

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).

Combined Balance Sheet—All Funds and Account Groups as of August 31, 2011

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 Revenues and Other Financing Sources (by ESD)

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

Statement of Fiduciary Net Assets, Fiduciary Funds

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

Statement of Changes in Fiduciary Net Assets, Fiduciary Funds

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

**Educational Service District
 Combined Balance Sheet—All Funds and Account Groups
 Governmental Funds
 August 31, 2011**

	<u>General Expense Fund</u>
ASSETS	
Imprest Cash	\$147,450
Cash on Hand	\$9,118
Cash and Cash Equivalents	\$20,627,936
Warrants Outstanding	(\$4,392,031)
Accounts Receivable	\$20,109,950
Interest Receivable	\$1,950
Inventory—Supplies and Materials	\$4,390,981
Inventory—Cooperatives	
Inventory—Lunchrooms	
Prepaid Items	\$450,831
Investments	\$28,925,158
Restricted Assets	\$69,819
TOTAL ASSETS	<u>\$70,341,160</u>
LIABILITIES	
Accounts Payable	\$7,261,061
Contracts and Notes Payable—Current	\$288,811
Accrued Interest Payable	\$114,042
Accrued Salaries Payable	\$200,799
Payroll Deductions and Taxes Payable	\$626,020
Deposits	\$21,157
Unearned Revenue	\$1,931,728
Deferred Revenue	\$13,759
TOTAL LIABILITIES	<u>\$10,457,375</u>
FUND BALANCE	
Reserve for Debt Service	\$802,209
Reserve for Inventory	\$65,000
Reserve for Other Items	\$9,961,393
Reserve for Transportation Equipment	\$241,276
Reserve for Instructional Support Programs	\$23,760,992
Reserve for Non Instructional Support Programs	\$12,155,140
Unreserved Fund Balance	\$12,897,775
TOTAL FUND BALANCE	<u>\$59,883,785</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$70,341,160</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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
Local Sources	\$23,873,671	\$17,640,004	(\$6,233,667)
State Government Sources	63,808,439	56,711,737	(7,096,702)
Federal Government Sources	91,176,992	79,785,228	(11,391,764)
Payments for Cooperative Programs	59,328,282	48,502,453	(10,825,829)
Payments for Other Programs	27,032,074	28,255,754	1,223,680
Investment Earnings	314,535	430,800	116,265
TOTAL REVENUES	<u>265,533,993</u>	<u>231,325,976</u>	<u>(34,208,017)</u>
EXPENDITURES:			
Current:			
General Operations	35,733,130	24,313,339	11,419,791
Instructional Support	164,842,779	149,208,309	15,634,470
Noninstructional Support	63,271,168	51,220,219	12,050,949
Capital:			
Capital Outlay	15,585,066	11,634,111	3,950,955
Debt Service:			
Interest	867,335	1,361,044	(493,709)
Principal	719,439	1,669,862	(950,423)
TOTAL EXPENDITURES	<u>281,018,916</u>	<u>239,406,883</u>	<u>41,612,033</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(15,484,923)</u>	<u>(8,080,907)</u>	<u>7,404,016</u>
OTHER FINANCING SOURCES (USES):			
Sale of Real Property	10,200,000	5,189,834	5,010,166
Sale of Personal Property	3,000	6,511	3,511
Long-Term Financing		6,044,369	6,044,369
Compensated Loss of Fixed Assets		25,003	(25,003)
Transfers In			
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,203,000</u>	<u>11,265,718</u>	<u>1,062,718</u>
NET CHANGE IN FUND BALANCE	<u>(5,281,923)</u>	<u>3,184,811</u>	<u>8,466,734</u>
FUND BALANCE—BEGINNING	<u>46,344,404</u>	<u>56,204,298</u>	<u>9,859,894</u>
Prior Year(s) Corrections or Restatements		123,066	
FUND BALANCE—ENDING	<u>\$41,062,481</u>	<u>\$59,512,174</u>	<u>\$18,449,693</u>

Statewide Summary
By Educational Service District
General Expense Fund Revenues and Other Financing Sources
For Fiscal Year Ended August 31, 2011

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	781,249	717,758	765,135	511,074	330,541	701,843	512,185	572,405	688,532	5,580,723	2.3%
13	Sale of Goods and Services	1,326,126	497,061	295,226	178,671	261,493	2,448,892	231,629	67,362	547,743	5,854,203	2.4%
14	Food Service Fees		1,247				1,201				2,448	0.0%
15	Bus Fees						3,210				3,210	0.0%
16	Investment Earnings	74,250	58,456	23,565	96,685	44,796	89,005	376	8,706	34,960	430,800	0.2%
17	Gifts and Donations	1,200	105,130	9,242	377		273,547	1,646	120,849	3,614	515,605	0.2%
19	Rental of Property		354,725	3,188	13,155	870	172,323	12,037	885,645	187,202	1,629,144	0.7%
20	Insurance Recoveries					2,239	3,101	(924)			4,416	0.0%
21	Certification Fees	77,770	31,834	18,370		18,905	113,097	30,116	14,107	45,912	350,110	0.1%
22	Precertification Fees		26,464	18,005		8,298	287,054			(23,328)	316,493	0.1%
23	E-Rate	19,972	79,758	3,477	6,629	22,033	41,168	1,460		13,543	188,039	0.1%
29	Local Sources, Unassigned	29,766	(3,697)	2,057,883		317,190	77,707	55,311	631,223	30,232	3,195,616	1.3%
TOTAL LOCAL SOURCES		2,310,333	1,868,735	3,194,091	806,591	1,006,364	4,212,147	843,835	2,300,297	1,528,411	18,070,804	6.4%
31	ESD Allotment	597,484	467,986	467,986	556,373	467,986	470,254	810,306	467,986	470,254	4,776,613	2.0%
32	Special Education											
34	State Institutions-Delinquent	778,198				539,950		193,486		298,640	1,810,275	0.7%
36	Special Programs	255,660	80,102	204,278	299,444	131,187	322,273	96,118	279,216	59,395	1,727,673	0.7%
37	Nursing Services	456,959	224,156	311,734	368,413	123,350	100,902	202,398	237,891	239,531	2,265,335	0.9%
38	Traffic Safety	934,139									934,139	0.4%
40	Early Childhood	157,593					14,152,554			2,341	14,312,488	5.9%
41	Transportation-Operations		154,808	1,750,603	410,580		976,238			155,808	3,448,038	1.4%
42	Transportation-Depreciation			160,546	41,150		68,563				270,259	0.1%
43	Other State Agencies		510,015	582,495	1,929,925	1,396,505	405,431	191,623		391,529	5,407,523	2.2%
49	State Special Purpose, Unassigned	818,353	680,393	14,429,823	2,015,438	776,496	1,519,382	271,517	631,883	616,108	21,759,393	9.0%
TOTAL STATE GOVERNMENT SOURCES		3,998,387	2,117,459	17,907,465	5,621,324	3,435,474	18,015,597	1,765,449	1,616,975	2,233,607	56,711,737	23.4%
51	Special Education, Supplemental	227,624	249,071	3,761,781	225,679	201,225	1,308,119	215,981	1,674,274	441,059	8,304,812	3.4%
53	Remediation	432,802	152,816	170,145	248,136	301,367	338,501	223,858	180,708	268,067	2,316,400	1.0%
54	Migrant		674,900						743,876	444,969	1,863,745	0.8%
58	Mathematics and Science	4,221		202,460		207,026		233,878	220,286	170	868,042	0.4%
60	School Food Services	8,981		1,149,368		41,287	685,283				1,884,920	0.8%
61	Head Start				5,550,836	2,408,637	18,154,579				26,114,052	10.8%
62	Youth Training	298,760		1,088,298	500,245	568,271					2,455,574	1.0%
63	USDA Commodities				297,832						297,832	0.1%
67	Qualified Bond Interest Credit Payments		94,840								94,840	0.0%
68	Federal ARRA Grants	244,127	913,261	2,580,073	377,650	1,584,519	3,192,094	160,434	320,263	226,365	9,598,787	
69	Federal, Special Purpose, Unassigned	4,739,368	2,647,859	5,322,017	1,341,529	1,049,259	6,003,842	3,259,641	993,133	629,574	25,986,222	10.7%
TOTAL FEDERAL SOURCES		5,955,884	4,732,747	14,274,143	8,541,907	6,361,591	29,682,420	4,093,793	4,132,539	2,010,204	79,785,228	32.9%
71	Payments From School Districts in WA	4,942,761	7,025,106	5,182,797	6,559,135	3,167,044	1,925,413	1,990,613	3,221,789	10,322,702	44,337,360	18.3%
72	Payments From School Districts-Other											
73	Payments, Other Entities				27,071		3,991,082	413	80,012	66,516	4,165,093	1.7%
TOTAL PAYMENTS FOR COOP. PROGRAMS		4,942,761	7,025,106	5,182,797	6,586,206	3,167,044	5,916,495	1,991,026	3,301,801	10,389,217	48,502,453	20.0%
81	Payments From School Districts in WA	61,800	9,882	7,845,086	1,876,871	580,577		541,256	2,234,484	349,773	13,499,728	5.6%
82	Payments From School Districts-Other			3,950							3,950	0.0%
83	Payments, Other Entities	293,667	1,729,944	3,804,816	2,797,176	282,097	5,053,282	210,630	297,692	282,771	14,752,076	6.1%
TOTAL PAYMENTS FOR OTHER PROGRAMS		355,467	1,739,826	11,653,852	4,674,047	862,674	5,053,282	751,886	2,532,176	632,544	28,255,754	11.6%
92	Sale of Real Property				5,189,834						5,189,834	2.1%
93	Sale of Personal Property	270	2,600				3,641				6,511	0.0%
94	Compensated Loss of Capital Assets		25,003								25,003	0.0%
95	Long-Term Financing				5,626,700		417,670				6,044,369	2.5%
TOTAL OTHER FINANCING SOURCES		270	27,603		10,816,534		421,311				11,265,718	4.6%
TOTAL REVENUE AND OTHER FINANCING SOURCES		17,563,102	17,511,476	52,212,348	37,046,609	14,833,148	63,301,251	9,445,989	13,883,788	16,793,982	242,591,694	100.0%

**Statewide Summary
By Educational Service District
General Expense Fund Expenditures by Program
For the Fiscal Year Ended August 31, 2011**

2010-11 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 Core Governmental & Indirect Services	1,807,823	1,968,896	3,285,765	2,476,067	1,450,349	4,616,396	1,203,035	1,434,474	1,831,221	20,074,025	8.4%
02 ESD Direct Cost Centers & Agency Services	(38,267)	1,196,878	1,282,701	11,355,724	261,617	1,799,844	493,667	1,393,717	81,401	17,827,281	7.5%
TOTAL ESD CORE SERVICES	1,769,555	3,165,774	4,568,467	13,831,791	1,711,966	6,416,240	1,696,701	2,828,190	1,912,623	37,901,307	15.9%
10 Instructional Resources	84,620	153,219	149,666	185,467	323,593	62,496	56,341	25,913	92,332	1,133,647	0.5%
12 Special Education	1,295,104	1,436,028	20,184,264	2,356,551	190,127	1,467,429	1,365,128	2,922,401	6,185,221	37,402,254	15.6%
16 Staff Development	830,804	299,187	1,215,888	827,198	313,191	383,305	371,309	373,109	1,177,634	5,791,624	2.4%
18 Educational Technology	461,978	193,563	403,809	408,222	175,079	1,726,056	355,563	333,126	137,077	4,194,473	1.8%
19 K-20	118,574	121,016	140,872	128,060	124,963	114,596	121,699	982,506	122,334	1,974,620	0.8%
20 Safe and Drug-Free Schools	1,676,549	1,182,919	2,948,871	1,220,507	864,211	2,083,077	1,214,552	620,495	531,822	12,343,002	5.2%
22 Traffic Safety			10,509	744,039	37,080				115,448	907,076	0.4%
24 Math and Science	690,185	1,632,621	1,297,985	435,580	933,451	816,239	1,068,468	1,063,917	608,088	8,546,533	3.6%
25 Communication, Reading and Writing	1,851	466,364	304,753	415,403	6,786	25,068			900	1,221,125	0.5%
26 Art Education	27,552	242,585				1,042,483				1,312,620	0.5%
27 Social Studies	146,559									146,559	0.1%
28 Environmental Education	3,407			112,518						115,925	0.0%
30 Highly Capable	627,495			11,267		3,332			38,000	680,094	0.3%
32 Vocational				32,914				513,162		546,076	0.2%
34 Early Childhood	1,193,267	1,946,806	3,241,234	7,093,670	4,857,502	36,239,085	107,980	138,120	308,758	55,126,422	23.1%
36 Migrant Education		629,163				301,670		724,314	408,229	2,063,375	0.9%
38 Alternative Learning Experience			758,235			1,210,106				1,968,341	0.8%
40 Student Assessment		5,039		1,192,610		72				1,197,721	0.5%
42 State Institutions	789,354				798,200		176,942		302,316	2,066,812	0.9%
43 Institutions-Juveniles in Adult Jails	941									941	0.0%
46 Health and Fitness		26,244								26,244	0.0%
48 Professional Development Centers		502,188				27,390				529,578	0.2%
59 Other Instructional Support Programs	1,349,262	569,107	625,355	1,353,458	606,551	2,577,776	2,366,690	374,617	460,569	10,283,384	4.3%
TOTAL INSTRUCTIONAL SUPPORT	9,297,501	9,406,048	31,281,440	16,517,464	9,230,734	48,080,179	7,204,673	8,071,679	10,488,729	149,578,446	62.6%
62 Adult Education			3,222,062			397,147				3,619,209	1.5%
64 Data Processing	2,183,134	3,035,422	2,650,149	3,077,471	3,006,669	58,680	61,627	1,601,406	4,083,968	19,758,526	8.3%
66 Risk Management	737,219	409,536	1,824,836	914,825	259,411	3,055,621	285,024		22,586	7,509,058	3.1%
68 Public Communications			275,483			111,472	23,051		2,120	412,125	0.2%
70 Transportation	141,976	149,390	2,376,359	369,892		982,894	48,521		140,367	4,209,400	1.8%
72 Environmental Compliance				4,975						4,975	0.0%
73 Nursing Services	424,198	201,943	557,425	421,908	129,732	93,311	208,058	288,928	216,289	2,541,792	1.1%
74 Human Resources Services		22,646	231,924	310,846		34,470	31,647			631,533	0.3%
76 Employment Programs	2,021,454		1,102,821	600,906	539,569			56		4,264,806	1.8%
78 Fiscal Agent Services	668,873	923,333	570,276	1,455,646	2,080	395,606	21,369	403,052	52,380	4,492,615	1.9%
80 Group Purchasing			53,157							53,157	0.0%
82 Equipment Repair											
89 Other Non Instructional Support			3,179,889		63,762	49,295	156,936	89,763	314,239	3,853,883	1.6%
99 Transportation Equipment			204,440							204,440	0.1%
TOTAL NON INSTRUCTIONAL SUPPORT	6,176,854	4,742,271	16,248,820	7,156,470	4,001,223	5,178,495	836,232	2,383,206	4,831,948	51,555,520	21.6%
TOTAL PROGRAM EXPENDITURES	17,243,911	17,314,093	52,098,726	37,505,724	14,943,923	59,674,914	9,737,607	13,283,075	17,233,300	239,035,273	100%

**Statewide Summary
By Educational Service District
General Expense Fund Expenditures by Activity and Object
For the Fiscal Year Ended August 31, 2011**

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	20,929	22,060	20,965	15,278	20,618	228,262	39,971	55,832	38,540	462,457	0.2%
12 Superintendent's Office	424,416	568,980	517,053	639,629	253,951	787,946	404,359	429,480	254,512	4,280,324	1.8%
13 Business Office	649,141	639,319	1,178,856	739,822	619,091	1,560,852	375,603	658,413	522,614	6,943,711	2.9%
14 Financial Services	157,792	249,757	71,837	345,711	169,720	215,785	117,347	106,003	101,328	1,535,280	0.6%
15 Human Resources	204,000	131,309	661,289	317,373	176,842	1,116,015	109,871	59,840	179,526	2,956,065	2.2%
16 Regional Committee	18,677		368	4,799		2,887				26,732	0.0%
17 Public Information	104,628	104,960	327,863	149,130	5,302	384,425		30,645	95,180	1,202,133	0.5%
21 Staff Development	1,545,888	5,177,290	1,411,306	1,173,338	1,165,618	2,689,557	1,427,312	4,115,741	1,988,063	20,694,115	8.7%
22 Curriculum Support	41,820		293,700	57,229	55,774	94,256	91,079		64,521	698,378	0.3%
23 Certification	45,989	36,583	2,470	90,742	26,610	139,718	64,805	35,595	18,058	460,570	0.2%
27 Direct Instruction	3,587,144	1,938,262	16,098,964	10,438,114	5,301,282	23,317,258	4,982,115	1,052,779	4,719,075	71,434,991	29.9%
51 Transp. Superv. & Coord.	141,976	149,390	645,023			388,630	48,521		129,540	1,503,080	0.6%
52 Operating Buses			1,488,391	369,892		660,443				2,518,726	1.1%
53 Maintenance of Buses			178,554			111,020				289,575	0.1%
56 Transportation Insurance			40,214							40,214	0.0%
59 Purchase—Rebuild Bus			204,440							204,440	0.1%
60 Facilities	648,260	312,264	507,323	11,755,612	2,474	1,826,075	190,596	369,007	291,056	15,902,667	6.7%
73 Printing and Copying	13,087	(3,416)	474,515			151,114	20,901		20,937	677,138	0.3%
75 Motor Pool	943	2,493	119,662	1,097	16,381			61,956	27,641	230,172	0.1%
83 Debt Service—Interest	284	270,973	71,456	114,042	133,203	527,518	62,538	181,031		1,361,044	0.6%
84 Debt Service—Principal		190,000	170,200		155,000	882,965	128,218	143,479		1,669,862	0.7%
98 General Support	10,604,282	7,523,870	27,648,440	12,426,409	7,092,350	27,579,007	1,674,372	5,983,274	8,782,710	109,314,714	45.7%
99 Debit/Credit Transfers	(965,348)		(34,162)	(1,132,493)	(250,292)	(2,988,819)				(5,371,114)	-2.2%
TOTAL EXPENDITURES BY ACTIVITY	17,243,911	17,314,093	52,098,726	37,505,724	14,943,923	59,674,914	9,737,607	13,283,075	17,233,300	239,035,273	100.0%
EXPENDITURES BY OBJECT											
0 Debit Transfer	983,273	48,012	840,863	1,132,493	250,292	2,988,819	44,018		687,803	\$6,975,573	2.9%
1 (-) Credit Transfer	(983,273)	(48,012)	(840,863)	(1,132,493)	(250,292)	(2,988,819)	(44,018)		(687,803)	(6,975,573)	-2.9%
2 Certificated Staff	980,612	342,510	6,083,428	1,914,989	1,156,623	921,009	1,773,356	998,364	2,114,512	16,285,404	6.8%
3 Classified Staff	7,575,460	6,902,647	19,178,568	11,755,567	6,373,701	19,984,451	3,277,880	4,117,584	7,147,957	86,313,814	36.1%
4 Emp. Benefits & Payroll Taxes	2,756,358	2,284,570	8,145,429	4,155,600	2,676,171	6,955,181	1,493,384	1,684,130	3,371,220	33,522,044	14.0%
5 Supplies, Materials and Noncapital	602,254	834,182	2,124,775	1,354,511	574,223	2,764,073	531,811	927,165	738,579	10,451,572	4.4%
7 Purchased Services	4,718,471	6,442,472	15,659,832	6,987,412	3,767,080	28,100,711	2,376,955	5,108,733	3,599,613	76,761,278	32.1%
8 Travel	517,983	400,524	821,468	533,430	355,473	576,363	284,220	399,999	177,589	4,067,049	0.7%
9 Capital Outlay	92,773	107,188	85,226	10,804,216	40,652	373,125		47,101	83,830	11,634,111	4.9%
TOTAL EXPENDITURES BY OBJECT	17,243,911	17,314,093	52,098,726	37,505,724	14,943,923	59,674,914	9,737,607	13,283,075	17,233,300	239,035,273	100.0%

**Educational Service District Statewide Summary
General Expense Fund Expenditures by Program and Object
For the Fiscal Year Ended August 31, 2011**

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	1,416,901	(169,701)	2,085,956	9,586,584	3,662,595	445,777	2,603,963	435,744	6,207	20,074,025
02 ESD Direct Cost Centers & Agency Services	839,135	(5,846,785)	15,032	3,179,299	1,114,577	1,132,316	6,487,787	7,711	10,898,211	17,827,281
TOTAL ESD CORE SERVICES	2,256,036	(6,016,485)	2,100,987	12,765,882	4,777,172	1,578,093	9,091,750	443,455	10,904,418	37,901,307
10 Instructional Resources	90,564	(25,426)		419,781	143,114	25,464	475,761	4,388		1,133,647
12 Special Education	566,664	(40,071)	9,882,428	7,425,146	6,520,284	667,881	11,653,378	726,544		37,402,254
16 Staff Development	256,115	(51,627)	593,389	1,853,305	706,836	496,774	1,806,037	130,795		5,791,624
18 Educational Technology	243,315	(93,139)	76,940	1,739,384	543,014	577,518	1,019,113	88,328		4,194,473
19 K-20	39,845			1,169,600	371,925	223,850	136,357	33,043		1,974,620
20 Safe and Drug-Free Schools	341,356		106,235	5,691,042	2,096,777	426,309	3,409,313	271,971		12,343,002
22 Traffic Safety	25,128		199,773	426,729	89,428	60,021	84,643	6,004	15,350	907,076
24 Math and Science	282,754	(15,000)	981,246	2,928,637	1,112,640	1,101,415	1,937,245	217,596		8,546,533
25 Communication, Reading and Writing	37,353		23,777	547,234	158,162	41,251	342,366	70,982		1,221,125
26 Art Education	61,242		45	352,531	112,009	96,185	658,695	25,631	6,282	1,312,620
27 Social Studies	2,481			32,261	10,111	2,667	99,038			146,559
28 Environmental Education	6,173			36,684	11,990	28,006	28,207	4,864		115,925
30 Highly Capable	8,127			81,132	25,241	8,298	535,334	21,962		680,094
32 Vocational	23		377,017	30,300	138,736		0			546,076
34 Early Childhood	1,381,379	(2,425)	203,445	18,271,356	6,197,626	2,415,294	25,762,164	572,599	324,984	55,126,422
36 Migrant Education	59,753		67,526	1,050,993	367,009	129,987	257,062	131,045		2,063,375
38 Alternative Learning Experience	47,303		371,528	751,645	385,806	126,889	280,248	4,923		1,968,341
40 Student Assessment	53,144			372,767	97,899	61,670	503,233	109,008		1,197,721
42 State Institutions	47,945		911,172	496,179	458,808	54,110	55,879	19,197	23,522	2,066,812
43 Institutions-Juveniles in Adult Jails	0		716		225					941
46 Health and Fitness	108			15,135	4,120		3,785	3,095		26,244
48 Professional Development Centers	9,128			312,336	91,321	26,472	68,407	21,915		529,578
59 Other Instructional Support Programs	196,233	(2,550)	279,129	5,311,774	1,752,213	403,445	2,075,792	267,348		10,283,384
TOTAL INSTRUCTIONAL SUPPORT	3,756,135	(230,239)	14,074,365	49,315,951	21,395,295	6,973,507	51,192,057	2,731,239	370,138	149,578,446
62 Adult Education	17,726	(25,000)		2,466,390	481,582	158,836	502,794	16,882		3,619,209
64 Data Processing	346,156	(334,729)	50,642	7,371,209	2,312,371	667,247	8,811,515	277,762	256,353	19,758,526
66 Risk Management	219,693		1,828	4,098,111	1,226,213	181,003	1,596,493	128,971	56,745	7,509,058
68 Public Communications	11,236			213,704	73,220	27,876	81,596	4,493		412,125
70 Transportation	72,877	(271,978)		2,380,771	867,241	447,407	619,226	84,675	9,181	4,209,400
72 Environmental Compliance							4,975			4,975
73 Nursing Services	44,623			1,410,960	469,435	38,400	480,151	98,223		2,541,792
74 Human Resources Services	46,331			233,449	87,111	13,226	249,909	1,507		631,533
76 Employment Programs	64,448		53,586	2,548,789	835,624	149,074	511,343	71,294	30,647	4,264,806
78 Fiscal Agent Services	96,360	(32,506)		1,268,947	425,483	126,894	2,555,661	53,733	(1,957)	4,492,615
80 Group Purchasing	775			40,815	9,832	141	1,594			53,157
82 Equipment Repair										
89 Other Non Instructional Support	43,178	(64,635)	3,996	2,198,836	561,465	89,867	857,774	154,817	8,586	3,853,883
99 Transportation Equipment							204,440			204,440
TOTAL NON INSTRUCTIONAL SUPPORT	963,402	(728,848)	110,052	24,231,981	7,349,577	1,899,972	16,477,471	892,356	359,556	51,555,520
TOTAL EXPENDITURES BY OBJECT	6,975,573	(6,975,573)	16,285,404	86,313,814	33,522,044	10,451,572	76,761,278	4,067,049	11,634,111	239,035,273

**Educational Service District Statewide Summary
General Expense Fund Expenditures by Activity and Object
For the Fiscal Year Ended August 31, 2011**

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	5,759					34,179	286,074	136,444		462,457
12 Superintendent's Office	200,507		1,501,493	1,297,946	656,850	93,471	390,940	135,612	3,505	4,280,324
13 Business Office	471,473		82,984	3,865,630	1,285,823	131,027	1,065,894	40,879		6,943,711
14 Financial Services	82,618		40,268	990,683	289,042	19,756	80,400	29,811	2,702	1,535,280
15 Human Resources	155,071		118,729	1,531,115	786,186	82,257	262,019	20,689		2,956,065
16 Regional Committee	2,196		3,661	6,699	2,698	393	11,002	83		26,732
17 Public Information	61,700		18,809	707,884	206,679	23,991	171,653	11,417		1,202,133
21 Staff Development	316,823		1,274,415	7,944,794	2,805,838	1,251,372	6,395,098	699,493	6,282	20,694,115
22 Curriculum Support	18,061		219,679	253,235	119,104	17,341	36,027	34,931		698,378
23 Certification	48,688			243,198	91,153	10,307	63,226	3,998		460,570
27 Direct Instruction	910,436		9,204,411	18,239,959	9,997,513	2,229,371	29,962,084	832,083	59,135	71,434,991
51 Transp. Superv. & Coord.	27,240			899,138	247,278	31,964	207,310	80,968	9,181	1,503,080
52 Operating Buses	10,632			1,425,173	600,871	373,828	104,514	3,707		2,518,727
53 Maintenance of Buses				56,082	18,937	41,486	173,071	0		289,575
56 Transportation Insurance							40,214			40,214
59 Purchase—Rebuild Bus							204,440			204,440
60 Facilities	632,128		1,523	1,183,723	458,042	550,760	2,219,179	8,556	10,848,757	15,902,667
73 Printing and Copying	34,635	(109,955)		183,511	66,932	179,873	311,525	140	10,476	677,138
75 Motor Pool		0				50,997	173,392	184	5,600	230,172
83 Debt Service—Interest							1,361,044			1,361,044
84 Debt Service—Principal							1,669,862			1,669,862
98 General Support	2,503,102		3,819,431	47,485,044	15,889,097	5,329,200	31,572,311	2,028,055	688,473	109,314,714
99 Debit/Credit Transfers	1,494,504	(6,865,618)								(5,371,114)
TOTAL EXPENDITURES BY OBJECT	6,975,573	(6,975,573)	16,285,404	86,313,814	33,522,044	10,451,572	76,761,278	4,067,049	11,634,111	239,035,273

**Educational Service District Statewide Summary
Schedule of Long-Term Debt
For the Fiscal Year Ended August 31, 2011**

Description	(1) Beginning Outstanding Debt 09/01/10	(2) Amount Issued/Increased	(3) Amount Redeemed/Decreased	(4) Ending Outstanding Debt (1)+(2)-(3) 08/31/11
Total Non-Voted Bonds	\$22,198,998	\$5,675,000	\$1,369,759	\$26,504,239
Other Long-Term Debt:				
Capital Leases	340,106	746,778	168,808	918,075
Notes Payable—Long-Term	3,349,411		164,411	3,185,000
NonCancellable Operating Leases	20,514,500	505,339	1,066,952	19,952,887
Claims & Judgments				
Estimated Vacation Leave Payable—Long-Term	3,574,831	267,207	397,397	3,444,641
Estimated Sick Leave Payable—Long-Term	1,838,981	287,262	146,184	1,980,059
Other Long-Term Debt	877,258		119,828	757,430
Total Other Long-Term Debt	30,495,086	1,806,587	2,063,581	30,238,092
Total Long-Term Debt	\$52,694,084	\$7,481,587	\$3,433,340	\$56,742,331

**Educational Service District
Statement of Net Assets
Combined Proprietary Funds
August 31, 2011**

	Unemployment Fund	Workers' Comp Fund	Enterprise Funds	TOTAL
ASSETS				
Imprest Cash		615,000	20,400	635,400
Cash on Hand	18,500	69,284	164	87,949
Cash and Cash Equivalents	15,299,038	62,844,399	830,735	78,974,171
Warrants Outstanding	(3,290)	(691,680)	(275,495)	(970,465)
Accounts Receivable	818,398	2,323,667	627,989	3,770,054
Reinsurance Receivable		1,164,505		1,164,505
Interest Receivable	5,711	33,177	70	38,959
Assessments Receivable—Long-Term				
Inventory—Supplies and Materials			14,692	14,692
Prepaid Items		36,805	98,459	135,264
Investments	18,268,254	47,081,303	9,277,813	74,627,370
Capital Assets—Land			386,100	386,100
Capital Assets—Building			4,037,683	4,037,683
Capital Assets—Equipment and Leasehold Improvements		98,790	3,751,165	3,849,955
Accumulated Depreciation—Building			(1,475,445)	(1,475,445)
Accumulated Depreciation—Equipment		(93,649)	(3,271,436)	(3,365,085)
TOTAL ASSETS	34,406,611	113,481,601	14,022,894	161,911,106
LIABILITIES				
Accounts Payable	797,083	2,814,348	587,939	4,199,371
Contracts and Notes Payable—Current			563,389	563,389
Accrued Interest Payable			5,234	5,234
Accrued Salaries Payable		253,069		253,069
Estimated Vacation Leave Payable	8,257	31,888	517,051	557,196
Estimated Sick Leave Payable	4,705	10,691	4,705	20,100
Payroll Deductions and Taxes Payable				
Claims Reserve—Current	3,974,253	8,015,746	420,963	12,410,962
Claims Reserve—Prior Year	365,015	11,936,687	284,343	12,586,045
IBNR—Current	1,439,532	13,337,046	210,709	14,987,287
IBNR—Prior Year	379,577	13,578,969	242,775	14,201,322
Future L & I Assessments		6,343,732		6,343,732
Estimated Unallocated Loss Adjustment	458,389	3,212,998	72,000	3,743,387
Unearned Revenue			126,644	126,644
Notes and Bonds Payable—Long-Term				
TOTAL LIABILITIES	7,426,811	59,535,176	3,035,752	69,997,739
NET ASSETS				
Restricted	7,411,145	13,719,107	479,730	21,609,982
Unrestricted	19,568,654	40,227,318	10,507,413	70,303,385
TOTAL NET ASSETS	26,979,799	53,946,425	10,987,143	91,913,367
TOTAL LIABILITIES AND NET ASSETS	34,406,611	113,481,601	14,022,894	161,911,106

**Educational Service District
Statement of Fiduciary Net Assets
Fiduciary Funds
August 31, 2011**

	<u>Fiduciary Trust Funds</u>
ASSETS	
Imprest Cash	
Cash on Hand	
Cash and Cash Equivalents	\$4,310,419.04
Warrants Outstanding	(235,153.08)
Investments	8,180,197.21
Restricted Assets	
Accounts Receivable	316,018.70
Interest Receivable	1,048.54
Deferred Compensation Payable	
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>12,572,530.41</u></u>
LIABILITIES	
Accounts Payable	\$1,560,614.97
Contracts and Notes Payable-Current	256,393.91
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	
TOTAL LIABILITIES	<u><u>1,817,008.88</u></u>
NET ASSETS	
Held in Trust for:	
Benefits and Other Purposes	<u><u>\$10,755,521.53</u></u>

**Educational Service Districts
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended August 31, 2011**

	Fiduciary Trust Funds
ADDITIONS	
Contributions:	
Employer	\$2,420,960.51
Members	2,578,823.65
Total Contributions	4,999,784.16
Investment Income:	
Net Appreciation (Depreciation) in Fair Value	12,245.97
Interest and Dividends	61,361.46
Less Investment Expenses	
Net Investment Income	73,607.43
Other Additions:	
Total Other Additions	
TOTAL ADDITIONS	5,073,391.59
DEDUCTIONS	
Administrative Expenses	7,674.43
Distributions to Pool Participants	1,188,391.93
Payment to or on behalf of individuals, organizations, and other governments in accordance with trust agreements	1,816,775.36
TOTAL DEDUCTIONS	3,012,841.72
CHANGE IN NET ASSETS	2,060,549.87
Net Assets—Beginning	8,425,682.21
Prior Year(s) Corrections or Restatements	
Net Assets—Ending	\$10,486,232.08