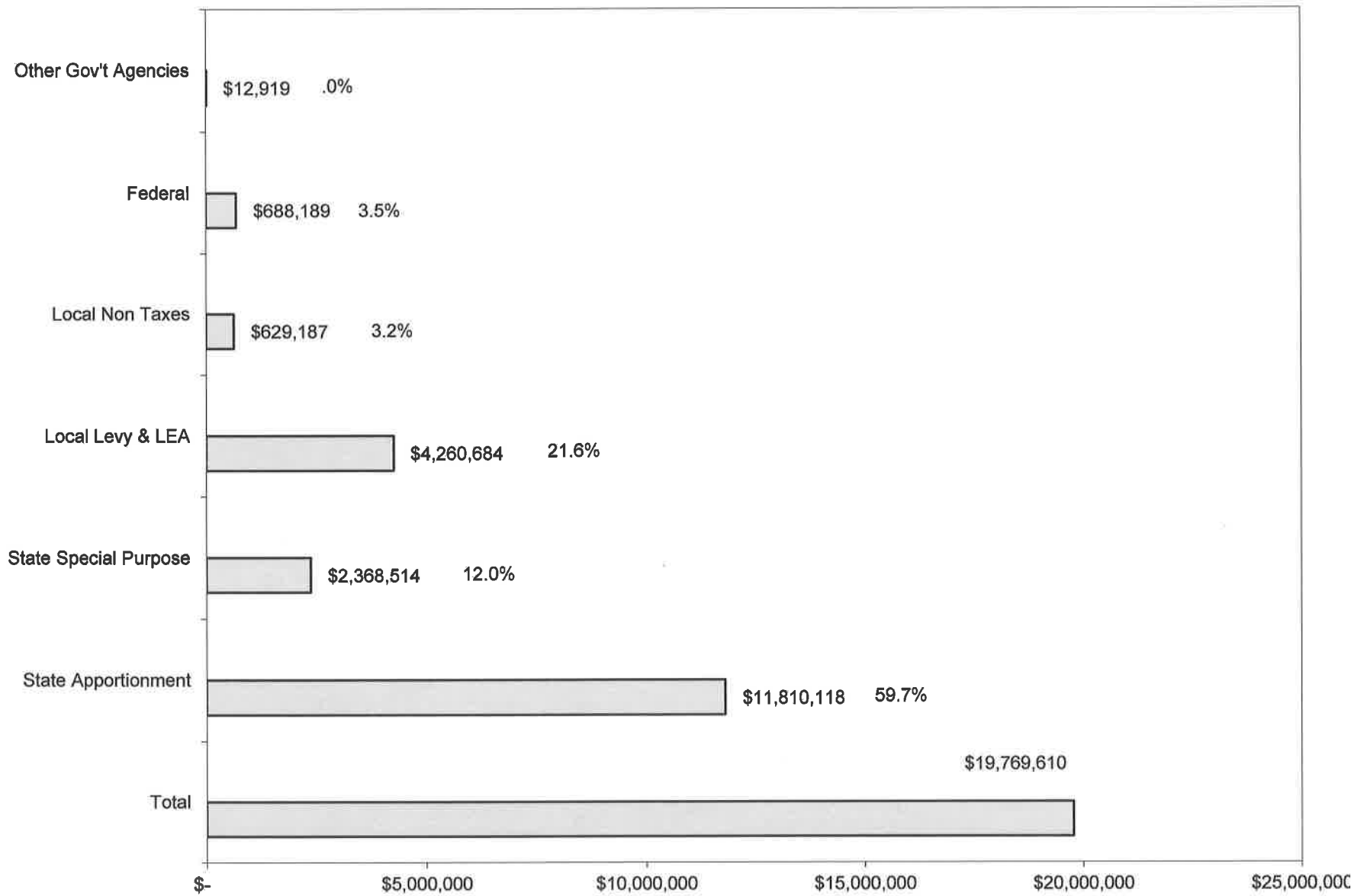


Hockinson School District End of Year Financial Report for Fiscal Year 2016-2017



**Presented by: Sandra Yager, Superintendent
December 2017**

Hockinson School District 2016-2017 General Fund Revenue

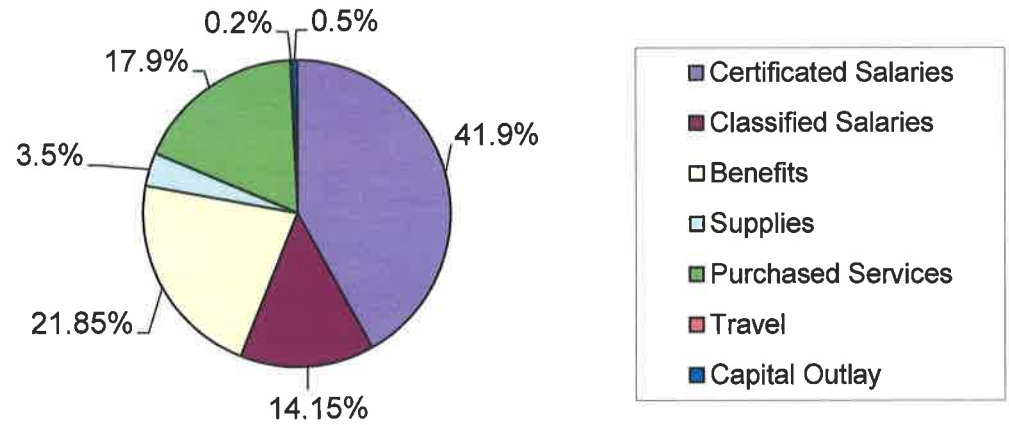


2016-2017 Resource to Program Report

PROGRAMS	PROGRAM EXPENDITURES	STATE RESOURCES	FEDERAL RESOURCES	OTHER RESOURCES	SOURCES/NOTES:
BASIC EDUCATION PROGRAM					
01 Basic Education	\$12,027,143	\$9,257,597	\$2,602	\$2,766,944	
02 Dropout Reengagement					
31 High School Vocational	\$286,378	\$286,378			
34 Middle School Vocational	\$59,054	\$59,054			
97 District-Wide Support	\$3,319,448	\$2,555,063	\$718	\$763,667	
TOTAL BASIC EDUCATION	\$15,692,022	\$12,158,092	\$3,320	\$3,530,611	
OTHER INSTRUCTIONAL PROGRAMS					
21 Special Ed., Basic, State	\$2,019,337	\$1,436,199	\$7,821	\$575,317	
22 Special Ed., Infants & Toddlers	\$15,416	\$15,416			
24 Special Ed., Federal	\$301,031		\$301,031		
51 Title I Remediation, Federal	\$159,952		\$159,952		
52 Title II School Improvement, Federal	\$15,463		\$15,463		
55 Learning Assistance, State	\$176,304	\$176,304			
58 Board Certification/Misc Grants	\$70,460	\$70,460			
64 Bilingual, Federal	\$0				
65 Transitional Bilingual, State	\$30,083	\$30,083			
74 Highly Capable	\$15,656	\$15,656			
79 Instructional Programs, Other	\$1,339			\$1,339	
TOTAL OTHER INSTRUCTION	\$2,805,041	\$1,744,118	\$484,267	\$575,317	
OTHER PROGRAMS					
89 Community Ed	\$116,872			\$116,872	User Fees \$126,583
98 Food Services	\$472,742	\$4,606	\$200,602	\$267,535	User Fees \$298,655
99 Pupil Transportation	\$888,293	\$851,354		\$36,939	
TOTAL OTHER PROGRAMS	\$1,477,908	\$855,960	\$200,602	\$421,346	
TOTAL ALL PROGRAMS	\$19,974,971	\$14,758,170	\$688,189	\$4,527,274	

2016-2017
Expenditure Analysis

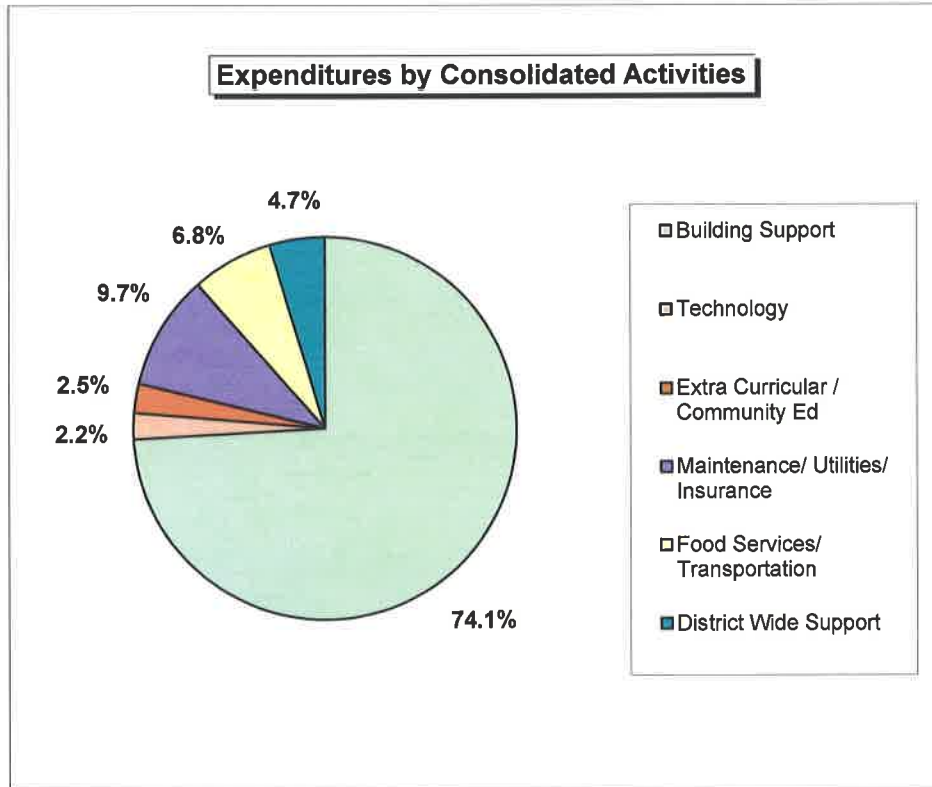
Expenditures By Object



Expenditures by Object		
Certificated Salaries	\$ 8,369,664	41.90%
Classified Salaries	\$ 2,824,919	14.14%
Benefits	\$ 4,363,485	21.84%
Supplies	\$ 701,217	3.51%
Purchased Services	\$ 3,569,796	17.87%
Travel	\$ 39,986	0.20%
Capital Outlay	\$ 105,904	0.53%
Total	\$ 19,974,971	100.0%

Note: Purchase services includes	
Special Education	\$343,295
Transportation	\$888,293
Running Start	\$468,177
Utilities/Insurance	\$546,391
Food Service	\$422,327

2016-2017 Expenditure Analysis



Expenditures by Detailed Activity		
Board of Directors	\$29,142	0.1%
District Wide Support	\$906,659	4.5%
Libraries	\$260,718	1.3%
School Offices	\$1,880,426	9.4%
Guidance Counseling	\$483,806	2.4%
Health	\$755,273	3.8%
Teaching	\$9,082,944	45.5%
Extra Curricular/ Comm Ed	\$491,187	2.5%
Special Education	\$2,335,784	11.7%
Food Service Operations	\$477,092	2.4%
Transportation Operations	\$888,293	4.4%
Maintenance	\$404,901	2.0%
Grounds	\$169,693	0.8%
Custodial	\$817,788	4.1%
Utilities	\$430,646	2.2%
Insurance/Security	\$115,785	0.6%
Technology	\$444,833	2.2%
Total	\$19,974,971	100.00%

Expenditures by Consolidated Activities		
Building Support	\$ 14,798,951	74.1%
Technology	\$ 444,833	2.2%
Extra Curricular / Community Ed	\$ 491,187	2.5%
Maintenance/ Utilities/ Insurance	\$ 1,938,814	9.7%
Food Services/ Transportation	\$ 1,365,385	6.8%
District Wide Support	\$ 935,802	4.7%
Total	\$ 19,974,971	100.0%

2016-2017
General Fund Balance Summary

Beginning Fund Balance, September 2016	\$	2,711,109	
Revenues	\$	19,769,610	
Expenditures	\$	19,974,971	
Transfer out - Debt Service Fund	\$	26,770	
Ending Fund Balance, August 2017	<u>\$</u>	<u>2,478,978</u>	
Nonspendable - Prepaid / Inventory	\$	394,082	1.97%
Restricted - Categorical Programs (CTE)	\$	3,000	0.02%
Unassigned Min Fund Balance - Board Policy 5%	\$	998,749	5.00%
Assigned - Capital Projects	\$	213,737	1.07%
Assigned - Board Policy 3%	\$	599,249	3.00%
Assigned - Building/Program Carry forward	\$	179,301	0.90%
Assigned - Other	\$	90,860	0.45%
Unassigned - Other	\$	-	0.00%
	<u>\$</u>	<u>2,478,978</u>	11.49%
			<u>-0.92%</u>
			11.49%

Capital Projects Fund
Revenue and
Expenditures
2016-2017

	<u>Revenue</u>
Capital Levy (ended 2016)	\$ 224,101
State Construction Assistance Program (Middle School)	\$ 5,520,126
Impact Fees (128)	\$ 752,672
Bond Interest	\$ 104,001
Other Interest	\$ 65,276
	<u>\$ 6,666,176</u>

	<u>Expenditures</u>
Elementary - Portables	\$ 137,732
Middle School Site / Build	\$ 28,838,257
High School - Roof (levy funds)	\$ 224,101
High School - Site / Building	\$ 582,042
	<u>\$ 29,782,132</u>

2016-2017
Capital Projects
Fund Balance Summary

Beginning Fund Balance, September 2016	\$ 25,988,360		
Revenues	\$ 6,666,176		\$ 32,654,537
Expenditures	\$ 29,782,132		
Transfer in - Debt Service Fund	\$ 214,461		
Ending Fund Balance, August 2017	<u>\$ 3,086,866</u>		

Restricted - Impact Fees	\$ 1,483,150
Restricted - Bond Proceeds	\$ 149,639
Assigned - Fund Purpose	<u>\$ 1,454,077</u>
	<u>\$ 3,086,866</u>

2016-2017
Debt Service
Fund Balance Summary

Beginning Fund Balance, September 2016	\$ 1,031,640
Revenues	\$ 2,892,734
Expenditures	\$ 2,685,620
Transfer Out - Capital Projects	\$ 214,461
Transfer in - General Fund	\$ 26,770
	<hr/>
Ending Fund Balance, August 2017	<u><u>\$ 1,051,063</u></u>
Restricted - Debt Service	\$ 1,051,063
	<u>\$ 1,051,063</u>

2016-2017
ASB Fund Balance Summary

Beginning Fund Balance, September 2016	\$	98,531
Revenues	\$	255,961
Expenditures	\$	242,586
Ending Fund Balance, August 2017	<u>\$</u>	<u>111,905</u>

Restricted for Prepaid Expenses		3,596
HS ASB	\$	79,631
MS ASB	\$	28,678
	<u>\$</u>	<u>111,905</u>