

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 Fiduciary Funds and in trust for the Agency 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, 2017

	OPERATING FUND	WORKERS COMP FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY FUND	CHILD CARE FUND	TOTAL ALL FUNDS
ASSETS						
CURRENT ASSETS						
Cash and Cash Equivalents	\$ 27,927,149	\$ 76,870,382	\$ 16,448,825	\$ 1,481	\$ 97,100	\$ 121,344,938
Net Assets for Pool Participants	-	-	4,806,426	-	-	\$ 4,806,426
Investments	24,850,374	63,483,231	14,042,207	7,193,402	900,015	\$ 110,469,229
Accounts Receivable (net of uncollectible allowance)	34,910,947	1,090,015	120,910	-	245,925	\$ 36,367,797
Other Receivables	-	-	-	-	-	\$ -
Member Assessments/Contributions	-	1,330,573	106,288	-	-	\$ 1,436,861
Accrued Deductibles/Co-pays	-	-	-	-	-	\$ -
Excess/Reinsurance Recoverable	-	320,523	-	-	-	\$ 320,523
Due from Other Governments	16,790	107,241	10,958	-	-	\$ 134,988
Inventory	110,042	-	-	-	-	\$ 110,042
Prepays	421,381	139,824	-	-	-	\$ 561,205
Restricted Assets	-	-	-	-	-	\$ -
Other Current Assets	-	559	1,161	-	-	\$ 1,720
TOTAL CURRENT ASSETS	88,236,682	143,342,348	35,536,773	7,194,883	1,243,041	\$ 275,553,728
NONCURRENT ASSETS						
Investments	4,844,229	175,000	4,777,890	-	-	\$ 9,797,119
Capital Assets						
Land	15,013,214	-	-	-	-	\$ 15,013,214
Construction in Progress	94,962	-	-	-	-	\$ 94,962
Building	100,673,428	-	-	-	-	\$ 100,673,428
Equipment	10,019,266	50,381	-	-	-	\$ 10,069,647
Less: Accumulated Depreciation	(34,959,983)	(49,541)	-	-	-	\$ (35,009,524)
NET CAPITAL ASSETS	90,840,888	840	-	-	-	\$ 90,841,728
Net Cash/Investments Held for Compensated Absences	1,395,254	-	-	-	-	\$ 1,395,254
Net Cash/Investments Held for Unemployment	688,216	-	-	-	-	\$ 688,216
Investment in Joint Venture	1,764,953	-	-	-	-	\$ 1,764,953
Contracts Receivable	-	-	-	-	-	\$ -
TOTAL NONCURRENT ASSETS	99,533,540	175,840	4,777,890	-	-	\$ 104,487,269
TOTAL ASSETS	187,770,223	143,518,188	40,314,663	7,194,883	1,243,041	\$ 380,040,998

Educational Service District
Statement of Net Position—All Funds
August 31, 2017

	OPERATING FUND	WORKERS COMP FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY FUND	CHILD CARE FUND	TOTAL ALL FUNDS
Deferred OutFlows – Refunded Bonds	654,034	-	-	-	-	\$ 654,034
Deferred OutFlows – Pension Plans	8,440,866	39,276	9,238	20,874	7,047	\$ 8,517,301
	9,094,900	39,276	9,238	20,874	7,047	\$ 9,171,334

CURRENT LIABILITIES

Accounts Payable	10,902,417	5,241,601	231,502	103,017	939,419	\$ 17,417,957
Amount Due to Pool Participants	-	-	4,806,426	-	-	\$ 4,806,426
Notes Payable	180,420	-	-	-	-	\$ 180,420
Accrued Interest Payable	651,886	-	-	-	-	\$ 651,886
Accrued Salaries	417,862	-	-	-	-	\$ 417,862
Payroll Deductions & Taxes Payable	739,935	-	-	-	-	\$ 739,935
Public Employees' Retirement System	245,632	-	-	-	-	\$ 245,632
Deferred Compensation	-	-	-	-	-	\$ -
Compensated Absences	1,051,579	5,600	1,650	2,800	-	\$ 1,061,629
Bonds Payable	2,452,530	-	-	-	-	\$ 2,452,530
Capital Leases Payable	32,892	-	-	-	-	\$ 32,892
Claim Reserves						
IBNR	-	8,297,618	2,895,378	126,129	-	\$ 11,319,125
Open Claims	-	11,286,152	211,843	258,707	-	\$ 11,756,702
Unallocated Loss Adjustment Expenses	-	2,881,304	434,922	-	-	\$ 3,316,226
Future L&I Assessments	-	5,759,646	45,000	-	-	\$ 5,804,646
Deposits	37,896	-	-	-	-	\$ 37,896
Unearned Revenue	2,441,409	-	-	-	74,742	\$ 2,516,152
Unearned Member Assessments/Contributions	-	-	-	-	-	\$ -
Other Liabilities and Credits	2,472	-	-	-	-	\$ 2,472
TOTAL CURRENT LIABILITIES	19,156,932	33,471,921	8,626,721	490,653	1,014,162	\$ 62,760,388

Educational Service District
Statement of Net Position—All Funds
August 31, 2017

	OPERATING FUND	WORKERS COMP FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY FUND	CHILD CARE FUND	TOTAL ALL FUNDS
NONCURRENT LIABILITIES						
Compensated Absences	5,309,848	46,555	13,687	22,845	-	\$ 5,392,935
Unemployment	1,557	-	-	-	-	\$ 1,557
Notes Payable	-	-	-	-	-	\$ -
Claim Reserves						
IBNR	-	18,668,596	5,188	193,091	-	\$ 18,866,875
Open Claims	-	12,753,138	4,819	355,844	-	\$ 13,113,801
Unallocated Loss Adjustment Expenses	-	959,819	45,000	64,000	-	\$ 1,068,819
Future L&I Assessments	-	1,711,240	-	-	-	\$ 1,711,240
Net Pension Liability	71,470,655	318,701	76,153	170,955	58,063	\$ 72,094,527
Bonds Payable	46,001,311	-	-	-	-	\$ 46,001,311
Capital Leases Payable	24,703	-	-	-	-	\$ 24,703
TOTAL NONCURRENT LIABILITIES	122,808,073	34,458,048	144,847	806,735	58,063	\$ 158,275,766
	141,965,004	67,929,969	8,771,567	1,297,388	1,072,225	\$ 221,036,154
Deferred InFlows – Refunded Bonds	-	-	-	-	-	\$ -
Deferred InFlows – Pension Plans	10,418,807	41,273	10,310	22,862	12,439	\$ 10,505,690
	10,418,807	41,273	10,310	22,862	12,439	\$ 10,505,690
Net Investment in Capital Assets	42,878,777	840	-	-	-	\$ 42,879,617
Restricted for Debt Service	1,492,857	-	-	-	-	\$ 1,492,857
Restricted for Self-Insurance	674,487	-	-	-	-	\$ 674,487
Restricted for Support Programs	31,447,389	-	-	-	-	\$ 31,447,389
Restricted for Risk Pool Net Position	-	73,255,676	27,567,662	232	-	\$ 100,823,570
Restricted for Other Items	1,253,088	-	-	-	-	\$ 1,253,088
Restricted for Joint Venture	1,568,847	-	-	-	-	\$ 1,568,847
Unrestricted	(34,834,134)	2,329,706	3,974,363	5,895,274	165,424	\$ (22,469,368)
	44,481,312	75,586,222	31,542,024	5,895,506	165,424	\$ 157,670,488

Educational Service District
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2017

	OPERATING	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INS FUND	CHILD CARE FUND	TOTAL ALL FUNDS
OPERATING REVENUES						
Local Sources	\$ 15,760,202	\$ -	\$ -	\$ -	\$ 5,099,655	\$ 20,859,857
State Sources	81,668,892	-	-	-	1,178,258	82,847,150
Allotment	4,936,539	-	-	-	-	4,936,539
Federal Sources	78,718,814	-	-	-	157,027	78,875,841
Cooperative Programs	59,539,127	-	-	-	-	59,539,127
Other Programs	44,442,646	15,000	-	-	24,130	44,481,777
Member Assessments/Contributions	-	58,739,152	3,522,675	2,741,073	-	65,002,900
Supplemental Member Assessments	-	-	-	-	-	-
Other Operating Revenue	-	1,313,690	-	79,749	-	1,393,440
TOTAL OPERATING REVENUE	285,066,221	60,067,842	3,522,675	2,820,822	6,459,070	357,936,631
OPERATING EXPENSES						
General Operations and Administration	25,397,573	9,179,101	584,326	560,418	-	35,721,419
Instructional Support Programs	187,868,454	-	-	-	6,930,629	194,799,082
Non Instructional Support Programs	61,882,879	-	-	-	-	61,882,879
Incurred Loss/Loss Adjustment Expenses	-	-	-	-	-	-
Paid on Current Losses	-	18,331,146	2,052,457	812,383	-	21,195,986
Change in Loss Reserves	-	7,494,570	(63,023)	(120,305)	-	7,311,242
Unallocated Loss Adjustment Expenses	-	-	-	-	-	-
Paid Unallocated Loss Adjustment Expenses	-	-	-	-	-	-
Change in Unallocated Loss Reserves	-	31,858	(7,277)	-	-	24,581
Excess/Reinsurance Premiums	-	1,775,551	-	1,004,318	-	2,779,869
Professional Fees	318,828	537,135	165,529	30,505	7,051	1,059,046
Labor & Industries Assessments	-	14,722,376	-	-	-	14,722,376
Depreciation/Depletion	4,360,660	10,076	-	-	-	4,370,736
Other Operating Expenses	-	4,180,632	331,435	134,306	-	4,646,374
Pension Expense from change in Net Pension Liability	(2,232,637)	6,185	(1,032)	(2,314)	(1,407)	(2,231,205)
TOTAL OPERATING EXPENSES	277,595,757	56,268,630	3,062,415	2,419,311	6,936,272	346,282,385
OPERATING INCOME (LOSS)	7,470,464	3,799,212	460,260	401,511	(477,202)	11,654,245

Educational Service District
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2017

	OPERATING	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INS FUND	CHILD CARE FUND	TOTAL ALL FUNDS
Interest and Investment Income	523,316	1,184,014	312,620	64,245	9,435	2,093,629
Interest Expense and Related Charges	(2,012,042)	-	-	-	-	(2,012,042)
Lease Income	769,458	-	-	-	-	769,458
Gains (Losses) on Capital Asset Disposition	-	-	-	-	-	-
Change in Joint Venture	1,936,456	-	-	-	-	1,936,456
Change in Compensated Absences	81,968	-	-	-	-	81,968
Other Nonoperating Revenues	506,872	-	-	-	-	506,872
Other Nonoperating Expenses	209,811	(27,527)	-	(93,372)	(200,000)	(111,089)
TOTAL NONOPERATING REVENUES (EXPENSES)	2,015,838	1,156,486	312,620	(29,127)	(190,565)	3,265,251
INCOME (LOSS) BEFORE OTHER ITEMS	9,486,302	4,955,698	772,880	372,384	(667,767)	14,919,497
Extraordinary Items	-	-	-	-	-	-
Special Items	-	-	-	-	-	-
INCREASE (DECREASE) IN NET POSITION	9,486,302	4,955,698	772,880	372,384	(667,767)	14,919,497
NET POSITION - BEGINNING BALANCE	34,995,010	70,630,523	30,580,305	5,523,122	833,191	142,562,151
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
PRIOR PERIOD ADJUSTMENT	-	-	188,840	-	-	188,840
NET POSITION - ENDING BALANCE	\$ 44,481,312	\$ 75,586,221	\$ 31,542,024	\$ 5,895,506	\$ 165,424	\$ 157,670,487

**EDUCATIONAL SERVICE DISTRICT SUMMARY
BUDGETARY COMPARISON SCHEDULE
GENERAL EXPENSE FUND
FOR THE YEAR ENDED AUGUST 31, 2017**

	Original	Final	Actual Amounts Budgetary Basis	Variance with Final Budget—Positive (Negative)
OPERATING REVENUES				
Local Sources	\$ 24,499,549	\$ 21,363,840	\$ 15,760,202	\$ (5,603,638)
State Sources	80,545,248	81,025,132	81,668,892	643,760
Allotment	4,329,918	4,848,817	4,936,539	87,723
Federal Sources	86,719,564	86,791,442	78,718,814	(8,072,628)
Cooperative Programs	72,690,658	72,665,274	59,539,127	(13,126,147)
Other Programs	43,936,550	45,306,970	44,442,646	(864,324)
TOTAL OPERATING REVENUE	312,721,487	312,001,475	285,066,221	(26,935,254)
OPERATING EXPENSES				
General Operations and Administration	32,834,089	32,868,631	24,041,678	8,826,953
Instructional Support Programs	199,007,104	201,627,493	187,942,868	13,684,625
Non Instructional Support Programs	86,212,375	81,834,272	62,047,778	19,786,494
Depreciation/Depletion	2,720,773	2,720,773	4,366,197	(1,645,424)
Other Operating Expenses	1,000,000	1,000,000	(830,475)	1,830,475
TOTAL OPERATING EXPENSES	321,774,341	320,051,169	277,568,046	42,483,123
Check	321,774,341	320,051,169	277,568,046	42,483,123
OPERATING INCOME (LOSS)	\$ (9,052,854)	\$ (8,049,694)	\$ 7,498,175	\$ 15,547,869

**EDUCATIONAL SERVICE DISTRICT SUMMARY
BUDGETARY COMPARISON SCHEDULE
GENERAL EXPENSE FUND
FOR THE YEAR ENDED AUGUST 31, 2017**

	Original	Final	Actual Amounts Budgetary Basis	Variance with Final Budget—Positive (Negative)
NONOPERATING REVENUES (EXPENSES)				
Interest and Investment Income	\$ 215,028	\$ 218,710	\$ 523,316	\$ 304,606
Interest Expense and Related Charges	(1,353,821)	(1,353,821)	(2,012,042)	(658,221)
Lease Income	761,099	761,099	769,458	8,359
Gains (Losses) on Capital Asset Disposition	-	-	-	-
Change in Joint Venture	(50,000)	(50,000)	1,936,456	1,986,456
Change in Compensated Absences	-	-	81,968	81,968
Other Nonoperating Revenues	543	13,064	706,872	693,808
Other Nonoperating Expenses	-	-	(17,900)	(17,900)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(427,151)</u>	<u>(410,948)</u>	1,988,127	2,399,075
INCOME (LOSS) BEFORE OTHER ITEMS	<u>(9,480,005)</u>	<u>(8,460,642)</u>	9,486,301	17,946,943
Extraordinary Items	-	-	-	-
Special Items	-	-	-	-
INCREASE (DECREASE) IN NET POSITION	<u>(9,480,005)</u>	<u>(8,460,642)</u>	9,486,301	17,946,943
NET POSITION - BEGINNING BALANCE	31,118,825	31,118,825	34,995,010	3,876,185
PRIOR PERIOD ADJUSTMENT	XXXXXX	XXXXXX	-	-
Cummulative Effect of Change in Accounting Principal	-	-	-	-
NET POSITION - ENDING BALANCE	<u>\$ 21,638,820</u>	<u>\$ 22,658,183</u>	<u>\$ 44,481,311</u>	<u>\$ 21,823,128</u>

**Educational Service District
Statement of Cash Flows
For the Year Ended August 31, 2017**

	OPERATING FUND	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INSURANCE FUND	CHILDCARE FUND	TOTAL ALL FUNDS
CASH FLOW FROM OPERATING ACTIVITIES						
Cash Received from Customers	97,397,846	15,000	-	-	5,186,850	102,599,696
Cash Received from State and Federal Sources	165,931,247	-	-	-	1,300,400	167,231,647
Cash Received from Members	18,467,315	60,284,894	3,449,317	2,741,073	-	84,942,599
Payments to Suppliers for Goods and Services	(115,326,830)	(5,900,139)	(375,510)	-	(6,856,127)	(128,458,607)
Payments to Employees for Services	(151,204,112)	(891,884)	(23,506)	-	-	(152,119,503)
Cash Paid for Benefits/Claims	(10,731,866)	(29,781,127)	(1,895,349)	(828,645)	-	(43,236,988)
Internal Activity - Payments to Other Funds	1,459,349	(1,771,454)	(275,304)	(617,120)	405,555	(798,975)
Cash Paid for Reinsurance	-	(1,763,815)	-	(1,004,318)	-	(2,768,133)
Cash Paid for Labor and Industries Assessments	-	(13,561,004)	-	-	-	(13,561,004)
Cash Paid for Professional Services	(318,828)	(618,792)	(430,988)	(30,505)	(7,051)	(1,406,163)
Cash Paid for Other Operating Expense	(1,037,093)	(809,838)	(61,763)	(134,306)	(23,893)	(2,066,892)
Other Receipts (Payments).	12,545	(272,365)	4,526	79,749	24,130	(151,415)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	4,649,571	4,929,475	391,422	205,928	29,864	10,206,261
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Operating Grants Received	-	-	-	-	-	-
Transfer to (from) Other Funds	-	-	-	-	-	-
Proceeds from Issuance of Notes	-	-	-	-	-	-
Principal and Interest Payment on Notes	(32,552)	-	-	-	-	(32,552)
Other Noncapital Activities	241,454	-	-	(93,372)	(200,000)	(51,918)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	208,903	-	-	(93,372)	(200,000)	(84,469)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of Capital Assets	(5,156,251)	-	-	-	-	(5,156,251)
Proceeds from Capital Debt	-	-	-	-	-	-
Principal and Interest Paid on Capital Debt	(4,470,804)	-	-	-	-	(4,470,804)
Capital Contributions	-	-	-	-	-	-
Lease Income	764,182	-	-	-	-	764,182
Other Receipts (Payments)	176,418	-	-	-	-	176,418
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(8,686,455)	-	-	-	-	(8,686,455)
CASH FLOWS FROM INVESTING ACTIVITIES						
Proceeds from Sales and Maturities of Investments	(760,082)	397,000	914,424	-	-	551,342
Lease Income	200	-	-	-	-	200
Purchase of Investments	29,920	117,207	-	-	-	147,128
Interest and Dividends Received	482,572	993,376	308,891	64,311	9,435	1,858,585
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(247,389)	1,507,584	1,223,315	64,311	9,435	2,557,255
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(4,075,370)	6,437,059	1,614,738	176,867	(160,701)	3,992,592
CASH AND CASH EQUIVALENTS - BEGINNING	56,831,883	133,916,554	28,876,294	7,018,017	1,157,817	227,800,564
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
CASH AND CASH EQUIVALENTS - ENDING	52,756,513	140,353,613	30,491,031	7,194,883	997,116	231,793,156

**Educational Service District
Statement of Cash Flows
For the Year Ended August 31, 2017**

	OPERATING FUND	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INSURANCE FUND	CHILDCARE FUND	TOTAL ALL FUNDS
						-
OPERATING NET INCOME	7,470,464	3,799,212	460,260	401,511	(477,202)	11,654,245
Adjustment to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities						
Depreciation Expense	4,360,660	10,076	-	-	-	4,370,736
Change in Assets and Liabilities	44,202	-	-	-	-	44,202
Receivables, Net	(1,409,197)	22,645	(73,358)	-	(47,671)	(1,507,582)
Prepays	(182,896)	(96,824)	-	-	-	(279,720)
Inventories	(38,442)	-	-	-	-	(38,442)
Accounts and Other Payables	(3,405,901)	2,547,771	(75,439)	(72,965)	481,402	(525,131)
Accrued Expenses	(139,101)	(27,527)	(9,494)	-	-	(176,123)
Unearned Revenue	416,256	-	-	-	74,742	490,998
Pension Expense from change in Net Pension Liability	(234,874)	-	-	-	-	(234,874)
Other Changes	-	-	-	-	-	-
Change in Deferred Outflows	2,960,266	15,221	3,723	8,343	5,074	2,992,628
Change in Deferred Inflows	8,074,166	42,861	10,483	23,493	14,289	8,165,292
Change in Net Pension Liability	(13,266,031)	(62,304)	(15,238)	(34,150)	(20,771)	(13,398,494)
Claims Reserve-Current	-	(474,630)	17,909	140,839	-	(315,882)
Claims Reserve-Prior Year	-	335,546	(80,783)	(172,043)	-	82,720
IBNR-Current	-	331,524	(41,470)	(24,010)	-	266,044
IBNR-Prior Year	-	(144,998)	-	(62,091)	-	(207,089)
Future L&I Assessments	-	61,688	-	-	-	61,688
Provision for Unallocated Loss Adjustment	-	35,720	8,783	(3,000)	-	41,502
Unearned Member Assessments	-	-	-	-	-	-
Insurance Recoverables	-	(112,600)	-	-	-	(112,600)
Claim Reserves	-	(1,353,906)	186,047	-	-	(1,167,859)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	4,649,571	4,929,475	391,422	205,928	29,864	10,206,261

Educational Service District
Statement of Fiduciary Net Position—Fiduciary Funds
August 31, 2017

	COMBINED FIDUCIARY FUNDS
ASSETS	
Cash and Cash Equivalents	\$ 33,282
Investments	\$ 1,431,338
Accounts Receivable	\$ 13,278
Assets Used in Operations	\$ -
TOTAL ASSETS	\$ 1,477,898
LIABILITIES	
Accounts Payable	\$ 447,295
Program Refunds Payable to JV Participants	\$ -
Deposits (from school districts)	\$ -
TOTAL LIABILITIES	\$ 447,295
NET POSITION	
Held in Trust for Benefits and Other Purposes	\$ 1,030,603
TOTAL NET POSITION	\$ 1,030,603

**Educational Service District
Statement of Fiduciary Net Position—Agency Funds
August 31, 2017**

	COMBINED AGENCY FUNDS
ASSETS	
Cash and Cash Equivalents	\$ 5,007,195
Investments	8,835,946
Accounts Receivable	86,004
Assets Used in Operations	-
TOTAL ASSETS	\$ 13,929,145
LIABILITIES	
Accounts Payable	1,403,196
Program Refunds Payable to JV Participants	4,233
Deposits (from school districts)	12,521,716
TOTAL LIABILITIES	\$ 13,929,145

Educational Service District
Statement of Changes in Fiduciary Net Position—Fiduciary Funds
For the Fiscal Year Ended August 31, 2017

	<u>SUMMARY</u>
ADDITIONS	
Contributions	
Employer	-
Members	\$ 387,164
Total Contributions	<u>387,164</u>
Investment Earnings	-
Interest	11,990
Net Increase (Decrease) in the Fair Value of Investments	-
Total Investment Earnings	<u>11,990</u>
Other Additions	-
TOTAL ADDITIONS	<u>\$ 399,154</u>
	-
DEDUCTIONS	-
Distribution to Pool Participants	246,763
Refunds of Contributions	226,849
Administrative Expenses	800
Other Payments in Accordance with Trust Agreement	13,339
TOTAL DEDUCTIONS	<u>\$ 487,750</u>
	<u>(88,596)</u>
CHANGE IN NET POSITION	<u>\$ (88,596)</u>
NET POSITION - BEGINNING	\$ 1,119,219
PRIOR PERIOD ADJUSTMENT	-
NET POSITION - ENDING	<u>\$ 1,030,623</u>

Statewide Summary
By Educational Service District
General Expense Fund Statement of Revenues and Other Financing Sources
For the Fiscal Year Ended August 31, 2017

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	344,588	619,448	810,514	570,998	331,069	661,725	304,615	486,279	493,017	4,622,254	1.60%
13 Sale of Goods, Supplies and/or Services	3,173,218	496,099	379,587	206,726	399,479	1,955,634	418,589	21,602	703,176	7,754,111	2.69%
14 Food Services Fees and Charges	-	942	-	-	-	-	-	-	-	942	0.00%
15 School Bus Fees and Charges	-	-	-	-	-	5,548	-	-	-	5,548	0.00%
16 Investment Earnings	69,567	13,763	48,454	90,002	29,920	172,776	9,208	23,552	66,073	523,316	0.18%
17 Gifts and Donations	4,000	6,850	12,545	2,540	-	62,000	6,501	-	15,323	109,758	0.04%
19 Rental of Property	-	561,989	716,005	184,324	200	165,377	47,484	211,982	32,243	1,919,603	0.67%
20 Insurance Recoveries	-	-	-	208	-	48,777	-	-	12,971	61,956	0.02%
21 Certification Fees	34,878	-	-	-	29,836	-	24,703	-	-	89,417	0.03%
22 Precertification Fees	-	-	1,150	-	120	-	-	-	-	1,270	0.00%
23 E-Rate	550	20,262	-	-	3,294	112,699	20,315	-	17,019	174,138	0.06%
29 Local Sources, Unassigned	504,977	3,341	681,003	-	441,318	17,032	6,314	95,198	69,774	1,818,957	0.63%
TOTAL LOCAL SOURCES	4,131,779	1,722,694	2,649,257	1,054,797	1,235,237	3,201,569	837,729	838,613	1,409,595	17,081,270	5.93%
31 ESD Allotment	664,052	516,760	516,760	614,441	516,760	519,043	552,920	516,760	519,043	4,936,539	1.71%
32 Special Education	-	-	13,827,638	-	-	-	-	-	-	13,827,638	4.80%
34 State Institutions, Centers, or Homes-Delinquent	882,793	-	763,674	-	347,285	-	117,684	-	506,621	2,618,058	0.91%
35 State Institutions—Juveniles in Adult Jails	-	-	312,620	-	-	-	-	-	-	-	0.00%
36 Special, Pilot or Enhancement Programs	308,748	445,708	-	277,918	284,840	768,405	304,273	877,862	333,027	3,600,780	1.25%
37 Nursing Services	495,219	246,091	332,210	387,966	144,962	117,728	248,325	254,700	257,623	2,484,824	0.86%
38 Traffic Safety	-	-	-	-	-	-	-	-	-	-	0.00%
39 State General Purpose - Unassigned	134,312	-	149,046	130,867	138,643	139,494	79,055	142,342	147,763	1,061,523	0.37%
40 Early Childhood	1,962,611	-	-	-	-	22,978,219	33,291	-	4,384	24,978,505	8.66%
41 Transportation—Operations	165,976	643,547	2,799,964	565,768	-	1,263,827	-	-	163,439	5,602,521	1.94%
42 Transportation Reimbursement—Depreciation	-	110,880	139,750	65,122	-	143,108	-	-	-	458,860	0.16%
43 Other State Agencies	-	1,713,712	3,462,298	2,435,478	1,568,349	913,460	2,190,716	-	7,526	12,291,541	4.26%
49 State Special Purpose, Unassigned	842,888	1,754,057	4,631,866	2,781,629	805,939	1,138,285	882,516	618,211	976,633	14,432,024	5.01%
TOTAL STATE GOVERNMENT SOURCES	5,456,600	5,430,755	26,935,826	7,259,189	3,806,777	27,981,570	4,408,781	2,409,875	2,916,059	86,605,432	30.04%
51 Special Education, IDEA	293,342	225,903	3,199,213	271,993	217,992	1,138,927	219,449	1,196,142	319,570	7,082,531	2.46%
53 Remedial	426,192	405,289	290,633	158,710	155,537	240,546	180,446	184,785	268,400	2,310,538	0.80%
54 Migrant	-	-	-	-	-	-	481,385	-	-	481,385	0.17%
58 Math and Science	-	-	161,701	-	215,639	278,121	-	7,833	-	663,294	0.23%
60 School Food Service	20,295	44,575	99,315	-	35,552	892,285	26,611	-	-	1,118,633	0.39%
61 Head Start	-	8,361,897	879,196	6,232,285	4,390,761	22,404,602	-	-	-	42,268,741	14.66%
62 Youth Training Programs	285,046	-	909,359	-	552,659	-	-	-	-	1,747,064	0.61%
63 USDA Commodities	-	-	-	403,663	-	-	-	-	-	403,663	0.14%
67 Qualified Bond Interest Credit Payments	-	73,621	-	-	-	-	-	-	-	73,621	0.03%
68 Federal ARRA Grants	-	-	-	-	-	-	-	-	-	-	0.00%
69 Federal Special Purpose, Unassigned	2,883,873	1,485,123	2,124,033	1,973,317	1,284,489	9,141,848	2,329,591	632,727	714,344	22,569,345	7.83%
TOTAL FEDERAL GOVERNMENT SOURCES	3,908,747	10,596,409	7,663,450	9,039,968	6,852,629	34,096,329	3,237,480	2,021,487	1,302,314	78,718,814	27.31%
71 Payments from School Districts in Washington	5,013,456	6,726,199	8,891,260	7,964,322	4,624,404	3,268,079	2,398,900	2,166,766	14,338,210	55,391,596	19.21%
72 Payments from School Districts in Other States	-	-	-	-	-	-	-	-	-	-	0.00%
73 Payments from Other Entities	-	-	10,539	-	-	3,993,996	-	25,700	117,296	4,147,530	1.44%
TOTAL PAYMENTS FOR COOPERATIVE PROGRAMS	5,013,456	6,726,199	8,901,799	7,964,322	4,624,404	7,262,075	2,398,900	2,192,466	14,455,506	59,539,127	20.65%
81 Payments from School Districts in Washington	46,077	-	13,125,184	4,027,056	543,246	-	1,131,914	7,305,920	1,471,942	27,651,340	9.59%
82 Payments from School Districts in Other States	-	-	6,258	-	-	-	-	-	-	6,258	0.00%
83 Payments from Other Entities	235,445	761,817	2,311,614	4,537,524	1,150,274	6,318,650	536,758	1,023,440	278,783	17,154,306	5.95%
TOTAL PAYMENTS FOR OTHER PROGRAMS	281,523	761,817	15,443,056	8,564,580	1,693,521	6,318,650	1,668,672	8,329,360	1,750,725	44,811,904	15.54%
92 Sale of Real Property	-	-	-	-	-	-	-	-	-	-	0.00%
93 Sale of Personal Property	-	7,160	13,160	-	-	-	-	-	-	-	0.00%
94 Compensated Loss of Capital Assets	-	-	-	-	-	-	-	-	-	-	0.00%
95 Long-Term Financing	-	-	-	-	-	-	-	-	-	-	0.00%
96 Change in Joint Venture Equity	215,162	-	215,162	-	215,162	215,162	215,162	215,162	215,161	1,506,132	0.52%
TOTAL OTHER FINANCING SOURCES	215,162	7,160	228,322	-	215,162	215,162	215,162	215,162	215,161	1,526,453	0.53%
TOTAL REVENUES AND OTHER FINANCING SOURCES	19,007,266	25,245,034	61,821,711	33,882,856	18,427,730	79,075,354	12,766,724	16,006,963	22,049,360	288,282,999	100.00%

Statewide Summary
By Educational Service District
General Expense Fund Expenditures by Program
For the Fiscal Year Ended August 31, 2017

2016-17 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	1,928,494	1,937,253	3,675,828	2,694,669	1,476,827	5,446,270	1,387,035	1,905,484	1,465,608	21,917,468	7.86%
02 ESD Direct Cost Centers & Agency Services	536,699	1,258,713	1,521,838	276,448	163,271	1,882,285	998,740	(567,792)	211,783	6,281,986	2.25%
TOTAL ESD CORE SERVICES	2,465,194	3,195,966	5,197,667	2,971,117	1,640,099	7,328,555	2,385,775	1,337,692	1,677,390	28,199,454	10.12%
10 Instructional Resources	80,827	230,047	174,244	638,664	88,013	137,089	8,992	56,732	66,296	1,480,903	0.53%
12 Special Education	361,490	301,715	1,348,584	2,800,211	215,255	1,143,357	1,915,044	2,459,966	4,775,684	15,321,307	5.50%
13 Special Education—Cooperatives	1,297,046	1,228,731	1,672,324	-	1,802,181	-	-	-	-	6,000,282	2.15%
16 Staff Development	1,323,096	766,149	2,285,452	1,074,705	822,798	940,738	834,340	924,739	1,017,965	9,989,981	3.58%
18 Educational Technology	666,186	-	235,792	107,121	26,300	800,643	90,901	39,099	-	1,966,043	0.71%
19 K-20	97,306	93,302	105,709	109,757	95,472	87,603	84,222	1,848,239	93,429	2,615,040	0.94%
20 Safe and Drug-Free Schools	1,441,552	1,071,760	1,893,513	2,912,281	1,316,689	1,322,726	925,944	263,345	1,225,094	12,372,903	4.44%
21 Special Education—ESA—State	-	-	13,447,781	-	-	-	-	-	-	13,447,781	4.83%
22 Traffic Safety	-	-	13,702	946,202	-	-	-	-	120,056	1,079,959	0.39%
23 Special Education—ESD—Federal	-	-	2,756,402	-	-	-	-	1,132,310	-	3,888,712	1.40%
24 Math and Science	965,012	1,283,426	1,395,169	663,685	1,008,564	873,865	1,089,516	1,665,675	758,726	9,703,638	3.48%
25 Communication, Reading and Writing	4,964	600,901	8,354	381,165	9,082	7,319	9,040	-	8,189	1,029,015	0.37%
26 Art	-	7,897	-	-	-	627,948	1,604	-	7,075	644,523	0.23%
27 Social Studies	-	-	-	-	-	-	-	-	-	-	0.00%
28 Environmental Education	3,788	-	-	73,977	-	-	-	36,284	-	114,049	0.04%
30 Highly Capable	-	2,061	-	19,858	-	2,915	-	7,161	70,663	102,658	0.04%
32 Vocational	-	-	-	35,156	-	16,925	98,372	906,934	-	1,057,387	0.38%
34 Early Childhood	2,447,117	9,577,811	5,951,551	8,384,705	5,282,181	46,316,987	2,252,184	57,844	471,953	80,742,333	28.97%
36 Migrant Education	-	589,025	-	-	-	129,097	426,296	484,831	194,755	1,824,005	0.65%
38 Alternative Learning Experience	-	-	557,368	-	-	2,053,298	-	-	-	2,610,667	0.94%
40 Student Assessment	-	-	-	1,024,792	-	-	-	-	-	1,024,792	0.37%
42 State Institutions	879,900	-	684,482	-	497,216	-	137,022	-	484,970	2,683,590	0.96%
43 Institutions—Juveniles in Adult Jails	-	-	-	-	-	-	-	-	-	-	0.00%
46 Health and Fitness	74,294	77,066	-	-	-	-	-	-	-	151,359	0.05%
48 Professional Development Centers	-	12,950	-	-	-	9,949	-	-	-	22,899	0.01%
51 Special Ed—Coops—Infants & Toddlers—State	-	-	1,976,686	-	-	-	-	-	-	1,976,686	0.71%
52 Special Ed—Coops—Infants & Toddlers—Federal	-	-	-	-	-	-	-	-	-	-	0.00%
53 Special Ed—ESAs—Infants & Toddlers—State	-	-	469,129	-	-	-	-	-	-	469,129	0.17%
54 Special Ed—ESAs—Infants & Toddlers—Federal	-	-	-	-	-	-	-	249,281	-	249,281	0.09%
58 Race to the Top	-	-	-	-	-	5,848,981	-	-	-	5,848,981	2.10%
59 Other Instructional Support Programs	1,342,472	530,189	584,918	891,258	1,004,871	2,972,405	1,556,714	222,759	483,008	9,588,595	3.44%
TOTAL INSTRUCTIONAL SUPPORT	10,985,049	16,373,030	35,561,161	20,063,536	12,168,621	63,291,847	9,430,191	10,355,200	9,777,864	188,006,498	67.46%
62 Adult Education	-	-	-	-	-	301,354	-	-	-	301,354	0.11%
64 Data Processing	2,083,102	2,441,935	2,850,997	3,093,711	2,493,775	42,713	39,511	1,930,096	5,037,883	20,013,724	7.18%
66 Risk Management	1,009,336	552,283	2,042,042	204,697	139,794	2,977,016	308,224	-	26,522	7,259,914	2.61%
68 Public Communications	-	30,000	310,083	1,494,786	-	78,531	48,710	-	300	1,962,410	0.70%
70 Transportation	149,479	637,715	3,414,283	518,001	-	1,220,733	38,606	-	147,242	6,126,060	2.20%
72 Environmental Compliance	-	-	-	-	-	-	-	-	-	-	0.00%
73 Nursing Services	457,159	224,325	775,171	562,049	176,918	106,853	276,509	410,224	232,722	3,221,929	1.16%
74 Human Resources Services	-	101,139	300,429	412,649	-	-	44,443	20,177	-	878,838	0.32%
76 Employment Programs	1,044,713	-	945,538	1,763,055	508,321	-	-	-	-	4,261,628	1.53%
78 Fiscal Agent Services	1,443,428	1,039,662	823,228	2,144,314	3,867	261,319	2,733	113,047	3,978,807	9,810,404	3.52%
80 Group Purchasing	-	-	-	-	-	-	-	-	-	-	0.00%
82 Equipment Repair	-	-	-	-	-	-	-	-	-	-	0.00%
89 Other Non Instructional Support	-	304,887	5,362,644	126,160	123,425	398,294	258,854	1,415,821	278,081	8,268,166	2.97%
99 Transportation Equipment	-	94,640	224,465	45,114	-	-	-	-	-	364,220	0.13%
TOTAL NON INSTRUCTIONAL SUPPORT	6,187,216	5,426,586	17,048,881	10,364,537	3,446,099	5,386,814	1,017,591	3,889,365	9,701,557	62,468,646	22.42%
TOTAL PROGRAM EXPENDITURES	19,637,459	24,995,581	57,807,709	33,399,190	17,254,819	76,007,216	12,833,556	15,582,257	21,156,811	278,674,598	100.00%

Statewide Summary
By Educational Service District
General Expense Fund Expenditures by Activity and Object
For the Fiscal Year Ended August 31, 2017

EXPENDITURES BY ACTIVITY	ESD 101	ESD 105	ESD 112	ESD 113	ESD 114	ESD 121	ESD 123	ESD 171	ESD 189	Totals	% of Total
11 Board of Directors	19,290	19,702	45,115	50,363	32,154	143,465	54,357	100,814	90,790	556,051	0.20%
12 Superintendent's Office	534,390	627,517	551,225	674,987	369,469	644,040	550,062	468,742	338,901	4,759,331	1.71%
13 Business Office	725,697	771,381	1,454,374	770,062	652,977	1,928,473	428,029	945,232	588,566	8,264,791	2.97%
14 Financial Services	158,078	139,853	69,678	346,524	145,712	342,562	164,662	117,235	133,494	1,617,798	0.58%
15 Human Resources	221,839	176,574	784,292	396,959	282,099	1,628,202	105,533	108,111	201,719	3,905,329	1.40%
16 Regional Committee	2,913	-	-	3,184	-	8,690	-	15	-	14,802	0.01%
17 Public Information	95,754	97,391	418,172	223,038	21,767	402,634	-	52,653	123,355	1,434,764	0.51%
20 Supervision of Instruction	-	-	-	-	-	-	-	-	-	-	0.00%
21 Staff Development	1,966,977	4,599,224	1,647,407	1,641,838	2,089,044	2,727,131	1,644,347	4,510,117	1,584,106	22,410,191	8.04%
22 Curriculum Support	16,379	-	259,719	84,277	44,519	532,422	41,449	-	57,521	1,036,285	0.37%
23 Certification	-	-	-	-	35,949	-	79,667	38,371	-	153,986	0.06%
26 Health Related Services	-	-	-	-	33,772	-	-	-	-	33,772	0.01%
27 Direct Instruction	4,768,213	9,961,965	18,397,230	13,093,786	7,122,219	28,238,753	6,715,937	2,668,675	4,838,146	95,804,924	34.38%
41 Food Service Supervision	-	-	-	-	-	-	-	-	-	-	0.00%
42 Food Service Food	-	-	-	-	-	-	-	-	-	-	0.00%
44 Food Service Operations	-	-	-	-	-	-	-	-	-	-	0.00%
51 Transportation Supervision	149,479	172,567	985,718	52,588	-	434,569	38,606	-	137,224	1,970,751	0.71%
52 Operating Buses	-	441,293	2,259,261	465,413	-	785,821	-	-	-	3,951,788	1.42%
53 Maintenance of Buses	-	225	108,918	-	-	115,877	-	-	-	225,020	0.08%
56 Transportation Insurance	-	16,058	50,006	-	-	-	-	-	-	66,064	0.02%
59 Purchase—Rebuilding of Buses	-	101,240	49,675	-	-	-	-	-	-	150,915	0.05%
60 Facilities	952,434	1,046,800	1,044,726	1,220,373	339,581	2,146,058	364,719	3,979	265,338	7,384,008	2.65%
72 Information Systems	-	-	-	-	-	-	-	-	-	-	0.00%
73 Printing and Copying	-	84,527	383,655	-	-	106,233	(2,742)	-	23,196	594,869	0.21%
75 Motor Pool	742	3,856	56,285	2,859	7,918	-	-	(0)	12,353	84,013	0.03%
83 Debt Service—Interest	-	225,935	902,577	221,325	60,962	317,249	155,772	115,704	12,519	2,012,042	0.72%
84 Debt Service—Principal	-	220,000	-	-	-	-	-	-	-	220,000	0.08%
89 Depreciation	137,497	-	1,171,382	406,025	119,178	1,285,064	202,877	198,942	282,354	3,803,320	1.36%
98 General Support	10,897,181	6,289,472	27,168,294	15,709,697	6,705,854	38,164,198	2,290,280	6,253,668	12,467,228	125,945,873	45.19%
99 Transfers	(1,009,403)	-	0	(1,964,109)	(808,354)	(3,944,225)	-	-	(0)	(7,726,090)	-2.77%
TOTAL EXPENDITURES BY ACTIVITY	19,637,459	24,995,581	57,807,709	33,399,190	17,254,819	76,007,216	12,833,556	15,582,257	21,156,811	278,674,598	100.00%
EXPENDITURES BY OBJECT											
0 Debit Transfer	1,009,403	-	5,114,158	1,964,109	808,554	3,944,225	53,854	-	855,159	13,749,461	4.93%
1 (-) Credit Transfer	(1,009,403)	-	(5,114,158)	(1,964,109)	(808,354)	(3,944,225)	(53,854)	-	(855,159)	(13,749,260)	-4.93%
2 Certificated Salaries	1,401,687	426,191	7,522,524	2,441,022	2,327,395	1,226,055	1,676,720	2,164,984	2,131,229	21,317,806	7.65%
3 Classified Salaries	8,839,602	7,140,314	20,086,086	14,097,380	6,463,740	23,434,935	4,495,454	5,158,953	8,305,078	98,021,541	35.17%
4 Employee Taxes & Benefits	3,757,957	2,853,445	9,732,405	5,701,445	3,076,787	8,109,589	2,049,594	2,261,583	3,359,746	40,902,551	14.68%
5 Supplies, Instruct. Resources	578,243	928,905	2,213,353	2,128,238	719,574	2,920,012	768,674	1,305,290	688,043	12,250,332	4.40%
7 Purchased Services	4,250,296	12,819,835	16,044,868	7,633,634	3,934,265	38,279,336	3,255,826	3,866,923	6,138,272	96,223,253	34.53%
8 Travel	607,411	419,888	1,037,093	551,823	613,681	439,280	378,873	597,236	217,688	4,862,973	1.75%
9 Capital Outlay	202,264	407,004	1,171,382	845,648	119,178	1,598,010	208,415	227,288	316,754	5,095,942	1.83%
TOTAL EXPENDITURES BY OBJECT	19,637,459	24,995,581	57,807,709	33,399,190	17,254,819	76,007,216	12,833,556	15,582,257	21,156,811	278,674,598	100.00%

**Educational Service District Statewide Summary
General Expense Fund Expenditures by Program and Object
For the Fiscal Year Ended August 31, 2017**

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	2,006,445	(300,234)	2,710,963	10,791,349	2,584,196	560,476	3,003,271	561,000	-	21,917,468
02 ESD Direct Cost Centers & Agency Services	1,272,450	(9,443,527)	43,198	4,177,375	976,737	1,399,230	4,167,190	16,946	3,672,386	6,281,986
TOTAL ESD CORE SERVICES	3,278,895	(9,743,760)	2,754,160	14,968,725	3,560,934	1,959,707	7,170,462	577,946	3,672,386	28,199,454
10 Instructional Resources	107,289	(803,579)	34,639	1,039,284	266,427	356,893	466,629	13,323	-	1,480,903
12 Special Education	520,118	(70,168)	4,753,544	3,757,915	3,341,021	326,053	2,179,032	488,371	25,422	15,321,307
13 Special Education—Cooperatives	421,466	(288,227)	2,435,003	1,044,694	1,366,601	271,978	373,302	375,464	-	6,000,282
16 Staff Development	523,305	(159,284)	757,950	3,735,149	1,378,636	472,150	2,998,760	283,315	-	9,989,981
18 Educational Technology	107,839	(9,172)	29,803	814,766	284,927	238,007	447,418	52,454	-	1,966,043
19 K-20	31,890	-	64,828	1,352,542	523,704	244,385	339,638	58,054	-	2,615,040
20 Safe and Drug-Free Schools	407,509	-	23,131	6,408,354	2,651,251	320,786	2,338,214	223,659	-	12,372,903
21 Special Education—ESA—State	526,807	(3,200)	3,396,482	1,826,967	2,263,209	223,374	5,060,785	153,357	-	13,447,781
22 Traffic Safety	25,586	-	239,982	496,558	116,570	111,578	65,629	10,430	13,626	1,079,959
23 Special Education—ESD—Federal	34,503	-	1,514,725	257,534	692,906	815	1,357,119	31,111	-	3,888,712
24 Math and Science	627,176	(162,430)	700,763	3,193,364	1,309,058	1,714,726	1,970,715	350,266	-	9,703,638
25 Communication, Reading and Writing	3,348	-	5,483	304,520	111,488	56,678	528,771	18,728	-	1,029,015
26 Art	48,117	(250)	685	231,969	80,830	40,185	236,316	6,672	-	644,523
27 Social Studies	-	-	-	-	-	-	-	-	-	-
28 Environmental Education	2,073	-	-	39,314	18,020	25,989	25,793	2,860	-	114,049
30 Highly Capable	6,275	-	-	33,067	13,267	6,331	40,795	2,921	-	102,658
32 Vocational	713	-	544,604	144,434	267,227	-	95,460	4,950	-	1,057,387
34 Early Childhood	3,260,025	(69,255)	325,610	22,474,768	8,728,000	3,411,873	41,042,097	686,255	882,958	80,742,333
36 Migrant Education	25,553	-	150,737	914,330	391,003	43,760	216,099	82,523	-	1,824,005
38 Alternative Learning Experience	134,692	(900)	529,624	946,508	584,616	78,400	325,372	12,354	-	2,610,667
40 Student Assessment	131,407	-	79	419,233	91,343	22,430	332,131	25,479	2,689	1,024,792
42 State Institutions	73,612	-	1,163,120	603,549	644,852	93,835	71,224	27,187	6,210	2,683,590
43 Institutions—Juveniles in Adult Jails	-	-	-	-	-	-	-	-	-	-
46 Health and Fitness	2,440	-	-	50,785	19,385	14,436	58,734	5,578	-	151,359
48 Professional Development Centers	445	-	-	13,021	3,117	219	5,985	112	-	22,899
51 Special Ed—Coops—Infants & Toddlers—State	91,443	(61,372)	812,455	171,352	390,142	18,201	517,515	36,950	-	1,976,686
52 Special Ed—Coops—Infants & Toddlers—Federal	-	-	-	-	-	-	-	-	-	-
53 Special Ed—ESAs—Infants & Toddlers—State	60,998	-	125,050	45,279	67,820	1,390	160,872	7,720	-	469,129
54 Special Ed—ESAs—Infants & Toddlers—Federal	-	-	67,755	81,709	67,490	4,369	16,167	11,790	-	249,281
58 Race to the Top	53,117	-	-	521,906	176,709	9,075	5,042,944	45,230	-	5,848,981
59 Other Instructional Support Programs	260,477	(4,316)	330,144	4,892,972	1,728,482	492,141	1,648,788	239,906	-	9,588,595
TOTAL INSTRUCTIONAL SUPPORT	7,488,226	(1,632,153)	18,006,196	55,815,843	27,578,102	8,600,058	67,962,304	3,257,017	930,906	188,006,498
62 Adult Education	2,637	-	-	154,659	47,034	5,789	86,931	4,304	-	301,354
64 Data Processing	648,039	(529,893)	47,937	8,196,952	2,983,003	555,191	7,678,280	303,089	131,125	20,013,724
66 Risk Management	442,277	-	91,230	4,469,452	1,483,009	69,761	647,107	57,078	-	7,259,914
68 Public Communications	97,466	(337,928)	7,661	1,140,359	420,529	78,451	524,121	31,752	-	1,962,410
70 Transportation	114,174	(286,198)	-	3,258,787	1,323,697	401,832	1,178,103	130,325	5,340	6,126,060
72 Environmental Compliance	-	-	-	-	-	-	-	-	-	-
73 Nursing Services	73,582	(3,761)	2,463	1,827,151	662,133	59,950	483,038	110,524	6,848	3,221,929
74 Human Resources Services	62,784	(29,518)	98	326,260	139,746	17,192	352,593	9,684	-	878,838
76 Employment Programs	103,942	-	398,656	2,147,190	891,964	75,130	595,823	48,923	-	4,261,628
78 Fiscal Agent Services	176,344	(13,273)	-	1,654,487	539,982	234,709	7,168,490	49,665	-	9,810,404
80 Group Purchasing	-	-	-	-	-	-	-	-	-	-
82 Equipment Repair	-	-	-	-	-	-	-	-	-	-
89 Other Non Instructional Support	1,261,094	(1,172,776)	9,406	4,061,675	1,272,418	158,059	2,375,117	282,666	20,508	8,268,166
99 Transportation Equipment	-	-	-	-	-	34,505	887	-	328,828	364,220
TOTAL NON INSTRUCTIONAL SUPPORT	2,982,340	(2,373,347)	557,450	27,236,973	9,763,515	1,690,568	21,090,488	1,028,010	492,649	62,468,646
TOTAL PROGRAM EXPENDITURES	13,749,461	(13,749,260)	21,317,806	98,021,541	40,902,551	12,250,332	96,223,253	4,862,973	5,095,942	278,674,598

**Educational Service District Statewide Summary
General Expense Fund Expenditures by Activity and Object
For the Fiscal Year Ended August 31, 2017**

ACTIVITY	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 ACTIVITY
11 Board of Directors	4,289	-	-	-	-	66,711	290,654	194,397	-	556,051
12 Superintendent's Office	181,302	-	1,929,870	1,043,260	882,312	80,797	485,190	156,599	-	4,759,331
13 Business Office	499,980	-	40,172	4,606,620	1,673,025	117,379	1,243,387	84,227	-	8,264,791
14 Financial Services	98,970	-	45,492	1,006,361	341,329	15,628	86,754	23,264	-	1,617,798
15 Human Resources	253,588	-	120,706	2,028,518	818,943	134,237	524,106	25,231	-	3,905,329
16 Regional Committee for S.D. Reorganization	2,668	-	1,747	5,331	2,192	21	2,802	41	-	14,802
17 Public Information	71,007	-	96,457	771,042	287,679	53,826	135,087	19,666	-	1,434,764
20 Supervision of Instruction	-	-	-	-	-	-	-	-	-	-
21 Staff Development	495,042	-	1,521,021	8,325,256	3,370,843	1,640,378	6,136,228	921,424	-	22,410,191
22 Curriculum Support	51,215	-	412,243	252,029	205,158	33,606	52,833	29,201	-	1,036,285
23 Certification	2,176	-	7,197	90,169	36,559	2,035	15,401	448	-	153,986
26 Health Related Services	-	-	-	6,924	795	16,313	8,373	1,366	-	33,772
27 Direct Instruction	1,039,043	-	11,919,731	20,803,836	12,991,867	2,618,371	44,892,253	1,125,096	414,727	95,804,924
41 Food Service Supervision	-	-	-	-	-	-	-	-	-	-
42 Food Service Food	-	-	-	-	-	-	-	-	-	-
44 Food Service Operations	-	-	-	-	-	-	-	-	-	-
51 Transportation Supervision & Coordination	13,486	-	-	1,230,339	385,769	34,023	206,240	100,894	-	1,970,751
52 Operating Buses	14,142	-	-	2,025,813	937,167	327,294	618,240	29,133	-	3,951,788
53 Maintenance of Buses	-	-	-	-	-	19,304	205,716	-	-	225,020
56 Transportation Insurance	-	-	-	-	-	-	66,064	-	-	66,064
59 Purchase—Rebuilding of Buses	-	-	-	-	-	55,388	887	-	94,640	150,915
60 Facilities	872,792	-	34,040	1,900,046	812,457	683,299	2,700,742	10,063	370,569	7,384,008
72 Information Systems	-	-	-	-	-	-	-	-	-	-
73 Printing and Copying	11,782	(53,854)	-	132,477	53,200	148,506	292,715	26	10,016	594,869
75 Motor Pool	-	-	259	-	21	32,947	27,580	245	22,962	84,013
83 Debt Service—Interest	-	-	-	-	-	-	2,012,042	-	-	2,012,042
84 Debt Service—Principal	-	-	-	-	-	-	220,000	-	-	220,000
89 Depreciation	-	-	-	-	-	-	-	-	3,803,320	3,803,320
98 General Support	4,168,662	-	5,188,872	53,793,518	18,103,234	6,170,269	35,999,959	2,141,651	379,709	125,945,873
99 Transfers	5,969,317	(13,695,407)	-	-	-	-	-	-	-	(7,726,090)
TOTAL EXPENDITURES BY OBJECT	13,749,461	(13,749,260)	21,317,806	98,021,541	40,902,551	12,250,332	96,223,253	4,862,973	5,095,942	278,674,598