

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

F-196 Annual Financial Statements

RUN TIME: 4:05:16 PM

COUNTY: 06 Clark

Fiscal Year 2024-2025

ANNUAL FINANCIAL STATEMENTS

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District Expenditure Summary by Location

The Annual Financial Statements (Report F-196) for Hockinson School District of Clark County for the fiscal year ended August 31, 2025, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: SubpartE.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2024-August 31, 2025

Approved:

School District Superintendent or Authorized Official

Date

Reviewed:

ESD Superintendent or Authorized Official

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	35,374,929.96	419,241.63	22,765,070.54	351,379.05	0.00	0.00	58,910,621.18
Total Expenditures	35,038,227.63	429,050.07	3,871,914.88	83,216.77	0.00	0.00	39,422,409.35
Other Financing Uses	0.00	0.00	18,774,100.00	0.00	0.00	0.00	18,774,100.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	336,702.33	-9,808.44	119,055.66	268,162.28	0.00	0.00	714,111.83
Beginning Total Fund Balance	4,193,247.87	173,784.50	1,938,841.80	2,687,744.87	0.00	0.00	8,993,619.04
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	4,529,950.20	163,976.06	2,057,897.46	2,955,907.15	0.00	0.00	9,707,730.87

Not Locked

August 31, 2025

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	1,160,033.98	80,189.76	0.00	4,324.68	0.00	0.00	1,244,548.42
Minus Warrants Outstanding	-1,143,213.87	-38,836.09	0.00	-324.68	0.00	0.00	-1,182,374.64
Taxes Receivable	2,014,624.05		1,663,346.44	35.58	0.00		3,678,006.07
Due From Other Funds	0.00	22,175.95	0.00	0.00	0.00	0.00	22,175.95
Due From Other Governmental Units	133,292.76	1.00	0.00	0.00	0.00	0.00	133,293.76
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leases Receivable	0.00		0.00	0.00	0.00	0.00	0.00
Interfund Loans Receivable	0.00			0.00	0.00		0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	67,303.54	0.00		0.00			67,303.54
Prepaid Items	503,475.46	12,910.00			0.00	0.00	516,385.46
Investments	4,096,000.95	171,486.44	2,057,897.46	2,955,407.15	0.00	0.00	9,280,792.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	6,831,516.87	247,927.06	3,721,243.90	2,959,442.73	0.00	0.00	13,760,130.56
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	6,831,516.87	247,927.06	3,721,243.90	2,959,442.73	0.00	0.00	13,760,130.56
LIABILITIES							
Accounts Payable	249,820.43	42,903.37	0.00	3,500.00	0.00	0.00	296,223.80
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00

August 31, 2025

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Interest Payable			0.00				0.00
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Leases Payable - Current	0.00		0.00	0.00	0.00	0.00	0.00
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	22,175.95	0.00	0.00	0.00	0.00	0.00	22,175.95
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	14,946.24	41,047.63	0.00	0.00	0.00		55,993.87
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	286,942.62	83,951.00	0.00	3,500.00	0.00	0.00	374,393.62
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Leases	0.00		0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	2,014,624.05		1,663,346.44	35.58	0.00		3,678,006.07
TOTAL DEFERRED INFLOWS OF RESOURCES	2,014,624.05	0.00	1,663,346.44	35.58	0.00	0.00	3,678,006.07
FUND BALANCE:							
Nonspendable Fund Balance	570,779.00	12,910.00	0.00	0.00	0.00	0.00	583,689.00

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Balance Sheet - Governmental Funds

RUN TIME: 4:05:16 PM

COUNTY: 06 Clark

August 31, 2025

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Restricted Fund Balance	108,662.00	151,066.06	2,048,951.01	2,787,005.97	0.00	0.00	5,095,685.04
Committed Fund Balance	650,000.00	0.00	0.00	24,231.20	0.00	0.00	674,231.20
Assigned Fund Balance	1,817,493.36	0.00	8,946.45	144,674.98	0.00	0.00	1,971,114.79
Unassigned Fund Balance	1,383,015.84	0.00	0.00	-5.00	0.00	0.00	1,383,010.84
TOTAL FUND BALANCE	4,529,950.20	163,976.06	2,057,897.46	2,955,907.15	0.00	0.00	9,707,730.87
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	6,831,516.87	247,927.06	3,721,243.90	2,959,442.73	0.00	0.00	13,760,130.56

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	5,539,222.68	419,241.63	3,733,827.35	351,379.05	0.00		10,043,670.71
State	28,514,646.00		28,693.19	0.00	0.00		28,543,339.19
Federal	1,170,277.50		0.00	0.00	0.00		1,170,277.50
Other	150,783.78			0.00	0.00	0.00	150,783.78
TOTAL REVENUES	35,374,929.96	419,241.63	3,762,520.54	351,379.05	0.00	0.00	39,908,071.18
EXPENDITURES:							
CURRENT:							
Regular Instruction	19,123,845.12						19,123,845.12
Special Education	5,158,151.93						5,158,151.93
Vocational Education	936,959.01						936,959.01
Skill Center	0.00						0.00
Compensatory Programs	915,459.15						915,459.15
Other Instructional Programs	71,619.80						71,619.80
Federal Stimulus COVID-19	1,910.07						1,910.07
Community Services	325,101.59						325,101.59
Support Services	8,066,548.74						8,066,548.74
Student Activities/Other		429,050.07				0.00	429,050.07
CAPITAL OUTLAY:							
Sites				56,546.12			56,546.12
Building				26,570.65			26,570.65
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00	0.00		0.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	438,632.22						438,632.22
DEBT SERVICE:							
Principal	0.00		2,645,000.00	0.00	0.00		2,645,000.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		1,226,914.88	0.00	0.00		1,226,914.88
Bond/Levy Issuance				100.00	0.00		100.00
TOTAL EXPENDITURES	35,038,227.63	429,050.07	3,871,914.88	83,216.77	0.00	0.00	39,422,409.35
REVENUES OVER (UNDER) EXPENDITURES	336,702.33	-9,808.44	-109,394.34	268,162.28	0.00	0.00	485,661.83
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		19,002,550.00	0.00	0.00		19,002,550.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		-18,774,100.00	0.00	0.00		-18,774,100.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00		228,450.00	0.00	0.00	0.00	228,450.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	336,702.33	-9,808.44	119,055.66	268,162.28	0.00	0.00	714,111.83
BEGINNING TOTAL FUND BALANCE	4,193,247.87	173,784.50	1,938,841.80	2,687,744.87	0.00	0.00	8,993,619.04
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	4,529,950.20	163,976.06	2,057,897.46	2,955,907.15	0.00	0.00	9,707,730.87

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	466,405.67	5,072,817.01	5,539,222.68
State	27,587,760.29	926,885.71	28,514,646.00
Federal	1,170,269.06	8.44	1,170,277.50
Other	150,783.78	0.00	150,783.78
TOTAL REVENUES	29,375,218.80	5,999,711.16	35,374,929.96
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	16,557,900.93	2,565,944.19	19,123,845.12
Special Education	3,346,139.65	1,812,012.28	5,158,151.93
Vocational Education	913,019.67	23,939.34	936,959.01
Skills Center	0.00	0.00	0.00
Compensatory Programs	907,793.09	7,666.06	915,459.15
Other Instructional Programs	71,619.80	0.00	71,619.80
Federal Stimulus COVID-19	1,910.07	0.00	1,910.07
Community Services	0.00	325,101.59	325,101.59
Support Services	7,684,746.31	381,802.43	8,066,548.74
CAPITAL OUTLAY:			
Other	412,448.64	26,183.58	438,632.22
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	29,895,578.16	5,142,649.47	35,038,227.63
REVENUES OVER (UNDER) EXPENDITURES:	-520,359.36	857,061.69	336,702.33
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	0.00	0.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-520,359.36	857,061.69	336,702.33
BEGINNING TOTAL FUND BALANCE	3,211,040.96	982,206.91	4,193,247.87
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,690,681.60	1,839,268.60	4,529,950.20

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	5,312,358.00	5,539,222.68	226,864.68
State	26,703,990.00	28,514,646.00	1,810,656.00
Federal	2,683,472.00	1,170,277.50	-1,513,194.50
Other	15,000.00	150,783.78	135,783.78
TOTAL REVENUES	34,714,820.00	35,374,929.96	660,109.96
EXPENDITURES			
CURRENT:			
Regular Instruction	19,392,843.00	19,123,845.12	268,997.88
Special Education	4,706,710.00	5,158,151.93	-451,441.93
Vocational Education	878,365.00	936,959.01	-58,594.01
Skill Center	0.00	0.00	0.00
Compensatory Programs	738,237.00	915,459.15	-177,222.15
Other Instructional Programs	56,767.00	71,619.80	-14,852.80
Federal Stimulus COVID-19	0.00	1,910.07	-1,910.07
Community Services	242,450.00	325,101.59	-82,651.59
Support Services	7,878,523.00	8,066,548.74	-188,025.74
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	1,521,500.00	438,632.22	1,082,867.78
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	35,415,395.00	35,038,227.63	377,167.37

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-700,574.00	336,702.33	1,037,276.33
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-700,574.00	336,702.33	1,037,276.33
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	4,233,672.00	4,193,247.87	-40,424.13
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	3,533,098.00	4,529,950.20	996,852.20

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	414,086.00	419,241.63	5,155.63
State			
Federal			
Other			
TOTAL REVENUES	414,086.00	419,241.63	5,155.63
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	451,373.00	429,050.07	22,322.93
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	451,373.00	429,050.07	22,322.93
REVENUES OVER (UNDER) EXPENDITURES	-37,287.00	-9,808.44	27,478.56

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-37,287.00	-9,808.44	27,478.56
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	173,784.00	173,784.50	0.50
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	136,497.00	163,976.06	27,479.06

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,688,338.00	3,733,827.35	45,489.35
State	10,000.00	28,693.19	18,693.19
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	3,698,338.00	3,762,520.54	64,182.54
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	2,645,000.00	2,645,000.00	0.00
Interest and Other Charges	1,231,475.00	1,226,914.88	4,560.12
TOTAL EXPENDITURES	3,876,475.00	3,871,914.88	4,560.12
REVENUES OVER (UNDER) EXPENDITURES	-178,136.00	-109,394.34	68,741.66

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	19,074,924.00	19,002,550.00	-72,374.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	-18,850,000.00	-18,774,100.00	75,900.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	224,924.00	228,450.00	3,526.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	46,788.00	119,055.66	72,267.66
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,938,841.00	1,938,841.80	0.80
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	1,985,629.00	2,057,897.46	72,268.46

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	530,000.00	351,379.05	-178,620.95
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	530,000.00	351,379.05	-178,620.95
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	490,000.00	56,546.12	433,453.88
Building	25,000.00	26,570.65	-1,570.65
Equipment	0.00	0.00	0.00
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	100.00	100.00
Principal	0.00	0.00	0.00

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Budgetary Comparison Schedule - Capital Projects Fund

RUN TIME: 4:05:16 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	515,000.00	83,216.77	431,783.23
REVENUES OVER (UNDER) EXPENDITURES	15,000.00	268,162.28	253,162.28
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	15,000.00	268,162.28	253,162.28
BEGINNING TOTAL FUND BALANCE	3,354,000.00	2,687,744.87	-666,255.13
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	3,369,000.00	2,955,907.15	-413,092.85

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	0.00	0.00	0.00
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy	0.00	0.00	0.00
Transportation Equipment	0.00	0.00	0.00
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	0.00	0.00	0.00
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	0.00	0.00	0.00
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	0.00	0.00	0.00

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Statement of Fiduciary Net Position

RUN TIME: 4:05:16 PM

COUNTY: 06 Clark

August 31, 2025

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	7,220.98	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	7,220.98	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	7,220.98	0.00
TOTAL NET POSITION	7,220.98	0.00

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Statement of Changes in Fiduciary Net Position

RUN TIME: 4:05:16 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	-456.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	-456.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	-2,648.11	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	-2,648.11	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	-3,104.11	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	0.00
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	0.00
Net Increase (Decrease)	-3,104.11	0.00
Net Position - Beginning Balance	10,325.09	0.00
Accounting Changes and Error Corrections	0.00	0.00
NET POSITION--ENDING	7,220.98	0.00

Description	Beginning Outstanding Debt September 1, 2024	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2025	Amount Due Within One Year
Voted Debt					
Voted Bonds	21,420,000.00	0.00	2,645,000.00	18,775,000.00	2,885,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	2,498,525.00	30,631.41	0.00	2,529,156.41	724,187.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	1,490,702.00	0.00	36,483.00	1,454,219.00	
Net Pension Liabilities TRS 2/3	293,935.00	0.00	293,935.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	362,743.00	0.00	130,790.00	231,953.00	
Total Long-Term Liabilities	26,065,905.00	30,631.41	3,106,208.00	22,990,328.41	3,609,187.00

Other postemployment benefits other than pensions (OPEB) liabilities are not presented in the Schedule of Long Term Liabilities.

Refer to the notes to the financial statements for more information.

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	4,396,263.04	3,629,361.64	231.20	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	18,531.80	30,590.42	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	4,414,794.84	3,659,952.06	231.20	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	101,592.17			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Early Learning Tuitions and Fees	192,957.62			
2200 Sales of Goods, Supplies and Services, Unassigned	4,551.45		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Early Learning Sales of Goods, Supplies, and Services	40,757.09			
2289 Other Community Services? Sales of Goods, Supplies, and Services	89,165.77			
2298 School Food Services--Sales of Goods, Supplies, and Services	466,405.67			
2300 Investment Earnings	164,366.73	73,875.29	128,660.85	0.00
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	52,265.50		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	2,812.47		0.00	0.00
2700 Rentals and Leases	300.00	0.00	0.00	0.00
2800 Judgements and Settlements	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	9,253.37	0.00	222,487.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2000 TOTAL LOCAL SUPPORT NONTAX	1,124,427.84	73,875.29	351,147.85	0.00
STATE, GENERAL PURPOSE				
3100 Apportionment	20,693,368.71			
3121 Special Education - General Apportionment	363,789.60			
3300 Local Effort Assistance	39,321.75			
3600 State Forests	34,987.13	28,693.19	0.00	0.00
3900 Other State General Purpose, Unassigned	388,162.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	21,519,629.19	28,693.19	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	3,788.00		0.00	0.00
4109 Special Purpose - Transition to Kindergarten	852,576.83			
4121 Special Education	3,397,193.63			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	377,413.45			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	280,990.55			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	184,958.88			
4174 Highly Capable	65,637.11			
4188 Early Learning	0.00			
4198 School Food Service	12,167.95			
4199 Transportation - Operations	1,809,209.69			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	11,080.72			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Early Learning - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				0.00
4000 TOTAL STATE, SPECIAL PURPOSE	6,995,016.81		0.00	0.00
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	8.44	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5700 Qualified Energy Investment Tax Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	8.44	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6109 Special Purpose - Transition to Kindergarten	0.00			
6111 Federal Special Purpose-SLRF	0.00		0.00	
6112 Federal Special Purpose-ESSER II	0.00		0.00	
6113 Federal Special Purpose-ESSER III	0.00		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6118 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6119 Federal Special Purpose-CARES Act Other	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	0.00			
6124 Special Education, Supplemental	553,425.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	0.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	157,448.46			
6152 Other Title, ESEA Fed	45,772.86			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	12,356.00			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Early Learning	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	322,775.45			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6210 Federal E-Rate	0.00		0.00	
6211 Federal Special Purpose-SLRF	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6219 Federal Special Purpose-CARES Act Other	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Report of Revenues and Other Financing Sources

RUN TIME: 4:05:16 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Early Learning	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6311 Federal Special Purpose-SLRF	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6319 Federal Special Purpose-CARES ActOther	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	16,621.28			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Report of Revenues and Other Financing Sources

RUN TIME: 4:05:16 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Early Learning	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	61,870.01			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,170,269.06		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	55,869.30		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Report of Revenues and Other Financing Sources

RUN TIME: 4:05:16 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	55,869.30		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	28,333.20		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Early Learning	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	66,581.28		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	94,914.48		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Report of Revenues and Other Financing Sources

RUN TIME: 4:05:16 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9300 Sale of Equipment	0.00			0.00
9400 Insurance Recoveries	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		19,002,550.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	19,002,550.00	0.00	0.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 35,374,929.96	 22,765,070.54	 351,379.05	 0.00

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	18,596,685.21	11 Bd of Dir	436,883.38	0 Debit Transfer	0.00
02 ALE	82,658.50	12 Supt Off	416,828.18	1 Credit Transfer	0.00
03 Basic Education - Dropout Reengagement	14,123.32	13 Busns Off	631,275.42	2 Cert. Salaries	14,749,328.01
09 Transition to Kindergarten	749,703.18	14 HR	172,992.75	3 Class. Salaries	4,695,526.57
11 SLRF	0.00	15 Pblc Rltn	101,866.47	4 Employee Benefits	6,943,508.50
12 ESSER II	0.00	21 Supv Inst	793,353.32	5 Supplies / Materials	1,435,489.79
13 ESSER III	0.00	22 Lrn Resrc	196,708.36	7 Purchased Services	6,728,854.59
14 ESSER III (Learning Loss)	1,910.07	23 Princ Off	1,896,208.82	8 Travel	46,887.95
18 RSVD N/A	0.00	24 Guid/Coun	704,200.15	9 Capital Outlay	438,632.22
19 Cares Act - Other	0.00	25 Pupil Mngmt	36,465.25	TOTAL ALL OBJECTS	35,038,227.63
21 Sp Ed, Sup, St	4,604,726.93	26 Health	1,291,763.44		
22 Sp Ed, Infants and Toddlers, State	0.00	27 Teaching	19,815,067.88		
23 Sp Ed, Sup, IDEA, Fed	0.00	28 Extracur	813,694.58		
24 Sp Ed, Sup, Fed	553,425.00	29 Pmt to SD	0.00		
25 Sp Ed, Infants and Toddlers, Federal	0.00	31 InstProDev	154,748.07		
26 Sp Ed, Inst, St	0.00	32 Inst Tech	358,995.84		
29 Sp Ed, Oth, Fed	0.00	33 Curriculum	326,815.58		
31 Voc, Basic, St	814,726.94	34 Pro Learn	230,893.47		
34 MidSchCar/Tec	162,231.09	35 Pupil Safety	277,479.91		
38 Voc, Fed	0.00	41 Supervisn	0.00		
39 Voc, Other	0.00	42 Food	43,402.62		
45 Skil Cnt, Bas, St	0.00	44 Operation	787,415.29		
46 Skill Cntr, Fed	0.00	49 Transfers	0.00		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	23,913.71		
51 ESEA Disadvantaged, Fed	157,448.46	52 Operation	1,735,136.59		
52 Other Title, ESEA, Fed	51,608.24	53 Maintnce	0.00		
53 ESEA Migrant, Federal	0.00	56 Insurance	0.00		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Program/Activity/Object Report

RUN TIME: 4:05:16 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	346,180.52	59 Transfers	0.00		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	160,429.90		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	251,984.76		
58 Sp/Plt Pgm, St	178,805.77	63 Oper Bldg	1,043,890.58		
59 Inst. JAJ	0.00	64 Maintnce	665,481.96		
61 Head Start, Fed	0.00	65 Utilities	547,340.16		
62 MS, Pro Dv, Fed	0.00	66 E-Rate - Federal	0.00		
64 LEP, Fed	12,356.00	67 Bldg Secu	29,733.15		
65 Tran Biling, St	169,060.16	68 Insurance	410,286.24		
67 Ind Ed, Fd, JOM	0.00	69 Dep SubFund FacMaint	0.00		
68 Ind Ed, Fd, ED	0.00	72 Info Sys	682,971.80		
69 Comp, Othr	0.00	73 Printing	0.00		
71 Traffic Safety	0.00	74 Warehouse	0.00		
73 Summer School	0.00	75 Mtr Pool	0.00		
74 Highly Capable	71,619.80	83 Interest	0.00		
76 Target Asst, Fed	0.00	84 Principal	0.00		
78 Yth Trg Pm, Fed	0.00	85 Debt Expn	0.00		
79 Inst Pgm, Othr	0.00	91 Publ Actv	0.00		
81 Public Radio/TV	0.00	TOTAL ALL ACTIVITIES	35,038,227.63		
86 Comm Schools	0.00				
88 Early Learning	175,000.98				
89 Othr Comm Srv	150,100.61				
97 Distwide Suppt	5,532,257.10				
98 Schl Food Serv	830,817.91				
99 Pupil Transp	1,782,781.84				
TOTAL ALL PROGRAMS	35,038,227.63				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	13,442,383.95
2120	Salaries of Temporary EEs & Subs	413,574.15
2130	Non contracted Salaries	391,944.49
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	275,387.61
2160	Other Salaries	137,501.81
2170	Other Salaries NBCT	88,536.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	4,131,410.33
3120	Salaries of Temporary EEs & Subs	118,747.84
3130	Extra Time	46,860.31
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	383,421.73
3160	Other Salaries	15,086.36

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	1,093,072.31
4223	Federally Mandated Insurance-Classified	346,018.08
4232	Retirement Contribution - Certificated	1,394,981.92
4233	Retirement Contribution - Classified	446,462.70
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	100,531.63
4263	Unemployment Compensation - Classified	31,397.62

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	83,384.85
4273	Worker's Compensation - Classified	128,171.39
4282	Health Benefits - Certificated	1,925,291.48
4283	Health Benefits - Classified	1,394,196.52
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	0.00

	Supplies, Non-Capital	Amount
5610	General Supplies	736,373.56
5622	Motor Vehicle Fuel - Electricity	0.00
5626	Motor Vehicle Fuel	107,352.85
5630	Food	43,402.62
5640	Books and Periodicals	290,297.69
5650	Supplies - Technology Related	258,063.07

	Purchased Services	Amount
7310	Office and Administrative Services	24,073.56
7311	Election Fees	0.00
7320	Professional Educational Services	125,133.75
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	25,369.51
7340	Other Professional Purchased Services	209,446.30
7341	Legal Services for District support	395,960.60
7342	Audit Services	23,375.76
7343	Other Legal Services	0.00
7350	Technical Services	327,379.02
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	0.00

	Purchased Services	Amount
7410	Utility Services	63,192.36
7420	Cleaning Services	57,960.83
7431	Non-Technology-Related Repair and Maintenance	498,462.72
7432	Technology-Related Repair and Maintenance	60,545.55
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	36,001.80
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	55,410.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	3,000.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	1,642,132.24
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	410,286.24
7530	Communications	56,823.51
7540	Advertising	5,212.60
7550	Printing and Binding	120.00
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	553,500.36
7569	Tuition - Other	14,123.32
7570	Food Service Management (FSMC)	787,415.29
7580	Travel - Registration and Entrance	82,743.41
7591	Services Purchased from another School District or ESD Within the State	831,435.73
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	40,973.78
7622	Electricity	334,050.71
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	64,725.64

	Purchased Services	Amount
7820	Settlements and Judgements Against the School District	0.00
7831	Redemption of Principal	0.00
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

	Travel	Amount
8580	Travel, Meals and Lodging	46,887.95

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	0.00
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	322,289.57
9735	Technology-Related Software	51,620.96
9739	Other Equipment	64,721.69
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	35,038,227.63
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<u>Instructional Location</u>	<u>Amount</u>
Hockinson Heights Elementary School	11,678,667.97
Hockinson High School	8,244,226.87
Hockinson Middle School	4,983,844.38
TOTAL INSTRUCTIONAL LOCATIONS	24,906,739.22
TOTAL NON-INSTRUCTIONAL LOCATIONS	10,131,488.41
TOTAL DISTRICT EXPENDITURES	35,038,227.63