

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).

Balance Sheet

This report shows the total assets, liabilities, and fund balance at the end of the fiscal year for the Governmental Fund.

General Expense Fund Statement of Revenues, Expenditures, and Changes in Fund Balance—Budget and Actual

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

General Expense Fund Revenue and Other Financing Sources (by ESD)

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

General Expense Fund Expenditures by Program (by ESD)

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

General Expense Fund Expenditures by Activity and Object (by ESD)

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.

Schedule of Long—Term Debt

The schedule of long-term debt displays the total of voted, non-voted, and other long-term debt.

Statement of Net Assets-Combined Proprietary Funds

This report displays the total assets, liabilities, and net assets for the Unemployment, Workers' Compensation, and Enterprise Funds.

Statement of Fiduciary Net Assets

This report shows the total assets, liabilities, and net assets held in trust for the Fiduciary Fund.

**EDUCATIONAL SERVICE DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND
AUGUST 31, 2008**

	<u>General Expense Fund</u>
ASSETS	
Imprest Cash	\$146,550.00
Cash on Hand	76,863.42
Cash and Cash Equivalents	20,022,347.68
Warrants Outstanding	(6,383,907.07)
Accounts Receivable	20,443,708.00
Interest Receivable	
Inventory—Supplies and Materials	19,412.62
Inventory—Cooperatives	
Inventory—Lunchrooms	
Prepaid Items	107,881.71
Investments	28,063,948.42
Restricted Assets	
TOTAL ASSETS	<u>\$62,496,804.78</u>
LIABILITIES	
Accounts Payable	\$8,397,214.33
Contracts and Notes Payable—Current	68,330.49
Accrued Interest Payable	
Accrued Salaries Payable	184,533.27
Payroll Deductions and Taxes Payable	459,802.16
Deposits	21,177.08
Unearned Revenue	9,353,710.95
Deferred Revenue	(626,735.04)
TOTAL LIABILITIES	<u>17,858,033.24</u>
FUND BALANCE	
Reserve for Debt Service	297,540.39
Reserve for Inventory	1,061,599.89
Reserve for Other Items	7,913,730.75
Reserve for Transportation Equipment	2,285,709.09
Reserve for Instructional Support Programs	14,159,962.20
Reserve for Non Instructional Support Programs	9,280,072.09
Unreserved Fund Balance	9,640,159.50
TOTAL FUND BALANCE	<u>44,638,773.91</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$62,496,807.15</u>

**Educational Service District Statewide Summary
General Expense Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended August 31, 2008**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
Local Sources	\$23,139,284	\$19,003,399	(\$4,135,885)
State Government Sources	48,766,755	51,457,523	2,690,768
Federal Government Sources	83,972,939	69,431,593	(14,541,346)
Payments for Cooperative Programs	60,723,302	52,051,588	(8,671,714)
Payments for Other Programs	25,017,867	28,449,942	3,432,075
Investment Earnings	308,967	1,084,209	775,242
TOTAL REVENUES	<u>241,929,114</u>	<u>221,478,254</u>	<u>(20,450,860)</u>
EXPENDITURES:			
Current:			
General Operations	23,419,423	21,774,338	1,645,084
Instructional Support	148,175,959	136,707,797	11,468,162
Noninstructional Support	66,558,816	52,016,580	14,542,237
Capital:			
Capital Outlay	9,346,352	3,529,777	5,816,575
Debt Service:			
Principal	795,002	1,060,962	(265,960)
Interest	956,983	1,195,255	(238,272)
TOTAL EXPENDITURES	<u>249,252,535</u>	<u>216,284,710</u>	<u>32,967,825</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(7,323,421)</u>	<u>5,193,544</u>	<u>12,516,965</u>
OTHER FINANCING SOURCES (USES):			
Sale of Real Property			
Sale of Personal Property	3,500	3,586	86
Long-Term Financing	4,000,000		(4,000,000)
Compensated Loss of Fixed Assets			
Transfers In			
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,003,500</u>	<u>3,586</u>	<u>(3,999,914)</u>
NET CHANGE IN FUND BALANCE	<u>(3,319,921)</u>	<u>5,197,130</u>	<u>8,517,051</u>
FUND BALANCE—BEGINNING	<u>30,424,360</u>	<u>40,102,365</u>	<u>9,678,005</u>
Prior Year(s) Corrections or Restatements			
FUND BALANCE—ENDING	<u><u>27,104,439</u></u>	<u><u>45,299,495</u></u>	<u><u>18,195,056</u></u>

Statewide Summary
By Educational Service District
General Expense Fund Revenue and Other Financing Sources
For The Fiscal Year Ended August 31, 2008

REVENUES	ESD 101	ESD 105	ESD 112	ESD 113	ESD 114	ESD 121	ESD 123	ESD 171	ESD 189	TOTALS	% TO TOTAL
12 Tuition and Fees	727,286	809,140	857,995	430,012	343,658	1,124,660	507,663	291,608	999,595	6,091,617	0.03
13 Sale of Goods and Services	730,037	403,816	325,032	160,820	329,930	2,664,331	151,741	3,552	1,254,225	6,023,484	0.03
14 Food Service Fees		1,288				2,378				3,666	0.00
15 Bus Fees						5,721				5,721	0.00
16 Investment Earnings	157,366	140,186	68,211	141,995	128,495	40,753	15,465	57,236	334,500	1,084,209	0.00
17 Gifts and Donations		3,218	55,402	1,658	1,000	472,016	6,800	122,250	6,571	668,916	0.00
19 Rental of Property	492	217,211		18,014	12,953	160,342	110,837	894,946	200,109	1,614,903	0.01
20 Insurance Recoveries	1,447					17,271			(20)	18,698	0.00
21 Certification Fees	32,402	28,207	17,831	81,346	22,435	91,622	31,404	14,612	61,059	380,917	0.00
22 Precertification Fees		13,445	17,717		10,800	254,328			(26,108)	270,182	0.00
23 E-Rate	31,784		54,386		25,098		18,218		6,087	135,573	0.00
29 Local Sources, Unassigned	14,241	5,424	2,802,928		242,748	72,644	22,355	529,362	100,021	3,789,723	0.02
TOTAL LOCAL SOURCES	1,695,055	1,621,935	4,199,502	833,845	1,117,117	4,906,066	864,482	1,913,566	2,936,039	20,087,608	0.08
31 ESD Allotment	713,873	555,862	555,862	660,568	555,862	558,703	853,402	555,862	568,036	5,578,031	0.03
32 Special Education			(546)							(546)	0.00
34 State Institutions-Delinquent	856,606					524,588	194,718		430,167	2,006,080	0.01
36 Special Programs	251,331	230,612	209,184	311,860	155,201	265,042	70,888		76,653	1,570,772	0.01
37 Nursing Services	496,513	245,549	330,265	397,812	144,069	118,308	187,463	410,008	254,958	2,584,945	0.01
38 Traffic Safety	928,377						8,750	256,911		1,194,038	0.01
40 Early Childhood	169,311			345,461		12,716,068				13,230,840	0.06
41 Transportation-Operations		178,450	1,765,054	39,207	25,918	670,908			172,738	2,852,274	0.01
42 Transportation-Depreciation			218,498	1,626,220	3,559	98,488				1,946,765	0.01
43 Other State Agencies		1,253,650	423,078	4,366,511	1,146,918	104,685	317,732		852,336	8,464,909	0.04
49 State Special Purpose, Unassigned	1,547,115	788,798	2,737,806		1,303,219	3,343,527	569,550	900,781	838,620	12,029,416	0.05
TOTAL STATE GOVERNMENT SOURCES	4,963,128	3,252,921	6,239,201	7,747,639	3,859,334	17,875,728	2,202,502	2,123,562	3,193,508	51,457,523	0.23
51 Special Education, Supplemental	1,110,729	310,980	246,193	1,515,148	200,325	1,335,411	195,821	1,741,634	522,068	7,178,309	0.03
53 Remediation	135,140								19,987	155,127	0.00
54 Migrant		811,199						831,002	571,567	2,213,768	0.01
58 Mathematics and Science	403,312		145,462		289,701		274,258	47,545	286,104	1,446,382	0.01
60 School Food Services	4,917		153,985		20,342	500,388				679,633	0.00
61 Head Start				5,271,302	2,170,409	18,023,715				25,465,426	0.11
62 Youth Training	467,141		1,538,085	567,062	536,881					3,109,170	0.01
63 USDA Commodities				271,455						271,455	0.00
69 Federal, Special Purpose, Unassigned	3,649,855	3,441,141	7,042,954	2,782,726	927,518	3,168,056	2,664,988	1,855,512	3,379,573	28,912,323	0.13
TOTAL FEDERAL SOURCES	5,771,094	4,563,319	9,126,680	10,407,695	4,145,176	23,027,570	3,135,067	4,475,693	4,779,299	69,431,593	0.31
71 Payments From School Districts in WA	3,966,817	6,104,596	15,069,614	5,418,682	3,232,317	1,817,491	1,166,021	3,108,928	10,909,939	50,794,404	0.23
72 Payments From School Districts-Other			1,689	159,960		881,835		79,761	133,939	1,617,123	0.01
73 Payments, Other Entities	359,940										
TOTAL PAYMENTS FOR COOP. PROGRAMS	4,326,757	6,104,596	15,071,303	5,578,642	3,232,317	2,699,325	1,166,021	3,188,689	11,043,878	52,411,527	0.24
81 Payments From School Districts in WA	50,400	4,432	9,498,695	1,441,328	685,595	3,975	28,629	1,901,990	273,323	13,888,368	0.06
82 Payments From School Districts-Other			112,594			(109)				112,486	0.00
83 Payments, Other Entities		2,264,468	5,348,871	2,385,457	506,700	2,421,571	146,688	710,943	304,451	14,089,149	0.06
TOTAL PAYMENTS FOR OTHER PROGRAMS	50,400	2,268,900	14,960,161	3,826,786	1,192,296	2,425,437	175,317	2,612,934	577,774	28,090,003	0.13
92 Sale of Real Property											
93 Sale of Personal Property	1,371					2,215				3,586	0.00
94 Loss of Fixed Assets											
95 Long-Term Financing Transfers In											
TOTAL OTHER FINANCING SOURCES	1,371					2,215				3,586	0.00
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$16,807,805	\$17,811,671	\$49,596,845	\$28,394,605	\$13,548,455	\$50,934,126	\$7,543,390	\$14,314,444	\$22,530,498	\$221,481,840	1.00

**Statewide Summary
By Educational Service District
General Expense Fund Expenditures by Program
For the Fiscal Year Ended August 31, 2008**

EXPENDITURES BY PROGRAM	ESD 101	ESD 105	ESD 112	ESD 113	ESD 114	ESD 121	ESD 123	ESD 171	ESD 189	TOTALS	% TO TOTAL
01 ESD Operations	1,705,389	1,586,950	3,087,356	2,333,279	1,546,447	3,828,017	1,094,120	1,484,423	1,905,489	\$18,571,472	0.09
02 ESD Direct Cost Ctrs. & Agency Srvc.	285,101	771,200	1,634,500	84,310	248,629	1,530,738	575,731	1,559,905	12,850	6,702,966	0.03
10 Instructional Resources	83,158	253,571	405,687	300,091	340,057	75,113	185,199	113,285	311,619	2,067,781	0.02
12 Special Education	1,238,678	1,244,872	12,882,104	2,169,393	208,861	1,494,717	595,552	2,458,502	6,464,461	28,757,140	0.13
16 Staff Development	392,865	443,164	812,279	428,856	471,724	644,774	472,264	442,847	1,073,632	5,182,405	0.02
18 Educational Technology	1,156,271	183,717	668,163	433,837	173,306	1,944,255	196,583	399,448	306,550	5,462,132	0.03
19 K-20	120,669	156,100	162,259	150,233	151,354	151,910	156,493	1,100,393	150,643	2,300,053	0.01
20 Safe and Drug-Free Schools	1,993,238	1,598,282	2,660,723	1,574,159	954,693	2,200,245	1,018,993	946,987	3,033,066	15,980,387	0.07
22 Traffic Safety			87,833	433,542	30,014				22,939	574,329	0.00
24 Math and Science	1,268,644	1,681,746	1,431,829	521,710	1,048,122	752,063	616,537	1,219,197	1,052,113	9,591,961	0.04
25 Communication, Reading and Writing	118,791	850,537		688,112	73,621	513,868	12,800			2,257,728	0.01
26 Art Education		226,983				472,514	6,040			705,537	0.00
27 Social Studies	542,061		269,322	240,498						1,051,881	0.00
28 Environmental Education	4,248			208,856						213,104	0.00
30 Highly Capable			294,936	4,346		3,680			33,020	335,982	0.00
32 Vocational				29,866				421,532		451,398	0.00
34 Early Childhood	1,090,781	1,826,881	1,777,177	6,317,849	3,358,033	31,166,521	13,262		229,379	45,779,882	0.21
36 Migrant Education		755,675				331,981		806,452	558,098	2,452,206	0.01
38 Alternative Learning Experience			791,161			1,278,731				2,069,891	0.01
40 Student Assessment				2,551,657		26,716				2,578,374	0.01
42 State Institutions	819,981				694,174		209,141		394,204	2,117,500	0.01
46 Health and Fitness		16,630			7,077				341,321	365,028	0.00
48 Professional Development Centers	39,291	139,849	55,113	43,253	29,361	188,877	30,475	26,785	84,621	637,626	0.00
59 Other Instructional Support Programs	330,566	89,959	542,592	1,807,046	317,934	1,474,107	1,576,901	919,648	49,328	7,108,081	0.03
TOTAL INSTRUCTIONAL SUPPORT	11,189,734	11,826,117	27,563,033	20,320,895	9,653,407	48,078,828	6,760,092	11,899,405	16,023,333	163,314,844	0.75
62 Adult Education			7,234,750			324,954		1,684,231		9,243,935	0.04
64 Data Processing	2,089,359	3,240,542	2,830,291	2,980,190	2,893,319	41,526	40,975		4,707,171	18,823,374	0.09
66 Risk Management	660,211	335,609	1,697,157	832,980	223,120		334,597		19,169	4,102,842	0.02
68 Public Communications			264,975			76,106	1,288		84,512	426,880	0.00
70 Transportation	154,975	177,135	2,661,153	313,777		611,094	39,564		151,969	4,109,668	0.02
72 Environmental Compliance				5,550						5,550	0.00
73 Nursing Services	458,590	225,468	649,070	363,270	133,029	106,061	195,608	292,294	231,922	2,655,311	0.01
74 Human Resources Services		16,153	264,243	298,171		3,269	28,294			610,130	0.00
76 Employment Programs	1,493,897		1,529,898	648,660	500,593					4,173,046	0.02
78 Fiscal Agent Services	365,921	998,049	727,231	1,420,537	1,830	1,209,584	2,845	266,012	37,083	5,029,092	0.02
80 Group Purchasing											
82 Equipment Repair											
89 Other Non Instructional Support			2,580,551		83,400	(56)	125,049	58,048	280,336	3,127,329	0.01
99 Transportation Equipment			371,244	122,873		168,592				662,709	0.00
TOTAL NON INSTRUCTIONAL SUPPORT	5,222,954	4,992,955	20,810,562	6,986,007	3,835,291	2,541,131	768,220	2,300,584	5,512,162	52,969,866	0.25
TOTAL PROGRAM EXPENDITURES	\$16,412,688	\$16,819,071	\$48,373,594	\$27,306,902	\$13,488,699	\$50,619,959	\$7,528,312	\$14,199,989	\$21,535,495	\$216,284,710	1.00

**Statewide Summary
By Educational Service District
General Expense Fund Expenditures by Activity and Object
For the Fiscal Year Ended August 31, 2008**

EXPENDITURES BY ACTIVITY	ESD 101	ESD 105	ESD 112	ESD 113	ESD 114	ESD 121	ESD 123	ESD 171	ESD 189	TOTALS	% TO TOTAL
11 Board of Directors	58,162	16,760	33,128	23,433	27,008	104,922	45,326	40,260	53,890	\$402,888	0.00
12 Superintendent's Office	447,936	519,532	581,403	548,373	231,731	772,682	387,095	419,605	248,745	4,157,101	0.02
13 Business Office	618,591	520,540	1,129,796	779,601	610,499	1,505,361	229,567	693,505	481,908	6,569,369	0.03
14 Financial Services	170,786	185,327	68,064	218,587	196,214	223,755	111,032	103,100	202,977	1,479,843	0.01
15 Human Resources	174,093	113,048	650,945	297,184	207,381	624,692	50,503	87,875	169,480	2,375,203	0.02
16 Regional Committee	9,904		22,790	14,514		5,669		155		53,031	0.00
17 Public Information	63,243	102,091	333,630	111,264	8,028	366,844	50,832	44,761	83,226	1,163,918	0.01
21 Staff Development	1,667,033	5,467,294	1,400,549	782,974	1,294,870	2,743,208	1,648,043	5,191,938	4,581,739	24,777,648	0.11
22 Curriculum Support	53,342		244,644	60,269	50,115	102,777	165,898		68,714	745,758	0.00
23 Certification	47,407	32,104	3,932	73,497	39,832	197,097	53,868	24,756	61,831	534,325	0.00
27 Direct Instruction	3,461,531	1,374,784	10,590,522	9,607,811	3,672,609	21,427,418	2,817,809	916,843	5,524,739	59,394,065	0.27
51 Transp. Superv. & Coord.	154,975	177,135	697,368	43,181		344,073	39,564		140,057	1,596,354	0.01
52 Operating Buses			1,754,388	270,596		618,636				2,643,620	0.01
53 Maintenance of Buses			179,478			81,456				260,934	0.00
56 Transportation Insurance			29,919							29,919	0.00
59 Purchase—Rebuild Bus			371,244	122,873		168,592				662,709	0.00
60 Facilities	882,482	367,356	427,664	614,714	113,610	2,375,861	241,766	398,997	246,311	5,668,760	0.03
73 Printing and Copying	48,338	13,730	528,881			198,356	(13,205)		31,304	807,404	0.00
75 Motor Pool	493		107,247	18,456	15,076			71,218	34,944	247,434	0.00
83 Debt Service—Interest	4,137		98,096		146,828	573,386	79,259	201,690	94,801	1,198,196	0.01
84 Debt Service—Principal	13,884		145,200		110,000	366,033	108,083	122,821	192,000	1,058,021	0.00
98 General Support	9,444,152	7,929,372	28,974,707	14,800,964	6,941,053	21,012,780	1,512,872	5,882,465	9,317,954	105,816,320	0.49
99 Debit/Credit Transfers	(907,800)			(1,081,389)	(176,155)	(3,193,640)			873	(5,358,111)	(0.02)
TOTAL EXPENDITURES BY ACTIVITY	\$16,412,688	\$16,819,072	\$48,373,594	\$27,306,902	\$13,488,699	\$50,619,959	\$7,528,312	\$14,199,988	\$21,535,495	\$216,284,710	1.00
EXPENDITURES BY OBJECT											
0 Debit Transfer	974,294	36,999		1,081,389	199,232	3,193,640	36,927		631,013	\$6,153,494	0.03
1 (-) Credit Transfer	(974,294)	(36,941)		(1,081,389)	(199,232)	(3,193,640)	(37,132)		(630,139)	(6,152,767)	(0.03)
2 Certificated Staff	919,528	367,491	4,956,703	1,735,753	1,085,829	524,384	1,372,743	834,813	2,219,130	14,016,375	0.06
3 Classified Staff	6,990,464	6,024,289	18,926,160	11,282,239	5,541,265	14,713,158	2,327,814	4,893,014	7,672,541	78,370,945	0.36
4 Emp. Benefits & Payroll Taxes	2,450,930	1,824,775	7,247,522	3,816,462	2,194,475	5,044,171	1,127,343	1,700,949	3,196,328	28,602,954	0.13
5 Supplies, Materials and Noncapital	962,207	1,102,748	2,628,762	1,316,230	825,441	2,219,997	342,792	952,125	1,644,311	11,994,613	0.06
7 Purchased Services	4,254,533	6,821,205	13,221,007	7,776,032	3,375,844	25,947,706	2,032,278	5,264,646	6,387,705	75,080,955	0.35
8 Travel	596,673	442,309	910,863	911,914	291,744	500,389	272,288	491,049	271,135	4,688,364	0.01
9 Capital Outlay	238,353	236,196	482,576	468,272	174,099	1,670,154	53,260	63,394	143,473	3,529,778	0.02
TOTAL EXPENDITURES BY OBJECT	\$16,412,688	\$16,819,072	\$48,373,594	\$27,306,902	\$13,488,699	\$50,619,959	\$7,528,312	\$14,199,988	\$21,535,495	\$216,284,710	1.00

**Educational Service District Statewide Summary
General Expense Fund Expenditures by Program and Object
For the Fiscal Year Ended August 31, 2008**

OBJECTS OF EXPENDITURE

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 Operations	1,084,845	(75,782)	1,927,089	8,518,930	2,986,211	612,271	2,885,280	485,363	147,263	18,571,472
02 ESD Direct Cost Centers & Agency Services	875,758	(4,951,494)	4,751	2,747,132	919,673	1,044,276	4,955,771	10,480	1,096,619	6,702,966
10 Instructional Resources	148,250	(10,950)	10,190	718,600	226,851	202,731	759,840	12,269		2,067,781
12 Special Education	315,080	(2,375)	8,386,368	6,579,843	5,230,323	618,785	6,956,678	671,383	1,055	28,757,140
16 Staff Development	275,630	(158,104)	315,726	1,640,772	568,607	418,908	1,943,780	177,085		5,182,405
18 Educational Technology	460,853	(138,096)	78,001	2,365,409	704,271	623,597	1,241,105	126,991		5,462,132
19 K-20	42,026			1,264,730	384,619	326,558	233,636	48,485		2,300,053
20 Safe and Drug-Free Schools	247,208		151,370	6,890,075	2,447,024	622,920	5,224,695	363,369	33,726	15,980,387
22 Traffic Safety	997		128,281	269,914	54,022	34,867	68,940	2,107	15,200	574,329
24 Math and Science	219,926		746,330	3,283,403	1,057,494	1,517,011	2,447,709	307,097	12,990	9,591,961
25 Communication, Reading and Writing	70,893		72,330	1,367,921	394,073	111,646	161,244	79,621		2,257,728
26 Art Education	19,997		1,506	234,472	69,132	17,443	346,397	16,590		705,537
27 Social Studies	15,417			221,515	61,771	39,339	629,253	84,586		1,051,881
28 Environmental Education	4,918			117,202	48,820	9,892	28,074	4,198		213,104
30 Highly Capable	2,464			173,055	47,770	7,732	94,320	10,641		335,982
32 Vocational			318,589	27,592	104,855		362			451,398
34 Early Childhood	1,248,703	(100)	179,665	13,065,357	4,208,598	2,084,160	23,197,931	525,928	1,269,639	45,779,882
36 Migrant Education	48,645		46,501	1,225,542	404,921	89,746	498,825	138,027		2,452,206
38 Alternative Learning Experience	6,967		310,992	786,473	380,091	87,090	488,033	10,246		2,069,891
40 Student Assessment	263,076			316,480	80,125	102,430	1,476,815	339,448		2,578,374
42 State Institutions	18,299		948,567	520,672	476,086	59,131	72,620	22,125		2,117,500
46 Health and Fitness	10,834			40,369	12,990	229,481	70,219	1,136		365,028
48 Professional Development Centers	33,140		16,876	254,056	85,995	72,216	167,335	8,009		637,626
59 Other Instructional Support Programs	76,239	(60)	225,677	3,202,748	1,071,264	262,944	2,006,942	262,327		7,108,081
TOTAL INSTRUCTIONAL SUPPORT	5,490,164	(5,336,960)	13,868,808	55,832,266	22,025,584	9,195,173	55,955,805	3,707,513	2,576,492	163,314,844
62 Adult Education	9,486	(20,000)		4,510,569	902,630	379,911	3,316,225	76,182	68,931	9,243,935
64 Data Processing	299,085	(230,385)	50,968	6,423,832	1,963,353	1,273,789	8,414,347	335,724	292,660	18,823,374
66 Risk Management	96,446		4,398	2,317,732	692,390	197,991	727,632	59,291	6,963	4,102,842
68 Public Communications	6,492	(375)		182,997	66,040	41,887	122,554	7,284		426,880
70 Transportation	42,804	(511,379)		2,507,649	912,810	480,440	583,495	93,848		4,109,668
72 Environmental Compliance							5,550			5,550
73 Nursing Services	41,296			1,482,886	464,884	48,416	501,499	116,331		2,655,311
74 Human Resources Services	30,828			187,872	74,466	8,278	304,773	3,913		610,130
76 Employment Programs	34,564		92,202	2,222,625	736,847	245,653	746,025	95,130		4,173,046
78 Fiscal Agent Services	79,520	(53,668)		1,049,157	343,692	39,109	3,295,959	48,106	227,216	5,029,092
80 Group Purchasing										
82 Equipment Repair										
89 Other Non Instructional Support	22,807			1,653,361	420,258	83,965	735,847	145,041	66,050	3,127,329
99 Transportation Equipment							371,244		291,465	662,709
TOTAL NON INSTRUCTIONAL SUPPORT	663,330	(815,807)	147,567	22,538,679	6,577,370	2,799,441	19,125,149	980,851	953,286	52,969,865
TOTAL EXPENDITURES BY OBJECT	\$6,153,494	(\$6,152,767)	\$14,016,375	\$78,370,945	\$28,602,954	\$11,994,613	\$75,080,955	\$4,688,364	\$3,529,778	216,284,710

**Educational Service District Statewide Summary
General Expense Fund Expenditures by Activity and Object
For the Fiscal Year Ended August 31, 2008**

OBJECTS OF EXPENDITURE

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	5,081					38,952	223,750	135,106		402,888
12 Superintendent's Office	176,306		1,379,586	1,268,880	625,600	114,483	415,970	176,278		4,157,101
13 Business Office	481,104		63,469	3,423,289	1,115,824	205,821	1,229,375	50,488		6,569,369
14 Financial Services	58,611		33,993	952,279	280,652	23,992	97,687	32,630		1,479,843
15 Human Resources	116,205		135,462	1,208,262	394,851	81,406	413,223	25,794		2,375,203
16 Regional Committee	3,801		4,041	6,171	2,701	1,118	34,622	578		53,031
17 Public Information	41,032		16,979	669,845	189,591	17,137	216,909	12,425		1,163,918
21 Staff Development	314,697		914,053	9,247,733	2,873,714	2,025,858	8,514,793	886,799		24,777,648
22 Curriculum Support	16,701		210,361	309,410	119,090	11,842	48,443	29,912		745,758
23 Certification	52,118			291,852	110,420	12,420	62,448	5,067		534,325
27 Direct Instruction	901,788		8,049,931	14,145,372	7,682,816	1,641,992	26,126,129	755,864	90,174	59,394,065
51 Transp. Superv. & Coord.	26,517			938,286	268,727	41,901	235,524	85,399		1,596,354
52 Operating Buses	3,981			1,495,508	618,056	405,093	113,185	7,797		2,643,620
53 Maintenance of Buses				73,855	26,027	32,574	127,826	652		260,934
56 Transportation Insurance							29,919			29,919
59 Purchase—Rebuild Bus							371,244		291,465	662,709
60 Facilities	657,617		1,902	1,174,684	421,588	474,233	1,903,059	4,962	1,030,714	5,668,760
73 Printing and Copying	57,944	(139,919)		271,394	97,680	190,716	317,918	794	10,877	807,404
75 Motor Pool		(23,725)				45,144	137,546	215	88,254	247,434
83 Debt Service—Interest							1,198,196			1,198,196
84 Debt Service—Principal							1,058,021			1,058,021
98 General Support	2,608,979		3,206,599	42,894,126	13,775,618	6,629,935	32,205,166	2,477,605	2,018,294	105,816,320
99 Debit/Credit Transfers	631,013	(5,989,124)								(5,358,111)
TOTAL EXPENDITURES BY OBJECT	6,153,494	(\$6,152,767)	\$14,016,375	\$78,370,945	\$28,602,954	11,994,613	\$75,080,955	\$4,688,364	\$3,529,778	\$216,284,710

**Educational Service District Statewide Summary
Schedule of Long-Term Debt
For the Fiscal Year Ended August 31, 2008**

Description	(1) Beginning Outstanding Debt 09/01/07	(2) Amount Issued/Increased	(3) Amount Redeemed/Decreased	(4) Ending Outstanding Debt (1)+(2)-(3) 08/31/08
Total Non-Voted Bonds	15,124,642		528,083	14,596,559
Other Long-Term Debt:				
Capital Leases	720,304	68,077	156,563	631,818
Notes Payable—Long-Term	5,855,496		315,884	5,539,612
NonCancellable Operating Leases				
Claims & Judgments				
Estimated Vacation Leave Payable—Long-Term	3,059,022	847,037	733,634	3,172,426
Estimated Sick Leave Payable—Long-Term	1,466,701	541,950	386,053	1,622,598
Other Long-Term Debt				
Total Other Long-Term Debt	11,101,524	1,457,064	1,592,134	10,966,454
Total Long-Term Debt	\$26,226,167	\$1,457,064	\$2,120,217	\$25,563,014

**EDUCATIONAL SERVICE DISTRICT
STATEMENT OF NET ASSETS
COMBINED PROPRIETARY FUNDS
AUGUST 31, 2008**

	Unemployment Fund	Workers' Comp Fund	Enterprise Funds	TOTAL
ASSETS				
Imprest Cash		\$220,000.00	\$5,000.00	\$225,000.00
Cash on Hand	867.20	88,228.52		89,095.72
Cash and Cash Equivalents	17,679,099.78	44,242,534.96	61,482,782.26	123,404,417.00
Warrants Outstanding	(70,141.30)	(438,011.11)	(649,226.90)	(1,157,379.31)
Accounts Receivable	145,301.55	1,811,041.93	1,255,568.63	3,211,912.11
Reinsurance Receivable	17,126.35	1,107,235.70	2,013,714.58	3,138,076.63
Interest Receivable	6,430.21	93,832.22	162,368.19	262,630.62
Assessments Receivable—Long-Term		844,381.00		844,381.00
Inventory—Supplies and Materials			45.00	45.00
Prepaid Items	2,606.10	24,890.99	4,068,075.27	4,095,572.36
Investments	17,946,354.11	41,607,583.30	7,843,545.28	67,397,482.69
Capital Assets—Land			386,100.00	386,100.00
Capital Assets—Building			4,037,683.00	4,037,683.00
Capital Assets—Equipment and Leasehold Improvements		98,789.65	4,325,743.73	4,424,533.38
Accumulated Depreciation—Building			(1,122,018.00)	(1,122,018.00)
Accumulated Depreciation—Equipment		(74,054.99)	(3,375,127.04)	(3,449,182.03)
TOTAL ASSETS	<u>\$35,727,644.00</u>	<u>\$89,626,452.17</u>	<u>\$80,434,254.00</u>	<u>\$205,788,350.17</u>
LIABILITIES				
Accounts Payable	\$190,275.26	\$1,995,907.27	\$550,217.35	\$2,736,399.88
Contracts and Notes Payable—Current			280,000.00	280,000.00
Accrued Interest Payable			19,077.00	19,077.00
Accrued Salaries Payable				0.00
Estimated Vacation Leave Payable	20.75	5,846.73	509,263.00	515,130.48
Estimated Sick Leave Payable		796.85		796.85
Payroll Deductions and Taxes Payable				0.00
Claims Reserve—Current	2,492,459.34	8,837,433.13	4,713,474.82	16,043,367.29
Claims Reserve—Prior Year	298,732.00	9,565,369.00	14,157,774.00	24,021,875.00
IBNR—Current	1,963,021.00	11,728,665.42	5,246,429.00	18,938,115.42
IBNR—Prior Year	320,586.00	15,426,465.00	11,280,177.00	27,027,228.00
Future L & I Assessments		6,900,603.67		6,900,603.67
Estimated Unallocated Loss Adjustment	528,834.59	3,084,588.00	1,074,639.00	4,688,061.59
Unearned Revenue			1,918,084.00	1,918,084.00
Notes and Bonds Payable—Long-Term			955,000.00	955,000.00
TOTAL LIABILITIES	<u>5,793,928.94</u>	<u>57,545,675.07</u>	<u>40,704,135.17</u>	<u>104,043,739.18</u>
NET ASSETS				
Restricted	\$7,449,064.38	\$12,018,313.56	\$589,137.00	\$20,056,514.94
Unrestricted	22,484,650.68	20,062,464.54	39,140,981.83	81,688,097.05
TOTAL NET ASSETS	<u>29,933,715.06</u>	<u>32,080,778.10</u>	<u>39,730,118.83</u>	<u>101,744,611.99</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$35,727,644.00</u>	<u>\$89,626,453.17</u>	<u>\$80,434,254.00</u>	<u>\$205,788,351.17</u>

**EDUCATIONAL SERVICE DISTRICT
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
AUGUST 31, 2008**

	<u>Fiduciary Trust Funds</u>
ASSETS	
Imprest Cash	
Cash on Hand	28,795.64
Cash and Cash Equivalents	3,000,002.08
Warrants Outstanding	(76,909.47)
Investments	1,622,875.11
Restricted Assets	
Account Receivable	54,986.17
Interest Receivable	
Deferred Compensation Payable	3,687.76
Inventory- Supplies & Materials	
Prepaid Items	
Capital Assets—Land	
Capital Assets—Buildings	
Capital Assets—Pupil Transportation Equipment	
Capital Assets—Equipment and Leasehold Improvements	
Accumulated Depreciation—Buildings	
Accumulated Depreciation—Equipment	
TOTAL ASSETS	<u><u>\$4,633,437.29</u></u>
LIABILITIES	
Accounts Payable	\$1,009,660.28
Contracts and Notes Payable-Current	188,520.00
Accrued Interest Payable	
Accrued Salaries Payable	
Payroll Deductions & Taxes Payable	
Estimated Vacation Leave Payable	
Estimated Sick Leave Payable	
Deferred Revenue	
Deposits	
Contracts Payable - Long-Term	
Estimated Unallocated Loss Adjustment	
Deferred Compensation Payable	15,283.50
TOTAL LIABILITIES	<u><u>1,213,463.78</u></u>
NET ASSETS	
Held in trust for:	
Benefits and other purposes	<u><u>\$3,419,973.51</u></u>