

# 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.

**ESD Statewide Totals**  
**Statement of Net Position—All Funds**  
**For the Year Ended August 31, 2024**

Description	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT	PROPERTY CASUALTY	CHILD CARE	TOTAL ALL FUNDS
<b>CURRENT ASSETS</b>						
Cash and Cash Equivalents	46,730,823.14	121,453,369.50	20,950,063.98	448.60	560.91	<b>189,135,266.13</b>
Net Assets for Pool Participants	-	-	2,028,833.49	-	-	<b>2,028,833.49</b>
Investments	86,784,766.32	98,973,171.61	41,772,579.16	7,648,153.50	789,290.61	<b>235,967,961.20</b>
Accounts Receivable (net of uncollectible allowance)	58,084,415.66	1,839,629.52	432,775.85	-	542,371.05	<b>60,899,192.08</b>
Lease Receivables	258,224.62	-	-	-	-	<b>258,224.62</b>
Interfund Receivables	444,979.32	-	15,008.00	865.79	-	<b>460,853.11</b>
Other Receivables	96,985.58	33,755.67	49,097.94	-	-	<b>179,839.19</b>
Member Assessments/Contributions	-	1,974,843.21	433,924.55	-	-	<b>2,408,767.76</b>
Accrued Deductibles/Co-pays	-	-	-	-	-	-
Excess/Reinsurance Recoverable	-	770,529.91	-	-	-	<b>770,529.91</b>
Due from Other Governments	103,040.00	318,881.00	50,521.00	-	-	<b>472,442.00</b>
Inventory	87,303.54	-	-	-	-	<b>87,303.54</b>
Prepays	1,374,538.58	95,649.90	-	350.00	165.35	<b>1,470,703.83</b>
Restricted Assets	581,646.00	-	-	-	-	<b>581,646.00</b>
Other Assets	-	-	-	-	-	-
<b>TOTAL CURRENT ASSETS</b>	<b>194,546,722.76</b>	<b>225,459,830.32</b>	<b>65,732,803.97</b>	<b>7,649,817.89</b>	<b>1,332,387.92</b>	<b>494,721,562.86</b>
<b>NONCURRENT ASSETS</b>						
Investments_	-	-	-	-	-	-
<b>Capital Assets</b>						
Land	15,477,811.34	-	-	-	-	<b>15,477,811.34</b>
Construction in Progress	2,454,155.26	-	-	-	-	<b>2,454,155.26</b>
Land Improvements	1,104,136.49	-	-	-	-	<b>1,104,136.49</b>
Building	121,432,858.74	-	-	-	-	<b>121,432,858.74</b>
Equipment	17,978,409.26	16,794.00	-	-	-	<b>17,995,203.26</b>
Leased Assets and L/H Improvements	13,965,746.80	334,155.00	-	-	-	<b>14,299,901.80</b>
Less: Accumulated Depreciation	(66,743,889.21)	(16,794.00)	-	-	-	<b>(66,760,683.21)</b>
<b>NET CAPITAL ASSETS</b>	<b>105,669,228.68</b>	<b>334,155.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106,003,383.68</b>
Net Cash/Investments Held for Compensated Absences	4,871,200.10	-	-	-	-	<b>4,871,200.10</b>
Net Cash/Investments Held for Unemployment	11,648.48	-	-	-	-	<b>11,648.48</b>
Investment in Joint Venture	4,205,907.87	-	-	-	-	<b>4,205,907.87</b>
Contracts Receivable	-	-	-	-	-	-
Net Pension Asset	1,645,246.49	3,764.82	1,240.00	2,610.24	3,946.38	<b>1,656,807.93</b>
Other Assets_	1,217,477.12	-	-	-	-	<b>1,217,477.12</b>
<b>TOTAL NONCURRENT ASSETS</b>	<b>11,951,480.06</b>	<b>3,764.82</b>	<b>1,240.00</b>	<b>2,610.24</b>	<b>3,946.38</b>	<b>11,963,041.50</b>
<b>TOTAL ASSETS</b>	<b>206,498,202.82</b>	<b>225,463,595.14</b>	<b>65,734,043.97</b>	<b>7,652,428.13</b>	<b>1,336,334.30</b>	<b>506,684,604.36</b>

**ESD Statewide Totals**  
**Statement of Net Position—All Funds**  
**For the Year Ended August 31, 2024**

Description	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT	PROPERTY CASUALTY	CHILD CARE	TOTAL ALL FUNDS
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred Loss on Refunding	332,754.12	-	-	-	-	<b>332,754.12</b>
Deferred OutFlows Related to Pensions	50,051,776.79	83,649.75	27,549.47	57,992.68	87,678.15	<b>50,308,646.84</b>
Deferred OutFlows Related to OPEB	14,190,082.47	10,572.36	1,100.47	4,637.69	11,437.01	<b>14,217,830.00</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>64,574,613.38</b>	<b>94,222.11</b>	<b>28,649.94</b>	<b>62,630.37</b>	<b>99,115.16</b>	<b>64,859,230.96</b>
<b>CURRENT LIABILITIES</b>						
Accounts Payable	17,085,129.86	8,004,662.15	1,077,154.47	3,333.28	103,315.98	<b>26,273,595.74</b>
Amount Due to Pool Participants	-	-	2,028,833.49	-	-	<b>2,028,833.49</b>
Notes Payable	56,758.86	-	-	-	-	<b>56,758.86</b>
Accrued Interest Payable	125,498.03	-	-	-	-	<b>125,498.03</b>
Accrued Salaries	718,207.94	-	-	-	-	<b>718,207.94</b>
Payroll Deductions & Taxes Payable	995,831.87	-	-	-	-	<b>995,831.87</b>
Public Employees' Retirement System	1,822.73	-	-	-	-	<b>1,822.73</b>
Deferred Compensation	32.96	-	-	-	-	<b>32.96</b>
Compensated Absences	3,050,957.21	7,739.93	3,342.56	7,103.50	-	<b>3,069,143.19</b>
Interfund Payable	865.79	54,212.07	4,378.53	-	401,395.72	<b>460,852.11</b>
Total OPEB Liability	1,369,957.05	995.97	103.67	436.89	1,077.42	<b>1,372,571.00</b>
Bonds Payable	3,089,412.09	-	-	-	-	<b>3,089,412.09</b>
Leases Payable	1,013,525.62	308,230.00	-	-	-	<b>1,321,755.62</b>
Claim Reserves	-	-	-	-	-	-
IBNR	-	11,966,693.42	1,193,009.85	817,272.00	-	<b>13,976,975.27</b>
Open Claims	16,411.13	11,572,255.00	1,080,061.37	294,464.00	-	<b>12,963,191.50</b>
Unallocated Loss Adjustment Expenses	-	5,479,204.60	85,000.00	-	-	<b>5,564,204.60</b>
Future L&I Assessments	-	4,574,039.00	-	-	-	<b>4,574,039.00</b>
Deposits	1,514.62	-	-	-	-	<b>1,514.62</b>
Unearned Revenue	3,914,510.68	-	-	-	77,531.75	<b>3,992,042.43</b>
Unearned Member Assessments/Contributions	-	-	114,734.00	-	-	<b>114,734.00</b>
Other Liabilities and Credits	53,804.70	-	-	-	-	<b>53,804.70</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>31,494,241.14</b>	<b>41,968,032.13</b>	<b>5,586,617.94</b>	<b>1,122,609.67</b>	<b>583,320.87</b>	<b>80,754,821.75</b>

**ESD Statewide Totals**  
**Statement of Net Position—All Funds**  
**For the Year Ended August 31, 2024**

Description	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT	PROPERTY CASUALTY	CHILD CARE	TOTAL ALL FUNDS
<b>NONCURRENT LIABILITIES</b>						
Compensated Absences_	10,505,596.34	56,078.38	23,500.11	50,816.94	-	<b>10,635,991.78</b>
Unemployment_	26,742.21	-	-	-	-	<b>26,742.21</b>
Notes Payable_	932,884.66	-	-	-	-	<b>932,884.66</b>
Claim Reserves_	-	-	-	-	-	-
IBNR_	-	19,820,362.75	554,374.15	688,795.00	-	<b>21,063,531.90</b>
Open Claims_	-	13,210,799.00	15,129.44	1,454,569.00	-	<b>14,680,497.44</b>
Unallocated Loss Adjustment Expenses_	-	1,065,075.78	332,378.00	250,000.00	-	<b>1,647,453.78</b>
Future L&I Assessments_	-	2,137,571.93	-	-	-	<b>2,137,571.93</b>
Net Pension Liability	21,047,351.00	34,386.56	11,290.28	23,766.47	35,932.13	<b>21,152,726.44</b>
OPEB Liability_	57,160,568.85	47,338.72	4,927.45	20,765.69	51,210.29	<b>57,284,811.00</b>
Bonds Payable_	13,094,103.15	-	-	-	-	<b>13,094,103.15</b>
Leases Payable_	9,566,992.00	-	-	-	-	<b>9,566,992.00</b>
Other Liabilities and Credits_	-	-	-	-	-	-
<b>TOTAL NONCURRENT LIABILITIES</b>	<b>112,334,238.21</b>	<b>36,371,613.12</b>	<b>941,599.43</b>	<b>2,488,713.10</b>	<b>87,142.42</b>	<b>152,223,306.28</b>
<b>TOTAL LIABILITIES</b>	<b>143,828,479.35</b>	<b>78,339,645.25</b>	<b>6,528,217.37</b>	<b>3,611,322.77</b>	<b>670,463.29</b>	<b>232,978,128.04</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Refunding	1,029,947.71	-	-	-	-	<b>1,029,947.71</b>
Deferred InFlows Related to Pensions	12,741,800.75	-	-	-	-	<b>12,741,800.75</b>
Deferred InFlows Related to OPEB	39,263,384.46	33,175.22	3,453.18	14,552.70	35,888.44	<b>39,350,454.00</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>53,035,132.92</b>	<b>33,175.22</b>	<b>3,453.18</b>	<b>14,552.70</b>	<b>35,888.44</b>	<b>53,122,202.46</b>
<b>NET POSITION</b>						
Net Investment in Capital Assets	78,376,009.17	334,155.00	-	-	-	<b>78,710,164.17</b>
Restricted	42,283,110.02	17,653,889.61	2,896,597.54	47,033.17	71,108.67	<b>62,951,739.01</b>
Unrestricted	56,530,221.50	129,510,492.29	56,332,549.97	4,027,862.34	636,388.02	<b>247,037,514.12</b>
<b>TOTAL NET POSITION</b>	<b>177,189,340.69</b>	<b>147,498,536.90</b>	<b>59,229,147.51</b>	<b>4,074,895.51</b>	<b>707,496.69</b>	<b>388,699,417.30</b>

ESD Statewide Totals						
Statement of Revenues, Expenses, and Changes in Net Position						
For the Year Ended August 31, 2024						
Description	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT	PROPERTY CASUALTY	CHILD CARE	TOTAL ALL FUNDS
<b>OPERATING REVENUES</b>						
Local Sources	14,826,864.91	-	-	-	1,662,926.43	16,489,791.34
State Sources	196,814,317.76	-	-	-	1,292,181.68	198,106,499.44
Allotment	11,883,964.39	-	-	-	-	11,883,964.39
Federal Sources	119,119,530.90	-	-	-	70,681.10	119,190,212.00
Cooperative Programs	78,078,350.38	-	-	-	-	78,078,350.38
Other Programs	68,669,933.27	-	-	-	-	68,669,933.27
Member Assessments/Contributions	-	79,930,038.67	8,005,320.35	5,039,123.00	-	92,974,482.02
Supplemental Member Assessments	-	2,340,744.40	-	-	-	2,340,744.40
Other Operating Revenue	-	124,850.81	-	2,026.67	-	126,877.48
<b>TOTAL OPERATING REVENUE</b>	<b>489,392,961.61</b>	<b>82,395,633.88</b>	<b>8,005,320.35</b>	<b>5,041,149.67</b>	<b>3,025,789.21</b>	<b>587,860,854.72</b>
<b>OPERATING EXPENSES</b>						
General Operations and Administration	28,171,942.97	11,593,974.43	743,793.07	488,664.82	-	40,998,375.29
Instructional Support Programs	347,215,315.54	-	-	-	2,914,341.28	350,129,656.82
Non Instructional Support Programs	81,701,852.66	-	-	-	-	81,701,852.66
Incurred Loss/Loss Adjustment Expenses						
Paid on Current Losses	-	22,119,267.42	5,782,401.98	1,637,697.78	-	29,539,367.18
Change in Loss Reserves	-	14,355,259.85	(34,581.00)	1,419,241.00	-	15,739,919.85
Unallocated Loss Adjustment Expenses						
Paid Unallocated Loss Adjustment Expenses	-	35,300.00	-	-	-	35,300.00
Change in Unallocated Loss Reserves	-	1,889,273.36	(5,300.00)	-	-	1,883,973.36
Excess/Reinsurance Premiums	-	1,939,855.31	-	3,227,308.00	-	5,167,163.31
Labor & Industries Assessments	-	22,530,893.78	-	-	-	22,530,893.78
Depreciation/Depletion	7,353,486.21	321,779.00	-	-	-	7,675,265.21
Other Operating Expenses	28,369.76	5,890,828.92	686,065.52	25,872.11	2,570.22	6,633,706.53
<b>TOTAL OPERATING EXPENSES</b>	<b>464,470,967.14</b>	<b>80,676,432.07</b>	<b>7,172,379.57</b>	<b>6,798,783.71</b>	<b>2,916,911.50</b>	<b>562,035,473.99</b>
<b>OPERATING INCOME (LOSS)</b>	<b>24,921,994.47</b>	<b>1,719,201.81</b>	<b>832,940.78</b>	<b>(1,757,634.04)</b>	<b>108,877.71</b>	<b>25,825,380.73</b>

ESD Statewide Totals						
Statement of Revenues, Expenses, and Changes in Net Position						
For the Year Ended August 31, 2024						
Description	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT	PROPERTY CASUALTY	CHILD CARE	TOTAL ALL FUNDS
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest and Investment Income	5,228,592.69	10,218,245.89	2,732,646.05	286,305.63	26,878.62	<b>18,492,668.88</b>
Interest Expense and Related Charges	(1,091,473.31)	(23,887.00)	-	-	-	<b>(1,115,360.31)</b>
Lease Income	304,543.30	-	-	-	-	<b>304,543.30</b>
Gains (Losses) on Capital Asset Disposition	(791,256.27)	-	-	-	-	<b>(791,256.27)</b>
Change in Joint Venture	687,871.60	-	-	-	-	<b>687,871.60</b>
Change in Compensated Absences	(718,696.87)	-	-	-	-	<b>(718,696.87)</b>
Other Nonoperating Revenues	169,890.11	-	-	-	-	<b>169,890.11</b>
Other Nonoperating Expenses	258,826.50	-	-	-	-	<b>258,826.50</b>
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>4,048,297.75</b>	<b>10,194,358.89</b>	<b>2,732,646.05</b>	<b>286,305.63</b>	<b>26,878.62</b>	<b>17,288,486.94</b>
<b>INCOME (LOSS) BEFORE OTHER ITEMS</b>	<b>28,970,292.22</b>	<b>11,913,560.70</b>	<b>3,565,586.83</b>	<b>(1,471,328.41)</b>	<b>135,756.33</b>	<b>43,113,867.67</b>
Extraordinary Items	-	-	-	-	-	-
Special Items	-	-	-	-	-	-
<b>INCREASE (DECREASE) IN NET POSITION</b>	<b>28,970,292.22</b>	<b>11,913,560.70</b>	<b>3,565,586.83</b>	<b>(1,471,328.41)</b>	<b>135,756.33</b>	<b>43,113,867.67</b>
NET POSITION - BEGINNING BALANCE	148,219,048.36	135,584,977.64	55,663,560.80	5,546,223.92	571,740.36	<b>345,585,551.08</b>
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
<b>NET POSITION - ENDING BALANCE</b>	<b>177,189,340.58</b>	<b>147,498,538.34</b>	<b>59,229,147.63</b>	<b>4,074,895.51</b>	<b>707,496.69</b>	<b>388,699,418.75</b>

**ESD Statewide Totals**  
**Statement of Cash Flows**  
**For the Year Ended August 31, 2024**

Description	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT	PROPERTY CASUALTY	CHILD CARE	TOTAL ALL FUNDS
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>						
Cash Received from Customers	143,712,379.10	11,351,409.05	1,366,975.29	5,039,123.00	2,816,598.50	<b>164,286,484.94</b>
Cash Received from State and Federal Sources	318,536,408.02	-	-	-	1,141,023.51	<b>319,677,431.53</b>
Cash Received from Members	19,225,635.30	72,153,498.07	12,359,460.14	-	-	<b>103,738,593.51</b>
Payments to Suppliers for Goods and Services	(172,017,508.33)	(15,504,210.15)	(357,217.41)	(63,307.83)	(1,952,385.47)	<b>(189,894,629.19)</b>
Payments to Employees for Services	(266,190,789.41)	(1,030,679.93)	(20,743.26)	-	-	<b>(267,242,212.60)</b>
Cash Paid for Compensated Absences	-	-	-	-	-	-
Cash Paid for Benefits/Claims	(26,956,528.60)	(34,045,158.51)	(6,054,290.23)	(1,637,697.78)	-	<b>(68,693,675.12)</b>
Internal Activity - Reimbursements from Other Funds	3,010,525.99	-	-	-	(1,493,071.05)	<b>1,517,454.94</b>
Internal Activity - Payments made to Other Funds	(870,402.81)	(1,199,085.46)	(205,447.42)	(474,865.44)	(369,302.00)	<b>(3,119,103.13)</b>
Cash Paid for Reinsurance	-	(1,840,075.31)	-	(3,227,308.00)	-	<b>(5,067,383.31)</b>
Cash Received for Labor and Industries Assessments	-	(356,255.09)	-	-	-	<b>(356,255.09)</b>
Cash Paid for Labor and Industries Assessments	-	(24,966,366.13)	-	-	-	<b>(24,966,366.13)</b>
Cash Paid for Other Operating Expense	(896,380.45)	(1,370,282.14)	(278,215.76)	(47,239.09)	(2,570.22)	<b>(2,594,687.66)</b>
Other Receipts (Payments)	-	(28,154.43)	(46,585.06)	1,676.67	-	<b>(73,062.82)</b>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>17,553,338.81</b>	<b>3,164,639.97</b>	<b>6,763,936.29</b>	<b>(409,618.47)</b>	<b>140,293.27</b>	<b>27,212,589.87</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Operating Grants Received	-	-	-	-	-	-
Transfer to (from) Other Funds	-	-	-	-	-	-
Proceeds from Issuance of Notes	-	-	-	-	-	-
Principal and Interest Payment on Notes	(62,883.00)	-	-	-	-	<b>(62,883.00)</b>
Other Noncapital Activities	39,115.55	-	-	-	-	<b>39,115.55</b>
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACT</b>	<b>(23,767.45)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(23,767.45)</b>

**ESD Statewide Totals**  
**Statement of Cash Flows**  
**For the Year Ended August 31, 2024**

Description	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT	PROPERTY CASUALTY	CHILD CARE	TOTAL ALL FUNDS
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Purchase of Capital Assets	(7,676,630.86)	-	-	-	-	(7,676,630.86)
Proceeds from Capital Debt	(260,926.53)	-	-	-	-	(260,926.53)
Principal and Interest Paid on Capital Debt	(3,472,124.01)	-	-	-	-	(3,472,124.01)
Capital Contributions	-	-	-	-	-	-
Principal and Interest Paid on Lease Financing	(3,258,744.96)	(320,405.00)	-	-	-	(3,579,149.96)
Lease Income	358,987.68	-	-	-	-	358,987.68
Other Receipts (Payments)_	7,656.63	-	-	-	-	7,656.63
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINAN</b>	<b>(14,301,782.05)</b>	<b>(320,405.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,622,187.05)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Proceeds from Sales and Maturities of Investments	4,791,724.42	499,963.95	4,391,201.90	-	-	9,682,890.27
Purchase of Investments	-	-	-	-	-	-
Interest and Dividends Received	5,094,754.77	10,139,411.00	2,691,000.11	286,305.63	26,878.62	18,238,350.13
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>9,886,479.19</b>	<b>10,639,374.95</b>	<b>7,082,202.01</b>	<b>286,305.63</b>	<b>26,878.62</b>	<b>27,921,240.40</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>13,114,268.49</b>	<b>13,483,609.92</b>	<b>13,846,138.30</b>	<b>(123,312.84)</b>	<b>167,171.89</b>	<b>40,487,875.76</b>
CASH AND CASH EQUIVALENTS - BEGINNING	120,401,321.18	208,083,746.91	48,874,803.25	7,771,914.94	622,679.63	385,754,465.91
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<b>133,515,589.68</b>	<b>221,567,356.83</b>	<b>62,720,941.55</b>	<b>7,648,602.10</b>	<b>789,851.52</b>	<b>426,242,341.68</b>



**ESD Statewide Totals**  
**Statement of Cash Flows**  
**For the Year Ended August 31, 2024**

Description	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT	PROPERTY CASUALTY	CHILD CARE	TOTAL ALL FUNDS
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>						
OPERATING NET INCOME	20,788,953.34	3,095,884.37	718,402.10	(1,757,634.04)	108,877.71	<b>22,954,483.48</b>
Adjustment to Reconcile Operating Inc to Net Cash Provided (I	-	-	-	-	-	-
Depreciation Expense	7,353,486.21	321,779.00	-	-	-	<b>7,675,265.21</b>
Change in Assets and Liabilities	(46,107.00)	-	-	-	-	<b>(46,107.00)</b>
Receivables, Net	(3,290,006.69)	898.69	5,746,109.27	-	(294,306.75)	<b>2,162,694.52</b>
Prepays	(663,698.18)	(60,880.90)	-	(350.00)	(165.35)	<b>(725,094.43)</b>
Inventories	(137,050.86)	-	-	-	-	<b>(137,050.86)</b>
Accounts and Other Payables	(1,897,937.39)	(5,584,748.15)	335,241.05	(4,887.16)	264,298.73	<b>(6,888,032.92)</b>
Accrued Expenses	526,870.09	6,556.23	973.07	-	-	<b>534,399.39</b>
Unearned Revenue	(532,743.38)	-	(19,489.00)	-	73,552.75	<b>(478,679.63)</b>
Pension Expense from change in Net Pension Liability	-	-	-	-	-	-
Change in Deferred Outflows	(8,485,484.93)	(17,597.87)	(6,508.94)	(5,706.61)	(56,262.14)	<b>(8,571,560.49)</b>
Change in Deferred Inflows	(4,106,114.14)	(8,791.91)	(2,580.43)	(8,991.42)	7,613.91	<b>(4,118,863.99)</b>
Change in Net Pension Liability	2,166,696.30	4,476.65	1,721.87	460.01	19,550.45	<b>2,192,905.28</b>
OPEB Expense from change in Net OPEB Liability	-	-	-	-	-	-
Change in Deferred Outflows_	1,534,479.69	3,965.18	4,430.11	11,374.67	80.49	<b>1,554,330.14</b>
Change in Deferred Inflows_	(2,683,069.18)	(10,336.54)	(13,100.20)	(33,373.30)	1,416.22	<b>(2,738,463.00)</b>
Change in Net OPEB Liability_	2,890,582.77	2,073.64	(12,568.20)	(29,751.62)	15,637.25	<b>2,865,973.84</b>
Other Changes for Insurance Funds	-	-	-	-	-	-
Claims Reserve-Current	1,441.04	1,261,616.00	140,051.00	(509,893.00)	-	<b>893,215.04</b>
Claims Reserve-Prior Year	-	(353,679.00)	381.00	1,142,689.00	-	<b>789,391.00</b>
IBNR-Current	-	318,095.00	235,867.00	524,410.00	-	<b>1,078,372.00</b>
IBNR-Prior Year	-	1,286,817.38	(299,144.63)	167,035.00	-	<b>1,154,707.75</b>
Future L&I Assessments	-	(274,897.06)	(48,435.47)	-	-	<b>(323,332.53)</b>
Provision for Unallocated Loss Adjustment	-	1,973,834.00	22,000.00	95,000.00	-	<b>2,090,834.00</b>
Unearned Member Assessments	-	-	19,489.00	-	-	<b>19,489.00</b>
Insurance Recoverables	-	(177,790.00)	-	-	-	<b>(177,790.00)</b>
Claim Reserves	-	1,605,167.00	(173,441.00)	-	-	<b>1,431,726.00</b>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES_</b>	<b>13,420,297.69</b>	<b>3,392,441.71</b>	<b>6,649,397.60</b>	<b>(409,618.47)</b>	<b>140,293.27</b>	<b>23,192,811.80</b>

<b>ESD Statewide Totals</b> <b>Budgetary Comparison Schedule</b> <b>General Expense Fund</b> <b>For the Year Ended August 31, 2024</b>				
	Budgeted Amounts			
Description	Original	Final	Actual Amounts Budgetary Basis	Variance with Final Budget—Positive (Negative)
<b>OPERATING REVENUES</b>				
Local Sources	24,860,910.00	22,005,211.08	14,826,864.91	(7,178,346.17)
State Sources	178,018,138.00	178,417,929.96	196,814,317.76	18,396,387.80
Allotment	11,488,018.00	11,277,970.00	11,883,964.39	605,994.39
Federal Sources	130,698,924.00	117,862,619.30	119,119,530.90	1,256,911.60
Cooperative Programs	99,877,569.00	86,614,792.40	78,078,350.38	(8,536,442.02)
Other Programs	62,728,399.00	69,461,058.26	68,669,933.27	(791,124.99)
Member Assessments/Contributions	-	-	-	-
Supplemental Member Assessments	-	-	-	-
Other Operating Revenue	50,000.00	50,000.00	-	(50,000.00)
<b>TOTAL OPERATING REVENUE</b>	<b>507,721,958.00</b>	<b>485,689,581.00</b>	<b>489,392,961.61</b>	<b>3,703,380.61</b>
<b>OPERATING EXPENSES</b>				
General Operations and Administration	42,960,848.00	41,845,090.99	28,171,942.97	13,673,148.02
Instructional Support Programs	352,360,501.00	335,162,884.49	347,215,315.54	(12,052,431.05)
Non Instructional Support Programs	121,480,436.00	106,492,642.52	81,701,852.66	24,790,789.86
Incurred Loss/Loss Adjustment Expenses	-	-	-	-
Paid on Current Losses	-	-	-	-
Change in Loss Reserves	-	-	-	-
Unallocated Loss Adjustment Expenses	-	-	-	-
Paid Unallocated Loss Adjustment Expenses	-	-	-	-
Change in Unallocated Loss Reserves	-	-	-	-
Excess/Reinsurance Premiums	-	-	-	-
Professional Fees	-	-	-	-
Labor & Industries Assessments	-	-	-	-
Depreciation/Depletion	2,646,679.00	2,646,679.00	7,353,486.21	(4,706,807.21)
Other Operating Expenses	-	-	28,369.76	(28,369.76)
<b>TOTAL OPERATING EXPENSES</b>	<b>519,448,464.00</b>	<b>486,147,297.00</b>	<b>464,470,967.14</b>	<b>21,676,329.86</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(11,726,506.00)</b>	<b>(457,716.00)</b>	<b>24,921,994.47</b>	<b>25,379,710.47</b>

<b>ESD Statewide Totals</b> <b>Budgetary Comparison Schedule</b> <b>General Expense Fund</b> <b>For the Year Ended August 31, 2024</b>				
	Budgeted Amounts			
Description	Original	Final	Actual Amounts Budgetary Basis	Variance with Final Budget—Positive (Negative)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest and Investment Income	860,500.00	1,060,500.00	5,228,592.69	4,168,092.69
Interest Expense and Related Charges	(641,771.00)	(641,771.00)	(1,091,473.31)	(449,702.31)
Lease Income	113,400.00	40,000.00	304,543.30	264,543.30
Gains (Losses) on Capital Asset Disposition	-	-	(791,256.27)	(791,256.27)
Change in Joint Venture	25,000.00	25,000.00	687,871.60	662,871.60
Change in Compensated Absences	-	-	(718,696.87)	(718,696.87)
Other Nonoperating Revenues	-	-	169,890.11	169,890.11
Other Nonoperating Expenses	-	-	258,826.50	258,826.50
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>357,129.00</b>	<b>483,729.00</b>	<b>4,048,297.75</b>	<b>3,564,568.75</b>
<b>INCOME (LOSS) BEFORE OTHER ITEMS</b>	<b>(11,369,377.00)</b>	<b>26,013.00</b>	<b>28,970,292.22</b>	<b>28,944,279.22</b>
Extraordinary Items	-	-	-	-
Special Items	-	-	-	-
<b>INCREASE (DECREASE) IN NET POSITION</b>	<b>(11,369,377.00)</b>	<b>26,013.00</b>	<b>28,970,292.22</b>	<b>28,944,279.22</b>
<b>NET POSITION - BEGINNING BALANCE</b>	<b>100,627,078.00</b>	<b>93,095,546.11</b>	<b>148,219,048.36</b>	<b>55,123,502.25</b>
Cummulative Effect of Change in Accounting Principal	-	-	-	-
PRIOR PERIOD ADJUSTMENT	-	-	-	-
<b>NET POSITION - ENDING BALANCE</b>	<b>89,257,701.00</b>	<b>93,121,559.11</b>	<b>177,189,340.58</b>	<b>84,067,781.47</b>

ESD Statewide Totals Statement of Changes in Fiduciary Net Position For the Fiscal Year Ended August 31, 2024		
	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
<b>ADDITIONS</b>		
Employer Contributions	-	-
Member Contributions	-	1,205,216.00
<b>Total Contributions</b>	-	1,205,216.00
<b>Investment Earnings</b>		
Interest	-	588,304.74
Net Increase (Decrease) in the Fair Value of Investments	-	18,789.00
<b>Total Investment Earnings</b>	-	607,093.74
Other Additions	-	29,098,023.63
<b>TOTAL ADDITIONS</b>	-	30,910,333.37
<b>DEDUCTIONS</b>		
Distribution to Pool Participants	-	397,912.78
Refunds of Contributions	-	1,085,238.00
Administrative Expenses	-	29,043,661.11
Other Payments in Accordance with Trust Agreement	-	-
<b>TOTAL DEDUCTIONS</b>	-	30,526,811.89
<b>CHANGE IN NET POSITION</b>	-	383,521.48
NET POSITION - BEGINNING	-	9,994,812.66
PRIOR PERIOD ADJUSTMENT	-	-
<b>NET POSITION - ENDING</b>	-	10,378,334.14

ESD Statewide Totals Statement of Fiduciary Net Position August 31, 2024		
	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
<b>ASSETS</b>		
Cash and Cash Equivalents	-	124,068.06
Investments	-	10,216,380.93
Accounts Receivable	-	80,018.56
Assets Used in Operations	-	-
<b>TOTAL ASSETS</b>	-	<u>10,420,467.55</u>
<b>LIABILITIES</b>		
Accounts Payable and Other Liabilities	-	224.00
Program Refunds Payable to JV Participants	-	-
Due to Local Governments	-	42,133.41
<b>TOTAL LIABILITIES</b>	-	<u>42,357.41</u>
<b>NET POSITION</b>		
Restricted for: Individuals, Orgs, and Other Govmts	-	10,378,114.14
<b>TOTAL NET POSITION</b>	-	<u>10,378,114.14</u>

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

Statewide Summary by ESD - General Expense Fund  
Statement of Revenues and Other Financing Sources - For the Fiscal Year Ended August 31, 2024

#	Description (Revenues)	101	105	112	113	114	121	171	189	Grand Total	% of Total
12	Tuition and Fees	892,230	597,494	1,077,600	603,794	356,826	457,242	493,749	363,010	4,841,944	1.09%
13	Sale of Goods, Supplies and/or Services	3,233,133	442,210	381,159	80,892	234,688	1,927,508	2,008	617,460	6,919,057	1.56%
14	Food Services Fees and Charges		657							657	0.00%
15	School Bus Fees and Charges						5,671			5,671	0.00%
16	Investment Earnings	418,605	123,366	741,968	336,099	347,083	1,476,279	424,899	1,078,123	4,946,422	1.12%
17	Gifts and Donations	95,101	2,500		3,000	3,000	59,905	1,249	80,422	245,177	0.06%
19	Rental of Property	44,773	88,300	219,825	286,619		154,458	116,870	29,058	939,901	0.21%
20	Insurance Recoveries		6,908		35,165		53,239		3,481	98,793	0.02%
21	Certification Fees					22,734				22,734	0.01%
23	E-Rate	9,608	2,090				23,393			35,091	0.01%
29	Local Sources, Unassigned	22,854	8,722	846,654	121,857	450,498	61,232	4,775	4,831	1,521,423	0.34%
<b>Total Local Sources</b>		<b>4,716,303</b>	<b>1,272,247</b>	<b>3,267,206</b>	<b>1,467,425</b>	<b>1,414,829</b>	<b>4,218,926</b>	<b>1,043,549</b>	<b>2,176,383</b>	<b>19,576,870</b>	<b>4.41%</b>
31	ESD Allotment	1,515,115	1,030,300	1,029,839	2,197,410	1,240,348	1,698,671	1,106,000	1,033,140	10,850,824	2.45%
34	State Institutions, Centers, or Homes-Delinquent	909,271		737,746		325,941			586,183	2,559,142	0.58%
36	Special, Pilot or Enhancement Programs	1,091,680	552,424	594,066	504,428	302,220	715,739	1,310,337	251,092	5,321,985	1.20%
37	Nursing Services	1,777,239	759,087	965,789	1,400,981	379,214	381,606	986,420	800,696	7,451,032	1.68%
39	State General Purpose - Unassigned	1,761,091	1,464,693	954,535	1,652,238	1,046,026	1,726,737	708,442	1,675,557	10,989,319	2.48%
40	Early Childhood	6,066,963	6,270,957				46,922,107			59,260,027	13.36%
41	Transportation-Operations	181,234	2,231,029	5,620,288	809,118		2,057,511		177,113	11,076,292	2.50%
42	Transportation Reimbursement-Depreciation		780,722	561,187	183,176		504,407			2,029,492	0.46%
43	Other State Agencies	1,512,563	1,927,992	9,362,179	3,208,103	1,235,804	1,538,845	3,542,606	225,285	22,553,378	5.08%
49	State Special Purpose, Unassigned	1,744,319	Statewide Sum	15,582,744	2,668,485	1,638,274	2,209,209	2,555,085	3,009,932	33,853,385	7.63%
<b>Total State Government Sources</b>		<b>16,559,475</b>	<b>19,462,541</b>	<b>35,408,374</b>	<b>12,623,940</b>	<b>6,167,827</b>	<b>57,754,831</b>	<b>10,208,890</b>	<b>7,758,998</b>	<b>165,944,876</b>	<b>37.41%</b>
51	Special Education, IDEA	730,484	502,846	3,943,594	476,642	833,127	909,046	1,051,111	579,508	9,026,357	2.04%
53	Remedial	450,245	542,703	337,709	106,130	204,854	207,750	128,263	318,742	2,296,396	0.52%
60	School Food Service	2,096	66,243	302,806		100,599	1,063,514			1,535,258	0.35%
61	Head Start		13,757,822	2,410,874	8,855,989	5,900,141	22,926,695			53,851,522	12.14%
62	Youth Training Programs	160,436				638,673				799,109	0.18%
63	USDA Commodities				254,060					254,060	0.06%
67	Qualified Bond Interest Credit Payments		41,899							41,899	0.01%
68	Federal ARRA Grants	617,845	1,781,019	923,159	936,204	867,117	1,562,158	445,296	643,319	7,776,117	1.75%
69	Federal Special Purpose, Unassigned	6,255,545	10,238,439	5,393,748	3,241,165	1,502,916	3,435,389	1,552,364	4,689,756	36,309,321	8.19%
<b>Total Federal Government Sources</b>		<b>8,216,651</b>	<b>26,930,971</b>	<b>13,311,889</b>	<b>13,870,190</b>	<b>10,047,427</b>	<b>30,104,552</b>	<b>3,177,034</b>	<b>6,231,325</b>	<b>111,890,039</b>	<b>25.23%</b>
71	Payments from School Districts in Washington	6,530,619	10,401,045	9,725,779	11,773,442	11,219,660	4,180,362	3,084,408	16,963,199	73,878,514	16.66%
73	Payments from Other Entities			8,000			6,560,881	884,240	76,438	7,529,559	1.70%
<b>Total Payments for Cooperatie Sources</b>		<b>6,530,619</b>	<b>10,401,045</b>	<b>9,733,779</b>	<b>11,773,442</b>	<b>11,219,660</b>	<b>10,741,243</b>	<b>3,968,648</b>	<b>17,039,637</b>	<b>81,408,073</b>	<b>18.35%</b>
81	Payments from School Districts in Washington	1,290,258		12,363,749	12,703,167	1,024,696	55,094	8,656,437	4,380,478	40,473,879	9.13%
82	Payments from School Districts in Other States			11,330						11,330	0.00%
83	Payments from Other Entities	614,009	1,556,227	5,442,394	7,114,540	765,609	2,586,707	2,644,807	3,059,138	23,783,431	5.36%
<b>Total Paymnets for Other Programs</b>		<b>1,904,267</b>	<b>1,556,227</b>	<b>17,817,472</b>	<b>19,817,707</b>	<b>1,790,305</b>	<b>2,641,802</b>	<b>11,301,244</b>	<b>7,439,616</b>	<b>64,268,640</b>	<b>14.49%</b>
93	Sale of Personal Property		1,845	39,116		21,655				62,616	0.01%
94	Compensated Loss of Capital Assets		5,812							5,812	0.00%
96	Change in Joint Venture Equity	76,430		76,430		76,430		76,430	76,430	382,151	0.09%
<b>Total Other Financing Sources</b>		<b>76,430</b>	<b>7,657</b>	<b>115,546</b>		<b>98,085</b>		<b>76,430</b>	<b>76,430</b>	<b>450,578</b>	<b>0.10%</b>
<b>Ttotal Revenues and Other Financing Sources</b>		<b>38,003,746</b>	<b>59,630,688</b>	<b>79,654,267</b>	<b>59,552,704</b>	<b>30,738,133</b>	<b>105,461,354</b>	<b>29,775,795</b>	<b>40,722,390</b>	<b>443,539,076</b>	<b>100.00%</b>

Statewide Summary by ESD - General Expense Fund Expenditures by Program  
For the Fiscal Year Ended August 31, 2024

#	Description (Program)	101	105	112	113	114	121	123	171	189	Grand Total	% of Total
01	ESD Core Governmental & Indirect Services	1,524,005.84	3,586,318.19	3,852,760.15	4,699,111.56	2,544,716.00	7,173,456.53	2,317,091.55	3,374,631.50	2,580,673.00	31,652,764.32	6.74%
02	ESD Direct Cost Centers & Agency Services	573,139.22	3,586,869.86	1,849,357.47	(415,348.54)	256,044.00	1,745,132.10	914,229.17	(692,375.97)	21,078.34	7,838,125.65	1.67%
<b>Total ESD Core Services</b>		<b>2,097,145.06</b>	<b>7,173,188.05</b>	<b>5,702,117.62</b>	<b>4,283,763.02</b>	<b>2,800,760.00</b>	<b>8,918,588.63</b>	<b>3,231,320.72</b>	<b>2,682,255.53</b>	<b>2,601,751.34</b>	<b>39,490,889.97</b>	8.41%
10	Instructional Resources	95,188.36	118,523.22	190,298.10	278,916.08	89,213.00	330,893.77	10,664.59	23,922.43		1,137,619.55	0.24%
12	Special Education	791,150.94	1,957,462.45	1,707,685.11	14,171,029.35	778,315.00	1,072,009.73	3,860,683.05	5,431,136.08	7,090,715.23	36,860,186.94	7.85%
13	Special Education Cooperatives	1,019,517.33	1,693,000.90	3,047,657.89		8,011,510.00					13,771,686.12	2.93%
16	Staff Development		1,641,400.78	2,182,120.29	3,864,281.90	1,029,398.00	1,793,063.90	1,132,059.56	1,432,527.35	1,749,977.11	15,985,048.39	3.40%
18	Educational Technology	1,144,126.60	161,849.83	346,001.85	926,941.39	187,902.00	292,932.83	200,819.15	31,722.09	161,010.49	3,453,306.23	0.74%
19	K-20	107,346.63	114,239.26	128,150.73		101,207.00	81,847.16	82,229.00	2,406,014.88	82,453.45	3,103,488.11	0.66%
20	Safe and Drug-Free Schools	4,830,077.18	9,754,451.17	6,479,905.25	5,317,357.24	2,546,485.00	2,315,737.52	2,835,795.23	1,000,559.83	4,556,457.92	39,636,826.34	8.44%
21	Special Education ESA State			25,482,189.37							25,482,189.37	5.43%
22	Traffic Safety								675,731.62	37,109.68	712,841.30	0.15%
23	Special Education ESD Federal			2,813,551.00					338,716.27		3,152,267.27	0.67%
24	Math and Science	1,416,674.27	2,043,045.22	1,375,669.70	960,107.04	900,838.00	678,512.62	798,527.28	1,563,124.37	1,034,172.94	10,770,671.44	2.29%
25	Communication, Reading and Writing		943,579.56		9,503.90	3,451.00		68,493.31			1,025,027.77	0.22%
26	Art	4,587.16	10,697.57					148,515.04		297.62	164,097.39	0.03%
28	Environmental Education				11,430.33						11,430.33	0.00%
30	Highly Capable				34,894.67		2,777.48			5,414.35	43,086.50	0.01%
32	Vocational	467,932.57	750,326.97	174,328.34	211,009.41	88,871.00	131,191.89	391,807.57	630,129.33	72,003.91	2,917,600.99	0.62%
34	Early Childhood	5,150,324.95	18,765,706.05	15,310,767.50	11,598,811.15	6,576,738.00	66,314,925.93	8,970,787.76	50,834.16	112,897.82	132,851,793.32	28.29%
36	Migrant Education		1,784,058.81	186,647.21			213,483.65	1,749,228.44	827,954.34	1,166,052.34	5,927,424.79	1.26%
38	Alternative Learning Experience		1,287,795.40	363,975.23	3,070,336.62		3,813,495.71	1,462,386.90			9,997,989.86	2.13%
42	State Institutions	882,802.46		673,073.42		274,129.00				565,822.49	2,395,827.37	0.51%
46	Health and Fitness		494,699.29					6,487.69		507,444.62	1,008,631.60	0.21%
51	Special Ed Coops Infants & Toddlers State			5,302,945.91				1,843,112.77	3,522,012.08		10,668,070.76	2.27%
58	CARES Act Programs Federal	85,342.63	464,964.10					371,159.58			921,466.31	0.20%
59	Other Instructional Support Programs	3,184,055.68	2,906,171.70	3,997,475.22	1,653,094.01	1,616,248.00	5,006,120.43	1,833,498.09	1,335,245.64	4,145,272.58	25,677,181.35	5.47%
<b>Total Instructional Support</b>		<b>19,179,126.76</b>	<b>44,891,972.28</b>	<b>69,575,794.91</b>	<b>42,294,360.30</b>	<b>22,204,305.00</b>	<b>82,046,992.62</b>	<b>25,766,255.01</b>	<b>19,269,630.47</b>	<b>21,287,102.55</b>	<b>347,675,759.40</b>	74.05%
62	Adult Education		259,476.27				399,489.44				658,965.71	0.14%
64	Data Processing	2,526,837.33	2,996,138.24	3,935,494.36	4,132,341.31	2,923,666.00			2,647,393.70	5,952,473.25	25,114,344.19	5.35%
66	Risk Management	1,396,697.91	807,889.06	1,552,446.18	84,282.20	573,856.00		411,886.27		9,750.16	4,836,807.78	1.03%
68	Public Communications		336,315.86	840,851.39	201,310.21			83,746.91		2,001.59	1,464,225.96	0.31%
70	Transportation	163,406.93	2,019,544.58	6,560,807.77	612,935.10		2,206,372.38	53,417.55		159,560.82	11,776,045.13	2.51%
72	Environmental Compliance	91,742.85									91,742.85	0.02%
73	Nursing Services	1,520,832.49	779,293.84	1,500,384.07	2,080,523.80	375,890.00	564,343.13	745,769.99	943,276.33	895,717.43	9,406,031.08	2.00%
74	Human Resources Services	31,466.56	84,331.61	364,279.00	637,119.83			74,051.40			1,191,248.40	0.25%
76	Employment Programs	1,474,812.50		995,566.14	240,802.14	683,650.00	(69,273.34)				3,325,557.44	0.71%
78	Fiscal Agent Services	2,027,401.57	59,209.77	886,837.37	3,353,865.51	4,923.00	345,159.42	1,666.86	140,417.70	4,458,835.44	11,278,316.64	2.40%
80	Group Purchasing			40,014.00							40,014.00	0.01%
89	Other Non Instructional Support	1,733,330.41	110,825.84	5,389,421.60	271,498.55	533,131.00	464,774.09	433,264.05	1,924,363.12	1,622,297.81	12,482,906.47	2.66%
99	Transportation Equipment		258,726.54	383,791.47	63,955.06						706,473.07	0.15%
<b>Total Non Instructional Support</b>		<b>10,966,528.55</b>	<b>7,711,751.61</b>	<b>22,449,893.35</b>	<b>11,678,633.71</b>	<b>5,095,116.00</b>	<b>3,910,865.12</b>	<b>1,803,803.03</b>	<b>5,655,450.85</b>	<b>13,100,636.50</b>	<b>82,372,678.72</b>	17.54%
<b>Grand Total</b>		<b>33,403,019.87</b>	<b>59,776,911.94</b>	<b>97,727,805.88</b>	<b>58,256,757.03</b>	<b>30,100,181.00</b>	<b>94,876,446.37</b>	<b>30,801,378.76</b>	<b>27,607,336.85</b>	<b>36,989,490.39</b>	<b>469,539,328.09</b>	100.00%

Statewide Summary By ESD - General Expense Fund Expenditures by Activity and Object  
For the Fiscal Year Ended August 31, 2024

#	Description (Activites)	101	105	112	113	114	121	123	171	189	Grand Total	% of Total
11	Board of Directors	19,801.30	21,590.00	26,680.53	70,028.39	86,075.00	204,988.38	51,945.76	142,406.25	74,838.83	<b>698,354.44</b>	0.15%
12	Superintendent's Office	621,662.06	938,041.81	597,906.55	1,046,716.17	498,004.00	754,820.77	653,079.77	592,891.64	484,138.89	<b>6,187,261.66</b>	1.32%
13	Business Office	868,021.06	1,741,496.87	2,540,886.19	1,807,504.23	1,146,803.00	2,694,174.03	1,231,612.92	1,829,274.08	957,587.56	<b>14,817,359.94</b>	3.16%
14	Financial Services	160,402.31	195,603.77	189,904.50	474,392.17	488,833.00	315,808.10	240,732.17	304,092.39	190,797.24	<b>2,560,665.65</b>	0.55%
15	Human Resources	381,750.36	509,943.56	903,998.76	682,594.20	366,376.00	2,161,670.81	343,748.13	199,040.10	477,100.05	<b>6,026,221.97</b>	1.28%
16	Regional Committee for S. D. Reorganization	0.19	436.58		29.93				0.20		<b>466.90</b>	0.00%
17	Public Information	119,087.19	48,706.53	297,031.67	282,526.17	63,831.00	568,377.32	268,813.61	799.70	137,414.51	<b>1,786,587.70</b>	0.38%
20	Supervision of Instruction		239,832.77								<b>239,832.77</b>	0.05%
21	Staff Development	2,879,828.30	14,103,395.39	2,756,374.89	3,609,620.25	2,437,925.00	4,558,581.59	2,709,261.62	6,534,864.68	5,049,618.98	<b>44,639,470.70</b>	9.51%
22	Curriculum Support	52,931.35		339,558.86	197,806.48	50,712.00	485,969.77	309.12		116,739.75	<b>1,244,027.33</b>	0.26%
23	Certification					35,196.00		52,397.39			<b>87,593.39</b>	0.02%
26	Health Related Services	20,591.57	1,123,583.68	813,302.65		8,019,671.00				651,535.03	<b>10,628,683.93</b>	2.26%
27	Direct Instruction	8,064,267.69	27,405,789.42	35,470,051.15	21,651,875.68	7,193,730.00	47,574,663.80	18,404,092.99	5,123,930.18	10,066,875.44	<b>180,955,276.35</b>	38.54%
42	Food Services Food	14,464.93									<b>14,464.93</b>	0.00%
44	Food Services Operations		105,639.67								<b>105,639.67</b>	0.02%
51	Transportation Supervision & Coordination	163,406.93	411,693.12	1,432,522.64			822,964.18	53,417.55		150,623.13	<b>3,034,627.55</b>	0.65%
52	Operating Buses		1,346,921.00	4,096,380.15	767,395.99		1,069,927.92				<b>7,280,625.06</b>	1.55%
53	Maintenance of Buses		193,893.10	618,091.82			58,413.63				<b>870,398.55</b>	0.19%
56	Transportation Insurance		26,878.05	110,335.29							<b>137,213.34</b>	0.03%
59	Purchase - Rebuilding of Buses		258,726.54	50,398.00							<b>309,124.54</b>	0.07%
60	Facilities	1,349,645.77	5,742,185.25	2,656,937.54	1,154,752.72	540,380.00	3,088,085.65	851,854.91	875,592.58	507,619.43	<b>16,767,053.85</b>	3.57%
72	Information Systems		3,857,761.36								<b>3,857,761.36</b>	0.82%
73	Printing and Copying		66,302.64	267,444.68			32,091.73	4,186.45		7,157.61	<b>377,183.11</b>	0.08%
75	Motor Pool		8,920.57	15,675.39		10,388.00			54,728.21	21,182.66	<b>110,894.83</b>	0.02%
83	Debt Service - Interest	27,351.13	126,947.00	179,511.45	47,602.11	11,858.00	380,264.72	120,811.37	70,596.53	7,902.00	<b>972,844.31</b>	0.21%
84	Debt Service - Principal		280,000.00								<b>280,000.00</b>	0.06%
89	Depreciation	316,115.40		1,767,116.78	1,079,441.86	127,267.00	1,758,234.94	691,673.06	177,059.64	383,877.80	<b>6,300,786.48</b>	1.34%
98	General Support	19,792,655.95	2,975,060.35	42,597,696.39	27,113,796.94	9,913,770.00	32,808,336.28	5,957,848.90	12,992,722.10	17,704,481.48	<b>171,856,368.39</b>	36.60%
99	Transfers	(1,448,963.62)	(1,952,437.09)	(0.00)	(1,729,326.26)	(890,638.00)	(4,460,927.25)	(834,406.96)	(1,290,661.43)	(0.00)	<b>(12,607,360.61)</b>	-2.69%
<b>Total Expenditure by Activity</b>		<b>33,403,019.87</b>	<b>59,776,911.94</b>	<b>97,727,805.88</b>	<b>58,256,757.03</b>	<b>30,100,181.00</b>	<b>94,876,446.37</b>	<b>30,801,378.76</b>	<b>27,607,336.85</b>	<b>36,989,490.39</b>	<b>469,539,328.09</b>	100.00%
#	Description (Objects)											
0	Debit Transfer	1,449,663.62	1,952,437.09	8,918,896.99	2,200,658.77	890,640.00	4,481,638.46	887,806.09	1,290,661.43	1,446,343.93	<b>23,518,746.38</b>	5.01%
1	Credit Transfer	(1,449,663.62)	(1,952,437.09)	(8,918,896.99)	(2,274,148.80)	(890,638.00)	(4,481,638.46)	(887,806.09)	(1,290,661.43)	(1,446,343.93)	<b>(23,592,234.41)</b>	-5.02%
2	Salaries - Certificated Employees	1,198,734.05	656,018.71	12,629,095.46	6,463,530.15	6,378,917.00	2,012,443.39	3,864,079.96	6,902,923.85	2,816,357.47	<b>42,922,100.04</b>	9.14%
3	Salaries - Classified Employees	16,148,506.24	22,615,466.26	34,614,998.43	23,126,597.53	10,601,285.00	27,255,270.23	12,134,754.71	8,731,723.86	17,476,148.64	<b>172,704,750.90</b>	36.78%
4	Employee Benefits and Payroll Taxes	5,531,090.14	8,301,583.10	17,304,112.25	12,015,295.02	6,448,597.00	8,419,377.24	5,719,773.70	4,723,572.41	6,105,597.36	<b>74,568,998.22</b>	15.88%
5	Supplies, Instructional Resources, and Non-Capitaliz	1,055,302.97	2,544,498.63	3,284,375.21	1,830,747.51	526,660.00	3,329,188.17	1,271,324.42	1,455,945.60	1,302,650.25	<b>16,600,692.76</b>	3.54%
7	Purchased Services	8,624,406.74	20,985,187.83	27,231,727.30	12,879,212.19	5,009,441.00	51,739,533.39	6,444,290.18	4,674,725.13	8,292,136.33	<b>145,880,660.09</b>	31.07%
8	Travel	572,726.33	766,150.82	896,380.45	864,242.64	953,864.00	362,399.01	647,861.01	986,552.96	410,768.72	<b>6,460,945.94</b>	1.38%
9	Capital Outlay	272,253.40	3,908,006.59	1,767,116.78	1,150,622.02	181,415.00	1,758,234.94	719,294.78	131,893.04	585,831.62	<b>10,474,668.17</b>	2.23%
<b>Total Expendiures by Object</b>		<b>33,403,019.87</b>	<b>59,776,911.94</b>	<b>97,727,805.88</b>	<b>58,256,757.03</b>	<b>30,100,181.00</b>	<b>94,876,446.37</b>	<b>30,801,378.76</b>	<b>27,607,336.85</b>	<b>36,989,490.39</b>	<b>469,539,328.09</b>	100.00%



ESD Statewide Summary - General Expense Fund Expenditures by Program and Object  
For the Fiscal Year Ended August 31, 2024

#	Description (Program)	0 Debit Transfer	1 Credit Transfer	2 Salaries - Certificated Employees	3 Salaries - Classified Employees	4 Employee Benefits and Payroll Taxes	5 Supplies, Inst. Res., and Non- Capitalized Items	7 Purchased Services	8 Travel	9 Capital Outlay	Total Expenditures by Program
01	ESD Core Governmental & Indirect Services	2,619,544.87	(109,589.55)	3,215,296.96	18,887,621.09	1,935,919.79	635,613.64	3,836,490.06	509,772.30	122,095.16	<b>31,652,764.32</b>
02	ESD Direct Cost Centers & Agency Services	2,086,078.80	(17,742,636.88)	34,448.88	5,744,454.93	897,012.86	2,066,541.15	6,389,151.32	27,649.91	8,335,424.68	<b>7,838,125.65</b>
	<b>Total Core Services</b>	<b>4,705,623.67</b>	<b>(17,852,226.43)</b>	<b>3,249,745.84</b>	<b>24,632,076.02</b>	<b>2,832,932.65</b>	<b>2,702,154.79</b>	<b>10,225,641.38</b>	<b>537,422.21</b>	<b>8,457,519.84</b>	<b>39,490,889.97</b>
10	Instructional Resources	94,962.31	(4,530.00)	14,855.72	405,692.27	140,106.29	75,173.68	380,730.90	30,628.38		<b>1,137,619.55</b>
12	Special Education	1,048,228.96	(86,175.00)	11,653,039.62	9,435,092.41	7,980,196.32	912,457.13	4,682,188.52	956,115.67	279,043.31	<b>36,860,186.94</b>
13	Special Education Cooperatives	845,411.59	(961,038.23)	5,845,994.58	2,289,587.24	2,933,824.76	341,803.05	1,764,615.47	711,487.66		<b>13,771,686.12</b>
16	Staff Development	807,257.99	(220,823.23)	1,683,206.07	6,063,862.99	2,667,752.02	349,075.45	4,295,187.62	334,275.21	5,254.27	<b>15,985,048.39</b>
18	Educational Technology	126,107.40	(6,735.00)	144,590.11	1,904,983.84	699,363.71	31,232.87	431,228.27	122,535.03		<b>3,453,306.23</b>
19	K-20	120,513.87			1,686,310.65	639,249.21	436,023.72	147,679.76	73,710.90		<b>3,103,488.11</b>
20	Safe and Drug-Free Schools	1,369,546.23	(97,572.00)		22,821,045.08	9,051,039.18	810,850.59	5,170,991.67	508,823.88	2,101.71	<b>39,636,826.34</b>
21	Special Education ESA State	1,273,793.34		5,845,818.61	2,974,966.88	4,097,014.54	211,893.34	10,942,044.91	136,657.75		<b>25,482,189.37</b>
22	Traffic Safety	26,048.08		27,872.59	155,664.35	57,194.67	421,813.71	11,168.53	13,079.37		<b>712,841.30</b>
23	Special Education ESD Federal	17,823.39		2,043,726.66	764,068.27	3.50	326,645.45				<b>3,152,267.27</b>
24	Math and Science	717,232.66	(18,207.00)	1,444,849.58	4,058,127.97	1,798,138.71	936,179.39	1,580,337.56	254,012.57		<b>10,770,671.44</b>
25	Communication, Reading and Writing	30,450.20		25,759.74	300,577.63	110,328.45	362,656.25	162,762.47	27,238.76	5,254.27	<b>1,025,027.77</b>
26	Art	3,496.12		1,830.73	96,160.19	32,969.48	12,319.01	15,534.66	1,787.20		<b>164,097.39</b>
28	Environmental Education	125.38			5,391.05	2,962.32		2,951.58			<b>11,430.33</b>
30	Highly Capable	1,046.12			23,778.70	8,528.68	2,123.17	7,110.23	499.60		<b>43,086.50</b>
32	Vocational	88,337.98		376,882.14	1,218,738.66	513,912.83	56,555.52	578,018.07	85,155.79		<b>2,917,600.99</b>
34	Early Childhood	5,701,709.57	(1,272,882.20)	216,583.34	34,257,239.10	14,626,753.95	4,416,633.89	74,105,998.81	640,224.71	159,532.15	<b>132,851,793.32</b>
36	Migrant Education	299,993.12		433,125.70	3,087,274.64	1,185,826.04	259,529.26	430,404.77	231,271.26		<b>5,927,424.79</b>
38	Alternative Learning Experience	343,432.35	(2,000.00)	2,207,877.57	3,557,691.12	2,261,564.93	299,713.79	909,775.79	60,108.47	359,825.84	<b>9,997,989.86</b>
42	State Institutions	89,287.70		1,138,856.40	404,902.14	536,556.66	69,536.00	136,099.43	20,589.04		<b>2,395,827.37</b>
46	Health and Fitness	38,288.90		900.00	319,668.94	130,856.90	391,232.91	63,442.23	18,347.72	45,894.00	<b>1,008,631.60</b>
51	Special Ed Coops Infants & Toddlers State	465,377.75		4,619,464.81	2,022,960.14	2,492,765.81	71,718.19	760,708.86	220,363.24	14,711.96	<b>10,668,070.76</b>
58	CARES Act Programs Federal	112,360.18		70,346.07	382,022.74	169,028.75	60,981.54	117,446.35	9,280.68		<b>921,466.31</b>
59	Other Instructional Support Programs	1,211,070.73	(33,362.32)	1,453,350.22	12,677,280.41	4,775,505.66	982,521.16	4,065,564.07	524,791.47	20,459.95	<b>25,677,181.35</b>
	<b>Total Instructional Support</b>	<b>14,831,901.92</b>	<b>(2,703,324.98)</b>	<b>39,248,930.26</b>	<b>110,149,019.14</b>	<b>57,675,508.14</b>	<b>11,512,027.12</b>	<b>111,088,635.98</b>	<b>4,980,984.36</b>	<b>892,077.46</b>	<b>347,675,759.40</b>
62	Adult Education	11,655.16			361,350.67	102,692.44	96,414.52	83,591.07	3,261.85		<b>658,965.71</b>
64	Data Processing	690,307.55	(615,836.18)	20,122.80	11,564,673.17	4,055,092.57	486,087.01	8,427,602.27	251,077.70	235,217.30	<b>25,114,344.19</b>
66	Risk Management	371,062.54	(15,843.61)		2,788,016.86	956,428.11	35,259.77	666,558.73	35,325.38		<b>4,836,807.78</b>
68	Public Communications	100,366.75	(225,719.65)		1,010,540.54	371,548.87	50,435.14	131,011.81	22,313.38	3,729.12	<b>1,464,225.96</b>
70	Transportation	408,715.38	(278,802.08)		6,293,199.58	3,022,789.26	964,390.17	1,114,482.21	83,635.61	167,635.00	<b>11,776,045.13</b>
72	Environmental Compliance							91,742.85			<b>91,742.85</b>
73	Nursing Services	200,307.65		98,122.30	3,777,070.17	1,489,733.02	61,194.89	3,616,518.61	160,982.73	2,101.71	<b>9,406,031.08</b>
74	Human Resources Services	60,627.43	(56,015.40)	5,030.76	440,555.33	186,470.56	3,015.25	551,197.11	367.36		<b>1,191,248.40</b>
76	Employment Programs	60,749.82		35,314.00	2,352,862.27	654,683.10	22,611.89	158,431.88	40,904.48		<b>3,325,557.44</b>
78	Fiscal Agent Services	229,115.57	(39,372.14)		1,966,903.40	685,715.02	374,303.30	7,991,345.48	70,306.01		<b>11,278,316.64</b>
80	Group Purchasing						40,014.00				<b>40,014.00</b>
89	Other Non Instructional Support	1,848,312.94	(1,805,093.94)	264,834.08	7,368,483.75	2,535,404.48	202,386.91	1,730,299.09	274,364.87	63,914.29	<b>12,482,906.47</b>
99	Transportation Equipment						50,398.00	3,601.62		652,473.45	<b>706,473.07</b>
	<b>Total Non Instructional Support</b>	<b>3,981,220.79</b>	<b>(3,036,683.00)</b>	<b>423,423.94</b>	<b>37,923,655.74</b>	<b>14,060,557.43</b>	<b>2,386,510.85</b>	<b>24,566,382.73</b>	<b>942,539.37</b>	<b>1,125,070.87</b>	<b>82,372,678.72</b>
	<b>Total Program Expenditures</b>	<b>23,518,746.38</b>	<b>(23,592,234.41)</b>	<b>42,922,100.04</b>	<b>172,704,750.90</b>	<b>74,568,998.22</b>	<b>16,600,692.76</b>	<b>145,880,660.09</b>	<b>6,460,945.94</b>	<b>10,474,668.17</b>	<b>469,539,328.09</b>

ESD Statewide Summary - General Expense Fund Expenditures by Activity and Object  
For the Fiscal Year Ended August 31, 2024

#	Description (Activity)	0 Debit Transfer	1 Credit Transfer	2 Salaries - Certificated Employees	3 Salaries - Classified Employees	4 Employee Benefits and Payroll Taxes	5 Supplies, Inst. Res., and Non- Capitalized Items	7 Purchased Services	8 Travel	9 Capital Outlay	Total Expenditures by Activity
11	Board of Directors	10,316.72					63,415.36	482,297.56	142,324.80		698,354.44
12	Superintendent's Office	334,246.66		2,552,167.97	1,357,585.92	1,058,189.46	101,410.69	615,493.61	168,167.35		6,187,261.66
13	Business Office	887,188.17		22,721.75	8,367,470.13	2,986,114.62	149,565.73	2,305,488.94	98,810.60		14,817,359.94
14	Financial Services	128,905.19			1,731,768.68	539,717.36	5,838.43	148,029.16	6,306.83		2,560,565.65
15	Human Resources	322,493.53			3,656,465.41	1,222,398.04	177,189.44	622,055.16	25,620.39		6,026,221.97
16	Regional Committee for S. D. Reorganization	0.19					315.46	29.93	121.32		466.90
17	Public Information	96,497.55			1,096,997.60	374,787.92	33,430.50	176,990.58	7,883.55		1,786,587.70
20	Supervision of Instruction	16,939.14			167,627.35	55,222.96	43.32				239,832.77
21	Staff Development	1,634,132.65		439,2715.49	19,241,744.46	7,897,406.39	1,800,689.53	8,247,536.96	1,425,245.22		44,639,470.70
22	Curriculum Support	61,887.39		47,444.67	339,576.74	229,293.12	14,276.18	99,646.73	24,899.50		1,244,027.33
23	Certification	1,512.09		9,716.07	32,862.56	16,567.26		26,935.41			87,593.39
26	Health Related Services	34,219.03		4,315,078.00	1,570,828.28	2,053,220.64	142,881.32	1,867,351.21	645,105.45		10,628,683.93
27	Direct Instruction	2,350,205.18		20,042,943.36	42,774,153.95	26,521,837.90	3,923,805.64	84,081,159.09	120,933.25	51,834.98	180,955,276.35
42	Food Services Food						14,464.93				14,464.93
44	Food Services Operations				33,671.43	20,115.49	51,852.75				105,639.67
51	Transportation Supervision & Coordination	53,521.47			1,924,204.41	603,017.99	96,230.50	289,016.98	68,636.20		3,034,627.55
52	Operating Buses	35,415.98			4,312,280.87	2,414,957.21	296,281.59	206,690.00	14,999.41		7,280,625.06
53	Maintenance of Buses	3,300.00			80,965.00	29,737.21	580,136.31	176,260.03			870,398.55
56	Transportation Insurance							137,213.34			137,213.34
59	Purchase - Rebuilding of Buses			19,475.36	3,325,821.28	1,364,261.16	50,398.00			258,726.54	309,124.54
60	Facilities	1,071,470.78			3,325,821.28	1,364,261.16	1,124,785.14	6,241,550.34	11,934.00	360,775.79	16,767,053.85
72	Information Systems	193,180.88			1,524,986.86	547,972.78	179,431.07	1,379,588.42	32,601.35		3,857,761.36
73	Printing and Copying	1,861.02	-53,399.13		109,244.60	48,672.01	113,546.71	157,235.12	22.78		377,183.11
75	Motor Pool						19,066.79	92,010.28	(182.24)		110,894.83
83	Debt Service - Interest							972,844.31			972,844.31
84	Debt Service - Principal							280,000.00			280,000.00
89	Depreciation							89,457.64		6,211,328.84	6,300,786.48
98	General Support	5,916,211.84	(566,233.75)	11,092,834.37	81,056,495.37	26,585,508.70	7,661,637.37	37,185,779.29	2,579,113.18	345,022.02	171,856,368.39
99	Transfers	10,365,240.92	-229,726,015.3								(12,607,360.61)
Grand Total	<b>Total Expenditures by Object</b>	<b>23,518,746.38</b>	<b>(23,592,234.41)</b>	<b>42,922,100.04</b>	<b>172,704,750.90</b>	<b>74,568,998.22</b>	<b>16,600,692.76</b>	<b>145,880,660.09</b>	<b>6,460,945.94</b>	<b>10,474,668.17</b>	<b>469,539,328.09</b>