015	2,567,853	0.78%
46 Health and Fitness	-	319,316	-	-	-	-	-	-	-	319,316	0.10%
48 Professional Development Centers	-	442	-	-	-	-	-	-	-	442	0.00%
51 Special Ed Coops Infants & Toddlers State	-	-	3,868,101	-	-	-	1,684,755	1,726,721	-	7,279,578	2.20%
54 Special Ed ESAs Infants & Toddlers Federal	-	-	-	-	-	-	-	182,165	-	182,165	0.06%
58 CARES Act Programs Federal	131,514	-	-	-	-	-	5,759	-	-	137,273	0.04%
59 Other Instructional Support Programs	2,343,810	1,186,596	3,582,828	973,567	865,127	3,007,064	2,474,803	563,995	1,470,077	16,467,867	4.98%
• <b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>12,418,208</b>	<b>26,326,229</b>	<b>50,670,907</b>	<b>25,730,914</b>	<b>15,879,733</b>	<b>65,757,329</b>	<b>16,844,142</b>	<b>11,350,129</b>	<b>12,858,039</b>	<b>237,835,630</b>	<b>71.95%</b>
62 Adult Education	-	-	-	-	-	302,113	-	-	11,608	313,721	0.09%
64 Data Processing	2,443,757	2,782,056	3,012,743	3,442,735	2,546,284	151,331	49,656	2,151,787	5,510,363	22,090,711	6.68%
66 Risk Management	1,284,674	639,415	1,695,133	-	523,911	3,827,866	366,567	-	18,294	8,355,860	2.53%
68 Public Communications	-	63,767	438,235	168,970	-	-	62,625	-	-	733,597	0.22%
70 Transportation	137,265	1,533,487	3,877,248	316,791	-	1,399,387	48,584	-	137,367	7,450,129	2.25%
73 Nursing Services	491,000	190,433	975,680	650,928	113,883	107,420	304,373	293,096	243,988	3,370,801	1.02%
74 Human Resources Services	-	94,160	287,191	382,677	-	-	14,369	-	-	778,398	0.24%
76 Employment Programs	970,040	-	260,186	106,310	1,032,210	-	-	-	-	2,368,746	0.72%
78 Fiscal Agent Services	1,392,370	240,973	848,079	1,791,230	26	194,750	482	125,970	4,437,666	9,031,547	2.73%
80 Group Purchasing	-	-	5,646,962	-	-	-	-	-	-	5,646,962	1.71%
89 Other Non Instructional Support	165,539	113,062	6,810,086	153,568	179,474	417,721	323,459	604,910	538,350	9,306,169	2.82%
99 Transportation Equipment	-	440,386	281,843	76,736	-	-	-	-	-	798,964	0.24%
• <b>TOTAL NON INSTRUCTIONAL SUPPORT</b>	<b>6,884,645</b>	<b>6,097,739</b>	<b>24,133,385</b>	<b>7,089,945</b>	<b>4,395,788</b>	<b>6,400,587</b>	<b>1,170,116</b>	<b>3,175,763</b>	<b>10,897,637</b>	<b>70,245,604</b>	<b>21.25%</b>
• <b>TOTAL PROGRAM EXPENDITURES</b>	<b>23,393,978</b>	<b>37,073,885</b>	<b>77,177,544</b>	<b>34,672,738</b>	<b>21,113,129</b>	<b>76,559,318</b>	<b>20,088,238</b>	<b>15,807,454</b>	<b>24,669,759</b>	<b>330,556,043</b>	<b>100.00%</b>

**Statewide Summary**  
**By Educational Service District**  
**General Expense Fund Expenditures by Activity and Object**  
**For the Fiscal Year Ended August 31, 2021**

<b>EXPENDITURES BY ACTIVITY</b>	<b>ESD 101</b>	<b>ESD 105</b>	<b>ESD 112</b>	<b>ESD 113</b>	<b>ESD 114</b>	<b>ESD 121</b>	<b>ESD 123</b>	<b>ESD 171</b>	<b>ESD 189</b>	<b>Totals</b>	<b>% of Total</b>
11 Board of Directors	2,448	3,107	5,684	13,682	7,340	59,383	18,339	54,751	23,340	188,076	0.06%
12 Superintendent's Office	545,086	739,614	595,003	810,258	425,871	584,156	515,154	452,852	396,393	5,064,389	1.53%
13 Business Office	821,991	999,374	1,909,713	1,087,937	853,270	2,268,467	700,830	1,840,000	695,934	11,177,514	3.38%
14 Financial Services	207,882	158,293	143,955	297,045	189,911	220,735	131,431	265,525	151,166	1,765,944	0.53%
15 Human Resources	282,426	271,234	660,223	491,666	268,025	1,668,745	187,994	183,775	265,585	4,279,672	1.29%
16 Regional Committee for S.D. Reorgan	0	-	-	-	-	2,295	-	-	-	2,295	0.00%
17 Public Information	92,428	213,979	317,049	197,294	44,821	662,867	102,524	10,103	123,304	1,764,370	0.53%
20 Supervision of Instruction	-	175,864	-	-	-	-	-	-	-	175,864	0.05%
21 Staff Development	2,019,419	6,970,620	1,714,226	2,835,959	2,351,311	4,189,074	2,439,946	3,624,480	3,120,889	29,265,925	8.85%
22 Curriculum Support	9,607	-	328,815	144,803	44,444	564,468	105,138	-	102,957	1,300,232	0.39%
23 Certification	-	-	-	-	27,470	-	17,715	-	-	45,186	0.01%
26 Health Related Services	-	190,407	-	-	14,877	-	-	-	-	205,284	0.06%
27 Direct Instruction	5,388,261	17,051,049	26,582,253	15,013,554	10,822,705	35,984,945	12,477,980	2,369,793	6,061,001	131,751,543	39.86%
41 Food Service Supervision	-	-	-	-	-	-	-	-	-	-	0.00%
42 Food Service Food	-	-	-	-	-	-	-	-	-	-	0.00%
44 Food Service Operations	-	26,299	-	-	-	-	-	-	-	26,299	0.01%
51 Transportation Supervision & Coordin	137,265	332,531	1,092,633	(2,258)	-	223,764	48,584	-	128,134	1,960,654	0.59%
52 Operating Buses	-	851,459	2,474,302	319,049	-	923,678	-	-	-	4,568,487	1.38%
53 Maintenance of Buses	-	320,719	30,810	-	-	68,321	-	-	-	419,849	0.13%
56 Transportation Insurance	-	19,330	97,134	-	-	-	-	-	-	116,464	0.04%
59 Purchase—Rebuilding of Buses	-	440,386	39	-	-	-	-	-	-	440,425	0.13%
60 Facilities	919,780	2,366,591	1,618,412	986,170	416,492	2,463,425	532,534	759,913	323,590	10,386,908	3.14%
72 Information Systems	-	3,308,880	-	-	-	-	-	-	-	3,308,880	1.00%
73 Printing and Copying	-	35,249	347,408	-	-	45,836	31,532	-	1,573	461,599	0.14%
75 Motor Pool	5,290	1,992	23,853	-	6,069	-	-	28,329	4,080	69,612	0.02%
83 Debt Service—Interest	45,669	175,178	851,594	138,763	34,080	285,710	130,311	105,926	-	1,767,230	0.53%
84 Debt Service—Principal	-	250,000	-	-	-	-	-	-	-	250,000	0.08%
89 Depreciation	283,830	-	1,464,665	529,555	120,660	1,161,486	253,044	122,015	315,508	4,250,762	1.29%
98 General Support	13,809,278	2,171,729	36,919,773	13,733,467	6,305,231	28,212,905	2,395,180	7,448,648	12,956,306	123,952,517	37.50%
99 Transfers	(1,176,683)	-	(0)	(1,924,207)	(819,448)	(3,030,943)	-	(1,458,656)	0	(8,409,938)	-2.54%
<b>TOTAL EXPENDITURES BY ACTIVITY</b>	<b>23,393,978</b>	<b>37,073,885</b>	<b>77,177,544</b>	<b>34,672,738</b>	<b>21,113,129</b>	<b>76,559,318</b>	<b>20,088,238</b>	<b>15,807,454</b>	<b>24,669,759</b>	<b>330,556,043</b>	<b>100.00%</b>
<b>EXPENDITURES BY OBJECT</b>											
0 Debit Transfer	1,176,683	-	7,055,846	1,924,207	830,205	3,030,943	24,287	1,458,656	1,035,836	16,536,664	5.00%
1 (-) Credit Transfer	(1,176,683)	-	(7,055,846)	(1,924,207)	(830,205)	(3,030,943)	(24,287)	(1,458,656)	(1,035,836)	(16,536,664)	-5.00%
2 Certificated Salaries	1,396,296	516,251	9,735,336	2,716,535	3,754,602	1,552,755	2,662,749	3,285,178	2,820,879	28,440,581	8.60%
3 Classified Salaries	10,274,337	10,879,767	22,445,635	14,893,838	8,082,926	25,524,928	7,430,781	5,255,558	10,694,971	115,482,743	34.94%
4 Employee Benefits & Payroll Taxes	3,106,445	4,603,821	14,115,660	7,451,253	5,552,753	5,549,651	2,808,258	1,819,138	3,320,353	48,327,332	14.62%
5 Supplies, Instruct. Resources & Non	559,532	2,614,871	7,564,175	1,524,207	1,047,006	1,578,773	1,217,601	1,155,528	656,262	17,917,954	5.42%
7 Purchased Services	7,550,686	16,967,979	21,571,007	7,276,615	2,294,247	41,029,815	5,589,808	3,954,241	6,761,423	112,995,822	34.18%
8 Travel	222,851	84,479	281,066	184,046	241,066	44,780	125,997	215,796	41,702	1,441,782	0.44%
9 Capital Outlay	283,830	1,406,717	1,464,665	626,244	140,529	1,278,615	253,044	122,015	374,170	5,949,829	1.80%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>23,393,978</b>	<b>37,073,885</b>	<b>77,177,544</b>	<b>34,672,738</b>	<b>21,113,129</b>	<b>76,559,318</b>	<b>20,088,238</b>	<b>15,807,454</b>	<b>24,669,759</b>	<b>330,556,043</b>	<b>100.00%</b>

**Educational Service District Statewide Summary**  
**General Expense Fund Expenditures by Program and Object**  
**For the Fiscal Year Ended August 31, 2021**

PROGRAM	Debit Transfer (0)	Credit Transfer (1)	Certificated Salaries (2)	Classified Salaries (3)	Emp. Benefits & Payroll Taxes (4)	Supp. & Mat'ls (5)	Purchased Services (7)	Travel (8)	Capital Outlay (9)	TOTAL EXPENDITURES BY PROGRAM
01 ESD Core Governmental & Indirect Services	2,412,491	(58,229)	2,526,154	13,214,470	(6,310,189)	532,741	5,105,312	81,969	9,386	17,514,104
02 ESD Direct Cost Centers & Agency Services	1,598,001	(11,949,091)	24,041	4,346,829	(31,078)	1,605,288	4,872,004	6,341	4,488,369	4,960,705
<b>TOTAL ESD CORE SERVICES</b>	<b>4,010,492</b>	<b>(12,007,320)</b>	<b>2,550,195</b>	<b>17,561,299</b>	<b>(6,341,267)</b>	<b>2,138,029</b>	<b>9,977,315</b>	<b>88,310</b>	<b>4,497,755</b>	<b>22,474,809</b>
10 Instructional Resources	72,102	(2,245)	-	284,005	104,210	43,603	232,901	111	-	734,687
12 Special Education	926,757	(47,925)	6,451,823	5,822,428	5,211,956	416,623	2,539,870	232,407	45,134	21,599,073
13 Special Education—Cooperatives	493,100	(368,924)	3,809,422	2,186,651	2,717,175	184,980	895,074	237,557	1,780	10,156,816
16 Staff Development	632,570	(211,798)	1,350,212	4,893,079	2,375,866	328,727	3,129,801	19,852	13,148	12,531,456
18 Educational Technology	56,709	(8,425)	13,733	818,659	305,283	44,822	1,716,816	69,095	-	3,016,692
19 K-20	159,212	-	-	1,462,467	619,582	556,455	165,256	45,817	-	3,008,789
20 Safe and Drug-Free Schools	598,901	(3,125)	-	8,594,492	3,946,942	550,790	2,357,230	31,012	-	16,076,243
21 Special Education—ESA—State	684,446	-	4,855,775	2,008,514	3,998,352	186,854	6,729,660	67,391	-	18,530,991
22 Traffic Safety	7,252	-	28,239	6,423	4,271	72	1,117	-	-	47,373
23 Special Education—ESD—Federal	18,861	-	1,512,674	-	723,230	-	322,499	-	-	2,577,264
24 Math and Science	484,673	(30,000)	1,114,853	3,024,945	1,636,800	603,253	1,806,639	21,797	-	8,662,959
25 Communication, Reading and Writing	415	-	65,867	140,791	66,747	13,414	74,659	886	-	362,779
26 Art	105	-	-	12,047	4,942	27,894	38,258	334	-	83,581
28 Environmental Education	1,870	-	-	10,872	6,021	135	72	-	-	18,970
30 Highly Capable	1,715	-	-	14,076	5,260	21	8,132	911	-	30,114
32 Vocational	60,649	-	102,061	854,323	334,705	23,837	346,037	3,662	-	1,725,275
34 Early Childhood	3,223,929	(774,567)	390,182	25,795,411	12,048,073	4,522,605	55,525,433	160,605	419,805	101,311,476
36 Migrant Education	121,609	-	186,228	1,477,042	612,400	157,944	223,470	17,228	-	2,795,921
38 Alternative Learning Experience	154,806	-	1,080,727	3,172,252	1,872,141	247,987	1,055,443	25,749	1,573	7,610,677
42 State Institutions	73,074	-	1,165,405	450,573	629,751	99,266	147,120	2,664	-	2,567,853
46 Health and Fitness	-	-	-	122,762	45,843	16,758	133,297	655	-	319,316
48 Professional Development Centers	-	-	-	176	86	-	180	-	-	442
51 Special Ed—Coops—Infants & Toddlers—State	259,790	-	2,654,754	1,399,706	1,915,986	36,240	943,861	64,625	4,615	7,279,578
54 Special Ed—ESAs—Infants & Toddlers—Federal	37,871	-	99,230	37,671	6,691	551	152	-	-	182,165
58 Race to the Top	-	-	65,519	39,211	32,543	-	-	-	-	137,273
59 Other Instructional Support Programs	425,730	(5,147)	798,909	6,701,481	2,760,692	750,809	4,996,114	39,280	-	16,467,867
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>8,496,149</b>	<b>(1,452,157)</b>	<b>25,745,613</b>	<b>69,330,056</b>	<b>41,985,545</b>	<b>8,813,640</b>	<b>83,389,091</b>	<b>1,041,639</b>	<b>486,054</b>	<b>237,835,630</b>
62 Adult Education	635	(30,000)	377	194,195	48,045	15,724	84,745	-	-	313,721
64 Data Processing	867,552	(604,324)	31,472	9,437,789	3,739,490	365,251	8,067,104	42,135	144,244	22,090,711
66 Risk Management	228,727	-	8,230	5,363,249	2,110,974	48,349	577,580	18,750	-	8,355,860
68 Public Communications	72,125	(239,143)	2,131	504,081	279,008	19,338	91,327	1,621	3,108	733,597
70 Transportation	291,087	(56,716)	-	3,201,658	2,084,993	533,027	1,368,799	27,281	-	7,450,129
73 Nursing Services	97,434	-	6,769	1,926,084	815,201	55,646	427,093	42,574	-	3,370,801
74 Human Resources Services	62,280	(36,925)	4,495	282,535	150,548	6,035	309,428	2	-	778,398
76 Employment Programs	26,339	-	60,006	1,490,358	615,303	21,440	144,533	6,492	4,275	2,368,746
78 Fiscal Agent Services	236,563	(167,876)	-	1,356,583	545,867	428,277	6,629,171	2,962	-	9,031,547
80 Group Purchasing	58,332	-	-	37,559	9,552	5,346,520	173,408	21,591	-	5,646,962
89 Other Non Instructional Support	2,088,949	(1,942,203)	31,293	4,797,297	2,284,073	126,676	1,749,354	148,427	22,303	9,306,169
99 Transportation Equipment	-	-	-	-	-	-	6,874	-	792,090	798,964
<b>TOTAL NON INSTRUCTIONAL SUPPORT</b>	<b>4,030,023</b>	<b>(3,077,187)</b>	<b>144,773</b>	<b>28,591,388</b>	<b>12,683,054</b>	<b>6,966,284</b>	<b>19,629,415</b>	<b>311,833</b>	<b>966,020</b>	<b>70,245,604</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>16,536,664</b>	<b>(16,536,664)</b>	<b>28,440,581</b>	<b>115,482,743</b>	<b>48,327,332</b>	<b>17,917,954</b>	<b>112,995,822</b>	<b>1,441,782</b>	<b>5,949,829</b>	<b>330,556,043</b>



**Educational Service District Statewide Summary  
General Expense Fund Expenditures by Activity and Object  
For the Fiscal Year Ended August 31, 2021**

<b>ACTIVITY</b>	<b>Debit Transfer (0)</b>	<b>Credit Transfer (1)</b>	<b>Certificated Salaries (2)</b>	<b>Classified Salaries (3)</b>	<b>Emp. Benefits &amp; Payroll Taxes (4)</b>	<b>Supp. &amp; Mat'ls (5)</b>	<b>Purchased Services (7)</b>	<b>Travel (8)</b>	<b>Capital Outlay (9)</b>	<b>TOTAL EXPENDITURES BY ACTIVITY</b>
11 Board of Directors	1,369	-	-	-	-	13,801	161,733	11,172	-	188,076
12 Superintendent's Office	253,338	-	2,216,159	1,077,735	1,097,169	61,204	323,107	35,675	-	5,064,389
13 Business Office	841,913	-	-	5,789,660	2,409,096	130,958	1,995,338	10,548	-	11,177,514
14 Financial Services	118,796	-	-	1,167,839	415,840	12,706	37,702	13,061	-	1,765,944
15 Human Resources	241,887	-	281	2,369,849	1,017,268	151,275	495,892	3,221	-	4,279,672
16 Regional Committee for S.D. Reorganization	1,402	-	-	350	118	-	425	-	-	2,295
17 Public Information	69,320	-	-	1,046,538	430,272	55,231	161,254	1,754	-	1,764,370
20 Supervision of Instruction	-	-	-	119,827	49,666	391	5,980	-	-	175,864
21 Staff Development	759,617	-	2,969,819	12,364,301	5,809,766	1,145,715	6,081,969	121,590	13,148	29,265,925
22 Curriculum Support	102,223	-	315,095	409,748	292,621	8,887	169,308	2,350	-	1,300,232
23 Certification	2,234	-	-	29,102	10,901	-	2,948	-	-	45,186
26 Health Related Services	-	-	-	122,165	43,274	593	38,135	1,117	-	205,284
27 Direct Instruction	1,055,312	-	16,062,030	27,271,843	20,521,471	4,460,017	61,751,463	581,505	47,902	131,751,543
44 Food Service Operations	-	-	-	(500)	-	26,799	-	-	-	26,299
51 Transportation Supervision & Coordination	30,618	-	-	1,121,082	530,414	50,601	204,293	23,646	-	1,960,654
52 Operating Buses	12,150	-	-	2,007,739	1,523,764	229,839	791,360	3,636	-	4,568,487
53 Maintenance of Buses	-	-	-	72,837	30,815	252,555	63,642	-	-	419,849
56 Transportation Insurance	-	-	-	-	-	-	116,464	-	-	116,464
59 Purchase—Rebuilding of Buses	-	-	-	-	-	-	39	-	440,386	440,425
60 Facilities	1,017,743	-	15,283	2,371,176	1,109,373	762,526	4,127,811	2,703	980,294	10,386,908
72 Information Systems	-	-	-	1,103,950	432,863	225,795	1,544,805	515	952	3,308,880
73 Printing and Copying	-	(24,287)	-	91,827	63,259	68,797	262,003	-	-	461,599
75 Motor Pool	-	-	-	-	-	20,076	49,369	168	-	69,612
83 Debt Service—Interest	-	-	-	-	-	-	1,767,230	-	-	1,767,230
84 Debt Service—Principal	-	-	-	-	-	-	250,000	-	-	250,000
89 Depreciation	-	-	-	-	-	-	-	-	4,250,762	4,250,762
98 General Support	3,937,059	(10,757)	6,861,915	56,945,675	12,539,380	10,240,187	32,593,552	629,122	216,385	123,952,517
99 Transfers	8,091,682	(16,501,619)	-	-	-	-	-	-	-	(8,409,938)
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>16,536,664</b>	<b>(16,536,664)</b>	<b>28,440,581</b>	<b>115,482,743</b>	<b>48,327,332</b>	<b>17,917,954</b>	<b>112,995,822</b>	<b>1,441,782</b>	<b>5,949,829</b>	<b>330,556,043</b>



Except where otherwise noted, the School District & ESD Financial Reporting Summary for 2020–21 by Office of Superintendent of Public Instructions is licensed under a Creative Commons Attribution 4.0 International License.