

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 as of August 31, 2009

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.

Statement of Net Assets-Combined Proprietary Funds

This report displays the changes in net assets at the end of the fiscal year for the Unemployment, Workers' Compensation, and Enterprise Funds.

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 Fiduciary Net Assets

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

Statement of Changes in Fiduciary Net Assets

This report shows Additions, Deductions, and Changes in Net Assets for the Fiduciary Trust Fund.

**Educational Service District
Balance Sheet
Governmental Funds
August 31, 2009**

	<u>General Expense Fund</u>
ASSETS	
Imprest Cash	\$146,550.00
Cash on Hand	425,476.54
Cash and Cash Equivalents	15,606,590.53
Warrants Outstanding	(5,658,739.58)
Accounts Receivable	23,466,290.88
Interest Receivable	
Inventory—Supplies and Materials	19,412.62
Inventory—Cooperatives	
Inventory—Lunchrooms	
Prepaid Items	624,424.45
Investments	31,332,731.60
Restricted Assets	76,766.50
TOTAL ASSETS	<u>\$66,039,503.54</u>
LIABILITIES	
Accounts Payable	\$7,519,042.85
Contracts and Notes Payable—Current	110,407.87
Accrued Interest Payable	
Accrued Salaries Payable	251,553.86
Payroll Deductions and Taxes Payable	1,125,686.51
Deposits	6,168.20
Unearned Revenue	4,321,744.64
Deferred Revenue	625,386.10
TOTAL LIABILITIES	<u>13,959,990.03</u>
FUND BALANCE	
Reserve for Debt Service	787,775.82
Reserve for Inventory	65,000.00
Reserve for Other Items	9,283,748.07
Reserve for Transportation Equipment	323,607.02
Reserve for Instructional Support Programs	18,051,833.28
Reserve for Non Instructional Support Programs	10,570,384.43
Unreserved Fund Balance	12,997,164.88
TOTAL FUND BALANCE	<u>52,079,513.51</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$66,039,503.54</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, 2009**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
Local Sources	\$20,455,221	\$18,862,137	(\$1,593,084)
State Government Sources	57,558,991	58,074,879	515,888
Federal Government Sources	85,149,108	73,509,314	(11,639,794)
Payments for Cooperative Programs	70,141,139	60,368,865	(9,772,274)
Payments for Other Programs	48,525,811	35,790,127	(12,735,684)
Investment Earnings	610,082	842,880	232,798
TOTAL REVENUES	<u>282,440,352</u>	<u>247,448,202</u>	<u>(34,992,150)</u>
EXPENDITURES:			
Current:			
General Operations	26,719,343	22,574,144	4,145,199
Instructional Support	159,301,145	146,746,326	12,554,819
Noninstructional Support	72,485,505	56,365,302	16,120,203
Capital:			
Capital Outlay	29,955,229	13,329,225	16,626,004
Debt Service:			
Interest	935,980	1,382,721	(446,741)
Principal	5,856,345	13,345,223	(7,488,878)
TOTAL EXPENDITURES	<u>295,253,547</u>	<u>253,742,943</u>	<u>41,510,604</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(12,813,195)</u>	<u>(6,294,740)</u>	<u>6,518,455</u>
OTHER FINANCING SOURCES (USES):			
Sale of Real Property			
Sale of Personal Property	4,000	2,812	(1,188)
Long-Term Financing	9,000,000	13,732,669	4,732,669
Compensated Loss of Fixed Assets			
Transfers In			
TOTAL OTHER FINANCING SOURCES (USES)	<u>9,004,000</u>	<u>13,735,482</u>	<u>4,731,482</u>
NET CHANGE IN FUND BALANCE	<u>(3,809,195)</u>	<u>7,440,741</u>	<u>11,249,936</u>
FUND BALANCE—BEGINNING	<u>37,852,115</u>	<u>44,638,772</u>	<u>6,786,657</u>
Prior Year(s) Corrections or Restatements			
FUND BALANCE—ENDING	<u>\$34,042,920</u>	<u>\$52,079,514</u>	<u>\$18,036,594</u>

Statewide Summary
By Educational Service District
General Expense Fund Revenue and Other Financing Sources
For The Fiscal Year Ended August 31, 2009

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	620,053	723,350	823,265	380,332	390,938	953,623	545,776	209,458	531,322	5,178,118	0.02
13 Sale of Goods and Services	790,886	511,938	317,508	202,605	289,854	2,965,236	143,469	4,660	855,751	6,081,907	0.02
14 Food Service Fees		1,066				2,259				3,325	0.00
15 Bus Fees						2,907				2,907	0.00
16 Investment Earnings	93,303	98,660	53,056	152,199	89,244	156,441	9,283	29,884	160,809	842,880	0.00
17 Gifts and Donations			5,359	3,774		484,815	5,801	121,279	1,032	622,060	0.00
19 Rental of Property		228,154		6,045	533	168,818	113,675	841,844	210,241	1,569,310	0.01
20 Insurance Recoveries			4,339	4,373		7,808				16,521	0.00
21 Certification Fees	20,855	23,386		(4,818)	19,971	84,978	25,627	13,437	45,055	228,491	0.00
22 Precertification Fees		11,840	17,994		8,946	207,960	1,800		(26,205)	222,334	0.00
23 E-Rate	2,269		5,526		26,462				44,417	78,674	0.00
29 Local Sources, Unassigned	20,876	6,638	3,810,774	(581)	234,484	135,287	68,594	507,845	74,573	4,858,490	0.02
TOTAL LOCAL SOURCES	1,548,243	1,605,032	5,037,821	743,931	1,060,431	5,170,131	914,025	1,728,407	1,896,996	19,705,016	0.07
31 ESD Allotment	739,867	575,781	575,781	684,715	575,781	578,579	981,156	575,781	587,330	5,874,771	0.02
32 Special Education			260							260	0.00
34 State Institutions-Delinquent	1,012,439				540,046		179,954		394,917	2,127,356	0.01
36 Special Programs	166,315	255,692	236,030	377,696	149,019	320,544	82,385	349,764	58,964	1,996,409	0.01
37 Nursing Services	495,736	237,528	338,263	406,682	141,834	110,587	222,116	261,220	257,596	2,471,561	0.01
38 Traffic Safety											
40 Early Childhood	976,584					14,613,195				15,589,779	0.06
41 Transportation-Operations	174,203	175,630	2,031,608	400,157	36,684	845,996			170,193	3,834,472	0.01
42 Transportation-Depreciation			237,051	54,749	6,673	114,227				412,700	0.00
43 Other State Agencies		1,249,519	611,310	2,044,457	1,435,647	94,810	266,537		726,160	6,428,440	0.02
49 State Special Purpose, Unassigned	1,892,199	991,331	2,858,660	4,433,812	1,459,408	5,409,739	464,408	903,653	925,920	19,339,130	0.07
TOTAL STATE GOVERNMENT SOURCES	5,457,343	3,485,481	6,888,963	8,402,267	4,345,093	22,087,677	2,196,557	2,090,418	3,121,080	58,074,879	0.22
51 Special Education, Supplemental	1,156,314	269,322	249,848	249,089	235,323	1,359,778	221,370	1,668,823	574,295	5,984,162	0.02
53 Remediation	302,685	72,303	71,609	58,897	110,297	79,708	38,467	77,724	72,597	884,286	0.00
54 Migrant		772,915						871,889	589,576	2,234,380	0.01
58 Mathematics and Science	578,609		46,493		585,395		247,823	125,874	287,860	1,872,055	0.01
60 School Food Services	5,906		884,787		33,799	572,683				1,497,175	0.01
61 Head Start				5,413,264	2,360,624	17,498,516				25,272,404	0.10
62 Youth Training	373,896		1,547,263	798,017	609,948					3,329,124	0.01
63 USDA Commodities				301,662						301,662	0.00
68 Federal ARRA Grants	81,953		118,374	456,452	615,708	7,707				1,280,194	
69 Federal, Special Purpose, Unassigned	3,695,253	3,407,416	7,696,024	2,154,845	872,738	4,026,738	3,074,135	2,170,474	3,756,251	30,853,874	0.12
TOTAL FEDERAL SOURCES	6,194,616	4,521,956	10,614,398	9,432,225	5,423,832	23,545,129	3,581,794	4,914,784	5,280,580	73,509,314	0.28
71 Payments From School Districts in WA	4,353,927	7,002,618	20,283,015	7,322,882	3,390,349	1,381,391	1,377,896	3,281,436	10,745,331	59,138,845	0.23
72 Payments From School Districts-Other											
73 Payments, Other Entities				93,536		983,470	1,404	82,931	68,679	1,230,020	0.00
TOTAL PAYMENTS FOR COOP. PROGRAMS	4,353,927	7,002,618	20,283,015	7,416,418	3,390,349	2,364,861	1,379,300	3,364,367	10,814,010	60,368,865	0.23
81 Payments From School Districts in WA	48,400	5,816	7,773,201	1,817,951	647,363	46,075	107,565	2,020,194	371,513	12,838,078	0.05
82 Payments From School Districts-Other			82,226			109				82,334	0.00
83 Payments, Other Entities	159,837	3,935,778	5,904,101	2,194,020	450,839	9,344,556	143,340	523,363	213,880	22,869,715	0.09
TOTAL PAYMENTS FOR OTHER PROGRAMS	208,237	3,941,593	13,759,528	4,011,971	1,098,201	9,390,740	250,906	2,543,557	585,393	35,790,127	0.14
92 Sale of Real Property											
93 Sale of Personal Property	499					2,313				2,812	0.00
94 Loss of Fixed Assets											
95 Long-Term Financing						13,732,669				13,732,669	0.05
TOTAL OTHER FINANCING SOURCES	499					13,734,983				13,735,482	0.05
TOTAL REVENUE AND OTHER FINANCING SOURCES	17,762,866	20,556,680	56,583,725	30,006,812	15,317,907	76,293,522	8,322,582	14,641,532	21,698,058	261,183,683	1.00

**Statewide Summary
By Educational Service District
General Expense Fund Expenditures by Program
For the Fiscal Year Ended August 31, 2009**

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	1,920,475	1,808,459	3,311,783	2,456,791	1,498,381	4,230,979	1,184,235	1,442,675	2,069,547	19,923,324	0.08
02 ESD Direct Cost Centers & Agency Services	258,563	662,812	1,308,947	(3,511)	152,127	13,496,583	467,701	1,417,198	231,041	17,991,462	0.07
TOTAL ESD CORE SERVICES	2,179,038	2,471,271	4,620,731	2,453,280	1,650,508	17,727,562	1,651,936	2,859,874	2,300,588	37,914,786	0.15
10 Instructional Resources	63,835	193,798	252,913	169,118	350,119	1,940	159,264	115,622	269,390	1,576,000	0.01
12 Special Education	1,370,478	1,521,620	15,771,451	2,280,621	221,277	1,515,050	787,530	2,508,853	6,119,033	32,095,913	0.13
16 Staff Development	329,858	434,316	610,035	320,971	388,884	546,096	630,573	248,478	769,969	4,279,179	0.02
18 Educational Technology	897,112	194,737	469,853	452,000	168,876	1,880,656	203,994	499,208	238,184	5,004,620	0.02
19 K-20	155,973	152,313	160,547	156,492	153,664	161,990	141,929	868,165	153,546	2,104,619	0.01
20 Safe and Drug-Free Schools	1,796,029	1,748,023	3,467,538	1,419,885	857,649	2,315,207	1,055,710	913,843	3,250,002	16,823,887	0.07
22 Traffic Safety			52,742	681,437	33,840				26,184	794,204	0.00
24 Math and Science	1,635,973	1,763,595	1,551,672	983,317	1,361,093	1,368,226	666,322	1,296,055	1,121,343	11,747,597	0.05
25 Communication, Reading and Writing	129,642	696,983		317,720	32,188	510,107	678		901	1,688,219	0.01
26 Art Education	29,795					750,832	2,019			782,646	0.00
27 Social Studies	414,816	270,457	390,360	303,214						1,378,847	0.01
28 Environmental Education	3,459			100,054						103,513	0.00
30 Highly Capable	7,753			5,441		3,133			30,733	47,060	0.00
32 Vocational				110,755				477,014		587,769	0.00
34 Early Childhood	1,094,767	3,597,287	3,050,949	6,902,756	3,771,683	42,826,987	61,693		286,035	61,592,155	0.24
36 Migrant Education		768,316				328,043		814,434	557,212	2,468,005	0.01
38 Alternative Learning Experience			909,620			1,276,874				2,186,494	0.01
40 Student Assessment				2,236,144		29,356				2,265,499	0.01
42 State Institutions	863,664				707,174		215,856		353,141	2,139,835	0.01
46 Health and Fitness		5,223			2,014				229,347	236,584	0.00
48 Professional Development Centers	46,482	104,845	49,337	29,906	25,542	172,182	26,493	22,774	85,972	563,533	0.00
59 Other Instructional Support Programs	711,046	249,157	432,793	1,254,560	366,854	2,107,392	1,819,445	987,326	68,546	7,997,117	0.03
TOTAL INSTRUCTIONAL SUPPORT	9,550,682	11,700,670	27,169,811	17,724,392	8,440,855	55,794,070	5,771,507	8,751,773	13,559,538	158,463,297	0.62
62 Adult Education			9,035,525			400,323				9,435,847	0.04
64 Data Processing	2,174,176	3,639,451	2,893,890	3,366,967	3,137,238	57,147	34,638	1,727,504	4,376,122	21,407,132	0.08
66 Risk Management	684,170	358,620	1,709,689	897,345	270,660		285,762		18,543	4,224,789	0.02
68 Public Communications			266,307			107,014	26,513		103,038	502,872	0.00
70 Transportation	157,184	167,085	2,730,070	360,444		906,831	46,138		153,435	4,521,187	0.02
72 Environmental Compliance				14,600	11,392					25,992	0.00
73 Nursing Services	454,324	227,963	711,344	400,930	147,947	99,629	197,099	293,266	232,728	2,765,230	0.01
74 Human Resources Services		15,657	255,062	305,420		4,076	27,040			607,256	0.00
76 Employment Programs	1,415,072		1,667,053	1,333,636	1,074,074					5,489,835	0.02
78 Fiscal Agent Services	440,214	971,860	820,141	1,316,580	3,286	543,888		301,517	45,000	4,442,486	0.02
80 Group Purchasing			108,985							108,985	0.00
82 Equipment Repair											
89 Other Non Instructional Support			3,189,267		71,804	16,317	155,925	48,045	292,155	3,773,514	0.01
99 Transportation Equipment			59,735							59,735	0.00
TOTAL NON INSTRUCTIONAL SUPPORT	5,325,138	5,380,637	23,447,067	7,995,923	4,716,401	2,135,224	773,115	2,370,332	5,221,022	57,364,860	0.23
TOTAL PROGRAM EXPENDITURES	17,054,857	19,552,577	55,237,608	28,173,595	14,807,764	75,656,856	8,196,558	13,981,979	21,081,148	253,742,943	1.00

Statewide Summary
By Educational Service District
General Expense Fund Expenditures by Activity and Object
For the Fiscal Year Ended August 31, 2009

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	34,182	57,126	26,622	26,906	32,205	102,951	20,829	47,279	28,802	376,902	0.00	
12 Superintendent's Office	451,509	551,200	529,349	591,712	256,229	810,617	454,557	412,153	265,643	4,322,970	0.02	
13 Business Office	727,458	598,897	1,296,157	697,805	651,774	1,681,953	324,031	679,684	486,727	7,144,485	0.03	
14 Financial Services	152,580	226,179	67,902	338,932	247,900	182,120	108,736	129,736	208,062	1,662,146	0.01	
15 Human Resources	192,498	143,286	647,041	317,775	195,532	811,557	57,348	64,548	166,869	2,596,454	0.02	
16 Regional Committee	1,737		8,384	1,584		6,495		159		18,360	0.00	
17 Public Information	120,635	109,852	328,203	139,645	13,215	379,232	737	38,344	86,192	1,216,055	0.00	
21 Staff Development	1,686,692	5,703,046	1,126,597	744,924	1,573,841	3,456,430	1,825,951	5,257,761	3,975,421	25,350,663	0.10	
22 Curriculum Support	36,201		359,758	68,800	22,133	105,255	138,724		87,000	817,872	0.00	
23 Certification	46,572	34,603	1,724	87,850	35,618	196,512	79,272	34,546	24,175	540,871	0.00	
27 Direct Instruction	3,253,900	1,807,167	13,413,533	10,018,979	4,093,500	21,075,558	3,213,312	897,737	5,423,102	63,196,787	0.25	
51 Transp. Superv. & Coord.	157,184	167,085	667,568			362,656	46,138		138,364	1,538,995	0.01	
52 Operating Buses			1,782,190	360,444		671,334				2,813,968	0.01	
53 Maintenance of Buses			220,189			103,805				323,993	0.00	
56 Transportation Insurance			31,867							31,867	0.00	
59 Purchase—Rebuild Bus			59,735							59,735	0.00	
60 Facilities	880,673	318,056	542,693	551,714	(61,591)	2,057,008	117,522	302,600	257,875	4,966,549	0.02	
73 Printing and Copying	19,310	8,591	494,857			112,099	19,308		112,169	766,334	0.00	
75 Motor Pool	961	350	115,272	2,129	(17,364)			108,272	7,043	216,662	0.00	
83 Debt Service—Interest	2,747		89,633			142,928	791,806	75,181	195,157	85,271	1,382,721	0.01
84 Debt Service—Principal	15,202		155,200			130,000	12,576,625	137,844	129,353	201,000	13,345,223	0.05
98 General Support	10,232,758	9,827,139	33,312,810	15,492,125	7,690,285	33,254,681	1,577,067	5,684,652	9,527,800	126,599,316	0.50	
99 Debit/Credit Transfers	(957,941)		(39,673)	(1,267,729)	(198,440)	(3,081,838)			(366)	(5,545,986)	(0.02)	
TOTAL EXPENDITURES BY ACTIVITY	17,054,857	19,552,577	55,237,608	28,173,595	14,807,764	75,656,856	8,196,558	13,981,979	21,081,148	253,742,943	1.00	
EXPENDITURES BY OBJECT												
0 Debit Transfer	1,025,674	41,882	778,305	1,267,729	227,783	3,081,838	42,086		873,630	\$7,338,927	0.03	
1 (-) Credit Transfer	(1,025,674)	(41,873)	(778,305)	(1,267,729)	(227,783)	(3,081,838)	(42,086)		(873,995)	(7,339,284)	(0.03)	
2 Certificated Staff	980,983	296,665	6,018,447	1,836,038	1,203,098	680,236	1,490,102	891,902	1,870,852	15,268,322	0.06	
3 Classified Staff	7,462,241	7,183,950	21,103,275	12,294,983	6,284,245	16,473,398	2,691,401	5,014,152	7,920,328	86,427,974	0.34	
4 Emp. Benefits & Payroll Taxes	2,534,335	2,078,193	8,548,104	4,190,736	2,514,399	5,701,740	1,197,719	1,707,663	3,014,194	31,487,084	0.12	
5 Supplies, Materials and Noncapital	875,657	1,035,251	3,223,955	1,361,129	705,636	2,471,901	479,000	604,017	1,296,463	12,053,009	0.05	
7 Purchased Services	4,500,993	8,231,923	15,041,221	7,544,459	3,719,092	38,103,541	2,053,346	5,169,111	6,295,397	90,659,083	0.36	
8 Travel	584,649	488,813	879,121	741,149	315,986	527,625	284,990	506,141	190,129	4,518,604	0.01	
9 Capital Outlay	115,998	237,775	423,486	205,100	65,309	11,698,415		88,992	494,151	13,329,225	0.05	
TOTAL EXPENDITURES BY OBJECT	17,054,857	19,552,577	55,237,608	28,173,595	14,807,764	75,656,856	8,196,558	13,981,979	21,081,148	253,742,943	1.00	

**Educational Service District Statewide Summary
General Expense Fund Expenditures by Program and Object
For the Fiscal Year Ended August 31, 2009**

OBJECTS OF EXPENDITURE

PROGRAM	Debit Transfer (0)	Credit Transfer (1)	Certificated Salaries (2)	Classified Salaries (3)	Emp. Benefits & Payroll Taxes (4)	Supp. & Mat'l's (5)	Purchased Services (7)	Travel (8)	Capital Outlay (9)	TOTAL EXPENDITURES BY PROGRAM
01 ESD Operations	1,395,548	(181,766)	2,105,226	9,434,677	3,296,435	468,615	2,795,780	415,735	193,073	19,923,324
02 ESD Direct Cost Centers & Agency Services	784,571	(6,194,806)	3,777	3,333,145	1,097,395	1,031,058	17,505,703	10,994	419,625	17,991,462
TOTAL ESD CORE SERVICES	2,180,119	(6,376,572)	2,109,003	12,767,822	4,393,831	1,499,673	20,301,483	426,728	612,698	37,914,787
10 Instructional Resources	168,906	(83,428)		542,167	173,289	132,134	635,517	6,956	459	1,576,000
12 Special Education	508,236		8,951,779	7,119,719	5,650,510	650,526	8,520,585	661,846	32,714	32,095,913
16 Staff Development	244,607	(78,377)	375,137	1,437,710	523,469	332,304	1,308,292	136,037		4,279,179
18 Educational Technology	394,740	(88,566)	82,870	2,110,868	626,828	420,417	1,313,653	124,872	18,938	5,004,620
19 K-20	47,351	(2,252)		1,302,591	398,023	119,011	190,678	43,782	5,435	2,104,619
20 Safe and Drug-Free Schools	475,065		161,745	7,177,380	2,544,564	624,167	5,521,842	319,124		16,823,887
22 Traffic Safety	5,636		135,526	394,386	76,132	75,293	50,614	1,642	54,975	794,204
24 Math and Science	310,586	(20,000)	1,177,768	4,206,968	1,509,918	1,217,674	2,987,047	357,636		11,747,597
25 Communication, Reading and Writing	40,617		7,057	1,074,363	301,839	69,090	141,286	53,965		1,688,218
26 Art Education	30,459	(560)	1,778	166,729	57,452	34,020	480,584	12,184		782,646
27 Social Studies	20,228			359,569	100,581	109,200	691,187	98,082		1,378,847
28 Environmental Education	2,591			36,807	11,900	20,570	26,938	4,708		103,513
30 Highly Capable	2,836			19,220	5,955	2,681	16,055	313		47,060
32 Vocational			364,860	30,220	113,239	16	79,400	34		587,769
34 Early Childhood	1,318,014		199,716	15,242,364	5,102,784	2,463,931	25,054,057	606,839	11,604,450	61,592,155
36 Migrant Education	61,192		65,483	1,278,199	413,462	137,922	385,534	126,212		2,468,005
38 Alternative Learning Experience	28,980		397,900	901,201	439,335	49,506	362,897	6,675		2,186,494
40 Student Assessment	240,133			406,895	124,093	105,654	1,210,272	178,452		2,265,499
42 State Institutions	45,941		930,983	553,710	483,746	57,936	48,734	18,784		2,139,835
46 Health and Fitness	8,297			24,429	7,960	103,623	90,404	1,870		236,584
48 Professional Development Centers	47,150		12,997	256,911	82,373	49,845	107,613	6,644		563,533
59 Other Instructional Support Programs	103,407	(7,975)	204,298	3,690,690	1,120,769	523,028	2,020,175	342,725		7,997,117
TOTAL INSTRUCTIONAL SUPPORT	4,104,971	(281,157)	13,069,899	48,333,097	19,868,222	7,298,549	51,243,364	3,109,381	11,716,970	158,463,296
62 Adult Education	85,740	(58,236)		4,172,981	800,397	1,192,721	3,213,731	28,513		9,435,847
64 Data Processing	386,257	(256,810)	20,571	7,356,372	2,196,226	1,097,782	9,721,361	276,406	608,967	21,407,132
66 Risk Management	175,989		1,176	2,406,579	723,424	155,609	698,562	63,451		4,224,789
68 Public Communications	12,885			230,053	84,647	30,240	138,434	6,613		502,872
70 Transportation	75,223	(323,304)		2,709,107	988,615	373,695	592,402	105,449		4,521,187
72 Environmental Compliance						25,992				25,992
73 Nursing Services	45,228			1,594,377	495,124	27,806	485,350	117,346		2,765,230
74 Human Resources Services	40,695			205,172	76,194	7,931	267,740	1,460	8,064	607,256
76 Employment Programs	84,097		67,672	3,222,952	881,419	222,348	907,304	104,043		5,489,835
78 Fiscal Agent Services	97,476	(43,206)		1,206,031	390,890	70,110	2,366,144	49,166	305,876	4,442,486
80 Group Purchasing	1,363			77,118	20,362	588	9,518	37		108,985
82 Equipment Repair										
89 Other Non Instructional Support	48,885			2,146,313	567,735	109,797	653,857	230,012	16,917	3,773,514
99 Transportation Equipment									59,735	59,735
TOTAL NON INSTRUCTIONAL SUPPORT	1,053,837	(681,555)	89,419	25,327,054	7,225,031	3,314,618	19,054,403	982,494	999,558	57,364,860
TOTAL EXPENDITURES BY OBJECT	7,338,927	(7,339,284)	15,268,322	86,427,974	31,487,084	12,112,841	90,599,251	4,518,604	13,329,226	253,742,943

**Educational Service District Statewide Summary
General Expense Fund Expenditures by Activity and Object
For the Fiscal Year Ended August 31, 2009**

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	5,190					23,987	208,590	139,135		376,902
12 Superintendent's Office	186,406		1,464,458	1,359,676	692,610	89,985	386,431	143,404		4,322,970
13 Business Office	492,030		57,930	3,961,107	1,240,810	178,107	1,176,527	37,973		7,144,485
14 Financial Services	64,999		41,164	1,062,069	303,633	16,140	143,041	31,100		1,662,146
15 Human Resources	142,649		139,000	1,346,928	453,074	89,596	410,751	14,454		2,596,453
16 Regional Committee	1,306		1,182	4,740	1,657	188	9,287	0		18,360
17 Public Information	50,706		18,800	710,130	206,005	20,454	205,859	4,102		1,216,055
21 Staff Development	326,322		1,136,933	9,917,395	3,160,995	1,541,381	8,338,064	910,635	18,938	25,350,663
22 Curriculum Support	30,345		290,574	262,536	145,131	17,497	50,264	21,526		817,872
23 Certification	60,980			284,660	105,345	10,807	74,539	4,540		540,871
27 Direct Instruction	709,583		8,365,004	15,642,815	8,351,045	1,805,141	27,438,540	796,970	87,689	63,196,787
51 Transp. Superv. & Coord.	26,827			944,699	271,062	36,049	171,699	88,659		1,538,995
52 Operating Buses	5,069			1,686,483	688,395	294,393	123,711	15,917		2,813,969
53 Maintenance of Buses				77,925	29,158	38,254	178,017	639		323,993
56 Transportation Insurance							31,867			31,867
59 Purchase—Rebuild Bus									59,735	59,735
60 Facilities	583,844		1,182	1,286,524	454,982	351,179	2,029,657	7,555	251,624	4,966,549
73 Printing and Copying	36,652	(151,130)		199,065	76,068	191,366	328,452	425	85,436	766,334
75 Motor Pool		(29,906)				36,224	131,009	124	79,210	216,662
83 Debt Service—Interest							1,382,721			1,382,721
84 Debt Service—Principal							13,345,223			13,345,223
98 General Support	3,003,757		3,752,097	47,681,221	15,307,112	7,312,260	34,494,832	2,301,445	12,746,593	126,599,316
99 Debit/Credit Transfers	1,612,262	(7,158,247)								(5,545,985)
TOTAL EXPENDITURES BY OBJECT	7,338,927	(7,339,283)	15,268,322	86,427,974	31,487,084	12,053,009	90,659,083	4,518,603	13,329,225	253,742,943

**Educational Service District
Statement of Net Assets
Combined Proprietary Funds
August 31, 2009**

	Unemployment Fund	Workers' Comp Fund	Enterprise Funds	TOTAL
ASSETS				
Imprest Cash		\$260,094.86	\$5,000.00	\$265,094.86
Cash on Hand	56.69	54,379.09		54,435.78
Cash and Cash Equivalents	11,689,959.65	49,478,422.32	61,254,219.34	122,422,601.31
Warrants Outstanding	(73,085.29)	(545,288.11)	(965,084.96)	(1,583,458.36)
Accounts Receivable	210,987.99	2,350,347.51	679,024.46	3,240,359.96
Reinsurance Receivable	0.00	1,166,096.22	1,955,513.39	3,121,609.61
Interest Receivable	14,596.40	56,670.67	102,832.83	174,099.90
Assessments Receivable—Long-Term		369,300.26		369,300.26
Inventory—Supplies and Materials			21,655.00	21,655.00
Prepaid Items	2,736.40	39,612.49	30,238.00	72,586.89
Investments	23,813,167.65	44,682,680.75	13,679,605.21	82,175,453.61
Capital Assets—Land			1,436,374.64	1,436,374.64
Capital Assets—Building			4,037,683.00	4,037,683.00
Capital Assets—Equipment and Leasehold Improvements		98,789.65	4,413,592.22	4,512,381.87
Accumulated Depreciation—Building		(85,948.08)	(1,239,827.00)	(1,325,775.08)
Accumulated Depreciation—Equipment			(3,463,715.89)	(3,463,715.89)
TOTAL ASSETS	<u>\$35,658,419.49</u>	<u>\$97,925,157.63</u>	<u>\$81,947,110.24</u>	<u>\$215,530,687.36</u>
LIABILITIES				
Accounts Payable	\$953,218.15	\$2,732,354.46	\$746,001.03	\$4,431,573.64
Contracts and Notes Payable—Current			857,137.00	857,137.00
Accrued Interest Payable				
Accrued Salaries Payable				
Estimated Vacation Leave Payable				
Estimated Sick Leave Payable			566,217.00	566,217.00
Payroll Deductions and Taxes Payable				
Claims Reserve—Current	3,424,065.78	7,948,800.00	7,425,923.00	18,798,788.78
Claims Reserve—Prior Year	307,229.63	10,158,296.45	12,783,752.00	23,249,278.08
IBNR—Current	1,841,675.60	12,643,352.00	5,898,860.00	20,383,887.60
IBNR—Prior Year	338,478.40	14,924,932.93	10,993,180.00	26,256,591.33
Future L & I Assessments		6,738,727.22		6,738,727.22
Estimated Unallocated Loss Adjustment	629,058.70	3,174,862.00	1,147,907.00	4,951,827.70
Unearned Revenue			2,786,709.00	2,786,709.00
Notes and Bonds Payable—Long-Term			675,000.00	675,000.00
TOTAL LIABILITIES	<u>7,493,726.26</u>	<u>58,321,325.06</u>	<u>43,880,686.03</u>	<u>109,695,737.35</u>
NET ASSETS				
Restricted	\$8,073,011.72	\$14,025,033.87	\$4,267,062.18	\$26,365,107.77
Unrestricted	20,091,681.51	25,578,798.70	33,799,362.03	79,469,842.24
TOTAL NET ASSETS	<u>28,164,693.23</u>	<u>39,603,832.57</u>	<u>38,066,424.21</u>	<u>105,834,950.01</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$35,658,419.49</u>	<u>\$97,925,157.63</u>	<u>\$81,947,110.24</u>	<u>\$215,530,687.36</u>

**Educational Service District Statewide Summary
Schedule of Long-Term Debt
For the Fiscal Year Ended August 31, 2009**

Description	(1) Beginning Outstanding Debt 09/01/08	(2) Amount Issued/Increased	(3) Amount Redeemed/Decreased	(4) Ending Outstanding Debt (1)+(2)-(3) 08/31/09
Total Non-Voted Bonds	18,345,752	15,093,100.00	12,880,316	20,558,536
Other Long-Term Debt:				
Capital Leases	656,431	20,199	166,888	509,742
Notes Payable—Long-Term	5,515,000		331,000	5,184,000
NonCancellable Operating Leases	1,847,465	19,101,094	597,139	20,351,420
Claims & Judgments				
Estimated Vacation Leave Payable—Long-Term	3,172,426	497,567	820,052	2,849,941
Estimated Sick Leave Payable—Long-Term	1,622,598	459,260	554,524	1,527,334
Other Long-Term Debt				
Total Other Long-Term Debt	12,813,919	20,078,121	2,469,604	30,422,436
Total Long-Term Debt	31,159,672	35,171,221	15,349,920	50,980,972

**Educational Service District
Statement of Fiduciary Net Assets
Fiduciary Funds
August 31, 2009**

	<u>Fiduciary Trust Funds</u>
ASSETS	
Imprest Cash	
Cash on Hand	(\$394.21)
Cash and Cash Equivalents	3,600,399.83
Warrants Outstanding	(83,437.36)
Investments	4,243,182.22
Restricted Assets	
Accounts Receivable	84,302.85
Interest Receivable	214,947.94
Deferred Compensation Payable	0.00
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>\$8,059,001.27</u></u>
LIABILITIES	
Accounts Payable	\$1,065,313.96
Contracts and Notes Payable-Current	219,644.05
Accrued Interest Payable	
Accrued Salaries Payable	
Payroll Deductions and Taxes Payable	
Estimated Vacation Leave Payable	
Estimated Sick Leave Payable	
Deferred Revenue	
Deposits	
Contracts Payable—Long-Term	
Estimated Unallocated Loss Adjustment	
Deferred Compensation Payable	0.00
TOTAL LIABILITIES	<u><u>1,284,958.01</u></u>
NET ASSETS	
Held in trust for:	
Benefits and other purposes	<u><u>\$6,774,043.26</u></u>

Educational Service Districts
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended August 31, 2009

	Fiduciary Trust Funds
ADDITIONS	
Contributions:	
Employer	\$1,922,004.69
Members	1,423,903.08
Total Contributions	3,345,907.77
Investment Income:	
Net Appreciation (Depreciation) in Fair Value	25,931.89
Interest and Dividends	128,042.27
Less Investment Expenses	0.00
Net Investment Income	153,974.16
Other Additions:	0.00
Total Other Additions	0.00
TOTAL ADDITIONS	3,499,881.93
DEDUCTIONS	
Administrative Expenses	6,798.15
Distributions to pool participants	1,322,936.59
Payment to or on behalf of individuals, organizations, and other governments in accordance with trust agreements	627,446.18
TOTAL DEDUCTIONS	1,957,180.92
CHANGE IN NET ASSETS	1,542,701.01
Net Assets—Beginning	5,231,342.25
Prior Year(s) Corrections or Restatements	
Net Assets—Ending	\$6,774,043.26