

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—Agency Funds

This report shows the total assets, liabilities, and Net Position held in trust for the Agency Funds.

Statement of Changes in Fiduciary Net Position—Fiduciary Funds

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

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

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

By ESD—General Expense Fund Expenditures by Program

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

By ESD—General Expense Fund Expenditures by Activity and Object

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

General Expense Fund Expenditures by Program and Object

This report shows the total expenditures by program and object.

General Expense Fund Expenditures by Activity and Object

This report shows the total expenditures by activity and object.

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Educational Service District
Statement of Net Position—All Funds
August 31, 2018

	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT FUND	PROPERTY CASUALTY FUND	CHILD CARE FUND	TOTAL ALL FUNDS
ASSETS						
CURRENT ASSETS						
Cash and Cash Equivalents	\$ 29,394,818	\$ 79,338,391	\$ 16,133,725	\$ 232	\$ 39,551	\$ 124,906,717
Net Assets for Pool Participants	-	-	4,416,817	-	-	\$ 4,416,817
Investments	26,064,829	63,543,746	14,223,463	7,167,862	885,943	\$ 111,885,842
Accounts Receivable (net of uncollectible allowance)	30,465,544	1,383,279	140,156	-	319,831	\$ 32,308,811
Other Receivables	-	-	25,417	-	-	\$ 25,417
Member Assessments/Contributions	-	1,446,154	112,696	-	-	\$ 1,558,850
Excess/Reinsurance Recoverable	-	192,479	-	-	-	\$ 192,479
Due from Other Governments	28,900	88,724	16,798	-	-	\$ 134,422
Inventory	22,948	-	-	-	-	\$ 22,948
Prepays	439,584	253,735	-	-	-	\$ 693,318
Restricted Assets	775,785	-	-	-	-	\$ 775,785
Other Assets	-	314	1,535	-	-	\$ 1,849
TOTAL CURRENT ASSETS	87,192,408	146,246,821	35,070,608	7,168,094	1,245,325	\$ 276,923,256
NONCURRENT ASSETS						
Investments_	6,688,227	649,994	4,800,000	-	-	\$ 12,138,221
Capital Assets						
Land and Land Improvements	15,013,214	-	-	-	-	\$ 15,013,214
Construction in Progress	34,177,606	-	-	-	-	\$ 34,177,606
Building	72,004,450	-	-	-	-	\$ 72,004,450
Equipment	(2,887,697)	50,381	-	-	-	\$ (2,837,316)
Less: Accumulated Depreciation	(28,525,376)	(50,381)	-	-	-	\$ (28,575,757)
NET CAPITAL ASSETS	89,782,197	-	-	-	-	\$ 89,782,197
Net Cash/Investments Held for Compensated Absences	1,533,953	-	-	-	-	\$ 1,533,953
Net Cash/Investments Held for Unemployment	66,357	-	-	-	-	\$ 66,357
Investment in Joint Venture	(915,221)	-	-	-	-	\$ (915,221)
TOTAL NONCURRENT ASSETS	97,155,513	649,994	4,800,000	-	-	\$ 102,605,507

Educational Service District
Statement of Net Position—All Funds
August 31, 2018

	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT FUND	PROPERTY CASUALTY FUND	CHILD CARE FUND	TOTAL ALL FUNDS
TOTAL ASSETS	184,347,920	146,896,816	39,870,608	7,168,094	1,245,325	\$ 379,528,763
DEFERRED OUTFLOWS OF RESOURCES						
Deferred OutFlows – Refunded Bonds	608,137	-	-	-	-	\$ 608,137
Deferred OutFlows – Pension Plans	7,947,076	41,944	9,907	22,334	9,866	\$ 8,031,127
Deferred OutFlows – OPEB Plans	143,854	-	-	-	-	\$ 143,854
TOTAL DEFERRED OUTFLOWS OF RESOURCES	8,699,067	41,944	9,907	22,334	9,866	\$ 8,783,118
LIABILITIES						
CURRENT LIABILITIES						
Accounts Payable	9,844,768	3,300,564	226,313	103,302	1,109,540	\$ 14,584,488
Amount Due to Pool Participants	-	-	4,416,817	-	-	\$ 4,416,817
Notes Payable	53,000	-	-	-	-	\$ 53,000
Accrued Interest Payable	652,816	-	-	-	-	\$ 652,816
Accrued Salaries	611,963	-	-	-	-	\$ 611,963
Payroll Deductions & Taxes Payable	739,159	-	-	-	-	\$ 739,159
Public Employees' Retirement System	303,528	-	-	-	-	\$ 303,528
Deferred Compensation	30	-	-	-	-	\$ 30
Compensated Absences	1,441,780	1,600	4,600	3,800	-	\$ 1,451,780
Bonds Payable	2,616,583	-	-	-	-	\$ 2,616,583
Capital Leases Payable	14,525	-	-	-	-	\$ 14,525
IBNR	-	9,975,392	1,160,612	130,672	-	\$ 11,266,676
Open Claims	90,000	9,707,807	232,818	40,483	-	\$ 10,071,108
Unallocated Loss Adjustment Expenses	-	3,224,421	130,140	-	-	\$ 3,354,562
Future L&I Assessments	-	6,384,727	-	-	-	\$ 6,384,727
Deposits	85,572	-	-	-	-	\$ 85,572
Unearned Revenue	2,686,767	-	-	-	55,715	\$ 2,742,482
Other Liabilities and Credits	2,772	-	-	-	-	\$ 2,772

Educational Service District
Statement of Net Position—All Funds
August 31, 2018

	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT FUND	PROPERTY CASUALTY FUND	CHILD CARE FUND	TOTAL ALL FUNDS
TOTAL CURRENT LIABILITIES	19,143,265	32,594,511	6,171,301	278,257	1,165,255	\$ 59,352,589
NONCURRENT LIABILITIES						
Compensated Absences_	5,424,868	44,001	11,832	34,225	-	\$ 5,514,926
Unemployment	426	-	-	-	-	\$ 426
IBNR_	-	16,224,418	6,743	156,963	-	\$ 16,388,124
Open Claims_	-	16,587,178	6,438	317,228	-	\$ 16,910,844
Unallocated Loss Adjustment Expenses_	-	942,220	326,634	45,000	-	\$ 1,313,854
Future L&I Assessments_	-	3,359,132	-	-	-	\$ 3,359,132
Net Pension Liability	57,230,558	277,840	65,948	148,594	19,917	\$ 57,742,857
Total OPEB Liability	45,876,735	163,202	36,830	83,810	80,621	\$ 46,241,198
Bonds Payable_	45,076,728	-	-	-	-	\$ 45,076,728
Capital Leases Payable_	10,178	-	-	-	-	\$ 10,178
TOTAL NONCURRENT LIABILITIES	153,619,492	37,597,990	454,425	785,820	100,537	\$ 192,558,265
TOTAL LIABILITIES	172,762,757	70,192,501	6,625,726	1,064,077	1,265,793	\$ 251,910,854
DEFERRED INFLOWS OF RESOURCES						
Deferred InFlows – Pension Plans	15,282,074	60,877	15,208	33,590	31,068	\$ 15,422,817
Deferred InFlows – OPEB Plans	3,016,849	10,537	1,981	4,727	14,530	\$ 3,048,624
TOTAL DEFERRED INFLOWS OF RESOURCES	18,298,923	71,414	17,189	38,318	45,598	\$ 18,471,441
NET POSITION						
Net Investment in Capital Assets	42,787,544	-	-	-	-	\$ 42,787,544
Restricted for Debt Service	1,493,600	-	-	-	-	\$ 1,493,600
Restricted for Self-Insurance	711,377	-	-	-	-	\$ 711,377
Restricted for Support Programs	28,438,699	-	-	-	-	\$ 28,438,699
Restricted for Risk Pool Net Position	-	74,409,342.64	29,042,011.35	232.29	-	\$ 103,451,586.28

Educational Service District
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2018

	OPERATING	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INS FUND	CHILD CARE FUND	TOTAL ALL FUNDS
OPERATING REVENUES						
Local Sources	\$ 17,692,277	\$ -	\$ -	\$ -	\$ 5,393,299	\$ 23,085,576
State Sources	\$ 83,901,929	\$ -	\$ -	\$ -	\$ 1,854,630	\$ 85,756,560
Allotment	\$ 5,565,417	\$ -	\$ -	\$ -	\$ -	\$ 5,565,417
Federal Sources	\$ 79,173,830	\$ -	\$ -	\$ -	\$ 191,402	\$ 79,365,232
Cooperative Programs	\$ 64,625,594	\$ -	\$ -	\$ -	\$ -	\$ 64,625,594
Other Programs	\$ 45,760,029	\$ 5,000	\$ -	\$ -	\$ 31,885	\$ 45,796,914
Member Assessments/Contributions	\$ -	\$ 61,577,946	\$ 3,136,752	\$ 2,788,358	\$ -	\$ 67,503,056
Supplemental Member Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ 15,000	\$ 1,402,214	\$ -	\$ 5,124	\$ -	\$ 1,422,338
TOTAL OPERATING REVENUE	\$ 296,734,076	\$ 62,985,160	\$ 3,136,752	\$ 2,793,482	\$ 7,471,216	\$ 373,120,687
OPERATING EXPENSES						
General Operations and Administration	\$ 25,781,927	\$ 9,567,910	\$ 478,557	\$ 600,287	\$ 7,620,502	\$ 44,049,184
Instructional Support Programs	\$ 197,005,411	\$ -	\$ -	\$ -	\$ -	\$ 197,005,411
Non Instructional Support Programs	\$ 67,001,488	\$ -	\$ -	\$ -	\$ -	\$ 67,001,488
Incurred Loss/Loss Adjustment Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paid on Current Losses	\$ -	\$ 20,472,204	\$ 2,490,038	\$ 899,938	\$ -	\$ 23,862,180
Change in Loss Reserves	\$ -	\$ 11,548,712	\$ (1,675,570)	\$ (307,425)	\$ -	\$ 9,565,717
Unallocated Loss Adjustment Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paid Unallocated Loss Adjustment Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Unallocated Loss Reserves	\$ -	\$ 287,056	\$ (79,806)	\$ -	\$ -	\$ 207,250
Excess/Reinsurance Premiums	\$ -	\$ 1,744,769	\$ -	\$ 1,413,199	\$ -	\$ 3,157,968
Professional Fees	\$ 340,577	\$ 528,187	\$ 192,619	\$ 14,470	\$ 6,620	\$ 1,082,474
Labor & Industries Assessments	\$ -	\$ 15,266,735	\$ -	\$ -	\$ -	\$ 15,266,735
Depreciation/Depletion	\$ 4,427,354	\$ 840	\$ -	\$ -	\$ -	\$ 4,428,194
Other Operating Expenses	\$ -	\$ 4,006,882	\$ 475,637	\$ 7,741	\$ 6,141	\$ 4,496,401
Pension Expense from change in Net Pension Liability	\$ (7,975,664)	\$ (11,527)	\$ (5,975)	\$ (13,093)	\$ (22,336)	\$ (8,028,596)
OPEB Expense from change in Net OPEB Liability						
TOTAL OPERATING EXPENSES	\$ 290,677,457	\$ 63,411,767	\$ 1,878,704	\$ 2,622,763	\$ 7,634,426	\$ 366,225,116
OPERATING INCOME (LOSS)	\$ 6,056,620	\$ (426,607)	\$ 1,258,048	\$ 170,719	\$ (163,209)	\$ 6,895,570

Educational Service District
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2018

	OPERATING	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INS FUND	CHILD CARE FUND	TOTAL ALL FUNDS
NONOPERATING REVENUES (EXPENSES)						
Interest and Investment Income	\$ 783,454	\$ 1,688,970	\$ 473,136	\$ 102,699	\$ 13,237	\$ 3,061,496
Interest Expense and Related Charges	\$ (1,949,468)	\$ -	\$ -	\$ -	\$ -	\$ (1,949,468)
Lease Income	\$ 837,583	\$ -	\$ -	\$ -	\$ -	\$ 837,583
Gains (Losses) on Capital Asset Disposition	\$ (80,693)	\$ -	\$ -	\$ -	\$ -	\$ (80,693)
Change in Joint Venture	\$ (2,324,766)	\$ -	\$ -	\$ -	\$ -	\$ (2,324,766)
Change in Compensated Absences	\$ 68,074	\$ -	\$ -	\$ -	\$ -	\$ 68,074
Other Nonoperating Revenues	\$ 227,252	\$ -	\$ -	\$ -	\$ -	\$ 227,252
Other Nonoperating Expenses	\$ 82,767	\$ -	\$ -	\$ -	\$ -	\$ 82,767
TOTAL NONOPERATING REVENUES (EXPENSES)	\$ (2,355,797)	\$ 1,688,970	\$ 473,136	\$ 102,699	\$ 13,237	\$ (77,755)
INCOME (LOSS) BEFORE OTHER ITEMS	\$ 3,700,822	\$ 1,245,320	\$ 1,731,184	\$ 273,419	\$ (149,972)	\$ 6,800,773
Extraordinary Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCREASE (DECREASE) IN NET POSITION	\$ 3,700,822	\$ 1,245,320	\$ 1,731,184	\$ 273,419	\$ (149,972)	\$ 6,800,773
						\$ -
NET POSITION - BEGINNING BALANCE	\$ 24,279,766	\$ 75,465,544	\$ 31,513,188	\$ 5,830,773	\$ 143,439	\$ 137,232,710
Cumulative Effect of Change in Accounting Principle	\$ (22,436,199)	\$ (36,020)	\$ (6,772)	\$ (16,159)	\$ (49,667)	\$ (22,544,817)
PRIOR PERIOD ADJUSTMENT	\$ (3,559,081)	\$ -	\$ -	\$ -	\$ -	\$ (3,559,081)

EDUCATIONAL SERVICE DISTRICT STATEWIDE SUMMARY
BUDGETARY COMPARISON SCHEDULE
GENERAL EXPENSE FUND
FOR THE YEAR ENDED AUGUST 31, 2018

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget—Positive (Negative)
	Original	Final		
OPERATING REVENUES				
Local Sources	\$ 24,092,629.00	\$ 19,916,176.00	\$ 17,692,277.17	\$ (2,223,898.83)
State Sources	\$ 82,148,566.00	\$ 79,500,014.00	\$ 83,901,929.29	\$ 4,401,915.29
Allotment	\$ 4,948,668.00	\$ 4,414,201.00	\$ 5,565,416.13	\$ 1,151,215.13
Federal Sources	\$ 85,528,624.00	\$ 79,803,712.00	\$ 79,173,829.62	\$ (629,882.38)
Cooperative Programs	\$ 77,969,255.00	\$ 71,416,740.00	\$ 64,625,594.76	\$ (6,791,145.24)
Other Programs	\$ 42,429,257.00	\$ 42,767,046.00	\$ 45,760,029.53	\$ 2,992,983.53
Member Assessments/Contributions	\$ -	\$ -	\$ -	\$ -
Supplemental Member Assessments	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ 500.00	\$ 1,500,500.00	\$ 15,000.00	\$ (1,485,500.00)
TOTAL OPERATING REVENUE	317,117,499.00	299,318,389.00	296,734,076.50	(2,584,312.50)
OPERATING EXPENSES				
General Operations and Administration	32,213,836.00	31,270,780.00	21,913,933.37	9,356,846.63
Instructional Support Programs	203,394,609.00	192,864,973.00	185,109,917.67	7,755,055.33
Non Instructional Support Programs	88,900,580.00	81,623,194.00	62,872,531.19	18,750,662.81
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	-	-	340,577.36	(340,577.36)
Labor & Industries Assessments	-	-	-	-
Depreciation/Depletion	1,655,637.00	1,702,647.00	21,872,011.27	(20,169,364.27)
Other Operating Expenses	1,000,000.00	7,000,000.00	(1,526,479.10)	8,526,479.10
TOTAL OPERATING EXPENSES	327,164,662.00	314,461,594.00	290,582,491.76	23,879,102.24
OPERATING INCOME (LOSS)	(10,047,163.00)	(15,143,205.00)	6,151,584.74	21,294,789.74
NONOPERATING REVENUES (EXPENSES)				
Interest and Investment Income	247,560.00	247,560.00	783,454.06	535,894.06
Interest Expense and Related Charges	(1,721,058.00)	(1,713,631.00)	(1,949,468.64)	(235,837.64)
Lease Income	819,523.00	819,523.00	837,582.59	18,059.59

EDUCATIONAL SERVICE DISTRICT STATEWIDE SUMMARY
BUDGETARY COMPARISON SCHEDULE
GENERAL EXPENSE FUND
FOR THE YEAR ENDED AUGUST 31, 2018

Gains (Losses) on Capital Asset Disposition	-	-	(90,519.90)	(90,519.90)
Change in Joint Venture	50,000.00	50,000.00	(2,324,765.44)	(2,374,765.44)
Change in Compensated Absences	-	-	68,074.13	68,074.13
Other Nonoperating Revenues	-	-	237,078.67	237,078.67
Other Nonoperating Expenses	-	-	(12,197.11)	(12,197.11)
TOTAL NONOPERATING REVENUES (EXPENSES)	(603,975.00)	(596,548.00)	(2,450,761.64)	(1,854,213.64)
INCOME (LOSS) BEFORE OTHER ITEMS	(10,651,138.00)	(15,739,753.00)	3,700,823.10	19,440,576.10
Extraordinary Items	-	-	-	-
Special Items	-	-	-	-
INCREASE (DECREASE) IN NET POSITION	(10,651,138.00)	(15,739,753.00)	3,700,823.10	19,440,576.10
NET POSITION - BEGINNING BALANCE	24,971,192.91	21,157,729.91	24,279,766.30	3,122,036.39
Cummulative Effect of Change in Accounting Principal	-	-	(26,039,716.91)	(26,039,716.91)
PRIOR PERIOD ADJUSTMENT	XXXXXX	XXXXXX	44,437.00	-
NET POSITION - ENDING BALANCE	\$ 14,320,054.91	\$ 5,417,976.91	\$ 1,985,309.49	\$ (3,432,667.42)

**Educational Service District
Statement of Cash Flows
For the Year Ended August 31, 2018**

	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	107,436,945	5,050	-	-	5,354,649	112,796,644
Cash Received from State and Federal Sources	171,229,122	-	-	-	1,992,538	173,221,660
Cash Received from Members	20,745,062	62,612,443	3,099,437	2,788,358	-	89,245,299
Payments to Suppliers for Goods and Services	(117,564,286)	(7,197,304)	(212,703)	-	(7,025,729)	(132,000,022)
Payments to Employees for Services	(162,387,626)	(930,214)	(19,997)	-	-	(163,337,837)
Cash Paid for Benefits/Claims	(11,541,650)	(30,207,979)	(2,477,541)	(898,122)	-	(45,125,291)
Internal Activity - Payments to Other Funds	2,307,646	(1,699,320)	(268,296)	(589,439)	(393,652)	(643,061)
Cash Paid for Reinsurance	-	(1,929,969)	-	(1,413,199)	-	(3,343,168)
Cash Paid for Labor and Industries Assessments	-	(17,903,699)	-	-	-	(17,903,699)
Cash Paid for Professional Services	(340,577)	(483,688)	(190,646)	(14,470)	-	(1,029,382)
Cash Paid for Other Operating Expense	(1,103,086)	(1,006,513)	(508,909)	(7,741)	(12,665)	(2,638,914)
Other Receipts (Payments).	52,791	42,744	-	5,124	-	100,659
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	8,834,341	1,301,551	(578,655)	(129,488)	(84,860)	9,342,888
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	(13,565)	-	-	-	-	(13,565)
Other Noncapital Activities	9,398	-	-	-	-	9,398
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	(4,167)	-	-	-	-	(4,167)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of Capital Assets	(3,414,745)	-	-	-	-	(3,414,745)
Proceeds from Capital Debt	1,500,000	-	-	-	-	1,500,000
Principal and Interest Paid on Capital Debt	(4,309,919)	-	-	-	-	(4,309,919)
Capital Contributions	-	-	-	-	-	-
Lease Income	837,583	-	-	-	-	837,583
Other Receipts (Payments)	222,174	-	-	-	-	222,174
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(5,164,908)	-	-	-	-	(5,164,908)
CASH FLOWS FROM INVESTING ACTIVITIES						
Proceeds from Sales and Maturities of Investments	4,844,229	175,000	4,777,890	-	-	9,797,119
Lease Income	-	-	-	-	-	-
Purchase of Investments	(6,688,227)	(649,994)	(4,800,000)	-	-	(12,138,221)
Interest and Dividends Received	770,225	1,701,967	466,922	102,699	13,237	3,055,051
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(1,073,773)	1,226,973	444,812	102,699	13,237	713,949
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,591,493	2,528,524	(133,844)	(26,789)	(71,622)	4,887,762
CASH AND CASH EQUIVALENTS - BEGINNING	52,755,137	136,430,970	30,140,404	7,194,883	997,116	227,518,510

**Educational Service District
Statement of Cash Flows
For the Year Ended August 31, 2018**

OPERATING FUND	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INSURANCE FUND	CHILDCARE FUND	TOTAL ALL FUNDS
-	-	-	-	-	-
55,346,629	138,959,494	30,006,560	7,168,094	925,493	232,406,271

**PRIOR PERIOD ADJUSTMENT
CASH AND CASH EQUIVALENTS - ENDING**

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES

OPERATING NET INCOME	6,056,620	(443,649)	1,258,048	170,719	(163,209)	6,878,528
Adjustment to Reconcile Operating Income to Net Cash Provided (I	-	-	-	-	-	-
Depreciation Expense	4,427,354	840	-	-	-	4,428,194
Change in Assets and Liabilities	-	-	-	-	-	-
Receivables, Net	4,415,087	(355,900)	(37,314)	-	(73,906)	3,947,967
Prepays	(18,203)	(113,910)	-	-	-	(132,114)
Inventories	87,094	-	-	-	-	87,094
Accounts and Other Payables	(620,438)	(1,518,082)	(17,854)	12,665	170,121	(1,973,588)
Accrued Expenses	51,100	3,502	(24,454)	-	-	30,148
Unearned Revenue	300,861	-	-	-	(19,027)	281,834
Pension Expense from change in Net Pension Liability-	-	-	-	-	-	-
Change in Deferred Outflows	(21,741)	(2,669)	(669)	(1,460)	(2,819)	(29,358)
Change in Deferred Inflows	5,022,621	19,604	4,898	10,728	18,630	5,076,481
Change in Net Pension Liability	(14,240,097)	(40,860)	(10,205)	(22,361)	(38,147)	(14,351,670)
Pension Expense from change in Net OPEB Liability-	-	-	-	-	-	-
Change in Deferred Outflows.	(2,112,020)	(36,020)	(6,772)	(16,159)	(49,667)	(2,220,638)
Change in Deferred Inflows.	2,967,668	10,537	1,981	4,727	14,530	2,999,443
Change in Net OPEB Liability	2,428,436	42,525	7,994	19,077	58,636	2,556,668
Other Changes for Insurance Funds	-	-	-	-	-	-
Claims Reserve-Current	90,000	473,093	81,772	(218,224)	-	426,640

**Educational Service District
Statement of Fiduciary Net Position—Fiduciary Funds
August 31, 2018**

	COMBINED FIDUCIARY FUNDS
ASSETS	
Cash and Cash Equivalents	\$ 45,849
Investments	\$ 1,234,957
Accounts Receivable	\$ -
Assets Used in Operations	\$ -
TOTAL ASSETS	\$ 1,280,806
LIABILITIES	
Accounts Payable	\$ 190,064
Program Refunds Payable to JV Participants	\$ -
Deposits (from school districts)	\$ -
TOTAL LIABILITIES	\$ 190,064
NET POSITION	
Held in Trust for Benefits and Other Purposes	\$ 1,090,742
TOTAL NET POSITION	\$ 1,090,742

**Educational Service District
Statement of Fiduciary Net Position—Agency Funds
August 31, 2018**

	COMBINED AGENCY FUNDS
ASSETS	
Cash and Cash Equivalents	\$ 3,631,688
Investments	8,974,121
Accounts Receivable	97,080
Assets Used in Operations	-
TOTAL ASSETS	\$ 12,702,889
LIABILITIES	
Accounts Payable	1,105,659
Program Refunds Payable to JV Participants	1,554,416
Deposits (from school districts)	10,042,814
TOTAL LIABILITIES	\$ 12,702,889

Educational Service District
Statement of Changes in Fiduciary Net Position—Fiduciary Funds
For the Fiscal Year Ended August 31, 2018

	SUMMARY
ADDITIONS	
Contributions	
Employer	-
Members	326,209
Total Contributions	326,209
Investment Earnings	-
Interest	17,613
Net Increase (Decrease) in the Fair Value of Investments	-
Total Investment Earnings	17,613
Other Additions	
TOTAL ADDITIONS	343,822
 DEDUCTIONS	
Distribution to Pool Participants	296,948
Refunds of Contributions	-
Administrative Expenses	800
Other Payments in Accordance with Trust Agreement	-
TOTAL DEDUCTIONS	297,748
 CHANGE IN NET POSITION	46,074
 NET POSITION - BEGINNING	1,044,668
 PRIOR PERIOD ADJUSTMENT	-
 NET POSITION - ENDING	1,090,742

Statewide Summary
By Educational Service District
General Expense Fund Statement of Revenues and Other Financing Sources
For the Fiscal Year Ended August 31, 2018

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	308,042	1,101,890	799,985	925,503	428,443	801,808	509,950	324,120	497,022	5,696,763	1.92%
13 Sale of Goods, Supplies and/or Services	3,798,349	614,253	344,250	180,098	413,759	2,128,972	487,018	29,610	717,772	8,714,083	2.94%
14 Food Services Fees and Charges	-	1,268	-	-	-	-	-	-	-	1,268	0.00%
15 School Bus Fees and Charges	-	-	-	-	-	1,816	-	-	-	1,816	0.00%
16 Investment Earnings	90,339	31,115	81,708	124,356	70,611	223,319	3,849	43,285	114,873	783,454	0.26%
17 Gifts and Donations	13,095	2,500	100	1,028	100	75,226	-	100	7,518	99,667	0.03%
19 Rental of Property	-	594,374	768,765	171,738	-	160,590	78,856	138,699	42,242	1,955,264	0.66%
20 Insurance Recoveries	-	-	-	220	1,000	-	-	-	-	1,220	0.00%
21 Certification Fees	8,606	-	-	-	30,104	-	50,805	(54)	-	89,461	0.03%
22 Precertification Fees	18,331	-	582	-	100	-	-	-	-	19,013	0.01%
23 E-Rate	94,675	-	-	-	-	104,148	8,577	-	5,981	213,382	0.07%
29 Local Sources, Unassigned	-	3,508	741,943	-	454,413	16,101	4,141	522,911	2,027	1,745,043	0.59%
TOTAL LOCAL SOURCES	4,331,439	2,348,909	2,737,333	1,402,942	1,398,530	3,511,980	1,143,194	1,058,670	1,387,435	19,320,432	6.51%
31 ESD Allotment	747,267	582,498	582,498	690,170	582,498	584,831	628,324	582,498	584,831	5,565,417	1.88%
32 Special Education	-	-	12,585,860	-	-	-	-	-	-	12,585,860	4.24%
34 State Institutions, Centers, or Homes-Delinquent	841,415	-	682,723	-	328,762	-	97,924	-	626,479	2,577,302	0.87%
35 State Institutions—Juveniles in Adult Jails	-	-	-	-	-	-	-	-	-	-	0.00%
36 Special, Pilot or Enhancement Programs	425,837	379,278	186,522	498,969	269,596	690,329	216,917	640,311	319,642	3,627,399	1.22%
37 Nursing Services	482,717	217,254	328,706	395,514	136,564	108,446	184,601	277,537	254,619	2,385,959	0.80%
38 Traffic Safety	-	-	-	-	-	-	-	-	-	-	0.00%
39 State General Purpose - Unassigned	134,527	-	115,544	120,907	137,762	125,308	139,959	119,831	102,454	996,293	0.34%
40 Early Childhood	2,158,715	-	-	-	-	26,798,668	-	-	-	28,957,383	9.76%
41 Transportation—Operations	180,746	632,911	2,979,698	503,681	-	1,491,339	-	-	162,094	5,950,469	2.00%
42 Transportation Reimbursement—Depreciation	-	113,221	165,782	95,295	-	122,813	-	-	-	497,111	0.17%
43 Other State Agencies	-	2,098,523	3,440,068	2,714,563	1,476,416	813,624	2,641,440	-	12,980	13,197,614	4.45%
49 State Special Purpose, Unassigned	913,058	1,929,931	3,768,719	983,655	872,318	1,539,249	1,134,087	716,847	1,268,677	13,126,541	4.42%
TOTAL STATE GOVERNMENT SOURCES	5,884,283	5,953,616	24,836,120	6,002,753	3,803,916	32,274,607	5,043,251	2,337,025	3,331,776	89,467,346	30.14%
51 Special Education, IDEA	465,567	247,454	2,731,961	257,664	229,096	1,301,826	258,997	1,270,834	351,248	7,114,647	2.40%
53 Remedial	438,226	564,763	334,149	148,016	152,211	258,984	171,638	208,511	244,550	2,521,048	0.85%
54 Migrant	-	-	-	-	-	-	690,800	-	-	690,800	0.23%
58 Math and Science	-	-	188,622	-	106,781	400,927	-	8,183	-	704,513	0.24%
60 School Food Service	16,391	68,849	105,115	-	37,811	947,907	16,640	-	-	1,192,713	0.40%
61 Head Start	-	9,141,878	2,206,672	7,253,817	4,211,908	23,419,534	-	-	-	46,233,809	15.58%
62 Youth Training Programs	314,938	-	541,249	-	934,013	-	-	-	-	1,790,200	0.60%
63 USDA Commodities	-	-	-	460,744	-	-	-	-	-	460,744	0.16%
67 Qualified Bond Interest Credit Payments	-	70,104	-	-	-	-	-	-	-	70,104	0.02%
68 Federal ARRA Grants	-	-	-	-	-	-	-	-	-	-	0.00%
69 Federal Special Purpose, Unassigned	2,891,412	1,262,770	3,104,106	2,096,700	1,124,837	4,036,789	2,350,424	751,397	776,816	18,395,252	6.20%
TOTAL FEDERAL GOVERNMENT SOURCES	4,126,534	11,355,817	9,211,874	10,216,942	6,796,657	30,365,967	3,488,498	2,238,925	1,372,614	79,173,829	26.68%
71 Payments from School Districts in Washington	5,022,562	7,643,651	9,988,208	7,778,448	5,419,719	3,458,876	3,283,883	2,195,589	15,422,878	60,213,812	20.29%
72 Payments from School Districts in Other States	-	-	-	-	-	-	-	-	-	-	0.00%
73 Payments from Other Entities	-	-	77,743	1,305	-	4,218,555	-	25,700	88,479	4,411,782	1.49%
TOTAL PAYMENTS FOR COOPERATIVE PROGRAMS	5,022,562	7,643,651	10,065,951	7,779,753	5,419,719	7,677,431	3,283,883	2,221,289	15,511,357	64,625,594	21.77%
81 Payments from School Districts in Washington	97,395	-	14,746,069	4,631,456	548,645	-	1,341,008	7,937,378	1,616,468	30,918,419	10.42%
82 Payments from School Districts in Other States	-	-	14,554	-	-	824	630	-	1,110	17,118	0.01%
83 Payments from Other Entities	245,146	622,581	2,534,954	5,176,212	758,981	3,295,769	609,788	1,379,823	413,584	15,036,838	5.07%
TOTAL PAYMENTS FOR OTHER PROGRAMS	342,541	622,581	17,295,577	9,807,668	1,307,626	3,296,593	1,951,427	9,317,201	2,031,163	45,972,376	15.49%
92 Sale of Real Property	-	-	-	-	(49,320)	-	-	-	-	-	0.00%
93 Sale of Personal Property	-	-	1,880	-	400	9,827	-	-	-	-	0.00%
94 Compensated Loss of Capital Assets	-	-	-	-	-	-	-	-	-	-	0.00%
95 Long-Term Financing	-	-	-	-	-	-	-	-	-	-	0.00%
96 Change in Joint Venture Equity	(297,797)	-	(297,797)	-	(297,797)	(297,797)	(297,797)	(297,797)	57,611	(1,729,172)	-0.58%
TOTAL OTHER FINANCING SOURCES	(297,797)	-	(295,917)	-	(346,717)	(287,970)	(297,797)	(297,797)	57,611	(1,766,385)	-0.60%
TOTAL REVENUES AND OTHER FINANCING SOURCES	19,409,561	27,924,574	63,850,937	35,210,058	18,379,731	76,838,608	14,612,456	16,875,314	23,691,955	296,793,193	100.00%

**Statewide Summary
By Educational Service District
General Expense Fund Expenditures by Program
For the Fiscal Year Ended August 31, 2018**

2017-18 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	1,610,979	2,076,611	3,543,414	3,382,831	1,384,737	4,126,566	1,221,051	1,965,145	1,440,752	20,752,086	7.08%
02 ESD Direct Cost Centers & Agency Services	576,916	1,245,687	1,877,700	289,819	190,347	1,901,240	1,107,692	376,266	232,348	7,798,014	2.66%
TOTAL ESD CORE SERVICES	2,187,895	3,322,298	5,421,115	3,672,649	1,575,084	6,027,806	2,328,743	2,341,411	1,673,099	28,550,099	9.73%
10 Instructional Resources	72,591	239,188	127,090	521,625	90,279	19,025	20,302	50,228	-	1,140,329	0.39%
12 Special Education	578,935	331,298	1,403,184	2,723,129	217,656	1,140,757	3,161,149	3,038,429	5,288,415	17,882,952	6.10%
13 Special Education—Cooperatives	1,316,332	2,118,200	2,144,943	-	2,041,111	-	-	-	-	7,620,586	2.60%
16 Staff Development	804,864	696,219	2,257,415	1,128,156	953,686	872,623	1,018,989	938,424	828,086	9,498,462	3.24%
18 Educational Technology	731,727	-	274,149	357,002	31,743	843,752	96,417	25,339	-	2,360,129	0.80%
19 K-20	92,002	81,110	92,101	79,123	93,107	91,542	97,173	2,356,390	94,492	3,077,040	1.05%
20 Safe and Drug-Free Schools	1,823,101	793,405	1,971,040	3,323,479	921,455	1,332,566	842,984	352,799	1,327,990	12,688,818	4.33%
21 Special Education—ESA—State	-	-	12,785,948	-	-	-	-	-	-	12,785,948	4.36%
22 Traffic Safety	-	-	15,417	876,579	-	-	-	-	125,016	1,017,013	0.35%
23 Special Education—ESD—Federal	-	-	2,309,437	-	-	-	-	1,203,802	-	3,513,239	1.20%
24 Math and Science	985,570	1,722,009	1,580,496	533,290	936,474	1,723,892	512,946	1,455,329	823,993	10,273,999	3.50%
25 Communication, Reading and Writing	7,212	562,877	9,404	52,605	18,088	8,401	13,677	-	8,764	681,027	0.23%
26 Art	-	8,054	-	-	-	580,235	-	-	4,438	592,727	0.20%
27 Social Studies	-	-	-	-	-	-	-	-	-	-	0.00%
28 Environmental Education	3,788	-	-	54,836	-	-	-	58,690	-	117,314	0.04%
30 Highly Capable	-	2,080	-	20,520	-	3,222	-	11,767	79,475	117,064	0.04%
32 Vocational	-	-	-	35,846	-	220,456	96,585	745,064	-	1,097,951	0.37%
34 Early Childhood	2,537,613	10,641,113	7,701,379	10,193,078	5,221,019	49,749,036	3,061,044	69,897	401,493	89,575,672	30.54%
36 Migrant Education	-	626,463	-	-	-	144,707	642,137	471,315	471,511	2,356,132	0.80%
38 Alternative Learning Experience	-	-	682,028	-	-	2,720,739	-	-	-	3,402,767	1.16%
40 Student Assessment	-	-	-	154,596	-	-	-	-	-	154,596	0.05%
42 State Institutions	908,028	-	673,399	-	514,400	-	158,020	-	599,085	2,852,932	0.97%
43 Institutions—Juveniles in Adult Jails	-	-	-	-	-	-	-	-	-	-	0.00%
46 Health and Fitness	4,410	115,974	-	-	-	-	-	-	-	120,384	0.04%
48 Professional Development Centers	-	10,354	-	-	-	50,588	-	-	-	60,942	0.02%
51 Special Ed—Coops—Infants & Toddlers—State	-	-	2,333,211	-	-	-	-	-	-	2,333,211	0.80%
52 Special Ed—Coops—Infants & Toddlers—Federal	-	-	-	-	-	-	-	-	-	-	0.00%
53 Special Ed—ESAs—Infants & Toddlers—State	-	-	494,557	-	-	-	-	-	-	494,557	0.17%
54 Special Ed—ESAs—Infants & Toddlers—Federal	-	-	-	-	-	-	-	406,863	-	406,863	0.14%
58 Race to the Top	-	-	-	-	-	1,019,748	-	-	-	1,019,748	0.35%
59 Other Instructional Support Programs	1,246,128	628,515	721,793	1,013,214	861,783	3,108,330	1,658,895	248,186	570,470	10,057,315	3.43%
TOTAL INSTRUCTIONAL SUPPORT	11,112,300	18,576,859	37,576,991	21,067,078	11,900,801	63,629,618	11,380,317	11,432,525	10,623,229	197,299,718	67.27%
62 Adult Education	-	-	-	-	-	278,129	-	-	-	278,129	0.09%
64 Data Processing	2,172,681	2,524,021	2,982,103	3,600,700	2,501,864	38,296	39,933	2,038,767	5,163,087	21,061,454	7.18%
66 Risk Management	1,098,838	595,860	1,984,787	1,591,185	439,988	3,319,447	322,540	-	10,289	9,362,933	3.19%
68 Public Communications	-	30,077	434,841	-	-	77,910	102,917	-	-	645,745	0.22%
70 Transportation	164,186	786,644	4,167,024	466,369	-	1,813,949	47,618	-	146,031	7,591,820	2.59%
72 Environmental Compliance	-	-	-	-	-	-	-	-	-	-	0.00%
73 Nursing Services	446,255	200,757	886,979	606,097	161,252	96,908	298,356	447,375	233,515	3,377,496	1.15%
74 Human Resources Services	-	90,213	290,112	388,810	-	-	58,844	22,423	-	850,402	0.29%
76 Employment Programs	1,163,229	-	622,783	1,891,797	866,315	-	-	-	-	4,544,124	1.55%
78 Fiscal Agent Services	1,764,390	868,213	853,385	2,319,261	4,097	266,043	2,566	143,886	4,017,971	10,239,812	3.49%
80 Group Purchasing	-	-	-	-	-	-	-	-	-	-	0.00%
82 Equipment Repair	-	-	-	-	-	-	-	-	-	-	0.00%
89 Other Non Instructional Support	-	163,179	5,614,265	317,470	155,441	532,215	314,362	1,286,633	311,884	8,695,450	2.96%
99 Transportation Equipment	-	102,020	214,996	45,381	-	450,988	-	-	-	813,386	0.28%
TOTAL NON INSTRUCTIONAL SUPPORT	6,809,580	5,360,984	18,051,274	11,227,069	4,128,957	6,873,885	1,187,136	3,939,085	9,882,777	67,460,749	23.00%
TOTAL PROGRAM EXPENDITURES	20,109,775	27,260,141	61,049,380	35,966,797	17,604,841	76,531,310	14,896,197	17,713,020	22,179,105	293,310,566	100.00%

Statewide Summary
By Educational Service District
General Expense Fund Expenditures by Activity and Object
For the Fiscal Year Ended August 31, 2018

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	18,769	19,359	40,285	55,933	28,884	151,735	26,347	68,218	53,358	462,888	0.16%
12 Superintendent's Office	575,966	659,571	516,607	766,843	386,434	594,261	476,972	484,412	344,464	4,805,529	1.64%
13 Business Office	835,601	821,531	1,451,414	1,152,286	738,652	2,191,106	506,178	999,659	643,380	9,339,806	3.18%
14 Financial Services	192,540	164,388	100,199	402,872	124,907	226,780	138,126	132,288	138,530	1,620,629	0.55%
15 Human Resources	252,633	206,247	664,674	499,877	288,813	1,493,937	115,613	117,050	186,254	3,825,099	1.30%
16 Regional Committee	2,412	-	978	2,588	-	5,228	-	0	-	11,206	0.00%
17 Public Information	99,142	112,460	392,869	191,290	24,141	605,724	79,928	42,423	142,479	1,690,457	0.58%
20 Supervision of Instruction	-	139,757	-	-	-	-	-	-	-	139,757	0.05%
21 Staff Development	1,516,061	4,499,493	1,600,191	1,805,131	2,149,030	2,785,497	1,999,438	4,322,184	1,837,299	22,514,324	7.68%
22 Curriculum Support	34,399	-	327,984	125,452	44,532	484,183	78,660	-	57,285	1,152,495	0.39%
23 Certification	-	-	-	-	31,454	-	36,521	41,636	-	109,611	0.04%
26 Health Related Services	-	200,051	-	-	-	-	-	1,658,252	-	1,858,303	0.63%
27 Direct Instruction	4,923,197	11,687,837	18,767,482	14,663,600	7,393,962	32,818,536	7,998,443	1,658,104	5,381,514	105,292,673	35.90%
41 Food Service Supervision	-	-	-	-	-	-	-	-	-	-	0.00%
42 Food Service Food	-	-	-	-	-	-	-	-	-	-	0.00%
44 Food Service Operations	-	86,603	-	-	-	-	-	-	-	86,603	0.03%
51 Transportation Supervision	164,186	250,914	1,043,773	-	-	847,239	47,618	-	135,244	2,488,973	0.85%
52 Operating Buses	-	510,990	2,845,501	466,369	-	852,543	-	-	-	4,675,403	1.59%
53 Maintenance of Buses	-	-	146,707	-	-	124,097	-	-	-	270,803	0.09%
56 Transportation Insurance	-	19,494	63,430	-	-	-	-	-	-	82,924	0.03%
59 Purchase—Rebuilding of Buses	-	102,020	-	-	-	450,988	-	-	-	553,009	0.19%
60 Facilities	798,643	1,143,837	1,370,952	1,253,026	371,205	2,474,606	537,140	764,019	370,443	9,083,871	3.10%
72 Information Systems	-	2,890,475	435,975	-	-	-	-	-	-	3,326,450	1.13%
73 Printing and Copying	-	69,167	38,944	-	-	87,677	(7,630)	-	11,676	199,835	0.07%
75 Motor Pool	1,756	7,962	-	264	9,672	-	-	95,056	38,468	153,178	0.05%
83 Debt Service—Interest	20,773	214,451	879,134	213,150	54,545	312,122	146,534	108,012	749	1,949,468	0.66%
84 Debt Service—Principal	-	225,000	-	-	-	-	-	-	-	225,000	0.08%
89 Depreciation	137,280	-	1,221,222	409,767	105,639	1,253,351	253,044	198,942	270,886	3,850,131	1.31%
98 General Support	11,487,121	3,228,533	29,141,060	15,827,278	6,616,446	32,019,830	2,463,266	8,406,836	12,567,077	121,757,448	41.51%
99 Transfers	(950,701)	-	-	(1,868,929)	(763,473)	(3,248,134)	-	(1,384,070)	(0)	(8,215,307)	-2.80%
TOTAL EXPENDITURES BY ACTIVITY	20,109,775	27,260,141	61,049,380	35,966,797	17,604,841	76,531,310	14,896,197	17,713,020	22,179,105	293,310,566	100.00%
EXPENDITURES BY OBJECT											
0 Debit Transfer	950,701	-	5,915,117	1,868,929	771,053	3,248,134	69,149	1,316,948	916,957	15,056,988	5.13%
1 (-) Credit Transfer	(950,701)	-	(5,915,117)	(1,868,929)	(771,053)	(3,248,134)	(69,149)	(1,384,070)	(916,957)	(15,124,110)	-5.16%
2 Certificated Salaries	1,427,736	552,434	7,364,559	2,370,436	2,226,867	1,679,900	2,254,108	2,692,650	2,343,399	22,912,089	7.81%
3 Classified Salaries	9,272,773	7,856,702	21,783,482	15,753,553	6,864,761	23,844,917	4,667,414	5,103,363	8,636,305	103,783,270	35.38%
4 Employee Taxes & Benefits	3,536,834	3,380,597	10,942,632	6,708,614	3,479,930	7,349,160	2,266,965	2,968,780	3,688,086	44,321,600	15.11%
5 Supplies, Instruct. Resources	555,714	1,190,144	2,261,095	1,927,364	756,311	2,839,689	740,388	1,118,482	651,195	12,040,383	4.10%
7 Purchased Services	4,587,884	13,589,176	16,373,304	7,774,513	3,578,398	38,374,949	4,287,230	4,764,326	6,168,703	99,498,483	33.92%
8 Travel	591,554	435,616	1,103,086	536,782	545,960	475,553	427,048	665,856	253,184	5,034,637	1.72%
9 Capital Outlay	137,280	255,472	1,221,222	895,534	152,614	1,967,142	253,044	466,685	438,233	5,787,226	1.97%
TOTAL EXPENDITURES BY OBJECT	20,109,775	27,260,141	61,049,380	35,966,797	17,604,841	76,531,310	14,896,197	17,713,020	22,179,105	293,310,566	100.00%

**Educational Service District Statewide Summary
General Expense Fund Expenditures by Program and Object
For the Fiscal Year Ended August 31, 2018**

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	2,226,231	(91,316)	2,852,682	11,173,329	384,380	551,158	3,112,393	543,228	-	20,752,086
02 ESD Direct Cost Centers & Agency Services	1,362,247	(10,937,577)	54,145	4,213,035	1,546,109	1,205,765	6,581,029	22,160	3,751,101	7,798,014
TOTAL ESD CORE SERVICES	3,588,477	(11,028,893)	2,906,827	15,386,365	1,930,490	1,756,923	9,693,422	565,388	3,751,101	28,550,099
10 Instructional Resources	80,927	(115,021)	1,425	386,989	142,542	382,839	249,953	10,674	-	1,140,329
12 Special Education	711,835	(52,472)	5,497,745	4,143,142	3,922,558	439,204	2,458,345	631,113	131,482	17,882,952
13 Special Education—Cooperatives	403,799	(237,512)	2,758,190	1,573,713	1,882,386	146,976	692,078	400,957	-	7,620,586
16 Staff Development	518,774	(150,692)	947,962	2,869,246	1,323,382	319,985	3,446,571	223,233	-	9,498,462
18 Educational Technology	104,522	(9,637)	6,937	1,003,193	365,688	244,161	583,902	61,363	-	2,360,129
19 K-20	237,689	-	-	1,503,589	611,387	436,804	220,092	67,480	-	3,077,040
20 Safe and Drug-Free Schools	424,751	(240)	19,675	6,867,553	3,050,883	221,156	1,857,926	247,114	-	12,688,818
21 Special Education—ESA—State	537,002	(2,610)	3,292,098	2,056,496	2,524,033	183,177	4,022,941	172,811	-	12,785,948
22 Traffic Safety	27,045	-	227,412	452,992	117,930	100,491	81,905	9,238	-	1,017,013
23 Special Education—ESD—Federal	31,076	-	1,261,875	214,693	619,344	2,068	1,354,769	29,414	-	3,513,239
24 Math and Science	596,135	(150,827)	936,724	3,054,940	1,449,945	1,587,895	2,529,577	269,610	-	10,273,999
25 Communication, Reading and Writing	1,580	-	8,778	279,821	96,016	68,965	207,253	18,613	-	681,027
26 Art	26,274	-	-	233,748	87,687	40,890	195,151	8,977	-	592,727
27 Social Studies	-	-	-	-	-	-	-	-	-	-
28 Environmental Education	8,672	-	-	30,688	11,669	42,077	20,983	3,225	-	117,314
30 Highly Capable	13,826	-	-	32,776	13,878	6,832	48,951	801	-	117,064
32 Vocational	7,308	-	520,811	109,838	254,143	2,564	199,756	3,531	-	1,097,951
34 Early Childhood	2,924,068	(507,523)	412,768	25,224,675	10,178,971	3,517,106	46,615,478	742,899	467,229	89,575,672
36 Migrant Education	92,037	-	198,119	1,182,587	509,803	65,256	190,189	118,142	-	2,356,132
38 Alternative Learning Experience	136,290	-	605,815	1,302,705	798,135	128,279	399,165	23,169	9,209	3,402,767
40 Student Assessment	14,524	-	-	87,034	27,828	14,823	7,027	671	2,689	154,596
42 State Institutions	59,598	-	1,311,269	609,145	748,831	21,509	86,841	15,739	-	2,852,932
43 Institutions—Juveniles in Adult Jails	-	-	-	-	-	-	-	-	-	-
46 Health and Fitness	2	-	-	24,800	9,679	6,596	77,621	1,686	-	120,384
48 Professional Development Centers	1,942	-	-	39,962	12,272	20	6,746	-	-	60,942
51 Special Ed—Coops—Infants & Toddlers—State	92,691	-	894,002	194,001	469,325	16,928	631,207	35,057	-	2,333,211
52 Special Ed—Coops—Infants & Toddlers—Federal	-	-	-	-	-	-	-	-	-	-
53 Special Ed—ESAs—Infants & Toddlers—State	470	-	114,817	55,167	73,800	1,673	239,940	8,691	-	494,557
54 Special Ed—ESAs—Infants & Toddlers—Federal	13,921	-	105,476	161,514	55,279	4,546	55,389	13,739	-	406,863
58 Race to the Top	127,922	-	-	173,621	63,414	2,237	651,946	609	-	1,019,748
59 Other Instructional Support Programs	289,972	(2,359)	322,551	5,157,978	1,874,266	518,752	1,655,134	241,021	-	10,057,315
TOTAL INSTRUCTIONAL SUPPORT	7,484,652	(1,228,892)	19,444,449	59,026,605	31,292,073	8,523,806	68,786,835	3,359,581	610,609	197,299,718
62 Adult Education	2,444	(30,000)	-	156,200	49,181	11,078	85,556	3,671	-	278,129
64 Data Processing	834,505	(517,142)	35,932	8,513,080	3,235,235	471,057	8,032,998	309,977	145,813	21,061,454
66 Risk Management	411,590	(500)	14,003	5,744,717	2,086,026	123,980	887,472	95,645	-	9,362,933
68 Public Communications	22,960	(237,537)	-	460,676	181,345	20,361	186,978	10,961	-	645,745
70 Transportation	130,384	(138,457)	-	3,704,262	1,543,710	540,311	1,420,595	149,712	241,302	7,591,820
72 Environmental Compliance	-	-	-	-	-	-	-	-	-	-
73 Nursing Services	88,775	-	2,641	1,929,183	748,806	45,017	446,957	116,117	-	3,377,496
74 Human Resources Services	78,098	(154,746)	3,055	392,228	170,495	2,911	347,291	11,068	-	850,402
76 Employment Programs	83,881	-	466,069	2,216,045	982,646	85,768	651,053	51,317	7,345	4,544,124
78 Fiscal Agent Services	179,235	(20,619)	-	1,863,962	658,101	308,041	7,196,653	54,438	-	10,239,812
80 Group Purchasing	-	-	-	-	-	-	-	-	-	-
82 Equipment Repair	-	-	-	-	-	-	-	-	-	-
89 Other Non Instructional Support	2,151,987	(1,767,324)	39,113	4,389,947	1,443,491	151,129	1,762,481	306,763	217,864	8,695,450
99 Transportation Equipment	-	-	-	-	-	-	193	-	813,193	813,386
TOTAL NON INSTRUCTIONAL SUPPORT	3,983,858	(2,866,325)	560,813	29,370,301	11,099,036	1,759,653	21,018,227	1,109,669	1,425,516	67,460,749
TOTAL PROGRAM EXPENDITURES	15,056,988	(15,124,110)	22,912,089	103,783,270	44,321,600	12,040,383	99,498,483	5,034,637	5,787,226	293,310,566

**Educational Service District Statewide Summary
General Expense Fund Expenditures by Activity and Object
For the Fiscal Year Ended August 31, 2018**

ACTIVITY	Debit Transfer (0)	Credit Transfer (1)	Certificated Salaries (2)	Classified Salaries (3)	Emp. Benefits & Payroll Taxes (4)	Supp. & Mat'ls (5)	Purchased Services (7)	Travel (8)	Capital Outlay (9)	TOTAL EXPENDITURES BY ACTIVITY
11 Board of Directors	3,942	-	-	-	-	51,714	234,470	172,762	-	462,888
12 Superintendent's Office	254,731	-	2,007,724	990,903	923,269	72,110	402,069	154,723	-	4,805,529
13 Business Office	679,473	-	40,976	4,923,366	1,861,927	142,590	1,609,981	81,493	-	9,339,806
14 Financial Services	114,528	-	133,294	950,106	329,662	31,832	43,595	17,612	-	1,620,629
15 Human Resources	244,707	-	-	2,117,738	800,921	120,180	519,670	21,883	-	3,825,099
16 Regional Committee for S.D. Reorganization	4,160	-	1,782	2,787	1,455	43	980	-	-	11,206
17 Public Information	67,758	-	74,096	946,001	358,557	44,699	175,355	23,993	-	1,690,457
20 Supervision of Instruction	-	-	-	92,015	35,702	-	12,039	-	-	139,757
21 Staff Development	678,271	-	1,766,440	7,792,064	3,544,168	1,311,747	6,612,414	809,220	-	22,514,324
22 Curriculum Support	48,888	-	493,011	243,040	238,662	36,521	52,413	39,961	-	1,152,495
23 Certification	10,758	-	3,581	63,368	25,283	574	5,098	949	-	109,611
26 Health Related Services	-	-	998,669	273,950	520,661	2,952	53,837	8,234	-	1,858,303
27 Direct Instruction	969,812	-	11,941,007	23,449,423	14,906,520	2,575,885	50,033,728	1,247,245	169,054	105,292,673
41 Food Service Supervision	-	-	-	-	-	-	-	-	-	-
42 Food Service Food	-	-	-	-	-	-	-	-	-	-
44 Food Service Operations	-	-	-	47,086	32,901	6,617	-	-	-	86,603
51 Transportation Supervision & Coordination	14,511	-	-	1,400,965	452,861	32,871	244,671	112,473	230,622	2,488,973
52 Operating Buses	14,105	-	-	2,296,350	1,088,777	473,886	765,297	36,988	-	4,675,403
53 Maintenance of Buses	-	-	-	-	-	32,744	238,060	-	-	270,803
56 Transportation Insurance	-	-	-	-	-	-	82,924	-	-	82,924
59 Purchase—Rebuilding of Buses	-	-	-	-	-	-	193	-	552,816	553,009
60 Facilities	857,790	-	20,342	2,045,367	893,968	699,878	4,278,281	14,309	273,936	9,083,871
72 Information Systems	-	-	-	1,083,121	433,427	166,987	1,573,788	42,870	26,257	3,326,450
73 Printing and Copying	7,910	(69,149)	-	36,745	13,118	65,623	145,578	10	-	199,835
75 Motor Pool	-	-	50	-	4	15,679	62,989	380	74,076	153,178
83 Debt Service—Interest	-	-	-	-	-	-	1,949,468	-	-	1,949,468
84 Debt Service—Principal	-	-	-	-	-	-	225,000	-	-	225,000
89 Depreciation	-	-	-	-	-	-	-	-	3,850,131	3,850,131
98 General Support	4,253,569	(7,580)	5,431,119	55,028,878	17,859,757	6,155,251	30,176,586	2,249,533	610,335	121,757,448
99 Transfers	6,832,074	(15,047,381)	-	-	-	-	-	-	-	(8,215,307)
TOTAL EXPENDITURES BY OBJECT	15,056,988	(15,124,110)	22,912,089	103,783,270	44,321,600	12,040,383	99,498,483	5,034,637	5,787,226	293,310,566

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