

REPORT F196

E.S.D. 112

COUNTY: 06 Clark

Hockinson School District No. 098

F-196 Annual Financial Statements

Fiscal Year 2024-2025

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#### **ANNUAL FINANCIAL STATEMENTS**

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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: Subpart E.

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

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Hockinson School District No. 098

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Balance Sheet - Governmental Funds

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COUNTY: 06 Clark

August 31, 2025

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>Assets</b>							
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
<b>TOTAL ASSETS</b>	<b>6,831,516.87</b>	<b>247,927.06</b>	<b>3,721,243.90</b>	<b>2,959,442.73</b>	<b>0.00</b>	<b>0.00</b>	<b>13,760,130.56</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>6,831,516.87</b>	<b>247,927.06</b>	<b>3,721,243.90</b>	<b>2,959,442.73</b>	<b>0.00</b>	<b>0.00</b>	<b>13,760,130.56</b>
<b>LIABILITIES</b>							
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

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COUNTY: 06 Clark

Hockinson School District No. 098

Balance Sheet - Governmental Funds

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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
<b>LIABILITIES:</b>							
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
<b>TOTAL LIABILITIES</b>	<b>286,942.62</b>	<b>83,951.00</b>	<b>0.00</b>	<b>3,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>374,393.62</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
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
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>2,014,624.05</b>	<b>0.00</b>	<b>1,663,346.44</b>	<b>35.58</b>	<b>0.00</b>	<b>0.00</b>	<b>3,678,006.07</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	570,779.00	12,910.00	0.00	0.00	0.00	0.00	583,689.00

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Balance Sheet - Governmental Funds

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	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
<b>TOTAL FUND BALANCE</b>	<b>4,529,950.20</b>	<b>163,976.06</b>	<b>2,057,897.46</b>	<b>2,955,907.15</b>	<b>0.00</b>	<b>0.00</b>	<b>9,707,730.87</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>6,831,516.87</b>	<b>247,927.06</b>	<b>3,721,243.90</b>	<b>2,959,442.73</b>	<b>0.00</b>	<b>0.00</b>	<b>13,760,130.56</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds

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COUNTY: 06 Clark

For the Year Ended August 31, 2025

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
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
<b>TOTAL REVENUES</b>	<b>35,374,929.96</b>	<b>419,241.63</b>	<b>3,762,520.54</b>	<b>351,379.05</b>	<b>0.00</b>	<b>0.00</b>	<b>39,908,071.18</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
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
<b>CAPITAL OUTLAY:</b>							
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
<b>DEBT SERVICE:</b>							
Principal	0.00		2,645,000.00		0.00	0.00	2,645,000.00

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Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds

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COUNTY: 06 Clark

For the Year Ended August 31, 2025

	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
<b>TOTAL EXPENDITURES</b>	<b>35,038,227.63</b>	<b>429,050.07</b>	<b>3,871,914.88</b>	<b>83,216.77</b>	<b>0.00</b>	<b>0.00</b>	<b>39,422,409.35</b>
REVENUES OVER (UNDER) EXPENDITURES	336,702.33	-9,808.44	-109,394.34	268,162.28	0.00	0.00	485,661.83
<b>OTHER FINANCING SOURCES (USES):</b>							
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>		<b>228,450.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>228,450.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>336,702.33</b>	<b>-9,808.44</b>	<b>119,055.66</b>	<b>268,162.28</b>	<b>0.00</b>	<b>0.00</b>	<b>714,111.83</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>4,193,247.87</b>	<b>173,784.50</b>	<b>1,938,841.80</b>	<b>2,687,744.87</b>	<b>0.00</b>	<b>0.00</b>	<b>8,993,619.04</b>
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>4,529,950.20</b>	<b>163,976.06</b>	<b>2,057,897.46</b>	<b>2,955,907.15</b>	<b>0.00</b>	<b>0.00</b>	<b>9,707,730.87</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund, By Sub-Fund

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COUNTY: 06 Clark

For the Year Ended August 31, 2025

	Sub-Fund 10	Sub-Fund 11	General Fund
<b>REVENUES:</b>			
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
<b>TOTAL REVENUES</b>	<b>29,375,218.80</b>	<b>5,999,711.16</b>	<b>35,374,929.96</b>
<b>EXPENDITURES:</b>			
<b>CURRENT: (excluding Object 9)</b>			
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
<b>CAPITAL OUTLAY:</b>			
Other	412,448.64	26,183.58	438,632.22
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>29,895,578.16</b>	<b>5,142,649.47</b>	<b>35,038,227.63</b>
<b>REVENUES OVER (UNDER) EXPENDITURES:</b>			
	<b>-520,359.36</b>	<b>857,061.69</b>	<b>336,702.33</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
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

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RUN DATE: 12/8/2025

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Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund, By Sub-Fund

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COUNTY: 06 Clark

For the Year Ended August 31, 2025

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

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Hockinson School District No. 098

RUN DATE: 12/8/2025

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Budgetary Comparison Schedule - General Fund

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COUNTY: 06 Clark

For the Year Ended August 31, 2025

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
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
<b>TOTAL REVENUES</b>	<b>34,714,820.00</b>	<b>35,374,929.96</b>	<b>660,109.96</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
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			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	1,521,500.00	438,632.22	1,082,867.78
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>35,415,395.00</b>	<b>35,038,227.63</b>	<b>377,167.37</b>

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Budgetary Comparison Schedule - General Fund

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COUNTY: 06 Clark

For the Year Ended August 31, 2025

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-700,574.00	336,702.33	1,037,276.33
<b>OTHER FINANCING SOURCES (USES):</b>			
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-700,574.00</b>	<b>336,702.33</b>	<b>1,037,276.33</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>4,233,672.00</b>	<b>4,193,247.87</b>	<b>-40,424.13</b>
Accounting Changes and Error Corrections		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>3,533,098.00</b>	<b>4,529,950.20</b>	<b>996,852.20</b>

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Budgetary Comparison Schedule - Associated Student Body Fund

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COUNTY: 06 Clark

For the Year Ended August 31, 2025

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	414,086.00	419,241.63	5,155.63
State			
Federal			
Other			
<b>TOTAL REVENUES</b>	<b>414,086.00</b>	<b>419,241.63</b>	<b>5,155.63</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
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
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>451,373.00</b>	<b>429,050.07</b>	<b>22,322.93</b>
REVENUES OVER (UNDER) EXPENDITURES	-37,287.00	-9,808.44	27,478.56

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Budgetary Comparison Schedule - Associated Student Body Fund

RUN TIME: 7:17:43 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

		Variance with Final Budget POSITIVE (NEGATIVE)
	FINAL BUDGET	ACTUAL

**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)**

<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-37,287.00</b>	<b>-9,808.44</b>	<b>27,478.56</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>173,784.00</b>	<b>173,784.50</b>	<b>0.50</b>
Accounting Changes and Error Corrections		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>136,497.00</b>	<b>163,976.06</b>	<b>27,479.06</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Budgetary Comparison Schedule - Debt Service Fund

RUN TIME: 7:17:43 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
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			
<b>TOTAL REVENUES</b>	<b>3,698,338.00</b>	<b>3,762,520.54</b>	<b>64,182.54</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>3,876,475.00</b>	<b>3,871,914.88</b>	<b>4,560.12</b>
REVENUES OVER (UNDER) EXPENDITURES	-178,136.00	-109,394.34	68,741.66

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Budgetary Comparison Schedule - Debt Service Fund

RUN TIME: 7:17:43 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES(USES):</b>			
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>224,924.00</b>	<b>228,450.00</b>	<b>3,526.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,938,841.00</b>	<b>1,938,841.80</b>	<b>0.80</b>
Accounting Changes and Error Corrections		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>1,985,629.00</b>	<b>2,057,897.46</b>	<b>72,268.46</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Budgetary Comparison Schedule - Capital Projects Fund

RUN TIME: 7:17:43 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
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
<b>TOTAL REVENUES</b>	<b>530,000.00</b>	<b>351,379.05</b>	<b>-178,620.95</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
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			
<b>DEBT SERVICE:</b>			
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: 7:17:43 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
<b>TOTAL EXPENDITURES</b>	<b>515,000.00</b>	<b>83,216.77</b>	<b>431,783.23</b>
REVENUES OVER (UNDER) EXPENDITURES	15,000.00	268,162.28	253,162.28
<b>OTHER FINANCING SOURCES(USES):</b>			
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	15,000.00	268,162.28	253,162.28
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>3,354,000.00</b>	<b>2,687,744.87</b>	<b>-666,255.13</b>
Accounting Changes and Error Corrections		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>3,369,000.00</b>	<b>2,955,907.15</b>	<b>-413,092.85</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Budgetary Comparison Schedule - Transportation Vehicle Fund

RUN TIME: 7:17:43 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
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
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy	0.00	0.00	0.00
Transportation Equipment	0.00	0.00	0.00
Other			
<b>DEBT SERVICE:</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Budgetary Comparison Schedule - Transportation Vehicle Fund

RUN TIME: 7:17:43 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>			
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Accounting Changes and Error Corrections		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

E.S.D. 112

COUNTY: 06 Clark

Hockinson School District No. 098

Statement of Fiduciary Net Position

August 31, 2025

RUN DATE: 12/8/2025

RUN TIME: 7:17:43 PM

	Custodial Funds	Private Purpose Trust
<b>ASSETS:</b>		
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
<b>TOTAL ASSETS</b>	<b>7,220.98</b>	<b>0.00</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION:</b>		
<b>Restricted for:</b>		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - PPT	0.00	0.00
Restricted For Other Purposes	7,220.98	0.00
<b>TOTAL NET POSITION</b>	<b>7,220.98</b>	<b>0.00</b>

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: 7:17:43 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	Custodial Funds	Private Purpose Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	-456.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>-456.00</b>	<b>0.00</b>
<b>Investment Income:</b>		
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
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>-3,104.11</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits	0.00	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
<b>TOTAL DEDUCTIONS</b>	<b>0.00</b>	<b>0.00</b>
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
<b>NET POSITION--ENDING</b>	<b>7,220.98</b>	<b>0.00</b>

REPORT F196

E.S.D. 112

COUNTY: 06 Clark

Hockinson School District No. 098

Schedule of Long-Term Liabilities

For the Year Ended August 31, 2025

RUN DATE: 12/8/2025

RUN TIME: 7:17:43 PM

Description	Beginning Outstanding Debt September 1, 2024	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2025	Amount Due Within One Year
<b>Voted Debt</b>					
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
<b>Non-Voted Debt and Liabilities</b>					
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
<b>Other Liabilities</b>					
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	
<b>Total Long-Term Liabilities</b>	<b>26,065,905.00</b>	<b>30,631.41</b>	<b>3,106,208.00</b>	<b>22,990,328.41</b>	<b>3,609,187.00</b>

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.

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: 7:17:43 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
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
<b>1000 TOTAL LOCAL TAXES</b>	<b>4,414,794.84</b>	<b>3,659,952.06</b>	<b>231.20</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
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

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: 7:17:43 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
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			
<b>2000 TOTAL LOCAL SUPPORT NONTAX</b>	<b>1,124,427.84</b>	<b>73,875.29</b>	<b>351,147.85</b>	<b>0.00</b>
<b>STATE, GENERAL PURPOSE</b>				
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	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>21,519,629.19</b>	<b>28,693.19</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
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		

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: 7:17:43 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
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
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
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>6,995,016.81</b>		0.00	0.00
<b>FEDERAL, GENERAL PURPOSE</b>				
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	

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: 7:17:43 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, GENERAL PURPOSE</b>				
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
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>8.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
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			

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: 7:17:43 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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		

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Report of Revenues and Other Financing Sources

RUN TIME: 7:17:43 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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: 7:17:43 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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		
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>1,170,269.06</b>		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: 7:17:43 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
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		
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>55,869.30</b>		0.00	
<b>REVENUES FROM OTHER ENTITIES</b>				
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			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>94,914.48</b>		0.00	0.00
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	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: 7:17:43 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>OTHER FINANCING SOURCES</b>				
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
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>19,002,550.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>35,374,929.96</b>	<b>22,765,070.54</b>	<b>351,379.05</b>	<b>0.00</b>

REPORT F196

E.S.D. 112

COUNTY: 06 Clark

Hockinson School District No. 098

Program/Activity/Object Report

For the Year Ended August 31, 2025

RUN DATE: 12/8/2025

RUN TIME: 7:17:43 PM

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	<b>TOTAL ALL OBJECTS</b>	<b>35,038,227.63</b>
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 Maintnace	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

E.S.D. 112

COUNTY: 06 Clark

Hockinson School District No. 098

Program/Activity/Object Report

For the Year Ended August 31, 2025

RUN DATE: 12/8/2025

RUN TIME: 7:17:43 PM

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	<b>TOTAL ALL ACTIVITIES</b>	<b>35,038,227.63</b>		
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				
<b>TOTAL ALL PROGRAMS</b>	<b>35,038,227.63</b>				

REPORT F196

E.S.D. 112

COUNTY: 06 Clark

Hockinson School District No. 098

NCES Object Expenditure Summary

For the Year Ended August 31, 2025

RUN DATE: 12/8/2025

RUN TIME: 7:17:44 PM

**Certificated Salaries**

		<b>Amount</b>
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**

		<b>Amount</b>
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**

		<b>Amount</b>
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

REPORT F196

E.S.D. 112

COUNTY: 06 Clark

Hockinson School District No. 098

NCES Object Expenditure Summary

For the Year Ended August 31, 2025

RUN DATE: 12/8/2025

RUN TIME: 7:17:44 PM

**Employee Bene & P/R Taxes**

		<b>Amount</b>
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**

		<b>Amount</b>
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**

		<b>Amount</b>
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

REPORT F196

E.S.D. 112

COUNTY: 06 Clark

Hockinson School District No. 098

NCES Object Expenditure Summary

For the Year Ended August 31, 2025

RUN DATE: 12/8/2025

RUN TIME: 7:17:44 PM

<b>Purchased Services</b>		<b>Amount</b>
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

<b>Travel</b>		<b>Amount</b>
8580	Travel, Meals and Lodging	46,887.95

<b>Capital Outlay</b>		<b>Amount</b>
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

<b>TOTAL ALL NCES OBJECT OF EXPENDITURE</b>	<b>35,038,227.63</b>
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REPORT F196

E.S.D. 112

COUNTY: 06 Clark

Hockinson School District No. 098  
District Expenditure Summary by Location  
For the Year Ended August 31, 2025

RUN DATE: 12/8/2025

RUN TIME: 7:17:44 PM

Instructional Location

	<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
<b>TOTAL INSTRUCTIONAL LOCATIONS</b>	<b>24,906,739.22</b>
<b>TOTAL NON-INSTRUCTIONAL LOCATIONS</b>	<b>10,131,488.41</b>
<b>TOTAL DISTRICT EXPENDITURES</b>	<b>35,038,227.63</b>

REPORT F196

E.S.D. 112

COUNTY: 06 Clark

Hockinson School District No. 098

F-196 Annual Financial Statements

Fiscal Year 2024-2025

RUN DATE: 12/8/2025

RUN TIME: 7:17:44 PM

**SUPPLEMENTAL REPORTS AND SCHEDULES**

Program Matrix

Data Requirements for Supplemental Reports

Data Requirements for End of Year Reporting to Apportionment and State Recovery Rate

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Indirect Expenditures

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 01 - Basic Education

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	340,271.72	0.00		261,562.86	0.00	77,808.86	900.00	0.00	0.00	0.00
22 Lrn Resrc	196,708.36	0.00		0.00	114,845.77	65,128.87	15,983.72	750.00	0.00	0.00
23 Princ Off	1,885,400.35	0.00		880,647.80	487,933.26	490,110.64	17,468.49	9,193.80	46.36	0.00
24 Guid/Coun	544,768.43	0.00		405,243.63	0.00	137,125.64	1,475.68	516.72	406.76	0.00
25 Pupil Mngmt	12,733.71	0.00		0.00	268.25	26.66	10,096.02	2,342.78	0.00	0.00
26 Health	308,302.96	0.00		159.22	42,677.50	37,000.50	2,216.85	226,248.89	0.00	0.00
27 Teaching	13,430,827.20	0.00		9,312,807.08	197,962.28	3,095,231.53	165,033.03	640,298.60	19,494.68	0.00
28 Extracur	644,200.06	0.00		86,684.16	295,891.97	94,500.86	112,776.58	53,336.25	1,010.24	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	61,126.53	0.00		15,668.30	1,329.94	3,075.62	483.90	37,244.33	3,324.44	0.00
32 Inst Tech	358,995.84	0.00		0.00	0.00	0.00	9,823.49	29,847.26	0.00	319,325.09
33 Curriculum	321,318.59	0.00		3,064.00	0.00	382.46	317,872.13	0.00	0.00	0.00
34 Pro Learn	214,551.55	0.00		181,301.62	0.00	33,249.93	0.00	0.00	0.00	0.00
35 Pupil Safety	277,479.91	0.00		0.00	183,761.16	93,718.75	0.00	0.00	0.00	0.00
<b>01 Total</b>	<b>18,596,685.21</b>	<b>0.00</b>		<b>11,147,138.67</b>	<b>1,324,670.13</b>	<b>4,127,360.32</b>	<b>654,129.89</b>	<b>999,778.63</b>	<b>24,282.48</b>	<b>319,325.09</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 02 - Alternative Learning Experience

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	82,658.50	0.00		62,503.63	0.00	20,154.87	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>02 Total</b>	<b>82,658.50</b>	<b>0.00</b>		<b>62,503.63</b>	<b>0.00</b>	<b>20,154.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 03 - Basic Education - Dropout Reengagement

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	14,123.32	0.00		0.00	0.00	0.00	0.00	14,123.32	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>03 Total</b>	<b>14,123.32</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,123.32</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 09 - Transition to Kindergarten

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	82,573.68	0.00		58,873.91	0.00	23,699.77	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	655,908.75	0.00		418,912.93	42,490.11	175,551.31	18,954.40	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	526.50	0.00		0.00	0.00	0.00	0.00	526.50	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	10,694.25	0.00		9,037.33		1,656.92	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnace	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
<b>09 Total</b>	<b>749,703.18</b>	<b>0.00</b>		<b>486,824.17</b>	<b>42,490.11</b>	<b>200,908.00</b>	<b>18,954.40</b>	<b>526.50</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 14 - Federal, ESSER III (Learning Loss)

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	1,910.07	0.00		1,611.60	0.00	298.47	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>14 Total</b>	<b>1,910.07</b>	<b>0.00</b>		<b>1,611.60</b>	<b>0.00</b>	<b>298.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 21 - Special Education, Supplemental, State

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	298,042.41	0.00		165,290.00	59,731.20	70,829.64	0.00	1,335.95	855.62	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	67,002.03	0.00		49,545.38	0.00	17,456.65	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	770,992.70	0.00		429,027.29	0.00	124,983.03	0.00	216,076.72	905.66	0.00
27 Teaching	3,451,007.93	0.00		925,178.47	924,031.10	953,498.77	40,166.98	608,132.61	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	17,681.86	0.00		1,252.86	0.00	206.54	0.00	15,820.34	402.12	0.00
32 Inst Tech	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>21 Total</b>	<b>4,604,726.93</b>	<b>0.00</b>		<b>1,570,294.00</b>	<b>983,762.30</b>	<b>1,166,974.63</b>	<b>40,166.98</b>	<b>841,365.62</b>	<b>2,163.40</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 24 - Special Education, Supplemental, Federal

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	212,467.78	0.00		157,063.63	0.00	55,404.15	0.00	0.00	0.00	0.00
27 Teaching	340,957.22	0.00		154,766.00	83,777.30	102,413.92	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>24 Total</b>	<b>553,425.00</b>	<b>0.00</b>		<b>311,829.63</b>	<b>83,777.30</b>	<b>157,818.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 31 - Vocational, Basic, State

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	46,998.40	0.00		45,203.31	0.00	1,795.09	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	742,548.99	0.00		348,860.76	66,047.27	159,351.23	98,906.45	28,117.02	1,267.24	39,999.02
28 Extracur	16,707.46	0.00		14,093.00	0.00	2,614.46	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	2,824.42	0.00		1,176.00	0.00	217.95	0.00	900.00	530.47	0.00
32 Inst Tech	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	5,647.67	0.00		4,743.65		904.02	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
72 Info Sys	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>31 Total</b>	<b>814,726.94</b>	<b>0.00</b>		<b>414,076.72</b>	<b>66,047.27</b>	<b>164,882.75</b>	<b>98,906.45</b>	<b>29,017.02</b>	<b>1,797.71</b>	<b>39,999.02</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 34 - Middle School Career and Technical Education, State

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	55.49	0.00		0.00	0.00	55.49	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	6,794.72	0.00		0.00	4,416.78	2,377.94	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	151,075.72	0.00		105,516.66	6,300.67	32,168.43	7,060.91	0.00	29.05	0.00
28 Extracur	3,086.45	0.00		2,615.00	0.00	471.45	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,218.71	0.00		370.00	0.00	34.68	0.00	450.00	364.03	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
72 Info Sys	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>34 Total</b>	<b>162,231.09</b>	<b>0.00</b>		<b>108,501.66</b>	<b>10,717.45</b>	<b>35,107.99</b>	<b>7,060.91</b>	<b>450.00</b>	<b>393.08</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	19,707.65	0.00		0.00	12,399.17	7,308.48	0.00	0.00	0.00	0.00
21 Supv Inst	27,987.99	0.00		11,544.96	11,758.99	4,684.04	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	9,856.01	0.00		0.00	6,200.91	3,655.10	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	99,896.81	0.00		0.00	57,010.59	35,685.49	7,200.73	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnace	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
<b>51 Total</b>	<b>157,448.46</b>	<b>0.00</b>		<b>11,544.96</b>	<b>87,369.66</b>	<b>51,333.11</b>	<b>7,200.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 52 - Other Title Grants Under ESEA - Federal

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblic Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	51,608.24	0.00		40,636.28	0.00	4,151.58	3,520.38	3,300.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnace	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>52 Total</b>	<b>51,608.24</b>	<b>0.00</b>	<b>0.00</b>	<b>40,636.28</b>	<b>0.00</b>	<b>4,151.58</b>	<b>3,520.38</b>	<b>3,300.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 55 - Learning Assistance Program (LAP), State

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	33,383.37	0.00		13,472.50	10,318.72	9,592.15	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	309,244.81	0.00		115,816.00	97,440.64	95,988.17	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,552.34	0.00		1,130.00	0.00	870.02	1,552.32	0.00	0.00	0.00
32 Inst Tech	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>55 Total</b>	<b>346,180.52</b>	<b>0.00</b>		<b>130,418.50</b>	<b>107,759.36</b>	<b>106,450.34</b>	<b>1,552.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 58 - Special and Pilot Programs, State

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	2,103.68	0.00		0.00	1,776.60	327.08	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	160,492.62	0.00		91,940.19	0.00	16,053.63	44,788.67	4,941.12	2,769.01	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	16,209.47	0.00		5,880.00	0.00	3,097.51	0.00	4,495.00	2,736.96	0.00
32 Inst Tech	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>58 Total</b>	<b>178,805.77</b>	<b>0.00</b>		<b>97,820.19</b>	<b>1,776.60</b>	<b>19,478.22</b>	<b>44,788.67</b>	<b>9,436.12</b>	<b>5,505.97</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 64 - Limited English Proficiency, Federal

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	12,356.00	0.00		0.00	8,875.09	3,480.91	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>64 Total</b>	<b>12,356.00</b>	<b>0.00</b>		<b>0.00</b>	<b>8,875.09</b>	<b>3,480.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 65 - Transitional Bilingual, State

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	169,060.16	0.00		115,816.00	7,130.81	42,423.60	0.00	3,689.75	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00				0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>65 Total</b>	<b>169,060.16</b>	<b>0.00</b>		<b>115,816.00</b>	<b>7,130.81</b>	<b>42,423.60</b>	<b>0.00</b>	<b>3,689.75</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 74 - Highly Capable

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	66,122.81	0.00		27,250.28	0.00	10,770.05	28,102.48	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	5,496.99	0.00		0.00	0.00	0.00	5,496.99	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>74 Total</b>	<b>71,619.80</b>	<b>0.00</b>		<b>27,250.28</b>	<b>0.00</b>	<b>10,770.05</b>	<b>33,599.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 88 - Early Learning

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	46,613.94	0.00		0.00	33,075.00	13,538.94	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	128,387.04	0.00		0.00	101,959.12	24,275.02	2,152.90	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>88 Total</b>	<b>175,000.98</b>	<b>0.00</b>		<b>0.00</b>	<b>135,034.12</b>	<b>37,813.96</b>	<b>2,152.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 89 - Other Community Services

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	400.00	0.00		0.00	0.00	0.00	0.00	400.00	0.00	0.00
28 Extracur	149,700.61	0.00		0.00	34,727.43	13,817.45	16,668.78	84,486.95	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>89 Total</b>	<b>150,100.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34,727.43</b>	<b>13,817.45</b>	<b>16,668.78</b>	<b>84,886.95</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 97 - District-wide Support

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	436,883.38	0.00			0.00	0.00	755.51	433,845.42	2,282.45	0.00
12 Supt Off	416,828.18	0.00		223,061.72	64,515.72	76,727.59	32,203.02	17,061.58	3,258.55	0.00
13 Busns Off	631,275.42	0.00		0.00	401,682.63	137,740.01	16,697.19	71,882.99	3,272.60	0.00
14 HR	172,992.75	0.00		0.00	114,496.77	35,674.40	171.75	19,880.49	2,769.34	0.00
15 Pblc Rltn	82,158.82	0.00		0.00	0.00	0.00	0.00	82,158.82	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	160,429.90	0.00		0.00	117,297.62	43,132.28	0.00	0.00	0.00	0.00
62 Grnd Mnt	251,984.76	0.00			144,754.19	61,658.21	36,708.74	251.50	0.00	8,612.12
63 Oper Bldg	1,043,890.58	0.00			668,842.56	315,651.11	59,396.91	0.00	0.00	0.00
64 Maintnace	665,481.96	0.00	0.00		0.00	0.00	76,417.20	589,064.76	0.00	0.00
65 Utilities	547,340.16	0.00	0.00		0.00	0.00	0.00	547,340.16	0.00	0.00
67 Bldg Secu	29,733.15	0.00			0.00	0.00	1,101.72	12,520.88	0.00	16,110.55
68 Insurance	410,286.24	0.00					0.00	410,286.24		0.00
69 Dep SubFund FacMaint	0.00	0.00			0.00	0.00	0.00	0.00		0.00
72 Info Sys	682,971.80	0.00	0.00	0.00	257,942.14	93,912.64	148,994.55	126,374.66	1,162.37	54,585.44
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83 Interest	0.00								0.00	
84 Principal	0.00								0.00	
85 Debt Expn	0.00		0.00						0.00	0.00
<b>97 Total</b>	<b>5,532,257.10</b>	<b>0.00</b>	<b>0.00</b>	<b>223,061.72</b>	<b>1,769,531.63</b>	<b>764,496.24</b>	<b>372,446.59</b>	<b>2,310,667.50</b>	<b>12,745.31</b>	<b>79,308.11</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 98 - School Food Services

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00								0.00	
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	43,402.62	0.00					43,402.62	0.00		
44 Operation	787,415.29	0.00			0.00	0.00	0.00	787,415.29	0.00	0.00
49 Transfers	0.00		0.00							
<b>98 Total</b>	<b>830,817.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43,402.62</b>	<b>787,415.29</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

PROGRAM 99 - Pupil Transportation

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil Mngmt	23,731.54	0.00		0.00	14,739.38	8,992.16	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00								0.00	
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	23,913.71	0.00		0.00	17,117.93	6,795.78	0.00	0.00	0.00	0.00
52 Operation	1,735,136.59	0.00			0.00	0.00	90,938.70	1,644,197.89	0.00	0.00
53 Maintnace	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00								0.00	
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00	0.00	
59 Transfers	0.00		0.00							
<b>99 Total</b>	<b>1,782,781.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,857.31</b>	<b>15,787.94</b>	<b>90,938.70</b>	<b>1,644,197.89</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Data Requirements for Supplemental Reports

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

Fiscal Year 2024-2025

**Other Data Requirements and Certifications**

A.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	222,487.00
B.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
C.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
D.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	346,180.52
E.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	0.00
F.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	346,180.52

**1. Fire District Payment RCW 52.30.020**

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

**2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)**

a) Total All Programs (SYSTEM CALCULATED)	0.1875	35,038,227.63
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		5,532,257.10
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		29,505,970.53

**3. District Allocation for CTE Carryover**

a) CTE Carryover percentage designated for program 31 the following year	1.000
b) CTE Carryover percentage designated for program 34 the following year	0.000
c) CTE Carryover percentage designated for future CTE Capital Projects	0.000

**4. District Allocation for CTE Recovery**

a) CTE Recovery percentage designated for Program 31 the following year	1.000
b) CTE Recovery percentage designated for Program 34 the following year	0.000

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99

0.00

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.

0.00

3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.

0.00

4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.

0.00

5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.

0.00

6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 35, Pupil Safety.

0.00

8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.

0.00

9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.

0.00

10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.

0.00

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.

0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.

0.00

DISTORTING ITEMS

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.

0.00

14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.

0.00

16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.

0.00

17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.

0.00

18. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

0.00

INDIRECT EXPENDITURES

19. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.

23,375.76

20. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

95,960.60

21. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

35,000.00

22. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLELY TO PROMOTE THE GOVERNMENTAL UNIT. \*Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

20,000.00

23. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure, and added to the federal unrestricted indirect expenditure pool.

0.00

24. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). \*Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

279,061.26

25. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

26. General administration (organization-wide) expenditures charged in Program 97, Activity 35, Pupil Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

**INDIRECT EXPENDITURES**

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

31. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

32. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

33. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

COUNTY: 06 Clark

Fiscal Year 2024-2025

--- EXCLUDED ---

	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
<b>PROGRAM AND ACTIVITY TITLES</b>							
<b>TOTAL PROGRAMS 01-89, 98, 99</b>	<b>29,505,970.53</b>	<b>359,324.11</b>		<b>43,402.62</b>			<b>29,103,243.80</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	436,883.38	0.00		0.00	317,547.02	119,336.36	
12 Superintendent's Office	416,828.18	0.00		0.00	381,828.18	35,000.00	
13 Business Office	631,275.42	0.00		0.00		631,275.42	
14 Human Resources	172,992.75	0.00		0.00		172,992.75	
15 Public Relations	82,158.82	0.00			62,158.82	20,000.00	
25 Pupil Management	0.00	0.00		0.00	0.00	0.00	
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	160,429.90	0.00		0.00	160,429.90	0.00	
62 Grounds Maintenance	251,984.76	8,612.12		0.00	243,372.64	0.00	
63 Operation of Buildings	1,043,890.58	0.00		0.00	1,043,890.58	0.00	
64 Maintenance	665,481.96	0.00		0.00	665,481.96	0.00	
65 Utilities	547,340.16	0.00		0.00	547,340.16	0.00	
67 Building and Property Security	29,733.15	16,110.55		0.00	13,622.60	0.00	
68 Insurance	410,286.24	0.00		0.00	410,286.24	0.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	682,971.80	54,585.44		0.00	349,325.10	279,061.26	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
<b>Total Program 97</b>	<b>5,532,257.10</b>	<b>79,308.11</b>	<b>0.00</b>	<b>0.00</b>	<b>4,195,283.20</b>	<b>1,257,665.79</b>	

## Fiscal Year 2024-2025

--- EXCLUDED ---

	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	35,038,227.63	438,632.22	0.00	43,402.62		1,257,665.79	29,103,243.80
Unallowable Costs					-4,195,283.20		4,195,283.20
<b>TOTALS</b>	<b>35,038,227.63</b>	<b>438,632.22</b>	<b>0.00</b>	<b>43,402.62</b>		<b>1,257,665.79</b>	<b>33,298,527.00</b>

\*\*\* FIXED WITH CARRY-FORWARD RESTRICTED INDIRECT RATE CALCULATION \*\*\*

## FY 22-23

1. FY 22-23 INDIRECT EXPENDITURES	1,177,341.97
2. FY 22-23 DIRECT EXPENDITURES	27,974,384.82
3. FY 22-23 OVER/UNDER RECOVERY (CALCULATED)	-220,977.36
4. FY 22-23 TOTAL POOL (LINE 1 + LINE 3)	956,364.60
5. CALCULATED FY 22-23 RESTRICTED INDIRECT RATE TO BE USED IN FY 24-25	0.0342

## FY 24-25

6. FY 24-25 INDIRECT EXPENDITURES FROM COLUMN 6	1,257,665.79
7. FY 22-23 OVER/UNDER RECOVERY (LINE 3)	-220,977.36
8. FY 24-25 ADJUSTED IND POOL (LINE 6 + LINE 7)	1,036,688.42
9. FY 24-25 DIRECT EXPENDITURES FROM COLUMN 7	33,298,527.00
10. FY 24-25 RESTRICTED INDIRECT RATE (LINE 5)	0.0342
11. FY 24-25 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,138,809.62
12. FY 24-25 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-102,121.20
13. FY 24-25 TOTAL POOL (LINE 6 + LINE 12)	1,155,544.58
14. CALCULATED FY 24-25 RESTRICTED INDIRECT RATE TO BE USED IN FY 26-27 (LINE 13 / LINE 9)	0.0347

COUNTY: 06 Clark

Fiscal Year 2024-2025

--- EXCLUDED ---

	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
<b>PROGRAM AND ACTIVITY TITLES</b>							
<b>Total Programs 01-89, 98, 99</b>	<b>29,505,970.53</b>	<b>359,324.11</b>		<b>43,402.62</b>			<b>29,103,243.80</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	436,883.38	0.00		0.00	317,547.02	119,336.36	
12 Superintendents Office	416,828.18	0.00		0.00		416,828.18	
13 Business Office	631,275.42	0.00		0.00		631,275.42	
14 Human Resources	172,992.75	0.00		0.00		172,992.75	
15 Public Relations	82,158.82	0.00			62,158.82	20,000.00	
25 Pupil Management	0.00	0.00		0.00		0.00	
35 Pupil Safety	0.00	0.00		0.00		0.00	
61 Supervision	160,429.90	0.00		0.00		160,429.90	
62 Grounds Maintenance	251,984.76	8,612.12		0.00		243,372.64	
63 Operation of Buildings	1,043,890.58	0.00		0.00		1,043,890.58	
64 Maintenance	665,481.96	0.00		0.00		665,481.96	
65 Utilities	547,340.16	0.00		0.00		547,340.16	
67 Building and Property Security	29,733.15	16,110.55		0.00		13,622.60	
68 Insurance	410,286.24	0.00		0.00		410,286.24	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	682,971.80	54,585.44		0.00		628,386.36	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
<b>Total Program 97</b>	<b>5,532,257.10</b>	<b>79,308.11</b>	<b>0.00</b>	<b>0.00</b>	<b>379,705.84</b>	<b>5,073,243.15</b>	

COUNTY: 06 Clark

Fiscal Year 2024-2025

--- EXCLUDED ---

	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	35,038,227.63	438,632.22	0.00	43,402.62		5,073,243.15	29,103,243.80
Unallowable Costs					-379,705.84		379,705.84
Totals	35,038,227.63	438,632.22	0.00	43,402.62		5,073,243.15	29,482,949.64

\*\*\* FIXED WITH CARRY-FORWARD UNRESTRICTED INDIRECT RATE CALCULATION \*\*\*

FY 22-23

1. FY 22-23 INDIRECT EXPENDITURES	4,956,255.18
2. FY 22-23 DIRECT EXPENDITURES	24,195,471.61
3. FY 22-23 OVER (UNDER) RECOVERY	883,333.83
4. FY 22-23 TOTAL POOL (LINE 1 + LINE 3)	5,839,589.01
5. CALCULATED FY 22-23 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 24-25	0.2414

FY 24-25

6. FY 24-25 INDIRECT EXPENDITURES FROM COLUMN 6	5,073,243.15
7. FY 22-23 OVER (UNDER) RECOVERY (LINE 3)	883,333.83
8. FY 24-25 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	5,956,576.98
9. FY 24-25 DIRECT EXPENDITURES FROM COLUMN 7	29,482,949.64
10. FY 24-25 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2414
11. FY 24-25 AMOUNT RECOVERED (LINE 9 * LINE 10)	7,117,184.04
12. FY 24-25 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-1,160,607.06
13. FY 24-25 TOTAL POOL (LINE 6 + LINE 12)	3,912,636.08
14. CALCULATED FY 24-25 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 26-27 (LINE 13 / LINE 9)	0.1327

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>REGULAR INSTRUCTIONAL PROGRAMS</b>				
01 Basic Education	18,596,685.21	15,173,313.83	0.00	3,423,371.38
02 Alternative Learning Experience (ALE)	82,658.50	82,658.50	0.00	0.00
03 Dropout Reengagement	14,123.32	14,123.32	0.00	0.00
31 Vocational-Basic, State	814,726.94	555,270.58	0.00	259,456.36
34 Middle School Career and Tech. Ed., State	162,231.09	110,083.26	0.00	52,147.83
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	5,532,257.10	2,791,080.82	39,848.52	2,701,327.76
09 Transition To Kindergarten	749,703.18	749,703.18	0.00	0.00
<b>TOTAL REGULAR INSTRUCTIONAL PROGRAMS</b>	<b>25,952,385.34</b>	<b>19,476,233.49</b>	<b>39,848.52</b>	<b>6,436,303.33</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	0.00	0.00	0.00	0.00
13 Federal Stimulus-ESSER III	0.00	0.00	0.00	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	1,910.07	0.00	0.00	1,910.07
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	4,604,726.93	3,772,063.95	16,621.28	816,041.70
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	553,425.00	0.00	553,425.00	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	0.00	0.00	0.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	157,448.46	0.00	145,390.77	12,057.69
52 Other Title Grants Under ESEA, Federal	51,608.24	0.00	51,608.24	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	346,180.52	346,180.52	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	178,805.77	178,805.77	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	12,356.00	12,356.00	0.00	0.00
65 Transitional Bilingual, State	169,060.16	169,060.16	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	71,619.80	65,637.11	0.00	5,982.69
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	0.00	0.00	0.00	0.00
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>6,147,140.95</b>	<b>4,544,103.51</b>	<b>767,045.29</b>	<b>835,992.15</b>
<b>OTHER PROGRAMS</b>				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Early Learning	175,000.98	0.00	0.00	175,000.98
89 Other Community Services	150,100.61	0.00	0.00	150,100.61
98 School Food Services	830,817.91	12,167.95	384,645.46	434,004.50
99 Pupil Transportation	1,782,781.84	1,782,781.84	0.00	0.00
<b>TOTAL OTHER PROGRAMS</b>	<b>2,938,701.34</b>	<b>1,794,949.79</b>	<b>384,645.46</b>	<b>759,106.09</b>
<b>TOTALS</b>	<b>35,038,227.63</b>	<b>25,815,286.79</b>	<b>1,191,539.27</b>	<b>8,031,401.57</b>

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

**Preliminary FY 2024-2025 to FY 2023-2024 Aggregate Maintenance of Effort Test**

	FY 23 - 24 Actual (A)	FY 24 - 25 Actual (B)
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	4,171,567.15	4,604,726.93
2. Minus Revenue 7121 Payments From Other Districts.	40,000.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	14,770.32	16,621.28
4. Equals aggregate special education expenditures for resident special education students.	4,116,796.83	4,588,105.65
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	471,308.82	

**Preliminary FY 2024-2025 to FY 2023-2024 Per Pupil Maintenance of Effort Test**

6. Resident special education students (updated by OSPI).	228.10	236.32
7. Expenditures per pupil (line 4/line 6).	18,048.21	19,414.80
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	1,366.59	

**Preliminary Year-End Special Education Maintenance of Effort Test FY 2024-2025 to FY 2023-2024 Aggregate Maintenance of Effort Test**

9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	839,296.10	816,041.70
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	-23,254.40	
11. Expenditures per pupil (line 9/line 6).	3,679.51	3,453.12
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	-226.39	

**Notes:**

A. Actual revenue and expenditure data are obtained from F-196 data.

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in ages 3-PreK, and K-21.

C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if \*ONE\* of the values on line 5, 8, 10, \*OR\* 12 is a zero or positive.

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

If \*ALL\* values on lines 5, 8, 10 \*AND\* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

Description	Operation					Food Services Deficit Calculation	FY 2024 - 25	FY 2023 - 24
		FY 2024 - 25	FY 2023 - 24	Total	Program			
Total Expenditures	+	(plus)	35,038,227.63	32,918,358.40	98		+ 830,817.91	844,744.14
Public Radio/Television	-	(minus)	0.00	0.00	Revenue 2298 (Local)		- 466,405.67	425,516.25
Community Schools	-	(minus)	0.00	0.00	Revenue 2998 (Local)		- 0.00	0.00
Early Learning	-	(minus)	175,000.98	144,926.62	Revenue 4198 (State)		- 12,167.95	10,099.80
Other Community Services	-	(minus)	150,100.61	103,799.90	Revenue 4398 (State)		- 0.00	0.00
School Food Services	-	(minus)	830,817.91	844,744.14	Revenue 6198 (Fed)		- 322,775.45	358,995.36
Debt Service, Interest	-	(minus)	0.00	0.00	Revenue 6298 (Fed)		- 0.00	0.00
Debt Service, Principal	-	(minus)	0.00	0.00	Revenue 6398 (Fed)		- 0.00	0.00
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00	Revenue 6998 (Fed)		- 61,870.01	66,999.14
Capital Outlay, All Object 9	-	(minus)	438,632.22	462,260.92	Revenue 7198 (Other)		- 0.00	0.00
Federal, General Purpose Revenue	-	(minus)	8.44	7,041.22	Revenue 8198 (Other)		- 0.00	0.00
Federal, Special Purpose Revenue	-	(minus)	1,170,269.06	1,671,610.43	TOTAL FOOD SERVICES DEFICIT		-32,401.17	-16,866.41
Food Service Deficit	+	(plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+	(plus)	322,775.45	358,995.36	a positive amount, it is added to			
Food Services Revenue, Federal	+	(plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+	(plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+	(plus)	61,870.01	66,999.14	a negative amount, zero dollars			
Capital Outlay, Stim, Title, SLRF	+	(plus)	0.00	0.00	are displayed.			
Capital Outlay, Stim, ESSER II	+	(plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+	(plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III (LL)	+	(plus)	0.00	0.00				
Capital Outlay, Stim, RSVD	+	(plus)	0.00	0.00				

Description	Operation	FY 2024 - 25	FY 2023 - 24
Capital Outlay, Stim, CARES Act - Other	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed ARP-IDEA, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00

Description	Operation	FY 2024 - 25	FY 2023 - 24
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Early Learning	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	5,924.03
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	32,658,043.87	30,115,893.70

FY 2024 - 25/FY 2023 - 24 1.08

The amount for the current fiscal year should be at least 90 percent of the previous year's amount.

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Preliminary Vocational Education Maintenance of Effort

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

Fiscal Year 2024-2025

Description	Operation	FY 2024 - 25	FY 2023 - 24
Program 31, Vocational--Basic State	+ (plus)	814,726.94	691,542.86
Program 34, Middle School Career and Technical Education-State	+ (plus)	162,231.09	144,015.75
Program 38, Vocational--Federal	+ (plus)	0.00	0.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	976,958.03	835,558.61
	FY 24-25 / 23-24		1.16

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Financial Edit Report Fiscal Year 2024-2025

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

## GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	1,150,960.51	1,152,265.16
Informational	1.538	On the Balance Sheet GF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	1,143,213.87	1,151,926.21
Informational	1.539	On the Balance Sheet GF G.L. 450, Investments, is not equal to County Treasurer Item 450, Investments.	4,096,000.95	4,079,353.31
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	32,625,642.70	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.613	On Data Requirements for Supplemental Reports for Program 55-Learning Assistance-High Poverty expenditure is blank. Did your district incur LAP High Poverty expenditures?	0.00	0.00

## ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Informational	4.502	On the Balance Sheet, ASB G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	75,689.72	76,523.13
Informational	4.503	On the Balance Sheet, ASB G.L. 241, Minus Warrants Outstanding, is not equal to F-197 County Treasurer Item 241, Minus Warrants Outstanding.	38,836.09	75,563.74
Informational	4.504	On the Balance Sheet, ASB G.L. 450, Investments, is not equal to F-197 County Treasurer Item 450, Investments.	171,486.44	170,582.89

## DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.500	DSF revenue account 9600 is not equal to County Treasurer Cash File F-197 item 43.	19,002,550.00	0.00
Informational	3.503	On the Balance Sheet DSF G.L. 450, Investments, is not equal to F-197 County Treasurer report item 450, Investments.	2,057,897.46	2,048,421.04

REPORT F196

Hockinson School District No. 098

RUN DATE: 12/8/2025

E.S.D. 112

Financial Edit Report Fiscal Year 2024-2025

RUN TIME: 7:17:44 PM

COUNTY: 06 Clark

**CAPITAL PROJECTS FUND**

Type	Number	Message	Amount 1	Amount 2
Informational	2.506	On the Balance Sheet CPF G.L. 450, Investment, is not equal to F-197 County Treasurer report Item 450, Investments.	2,955,407.15	2,941,777.31

**TRANSPORTATION VEHICLE FUND**

Transportation Vehicle Fund: Cleared all edits

**PERMANENT FUND**

Permanent Fund: Cleared all edits

**PRIVATE PURPOSE TRUST/OTHER TRUST FUND**

Private Purpose Trust/Other Trust Fund: Cleared all edits