

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, 2023

	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT FUND	PROPERTY CASUALTY FUND	CHILD CARE FUND	TOTAL ALL FUNDS
ASSETS						
CURRENT ASSETS						
Cash and Cash Equivalents	47,114,824	118,956,926	13,141,592	67	894	179,214,303
Net Assets for Pool Participants	-	-	2,253,619	-	-	2,253,619
Investments	73,270,948	89,072,686	35,733,212	7,771,848	621,786	206,470,480
Accounts Receivable (net of uncollectible allowance)	55,126,525	2,141,983	6,322,091	-	248,064	63,838,664
Lease Receivables	336,063	-	-	-	-	336,063
Interfund Receivables	314,319	-	-	-	-	314,319
Other Receivables	69,707	25,786	36,939	-	-	132,433
Member Assessments/Contributions	-	1,681,456	287,939	-	-	1,969,395
Excess/Reinsurance Recoverable	-	592,740	-	-	-	592,740
Due from Other Governments	75,138	249,963	20,512	-	-	345,612
Inventory	81,304	-	-	-	-	81,304
Prepays	711,915	34,769	-	-	-	746,684
Restricted Assets	274,885	-	-	-	-	274,885
TOTAL CURRENT ASSETS	177,375,629	212,756,309	57,795,904	7,771,915	870,744	456,570,501
NONCURRENT ASSETS						
Investments_	4,791,724	499,964	4,391,724	-	-	9,683,413
Capital Assets						
Land	15,012,850	-	-	-	-	15,012,850
Construction in Progress	131,306	-	-	-	-	131,306
Land Improvements	1046562.26	0	0	0	0	1046562.26
Building	120,083,200	-	-	-	-	120,083,200
Equipment	17,571,120	16,794	-	-	-	17,587,913
Leased Assets and L/H Improvements	12843947.38	655934	0	0	0	13499881.38
Less: Accumulated Depreciation	(62,809,037)	(16,794)	-	-	-	(62,825,831)
NET CAPITAL ASSETS	103,879,949	655,934	-	-	-	104,535,883
Net Cash/Investments Held for Compensated Absences	4,362,159	-	-	-	-	4,362,159
Net Cash/Investments Held for Unemployment	67,807	-	-	-	-	67,807
Investment in Joint Venture	3,518,036	-	-	-	-	3,518,036
Contracts Receivable	-	-	-	-	-	-
Net Pension Asset	7,096,565	14,323	4,562	11,338	6,812	7,133,601
Other Assets_	779,871	-	-	-	-	779,871
TOTAL NONCURRENT ASSETS	124,496,112	1,170,221	4,396,287	11,338	6,812	130,080,770
TOTAL ASSETS	\$ 301,871,741	\$ 213,926,530	\$ 62,192,191	\$ 7,783,253	\$ 877,556	\$ 586,651,271

DEFERRED OUTFLOWS OF RESOURCES

Educational Service District
Statement of Net Position—All Funds
August 31, 2023

Deferred Loss on Refunding	378,651	-	-	-	-	378,651
Deferred OutFlows Related to Pensions	41,566,283	66,052	21,041	52,286	31,416	41,737,077
Deferred OutFlows Related to OPEB	15,529,710	14,538	5,531	16,012	11,517	15,577,308
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 57,474,644	\$ 80,589	\$ 26,571	\$ 68,298	\$ 42,933	\$ 57,693,037
LIABILITIES						
CURRENT LIABILITIES						
Accounts Payable	21,264,586	13,526,611	747,280	24,700	108,580	35,671,758
Amount Due to Pool Participants	-	-	2,253,619	-	-	2,253,619
Notes Payable	54,629	-	-	-	-	54,629
Accrued Interest Payable	148,432	-	-	-	-	148,432
Accrued Salaries	721,276	-	-	-	-	721,276
Payroll Deductions & Taxes Payable	674,478	-	-	-	-	674,478
Public Employees' Retirement System	1,225	-	-	-	-	1,225
Deferred Compensation	-	-	-	-	-	-
Compensated Absences	3,640,623	-	-	-	-	3,640,623
Interfund Payable	0	116604.64	25306.87	40574.83	131832.51	314318.85
Total OPEB Liability	1,798,438	1,109	422	1,222	879	1,802,070
Bonds Payable	3,016,554	-	-	-	-	3,016,554
Leases Payable	1,295,511	297,908	-	-	-	1,593,419
Claim Reserves	-	-	-	-	-	-
IBNR	-	6,020,517	1,211,127	292,862	-	7,524,506
Open Claims	14,970	10,618,206	948,322	804,357	-	12,385,856
Unallocated Loss Adjustment Expenses	-	6,555,532	105,131	-	-	6,660,663
Future L&I Assessments	-	3,742,528	-	-	-	3,742,528
Deposits	31,727	3,255,942	-	-	-	3,287,669
Unearned Revenue	4,685,093	-	-	-	3,979	4,689,072
Unearned Member Assessments/Contributions	-	-	95,245	-	-	95,245
TOTAL CURRENT LIABILITIES	37,388,166	44,134,958	5,386,453	1,163,716	245,271	88,318,563

Educational Service District
Statement of Net Position—All Funds
August 31, 2023

NONCURRENT LIABILITIES						
Compensated Absences_	8,241,306	-	-	-	-	8,241,306
Unemployment_	6,751	-	-	-	-	6,751
Notes Payable_	357,665	-	-	-	-	357,665
Claim Reserves_	-	-	-	-	-	-
IBNR_	-	8,756,986	21,531	521,760	-	9,300,277
Open Claims_	-	14,632,372	740,550	311,880	-	15,684,802
Unallocated Loss Adjustment Expenses_	-	8,249,831	129,000	155,000	-	8,533,831
Future L&I Assessments_	-	2,176,322	221,678	-	-	2,398,000
Net Pension Liability	23,949,670	40,468	12,891	32,034	19,248	24,054,310
OPEB Liability_	53,841,505	45,152	17,177	49,732	35,772	53,989,338
Bonds Payable_	16,147,912	-	-	-	-	16,147,912
Leases Payable_	8,732,427	306,839	-	-	-	9,039,266
TOTAL NONCURRENT LIABILITIES	112,049,513	34,207,970	1,142,827	1,070,407	55,019	148,525,736
TOTAL LIABILITIES	\$ 149,437,680	\$ 78,342,927	\$ 6,529,280	\$ 2,234,122	\$ 300,290	\$ 236,844,299
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Refunding	1,048,184	-	-	-	-	1,048,184
Deferred InFlows Related to Pensions	18,882,987	29,408	9,368	23,279	13,987	18,959,029
Deferred InFlows Related to OPEB	41,751,602	43,512	16,553	47,926	34,472	41,894,065
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 61,682,772	\$ 72,920	\$ 25,921	\$ 71,205	\$ 48,459	\$ 61,901,277
NET POSITION						
Net Investment in Capital Assets	74,006,942	655,934	-	-	-	74,662,876
Restricted	41,951,332	14,768,763	2,976,293	42,516	25,546	59,764,451
Unrestricted	32,267,660	120,166,575	52,687,268	5,503,708	546,195	211,171,405
TOTAL NET POSITION	\$ 148,225,933	\$ 135,591,272	\$ 55,663,561	\$ 5,546,224	\$ 571,740	\$ 345,598,731

Educational Service District
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2023

	OPERATING	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INS FUND	CHILD CARE FUND	TOTAL ALL FUNDS
OPERATING REVENUES						
Local Sources	\$ 15,058,401	\$ -	\$ -	\$ -	\$ 1,899,880	\$ 16,958,281
State Sources	162,387,203	-	-	-	913,794	163,300,998
Allotment	11,202,160	-	-	-	-	11,202,160
Federal Sources	119,545,438	-	-	-	54,698	119,600,137
Cooperative Programs	74,272,690	-	-	-	-	74,272,690
Other Programs	56,743,663	-	-	-	-	56,743,663
Member Assessments/Contributions	-	75,669,449	9,487,707	4,482,677	-	89,639,833
Supplemental Member Assessments	-	2,313,063	-	-	-	2,313,063
Other Operating Revenue	-	96,780	-	2,665	-	99,444
TOTAL OPERATING REVENUE	439,209,556	78,079,292	9,487,707	4,485,342	2,868,373	534,130,269
OPERATING EXPENSES						
General Operations and Administration	21,876,651	10,772,464	746,915	583,757	-	33,979,787
Instructional Support Programs	313,946,482	-	-	-	2,730,285	316,676,766
Non Instructional Support Programs	78,157,019	-	-	-	-	78,157,019
Incurred Loss/Loss Adjustment Expenses	-	-	-	-	-	-
Paid on Current Losses	-	20,265,761	3,751,682	1,352,315	-	25,369,759
Change in Loss Reserves	-	11,631,782	1,217,621	586,162	-	13,435,565
Unallocated Loss Adjustment Expenses	-	-	-	-	-	-
Paid Unallocated Loss Adjustment Expenses	-	38,000	(4,000)	-	-	34,000
Change in Unallocated Loss Reserves	-	195,624	474,841	-	-	670,465
Excess/Reinsurance Premiums	-	2,098,130	-	2,563,836	-	4,661,966
Labor & Industries Assessments	-	22,085,521	-	-	-	22,085,521
Depreciation/Depletion	7,003,682	235,146	-	-	-	7,238,828
Other Operating Expenses	248,628	6,258,825	1,099,749	25,203	16,082	7,648,487
TOTAL OPERATING EXPENSES	421,232,462	73,581,253	7,286,809	5,111,273	2,746,366	509,958,163
OPERATING INCOME (LOSS)	17,977,094	4,498,039	2,200,898	(625,931)	122,006	24,172,106
NONOPERATING REVENUES (EXPENSES)						
Interest and Investment Income	3,212,493	5,568,619	1,731,922	174,915	18,773	10,706,723
Interest Expense and Related Charges	(1,073,033)	-	-	-	-	(1,073,033)
Lease Income	297,414	-	-	-	-	297,414
Gains (Losses) on Capital Asset Disposition	(244,086)	-	-	-	-	(244,086)
Change in Joint Venture	1,085,939	-	-	-	-	1,085,939
Change in Compensated Absences	(54,612)	-	-	-	-	(54,612)
Other Nonoperating Revenues	125,597	184,242	-	-	-	309,840
Other Nonoperating Expenses	250,895	-	-	-	-	250,895
TOTAL NONOPERATING REVENUES (EXPENSES)	3,600,607	5,752,862	1,731,922	174,915	18,773	11,279,080

Educational Service District
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2023

	OPERATING	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INS FUND	CHILD CARE FUND	TOTAL ALL FUNDS
INCOME (LOSS) BEFORE OTHER ITEMS	21,577,701	10,250,900	3,932,820	(451,017)	140,780	35,451,185
Extraordinary Items	-	-	-	-	-	-
Special Items	-	-	-	-	-	-
INCREASE (DECREASE) IN NET POSITION	21,577,701	10,250,900	3,932,820	(451,017)	140,780	35,451,185
						-
NET POSITION - BEGINNING BALANCE	126,650,087	125,340,372	51,729,902	5,997,240	430,960	310,148,562
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
PRIOR PERIOD ADJUSTMENT	(1,856)	-	839	-	-	(1,017)
						-
NET POSITION - ENDING BALANCE	\$ 148,225,932	\$ 135,591,273	\$ 55,663,561	\$ 5,546,224	\$ 571,740	\$ 345,598,730

**EDUCATIONAL SERVICE DISTRICT STATEWIDE SUMMARY
BUDGETARY COMPARISON SCHEDULE
GENERAL EXPENSE FUND
FOR THE YEAR ENDED AUGUST 31, 2023**

	Budgeted Amounts			Variance with Final Budget—Positive (Negative)
	Original	Final	Actual Amounts Budgetary Basis	
OPERATING REVENUES				
Local Sources	22,916,415	20,772,640	15,058,401	(5,714,239)
State Sources	158,972,038	157,188,791	162,387,203	5,198,412
Allotment	10,792,158	10,633,247	11,202,160	568,913
Federal Sources	123,594,110	131,482,465	119,545,438	(11,937,027)
Cooperative Programs	91,456,246	82,990,220	74,272,690	(8,717,530)
Other Programs	52,805,051	54,306,873	56,743,663	2,436,790
Other Operating Revenue	90,828	90,828	120,660	29,832
TOTAL OPERATING REVENUE	460,626,846	457,465,064	439,330,216	(18,134,849)
OPERATING EXPENSES				
General Operations and Administration	40,228,733	42,051,211	22,463,181	19,588,030
Instructional Support Programs	318,592,028	324,385,655	313,894,686	10,490,969
Non Instructional Support Programs	109,538,212	101,266,428	77,911,986	23,354,443
Depreciation/Depletion	1,905,316	3,105,316	5,872,373	(2,767,057)
Other Operating Expenses	-	-	248,628	(248,628)
TOTAL OPERATING EXPENSES	470,264,289	470,808,610	421,249,909	49,558,701
OPERATING INCOME (LOSS)	(9,637,443)	(13,343,546)	18,080,307	31,423,852

**EDUCATIONAL SERVICE DISTRICT STATEWIDE SUMMARY
BUDGETARY COMPARISON SCHEDULE
GENERAL EXPENSE FUND
FOR THE YEAR ENDED AUGUST 31, 2023**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget—Positive (Negative)
	Original	Final		
NONOPERATING REVENUES (EXPENSES)				
Interest and Investment Income	228,250	343,250	3,212,493	2,869,243
Interest Expense and Related Charges	(521,187)	(671,187)	(1,055,587)	(384,400)
Lease Income	44,000	44,000	297,414	253,414
Gains (Losses) on Capital Asset Disposition	-	-	(244,086)	(244,086)
Change in Joint Venture	25,000	25,000	965,279	940,279
Change in Compensated Absences	-	-	(54,612)	(54,612)
Other Nonoperating Revenues	-	-	125,597	125,597
Other Nonoperating Expenses	-	-	250,895	250,895
TOTAL NONOPERATING REVENUES (EXPENSES)	(223,937)	(258,937)	3,497,394	3,756,331
INCOME (LOSS) BEFORE OTHER ITEMS	(9,861,380)	(13,602,483)	21,577,700	35,180,183
Extraordinary Items	-	-	-	-
Special Items	-	-	-	-
INCREASE (DECREASE) IN NET POSITION	(9,861,380)	(13,602,483)	21,577,700	35,180,183
NET POSITION - BEGINNING BALANCE	77,031,603	81,324,706	126,650,088	45,325,382
Cummulative Effect of Change in Accounting Principal PRIOR PERIOD ADJUSTMENT	-	-	(1,856)	-
NET POSITION - ENDING BALANCE	67,170,223	67,722,223	148,225,932	80,503,709

**Educational Service District
Statement of Cash Flows
For the Year Ended August 31, 2023**

	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	122,590,157	8,950,144	1,285,997	4,260,538	3,018,767	140,105,603
Cash Received from State and Federal Sources	288,501,232	-	-	-	902,078	289,403,310
Cash Received from Members	15,480,523	67,688,630	1,649,164	-	-	84,818,317
Payments to Suppliers for Goods and Services	(151,152,528)	(1,735,699)	(278,580)	(178,777)	(1,808,907)	(155,154,490)
Payments to Employees for Services	(239,310,984)	-	-	-	-	(239,310,984)
Cash Paid for Compensated Absences	(28,480,986)	(30,615,009)	(4,424,030)	(1,330,548)	-	(64,850,573)
Cash Paid for Benefits/Claims	3,710,329	(1,378,264)	(128,476)	46,119	(1,630,620)	619,087
Internal Activity - Reimbursements from Other Funds	954,412	(1,173,989)	(197,590)	(254,266)	(596,753)	(1,268,187)
Internal Activity - Payments made to Other Funds	-	(2,181,393)	-	(2,563,836)	-	(4,745,229)
Cash Paid for Reinsurance	-	(409,833)	-	-	-	(409,833)
Cash Received for Labor and Industries Assessments	-	(24,115,788)	-	-	-	(24,115,788)
Cash Paid for Labor and Industries Assessments	-	-	-	-	-	-
Cash Paid for Other Operating Expense	(827,193)	(1,414,074)	(232,223)	(25,203)	(16,082)	(2,514,776)
Other Receipts (Payments)	28,141	43,747	-	2,665	-	74,553
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	11,493,104	13,658,472	(2,325,739)	(43,309)	(131,517)	22,651,011
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	60,667	-	-	-	-	60,667
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	60,667	-	-	-	-	60,667

**Educational Service District
Statement of Cash Flows
For the Year Ended August 31, 2023**

OPERATING FUND	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INSURANCE FUND	CHILDCARE FUND	TOTAL ALL FUNDS
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					-
Purchase of Capital Assets	(4,629,020)	-	-	-	(4,629,020)
Proceeds from Capital Debt	1,260,609	-	-	-	1,260,609
Principal and Interest Paid on Capital Debt	(4,199,643)	-	-	-	(4,199,643)
Capital Contributions	-	-	-	-	-
Principal and Interest Paid on Lease Financing	(1,736,005)	-	-	-	(1,736,005)
Lease Income	375,022	184,242	-	-	559,264
Other Receipts (Payments)_	589,855	-	-	-	589,855
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(8,339,183)	(137,288)	-	-	(8,476,470)
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from Sales and Maturities of Investments	-	-	-	-	-
Purchase of Investments	(4,391,724)	(499,964)	(4,391,724)	-	(9,283,413)
Interest and Dividends Received	3,127,797	5,384,281	1,709,319	174,915	10,415,085
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(1,263,927)	4,884,317	(2,682,406)	174,915	1,131,672
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,950,661	18,405,501	(5,008,144)	131,606	(112,743)
CASH AND CASH EQUIVALENTS - BEGINNING	118,435,112	189,678,246	53,882,109	7,640,309	370,371,200
PRIOR PERIOD ADJUSTMENT	-	-	839	-	839
CASH AND CASH EQUIVALENTS - ENDING	120,385,773	208,083,747	48,874,804	7,771,915	385,738,919

**Educational Service District
Statement of Cash Flows
For the Year Ended August 31, 2023**

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	17,977,094	4,491,743	2,200,898	(625,931)	122,006	24,165,810
Adjustment to Reconcile Operating Income to Net Cash Provided (Use)	-	-	-	-	-	-
Depreciation Expense	7,003,683	235,146	-	-	-	7,238,829
Change in Assets and Liabilities	-	-	-	-	-	-
Receivables, Net	(7,550,755)	(513,752)	(5,729,798)	-	(66,650)	(13,860,955)
Prepays	(146,837)	35,212	-	-	-	(111,624)
Inventories	8,977	-	-	-	-	8,977
Accounts and Other Payables	8,306,985	6,168,596	371,117	6,451	(54,405)	14,798,744
Accrued Expenses	180,838	399	-	-	-	181,237
Unearned Revenue	(862,749)	-	(10,001)	-	(23,392)	(896,142)
Pension Expense from change in Net Pension Liability	-	-	-	-	-	-
Change in Deferred Outflows	(6,344,136)	2,150	(3,873)	(13,358)	3,670	(6,355,547)
Change in Deferred Inflows	(9,926,143)	(32,171)	(6,132)	(11,869)	(17,692)	(9,994,008)
Change in Net Pension Liability	(395,402)	(2,491)	1,120	4,351	(2,296)	(394,718)
OPEB Expense from change in Net OPEB Liability	-	-	-	-	-	-
Change in Deferred Outflows_	3,405,404	12,868	2,234	953	24,392	3,445,851
Change in Deferred Inflows_	9,294,209	(13,320)	451	12,744	(39,995)	9,254,090
Change in Net OPEB Liability_	(9,453,534)	(40,593)	(7,009)	(2,813)	(77,156)	(9,581,105)
Other Changes for Insurance Funds	-	-	-	-	-	-
Claims Reserve-Current	(4,531)	136,519	382,562	533,988	-	1,048,538
Claims Reserve-Prior Year	-	611,300	4,204	(226,498)	-	389,006
IBNR-Current	-	299,425	411,474	10,100	-	720,999
IBNR-Prior Year	-	1,309,895	592,105	228,572	-	2,130,572
Future L&I Assessments	-	(361,480)	(9,759)	-	-	(371,240)
Provision for Unallocated Loss Adjustment	-	377,721	61,000	40,000	-	478,721
Unearned Member Assessments	-	-	(95,245)	-	-	(95,245)
Insurance Recoverables	-	(243,915)	-	-	-	(243,915)
Claim Reserves	-	1,185,220	(491,085)	-	-	694,135
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES_	11,493,103	13,658,472	(2,325,739)	(43,309)	(131,517)	22,651,011

**Educational Service District
Statement of Fiduciary Net Position
August 31, 2023**

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ASSETS		
Cash and Cash Equivalents	\$ -	\$ 1,129,585
Investments	-	9,431,039
Accounts Receivable	-	129,638
Assets Used in Operations	-	-
TOTAL ASSETS	-	\$ 10,690,263
LIABILITIES		
Accounts Payable and Other Liabilities	-	447,152
Program Refunds Payable to JV Participants	-	-
Due to Local Governments	-	266,304
TOTAL LIABILITIES	-	\$ 713,455
NET POSITION		
Restricted for:		
Individuals, Organizations, and Other Governments	-	9,976,807
TOTAL NET POSITION	-	\$ 9,976,807

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, 2023

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ADDITIONS		
Contributions		
Employer	\$ -	\$ -
Members	-	1,075,563
Total Contributions	-	1,075,563
Investment Earnings		
Interest	-	419,423
Net Increase (Decrease) in the Fair Value of Investments	-	5,025
Total Investment Earnings	-	424,448
Other Additions	-	26,690,577
TOTAL ADDITIONS	-	28,190,587
DEDUCTIONS		
Distribution to Pool Participants	-	1,905,015
Refunds of Contributions	-	-
Administrative Expenses	\$ -	\$ 27,133,398
Other Payments in Accordance with Trust Agreement	-	-
TOTAL DEDUCTIONS	-	29,038,413
CHANGE IN NET POSITION	-	(847,825)
NET POSITION - BEGINNING	-	10,848,381
PRIOR PERIOD ADJUSTMENT	-	-
NET POSITION - ENDING	-	10,000,556

Statewide Summary
By Educational Service District
General Expense Fund Statement of Revenues and Other Financing Sources
For the Fiscal Year Ended August 31, 2023

# 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	716,867	691,531	967,419	446,042	488,563	479,543	464,389	540,933	269,732	5,065,021	1.14%
13 Sale of Goods, Supplies and/or Services	4,225,744	310,717	372,959	84,639	263,117	1,746,576	13,104	9,773	601,142	7,627,771	1.72%
14 Food Services Fees and Charges	-	735	-	-	-	-	-	-	-	735	0.00%
16 Investment Earnings	232,996	84,525	410,946	199,894	243,886	773,120	283,126	349,473	683,634	3,261,601	0.73%
17 Gifts and Donations	158,605	6,000	500	4,065	19	(5,000)	11,700	29,369	28,141	233,399	0.05%
19 Rental of Property	13,892	29,500	237,240	192,079	120	145,414	4,266	120,423	19,341	762,274	0.17%
20 Insurance Recoveries	-	-	-	93	441	741	-	-	41,642	42,917	0.01%
21 Certification Fees	-	-	-	-	22,547	-	-	-	-	22,547	0.01%
23 E-Rate	-	-	-	-	-	-	-	-	11,627	11,627	0.00%
29 Local Sources, Unassigned	13,101	5,721	829,408	116,854	476,171	88,416	50,341	510	3,576	1,584,099	0.36%
TOTAL LOCAL SOURCES	5,361,206	1,128,729	2,818,601	1,043,667	1,494,864	3,234,107	826,926	1,050,480	1,658,835	18,617,416	4.19%
31 ESD Allotment	1,601,592	1,008,845	1,008,845	1,848,633	1,242,376	1,459,658	1,011,684	1,008,845	1,011,684	11,202,160	2.52%
32 Special Education	-	-	21,519,917	-	-	-	-	-	-	21,519,917	4.84%
34 State Institutions, Centers, or Homes-Delinquent	926,717	-	589,942	-	310,847	-	-	-	625,016	2,452,522	0.55%
36 Special, Pilot or Enhancement Programs	309,697	289,881	248,855	690,582	489,468	573,488	430,187	1,319,215	277,757	4,629,130	1.04%
37 Nursing Services	1,760,885	751,744	956,826	1,388,149	410,045	377,075	666,860	977,012	793,234	8,081,831	1.82%
39 State General Purpose - Unassigned	1,201,868	784,042	211,098	695,390	469,882	1,358,689	-	298,577	1,025,978	6,045,523	1.36%
40 Early Childhood	4,359,162	5,187,782	-	-	-	33,865,262	-	-	-	43,412,206	9.77%
41 Transportation-Operations	187,543	2,059,855	5,130,691	627,493	-	2,039,049	-	-	171,231	10,215,862	2.30%
42 Transportation Reimbursement-Depreciation	-	319,326	487,264	243,911	-	319,942	-	-	-	1,370,444	0.31%
43 Other State Agencies	943,641	1,959,719	8,153,627	3,106,722	2,078,424	1,091,413	10,055,150	3,434,410	122,348	30,945,455	6.97%
49 State Special Purpose, Unassigned	1,552,480	4,145,675	15,243,611	2,532,381	1,681,031	1,956,953	2,285,679	1,872,994	2,443,510	33,714,313	7.59%
TOTAL STATE GOVERNMENT SOURCES	12,843,584	16,506,870	53,550,676	11,133,261	6,682,073	43,041,529	14,449,560	8,911,053	6,470,757	173,589,363	39.07%
51 Special Education, IDEA	412,113	420,346	3,600,784	474,257	456,694	702,436	305,029	601,500	519,330	7,492,489	1.69%
53 Remedial	503,177	507,846	400,668	111,141	156,177	200,838	44,353	136,900	316,006	2,377,106	0.54%
54 Migrant	-	-	-	-	-	-	1,881,536	-	-	1,881,536	0.42%
60 School Food Service	19,761	74,461	245,036	-	11,567	742,664	66,720	-	-	1,160,209	0.26%
61 Head Start	-	14,087,100	2,436,817	8,534,827	5,376,067	22,641,907	-	-	-	53,076,718	11.95%
62 Youth Training Programs	229,112	-	-	-	969,788	-	-	-	-	1,198,900	0.27%
63 USDA Commodities	-	-	-	229,433	-	-	-	-	-	229,433	0.05%
67 Qualified Bond Interest Credit Payments	-	47,531	-	-	-	-	-	-	-	47,531	0.01%
68 Federal ARRA Grants	1,670,162	2,226,369	2,957,515	1,590,664	1,391,949	2,312,893	1,865,041	1,030,393	1,236,886	16,281,872	3.66%
69 Federal Special Purpose, Unassigned	5,466,888	6,038,199	4,429,259	3,683,836	1,501,040	7,354,133	3,408,370	1,538,707	2,379,213	35,799,645	8.06%
TOTAL FEDERAL GOVERNMENT SOURCES	8,301,212	23,401,851	14,070,079	14,624,158	9,863,282	33,954,871	7,571,050	3,307,500	4,451,435	119,545,438	26.91%
71 Payments from School Districts in Washington	6,495,450	12,324,130	9,436,839	9,336,681	10,165,059	3,720,369	2,311,988	2,734,769	15,487,652	72,012,935	16.21%
73 Payments from Other Entities	-	-	-	300	-	1,044,697	-	1,148,636	66,121	2,259,755	0.51%
TOTAL PAYMENTS FOR COOPERATIVE PROGRAMS	6,495,450	12,324,130	9,436,839	9,336,981	10,165,059	4,765,066	2,311,988	3,883,405	15,553,773	74,272,690	16.72%
81 Payments from School Districts in Washington	904,462	-	10,937,292	9,090,087	1,127,220	21,300	3,156,423	8,075,765	2,914,313	36,226,861	8.15%
82 Payments from School Districts in Other States	-	-	-	-	-	-	-	-	-	-	0.00%
83 Payments from Other Entities	427,767	605,271	4,785,186	5,970,546	856,931	3,679,981	335,834	1,309,366	2,603,385	20,574,267	4.63%
TOTAL PAYMENTS FOR OTHER PROGRAMS	1,332,230	605,271	15,722,478	15,060,634	1,984,151	3,701,281	3,492,256	9,385,131	5,517,697	56,801,128	12.78%
92 Sale of Real Property	-	558,435	-	-	-	-	-	-	-	558,435	0.13%
93 Sale of Personal Property	-	31,420	19,025	-	-	5,500	-	-	-	55,944	0.01%
96 Change in Joint Venture Equity	120,660	-	120,660	-	120,660	120,660	120,660	120,660	120,660	844,619	0.19%
TOTAL OTHER FINANCING SOURCES	120,660	589,855	139,685	-	120,660	126,160	120,660	120,660	120,660	1,458,999	0.33%
TOTAL REVENUES AND OTHER FINANCING SOURCES	34,454,342	54,556,705	95,738,356	51,198,700	30,310,089	88,823,014	28,772,439	26,658,230	33,773,158	444,285,034	100.00%

**Statewide Summary
By Educational Service District
General Expense Fund Expenditures by Program
For the Fiscal Year Ended August 31, 2023**

• 2022-23 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	1,250,357	3,071,496	2,152,718	3,997,890	1,415,620	5,836,165	1,829,389	3,729,902	1,645,846	24,929,383	5.90%
02 ESD Direct Cost Centers & Agency Services	915,279	582,353	1,209,650	(387,174)	(120,369)	2,075,276	532,588	(607,226)	56,666	4,257,043	1.01%
• TOTAL ESD CORE SERVICES	2,165,636	3,653,849	3,362,368	3,610,716	1,295,251	7,911,441	2,361,977	3,122,676	1,702,512	29,186,425	6.90%
10 Instructional Resources	99,724	117,735	116,532	272,663	82,323	334,112	2,148	26,412	-	1,051,649	0.25%
12 Special Education	455,839	1,801,756	1,566,740	8,686,280	426,180	870,343	3,602,871	4,307,702	6,032,819	27,750,529	6.56%
13 Special Education Cooperatives	963,690	2,455,680	2,821,059	-	6,132,256	-	-	-	-	12,372,684	2.93%
16 Staff Development	1,015,093	1,473,837	2,231,409	3,388,195	1,330,574	1,314,541	1,273,063	1,306,915	1,536,862	14,870,489	3.52%
18 Educational Technology	1,285,930	207,994	342,264	832,204	237,241	441,867	221,594	247,596	191,306	4,007,996	0.95%
19 K-20	76,614	112,191	157,829	72,509	107,726	87,785	106,016	2,150,925	104,819	2,976,415	0.70%
20 Safe and Drug-Free Schools	4,067,364	5,722,402	5,440,511	4,407,682	2,626,964	2,431,590	2,481,315	1,153,149	2,545,620	30,876,598	7.30%
21 Special Education ESA State	-	-	23,853,285	-	-	-	-	-	-	23,853,285	5.64%
22 Traffic Safety	-	-	-	-	-	-	-	23,203	45,732	68,935	0.02%
23 Special Education ESD Federal	-	-	2,733,779	-	-	-	-	245,894	-	2,979,673	0.70%
24 Math and Science	1,008,448	1,984,489	1,507,500	1,322,694	778,669	636,916	695,963	1,862,509	1,000,536	10,797,724	2.55%
25 Communication, Reading and Writing	-	1,100,806	-	9,435	223	-	120,987	-	-	1,231,451	0.29%
26 Art	532	8,637	-	-	-	-	30,872	-	515	40,556	0.01%
28 Environmental Education	-	-	-	4,865	-	-	-	-	-	4,865	0.00%
30 Highly Capable	-	-	-	39,832	-	3,374	-	-	4,120	47,326	0.01%
32 Vocational	517,944	572,606	128,574	165,389	175,999	128,874	280,751	397,712	136,583	2,504,432	0.59%
34 Early Childhood	3,850,155	18,722,651	14,580,507	11,388,127	6,680,484	61,744,943	7,966,997	44,716	79,486	125,058,065	29.58%
36 Migrant Education	-	1,517,730	-	91,725	-	171,828	1,399,137	800,267	907,718	4,888,404	1.16%
38 Alternative Learning Experience	-	815,286	371,613	2,821,500	-	3,886,856	1,137,198	-	-	9,032,454	2.14%
42 State Institutions	882,551	-	670,026	-	296,228	-	-	-	596,386	2,445,192	0.58%
46 Health and Fitness	-	500,221	-	432	-	-	-	-	55,881	556,534	0.13%
48 Professional Development Centers	-	-	-	-	-	-	-	-	-	-	0.00%
51 Special Ed Coops Infants & Toddlers State	-	-	4,691,570	-	-	-	1,811,886	3,317,718	-	9,821,175	2.32%
54 Special Ed ESAs Infants & Toddlers Federal	-	-	-	-	-	-	-	-	-	-	0.00%
58 CARES Act Programs Federal	125,941	565,673	-	-	-	-	1,051,115	-	-	1,742,729	0.41%
59 Other Instructional Support Programs	3,382,210	3,764,452	4,060,673	2,177,436	1,846,860	4,501,090	2,287,871	1,301,437	2,652,305	25,974,335	6.14%
• TOTAL INSTRUCTIONAL SUPPORT	17,732,036	41,444,148	65,273,871	35,680,968	20,721,727	76,554,119	24,469,784	17,186,155	15,890,688	314,953,494	74.48%
62 Adult Education	-	10,794	-	-	-	382,738	-	-	-	393,531	0.09%
64 Data Processing	2,467,785	2,687,213	3,607,545	3,986,870	2,819,351	39,898	37,298	2,437,876	5,862,751	23,946,587	5.66%
66 Risk Management	1,334,626	724,338	1,521,255	77,600	547,790	-	323,558	-	9,121	4,538,287	1.07%
68 Public Communications	-	305,434	794,061	280,614	-	-	126,688	-	-	1,506,797	0.36%
70 Transportation	169,232	2,193,167	6,385,527	784,759	-	1,976,403	63,935	-	154,262	11,727,285	2.77%
73 Nursing Services	1,550,885	782,277	1,441,877	1,538,977	359,491	410,916	625,429	760,858	752,065	8,222,776	1.94%
74 Human Resources Services	29,525	86,300	360,205	488,558	-	-	75,636	-	-	1,040,224	0.25%
76 Employment Programs	1,163,701	-	708,486	228,878	925,574	-	-	-	-	3,026,640	0.72%
78 Fiscal Agent Services	2,816,806	64,730	783,932	-	5,761	290,041	2,324	122,581	4,336,345	8,422,521	1.99%
80 Group Purchasing	-	-	31,902	2,122,297	-	-	-	-	-	2,154,199	0.51%
89 Other Non Instructional Support	887,835	45,657	7,058,920	357,694	415,028	421,096	448,301	1,911,015	1,779,757	13,325,302	3.15%
99 Transportation Equipment	-	-	325,857	73,167	-	-	-	-	-	399,024	0.09%
• TOTAL NON INSTRUCTIONAL SUPPORT	10,420,394	6,899,909	23,019,568	9,939,414	5,072,995	3,521,091	1,703,169	5,232,331	12,894,301	78,703,172	18.61%
• TOTAL PROGRAM EXPENDITURES	30,318,066	51,997,905	91,655,807	49,231,098	27,089,973	87,986,651	28,534,930	25,541,161	30,487,500	422,843,092	100.00%

Statewide Summary
By Educational Service District
General Expense Fund Expenditures by Activity and Object
For the Fiscal Year Ended August 31, 2023

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	13,814	28,383	27,427	88,574	21,488	137,259	39,005	62,377	62,957	481,283	0.11%
12 Superintendent's Office	652,745	970,201	581,827	960,829	484,206	758,401	596,025	650,349	497,441	6,152,023	1.45%
13 Business Office	795,407	1,450,185	2,488,834	1,381,109	1,065,924	2,581,441	1,020,230	2,059,538	897,152	13,739,820	3.25%
14 Financial Services	306,986	104,280	198,929	329,479	265,895	253,997	182,810	467,851	172,348	2,282,574	0.54%
15 Human Resources	359,691	470,482	789,715	569,501	370,429	2,163,596	300,308	233,323	421,405	5,678,450	1.34%
16 Regional Committee for S.D. Reorgan	3,601	150	-	40	-	3,845	-	0	-	7,636	0.00%
17 Public Information	111,124	28,672	272,149	291,158	65,542	485,518	173,859	5,400	107,900	1,541,322	0.36%
20 Supervision of Instruction	-	282,338	-	-	-	-	-	-	-	282,338	0.07%
21 Staff Development	2,437,591	11,637,045	2,333,493	4,015,735	3,094,614	3,949,239	3,016,330	5,796,029	4,353,668	40,633,745	9.61%
22 Curriculum Support	56,149	-	382,396	127,808	50,159	439,422	23,854	-	111,269	1,191,056	0.28%
23 Certification	-	-	-	-	37,814	-	26,160	-	-	63,974	0.02%
26 Health Related Services	3,500	782,277	1,430,870	-	6,312,196	50,400	-	-	506,711	9,085,954	2.15%
27 Direct Instruction	7,321,130	25,742,348	34,666,281	19,074,226	7,152,445	45,045,806	17,244,357	3,727,083	7,060,691	167,034,367	39.50%
41 Food Service Supervision	-	-	-	-	-	-	-	-	-	-	0.00%
42 Food Service Food	313	-	-	-	-	-	-	-	-	313	0.00%
44 Food Service Operations	-	102,917	-	-	-	-	-	-	-	102,917	0.02%
51 Transportation Supervision & Coordin	169,232	440,780	1,374,753	-	-	707,559	63,935	-	145,418	2,901,677	0.69%
52 Operating Buses	-	1,250,862	3,957,415	784,759	-	834,683	-	-	-	6,827,719	1.61%
53 Maintenance of Buses	-	193,051	685,563	-	-	31,757	-	-	-	910,371	0.22%
56 Transportation Insurance	-	26,849	98,906	-	-	-	-	-	-	125,755	0.03%
59 Purchase—Rebuilding of Buses	-	-	-	-	-	-	-	-	-	-	0.00%
60 Facilities	1,277,224	3,534,391	1,697,978	1,102,011	428,480	2,653,769	530,044	918,669	354,566	12,497,133	2.96%
72 Information Systems	-	3,630,954	-	-	-	-	-	-	-	3,630,954	0.86%
73 Printing and Copying	-	62,771	360,124	-	-	42,637	14,067	-	6,823	486,423	0.12%
75 Motor Pool	-	6,048	20,935	-	2,986	-	-	93,636	21,042	144,646	0.03%
83 Debt Service—Interest	31,315	144,011	210,556	44,207	19,474	389,206	112,002	86,158	-	1,036,929	0.25%
84 Debt Service—Principal	-	270,000	-	-	-	-	-	-	-	270,000	0.06%
89 Depreciation	310,511	-	1,501,110	859,056	116,384	1,864,925	641,100	214,199	390,848	5,898,134	1.39%
98 General Support	17,787,683	2,592,346	38,576,546	20,956,447	8,497,335	29,344,494	5,399,595	12,706,971	15,377,261	151,238,679	35.77%
99 Transfers	(1,319,952)	(1,753,435)	-	(1,353,841)	(895,398)	(3,751,303)	(848,748)	(1,480,423)	(0)	(11,403,099)	-2.70%
TOTAL EXPENDITURES BY ACTIVITY	30,318,066	51,997,905	91,655,807	49,231,098	27,089,973	87,986,651	28,534,930	25,541,161	30,487,500	422,843,092	100.00%
EXPENDITURES BY OBJECT											
0 Debit Transfer	1,319,952	1,753,435	8,147,133	1,724,921	904,055	3,751,303	897,933	1,472,405	1,238,421	21,209,558	5.02%
1 (-) Credit Transfer	(1,319,952)	(1,753,435)	(8,147,133)	(1,783,772)	(904,055)	(3,751,303)	(897,933)	(1,480,423)	(1,238,421)	(21,276,427)	-5.03%
2 Certificated Salaries	1,392,148	740,407	10,875,321	4,066,908	5,070,336	1,933,273	3,829,876	5,554,770	2,508,505	35,971,542	8.51%
3 Classified Salaries	14,053,220	19,461,217	28,251,202	20,300,646	9,724,161	25,196,465	10,401,948	8,415,260	13,775,887	149,580,005	35.37%
4 Employee Benefits & Payroll Taxes	4,905,864	7,421,856	19,919,236	10,059,184	6,556,374	6,981,110	5,668,579	4,521,169	4,671,052	70,704,425	16.72%
5 Supplies, Instruct. Resources & Non	1,030,293	3,413,798	3,635,667	2,521,708	861,624	2,660,050	1,459,221	1,344,869	977,768	17,904,999	4.23%
7 Purchased Services	7,938,301	19,131,591	26,565,504	10,402,642	3,793,558	48,867,827	5,986,809	4,562,453	7,843,101	135,091,786	31.95%
8 Travel	601,470	654,757	907,768	912,677	952,570	483,002	547,397	896,267	287,144	6,243,051	1.48%
9 Capital Outlay	396,770	1,174,280	1,501,110	1,026,184	131,350	1,864,925	641,100	254,392	424,044	7,414,155	1.75%
TOTAL EXPENDITURES BY OBJECT	30,318,066	51,997,905	91,655,807	49,231,098	27,089,973	87,986,651	28,534,930	25,541,161	30,487,500	422,843,092	100.00%

Educational Service District Statewide Summary
General Expense Fund Expenditures by Program and Object
For the Fiscal Year Ended August 31, 2023

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	2,554,318	(113,169)	2,767,893	16,432,305	(1,022,431)	557,729	3,067,487	531,921	153,329	24,929,383
02 ESD Direct Cost Centers & Agency Services	1,772,301	(15,807,928)	43,599	5,193,457	807,417	2,637,641	4,724,537	28,524	4,857,494	4,257,043
TOTAL ESD CORE SERVICES	4,326,620	(15,921,096)	2,811,492	21,625,762	(215,014)	3,195,371	7,792,024	560,445	5,010,822	29,186,425
10 Instructional Resources	80,657	(23,514)	18,321	420,835	145,591	77,123	305,104	27,532	-	1,051,649
12 Special Education	892,274	(74,977)	8,184,806	7,064,367	6,324,829	1,098,687	3,344,699	777,348	138,497	27,750,529
13 Special Education—Cooperatives	710,267	(519,635)	4,824,619	2,475,526	3,281,769	180,127	786,829	633,182	-	12,372,684
16 Staff Development	737,589	(254,579)	1,806,824	5,016,711	2,611,477	393,679	4,238,056	315,478	5,254	14,870,489
18 Educational Technology	115,133	(12,790)	229,991	1,821,551	794,303	307,905	617,057	119,880	14,966	4,007,996
19 K-20	128,903	-	-	1,737,791	734,723	104,973	205,253	64,772	-	2,976,415
20 Safe and Drug-Free Schools	1,103,704	(105,280)	14,738	16,812,356	7,759,924	859,874	3,904,137	527,144	-	30,876,598
21 Special Education—ESA—State	826,563	-	5,297,095	2,694,477	4,773,941	201,942	9,938,735	120,532	-	23,853,285
22 Traffic Safety	8,192	-	29,405	-	4,350	22,842	3,753	394	-	68,935
23 Special Education—ESD—Federal	12,487	-	1,698,522	-	850,516	2,497	411,411	4,240	-	2,979,673
24 Math and Science	751,613	(30,130)	1,225,066	4,063,511	2,002,305	878,276	1,683,392	217,848	5,843	10,797,724
25 Communication, Reading and Writing	28,992	-	69,664	228,420	96,142	554,730	234,461	11,687	7,356	1,231,451
26 Art	1,287	-	275	15,225	5,005	6,150	10,414	2,201	-	40,556
28 Environmental Education	148	-	-	2,638	1,381	-	650	48	-	4,865
30 Highly Capable	595	-	-	27,049	10,592	1,610	6,162	1,318	-	47,326
32 Vocational	90,606	-	262,135	1,096,778	484,732	73,871	430,482	65,828	-	2,504,432
34 Early Childhood	4,628,779	(1,198,517)	207,405	30,545,941	14,233,825	5,125,897	69,467,323	1,101,359	946,053	125,058,065
36 Migrant Education	253,275	-	427,662	2,449,952	1,023,238	205,684	373,765	154,827	-	4,888,404
38 Alternative Learning Experience	332,829	-	1,785,763	3,297,680	2,139,788	284,690	841,161	29,273	321,271	9,032,454
42 State Institutions	81,622	-	1,174,924	395,600	622,491	38,799	118,216	13,541	-	2,445,192
46 Health and Fitness	24,621	-	-	230,050	80,846	44,041	151,896	9,596	15,483	556,534
48 Professional Development Centers	-	-	-	-	-	-	-	-	-	-
51 Special Ed—Coops—Infants & Toddlers—State	481,917	-	3,819,243	1,832,920	2,647,778	62,521	769,642	188,878	18,276	9,821,175
54 Special Ed—ESAs—Infants & Toddlers—Federal	-	-	-	-	-	-	-	-	-	-
58 Race to the Top	144,970	-	157,800	725,700	337,996	20,484	330,757	25,021	-	1,742,729
59 Other Instructional Support Programs	1,228,668	(24,684)	1,506,666	12,181,834	4,979,539	1,192,244	4,451,142	458,925	-	25,974,335
TOTAL INSTRUCTIONAL SUPPORT	12,665,688	(2,244,105)	32,740,923	95,136,913	55,947,079	11,738,648	102,624,496	4,870,852	1,473,000	314,953,494
62 Adult Education	4,180	(30,000)	-	197,513	57,962	89,157	74,706	13	-	393,531
64 Data Processing	821,721	(610,027)	60,012	10,495,020	4,196,033	610,534	8,042,508	213,949	116,837	23,946,587
66 Risk Management	351,781	(536)	-	2,440,485	1,075,022	40,136	595,114	36,284	-	4,538,287
68 Public Communications	98,012	(255,384)	-	963,817	503,988	61,958	120,668	10,009	3,729	1,506,797
70 Transportation	369,998	(68,323)	-	5,514,480	3,286,409	1,084,680	1,037,817	108,665	393,560	11,727,285
73 Nursing Services	189,382	-	16,361	3,116,617	1,353,101	119,681	3,304,706	120,825	2,102	8,222,776
74 Human Resources Services	50,363	(46,488)	5,199	357,441	180,564	9,303	483,768	73	-	1,040,224
76 Employment Programs	53,490	(15,552)	34,255	1,956,310	759,923	37,044	173,299	27,872	-	3,026,640
78 Fiscal Agent Services	146,322	(153,623)	-	1,025,614	434,920	365,052	6,578,113	26,123	-	8,422,521
80 Group Purchasing	32,039	-	-	412,904	134,793	33,752	1,532,592	8,119	-	2,154,199
89 Other Non Instructional Support	2,099,962	(1,931,293)	303,301	6,337,128	2,989,645	519,683	2,727,310	259,821	19,745	13,325,302
99 Transportation Equipment	-	-	-	-	-	-	4,664	-	394,359	399,024
TOTAL NON INSTRUCTIONAL SUPPORT	4,217,250	(3,111,226)	419,127	32,817,330	14,972,359	2,970,980	24,675,266	811,753	930,332	78,703,172
TOTAL PROGRAM EXPENDITURES	21,209,558	(21,276,427)	35,971,542	149,580,005	70,704,425	17,904,999	135,091,786	6,243,051	7,414,155	422,843,092

**Educational Service District Statewide Summary
General Expense Fund Expenditures by Activity and Object
For the Fiscal Year Ended August 31, 2023**

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	7,081	-	-	-	-	39,339	278,981	155,882	-	481,283
12 Superintendent's Office	318,758	-	2,447,551	1,323,236	1,223,989	108,748	572,740	157,001	-	6,152,023
13 Business Office	853,603	-	(38,516)	7,321,411	3,002,686	144,006	2,336,885	108,140	11,606	13,739,820
14 Financial Services	117,927	-	-	1,543,616	544,185	12,723	48,483	15,640	-	2,282,574
15 Human Resources	285,994	-	220	3,286,971	1,500,364	117,786	472,219	14,896	-	5,678,450
16 Regional Committee for S.D. Reorganization	1	-	-	2,922	924	150	3,640	-	-	7,636
17 Public Information	78,067	-	-	892,587	354,410	51,363	155,295	9,600	-	1,541,322
20 Supervision of Instruction	18,691	-	-	192,927	69,389	1,331	-	-	-	282,338
21 Staff Development	1,599,057	-	4,265,785	16,538,949	7,604,694	1,473,743	7,670,960	1,480,558	-	40,633,745
22 Curriculum Support	58,319	-	354,513	368,262	275,047	11,451	102,642	20,822	-	1,191,056
23 Certification	3,676	-	-	41,636	18,445	-	217	-	-	63,974
26 Health Related Services	71,767	-	3,304,905	1,605,505	2,097,127	130,015	1,388,089	488,546	-	9,085,954
27 Direct Instruction	2,065,561	-	16,497,143	38,016,020	26,134,282	5,366,445	77,703,030	1,092,210	159,676	167,034,367
44 Food Service Operations	-	-	-	33,602	21,084	48,231	-	-	-	102,917
51 Transportation Supervision & Coordination	41,672	-	-	1,730,664	742,116	104,316	183,954	98,955	-	2,901,677
52 Operating Buses	43,161	-	-	3,660,753	2,498,563	338,541	277,028	9,673	-	6,827,719
53 Maintenance of Buses	3,200	-	-	78,076	29,906	618,334	180,855	-	-	910,371
56 Transportation Insurance	-	-	-	-	-	-	125,755	-	-	125,755
59 Purchase—Rebuilding of Buses	-	-	-	-	-	-	-	-	-	-
60 Facilities	885,079	-	24,821	2,697,592	1,263,488	1,147,204	5,039,595	239,399	1,199,955	12,497,133
72 Information Systems	195,095	-	-	1,389,655	523,895	206,746	1,289,238	26,325	-	3,630,954
73 Printing and Copying	1,879	(48,053)	-	116,200	77,552	151,398	187,445	-	-	486,423
75 Motor Pool	-	-	-	-	-	21,791	82,663	-	40,193	144,646
83 Debt Service—Interest	-	-	-	-	-	-	1,036,929	-	-	1,036,929
84 Debt Service—Principal	-	-	-	-	-	-	270,000	-	-	270,000
89 Depreciation	-	-	-	-	-	-	-	-	5,898,134	5,898,134
98 General Support	5,166,954	(431,261)	9,115,121	68,739,422	22,722,280	7,811,025	35,685,143	2,325,404	104,591	151,238,679
99 Transfers	9,394,014	(20,797,113)	-	-	-	-	-	-	-	(11,403,099)
TOTAL EXPENDITURES BY OBJECT	21,209,558	(21,276,427)	35,971,542	149,580,005	70,704,425	17,904,999	135,091,786	6,243,051	7,414,155	422,843,092



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