Educational Service District #101 STATEMENT OF NET POSITION - ALL FUNDS AS OF'AUGUST 31, 2022

		_	A3 01 A00031 31, 2022								
			OPERATING	WORKERS COMPENSATION FUND			UNEMPLOYMENT FUND		TOTAL ALL FUNDS		
ASSETS	Note										
CURRENT ASSETS											
Cash and Cash Equivalents	2	\$	447,304	\$	64,018	\$	8,863	\$	520,185		
Investments	2	\$	9,125,995	\$	11,788,904	\$	2,404,457	\$	23,319,355		
Accounts Receivable		\$	2,250,426	\$	296,497	\$	43,405	\$	2,590,329		
Prepaids		\$	144,702					\$	144,702		
Restricted Assets		\$	84,245					\$	84,245		
TOTAL CURRENT ASSETS		\$	12,052,672	\$	12,149,419	\$	2,456,725	\$	26,658,816		
NONCURRENT ASSETS Capital Assets	3										
Land	3	\$	500,000					\$	500,000		
Land Improvements		\$	590,902					\$	590,902		
Building		\$	6,736,455					\$	6,736,455		
Equipment		\$	407,539					\$	407,539		
Leased Assets		\$	467,019					\$	467,019		
Less: Accumulated Depreciation		\$	(3,296,232)					\$	(3,296,232		
Net Capital Assets		\$	5,405,684	\$	-	\$	-	\$	5,405,684		
Investment in Joint Venture	12	\$	270,233					\$	270,233		
Net Pension Asset	6	-	1,004,332					\$	1,004,332		
TOTAL NONCURRENT ASSETS		\$	6,680,249	\$	-	\$	-	\$	6,680,249		
TOTAL ASSETS		\$	18,732,920	\$	12,149,419	\$	2,456,725	\$	33,339,065		
DEFERRED OUTFLOWS OF RESOURCES											
Deferred OutFlows Related to Pensions		\$	2,664,228					\$	2,664,228		
Deferred OutFlows Related to OPEB		\$	1,472,893					\$	1,472,893		
TOTAL DEFERRED OUTFLOWS OF RESOURCES		\$	4,137,121	\$	-	\$	-	\$	4,137,121		
LIABILITIES		Ξ									
CURRENT LIABILITIES	5										
	3	\$	670.012	4	204.040	,	2,138	,	1.056.000		
Accounts Payable Accrued Interest Payable		\$	670,812 13,374	Þ	384,048	Þ	2,138	\$ \$	1,056,998 13,374		
Accrued Interest Payable Accrued Salaries		\$	76,275					\$	76,275		
Payroll Deductions & Taxes Payable		\$	18,001					\$	18,001		
Compensated Absences		\$	246,545					\$	246,545		
Total OPEB Liability		\$	246,426					\$	246,426		
Bonds Payable		\$	145,000					\$	145,000		
Leases Payable		\$	175,564					\$	175,564		
Claim Reserves											
IBNR				\$	1,151,599			\$	1,151,599		
Open Claims				\$	355,980	\$	33,780	\$	389,760		
Unallocated Loss Adjustment Expenses				\$	268,000			\$	268,000		
Future L&I Assessments				\$	383,975			\$	383,975		
Unearned Revenue		\$	327,100					\$	327,100		
Other Liabilities and Credits		\$	989					\$	989		
TOTAL CURRENT LIABILITIES		\$	1,920,085	\$	2,543,602	\$	35,918	\$	4,499,606		
NONCURRENT LIABILITIES	5										
Compensated Absences	1, 11	\$	526,263					\$	526,263		
Claim Reserves											
IBNR				\$	1,189,221			\$	1,189,221		
Open Claims				\$	607,628	\$	452	\$	608,080		
Unallocated Loss Adjustment Expenses						\$	5,000	\$	5,000		
Net Pension Liability	6		2,318,361					\$	2,318,361		
Total OPEB Liability	7	-	6,715,115					\$	6,715,115		
Bonds Payable	4		810,000					\$	810,000		
Maritana Barakka		\$	299,432					\$	299,432 12,471,472		
Net Leases Payable TOTAL NONCURRENT LIABILITIES	5		10,669,171	\$	1,796.849	\$	5.452	\$			
TOTAL NONCURRENT LIABILITIES	5	\$			1,796,849		5,452				
TOTAL NONCURRENT LIABILITIES	5		10,669,171	\$	1,796,849 4,340,451	\$	41,370	\$	16,971,078		
TOTAL NONCURRENT LIABILITIES TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES	5	\$	12,589,256					\$			
TOTAL NONCURRENT LIABILITIES TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES Deferred InFlows Related to Pensions	5	\$	12,589,256					\$	2,272,084		
TOTAL NONCURRENT LIABILITIES TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES Deferred InFlows Related to Pensions Deferred InFlows Related to OPEB	5	\$	12,589,256					\$	2,272,084		
TOTAL NONCURRENT LIABILITIES TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES Deferred InFlows Related to Pensions Deferred InFlows Related to OPEB TOTAL DEFERRED INFLOWS OF	5	\$	12,589,256	\$				\$	2,272,084 2,654,917		
TOTAL NONCURRENT LIABILITIES TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES Deferred InFlows Related to Pensions Deferred InFlows Related to OPEB TOTAL DEFERRED INFLOWS OF RESOURCES		\$ \$ \$	12,589,256 2,272,084 2,654,917	\$		\$		\$	2,272,084 2,654,917		
TOTAL NONCURRENT LIABILITIES TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES Deferred InFlows Related to Pensions Deferred InFlows Related to OPEB TOTAL DEFERRED INFLOWS OF RESOURCES NET POSITION	10	\$ \$ \$ \$	12,589,256 2,272,084 2,654,917 4,927,001	\$		\$		\$ \$ \$	2,272,084 2,654,917 4,927,001		
TOTAL NONCURRENT LIABILITIES TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES Deferred InFlows Related to Pensions Deferred InFlows Related to OPEB TOTAL DEFERRED INFLOWS OF RESOURCES NET POSITION Net Investment in Capital Assets		\$ \$ \$ \$	12,589,256 2,272,084 2,654,917 4,927,001 3,983,645	\$		\$		\$ \$ \$	2,272,084 2,654,917 4,927,001 3,983,645		
TOTAL NONCURRENT LIABILITIES TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES Deferred InFlows Related to Pensions Deferred InFlows Related to OPEB TOTAL DEFERRED INFLOWS OF RESOURCES NET POSITION Net Investment in Capital Assets Restricted - Net Pension Asset		\$ \$ \$ \$	12,589,256 2,272,084 2,654,917 4,927,001 3,983,645 1,696,919	\$ \$		\$		\$ \$ \$ \$	2,272,084 2,654,917 4,927,001 3,983,645 1,696,919		
TOTAL NONCURRENT LIABILITIES TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES		\$ \$ \$ \$	12,589,256 2,272,084 2,654,917 4,927,001 3,983,645	\$ \$		\$		\$ \$ \$	2,272,084 2,654,917 4,927,001 3,983,645 1,696,919 1,869,567 8,027,977		

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

Educational Service District #101 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION FOR THE YEAR ENDED AUGUST 31, 2022

OPERATING REVENUES			OPERATING	С	WORKERS OMPENSATION FUND	UN	EMPLOYMENT FUND		TOTAL ALL FUNDS
State Sources \$ 9,446,470 \$ 9,446,470 \$ 1,448,945 \$ 5,829,544 \$ 5,829,546 \$ 5,829,544 \$ 5,829,546 \$ 5,829,544 \$ 5,829,546 \$ 5,829,544 \$ 5,829,546 \$ 5,829,544 \$ 5,829,546 \$ 5,829,544 \$ 5,829,546 \$ 5,829,544 \$ 5,829,546 \$ 5,829,544 \$ 5,829,546	OPERATING REVENUES				TOND				
State Sources \$ 9,446,470 \$ 9,446,470 \$ 1,448,945 \$ 5,829,544 \$ 5,829,546 \$ 5,829,544 \$ 5,829,546 \$ 5,829,544 \$ 5,829,546 \$ 5,829,544 \$ 5,829,546 \$ 5,829,544 \$ 5,829,546 \$ 5,829,544 \$ 5,829,546 \$ 5,829,544 \$ 5,829,546 \$ 5,829,544 \$ 5,829,546	Local Sources	\$	4,237,995					\$	4,237,995
Allotment \$ 1,448,945 \$ 1,448,945 S 1,448,945 Federal Sources \$ 5,829,544 S 5,829,544 Cooperative Programs \$ 6,213,799 S 6,2348,563 S 6,213,799 S 6,2348,563 S 6,213,799	State Sources	\$						\$	
Other Programs \$ 646,061 \$ 4,294,917 \$ 589,006 \$ 4,883,923 Supplemental Member Assessments \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 375 \$ 3	Allotment	\$						\$	
Other Programs \$ 646,061 \$ 4,294,917 \$ 589,006 \$ 4,883,923 Supplemental Member Assessments \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 375 \$ 3	Federal Sources	\$						\$	
Other Programs \$ 646,061 \$ 4,294,917 \$ 589,006 \$ 4,883,923 Supplemental Member Assessments \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 375 \$ 3	Cooperative Programs	\$						\$	
Member Assessments/Contributions \$ 4,294,917 \$ 589,006 \$ 4,883,923 Supplemental Member Assessments \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 2,053,646 \$ 375 </td <td></td> <td>\$</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$</td> <td>646,061</td>		\$						\$	646,061
Supplemental Member Assessments	Member Assessments/Contributions		,	\$	4,294,917	\$	589,006	\$	4,883,923
Other Operating Revenue \$ 27,823,190 \$ 6,348,563 \$ 589,006 \$ 34,760,759 OPERATING EXPENSES General Operations and Administration \$ 2,393,102 \$ 1,146,944 \$ 10,643 \$ 3,550,690 Instructional Support Programs \$ 14,460,372 \$ 10,643 \$ 14,460,372 \$ 14,460,372 \$ 14,460,372 \$ 14,460,372 \$ 14,460,372 \$ 14,460,372 \$ 14,460,372 \$ 14,460,372 \$ 14,460,372 \$ 14,460,372 \$ 1,968,137 \$ 10,643 \$ 14,460,372 \$ 14,460,372 \$ 14,460,372 \$ 14,460,372 \$ 14,460,372 \$ 15,570,974 \$ 10,003 \$ 15,570,974 \$ 15,570,974 \$ 10,003	Supplemental Member Assessments			\$	2,053,646			\$	
S	• •	\$	375	·	, ,			\$	375
General Operations and Administration \$ 2,393,102 \$ 1,146,944 \$ 10,643 \$ 3,550,690 Instructional Support Programs \$ 14,460,372 \$ 14,460,372 \$ 14,460,372 Non Instructional Support Programs \$ 8,570,974 \$ 8,570,974 Incurred Loss/Loss Adjustment Expenses \$ 8,570,974 \$ 95,620 \$ 2,063,757 Change in Loss Reserves \$ 477,626 \$ (122,845) \$ 354,781 Change in Unallocated Loss Reserves \$ 41,000 \$ (17,000) \$ 24,000 Excess/Reinsurance Premiums \$ 155,278 \$ 155,278 Labor & Industries Assessments \$ 452,955 \$ 244,749 \$ 244,749 Depreciation \$ 452,955 \$ 2,095,746 \$ 42,724 \$ 2,138,470 TOTAL OPERATING EXPENSES \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 1,945,749 \$ 91,802 \$ 17,160 \$ 2,944,749 NONOPERATING REVENUES (EXPENSES) \$ 1,945,749 \$ 91,802 \$ 17,160 \$ 2,944,749 NONOPERATING REVENUES (EXPENSES) \$ 1,945,749 \$ 91,802 \$ 17,160 \$ 2,944,749 NONOPERATING REVENUES (EXPENSES) \$ 1,948,749 \$ 1,948,749 \$ 1,948,749 NONOPERATING REVENUES (EXPENSES) \$ 1,948,749 \$ 1,948,74		\$	27,823,190	\$	6,348,563	\$	589,006	\$	34,760,759
General Operations and Administration \$ 2,393,102 \$ 1,146,944 \$ 10,643 \$ 3,550,690 Instructional Support Programs \$ 14,460,372 \$ 14,460,372 \$ 14,460,372 Non Instructional Support Programs \$ 8,570,974 \$ 8,570,974 Incurred Loss/Loss Adjustment Expenses \$ 8,570,974 \$ 95,620 \$ 2,063,757 Change in Loss Reserves \$ 477,626 \$ (122,845) \$ 354,781 Change in Unallocated Loss Reserves \$ 41,000 \$ (17,000) \$ 24,000 Excess/Reinsurance Premiums \$ 155,278 \$ 155,278 Labor & Industries Assessments \$ 452,955 \$ 244,749 \$ 244,749 Depreciation \$ 452,955 \$ 2,095,746 \$ 42,724 \$ 2,138,470 TOTAL OPERATING EXPENSES \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 1,945,786 \$ 1,945,749 \$ 91,802 \$ 17,160 \$ 2,944,749 NONOPERATING REVENUES (EXPENSES) \$ 1,945,749 \$ 91,802 \$ 17,160 \$ 2,944,749 NONOPERATING REVENUES (EXPENSES) \$ 1,945,749 \$ 91,802 \$ 17,160 \$ 2,944,749 NONOPERATING REVENUES (EXPENSES) \$ 1,948,749 \$ 1,948,749 \$ 1,948,749 NONOPERATING REVENUES (EXPENSES) \$ 1,948,749 \$ 1,948,74	OPERATING EXPENSES								
Instructional Support Programs \$ 14,460,372 \$ 14,460,372 \$ 8,570,974 \$ 8,570		\$	2,393,102	\$	1,146,944	\$	10,643	\$	3,550,690
Non Instructional Support Programs \$ 8,570,974 \$ 8,570,974 Incurred Loss/Loss Adjustment Expenses Paid on Current Losses \$ 1,968,137 \$ 95,620 \$ 2,063,757 Change in Loss Reserves \$ 477,626 \$ (122,845) \$ 354,781 Change in Loss Reserves \$ 41,000 \$ (17,000) \$ 24,000 Excess/Reinsurance Premiums \$ 155,278 \$ 155,278 Labor & Industries Assessments \$ 244,749 \$ 244,749 Depreciation \$ 452,955 \$ 42,724 \$ 2,138,470 Depreciation Poperating Expenses \$ 2,095,746 \$ 42,724 \$ 2,138,470 TOTAL OPERATING EXPENSES \$ 25,877,404 \$ 6,129,480 \$ 9,142 \$ 32,016,026 OPERATING INCOME (LOSS) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) \$ 133,549 \$ 91,802 \$ 17,160 \$ 190,821 Interest Expense and Related Charges \$ 33,549 \$ 91,802 \$ 17,160 \$ 99,439 Change in Joint Venture \$ 99,439 \$ 91,802 \$ 17,160 \$ 256,710 INCOME (LOSS) BEFORE OTHER ITEMS \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 Extraordinary Items \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 Extraordinary Items \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 NET POSITION - BEGINNING BALANCE \$ 3,260,253 \$ 7,498,082 \$ 1,818,332 \$ 12,576,666 Cumulative Effect of Change in Accounting Principle \$ 5 - 4 1,818,332 \$ 12,576,666 Cumulative Effect of Change in Accounting Principle \$ 5 - 4 1,818,332 \$ 12,576,666 Cumulative Effect of Change in Accounting Principle \$ 5 - 4 1,818,332 \$ 12,576,666 Cumulative Effect of Change in Accounting Principle \$ 5 - 4 1,818,332 \$ 12,576,666 Cumulative Effect of Change in Accounting Principle \$ 5 - 4 1,818,310 Prior Period Adjustment \$ 3,260,253 \$ 7,498,082 \$ 1,818,332 \$ 12,576,666 Cumulative Effect of Change in Accounting Principle \$ 5 - 4 1,818,310 Prior Period Adjustment \$ 5 - 4 1,818,310 \$ 1,818,310 Completion \$ 1,818,310 \$ 1,818,310 \$ 1,818,310 Completion \$ 1,818,310 \$ 1,818,31		Ś		•	, -,-	•	-,-		
Incurred Loss/Loss Adjustment Expenses		Ś						\$, ,
Paid on Current Losses \$ 1,968,137 \$ 95,620 \$ 2,063,757 Change in Loss Reserves \$ 477,626 \$ (122,845) \$ 354,781 Change in Unallocated Loss Reserves \$ 41,000 \$ (17,000) \$ 24,000 Excess/Reinsurance Premiums \$ 155,278 \$ 155,278 \$ 155,278 Labor & Industries Assessments \$ 244,749 \$ 244,749 \$ 244,749 Depreciation \$ 452,955 \$ 2,095,746 \$ 42,724 \$ 2,138,470 Other Operating Expenses \$ 2,095,746 \$ 42,724 \$ 2,138,470 TOTAL OPERATING EXPENSES \$ 25,877,404 \$ 6,129,480 \$ 9,142 \$ 32,016,026 OPERATING INCOME (LOSS) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) * 1,945,786 \$ 91,802 \$ 17,160 \$ 100,821 Interest and Investment Income \$ 81,859 \$ 91,802 \$ 17,160 \$ 130,821 Interest Expense and Related Charges \$ (33,549) \$ 94,239 \$ 94,239 \$ 94,239 TOTAL NONOPERATING REVENUES (EXPENSES) \$ 147,749 \$ 91,802 \$ 1		,	2,2 : 2,2 : :					т	3,5 : 3,5 : :
Change in Loss Reserves				Ś	1.968.137	Ś	95.620	Ś	2.063.757
Change in Unallocated Loss Reserves							•		
Excess/Reinsurance Premiums	-								
Labor & Industries Assessments				\$	155 278	~	(17,000)	ς	· ·
Depreciation	•							ς	
Other Operating Expenses \$ 2,095,746 \$ 42,724 \$ 2,138,470 TOTAL OPERATING EXPENSES \$ 25,877,404 \$ 6,129,480 \$ 9,142 \$ 32,016,026 OPERATING INCOME (LOSS) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) Interest and Investment Income \$ 81,859 \$ 91,802 \$ 17,160 \$ 190,821 Interest Expense and Related Charges \$ (33,549) \$ 91,802 \$ 17,160 \$ 99,439 Change in Joint Venture \$ 99,439 \$ 91,802 \$ 17,160 \$ 256,710 INCOME (LOSS) BEFORE OTHER ITEMS \$ 147,749 \$ 91,802 \$ 17,160 \$ 256,710 INCOME (LOSS) BEFORE OTHER ITEMS \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 Extraordinary Items \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 NET POSITION - BEGINNING BALANCE \$ 3,260,253 \$ 7,498,082 \$ 1,818,332 \$ 12,576,666 Cumulative Effect of Change in Accounting Principle \$ - Prior Period Adjustment \$ -		\$	452 955	Ţ	244,743			¢	
TOTAL OPERATING EXPENSES \$ 25,877,404 \$ 6,129,480 \$ 9,142 \$ 32,016,026 OPERATING INCOME (LOSS) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) Interest and Investment Income \$ 81,859 \$ 91,802 \$ 17,160 \$ 190,821 Interest Expense and Related Charges \$ (33,549) \$ (33,549) \$ 99,439 \$ 99,439 Change in Joint Venture \$ 99,439 \$ 91,802 \$ 17,160 \$ 256,710 INCOME (LOSS) BEFORE OTHER ITEMS \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 Extraordinary Items \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 NET POSITION - BEGINNING BALANCE \$ 3,260,253 \$ 7,498,082 \$ 1,818,332 \$ 12,576,666 Cumulative Effect of Change in Accounting Principle \$ - \$ - \$ - \$ - Prior Period Adjustment \$ - \$ - \$ - \$ - \$ -		Ţ	432,333	¢	2 095 746	¢	12 721	¢	
OPERATING INCOME (LOSS) \$ 1,945,786 \$ 219,083 \$ 579,864 \$ 2,744,733 NONOPERATING REVENUES (EXPENSES) Interest and Investment Income \$ 81,859 \$ 91,802 \$ 17,160 \$ 190,821 Interest Expense and Related Charges \$ (33,549) \$ \$ (33,549) \$ \$ (33,549) \$ \$ 99,439 \$ \$ 99,439 \$ \$ 99,439 \$ \$ 99,439 \$ \$ 99,439 \$ \$ 99,439 \$ \$ 99,439 \$ \$ 17,160 \$ 256,710 \$ INCOME (LOSS) BEFORE OTHER ITEMS \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 \$ Extraordinary Items \$ \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 \$ INCREASE (DECREASE) IN NET POSITION \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 \$ INCREASE (DECREASE) IN NET POSITION \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 \$ INCREASE (DECREASE) IN NET POSITION \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 \$ INCREASE (DECREASE) IN NET POSITION \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 \$ INCREASE (DECREASE) IN NET POSITION \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 \$ INCREASE (DECREASE) IN NET POSITION \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 \$ INCREASE (DECREASE) IN NET POSITION \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 \$ INCREASE (DECREASE) IN NET POSITION \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 \$ INCREASE (DECREASE) IN NET POSITION \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 \$ INCREASE (DECREASE) IN NET POSITION \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 \$ INCREASE (DECREASE) IN NET POSITION \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 \$ INCREASE (DECREASE) INCREASE (DECREASE) IN NET POSITION \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 \$ INCREASE (DECREASE) INCREASE (\$	25,877,404					\$	
NONOPERATING REVENUES (EXPENSES) Interest and Investment Income \$ 81,859 \$ 91,802 \$ 17,160 \$ 190,821 Interest Expense and Related Charges \$ (33,549)					<u> </u>		, , , , , , , , , , , , , , , , , , ,		
Interest and Investment Income	OPERATING INCOME (LOSS)	\$	1,945,786	\$	219,083	\$	579,864	\$	2,744,733
Interest Expense and Related Charges	NONOPERATING REVENUES (EXPENSES)								
Change in Joint Venture \$ 99,439 \$ 99,439 TOTAL NONOPERATING REVENUES (EXPENSES) \$ 147,749 \$ 91,802 \$ 17,160 \$ 256,710 INCOME (LOSS) BEFORE OTHER ITEMS \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 Extraordinary Items \$ 5 - \$ - Special Items \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 NET POSITION - BEGINNING BALANCE \$ 3,260,253 \$ 7,498,082 \$ 1,818,332 \$ 12,576,666 Cumulative Effect of Change in Accounting Principle \$ - \$ - Prior Period Adjustment \$ - -	Interest and Investment Income	\$	81,859	\$	91,802	\$	17,160	\$	190,821
TOTAL NONOPERATING REVENUES (EXPENSES) \$ 147,749 \$ 91,802 \$ 17,160 \$ 256,710 INCOME (LOSS) BEFORE OTHER ITEMS \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 Extraordinary Items \$ \$ - Special Items \$ \$ - INCREASE (DECREASE) IN NET POSITION \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 NET POSITION - BEGINNING BALANCE \$ 3,260,253 \$ 7,498,082 \$ 1,818,332 \$ 12,576,666 Cumulative Effect of Change in Accounting Principle Prior Period Adjustment \$ -	Interest Expense and Related Charges	\$	(33,549)					\$	(33,549)
TOTAL NONOPERATING REVENUES (EXPENSES) \$ 147,749 \$ 91,802 \$ 17,160 \$ 256,710 INCOME (LOSS) BEFORE OTHER ITEMS \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 Extraordinary Items \$ \$ - Special Items \$ \$ - INCREASE (DECREASE) IN NET POSITION \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 NET POSITION - BEGINNING BALANCE \$ 3,260,253 \$ 7,498,082 \$ 1,818,332 \$ 12,576,666 Cumulative Effect of Change in Accounting Principle Prior Period Adjustment \$ -	Change in Joint Venture	\$	99,439					\$	99,439
Extraordinary Items	TOTAL NONOPERATING REVENUES (EXPENSES)	\$	147,749	\$	91,802	\$	17,160	\$	256,710
Special Items \$ - INCREASE (DECREASE) IN NET POSITION \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 NET POSITION - BEGINNING BALANCE \$ 3,260,253 \$ 7,498,082 \$ 1,818,332 \$ 12,576,666 Cumulative Effect of Change in Accounting Principle \$ - Prior Period Adjustment \$ -	INCOME (LOSS) BEFORE OTHER ITEMS	\$	2,093,534	\$	310,885	\$	597,024	\$	3,001,443
INCREASE (DECREASE) IN NET POSITION \$ 2,093,534 \$ 310,885 \$ 597,024 \$ 3,001,443 NET POSITION - BEGINNING BALANCE \$ 3,260,253 \$ 7,498,082 \$ 1,818,332 \$ 12,576,666 Cumulative Effect of Change in Accounting Principle \$ - Prior Period Adjustment \$ -	Extraordinary Items							\$	-
NET POSITION - BEGINNING BALANCE \$ 3,260,253 \$ 7,498,082 \$ 1,818,332 \$ 12,576,666 Cumulative Effect of Change in Accounting Principle Prior Period Adjustment \$ -	Special Items							\$	-
Cumulative Effect of Change in Accounting Principle \$ - Prior Period Adjustment \$ -	INCREASE (DECREASE) IN NET POSITION	\$	2,093,534	\$	310,885	\$	597,024	\$	3,001,443
Prior Period Adjustment \$ -	NET POSITION - BEGINNING BALANCE	\$	3,260,253	\$	7,498,082	\$	1,818,332	\$	12,576,666
· · · · · · · · · · · · · · · · · · ·	Cumulative Effect of Change in Accounting Principle							\$	-
NET POSITION - ENDING BALANCE \$ 5,353,787 \$ 7,808,966 \$ 2,415,356 \$ 15,578,110	Prior Period Adjustment							\$	-
	NET POSITION - ENDING BALANCE	\$	5,353,787	\$	7,808,966	\$	2,415,356	\$	15,578,110

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

Educational Service District #101 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2022

				·				
		OPERATING	CC	WORKERS OMPENSATION FUND	10	NEMPLOYMENT FUND	TO	TAL ALL FUNDS
CASH FLOW FROM OPERATING ACTIVITIES								
Cash Received from Customers	\$	10,404,563					\$	10,404,563
Cash Received from State and Federal Sources	\$	16,711,133					۶ \$	
Cash Received from Members	Ş	10,/11,133	\$	6,129,221	ċ	556,553	۶ \$	16,711,133
	۲.	(C 490 9E3)						6,685,774
Payments to Suppliers for Goods and Services	\$	(6,480,853)	Ş	(874,432)	Ş	(8,506)		(7,363,790)
Payments to Employees for Services		(13,282,459)	,	(4.000.427)	,	(05.630)	\$	(13,282,459)
Cash Paid for Benefits/Claims	\$	(5,091,479)		(1,968,137)	\$	(95,620)		(7,155,235)
Cash Paid for Reinsurance			\$	(155,278)			\$	(155,278)
Cash Paid for Labor and Industries Assessments			\$	(2,298,395)			\$	(2,298,395)
Cash Paid for Other Operating Expense			\$	(42,100)	\$	(42,724)	Ş	(84,824)
NET CASH PROVIDED (USED) BY OPERATING								
ACTIVITIES	\$	2,260,906	\$	790,880	\$	409,703	\$	3,461,488
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Principal and Interest Paid on Capital Debt	\$	(175,549)					\$	(175,549)
Principal and Interest Paid on Lease Financing	\$	(138,236)					\$	(138,236)
NET CASH PROVIDED (USED) BY CAPITAL AND		(===,===,						(===,===,
RELATED FINANCING ACTIVITIES	\$	(313,785)	\$	-	\$	-	\$	(313,785)
CASH FLOWS FROM INVESTING ACTIVITIES								
Interest and Dividends Received	\$	81,859	\$	91,802	\$	17,160	\$	190,821
NET CASH PROVIDED (USED) BY INVESTING								
ACTIVITIES INCREASE (DECREASE) IN CASH AND CASH	\$	81,859	\$	91,802	\$	17,160	\$	190,821
EQUIVALENTS	\$	2,028,979	\$	882,681	\$	426,863	\$	3,338,523
CASH AND CASH EQUIVALENTS - BEGINNING	\$	7,544,320	\$	10,970,241	\$	1,986,457	\$	20,501,017
PRIOR PERIOD ADJUSTMENT							\$	-
CASH AND CASH EQUIVALENTS - ENDING	\$	9,573,299	\$	11,852,922	\$	2,413,320	\$	23,839,541
RECONCILIATION OF OPERATING INCOME TO NET C	ASH I	PROVIDED (U	SED) BY OPERATIN	IG A	ACTIVITIES		
OPERATING NET INCOME	\$	1,945,786	\$	219,083	\$	579,864	\$	2,744,733
Adjustment to Reconcile Operating Income to Net C	ash F	Provided (Use	d) b	y Operating A	ctiv	rities		
Depreciation Expense	\$	452,955					\$	452,955
Change in Assets and Liabilities	\$	(66,451)					\$	(66,451)
Receivables, Net	\$	(691,424)	\$	(23,158)	\$	(23,515)	\$	(738,097)
Prepaids	\$	(97,186)		, , ,		, , ,	\$	(97,186)
Accounts and Other Payables	\$	261,776		76,328	\$	(6,800)	\$	331,305
Unearned Revenue	\$	311,503				.,,,	\$	311,503
Compensated Absences	\$	38,323					\$	38,323
Pension Expense (Income) from change in Net								
Pension Liability (Asset)								
Change in Deferred Outflows	\$	(1,132,412)					\$	(1,132,412)
Change in Deferred Inflows	\$	(4,034,340)					\$	(4,034,340)
Change in Net Pension Liability (Asset)	\$	4,804,593					\$	4,804,593
OPEB Expense from change in Total OPEB Liability								
Change in Deferred Outflows	\$	387,114					\$	387,114
Change in Deferred Inflows	\$	2,480,300					\$	2,480,300
Change in Total OPEB Liability	\$	(2,399,632)					\$	(2,399,632)
Other Changes for Insurance Funds	+	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					•	, , , , , , , , , , , , , , , , ,
Claims Reserve-Current			\$	(144,776)			\$	(144,776)
Claims Reserve-Prior Year			\$	142,744	Ś	(952)		141,792
IBNR-Current			\$	432,995		(121,893)		311,102
IBNR-Prior Year			\$	(3,060)		(121,893)		(20,060)
Future L&I Assessments			\$	49,723	ڔ	(17,000)	۶ \$	49,723
Provision for Unallocated Loss Adjustment			\$ \$	49,723			۶ \$	49,723
NET CASH PROVIDED (USED) BY OPERATING	_	2 262 625			_	400 70 :		
ACTIVITIES_	\$	2,260,906	\$	790,880	\$	409,704	\$	3,461,489

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