

# SECTION FOUR—EDUCATIONAL SERVICE DISTRICT STATEWIDE SUMMARY FINANCIAL REPORTS

## Introduction

Section Four of this publication contains a variety of financial reports for the nine educational service districts (ESDs).

### **Statement of Net Position—All Funds**

This report displays the changes in net position at the end of the fiscal year for the Operating Fund, Workers' Compensation Fund, Unemployment Fund, Property Casualty Fund, and Other Proprietary Funds.

### **Statement of Revenues, Expenses, and Changes in Net Position**

This report shows the Operating Revenues, Operating Expenses, Nonoperating Revenues (Expenses), and Net Position Ending Balance.

### **Budgetary Comparison Schedule—General Expense Fund**

This report compares budgeted and actual revenues, expenditures, and fund balance amounts for the General Expense Fund.

### **Statement of Cash Flows**

This report shows the changes in cash flows for all proprietary funds.

### **Statement of Fiduciary Net Position**

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

### **Statement of Changes in Fiduciary Net Position—Fiduciary Funds**

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

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

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

### **By ESD—General Expense Fund Expenditures by Program**

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

### **By ESD—General Expense Fund Expenditures by Activity and Object**

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

### **General Expense Fund Expenditures by Program and Object**

This report shows the total expenditures by program and object.

### **General Expense Fund Expenditures by Activity and Object**

This report shows the total expenditures by activity and object.

**Educational Service District**  
**Statement of Net Position—All Funds**  
**August 31, 2020**

	<b>OPERATING FUND</b>	<b>WORKERS COMP</b>	<b>UNEMPLOYME NT FUND</b>	<b>PROPERTY CASUALTY</b>	<b>CHILD CARE FUND</b>	<b>TOTAL ALL FUNDS</b>
<b>ASSETS</b>						
<b>CURRENT ASSETS</b>						
Cash and Cash Equivalents	\$ 35,664,854	\$ 97,395,112	\$ 18,052,574	\$ 595	\$ 11,000	\$ 151,124,135
Net Assets for Pool Participants	-	-	1,478,789	-	-	\$ 1,478,789
Investments	50,497,555	74,595,861	24,549,163	7,653,150	101,378	\$ 157,397,107
Accounts Receivable (net of uncollectible)	38,388,393	1,221,721	167,360	-	110,996	\$ 39,888,471
Other Receivables	468,960	(45,094)	(17,019)	(52,770)	(354,077)	\$ -
Member Assessments/Contributions	-	1,011,829	253,351	-	-	\$ 1,265,180
Excess/Reinsurance Recoverable	-	188,408	-	-	-	\$ 188,408
Due from Other Governments	18,977	62,880	11,466	-	-	\$ 93,323
Inventory	1,251,873	-	-	-	-	\$ 1,251,873
Prepays	357,207	228,019	-	-	-	\$ 585,226
Restricted Assets	53,747	-	-	-	-	\$ 53,747
Other Assets	-	-	-	-	-	\$ -
<b>TOTAL CURRENT ASSETS</b>	<b>126,701,566</b>	<b>174,658,737</b>	<b>44,495,684</b>	<b>7,600,975</b>	<b>(130,703)</b>	<b>353,326,258</b>
<b>NONCURRENT ASSETS</b>						
Investments_	-	-	-	-	-	\$ -
Capital Assets	-	-	-	-	-	\$ -
Land and Land Improvements	17,873,877	-	-	-	-	\$ 17,873,877
Construction in Progress	130,728	-	-	-	-	\$ 130,728
Building	118,295,313	-	-	-	-	\$ 118,295,313
Equipment	14,973,620	50,381	-	-	-	\$ 15,024,002
Less: Accumulated Depreciation	(48,334,040)	(50,381)	-	-	-	\$ (48,384,421)
<b>NET CAPITAL ASSETS</b>	<b>102,939,498</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 102,939,498</b>
Net Cash/Investments Held for Compensated Absences	3,004,158	-	-	-	-	\$ 3,004,158
Net Cash/Investments Held for Investment in Joint Venture	32,532	-	-	-	-	\$ 32,532
	(331,974)	-	-	-	-	\$ (331,974)
<b>TOTAL NONCURRENT ASSETS</b>	<b>105,644,215</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 105,644,215</b>
<b>TOTAL ASSETS</b>	<b>\$ 232,345,780</b>	<b>\$ 174,658,737</b>	<b>\$ 44,495,684</b>	<b>\$ 7,600,975</b>	<b>\$ (130,703)</b>	<b>\$ 458,970,473</b>

**Educational Service District**  
**Statement of Net Position—All Funds**  
**August 31, 2020**

<b>OPERATING FUND</b>	<b>WORKERS COMP</b>	<b>UNEMPLOYME NT FUND</b>	<b>PROPERTY CASUALTY</b>	<b>CHILD CARE FUND</b>	<b>TOTAL ALL FUNDS</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred Loss on Refunding	516,343	-	-	-	-	\$ 516,343
Deferred OutFlows Related to Pensions	22,684,661	66,763	18,276	38,795	103,106	\$ 22,911,600
Deferred OutFlows Related to OPEB	23,955,950	44,499	9,608	23,999	108,482	\$ 24,142,539
<b>TOTAL DEFERRED OUTFLOWS OF</b>	<b>\$ 47,156,953</b>	<b>\$ 111,262</b>	<b>\$ 27,885</b>	<b>\$ 62,794</b>	<b>\$ 211,588</b>	<b>\$ 47,570,482</b>

**LIABILITIES**

**CURRENT LIABILITIES**

Accounts Payable	17,972,857	7,756,763	2,994,583	2,270	91,308	\$ 28,817,781
Amount Due to Pool Participants	-	-	1,478,789	-	-	\$ 1,478,789
Notes Payable	7,015	-	-	-	-	\$ 7,015
Accrued Interest Payable	653,662	-	-	-	-	\$ 653,662
Accrued Salaries	539,131	-	-	-	-	\$ 539,131
Payroll Deductions & Taxes Payable	136,128	-	-	-	-	\$ 136,128
Public Employees' Retirement System	324,457	-	-	-	-	\$ 324,457
Deferred Compensation	-	-	-	-	-	\$ -
Compensated Absences	1,856,810	5,450	1,650	2,600	-	\$ 1,866,510
OPEB Liability	715,092	1,756	379	947	4,281	\$ 722,455
Bonds Payable	3,298,923	-	-	-	-	\$ 3,298,923
Leases Payable	87,324	-	-	-	-	\$ 87,324
IBNR	-	9,334,414	5,114,036	215,625	-	\$ 14,664,075
Open Claims	130,115	9,666,242	3,290,344	777,507	-	\$ 13,864,208
Unallocated Loss Adjustment Expenses	-	3,148,143	511,991	-	-	\$ 3,660,133
Future L&I Assessments	-	5,303,316	-	-	-	\$ 5,303,316
Deposits	28,439	425,728	-	-	-	\$ 454,167
Unearned Revenue	2,880,488	-	-	-	10,988	\$ 2,891,476
Other Liabilities and Credits	415,120	-	-	-	-	\$ 415,120
<b>TOTAL CURRENT LIABILITIES</b>	<b>29,045,561</b>	<b>35,641,812</b>	<b>13,391,772</b>	<b>998,949</b>	<b>106,577</b>	<b>\$ 79,184,671</b>

**Educational Service District**  
**Statement of Net Position—All Funds**  
**August 31, 2020**

	<b>OPERATING FUND</b>	<b>WORKERS COMP</b>	<b>UNEMPLOYME NT FUND</b>	<b>PROPERTY CASUALTY</b>	<b>CHILD CARE FUND</b>	<b>TOTAL ALL FUNDS</b>
<b>NONCURRENT LIABILITIES</b>						
Compensated Absences_	7,163,861	47,778	15,075	23,800	-	\$ 7,250,514
Unemployment_	4,031	-	-	-	-	\$ 4,031
IBNR_	-	17,776,959	22,932	207,244	-	\$ 18,007,135
Open Claims_	-	12,212,381	942	1,211,485	-	\$ 13,424,808
Unallocated Loss Adjustment Expenses_	-	1,030,004	115,000	190,000	-	\$ 1,335,004
Future L&I Assessments_	-	2,257,210	-	-	-	\$ 2,257,210
Net Pension Liability	62,991,867	196,871	53,894	114,399	304,041	\$ 63,661,073
OPEB Liability_	80,729,429	148,798	32,129	80,250	362,747	\$ 81,353,352
Bonds Payable_	42,780,829	-	-	-	-	\$ 42,780,829
Leases Payable_	200,454	-	-	-	-	\$ 200,454
<b>TOTAL NONCURRENT LIABILITIES</b>	<b>194,144,056</b>	<b>33,670,001</b>	<b>239,972</b>	<b>1,827,179</b>	<b>666,788</b>	<b>\$ 230,547,996</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 223,189,617</b>	<b>\$ 69,311,813</b>	<b>\$ 13,631,743</b>	<b>\$ 2,826,128</b>	<b>\$ 773,365</b>	<b>\$ 309,732,666</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Refunding	-	-	-	-	-	\$ -
Deferred InFlows Related to Pensions	5,643,523	11,631	3,184	6,759	17,962	\$ 5,683,059
Deferred InFlows Related to OPEB	3,502,947	8,511	1,838	4,590	20,749	\$ 3,538,635
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 9,146,471</b>	<b>\$ 20,142</b>	<b>\$ 5,022</b>	<b>\$ 11,349</b>	<b>\$ 38,711</b>	<b>\$ 9,221,694</b>
<b>NET POSITION</b>						
Net Investment in Capital Assets	57,008,865	-	-	-	-	\$ 57,008,865
Restricted	16,635,801	90,628,921	30,950,342	4,970,443	-	\$ 143,185,508
<b>Unrestricted</b>	<b>(26,478,021)</b>	<b>14,809,123</b>	<b>(63,539)</b>	<b>(144,151)</b>	<b>(731,191)</b>	<b>\$ (12,607,779)</b>
<b>TOTAL NET POSITION</b>	<b>\$ 47,166,645</b>	<b>\$ 105,438,044</b>	<b>\$ 30,886,803</b>	<b>\$ 4,826,292</b>	<b>\$ (731,191)</b>	<b>\$ 187,586,594</b>

**Educational Service District**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended August 31, 2020**

	<b>OPERATING</b>	<b>WORKERS COMPENSATION FUND</b>	<b>UNEMPLOYMENT FUND</b>	<b>PROPERTY CASUALTY INS FUND</b>	<b>CHILD CARE FUND</b>	<b>TOTAL ALL FUNDS</b>
<b>OPERATING REVENUES</b>						
Local Sources	17,160,845	-	-	-	3,217,373	20,378,217
State Sources	110,481,055	-	-	-	1,468,718	111,949,773
Allotment	8,102,242	-	-	-	-	8,102,242
Federal Sources	87,883,658	-	-	-	111,530	87,995,188
Cooperative Programs	72,612,862	-	-	-	-	72,612,862
Other Programs	57,061,932	2,500	-	-	199,249	57,263,681
Member Assessments/Contributions	-	66,630,299	5,311,324	3,149,371	-	75,090,994
Supplemental Member Assessments	-	-	-	-	-	-
Other Operating Revenue	14,826	1,654,069	0	-	-	1,668,895
<b>TOTAL OPERATING REVENUE</b>	<b>353,317,421</b>	<b>68,286,868</b>	<b>5,311,324</b>	<b>3,149,371</b>	<b>4,996,869</b>	<b>435,061,853</b>
<b>OPERATING EXPENSES</b>						
General Operations and Administration	28,856,619	10,046,483	619,940	615,588	-	40,138,629
Instructional Support Programs	225,349,936	-	-	-	5,343,168	230,693,104
Non Instructional Support Programs	71,155,327	-	-	-	-	71,155,327
Incurring Loss/Loss Adjustment Expenses						
Paid on Current Losses	-	16,079,810	6,754,703	1,124,176	-	23,958,690
Change in Loss Reserves	-	4,024,855	4,491,670	1,819,204	-	10,335,728
Unallocated Loss Adjustment Expenses						
Paid Unallocated Loss Adjustment Expenses	-	-	-	-	-	-
Change in Unallocated Loss Reserves	-	(45,858)	848,649	-	-	802,790
Excess/Reinsurance Premiums	-	1,888,799	-	1,443,468	-	3,332,267
Professional Fees	168,198	696,182	256,298	1,697	8,212	1,130,586
Labor & Industries Assessments	-	17,263,731	-	-	-	17,263,731
Depreciation/Depletion	5,155,563	-	-	-	-	5,155,563
Other Operating Expenses	-	4,315,790	1,079,970	11,720	7,345	5,414,825
Pension Expense	(3,964,437)	(22,656)	(14,727)	(45,052)	(4,816)	(4,051,687)
OPEB Expense	4,639,169	14,142	79	341	(17,220)	4,636,510
<b>TOTAL OPERATING EXPENSES</b>	<b>331,360,374</b>	<b>54,261,278</b>	<b>14,036,581</b>	<b>4,971,143</b>	<b>5,336,688</b>	<b>409,966,064</b>
<b>OPERATING INCOME (LOSS)</b>	<b>21,957,046</b>	<b>14,025,591</b>	<b>(8,725,258)</b>	<b>(1,821,772)</b>	<b>(339,819)</b>	<b>25,095,788</b>

**Educational Service District**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended August 31, 2020**

	<b>OPERATING</b>	<b>WORKERS COMPENSATION FUND</b>	<b>UNEMPLOYMENT FUND</b>	<b>PROPERTY CASUALTY INS FUND</b>	<b>CHILD CARE FUND</b>	<b>TOTAL ALL FUNDS</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest and Investment Income	1,307,363	3,015,484	753,045	152,746	10,943	5,239,580
Interest Expense and Related Charges	(1,913,011)	-	-	-	-	(1,913,011)
Lease Income	895,672	-	-	-	-	895,672
Gains (Losses) on Capital Asset Disposition	(31,145)	-	-	-	-	(31,145)
Change in Joint Venture	504,260	-	-	-	-	504,260
Change in Compensated Absences	(201,928)	-	-	-	-	(201,928)
Other Nonoperating Revenues	179,849	-	-	-	-	179,849
Other Nonoperating Expenses	90,985	-	-	-	-	90,985
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>832,046</b>	<b>3,015,484</b>	<b>753,045</b>	<b>152,746</b>	<b>10,943</b>	<b>4,764,264</b>
<b>INCOME (LOSS) BEFORE OTHER ITEMS</b>	<b>22,789,092</b>	<b>17,041,075</b>	<b>(7,972,213)</b>	<b>(1,669,026)</b>	<b>(328,876)</b>	<b>29,860,052</b>
Extraordinary Items	3,292,975	-	-	-	-	3,292,975
Special Items	-	-	-	-	-	-
<b>INCREASE (DECREASE) IN NET POSITION</b>	<b>26,082,067</b>	<b>17,041,075</b>	<b>(7,972,213)</b>	<b>(1,669,026)</b>	<b>(328,876)</b>	<b>33,153,027</b>
<b>NET POSITION - BEGINNING BALANCE</b>	<b>21,084,578</b>	<b>88,396,969</b>	<b>38,859,016</b>	<b>6,495,319</b>	<b>(402,315)</b>	<b>154,433,567</b>
<b>Cumulative Effect of Change in Accounting Principle PRIOR PERIOD ADJUSTMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION - ENDING BALANCE</b>	<b>47,166,645</b>	<b>105,438,044</b>	<b>30,886,803</b>	<b>4,826,292</b>	<b>(731,191)</b>	<b>187,586,594</b>

**EDUCATIONAL SERVICE DISTRICT STATEWIDE SUMMARY**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL EXPENSE FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget—Positive (Negative)
	Original	Final		
<b>OPERATING REVENUES</b>				
Local Sources	23,582,332	21,452,738	\$ 17,154,538	(4,298,200)
State Sources	103,142,849	107,042,541	\$ 110,481,054	3,438,513
Allotment	6,870,631	6,305,428	\$ 8,102,242	1,796,814
Federal Sources	95,681,395	96,464,752	\$ 87,883,658	(8,581,094)
Cooperative Programs	90,608,174	86,907,048	\$ 72,612,862	(14,294,186)
Other Programs	52,869,275	58,309,603	\$ 57,061,932	(1,247,672)
Member Assessments/Contributions	-	-	\$ -	-
Supplemental Member Assessments	-	-	\$ -	-
Other Operating Revenue	-	-	\$ 14,826	14,826
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 372,754,656</b>	<b>\$ 376,482,110</b>	<b>\$ 353,311,113</b>	<b>\$ (23,170,997)</b>
<b>OPERATING EXPENSES</b>				
General Operations and Administration	38,744,542	37,345,429	\$ 28,991,336	8,354,093
Instructional Support Programs	245,560,445	247,140,100	\$ 225,273,434	21,866,666
Non Instructional Support Programs	96,586,189	98,844,368	\$ 70,870,234	27,974,134
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	-	-	\$ 168,198	(168,198)
Labor & Industries Assessments	-	-	\$ -	-
Depreciation/Depletion	737,662	693,468	\$ 5,189,783	(4,496,315)
Other Operating Expenses	-	-	\$ 867,388	(867,388)
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 381,628,838</b>	<b>\$ 384,023,365</b>	<b>\$ 331,360,373</b>	<b>\$ 52,662,992</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ (8,874,182)</b>	<b>\$ (7,541,255)</b>	<b>\$ 21,950,739</b>	<b>\$ 29,491,994</b>

**EDUCATIONAL SERVICE DISTRICT STATEWIDE SUMMARY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL EXPENSE FUND  
FOR THE YEAR ENDED AUGUST 31, 2020**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget—Positive (Negative)
	Original	Final		
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest and Investment Income	363,000	363,000	\$ 1,313,670	950,670
Interest Expense and Related Charges	(627,891)	(627,891)	\$ (1,913,011)	(1,285,120)
Lease Income	30,000	30,000	\$ 895,672	865,672
Gains (Losses) on Capital Asset Disposition	-	-	\$ (31,145)	(31,145)
Change in Joint Venture	25,000	25,000	\$ 474,591	449,591
Change in Compensated Absences	-	-	\$ (177,313)	(177,313)
Other Nonoperating Revenues	-	-	\$ 179,849	179,849
Other Nonoperating Expenses	-	-	\$ 96,039	96,039
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>\$ (209,891)</b>	<b>\$ (209,891)</b>	<b>\$ 838,353</b>	<b>\$ 1,048,244</b>
<b>INCOME (LOSS) BEFORE OTHER ITEMS</b>	<b>\$ (9,084,073)</b>	<b>\$ (7,751,146)</b>	<b>\$ 22,789,092</b>	<b>\$ 30,540,238</b>
Extraordinary Items	-	-	\$ 3,292,975	-
Special Items	-	-	\$ -	-
<b>INCREASE (DECREASE) IN NET POSITION</b>	<b>\$ (9,084,073)</b>	<b>\$ (7,751,146)</b>	<b>\$ 26,082,067</b>	<b>\$ 30,540,238</b>
<b>NET POSITION - BEGINNING BALANCE</b>	<b>18,029,459</b>	<b>18,029,459</b>	<b>\$ 21,084,578</b>	<b>3,055,119</b>
Cummulative Effect of Change in Accounting Principal PRIOR PERIOD ADJUSTMENT	-	-	\$ -	-
	XXXXXX	XXXXXX	\$ -	-
<b>NET POSITION - ENDING BALANCE</b>	<b>\$ 8,945,386</b>	<b>\$ 10,278,313</b>	<b>\$ 47,166,645</b>	<b>\$ 36,888,332</b>



**Educational Service District  
Statement of Cash Flows  
For the Year Ended August 31, 2020**

	<b>OPERATING</b>	<b>WORKERS COMPENSATION FUND</b>	<b>UNEMPLOYMENT FUND</b>	<b>PROPERTY CASUALTY INS FUND</b>	<b>CHILD CARE FUND</b>	<b>TOTAL ALL FUNDS</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>						
Cash Received from Customers	119,729,712	5,319,527	23,531	-	3,361,761	\$ 128,434,531
Cash Received from State and Federal Sources	199,725,703	-	-	-	1,678,494	\$ 201,404,197
Cash Received from Members	25,093,626	63,477,353	4,875,042	3,149,371	-	\$ 96,595,392
Payments to Suppliers for Goods and Services	(118,775,912)	(4,943,621)	(259,343)	-	(4,192,793)	\$ (128,171,669)
Payments to Employees for Services	(190,033,228)	-	-	-	-	\$ (190,033,228)
Cash Paid for Benefits/Claims	(14,160,077)	(24,358,529)	(3,119,600)	(1,271,527)	-	\$ (42,909,734)
Internal Activity - Reimbursements from Other Funds	4,870,496	(1,448,251)	(81,989)	-	-	\$ 3,340,256
Internal Activity - Payments made to Other Funds	-	(1,624,324)	(295,502)	(566,270)	(1,935,067)	\$ (4,421,162)
Cash Paid for Reinsurance	-	(2,007,157)	-	(1,443,468)	-	\$ (3,450,625)
Cash Received for Labor and Industries Assessments	-	1,943,873	-	-	-	\$ 1,943,873
Cash Paid for Labor and Industries Assessments	-	(19,843,525)	-	-	-	\$ (19,843,525)
Cash Paid for Professional Services	(298,017)	(525,674)	(221,272)	(1,697)	(8,212)	\$ (1,054,870)
Cash Paid for Other Operating Expense	(706,901)	(739,758)	(79,219)	(11,720)	(7,345)	\$ (1,544,943)
Other Receipts (Payments)	207,816	88,933	-	-	199,249	\$ 495,999
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>\$ 25,653,218</b>	<b>\$ 15,338,848</b>	<b>\$ 841,648</b>	<b>\$ (145,311)</b>	<b>\$ (903,911)</b>	<b>\$ 40,784,492</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	-	-	-	-	-	\$ -
Other Noncapital Activities	-	-	-	-	-	\$ -
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Purchase of Capital Assets	(10,174,468)	-	-	-	-	\$ (10,174,468)
Proceeds from Capital Debt	2,779,461	-	-	-	-	\$ 2,779,461
Principal and Interest Paid on Capital Debt	(4,986,496)	-	-	-	-	\$ (4,986,496)
Capital Contributions	-	-	-	-	-	\$ -
Lease Income	918,248	-	-	-	-	\$ 918,248
Other Receipts (Payments)	177,842	-	-	-	-	\$ 177,842
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>\$ (11,285,414)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ (11,285,414)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Proceeds from Sales and Maturities of Investments	\$ 3,449,792	\$ 461,792	\$ 3,199,792	\$ -	\$ -	\$ 7,111,376
Purchase of Investments	-	-	-	-	-	-
Interest and Dividends Received	1,341,035	3,079,237	769,223	152,746	10,943	\$ 5,353,184
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>\$ 4,790,827</b>	<b>\$ 3,541,029</b>	<b>\$ 3,969,015</b>	<b>\$ 152,746</b>	<b>\$ 10,943</b>	<b>\$ 12,464,560</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>\$ 19,158,631</b>	<b>\$ 18,879,877</b>	<b>\$ 4,810,663</b>	<b>\$ 7,435</b>	<b>\$ (892,969)</b>	<b>\$ 41,963,638</b>
<b>CASH AND CASH EQUIVALENTS - BEGINNING</b>	<b>\$ 67,003,778</b>	<b>\$ 153,111,096</b>	<b>\$ 37,791,074</b>	<b>\$ 7,646,310</b>	<b>\$ 1,005,346</b>	<b>\$ 266,557,604</b>
<b>PRIOR PERIOD ADJUSTMENT</b>						<b>\$ -</b>
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<b>\$ 86,162,409</b>	<b>\$ 171,990,973</b>	<b>\$ 42,601,737</b>	<b>\$ 7,653,745</b>	<b>\$ 112,378</b>	<b>\$ 308,521,242</b>

**Educational Service District  
Statement of Cash Flows  
For the Year Ended August 31, 2020**

OPERATING	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INS FUND	CHILD CARE FUND	TOTAL ALL FUNDS
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**RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES**

OPERATING NET INCOME	\$ 21,957,046	\$ 14,025,591	\$ (8,725,258)	\$ (1,821,772)	\$ (339,819)	\$ 25,095,788
Adjustment to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities						
Depreciation Expense	5,155,563	-	-	-	-	\$ 5,155,563
Change in Assets and Liabilities	(410)	-	-	-	-	\$ (410)
Receivables, Net	(5,962,869)	746,128	(95,130)	-	357,833	\$ (4,954,038)
Prepays	323,008	(121,025)	-	-	-	\$ 201,984
Inventories	(1,209,138)	-	-	-	-	\$ (1,209,138)
Accounts and Other Payables	7,662,504	4,372,317	2,597,389	(98,032)	(910,877)	\$ 13,623,302
Accrued Expenses	(583,384)	(398)	5,000	-	-	\$ (578,782)
Unearned Revenue	287,149	-	-	-	10,988	\$ 298,137
Pension Expense from change in Net Pension Liability						
Change in Deferred Outflows	(9,233,139)	(29,386)	(6,106)	(9,826)	(52,243)	\$ (9,330,701)
Change in Deferred Inflows	(12,629,808)	(39,683)	(13,524)	(33,013)	(51,867)	\$ (12,767,896)
Change in Net Pension Liability	12,032,530	46,413	4,904	(2,213)	99,294	\$ 12,180,929
OPEB Expense from change in Net OPEB Liability						
Change in Deferred Outflows_	(11,606,430)	(19,323)	(3,426)	(8,594)	(34,145)	\$ (11,671,919)
Change in Deferred Inflows_	693,805	2,628	393	990	3,377	\$ 701,193
Change in Net OPEB Liability_	18,728,675	30,837	3,112	7,945	13,548	\$ 18,784,118
Other Changes for Insurance Funds						
Claims Reserve-Current	38,115	(857,775)	2,285,230	669,201	-	\$ 2,134,771
Claims Reserve-Prior Year	-	444,266	(6,433)	912,542	-	\$ 1,350,375
IBNR-Current	-	(370,120)	796,539	37,200	-	\$ 463,619
IBNR-Prior Year	-	(565,365)	14,500	60,261	-	\$ (490,604)
Future L&I Assessments	-	(117,877)	-	-	-	\$ (117,877)
Provision for Unallocated Loss Adjustment	-	38,877	134,964	140,000	-	\$ 313,841
Unearned Member Assessments	-	-	-	-	-	\$ -
Insurance Recoverables	-	(33,026)	-	-	-	\$ (33,026)
Claim Reserves	-	(2,214,231)	3,849,495	-	-	\$ 1,635,264
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>\$ 25,653,218</b>	<b>\$ 15,338,848</b>	<b>\$ 841,648</b>	<b>\$ (145,311)</b>	<b>\$ (903,911)</b>	<b>\$ 40,784,492</b>

**Educational Service District  
Statement of Fiduciary Net Position—Fiduciary Funds  
August 31, 2020**

	<b>COMBINED FIDUCIARY FUNDS</b>
<b>ASSETS</b>	
Cash and Cash Equivalents	-
Investments	290,224
Accounts Receivable	-
Assets Used in Operations	-
<b>TOTAL ASSETS</b>	<b>\$ 290,224</b>
<b>LIABILITIES</b>	
Accounts Payable and Other Liabilities	-
Program Refunds Payable to JV Participants	-
Due to Local Governments	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>
<b>NET POSITION</b>	
Restricted for:	
Individuals, Organizations, and Other Governments	290,224
<b>TOTAL NET POSITION</b>	<b>\$ 290,224</b>

**Educational Service District  
Statement of Fiduciary Net Position—Agency Funds  
August 31, 2020**

	<b>COMBINED AGENCY FUNDS</b>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 1,644,023
Investments	8,681,579
Accounts Receivable	51,637
Assets Used in Operations	-
<b>TOTAL ASSETS</b>	<b>\$ 10,377,239</b>
<b>LIABILITIES</b>	
Accounts Payable	90,779
Program Refunds Payable to JV Participants	-
Due to Local Governments	10,286,459
<b>TOTAL LIABILITIES</b>	<b>\$ 10,377,239</b>

**Educational Service District  
Statement of Changes in Fiduciary Net Position—Fiduciary Funds  
For the Fiscal Year Ended August 31, 2020**

	<b>SUMMARY</b>
<b>ADDITIONS</b>	
Contributions	
Employer	-
Members	
Total Contributions	-
Investment Earnings	
Interest	7,615
Net Increase (Decrease) in the Fair Value of Investments	
Total Investment Earnings	7,615
Other Additions	
<b>TOTAL ADDITIONS</b>	<b>\$ 7,615</b>
<b>DEDUCTIONS</b>	
Distribution to Pool Participants	86,521
Refunds of Contributions	
Administrative Expenses	
Other Payments in Accordance with Trust Agreement	
<b>TOTAL DEDUCTIONS</b>	<b>\$ 86,521</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ (78,906)</b>
<b>NET POSITION - BEGINNING</b>	369,130
PRIOR PERIOD ADJUSTMENT	
<b>NET POSITION - ENDING</b>	<b>\$ 290,224</b>

**Statewide Summary**  
**By Educational Service District**  
**General Expense Fund Statement of Revenues and Other Financing Sources**  
**For the Fiscal Year Ended August 31, 2020**

<b>REVENUES</b>	<b>ESD 101</b>	<b>ESD 105</b>	<b>ESD 112</b>	<b>ESD 113</b>	<b>ESD 114</b>	<b>ESD 121</b>	<b>ESD 123</b>	<b>ESD 171</b>	<b>ESD 189</b>	<b>Totals</b>	<b>% of Total</b>
12 Tuition and Fees	335,077	770,412	822,180	603,651	613,390	757,654	2,081,998	321,876	402,391	6,708,629	1.88%
13 Sale of Goods, Supplies and/or Services	3,930,703	628,891	251,863	68,491	324,929	1,374,966	648,715	1,362	682,209	7,912,129	2.22%
14 Food Services Fees and Charges	-	1,179	-	-	-	-	-	-	-	1,179	0.00%
15 School Bus Fees and Charges	-	-	-	-	-	82	-	-	-	82	0.00%
16 Investment Earnings	94,260	44,080	222,727	186,767	95,230	445,992	18,419	25,500	180,695	1,313,670	0.37%
17 Gifts and Donations	3,855	-	1,100	5,970	-	71,630	-	-	1,744	84,300	0.02%
19 Rental of Property	-	658,796	852,633	136,723	-	146,861	47,534	55,543	22,028	1,920,117	0.54%
20 Insurance Recoveries	-	-	-	126	694	28,867	-	-	-	29,687	0.01%
21 Certification Fees	650	-	-	-	30,189	-	-	-	-	30,839	0.01%
22 Precertification Fees	-	-	64	-	35	-	-	-	-	99	0.00%
23 E-Rate	2,524	10,714	-	-	-	-	-	-	6,477	19,716	0.01%
29 Local Sources, Unassigned	48,713	10,782	722,751	-	471,157	82,579	2,833	8,008	5,036	1,351,859	0.38%
<b>TOTAL LOCAL SOURCES</b>	<b>4,415,783</b>	<b>2,124,854</b>	<b>2,873,318</b>	<b>1,001,727</b>	<b>1,535,624</b>	<b>2,908,631</b>	<b>2,799,499</b>	<b>412,290</b>	<b>1,300,580</b>	<b>19,372,305</b>	<b>5.44%</b>
31 ESD Allotment	1,139,218	831,759	831,759	978,282	831,759	911,743	834,219	831,759	911,743	8,102,242	2.28%
32 Special Education	-	-	17,213,770	-	-	-	-	-	-	17,213,770	4.83%
34 State Institutions, Centers, or Homes—Delinquent	1,259,263	-	649,365	-	277,569	-	139,838	-	676,843	3,002,877	0.84%
35 State Institutions—Juveniles in Adult Jails	-	-	-	-	-	-	-	-	-	-	0.00%
36 Special, Pilot or Enhancement Programs	343,977	335,691	321,874	768,050	353,043	764,300	286,494	872,764	275,441	4,321,633	1.21%
37 Nursing Services	542,866	237,291	344,980	418,394	124,634	114,321	226,848	266,824	260,840	2,536,997	0.71%
38 Traffic Safety	-	-	-	-	-	-	-	-	-	-	0.00%
39 State General Purpose - Unassigned	3,932	36,671	25,104	35,156	15,757	-	-	-	-	116,620	0.03%
40 Early Childhood	2,484,393	-	-	-	-	31,553,143	-	-	-	34,037,536	9.56%
41 Transportation—Operations	158,475	930,392	4,737,063	498,745	-	2,024,293	-	-	155,685	8,504,653	2.39%
42 Transportation Reimbursement—Depreciation	-	155,475	237,360	128,580	-	178,795	-	-	-	700,210	0.20%
43 Other State Agencies	798	3,807,537	4,131,416	3,105,217	1,530,518	1,156,227	6,230,990	94,614	13,021	20,070,337	5.64%
49 State Special Purpose, Unassigned	1,440,532	3,084,777	4,745,413	1,782,656	1,496,067	2,346,405	1,444,377	1,494,913	2,141,282	19,976,422	5.61%
<b>TOTAL STATE GOVERNMENT SOURCES</b>	<b>7,373,452</b>	<b>9,419,591</b>	<b>33,238,103</b>	<b>7,715,081</b>	<b>4,629,347</b>	<b>39,049,227</b>	<b>9,162,765</b>	<b>3,560,874</b>	<b>4,434,855</b>	<b>118,583,296</b>	<b>33.30%</b>
51 Special Education, IDEA	351,402	347,888	3,629,608	494,450	330,274	861,330	342,397	406,160	510,371	7,273,880	2.04%
53 Remedial	412,344	546,765	279,872	135,232	136,196	241,694	104,581	167,326	222,346	2,246,356	0.63%
54 Migrant	-	-	-	-	-	-	867,146	-	-	867,146	0.24%
58 Math and Science	-	-	-	-	-	-	-	-	-	-	0.00%
60 School Food Service	11,559	43,149	207,227	-	62,093	648,581	51,863	-	-	1,024,473	0.29%
61 Head Start	-	14,582,546	2,347,298	7,929,801	4,669,125	24,295,413	-	-	-	53,824,183	15.12%
62 Youth Training Programs	149,557	-	241,971	-	1,053,344	-	-	-	-	1,444,872	0.41%
63 USDA Commodities	-	-	-	264,986	-	-	-	-	-	264,986	0.07%
67 Qualified Bond Interest Credit Payments	-	63,295	-	-	-	-	-	-	-	63,295	0.02%
68 Federal ARRA Grants	-	-	-	-	-	-	-	-	-	-	0.00%
69 Federal Special Purpose, Unassigned	3,049,144	2,709,530	4,724,619	1,421,773	1,081,870	2,774,318	3,209,483	752,324	1,151,406	20,874,467	5.86%
<b>TOTAL FEDERAL GOVERNMENT SOURCES</b>	<b>3,974,006</b>	<b>18,293,173</b>	<b>11,430,596</b>	<b>10,246,242</b>	<b>7,332,902</b>	<b>28,821,336</b>	<b>4,575,470</b>	<b>1,325,810</b>	<b>1,884,123</b>	<b>87,883,659</b>	<b>24.68%</b>
71 Payments from School Districts in Washington	5,947,687	8,048,800	10,282,428	9,047,546	7,943,640	3,981,633	2,655,277	2,560,450	17,043,838	67,511,300	18.96%
72 Payments from School Districts in Other States	-	-	-	-	-	-	-	-	-	-	0.00%
73 Payments from Other Entities	-	-	16,193	-	60,190	4,769,545	-	180,687	74,948	5,101,562	1.43%
<b>TOTAL PAYMENTS FOR COOPERATIVE PROGRAMS</b>	<b>5,947,687</b>	<b>8,048,800</b>	<b>10,298,621</b>	<b>9,047,546</b>	<b>8,003,830</b>	<b>8,751,178</b>	<b>2,655,277</b>	<b>2,741,137</b>	<b>17,118,786</b>	<b>72,612,862</b>	<b>20.39%</b>
81 Payments from School Districts in Washington	121,833	-	18,485,369	6,577,173	646,282	-	3,120,283	8,668,285	2,236,388	39,855,613	11.19%
82 Payments from School Districts in Other States	-	-	-	-	-	-	81,006	-	-	81,006	0.02%
83 Payments from Other Entities	212,860	199,240	4,478,930	4,615,284	663,988	4,547,623	129,672	1,891,230	560,029	17,298,855	4.86%
<b>TOTAL PAYMENTS FOR OTHER PROGRAMS</b>	<b>334,693</b>	<b>199,240</b>	<b>22,964,300</b>	<b>11,192,457</b>	<b>1,310,270</b>	<b>4,547,623</b>	<b>3,330,960</b>	<b>10,559,515</b>	<b>2,796,416</b>	<b>57,235,474</b>	<b>16.07%</b>
92 Sale of Real Property	-	-	-	-	-	-	-	-	-	-	0.00%
93 Sale of Personal Property	-	900	-	-	-	-	-	-	-	900	0.00%
94 Compensated Loss of Capital Assets	-	-	-	-	-	-	-	-	-	-	0.00%
95 Long-Term Financing	-	-	-	-	-	-	-	-	-	-	0.00%
96 Change in Joint Venture Equity	61,292	-	61,292	-	13,926	61,292	61,292	61,292	61,292	381,676	0.11%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>61,292</b>	<b>900</b>	<b>61,292</b>	<b>-</b>	<b>13,926</b>	<b>61,292</b>	<b>61,292</b>	<b>61,292</b>	<b>61,292</b>	<b>382,576</b>	<b>0.11%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCE</b>	<b>22,106,912</b>	<b>38,086,558</b>	<b>80,866,230</b>	<b>39,203,053</b>	<b>22,825,899</b>	<b>84,139,286</b>	<b>22,585,264</b>	<b>18,660,918</b>	<b>27,596,052</b>	<b>356,070,172</b>	<b>100.00%</b>

**Statewide Summary  
By Educational Service District  
General Expense Fund Expenditures by Program  
For the Fiscal Year Ended August 31, 2020**

<b>2019-20 Expenditures by Program</b>	<b>ESD 101</b>	<b>ESD 105</b>	<b>ESD 112</b>	<b>ESD 113</b>	<b>ESD 114</b>	<b>ESD 121</b>	<b>ESD 123</b>	<b>ESD 171</b>	<b>ESD 189</b>	<b>Totals</b>	<b>% of Total</b>
01 ESD Core Governmental & Indirect Services	1,992,820	2,475,790	4,867,069	4,372,962	2,024,728	6,250,671	2,812,316	2,488,105	1,972,087	29,256,548	8.66%
02 ESD Direct Cost Centers & Agency Services	795,119	1,421,978	1,990,791	(1,066,415)	199,798	2,470,065	1,303,291	(320,621)	111,275	6,905,281	2.04%
<b>TOTAL ESD CORE SERVICES</b>	<b>2,787,938</b>	<b>3,897,768</b>	<b>6,857,861</b>	<b>3,306,547</b>	<b>2,224,526</b>	<b>8,720,736</b>	<b>4,115,607</b>	<b>2,167,484</b>	<b>2,083,362</b>	<b>36,161,829</b>	<b>10.71%</b>
10 Instructional Resources	73,220	178,262	67,911	246,870	86,086	137,091	9,200	34,595	-	833,235	0.25%
12 Special Education	404,702	510,699	2,061,506	4,645,493	309,930	1,128,525	3,106,195	4,002,751	6,435,082	22,604,882	6.69%
13 Special Education—Cooperatives	1,269,603	2,030,912	2,318,531	-	4,407,187	-	-	-	-	10,026,234	2.97%
16 Staff Development	819,727	1,018,076	1,803,112	1,377,668	1,047,439	1,323,682	1,005,946	1,072,876	1,272,147	10,740,673	3.18%
18 Educational Technology	618,905	-	1,322,729	344,037	3,541	221,723	87,869	30,346	29,405	2,658,553	0.79%
19 K-20	96,660	72,775	95,066	92,639	98,475	95,173	91,640	3,043,957	92,717	3,779,101	1.12%
20 Safe and Drug-Free Schools	1,959,196	1,854,135	2,580,317	3,495,252	1,137,479	1,536,934	941,291	401,606	1,130,307	15,036,517	4.45%
21 Special Education—ESA—State	-	-	17,336,007	-	-	-	-	-	-	17,336,007	5.13%
22 Traffic Safety	-	-	8,894	-	-	-	-	-	77,094	85,988	0.03%
23 Special Education—ESD—Federal	-	-	2,293,647	-	-	-	-	206,668	-	2,500,315	0.74%
24 Math and Science	762,063	1,071,243	1,225,398	1,075,958	779,218	1,325,168	482,782	2,196,946	812,741	9,731,517	2.88%
25 Communication, Reading and Writing	-	270,963	3,154	25,070	3,283	345	100,636	-	-	403,450	0.12%
26 Art	-	8,255	-	-	-	26,063	-	-	2,481	36,799	0.01%
27 Social Studies	-	-	-	-	-	-	-	-	-	-	0.00%
28 Environmental Education	4,121	-	-	355	-	-	-	-	-	4,476	0.00%
30 Highly Capable	-	1	-	34,797	-	3,131	-	-	39,172	77,101	0.02%
32 Vocational	209,793	242,980	139,199	149,589	134,573	158,866	220,358	224,513	122,068	1,601,938	0.47%
34 Early Childhood	2,436,135	16,949,901	9,400,084	9,874,823	5,680,185	53,469,984	5,890,788	30,360	38,714	103,770,974	30.73%
36 Migrant Education	-	654,407	-	-	-	147,553	553,708	371,392	533,040	2,260,100	0.67%
38 Alternative Learning Experience	-	282,500	772,035	-	-	3,668,807	-	-	-	4,723,341	1.40%
40 Student Assessment	-	-	-	-	-	-	-	-	-	-	0.00%
42 State Institutions	885,226	-	665,402	-	333,287	-	171,896	-	649,170	2,704,981	0.80%
43 Institutions—Juveniles in Adult Jails	-	-	-	-	-	-	-	-	-	-	0.00%
46 Health and Fitness	-	244,685	-	-	-	-	-	-	-	244,685	0.07%
48 Professional Development Centers	-	7,235	-	-	-	-	-	-	-	7,235	0.00%
51 Special Ed—Coops—Infants & Toddlers—State	-	-	3,791,090	-	-	-	-	-	-	3,791,090	1.12%
52 Special Ed—Coops—Infants & Toddlers—Fede	-	-	-	-	-	-	-	-	-	-	0.00%
53 Special Ed—ESAs—Infants & Toddlers—State	-	-	704,557	-	-	-	-	-	-	704,557	0.21%
54 Special Ed—ESAs—Infants & Toddlers—Feder	-	-	-	-	-	-	-	236,717	-	236,717	0.07%
58 Race to the Top	-	-	-	-	-	-	-	-	-	-	0.00%
59 Other Instructional Support Programs	1,894,473	878,748	2,415,956	807,272	846,229	3,050,302	2,864,737	412,230	1,015,369	14,185,315	4.20%
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>11,433,826</b>	<b>26,275,777</b>	<b>49,004,594</b>	<b>22,169,820</b>	<b>14,866,909</b>	<b>66,293,346</b>	<b>15,527,046</b>	<b>12,264,956</b>	<b>12,249,507</b>	<b>230,085,780</b>	<b>68.14%</b>
62 Adult Education	-	-	-	-	-	271,023	-	-	2,605	273,627	0.08%
64 Data Processing	2,478,941	2,754,234	3,177,341	3,534,378	2,704,059	247,281	35,670	2,132,027	5,473,703	22,537,635	6.67%
66 Risk Management	1,235,901	636,725	1,692,822	1,388,419	509,564	3,779,104	389,561	-	14,067	9,646,163	2.86%
68 Public Communications	-	44,624	636,902	-	-	-	59,766	-	-	741,292	0.22%
70 Transportation	166,402	1,315,580	4,692,559	511,251	-	2,277,760	41,075	-	140,257	9,144,884	2.71%
72 Environmental Compliance	-	-	-	-	-	-	-	-	-	-	0.00%
73 Nursing Services	447,791	213,966	1,043,247	665,866	112,691	97,550	314,528	316,661	236,236	3,448,534	1.02%
74 Human Resources Services	-	77,409	239,473	412,153	-	425	123,888	4,410	-	857,758	0.25%
76 Employment Programs	828,937	-	474,686	2,537,437	979,282	-	-	-	-	4,820,343	1.43%
78 Fiscal Agent Services	1,668,363	540,272	763,269	1,701,245	1,114	218,060	1,772	119,923	4,601,506	9,615,525	2.85%
80 Group Purchasing	-	-	-	-	-	-	-	-	-	-	0.00%
82 Equipment Repair	-	-	-	-	-	-	-	-	-	-	0.00%
89 Other Non Instructional Support	-	129,132	7,043,614	311,019	212,016	596,660	268,498	598,114	642,348	9,801,402	2.90%
99 Transportation Equipment	-	221,606	272,284	62,080	-	29	-	-	-	555,998	0.16%
<b>TOTAL NON INSTRUCTIONAL SUPPORT</b>	<b>6,826,335</b>	<b>5,933,549</b>	<b>20,036,198</b>	<b>11,123,847</b>	<b>4,518,728</b>	<b>7,487,893</b>	<b>1,234,757</b>	<b>3,171,135</b>	<b>11,110,720</b>	<b>71,443,161</b>	<b>21.16%</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>21,048,098</b>	<b>36,107,093</b>	<b>75,898,652</b>	<b>36,600,214</b>	<b>21,610,163</b>	<b>82,501,975</b>	<b>20,877,409</b>	<b>17,603,574</b>	<b>25,443,589</b>	<b>337,690,770</b>	<b>100.00%</b>

**Statewide Summary  
By Educational Service District  
General Expense Fund Expenditures by Activity and Object  
For the Fiscal Year Ended August 31, 2020**

<b>EXPENDITURES BY ACTIVITY</b>	<b>ESD 101</b>	<b>ESD 105</b>	<b>ESD 112</b>	<b>ESD 113</b>	<b>ESD 114</b>	<b>ESD 121</b>	<b>ESD 123</b>	<b>ESD 171</b>	<b>ESD 189</b>	<b>Totals</b>	<b>% of Total</b>
11 Board of Directors	8,498	11,184	27,406	31,277	21,218	107,624	34,639	40,471	35,819	318,136	0.09%
12 Superintendent's Office	550,787	774,189	567,533	838,385	403,366	616,812	510,120	473,598	374,903	5,109,694	1.51%
13 Business Office	912,353	1,034,469	1,951,331	2,150,473	793,493	2,211,908	536,802	1,459,092	618,325	11,668,247	3.46%
14 Financial Services	202,655	173,263	128,188	384,829	151,313	290,396	126,444	173,754	151,728	1,782,569	0.53%
15 Human Resources	279,017	204,307	597,918	456,440	243,545	1,893,030	184,722	157,005	233,103	4,249,087	1.26%
16 Regional Committee for S.D. Reorga	-	-	-	1	-	4,283	-	-	-	4,285	0.00%
17 Public Information	120,501	135,679	342,452	235,579	34,356	681,924	101,892	14,630	124,402	1,791,415	0.53%
20 Supervision of Instruction	-	53,493	-	-	255,458	-	-	-	-	308,951	0.09%
21 Staff Development	1,652,459	5,729,178	1,982,645	2,293,461	2,184,093	3,275,819	2,113,535	4,490,461	2,701,183	26,422,834	7.82%
22 Curriculum Support	15,487	-	331,664	153,825	44,272	560,662	1,100,490	-	90,154	2,296,554	0.68%
23 Certification	-	-	-	-	24,569	-	14,436	181	-	39,187	0.01%
26 Health Related Services	-	213,966	-	-	-	-	-	6,046	-	220,012	0.07%
27 Direct Instruction	5,229,912	14,099,659	24,217,497	12,992,713	9,868,914	37,191,083	11,692,448	2,601,109	6,205,697	124,099,033	36.75%
41 Food Service Supervision	-	-	-	-	-	-	-	-	-	-	0.00%
42 Food Service Food	-	-	-	-	-	-	-	-	-	-	0.00%
44 Food Service Operations	-	72,712	-	-	-	-	-	-	-	72,712	0.02%
51 Transportation Supervision & Coordi	166,402	326,232	1,082,723	-	-	895,974	41,075	-	131,243	2,643,649	0.78%
52 Operating Buses	-	823,193	3,290,334	511,251	-	1,197,871	-	-	-	5,822,649	1.72%
53 Maintenance of Buses	-	141,107	182,094	-	-	130,057	-	-	-	453,258	0.13%
56 Transportation Insurance	-	14,891	68,110	-	-	-	-	-	-	83,001	0.02%
59 Purchase—Rebuilding of Buses	-	221,606	-	-	-	(65,469)	-	-	-	156,137	0.05%
60 Facilities	1,174,547	5,941,625	1,592,430	1,050,582	424,750	2,609,079	416,036	781,229	311,475	14,301,753	4.24%
72 Information Systems	-	3,168,640	-	-	33,969	-	-	-	-	3,202,609	0.95%
73 Printing and Copying	-	44,286	406,528	-	-	31,508	9,292	-	7,920	499,534	0.15%
75 Motor Pool	1,351	3,714	36,232	-	1,688	26,893	-	57,278	6,692	133,848	0.04%
83 Debt Service—Interest	43,744	189,146	894,691	194,150	41,055	296,255	136,887	117,083	-	1,913,011	0.57%
84 Debt Service—Principal	-	240,000	-	-	-	-	-	-	-	240,000	0.07%
89 Depreciation	283,380	-	1,427,063	497,721	110,190	1,461,474	253,044	133,271	300,725	4,466,867	1.32%
98 General Support	11,400,405	2,490,553	36,771,812	16,822,411	7,785,023	32,109,330	3,605,546	8,395,351	14,150,219	133,530,651	39.54%
99 Transfers	(993,400)	-	(0)	(2,012,885)	(811,108)	(3,024,536)	-	(1,296,984)	(0)	(8,138,913)	-2.41%
<b>TOTAL EXPENDITURES BY ACTIVITY</b>	<b>21,048,098</b>	<b>36,107,093</b>	<b>75,898,652</b>	<b>36,600,214</b>	<b>21,610,163</b>	<b>82,501,975</b>	<b>20,877,409</b>	<b>17,603,574</b>	<b>25,443,589</b>	<b>337,690,770</b>	<b>100.00%</b>
<b>EXPENDITURES BY OBJECT</b>											
0 Debit Transfer	993,400	-	11,045,103	2,012,885	820,605	3,024,536	47,084	1,235,240	1,024,860	20,203,712	5.98%
1 (-) Credit Transfer	(993,400)	-	(11,045,103)	(2,012,885)	(820,605)	(3,024,536)	(47,084)	(1,296,984)	(1,024,860)	(20,265,457)	-6.00%
2 Certificated Salaries	1,358,012	651,184	9,545,639	2,673,734	3,305,252	1,652,393	2,464,938	3,165,873	2,915,849	27,732,874	8.21%
3 Classified Salaries	9,847,375	9,880,211	26,425,710	15,159,106	8,048,599	26,581,356	7,219,829	5,266,428	9,958,423	118,387,037	35.06%
4 Employee Benefits & Payroll Taxes	4,259,752	4,192,976	15,295,110	6,962,641	4,891,287	9,729,776	3,827,618	2,874,350	4,685,004	56,718,516	16.80%
5 Supplies, Instruct. Resources & Non	514,243	1,450,246	3,232,279	1,857,948	426,285	2,220,182	920,984	2,484,732	668,132	13,775,030	4.08%
7 Purchased Services	4,425,717	14,969,069	19,265,949	8,844,504	4,310,923	40,357,985	5,855,510	3,250,663	6,657,958	107,938,278	31.96%
8 Travel	359,621	293,275	706,901	359,552	499,937	258,530	335,487	413,121	154,801	3,381,225	1.00%
9 Capital Outlay	283,380	4,670,132	1,427,063	742,728	127,880	1,701,753	253,044	210,152	403,422	9,819,554	2.91%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>21,048,098</b>	<b>36,107,093</b>	<b>75,898,652</b>	<b>36,600,214</b>	<b>21,610,163</b>	<b>82,501,975</b>	<b>20,877,409</b>	<b>17,603,574</b>	<b>25,443,589</b>	<b>337,690,770</b>	<b>100.00%</b>



**Educational Service District Statewide Summary**  
**General Expense Fund Expenditures by Program and Object**  
**For the Fiscal Year Ended August 31, 2020**

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	2,120,099	(109,642)	2,706,744	13,308,771	5,187,034	141,411	5,444,476	343,350	114,305	29,256,548
02 ESD Direct Cost Centers & Agency Services	1,508,607	(11,518,514)	26,692	4,454,867	1,267,639	1,519,920	5,271,692	18,754	4,355,623	6,905,281
<b>TOTAL ESD CORE SERVICES</b>	<b>3,628,706</b>	<b>(11,628,156)</b>	<b>2,733,436</b>	<b>17,763,638</b>	<b>6,454,673</b>	<b>1,661,332</b>	<b>10,716,168</b>	<b>362,104</b>	<b>4,469,929</b>	<b>36,161,829</b>
10 Instructional Resources	77,950	(6,911)	-	325,695	117,918	103,331	210,541	4,711	-	833,235
12 Special Education	935,625	(62,267)	6,679,156	6,255,408	5,235,225	679,181	2,345,695	475,654	61,206	22,604,882
13 Special Education—Cooperatives	437,850	(459,559)	3,648,658	2,243,897	2,483,109	176,374	1,092,465	399,880	3,560	10,026,234
16 Staff Development	649,241	(389,499)	1,220,616	3,860,584	1,812,461	331,811	3,076,185	179,272	-	10,740,673
18 Educational Technology	72,989	(8,425)	11,665	802,896	286,801	1,036,147	394,296	62,184	-	2,658,553
19 K-20	229,307	-	-	1,622,893	643,236	1,096,281	140,674	46,709	-	3,779,101
20 Safe and Drug-Free Schools	510,568	(670)	-	8,296,414	3,603,916	215,627	2,264,880	145,782	-	15,036,517
21 Special Education—ESA—State	787,089	(5,364)	4,770,783	2,547,433	3,603,016	149,285	5,355,644	128,120	-	17,336,007
22 Traffic Safety	8,934	-	41,874	22,832	7,690	403	3,581	674	-	85,988
23 Special Education—ESD—Federal	17,807	-	1,466,286	102,889	654,828	3	254,761	3,741	-	2,500,315
24 Math and Science	513,441	(36,350)	1,068,015	3,230,160	1,556,095	1,452,016	1,779,355	168,785	-	9,731,517
25 Communication, Reading and Writing	2,825	-	61,475	157,416	69,373	20,205	80,102	12,053	-	403,450
26 Art	-	-	-	5,975	2,759	114	27,872	80	-	36,799
27 Social Studies	-	-	-	-	-	-	-	-	-	-
28 Environmental Education	198	-	-	106	50	-	4,121	-	-	4,476
30 Highly Capable	3,926	-	-	27,507	10,655	2,204	32,409	401	-	77,101
32 Vocational	51,869	-	87,191	817,935	303,989	21,452	284,110	35,392	-	1,601,938
34 Early Childhood	3,165,547	(693,809)	305,323	27,146,838	11,486,145	4,115,021	53,251,437	451,675	4,542,798	103,770,974
36 Migrant Education	96,157	-	146,702	1,255,353	523,205	66,868	125,612	46,203	-	2,260,100
38 Alternative Learning Experience	95,614	-	939,768	1,793,902	1,147,916	195,697	537,189	13,255	-	4,723,341
40 Student Assessment	-	-	-	-	-	-	-	-	-	-
42 State Institutions	42,418	-	1,351,652	443,913	688,485	84,163	85,110	9,239	-	2,704,981
43 Institutions—Juveniles in Adult Jails	-	-	-	-	-	-	-	-	-	-
46 Health and Fitness	-	-	-	128,880	47,772	2,854	63,089	2,089	-	244,685
48 Professional Development Centers	-	-	-	6,347	826	1	62	-	-	7,235
51 Special Ed—Coops—Infants & Toddlers—State	135,458	-	1,516,348	325,453	791,362	25,092	969,256	28,121	-	3,791,090
52 Special Ed—Coops—Infants & Toddlers—Federal	-	-	-	-	-	-	-	-	-	-
53 Special Ed—ESAs—Infants & Toddlers—State	601	-	177,921	62,251	110,396	246	345,944	4,506	2,692	704,557
54 Special Ed—ESAs—Infants & Toddlers—Federal	8,033	-	86,079	57,784	62,823	12,172	740	9,088	-	236,717
58 Race to the Top	-	-	-	-	-	-	-	-	-	-
59 Other Instructional Support Programs	627,300	-	761,681	6,374,052	2,544,066	615,331	3,087,515	175,370	-	14,185,315
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>8,470,748</b>	<b>(1,662,854)</b>	<b>24,341,192</b>	<b>67,914,814</b>	<b>37,794,117</b>	<b>10,401,878</b>	<b>75,812,644</b>	<b>2,402,987</b>	<b>4,610,256</b>	<b>230,085,780</b>
62 Adult Education	635	(30,000)	-	176,959	40,710	15,945	67,902	1,476	-	273,627
64 Data Processing	782,826	(533,195)	13,227	9,456,238	3,502,962	465,428	8,588,799	157,781	103,569	22,537,635
66 Risk Management	395,489	-	11,951	6,201,560	2,160,592	47,237	794,380	34,954	-	9,646,163
68 Public Communications	50,848	(214,009)	-	567,603	213,355	12,931	98,248	12,316	-	741,292
70 Transportation	4,429,141	(4,332,283)	-	4,552,308	2,152,160	638,116	1,550,751	89,192	65,498	9,144,884
72 Environmental Compliance	-	-	-	-	-	-	-	-	-	-
73 Nursing Services	95,427	-	8,077	2,059,696	805,448	47,663	373,183	59,040	-	3,448,534
74 Human Resources Services	66,432	(34,651)	4,436	291,544	136,726	11,394	380,126	1,751	-	857,758
76 Employment Programs	75,541	-	617,180	2,403,767	1,157,127	76,472	461,271	28,986	-	4,820,343
78 Fiscal Agent Services	228,443	(60,764)	-	1,610,386	581,973	271,350	6,961,166	22,970	-	9,615,525
80 Group Purchasing	-	-	-	-	-	-	-	-	-	-
82 Equipment Repair	-	-	-	-	-	-	-	-	-	-
89 Other Non Instructional Support	1,979,477	(1,769,546)	3,376	5,388,525	1,718,672	125,284	2,127,564	207,669	20,380	9,801,402
99 Transportation Equipment	-	-	-	-	-	-	6,076	-	549,922	555,998
<b>TOTAL NON INSTRUCTIONAL SUPPORT</b>	<b>8,104,258</b>	<b>(6,974,447)</b>	<b>658,247</b>	<b>32,708,585</b>	<b>12,469,726</b>	<b>1,711,820</b>	<b>21,409,467</b>	<b>616,135</b>	<b>739,370</b>	<b>71,443,161</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>20,203,712</b>	<b>(20,265,457)</b>	<b>27,732,874</b>	<b>118,387,037</b>	<b>56,718,516</b>	<b>13,775,030</b>	<b>107,938,278</b>	<b>3,381,225</b>	<b>9,819,554</b>	<b>337,690,770</b>

**Educational Service District Statewide Summary  
General Expense Fund Expenditures by Activity and Object  
For the Fiscal Year Ended August 31, 2020**

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	2,151	-	-	-	-	41,494	153,975	120,516	-	318,136
12 Superintendent's Office	258,587	-	2,225,411	1,104,043	1,015,010	63,265	351,807	91,571	-	5,109,694
13 Business Office	646,206	-	-	5,848,788	1,904,250	183,477	3,037,022	48,503	-	11,668,247
14 Financial Services	115,405	-	-	1,204,271	399,453	10,434	45,963	7,043	-	1,782,569
15 Human Resources	263,318	-	-	2,258,733	1,284,627	140,994	273,341	28,073	-	4,249,087
16 Regional Committee for S.D. Reorganization	1,435	-	-	1,460	494	-	896	-	-	4,285
17 Public Information	68,864	-	-	1,116,930	404,100	47,506	144,096	9,919	-	1,791,415
20 Supervision of Instruction	1,231	-	-	53,246	22,564	1,886	185,972	44,052	-	308,951
21 Staff Development	755,011	-	2,634,758	10,555,851	4,795,877	1,775,630	5,300,582	605,124	-	26,422,834
22 Curriculum Support	66,106	-	349,129	513,364	281,340	17,042	1,055,201	14,373	-	2,296,554
23 Certification	579	-	-	27,925	9,297	10	1,376	-	-	39,187
26 Health Related Services	-	-	4,352	115,796	41,766	1,241	54,248	2,609	-	220,012
27 Direct Instruction	1,013,334	-	15,718,081	26,918,253	18,831,835	3,491,009	57,124,094	985,347	17,081	124,099,033
41 Food Service Supervision	-	-	-	-	-	-	-	-	-	-
42 Food Service Food	-	-	-	-	-	-	-	-	-	-
44 Food Service Operations	-	-	-	25,886	20,616	26,210	-	-	-	72,712
51 Transportation Supervision & Coordination	34,392	-	-	1,607,851	580,747	65,101	161,799	62,763	130,997	2,643,649
52 Operating Buses	9,120	-	-	2,871,076	1,542,833	477,503	895,687	26,429	-	5,822,649
53 Maintenance of Buses	-	-	-	66,606	26,493	94,755	265,403	-	-	453,258
56 Transportation Insurance	-	-	-	-	-	-	83,001	-	-	83,001
59 Purchase—Rebuilding of Buses	-	-	-	-	-	-	29	-	156,108	156,137
60 Facilities	993,579	-	22,256	2,513,403	1,080,068	974,809	4,147,010	10,021	4,560,608	14,301,753
72 Information Systems	-	-	-	1,075,008	416,443	166,620	1,524,969	19,569	-	3,202,609
73 Printing and Copying	-	(47,084)	-	133,079	57,546	89,832	266,142	18	-	499,534
75 Motor Pool	-	-	-	140	12	28,698	76,425	417	28,155	133,848
83 Debt Service—Interest	-	-	-	-	-	-	1,913,011	-	-	1,913,011
84 Debt Service—Principal	-	-	-	-	-	-	240,000	-	-	240,000
89 Depreciation	-	-	-	-	-	-	-	-	4,466,867	4,466,867
98 General Support	3,904,115	(9,182)	6,778,887	60,375,329	24,003,145	6,077,513	30,636,228	1,304,878	459,739	133,530,651
99 Transfers	12,070,278	(20,209,191)	-	-	-	-	-	-	-	(8,138,913)
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>20,203,712</b>	<b>(20,265,457)</b>	<b>27,732,874</b>	<b>118,387,037</b>	<b>56,718,516</b>	<b>13,775,030</b>	<b>107,938,278</b>	<b>3,381,225</b>	<b>9,819,554</b>	<b>337,690,770</b>



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