

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, 2019

	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT FUND	PROPERTY CASUALTY FUND	CHILD CARE FUND	TOTAL ALL FUNDS
ASSETS						
CURRENT ASSETS						
Cash and Cash Equivalents	\$ 29,864,063	\$ 85,875,261	\$ 16,975,884	\$ 1,906	\$ 10,208	\$ 132,727,322
Net Assets for Pool Participants	-	-	1,633,894	-	-	\$ 1,633,894
Investments	37,139,715	67,235,836	20,815,189	7,644,405	995,138	\$ 133,830,283
Accounts Receivable (net of uncollectible allowance)	32,971,001	1,494,104	195,164	-	468,829	\$ 35,129,099
Other Receivables	13,660	4,678	7,336	-	-	\$ 25,674
Member Assessments/Contributions	-	1,487,788	128,836	-	-	\$ 1,616,623
Excess/Reinsurance Recoverable	-	155,382	-	-	-	\$ 155,382
Due from Other Governments	39,924	117,410	21,887	-	-	\$ 179,222
Inventory	42,734	-	-	-	-	\$ 42,734
Prepays	720,399	106,994	-	-	-	\$ 827,394
Restricted Assets	9,488	-	-	-	-	\$ 9,488
TOTAL CURRENT ASSETS	\$ 100,800,986	\$ 156,477,453	\$ 39,778,190	\$ 7,646,310	\$ 1,474,175	\$ 306,177,114
NONCURRENT ASSETS						
Investments_	3,449,792	461,792	3,199,792	-	-	\$ 7,111,376
Capital Assets						
Land and Land Improvements	16,162,970	-	-	-	-	\$ 16,162,970
Construction in Progress	1,855,614	-	-	-	-	\$ 1,855,614
Building	106,335,946	-	-	-	-	\$ 106,335,946
Equipment	14,218,020	50,381	-	-	-	\$ 14,268,401
Less: Accumulated Depreciation	(43,765,879)	(50,381)	-	-	-	\$ (43,816,260)
NET CAPITAL ASSETS	\$ 94,806,671	\$ -	\$ -	\$ -	\$ -	\$ 94,806,671
Net Cash/Investments Held for Compensated Absences	2,751,314	-	-	-	-	\$ 2,751,314
Net Cash/Investments Held for Unemployment	33,088	-	-	-	-	\$ 33,088
Investment in Joint Venture	(743,319)	-	-	-	-	\$ (743,319)
TOTAL NONCURRENT ASSETS	\$ 100,297,546	\$ 461,792	\$ 3,199,792	\$ -	\$ -	\$ 103,959,130
TOTAL ASSETS	\$ 201,098,532	\$ 156,939,245	\$ 42,977,982	\$ 7,646,310	\$ 1,474,175	\$ 410,136,244

Educational Service District
Statement of Net Position—All Funds
August 31, 2019

	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT FUND	PROPERTY CASUALTY FUND	CHILD CARE FUND	TOTAL ALL FUNDS
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Loss on Refunding	562,240	-	-	-	-	\$ 562,240
Deferred OutFlows Related to Pensions	13,885,808	37,377	12,170	28,969	50,863	\$ 14,015,186
Deferred OutFlows Related to OPEB	12,195,697	25,176	6,182	15,405	74,337	\$ 12,316,797
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 26,643,745	\$ 62,553	\$ 18,352	\$ 44,374	\$ 125,200	\$ 26,894,223
LIABILITIES						
CURRENT LIABILITIES						
Accounts Payable	10,950,158	3,274,914	410,542	142,813	1,356,262	\$ 16,134,688
Amount Due to Pool Participants	-	-	1,633,894	-	-	\$ 1,633,894
Accrued Interest Payable	684,147	-	-	-	-	\$ 684,147
Accrued Salaries	545,828	-	-	-	-	\$ 545,828
Payroll Deductions & Taxes Payable	952,404	-	-	-	-	\$ 952,404
Public Employees' Retirement System	323,107	-	-	-	-	\$ 323,107
Deferred Compensation	17,483	-	-	-	-	\$ 17,483
Compensated Absences	1,205,396	5,200	1,600	3,900	-	\$ 1,216,096
OPEB Liability	497,270	1,689	415	1,034	4,988	\$ 505,396
Bonds Payable	2,990,622	-	-	-	-	\$ 2,990,622
Capital Leases Payable	10,178	-	-	-	-	\$ 10,178
Claim Reserves						
IBNR	-	9,635,507	1,337,362	178,425	-	\$ 11,151,294
Open Claims	-	10,799,695	360,539	108,306	-	\$ 11,268,540
Unallocated Loss Adjustment Expenses	-	3,290,346	197,095	-	-	\$ 3,487,441
Future L&I Assessments	-	5,832,022	-	-	-	\$ 5,832,022
Deposits	109,004	-	-	-	-	\$ 109,004
Unearned Revenue	2,511,090	-	-	-	-	\$ 2,511,090
Other Liabilities and Credits	281,920	-	-	-	-	\$ 281,920
TOTAL CURRENT LIABILITIES	\$ 21,078,606	\$ 32,839,374	\$ 3,941,446	\$ 434,478	\$ 1,361,250	\$ 59,655,154

Educational Service District
Statement of Net Position—All Funds
August 31, 2019

	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT FUND	PROPERTY CASUALTY FUND	CHILD CARE FUND	TOTAL ALL FUNDS
NONCURRENT LIABILITIES						
Compensated Absences_	6,650,770	43,849	13,794	32,760	-	\$ 6,741,172
Unemployment_	4,119	-	-	-	-	\$ 4,119
Notes Payable_	217,780	-	-	-	-	\$ 217,780
Claim Reserves_						
IBNR_	-	23,677,178	6,663	146,983	-	\$ 23,830,824
Open Claims_	92,000	10,309,501	7,291	298,943	-	\$ 10,707,735
Unallocated Loss Adjustment Expenses_	-	1,329,127	66,500	50,000	-	\$ 1,445,627
Future L&I Assessments_	-	1,794,564	-	-	-	\$ 1,794,564
Net Pension Liability	50,959,337	150,458	48,990	116,612	204,747	\$ 51,480,144
OPEB Liability_	62,349,429	118,027	28,981	72,219	348,491	\$ 62,917,147
Bonds Payable_	43,692,510	-	-	-	-	\$ 43,692,510
Other Liabilities and Credits_	92,915	-	-	-	-	\$ 92,915
TOTAL NONCURRENT LIABILITIES	\$ 164,058,859	\$ 37,422,704	\$ 172,219	\$ 717,516	\$ 553,238	\$ 202,924,536
TOTAL LIABILITIES	\$ 185,137,465	\$ 70,262,078	\$ 4,113,665	\$ 1,151,994	\$ 1,914,488	\$ 262,579,690
DEFERRED INFLOWS OF RESOURCES						
Deferred InFlows Related to Pensions	18,273,331	51,314	16,708	39,771	69,830	\$ 18,450,955
Deferred InFlows Related to OPEB	2,809,142	5,883	1,445	3,600	17,372	\$ 2,837,442
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 21,082,473	\$ 57,198	\$ 18,153	\$ 43,371	\$ 87,202	\$ 21,288,397
NET POSITION						
Net Investment in Capital Assets	49,981,518	-	-	-	-	\$ 49,981,518
Restricted for Debt Service	2,868,918	-	-	-	-	\$ 2,868,918
Restricted for Self-Insurance	97,234	-	-	-	-	\$ 97,234
Restricted for Support Programs	30,373,880	-	-	-	-	\$ 30,373,880
Restricted for Risk Pool Net Position	-	74,471,228	22,838,737	-	-	\$ 97,309,965
Restricted for Other Items	2,126,857	-	-	-	-	\$ 2,126,857
Restricted for Joint Venture	(650,405)	-	-	-	-	\$ (650,405)
Unrestricted	(63,275,664)	12,211,294	16,025,779	6,495,319	(402,315)	\$ (28,945,588)
TOTAL NET POSITION	\$ 21,522,338	\$ 86,682,522	\$ 38,864,516	\$ 6,495,319	\$ (402,315)	\$ 153,162,380

Educational Service District
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2019

	OPERATING	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INS FUND	CHILD CARE FUND	TOTAL ALL FUNDS
OPERATING REVENUES						
Local Sources	17,642,363	-	-	-	5,511,305	23,153,668
State Sources	99,550,410	-	-	-	2,230,488	101,780,898
Allotment	7,503,930	-	-	-	-	7,503,930
Federal Sources	81,515,373	-	-	-	172,653	81,688,025
Cooperative Programs	68,671,615	-	-	-	-	68,671,615
Other Programs	52,857,891	-	-	-	61,512	52,919,404
Member Assessments/Contributions	-	64,924,622	5,291,039	2,973,165	-	73,188,826
Supplemental Member Assessments	-	1,506,598	-	-	-	1,506,598
Other Operating Revenue	-	58,402	-	5,572	-	63,974
TOTAL OPERATING REVENUE	327,741,581	66,489,622	5,291,039	2,978,737	7,975,958	410,476,936
OPERATING EXPENSES						
General Operations and Administration	25,872,117	9,806,806	537,878	607,901	-	36,824,703
Instructional Support Programs	211,978,911	-	-	-	7,956,534	219,935,445
Non Instructional Support Programs	69,969,607	-	-	-	-	69,969,607
Incurred Loss/Loss Adjustment Expenses						
Paid on Current Losses	-	19,142,844	2,455,622	601,819	-	22,200,285
Change in Loss Reserves	-	8,857,680	248,370	92,311	-	9,198,360
Unallocated Loss Adjustment Expenses						
Change in Unallocated Loss Reserves	-	78,246	(197,227)	-	-	(118,981)
Excess/Reinsurance Premiums	-	1,787,653	-	1,420,996	-	3,208,649
Professional Fees	380,452	638,477	195,839	44,164	860	1,259,792
Labor & Industries Assessments	-	16,361,936	-	-	-	16,361,936
Depreciation/Depletion	4,650,583	-	-	-	-	4,650,583
Other Operating Expenses	-	4,024,474	629,347	50,000	10,487	4,714,307
Pension Expense	(4,759,955)	(132,377)	(17,721)	(32,435)	182,595	(4,759,894)
OPEB Expense	3,007,234	(73,316)	(14,153)	(27,090)	201,364	3,094,040
TOTAL OPERATING EXPENSES	311,098,950	60,492,424	3,837,955	2,757,666	8,351,840	386,538,834
OPERATING INCOME (LOSS)	16,642,631	5,997,198	1,453,084	221,071	(375,881)	23,938,102

Educational Service District
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2019

	OPERATING	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INS FUND	CHILD CARE FUND	TOTAL ALL FUNDS
NONOPERATING REVENUES (EXPENSES)						
Interest and Investment Income	1,789,512	4,010,480	1,004,186	186,447	29,767	7,020,392
Interest Expense and Related Charges	(1,960,445)	-	-	-	-	(1,960,445)
Lease Income	867,663	-	-	-	-	867,663
Gains (Losses) on Capital Asset Disposition	57,342	-	-	-	-	57,342
Change in Joint Venture	78,986	-	-	-	-	78,986
Change in Compensated Absences	(128,269)	-	-	-	-	(128,269)
Other Nonoperating Revenues	1,197,602	-	-	-	-	1,197,602
Other Nonoperating Expenses	73,252	-	-	(232)	-	73,020
TOTAL NONOPERATING REVENUES (EXPENSES)	1,975,642	4,010,480	1,004,186	186,215	29,767	7,206,290
INCOME (LOSS) BEFORE OTHER ITEMS	18,618,273	10,007,678	2,457,270	407,286	(346,115)	31,144,392
Special Items	(616,377)	-	3,169,645	-	-	2,553,269
INCREASE (DECREASE) IN NET POSITION	18,001,897	10,007,678	5,626,916	407,286	(346,115)	33,697,661
NET POSITION - BEGINNING BALANCE	1,985,308	76,674,844	33,237,601	6,088,033	(56,200)	117,929,586
PRIOR PERIOD ADJUSTMENT	1,535,133	-	-	-	-	1,535,133
NET POSITION - ENDING BALANCE	21,522,338	86,682,522	38,864,516	6,495,319	(402,315)	153,162,380

**EDUCATIONAL SERVICE DISTRICT STATEWIDE SUMMARY
BUDGETARY COMPARISON SCHEDULE
GENERAL EXPENSE FUND
FOR THE YEAR ENDED AUGUST 31, 2019**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget—Positive (Negative)
	Original	Final		
OPERATING REVENUES				
Local Sources	25,328,657	25,348,109	\$ 17,642,363	(7,705,746)
State Sources	93,242,846	94,130,310	\$ 99,550,409	5,420,099
Allotment	6,386,121	6,977,364	\$ 7,503,930	526,565
Federal Sources	86,062,591	86,426,036	\$ 81,515,373	(4,910,663)
Cooperative Programs	83,077,108	82,243,324	\$ 68,671,615	(13,571,709)
Other Programs	50,680,327	49,128,531	\$ 52,857,891	3,729,360
Other Operating Revenue	1,500,000	2,333,500	\$ -	(2,333,500)
TOTAL OPERATING REVENUE	\$ 346,277,650	\$ 346,587,174	\$ 327,741,580	\$ (18,845,594)
OPERATING EXPENSES				
General Operations and Administration	38,138,471	38,352,813	\$ 24,515,042	13,837,771
Instructional Support Programs	222,561,691	225,639,174	\$ 211,978,911	13,660,263
Non Instructional Support Programs	91,988,540	89,143,040	\$ 69,969,607	19,173,433
Professional Fees	-	-	\$ 380,452	(380,452)
Depreciation/Depletion	483,538	483,538	\$ 4,892,626	(4,409,088)
Other Operating Expenses	-	-	\$ (637,688)	637,688
TOTAL OPERATING EXPENSES	\$ 353,172,241	\$ 353,618,566	\$ 311,098,951	\$ 42,519,615
OPERATING INCOME (LOSS)	\$ (6,894,591)	\$ (7,031,392)	\$ 16,642,629	\$ 23,674,021
NONOPERATING REVENUES (EXPENSES)				
Interest and Investment Income	288,710	288,710	\$ 1,799,672	1,510,962
Interest Expense and Related Charges	804,422	804,422	\$ 1,960,445	(1,156,023)
Lease Income	47,300	47,300	\$ 867,663	820,363
Gains (Losses) on Capital Asset Disposition	-	-	\$ 57,342	57,342
Change in Joint Venture	25,000	25,000	\$ 78,986	53,986
Change in Compensated Absences	-	-	\$ (128,269)	(128,269)
Other Nonoperating Revenues	-	-	\$ 1,187,441	1,187,441
Other Nonoperating Expenses	-	-	\$ (73,252)	73,252
TOTAL NONOPERATING REVENUES (EXPENSES)	\$ (443,412)	\$ (443,412)	\$ 1,975,642	\$ 2,419,055
INCOME (LOSS) BEFORE OTHER ITEMS	\$ (7,338,003)	\$ (7,474,804)	\$ 18,618,271	\$ 26,093,075
Special Items	-	-	\$ (616,377)	(616,377)
INCREASE (DECREASE) IN NET POSITION	\$ (7,338,003)	\$ (7,474,804)	\$ 18,001,895	\$ 25,476,699
NET POSITION - BEGINNING BALANCE	37,491,512	30,613,005	\$ 1,985,308	(28,627,697)
PRIOR PERIOD ADJUSTMENT	XXXXXX	XXXXXX	\$ 1,535,133	
NET POSITION - ENDING BALANCE	\$ 30,153,509	\$ 23,138,201	\$ 21,522,336	\$ (1,615,865)

**Educational Service District
Statement of Cash Flows
For the Year Ended August 31, 2019**

	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	\$ 114,674,624	\$ 5,178,774	\$ 4,522	\$ -	\$ 5,322,346	\$ 125,180,266
Cash Received from State and Federal Sources	184,901,901	-	-	-	2,353,772	\$ 187,255,674
Cash Received from Members	21,863,604	61,052,118	4,840,095	2,973,165	-	\$ 90,728,982
Payments to Suppliers for Goods and Services	(127,537,884)	(7,210,895)	(169,333)	-	(6,292,148)	\$ (141,210,260)
Payments to Employees for Services	(167,183,002)	(1,063,193)	(49,767)	-	-	\$ (168,295,963)
Cash Paid for Benefits/Claims	(11,537,747)	(29,080,648)	(2,443,531)	(606,367)	-	\$ (43,668,293)
Internal Activity - Payments to Other Funds	3,088,308	(1,564,867)	(261,503)	(565,208)	(1,384,050)	\$ (687,320)
Cash Paid for Reinsurance	-	(1,590,495)	-	(1,420,996)	-	\$ (3,011,491)
Cash Paid for Labor and Industries Assessments	-	(18,422,622)	-	-	-	\$ (18,422,622)
Cash Paid for Professional Services	(380,452)	(520,395)	(204,125)	(44,164)	(860)	\$ (1,149,996)
Cash Paid for Other Operating Expense	(1,218,443)	(918,788)	(80,978)	(50,000)	(10,487)	\$ (2,278,695)
Other Receipts (Payments).	203,441	45,288	-	5,572	61,512	\$ 315,814
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 16,874,352	\$ 5,904,277	\$ 1,635,381	\$ 292,001	\$ 50,086	\$ 24,756,097
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	-	-	-	-	-	\$ -
Other Noncapital Activities	(612,046)	-	-	-	-	\$ (612,046)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	\$ (612,046)	\$ -	\$ -	\$ -	\$ -	\$ (612,046)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of Capital Assets	(8,047,794)	-	-	-	-	\$ (8,047,794)
Proceeds from Capital Debt	1,776,280	-	-	-	-	\$ 1,776,280
Principal and Interest Paid on Capital Debt	(4,545,943)	-	-	-	-	\$ (4,545,943)
Capital Contributions	-	-	-	-	-	\$ -
Lease Income	974,189	-	-	-	-	\$ 974,189
Other Receipts (Payments)	175,786	-	-	-	-	\$ 175,786
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	\$ (9,667,483)	\$ -	\$ -	\$ -	\$ -	\$ (9,667,483)
CASH FLOWS FROM INVESTING ACTIVITIES						
Proceeds from Sales and Maturities of Investments	6,688,227	649,994	4,800,000	-	-	\$ 12,138,221
Purchase of Investments	(3,449,792)	(461,792)	(3,199,792)	-	-	\$ (7,111,376)
Interest and Dividends Received	1,763,565	3,978,835	993,296	186,215	29,767	\$ 6,951,678
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	\$ 5,002,000	\$ 4,167,037	\$ 2,593,505	\$ 186,215	\$ 29,767	\$ 11,978,523
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 11,596,823	\$ 10,071,314	\$ 4,228,886	\$ 478,216	\$ 79,853	\$ 26,455,091
CASH AND CASH EQUIVALENTS - BEGINNING	\$ 55,406,956	\$ 143,039,782	\$ 30,375,788	\$ 7,168,094	\$ 925,493	\$ 236,916,113
PRIOR PERIOD ADJUSTMENT	-	-	3,186,400	-	-	\$ 3,186,400
CASH AND CASH EQUIVALENTS - ENDING	\$ 67,003,778	\$ 153,111,096	\$ 37,791,074	\$ 7,646,310	\$ 1,005,346	\$ 266,557,604

**Educational Service District
Statement of Cash Flows
For the Year Ended August 31, 2019**

	OPERATING FUND	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INSURANCE FUND	CHILDCARE FUND	TOTAL ALL FUNDS
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
OPERATING NET INCOME	\$ 16,642,631	\$ 5,997,198	\$ 1,453,084	\$ 221,071	\$ (375,881)	\$ 23,938,102
Adjustment to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities						
Depreciation Expense	4,461,430	-	-	-	-	\$ 4,461,430
Change in Assets and Liabilities	57,342	-	-	-	-	\$ 57,342
Receivables, Net	(1,999,674)	(290,026)	(77,721)	-	(148,998)	\$ (2,516,419)
Prepays	(288,070)	146,740	-	-	-	\$ (141,330)
Inventories	(9,261)	-	-	-	-	\$ (9,261)
Accounts and Other Payables	1,245,712	(426,174)	166,845	38,145	246,722	\$ 1,271,249
Accrued Expenses	152,890	(13,858)	73,905	-	-	\$ 212,936
Unearned Revenue	346,823	-	-	-	(55,715)	\$ 291,108
Pension Expense from change in Net Pension Liability						
Change in Deferred Outflows	(5,794,877)	4,568	(2,263)	(6,635)	(40,997)	\$ (5,840,205)
Change in Deferred Inflows	3,199,772	(9,563)	1,500	6,181	38,762	\$ 3,236,652
Change in Net Pension Liability	(6,271,223)	(127,382)	(16,958)	(31,981)	184,830	\$ (6,262,714)
OPEB Expense from change in Net OPEB Liability-						
Change in Deferred Outflows_	(9,654,399)	(25,176)	(6,182)	(15,405)	(74,337)	\$ (9,775,499)
Change in Deferred Inflows_	(415,429)	(4,654)	(536)	(1,127)	2,842	\$ (418,904)
Change in Net OPEB Liability_	15,198,685	(43,485)	(7,435)	(10,558)	272,858	\$ 15,410,066
Other Changes for Insurance Funds						
Claims Reserve-Current	2,000	514,960	48,179	67,823	-	\$ 632,962
Claims Reserve-Prior Year	-	(1,075,605)	(360)	(18,285)	-	\$ (1,094,250)
IBNR-Current	-	403,464	56,274	47,753	-	\$ 507,491
IBNR-Prior Year	-	2,006,462	(293)	(9,980)	-	\$ 1,996,189
Future L&I Assessments	-	7,886	-	-	-	\$ 7,886
Provision for Unallocated Loss Adjustment	-	136,074	(204,179)	5,000	-	\$ (63,105)
Unearned Member Assessments	-	-	-	-	-	\$ -
Insurance Recoverables	-	37,097	-	-	-	\$ 37,097
Claim Reserves	-	(1,334,248)	151,522	-	-	\$ (1,182,726)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 16,874,352	\$ 5,904,277	\$ 1,635,381	\$ 292,001	\$ 50,086	\$ 24,756,098

**Educational Service District
Statement of Fiduciary Net Position—Fiduciary Funds
August 31, 2019**

	COMBINED FIDUCIARY FUNDS
ASSETS	
Cash and Cash Equivalents	\$ (108,251)
Investments	2,287
Accounts Receivable	-
Assets Used in Operations	-
TOTAL ASSETS	\$ (105,964)
LIABILITIES	
Accounts Payable	\$ 175,999
Program Refunds Payable to JV Participants	-
Deposits (from school districts)	(284,197)
TOTAL LIABILITIES	\$ (108,198)
NET POSITION	
Held in Trust for Benefits and Other Purposes	\$ 2,234
TOTAL NET POSITION	\$ 2,234

**Educational Service District
Statement of Fiduciary Net Position—Agency Funds
August 31, 2019**

	COMBINED AGENCY FUNDS
ASSETS	
Cash and Cash Equivalents	\$ 2,397,819
Investments	8,045,544
Accounts Receivable	108,528
Assets Used in Operations	-
TOTAL ASSETS	\$ 10,551,890
LIABILITIES	
Accounts Payable	440,485
Program Refunds Payable to JV Participants	436,561
Deposits (from school districts)	9,674,844
TOTAL LIABILITIES	\$ 10,551,890

Educational Service District
Statement of Changes in Fiduciary Net Position—Fiduciary Funds
For the Fiscal Year Ended August 31, 2019

	SUMMARY
ADDITIONS	
Contributions	
Employer	284,196
Members	-
Total Contributions	284,196
Investment Earnings	-
Interest	2,495
Net Increase (Decrease) in the Fair Value of Investments	-
Total Investment Earnings	2,495
Other Additions	-
TOTAL ADDITIONS	\$ 286,691
	-
DEDUCTIONS	
Distribution to Pool Participants	194,891
Refunds of Contributions	-
Administrative Expenses	-
Other Payments in Accordance with Trust Agreement	-
TOTAL DEDUCTIONS	\$ 194,891
	-
CHANGE IN NET POSITION	\$ 91,799
	-
NET POSITION - BEGINNING	(89,565)
PRIOR PERIOD ADJUSTMENT	-
NET POSITION - ENDING	\$ 2,234

Statewide Summary
By Educational Service District
General Expense Fund Statement of Revenues and Other Financing Sources
For the Fiscal Year Ended August 31, 2019

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	289,312	856,443	997,029	900,932	537,086	824,501	467,008	333,339	538,412	5,744,063	1.74%
13 Sale of Goods, Supplies and/or Services	4,217,110	640,847	345,439	278,334	371,752	2,024,147	326,931	29,352	697,517	8,931,428	2.70%
14 Food Services Fees and Charges	-	1,359	-	-	-	-	-	-	-	1,359	0.00%
15 School Bus Fees and Charges	-	-	-	-	-	4,848	-	-	-	4,848	0.00%
16 Investment Earnings	109,168	47,472	251,967	186,113	124,633	764,575	15,243	62,976	237,526	1,799,672	0.54%
17 Gifts and Donations	1,000	5,653	500	1,200	-	16,800	-	750	200	26,103	0.01%
19 Rental of Property	-	623,786	807,662	207,108	-	166,265	56,963	120,322	31,110	2,013,215	0.61%
20 Insurance Recoveries	-	50,304	-	16,253	1,254	17,523	-	-	15,470	100,804	0.03%
21 Certification Fees	26,440	-	-	-	30,438	44	250	(37)	-	57,135	0.02%
22 Precertification Fees	-	-	536	-	154	-	-	-	-	690	0.00%
23 E-Rate	3,653	-	-	-	-	180,450	5,779	-	-	189,882	0.06%
29 Local Sources, Unassigned	4,263	3,774	748,620	-	408,698	4,177	4,349	263,013	3,603	1,440,497	0.44%
TOTAL LOCAL SOURCES	4,650,946	2,229,640	3,151,753	1,589,939	1,474,015	4,003,330	876,523	809,714	1,523,838	20,309,697	6.14%
31 ESD Allotment	1,011,285	793,165	793,165	933,127	793,165	795,619	795,619	793,165	795,619	7,503,929	2.27%
32 Special Education	-	-	15,265,945	-	-	-	-	-	-	15,265,945	4.62%
34 State Institutions, Centers, or Homes-Delinquent	848,001	-	758,490	-	318,492	-	129,096	-	559,362	2,613,441	0.79%
36 Special, Pilot or Enhancement Programs	212,375	232,313	89,965	652,994	261,273	238,594	190,511	694,521	182,271	2,754,817	0.83%
37 Nursing Services	485,889	228,839	331,028	392,842	139,014	108,560	236,787	232,636	255,678	2,411,274	0.73%
39 State General Purpose - Unassigned	(6,033)	-	24,051	27,782	-	3,970	-	-	-	49,770	0.02%
40 Early Childhood	2,197,691	-	-	-	-	29,999,744	15,152	-	-	32,212,587	9.74%
41 Transportation-Operations	191,728	799,825	4,158,848	708,021	-	2,141,094	-	-	151,245	8,150,761	2.46%
42 Transportation Reimbursement-Depreciation	-	117,951	191,065	95,234	-	179,256	-	-	-	583,506	0.18%
43 Other State Agencies	-	2,843,599	3,379,155	2,697,836	1,482,738	1,019,434	4,429,365	-	12,575	15,864,701	4.80%
49 State Special Purpose, Unassigned	1,431,643	2,931,994	4,504,911	1,836,145	1,401,433	2,457,522	1,752,723	1,277,251	2,049,985	19,643,607	5.94%
TOTAL STATE GOVERNMENT SOURCES	6,372,579	7,947,685	29,496,622	7,343,982	4,396,115	36,943,793	7,549,252	2,997,574	4,006,735	107,054,337	32.38%
51 Special Education, IDEA	492,562	311,314	2,830,678	370,180	347,595	1,348,489	282,930	1,289,848	418,116	7,691,712	2.33%
53 Remedial	440,206	490,218	261,108	167,746	128,549	244,924	182,837	177,590	211,274	2,304,452	0.70%
54 Migrant	-	-	-	-	-	-	735,024	-	-	735,024	0.22%
58 Math and Science	-	-	-	-	1,211	4,984	-	(298)	-	5,897	0.00%
60 School Food Service	17,277	77,951	142,991	-	38,830	965,214	26,722	-	-	1,268,986	0.38%
61 Head Start	-	10,619,531	2,337,066	7,589,209	4,505,746	23,978,492	-	-	-	49,030,043	14.83%
62 Youth Training Programs	188,873	-	349,716	-	1,216,506	-	-	-	-	1,755,095	0.53%
63 USDA Commodities	-	-	-	424,931	-	-	-	-	-	424,931	0.13%
67 Qualified Bond Interest Credit Payments	-	66,378	-	-	-	-	-	-	-	66,378	0.02%
69 Federal Special Purpose, Unassigned	3,160,904	1,776,189	3,277,016	1,919,752	749,040	3,057,568	2,684,075	693,975	914,335	18,232,856	5.51%
TOTAL FEDERAL GOVERNMENT SOURCES	4,299,822	13,341,582	9,198,575	10,471,818	6,987,477	29,599,671	3,911,588	2,161,116	1,543,724	81,515,374	24.65%
71 Payments from School Districts in Washington	5,375,598	8,118,364	10,264,203	8,537,363	6,320,200	3,600,890	3,106,139	2,331,712	16,454,141	64,108,610	19.39%
73 Payments from Other Entities	-	-	10,192	-	898	4,376,331	2,994	84,312	88,278	4,563,006	1.38%
TOTAL PAYMENTS FOR COOPERATIVE PROGRAMS	5,375,598	8,118,364	10,274,395	8,537,363	6,321,098	7,977,221	3,109,133	2,416,024	16,542,419	68,671,615	20.77%
81 Payments from School Districts in Washington	117,887	-	17,772,814	5,123,627	632,046	-	2,073,329	8,866,370	1,711,871	36,297,943	10.98%
82 Payments from School Districts in Other States	-	-	5,618	-	-	-	-	-	-	5,618	0.00%
83 Payments from Other Entities	371,716	292,462	3,747,782	5,137,584	698,366	3,957,906	550,795	1,426,530	541,623	16,724,765	5.06%
TOTAL PAYMENTS FOR OTHER PROGRAMS	489,603	292,462	21,526,214	10,261,212	1,330,412	3,957,906	2,624,124	10,292,899	2,253,494	53,028,326	16.04%
93 Sale of Personal Property	-	5,351	4,331	-	10,525	-	-	-	-	20,207	0.01%
96 Change in Joint Venture Equity	8,776	-	8,777	-	8,776	8,777	8,777	8,776	8,777	61,434	0.02%
TOTAL OTHER FINANCING SOURCES	8,776	5,351	13,107	-	19,301	8,777	8,777	8,776	8,777	81,641	0.02%
TOTAL REVENUES AND OTHER FINANCING SOURCES	21,197,325	31,935,085	73,660,666	38,204,313	20,528,418	82,490,698	18,079,397	18,686,103	25,878,986	330,660,991	100.00%

**Statewide Summary
By Educational Service District
General Expense Fund Expenditures by Program
For the Fiscal Year Ended August 31, 2019**

2018-19 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	1,648,742	2,212,221	3,755,201	3,845,851	1,520,264	6,426,444	1,434,304	1,935,861	1,409,460	24,188,346	7.67%
02 ESD Direct Cost Centers & Agency Services	438,868	1,778,935	1,633,538	(1,059,643)	254,987	2,458,395	1,020,651	(60,402)	183,730	6,649,058	2.11%
TOTAL ESD CORE SERVICES	2,087,610	3,991,155	5,388,739	2,786,207	1,775,250	8,884,839	2,454,955	1,875,459	1,593,189	30,837,404	9.78%
10 Instructional Resources	78,520	241,549	69,378	369,356	90,865	123,941	5,963	44,516	-	1,024,088	0.32%
12 Special Education	567,495	353,032	1,261,009	3,306,953	323,680	1,244,581	3,173,358	3,697,318	6,095,325	20,022,749	6.35%
13 Special Education—Cooperatives	1,347,393	2,240,681	2,069,593	-	2,785,100	-	-	-	-	8,442,766	2.68%
16 Staff Development	775,140	929,452	2,062,849	1,198,928	887,058	1,333,011	938,513	1,139,551	1,161,309	10,425,811	3.31%
18 Educational Technology	776,233	-	203,723	354,747	8,020	145,846	81,609	10,243	-	1,580,421	0.50%
19 K-20	94,393	102,948	96,476	96,551	93,564	93,439	95,207	2,455,612	89,216	3,217,405	1.02%
20 Safe and Drug-Free Schools	2,426,093	1,118,757	2,516,048	3,630,827	971,321	1,491,076	941,047	348,025	1,294,454	14,737,648	4.68%
21 Special Education—ESA—State	-	-	15,201,470	-	-	-	-	-	-	15,201,470	4.82%
22 Traffic Safety	-	-	15,044	368,672	-	-	-	-	141,513	525,229	0.17%
23 Special Education—ESD—Federal	-	-	2,319,819	-	-	-	-	1,218,185	-	3,538,005	1.12%
24 Math and Science	815,529	1,830,402	1,418,183	836,473	795,717	1,475,872	671,558	1,954,630	905,788	10,704,151	3.40%
25 Communication, Reading and Writing	(0)	553,363	2,703	19,665	1,431	-	70,958	-	-	648,120	0.21%
26 Art	-	4,391	-	-	-	408,734	-	-	3,943	417,068	0.13%
28 Environmental Education	4,787	-	-	28,061	-	-	-	-	-	32,848	0.01%
30 Highly Capable	-	236	-	13,681	-	1,755	-	9,860	61,413	86,945	0.03%
32 Vocational	3,494	-	-	36,778	-	198,333	91,975	-	-	330,581	0.10%
34 Early Childhood	2,361,011	12,591,363	9,272,294	10,262,657	5,505,908	52,317,765	3,939,961	25,511	225,778	96,502,250	30.62%
36 Migrant Education	-	668,009	-	-	-	145,251	593,895	519,753	529,010	2,455,918	0.78%
38 Alternative Learning Experience	-	35,066	771,166	-	-	3,107,356	-	-	-	3,913,588	1.24%
42 State Institutions	865,918	-	691,209	-	453,239	-	167,400	-	535,391	2,713,156	0.86%
46 Health and Fitness	-	241,314	-	-	-	-	-	-	-	241,314	0.08%
48 Professional Development Centers	-	3,815	-	-	-	15,689	-	-	-	19,504	0.01%
51 Special Ed—Coops—Infants & Toddlers—State	-	-	3,052,978	-	-	-	-	-	-	3,052,978	0.97%
53 Special Ed—ESAs—Infants & Toddlers—State	-	-	641,107	-	-	-	-	-	-	641,107	0.20%
54 Special Ed—ESAs—Infants & Toddlers—Federal	-	-	-	-	-	-	-	323,491	-	323,491	0.10%
59 Other Instructional Support Programs	1,831,305	520,604	1,078,481	1,199,741	778,729	3,625,693	2,383,225	308,431	899,598	12,625,806	4.01%
TOTAL INSTRUCTIONAL SUPPORT	11,947,311	21,434,982	42,743,528	21,723,090	12,694,633	65,728,341	13,154,668	12,055,127	11,942,739	213,424,418	67.71%
62 Adult Education	-	-	-	-	-	361,616	-	-	2,363	363,979	0.12%
64 Data Processing	2,352,476	2,602,579	3,037,017	3,496,192	2,542,432	75,543	34,453	2,010,736	5,395,778	21,547,207	6.84%
66 Risk Management	1,133,686	626,301	1,895,124	1,632,823	544,275	3,544,377	328,373	-	10,988	9,715,946	3.08%
68 Public Communications	-	32,530	487,778	-	-	18,617	55,840	-	-	594,766	0.19%
70 Transportation	172,576	924,851	5,057,227	434,827	-	2,108,710	45,758	-	136,257	8,880,205	2.82%
73 Nursing Services	453,934	207,517	925,892	651,792	128,559	97,802	298,823	380,338	231,889	3,376,546	1.07%
74 Human Resources Services	-	92,056	293,161	353,336	-	-	73,197	20,658	-	832,409	0.26%
76 Employment Programs	1,032,556	-	795,784	2,127,141	1,133,096	-	-	-	-	5,088,577	1.61%
78 Fiscal Agent Services	1,724,864	1,020,842	852,529	2,048,530	4,942	219,906	2,968	131,651	4,284,527	10,290,759	3.26%
89 Other Non Instructional Support	-	244,001	6,446,584	436,154	205,851	586,818	301,124	960,284	289,126	9,469,941	3.00%
99 Transportation Equipment	-	489,088	226,873	54,122	-	-	-	-	-	770,083	0.24%
TOTAL NON INSTRUCTIONAL SUPPORT	6,870,092	6,239,764	20,017,967	11,234,917	4,559,155	7,013,390	1,140,537	3,503,668	10,350,928	70,930,418	22.50%
TOTAL PROGRAM EXPENDITURES	20,905,013	31,665,901	68,150,235	35,744,214	19,029,038	81,626,570	16,750,160	17,434,253	23,886,856	315,192,240	100.00%

**Statewide Summary
By Educational Service District
General Expense Fund Expenditures by Activity and Object
For the Fiscal Year Ended August 31, 2019**

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	20,851	12,549	49,950	59,459	31,608	134,255	33,103	51,344	51,154	444,273	0.14%
12 Superintendent's Office	526,203	693,958	561,445	778,096	397,623	606,624	484,461	496,663	358,956	4,904,030	1.56%
13 Business Office	858,412	886,031	1,586,050	1,499,879	779,297	2,083,886	493,170	915,831	639,039	9,741,594	3.09%
14 Financial Services	210,563	172,820	125,157	400,091	140,525	242,166	125,222	202,874	144,693	1,764,113	0.56%
15 Human Resources	271,264	219,010	656,333	559,791	336,563	1,365,059	142,647	117,011	233,689	3,901,367	1.24%
16 Regional Committee for S.D. Reorgan	3,863	-	-	3,483	-	4,773	-	0	-	12,119	0.00%
17 Public Information	105,292	122,741	474,264	217,604	27,783	706,957	60,209	600	133,625	1,849,075	0.59%
20 Supervision of Instruction	-	77,288	-	-	-	-	-	-	-	77,288	0.02%
21 Staff Development	1,819,384	5,288,424	1,608,716	2,089,328	2,136,517	3,893,160	2,303,044	5,166,975	2,471,634	26,777,183	8.50%
22 Curriculum Support	35,097	-	338,015	147,974	45,415	427,119	78,226	-	65,877	1,137,722	0.36%
23 Certification	-	-	-	2,689	28,398	-	15,964	36,060	-	83,111	0.03%
26 Health Related Services	-	207,431	-	-	27,071	-	-	-	-	234,502	0.07%
27 Direct Instruction	5,113,750	12,678,893	20,629,471	15,018,990	8,191,893	34,653,091	9,267,782	2,568,904	5,766,482	113,889,256	36.13%
42 Food Service Food	-	34,761	-	-	-	-	-	-	-	34,761	0.01%
44 Food Service Operations	-	54,556	-	-	-	-	-	-	-	54,556	0.02%
51 Transportation Supervision & Coordin	172,576	259,962	1,115,737	-	-	819,358	45,758	-	127,156	2,540,547	0.81%
52 Operating Buses	-	591,328	3,577,366	434,827	-	1,047,612	-	-	-	5,651,134	1.79%
53 Maintenance of Buses	-	40,431	213,116	-	-	136,881	-	-	-	390,428	0.12%
56 Transportation Insurance	-	23,247	63,821	-	-	-	-	-	-	87,068	0.03%
59 Purchase—Rebuilding of Buses	-	489,088	-	-	-	-	-	-	-	489,088	0.16%
60 Facilities	974,070	2,863,940	1,190,069	2,011,833	427,427	2,823,404	364,914	663,034	422,584	11,741,276	3.73%
72 Information Systems	-	2,989,667	-	-	-	81,123	-	-	-	3,070,789	0.97%
73 Printing and Copying	2	65,635	416,384	-	-	-	(4,583)	-	13,494	490,932	0.16%
75 Motor Pool	918	7,407	40,861	-	50,047	-	-	107,744	22,017	228,994	0.07%
83 Debt Service—Interest	47,295	202,257	868,745	204,200	47,904	338,143	141,153	138,857	-	1,988,554	0.63%
84 Debt Service—Principal	-	235,000	-	-	-	-	-	-	-	235,000	0.07%
89 Depreciation	248,003	-	1,270,351	486,450	132,592	1,456,217	253,044	131,180	284,596	4,262,432	1.35%
98 General Support	11,505,526	3,449,479	33,364,384	13,907,034	7,063,370	33,930,060	2,946,046	8,038,280	13,151,859	127,356,038	40.41%
99 Transfers	(1,008,056)	-	(0)	(2,077,514)	(834,997)	(3,123,318)	-	(1,201,105)	0	(8,244,989)	-2.62%
TOTAL EXPENDITURES BY ACTIVITY	20,905,013	31,665,901	68,150,235	35,744,214	19,029,038	81,626,570	16,750,160	17,434,253	23,886,856	315,192,240	100.00%
EXPENDITURES BY OBJECT											
0 Debit Transfer	1,008,056	-	4,912,391	2,057,348	843,113	3,123,318	72,835	1,145,947	984,017	14,147,024	4.49%
1 (-) Credit Transfer	(1,008,056)	-	(4,912,391)	(2,057,348)	(843,113)	(3,123,318)	(72,835)	(1,201,105)	(984,017)	(14,202,181)	-4.51%
2 Certificated Salaries	1,499,098	626,272	8,940,179	2,449,196	2,193,939	1,369,134	2,401,039	2,665,755	2,623,032	24,767,644	7.86%
3 Classified Salaries	9,386,683	8,544,492	24,554,175	16,343,414	7,424,879	25,657,386	5,754,847	5,002,361	9,407,774	112,076,011	35.56%
4 Employee Benefits & Payroll Taxes	3,862,614	3,666,197	12,623,212	6,571,912	4,045,540	9,975,572	2,938,500	2,754,227	3,938,761	50,376,537	15.98%
5 Supplies, Instruct. Resources & Nonc	551,347	1,414,783	2,520,573	1,526,317	802,511	2,978,293	748,557	1,593,152	833,355	12,968,887	4.11%
7 Purchased Services	4,734,196	14,939,013	17,023,302	7,621,346	3,765,431	39,480,186	4,157,920	4,578,038	6,490,319	102,789,752	32.61%
8 Travel	623,073	473,666	1,218,443	597,834	607,501	567,087	496,254	673,461	264,637	5,521,956	1.75%
9 Capital Outlay	248,003	2,001,478	1,270,351	634,194	189,237	1,598,911	253,044	222,416	328,977	6,746,611	2.14%
TOTAL EXPENDITURES BY OBJECT	20,905,013	31,665,901	68,150,235	35,744,214	19,029,038	81,626,570	16,750,160	17,434,253	23,886,856	315,192,240	100.00%

Educational Service District Statewide Summary
General Expense Fund Expenditures by Program and Object
For the Fiscal Year Ended August 31, 2019

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	2,111,254	(104,574)	2,619,987	11,909,602	3,098,318	583,988	3,363,176	578,930	27,666	24,188,346
02 ESD Direct Cost Centers & Agency Services	1,489,378	(11,258,495)	52,965	3,861,650	1,216,650	1,253,403	5,878,798	17,867	4,136,840	6,649,058
TOTAL ESD CORE SERVICES	3,600,632	(11,363,069)	2,672,951	15,771,252	4,314,969	1,837,391	9,241,974	596,797	4,164,506	30,837,404
10 Instructional Resources	78,610	(4,167)	-	334,561	122,594	241,270	235,642	15,578	-	1,024,088
12 Special Education	809,949	(48,546)	5,978,816	5,045,266	4,512,053	466,261	2,512,272	721,256	25,422	20,022,749
13 Special Education—Cooperatives	418,096	(350,504)	2,652,247	1,803,574	1,903,959	167,137	1,466,096	371,481	10,680	8,442,766
16 Staff Development	608,789	(156,340)	1,157,590	3,348,357	1,588,105	354,378	3,216,889	308,043	-	10,425,811
18 Educational Technology	77,981	(8,424)	3,933	866,861	324,701	28,469	216,230	70,670	-	1,580,421
19 K-20	201,248	-	-	1,612,807	667,129	506,110	161,667	68,443	-	3,217,405
20 Safe and Drug-Free Schools	483,766	(3,125)	543	8,015,453	3,502,221	352,401	1,943,014	443,376	-	14,737,648
21 Special Education—ESA—State	653,839	(54)	4,589,685	2,212,742	3,119,334	243,710	4,224,520	157,694	-	15,201,470
22 Traffic Safety	33,631	-	139,204	188,170	49,889	50,392	59,528	4,414	-	525,229
23 Special Education—ESD—Federal	22,543	-	1,363,106	180,874	631,942	531	1,301,304	37,703	-	3,538,005
24 Math and Science	505,601	(30,000)	1,012,777	3,309,473	1,551,824	1,798,565	2,278,671	253,576	23,663	10,704,151
25 Communication, Reading and Writing	1,670	-	39,184	296,814	107,187	41,448	130,237	31,579	-	648,120
26 Art	24,309	-	-	188,953	70,426	18,805	110,152	4,423	-	417,068
28 Environmental Education	2,803	-	-	13,739	6,381	1,258	8,208	458	-	32,848
30 Highly Capable	11,751	-	-	28,257	11,400	1,987	33,152	399	-	86,945
32 Vocational	8,117	-	-	118,178	35,359	3,702	161,934	3,291	-	330,581
34 Early Childhood	3,558,237	(1,056,220)	301,180	27,768,461	10,973,170	3,859,600	48,623,926	880,824	1,593,071	96,502,250
36 Migrant Education	93,059	-	103,274	1,290,558	514,517	70,134	270,652	113,724	-	2,455,918
38 Alternative Learning Experience	106,996	-	667,694	1,623,155	971,378	116,678	411,859	15,828	-	3,913,588
42 State Institutions	42,729	(2,489)	1,356,247	508,300	714,699	31,698	54,075	7,896	-	2,713,156
46 Health and Fitness	-	-	-	24,887	11,203	28,962	175,515	748	-	241,314
48 Professional Development Centers	1,255	-	-	11,997	3,820	-	2,431	-	-	19,504
51 Special Ed—Coops—Infants & Toddlers—State	110,381	-	1,174,421	220,557	594,876	123,279	785,286	44,180	-	3,052,978
53 Special Ed—ESAs—Infants & Toddlers—State	1,273	-	173,708	52,541	101,687	25,317	278,653	7,928	-	641,107
54 Special Ed—ESAs—Infants & Toddlers—Federal	9,735	-	92,179	113,637	94,482	3,798	718	8,942	-	323,491
59 Other Instructional Support Programs	395,703	(5,500)	602,140	5,729,537	2,161,073	600,256	2,855,999	286,596	-	12,625,806
TOTAL INSTRUCTIONAL SUPPORT	8,262,074	(1,665,368)	21,407,929	64,907,711	34,345,408	9,136,146	71,518,631	3,859,051	1,652,836	213,424,418
62 Adult Education	2,332	(30,000)	-	200,605	49,635	26,208	106,148	3,510	5,543	363,979
64 Data Processing	767,778	(543,237)	29,946	8,974,496	3,348,647	493,938	8,062,222	278,780	134,637	21,547,207
66 Risk Management	455,506	-	14,107	5,977,344	2,149,116	50,705	988,068	81,100	-	9,715,946
68 Public Communications	62,253	(276,048)	-	506,543	190,265	20,256	79,676	11,820	-	594,766
70 Transportation	146,182	(32,637)	-	4,298,188	1,754,870	700,905	1,830,160	182,538	-	8,880,205
73 Nursing Services	88,285	-	2,877	1,990,734	753,350	36,314	398,477	106,509	-	3,376,546
74 Human Resources Services	66,289	(139,275)	-	360,295	162,430	9,653	365,336	7,681	-	832,409
76 Employment Programs	70,791	-	622,306	2,545,120	1,127,656	73,116	579,187	54,869	15,532	5,088,577
78 Fiscal Agent Services	211,428	(24,329)	-	1,644,700	583,150	311,307	7,515,480	49,023	-	10,290,759
89 Other Non Instructional Support	413,474	(128,218)	17,529	4,899,023	1,597,042	272,946	2,104,394	290,278	3,474	9,469,941
99 Transportation Equipment	-	-	-	-	-	-	-	-	770,083	770,083
TOTAL NON INSTRUCTIONAL SUPPORT	2,284,318	(1,173,744)	686,763	31,397,048	11,716,160	1,995,350	22,029,147	1,066,108	929,269	70,930,418
TOTAL PROGRAM EXPENDITURES	14,147,024	(14,202,181)	24,767,644	112,076,011	50,376,537	12,968,887	102,789,752	5,521,956	6,746,611	315,192,240

**Educational Service District Statewide Summary
General Expense Fund Expenditures by Activity and Object
For the Fiscal Year Ended August 31, 2019**

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	3,056	-	-	-	-	55,563	186,513	199,141	-	444,273
12 Superintendent's Office	249,287	-	2,047,305	1,035,230	953,101	67,083	368,473	158,574	24,977	4,904,030
13 Business Office	657,300	-	45,885	4,987,488	1,525,012	127,909	2,309,952	88,048	-	9,741,594
14 Financial Services	126,715	-	51,129	1,086,984	387,313	11,569	83,925	16,478	-	1,764,113
15 Human Resources	269,818	-	202	2,142,358	829,580	160,209	472,145	27,055	-	3,901,367
16 Regional Committee for S.D. Reorganization	2,338	-	1,966	4,539	2,097	185	522	472	-	12,119
17 Public Information	67,538	-	4,339	1,117,666	399,348	51,225	182,603	26,356	-	1,849,075
20 Supervision of Instruction	-	-	-	48,055	19,718	-	9,515	-	-	77,288
21 Staff Development	728,808	-	2,394,040	9,177,922	4,238,660	1,837,679	7,308,766	1,091,308	-	26,777,183
22 Curriculum Support	60,860	-	370,421	313,244	219,441	52,893	90,921	29,943	-	1,137,722
23 Certification	9,368	-	1,890	45,899	18,311	917	3,760	277	2,689	83,111
26 Health Related Services	-	-	-	112,432	39,648	11,010	60,594	10,818	-	234,502
27 Direct Instruction	1,029,786	-	13,929,363	25,769,854	16,713,746	2,388,911	52,454,745	1,275,797	327,055	113,889,256
42 Food Service Food	-	-	-	-	-	34,761	-	-	-	34,761
44 Food Service Operations	-	-	-	30,173	19,410	4,973	-	-	-	54,556
51 Transportation Supervision & Coordination	28,293	-	-	1,634,444	543,864	40,318	165,424	128,203	-	2,540,547
52 Operating Buses	17,941	-	-	2,656,996	1,208,927	553,255	1,159,680	54,335	-	5,651,134
53 Maintenance of Buses	-	-	-	-	-	106,925	283,503	-	-	390,428
56 Transportation Insurance	-	-	-	-	-	-	87,068	-	-	87,068
59 Purchase—Rebuilding of Buses	-	-	-	-	-	-	-	-	489,088	489,088
60 Facilities	944,000	-	35,973	2,563,206	1,106,603	804,861	4,717,650	30,621	1,538,362	11,741,276
72 Information Systems	-	-	-	1,013,674	401,373	117,129	1,501,473	37,140	-	3,070,789
73 Printing and Copying	2	(72,835)	-	127,793	50,062	119,275	266,530	105	-	490,932
75 Motor Pool	259	(259)	-	278	114	28,909	81,098	131	118,464	228,994
83 Debt Service—Interest	-	-	-	-	-	-	1,988,554	-	-	1,988,554
84 Debt Service—Principal	-	-	-	-	-	-	235,000	-	-	235,000
89 Depreciation	-	-	-	-	-	-	-	-	4,262,432	4,262,432
98 General Support	4,075,138	(7,580)	5,885,132	58,207,774	21,700,209	6,393,328	28,771,336	2,347,156	(16,455)	127,356,038
99 Transfers	5,876,518	(14,121,508)	-	-	-	-	-	-	-	(8,244,989)
TOTAL EXPENDITURES BY OBJECT	14,147,024	(14,202,181)	24,767,644	112,076,011	50,376,537	12,968,887	102,789,752	5,521,956	6,746,611	315,192,240