

Section Four

Educational Service District Statewide Summary Financial Reports

Introduction

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

Statement of Net Position—All Funds

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

Statement of Revenues, Expenses, and Changes in Net Position

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

Budgetary Comparison Schedule—General Expense Fund

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

Statement of Cash Flows

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

Statement of Fiduciary Net Position—Agency Funds

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

Statement of Changes in Fiduciary Net Position—Fiduciary Funds

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

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

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

By ESD—General Expense Fund Expenditures by Program

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

By ESD—General Expense Fund Expenditures by Activity and Object

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

General Expense Fund Expenditures by Program and Object

This report shows the total expenditures by program and object.

General Expense Fund Expenditures by Activity and Object

This report shows the total expenditures by activity and object.

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Educational Service District
Statement of Net Position—All Funds
August 31, 2016

	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT FUND	PROPERTY CASUALTY FUND	CHILD CARE FUND	TOTAL ALL FUNDS
ASSETS						
CURRENT ASSETS						
Cash and Cash Equivalents	\$ 27,984,122	\$ 72,572,171	\$ 15,999,996	\$ 1,111	\$ 65,959	\$ 116,623,360
Net Assets for Pool Participants	-	-	6,760,523	-	-	\$ 6,760,523
Investments	28,847,760	61,344,464	11,252,629	7,016,905	1,091,857	\$ 109,553,616
Accounts Receivable (net of uncollectible allowance)	33,533,179	972,008	39,634	66	198,254	\$ 34,743,141
Member Assessments/Contributions	-	1,343,571	114,205	-	-	\$ 1,457,775
Excess/Reinsurance Recoverable	-	331,987	-	-	-	\$ 331,987
Due from Other Governments	12,918	37,861	8,017	-	-	\$ 58,796
Inventory	57,480	-	-	-	-	\$ 57,480
Prepays	238,485	43,000	-	-	-	\$ 281,485
Other Current Assets	-	99	373	-	-	\$ 473
TOTAL CURRENT ASSETS	90,673,944	136,645,162	34,175,378	7,018,082	1,356,071	\$ 269,868,637
NONCURRENT ASSETS						
Investments	4,084,148	572,000	5,692,314	-	-	\$ 10,348,461
Capital Assets						
Land	15,013,214	-	-	-	-	\$ 15,013,214
Construction in Progress	14,807,374	-	-	-	-	\$ 14,807,374
Building	79,336,603	-	-	-	-	\$ 79,336,603
Equipment	12,315,700	59,137	-	-	-	\$ 12,374,837
Less: Accumulated Depreciation	(31,246,384)	(48,221)	-	-	-	\$ (31,294,605)
Net Capital Assets	90,226,508	10,916	-	-	-	\$ 90,237,424
Other Noncurrent Assets						
Net Cash/Investments Held for Compensated Absences	1,329,852	-	-	-	-	\$ 1,329,852
Net Cash/Investments Held for Unemployment	863,355	-	-	-	-	\$ 863,355
Investment in Joint Venture	(171,503)	-	-	-	-	\$ (171,503)
TOTAL NONCURRENT ASSETS	96,332,359	582,916	5,692,314	-	-	\$ 102,607,589
TOTAL ASSETS	187,006,303	137,228,078	39,867,691	7,018,082	1,356,071	\$ 372,476,226

Educational Service District
Statement of Net Position—All Funds
August 31, 2016

	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT FUND	PROPERTY CASUALTY FUND	CHILD CARE FUND	TOTAL ALL FUNDS
DEFERRED OUTFLOWS OF RESOURCES						
Deferred OutFlows of Resources - Other	699,931	-	-	-	-	\$ 699,931
Deferred OutFlows of Resources - Pension Investment Earnings	6,174,179	28,559	6,746	15,261	6,792	\$ 6,231,537
Deferred OutFlows of Resources - Pension Experience Differences	2,524,477	12,112	2,919	6,535	2,320	\$ 2,548,363
Deferred OutFlows of Resources - Pension Assumption Changes	410,795	2,114	500	1,130	495	\$ 415,034
Deferred OutFlows of Resources - Pension Changes in Proportion	836,174	3,457	817	1,848	802	\$ 843,097
Deferred OutFlows of Resources - Pension Plan Contributions	1,989,876	8,255	1,979	4,443	1,712	\$ 2,006,265
TOTAL DEFERRED OUTFLOWS OF RESOURCES	12,635,431	54,497	12,961	29,217	12,121	\$ 12,744,227
LIABILITIES						
CURRENT LIABILITIES						
Accounts Payable	15,411,639	2,864,688	288,701	176,713	458,017	\$ 19,199,758
Amount Due to Pool Participants	-	-	6,760,523	-	-	\$ 6,760,523
Notes Payable - Current	204,119	-	-	-	-	\$ 204,119
Accrued Interest Payable	678,419	-	-	-	-	\$ 678,419
Accrued Salaries	442,007	-	-	-	-	\$ 442,007
Payroll Deductions & Taxes Payable	641,662	-	-	-	-	\$ 641,662
Public Employees' Retirement System	236,851	-	-	-	-	\$ 236,851
Compensated Absences - Current	869,096	-	-	-	-	\$ 869,096
Bonds Payable - Current	2,256,309	-	-	-	-	\$ 2,256,309
Capital Leases Payable - Current	55,915	-	-	-	-	\$ 55,915
Claim Reserves - Current	-	2,573,325	116,216	117,868	-	\$ 2,807,409
IBNR - Current	-	8,082,654	2,663,793	150,139	-	\$ 10,896,586
Open Claims - Current	-	8,097,796	139,567	-	-	\$ 8,237,363
Unallocated Loss Adjustment Expenses - Current	-	3,301,855	471,139	67,000	-	\$ 3,839,994
Future L&I Assessments - Current	-	5,680,943	-	-	-	\$ 5,680,943
Deposits	52,507	-	-	-	-	\$ 52,507
Unearned Revenue	2,001,281	-	-	-	-	\$ 2,001,281
TOTAL CURRENT LIABILITIES	22,849,804	30,601,261	10,439,940	511,720	458,017	\$ 64,860,742

Educational Service District
Statement of Net Position—All Funds
August 31, 2016

	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT FUND	PROPERTY CASUALTY FUND	CHILD CARE FUND	TOTAL ALL FUNDS
NONCURRENT LIABILITIES						
Compensated Absences	5,084,413	44,446	14,959	24,914	-	\$ 5,168,732
Unemployment	2,776	-	-	-	-	\$ 2,776
Notes Payable	3,780,420	-	-	-	-	\$ 3,780,420
Claim Reserves	-	3,387,674	63,128	527,887	-	\$ 3,978,689
IBNR	-	18,364,457	2,981	255,182	-	\$ 18,622,620
Open Claims	-	11,781,908	24,454	-	-	\$ 11,806,362
Unallocated Loss Adjustment Expenses - noncurrent	-	550,064	45,000	-	-	\$ 595,064
Future L&I Assessments - noncurrent	-	1,391,500	-	-	-	\$ 1,391,500
Net Pension Liability	86,851,775	381,005	91,391	205,105	78,834	\$ 87,608,110
Bonds Payable	44,853,842	-	-	-	-	\$ 44,853,842
Capital Leases Payable	57,787	-	-	-	-	\$ 57,787
TOTAL NONCURRENT LIABILITIES	140,631,014	35,901,054	241,913	1,013,088	78,834	\$ 177,865,903
TOTAL LIABILITIES	163,480,818	66,502,315	10,681,852	1,524,808	536,851	\$ 242,726,645
DEFERRED INFLOWS OF RESOURCES						
Deferred InFlows of Resources - Other	3,908	-	-	-	-	\$ 3,908
Deferred InFlows of Resources - Pension Investment Earnings	4,459	(1,588)	(173)	(631)	(2,067)	\$ 0
Deferred InFlows of Resources - Pension Experience Differences	262,876	-	-	-	94	\$ 262,970
Deferred InFlows of Resources - Pension Changes in Proportion	731,457	-	-	-	123	\$ 731,581
TOTAL DEFERRED INFLOWS OF RESOURCES	1,002,701	(1,588)	(173)	(631)	(1,850)	\$ 998,459
NET POSITION						
Net Investment in Capital Assets	42,173,654	10,916	-	-	-	\$ 42,184,570
Restricted for Debt Service	1,491,157	-	-	-	-	\$ 1,491,157
Restricted for Self-Insurance	888,564	-	-	-	-	\$ 888,564
Restricted for Support Programs	27,857,846	-	-	-	-	\$ 27,857,846
Restricted for Risk Pool Net Position	-	62,815,580	25,587,571	46,765	-	\$ 88,449,915
Restricted for Other Items	1,244,622	-	-	-	-	\$ 1,244,622
Restricted for Joint Venture	(76,223)	-	-	-	-	\$ (76,223)
Unrestricted	(38,421,405)	7,955,352	3,611,403	5,476,357	833,191	\$ (20,545,102)
TOTAL NET POSITION	\$ 35,158,215	\$ 70,781,848	\$ 29,198,973	\$ 5,523,122	\$ 833,191	\$ 141,495,350

Educational Service District
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2016

	OPERATING	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INS FUND	CHILD CARE FUND	TOTAL ALL FUNDS
OPERATING REVENUES						
Local Sources	\$ 15,614,529	\$ -	\$ -	\$ -	\$ 4,863,687	\$ 20,478,216
State Sources	76,303,254	-	-	-	1,023,532	77,326,786
Allotment	4,923,371	-	-	-	-	4,923,371
Federal Sources	88,862,651	-	-	-	155,843	89,018,493
Cooperative Programs	54,533,065	-	-	-	-	54,533,065
Other Programs	40,908,489	-	-	-	67,919	40,976,408
Member Assessments/Contributions	-	56,959,434	2,341,901	2,767,473	-	62,068,808
Supplemental Member Assessments	-	-	-	-	-	-
Other Operating Revenue	-	1,372,565	2	-	-	1,372,567
TOTAL OPERATING REVENUE	281,145,359	58,331,999	2,341,903	2,767,473	6,110,981	350,697,716
OPERATING EXPENSES						
General Operations and Administration	25,249,351	8,187,389	598,939	588,343	-	34,624,022
Instructional Support Programs	186,078,096	-	-	-	6,280,887	192,358,983
Non Instructional Support Programs	60,066,529	-	-	-	-	60,066,529
Incurred Loss/Loss Adjustment Expenses	-	-	-	-	-	-
Paid on Current Losses	-	16,771,461	1,849,740	384,477	-	19,005,679
Change in Loss Reserves	-	9,409,133	(1,141,104)	410,607	-	8,678,637
Unallocated Loss Adjustment Expenses	-	-	-	-	-	-
Paid Unallocated Loss Adjustment Expenses	-	-	-	-	-	-
Change in Unallocated Loss Reserves	-	38,863	52,320	-	-	91,183
Excess/Reinsurance Premiums	-	1,644,232	-	1,074,516	-	2,718,748
Professional Fees	565,872	431,187	129,505	-	15,351	1,141,915
Labor & Industries Assessments	-	13,191,635	12,000	-	-	13,203,635
Depreciation/Depletion	3,906,501	10,076	-	-	-	3,916,577
Other Operating Expenses	-	3,883,113	99,722	214,718	-	4,197,553
Pension Expense from change in Net Pension Liability	(1,299,211)	22,202	1,137	2,571	1,138	(1,272,164)
TOTAL OPERATING EXPENSES	274,567,138	53,589,292	1,602,258	2,675,232	6,297,376	338,731,297
OPERATING INCOME (LOSS)	6,578,222	4,742,707	739,645	92,241	(186,394)	11,966,419

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

Educational Service District
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2016

	OPERATING	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INS FUND	CHILD CARE FUND	TOTAL ALL FUNDS
NONOPERATING REVENUES (EXPENSES)						
Interest and Investment Income	438,725	928,242	216,637	46,782	9,691	1,640,076
Interest Expense and Related Charges	(2,074,631)	-	-	-	-	(2,074,631)
Lease Income	737,357	-	-	-	-	737,357
Gains (Losses) on Capital Asset Disposition	-	5,642	-	-	-	5,642
Change in Joint Venture	229,477	-	-	-	-	229,477
Change in Compensated Absences	(47,899)	-	-	-	-	(47,899)
Other Financing Uses	(161,279)	-	-	-	-	(161,279)
Other Nonoperating Revenues	17,038,059	-	-	-	-	17,038,059
Other Nonoperating Expenses	329,757	202	-	-	(200,000)	129,959
TOTAL NONOPERATING REVENUES (EXPENSES)	16,489,565	934,085	216,637	46,782	(190,309)	17,496,761
INCOME (LOSS) BEFORE OTHER ITEMS	23,067,787	5,676,792	956,282	139,023	(376,704)	29,463,180
Extraordinary Items	-	-	-	-	-	-
Special Items	-	-	58,483	-	-	58,483
INCREASE (DECREASE) IN NET POSITION	23,067,787	5,676,792	1,014,765	139,023	(376,704)	29,521,663
NET POSITION - BEGINNING BALANCE	12,173,396	65,122,181	28,193,305	5,384,099	1,209,894	112,082,875
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
PRIOR PERIOD ADJUSTMENT	(82,968)	(17,125)	(9,096)	-	-	(109,188)
NET POSITION - ENDING BALANCE	\$ 35,158,215	\$ 70,781,848	\$ 29,198,974	\$ 5,523,122	\$ 833,191	\$ 141,495,350

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

**EDUCATIONAL SERVICE DISTRICT SUMMARY
BUDGETARY COMPARISON SCHEDULE
GENERAL EXPENSE FUND
FOR THE YEAR ENDED AUGUST 31, 2016**

	Original	Final	Actual Amounts Budgetary Basis	Variance with Final Budget—Positive (Negative)
OPERATING REVENUES				
Local Sources	\$ 21,298,651.00	\$ 19,765,525.00	\$ 15,614,528.75	\$ (4,150,996.25)
State Sources	71,257,404.00	72,209,689.00	76,303,254.16	4,093,565.16
Allotment	4,689,619.00	4,684,962.00	4,923,371.24	238,409.24
Federal Sources	96,715,557.00	96,138,357.00	88,862,650.61	(7,275,706.39)
Cooperative Programs	67,499,003.00	67,312,740.00	54,533,065.27	(12,779,674.73)
Other Programs	39,284,674.00	41,593,364.00	40,908,489.32	(684,874.68)
Member Assessments/Contributions	-	-	-	-
Supplemental Member Assessments	-	-	-	-
Other Operating Revenue	-	-	-	-
TOTAL OPERATING REVENUE	300,744,908.00	301,704,637.00	281,145,359.35	(20,559,277.65)
OPERATING EXPENSES				
General Operations and Administration	30,595,231.00	31,769,678.00	24,816,167.29	6,953,510.72
Instructional Support Programs	195,482,962.00	196,975,890.00	186,078,095.64	10,897,794.36
Non Instructional Support Programs	79,186,903.00	78,247,450.00	60,066,529.08	18,180,920.92
Incurring Loss/Loss Adjustment Expenses	-	-	-	-
Paid on Current Losses	-	-	-	-
Change in Loss Reserves	-	-	-	-
Unallocated Loss Adjustment Expenses	-	-	-	-
Paid Unallocated Loss Adjustment Expenses	-	-	-	-
Change in Unallocated Loss Reserves	-	-	-	-
Excess/Reinsurance Premiums	-	-	-	-
Professional Fees	-	-	565,872.26	(565,872.26)
Labor & Industries Assessments	-	-	-	-
Depreciation/Depletion	1,871,866.00	1,871,866.00	3,906,500.96	(2,034,634.96)
Other Operating Expenses	-	-	(866,027.46)	866,027.46
TOTAL OPERATING EXPENSES	307,136,962.00	308,864,884.00	274,567,137.77	34,297,746.24
OPERATING INCOME (LOSS)	(6,392,054.00)	(7,160,247.00)	6,578,221.59	13,738,468.59

**EDUCATIONAL SERVICE DISTRICT SUMMARY
BUDGETARY COMPARISON SCHEDULE
GENERAL EXPENSE FUND
FOR THE YEAR ENDED AUGUST 31, 2016**

	Original	Final	Actual Amounts Budgetary Basis	Variance with Final Budget—Positive (Negative)
NONOPERATING REVENUES (EXPENSES)				
Interest and Investment Income	195,028.00	198,711.00	438,724.64	240,013.64
Interest Expense and Related Charges	(672,310.00)	(672,310.00)	(2,074,630.58)	(1,402,320.58)
Lease Income	46,357.00	46,357.00	737,357.44	691,000.44
Gains (Losses) on Capital Asset Disposition	-	-	-	-
Change in Joint Venture	10,000.00	10,000.00	229,476.55	219,476.55
Change in Compensated Absences	-	-	(116,178.34)	(116,178.34)
Other Financing Uses	-	-	(93,000.00)	(93,000.00)
Other Nonoperating Revenues	3,400,543.00	3,400,543.00	17,038,058.54	13,637,515.54
Other Nonoperating Expenses	-	-	329,757.12	329,757.12
TOTAL NONOPERATING REVENUES (EXPENSES)	2,979,618.00	2,983,301.00	16,489,565.37	13,506,264.37
INCOME (LOSS) BEFORE OTHER ITEMS	(3,412,436.00)	(4,176,946.00)	23,067,786.96	27,244,732.96
Extraordinary Items	-	-	-	-
Special Items	-	-	-	-
INCREASE (DECREASE) IN NET POSITION	(3,412,436.00)	(4,176,946.00)	23,067,786.96	27,244,732.96
NET POSITION - BEGINNING BALANCE	64,603,219.00	59,065,877.85	12,173,395.64	(46,892,482.21)
PRIOR PERIOD ADJUSTMENT	XXXXXX	XXXXXX	(82,967.51)	-
Cummulative Effect of Change in Accounting Principal	\$ -	\$ -	\$ -	\$ -
NET POSITION - ENDING BALANCE	61,190,783.00	54,888,931.85	35,158,215.09	(19,730,716.77)

**Educational Service District
Statement of Cash Flows
For the Year Ended August 31, 2016**

	OPERATING FUND	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INSURANCE FUND	CHILDCARE FUND	TOTAL ALL FUNDS
CASH FLOW FROM OPERATING ACTIVITIES						
Cash Received from Customers	98,251,169	-	-	-	4,884,162	103,135,331
Cash Received from State and Federal Sources	156,609,776	-	-	-	1,153,195	157,762,971
Cash Received from Members	16,512,269	57,699,777	2,786,634	2,767,473	-	79,766,153
Payments to Suppliers for Goods and Services	(112,906,284)	(4,335,219)	(134,241)	-	(5,610,994)	(122,986,738)
Payments to Employees for Services	(143,254,855)	(821,465)	(19,897)	-	-	(144,096,217)
Cash Paid for Benefits/Claims	(10,062,008)	(27,629,318)	(1,714,043)	(384,477)	-	(39,789,847)
Internal Activity - Payments to Other Funds	1,672,550	(1,314,315)	(214,128)	(431,312)	(430,489)	(717,695)
Cash Paid for Reinsurance	-	(1,530,313)	-	(1,074,516)	-	(2,604,829)
Cash Paid for Labor and Industries Assessments	-	(12,945,940)	-	-	-	(12,945,940)
Cash Paid for Professional Services	(565,872)	(1,486,676)	(208,175)	-	(15,351)	(2,276,074)
Cash Paid for Other Operating Expense	(1,061,917)	(1,476,044)	(116,931)	(199,652)	(55,941)	(2,910,485)
Other Receipts (Payments)	24,034	128,031	-	55,581	24,428	232,074
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	5,218,861	6,288,518	379,219	733,097	(50,991)	12,568,704
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Operating Grants Received	-	-	-	-	-	-
Transfer to (from) Other Funds	-	-	-	-	-	-
Proceeds from Issuance of Notes	-	-	-	-	-	-
Principal and Interest Payment on Notes	(37,233)	-	-	-	-	(37,233)
Other Noncapital Activities	202,018	-	-	-	(200,000)	2,018
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	164,785	-	-	-	(200,000)	(35,215)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of Capital Assets	(21,736,728)	-	-	-	-	(21,736,728)
Proceeds from Capital Debt	20,485,000	-	-	-	-	20,485,000
Principal and Interest Paid on Capital Debt	(3,490,114)	-	-	-	-	(3,490,114)
Capital Contributions	(1,208,743)	-	56,853	-	-	(1,151,890)
Lease Income	708,699	5,642	-	-	-	714,341
Other Receipts (Payments)	166,418	-	-	-	-	166,418
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(5,075,468)	5,642	56,853	-	-	(5,012,973)
CASH FLOWS FROM INVESTING ACTIVITIES						
Proceeds from Sales and Maturities of Investments	2,655,446	172,891	(1,692,314)	-	-	1,136,023
Lease Income	12,722	-	-	-	-	12,722
Purchase of Investments	-	-	-	-	-	-
Interest and Dividends Received	427,077	914,428	214,272	46,770	9,691	1,612,239
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	3,095,245	1,087,319	(1,478,041)	46,770	9,691	2,760,984
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	3,403,423	7,381,479	(1,041,970)	779,868	(241,300)	10,281,500
CASH AND CASH EQUIVALENTS - BEGINNING	53,428,460	126,535,075	28,303,691	6,238,149	1,399,117	215,904,492
PRIOR PERIOD ADJUSTMENT	-	81	(9,096)	-	-	(9,015)
CASH AND CASH EQUIVALENTS - ENDING	56,831,883	133,916,635	27,252,625	7,018,017	1,157,817	226,176,977

CHECK (should be zero)

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

**Educational Service District
Statement of Cash Flows
For the Year Ended August 31, 2016**

	OPERATING FUND	WORKERS COMPENSATION FUND	UNEMPLOYMENT FUND	PROPERTY CASUALTY INSURANCE FUND	CHILDCARE FUND	TOTAL ALL FUNDS
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
OPERATING NET INCOME	6,578,222	4,742,707	739,645	92,241	(186,394)	11,966,419
Adjustment to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities	-	-	-	-	-	-
Depreciation Expense	4,009,045	10,076	-	-	-	4,019,121
Change in Assets and Liabilities	39,178	(81)	-	-	-	39,097
Receivables, Net	(6,891,004)	(435,338)	441,052	55,581	(43,908)	(6,873,618)
Prepays	15,040	(7,486)	-	-	-	7,554
Inventories	(57,480)	756	-	-	-	(56,724)
Accounts and Other Payables	3,455,876	1,093,660	165,612	172,097	178,174	5,065,419
Accrued Expenses	183,822	-	-	-	-	183,822
Unearned Revenue	(923,472)	-	-	-	-	(923,472)
Pension Expense from change in Net Pension Liability-Other Changes	(722,791)	4,812	1,137	2,571	1,138	(713,134)
Change in Deferred Outflows	(3,871,375)	-	-	-	-	(3,871,375)
Change in Deferred Inflows	(5,070,986)	-	-	-	-	(5,070,986)
Change in Net Pension Liability	8,474,786	-	-	-	-	8,474,786
Claims Reserve-Current	-	752,290	(860,270)	(47,228)	-	(155,208)
Claims Reserve-Prior Year	-	128,138	(404,330)	403,927	-	127,735
IBNR-Current	-	(365,767)	95,227	17,713	-	(252,827)
IBNR-Prior Year	-	204,309	-	11,195	-	215,504
Future L&I Assessments	-	11,153	-	-	-	11,153
Provision for Unallocated Loss Adjustment	-	(90,193)	61,250	25,000	-	(3,943)
Unearned Member Assessments	-	-	-	-	-	-
Insurance Recoverables	-	350,325	-	-	-	350,325
Claim Reserves	-	(110,841)	139,896	-	-	29,055
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	5,218,861	6,288,518	379,218	733,097	(50,991)	12,568,704

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:

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

Educational Service District
Statement of Fiduciary Net Position—Fiduciary Funds
August 31, 2016

	COMBINED FIDUCIARY FUNDS
ASSETS	
Cash and Cash Equivalents	\$ 3,977,774
Investments	\$ 629,522
Accounts Receivable	\$ 24,920
Assets Used in Operations	\$ -
TOTAL ASSETS	\$ 4,632,216
LIABILITIES	
Accounts Payable	\$ 603,831
Program Refunds Payable to JV Participants	\$ 1,970
Deposits (from school districts)	\$ -
TOTAL LIABILITIES	\$ 605,802
NET POSITION	
Held in Trust for Benefits and Other Purposes	\$ 4,026,415
TOTAL NET POSITION	\$ 4,026,415

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

**Educational Service District
Statement of Fiduciary Net Position—Agency Funds
August 31, 2016**

	COMBINED AGENCY FUNDS
ASSETS	
Cash and Cash Equivalents	\$ 2,306,582
Investments	8,011,639
Accounts Receivable	78,506
Assets Used in Operations	-
TOTAL ASSETS	\$ 10,396,727
LIABILITIES	
Accounts Payable	1,258,184
Program Refunds Payable to JV Participants	-
Deposits (from school districts)	9,138,543
TOTAL LIABILITIES	\$ 10,396,727

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

Educational Service District
Statement of Changes in Fiduciary Net Position—Fiduciary Funds
For the Fiscal Year Ended August 31, 2016

	SUMMARY
ADDITIONS	
Contributions	
Employer	20,616
Members	570,056
Total Contributions	590,672
Investment Earnings	
Interest	33,144
Net Increase (Decrease) in the Fair Value of Investments	
Total Investment Earnings	33,144
Other Additions	
TOTAL ADDITIONS	623,816
 DEDUCTIONS	
Distribution to Pool Participants	1,047,406
Refunds of Contributions	-
Administrative Expenses	6,673
Other Payments in Accordance with Trust Agreement	12,554
TOTAL DEDUCTIONS	1,066,632
 CHANGE IN NET POSITION	(442,816)
 NET POSITION - BEGINNING	4,469,231
 PRIOR PERIOD ADJUSTMENT	
 NET POSITION - ENDING	4,026,415

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

Statewide Summary
By Educational Service District
General Expense Fund Statement of Revenues and Other Financing Sources
For the Fiscal Year Ended August 31, 2016

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	419,285	709,541	818,370	571,282	311,716	587,357	348,321	490,228	527,973	4,784,072	1.60%
13 Sale of Goods, Supplies and/or Services	3,549,698	428,902	349,537	189,015	249,474	1,882,103	380,393	22,850	723,622	7,775,594	2.59%
14 Food Services Fees and Charges	-	1,140	-	-	-	-	-	-	-	1,140	0.00%
15 School Bus Fees and Charges	-	-	-	-	-	1,690	-	-	-	1,690	0.00%
16 Investment Earnings	51,305	15,859	34,117	79,661	22,204	159,931	10,320	16,198	49,130	438,725	0.15%
17 Gifts and Donations	300	10,260	86,726	7,183	-	17,345,445	25,713	-	2,018	17,477,647	5.83%
19 Rental of Property	-	518,379	660,752	149,717	12,722	184,778	56,116	238,101	45,701	1,866,265	0.62%
20 Insurance Recoveries	-	-	-	3,601	-	-	704	10,342	-	14,646	0.00%
21 Certification Fees	1,750	-	212	-	30,187	-	36,900	-	-	69,049	0.02%
22 Precertification Fees	-	-	2,978	-	309	-	-	-	-	3,287	0.00%
23 E-Rate	32,794	65,700	22,608	-	21,731	115,405	9,564	-	19,971	287,774	0.10%
29 Local Sources, Unassigned	11,452	1,107	673,316	-	347,346	70,806	41,231	75,393	7,612	1,228,263	0.41%
TOTAL LOCAL SOURCES	4,066,583	1,750,887	2,648,616	1,000,459	995,689	20,347,515	909,262	853,112	1,376,028	33,948,151.11	11.32%
31 ESD Allotment	661,438	514,706	514,706	612,112	514,706	517,027	556,943	514,706	517,027	4,923,371	1.64%
32 Special Education	-	-	12,999,141	-	-	-	-	-	-	12,999,141	4.34%
34 State Institutions, Centers, or Homes-Delinquent	798,924	-	690,039	-	326,646	-	171,725	-	520,948	2,508,282	0.84%
35 State Institutions—Juveniles in Adult Jails	-	-	-	-	-	-	-	-	-	-	0.00%
36 Special, Pilot or Enhancement Programs	239,409	425,984	351,440	245,929	326,672	538,610	379,935	897,316	271,216	3,676,511	1.23%
37 Nursing Services	490,058	233,249	335,565	399,172	142,963	103,968	217,206	257,137	256,493	2,435,810	0.81%
38 Traffic Safety	-	-	-	-	-	-	-	-	-	-	0.00%
39 State General Purpose - Unassigned	118,619	-	138,837	172,647	169,110	143,784	142,741	143,939	154,666	1,184,343	0.40%
40 Early Childhood	2,076,525	-	-	-	-	23,507,687	10,000	-	21,618	25,615,831	8.54%
41 Transportation—Operations	176,034	177,251	2,201,442	513,664	-	1,282,707	-	-	155,613	4,506,709	1.50%
42 Transportation Reimbursement—Depreciation	-	79,164	232,875	72,911	-	336,368	-	-	-	721,318	0.24%
43 Other State Agencies	-	1,375,907	3,062,924	2,275,686	1,501,313	829,780	2,287,177	-	14,545	11,347,334	3.78%
49 State Special Purpose, Unassigned	827,163	1,308,584	3,746,770	2,102,687	602,183	880,395	508,159	533,007	799,026	11,307,974	3.77%
TOTAL STATE GOVERNMENT SOURCES	5,388,170	4,114,844	24,273,737	6,394,808	3,583,593	28,140,326	4,273,887	2,346,105	2,711,153	81,226,625.41	27.09%
51 Special Education, IDEA	290,993	185,175	3,091,415	220,221	198,655	1,009,620	218,782	1,143,899	316,296	6,675,056	2.23%
53 Remedial	361,273	290,541	372,202	177,924	166,852	296,486	185,183	201,760	334,078	2,386,299	0.80%
54 Migrant	-	-	-	-	-	-	453,381	-	-	453,381	0.15%
58 Math and Science	-	-	145,147	-	153,506	361,246	-	8,126	-	668,026	0.22%
60 School Food Service	23,511	-	725,587	-	36,782	810,598	15,864	-	-	1,612,341	0.54%
61 Head Start	-	8,784,224	584,305	5,753,287	4,842,856	26,554,849	-	-	-	46,519,521	15.52%
62 Youth Training Programs	231,453	-	924,068	373,156	444,594	-	-	-	-	1,973,270	0.66%
63 USDA Commodities	-	-	-	388,725	-	-	-	-	-	388,725	0.13%
67 Qualified Bond Interest Credit Payments	-	76,995	-	-	-	-	-	-	-	76,995	0.03%
68 Federal ARRA Grants	-	-	-	-	-	-	-	-	-	-	0.00%
69 Federal Special Purpose, Unassigned	3,140,071	1,505,517	2,204,678	1,708,828	1,186,793	14,800,414	2,166,582	647,580	748,574	28,109,038	9.38%
TOTAL FEDERAL GOVERNMENT SOURCES	4,047,301	10,842,453	8,047,402	8,622,140	7,030,037	43,833,214	3,039,791	2,001,365	1,398,948	88,862,650.61	29.64%
71 Payments from School Districts in Washington	4,960,044	6,287,824	6,833,579	7,589,518	4,373,160	2,631,075	2,019,088	2,575,705	13,435,348	50,705,339	16.91%
72 Payments from School Districts in Other States	-	-	-	-	-	-	-	-	-	-	0.00%
73 Payments from Other Entities	-	-	51,979	2,020	-	3,615,774	-	25,700	132,254	3,827,726	1.28%
TOTAL PAYMENTS FOR COOPERATIVE PROGRAMS	4,960,044	6,287,824	6,885,557	7,591,537	4,373,160	6,246,849	2,019,088	2,601,405	13,567,602	54,533,065.27	18.19%
81 Payments from School Districts in Washington	41,407	-	13,195,500	4,182,507	536,345	-	1,444,826	5,997,512	1,383,059	26,781,155	8.93%
82 Payments from School Districts in Other States	-	-	6,320	-	-	-	-	-	-	6,320	0.00%
83 Payments from Other Entities	149,174	712,945	2,379,519	3,813,355	1,052,028	4,700,455	399,655	801,960	277,740	14,286,831	4.77%
TOTAL PAYMENTS FOR OTHER PROGRAMS	190,580	712,945	15,581,340	7,995,861	1,588,374	4,700,455	1,844,480	6,799,472	1,660,799	41,074,306.44	13.70%
92 Sale of Real Property	-	-	-	-	-	-	-	-	-	-	0.00%
93 Sale of Personal Property	-	-	-	-	-	-	-	-	-	-	0.00%
94 Compensated Loss of Capital Assets	-	-	-	-	-	-	-	-	-	-	0.00%
95 Long-Term Financing	-	-	-	-	-	-	-	-	-	-	0.00%
96 Change in Joint Venture Equity	29,460	-	29,460	-	-	29,460	23,516	23,516	23,516	158,928	0.05%
TOTAL OTHER FINANCING SOURCES	29,460	-	29,460	-	-	29,460	23,516	23,516	23,516	158,928.22	0.05%
TOTAL REVENUES AND OTHER FINANCING SOURCES	18,682,138	23,708,953	57,466,112	31,604,806	17,570,852	103,297,819	12,110,025	14,624,975	20,738,047	299,803,727.06	100.00%

**Statewide Summary
By Educational Service District
General Expense Fund Expenditures by Program
For the Fiscal Year Ended August 31, 2016**

2015–16 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	2,076,223	1,764,213	3,422,596	2,623,384	1,868,167	5,581,666	1,679,815	1,906,215	1,195,373	22,117,652	7.97%
02 ESD Direct Cost Centers & Agency Services	386,898	1,169,211	1,892,959	238,181	358,009	2,164,402	573,729	311,507	460,343	7,555,240	2.72%
TOTAL ESD CORE SERVICES	2,463,121	2,933,423	5,315,555	2,861,565	2,226,175	7,746,068	2,253,544	2,217,723	1,655,716	29,672,892	10.69%
10 Instructional Resources	71,719	223,027	118,207	230,450	87,514	58,784	27,048	49,703	63,335	929,787	0.33%
12 Special Education	323,691	231,591	1,340,854	-	182,256	1,011,328	1,221,465	2,214,575	5,412,004	11,937,763	4.30%
13 Special Education—Cooperatives	1,317,062	1,059,822	265,983	2,615,697	1,485,388	-	-	-	-	6,743,950	2.43%
16 Staff Development	1,212,355	524,008	2,005,366	909,806	579,860	899,317	842,457	844,880	689,311	8,507,359	3.06%
18 Educational Technology	976,963	2,481	273,917	216,219	25,819	988,546	238,093	41,853	1,310	2,765,201	1.00%
19 K-20	88,723	94,362	104,610	92,592	94,034	76,894	98,425	1,823,082	94,328	2,567,050	0.92%
20 Safe and Drug-Free Schools	1,392,626	821,501	1,775,182	2,266,509	1,245,813	1,057,063	889,352	313,598	1,056,458	10,818,101	3.90%
21 Special Education—ESA—State	-	-	12,535,037	-	-	-	-	-	-	12,535,037	4.51%
22 Traffic Safety	-	-	7,678	1,026,422	33,940	-	-	-	124,968	1,193,009	0.43%
23 Special Education—ESD—Federal	-	-	2,654,361	-	-	-	-	1,078,158	-	3,732,519	1.34%
24 Math and Science	821,460	1,256,918	1,420,892	554,137	961,944	1,360,861	1,109,121	1,053,546	698,840	9,237,718	3.33%
25 Communication, Reading and Writing	4,116	541,390	7,208	530,491	5,482	15,340	12,703	-	2,154	1,118,883	0.40%
26 Art	-	7,844	-	-	-	674,124	-	-	640	682,607	0.25%
27 Social Studies	-	20,622	-	-	-	-	-	-	-	20,622	0.01%
28 Environmental Education	17,159	-	-	53,782	-	-	-	51,792	-	122,733	0.04%
30 Highly Capable	-	-	-	17,923	-	3,118	-	16,798	73,887	111,726	0.04%
32 Vocational	-	-	-	34,482	-	-	94,699	782,440	-	911,621	0.33%
34 Early Childhood	2,258,093	8,191,927	6,407,936	7,751,410	5,769,884	47,700,395	2,428,240	111,174	554,118	81,173,176	29.24%
36 Migrant Education	-	483,152	-	-	-	234,282	391,134	506,104	203,898	1,818,570	0.65%
38 Alternative Learning Experience	-	-	541,171	-	-	2,038,748	-	-	-	2,579,918	0.93%
40 Student Assessment	-	-	-	1,075,658	-	-	-	-	-	1,075,658	0.39%
42 State Institutions	838,591	-	643,220	-	449,378	-	217,274	-	498,153	2,646,617	0.95%
43 Institutions—Juveniles in Adult Jails	-	-	361	-	-	-	-	-	-	361	0.00%
46 Health and Fitness	193,722	24,871	-	-	-	-	-	-	-	218,593	0.08%
48 Professional Development Centers	-	245,766	-	-	-	14,778	-	-	-	260,544	0.09%
51 Special Ed—Coops—Infants & Toddlers—State	-	-	1,808,144	-	-	-	-	-	-	1,808,144	0.65%
52 Special Ed—Coops—Infants & Toddlers—Federal	-	-	-	-	-	-	-	-	-	-	0.00%
53 Special Ed—ESAs—Infants & Toddlers—State	-	-	574,206	-	-	-	-	-	-	574,206	0.21%
54 Special Ed—ESAs—Infants & Toddlers—Federal	-	-	-	-	-	-	-	236,212	-	236,212	0.09%
58 Race to the Top	-	-	-	-	-	11,350,170	-	-	-	11,350,170	4.09%
59 Other Instructional Support Programs	967,567	374,790	744,815	965,546	821,557	2,968,320	1,230,055	238,454	443,937	8,755,041	3.15%
TOTAL INSTRUCTIONAL SUPPORT	10,483,845	14,104,071	33,229,149	18,341,122	11,742,869	70,452,067	8,800,066	9,362,368	9,917,339	186,432,896	67.15%
62 Adult Education	-	-	-	-	-	297,035	-	-	-	297,035	0.11%
64 Data Processing	1,995,749	2,432,155	2,943,235	3,074,574	2,439,539	34,018	42,490	1,911,319	4,737,209	19,610,289	7.06%
66 Risk Management	901,505	561,609	1,994,925	1,246,723	248,059	2,842,416	287,690	-	24,134	8,107,060	2.92%
68 Public Communications	-	30,355	329,268	-	-	81,888	48,233	-	2,350	492,094	0.18%
70 Transportation	158,638	638,155	3,287,326	470,752	-	1,226,336	38,936	-	140,192	5,960,335	2.15%
72 Environmental Compliance	-	-	-	-	-	-	-	-	-	-	0.00%
73 Nursing Services	450,514	211,778	700,157	510,865	166,363	93,665	253,633	411,404	232,013	3,030,392	1.09%
74 Human Resources Services	-	102,327	302,454	337,800	-	-	31,613	12,870	-	787,065	0.28%
76 Employment Programs	1,094,073	-	948,255	2,147,079	407,899	-	-	-	-	4,597,306	1.66%
78 Fiscal Agent Services	1,023,477	1,006,533	913,461	2,217,566	4,299	314,557	1,822	128,367	3,608,077	9,218,160	3.32%
80 Group Purchasing	-	-	-	-	-	-	-	-	-	-	0.00%
82 Equipment Repair	-	-	-	-	-	-	-	-	-	-	0.00%
89 Other Non Instructional Support	-	171,288	5,506,102	167,963	127,904	225,951	237,284	1,405,143	284,806	8,126,440	2.93%
99 Transportation Equipment	-	912,014	175,425	44,778	-	187,091	-	-	-	1,319,307	0.48%
TOTAL NON INSTRUCTIONAL SUPPORT	5,623,955	6,066,213	17,100,609	10,218,100	3,394,063	5,302,955	941,703	3,869,104	9,028,781	61,545,484	22.17%
TOTAL PROGRAM EXPENDITURES	18,570,922	23,103,707	55,645,313	31,420,787	17,363,108	83,501,090	11,995,314	15,449,194	20,601,837	277,651,271	100.00%

Statewide Summary
By Educational Service District
General Expense Fund Expenditures by Activity and Object
For the Fiscal Year Ended August 31, 2016

EXPENDITURES BY ACTIVITY	ESD 101	ESD 105	ESD 112	ESD 113	ESD 114	ESD 121	ESD 123	ESD 171	ESD 189	Totals	% of Total
11 Board of Directors	14,213	24,421	39,997	43,912	29,247	175,430	52,373	57,620	58,352	495,566	0.18%
12 Superintendent's Office	505,121	598,566	476,643	612,822	361,288	764,487	622,901	548,246	334,796	4,824,869	1.74%
13 Business Office	719,999	622,753	1,351,255	818,169	765,308	1,921,987	423,540	965,103	595,841	8,183,956	2.95%
14 Financial Services	176,943	152,031	80,396	339,804	163,586	319,596	88,080	120,550	128,396	1,569,381	0.57%
15 Human Resources	221,251	176,839	753,033	395,054	319,240	1,380,024	86,044	94,471	195,103	3,621,058	1.30%
16 Regional Committee for S.D. Reorganization	1,602	-	-	3,794	-	3,209	-	-	1,018	9,623	0.00%
17 Public Information	89,575	82,984	462,762	164,268	22,430	493,641	-	14,837	100,755	1,431,252	0.52%
21 Staff Development	1,795,807	4,132,362	1,272,655	1,421,563	1,826,912	2,883,887	1,486,002	3,992,979	1,181,403	19,993,570	7.20%
22 Curriculum Support	11,778	-	276,626	80,521	53,732	566,522	48,433	-	57,008	1,094,621	0.39%
23 Certification	4	-	-	-	30,210	-	77,660	39,551	-	147,426	0.05%
27 Direct Instruction	4,486,776	8,454,515	17,073,154	11,664,689	7,253,046	30,165,144	6,196,591	2,195,299	5,289,876	92,779,090	33.42%
51 Transportation Supervision & Coordination	158,638	163,974	877,833	-	-	480,557	38,936	-	132,585	1,852,524	0.67%
52 Operating Buses	-	462,162	2,064,253	470,752	-	663,198	-	-	-	3,660,364	1.32%
53 Maintenance of Buses	-	1,650	147,744	-	-	141,550	-	-	-	290,944	0.10%
56 Transportation Insurance	-	9,476	47,790	-	-	-	-	-	-	57,266	0.02%
59 Purchase—Rebuilding of Buses	-	912,014	1,500	-	-	187,091	-	-	-	1,100,604	0.40%
60 Facilities	1,776,892	865,622	915,416	1,133,516	457,646	2,644,321	210,540	360	334,080	8,338,393	3.00%
73 Printing and Copying	42	80,561	390,122	-	-	114,061	(6,320)	-	22,044	600,510	0.22%
75 Motor Pool	602	1,973	71,125	(141)	8,185	-	-	9,908	36,699	128,350	0.05%
83 Debt Service—Interest	-	236,036	940,926	228,038	68,742	325,284	133,155	122,675	19,774	2,074,631	0.75%
84 Debt Service—Principal	-	210,000	-	-	-	-	-	-	-	210,000	0.08%
89 Depreciation	143,145	-	1,193,583	398,346	131,351	1,039,192	102,544	198,942	281,416	3,488,519	1.26%
98 General Support	9,477,996	5,915,770	27,208,498	15,489,830	6,574,575	43,016,467	2,434,833	7,088,654	11,832,690	129,039,313	46.48%
99 Transfers	(1,009,462)	-	(0)	(1,844,148)	(702,392)	(3,784,557)	-	-	0	(7,340,558)	-2.64%
TOTAL EXPENDITURES BY ACTIVITY	18,570,922	23,103,707	55,645,313	31,420,787	17,363,108	83,501,090	11,995,314	15,449,194	20,601,837	277,651,271	100.00%
EXPENDITURES BY OBJECT											
0 Debit Transfer	1,009,462	-	3,014,088	1,844,148	702,392	3,784,557	58,057	-	720,615	11,133,318	4.01%
1 (-) Credit Transfer	(1,009,462)	-	(3,014,088)	(1,844,148)	(702,392)	(3,784,557)	(58,057)	-	(720,615)	(11,133,318)	-4.01%
2 Certificated Salaries	1,317,213	354,560	6,879,970	2,107,907	1,996,252	1,432,971	1,612,676	1,840,422	2,410,525	19,952,498	7.19%
3 Classified Salaries	8,195,714	6,132,511	19,106,607	13,594,778	6,196,870	22,680,975	4,365,157	5,008,228	7,971,306	93,252,146	33.59%
4 Employee Benefits & Payroll Taxes	3,677,904	2,375,738	9,418,275	5,316,560	2,953,702	8,359,124	2,319,359	2,887,774	3,118,318	40,426,756	14.56%
5 Supplies, Instruct. Resources & Noncapital.	602,392	839,265	2,338,090	1,723,597	1,314,324	2,972,082	826,163	1,128,952	711,966	12,456,831	4.49%
7 Purchased Services	3,988,476	11,994,353	15,646,871	7,594,524	4,241,640	46,194,864	2,355,893	3,712,905	5,850,238	101,579,764	36.59%
8 Travel	646,077	423,714	1,061,917	562,963	528,968	612,390	413,520	608,720	197,513	5,055,784	1.82%
9 Capital Outlay	143,145	983,566	1,193,583	520,458	131,351	1,248,684	102,544	262,193	341,969	4,927,493	1.77%
TOTAL EXPENDITURES BY OBJECT	18,570,922	23,103,707	55,645,313	31,420,787	17,363,108	83,501,090	11,995,314	15,449,194	20,601,837	277,651,271	100.00%

**Educational Service District Statewide Summary
General Expense Fund Expenditures by Program and Object
For the Fiscal Year Ended August 31, 2016**

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	1,687,274	(257,533)	2,294,452	11,014,199	3,353,611	529,165	2,949,286	547,198	-	22,117,652
02 ESD Direct Cost Centers & Agency Services	1,247,659	(8,599,730)	42,383	3,536,897	1,653,693	1,198,512	5,305,668	10,339	3,159,819	7,555,240
TOTAL ESD CORE SERVICES	2,934,933	(8,857,264)	2,336,834	14,551,096	5,007,304	1,727,678	8,254,954	557,537	3,159,819	29,672,892
10 Instructional Resources	104,497	(621,596)	-	760,498	198,673	84,180	393,506	10,030	-	929,787
12 Special Education	490,247	(42,861)	3,601,215	3,090,540	2,677,774	227,290	1,503,121	365,014	25,422	11,937,763
13 Special Education—Cooperatives	113,121	(185,219)	3,032,807	1,124,246	1,597,521	136,855	510,616	414,003	-	6,743,950
16 Staff Development	477,889	(131,243)	616,214	3,532,114	1,303,178	393,946	2,028,674	286,588	-	8,507,359
18 Educational Technology	111,951	(27,368)	14,924	1,179,229	401,293	252,678	773,636	58,857	-	2,765,201
19 K-20	25,634	-	-	1,279,313	484,941	310,402	409,621	57,140	-	2,667,050
20 Safe and Drug-Free Schools	313,655	-	29,090	5,400,119	2,208,165	369,203	2,227,968	269,901	-	10,818,101
21 Special Education—ESA—State	406,152	5,290	3,409,141	1,902,259	2,335,376	191,872	4,076,437	208,510	-	12,535,037
22 Traffic Safety	30,920	-	241,537	554,738	125,958	109,045	102,841	12,634	15,335	1,193,009
23 Special Education—ESD—Federal	-	-	1,428,476	230,840	640,059	3,721	1,402,224	27,199	-	3,732,519
24 Math and Science	469,834	(55,600)	1,066,321	2,723,115	1,231,964	1,542,368	1,930,278	329,437	-	9,237,718
25 Communication, Reading and Writing	2,937	-	3,934	331,318	120,882	62,827	571,251	25,734	-	1,118,883
26 Art	28,198	(33,145)	-	217,435	78,770	51,636	332,027	7,687	-	682,607
27 Social Studies	-	-	-	7,581	1,318	3	2,597	9,124	-	20,622
28 Environmental Education	5,946	-	-	49,296	20,177	23,444	21,547	2,325	-	122,733
30 Highly Capable	4,864	-	-	33,764	12,166	9,560	46,611	4,761	-	111,726
32 Vocational	-	-	473,059	106,359	231,741	131	95,312	5,019	-	911,621
34 Early Childhood	2,966,389	(51,362)	267,535	21,625,755	8,347,308	4,558,997	42,431,304	885,450	141,799	81,173,176
36 Migrant Education	29,030	-	152,013	880,459	381,469	73,786	216,728	85,085	-	1,818,570
38 Alternative Learning Experience	100,856	(1,500)	507,005	923,446	576,289	85,112	376,904	11,806	-	2,579,918
40 Student Assessment	163,234	-	-	408,036	102,387	25,372	343,888	24,494	8,248	1,075,658
42 State Institutions	96,077	-	1,126,559	562,793	597,033	155,428	81,573	27,154	-	2,646,617
43 Institutions—Juveniles in Adult Jails	-	-	298	-	62	-	-	-	-	361
46 Health and Fitness	5,837	-	-	74,103	25,442	32,540	74,980	5,689	-	218,593
48 Professional Development Centers	752	-	-	166,231	57,624	(2,200)	29,201	8,935	-	260,544
51 Special Ed—Coops—Infants & Toddlers—State	75,545	(126,626)	758,328	172,360	358,927	22,513	512,511	34,585	-	1,808,144
52 Special Ed—Coops—Infants & Toddlers—Federal	-	-	-	-	-	-	-	-	-	-
53 Special Ed—ESAs—Infants & Toddlers—State	123,156	-	126,615	47,244	70,873	2,957	196,394	6,967	-	574,206
54 Special Ed—ESAs—Infants & Toddlers—Federal	-	-	57,551	85,596	61,807	2,803	18,632	9,823	-	236,212
58 Race to the Top	92,172	-	39,697	780,363	290,479	26,929	10,091,717	28,814	-	11,350,170
59 Other Instructional Support Programs	229,015	-	225,824	4,378,390	1,557,217	403,868	1,750,477	210,251	-	8,755,041
TOTAL INSTRUCTIONAL SUPPORT	6,467,909	(1,271,229)	17,178,146	52,627,541	26,096,869	9,157,267	72,552,575	3,433,014	190,805	186,432,896
62 Adult Education	2,444	(25,000)	-	167,281	47,752	8,892	68,358	4,907	22,402	297,035
64 Data Processing	641,180	(487,319)	39,648	7,810,337	2,796,885	534,050	7,836,234	293,394	145,879	19,610,289
66 Risk Management	384,501	(200)	12,870	4,947,044	1,720,367	93,477	854,901	94,099	-	8,107,060
68 Public Communications	68,774	(191,637)	-	332,135	124,865	18,225	129,296	10,436	-	492,094
70 Transportation	108,554	(158,487)	-	3,001,015	1,228,320	344,683	1,249,542	103,907	82,801	5,960,335
72 Environmental Compliance	-	-	-	-	-	-	-	-	-	-
73 Nursing Services	69,004	(3,310)	2,468	1,700,915	601,098	42,823	493,285	124,112	-	3,030,392
74 Human Resources Services	49,526	(35,356)	-	274,950	117,835	4,723	368,667	6,720	-	787,065
76 Employment Programs	99,544	-	382,532	2,290,301	923,404	159,220	663,117	79,189	-	4,597,306
78 Fiscal Agent Services	172,509	(12,936)	-	1,611,975	541,398	54,663	6,787,447	63,105	-	9,218,160
80 Group Purchasing	-	-	-	-	-	-	-	-	-	-
82 Equipment Repair	-	-	-	-	-	-	-	-	-	-
89 Other Non Instructional Support	134,440	(90,580)	-	3,937,556	1,220,660	309,632	2,321,389	285,364	7,980	8,126,440
99 Transportation Equipment	-	-	-	-	-	1,500	-	-	1,317,807	1,319,307
TOTAL NON INSTRUCTIONAL SUPPORT	1,730,476	(1,004,825)	437,517	26,073,509	9,322,583	1,571,887	20,772,235	1,065,233	1,576,870	61,545,484
TOTAL PROGRAM EXPENDITURES	11,133,318	(11,133,318)	19,952,498	93,252,146	40,426,756	12,456,831	101,579,764	5,055,784	4,927,493	277,651,271

**Educational Service District Statewide Summary
General Expense Fund Expenditures by Activity and Object
For the Fiscal Year Ended August 31, 2016**

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	4,268	-	-	-	-	40,298	279,194	171,806	-	495,566
12 Superintendent's Office	214,314	-	1,842,641	1,190,654	859,950	116,939	431,596	168,775	-	4,824,869
13 Business Office	544,028	-	13,677	4,395,405	1,613,179	144,955	1,401,977	70,736	-	8,183,956
14 Financial Services	100,626	-	25,426	980,470	330,890	19,827	90,891	21,251	-	1,569,381
15 Human Resources	218,645	-	-	2,164,143	773,425	107,703	328,587	28,556	-	3,621,058
16 Regional Committee for S.D. Reorganization	1,906	-	-	4,079	1,228	243	1,787	379	-	9,623
17 Public Information	63,939	-	20,548	883,246	298,296	43,402	102,422	19,398	-	1,431,252
21 Staff Development	415,904	-	1,396,792	7,301,940	2,998,113	1,102,877	5,651,541	1,126,402	-	19,993,570
22 Curriculum Support	56,951	-	280,312	406,805	212,870	21,770	75,043	40,871	-	1,094,621
23 Certification	3,545	-	794	87,639	35,649	1,652	15,758	2,389	-	147,426
27 Direct Instruction	869,594	-	11,569,033	19,140,131	12,105,808	3,728,051	44,237,671	1,066,025	62,779	92,779,090
51 Transportation Supervision & Coordination	20,220	-	-	1,126,282	355,408	22,384	232,860	95,369	-	1,852,524
52 Operating Buses	12,297	-	-	1,872,490	872,303	283,299	612,493	7,481	-	3,660,364
53 Maintenance of Buses	-	-	-	-	-	37,653	252,540	752	-	290,944
56 Transportation Insurance	-	-	-	-	-	-	57,266	-	-	57,266
59 Purchase—Rebuilding of Buses	-	-	-	-	-	1,500	-	-	1,099,104	1,100,604
60 Facilities	880,867	-	24,843	2,164,490	870,018	701,046	3,579,566	30,244	87,318	8,338,393
73 Printing and Copying	11,642	(58,057)	-	140,594	58,290	129,823	308,285	149	9,783	600,510
75 Motor Pool	-	-	262	429	242	23,469	32,531	142	71,275	128,350
83 Debt Service—Interest	-	-	-	-	-	-	2,074,631	-	-	2,074,631
84 Debt Service—Principal	-	-	-	-	-	-	210,000	-	-	210,000
89 Depreciation	-	-	-	-	-	-	-	-	3,488,519	3,488,519
98 General Support	3,979,870	-	4,778,169	51,393,349	19,041,084	5,929,940	41,603,126	2,205,059	108,715	129,039,313
99 Transfers	3,734,703	(11,075,261)	-	-	-	-	-	-	-	(7,340,558)
TOTAL EXPENDITURES BY OBJECT	11,133,318	(11,133,318)	19,952,498	93,252,146	40,426,756	12,456,831	101,579,764	5,055,784	4,927,493	277,651,271

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