

# SECTION FOUR—EDUCATIONAL SERVICE DISTRICT STATEWIDE SUMMARY FINANCIAL REPORTS

## Introduction

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

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

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

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

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

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

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

### **Statement of Cash Flows**

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

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

This report shows the total assets, liabilities, and Net Position held in trust for Private Purpose Trusts and in trust for Custodial Funds.

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

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

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

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

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

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

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

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

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

This report shows the total expenditures by program and object.

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

This report shows the total expenditures by activity and object.

**Educational Service District  
Statement of Net Position—All Funds  
August 31, 2022**

	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT FUND	PROPERTY CASUALTY FUND	CHILD CARE FUND	TOTAL ALL FUNDS
<b>ASSETS</b>						
<b>CURRENT ASSETS</b>						
Cash and Cash Equivalents	44,761,028	107,501,470	16,563,311	376	3,692	168,829,876
Net Assets for Pool Participants	-	-	2,053,156	-	-	2,053,156
Investments	73,685,704	82,181,747	37,318,799	7,639,933	731,732	201,557,915
Accounts Receivable (net of uncollectible allowance)	47,213,679	1,662,592	414,687	-	181,414	49,472,372
Lease Receivables	411,195	-	-	-	-	411,195
Interfund Receivables	419,070	-	-	-	-	419,070
Other Receivables	5,440	16,087	22,666	-	-	44,193
Member Assessments/Contributions	-	1,623,699	370,300	-	-	1,993,998
Excess/Reinsurance Recoverable	-	348,825	-	-	-	348,825
Due from Other Governments	25,372	77,419	12,182	-	-	114,973
Inventory	90,281	-	-	-	-	90,281
Prepays	562,587	64,981	-	-	-	627,568
Restricted Assets	354,478	-	-	-	-	354,478
<b>TOTAL CURRENT ASSETS</b>	<b>167,528,834</b>	<b>193,476,819</b>	<b>56,755,100</b>	<b>7,640,309</b>	<b>916,837</b>	<b>426,317,899</b>
<b>NONCURRENT ASSETS</b>						
Investments_	400,000	-	-	-	-	400,000
<b>Capital Assets</b>						
Land	15,165,350	-	-	-	-	15,165,350
Construction in Progress	2,907,346	-	-	-	-	2,907,346
Land Improvements	929344.26	0	0	0	0	929344.26
Building	117,129,054	-	-	-	-	117,129,054
Equipment	16,186,313	16,794	-	-	-	16,203,106
Leased Assets and L/H Improvements	6760493.03	0	0	0	0	6760493.03
Less: Accumulated Depreciation	(57,470,527)	(16,794)	-	-	-	(57,487,321)
<b>NET CAPITAL ASSETS</b>	<b>101,607,373</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,607,373</b>
Net Cash/Investments Held for Compensated Absences	3,425,147	-	-	-	-	3,425,147
Net Cash/Investments Held for Unemployment	68,432	-	-	-	-	68,432
Investment in Joint Venture	2,161,864	-	-	-	-	2,161,864
Contracts Receivable	-	-	-	-	-	-
Net Pension Asset	11,277,271	32,604	8,207	18,610	16,773	11,353,464
Other Assets_	1,070,156	-	-	-	-	1,070,156
<b>TOTAL NONCURRENT ASSETS</b>	<b>120,010,243</b>	<b>32,604</b>	<b>8,207</b>	<b>18,610</b>	<b>16,773</b>	<b>120,086,436</b>
<b>TOTAL ASSETS</b>	<b>\$ 287,539,077</b>	<b>\$ 193,509,423</b>	<b>\$ 56,763,307</b>	<b>\$ 7,658,919</b>	<b>\$ 933,610</b>	<b>\$ 546,404,335</b>

**Educational Service District  
Statement of Net Position—All Funds  
August 31, 2022**

	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT FUND	PROPERTY CASUALTY FUND	CHILD CARE FUND	TOTAL ALL FUNDS
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred Loss on Refunding	424,548	-	-	-	-	424,548
Deferred OutFlows Related to Pensions	35,222,146	68,202	17,167	38,928	35,086	35,381,530
Deferred OutFlows Related to OPEB	16,922,601	27,405	7,765	16,965	35,910	17,010,646
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 52,569,296</b>	<b>\$ 95,608</b>	<b>\$ 24,932</b>	<b>\$ 55,894</b>	<b>\$ 70,996</b>	<b>\$ 52,816,725</b>
<b>LIABILITIES</b>						
<b>CURRENT LIABILITIES</b>						
Accounts Payable	13,104,787	7,570,389	1,326,406	2,933	77,758	22,082,274
Amount Due to Pool Participants	-	-	2,053,156	-	-	2,053,156
Notes Payable	38,829	-	-	-	-	38,829
Accrued Interest Payable	170,587	-	-	-	-	170,587
Accrued Salaries	843,097	-	-	-	-	843,097
Payroll Deductions & Taxes Payable	835,589	-	-	-	-	835,589
Public Employees' Retirement System	325,623	-	-	-	-	325,623
Deferred Compensation	400	-	-	-	-	400
Compensated Absences	2,852,008	-	-	-	-	2,852,008
Interfund Payable	0	104977.87	41140.49	55890.72	217060.42	419069.5
Total OPEB Liability	2,164,959	1,640	465	1,015	2,148	2,170,226
Bonds Payable	2,881,533	-	-	-	-	2,881,533
Leases Payable	1,108,742	-	-	-	-	1,108,742
<b>Claim Reserves</b>						
IBNR	-	11,045,737	456,728	282,762	-	11,785,227
Open Claims	19,501	11,153,161	371,426	270,369	-	11,814,457
Unallocated Loss Adjustment Expenses	-	3,385,434	25,000	-	-	3,410,434
Future L&I Assessments	-	4,801,788	-	-	-	4,801,788
Deposits	284,589	-	-	-	-	284,589
Unearned Revenue	5,269,892	-	105,246	-	27,371	5,402,509
Unearned Member Assessments/Contributions	-	-	-	-	-	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>29,939,629</b>	<b>38,063,127</b>	<b>4,379,567</b>	<b>612,970</b>	<b>324,337</b>	<b>73,319,630</b>

**Educational Service District  
Statement of Net Position—All Funds  
August 31, 2022**

	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT FUND	PROPERTY CASUALTY FUND	CHILD CARE FUND	TOTAL ALL FUNDS
<b>NONCURRENT LIABILITIES</b>						
Compensated Absences_	7,071,000	-	-	-	-	7,071,000
Unemployment_	10,391	-	-	-	-	10,391
Notes Payable_	397,533	-	-	-	-	397,533
Claim Reserves_	-	-	-	-	-	-
IBNR_	-	14,345,131	361,478	293,188	-	14,999,797
Open Claims_	-	12,373,081	6,777	538,378	-	12,918,236
Unallocated Loss Adjustment Expenses_	-	985,329	239,354	115,000	-	1,339,683
Future L&I Assessments_	-	2,233,125	-	-	-	2,233,125
Net Pension Liability	28,191,763	61,240	15,415	34,955	31,505	28,334,877
OPEB Liability_	62,928,520	85,215	24,144	52,752	111,658	63,202,289
Bonds Payable_	19,171,467	-	-	-	-	19,171,467
Leases Payable_	4,847,560	-	-	-	-	4,847,560
<b>TOTAL NONCURRENT LIABILITIES</b>	<b>122,618,234</b>	<b>30,083,121</b>	<b>647,168</b>	<b>1,034,273</b>	<b>143,162</b>	<b>154,525,958</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 152,557,863</b>	<b>\$ 68,146,248</b>	<b>\$ 5,026,735</b>	<b>\$ 1,647,242</b>	<b>\$ 467,499</b>	<b>\$ 227,845,587</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Refunding	1,229,001	-	-	-	-	1,229,001
Deferred InFlows Related to Pensions	28,809,130	61,579	15,500	35,148	31,679	28,953,036
Deferred InFlows Related to OPEB	30,446,671	56,832	16,102	35,182	74,467	30,629,254
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 60,484,803</b>	<b>\$ 118,411</b>	<b>\$ 31,602</b>	<b>\$ 70,330</b>	<b>\$ 106,146</b>	<b>\$ 60,811,291</b>
<b>NET POSITION</b>						
Net Investment in Capital Assets	75,575,253	-	-	-	-	75,575,253
Restricted	40,304,296	13,441,681	2,798,938	42,702	38,606	56,626,221
Unrestricted	11,186,158	111,898,691	48,930,964	5,954,539	392,355	178,362,707
<b>TOTAL NET POSITION</b>	<b>\$ 127,065,707</b>	<b>\$ 125,340,372</b>	<b>\$ 51,729,901</b>	<b>\$ 5,997,240</b>	<b>\$ 430,960</b>	<b>\$ 310,564,181</b>

**Educational Service District**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended August 31, 2022**

	OPERATING	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INS FUND	CHILD CARE FUND	TOTAL ALL FUNDS
<b>OPERATING REVENUES</b>						
Local Sources	\$ 13,683,349	\$ -	\$ -	\$ -	\$ 1,751,129	\$ 15,434,479
State Sources	146,544,154	-	-	-	689,695	147,233,849
Allotment	8,086,343	-	-	-	-	8,086,343
Federal Sources	106,978,474	-	-	-	41,954	107,020,428
Cooperative Programs	70,281,937	-	-	-	-	70,281,937
Other Programs	46,994,809	-	-	-	-	46,994,809
Member Assessments/Contributions	-	72,072,088	12,645,699	4,181,808	-	88,899,596
Supplemental Member Assessments	-	2,053,646	-	-	-	2,053,646
Other Operating Revenue	10,138	107,977	-	1,450	-	119,564
<b>TOTAL OPERATING REVENUE</b>	<b>392,579,205</b>	<b>74,233,711</b>	<b>12,645,699</b>	<b>4,183,258</b>	<b>2,482,778</b>	<b>486,124,651</b>
<b>OPERATING EXPENSES</b>						
General Operations and Administration	29,081,937	10,496,502	643,771	489,376	-	40,711,587
Instructional Support Programs	262,577,814	-	-	-	1,988,554	264,566,368
Non Instructional Support Programs	69,806,289	-	-	-	-	69,806,289
Incurred Loss/Loss Adjustment Expenses	-	-	-	-	-	-
Paid on Current Losses	-	19,143,802	3,333,348	1,099,075	-	23,576,225
Change in Loss Reserves	-	10,902,936	(1,514,290)	180,511	-	9,569,157
Unallocated Loss Adjustment Expenses	-	-	-	-	-	-
Paid Unallocated Loss Adjustment Expenses	-	-	-	-	-	-
Change in Unallocated Loss Reserves	-	656,687	(585,394)	-	-	71,293
Excess/Reinsurance Premiums	-	1,832,315	-	2,425,960	-	4,258,275
Labor & Industries Assessments	-	20,731,605	-	-	-	20,731,605
Depreciation/Depletion	6,576,750	-	-	-	-	6,576,750
Other Operating Expenses	187,557	5,365,663	1,554,074	17,679	8,707	7,133,679
<b>TOTAL OPERATING EXPENSES</b>	<b>368,230,347</b>	<b>69,129,510</b>	<b>3,431,509</b>	<b>4,212,602</b>	<b>1,997,260</b>	<b>447,001,228</b>
<b>OPERATING INCOME (LOSS)</b>	<b>24,348,857</b>	<b>5,104,201</b>	<b>9,214,191</b>	<b>(29,344)</b>	<b>485,517</b>	<b>39,123,423</b>

**Educational Service District**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended August 31, 2022**

	OPERATING	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INS FUND	CHILD CARE FUND	TOTAL ALL FUNDS
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest and Investment Income	155,108	(908,314)	(29,503)	56,112	3,918	(722,679)
Interest Expense and Related Charges	(1,100,592)	-	-	-	-	(1,100,592)
Lease Income	411,049	-	-	-	-	411,049
Gains (Losses) on Capital Asset Disposition	(16,831)	-	-	-	-	(16,831)
Change in Joint Venture	894,952	-	-	-	-	894,952
Change in Compensated Absences	(197,757)	-	-	-	-	(197,757)
Other Nonoperating Revenues	148,891	-	-	-	-	148,891
Other Nonoperating Expenses	188,099	-	-	-	-	188,099
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>482,918</b>	<b>(908,314)</b>	<b>(29,503)</b>	<b>56,112</b>	<b>3,918</b>	<b>(394,868)</b>
<b>INCOME (LOSS) BEFORE OTHER ITEMS</b>	<b>24,831,776</b>	<b>4,195,887</b>	<b>9,184,688</b>	<b>26,769</b>	<b>489,435</b>	<b>38,728,555</b>
Extraordinary Items	6,680,698	-	-	-	-	6,680,698
Special Items	-	-	-	-	-	-
<b>INCREASE (DECREASE) IN NET POSITION</b>	<b>31,512,474</b>	<b>4,195,887</b>	<b>9,184,688</b>	<b>26,769</b>	<b>489,435</b>	<b>45,409,253</b>
<b>NET POSITION - BEGINNING BALANCE</b>	<b>95,556,542</b>	<b>121,144,483</b>	<b>42,545,214</b>	<b>5,970,472</b>	<b>(58,475)</b>	<b>265,158,237</b>
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>(3,306)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,306)</b>
<b>NET POSITION - ENDING BALANCE</b>	<b>\$ 127,065,711</b>	<b>\$ 125,340,370</b>	<b>\$ 51,729,902</b>	<b>\$ 5,997,240</b>	<b>\$ 430,960</b>	<b>\$ 310,564,184</b>

**EDUCATIONAL SERVICE DISTRICT STATEWIDE SUMMARY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL EXPENSE FUND  
FOR THE YEAR ENDED AUGUST 31, 2022**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget—Positive (Negative)
	Original	Final		
<b>OPERATING REVENUES</b>				
Local Sources	26,333,678	23,896,480	13,683,349	(10,213,131)
State Sources	138,024,014	137,933,347	146,544,154	8,610,807
Allotment	11,116,006	11,408,252	8,086,343	(3,321,909)
Federal Sources	107,537,541	113,207,889	106,978,474	(6,229,415)
Cooperative Programs	84,586,165	81,612,855	70,281,937	(11,330,917)
Other Programs	43,212,583	44,708,983	46,994,809	2,285,826
Other Operating Revenue	-	-	10,138	10,138
<b>TOTAL OPERATING REVENUE</b>	<b>410,809,987</b>	<b>412,767,806</b>	<b>392,579,205</b>	<b>(20,188,601)</b>
<b>OPERATING EXPENSES</b>				
General Operations and Administration	36,538,575	36,395,522	29,081,937	7,313,585
Instructional Support Programs	274,404,977	281,457,878	262,577,814	18,880,063
Non Instructional Support Programs	105,449,226	101,021,749	69,806,289	31,215,461
Depreciation/Depletion	2,082,168	2,160,502	6,576,750	(4,416,248)
Other Operating Expenses	-	-	187,557	(187,557)
<b>TOTAL OPERATING EXPENSES</b>	<b>418,474,946</b>	<b>421,035,651</b>	<b>368,230,347</b>	<b>52,805,304</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(7,664,960)</b>	<b>(8,267,846)</b>	<b>24,348,857</b>	<b>32,616,703</b>

**EDUCATIONAL SERVICE DISTRICT STATEWIDE SUMMARY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL EXPENSE FUND  
FOR THE YEAR ENDED AUGUST 31, 2022**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget—Positive (Negative)
	Original	Final		
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest and Investment Income	245,400	245,400	155,108	(90,292)
Interest Expense and Related Charges	(1,271,452)	(1,271,488)	(1,100,592)	170,896
Lease Income	24,000	24,000	411,049	387,049
Gains (Losses) on Capital Asset Disposition	-	-	(16,831)	(16,831)
Change in Joint Venture	25,000	25,000	894,952	869,952
Change in Compensated Absences	-	-	(197,757)	(197,757)
Other Nonoperating Revenues	-	-	148,891	148,891
Other Nonoperating Expenses	-	-	188,099	188,099
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>(977,052)</b>	<b>(977,088)</b>	<b>482,918</b>	<b>1,460,006</b>
<b>INCOME (LOSS) BEFORE OTHER ITEMS</b>	<b>(8,642,012)</b>	<b>(9,244,934)</b>	<b>24,831,776</b>	<b>34,076,709</b>
Extraordinary Items	-	-	6,680,698	6,680,698
Special Items	-	-	-	-
<b>INCREASE (DECREASE) IN NET POSITION</b>	<b>(8,642,012)</b>	<b>(9,244,934)</b>	<b>31,512,474</b>	<b>40,757,408</b>
<b>NET POSITION - BEGINNING BALANCE</b>	<b>49,806,811</b>	<b>56,446,441</b>	<b>95,556,542</b>	<b>39,110,101</b>
Cummulative Effect of Change in Accounting Principal	-	-	-	-
PRIOR PERIOD ADJUSTMENT	XXXXXX	XXXXXX	(3,306)	-
<b>NET POSITION - ENDING BALANCE</b>	<b>41,164,800</b>	<b>47,201,508</b>	<b>127,065,711</b>	<b>79,864,203</b>



**Educational Service District  
Statement of Cash Flows  
For the Year Ended August 31, 2022**

	OPERATING FUND	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INSURANCE FUND	CHILDCARE FUND	TOTAL ALL FUNDS
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>						
Cash Received from Customers	97,906,745	-	-	-	2,502,323	100,409,068
Cash Received from State and Federal Sources	258,521,493	-	-	-	739,620	259,261,113
Cash Received from Members	26,969,311	73,054,955	11,617,560	3,964,377	-	115,606,202
Payments to Suppliers for Goods and Services	(129,314,473)	(5,322,811)	(131,089)	(537,270)	(1,604,366)	(136,910,010)
Payments to Employees for Services	(205,890,379)	-	-	-	-	(205,890,379)
Cash Paid for Compensated Absences	(15,276,204)	(26,828,201)	(2,395,795)	(1,099,327)	-	(45,599,526)
Cash Paid for Benefits/Claims	1,628,896	(1,131,177)	(95,084)	479,395	(882,029)	-
Internal Activity - Reimbursements from Other Funds	588,341	(744,685)	54,129	(230,011)	(262,781)	(595,007)
Internal Activity - Payments made to Other Funds	-	(1,677,501)	-	(2,425,960)	-	(4,103,461)
Cash Paid for Reinsurance	-	(10,214,952)	-	-	-	(10,214,952)
Cash Received for Labor and Industries Assessments	-	(12,030,994)	-	-	-	(12,030,994)
Cash Paid for Labor and Industries Assessments	-	-	-	-	-	-
Cash Paid for Other Operating Expense	(591,991)	(1,132,044)	(282,504)	(17,679)	(8,707)	(2,032,924)
Other Receipts (Payments)	-	58,012	-	1,450	-	59,462
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>34,317,244</b>	<b>14,030,601</b>	<b>8,767,216</b>	<b>134,976</b>	<b>484,060</b>	<b>57,734,097</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	(2,850,112)	-	-	-	-	(2,850,112)
Other Noncapital Activities	60,005	-	-	-	-	60,005
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>(2,790,107)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,790,107)</b>

**Educational Service District  
Statement of Cash Flows  
For the Year Ended August 31, 2022**

	<b>OPERATING FUND</b>	<b>WORKERS COMPENSATION FUND</b>	<b>UNEMPLOYMENT FUND</b>	<b>PROPERTY CASUALTY INSURANCE FUND</b>	<b>CHILDCARE FUND</b>	<b>TOTAL ALL FUNDS</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						-
Purchase of Capital Assets	(1,759,373)	-	-	-	-	(1,759,373)
Proceeds from Capital Debt	6,826,657	-	-	-	-	6,826,657
Principal and Interest Paid on Capital Debt	(23,201,400)	-	-	-	-	(23,201,400)
Capital Contributions	-	-	-	-	-	-
Principal and Interest Paid on Lease Financing	(1,355,900)	-	-	-	-	(1,355,900)
Lease Income	474,586	-	-	-	-	474,586
Other Receipts (Payments)_	6,848,117	-	-	-	-	6,848,117
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(12,167,313)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,167,313)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Proceeds from Sales and Maturities of Investments	-	-	-	-	-	-
Purchase of Investments	(400,000)	-	-	-	-	(400,000)
Interest and Dividends Received	85,284	(960,009)	(58,107)	56,112	3,918	(872,802)
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>(314,716)</b>	<b>(960,009)</b>	<b>(58,107)</b>	<b>56,112</b>	<b>3,918</b>	<b>(1,272,802)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>19,045,107</b>	<b>13,070,592</b>	<b>8,709,109</b>	<b>191,088</b>	<b>487,978</b>	<b>41,503,874</b>
<b>CASH AND CASH EQUIVALENTS - BEGINNING</b>	<b>101,943,093</b>	<b>176,592,934</b>	<b>45,180,993</b>	<b>7,449,221</b>	<b>247,445</b>	<b>331,413,687</b>
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<b>120,988,200</b>	<b>189,663,527</b>	<b>53,890,102</b>	<b>7,640,309</b>	<b>735,423</b>	<b>372,917,562</b>

**Educational Service District  
Statement of Cash Flows  
For the Year Ended August 31, 2022**

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

OPERATING NET INCOME	24,348,857	5,104,201	9,214,191	(29,344)	485,517	39,123,423
Adjustment to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities						
Depreciation Expense	6,772,474	-	-	-	-	6,772,474
Change in Assets and Liabilities	(211,986)	-	-	-	-	(211,986)
Receivables, Net	(4,347,888)	(235,793)	400,370	-	(8,748)	(4,192,059)
Prepays	150,458	137,439	-	-	-	287,897
Inventories	(24,078)	-	-	-	-	(24,078)
Accounts and Other Payables	6,246,826	3,707,597	(208,380)	501	28,946	9,775,490
Accrued Expenses	212,902	-	-	-	-	212,902
Unearned Revenue	960,179	-	105,246	-	(7,261)	1,058,164
Pension Expense from change in Net Pension Liability						
Change in Deferred Outflows	(10,954,069)	(5,548)	(510)	(1,461)	(1,023)	(10,962,611)
Change in Deferred Inflows	(56,648,746)	(206,180)	(55,684)	(124,971)	(113,892)	(57,149,473)
Change in Net Pension Liability	60,783,067	185,358	48,873	110,064	99,936	61,227,299
OPEB Expense from change in Net OPEB Liability						
Change in Deferred Outflows_	4,719,220	10,869	5,263	4,864	9,911	4,750,127
Change in Deferred Inflows_	27,471,049	49,934	13,754	31,247	66,209	27,632,194
Change in Net OPEB Liability_	(25,120,419)	(71,306)	(29,224)	(36,437)	(75,535)	(25,332,922)
Other Changes for Insurance Funds						
Claims Reserve-Current	(40,602)	609,126	(25,691)	(22,998)	-	519,835
Claims Reserve-Prior Year	-	(743,936)	(2,435)	71,697	-	(674,674)
IBNR-Current	-	2,564,769	(411,086)	62,688	-	2,216,371
IBNR-Prior Year	-	(1,556,969)	(32,874)	51,124	-	(1,538,719)
Future L&I Assessments	-	(34,215)	-	-	-	(34,215)
Provision for Unallocated Loss Adjustment	-	674,597	(34,000)	18,000	-	658,597
Unearned Member Assessments	-	37,000	-	-	-	37,000
Insurance Recoverables	-	(199,208)	-	-	-	(199,208)
Claim Reserves	-	4,002,865	(220,594)	-	-	3,782,271
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES_</b>	<b>34,317,244</b>	<b>14,030,601</b>	<b>8,767,217</b>	<b>134,976</b>	<b>484,060</b>	<b>57,734,098</b>

**Educational Service District  
Statement of Fiduciary Net Position  
August 31, 2022**

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ -	\$ 1,677,655
Investments	-	9,663,867
Accounts Receivable	-	113,575
Assets Used in Operations	-	-
<b>TOTAL ASSETS</b>	<b>-</b>	<b>\$ 11,455,097</b>
<b>LIABILITIES</b>		
Accounts Payable and Other Liabilities	-	295,882
Program Refunds Payable to JV Participants	-	-
Due to Local Governments	-	133,162
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>\$ 429,044</b>
<b>NET POSITION</b>		
Restricted for:		
Individuals, Organizations, and Other Governments	-	11,026,052
<b>TOTAL NET POSITION</b>	<b>-</b>	<b>\$ 11,026,052</b>

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

**Educational Service District  
Statement of Changes in Fiduciary Net Position  
For the Fiscal Year Ended August 31, 2022**

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
<b>ADDITIONS</b>		
Contributions		
Employer	\$ -	\$ 90,721
Members	-	928,029
Total Contributions	-	1,018,751
Investment Earnings		
Interest	-	52,285
Net Increase (Decrease) in the Fair Value of Investments	-	(28,432)
Total Investment Earnings	-	23,853
Other Additions	-	26,690,577
<b>TOTAL ADDITIONS</b>	-	27,733,181
<b>DEDUCTIONS</b>		
Distribution to Pool Participants	-	963,208
Refunds of Contributions	-	-
Administrative Expenses	\$ -	\$ 26,281,988
Other Payments in Accordance with Trust Agreement	-	-
<b>TOTAL DEDUCTIONS</b>	-	27,245,197
<b>CHANGE IN NET POSITION</b>	-	487,984
<b>NET POSITION - BEGINNING</b>	-	10,332,077
PRIOR PERIOD ADJUSTMENT	-	-
<b>NET POSITION - ENDING</b>	-	10,820,061

**Statewide Summary**  
**By Educational Service District**  
**General Expense Fund Statement of Revenues and Other Financing Sources**  
**For the Fiscal Year Ended August 31, 2022**

# 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	483,376	476,006	756,416	419,505	365,050	402,573	344,141	417,484	188,937	3,853,488	0.96%
13 Sale of Goods, Supplies and/or Services	3,660,380	240,090	372,000	59,989	343,341	2,365,020	20,016	14,593	660,413	7,735,844	1.93%
14 Food Services Fees and Charges	-	1,002	-	-	-	-	-	-	-	1,002	0.00%
16 Investment Earnings	81,859	45,412	177,386	79,206	49,267	(439,900)	23,245	47,592	91,041	155,108	0.04%
17 Gifts and Donations	26,341	5,000	3,810	10,636	299	15,001	250	767	2,707	64,811	0.02%
19 Rental of Property	38,118	20,950	349,923	110,762	-	145,964	1,912	71,556	22,982	762,167	0.19%
20 Insurance Recoveries	-	7,149	11,900	95	12,298	54,351	-	-	-	85,793	0.02%
21 Certification Fees	-	-	-	-	29,067	-	-	-	-	29,067	0.01%
23 E-Rate	3,690	13,182	49,602	-	-	25,946	-	-	37,569	129,989	0.03%
29 Local Sources, Unassigned	26,090	9,605	815,571	105,011	390,198	9,300	28,810	300	3,219	1,388,104	0.35%
<b>TOTAL LOCAL SOURCES</b>	<b>4,319,854</b>	<b>818,397</b>	<b>2,536,608</b>	<b>785,203</b>	<b>1,189,522</b>	<b>2,578,254</b>	<b>418,375</b>	<b>552,291</b>	<b>1,006,868</b>	<b>14,205,374</b>	<b>3.55%</b>
31 ESD Allotment	1,448,945	880,154	808,889	1,228,218	1,071,545	1,039,142	865,642	949,732	1,039,142	9,331,409	2.33%
32 Special Education	-	-	18,064,967	-	-	-	-	-	-	18,064,967	4.51%
34 State Institutions, Centers, or Homes–Delinquent	784,084	-	531,305	-	280,635	-	-	-	493,734	2,089,758	0.52%
36 Special, Pilot or Enhancement Programs	372,964	690,754	270,433	1,120,590	402,726	967,711	439,680	1,085,600	608,747	5,959,205	1.49%
37 Nursing Services	1,689,017	722,404	919,656	1,333,125	393,969	362,265	640,172	938,462	762,405	7,761,474	1.94%
39 State General Purpose - Unassigned	634,367	611,683	92,116	19,234	329,221	646,677	-	-	659,588	2,992,887	0.75%
40 Early Childhood	3,677,417	4,644,102	-	-	-	31,780,810	-	-	-	40,102,329	10.01%
41 Transportation–Operations	177,605	1,582,558	4,653,574	522,291	-	1,976,223	-	-	163,222	9,075,473	2.27%
42 Transportation Reimbursement–Depreciation	-	213,453	288,656	146,836	-	220,878	-	-	-	869,823	0.22%
43 Other State Agencies	217,717	1,207,971	6,460,125	3,049,693	1,814,655	411,162	10,368,120	3,095,462	186,873	26,811,779	6.69%
49 State Special Purpose, Unassigned	1,893,299	3,329,556	13,219,428	2,154,688	1,786,984	2,347,164	2,156,398	2,048,213	2,635,663	31,571,395	7.88%
<b>TOTAL STATE GOVERNMENT SOURCES</b>	<b>10,895,415</b>	<b>13,882,636</b>	<b>45,309,149</b>	<b>9,574,675</b>	<b>6,079,735</b>	<b>39,752,031</b>	<b>14,470,012</b>	<b>8,117,470</b>	<b>6,549,374</b>	<b>154,630,497</b>	<b>38.60%</b>
51 Special Education, IDEA	458,873	380,571	3,838,209	487,744	399,097	751,672	363,902	597,399	451,028	7,728,495	1.93%
53 Remedial	438,532	483,485	339,775	115,124	94,315	168,568	116,399	138,703	175,549	2,070,449	0.52%
54 Migrant	-	-	-	-	-	-	1,520,092	-	-	1,520,092	0.38%
60 School Food Service	15,885	47,549	172,219	-	-	518,479	12,689	-	-	766,821	0.19%
61 Head Start	-	12,687,058	2,296,188	7,531,223	4,955,671	20,205,532	-	-	-	47,675,672	11.90%
62 Youth Training Programs	188,220	-	-	-	1,139,896	-	-	-	-	1,328,117	0.33%
63 USDA Commodities	-	-	-	148,774	-	-	-	-	-	148,774	0.04%
67 Qualified Bond Interest Credit Payments	-	52,825	-	-	-	-	-	-	-	52,825	0.01%
68 Federal ARRA Grants	666,409	1,342,448	2,835,916	1,458,681	631,534	1,229,616	1,289,627	539,058	499,998	10,493,288	2.62%
69 Federal Special Purpose, Unassigned	4,061,625	4,565,157	4,878,654	2,931,101	1,397,560	10,933,489	3,392,771	1,230,154	1,803,430	35,193,940	8.78%
<b>TOTAL FEDERAL GOVERNMENT SOURCES</b>	<b>5,829,544</b>	<b>19,559,093</b>	<b>14,360,963</b>	<b>12,672,646</b>	<b>8,618,073</b>	<b>33,807,355</b>	<b>6,695,480</b>	<b>2,505,314</b>	<b>2,930,005</b>	<b>106,978,474</b>	<b>26.70%</b>
71 Payments from School Districts in Washington	6,213,799	11,500,050	9,017,466	8,105,725	8,968,343	3,969,649	2,727,319	2,637,166	15,054,796	68,194,313	17.02%
73 Payments from Other Entities	-	-	7,890	-	50,344	916,714	-	1,038,983	73,694	2,087,624	0.52%
<b>TOTAL PAYMENTS FOR COOPERATIVE PROGRAMS</b>	<b>6,213,799</b>	<b>11,500,050</b>	<b>9,025,356</b>	<b>8,105,725</b>	<b>9,018,687</b>	<b>4,886,363</b>	<b>2,727,319</b>	<b>3,676,148</b>	<b>15,128,490</b>	<b>70,281,937</b>	<b>17.54%</b>
81 Payments from School Districts in Washington	430,425	-	12,133,555	6,711,151	914,231	9,119	1,683,796	7,418,832	2,429,010	31,730,117	7.92%
82 Payments from School Districts in Other States	-	-	13,500	-	-	-	-	-	-	13,500	0.00%
83 Payments from Other Entities	215,637	459,137	3,245,881	5,743,568	690,558	1,654,260	412,183	1,120,591	1,793,128	15,334,944	3.83%
<b>TOTAL PAYMENTS FOR OTHER PROGRAMS</b>	<b>646,061</b>	<b>459,137</b>	<b>15,392,936</b>	<b>12,454,719</b>	<b>1,604,789</b>	<b>1,663,379</b>	<b>2,095,979</b>	<b>8,539,423</b>	<b>4,222,138</b>	<b>47,078,561</b>	<b>11.75%</b>
92 Sale of Real Property	-	167,119	6,680,698	-	-	-	-	-	-	6,847,817	1.71%
93 Sale of Personal Property	375	1,268	60,005	-	-	(62,068)	-	-	-	(421)	-0.00%
96 Change in Joint Venture Equity	99,439	-	99,439	-	9,763	99,439	99,439	99,439	99,439	606,398	0.15%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>99,814</b>	<b>168,386</b>	<b>6,840,142</b>	<b>-</b>	<b>9,763</b>	<b>37,371</b>	<b>99,439</b>	<b>99,439</b>	<b>99,439</b>	<b>7,453,794</b>	<b>1.86%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>28,004,488</b>	<b>46,387,700</b>	<b>93,465,154</b>	<b>43,592,968</b>	<b>26,520,569</b>	<b>82,724,754</b>	<b>26,506,605</b>	<b>23,490,085</b>	<b>29,936,315</b>	<b>400,628,637</b>	<b>100.00%</b>

**Statewide Summary  
By Educational Service District  
General Expense Fund Expenditures by Program  
For the Fiscal Year Ended August 31, 2022**

#	2021-22 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	2,296,281	2,476,309	6,202,344	3,490,352	2,545,980	6,004,344	2,313,584	3,155,783	2,434,962	30,919,940	8.37%
02	ESD Direct Cost Centers & Agency Services	724,032	934,816	776,541	751,893	160,477	1,576,832	347,536	47,809	98,224	5,418,158	1.47%
#	<b>TOTAL ESD CORE SERVICES</b>	<b>3,020,312</b>	<b>3,411,125</b>	<b>6,978,885</b>	<b>4,242,245</b>	<b>2,706,457</b>	<b>7,581,176</b>	<b>2,661,120</b>	<b>3,203,592</b>	<b>2,533,185</b>	<b>36,338,097</b>	<b>9.83%</b>
10	Instructional Resources	88,464	80,020	97,377	259,743	82,861	141,450	9,480	33,056	-	792,451	0.21%
12	Special Education	481,359	912,990	1,810,065	6,045,082	5,445,660	970,139	2,276,886	3,476,782	5,742,637	27,161,599	7.35%
13	Special Education Cooperatives	1,069,530	2,332,490	2,364,844	-	101,994	-	-	-	-	5,868,859	1.59%
16	Staff Development	937,775	1,314,698	1,875,917	2,309,324	1,083,353	1,371,644	1,010,756	833,100	1,312,786	12,049,352	3.26%
18	Educational Technology	1,056,479	116,442	289,606	445,821	76,769	1,039,287	130,973	177,006	178,087	3,510,470	0.95%
19	K-20	109,848	87,788	143,977	65,782	104,610	95,035	77,147	2,331,629	45,649	3,061,464	0.83%
20	Safe and Drug-Free Schools	2,638,820	3,744,814	3,962,563	4,328,769	2,042,640	1,891,585	1,886,753	965,419	1,986,764	23,448,126	6.35%
21	Special Education ESA State	-	-	19,531,956	-	-	-	-	-	-	19,531,956	5.29%
22	Traffic Safety	-	-	-	-	-	-	-	-	37,375	37,375	0.01%
23	Special Education ESD Federal	-	-	3,054,885	-	-	-	-	201,703	-	3,256,589	0.88%
24	Math and Science	977,374	2,091,824	1,231,598	1,009,798	670,410	662,679	567,284	1,509,352	966,547	9,686,866	2.62%
25	Communication, Reading and Writing	-	545,485	-	34,750	107	-	101,105	-	-	681,447	0.18%
26	Art	-	9,220	-	-	-	-	22,522	-	46	31,787	0.01%
28	Environmental Education	-	-	-	8,147	-	-	-	-	-	8,147	0.00%
30	Highly Capable	-	6	-	33,478	-	559	-	-	5,919	39,962	0.01%
32	Vocational	302,737	295,020	143,475	120,561	131,182	129,709	294,333	326,279	134,192	1,877,487	0.51%
34	Early Childhood	3,136,647	15,936,904	11,308,676	9,591,155	6,002,536	53,663,607	6,839,642	33,896	58,056	106,571,118	28.84%
36	Migrant Education	-	990,565	-	-	-	161,259	995,696	576,175	846,902	3,570,597	0.97%
38	Alternative Learning Experience	-	481,799	509,161	2,524,308	-	3,597,837	945,289	-	-	8,058,395	2.18%
42	State Institutions	766,355	-	563,758	-	346,338	-	-	-	475,408	2,151,858	0.58%
46	Health and Fitness	-	488,501	-	-	-	-	-	-	-	488,501	0.13%
48	Professional Development Centers	-	-	-	-	-	-	-	-	-	-	0.00%
51	Special Ed Coops Infants & Toddlers State	-	-	4,067,299	-	-	-	1,606,269	2,359,025	-	8,032,593	2.17%
54	Special Ed ESAs Infants & Toddlers Federal	-	-	-	-	-	-	-	133,394	-	133,394	0.04%
58	CARES Act Programs Federal	221,958	212,786	-	-	18,896	-	243,778	-	103,369	800,787	0.22%
59	Other Instructional Support Programs	2,742,341	2,432,428	3,561,135	1,648,106	1,297,542	4,220,467	2,844,743	1,136,835	2,083,985	21,967,581	5.94%
#	<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>14,529,684</b>	<b>32,073,779</b>	<b>54,516,291</b>	<b>28,424,824</b>	<b>17,404,897</b>	<b>67,945,258</b>	<b>19,852,656</b>	<b>14,093,650</b>	<b>13,977,720</b>	<b>262,818,761</b>	<b>71.12%</b>
62	Adult Education	-	-	-	-	-	301,844	-	-	17,874	319,718	0.09%
64	Data Processing	2,445,645	2,686,338	3,190,366	3,597,779	2,593,207	58,383	28,901	2,265,897	5,659,418	22,525,934	6.10%
66	Risk Management	1,341,515	670,176	1,436,763	35,313	526,006	-	318,838	-	8,976	4,337,586	1.17%
68	Public Communications	-	72,335	667,610	186,035	-	-	107,018	-	15,778	1,048,776	0.28%
70	Transportation	160,385	1,998,846	5,673,286	486,158	-	1,826,966	51,199	-	147,046	10,343,886	2.80%
73	Nursing Services	1,487,995	591,360	1,348,749	1,103,851	304,345	314,114	414,076	708,754	644,531	6,917,776	1.87%
74	Human Resources Services	-	83,857	323,362	413,184	-	-	72,786	0	-	893,188	0.24%
76	Employment Programs	1,014,318	-	470,208	102,478	1,065,539	-	-	-	-	2,652,544	0.72%
78	Fiscal Agent Services	1,452,183	67,342	652,256	2,352,935	(800)	286,859	1,173	124,446	4,144,569	9,080,963	2.46%
80	Group Purchasing	-	-	417,688	-	-	-	-	-	-	417,688	0.11%
89	Other Non Instructional Support	458,916	243,880	6,874,052	396,762	426,488	352,963	628,040	844,482	1,016,624	11,242,207	3.04%
99	Transportation Equipment	-	238,698	292,566	78,763	-	(24,288)	-	-	-	585,739	0.16%
#	<b>TOTAL NON INSTRUCTIONAL SUPPORT</b>	<b>8,360,956</b>	<b>6,652,832</b>	<b>21,346,905</b>	<b>8,753,258</b>	<b>4,914,786</b>	<b>3,116,842</b>	<b>1,622,031</b>	<b>3,943,579</b>	<b>11,654,817</b>	<b>70,366,005</b>	<b>19.04%</b>
#	<b>TOTAL PROGRAM EXPENDITURES</b>	<b>25,910,953</b>	<b>42,137,735</b>	<b>82,842,081</b>	<b>41,420,327</b>	<b>25,026,140</b>	<b>78,643,276</b>	<b>24,135,807</b>	<b>21,240,821</b>	<b>28,165,722</b>	<b>369,522,863</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, 2022**

<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	16,609	23,890	22,507	25,822	13,941	145,624	52,676	67,283	47,441	<b>415,795</b>	<b>0.11%</b>
12 Superintendent's Office	566,802	674,288	564,980	866,165	438,700	629,316	566,977	517,535	416,646	<b>5,241,408</b>	<b>1.42%</b>
13 Business Office	794,035	1,084,682	2,330,810	1,110,703	1,257,003	2,329,354	926,102	1,851,370	823,223	<b>12,507,282</b>	<b>3.38%</b>
14 Financial Services	266,016	98,010	189,888	337,601	163,754	214,398	166,501	273,409	162,535	<b>1,872,112</b>	<b>0.51%</b>
15 Human Resources	308,629	345,496	639,333	508,212	375,254	1,348,009	226,205	233,568	328,104	<b>4,312,810</b>	<b>1.17%</b>
16 Regional Committee for S.D. Reorganization	15,303	-	-	2	-	2,083	-	-	-	<b>17,388</b>	<b>0.00%</b>
17 Public Information	100,169	228,540	308,178	237,098	66,566	514,375	124,712	1,667	139,629	<b>1,720,934</b>	<b>0.47%</b>
20 Supervision of Instruction	-	188,695	-	78,094	-	-	-	-	-	<b>266,789</b>	<b>0.07%</b>
21 Staff Development	2,120,243	8,623,856	1,809,753	3,154,053	2,359,055	3,713,222	2,597,075	4,874,038	3,775,864	<b>33,027,159</b>	<b>8.94%</b>
22 Curriculum Support	19,828	-	297,808	120,618	50,000	450,164	17,394	-	104,384	<b>1,060,197</b>	<b>0.29%</b>
23 Certification	-	-	-	-	30,864	-	20,355	-	-	<b>51,219</b>	<b>0.01%</b>
26 Health Related Services	-	591,360	-	-	5,371,971	-	-	-	433,477	<b>6,396,808</b>	<b>1.73%</b>
27 Direct Instruction	6,361,442	20,531,212	28,381,316	15,522,277	6,634,782	39,117,005	14,395,521	2,862,123	6,287,993	<b>140,093,672</b>	<b>37.91%</b>
41 Food Service Supervision	-	-	-	-	-	-	-	-	-	<b>-</b>	<b>0.00%</b>
42 Food Service Food	-	-	-	-	-	-	-	-	-	<b>-</b>	<b>0.00%</b>
44 Food Service Operations	-	29,510	-	-	-	-	-	-	-	<b>29,510</b>	<b>0.01%</b>
51 Transportation Supervision & Coordination	160,385	379,818	1,210,834	-	-	578,706	51,199	-	137,401	<b>2,518,343</b>	<b>0.68%</b>
52 Operating Buses	-	1,043,651	3,510,840	486,158	-	1,027,267	-	-	-	<b>6,067,916</b>	<b>1.64%</b>
53 Maintenance of Buses	-	365,790	393,173	-	-	114,748	-	-	-	<b>873,712</b>	<b>0.24%</b>
56 Transportation Insurance	-	24,747	98,505	-	-	-	-	-	-	<b>123,252</b>	<b>0.03%</b>
59 Purchase—Rebuilding of Buses	-	238,698	-	-	-	(24,288)	-	-	-	<b>214,410</b>	<b>0.06%</b>
60 Facilities	718,261	2,769,623	1,454,160	822,462	494,352	2,422,699	450,594	911,878	340,344	<b>10,384,373</b>	<b>2.81%</b>
72 Information Systems	-	3,450,636	-	-	-	-	-	-	-	<b>3,450,636</b>	<b>0.93%</b>
73 Printing and Copying	-	32,104	313,178	-	-	32,608	22,196	-	4,634	<b>404,721</b>	<b>0.11%</b>
75 Motor Pool	88	5,050	37,072	-	3,576	-	-	56,829	5,485	<b>108,101</b>	<b>0.03%</b>
83 Debt Service—Interest	48,424	160,053	550,304	-	15,289	343,012	127,132	100,766	-	<b>1,344,981</b>	<b>0.36%</b>
84 Debt Service—Principal	131,338	260,000	-	-	-	-	-	-	-	<b>391,338</b>	<b>0.11%</b>
89 Depreciation	536,743	-	1,547,053	723,166	116,384	1,706,168	448,767	209,514	393,522	<b>5,681,318</b>	<b>1.54%</b>
98 General Support	15,086,112	2,460,949	39,182,387	18,884,206	8,502,842	27,844,046	4,693,382	10,780,779	14,796,937	<b>142,231,641</b>	<b>38.49%</b>
99 Transfers	(1,339,476)	(1,472,925)	0	(1,456,310)	(868,193)	(3,865,240)	(750,980)	(1,499,938)	(31,899)	<b>(11,284,961)</b>	<b>-3.05%</b>
<b>TOTAL EXPENDITURES BY ACTIVITY</b>	<b>25,910,953</b>	<b>42,137,735</b>	<b>82,842,081</b>	<b>41,420,327</b>	<b>25,026,140</b>	<b>78,643,276</b>	<b>24,135,807</b>	<b>21,240,821</b>	<b>28,165,722</b>	<b>369,522,863</b>	<b>100.00%</b>
<b>EXPENDITURES BY OBJECT</b>											
0 Debit Transfer	1,339,476	1,472,925	7,959,623	1,705,909	899,778	3,865,240	851,223	1,500,236	1,165,969	<b>20,760,379</b>	<b>5.62%</b>
1 (-) Credit Transfer	(1,339,476)	(1,472,925)	(7,959,623)	(1,803,758)	(878,899)	(3,865,240)	(851,223)	(1,499,938)	(1,165,969)	<b>(20,837,051)</b>	<b>-5.64%</b>
2 Certificated Salaries	1,392,786	588,748	9,995,570	3,245,289	5,237,346	1,908,275	3,192,621	4,150,102	2,637,803	<b>32,348,540</b>	<b>8.75%</b>
3 Classified Salaries	11,889,673	14,593,798	24,362,978	16,303,699	8,727,226	21,833,132	8,825,247	6,822,346	12,090,547	<b>125,448,645</b>	<b>33.95%</b>
4 Employee Benefits & Payroll Taxes	5,197,102	5,353,909	20,808,417	7,605,469	5,197,912	7,839,485	5,029,491	4,113,981	5,070,166	<b>66,215,931</b>	<b>17.92%</b>
5 Supplies, Instruct. Resources & Noncapital.	764,150	2,712,272	3,009,692	1,851,989	1,397,775	2,380,841	1,173,262	1,171,934	968,443	<b>15,430,358</b>	<b>4.18%</b>
7 Purchased Services	6,037,470	17,370,800	22,526,381	11,296,358	3,723,523	42,827,545	5,110,291	4,260,569	6,836,792	<b>119,989,728</b>	<b>32.47%</b>
8 Travel	391,570	262,183	591,991	364,490	585,050	172,118	356,128	512,077	157,443	<b>3,393,049</b>	<b>0.92%</b>
9 Capital Outlay	238,202	1,256,026	1,547,053	850,882	136,430	1,681,880	448,767	209,514	404,528	<b>6,773,283</b>	<b>1.83%</b>
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>25,910,953</b>	<b>42,137,735</b>	<b>82,842,081</b>	<b>41,420,327</b>	<b>25,026,140</b>	<b>78,643,276</b>	<b>24,135,807</b>	<b>21,240,821</b>	<b>28,165,722</b>	<b>369,522,863</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, 2022**

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	2,547,629	(81,740)	3,033,181	13,984,230	6,911,108	758,343	3,379,351	285,427	102,409	<b>30,919,940</b>
02	ESD Direct Cost Centers & Agency Services	1,815,806	(15,724,243)	29,397	4,279,582	1,358,722	1,610,137	6,853,771	19,349	5,175,637	<b>5,418,158</b>
<b>TOTAL ESD CORE SERVICES</b>		<b>4,363,435</b>	<b>(15,805,983)</b>	<b>3,062,578</b>	<b>18,263,812</b>	<b>8,269,830</b>	<b>2,368,480</b>	<b>10,233,122</b>	<b>304,776</b>	<b>5,278,047</b>	<b>36,338,097</b>
10	Instructional Resources	98,901	(11,522)	9,883	293,858	114,175	67,929	213,732	5,493	-	<b>792,451</b>
12	Special Education	959,333	(65,870)	9,684,238	6,352,352	6,383,215	812,135	2,127,101	863,960	45,134	<b>27,161,599</b>
13	Special Education—Cooperatives	626,588	(443,547)	1,459,086	1,726,818	1,570,239	163,857	614,771	151,046	-	<b>5,868,859</b>
16	Staff Development	644,088	(353,716)	1,363,792	4,374,465	2,077,882	347,145	3,459,068	135,621	1,008	<b>12,049,352</b>
18	Educational Technology	133,821	(860)	182,468	1,312,799	590,844	58,477	1,154,164	78,758	-	<b>3,510,470</b>
19	K-20	138,828	-	-	1,630,659	668,079	307,504	276,860	39,533	-	<b>3,061,464</b>
20	Safe and Drug-Free Schools	1,059,470	(80,240)	612,513	12,809,249	5,652,114	1,078,583	2,100,209	216,229	-	<b>23,448,126</b>
21	Special Education—ESA—State	745,744	-	4,520,332	2,329,116	3,963,216	123,377	7,741,135	109,037	-	<b>19,531,956</b>
22	Traffic Safety	5,314	-	26,746	340	4,345	45	585	-	-	<b>37,375</b>
23	Special Education—ESD—Federal	14,240	-	2,011,976	-	949,534	-	280,837	-	-	<b>3,256,589</b>
24	Math and Science	748,183	(30,000)	1,116,917	3,535,600	1,734,401	1,217,134	1,258,575	106,056	-	<b>9,686,866</b>
25	Communication, Reading and Writing	22,735	(20,000)	77,115	248,927	90,365	166,126	92,163	2,606	1,411	<b>681,447</b>
26	Art	1,652	-	-	12,736	3,763	4,613	9,001	23	-	<b>31,787</b>
28	Environmental Education	63	-	-	4,169	1,949	-	1,966	-	-	<b>8,147</b>
30	Highly Capable	532	-	-	22,317	8,333	1,228	6,479	1,073	-	<b>39,962</b>
32	Vocational	91,997	-	211,318	914,934	382,391	22,522	222,081	32,245	-	<b>1,877,487</b>
34	Early Childhood	4,729,924	(1,104,318)	485,249	25,655,227	11,866,709	4,126,922	60,335,440	283,021	192,944	<b>106,571,118</b>
36	Migrant Education	209,557	-	279,507	1,774,978	714,612	132,465	373,245	86,233	-	<b>3,570,597</b>
38	Alternative Learning Experience	289,836	-	1,344,530	3,101,314	1,887,811	272,125	834,482	21,053	307,242	<b>8,058,395</b>
42	State Institutions	62,883	-	1,025,586	363,311	539,515	36,718	114,570	9,274	-	<b>2,151,858</b>
46	Health and Fitness	33,142	-	-	258,281	91,593	7,435	89,047	9,003	-	<b>488,501</b>
48	Professional Development Centers	-	-	-	-	-	-	-	-	-	<b>-</b>
51	Special Ed—Coops—Infants & Toddlers—State	364,221	-	2,928,369	1,611,451	2,084,480	61,561	867,747	107,599	7,165	<b>8,032,593</b>
54	Special Ed—ESAs—Infants & Toddlers—Federal	17,064	-	80,159	452	33,332	729	108	1,550	-	<b>133,394</b>
58	Race to the Top	84,171	-	191,152	238,881	159,296	18,856	104,614	3,817	-	<b>800,787</b>
59	Other Instructional Support Programs	990,673	(4,847)	1,067,844	10,212,642	3,962,715	1,432,265	4,104,477	201,813	-	<b>21,967,581</b>
<b>TOTAL INSTRUCTIONAL SUPPORT</b>		<b>12,072,959</b>	<b>(2,114,920)</b>	<b>28,678,781</b>	<b>78,784,876</b>	<b>45,534,908</b>	<b>10,459,751</b>	<b>86,382,460</b>	<b>2,465,041</b>	<b>554,903</b>	<b>262,818,761</b>
62	Adult Education	2,916	(30,000)	-	170,004	44,261	22,442	110,095	-	-	<b>319,718</b>
64	Data Processing	886,077	(576,615)	44,956	9,613,271	3,690,048	544,937	8,049,127	138,129	136,002	<b>22,525,934</b>
66	Risk Management	316,986	(620)	360,741	2,146,672	902,674	49,304	545,175	16,655	-	<b>4,337,586</b>
68	Public Communications	65,732	(232,253)	-	693,219	367,442	27,034	120,586	3,288	3,729	<b>1,048,776</b>
70	Transportation	624,358	(149,532)	-	4,495,638	2,570,807	968,238	1,524,166	111,915	198,295	<b>10,343,886</b>
73	Nursing Services	185,494	-	54,760	2,631,399	1,092,570	120,641	2,756,753	76,158	-	<b>6,917,776</b>
74	Human Resources Services	47,118	(44,899)	4,870	298,496	142,909	1,974	442,662	58	-	<b>893,188</b>
76	Employment Programs	31,357	-	53,134	1,697,072	652,950	36,246	162,323	19,461	-	<b>2,652,544</b>
78	Fiscal Agent Services	205,505	(161,599)	-	1,288,684	487,861	363,260	6,867,768	29,484	-	<b>9,080,963</b>
80	Group Purchasing	18,076	-	-	11,761	8,080	350,816	26,568	2,386	-	<b>417,688</b>
89	Other Non Instructional Support	1,940,367	(1,720,631)	88,720	5,353,740	2,451,589	117,235	2,763,187	225,697	22,303	<b>11,242,207</b>
99	Transportation Equipment	-	-	-	-	-	-	5,736	-	580,003	<b>585,739</b>
<b>TOTAL NON INSTRUCTIONAL SUPPORT</b>		<b>4,323,986</b>	<b>(2,916,149)</b>	<b>607,182</b>	<b>28,399,957</b>	<b>12,411,193</b>	<b>2,602,127</b>	<b>23,374,146</b>	<b>623,232</b>	<b>940,332</b>	<b>70,366,005</b>
<b>TOTAL PROGRAM EXPENDITURES</b>		<b>20,760,379</b>	<b>(20,837,051)</b>	<b>32,348,540</b>	<b>125,448,645</b>	<b>66,215,931</b>	<b>15,430,358</b>	<b>119,989,728</b>	<b>3,393,049</b>	<b>6,773,283</b>	<b>369,522,863</b>

**Educational Service District Statewide Summary  
General Expense Fund Expenditures by Activity and Object  
For the Fiscal Year Ended August 31, 2022**

<b>ACTIVITY</b>	<b>Debit Transfer (0)</b>	<b>Credit Transfer (1)</b>	<b>Certificated Salaries (2)</b>	<b>Classified Salaries (3)</b>	<b>Emp. Benefits &amp; Payroll Taxes (4)</b>	<b>Supp. &amp; Mat'ls (5)</b>	<b>Purchased Services (7)</b>	<b>Travel (8)</b>	<b>Capital Outlay (9)</b>	<b>TOTAL EXPENDITURES BY ACTIVITY</b>
11 Board of Directors	4,825	-	-	-	-	56,287	249,523	105,161	-	<b>415,795</b>
12 Superintendent's Office	306,076	-	2,251,088	1,096,666	1,073,511	102,094	343,031	68,942	-	<b>5,241,408</b>
13 Business Office	922,337	-	212,776	6,543,707	2,599,743	225,706	1,944,972	52,661	5,379	<b>12,507,282</b>
14 Financial Services	124,932	-	-	1,269,233	437,771	17,585	15,789	6,803	-	<b>1,872,112</b>
15 Human Resources	253,482	-	162,895	2,347,138	904,093	238,631	396,461	10,110	-	<b>4,312,810</b>
16 Regional Committee for S.D. Reorganization	401	-	-	1,269	416	-	15,302	-	-	<b>17,388</b>
17 Public Information	94,606	-	-	978,344	384,552	36,720	216,381	10,331	-	<b>1,720,934</b>
20 Supervision of Instruction	10,488	-	-	129,877	49,210	3,568	67,802	5,844	-	<b>266,789</b>
21 Staff Development	1,489,282	-	3,461,417	13,667,602	6,185,661	1,784,222	5,880,318	558,657	-	<b>33,027,159</b>
22 Curriculum Support	48,795	-	406,360	252,745	259,902	8,752	72,298	11,345	-	<b>1,060,197</b>
23 Certification	3,742	-	-	32,941	14,340	-	195	-	-	<b>51,219</b>
26 Health Related Services	65,067	-	2,478,591	843,843	1,347,938	88,313	1,198,717	374,339	-	<b>6,396,808</b>
27 Direct Instruction	1,989,445	-	14,523,950	31,855,221	21,301,009	3,648,907	65,884,215	768,376	122,549	<b>140,093,672</b>
44 Food Service Operations	-	-	-	-	-	29,510	-	-	-	<b>29,510</b>
51 Transportation Supervision & Coordination	58,267	-	-	1,477,962	619,538	113,387	148,267	100,922	-	<b>2,518,343</b>
52 Operating Buses	23,138	-	-	2,929,916	1,918,952	472,576	712,341	10,993	-	<b>6,067,916</b>
53 Maintenance of Buses	-	-	-	74,294	27,062	381,207	348,482	-	42,667	<b>873,712</b>
56 Transportation Insurance	-	-	-	-	-	-	123,252	-	-	<b>123,252</b>
59 Purchase—Rebuilding of Buses	-	-	-	-	-	-	-	-	214,410	<b>214,410</b>
60 Facilities	948,807	-	24,527	2,349,859	1,065,425	811,874	4,496,115	11,858	675,909	<b>10,384,373</b>
72 Information Systems	182,102	-	-	1,251,243	447,439	176,170	1,378,141	15,541	-	<b>3,450,636</b>
73 Printing and Copying	1,502	(41,233)	-	93,173	49,776	120,964	180,539	-	-	<b>404,721</b>
75 Motor Pool	-	-	-	-	-	49,517	58,496	88	-	<b>108,101</b>
83 Debt Service—Interest	-	-	-	-	-	-	1,344,981	-	-	<b>1,344,981</b>
84 Debt Service—Principal	-	-	-	-	-	-	391,338	-	-	<b>391,338</b>
89 Depreciation	-	-	-	-	-	-	-	-	5,681,318	<b>5,681,318</b>
98 General Support	5,139,394	(417,165)	8,826,937	58,253,611	27,529,593	7,064,368	34,522,773	1,281,079	31,051	<b>142,231,641</b>
99 Transfers	9,093,692	(20,378,654)	-	-	-	-	-	-	-	<b>(11,284,961)</b>
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>20,760,379</b>	<b>(20,837,051)</b>	<b>32,348,540</b>	<b>125,448,645</b>	<b>66,215,931</b>	<b>15,430,358</b>	<b>119,989,728</b>	<b>3,393,049</b>	<b>6,773,283</b>	<b>369,522,863</b>



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