Walla Walla Public Schools
364 S. Park Street • Walla Walla, WA 99362 • (509) 527-3000 • www.wwps.org

BOARD OF DIRECTORS
Regular Business Meeting - 5:30 PM
August 19, 2025
364 S Park St
Walla Walla, WA 99362

Watch Live: https://wwps-org.zoom.us/j/91941550636
Listen: Dial 1-253-215-8782 and enter the Webinar ID: 919 4155 0636
Individuals with disabilities and those individuals who may have difficulty attending a board meeting due to issues such as mobility limitations may contact the superintendent's office at 509-526-6715 no later than three days before a regular meeting and as soon as possible in advance of a special meeting so the district can arrange for them to participate.
Spanish Agenda / Agenda Española: https://www.wwps.org/district/information/school-board/board-meeting-schedule

I. **CALL TO ORDER:** *(5:30 p.m.) Derek Sarley*
II. **FLAG SALUTE:** *Terri Trick*
III. **ROLL CALL:**
- Derek Sarley, President
- Ruth Ladderud, Vice President
- Alayna Brinton
- Kathy Mulkerin
- Terri Trick
- Ari Kim-Leavitt, Student Representative
- Abril Salazar, Student Representative

IV. **APPROVAL OF AGENDA:** *Derek Sarley*
V. **CONSENT AGENDA:** *Derek Sarley*

1. Personnel Report 3
2. Extracurricular Athletic Contracts 5
3. August 5 & 19 Accounts Payable and July Payroll 7
4. June Financial Report 8
5. July Financial Report 12
6. 2025-2026 Student Insurance 16
7. 2025-2026 Dairy Bid Award 17
8. 2025-2028 Extracurricular Contract Ratification 18
9. Regular Business Meeting Minutes of July 15, 2025 19
10. Special Meeting/School Board Retreat Minutes of July 23, 2025 21
11. Special Meeting/School Board Retreat Minutes of August 13, 2025 22

VI. **OATH OF OFFICE FOR STUDENT REPRESENTATIVE:** *(5:35 p.m.) Derek Sarley*
- Abril Salazar, Student Board Representative
~ Oath administered by School Board President Derek Sarley

VII. **SPECIAL PROGRAMS/INTRODUCTIONS/ANNOUNCEMENTS:** *(5:40 p.m.) Derek Sarley*

The Walla Walla School District is an Equal Opportunity Employer and complies with all requirements of the ADA.

1. Building Belonging Recognition: *Dr. Julie Perron*
    - *Elsa Watson - Walla Walla Public Schools Foundation*

VIII. **CITIZENS' COMMENTS:** *(5:45 p.m.) Derek Sarley* **23**

IX. **REPORTS:** *(5:55 p.m.) Derek Sarley*

1. Board of Directors Report: *Derek Sarley*
2. Superintendent's Report: *Dr. Ben Gauyan*
3. Vision 2030: Goal #4, Strategy #11: Assuring Community Involvement and Volunteerism: *Beth Swanson* 24
4. Monthly Financial Dashboard Report: *Janette Jeffris* 28
5. 2025-2026 Budget and Four-Year Budget Summary: *Janette Jeffris* 31
6. 2025-2026 School Board Committee Assignments: *Derek Sarley* 325
7. 2025-2026 Board Meeting Schedule: *Derek Sarley* 326
8. Review of Policy No. 5161 - Civility in the Workplace: *Chris Gardea* 327

X. **PUBLIC HEARING FOR 2025-2026 BUDGET ADOPTION AND FOUR-YEAR BUDGET SUMMARY** **329**

XI. **ACTION:** *(6:55 p.m.) Derek Sarley*

1. Resolution 06-2025 - 2025-2026 Budget and Four-Year Budget Summary 623
2. 2025-2026 School Board Committee Assignments 625
3. 2025-2026 Board Meeting Schedule 626
4. Policy No. 5161 - Civility in the Workplace 627

XII. **ADJOURNMENT:** *(7:00 p.m.) Derek Sarley*

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Developing Washington's Most Sought-After Graduates

Human Resources
364 S. Park Street
Walla Walla, WA 99362
(509) 527-3000
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PERSONNEL REPORT

August 19, 2025 – Board Meeting

Date: August 14, 2025

EMPLOYMENT

Certificated: Kaylee Breland, Special Education Teacher, Sharpstein Elementary School
Madeline "Maddie" Hartzheim, Kindergarten Teacher, Green Park Elementary School
Ethan Naftzger, Science Teacher, Pioneer Middle School
Brittney Partlow, Temporary Third Grade Teacher (2025-26), Green Park Elementary School
Maria Concepcion "Conchita" Sanchez Sarabia, Second Grade Dual Language Teacher, Edison Elementary School
Kimberly Scrima, Temporary Special Education Teacher (2025-26) Walla Walla High School

Classified: Nichole Alvarado, Para-Educator, Lincoln High School
Darren Blocklinger, Bus Driver, SE Washington Transportation Co-Op
Christopher "Chris" Brizendine, Bus Driver, SE Washington Transportation Co-Op
Damien Daniel, Para-Educator, Walla Walla High School
Leslie Etienne, Para-Educator, Sharpstein Elementary School
Maya Fogg, Head Start Assistant Teacher, WWCCF
Tamara Gordon, Para-Educator, Pioneer Middle School
Benjamin "Ben" Meeks, Bus Driver, SE Washington Transportation Co-Op
Mireya Perez, Bus Assistant, SE Washington Transportation Co-Op
Victor Paolino, Campus Support/Intervention Specialist, Lincoln High School
Katlin Presler, Para-Educator, Walla Walla High School
Monica Romero, Para-Educator, Green Park Elementary School

RESIGNATION/RETIREMENT/SEPARATION OF EMPLOYMENT

Certificated: Korrie Beemer, Science Teacher, Walla Walla High School, 6 years
Kurt Blackman, Special Education Teacher, Walla Walla High School, 1 year
April Brown, Kindergarten Teacher, Berney Elementary School, 21 years
David "Dave" Clearman, Fifth Grade Teacher, Berney Elementary School, 9 years
Brad Ludwig, Social Studies Teacher, Pioneer Middle School, 32 years

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Classified: Mercedes Becerra, Para-Educator, Sharpstein Elementary School, 3 years
Cindi Casseday, Cook, Green Park Elementary School, 10 years
Brisa Maya, Bilingual Head Start Family Advocate, WWCCF, 9 years
Gretchen Riley, Para-Educator, Green Park Elementary School, 19 years
Ariana Valverde, Head Start Assistant Teacher, WWCCF, 2 years
Nicole Violet, Head Start Family Advocate, WWCCF, 2 years
Erica Walsh, Intervention Specialist, Berney Elementary School, 3.5 years

LEAVE OF ABSENCE

Deanna Real, Second Grade Teacher, Green Park Elementary School, 4 years

- For the 2025-2026 school year

EXTRA-CURRICULAR ATHLETIC CONTRACTS 2025-2026

Name	School	Assignment
Luciano Antonio	Pioneer Middle School	Head 8th/7th Girls Soccer
Kevin Arizmendi	Pioneer Middle School	Assistant 8th/7th Boys Soccer
Ben Bentley	Pioneer Middle School	Assistant Football 7th Grade
Kaitlynn Beuck	Walla Walla High School	Assistant Girls Soccer
Makenzie Bishop	Walla Walla High School	Assistant Cheer
David Blocklinger	Walla Walla High School	Assistant Football
Andrew Brown	Walla Walla High School	Assistant Football
Andrew Buchkoski	Walla Walla High School	Assistant Football
Reggie Byrd	Garrison Middle School	Assistant 8th/7th Boys Soccer
Yuri Can	Pioneer Middle School	Assistant Volleyball
John Carter	Pioneer Middle School	Assistant Football 7th Grade
Jamie Coburn	Walla Walla High School	Assistant Girls Swimming & Dive
Ambrea Cross	Garrison Middle School	Assistant Volleyball
Audra Cummings	Walla Walla High School	Assistant Volleyball
Taryn Cummings	Walla Walla High School	Assistant Volleyball
Kaytlyn Dahlin	Walla Walla High School	Head Cheer
Amber Davin	Garrison Middle School	Head 8th Volleyball
Megan Davin	Pioneer Middle School	Assistant Volleyball
To Be Determined	Walla Walla High School	Assistant Football
To Be Determined	Walla Walla High School	Assistant Football
Bowe Ebding	Walla Walla High School	Head Cross Country
Bryan Eggart	Garrison Middle School	Head Cross Country
Dana Evans	Walla Walla High School	Head Girls Soccer
Gonzalo Fernandez Pinillos	Garrison Middle School	Assistant Girls Soccer
Ruben Garanzuay	Garrison Middle School	Head 8th/7th Girls Soccer
Kevin Gwinn	Walla Walla High School	Assistant Football
Yaneth Hernandez	Garrison Middle School	Head 6th Volleyball
Amy Hisaw	Walla Walla High School	Assistant Cross Country
Eric Hisaw	Walla Walla High School	Assistant Cross Country
Jeremey Hubbard	Garrison Middle School	Head 8th Football
Justin James	Walla Walla High School	Head Football
Serah Johnson	Garrison Middle School	Assistant Cross Country
Vicki Johnson	Garrison Middle School	Head 7th Volleyball
Kate Keyes	Walla Walla High School	Assistant Volleyball

EXTRA-CURRICULAR ATHLETIC CONTRACTS 2025-2026

Name	School	Assignment
Jennifer Knowles	Pioneer Middle School	Head 8th Volleyball
Mariano Ledesma	Garrison Middle School	Head 8th/7th Boys Soccer
Michael Locati	Pioneer Middle School	Head Cross Country
Jose Maya	Pioneer Middle School	Head 8th/7th Boys Soccer
Daniel Mears	Walla Walla High School	Assistant Football
Jill Meliah	Walla Walla High School	Assistant Slowpitch Softball
Ethan Naftzger	Pioneer Middle School	Head Football 7th Grade
Alexis Neal	Pioneer Middle School	Volleyball 6th Grade
Brantly Newman	Pioneer Middle School	Assistant Football 7th Grade
Maggie Nicholson	Walla Walla High School	Assistant Slowpitch Softball
Jaimee Pollan	Pioneer Middle School	Volleyball 6th Grade
Kristin Richard	Pioneer Middle School	Head 7th Volleyball
Alerionna Roberg	Walla Walla High School	Head Dance Coach Fall
Daniel Rose	Walla Walla High School	Assistant Girls Swimming & Dive
Nancy Rose	Walla Walla High School	Head Girls Swimming & Dive
Cindy Saldana	Walla Walla High School	Assistant Girls Soccer
Victor Saldana	Walla Walla High School	Assistant Girls Soccer
Adrian Sandoval	Pioneer Middle School	Assistant Girls Soccer
Lindsey Schantz	Walla Walla High School	Head Volleyball
Tyson Schilling	Garrison Middle School	Assistant 8th/7th Football
Cole Schmidt	Walla Walla High School	Assistant Football
Allen Stanley	Walla Walla High School	Head Slowpitch Softball
Dustin Stocking	Garrison Middle School	Head 7th Football
Jennifer Thiel	Garrison Middle School	Assistant 6th Volleyball
Zachary Widmer	Walla Walla High School	Assistant Football
Neliah Williams	Walla Walla High School	Assistant Girls Soccer
Shawna Wolford	Walla Walla High School	Assistant Volleyball
Zack Wood	Garrison Middle School	Assistant 8th/7th Football
Agnes Wooters	Garrison Middle School	Assistant Volleyball

WARRANT SUMMARY

Vouchers audited and certified by the auditing officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of August 19th, the Board, by a majority vote, does approve for payment those vouchers and electronic transfers included in the following list and described as follow:

Warrant Date	Warrant Number	Fund	Warrant Number	Amount
		General Fund		
8/5/2025	243726	Through	243883	$ 863,386.24
8/19/2025	243884	Through	244003	$ 2,640,505.56
		Through		
8/5/2025	242500646	Wire Transfer	242500658	$ 3,969.51
8/19/2025	242500659	Wire Transfer	242500667	$ 3,157.55
		Capital Projects		
8/5/2025	240128	Through	240136	$ 653,685.44
8/19/2025	240137	Through	240140	$ 26,349.41
		Through		
		Wire Transfer		
		Wire Transfer		
		ASB		
8/5/2025	240191	Through	240195	$ 1,881.32
8/19/2025	240196	Through	240203	$ 5,988.10
		Wire Transfer		
		Wire Transfer		
		Transportation Vehicle		
		Through		
		Through		
		Wire Transfer		
		Wire Transfer		
		Payroll		
7/31/2025	243688	Through	243725	$ 2,225,747.33
7/31/2025	1400001	Wire Transfer	1401006	$ 3,595,495.39
7/31/2025	NA	Payroll Taxes	NA	$ 1,235,891.56

TOTAL:	**$**	**11,256,057.41**

SCHOOL BOARD PRESIDENT:

Derek Sarley

SECRETARY OF THE BOARD:

Dr. Ben Gauyan, Superintendent

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Business Office
364 S. Park Street
Walla Walla, WA 99362
(509) 527-3000
www.wwps.org

TO: Dr. Ben Gauyan - Superintendent

FROM: Janette Jeffris – Director of Fiscal Services

DATE: August 17, 2025

RE: June's Financial Report

Attached is the June 2025 financial report consisting of:

- Revenues, expenditures and fund balance for all five funds.
    - General Fund ending balance is 9.8% of expenditures
- General Fund trend charts
- Payroll trend chart

Attachments

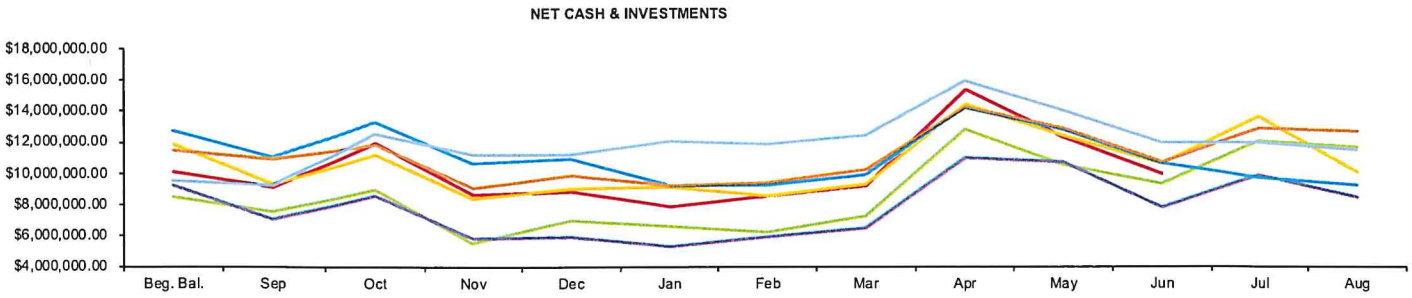
JJ

The Walla Walla School District is an Equal Opportunity Employer and complies with all requirements of the ADA.

Walla Walla School District

Monthly Financial Report
June 2025

	Adopted Budget	Working Budget	Year to Date	
GENERAL FUND				
Beginning Fund Balance	$ 10,500,000	$ 11,493,655	$ 11,493,655	
Revenues	$ 100,512,346	$ 100,512,346	$ 81,497,512	
Expenditures	$ (101,120,371)	$ (101,120,371)	$ (82,682,582)	
Prior Period Adjustment	$ -	$ -		
Transfers	$ (800,000)	$ (800,000)	$ (420,467)	
Ending Fund Balance	$ 9,091,975	$ 10,085,630	$ 9,888,118	9.8%
CAPITAL PROJECTS				
Beginning Fund Balance	$ 14,500,000	$ 11,647,644	$ 11,647,644	
Revenues	$ 2,887,352	$ 2,887,352	$ 2,675,405	
Expenditures	$ (15,793,000)	$ (15,793,000)	$ (9,620,593)	
Transfers	$ (250,000)	$ (250,000)	$ (250,000)	
Ending Fund Balance	$ 1,344,352	$ (1,508,004)	$ 4,452,455	
DEBT SERVICE				
Beginning Fund Balance	$ 3,051,794	$ 3,149,247	$ 3,149,247	
Revenues	$ 5,432,008	$ 5,432,008	$ 5,367,236	
Expenditures	$ (5,401,417)	$ (5,401,417)	$ (5,399,981)	
Ending Fund Balance	$ 3,082,385	$ 3,179,838	$ 3,116,501	
ASB FUND				
Beginning Fund Balance	$ 427,577	$ 442,407	$ 442,407	
Revenues	$ 343,200	$ 343,200	$ 311,392	
Expenditures	$ (392,497)	$ (392,497)	$ (282,231)	
Ending Fund Balance	$ 378,280	$ 393,110	$ 471,568	
TRANSPORTATION VEHICLE				
Beginning Fund Balance	$ 932,156	$ 936,578	$ 936,578	
Revenues	$ 5,576,078	$ 5,576,078	$ 4,538,495	
Expenditures	$ 6,503,235	$ 6,503,235	$ (5,310,563)	
Transfers			$ -	
Ending Fund Balance	$ 13,011,469	$ 13,015,891	$ 164,510	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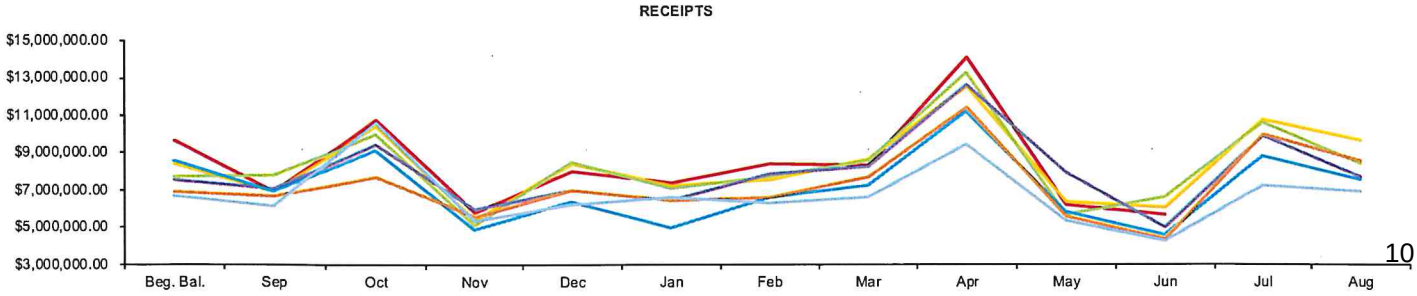
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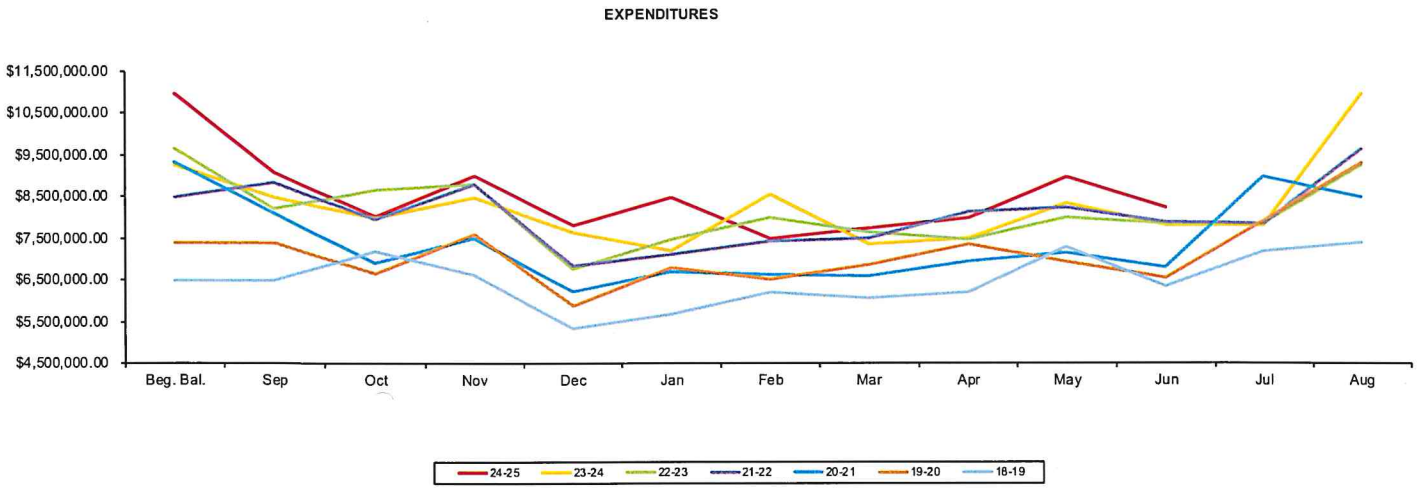
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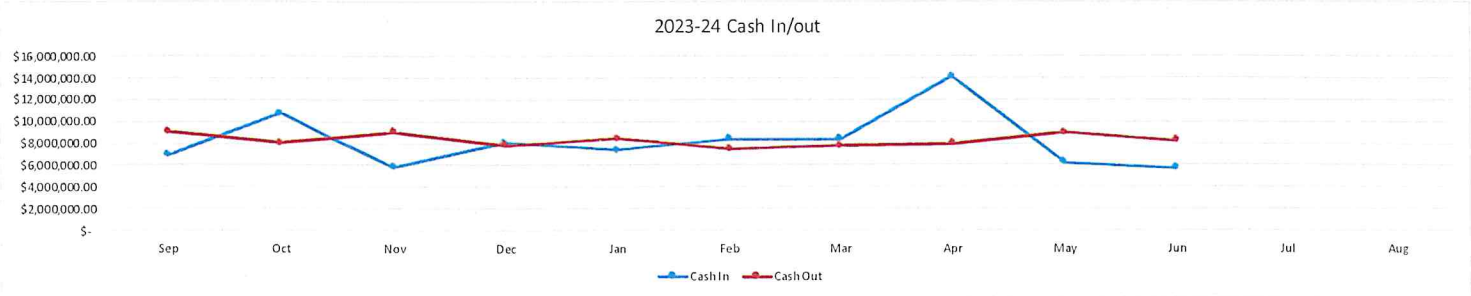
2023-24 Cash In/out
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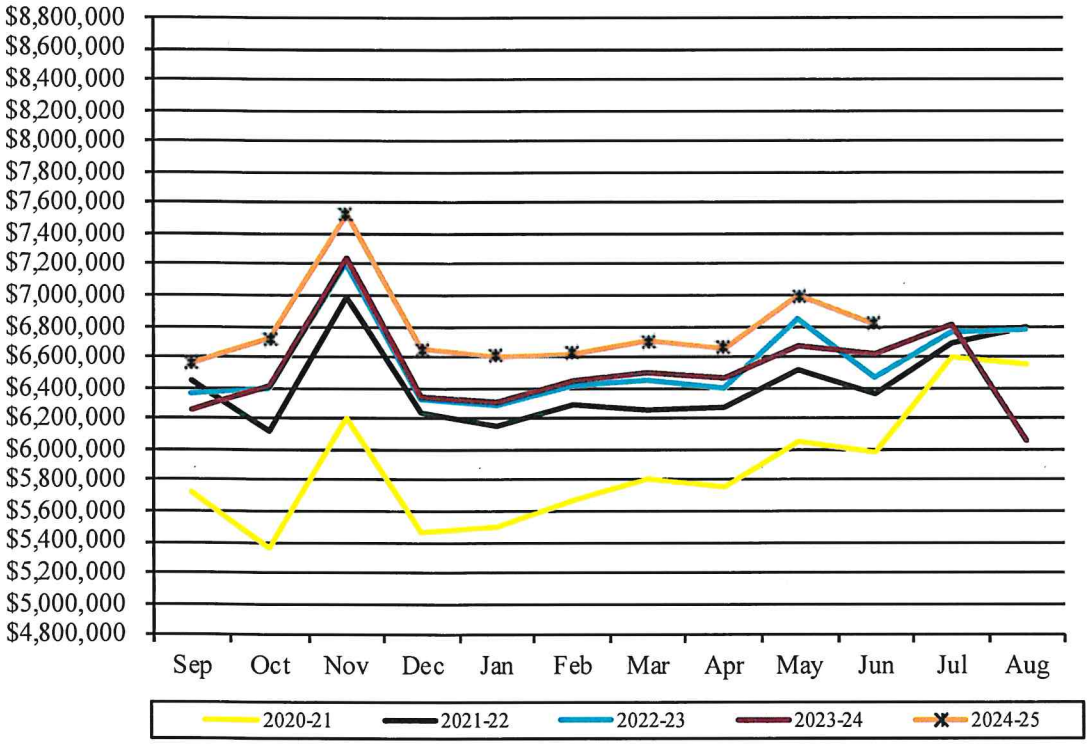
WALLA WALLA PUBLIC SCHOOLS
Monthly Payroll



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Business Office
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TO: Dr. Ben Gauyan - Superintendent

FROM: Janette Jeffris – Director of Fiscal Services

DATE: August 17, 2025

RE: July's Financial Report

Attached is the July 2025 financial report consisting of:

- Revenues, expenditures and fund balance for all five funds.
  - General Fund ending balance is 12.2% of expenditures
- General Fund trend charts
- Payroll trend chart

Attachments

JJ

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Walla Walla School District

Monthly Financial Report
July 2025

	Adopted Budget	Working Budget	Year to Date	
GENERAL FUND				
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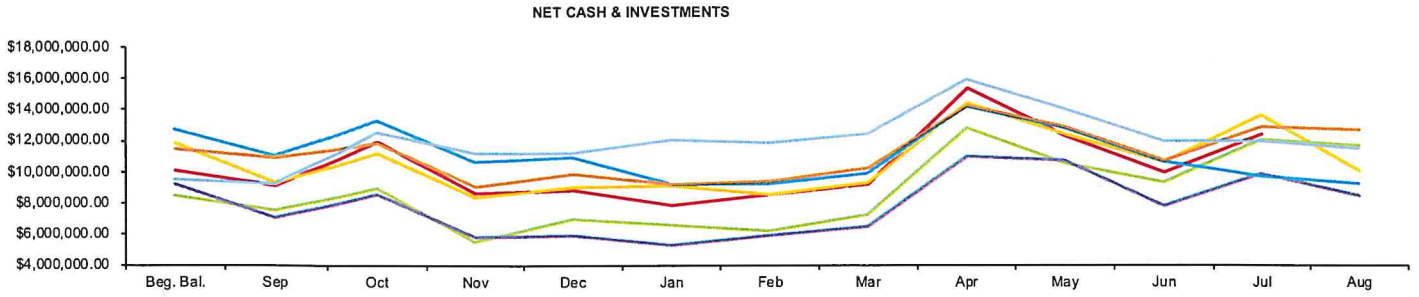
Revenues	$ 100,512,346	$ 100,512,346	$ 92,376,971	
Expenditures	$ (101,120,371)	$ (101,120,371)	$ (91,063,788)	
Prior Period Adjustment	$ -	$ -		
Transfers	$ (800,000)	$ (800,000)	$ (420,467)	
Ending Fund Balance	$ 9,091,975	$ 10,085,630	$ 12,386,371	12.2%
CAPITAL PROJECTS				
Beginning Fund Balance	$ 14,500,000	$ 11,647,644	$ 11,647,644	
Revenues	$ 2,887,352	$ 2,887,352	$ 2,698,752	
Expenditures	$ (15,793,000)	$ (15,793,000)	$ (10,496,400)	
Transfers	$ (250,000)	$ (250,000)	$ (250,000)	
Ending Fund Balance	$ 1,344,352	$ (1,508,004)	$ 3,599,997	
DEBT SERVICE				
Beginning Fund Balance	$ 3,051,794	$ 3,149,247	$ 3,149,247	
Revenues	$ 5,432,008	$ 5,432,008	$ 5,400,272	
Expenditures	$ (5,401,417)	$ (5,401,417)	$ (5,399,981)	
Ending Fund Balance	$ 3,082,385	$ 3,179,838	$ 3,149,538	
ASB FUND				
Beginning Fund Balance	$ 427,577	$ 442,407	$ 442,407	
Revenues	$ 343,200	$ 343,200	$ 324,479	
Expenditures	$ (392,497)	$ (392,497)	$ (331,030)	
Ending Fund Balance	$ 378,280	$ 393,110	$ 435,856	
TRANSPORTATION VEHICLE				
Beginning Fund Balance	$ 932,156	$ 936,578	$ 936,578	
Revenues	$ 5,576,078	$ 5,576,078	$ 4,539,051	
Expenditures	$ 6,503,235	$ 6,503,235	$ (5,310,563)	
Transfers			$ -	
Ending Fund Balance	$ 13,011,469	$ 13,015,891	$ 165,067	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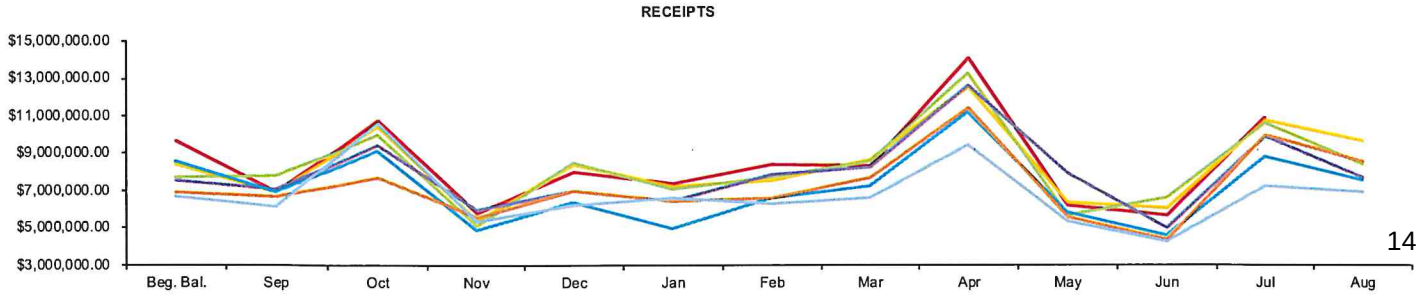
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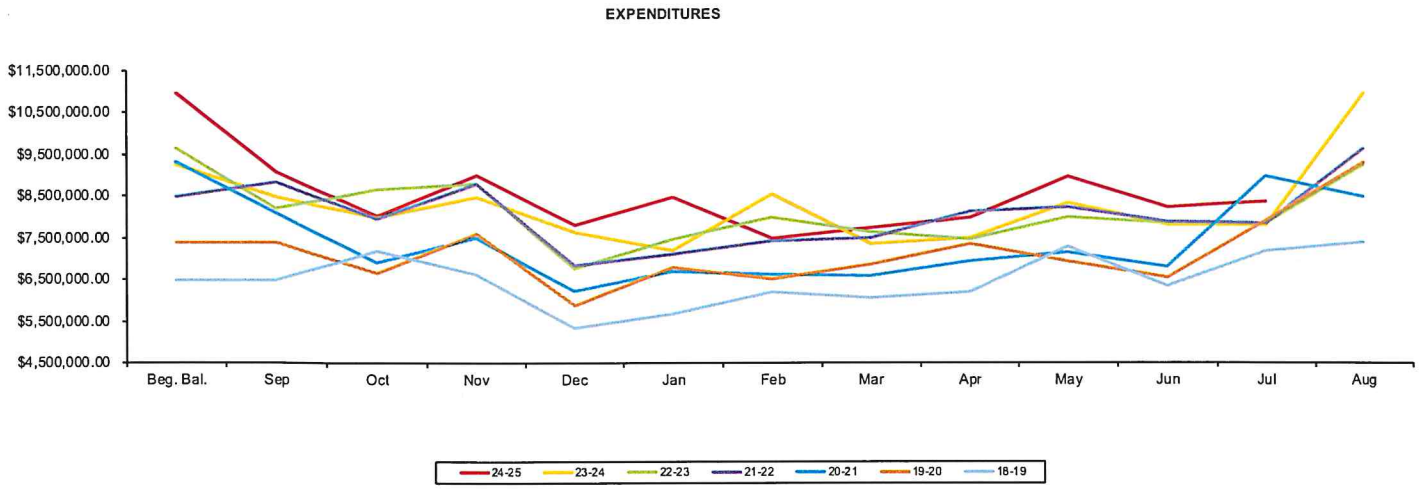
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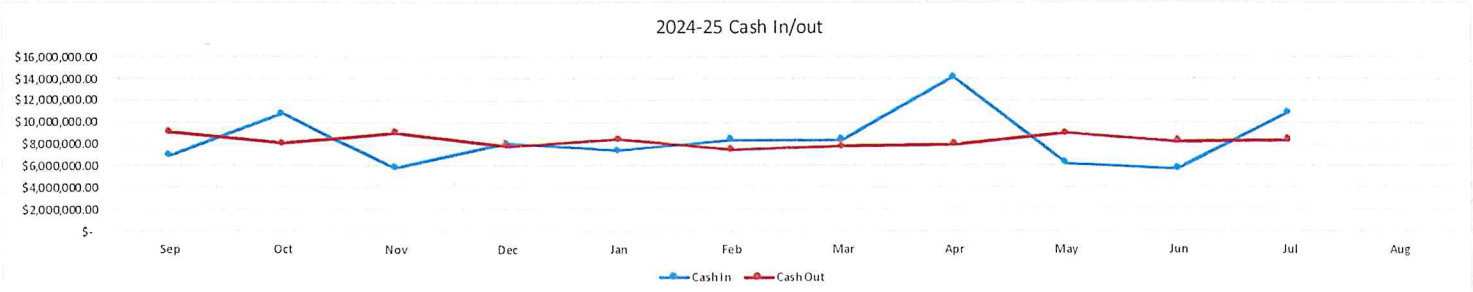
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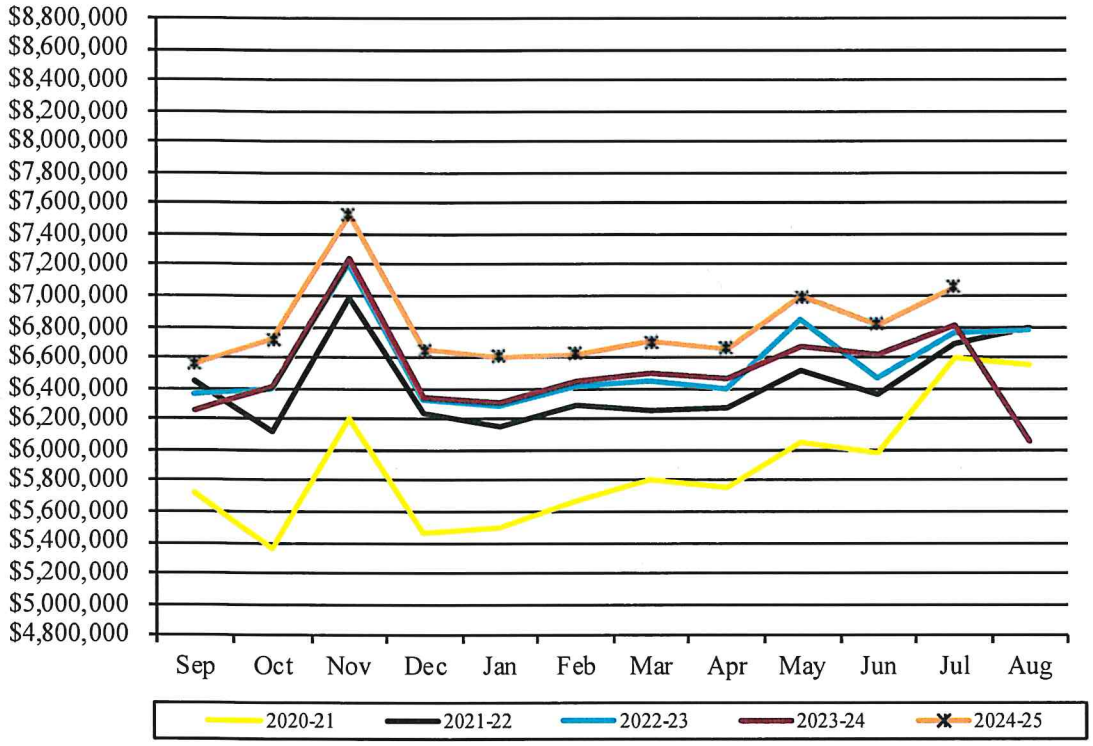
WALLA WALLA PUBLIC SCHOOLS
Monthly Payroll



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TO: Dr. Ben Gauyan - Superintendent

FROM: Janette Jeffris– Director of Fiscal Services

DATE: August 14, 2025

RE: Student Accident Insurance

David Borth from McDonald Zaring Insurance notified me that the rates and coverage for the 2025-2026 student accident plans from Myers-Stevens & Toohey & Co., Inc. will remain the same as the 2024-2025 school year.

For many years, we have worked with Myers-Stevens & Toohey & Co., Inc. for our student accident insurance plans. I am satisfied with services provided to students and their families. It is my recommendation that we continue to offer the plans available from Myers-Stevens & Toohey & Co., Inc. for the 2025-2026 school year.

The Walla Walla School District is an Equal Opportunity Employer and complies with all requirements of the ADA.

Walla Walla Public Schools
Developing Washington's Most Sought-After Graduates

Business Office
364 S. Park Street
Walla Walla, WA 99362
(509) 527-3000
www.wwps.org

TO: Dr. Ben Gauyan - Superintendent

FROM: Janette Jeffris – Director of Fiscal Services

DATE: August 5, 2025

RE: Dairy Bids for 2025-2026

We opened dairy bids for the 2025-26 school year on July 28, 2025. We received the following submissions:

Springbrook Farms Inc	$193,173.50
Meadow Gold Diary	$272,455.70

Kara Carlson, Nutrition Services Director, has reviewed the bids and checked references. Springbrook Farms was the lowest cost and scored the highest in our evaluation of both bids. Springbrook Farms was our dairy provider in 2024-2025 as well. The bid was written to allow renewals for the following three years; however, we can also choose to accept new bids each year.

JJ

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To: Board of Directors

From: Dr. Mindy Meyer – HR Director

Mindy Meyer

Date: August 14, 2025

RE: 2025-2028 Contract Ratifications

Recommendation:
That the Board of Directors approve the collective bargaining agreements negotiated between the following groups and district bargaining teams:

- Extracurricular Contract, 2025-2028 collective bargaining agreement

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BOARD OF DIRECTORS
Regular Business Meeting – 4:00 p.m.
July 15, 2025
WWPS Administration Building / 364 S. Park Street

PRESENT

BOARD OF DIRECTORS
Derek Sarley, President
Ruth Ladderud, Vice President
Alayna Brinton
Kathy Mulkerin
Terri Trick
Eva Maxwell, Student Representative
Ari Kim-Leavitt, Student Representative

ADMINISTRATORS
Dr. Ben Gauyan, Superintendent
Janette Jeffris, Director of Fiscal Services

AUDIENCE

Approximately 22 individuals, including board members, administrators and guests, were in attendance.

I. CALL TO ORDER

The meeting was called to order at 4:00 p.m. in the Administration Building Anne Golden Boardroom, by President Derek Sarley.

II. FLAG SALUTE

The flag salute and Pledge of Allegiance were led by Director Alayna Brinton.

III. ROLL CALL

All board members were present except Director Terri Trick who was excused.

IV. APPROVAL OF AGENDA

Motion by Ruth Ladderud and seconded by Alayna Brinton to approve the agenda as presented; the motion carried unanimously.

V. CONSENT AGENDA

Motion by Alayna Brinton and seconded by Ruth Ladderud to approve the consent agenda consisting of the following items: 1) personnel report; 2) July 1 & 15 accounts payable and June payroll; 3) 2025-2026 out of state tuition; 4) resolution 05-2025 – cancellation of outstanding warrants; 5) agreement for information systems services; 6) 2025-2028 contract ratification; and 7) regular business meeting minutes of June 17, 2025. The motion carried unanimously.

VI. OATH OF OFFICE FOR SUPERINTENDENT DR. BEN GAUYAN

School Board President Derek Sarley administered the oath of office to Superintendent Dr. Ben Gauyan.

VII. SPECIAL PROGRAMS/INTRODUCTIONS/ANNOUNCEMENTS

Recognition of 2023-2025 Student School Board Representative Eva Maxwell: Dr. Gauyan & School Board members honored and thanked Student Board Representative Eva Maxwell for her leadership in serving as 2023-2025 student board representative.

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VIII. CITIZENS' COMMENTS

None.

IX. REPORTS

Board of Directors Report: The Board members shared of events and activities in which they participated or attended since the last Board meeting. They also thanked Eva Maxwell for her service as Student Board Representative and welcomed Superintendent Dr. Ben Gauyan, who began his new role on July 1.

Superintendent's Report: Superintendent Dr. Ben Gauyan thanked the board for allowing him to serve in his new role, reported he has been meeting with community members and district stakeholders as part of his entry plan, and commended Nutrition Services Director Kara Carlson and her team for their recent recognition related to increased scratch cooking and healthier meal offerings.

Monthly Financial Dashboard Report: Director of Fiscal Services Janette Jeffris provided a review of revenues, expenditures and ending fund balance.

Vision 2030: Goal #1, Strategy #3: Proficient Elementary Readers: Curriculum Coordinator Casey Monahan and Berney Kindergarten Teacher Kelley Hubbard provided an update on Vision 2030: Goal #1, Strategy #3: Proficient Elementary Readers.

2025-2026 Draft Budget: Fiscal Services Director Janette Jeffris shared the 2025-2026 draft budget and 4-year plan.

Discussion of Possible Amendments to Washington State School Directors Association (WSSDA) Legislative Platform: President Sarley noted the WSSDA General Assembly packet was included with this agenda item and confirmed with board members that there were no proposed amendments this year.

Policies Second Reading: The following policies were presented for second reading:

- 1820 Board Self-Assessment
- 1822 Training & Professional Development for Board Members
- 2020 Course Design, Selection, and Adoption of Instructional Materials
- 2021 Library Information and Technology Programs
- 2230 Transition to Kindergarten Program
- 4217 Meeting Communication Needs
- 5161 Civility in the Workplace

X. ACTION

Policies Second Reading: Motion by Ruth Ladderud and seconded by Alayna Brinton to approve policies 1820-4217; policy 5161 will be reviewed again at a future meeting. The motion carried unanimously.

XI. ADJOURNMENT

President Sarley adjourned the meeting at 5:35 p.m.

Minutes to be presented for board approval on August 19, 2025.

APPROVED:

Dr. Ben Gauyan, Superintendent and Secretary of the Board *- Susie Golden, Recorder*	Derek Sarley School Board President

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BOARD OF DIRECTORS
Special Meeting/School Board Retreat – 8:30 a.m.
July 23, 2025
WWPS Administration Building / 364 S. Park Street

The Board of Directors conducted a special meeting on July 23 at 8:30 a.m. for the purpose of a school board retreat. All elected board members were present. The special meeting concluded at 2:45 p.m. and was open to the public.

Minutes to be presented for board approval on August 19, 2025.

APPROVED:

Dr. Ben Gauyan, Superintendent
and Secretary of the Board

Derek Sarley
School Board President

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BOARD OF DIRECTORS
Special Meeting/School Board Retreat – 5:00 p.m.
August 13, 2025
WWPS Administration Building / 364 S. Park Street

The Board of Directors conducted a special meeting on August 13 at 5:00 p.m. for the purpose of a school board retreat. All elected board members and student board representatives were present. The special meeting concluded at 7:10 p.m. and was open to the public.

Minutes to be presented for board approval on August 19, 2025.

APPROVED:

Dr. Ben Gauyan, Superintendent
and Secretary of the Board

Derek Sarley
School Board President

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~ CITIZENS' COMMENTS ~

We welcome your comments and questions during the time set aside in regular business meetings for citizens' comments. Attendees sign up to provide public comment using the sign-in form in the boardroom prior to the start of the Citizens' Comments period of the meeting.

Citizens' Comment Script:
This is the time in the meeting we welcome citizens to come forward and offer public comment, ask questions, or provide recommendations for educational improvement. Per Board policy we typically refrain from providing responses following public comments, and will ensure follow up is made if requested and necessary.

We also ask that you adhere to the following guidelines:

- State your name.
- Keep your comments brief and to the point, with a **three-minute time limit**.
- Do not reflect adversely on the political or economic view, ethnic background, character, or motives of any individual.
- If you have a specific complaint about an individual employee, it must be addressed through the Superintendent's office and not in this setting.

At this time, please come forward if you wish to address the board.

01/03/2022

The Walla Walla School District is an Equal Opportunity Employer and complies with all requirements of the ADA.

VIP is an easy way to get involved in your local schools!

Walla Walla Public Schools' volunteer program, VIP, is entering its **3rd school year**. VIP offers a one-stop, easy-to-use online volunteer management system. Those interested in volunteering, whether a parent, grandparent, community member or local businessperson, will simply visit the district or any school website and click on the VIP logo graphic.

The VIP system allows the volunteer to create an account, read and sign the required documents and select where they want to volunteer in the school district – all online!

WWPS has 12 locations to volunteer! Each location has a kiosk, a CIS advocate or WWPS staff person (SEATech, Carnegie) who input the volunteer needs and communicate with school staff.

Volunteers use the VIP kiosk to check in and check out at each location.

• VIP Year End Data 2024-25

- **375** Active Volunteers, 18 Volunteers with 100 hours +
- **7262** Total Hours

Berney Elementary School	1083	
Walla Walla Center for Children and Families	372.85	
Edison Elementary	886.02	
Green Park Elementary	1018.9	
Prospect Point Elementary	743.27	
Sharpstein Elementary	940.75	
Garrison Middle School	396.6	
Pioneer Middle School	357.52	
Walla Walla High School	320.2	
Lincoln High School	85.93	
SEATech Skills Center	119.32	
Carnegie Learning Center	204.72	
Open Hours	732.93	

- Fun Facts
  - Each school has its own VIP page to personalize and list volunteer opportunities
  - When a volunteer reaches 20 hours they get a permanent VIP name tag to use while they volunteer – 145 volunteers with VIP name tags!
  - VIP recognizes our volunteers on their birthday
  - VIP awards volunteers when they reach volunteer hour milestones – 10, 20, 50 and 100 hour milestones via email
  - Monitors ‘volunteer groups’ such as:
    - Carnegie Picture Lab
    - Friends of Children of Walla Walla
    - Tri-State Steelheaders
    - Walla Walla Symphony

- What's working well
  - Again - It Works! Volunteers easily connect to opportunities
  - Background Checks – especially with 2-year renewals
- What can we work on
  - Increase teacher and admin participation at each school
  - Empower CIS advocates at the schools
  - Increase kiosk participation to lower the "open" hours of volunteering
  - Continue to make sure all the 'links' are active
  - Increase marketing to increase volunteering
  - Create a succession plan

MONTHLY REVENUE REPORT

MONTH	LOCAL TAXES	LOCAL NONTAX	STATE GEN PURP	FED GEN PURP	FED SPEC PURP	REV (SD)	REV (OTHER)	TOTAL PROJ.	TOTAL ACT.	VARIANCE	
SEP PROJECTED	$ 235,000	$ 60,212	$ 6,495,493	$ -	$ 171,928	$ 9,375	$ -	$ 6,972,008		$ (86,658)	-1.24%
SEP ACTUAL	$ 238,489	$ 107,384	$ 6,357,939	$ -	$ 174,152	$ 7,387			$ 6,885,350	$ (86,658)	YTD
OCT PROJECTED	$ 3,725,622	$ 60,212	$ 5,954,175	$ 6,378	$ 452,428	$ 9,375	$ -	$ 10,208,190		$ 521,180	5.11%
OCT ACTUAL	$ 3,878,128	$ 273,629	$ 6,058,212	$ 13,821	$ 496,594	$ 8,985			$ 10,729,370	$ 434,523	YTD
NOV PROJECTED	$ 480,000	$ 60,212	$ 3,961,416	$ 35,378	$ 965,852	$ 9,375	$ -	$ 5,512,233		$ 331,816	6.02%
NOV ACTUAL	$ 543,837	$ 118,515	$ 3,996,869	$ 6,911	$ 1,174,050	$ 3,867			$ 5,844,049	$ 766,339	YTD
DEC PROJECTED	$ 30,000	$ 60,212	$ 6,579,828	$ 23,378	$ 756,877	$ 9,375	$ -	$ 7,459,670		$ 565,260	7.58%
DEC ACTUAL	$ 117,363	$ 100,150	$ 6,921,046	$ 6,911	$ 877,445	$ 2,016			$ 8,024,930	$ 1,331,599	YTD
JAN PROJECTED	$ 15,000	$ 67,034	$ 6,193,983	$ 23,378	$ 765,427	$ 9,375	$ -	$ 7,074,197		$ 267,996	3.79%
JAN ACTUAL	$ 33,466	$ 91,255	$ 6,424,811	$ 6,911	$ 772,799	$ 12,951			$ 7,342,192	$ 1,599,595	YTD
FEB PROJECTED	$ 55,000	$ 67,034	$ 6,619,317	$ 8,911	$ 790,114	$ 8,375	$ -	$ 7,548,751		$ 766,616	10.16%
FEB ACTUAL	$ 508,212	$ 108,629	$ 6,758,471	$ 35,086	$ 887,228	$ 17,741			$ 8,315,367	$ 2,366,211	YTD
MAR PROJECTED	$ 1,757,520	$ 67,034	$ 6,619,317	$ 8,911	$ 880,631	$ 8,375	$ -	$ 9,341,788		$ (983,690)	-10.53%
MAR ACTUAL	$ 1,025,761	$ 86,994	$ 6,636,896	$ 6,911	$ 597,973	$ 3,563			$ 8,358,098	$ 1,382,521	YTD
APR PROJECTED	$ 5,333,955	$ 67,034	$ 7,127,147	$ 8,911	$ 891,881	$ 8,375	$ -	$ 13,437,303		$ 673,279	5.01%
APR ACTUAL	$ 5,862,122	$ 81,983	$ 7,168,210	$ 7,065	$ 979,974	$ 11,229			$ 14,110,582	$ 2,055,800	YTD
MAY PROJECTED	$ 1,450,000	$ 67,034	$ 4,120,760	$ 8,911	$ 1,027,335	$ 8,375	$ -	$ 6,682,415		$ (451,414)	-6.76%
MAY ACTUAL	$ 1,008,467	$ 100,495	$ 4,274,474	$ 11,409	$ 819,473	$ 16,683			$ 6,231,001	$ 1,604,386	YTD
JUN PROJECTED	$ 40,000	$ 53,023	$ 4,487,341	$ 8,911	$ 903,835	$ 8,375	$ -	$ 5,501,485		$ 162,612	2.96%
JUN ACTUAL	$ 58,076	$ 205,728	$ 4,533,801	$ 6,911	$ 856,662	$ 2,919			$ 5,664,097	$ 1,766,998	YTD
JUL PROJECTED	$ 40,591	$ 53,023	$ 9,515,799	$ 8,911	$ 791,585	$ 8,375	$ -	$ 10,418,284			
JUL ACTUAL									$ -	$ 1,766,998	YTD
AUG PROJECTED	$ 105,768	$ 53,023	$ 7,415,429	$ 8,911	$ 1,281,287	$ 8,375	$ -	$ 8,872,793			
AUG ACTUAL									$ -	$ 1,766,998	YTD
Total Projected	**$ 13,268,456**	**$ 735,087**	**$ 75,090,005**	**$ 150,887**	**$ 9,679,180**	**$ 105,500**	**$ -**	**$ 99,029,115**			
Adopted Budget	**$ 13,544,008**	**$ 676,000**	**$ 76,052,154**	**$ 255,000**	**$ 9,872,684**	**$ 112,500**	**$ -**	**$ 100,512,346**			
Variance	**$ (275,552)**	**$ 59,087**	**$ (962,149)**	**$ (104,113)**	**$ (193,504)**	**$ (7,000)**	**$ -**	**$ (1,483,231)**			
TOTAL ACTUAL	$ 13,273,921	$ 1,274,761	$ 59,130,729	$ 101,935	$ 7,636,350	$ 87,340	$ -	$ 81,505,036	**FORECAST ACTUAL**	**$**	**100,796,113**
% collected to PRO	100.04%	173.42%	78.75%	67.56%	78.89%	82.79%	#DIV/0!	82.30%			

NOTES:

LEGEND	Above or within 2.00% of projection	Between 2.01% & 5.00% below	Below 5.01% of projection

MONTHLY EXPENDITURE REPORT

MONTH	PROJ. P/R	ACTUAL P/R	PROJ. A/P	ACTUAL A/P	TOTAL		VARIANCE	
SEPTEMBER PROJECTED	$ 6,509,497		$ 2,733,011		$ 9,242,508	MONTHLY	$ (157,796)	-1.71%
SEPTEMBER ACTUAL		$ 6,559,056		$ 2,525,656	$ 9,084,712	YTD	$ (157,796)	-1.71%
OCTOBER PROJECTED	$ 6,568,028		$ 1,595,210		$ 8,163,238	MONTHLY	$ (131,821)	-1.61%
OCTOBER ACTUAL		$ 6,716,042		$ 1,315,376	$ 8,031,417	YTD	$ (289,616)	-1.66%
NOVEMBER PROJECTED	$ 7,534,789		$ 1,248,016		$ 8,782,804	MONTHLY	$ 234,419	2.67%
NOVEMBER ACTUAL		$ 7,528,291		$ 1,488,932	$ 9,017,223	YTD	$ (55,198)	-0.21%
DECEMBER PROJECTED	$ 6,599,954		$ 1,295,309		$ 7,895,263	MONTHLY	$ (83,538)	-1.06%
DECEMBER ACTUAL		$ 6,650,945		$ 1,160,781	$ 7,811,726	YTD	$ (138,735)	-0.41%
JANUARY PROJECTED	$ 6,600,589		$ 1,500,014		$ 8,100,603	MONTHLY	$ 358,658	4.43%
JANUARY ACTUAL		$ 6,611,424		$ 1,847,836	$ 8,459,261	YTD	$ 219,922	0.52%
FEBRUARY PROJECTED	$ 6,739,757		$ 1,293,334		$ 8,033,090	MONTHLY	$ (550,631)	-6.85%
FEBRUARY ACTUAL		$ 6,626,452		$ 856,008	$ 7,482,460	YTD	$ (330,708)	-0.66%
MARCH PROJECTED	$ 6,795,607		$ 1,181,186		$ 7,976,793	MONTHLY	$ (244,602)	-3.07%
MARCH ACTUAL		$ 6,704,876		$ 1,027,315	$ 7,732,191	YTD	$ (575,310)	-0.99%
APRIL PROJECTED	$ 6,750,014		$ 944,039		$ 7,694,054	MONTHLY	$ 272,848	3.55%
APRIL ACTUAL		$ 6,657,542		$ 1,309,359	$ 7,966,901	YTD	$ (302,462)	-0.46%
MAY PROJECTED	$ 6,978,644		$ 1,363,500		$ 8,342,144	MONTHLY	$ 612,939	7.35%
MAY ACTUAL		$ 6,998,003		$ 1,957,081	$ 8,955,083	YTD	$ 310,478	0.42%
JUNE PROJECTED	$ 6,924,664		$ 1,293,596		$ 8,218,260	MONTHLY	$ 1,813	0.02%
JUNE ACTUAL		$ 6,816,021		$ 1,404,052	$ 8,220,073	YTD	$ 312,291	0.38%
JULY PROJECTED	$ 7,015,606		$ 1,098,742		$ 8,114,348	MONTHLY		
JULY ACTUAL					$ -	YTD	$ 312,291	0.34%
AUGUST PROJECTED	$ 6,749,236		$ 3,362,959		$ 10,112,194	MONTHLY		
AUGUST ACTUAL					$ -	YTD	$ 312,291	0.31%
TOTAL PROJECTED	$ 81,766,385		$ 18,908,914		$ 100,675,298			
ADOPTED BUDGET	$ 81,357,348		$ 19,763,023		$ 101,120,371			
VARIANCE	$ (409,037)		$ 854,109		$ 445,073			
TOTAL ACTUAL		$ 67,868,651		$ 14,892,396	$ 82,761,047	**FORECAST ACT**	**$**	**100,987,589**
% spent to projected		83.00%		78.76%	82.21%			
Notes:								
LEGEND	**Below or within 2.00%**		**Between 2.01% & 5.00% above**		**Above 5.01% of projection**			

MONTHLY ENDING FUND BALANCE REPORT

DATE		Revenue	Expenditure	Ending Fund Balance	Variance		EFB Monthly Projection for Year End
Beginning Fund Balance (Projected)				$ 10,500,000			
Beginning Fund Balance (Actual)				$ 11,493,655			
September	PROJECTED	$ 6,972,008	$ 9,242,508	$ 8,229,500			
	ACTUAL	$ 6,885,350	$ 9,084,712	$ 9,294,293	$ 1,064,793	12.94%	9.03%
October	PROJECTED	$ 10,208,190	$ 8,163,238	$ 10,274,452			
	ACTUAL	$ 10,729,370	$ 8,031,417	$ 11,992,246	$ 1,717,794	16.72%	9.68%
November	PROJECTED	$ 5,512,233	$ 8,782,804	$ 7,003,880			
	ACTUAL	$ 5,844,049	$ 9,017,223	$ 8,819,071	$ 1,815,191	25.92%	9.77%
December	PROJECTED	$ 7,459,670	$ 7,895,263	$ 6,568,287			
	ACTUAL	$ 8,024,930	$ 7,811,726	$ 9,032,275	$ 2,463,989	37.51%	10.41%
January	PROJECTED	$ 7,074,197	$ 8,100,603	$ 5,541,880			
	ACTUAL	$ 7,342,192	$ 8,459,261	$ 7,915,207	$ 2,373,327	42.83%	10.33%
February	PROJECTED	$ 7,548,751	$ 8,033,090	$ 5,057,541			
	ACTUAL	$ 8,315,367	$ 7,482,460	$ 8,748,115	$ 3,690,574	72.97%	11.63%
March	PROJECTED	$ 9,341,788	$ 7,976,793	$ 6,422,536			
	ACTUAL	$ 8,358,098	$ 7,732,191	$ 9,374,021	$ 2,951,485	45.96%	10.90%
April	PROJECTED	$ 13,437,303	$ 7,694,054	$ 12,165,786			
	ACTUAL	$ 14,110,582	$ 7,966,901	$ 15,517,702	$ 3,351,917	27.55%	11.29%
May	PROJECTED	$ 6,682,415	$ 8,342,144	$ 10,506,057			
	ACTUAL	$ 6,231,001	$ 8,955,083	$ 12,793,620	$ 2,287,563	21.77%	10.24%
June	PROJECTED	$ 5,501,485	$ 8,218,260	$ 7,789,282			
	ACTUAL	$ 5,664,097	$ 8,220,073	$ 10,237,644	$ 2,448,362	31.43%	10.40%
July	PROJECTED	$ 10,418,284	$ 8,114,348	$ 10,093,218			
	ACTUAL	$ -	$ -	$ 10,237,644			
August	PROJECTED	$ 8,872,793	$ 10,112,194	$ 8,853,817			
	ACTUAL	$ -	$ -	$ 10,237,644			
PRELIMINARY PROJECTED EFB		**$ 99,029,115**	**$ 100,675,298**	**$ 8,853,817**			8.73%
ACTUALS TO DATE		**$ 81,505,036**	**$ 82,761,047**				
FORECASTED ACTUALS*		**$100,796,113**	**$100,987,589**	**$10,502,179**	**YEAR END PROJECTION**		10.40%

Monthly Variance	**Above or within 2.00% of projection**	**Between 2.01% & 5.00% below projection**	**Below 5.01% of projection**
Yr End Projection	**Above 8.00%**	**Between 6.00% to 7.99%**	**Below 6.00%**

*Calculated using actuals through the current month and projected revenue and expenditures for future months. Includes August Maint Res Transfer of $800K

Fiscal Year Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**Comments**
	General Fund				
Enrollment Projections	**5159**	**5129**	**5080**	**5043**	*Assumes a straight roll up of grade levels*
Actual/Projected* IPD	*2.6*	*2.9**	*2.1**	*2.1**	
Beginning Fund Balance-Budgeted	$ 11,000,000	$ 10,121,741	$ 9,951,600	$ 9,699,885	
Beginning Fund Balance-Projected	$ 10,103,179	$ 9,743,238	$ 10,097,841	$ 10,377,038	*Based on 99.5% expenditure assumption*
Local Taxes	$ 15,380,068	$ 15,961,927	$ 16,635,082	$ 17,300,485	*EP and O voter approved levy amounts*
Local Non-Tax	$ 684,000	$ 684,000	$ 684,000	$ 684,000	*Assume flat revenue assumption*
State, General	$ 56,123,143	$ 57,728,180	$ 58,297,781	$ 58,567,534	*Assumes 2% increase and FTE Reductions on Rollups*
State, Special	$ 22,028,599	$ 22,161,477	$ 22,526,513	$ 22,898,850	*Assumes 2% increase*
Federal	$ 8,882,596	$ 8,519,072	$ 7,989,072	$ 7,989,072	*Assumes flat revenue*
Other	$ 95,000	$ 95,000	$ 95,000	$ 95,000	*Assumes flat revenue*
Revenues	$ 103,193,406	$ 105,149,656	$ 106,227,448	$ 107,534,941	
Regular Instruction	$ 49,236,800	$ 49,857,740	$ 50,494,202	$ 51,146,576	
Special Education	$ 14,615,251	$ 14,960,666	$ 15,314,717	$ 15,677,619	
Vocational Ed	$ 3,325,463	$ 3,392,307	$ 3,460,821	$ 3,531,049	
Skills Center	$ 1,401,222	$ 1,422,192	$ 1,443,686	$ 1,465,717	*Assumes 2.5% raises for all employee groups, flat MSOC, & $1 Million*
Compensatory Ed	$ 11,609,275	$ 11,829,720	$ 12,055,681	$ 12,287,292	*expense reduction each year*
Other Programs	$ 842,840	$ 861,036	$ 879,687	$ 898,804	
Community Services	$ 261,889	$ 264,748	$ 267,679	$ 270,684	
Support Services	$ 22,370,824	$ 22,360,389	$ 22,265,889	$ 22,170,427	
Expenditures	$ 103,663,564	$ 104,948,797	$ 106,182,363	$ 107,448,167	
Ending Fund Balance Budgeted	$ 10,121,741	$ 9,951,600	$ 9,699,885	$ 9,574,659	*Includes transfer of LGO Interest Payment*
Ending Fund Balance Projected	$ 9,743,238	$ 10,097,841	$ 10,377,038	$ 10,789,052	*Assumes spending 99.5% expenditures & LGO Interest Payment*
Budgeted EFB %	9.8%	9.5%	9.1%	8.9%	*Budgeted EFB based on spending 100% expenses & LGO Interest Payment*
Projected EFB %	9.4%	9.7%	9.8%	10.1%	*Assumes spending 99.5% expenditures & LGO Interest Payment*

Associated Student Body					
Beginning Fund Balance	$ 400,000	$ 343,015	$ 286,030	$ 229,045
Revenues	$ 657,494	$ 657,494	$ 657,494	$ 657,494
Expenditures	$ (714,479)	$ (714,479)	$ (714,479)	$ (714,479)
Ending Fund Balance	$ 343,015	$ 286,030	$ 229,045	$ 172,060
Debt Service Fund				
Beginning Fund Balance	$ 3,200,000	$ 3,247,486	$ 3,412,985	$ 3,583,681
Revenues	$ 6,026,536	$ 6,946,199	$ 7,473,946	$ 7,490,672
Expenditures	$ (5,979,050)	$ (6,780,700)	$ (7,303,250)	$ (7,312,450)
Ending Fund Balance	$ 3,247,486	$ 3,412,985	$ 3,583,681	$ 3,761,903
Capital Projects Fund				
Beginning Fund Balance	$ 2,000,000	$ 597,853	$ 539,221	$ 564,812
Revenues	$ 2,347,853	$ 2,441,368	$ 2,525,591	$ 2,587,636
Expenditures	$ (3,750,000)	$ (2,500,000)	$ (2,500,000)	$ (2,500,000)
Ending Fund Balance	$ 597,853	$ 539,221	$ 564,812	$ 652,448
Transportation Vehicle Fund				
Beginning Fund Balance	$ 622,000	$ 616,422	$ 610,844	$ 605,266
Revenues	$ 994,422	$ 994,422	$ 994,422	$ 994,422
Expenditures	$ (1,000,000)	$ (1,000,000)	$ (1,000,000)	$ (1,000,000)
Ending Fund Balance	$ 616,422	$ 610,844	$ 605,266	$ 599,688

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ENROLLMENT AND STAFF COUNTS

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	306.00	306.00	306.00	306.00
2. Grade 1	306.00	306.00	306.00	306.00
3. Grade 2	361.00	306.00	306.00	306.00
4. Grade 3	335.00	361.00	306.00	306.00
5. Grade 4	336.00	335.00	361.00	306.00
6. Grade 5	354.00	336.00	335.00	361.00
7. Grade 6	385.00	354.00	336.00	335.00
8. Grade 7	399.00	385.00	354.00	336.00
9. Grade 8	370.00	399.00	385.00	354.00
10. Grade 9	328.00	370.00	399.00	385.00
11. Grade 10	343.00	328.00	370.00	399.00
12. Grade 11 (excluding Running Start)	355.00	343.00	328.00	370.00
13. Grade 12 (excluding Running Start)	336.00	355.00	343.00	328.00
14. SUBTOTAL	4,514.00	4,484.00	4,435.00	4,398.00
15. Running Start	144.00	144.00	144.00	144.00
16. Dropout Reengagement Enrollment	93.00	93.00	93.00	93.00
17. ALE Enrollment	408.00	408.00	408.00	408.00
18. TOTAL K-12	5,159.00	5,129.00	5,080.00	5,043.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	393.269	390.269	387.269	384.269
2. General Fund FTE Classified Employees /4	277.182	275.182	273.182	271.182

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Walla Walla Public Schools District No.140

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	15,380,068	15,961,927	16,635,082	17,300,485
2000 | Local Nontax Support	684,000	684,000	684,000	684,000
3000 | State, General Purpose	56,123,143	57,728,180	58,297,781	58,567,534
4000 | State, Special Purpose	22,028,599	22,161,477	22,526,513	22,898,850
5000 | Federal, General Purpose	80,000	80,000	80,000	80,000
6000 | Federal, Special Purpose	8,802,596	8,439,072	7,909,072	7,909,072
7000 | Revenues from Other School Districts	95,000	95,000	95,000	95,000
8000 | Revenues from Other Entities	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	103,193,406	105,149,656	106,227,448	107,534,941
EXPENDITURES				
00 | Regular Instruction	49,236,800	49,857,740	50,494,202	51,146,575
10 | Federal Special Purpose Funding	0	0	0	0
20 | Special Education Instruction	14,615,251	14,960,665	15,314,717	15,677,619
30 | Vocational Education Instruction	3,325,463	3,392,307	3,460,821	3,531,049
40 | Skill Center Instruction	1,401,222	1,422,192	1,443,686	1,465,717
50 and 60 | Compensatory Education Instruction	11,609,275	11,829,720	12,055,681	12,287,292
70 | Other Instructional Programs	842,840	861,036	879,687	898,804
80 | Community Services	261,889	264,748	267,679	270,684
90 | Support Services	22,370,824	22,360,389	22,265,889	22,170,427
B. TOTAL EXPENDITURES	103,663,564	104,948,797	106,182,362	107,448,167
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	408,100	371,000	296,800	212,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-878,257	-170,141	-251,714	-125,226
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	500,000	500,000	250,000	150,000

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SUMMARY OF GENERAL FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.823	Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825	Restricted for Skill Center	600,000	600,000	600,000	600,000
G.L.828	Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845	Restricted for Self-Insurance	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.872	Committed to Economic Stabilization	9,650,000	8,771,742	8,951,601	8,849,887
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875	Assigned to Contingencies	0	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0	0
G.L.888	Assigned to Other Purposes	250,000	250,000	150,000	100,000
G.L.890	Unassigned Fund Balance	0	0	0	0
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0	0
F.	TOTAL BEGINNING FUND BALANCE	11,000,000	10,121,742	9,951,601	9,699,887
ENDING FUND BALANCE					
G.L.810	Restricted for Other Items	0	0	0	0
G.L.815	Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821	Restricted for Carryover of Restricted Revenues	500,000	250,000	150,000	100,000
G.L.823	Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825	Restricted for Skill Center	600,000	600,000	600,000	600,000
G.L.828	Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845	Restricted for Self-Insurance	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.872	Committed to Economic Stabilization	8,771,742	8,951,601	8,849,887	8,799,661

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	250,000	150,000	100,000	75,000
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	10,121,742	9,951,601	9,699,887	9,574,661

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** Beginning Fund Balance does not match prior year Ending Fund Balance

EXPENDITURES EXCEED REVENUES IN 2025-2026

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES				
100 | General Student Body	435,600	435,600	435,600	435,600
200 | Athletics	28,450	28,450	28,450	28,450
300 | Classes	0	0	0	0
400 | Clubs	187,449	187,449	187,449	187,449
600 | Private Moneys	5,995	5,995	5,995	5,995
A. TOTAL REVENUES	657,494	657,494	657,494	657,494
EXPENDITURES				
100 | General Student Body	447,900	447,900	447,900	447,900
200 | Athletics	35,000	35,000	35,000	35,000
300 | Classes	0	0	0	0
400 | Clubs	225,359	225,359	225,359	225,359
600 | Private Moneys	6,220	6,220	6,220	6,220
B. TOTAL EXPENDITURES	714,479	714,479	714,479	714,479
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-56,985	-56,985	-56,985	-56,985
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	400,000	343,015	286,030	229,045
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	400,000	343,015	286,030	229,045
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	343,015	286,030	229,045	172,060
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	343,015	286,030	229,045	172,060

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	4,828,436	5,035,199	5,137,146	5,238,672
2000 | Local Nontax Support	40,000	40,000	40,000	40,000
3000 | State, General Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
9000 | Other Financing Sources	1,158,100	1,871,000	2,296,800	2,212,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,026,536	6,946,199	7,473,946	7,490,672
EXPENDITURES				
Matured Bond Expenditures	3,460,000	4,440,000	5,190,000	5,450,000
Interest on Bonds	2,517,050	2,338,700	2,111,250	1,860,450
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	2,000	2,000	2,000	2,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	5,979,050	6,780,700	7,303,250	7,312,450
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	47,486	165,499	170,696	178,222
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	3,200,000	3,247,486	3,412,985	3,583,681
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,200,000	3,247,486	3,412,985	3,583,681
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.830	Restricted for Debt Service	3,247,486	3,412,985	3,583,681	3,761,903
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0	0
H.	TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,247,486	3,412,985	3,583,681	3,761,903

1/ G.L. 536 is an account that is used to summarize actions for other financing uses-transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	2,337,853	2,431,368	2,515,591	2,577,636
2000 | Local Nontax Support	10,000	10,000	10,000	10,000
3000 | State, General Purpose	0	0	0	0
4000 | State, Special Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
6000 | Federal, Special Purpose	0	0	0	0
7000 | Revenues from Other School Districts	0	0	0	0
8000 | Revenues from Other Entities	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,347,853	2,441,368	2,525,591	2,587,636
EXPENDITURES				
10 | Sites	3,000,000	0	0	0
20 | Buildings	0	1,000,000	500,000	500,000
30 | Equipment	0	0	0	0
40 | Energy	0	0	0	0
50 | Sales and Lease Expenditures	0	0	0	0
60 | Bond Issuance Expenditures	0	0	0	0
90 | Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	3,000,000	1,000,000	500,000	500,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	750,000	1,500,000	2,000,000	2,000,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,402,146	-58,632	25,591	87,636
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0	0
G.L.862	Committed from Levy Proceeds	0	0	0	0
G.L.863	Restricted from State Proceeds	0	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	2,000,000	597,853	539,221	564,812
G.L.890	Unassigned Fund Balance	0	0	0	0
F.	TOTAL BEGINNING FUND BALANCE	2,000,000	597,853	539,221	564,812
ENDING FUND BALANCE					
G.L.810	Restricted for Other Items	0	0	0	0
G.L.825	Restricted for Skill Center	0	0	0	0
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0	0
G.L.862	Committed from Levy Proceeds	0	0	0	0
G.L.863	Restricted from State Proceeds	0	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	597,853	539,221	564,812	652,448
G.L.890	Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	597,853	539,221	564,812	652,448

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

Walla Walla Public Schools District No.140

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES					
1100	Local Property Tax	0	0	0	0
1300	Sale of Tax Title Property	0	0	0	0
1400	Local in lieu of Taxes	0	0	0	0
1500	Timber Excise Tax	0	0	0	0
1600	County-Administered Forests	0	0	0	0
1900	Other Local Taxes	0	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300	Investment Earnings	10,000	10,000	10,000	10,000
2500	Gifts and Donations	0	0	0	0
2600	Fines and Damages	0	0	0	0
2700	Rentals and Leases	0	0	0	0
2800	Insurance Recoveries	0	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0	0
3600	State Forests	0	0	0	0
4100	Special Purpose-Unassigned	0	0	0	0
4300	Other State Agencies-Unassigned	0	0	0	0
4499	Transportation Reimbursement Depreciation	984,422	984,422	984,422	984,422
5200	General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0	0
5400	Federal in lieu of Taxes	0	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0	0
6100	Special Purpose-OSPI Unassigned	0	0	0	0
6200	Direct Special Purpose Grants	0	0	0	0
6300	Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100	Governmental Entities	0	0	0	0
8500	NonFederal ESD	0	0	0	0
9100	Sale of Bonds	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
9300 | Sale of Equipment	0	0	0	0
9400 | Compensated Loss of Fixed Assets	0	0	0	0
9500 | Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	994,422	994,422	994,422	994,422
EXPENDITURES				
33 Transportation Equipment Purchases	1,000,000	1,000,000	1,000,000	1,000,000
34 Transportation Equimpment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	1,000,000	1,000,000	1,000,000	1,000,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-5,578	-5,578	-5,578	-5,578
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	622,000	616,422	610,844	605,266
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	622,000	616,422	610,844	605,266
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.819	Restricted for Fund Purposes	616,422	610,844	605,266	599,688
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0	0
J.	TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	616,422	610,844	605,266	599,688

1/ Includes interest portion of purchase contracts.
2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

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Walla Walla Public Schools District No.140

FISCAL YEAR 2025-2026

REPORT TITLE	PAGE NAME	
LEVY		
Budget and Excess Levy Certification	Certification Page	
Budget and Excess Levy Summary	Fund Summary	
GENERAL FUND BUDGET		
Financial Summary	Budget Summary	
Enrollment and Staff Counts	GF1	
Summary of General Fund	GF2	
Revenues and Other Financing Sources	GF4	
Expenditure by Program	GF8	
Program Summary by Object of Expenditure	GF9	
Program Matrices	GF9-XX	
Salary Exhibits: Certificated Employees	GF9-201-XX	
Salary Exhibits: Classified Employees	GF9-301-XX	
Objects of Expenditure	GF10	
Activity Summary	GF11	47
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	GF13	
Long-Term Financing: Conditional Sales Contract	GF14	
Certificated/Classified Staff Counts by Activity	GF15	
ASSOCIATED STUDENT BODY FUND BUDGET		
Summary of Associated Student Body Fund	ASB1	
DEBT SERVICE FUND BUDGET		
Summary of Debt Service Fund	DS1	
Revenues and Other Financing Sources	DS2	
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	DS3	
Detail of Outstanding Bonds	DS4	
CAPITAL PROJECTS FUND BUDGET		
Summary of Capital Projects Fund	CP1	
Revenues and Other Financing Sources	CP3	
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	CP5	
Description of Projects	CP6	
Salary Exhibt: Certificated Employees	CP7	
Salary Exhibit: Classified Employees	CP8	
Long-Term Financing: Conditional Sales Contracts	CP9	

Walla Walla Public Schools District No.140

FISCAL YEAR 2025-2026

REPORT TITLE	PAGE NAME
TRANSPORTATION VEHICLE FUND BUDGET	
Summary of Transportation Vehicle Fund	TVF1
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	TVF3
Long-Term Financing: Condition Sales Contract	TVF4

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Walla Walla Public Schools District No.140

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Walla Walla Public Schools School District No. 140 of Walla Walla County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;
(a) established the total appropriation expenditure amount for each fund for the fiscal year; and
(b) the budget for each fund represents the budget as adopted by the Board of Directors; and
(c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or
(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and
(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and
(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors	Budget Adoption Date	Signed Date

FOR ESD AND OSPI USE ONLY

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The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2025 through August 31, 2026.

ESD Superintendent or Designee	Signed Date
OSPI Representative	Signed Date

Lock and Print Date: 07/22/2025

Walla Walla Public Schools District No.140

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	103,193,406	657,494	6,026,536	2,347,853	994,422
Total Appropriation (Expenditures)	103,663,564	714,479	5,979,050	3,000,000	1,000,000
Other Financing Uses--Transfers Out (G.L. 536)	408,100	XXXXX	0	750,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-878,257	-56,985	47,486	-1,402,146	-5,578
Beginning Total Fund Balance	11,000,000	400,000	3,200,000	2,000,000	622,000
Ending Total Fund Balance	10,121,742	343,015	3,247,486	597,853	616,422
SECTION B: EXCESS LEVIES FOR 2026 COLLECTION					
Excess levies approved by voters for 2026 collection	15,665,543	0	0	0	50 0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	15,665,543	XXXXX	4,981,000	2,381,247	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,379.73		5,237.75		5,159.00	
FTE Certificated Employees	407.030		404.190		393.269	
FTE Classified Employees	272.141		273.191		277.182	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	99,256,689		100,512,346		103,193,406	
Total Expenditures	97,907,862		101,120,371		103,663,564	
Total Beginning Fund Balance	10,644,524		10,500,000		11,000,000	
Total Ending Fund Balance	11,493,655		9,091,975		10,121,742	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	44,716,078	45.67	49,237,264	48.69	49,236,800	47.50
Federal Special Purpose Funding	2,790,155	2.85	0	0.00	0	0.00
Special Education Instruction	11,953,960	12.21	12,805,794	12.66	14,615,251	14.10
Vocational Instruction	3,275,000	3.34	3,557,595	3.52	3,325,463	3.21
Skill Center Instruction	1,068,996	1.09	1,440,116	1.42	1,401,222	1.35
Compensatory Education	10,653,317	10.88	11,735,555	11.61	11,609,275	11.20
Other Instructional Programs	805,637	0.82	811,352	0.80	842,840	0.81
Community Services	210,438	0.21	214,791	0.21	261,889	0.25
Support Services	22,434,279	22.91	21,317,904	21.08	22,370,824	21.58
Total - Program Groups	97,907,862	100.00	101,120,371	100.00	103,663,564	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	53,824,841	54.97	57,622,409	56.98	59,243,349	57.15
Teaching Support	12,255,082	12.52	13,243,604	13.10	13,332,034	12.86
Other Supportive Activities	18,188,288	18.58	17,266,719	17.08	18,274,508	17.63
Building Administration	4,951,077	5.06	5,305,132	5.25	5,388,804	5.20
Central Administration	7,933,377	8.10	7,682,507	7.60	7,424,869	7.16
Total - Activity Groups	97,907,862	100.00	101,120,371	100.00	103,663,564	100.00

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	39,722,609	40.57	40,965,052	40.51	42,702,089	41.19
Classified Salaries	16,796,433	17.16	17,579,526	17.38	18,673,059	18.01
Employee Benefits and Payroll Taxes	21,637,975	22.10	22,812,770	22.56	23,122,563	22.31
Supplies, Instructional Resources and Noncapitalized Items	6,377,014	6.51	7,289,679	7.21	6,688,335	6.45
Purchased Services	12,458,723	12.72	10,915,077	10.79	11,311,751	10.91
Travel	395,379	0.40	711,940	0.70	678,940	0.65
Capital Outlay	519,728	0.53	846,327	0.84	486,827	0.47
Total - Objects	97,907,862	100.00	101,120,371	100.00	103,663,564	100.00

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Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	413.99	349.00	306.00
2. Grade 1	338.69	348.00	306.00
3. Grade 2	346.66	336.00	361.00
4. Grade 3	347.02	345.00	335.00
5. Grade 4	376.08	348.00	336.00
6. Grade 5	395.86	379.00	354.00
7. Grade 6	376.44	400.00	385.00
8. Grade 7	369.67	372.00	399.00
9. Grade 8	363.00	367.00	370.00
10. Grade 9	406.17	322.00	328.00
11. Grade 10	389.55	370.00	343.00
12. Grade 11 (excluding Running Start)	327.92	362.00	355.00
13. Grade 12 (excluding Running Start)	318.02	332.00	336.00
14. SUBTOTAL	**4,769.07**	**4,630.00**	**4,514.00**
15. Running Start	119.90	115.00	144.00
16. Dropout Reengagement Enrollment	101.20	99.00	93.00
17. ALE Enrollment	389.56	393.75	408.00
18. TOTAL K-12	**5,379.73**	**5,237.75**	**5,159.00**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	407.03	404.19	393.269
2. General Fund FTE Classified Employees /4	272.14	273.19	277.182

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1/ Enrollment are the average counts at school years end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	11,609,442	13,544,008	15,380,068
2000 | Local Nontax Support	1,139,490	676,000	684,000
3000 | State, General Purpose	54,317,193	55,494,080	56,123,143
4000 | State, Special Purpose	18,602,825	20,558,074	22,028,599
5000 | Federal, General Purpose	73,452	255,000	80,000
6000 | Federal, Special Purpose	13,401,713	9,872,684	8,802,596
7000 | Revenues from Other School Districts	112,574	112,500	95,000
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**99,256,689**	**100,512,346**	**103,193,406**
EXPENDITURES			
00 | Regular Instruction	44,716,078	49,237,264	49,236,800
10 | Federal Special Purpose Funding	2,790,155	0	0
20 | Special Education Instruction	11,953,960	12,805,794	14,615,251
30 | Vocational Education Instruction	3,275,000	3,557,595	3,325,463
40 | Skill Center Instruction	1,068,996	1,440,116	1,401,222
50 and 60 | Compensatory Education Instruction	10,653,317	11,735,555	11,609,275
70 | Other Instructional Programs	805,637	811,352	842,840
80 | Community Services	210,438	214,791	261,889
90 | Support Services	22,434,279	21,317,904	22,370,824
B. TOTAL EXPENDITURES	**97,907,862**	**101,120,371**	**103,663,564**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**800,000**	**800,000**	**408,100**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**548,827**	**-1,408,024**	**-878,257**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	766,303	250,000	500,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	291,676	290,000	600,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	89,142	175,000	0
G.L.845	Restricted for Self-Insurance	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	8,708,123	8,000,000	9,650,000
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	789,279	200,000	250,000
G.L.890	Unassigned Fund Balance	0	1,585,000	0
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
F.	**TOTAL BEGINNING FUND BALANCE**	**10,644,524**	**10,500,000**	**11,000,000**
G.	**G.L.898 Accounting Changes and Error Corrections**	**XXXXX**	**XXXXX**	**XXXXX**
	ENDING FUND BALANCE			
G.L.810	Restricted for Other Items	0	0	0
G.L.815	Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821	Restricted for Carryover of Restricted Revenues	737,412	150,000	500,000
G.L.823	Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825	Restricted for Skill Center	567,080	290,000	600,000
G.L.828	Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	2,013,479	175,000	0
G.L.845	Restricted for Self-Insurance	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	7,832,629	8,000,000	8,771,742
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	343,055	100,000	250,000
G.L.890	Unassigned Fund Balance	0	376,975	0

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	**11,493,655**	**9,091,975**	**10,121,742**

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Tax	11,608,526	13,544,008	15,380,068
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	915	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**11,609,442**	**13,544,008**	**15,380,068**
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned	39,891	37,000	27,000
2122	Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131	Secondary Vocational Education Tuition	0	0	0
2145	Skill Center Tuitions and Fees	0	0	0
2171	Traffic Safety Education Fees	109	0	0
2173	Summer School Tuition and Fees	0	0	0
2186	Community School Tuition and Fees	0	0	0
2188	Childcare Tuitions and Fees	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	53,830	190,000	239,500
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	47,338	0	0
2245	Skill Center, Sales of Goods, Supplies and Services	46,903	0	0
2288	Childcare, Sales of Goods, Supplies and Services	0	0	0
2289	Other Community Svcs Sales of Goods, Supplies and Svcs	112,062	10,000	10,000
2298	School Food Services, Sales of Goods, Supplies and Svcs	14,308	5,000	5,000
2300	Investment Earnings	323,406	150,000	200,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	160,648	25,000	40,000
2600	Fines and Damages	19,703	10,000	10,000
2700	Rentals and Leases	37,575	35,000	20,000
2800	Judgement and Settlements	1,648	0	0
2900	Local Support Nontax, Unassigned	282,069	214,000	132,500
2998	Local School Food Services-non NSLP	0	0	0
2000	**TOTAL LOCAL SUPPORT NONTAX**	**1,139,490**	**676,000**	**684,000**

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE				
3100	Apportionment	50,376,939	51,981,723	51,846,176
3121	Special Education--General Apportionment	1,727,240	1,591,351	1,802,177
3300	Local Effort Assistance	2,057,704	1,771,006	2,324,790
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	155,309	150,000	150,000
3000	**TOTAL STATE, GENERAL PURPOSE**	**54,317,193**	**55,494,080**	**56,123,143**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	63,125	400,000	460,000
4109	Transition To Kindergarten	243,695	844,079	1,067,281
4121	Special Education	9,118,178	9,861,127	10,691,229
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	3,932,190	4,116,962	3,782,008
4156	State Institutions, Centers, and Homes, Delinquent	170,591	172,318	150,000
4158	Special and Pilot Programs	860,870	1,210,000	1,000,000
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	1,339,887	1,348,696	1,410,535
4174	Highly Capable	161,710	164,762	164,142
4188	Childcare	0	0	0
4198	School Food Services	583,234	289,000	875,000
4199	Transportation--Operations	2,093,933	2,091,130	2,203,404
4300	Other State Agencies, Unassigned	0	0	0
4321	Special Education--Other State Agencies	0	0	0
4322	Special Education-Infants and Toddlers-State	0	0	0
4326	State Institutions--Special Education--Other State Agcs	0	0	0
4356	State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358	Special and Pilot Programs--Other State Agencies	35,413	60,000	150,000
4365	Transitional Bilingual--Other State Agencies	0	0	0
4388	Childcare--Other State Agencies	0	0	0
4398	School Food Services--Other State Agencies	0	0	0
4399	Transportation--Operations--Other State Agencies	0	0	75,000
4000	**TOTAL STATE, SPECIAL PURPOSE**	**18,602,825**	**20,558,074**	**22,028,599**

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	73,452	255,000	80,000
5300	Impact Aid, Maintenance and Operation	0	0	0
5329	Impact Aid, Special Education Funding	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**73,452**	**255,000**	**80,000**
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned	0	0	0
6109	Transition To Kindergarten	511,599	0	0
6111	Federal Special Purpose—SLFRF	0	0	0
6112	Federal Special Purpose—ESSER II	0	0	0
6113	Federal Special Purpose—ESSER III	3,413,427	0	0
6114	Federal Special Purpose ESSER III Learning Loss	0	0	0
6118	Federal Special Purpose—Reserved G	0	0	0
6119	Federal Special Purpose—Cares Act – Other	0	0	0
6121	Special Education--Medicaid Reimbursement	0	0	0
6122	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123	SP,Ed, Sup, IDEA, Fed	0	0	0
6124	Special Education--Supplemental	1,258,424	1,332,267	1,317,987
6125	Special Education-Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	82,549	57,000	50,000
6146	Skill Center	0	0	0
6151	Disadvantaged ESEA Disadvantaged, Fed	1,481,699	2,027,100	1,647,228
6152	School Improve, Fed Other Title Grants under ESEA, Fed	1,344,264	1,446,432	1,130,000
6153	Migrant ESEA Migrant, Federal	62,711	99,265	0
6154	Reading First, Federal	0	0	0
6157	Institutions, Neglected and Delinquent	0	0	0
6161	Head Start	0	0	0
6162	Math & Science--Professional Development	0	0	0
6164	Limited English Proficiency (formerly Bilingual)	103,870	204,763	0
6167	Indian Education JOM	0	0	0

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6168	Indian Education, ED	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6178	Youth Training Programs	0	0	0
6188	Childcare	0	0	0
6189	Other Community Services	0	0	0
6198	School Food Services	2,670,510	2,270,000	2,610,000
6199	Transportation--Operations	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6210	E-Rate	0	0	0
6211	Federal Special Purpose—SLFRF	0	0	0
6212	Federal Special Purpose—ESSER II	0	0	0
6213	Federal Special Purpose—ESSER III	0	0	0
6214	Federal Special Purpose ESSER III Learning Loss	0	0	0
6218	Federal Special Purpose—Reserved G	0	0	0
6219	Federal Special Purpose—Cares Act – Other	0	0	0
6221	Special Education--Medicaid Reimbursement	0	0	0
6222	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223	SP,Ed, Sup, IDEA, Fed	0	0	0
6224	Special Education--Supplemental	0	0	0
6225	Special Education-Infants and Toddlers-Federal	0	0	0
6238	Secondary Vocational Education	0	0	0
6246	Skill Center	0	0	0
6251	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253	ESEA Migrant, Federal	0	0	0
6254	Reading First, Federal	0	0	0
6257	Institutions, Neglected and Delinquent	0	0	0
6261	Head Start	1,875,410	2,090,857	1,742,381
6262	Math & Science--Professional Development	0	0	0
6264	Limited English Proficiency (formerly Bilingual)	0	0	0
6267	Indian Education JOM	0	0	0
6268	Indian Education, ED	0	0	0
6276	Targeted Assistance ESSER I	0	0	0
6278	Youth Training, Direct Grants	0	0	0
6288	Childcare	0	0	0

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6289	Other Community Services	0	0	0
6298	School Food Services	0	0	0
6299	Transportation--Operations	0	0	0
6300	Federal Grants Through Other Agencies, Unassigned	0	5,000	5,000
6310	Medicaid Administrative Match	0	0	0
6311	Federal Special Purpose—SLFRF	0	0	0
6312	Federal Special Purpose—ESSER II	0	0	0
6313	Federal Special Purpose—ESSER III	0	0	0
6314	Federal Special Purpose ESSER III Learning Loss	0	0	0
6318	Federal Special Purpose—Reserved G	0	0	0
6319	Federal Special Purpose—Cares Act – Other	0	0	0
6321	Special Education--Medicaid Reimbursement	133,890	90,000	50,000
6322	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323	SP,Ed, Sup, IDEA, Fed	0	0	0
6324	Special Education--Supplemental	0	0	0
6325	Special Education-Infants and Toddlers-Federal	0	0	0
6338	Secondary Vocational Education	0	0	0
6346	Skill Center	0	0	0
6351	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353	Migrant ESEA Migrant, Federal	0	0	0
6354	Reading First, Federal	0	0	0
6357	Institutions, Neglected and Delinquent	0	0	0
6361	Head Start	0	0	0
6362	Math & Science--Professional Development	0	0	0
6364	Limited English Proficiency (formerly Bilingual)	0	0	0
6367	Indian Education JOM	0	0	0
6368	Indian Education, ED	0	0	0
6376	Targeted Assistance ESSER I	0	0	0
6378	Youth Training Programs	0	0	0
6388	Childcare	0	0	0
6389	Other Community Services	0	0	0
6398	School Food Services	0	0	0
6399	Transportation--Operations	0	0	0
6998	USDA Commodities	463,360	250,000	250,000

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**13,401,713**	**9,872,684**	**8,802,596**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	0	105,000	80,000
7121 | Special Education	0	0	0
7122 | Special Education-Infants and Toddlers	0	0	0
7131 | Vocational Education	0	0	0
7145 | Skill Center	0	0	0
7189 | Other Community Services	105,096	0	0
7197 | Support Services	0	0	0
7198 | School Food Services	0	0	0
7199 | Transportation	0	0	0
7301 | Nonhigh Participation	7,478	7,500	15,000
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**112,574**	**112,500**	**95,000**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	0
8101 | Governmental Entities-Enrichment	0	0	0
8188 | Childcare	0	0	0
8189 | Community Services	0	0	0
8198 | School Food Services	0	0	0
8199 | Transportation	0	0	0
8200 | Private Foundations	0	0	0
8500 | Nonfederal, ESD	0	0	0
8521 | Educational Service Districts-Special Education	0	0	0
8522 | Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**0**	**0**	**0**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	0	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	**99,256,689**	**100,512,346**	**103,193,406**

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 | Basic Education	40,457,607	44,743,314	44,142,606
02 | Alternative Learning Experience	2,600,139	3,040,203	3,205,120
03 | Basic Education - Dropout Reengagement	630,446	668,690	743,624
09 | Transition to Kindergarten	1,027,886	785,057	1,145,450
00 | TOTAL REGULAR INSTRUCTION	**44,716,078**	**49,237,264**	**49,236,800**
FEDERAL SPECIAL PURPOSE FUNDING			
11 | Federal Special Purpose - SLFRF	0	0	0
12 | Federal Special Purpose - ESSER II	0	0	0
13 | Federal Special Purpose - ESSER III	2,790,155	0	0
14 | Federal Special Purpose ESSER III Learning Loss	0	0	0
18 | Federal Special Purpose - Reserved G	0	0	0
19 | Federal Special Purpose - Cares Act – Other	0	0	0
10 | TOTAL FEDERAL SPECIAL PURPOSE FUNDING	**2,790,155**	**0**	**0**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	10,747,765	11,324,351	13,243,730
22 | Special Education, Infants and Toddlers, State	0	0	0
23 | Special Education, ARP, IDEA, Federal	0	0	0
24 | Special Education, Supplemental, Federal	1,206,196	1,481,443	1,371,521
25 | Special Education, Infants and Toddlers, Federal	0	0	0
26 | Special Education, Institutions, State	0	0	0
29 | Special Education, Other, Federal	0	0	0
20 | TOTAL SPECIAL EDUCATION INSTRUCTION	**11,953,960**	**12,805,794**	**14,615,251**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	2,735,393	3,021,512	2,752,590
34 | Middle School Career and Technical Education, State	460,484	481,083	513,164
38 | Vocational, Federal	79,123	55,000	59,709
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,275,000**	**3,557,595**	**3,325,463**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	1,068,996	1,440,116	1,401,222

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
46	Skill Center, Federal	0	0	0
47	Skill Center - Facility Upgrades	0	0	0
40	**TOTAL SKILL CENTER INSTRUCTION**	**1,068,996**	**1,440,116**	**1,401,222**
	COMPENSATORY EDUCATION INSTUCTION			
51	Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,421,396	1,681,041	1,590,210
52	Other Title Grants under ESEA-Federal	1,294,359	1,372,298	1,390,943
53	Migrant ESEA Migrant, Federal	60,108	79,255	83,475
54	Reading First, Federal	0	0	0
55	Learning Assistance Program (LAP), State	3,757,098	3,463,392	3,377,868
56	State Institutions, Centers and Homes, Delinquent	169,806	188,159	202,334
57	State Institutions, Neglected and Delinquent, Federal	0	0	0
58	Special and Pilot Programs, State	855,730	1,550,984	1,614,502
59	Institutions - Juveniles in Adult Jails	0	0	0
61	Head Start, Federal	1,710,883	1,872,623	1,813,759
62	Math and Science, Professional Development, Federal	0	0	0
64	Limited English Proficiency, Federal	93,463	178,944	210,172
65	Transitional Bilingual, State	1,290,475	1,348,859	1,326,012
67	Indian Education, Federal, JOM	0	0	0
68	Indian Education, Federal, ED	0	0	0
69	Compensatory, Other	0	0	0
50 and 60	**TOTAL COMPENSATORY EDUCATION INSTRUCTION**	**10,653,317**	**11,735,555**	**11,609,275**
	OTHER INSTRUCTIONAL PROGRAMS			
71	Traffic Safety	187,587	173,699	177,723
73	Summer School	0	0	0
74	Highly Capable	407,442	430,226	450,875
76	Targeted Assistance	0	0	0
78	Youth Training Programs, Federal	0	0	0
79	Instructional Programs, Other	210,609	207,427	214,242
70	**TOTAL OTHER INSTRUCTIONAL PROGRAMS**	**805,637**	**811,352**	**842,840**
	COMMUNITY SERVICES			
81	Public Radio/Television	0	0	0
86	Community Schools	0	0	0
88	Early Learning Programs	0	0	45,358

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 | Other Community Services	210,438	214,791	216,531
80 | TOTAL COMMUNITY SERVICES	**210,438**	**214,791**	**261,889**
SUPPORT SERVICES			
97 | District-wide Support	16,673,730	15,694,009	16,058,416
98 | School Food Services	3,289,815	2,895,942	3,396,389
99 | Pupil Transportation	2,470,734	2,727,953	2,916,019
90 | TOTAL SUPPORT SERVICES	**22,434,279**	**21,317,904**	**22,370,824**
TOTAL PROGRAM EXPENDITURES	**97,907,862**	**101,120,371**	**103,663,564**

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Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
01 | Basic Education	44,142,606	483,500		26,274,733	3,744,213	9,934,116	1,461,394	1,901,450	173,200	170,000
02 | ALE	3,205,120	0		2,082,964	195,370	772,454	78,332	73,000	3,000	0
03 | Basic Education - Dropout Reengagement	743,624	0		451,012	58,334	185,950	8,328	40,000	0	0
09 | Transition to Kindergarten	1,145,450	0		455,768	300,639	381,993	5,550	0	1,500	0
TOTAL REGULAR INSTRUCTION	**49,236,800**	**483,500**		**29,264,477**	**4,298,556**	**11,274,513**	**1,553,604**	**2,014,450**	**177,700**	**170,000**
11 | Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 | Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 | Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 | Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 | Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 | Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
21 | Sp Ed, Sup, St	13,243,730	0		6,740,937	2,114,500	3,620,673	114,620	639,000	14,000	0
22 | Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 | Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 | Sp Ed, Sup, Fed	1,371,521	0		0	785,725	554,796	30,000	1,000	0	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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 | Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 | Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 | Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	**14,615,251**	**0**		**6,740,937**	**2,900,225**	**4,175,469**	**144,620**	**640,000**	**14,000**	**0**
31 | Voc, Basic, St	2,752,590	20,000		1,563,158	90,149	562,564	273,719	183,000	60,000	0
34 | MidSchCar/Tec	513,164	0		320,848	7,052	115,264	56,000	9,000	5,000	0
38 | Voc, Fed	59,709	0		11,182	0	3,527	20,000	10,000	15,000	0
39 | Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,325,463**	**20,000**		**1,895,188**	**97,201**	**681,355**	**349,719**	**202,000**	**80,000**	**0**
45 | Skil Cnt, Bas, St	1,401,222	5,000	0	523,080	95,695	220,017	219,103	49,500	32,000	256,827
46 | Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 | Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	**1,401,222**	**5,000**	**0**	**523,080**	**95,695**	**220,017**	**219,103**	**49,500**	**32,000**	**256,827**
51 | ESEA Disadvantaged, Federal	1,590,210	0		440,678	371,743	344,318	192,000	163,971	77,500	0
52 | Other Title Grants under ESEA-Federal	1,390,943	0	0	127,215	269,898	149,830	81,000	693,500	69,500	0
53 | ESEA Migrant, Federal	83,475	0		0	41,588	21,387	15,000	3,500	2,000	0
54 | Read First, Fed	0	0		0	0	0	0	0	0	0
55 | LAP	3,377,868	0		1,345,772	777,021	893,075	258,000	95,000	9,000	0
56 | St In, Ctr/Hm, D	202,334	0		105,044	20,223	51,067	21,000	0	5,000	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
57 | St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 | Sp/Plt Pgm, St	1,614,502	0		499,223	0	100,879	819,500	85,900	109,000	0
59 | I-JAJ	0	0		0	0	0	0	0	0	0
61 | Head Start, Fed	1,813,759	0		106,290	1,024,930	636,630	29,289	12,680	3,940	0
62 | MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 | LEP, Fed	210,172	0		100,825	48,625	36,222	9,500	10,000	5,000	0
65 | Tran Biling, St	1,326,012	0		608,771	324,860	371,881	6,500	13,000	1,000	0
67 | Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 | Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 | Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	**11,609,275**	**0**	**0**	**3,333,818**	**2,878,888**	**2,605,289**	**1,431,789**	**1,077,551**	**281,940**	**0**
71 | Traffic Safety	177,723	0		82,834	25,500	29,389	4,000	28,000	8,000	0
73 | Summer School	0	0		0	0	0	0	0	0	0
74 | Highly Capable	450,875	5,000		331,305	0	110,070	4,500	0	0	0
76 | Target Asst	0	0		0	0	0	0	0	0	0
78 | Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 | Inst Pgm, Othr	214,242	55,000		112,732	0	36,010	10,500	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**842,840**	**60,000**		**526,871**	**25,500**	**175,469**	**19,000**	**28,000**	**8,000**	**0**
81 | Public Radio/TV	0	0		0	0	0	0	0	0	0
86 | Comm Schools	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
88 | Early Learning Programs	45,358	0		0	22,964	22,394	0	0	0	0
89 | Othr Comm Srv	216,531	10,000	0	0	49,778	19,253	127,500	10,000	0	0
TOTAL COMMUNITY SERVICES	**261,889**	**10,000**	**0**	**0**	**72,742**	**41,647**	**127,500**	**10,000**	**0**	**0**
97 | Distwide Suppt	16,058,416	1,500	-130,000	417,718	5,323,497	2,267,651	1,015,000	7,102,250	50,800	10,000
98 | Schl Food Serv	3,396,389	0	0	0	1,170,309	715,080	1,428,000	28,500	4,500	50,000
99 | Pupil Transp	2,916,019	0	-450,000	0	1,810,446	966,073	400,000	159,500	30,000	0
TOTAL SUPPORT SERVICES	**22,370,824**	**1,500**	**-580,000**	**417,718**	**8,304,252**	**3,948,804**	**2,843,000**	**7,290,250**	**85,300**	**60,000**
OBJECT TOTALS	**103,663,564**	**580,000**	**-580,000**	**42,702,089**	**18,673,059**	**23,122,563**	**6,688,335**	**11,311,751**	**678,940**	**486,827**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

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	1,230,113	0		528,244	406,130	282,739	7,000	4,500	1,500	0
22 | Lrn Resrc	594,587	0		231,443	103,663	142,786	116,695	0	0	0
23 | Princ Off	4,331,269	0		2,205,058	908,305	1,063,641	38,765	83,000	32,500	0
24 | Guid/Coun	1,883,699	0		1,257,957	105,269	480,473	40,000	0	0	0
25 | Pupil M/S	135,072	0		0	8,807	1,265	0	125,000	0	0
26 | Health	779,892	0		178,649	336,356	253,137	7,000	2,300	2,450	0
27 | Teaching	31,090,670	205,000		20,780,825	592,925	7,125,757	915,163	1,442,000	9,000	20,000
28 | Extracur	2,358,402	278,500		314,726	1,005,500	272,005	231,771	144,400	111,500	0
29 | Pmt to SD	0							0		
31 | InstProDev	364,243	0		259,279	690	52,774	5,000	30,250	16,250	0
32 | Inst Tech	305,460	0			51,272	9,188	25,000	70,000	0	150,000
33 | Curriculum	306,515	0		181,060	0	50,455	75,000	0	0	0
34 | Prof Lrng St	406,699	0		337,492		69,207	0	0	0	0
35 | Pupil Safety	355,985	0		0	225,296	130,689	0	0	0	0
Total	**44,142,606**	**483,500**		**26,274,733**	**3,744,213**	**9,934,116**	**1,461,394**	**1,901,450**	**173,200**	**170,000**
FTE Program Staff				**239.504**	**42.542**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

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	155,884	0		122,643	0	33,241	0	0	0	0
22 | Lrn Resrc	4,600	0		0	0	0	4,600	0	0	0
23 | Princ Off	367,713	0		122,621	141,691	94,312	6,089	0	3,000	0
24 | Guid/Coun	244,917	0		126,748	50,006	68,163	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	2,300,789	0		1,681,675	3,673	571,598	23,843	20,000	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	3,000	0		0	0	0	0	3,000	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	93,800	0		0	0	0	43,800	50,000	0	0
34 | Prof Lrng St	34,417	0		29,277		5,140	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**3,205,120**	**0**		**2,082,964**	**195,370**	**772,454**	**78,332**	**73,000**	**3,000**	**0**
FTE Program Staff				**20.060**	**3.332**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

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	51,961	0		40,881	0	11,080	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	78,703	0		36,268	21,040	20,064	1,331	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	605,904	0		367,862	37,294	153,751	6,997	40,000	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	7,056	0		6,001		1,055	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**743,624**	**0**		**451,012**	**58,334**	**185,950**	**8,328**	**40,000**	**0**	**0**
FTE Program Staff				**4.630**	**1.081**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 09 - Transition to Kindergarten

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	1,306	0		1,071	0	235	0	0	0	0
22 | Lrn Resrc	760	0		0	0	0	760	0	0	0
23 | Princ Off	146,917	0		57,233	48,244	39,645	295	0	1,500	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	60,036	0		0	32,280	27,756	0	0	0	0
26 | Health	70,144	0		17,242	27,362	25,540	0	0	0	0
27 | Teaching	853,288	0		373,040	188,838	286,915	4,495	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	4,611	0			3,915	696	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	8,388	0		7,182		1,206	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0		0	0	0	0	0	0	0
64 | Maintnce	0	0		0	0	0	0	0	0	0
65 | Utilities	0	0					0	0	0	0
67 | Bldg Secu	0	0		0	0	0	0	0	0	0
Total	**1,145,450**	**0**		**455,768**	**300,639**	**381,993**	**5,550**	**0**	**1,500**	**0**
FTE Program Staff				**5.575**	**5.867**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 11 - Federal Special Purpose - SLFRF

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	75 0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
41 | Supervisn	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	0	0			0	0	0	0		
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
67 | Bldg Secu	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	0	0		0	0	0	0	0	0	0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 12 - Federal Special Purpose - ESSER II

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
41 | Supervisn	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	0	0			0	0	0	0		
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
67 | Bldg Secu	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	0	0		0	0	0	0	0	0	0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 13 - Federal Special Purpose - ESSER III

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
41 | Supervisn	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	0	0			0	0	0	0		
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
67 | Bldg Secu	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	0	0		0	0	0	0	0	0	0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	81 0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
41 | Supervisn	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	0	0			0	0	0	0		
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
67 | Bldg Secu	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	0	0		0	0	0	0	0	0	0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 18 - Federal Special Purpose - Reserved G

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
41 | Supervisn	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	0	0			0	0	0	0		
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
67 | Bldg Secu	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	0	0		0	0	0	0	0	0	0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 19 - Federal Special Purpose - Other

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
41 | Supervisn	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	0	0			0	0	0	0		
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
67 | Bldg Secu	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	0	0		0	0	0	0	0	0	0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

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	878,489	0		585,270	85,860	207,359	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	183,583	0		0	121,473	62,110	0	0	0	0
24 | Guid/Coun	564,436	0		133,475	256,175	174,786	0	0	0	0
25 | Pupil M/S	338,625	0		0	179,999	158,626	0	0	0	0
26 | Health	3,467,253	0		2,071,385	41,792	735,076	7,000	612,000	0	0
27 | Teaching	7,670,809	0		3,854,678	1,425,753	2,264,758	96,620	17,000	12,000	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	21,459	0		4,500	3,448	1,511	0	10,000	2,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	11,000	0		0	0	0	11,000	0	0	0
34 | Prof Lrng St	108,076	0		91,629		16,447	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**13,243,730**	**0**		**6,740,937**	**2,114,500**	**3,620,673**	**114,620**	**639,000**	**14,000**	**0**
FTE Program Staff				**68.736**	**39.508**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 23 - SP,Ed, Sup, IDEA, Fed

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	1,370,521	0		0	785,725	554,796	30,000	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	1,000	0		0	0	0	0	1,000	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**1,371,521**	**0**		**0**	**785,725**	**554,796**	**30,000**	**1,000**	**0**	**0**
FTE Program Staff					**15.677**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

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	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	92 0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	93 0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

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	231,196	0		108,805	48,427	51,964	6,000	13,000	3,000	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	66,299	0		0	41,722	24,577	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	2,362,229	20,000		1,433,197	0	482,313	206,719	165,000	55,000	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	7,000	0		0	0	0	0	5,000	2,000	0
32 | Inst Tech	20,000	0			0	0	20,000	0	0	0
33 | Curriculum	41,000	0		0	0	0	41,000	0	0	0
34 | Prof Lrng St	24,866	0		21,156		3,710	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0				0	0	0	0	0	0
65 | Utilities	0							0		
Total	**2,752,590**	**20,000**		**1,563,158**	**90,149**	**562,564**	**273,719**	**183,000**	**60,000**	**0**
FTE Program Staff				**15.240**	**1.535**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

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	42,084	0		24,179	7,052	9,853	1,000	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	455,402	0		292,126	0	99,276	50,000	9,000	5,000	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	5,000	0		0	0	0	5,000	0	0	0
34 | Prof Lrng St	10,678	0		4,543		6,135	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0				0	0	0	0	0	0
65 | Utilities	0							0		
Total	**513,164**	**0**		**320,848**	**7,052**	**115,264**	**56,000**	**9,000**	**5,000**	**0**
FTE Program Staff				**3.157**	**0.115**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	34,324	0		10,854	0	3,470	20,000	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	25,385	0		328	0	57	0	10,000	15,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0		0	0	0	0	0	0	0
Total	**59,709**	**0**		**11,182**	**0**	**3,527**	**20,000**	**10,000**	**15,000**	**0**
FTE Program Staff				**0.100**						

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	98,750	0		39,722	13,086	16,442	11,500	16,000	2,000	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	1,079,136	5,000	0	476,141	50,737	187,828	186,603	21,000	30,000	121,827
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	1,500	0		0	0	0	0	1,500	0	0
32 | Inst Tech	145,000	0			0	0	10,000	0	0	135,000
33 | Curriculum	11,000	0		0	0	0	11,000	0	0	0
34 | Prof Lrng St	8,484	0		7,217		1,267	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0
63 | Oper Bldg	46,352	0			31,872	14,480	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
67 | Bldg Secu	11,000	0			0	0	0	11,000	0	0
68 | Insurance	0	0						0		
Total	**1,401,222**	**5,000**	**0**	**523,080**	**95,695**	**220,017**	**219,103**	**49,500**	**32,000**	**256,827**
FTE Program Staff				**5.260**	**1.325**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 46 - Skill Center, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0	0	0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

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
61 | Supv Bldg	0	0		0	0	0	0	0		0
62 | Grnd Mnt	0	0			0	0	0	0		0
64 | Maintnce	0	0			0	0	0	0		0
67 | Bldg Secu	0	0			0	0	0	0		0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**		**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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

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	0	0		0	0	0	0	0	0	0
21 | Supv Inst	20,709	0		0	15,158	5,551	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	129,508	0		0	74,772	39,736	0	15,000	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	7,861	0		5,699	0	2,162	0	0	0	0
27 | Teaching	1,149,571	0		350,133	256,313	269,454	190,000	78,671	5,000	0
29 | Pmt to SD	0							0		
31 | InstProDev	282,561	0		84,846	25,500	27,415	2,000	70,300	72,500	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
Total	**1,590,210**	**0**		**440,678**	**371,743**	**344,318**	**192,000**	**163,971**	**77,500**	**0**
FTE Program Staff				**3.853**	**6.217**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

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	2,000	0		0	0	0	0	1,000	1,000	0
21 | Supv Inst	390,082	0		0	269,898	119,184	0	500	500	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0	0	0	0	0	0	0	0	0
24 | Guid/Coun	500,000	0		0	0	0	0	500,000	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	40,000	0		0	0	0	0	40,000	0	0
27 | Teaching	177,000	0		0	0	0	77,000	52,000	48,000	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	281,861	0		127,215	0	30,646	4,000	100,000	20,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
91 | Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	**1,390,943**	**0**	**0**	**127,215**	**269,898**	**149,830**	**81,000**	**693,500**	**69,500**	**0**
FTE Program Staff				**0.500**	**4.587**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

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	7,497	0		0	4,621	2,376	0	0	500	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	56,478	0		0	36,967	19,011	0	0	500	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	2,500	0		0	0	0	0	2,500	0	0
27 | Teaching	15,000	0		0	0	0	15,000	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	2,000	0		0	0	0	0	1,000	1,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
68 | Insurance	0	0						0		
Total	**83,475**	**0**		**0**	**41,588**	**21,387**	**15,000**	**3,500**	**2,000**	**0**
FTE Program Staff					**0.689**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 54 - Reading First, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0							0		
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

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	25,128	0		0	18,392	6,736	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	152,149	0		48,713	56,318	47,118	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	23,167	0		16,755	0	6,412	0	0	0	0
27 | Teaching	3,093,092	0		1,249,723	698,461	826,908	248,000	70,000	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	64,492	0		13,701	3,850	2,941	10,000	25,000	9,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	19,840	0		16,880		2,960	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**3,377,868**	**0**		**1,345,772**	**777,021**	**893,075**	**258,000**	**95,000**	**9,000**	**0**
FTE Program Staff				**11.889**	**13.722**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	1,000	0		0	0	0	1,000	0	0	0
23 | Princ Off	26,347	0		13,816	5,939	6,592	0	0	0	0
24 | Guid/Coun	13,803	0		10,413	0	3,390	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	154,810	0		79,646	14,284	40,880	20,000	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	5,000	0		0	0	0	0	0	5,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	1,374	0		1,169		205	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**202,334**	**0**		**105,044**	**20,223**	**51,067**	**21,000**	**0**	**5,000**	**0**
FTE Program Staff				**1.230**	**0.295**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	1,325,220	0		497,536	0	100,584	554,500	72,600	100,000	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	39,282	0		1,687	0	295	15,000	13,300	9,000	0
32 | Inst Tech	200,000	0			0	0	200,000	0	0	0
33 | Curriculum	50,000	0		0	0	0	50,000	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**1,614,502**	**0**		**499,223**	**0**	**100,879**	**819,500**	**85,900**	**109,000**	**0**
FTE Program Staff				**0.950**						

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

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	66,714	0		31,887	18,278	16,549	0	0	0	0
23 | Princ Off	155,522	0		74,403	42,549	38,570	0	0	0	0
24 | Guid/Coun	516,824	0		0	339,675	177,149	0	0	0	0
25 | Pupil M/S	75,678	0		0	40,335	35,343	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	980,612	0		0	584,093	369,019	22,000	5,000	500	0
29 | Pmt to SD	0							0		
31 | InstProDev	18,409	0		0	0	0	7,289	7,680	3,440	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**1,813,759**	**0**		**106,290**	**1,024,930**	**636,630**	**29,289**	**12,680**	**3,940**	**0**
FTE Program Staff				**0.650**	**19.147**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 62 - Math and Science, Professional Development, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	59,888	0		0	43,500	7,388	9,000	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	150,284	0		100,825	5,125	28,834	500	10,000	5,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**210,172**	**0**		**100,825**	**48,625**	**36,222**	**9,500**	**10,000**	**5,000**	**0**
FTE Program Staff				**0.500**	**0.000**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

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	92,507	0		17,010	47,153	25,344	0	3,000	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	71,929	0		0	47,869	24,060	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	1,130,486	0		578,785	224,838	319,363	6,500	0	1,000	0
29 | Pmt to SD	0							0		
31 | InstProDev	21,666	0		4,956	5,000	1,710	0	10,000	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	9,424	0		8,020		1,404	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**1,326,012**	**0**		**608,771**	**324,860**	**371,881**	**6,500**	**13,000**	**1,000**	**0**
FTE Program Staff				**4.820**	**6.015**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

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	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

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	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 69 - Compensatory, Other

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
27 | Teaching	176,463	0		81,761	25,500	29,202	4,000	28,000	8,000	0
29 | Pmt to SD	0							0		
31 | InstProDev	1,260	0		1,073	0	187	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
68 | Insurance	0	0						0		
Total	**177,723**	**0**		**82,834**	**25,500**	**29,389**	**4,000**	**28,000**	**8,000**	**0**
FTE Program Staff				**0.600**	**0.000**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

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	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	444,491	5,000		325,873	0	109,118	4,500	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	6,384	0		5,432		952	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**450,875**	**5,000**		**331,305**	**0**	**110,070**	**4,500**	**0**	**0**	**0**
FTE Program Staff				**3.015**						

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	214,242	55,000		112,732	0	36,010	10,500	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
66 | E-Rate	0	0					0	0		0
68 | Insurance	0	0						0		
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**214,242**	**55,000**		**112,732**	**0**	**36,010**	**10,500**	**0**	**0**	**0**
FTE Program Staff				**1.000**						

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

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	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		124
68 | Insurance	0	0						0		
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 88 - Early Learning Programs

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	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	45,358	0		0	22,964	22,394	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
65 | Utilities	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**45,358**	**0**		**0**	**22,964**	**22,394**	**0**	**0**	**0**	**0**
FTE Program Staff					**0.482**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

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	0		0	0	0	0	0	0	0
27 | Teaching	11,000	10,000		0	0	0	1,000	0	0	0
28 | Extracur	130,000	0		0	0	0	120,000	10,000	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
63 | Oper Bldg	26,553	0			17,552	9,001	0	0	0	0
65 | Utilities	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		
75 | Mtr Pool	0	0			0	0	0	0	0	0
91 | Publ Actv	48,978	0	0	0	32,226	10,252	6,500	0	0	0
Total	**216,531**	**10,000**	**0**	**0**	**49,778**	**19,253**	**127,500**	**10,000**	**0**	**0**
FTE Program Staff					**0.619**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

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	700,900	0			0	0	8,000	686,900	6,000	0
12 | Supt Off	451,675	0		231,500	87,791	86,584	13,000	17,800	15,000	0
13 | Busns Off	1,039,516	500		0	602,130	202,386	16,000	205,500	13,000	0
14 | HR	473,636	0		186,218	77,234	77,184	46,000	81,000	6,000	0
15 | Pblc Rltn	431,136	0		0	186,857	63,379	30,000	150,000	900	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
61 | Supv Bldg	432,395	0		0	310,396	99,999	22,000	0	0	0
62 | Grnd Mnt	1,003,007	0			523,379	239,378	165,000	72,750	2,500	0
63 | Oper Bldg	2,880,046	0			1,815,309	843,987	150,000	70,350	400	0
64 | Maintnce	1,402,065	0	0		590,721	250,394	200,000	350,950	0	10,000
65 | Utilities	2,300,000	0	0		0	0	0	2,300,000	0	0
67 | Bldg Secu	35,000	0			0	0	10,000	25,000	0	0
68 | Insurance	2,160,000	0					0	2,160,000		0
69 | Dep Fac Mnt	0	0			0	0	0	0		0
72 | Info Sys	2,234,162	1,000	0	0	834,382	267,780	235,000	891,000	5,000	0
73 | Printing	119,888	0	-130,000	0	95,463	44,425	17,000	91,000	2,000	0
74 | Warehouse	294,990	0	0	0	199,835	92,155	3,000	0	0	0
75 | Mtr Pool	100,000	0	0	0	0	0	100,000	0	0	0
83 | Interest	0							0		
84 | Principal	0							0		
85 | Debt Expn	0		0					0		0
Total	**16,058,416**	**1,500**	**-130,000**	**417,718**	**5,323,497**	**2,267,651**	**1,015,000**	**7,102,250**	**50,800**	**10,000**
FTE Program Staff				**2.000**	**71.219**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

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 M/S	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
41 | Supervisn	290,249	0		0	195,575	80,674	7,000	3,500	3,500	0
42 | Food	1,340,000	0					1,340,000	0		
44 | Operation	1,766,140	0			974,734	634,406	81,000	25,000	1,000	50,000
49 | Transfers	0		0							
Total	**3,396,389**	**0**	**0**	**0**	**1,170,309**	**715,080**	**1,428,000**	**28,500**	**4,500**	**50,000**
FTE Program Staff					**19.103**					

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

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 M/S	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
51 | Supervisn	409,692	0		0	291,703	112,989	0	0	5,000	0
52 | Operation	2,163,574	0			1,218,055	727,019	175,000	38,500	5,000	0
53 | Maintnce	742,753	0			300,688	126,065	225,000	71,000	20,000	0
56 | Insurance	50,000							50,000		
58 | Remote Learning Operations	0	0			0	0	0	0		
59 | Transfers	-450,000		-450,000							
Total	**2,916,019**	**0**	**-450,000**	**0**	**1,810,446**	**966,073**	**400,000**	**159,500**	**30,000**	**0**
FTE Program Staff					**24.105**					

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-130	OTHER DISTRICT ADMINISTRATOR	2.400	206,413	150,010	175,039.17	420,094	420,094	0
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,100	0	2,100
01-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	100,586	0	100,586
01-21-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,464	0	5,464
ACTIVITY CODE 21 TOTAL		**2.400**				**528,244**	**420,094**	**108,150**
01-22-002	SUBSTITUTE PAY	0.000	0	0	0.00	6,987	0	6,987
01-22-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,000	0	3,000
01-22-410	LIBRARY MEDIA SPECIALIST	2.200	108,541	80,433	98,320.00	216,304	216,304	0
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,960	0	1,960
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,192	0	3,192
ACTIVITY CODE 22 TOTAL		**2.200**				**231,443**	**216,304**	**15,139**
01-23-002	SUBSTITUTE PAY	0.000	0	0	0.00	6,171	0	6,171
01-23-210	ELEMENTARY PRINCIPAL	8.000	172,706	140,141	155,891.13	1,247,129	1,247,129	0
01-23-220	ELEMENTARY VICE PRINCIPAL	2.000	148,785	145,056	146,920.50	293,841	293,841	0
01-23-230	SECONDARY PRINCIPAL	1.000	177,806	177,806	177,806.00	177,806	177,806	0
01-23-240	SECONDARY VICE PRINCIPAL	3.000	163,524	155,710	160,037.00	480,111	480,111	0
ACTIVITY CODE 23 TOTAL		**14.000**				**2,205,058**	**2,198,887**	**6,171**
01-24-400	OTHER SUPPORT PERSONNEL	0.790	96,267	96,267	96,267.09	76,051	76,051	0
01-24-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,919	0	4,919
01-24-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,045	0	1,045
01-24-420	COUNSELOR	12.600	108,541	63,257	88,183.41	1,111,111	1,111,111	0
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,820	0	8,820

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	56,011	0	56,011
ACTIVITY CODE 24 TOTAL		**13.390**				**1,257,957**	**1,187,162**	**70,795**
01-26-470	NURSE	2.425	70,221	65,602	66,887.84	162,203	162,203	0
01-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,446	6,344	10,103
ACTIVITY CODE 26 TOTAL		**2.425**				**178,649**	**168,547**	**10,103**
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	711,898	251,293	460,605
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	582,600	0	582,600
01-27-310	ELEMENTARY HOMEROOM TEACHER	108.620	108,541	58,362	91,877.76	9,979,762	9,703,545	276,217
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	97,209	0	97,209
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	137,063	128	136,935
01-27-320	SECONDARY TEACHER	70.869	108,541	58,362	96,428.13	6,833,765	5,209,661	1,624,103
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	88,994	0	88,994
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	93,380	260	93,121
01-27-330	OTHER TEACHER	4.200	108,541	75,160	97,804.05	410,777	410,777	0
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,517	0	6,517
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,104	0	7,104
01-27-340	ELEMENTARY SPECIALIST TEACHER	14.700	108,541	65,602	99,274.83	1,459,340	383,401	1,075,939
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	20,923	0	20,923
01-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	20,043	0	20,043
01-27-400	OTHER SUPPORT PERSONNEL	2.000	108,541	106,413	107,477.00	214,954	214,954	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,973	0	4,973
01-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,982	0	2,982
01-27-610	ON LEAVE	1.000	108,541	108,541	108,541.00	108,541	86,833	21,708
ACTIVITY CODE 27 TOTAL		**201.389**				**20,780,825**	**16,260,852**	**4,519,973**
01-28-002	SUBSTITUTE PAY	0.000	0	0	0.00	29,257	0	29,257
01-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,000	0	5,000
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,389	0	8,389
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	29,823	0	29,823
01-28-330	OTHER TEACHER	1.000	85,374	85,374	85,374.00	85,374	0	85,374
01-28-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,173	0	1,173
01-28-510	EXTRACURRICULAR	1.000	155,710	155,710	155,710.00	155,710	0	155,710
ACTIVITY CODE 28 TOTAL		**2.000**				**314,726**	**0**	**314,726**
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	115,400	0	115,400
01-31-250	OTHER SCHOOL ADMINISTRATOR	0.500	182,867	168,596	177,158.00	88,579	88,579	0
01-31-251	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	300	0	300
01-31-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	55,000	0	55,000
ACTIVITY CODE 31 TOTAL		**0.500**				**259,279**	**88,579**	**170,700**
01-33-130	OTHER DISTRICT ADMINISTRATOR	0.500	182,867	168,596	174,304.00	87,152	87,152	0
01-33-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	450	0	450
01-33-400	OTHER SUPPORT PERSONNEL	0.700	133,512	133,512	133,511.43	93,458	93,458	0
ACTIVITY CODE 33 TOTAL		**1.200**				**181,060**	**180,610**	**450**

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	164,780	164,780	0
01-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	111,450	111,450	0
01-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,932	9,932	0
01-34-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	24,054	24,054	0
01-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,133	5,133	0
01-34-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,830	3,830	0
01-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	18,313	13,717	4,596
ACTIVITY CODE 34 TOTAL		**0.000**				**337,492**	**332,896**	**4,596**
PROGRAM TOTAL		**239.504**				**26,274,733**	**21,053,931**	**5,220,803**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-21-130	OTHER DISTRICT ADMINISTRATOR	0.500	163,524	163,524	163,524.00	81,762	81,762	0
02-21-250	OTHER SCHOOL ADMINISTRATOR	0.250	163,524	163,524	163,524.00	40,881	40,881	0
ACTIVITY CODE 21 TOTAL		**0.750**				**122,643**	**122,643**	**0**
02-23-230	SECONDARY PRINCIPAL	0.710	172,706	172,706	172,705.63	122,621	122,621	0
ACTIVITY CODE 23 TOTAL		**0.710**				**122,621**	**122,621**	**0**
02-24-420	COUNSELOR	1.370	101,891	78,860	90,123.36	123,469	123,469	0
02-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,279	2,088	1,191
ACTIVITY CODE 24 TOTAL		**1.370**				**126,748**	**125,557**	**1,191**
02-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	20,553	0	20,553
02-27-310	ELEMENTARY HOMEROOM TEACHER	3.349	108,541	71,314	93,705.58	313,820	313,820	0
02-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,700	6,700	0
02-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,594	4,594	0
02-27-320	SECONDARY TEACHER	13.881	108,541	72,082	94,179.38	1,307,304	1,307,304	0
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,592	5,592	0
02-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	23,112	23,112	0
ACTIVITY CODE 27 TOTAL		**17.230**				**1,681,675**	**1,661,122**	**20,553**
02-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,203	6,203	0
02-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	21,039	21,039	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,035	2,035	0
ACTIVITY CODE 34 TOTAL		**0.000**				**29,277**	**29,277**	**0**
PROGRAM TOTAL		**20.060**				**2,082,964**	**2,061,220**	**21,744**

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2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
03-21-250	OTHER SCHOOL ADMINISTRATOR	0.250	163,524	163,524	163,524.00	40,881	40,881	0
ACTIVITY CODE 21 TOTAL		**0.250**				**40,881**	**40,881**	**0**
03-23-230	SECONDARY PRINCIPAL	0.210	172,706	172,706	172,704.76	36,268	36,268	0
ACTIVITY CODE 23 TOTAL		**0.210**				**36,268**	**36,268**	**0**
03-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,134	5,134	0
03-27-320	SECONDARY TEACHER	2.870	108,541	72,082	96,179.09	276,034	276,034	0
03-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,680	1,680	0
03-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,899	1,525	2,374
03-27-330	OTHER TEACHER	1.300	62,286	59,100	61,550.77	80,016	80,016	0
03-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,099	0	1,099
ACTIVITY CODE 27 TOTAL		**4.170**				**367,862**	**364,389**	**3,473**
03-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,682	4,682	0
03-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,319	1,319	0
ACTIVITY CODE 34 TOTAL		**0.000**				**6,001**	**6,001**	**0**
PROGRAM TOTAL		**4.630**				**451,012**	**447,539**	**3,473**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
09-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,071	0	1,071
ACTIVITY CODE 21 TOTAL		**0.000**				**1,071**	**0**	**1,071**
09-23-210	ELEMENTARY PRINCIPAL	0.350	163,524	163,524	163,522.86	57,233	0	57,233
ACTIVITY CODE 23 TOTAL		**0.350**				**57,233**	**0**	**57,233**
09-26-470	NURSE	0.225	70,221	70,221	70,222.22	15,800	0	15,800
09-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,442	0	1,442
ACTIVITY CODE 26 TOTAL		**0.225**				**17,242**	**0**	**17,242**
09-27-330	OTHER TEACHER	5.000	81,605	65,602	73,411.00	367,055	0	367,055
09-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,985	0	5,985
ACTIVITY CODE 27 TOTAL		**5.000**				**373,040**	**0**	**373,040**
09-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,182	0	7,182
ACTIVITY CODE 34 TOTAL		**0.000**				**7,182**	**0**	**7,182**
PROGRAM TOTAL		**5.575**				**455,768**	**0**	**455,768**

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3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	166,021	166,021	166,021.00	166,021	166,021	0
21-21-250	OTHER SCHOOL ADMINISTRATOR	1.000	163,524	163,524	163,524.00	163,524	163,524	0
21-21-400	OTHER SUPPORT PERSONNEL	2.000	133,512	122,213	127,862.50	255,725	255,725	0
ACTIVITY CODE 21 TOTAL		**4.000**				**585,270**	**585,270**	**0**
21-24-420	COUNSELOR	1.400	108,541	63,257	88,183.57	123,457	123,457	0
21-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	980	980	0
21-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,038	9,038	0
ACTIVITY CODE 24 TOTAL		**1.400**				**133,475**	**133,475**	**0**
21-26-400	OTHER SUPPORT PERSONNEL	0.707	75,160	75,160	75,107.50	53,101	53,101	0
21-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,142	1,142	0
21-26-430	OCCUPATIONAL THERAPIST	1.000	80,433	80,433	80,433.00	80,433	80,433	0
21-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,035	4,035	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	9.800	108,541	75,045	89,298.67	875,127	875,127	0
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,400	1,400	0
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	40,635	40,635	0
21-26-460	PSYCHOLOGIST	6.600	108,541	75,160	97,787.73	645,399	645,399	0
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,000	7,000	0
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	41,420	41,420	0
21-26-470	NURSE	1.350	70,221	65,602	65,944.44	89,025	89,025	0
21-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,320	6,320	0
21-26-480	PHYSICAL THERAPIST	2.000	108,541	108,541	108,541.00	217,082	217,082	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-26-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,266	9,266	0
ACTIVITY CODE 26 TOTAL		**21.457**				**2,071,385**	**2,071,385**	**0**
21-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	89,250	89,250	0
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	80,994	80,994	0
21-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,521	3,521	0
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,150	3,150	0
21-27-330	OTHER TEACHER	40.879	108,541	58,362	81,690.21	3,339,414	3,339,414	0
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,030	8,030	0
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	230,224	230,224	0
21-27-400	OTHER SUPPORT PERSONNEL	1.000	94,773	94,773	94,773.00	94,773	94,773	0
21-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,322	5,322	0
ACTIVITY CODE 27 TOTAL		**41.879**				**3,854,678**	**3,854,678**	**0**
21-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	4,500	4,500	0
ACTIVITY CODE 31 TOTAL		**0.000**				**4,500**	**4,500**	**0**
21-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	725	725	0
21-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	55,433	55,433	0
21-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,437	2,437	0
21-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,035	2,035	0
21-34-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,326	1,326	0
21-34-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,742	14,742	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-34-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,353	11,353	0
21-34-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,578	3,578	0
ACTIVITY CODE 34 TOTAL		**0.000**				**91,629**	**91,629**	**0**
PROGRAM TOTAL		**68.736**				**6,740,937**	**6,740,937**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ******								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-130	OTHER DISTRICT ADMINISTRATOR	0.630	172,706	172,706	172,706.35	108,805	108,805	0
ACTIVITY CODE 21 TOTAL		**0.630**				**108,805**	**108,805**	**0**
31-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	40,950	40,950	0
31-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,956	4,956	0
31-27-320	SECONDARY TEACHER	14.610	108,541	58,362	87,850.79	1,283,500	1,283,500	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	24,966	24,966	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	78,825	78,825	0
ACTIVITY CODE 27 TOTAL		**14.610**				**1,433,197**	**1,433,197**	**0**
31-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	21,156	21,156	0
ACTIVITY CODE 34 TOTAL		**0.000**				**21,156**	**21,156**	**0**
PROGRAM TOTAL		**15.240**				**1,563,158**	**1,563,158**	**0**

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1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-130	OTHER DISTRICT ADMINISTRATOR	0.140	172,706	172,706	172,707.14	24,179	24,179	0
ACTIVITY CODE 21 TOTAL		**0.140**				**24,179**	**24,179**	**0**
34-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,100	5,100	0
34-27-320	SECONDARY TEACHER	3.017	108,541	72,028	91,387.80	275,717	275,717	0
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,877	2,877	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,517	1,517	0
34-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,271	2,271	0
34-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,644	4,644	0
ACTIVITY CODE 27 TOTAL		**3.017**				**292,126**	**292,126**	**0**
34-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,818	1,818	0
34-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,725	2,725	0
ACTIVITY CODE 34 TOTAL		**0.000**				**4,543**	**4,543**	**0**
PROGRAM TOTAL		**3.157**				**320,848**	**320,848**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
38-27-320	SECONDARY TEACHER	0.100	108,541	108,541	108,540.00	10,854	10,854	0
ACTIVITY CODE 27 TOTAL		**0.100**				**10,854**	**10,854**	**0**
38-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	328	328	0
ACTIVITY CODE 31 TOTAL		**0.000**				**328**	**328**	**0**
PROGRAM TOTAL		**0.100**				**11,182**	**11,182**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

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3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 45 - Skill Center, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
45-23-240	SECONDARY VICE PRINCIPAL	0.230	172,706	172,706	172,704.35	39,722	39,722	0
ACTIVITY CODE 23 TOTAL		**0.230**				**39,722**	**39,722**	**0**
45-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	10,200	10,200	0
45-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,841	5,841	0
45-27-320	SECONDARY TEACHER	5.030	108,541	64,759	87,055.67	437,890	437,890	0
45-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,211	13,211	0
45-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,015	6,015	0
45-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,984	2,984	0
ACTIVITY CODE 27 TOTAL		**5.030**				**476,141**	**476,141**	**0**
45-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,217	7,217	0
ACTIVITY CODE 34 TOTAL		**0.000**				**7,217**	**7,217**	**0**
PROGRAM TOTAL		**5.260**				**523,080**	**523,080**	**0**

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2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-26-400	OTHER SUPPORT PERSONNEL	0.074	75,160	75,160	74,756.76	5,532	5,532	0
51-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	167	167	0
ACTIVITY CODE 26 TOTAL		**0.074**				**5,699**	**5,699**	**0**
51-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	20,160	20,160	0
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	22,656	22,656	0
51-27-310	ELEMENTARY HOMEROOM TEACHER	0.447	71,314	61,379	63,116.33	28,213	28,213	0
51-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,500	3,500	0
51-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,569	1,569	0
51-27-320	SECONDARY TEACHER	1.127	108,541	61,379	83,797.69	94,440	94,440	0
51-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,987	1,987	0
51-27-330	OTHER TEACHER	0.705	108,541	59,100	82,726.24	58,322	58,322	0
51-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	408	408	0
51-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,752	2,752	0
51-27-400	OTHER SUPPORT PERSONNEL	1.000	108,541	108,541	108,541.00	108,541	108,541	0
51-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,840	6,840	0
51-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	745	745	0
ACTIVITY CODE 27 TOTAL		**3.279**				**350,133**	**350,133**	**0**
51-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	20,160	20,160	0
51-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	7,080	7,080	0
51-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,883	1,883	0
51-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	558	558	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-31-400	OTHER SUPPORT PERSONNEL	0.500	108,541	108,541	108,542.00	54,271	54,271	0
51-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	894	894	0
ACTIVITY CODE 31 TOTAL		**0.500**				**84,846**	**84,846**	**0**
PROGRAM TOTAL		**3.853**				**440,678**	**440,678**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	30,240	30,240	0
52-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	41,064	41,064	0
52-31-400	OTHER SUPPORT PERSONNEL	0.500	108,541	108,541	108,542.00	54,271	54,271	0
52-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,640	1,640	0
ACTIVITY CODE 31 TOTAL		**0.500**				**127,215**	**127,215**	**0**
PROGRAM TOTAL		**0.500**				**127,215**	**127,215**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff148

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ******								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-24-420	COUNSELOR	0.530	101,891	78,860	88,854.72	47,093	47,093	0
55-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,620	1,620	0
ACTIVITY CODE 24 TOTAL		**0.530**				**48,713**	**48,713**	**0**
55-26-400	OTHER SUPPORT PERSONNEL	0.220	75,160	75,160	75,127.27	16,528	16,528	0
55-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	227	227	0
ACTIVITY CODE 26 TOTAL		**0.220**				**16,755**	**16,755**	**0**
55-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	90,895	90,895	0
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.330	108,541	71,314	92,748.48	30,607	30,607	0
55-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	700	700	0
55-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	137	137	0
55-27-320	SECONDARY TEACHER	2.370	108,541	93,426	97,576.79	231,257	231,257	0
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	28	28	0
55-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	417	417	0
55-27-330	OTHER TEACHER	8.139	108,541	58,362	96,470.70	785,175	785,175	0
55-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,561	13,561	0
55-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	15,254	15,254	0
55-27-400	OTHER SUPPORT PERSONNEL	0.300	133,512	133,512	133,513.33	40,054	40,054	0
55-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	41,638	39,384	2,254
ACTIVITY CODE 27 TOTAL		**11.139**				**1,249,723**	**1,247,469**	**2,254**
55-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	4,320	4,320	0
55-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	9,381	9,381	0
ACTIVITY CODE 31 TOTAL		**0.000**				**13,701**	**13,701**	**0**

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	165	165	0
55-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	501	501	0
55-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	15,166	15,166	0
55-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	272	272	0
55-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	776	776	0
ACTIVITY CODE 34 TOTAL		**0.000**				**16,880**	**16,880**	**0**
PROGRAM TOTAL		**11.889**				**1,345,772**	**1,343,518**	**2,254**

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1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
56-23-250	OTHER SCHOOL ADMINISTRATOR	0.080	172,706	172,706	172,700.00	13,816	13,816	0
ACTIVITY CODE 23 TOTAL		**0.080**				**13,816**	**13,816**	**0**
56-24-420	COUNSELOR	0.100	101,891	101,891	101,890.00	10,189	10,189	0
56-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	224	224	0
ACTIVITY CODE 24 TOTAL		**0.100**				**10,413**	**10,413**	**0**
56-27-320	SECONDARY TEACHER	1.000	62,171	62,171	62,171.00	62,171	62,171	0
56-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	13,440	13,440	0
56-27-330	OTHER TEACHER	0.050	72,862	72,862	72,860.00	3,643	3,643	0
56-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	392	392	152 0
ACTIVITY CODE 27 TOTAL		**1.050**				**79,646**	**79,646**	**0**
56-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,025	1,025	0
56-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	60	60	0
56-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	84	84	0
ACTIVITY CODE 34 TOTAL		**0.000**				**1,169**	**1,169**	**0**
PROGRAM TOTAL		**1.230**				**105,044**	**105,044**	**0**

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2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	132,212	132,212	0
58-27-320	SECONDARY TEACHER	0.950	108,541	100,636	107,708.42	102,323	102,323	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	240,348	240,348	0
58-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,405	1,405	0
58-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	21,248	21,248	0
ACTIVITY CODE 27 TOTAL		**0.950**				**497,536**	**497,536**	**0**
58-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,687	1,687	0
ACTIVITY CODE 31 TOTAL		**0.000**				**1,687**	**1,687**	**0**
PROGRAM TOTAL		**0.950**				**499,223**	**499,223**	**0**

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2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 61 - Head Start, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
61-21-130	OTHER DISTRICT ADMINISTRATOR	0.195	163,524	163,524	163,523.08	31,887	31,887	0
ACTIVITY CODE 21 TOTAL		**0.195**				**31,887**	**31,887**	**0**
61-23-210	ELEMENTARY PRINCIPAL	0.455	163,524	163,524	163,523.08	74,403	74,403	0
ACTIVITY CODE 23 TOTAL		**0.455**				**74,403**	**74,403**	**0**
PROGRAM TOTAL		**0.650**				**106,290**	**106,290**	**0**

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2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

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3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	11,660	11,660	0
64-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	14,160	14,160	0
64-31-250	OTHER SCHOOL ADMINISTRATOR	0.500	150,010	150,010	150,010.00	75,005	75,005	0
ACTIVITY CODE 31 TOTAL		**0.500**				**100,825**	**100,825**	**0**
PROGRAM TOTAL		**0.500**				**100,825**	**100,825**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

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3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-130	OTHER DISTRICT ADMINISTRATOR	0.100	168,596	168,596	168,600.00	16,860	16,860	0
65-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	150	150	0
ACTIVITY CODE 21 TOTAL		**0.100**				**17,010**	**17,010**	**0**
65-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	23,430	23,430	0
65-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	55,500	55,500	0
65-27-330	OTHER TEACHER	4.720	108,541	87,670	103,097.25	486,619	486,619	0
65-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,552	6,552	0
65-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,684	6,684	0
ACTIVITY CODE 27 TOTAL		**4.720**				**578,785**	**578,785**	**0**
65-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,956	4,956	0
ACTIVITY CODE 31 TOTAL		**0.000**				**4,956**	**4,956**	**0**
65-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,020	8,020	0
ACTIVITY CODE 34 TOTAL		**0.000**				**8,020**	**8,020**	**0**
PROGRAM TOTAL		**4.820**				**608,771**	**608,771**	**0**

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2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 71 - Traffic Safety

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
71-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,830	0	5,830
71-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	9,912	0	9,912
71-27-320	SECONDARY TEACHER	0.600	108,541	108,541	108,541.67	65,125	0	65,125
71-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	894	0	894
ACTIVITY CODE 27 TOTAL		**0.600**				**81,761**	**0**	**81,761**
71-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,073	0	1,073
ACTIVITY CODE 31 TOTAL		**0.000**				**1,073**	**0**	**1,073**
PROGRAM TOTAL		**0.600**				**82,834**	**0**	**82,834**

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1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,885	5,885	0
74-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,418	0	1,418
74-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	880	0	880
74-27-320	SECONDARY TEACHER	0.570	103,928	103,928	103,928.07	59,239	59,239	0
74-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,132	2,132	0
74-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	813	0	813
74-27-330	OTHER TEACHER	2.445	108,541	96,267	101,811.45	248,929	113,366	135,563
74-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,150	1,733	1,418
74-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,427	0	3,427
ACTIVITY CODE 27 TOTAL		**3.015**				**325,873**	**182,355**	**143,519**
74-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	529	529	0
74-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	977	977	0
74-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,926	3,926	0
ACTIVITY CODE 34 TOTAL		**0.000**				**5,432**	**5,432**	**0**
PROGRAM TOTAL		**3.015**				**331,305**	**187,787**	**143,519**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	2,420	2,420	0
79-27-320	SECONDARY TEACHER	1.000	97,642	97,642	97,642.00	97,642	97,642	0
79-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,719	9,719	0
79-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,951	2,951	0
ACTIVITY CODE 27 TOTAL		**1.000**				**112,732**	**112,732**	**0**
PROGRAM TOTAL		**1.000**				**112,732**	**112,732**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

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2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ******								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-110	SUPERINTENDENT	1.000	230,000	230,000	230,000.00	230,000	230,000	0
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,500	0	1,500
ACTIVITY CODE 12 TOTAL		**1.000**				**231,500**	**230,000**	**1,500**
97-14-120	DEPUTY/ASSISTANT SUPERINTENDENT	0.500	206,413	206,413	206,414.00	103,207	103,207	0
97-14-130	OTHER DISTRICT ADMINISTRATOR	0.500	166,021	166,021	166,022.00	83,011	83,011	0
ACTIVITY CODE 14 TOTAL		**1.000**				**186,218**	**186,218**	**0**
PROGRAM TOTAL		**2.000**				**417,718**	**416,218**	**1,500**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-940	OFFICE/CLERICAL	4.140	8,609.05	41.14	24.11	31.20	268,615	268,615	0
01-21-960	PROFESSIONAL	1.000	2,080.00	64.43	64.43	64.43	134,005	134,005	0
01-21-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,250	1,250	0
01-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,260	2,260	0
ACTIVITY CODE 21 TOTAL		**5.140**					**406,130**	**406,130**	**0**
01-22-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,500	0	2,500
01-22-940	OFFICE/CLERICAL	1.884	3,921.75	25.78	24.65	25.33	99,337	0	99,337
01-22-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,826	0	1,826
ACTIVITY CODE 22 TOTAL		**1.884**					**103,663**	**0**	**103,663**
01-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	34,875	0	34,875
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,040	0	5,040
01-23-940	OFFICE/CLERICAL	15.539	32,321.70	28.84	23.78	26.49	856,174	856,174	0
01-23-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,826	2,826	0
01-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	9,390	9,390	0
ACTIVITY CODE 23 TOTAL		**15.539**					**908,305**	**868,390**	**39,915**
01-24-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,000	0	3,000
01-24-910	AIDES	0.902	1,878.40	29.31	26.32	28.38	53,316	22,808	30,508
01-24-940	OFFICE/CLERICAL	0.800	1,664.00	28.84	28.84	28.84	47,990	47,990	0
01-24-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	650	0	650
01-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	313	313	0
ACTIVITY CODE 24 TOTAL		**1.702**					**105,269**	**71,111**	**34,158**
01-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,000	0	5,000
01-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,807	0	3,807
ACTIVITY CODE 25 TOTAL		**0.000**					**8,807**	**0**	**8,807**

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-26-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	10,000	0	10,000
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,660	0	9,660
01-26-960	PROFESSIONAL	4.306	8,953.10	25.54	24.11	24.69	221,046	0	221,046
01-26-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,200	0	3,200
01-26-990	DIRECTOR/SUPERVISOR	0.900	1,872.00	49.39	49.39	49.39	92,450	92,450	0
ACTIVITY CODE 26 TOTAL		**5.206**					**336,356**	**92,450**	**243,906**
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	19,875	0	19,875
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	157,645	0	157,645
01-27-910	AIDES	7.646	15,910.27	28.29	21.58	23.85	379,423	326,741	52,682
01-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	29,184	0	29,184
01-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	6,798	5,696	1,102
ACTIVITY CODE 27 TOTAL		**7.646**					**592,925**	**332,437**	**260,488**
01-28-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	49,750	0	49,750
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	81,555	0	81,555
01-28-940	OFFICE/CLERICAL	1.000	2,080.00	26.94	26.94	26.94	56,035	0	56,035
01-28-960	PROFESSIONAL	0.413	858.62	38.21	38.21	38.21	32,804	0	32,804
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	785,356	0	785,356
ACTIVITY CODE 28 TOTAL		**1.413**					**1,005,500**	**0**	**1,005,500**
01-31-910	AIDES	0.014	26.25	28.29	21.22	26.29	690	0	690
ACTIVITY CODE 31 TOTAL		**0.014**					**690**	**0**	**690**
01-32-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	51,272	0	51,272
ACTIVITY CODE 32 TOTAL		**0.000**					**51,272**	**0**	**51,272**
01-35-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	225	0	225
01-35-970	SERVICE WORKERS	3.998	8,316.00	28.41	25.63	26.99	224,441	0	224,441

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-35-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	630	0	630
ACTIVITY CODE 35 TOTAL		**3.998**					**225,296**	**0**	**225,296**
PROGRAM TOTAL		**42.542**					**3,744,213**	**1,770,518**	**1,973,695**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-23-940	OFFICE/CLERICAL	2.528	5,258.95	28.18	24.65	26.42	138,941	138,941	0
02-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,750	2,750	0
ACTIVITY CODE 23 TOTAL		**2.528**					**141,691**	**141,691**	**0**
02-24-910	AIDES	0.804	1,672.00	29.31	29.31	29.31	49,006	49,006	0
02-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
ACTIVITY CODE 24 TOTAL		**0.804**					**50,006**	**50,006**	**0**
02-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,100	2,100	0
02-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,573	1,573	0
ACTIVITY CODE 27 TOTAL		**0.000**					**3,673**	**3,673**	**0**
PROGRAM TOTAL		**3.332**					**195,370**	**195,370**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
03-23-940	OFFICE/CLERICAL	0.354	736.16	28.18	27.76	27.94	20,565	20,565	0
03-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	475	475	0
ACTIVITY CODE 23 TOTAL		**0.354**					**21,040**	**21,040**	**0**
03-27-910	AIDES	0.727	1,512.00	24.07	24.07	24.07	36,394	36,394	0
03-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	900	900	0
ACTIVITY CODE 27 TOTAL		**0.727**					**37,294**	**37,294**	**0**
PROGRAM TOTAL		**1.081**					**58,334**	**58,334**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

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2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
09-23-940	OFFICE/CLERICAL	0.823	1,712.00	28.18	28.18	28.18	48,244	0	48,244
ACTIVITY CODE 23 TOTAL		**0.823**					**48,244**	**0**	**48,244**
09-25-910	AIDES	0.682	1,418.95	24.67	21.22	22.61	32,084	0	32,084
09-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	196	0	196
ACTIVITY CODE 25 TOTAL		**0.682**					**32,280**	**0**	**32,280**
09-26-960	PROFESSIONAL	0.546	1,134.90	24.11	24.11	24.11	27,362	0	27,362
ACTIVITY CODE 26 TOTAL		**0.546**					**27,362**	**0**	**27,362**
09-27-910	AIDES	3.816	7,938.00	24.67	21.58	23.43	186,027	0	186,027
09-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,811	0	2,811
ACTIVITY CODE 27 TOTAL		**3.816**					**188,838**	**0**	**188,838**
09-32-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,915	0	3,915
ACTIVITY CODE 32 TOTAL		**0.000**					**3,915**	**0**	**3,915**
PROGRAM TOTAL		**5.867**					**300,639**	**0**	**300,639**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-940	OFFICE/CLERICAL	1.500	3,119.45	28.84	24.11	27.26	85,048	85,048	0
21-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	812	812	0
ACTIVITY CODE 21 TOTAL		**1.500**					**85,860**	**85,860**	**0**
21-23-940	OFFICE/CLERICAL	2.171	4,515.05	28.84	23.78	26.55	119,878	119,878	0
21-23-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	314	314	0
21-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,281	1,281	0
ACTIVITY CODE 23 TOTAL		**2.171**					**121,473**	**121,473**	**0**
21-24-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	1,320	1,320	0
21-24-910	AIDES	4.214	8,769.60	29.31	27.44	28.15	246,831	246,831	171 0
21-24-940	OFFICE/CLERICAL	0.100	208.00	28.84	28.84	28.84	5,999	5,999	0
21-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,025	2,025	0
ACTIVITY CODE 24 TOTAL		**4.314**					**256,175**	**256,175**	**0**
21-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	990	990	0
21-25-910	AIDES	3.166	6,582.30	23.38	21.22	22.04	145,104	145,104	0
21-25-940	OFFICE/CLERICAL	0.603	1,254.00	26.22	26.22	26.22	32,880	32,880	0
21-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,025	1,025	0
ACTIVITY CODE 25 TOTAL		**3.769**					**179,999**	**179,999**	**0**
21-26-960	PROFESSIONAL	0.609	1,261.00	25.54	24.11	24.63	31,055	31,055	0
21-26-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	465	465	0
21-26-990	DIRECTOR/SUPERVISOR	0.100	208.00	49.39	49.39	49.38	10,272	10,272	0
ACTIVITY CODE 26 TOTAL		**0.709**					**41,792**	**41,792**	**0**
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	54,615	54,615	0
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	17,375	17,375	0
21-27-910	AIDES	26.975	56,094.19	28.29	21.58	23.70	1,329,377	1,329,377	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	24,386	24,386	0
ACTIVITY CODE 27 TOTAL		**26.975**					**1,425,753**	**1,425,753**	**0**
21-31-910	AIDES	0.070	131.25	28.29	21.22	26.27	3,448	3,448	0
ACTIVITY CODE 31 TOTAL		**0.070**					**3,448**	**3,448**	**0**
PROGRAM TOTAL		**39.508**					**2,114,500**	**2,114,500**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	24,915	24,915	0
24-27-910	AIDES	15.677	32,598.03	24.82	21.58	22.82	744,025	744,025	0
24-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	960	960	0
24-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	15,825	15,825	0
ACTIVITY CODE 27 TOTAL		**15.677**					**785,725**	**785,725**	**0**
PROGRAM TOTAL		**15.677**					**785,725**	**785,725**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay. 173

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-940	OFFICE/CLERICAL	0.799	1,661.76	28.84	26.22	28.58	47,487	47,487	0
31-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	940	940	0
ACTIVITY CODE 21 TOTAL		**0.799**					**48,427**	**48,427**	**0**
31-24-940	OFFICE/CLERICAL	0.736	1,531.00	28.84	26.22	26.58	40,688	40,688	0
31-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,034	1,034	0
ACTIVITY CODE 24 TOTAL		**0.736**					**41,722**	**41,722**	**0**
PROGRAM TOTAL		**1.535**					**90,149**	**90,149**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

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2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-940	OFFICE/CLERICAL	0.115	239.68	28.84	28.84	28.84	6,912	6,912	0
34-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	140	140	0
ACTIVITY CODE 21 TOTAL		**0.115**					**7,052**	**7,052**	**0**
PROGRAM TOTAL		**0.115**					**7,052**	**7,052**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ******									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 45 - Skill Center, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
45-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,500	1,500	0
45-23-940	OFFICE/CLERICAL	0.189	393.76	28.84	28.84	28.84	11,356	11,356	0
45-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	230	230	0
ACTIVITY CODE 23 TOTAL		**0.189**					**13,086**	**13,086**	**0**
45-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,875	9,875	0
45-27-910	AIDES	0.636	1,323.00	30.16	30.16	30.16	39,902	39,902	0
45-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	960	960	0
ACTIVITY CODE 27 TOTAL		**0.636**					**50,737**	**50,737**	**0**
45-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,950	4,950	177 0
45-63-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	215	215	0
45-63-970	SERVICE WORKERS	0.500	1,040.00	25.68	25.68	25.68	26,707	26,707	0
ACTIVITY CODE 63 TOTAL		**0.500**					**31,872**	**31,872**	**0**
PROGRAM TOTAL		**1.325**					**95,695**	**95,695**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-940	OFFICE/CLERICAL	0.188	390.00	38.29	38.29	38.29	14,933	14,933	0
51-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	225	225	0
ACTIVITY CODE 21 TOTAL		**0.188**					**15,158**	**15,158**	**0**
51-24-910	AIDES	1.236	2,570.40	29.07	28.63	28.94	74,389	74,389	0
51-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	383	383	0
ACTIVITY CODE 24 TOTAL		**1.236**					**74,772**	**74,772**	**0**
51-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,950	4,950	0
51-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	11,250	11,250	0
51-27-910	AIDES	4.793	9,969.35	26.55	21.58	23.67	236,008	236,008	178 0
51-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,105	4,105	0
ACTIVITY CODE 27 TOTAL		**4.793**					**256,313**	**256,313**	**0**
51-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	25,500	25,500	0
ACTIVITY CODE 31 TOTAL		**0.000**					**25,500**	**25,500**	**0**
PROGRAM TOTAL		**6.217**					**371,743**	**371,743**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-21-960	PROFESSIONAL	4.587	9,541.38	38.21	26.83	28.29	269,898	269,898	0
ACTIVITY CODE 21 TOTAL		**4.587**					**269,898**	**269,898**	**0**
PROGRAM TOTAL		**4.587**					**269,898**	**269,898**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
53-21-940	OFFICE/CLERICAL	0.077	159.20	28.63	28.63	28.63	4,558	4,558	0
53-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	63	63	0
ACTIVITY CODE 21 TOTAL		**0.077**					**4,621**	**4,621**	**0**
53-24-940	OFFICE/CLERICAL	0.612	1,273.60	28.63	28.63	28.63	36,463	36,463	0
53-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	504	504	0
ACTIVITY CODE 24 TOTAL		**0.612**					**36,967**	**36,967**	**0**
PROGRAM TOTAL		**0.689**					**41,588**	**41,588**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

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2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-940	OFFICE/CLERICAL	0.228	473.20	38.29	38.29	38.29	18,119	18,119	0
55-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	273	273	0
ACTIVITY CODE 21 TOTAL		**0.228**					**18,392**	**18,392**	**0**
55-24-910	AIDES	0.945	1,965.60	29.07	27.44	28.27	55,575	55,575	0
55-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	743	743	0
ACTIVITY CODE 24 TOTAL		**0.945**					**56,318**	**56,318**	**0**
55-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	54,450	54,450	0
55-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,500	3,500	0
55-27-910	AIDES	12.549	26,102.83	26.55	21.58	23.77	620,543	620,543	0
55-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,127	1,127	0
55-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	8,856	8,856	0
55-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	9,985	9,985	0
ACTIVITY CODE 27 TOTAL		**12.549**					**698,461**	**698,461**	**0**
55-31-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,475	2,475	0
55-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,375	1,375	0
ACTIVITY CODE 31 TOTAL		**0.000**					**3,850**	**3,850**	**0**
PROGRAM TOTAL		**13.722**					**777,021**	**777,021**	**0**

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1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
56-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,939	5,939	0
ACTIVITY CODE 23 TOTAL		**0.000**					**5,939**	**5,939**	**0**
56-27-910	AIDES	0.295	614.25	22.63	22.63	22.63	13,900	13,900	0
56-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	384	384	0
ACTIVITY CODE 27 TOTAL		**0.295**					**14,284**	**14,284**	**0**
PROGRAM TOTAL		**0.295**					**20,223**	**20,223**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay. 182

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 61 - Head Start, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
61-21-940	OFFICE/CLERICAL	0.301	625.04	28.84	28.84	28.84	18,026	18,026	0
61-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	252	252	0
ACTIVITY CODE 21 TOTAL		**0.301**					**18,278**	**18,278**	**0**
61-23-940	OFFICE/CLERICAL	0.700	1,454.96	28.84	28.84	28.84	41,961	41,961	0
61-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	588	588	0
ACTIVITY CODE 23 TOTAL		**0.700**					**42,549**	**42,549**	**0**
61-24-910	AIDES	5.838	12,148.00	36.34	24.11	27.53	334,457	334,457	0
61-24-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,250	1,250	0
61-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,968	3,968	0
ACTIVITY CODE 24 TOTAL		**5.838**					**339,675**	**339,675**	**0**
61-25-910	AIDES	0.860	1,787.10	24.67	21.22	22.38	40,001	40,001	0
61-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	334	334	0
ACTIVITY CODE 25 TOTAL		**0.860**					**40,335**	**40,335**	**0**
61-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	12,540	12,540	0
61-27-910	AIDES	11.448	23,817.00	26.36	21.58	23.51	559,993	559,993	0
61-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	11,560	11,560	0
ACTIVITY CODE 27 TOTAL		**11.448**					**584,093**	**584,093**	**0**
PROGRAM TOTAL		**19.147**					**1,024,930**	**1,024,930**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	43,500	43,500	0
ACTIVITY CODE 27 TOTAL		**0.000**					**43,500**	**43,500**	**0**
64-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,125	5,125	0
ACTIVITY CODE 31 TOTAL		**0.000**					**5,125**	**5,125**	**0**
PROGRAM TOTAL		**0.000**					**48,625**	**48,625**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-940	OFFICE/CLERICAL	0.800	1,664.00	27.76	27.76	27.76	46,193	46,193	0
65-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	960	960	0
ACTIVITY CODE 21 TOTAL		**0.800**					**47,153**	**47,153**	**0**
65-24-910	AIDES	0.804	1,672.00	28.63	28.63	28.63	47,869	47,869	0
ACTIVITY CODE 24 TOTAL		**0.804**					**47,869**	**47,869**	**0**
65-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,795	3,795	0
65-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
65-27-910	AIDES	4.411	9,179.58	26.55	21.58	23.52	215,944	215,944	0
65-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,099	4,099	186 0
ACTIVITY CODE 27 TOTAL		**4.411**					**224,838**	**224,838**	**0**
65-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,000	5,000	0
ACTIVITY CODE 31 TOTAL		**0.000**					**5,000**	**5,000**	**0**
PROGRAM TOTAL		**6.015**					**324,860**	**324,860**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 71 - Traffic Safety

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
71-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	25,500	0	25,500
ACTIVITY CODE 27 TOTAL		**0.000**					**25,500**	**0**	**25,500**
PROGRAM TOTAL		**0.000**					**25,500**	**0**	**25,500**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ******									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
88-25-910	AIDES	0.482	1,002.70	24.67	21.22	22.69	22,753	0	22,753
88-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	211	0	211
ACTIVITY CODE 25 TOTAL		**0.482**					**22,964**	**0**	**22,964**
PROGRAM TOTAL		**0.482**					**22,964**	**0**	**22,964**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
89-63-970	SERVICE WORKERS	0.319	664.14	26.24	26.24	26.24	17,427	17,427	0
89-63-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	125	125	0
ACTIVITY CODE 63 TOTAL		**0.319**					**17,552**	**17,552**	**0**
89-91-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	15,130	15,130	0
89-91-940	OFFICE/CLERICAL	0.300	624.00	26.82	26.82	26.82	16,736	16,736	0
89-91-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	360	360	0
ACTIVITY CODE 91 TOTAL		**0.300**					**32,226**	**32,226**	**0**
PROGRAM TOTAL		**0.619**					**49,778**	**49,778**	**0**

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1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,020	1,020	0
97-12-940	OFFICE/CLERICAL	1.000	2,080.00	41.14	41.14	41.14	85,571	85,571	0
97-12-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,200	1,200	0
ACTIVITY CODE 12 TOTAL		**1.000**					**87,791**	**87,791**	**0**
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	10,200	10,200	0
97-13-940	OFFICE/CLERICAL	5.338	11,104.00	43.33	28.84	36.49	405,228	405,228	0
97-13-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	6,900	6,900	0
97-13-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	86.44	86.44	86.44	179,802	179,802	0
ACTIVITY CODE 13 TOTAL		**6.338**					**602,130**	**602,130**	**0**
97-14-940	OFFICE/CLERICAL	1.000	2,080.00	41.14	32.20	36.67	76,274	76,274	0
97-14-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	960	960	0
ACTIVITY CODE 14 TOTAL		**1.000**					**77,234**	**77,234**	**0**
97-15-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,100	0	5,100
97-15-940	OFFICE/CLERICAL	1.000	2,080.00	27.44	27.44	27.44	57,075	57,075	0
97-15-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	420	420	0
97-15-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	59.74	59.74	59.74	124,262	0	124,262
ACTIVITY CODE 15 TOTAL		**2.000**					**186,857**	**57,495**	**129,362**
97-61-940	OFFICE/CLERICAL	1.000	2,080.00	28.61	28.61	28.61	59,509	59,509	0
97-61-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	81.06	39.39	60.22	250,527	250,527	0
97-61-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	360	360	0
ACTIVITY CODE 61 TOTAL		**3.000**					**310,396**	**310,396**	**0**
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	25,500	25,500	0
97-62-920	CRAFTS/TRADES	3.000	6,240.00	33.45	29.52	31.88	198,931	198,931	0
97-62-970	SERVICE WORKERS	5.000	10,400.00	32.67	25.59	28.52	296,608	296,608	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-62-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,340	2,340	0
ACTIVITY CODE 62 TOTAL		**8.000**					**523,379**	**523,379**	**0**
97-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	191,000	4,584	186,416
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	45,900	45,900	0
97-63-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,246	1,702	1,544
97-63-970	SERVICE WORKERS	29.181	60,695.86	31.55	22.94	25.89	1,571,464	1,230,074	341,390
97-63-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,699	2,284	1,415
ACTIVITY CODE 63 TOTAL		**29.181**					**1,815,309**	**1,284,544**	**530,765**
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,100	5,100	193 0
97-64-920	CRAFTS/TRADES	8.000	16,640.00	37.03	27.32	34.97	581,901	0	581,901
97-64-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	840	0	840
97-64-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,880	0	2,880
ACTIVITY CODE 64 TOTAL		**8.000**					**590,721**	**5,100**	**585,621**
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,100	5,100	0
97-72-980	TECHNICAL	6.000	12,480.00	50.71	34.52	43.44	542,069	210,954	331,115
97-72-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,000	0	3,000
97-72-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	81.06	55.59	68.32	284,213	284,213	0
ACTIVITY CODE 72 TOTAL		**8.000**					**834,382**	**500,267**	**334,115**
97-73-980	TECHNICAL	1.500	3,120.00	31.48	28.11	30.36	94,713	0	94,713
97-73-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	750	750	0
ACTIVITY CODE 73 TOTAL		**1.500**					**95,463**	**750**	**94,713**
97-74-940	OFFICE/CLERICAL	0.700	1,456.00	26.82	26.82	26.82	39,050	39,050	0
97-74-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	840	840	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-74-970	SERVICE WORKERS	2.500	5,200.00	30.88	28.11	30.33	157,695	64,230	93,465
97-74-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	2,250	1,050	1,200
ACTIVITY CODE 74 TOTAL		**3.200**					**199,835**	**105,170**	**94,665**
PROGRAM TOTAL		**71.219**					**5,323,497**	**3,554,256**	**1,769,241**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-940	OFFICE/CLERICAL	1.301	2,707.00	28.61	24.11	26.96	72,970	72,970	0
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	58.94	58.94	58.94	122,605	122,605	0
ACTIVITY CODE 41 TOTAL		**2.301**					**195,575**	**195,575**	**0**
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	100,000	100,000	0
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	31,450	31,450	0
98-44-970	SERVICE WORKERS	16.802	34,965.00	27.37	21.17	23.85	833,784	833,784	0
98-44-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	9,500	9,500	0
ACTIVITY CODE 44 TOTAL		**16.802**					**974,734**	**974,734**	**0**
PROGRAM TOTAL		**19.103**					**1,170,309**	**1,170,309**	**0**

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1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-51-940	OFFICE/CLERICAL	1.625	3,380.00	28.84	24.11	27.02	91,330	91,330	0
99-51-950	OPERATORS	1.000	2,080.00	36.39	36.39	36.39	75,691	75,691	0
99-51-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	420	420	0
99-51-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	59.74	59.74	59.74	124,262	124,262	0
ACTIVITY CODE 51 TOTAL		**3.625**					**291,703**	**291,703**	**0**
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	115,000	115,000	0
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	155,000	155,000	0
99-52-950	OPERATORS	16.480	34,278.45	28.64	21.22	27.35	937,678	937,678	0
99-52-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	10,377	10,377	196 0
ACTIVITY CODE 52 TOTAL		**16.480**					**1,218,055**	**1,218,055**	**0**
99-53-920	CRAFTS/TRADES	4.000	8,320.00	37.09	34.93	35.65	296,608	296,608	0
99-53-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,080	4,080	0
ACTIVITY CODE 53 TOTAL		**4.000**					**300,688**	**300,688**	**0**
PROGRAM TOTAL		**24.105**					**1,810,446**	**1,810,446**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	581,865	XXXXX	580,000	XXXXX	580,000	XXXXX
(1) Credit Transfers	-581,865	XXXXX	-580,000	XXXXX	-580,000	XXXXX
(2) Certificated Salaries	39,722,609	40.57	40,965,052	40.51	42,702,089	41.19
(3) Classified Salaries	16,796,433	17.16	17,579,526	17.38	18,673,059	18.01
(4) Employee Benefits and Payroll Taxes	21,637,975	22.10	22,812,770	22.56	23,122,563	22.31
(5) Supplies and Materials	6,377,014	6.51	7,289,679	7.21	6,688,335	6.45
(7) Purchased Services	12,458,723	12.72	10,915,077	10.79	11,311,751	10.91
(8) Travel	395,379	0.40	711,940	0.70	678,940	0.65
(9) Capital Outlay	519,728	0.53	846,327	0.84	486,827	0.47
TOTAL EXPENDITURES	**97,907,862**	**100.00**	**101,120,371**	**100.00**	**103,663,564**	**100.00**

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
TEACHING ACTIVITIES						
27 | Teaching	51,510,918	52.61	55,316,095	54.70	56,754,947	54.75
28 | Extracur	2,313,923	2.36	2,306,314	2.28	2,488,402	2.40
29 | Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	**53,824,841**	**54.97**	**57,622,409**	**56.98**	**59,243,349**	**57.15**
TEACHING SUPPORT						
22 | Lrn Resrc	583,824	0.60	622,462	0.62	600,947	0.58
24 | Guid/Coun	4,214,812	4.30	4,262,842	4.22	4,200,042	4.05
25 | Pupil M/S	622,815	0.64	609,663	0.60	654,769	0.63
26 | Health	3,917,898	4.00	3,852,468	3.81	4,390,817	4.24
31 | InstProDev	1,284,250	1.31	1,300,605	1.29	1,290,402	1.24
32 | Inst Tech	581,647	0.59	839,006	0.83	675,071	0.65
33 | Curriculum	1,049,836	1.07	828,622	0.82	518,315	0.50
34 | Prof Lrng St	536,309	0.55	623,174	0.62	645,686	0.62
35 | Pupil Safety	0	0.00	304,762	0.30	355,985	0.34
TOTAL TEACHING SUPPORT	**12,255,082**	**12.52**	**13,243,604**	**13.10**	**13,332,034**	**12.86**
OTHER SUPPORT ACTIVITIES						
42 | Food	1,416,924	1.45	940,000	0.93	1,340,000	1.29
44 | Operation	1,605,670	1.64	1,676,831	1.66	1,766,140	1.70
49 | Transfers	0	0.00	0	0.00	0	0.00
52 | Operation	2,011,871	2.05	2,067,488	2.04	2,163,574	2.09
53 | Maintnce	550,268	0.56	667,608	0.66	742,753	0.72
56 | Insurance	0	0.00	50,000	0.05	50,000	0.05
58 | Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 | Transfers	-455,875	-0.47	-450,000	-0.45	-450,000	-0.43
62 | Grnd Mnt	1,308,400	1.34	907,951	0.90	1,003,007	0.97
63 | Oper Bldg	2,675,236	2.73	2,889,471	2.86	2,952,951	2.85
64 | Maintnce	2,094,737	2.14	1,590,129	1.57	1,402,065	1.35
65 | Utilities	2,060,159	2.10	1,995,000	1.97	2,300,000	2.22
66 | E-Rate	1,049,836	1.07	0	0.00	0	0.00
67 | Bldg Secu	70,491	0.07	46,000	0.05	46,000	0.04
68 | Insurance	1,533,225	1.57	2,000,000	1.98	2,160,000	2.08

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 | Info Sys	2,750,374	2.81	2,336,699	2.31	2,234,162	2.16
73 | Printing	157,898	0.16	115,575	0.11	119,888	0.12
74 | Warehouse	266,191	0.27	285,355	0.28	294,990	0.28
75 | Mtr Pool	105,949	0.11	100,000	0.10	100,000	0.10
83 | Interest	0	0.00	0	0.00	0	0.00
84 | Principal	0	0.00	0	0.00	0	0.00
85 | Debt Expn	0	0.00	0	0.00	0	0.00
91 | Publ Actv	36,771	0.04	48,612	0.05	48,978	0.05
TOTAL OTHER SUPPORT ACTIVITIES	**18,188,288**	**18.58**	**17,266,719**	**17.08**	**18,274,508**	**17.63**
UNIT ADMINISTRATION						
23 | Princ Off	4,951,077	5.06	5,305,132	5.25	5,388,804	5.20
TOTAL UNIT ADMINISTRATION	**4,951,077**	**5.06**	**5,305,132**	**5.25**	**5,388,804**	**5.20**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	892,762	0.91	700,900	0.69	700,900	0.68
12 | Supt Off	499,277	0.51	477,122	0.47	451,675	0.44
13 | Busns Off	1,024,479	1.05	1,089,590	1.08	1,039,516	1.00
14 | HR	504,873	0.52	457,376	0.45	473,636	0.46
15 | Pblc Rltn	575,428	0.59	372,266	0.37	433,136	0.42
21 | Supv Inst	3,416,615	3.49	3,490,681	3.45	3,193,670	3.08
41 | Supervisn	267,262	0.27	279,111	0.28	290,249	0.28
51 | Supervisn	364,471	0.37	392,857	0.39	409,692	0.40
61 | Supv Bldg	388,210	0.40	422,604	0.42	432,395	0.42
TOTAL CENTRAL ADMINISTRATION	**7,933,377**	**8.10**	**7,682,507**	**7.60**	**7,424,869**	**7.16**
TOTAL EXPENDITURES	**97,907,862**	**100.00**	**101,120,371**	**100.00**	**103,663,564**	**100.00**

Walla Walla Public Schools District No.140

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	15,063,022	0	15,063,022	47.38	7,136,860
Spring 2026	15,665,543	0	15,665,543	52.62	8,243,209
1100 TOTAL LOCAL TAXES:					**15,380,068**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0.000	0	0.00	XXXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Walla Walla Public Schools District No.140

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
		0	0	0	0	0
A.	**TOTAL**		**0**	**0**	**0**	**0**

B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	**TOTAL**		**0**	**0**	**0**	**0 4/**

C.	**TOTAL for Both Sections (A+B)**			**0**	**0 3/**	**0**

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1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

Walla Walla Public Schools District No.140

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 | Teaching	318.178	80.91	88.973	32.10
28 | Extracuricular	2.000	0.51	1.413	0.51
TOTAL TEACHING ACTIVITIES	**320.178**	**81.41**	**90.386**	**32.61**
TEACHING SUPPORT				
22 | Learning Resources	2.200	0.56	1.884	0.68
24 | Guidance and Counseling	16.790	4.27	16.991	6.13
25 | Pupil Management and Safety	0.000	0.00	5.793	2.09
26 | Health/Related Services	24.401	6.20	6.461	2.33
31 | InstProDev	2.000	0.51	0.084	0.03
32 | Inst Tech	XXXXX	XXXXX	0.000	0.00
33 | Curriculum	1.200	0.31	0.000	0.00
34 | Professional Learning - State	0.000	0.00	XXXXX	XXXXX
35 | Pupil Safety	**0.000**	**0.00**	**3.998**	**1.44**
TOTAL TEACHING SUPPORT	**46.591**	**11.85**	**35.211**	**12.70**
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	16.802	6.06
52 | Operations	XXXXX	XXXXX	16.480	5.95
53 | Maintenance	XXXXX	XXXXX	4.000	1.44
58 | Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 | Grounds--Maintenance	0.000	0.00	8.000	2.89
63 | Operation of Buildings	0.000	0.00	30.000	10.82
64 | Maintenance	0.000	0.00	8.000	2.89
65 | Utilities	XXXXX	XXXXX	0.000	0.00
67 | Building Security	0.000	0.00	0.000	0.00
72 | Information Systems	0.000	0.00	8.000	2.89
73 | Printing	0.000	0.00	1.500	0.54
74 | Warehousing and Distribution	0.000	0.00	3.200	1.15
75 | Motor Pool	0.000	0.00	0.000	0.00
91 | Public Activities	0.000	0.00	0.300	0.11
TOTAL OTHER SUPPORT ACTIVITIES	**0.000**	**0.00**	**96.282**	**34.74**

Walla Walla Public Schools District No.140

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 | Principal's Office	16.035	4.08	22.304	8.05
TOTAL UNIT ADMINISTRATION	**16.035**	**4.08**	**22.304**	**8.05**
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	1.000	0.25	1.000	0.36
13 | Business Office	0.000	0.00	6.338	2.29
14 | Human Resources	1.000	0.25	1.000	0.36
15 | Public Relations	0.000	0.00	2.000	0.72
21 | Supervision - Instruction	8.465	2.15	13.735	4.96
41 | Supervision - Nutrition Services	0.000	0.00	2.301	0.83
51 | Supervision - Transportation	0.000	0.00	3.625	1.31
61 | Supervision - Building	0.000	0.00	3.000	1.08
TOTAL CENTRAL ADMINISTRATION	**10.465**	**2.66**	**32.999**	**11.91**
TOTAL FTE STAFF	**393.269**	**100.00**	**277.182**	**100.00**

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Walla Walla Public Schools District No.140

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES			
100 | General Student Body	165,709	303,000	435,600
200 | Athletics	31,196	0	28,450
300 | Classes	0	0	0
400 | Clubs	87,219	33,500	187,449
600 | Private Moneys	0	6,700	5,995
A. TOTAL REVENUES	**284,124**	**343,200**	**657,494**
EXPENDITURES			
100 | General Student Body	166,877	347,391	447,900
200 | Athletics	26,673	500	35,000
300 | Classes	0	0	0
400 | Clubs	121,240	37,050	225,359
600 | Private Moneys	0	7,556	6,220
B. TOTAL EXPENDITURES	**314,790**	**392,497**	**714,479**
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	**-30,666**	**-49,297**	**-56,985**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	393,034	427,577	400,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	**393,034**	**427,577**	**400,000**
E. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	362,368	378,280	343,015
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	**362,368**	**378,280**	**343,015**

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

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Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	4,740,682	4,721,541	4,828,436
2000 | Local Nontax Support	81,154	40,000	40,000
3000 | State, General Purpose	0	0	0
5000 | Federal, General Purpose	0	0	0
9000 | Other Financing Sources	320,000	670,467	1,158,100
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,141,835**	**5,432,008**	**6,026,536**
EXPENDITURES			
Matured Bond Expenditures	2,280,000	2,740,000	3,460,000
Interest on Bonds	2,358,200	2,659,417	2,517,050
Interfund Loan Interest	0	0	0
Bond Transfer Fees	350	2,000	2,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	**4,638,550**	**5,401,417**	**5,979,050**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535)	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**503,285**	**30,591**	**47,486**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,645,962	3,051,794	3,200,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	**2,645,962**	**3,051,794**	**3,200,000**
G. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,149,247	3,082,385	3,247,486
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G)**	**3,149,247**	**3,082,385**	**3,247,486**

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Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Taxes	4,739,923	4,721,541	4,828,436
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	758	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**4,740,682**	**4,721,541**	**4,828,436**
LOCAL SUPPORT NONTAX				
2300	Investment Earnings	81,154	40,000	40,000
2450	Other Interest Earnings	0	0	0
2700	Rentals and Leases	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0
2000	**TOTAL LOCAL NONTAX SUPPORT**	**81,154**	**40,000**	**40,000**
STATE, GENERAL PURPOSE				
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**0**	**0**	**0**
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
OTHER FINANCING SOURCES				
9100	Sale of Bonds	0	0	0
9200	Sale of Real Property	0	0	0
9600	Sale of Refunding Bonds	0	0	0
9900	Transfers	0	0	0

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Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901 | Transfers (local resources)	320,000	670,467	1,158,100
9000 | TOTAL OTHER FINANCING SOURCES	**320,000**	**670,467**	**1,158,100**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,141,835**	**5,432,008**	**6,026,536**

Walla Walla Public Schools District No.140

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	4,659,000	0	4,659,000	47.38	2,207,434
Spring 2026	4,981,000	0	4,981,000	52.62	2,621,002
1100 TOTAL LOCAL TAXES:					**4,828,436**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0.000	0	0.00	XXXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2025
12-27-2018	58,145,000	45,915,000
TOTAL VOTED BONDS	58,145,000	45,915,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2025
06-04-2024	10,000,000	9,750,000
TOTAL NONVOTED BONDS	10,000,000	9,750,000
TOTAL ALL BONDS	68,145,000	55,665,000 2/

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1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	0	1,204,819	2,337,853
2000 | Local Nontax Support	588,315	50,000	10,000
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	1,430,372	575,000	0
5000 | Federal, General Purpose	0	0	0
6000 | Federal, Special Purpose	859,182	163,000	0
7000 | Revenues from Other School Districts	14,000	15,000	0
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	11,308,987	879,533	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**14,200,855**	**2,887,352**	**2,347,853**
EXPENDITURES			
10 | Sites	112,529	15,300,000	3,000,000
20 | Buildings	10,183,106	0	0
30 | Equipment	120,749	493,000	0
40 | Energy	0	0	0
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	58,000	0	0
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**10,474,384**	**15,793,000**	**3,000,000**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**320,000**	**250,000**	**750,000**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**3,406,472**	**-13,155,647**	**-1,402,146**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	4,359,731	0	0
G.L.862 Committed from Levy Proceeds	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.863	Restricted from State Proceeds	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0
G.L.865	Restricted from Other Proceeds	0	14,500,000	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	3,881,441	0	2,000,000
G.L.890	Unassigned Fund Balance	0	0	0
F.	**TOTAL BEGINNING FUND BALANCE**	**8,241,172**	**14,500,000**	**2,000,000**
G.	**G.L.898 Accounting Changes and Error Corrections**	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE				
G.L.810	Restricted for Other Items	0	0	0
G.L.825	Restricted for Skill Center	9,970	0	0
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0
G.L.862	Committed from Levy Proceeds	-5,106,710	0	0
G.L.863	Restricted from State Proceeds	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0
G.L.865	Restricted from Other Proceeds	200,000	1,344,352	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	16,544,384	0	597,853
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/**	**11,647,644**	**1,344,352**	**597,853**

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1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Tax	0	1,204,819	2,337,853
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	0	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**0**	**1,204,819**	**2,337,853**
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	231,588	50,000	10,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	0	0	0
2600	Fines and Damages	0	0	0
2700	Rentals and Leases	0	0	0
2800	Judgement and Settlements	8,929	0	0
2900	Local Support Nontax, Unassigned	200,135	0	0
2000	**TOTAL LOCAL NONTAX SUPPORT**	**588,315**	**50,000**	**10,000**
STATE, GENERAL PURPOSE				
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**0**	**0**	**0**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	1,430,372	50,000	0
4130	State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230	State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300	Other State Agencies, Unassigned	0	525,000	0
4330	State Matching Funding Assistance - - Other	0	0	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**1,430,372**	**575,000**	**0**
FEDERAL, GENERAL PURPOSE				

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
	FEDERAL, SPECIAL PURPOSE			
6111	Federal Special Purpose—SLFRF	0	0	0
6112	Federal Special Purpose—ESSER II	0	0	0
6113	Federal Special Purpose—ESSER III	859,182	0	0
6114	Federal Special Purpose ESSER III Learning Loss	0	0	0
6118	Federal Special Purpose—Reserved G	0	0	0
6119	Federal Special Purpose—Cares Act – Other	0	0	0
6140	Impact Aid-Construction	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6200	Direct Special Purpose Grants	0	163,000	0
6210	E-Rate	0	0	0
6211	Federal Special Purpose—SLFRF	0	0	0
6212	Federal Special Purpose—ESSER II	0	0	0
6213	Federal Special Purpose—ESSER III	0	0	0
6214	Federal Special Purpose ESSER III Learning Loss	0	0	0
6218	Federal Special Purpose—Reserved G	0	0	0
6219	Federal Special Purpose—Cares Act – Other	0	0	0
6240	Impact Aid-Construction	0	0	0
6276	Targeted Assistance ESSER I	0	0	0
6300	Federal Grants Through Other Agencies, Unassigned	0	0	0
6311	Federal Special Purpose—SLFRF	0	0	0
6312	Federal Special Purpose—ESSER II	0	0	0
6313	Federal Special Purpose—ESSER III	0	0	0
6314	Federal Special Purpose ESSER III Learning Loss	0	0	0
6318	Federal Special Purpose—Reserved G	0	0	0
6319	Federal Special Purpose—Cares Act – Other	0	0	0
6340	Impact Aid-Construction	0	0	0

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6376 | Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**859,182**	**163,000**	**0**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	14,000	15,000	0
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**14,000**	**15,000**	**0**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	0
8101 | Governmental Entities-Enrichment	0	0	0
8500 | Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**0**	**0**	**0**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	10,000,000	0	0
9200 | Sale of Real Property	508,987	500,000	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	800,000	0	0
9901 | Transfers (local resources)	0	379,533	0
9000 TOTAL OTHER FINANCING SOURCES	**11,308,987**	**879,533**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**14,200,855**	**2,887,352**	**2,347,853**

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Walla Walla Public Schools District No.140

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	2,289,661	0	2,289,661	47.38	1,084,841
Spring 2026	2,381,247	0	2,381,247	52.62	1,253,012
1100 TOTAL LOCAL TAXES:					**2,337,853**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0.000	0	0.00	XXXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2025-2026

	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
PROJECT DESCRIPTION									
Athletic Levy 2024	3,000,000	3,000,000	0	0	0	0	0	0	0
TOTAL EXPENDITURES	**3,000,000**	**3,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
		0	0	0	0	0
A.	**TOTAL**		**0**	**0**	**0**	**0**

	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	**TOTAL**		**0**	**0**	**0**	**0** 4/

C.	**TOTAL for Both Sections (A+B)**			**0** 3/	**0** 3/	**0**

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1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES				
1100	Local Property Tax	0	0	0
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	0	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	16,562	5,000	10,000
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	0	0	0
2600	Fines and Damages	0	0	0
2700	Rentals and Leases	0	0	0
2800	Judgement and Settlements	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0
3600	State Forests	0	0	0
4100	Special Purpose-Unassigned	0	0	0
4300	Other State Agencies-Unassigned	0	1,231,705	0
4499	Transportation Reimbursement Depreciation	482,832	739,373	984,422
5200	General Purposes Direct Federal Grants-Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
6100	Special Purpose-OSPI Unassigned	0	0	0
6200	Direct Special Purpose Grants	0	3,600,000	0
6300	Federal Grants Through Other Entities-Unassigned	0	0	0
8100	Governmental Entities	0	0	0
8101	Governmental Entities	0	0	0
8500	NonFederal ESD	0	0	0
9100	Sale of Bonds	0	0	0
9300	Sale of Equipment	0	0	0
9400	Insurance Recoveries	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500 | Long-Term Financing	0	0	0
9901 | Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**499,394**	**5,576,078**	**994,422**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**499,394**	**5,576,078**	**994,422**
EXPENDITURES			
33 Transportation Equipment Purchases	0	6,503,235	1,000,000
34 Transportation Equimpment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	**0**	**6,503,235**	**1,000,000**
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	**0**	**0**	**0**
F. OTHER FINANCING USES (G.L.535) 3/	**0**	**0**	**0**
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	**499,394**	**-927,157**	**-5,578**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	437,184	932,156	622,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	**437,184**	**932,156**	**622,000**
I. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	936,578	4,999	616,422

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Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
J.	**TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/**	**936,578**	**4,999**	**616,422**

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.

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Walla Walla Public Schools District No.140

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0	0	0.00	0
Spring 2026	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					**0**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0.000	0	0.00	XXXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Walla Walla Public Schools District No.140

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
		0	0	0	0	0
A.	**TOTAL**		**0**	**0**	**0**	**0**

B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	**TOTAL**		**0**	**0**	**0**	**0** 4/

C.	**TOTAL for Both Sections (A+B)**			**0** 3/	**0** 3/	**0**

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1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	51,836,175.50
3121	Z288	Special Education, Gen Apportionment	1,802,176.92
4121	N7	Special Education	10,691,229.31
4155	071a	Learning Assistance Program	3,782,008.22
4165	Z477	Transitional Bilingual	1,410,534.88
4174	Z095	Highly Capable	164,141.99
4199	I4	Transportation - Operations	2,203,404.00
4499	J1	Transportation Reimbursement	984,422.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	1,278,374.85
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	536,868.25
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	2,675,159.58
n/a	V13	Estimated Next Year LEA	2,308,778
n/a	TKM49S	Transition to Kindergarten State Funding	1,067,281.40

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	237.34	24.80	262.14
District Generated			
Total	237.34	24.80	262.14
CIS Salary Allocation			
School Generated	19,026,364.25	1,988,147.36	21,014,511.61
District Generated			
Total	19,026,364.25	1,988,147.36	21,014,511.61
Total Certificated Adminstrative Staff Units and Salary	**1191/1191ED**	**Other**	**Total**
Certificated Administrative Staff (CAS) Units			
School Generated	12.83	1.85	14.68
District Generated	4.20		4.20
Total	17.03	1.85	18.88
CAS Salary Allocation			
School Generated	1,526,098.05	220,257.89	1,746,355.94
District Generated	500,131.78		500,131.78
Total	2,026,229.83	220,257.89	2,246,487.72
Total Classified Staff Units and Salary	**1191/1191ED**	**Other**	**Total**
Classified Staff (CLS) Units			
School Generated	49.84	7.33	57.18
District Generated	23.65		23.65
Total	73.49	7.33	80.83
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	2,866,206.39	421,756.34	3,287,962.73
District Generated	1,360,098.05		1,360,098.05
Total	4,226,304.44	421,756.34	4,648,060.78

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	57.00
TKB2	Enroll SpEd TK	11.00
B2	Enroll SpEd K-22	844.00
Z271	Enroll K	306.00
A6A1	Enroll 1	306.00
A6A2	Enroll 2	361.00
A6A3	Enroll 3	335.00
A39	Enroll K-3	1,308.00
A7a	Enroll 4	336.00
A8a5	Enroll 5	354.00
A8a6	Enroll 6	385.00
A40	Enroll 5-6	739.00
A11a7	Enroll 7	399.00
A11a8	Enroll 8	370.00
A12	Enroll 7-8	769.00
A13a9	Enroll 9	328.00
A13a10	Enroll 10	343.00
A13a11	Enroll 11	355.00
A13a12	Enroll 12	336.00
A41	Enroll 9-12	1,362.00
Z298	Enroll K-8	3,152.00
Z472	Enroll Total Entered	4,514.00
A42	Enroll Total	4,514.00
A14	Enroll ALE K-6	53.00
A14B	Enroll ALE 7-8	23.00
A18	Enroll ALE 9-12	332.00
A16	Enroll Run Start	126.00
A15	Enroll Run Start CTE	18.00
A60	Enroll Program 1418 Reg	93.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Droput and ALE	5,159.00
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	503.00
A49	Enroll R&N 7	0.00

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
A63	Enroll TBIP 7-8	116.00
A64	Enroll TBIP 9-12	206.00
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	88.00

Other Enrollment

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	55.00
E55	Enroll 9-12 CTE exp	255.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	110.00

Other Staff Factors

Other Staff Factors

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.000
A33r	Regionalization	1.000
A33re	Regionalization Experience	0.000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues

Enrollment and Headcounts

Item Code	Item Name	Amount
A23	Enroll Fire Dist	1,694.00
C1	Enroll Total PY for LAP	5,082.00
Z076	LAP PY HiPov Students	5,082.00
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8S	State % for 3121 Calculations	0.25000
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00

Estimated Revenues

Grants, Allocations and Awards

Item Code	Item Name	Amount
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	2,308,778

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	2,203,404.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	984,422.00

Estimate of Deductible Revenues

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	87.00

I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code			Amount
	A. District-Wide Regionalization		
A33rb	1. District-Wide Regionalization Base		1.000
A33r	2. District-Wide Regionalization		1.000
A33re	3. District-Wide Regionalization Experience		0.000
	B. School Generated – Certificated Instructional Staff (CIS)		
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 237.343 * 78,209.00 * 1.000	$	18,562,358.69
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((237.343 * 80,164.00) * (1.000 + 0.000)) - 18,562,358.69	$	464,005.56
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 18,562,358.69 + 464,005.56	$	19,026,364.25
	C. School Generated – Certificated Administrative Staff (CAS)		
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 12.825 * 116,092.00 * 1.000	$	1,488,879.90
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 12.825 * 118,994.00 * 1.000 - 1,488,879.90	$	37,218.15
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 1,488,879.90 + 37,218.15	$	1,526,098.05

	D. School Generated – Classified Staff (CLS)		
Z350	1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 49.841 * 56,105.00 * 1.000	$	2,796,329.31
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 49.841 * 57,507.00 * 1.000 - 2,796,329.31	$	69,877.08
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 2,796,329.31 + 69,877.08	$	2,866,206.39
	E. Other School Generated Entitlements		
Z353	1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 208.590 * 4.000 * 151.86	$	126,705.91
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.000 * 0.9170 * 4.000 * 151.86	$	0.00

II. Computation for Guaranteed District-Generated Entitlement

Item Code			Amount
	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS)		
Z354	1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 7.422 * 56,105.00 * 1.000	$	416,411.31
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 7.422 * 57,507.00 * 1.000 - 416,411.31	$	10,405.64
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 416,411.31 + 10,405.64	$	426,816.95

	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)		
Z357	1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.359 * 56,105.00 * 1.000	$	76,246.70
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 1.359 * 57,507.00 * 1.000 - 76,246.70	$	1,905.31
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 76,246.70 + 1,905.31	$	78,152.01
	C. District Generated - Technology - Classified Staff (CLS)		
Z360	1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.571 * 56,105.00 * 1.000	$	144,245.96
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 2.571 * 57,507.00 * 1.000 - 144,245.96	$	3,604.54
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 144,245.96 + 3,604.54	$	147,850.50
	D. Central Administration – Classified Staff (CLS)		
Z363	1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 12.299 * 56,105.00 * 1.000	$	690,035.40
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 12.299 * 57,507.00 * 1.000 - 690,035.40	$	17,243.19
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 690,035.40 + 17,243.19	$	707,278.59

	E. Central Admin – Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 4.203 * 116,092.00 * 1.000	$	487,934.68
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 4.203 * 118,994.00 * 1.000 - 487,934.68	$	12,197.10
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 487,934.68 + 12,197.10	$	500,131.78

III. Summary and Benefits

Item Code			Amount
	A. District Staffing Total Salaries		
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 237.343 * 78,209.00 * 1.000	$	18,562,358.69
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((237.343 * 80,164.00) * (1.000 + 0.000)) - 18,562,358.69	$	464,005.56
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 487,934.68 + 1,488,879.90	$	1,976,814.58
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 12,197.10 + 37,218.15	$	49,415.25
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 2,796,329.31 + 416,411.31 + 76,246.70 + 144,245.96 + 690,035.40	$	4,123,268.68
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 69,877.08 + 10,405.64 + 1,905.31 + 3,604.54 + 17,243.19	$	103,035.76
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 18,562,358.69 + 464,005.56 + 1,976,814.58 + 49,415.25 + 4,123,268.68 + 103,035.76	$	25,278,898.52

	B. Staff Units Insurance, Payroll Taxes, and Benefits		
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (237.343 + 17.028) * 14,136.00	$	3,595,788.46
Z377	2. CIS/CAS Insurance Inc Total (([School Generated CIS FTE] + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] ((237.343 + 17.028) * (15,684.00 * 1.02)) - 3,595,788.46	$	473,557.40
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 73.492 * 14,136.00	$	1,038,882.91
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (73.492 * 15,684.00 * 1.430) - 1,038,882.91	$	609,404.49
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (18,562,358.69 + 1,976,814.58) * 0.16020	$	3,290,375.56
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (464,005.56 + 49,415.25) * 0.15390	$	79,015.46
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 4,123,268.68 * 0.18070	$	745,074.65
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 103,035.76 * 0.14720	$	15,166.86
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 3,595,788.46 + 473,557.40 + 1,038,882.91 + 609,404.49 + 3,290,375.56 + 79,015.46 + 745,074.65 + 15,166.86	$	9,847,265.79

	C. Professional Learning Days - General Apportionment		
Z345pd	1. Professional Learning Days Salaries ((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((237.343 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	317,106.07
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 317,106.07 * 0.15390	$	48,802.62
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 317,106.07 + 48,802.62	$	365,908.69
	D. Running Start (Community and Technical College FTEs)		
Z385	1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 126.00 * 10,291.15	$	1,296,684.90
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 18.00 * 11,156.93	$	200,824.74
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 1,296,684.90 + 200,824.74	$	1,497,509.64
	E. Dropout Reengagement		
Z389	1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 93.00 * 10,291.15	$	957,076.95
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 11,156.93	$	0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 957,076.95 + 0.00	$	957,076.95
	F. Alternative Learning Experience Program Funding		
Z343	1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (53.00 + 23.00 + 332.00) * 10,291.15	$	4,198,789.20

	G. Materials, Supplies, and Operating Costs (MSOC)		
M8T	1. Regular Instruction: Total Allocated MSOC [Regular Students] * [MSOC -Reg Inst per Student] 4,094.00 * 1,614.28		6,608,862.32
M16T	2. Grades 9-12 Additional: Total Allocated MSOC [LabSci Students] * [MSOC 9-12 Additional per Student] 1,362.00 * 214.84	$	292,612.08
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (0.000 + 0.000) * 14,141.10	$	0.00
Z390	4. Total GenEd MSOC [Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN] 6,608,862.32 + 292,612.08 + 0.00	$	6,901,474.40
	H. Career & Technical Education and Skills Centers		
Z123	1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 247,305.94 + 27,725.60 + 55,379.24 + 128,658.18 + 99,556.05 + 1,743.35 + 4,756.11	$	565,124.47
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 1,146,425.36 + 129,108.49 + 255,963.66 + 596,155.99 + 461,578.05 + 8,081.38 + 22,047.67	$	2,619,360.60
Z109	3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 594,416.06 + 63,423.80 + 110,413.44 + 295,357.95 + 199,112.10 + 4,219.89 + 11,431.61	$	1,278,374.85
144A	4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 565,124.47 + 2,619,360.60 + 1,278,374.85	$	4,462,859.92

IV. Guaranteed Entitlement

Item Code			Amount
	A.Totals		
m49	1. Total Guaranteed Entitlement	$	53,636,489.02
	[Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD]		
	126,705.91 + 0.00 + 25,278,898.52 + 9,847,265.79 + 1,497,509.64 + 957,076.95 + 4,198,789.20 + 6,901,474.40 + 1,278,374.85 + 565,124.47 + 2,619,360.60 + 365,908.69		
Z457	2. Guar Entlmnt per Student	$	10,396.68
	[Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE]		
	53,636,489.02 / 5,159.00		
Z246	3. BEA Rate for Special Education	$	10,162.17
	[TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD]		
	6,064.25 + 2,364.66 + 31.58 + 1,614.28 + 87.40		
	4. Computation of State Funded Support Computation of State Funded Support		
	a. Local Deductible Revenue Sources		
A24	i. 1400 Local In-Lieu-of Taxes	$	0.00
A27	ii. 5400 Federal In-Lieu-of Taxes	$	0.00
Z292	iii. Total Deductible Revenue	$	0.00
	[1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes]		
	0.00 + 0.00		
A34	b. BEA Reduce/Delay	$	0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121	$	1,802,176.92
	[SpEd Gen Apport Instruct] * [State % for 3121 Calculations]		
	7,208,707.67 * 0.25000		
A28	d. Federal Forest Account 5500 Deduction	$	0.00
Z456	e. Fire District Payment	$	1,863.40
	[Enroll Fire Dist] * [Fire Dist Rate]		
	1,694.00 * 1.10		
M70	g. Total Amount to be Paid Sept. 2025 - Aug 2026 in Account 3100	$	51,836,175.50
	[Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment]		
	53,636,489.02 - 0.00 - 0.00 - 1,802,176.92 - 0.00 + 1,863.40		

1191 SC — Skill Center

Item Code		Amount
	A. Skill Center – Certificated Instructional Staff (CIS) District Total	
Z096	1. Skill CIS Salary Maint	$ 579,919.74
	[Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]	
	7.415 * 78,209.00 * 1.000	
Z097	2. Skill CIS Salary Inc	$ 14,496.32
	(([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]	
	((7.415 * 80,164.00) * (1.000 + 0.000)) - 579,919.74	
Z098	3. Skill CIS Salary Total	$ 594,416.06
	[Skills CIS Salary Maint] + [Skills CIS Salary Inc]	
	579,919.74 + 14,496.32	
	B. Skill Center – Certificated Administrative Staff (CAS)	
Z099	1. Skill CAS Salary Maint	$ 61,877.04
	[Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	
	0.533 * 116,092.00 * 1.000	
Z100	2. Skill CAS Salary Inc	$ 1,546.76
	[Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint]	
	0.533 * 118,994.00 * 1.000 - 61,877.04	
Z101	3. Skill CAS Salary Total	$ 63,423.80
	[Skills CAS Salary Maint] + [Skills CAS Salary Inc]	
	61,877.04 + 1,546.76	
	C. Skill Center - Classified Staff (CLS)	
111A	1. Skill CLS Salary Maint Total	$ 107,721.60
	[Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]	
	1.920 * 56,105.00 * 1.000	
110A	2. CAS Salary Increase	$ 2,691.84
	[Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint]	
	1.920 * 57,507.00 * 1.000 - 107,721.60	
112A	3. Subtotal CTE CAS Salary	$ 110,413.44
	[Skills CLS Salary Maint] + [Skills CLS Salary Inc]	
	107,721.60 + 2,691.84	

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 7.948 * 14,136.00	$	112,352.93
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (7.948 * 15,684.00 * 1.02) - 112,352.93	$	14,796.63
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (579,919.74 + 61,877.04) * 0.16020	$	102,815.84
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (14,496.32 + 1,546.76) * 0.15390	$	2,469.03
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 1.920 * 14,136.00	$	27,141.12
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (1.920 * 15,684.00 * 1.430) - 27,141.12	$	15,920.87
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 107,721.60 * 0.18070	$	19,465.29
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 2,691.84 * 0.14720	$	396.24
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 112,352.93 + 14,796.63 + 102,815.84 + 2,469.03 + 27,141.12 + 15,920.87 + 19,465.29 + 396.24	$	295,357.95

	E. Professional Learning Days - Skill Center		
Z097pd	1. Professional Learning Days Salaries	$	9,906.93
	((([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]		
	(((7.415 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00		
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits	$	1,524.68
	[Skill CIS PD Salary] * [CIS/CAS - Benefits Inc]		
	9,906.93 * 0.15390		
3045pd	3. Total Skill Center Professional Learning Days	$	11,431.61
	[Skill CIS PD Salary] + [Skill CIS PD Benefits]		
	9,906.93 + 1,524.68		
	F. Materials, Supplies, and Operating Costs (MSOC)		
M40T	1. Skill Center: Total Allocated MSOC	$	199,112.10
	[Enroll Skills 9-12] * [MSOC-Skill Center per Student]		
	110.00 * 1,810.11		
Z108	2. Skill Center Substitutes	$	4,219.89
	[Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate]		
	6.947 * 4.000 * 151.86		
	G. Total		
Z109	1. Skill Center Total	$	1,278,374.85
	[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD]		
	594,416.06 + 63,423.80 + 110,413.44 + 295,357.95 + 199,112.10 + 4,219.89 + 11,431.61		

1191 MSCTE

Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)

Item Code			Amount
	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS)		
Z110	1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 3.085 * 78,209.00 * 1.000	$	241,274.77
Z111	2. CTE 7-8 CIS Salary Inc (([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint] ((3.085 * 80,164.00) * (1.000 + 0.000)) - 241,274.77	$	6,031.17
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 241,274.77 + 6,031.17	$	247,305.94
	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)		
Z113	1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.233 * 116,092.00 * 1.000	$	27,049.44
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.233 * 118,994.00 * 1.000 - 27,049.44	$	676.16
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 27,049.44 + 676.16	$	27,725.60
	C. CTE 7-8 - Classified Staff (CLS)		
021A	1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.963 * 56,105.00 * 1.000	$	54,029.12
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.963 * 57,507.00 * 1.000 - 54,029.12	$	1,350.12
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 54,029.12 + 1,350.12	$	55,379.24

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 3.318 * 14,136.00	$	46,903.25
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (3.318 * 15,684.00 * 1.02) - 46,903.25	$	6,177.05
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (241,274.77 + 27,049.44) * 0.16020	$	42,985.54
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (6,031.17 + 676.16) * 0.15390	$	1,032.26
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.963 * 14,136.00	$	13,612.97
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.963 * 15,684.00 * 1.430) - 13,612.97	$	7,985.31
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 54,029.12 * 0.18070	$	9,763.06
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 1,350.12 * 0.14720	$	198.74
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 46,903.25 + 6,177.05 + 42,985.54 + 1,032.26 + 13,612.97 + 7,985.31 + 9,763.06 + 198.74	$	128,658.18

	E. Professional Learning Days - CTE 7-8		
Z111pd	1. Professional Learning Days Salaries	$	4,121.77
	((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]		
	(((3.085 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00		
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits	$	634.34
	[CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc]		
	4,121.77 * 0.15390		
3034pd	3. Total CTE 7-8 Professional Learning Days	$	4,756.11
	[CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits]		
	4,121.77 + 634.34		
	F. Other Generated Entitlements		
Z164T	1. Total MSOC CTE 7-8	$	99,556.05
	[Enroll 7-8 CTE] * [MSOC -CTE per Student]		
	55.00 * 1,810.11		
Z122	2. CTE 7-8 Substitutes	$	1,743.35
	[CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate]		
	2.870 * 4.000 * 151.86		
	G. Grades 7-8 Exploratory Career & Technical Education – Total		
Z123	1. CTE 7-8 Total	$	565,124.47
	[CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]		
	247,305.94 + 27,725.60 + 55,379.24 + 128,658.18 + 99,556.05 + 1,743.35 + 4,756.11		

1191 CTE

Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)

Item Code			Amount
	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)		
Z124	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 14.301 * 78,209.00 * 1.000	$	1,118,466.91
Z125	2. CTE 9-12 CIS Salary Inc (([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 9-12 CIS Salary Maint] ((14.301 * 80,164.00) * (1.000 + 0.000)) - 1,118,466.91	$	27,958.45
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 1,118,466.91 + 27,958.45	$	1,146,425.36
	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)		
Z127	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 1.085 * 116,092.00 * 1.000	$	125,959.82
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 1.085 * 118,994.00 * 1.000 - 125,959.82	$	3,148.67
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 125,959.82 + 3,148.67	$	129,108.49
	C. CTE 9-12 - Classified Staff (CLS)		
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 4.451 * 56,105.00 * 1.000	$	249,723.36
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 4.451 * 57,507.00 * 1.000 - 249,723.36	$	6,240.30
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 249,723.36 + 6,240.30	$	255,963.66

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 15.386 * 14,136.00	$	217,496.50
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (15.386 * 15,684.00 * 1.02) - 217,496.50	$	28,643.80
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,118,466.91 + 125,959.82) * 0.16020	$	199,357.16
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (27,958.45 + 3,148.67) * 0.15390	$	4,787.39
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 4.451 * 14,136.00	$	62,919.34
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (4.451 * 15,684.00 * 1.430) - 62,919.34	$	36,908.22
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 249,723.36 * 0.18070	$	45,125.01
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 6,240.30 * 0.14720	$	918.57
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 217,496.50 + 28,643.80 + 199,357.16 + 4,787.39 + 62,919.34 + 36,908.22 + 45,125.01 + 918.57	$	596,155.99

	E. Professional Learning Days - CTE 9-12		
Z125pd	1. Professional Learning Days Salaries	$	19,107.09
	((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]		
	(((14.301 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00		
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits	$	2,940.58
	[CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc]		
	19,107.09 * 0.15390		
3031pd	3. Total CTE 9-12 Professional Learning Days	$	22,047.67
	[CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits]		
	19,107.09 + 2,940.58		
	F. Other Generated Entitlements		
146A	1. Materials, Supplies, and Operating Costs (MSOC)	$	461,578.05
	[Total MSOC -CTE 9-12 expl] + [Total MSOC -CTE 9-12 prep]		
	461,578.05 + 0.00		
Z136	2. CTE 9-12 Substitutes	$	8,081.38
	([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate])		
	(13.304 + 0.000) * (4.000 * 151.86)		
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education – Total	$	2,619,360.60
	[CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]		
	1,146,425.36 + 129,108.49 + 255,963.66 + 596,155.99 + 461,578.05 + 8,081.38 + 22,047.67		

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	57.00
TKB2	B. TK Resident Special Education Enrollment	11.00
B2	C. Age K-22 Resident Special Education Enrollment	844.00
Z272	E. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Droput and ALE] + [Adj Resident BEA] 87.00 + 5,159.00 + 0.00	5,246.00
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (11.00 + 844.00) / 5,246.00	0.1630
Z274E	F. Funded Age K-22 Special Ed Enrollment Percent IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN [Enroll SpEd% K-22] - [SpEd Max Fund %] ELSE 0 IF 0.1630 > 1.00000 THEN 0.1630 - 1.00000 ELSE 0	0.0000
Z246	G. Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,064.25 + 2,364.66 + 31.58 + 1,614.28 + 87.40	$ 10,162.17
Z277	H. Age 3-PreK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 57.00 * 0.00 * 1.20 ELSE (57.00 * 10,162.17 * 1.20)	$ 695,092.43
	I. Age K-21 Allocation	
Z278	1. Fed Funds Integration Rate	$ 21.25
TKZ280	2. TK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.25) * 11.00 ELSE ((10,162.17 * 1.1600) - 21.25) * 11.00	$ 129,435.54

Z280	3. Age K-22 Other Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.25) * 844.00 ELSE ((10,162.17 * 1.1600) - 21.25) * 844.00	$	9,931,235.92
Z280E	4. If Age K-22 Special Ed Enrollment Percent exceeds threshold IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN (((([SpEd TK Tier Other Allocation] + [SpEd K-22 Allocation]) * -1) / [Enroll SpEd% K-22]) * [SpEd K-22 Excess%]) ELSE 0 IF 0.1630 > 1.00000 THEN ((((0 + 9,931,235.92) * -1) / 0.1630) * 0.0000) ELSE 0	$	0.00

B4	J. State Safety Net	$	0.00
B5	K. Home Hospital Allocation	$	0.00
N7S	L. Special Ed Total [SpEd 3-PK Allocation] + [SpEd TK Allocation] + [SpEd K-22 Allocation] + [SpEd K-22 Exceeds Max Fund%] + [State Safety Net] + [Home/Hosp Ed Alloc] 695,092.43 + 129,435.54 + 9,931,235.92 + 0.00 + 0.00 + 0.00	$	10,755,763.89
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor] 10,755,763.89 * 0.0060	$	64,534.58
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount] 10,755,763.89 - 64,534.58	$	10,691,229.31

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK] 844.00 + 0	855.00
Z284	P. SpEd Gen Apport IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-22] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-22] IF 0.00 > 0 THEN 0.00 * 855.00 ELSE 10,162.17 * 855.00	$ 8,688,655.35
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.2053

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 8,688,655.35 / (1 + 0.2053)	$	7,208,707.67
B8S	S. Percent used in Special Education Instruction		0.25000
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 7,208,707.67 * 0.25000	$	1,802,176.92
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 10,691,229.31 + 1,802,176.92	$	12,493,406.23

III. Special Education BEA Rate per Student Calculation - Acct 4121

BEA Calculated Staff Units

Item Code		Amount
TKZ219	CIS BEA FTE TTK [Enroll TTK] * [SpEd CIS Ratio K-3] 87.00 * 0.074582	6.489
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (306.00 + 306.00 + 361.00 + 335.00) * 0.074582	97.553
Z220	CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 336.00 * 0.04941	16.604
Z221	CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 739.00 * 0.04941	36.520
Z222	CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 769.00 * 0.04954	38.103
Z223	CIS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CIS BEA Ratio 9-12] (1,362.00 + 53.00 + 23.00 + 332.00 + 93.00 + 0.00 + 126.00 + 18.00) * 0.05088	102.120
Z224	CIS BEA FTE K-12 ([CIS BEA FTE TTK] + [CIS BEA FTE K-3] + [CIS BEA FTE 4] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + [CIS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (6.489 + 97.553 + 16.604 + 36.520 + 38.103 + 102.120) / (5,159.00 + 87.00)	0.056689
TKZ555	CAS BEA FTE TTK [Enroll TTK] * [CAS Ratio K-3] 87.00 * 0.004385	0.381
Z555	CAS BEA FTE K-3	5.736

	([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [CAS Ratio K-3] (306.00 + 306.00 + 361.00 + 335.00) * 0.004385	
Z555Z4	CAS BEA FTE 4 [Enroll 4] * [SpEd CAS BEA Ratio 4] 336.00 * 0.00404	1.359
Z555Z6	CAS BEA FTE 5-6 [Enroll 5-6] * [SpEd CAS BEA Ratio 5-6] 739.00 * 0.00404	2.990

Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 769.00 * 0.00404	3.109
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (1,362.00 + 53.00 + 23.00 + 332.00 + 93.00 + 0.00 + 126.00 + 18.00) * 0.00406	8.150
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE TTK] +[CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (0.381 +5.736 + 1.359 + 2.990 + 3.109 + 8.150) / (5,159.00 + 87.00)	0.004141
TKZ556	CLS BEA FTE TTK [Enroll TTK] * [SpEd CLS BEA Ratio TTK] 87.00 * 0.018734	1.630
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (306.00 + 306.00 + 361.00 + 335.00) * 0.018734	24.504
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 336.00 * 0.01774	5.961
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 739.00 * 0.01774	13.110

Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 769.00 * 0.01750	13.460
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (1,362.00 + 53.00 + 23.00 + 332.00 + 93.00 + 0.00 + 126.00 + 18.00) * 0.01745	35.030
594X	CLS Special Ed BEA Rate (K-12) ([CLS BEA FTE TTK] + [CLS BEA FTE K-3] + [CLS BEA FTE 4] + [CLS BEA FTE 5-6] + [CLS BEA FTE 7-8] + [CLS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (1.630 + 24.504 + 5.961 + 13.110 + 13.460 + 35.030) / (5,159.00 + 87.00)	0.017860

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.056689 * 78,209.00 * 1.000	$ 4,433.59
Z226	CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.056689 * 80,164.00) * (1.000 + 0.000)) - 4,433.59	$ 110.83
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,433.59 + 110.83	$ 4,544.42
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004141 * 116,092.00 * 1.000	$ 480.74
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004141 * 118,994.00 * 1.000 - 480.74	$ 12.01
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 480.74 + 12.01	$ 492.75
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017860 * 56,105.00 * 1.000	$ 1,002.04
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017860 * 57,507.00 * 1.000 - 1,002.04	$ 25.04
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,002.04 + 25.04	$ 1,027.08
Z234	TOTAL Salary BEA	$ 6,064.25

	[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] 4,544.42 + 492.75 + 1,027.08	

Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.056689 + 0.004141) * 14,136.00	$ 859.89
Z236	2. CIS/CAS BEA Insurance Inc Total (([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS BEA Insurance Maint Total] ((0.056689 + 0.004141) * (15,684.00 * 1.02)) - 859.89	$ 113.25
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017860 * 14,136.00	$ 252.47
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017860 * 15,684.00 * 1.430) - 252.47	$ 148.10
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (4,433.59 + 480.74) * 0.16020	$ 787.28
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (110.83 + 12.01) * 0.15390	$ 18.91
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 1,002.04 * 0.18070	$ 181.07
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 25.04 * 0.14720	$ 3.69
Z243	9. TOTAL Benefits BEA	$ 2,364.66

	[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total] 859.89 + 113.25 + 252.47 + 148.10 + 787.28 + 18.91 + 181.07 + 3.69	

Substitutes BEA

Item Code		Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.056689 * 0.9170) * (4.000 * 151.86)	$ 31.58

MSOC BEA

Item Code		Amount
Z245	MSOC BEA Per Student	$ 1,614.28
	Professional Learning Days - Special Ed BEA	
Z226pd	1. Professional Learning Days Salaries ((([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.056689 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$ 75.74
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 75.74 * 0.15390	$ 11.66
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 75.74 + 11.66	$ 87.40

3. BEA Rate for Special Education

Item Code		Amount
Z246	Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,064.25 + 2,364.66 + 31.58 + 1,614.28 + 87.40	$ 10,162.17

IV. Learning Assistance Program (LAP) – Acct 4155

LAP Regular Calculations

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 5,082.00 * 0.5943	3,020.23
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 3,020.23 * 2.39750 * 36.00 / 15.00 / 900.00	19.309
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 19.309 * 78,209.00 * 1.000	$ 1,510,137.58
Z070	D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((19.309 * 80,164.00) * (1.000 + 0.000)) - 1,510,137.58	$ 37,749.10
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 19.309 * 14,136.00	$ 272,952.02
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (19.309 * 15,684.00 * 1.02) - 272,952.02	$ 35,947.18
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,510,137.58 * 0.16020	$ 241,924.04
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 37,749.10 * 0.15390	$ 5,809.59

M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 3,020.23 * 0	$	0.00
	J. Professional Learning Days - LAP		
Z070pd	1. Professional Learning Days Salaries ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((19.309 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	25,798.11
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 25,798.11 * 0.15390	$	3,970.33
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 25,798.11 + 3,970.33	$	29,768.44
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP Base] + [Total LAP Regular PD] 1,510,137.58 + 37,749.10 + 272,952.02 + 35,947.18 + 241,924.04 + 5,809.59 + 0.00 + 29,768.44	$	2,134,287.95

LAP High Poverty Calculations

Item Code			Amount
Z076	A. Eligible Students - High Poverty		5,082.00
Z068A	B. Formulated Staffing Units - High Poverty (([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((5,082.00 * 1.10000 * 36.00) / 15.00) / 900.00		14.907
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 14.907 * 78,209.00 * 1.000	$	1,165,861.56
Z070hp	D. CIS Salary Increase (([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((14.907 * 80,164.00) * (1.000 + 0.000)) - 1,165,861.56	$	29,143.19

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 14.907 * 14,136.00	$	210,725.35
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (14.907 * 15,684.00 * 1.02) - 210,725.35	$	27,752.07
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,165,861.56 * 0.16020	$	186,771.02
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 29,143.19 * 0.15390	$	4,485.14
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 5,082.00 * 0	$	0.00
	J. Professional Learning Days - LAP High Poverty		
Z070hppd	1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((14.907 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	19,916.75
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 19,916.75 * 0.15390	$	3,065.19
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 19,916.75 + 3,065.19	$	22,981.94
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP High Poverty] + [Total LAP HiPov PD] 1,165,861.56 + 29,143.19 + 210,725.35 + 27,752.07 + 186,771.02 + 4,485.14 + 0.00 + 22,981.94	$	1,647,720.27

LAP Program Totals

071a	Calculated Allotment - Regular & High Poverty	$	3,782,008.22
	[LAP HiPov TOTAL] + [LAP Regular TOTAL] 1,647,720.27 + 2,134,287.95		

V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code		Amount
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 503.00 + 116.00 + 206.00	825.00
A62	B. TBIP Enroll K-6 Subtotal	503.00
Z551	C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 503.00 * 4.778 * 36.00 / 15.00 / 900.00	6.409
A63	D. TBIP Enroll 7-8 Subtotal	116.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 116.00 * 6.778 * 36.00 / 15.00 / 900.00	2.097
A64	F. TBIP Enroll 9-12 Subtotal	206.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 206.00 * 6.778 * 36.00 / 15.00 / 900.00	3.723
A65	H. TBIP Exited Kindergarten - Grade 12	88.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 88.00 * 3.000 * 36.00 / 15.00 / 900.00	0.704
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 6.409 + 2.097 + 3.723 + 0.704	12.933

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 12.933 * 78,209.00 * 1.000	$	1,011,477.00
Z079	L. TBIP CIS Salary Inc (([Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((12.933 * 80,164.00) * (1.000 + 0.000)) - 1,011,477.00	$	25,284.01
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 12.933 * 14,136.00	$	182,820.89
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (12.933 * 15,684.00 * 1.02) - 182,820.89	$	24,077.11
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,011,477.00 * 0.16020	$	162,038.62
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 25,284.01 * 0.15390	$	3,891.21
M48T	Q. TBIP MSOC [Enroll TBiP K-12] * [MSOC -TBIP per Student] 825.00 * 0	$	0.00
	R. Professional Learning Days -TBIP		
Z079pd	1. Professional Learning Days Salaries ((([Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((12.933 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	17,279.35
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 17,279.35 * 0.15390	$	2,659.29
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 17,279.35 + 2,659.29	$	19,938.64

Z085	S. Total Transitional Bilingual Program [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP Program] + [Total TBIP PD] 1,011,477.00 + 25,284.01 + 182,820.89 + 24,077.11 + 162,038.62 + 3,891.21 + 0.00 + 19,938.64	$	1,429,527.48
Z476	T. TBIP WithHold Amount ([TBIP TOTAL] - [TBIP CIS Salary Inc] - [TBIP CIS Insurance Inc] - [TBIP CIS Benefits Inc])* [TBIP WithHold Factor] (1,429,527.48 - 25,284.01 - 24,077.11 - 3,891.21)* 0.0138	$	18,992.60
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 1,429,527.48 - 18,992.60	$	1,410,534.88

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	257.95
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 257.95 * 2.1590 * 36.00 / 15.00 / 900.00	1.485
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1.485 * 78,209.00 * 1.000	$ 116,140.37
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((1.485 * 80,164.00) * (1.000 + 0.000)) - 116,140.37	$ 2,903.17
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 1.485 * 14,136.00	$ 20,991.96
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (1.485 * 15,684.00 * 1.02) - 20,991.96	$ 2,764.59
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 116,140.37 * 0.16020	$ 18,605.69
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 2,903.17 * 0.15390	$ 446.80
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 257.95 * 0	$ 0.00

	J. Professional Learning Days - HiCap		
Z089pd	1. Professional Learning Days Salaries ((([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((1.485 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	1,984.06
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,984.06 * 0.15390	$	305.35
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 1,984.06 + 305.35	$	2,289.41
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC -HiCap Program] + [Total HiCap PD] 116,140.37 + 2,903.17 + 20,991.96 + 2,764.59 + 18,605.69 + 446.80 + 0.00 + 2,289.41	$	164,141.99

VII. Transportation - Operations – Acct 4199

Item Code			Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 2,203,404.00 + 0.00	$	2,203,404.00

Type	Number	Message	Input Value	Comparison Value
Warning	W-25	Why is LAP High Poverty Prior Year enrollment so different from Prior Year?	5,082.00	4,763.12
Warning	W-32	Why is Transportation Depreciation Allocation Act 4499 so different from Prior Year?	984,422.00	670,108.72

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ENROLLMENT AND STAFF COUNTS

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)					
1. Kindergarten /2	306.00	306.00	306.00	306.00	
2. Grade 1	306.00	306.00	306.00	306.00	
3. Grade 2	361.00	306.00	306.00	306.00	
4. Grade 3	335.00	361.00	306.00	306.00	
5. Grade 4	336.00	335.00	361.00	306.00	
6. Grade 5	354.00	336.00	335.00	361.00	
7. Grade 6	385.00	354.00	336.00	335.00	
8. Grade 7	399.00	385.00	354.00	336.00	
9. Grade 8	370.00	399.00	385.00	354.00	
10. Grade 9	328.00	370.00	399.00	385.00	268
11. Grade 10	343.00	328.00	370.00	399.00	
12. Grade 11 (excluding Running Start)	355.00	343.00	328.00	370.00	
13. Grade 12 (excluding Running Start)	336.00	355.00	343.00	328.00	
14. SUBTOTAL	4,514.00	4,484.00	4,435.00	4,398.00	
15. Running Start	144.00	144.00	144.00	144.00	
16. Dropout Reengagement Enrollment	93.00	93.00	93.00	93.00	
17. ALE Enrollment	408.00	408.00	408.00	408.00	
18. TOTAL K-12	5,159.00	5,129.00	5,080.00	5,043.00	
B. STAFF COUNTS (calculate to three decimal places)					
1. General Fund FTE Certificated Employees /4	393.269	390.269	387.269	384.269	
2. General Fund FTE Classified Employees /4	277.182	275.182	273.182	271.182	

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	15,380,068	15,961,927	16,635,082	17,300,485
2000 | Local Nontax Support	684,000	684,000	684,000	684,000
3000 | State, General Purpose	56,123,143	57,728,180	58,297,781	58,567,534
4000 | State, Special Purpose	22,028,599	22,161,477	22,526,513	22,898,850
5000 | Federal, General Purpose	80,000	80,000	80,000	80,000
6000 | Federal, Special Purpose	8,802,596	8,439,072	7,909,072	7,909,072
7000 | Revenues from Other School Districts	95,000	95,000	95,000	95,000
8000 | Revenues from Other Entities	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	103,193,406	105,149,656	106,227,448	107,534,941
EXPENDITURES				
00 | Regular Instruction	49,236,800	49,857,740	50,494,202	51,146,575
10 | Federal Special Purpose Funding	0	0	0	0
20 | Special Education Instruction	14,615,251	14,960,665	15,314,717	15,677,619
30 | Vocational Education Instruction	3,325,463	3,392,307	3,460,821	3,531,049
40 | Skill Center Instruction	1,401,222	1,422,192	1,443,686	1,465,717
50 and 60 | Compensatory Education Instruction	11,609,275	11,829,720	12,055,681	12,287,292
70 | Other Instructional Programs	842,840	861,036	879,687	898,804
80 | Community Services	261,889	264,748	267,679	270,684
90 | Support Services	22,370,824	22,360,389	22,265,889	22,170,427
B. TOTAL EXPENDITURES	103,663,564	104,948,797	106,182,362	107,448,167
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	408,100	371,000	296,800	212,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-878,257	-170,141	-251,714	-125,226
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	500,000	500,000	250,000	150,000

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Walla Walla Public Schools District No.140

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SUMMARY OF GENERAL FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.823	Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825	Restricted for Skill Center	600,000	600,000	600,000	600,000
G.L.828	Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845	Restricted for Self-Insurance	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.872	Committed to Economic Stabilization	9,650,000	8,771,742	8,951,601	8,849,887
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875	Assigned to Contingencies	0	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0	0
G.L.888	Assigned to Other Purposes	250,000	250,000	150,000	100,000
G.L.890	Unassigned Fund Balance	0	0	0	0
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0	0
F.	TOTAL BEGINNING FUND BALANCE	11,000,000	10,121,742	9,951,601	9,699,887
ENDING FUND BALANCE					
G.L.810	Restricted for Other Items	0	0	0	0
G.L.815	Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821	Restricted for Carryover of Restricted Revenues	500,000	250,000	150,000	100,000
G.L.823	Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825	Restricted for Skill Center	600,000	600,000	600,000	600,000
G.L.828	Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845	Restricted for Self-Insurance	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.872	Committed to Economic Stabilization	8,771,742	8,951,601	8,849,887	8,799,661

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Walla Walla Public Schools District No.140

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	250,000	150,000	100,000	75,000
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	10,121,742	9,951,601	9,699,887	9,574,661

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** Beginning Fund Balance does not match prior year Ending Fund Balance

EXPENDITURES EXCEED REVENUES IN 2025-2026

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES				
100 | General Student Body	435,600	435,600	435,600	435,600
200 | Athletics	28,450	28,450	28,450	28,450
300 | Classes	0	0	0	0
400 | Clubs	187,449	187,449	187,449	187,449
600 | Private Moneys	5,995	5,995	5,995	5,995
A. TOTAL REVENUES	657,494	657,494	657,494	657,494
EXPENDITURES				
100 | General Student Body	447,900	447,900	447,900	447,900
200 | Athletics	35,000	35,000	35,000	35,000
300 | Classes	0	0	0	0
400 | Clubs	225,359	225,359	225,359	225,359
600 | Private Moneys	6,220	6,220	6,220	6,220
B. TOTAL EXPENDITURES	714,479	714,479	714,479	714,479
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-56,985	-56,985	-56,985	-56,985
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	400,000	343,015	286,030	229,045
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	400,000	343,015	286,030	229,045
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	343,015	286,030	229,045	172,060
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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Walla Walla Public Schools District No.140

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	343,015	286,030	229,045	172,060

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Walla Walla Public Schools District No.140

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	4,828,436	5,035,199	5,137,146	5,238,672
2000 | Local Nontax Support	40,000	40,000	40,000	40,000
3000 | State, General Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
9000 | Other Financing Sources	1,158,100	1,871,000	2,296,800	2,212,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,026,536	6,946,199	7,473,946	7,490,672
EXPENDITURES				
Matured Bond Expenditures	3,460,000	4,440,000	5,190,000	5,450,000
Interest on Bonds	2,517,050	2,338,700	2,111,250	1,860,450
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	2,000	2,000	2,000	2,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	5,979,050	6,780,700	7,303,250	7,312,450
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	47,486	165,499	170,696	178,222
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	3,200,000	3,247,486	3,412,985	3,583,681
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,200,000	3,247,486	3,412,985	3,583,681
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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Walla Walla Public Schools District No.140

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.830	Restricted for Debt Service	3,247,486	3,412,985	3,583,681	3,761,903
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0	0
H.	TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,247,486	3,412,985	3,583,681	3,761,903

1/ G.L. 536 is an account that is used to summarize actions for other financing uses-transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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Walla Walla Public Schools District No.140

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	2,337,853	2,431,368	2,515,591	2,577,636
2000 | Local Nontax Support	10,000	10,000	10,000	10,000
3000 | State, General Purpose	0	0	0	0
4000 | State, Special Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
6000 | Federal, Special Purpose	0	0	0	0
7000 | Revenues from Other School Districts	0	0	0	0
8000 | Revenues from Other Entities	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,347,853	2,441,368	2,525,591	2,587,636
EXPENDITURES				
10 | Sites	3,000,000	0	0	0
20 | Buildings	0	1,000,000	500,000	500,000
30 | Equipment	0	0	0	0
40 | Energy	0	0	0	0
50 | Sales and Lease Expenditures	0	0	0	0
60 | Bond Issuance Expenditures	0	0	0	0
90 | Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	3,000,000	1,000,000	500,000	500,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	750,000	1,500,000	2,000,000	2,000,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,402,146	-58,632	25,591	87,636
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0	0
G.L.862	Committed from Levy Proceeds	0	0	0	0
G.L.863	Restricted from State Proceeds	0	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	2,000,000	597,853	539,221	564,812
G.L.890	Unassigned Fund Balance	0	0	0	0
F.	TOTAL BEGINNING FUND BALANCE	2,000,000	597,853	539,221	564,812
ENDING FUND BALANCE					
G.L.810	Restricted for Other Items	0	0	0	0
G.L.825	Restricted for Skill Center	0	0	0	0
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0	0
G.L.862	Committed from Levy Proceeds	0	0	0	0
G.L.863	Restricted from State Proceeds	0	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	597,853	539,221	564,812	652,448
G.L.890	Unassigned Fund Balance	0	0	0	0

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Walla Walla Public Schools District No.140

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	597,853	539,221	564,812	652,448

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

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Walla Walla Public Schools District No.140

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES					
1100	Local Property Tax	0	0	0	0
1300	Sale of Tax Title Property	0	0	0	0
1400	Local in lieu of Taxes	0	0	0	0
1500	Timber Excise Tax	0	0	0	0
1600	County-Administered Forests	0	0	0	0
1900	Other Local Taxes	0	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300	Investment Earnings	10,000	10,000	10,000	10,000
2500	Gifts and Donations	0	0	0	0
2600	Fines and Damages	0	0	0	0
2700	Rentals and Leases	0	0	0	0
2800	Insurance Recoveries	0	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0	0
3600	State Forests	0	0	0	0
4100	Special Purpose-Unassigned	0	0	0	0
4300	Other State Agencies-Unassigned	0	0	0	0
4499	Transportation Reimbursement Depreciation	984,422	984,422	984,422	984,422
5200	General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0	0
5400	Federal in lieu of Taxes	0	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0	0
6100	Special Purpose-OSPI Unassigned	0	0	0	0
6200	Direct Special Purpose Grants	0	0	0	0
6300	Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100	Governmental Entities	0	0	0	0
8500	NonFederal ESD	0	0	0	0
9100	Sale of Bonds	0	0	0	0

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Walla Walla Public Schools District No.140

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
9300 | Sale of Equipment	0	0	0	0
9400 | Compensated Loss of Fixed Assets	0	0	0	0
9500 | Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	994,422	994,422	994,422	994,422
EXPENDITURES				
33 Transportation Equipment Purchases	1,000,000	1,000,000	1,000,000	1,000,000
34 Transportation Equimpment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	1,000,000	1,000,000	1,000,000	1,000,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-5,578	-5,578	-5,578	-5,578
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	622,000	616,422	610,844	605,266
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	622,000	616,422	610,844	605,266
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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Walla Walla Public Schools District No.140

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.819	Restricted for Fund Purposes	616,422	610,844	605,266	599,688
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0	0
J.	TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	616,422	610,844	605,266	599,688

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1/ Includes interest portion of purchase contracts.
2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

Walla Walla Public Schools District No.140

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	103,193,406	657,494	6,026,536	2,347,853	994,422
Total Appropriation (Expenditures)	103,663,564	714,479	5,979,050	3,000,000	1,000,000
Other Financing Uses--Transfers Out (G.L. 536)	408,100	XXXXX	0	750,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-878,257	-56,985	47,486	-1,402,146	-5,578
Beginning Total Fund Balance	11,000,000	400,000	3,200,000	2,000,000	622,000
Ending Total Fund Balance	10,121,742	343,015	3,247,486	597,853	616,422
SECTION B: EXCESS LEVIES FOR 2026 COLLECTION					
Excess levies approved by voters for 2026 collection	15,665,543	0	0	0	282 0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	15,665,543	XXXXX	4,981,000	2,381,247	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,379.73		5,237.75		5,159.00	
FTE Certificated Employees	407.030		404.190		393.269	
FTE Classified Employees	272.141		273.191		277.182	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	99,256,689		100,512,346		103,193,406	
Total Expenditures	97,907,862		101,120,371		103,663,564	
Total Beginning Fund Balance	10,644,524		10,500,000		11,000,000	
Total Ending Fund Balance	11,493,655		9,091,975		10,121,742	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	44,716,078	45.67	49,237,264	48.69	49,236,800	47.50
Federal Special Purpose Funding	2,790,155	2.85	0	0.00	0	0.00
Special Education Instruction	11,953,960	12.21	12,805,794	12.66	14,615,251	14.10
Vocational Instruction	3,275,000	3.34	3,557,595	3.52	3,325,463	3.21
Skill Center Instruction	1,068,996	1.09	1,440,116	1.42	1,401,222	1.35
Compensatory Education	10,653,317	10.88	11,735,555	11.61	11,609,275	11.20
Other Instructional Programs	805,637	0.82	811,352	0.80	842,840	0.81
Community Services	210,438	0.21	214,791	0.21	261,889	0.25
Support Services	22,434,279	22.91	21,317,904	21.08	22,370,824	21.58
Total - Program Groups	97,907,862	100.00	101,120,371	100.00	103,663,564	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	53,824,841	54.97	57,622,409	56.98	59,243,349	57.15
Teaching Support	12,255,082	12.52	13,243,604	13.10	13,332,034	12.86
Other Supportive Activities	18,188,288	18.58	17,266,719	17.08	18,274,508	17.63
Building Administration	4,951,077	5.06	5,305,132	5.25	5,388,804	5.20
Central Administration	7,933,377	8.10	7,682,507	7.60	7,424,869	7.16
Total - Activity Groups	97,907,862	100.00	101,120,371	100.00	103,663,564	100.00

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	39,722,609	40.57	40,965,052	40.51	42,702,089	41.19
Classified Salaries	16,796,433	17.16	17,579,526	17.38	18,673,059	18.01
Employee Benefits and Payroll Taxes	21,637,975	22.10	22,812,770	22.56	23,122,563	22.31
Supplies, Instructional Resources and Noncapitalized Items	6,377,014	6.51	7,289,679	7.21	6,688,335	6.45
Purchased Services	12,458,723	12.72	10,915,077	10.79	11,311,751	10.91
Travel	395,379	0.40	711,940	0.70	678,940	0.65
Capital Outlay	519,728	0.53	846,327	0.84	486,827	0.47
Total - Objects	97,907,862	100.00	101,120,371	100.00	103,663,564	100.00

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Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	413.99	349.00	306.00
2. Grade 1	338.69	348.00	306.00
3. Grade 2	346.66	336.00	361.00
4. Grade 3	347.02	345.00	335.00
5. Grade 4	376.08	348.00	336.00
6. Grade 5	395.86	379.00	354.00
7. Grade 6	376.44	400.00	385.00
8. Grade 7	369.67	372.00	399.00
9. Grade 8	363.00	367.00	370.00
10. Grade 9	406.17	322.00	328.00
11. Grade 10	389.55	370.00	343.00
12. Grade 11 (excluding Running Start)	327.92	362.00	355.00
13. Grade 12 (excluding Running Start)	318.02	332.00	336.00
14. SUBTOTAL	**4,769.07**	**4,630.00**	**4,514.00**
15. Running Start	119.90	115.00	144.00
16. Dropout Reengagement Enrollment	101.20	99.00	93.00
17. ALE Enrollment	389.56	393.75	408.00
18. TOTAL K-12	**5,379.73**	**5,237.75**	**5,159.00**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	407.03	404.19	393.269
2. General Fund FTE Classified Employees /4	272.14	273.19	277.182

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1/ Enrollment are the average counts at school years end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	11,609,442	13,544,008	15,380,068
2000 | Local Nontax Support	1,139,490	676,000	684,000
3000 | State, General Purpose	54,317,193	55,494,080	56,123,143
4000 | State, Special Purpose	18,602,825	20,558,074	22,028,599
5000 | Federal, General Purpose	73,452	255,000	80,000
6000 | Federal, Special Purpose	13,401,713	9,872,684	8,802,596
7000 | Revenues from Other School Districts	112,574	112,500	95,000
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**99,256,689**	**100,512,346**	**103,193,406**
EXPENDITURES			
00 | Regular Instruction	44,716,078	49,237,264	49,236,800
10 | Federal Special Purpose Funding	2,790,155	0	0
20 | Special Education Instruction	11,953,960	12,805,794	14,615,251
30 | Vocational Education Instruction	3,275,000	3,557,595	3,325,463
40 | Skill Center Instruction	1,068,996	1,440,116	1,401,222
50 and 60 | Compensatory Education Instruction	10,653,317	11,735,555	11,609,275
70 | Other Instructional Programs	805,637	811,352	842,840
80 | Community Services	210,438	214,791	261,889
90 | Support Services	22,434,279	21,317,904	22,370,824
B. TOTAL EXPENDITURES	**97,907,862**	**101,120,371**	**103,663,564**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**800,000**	**800,000**	**408,100**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**548,827**	**-1,408,024**	**-878,257**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	766,303	250,000	500,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	291,676	290,000	600,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	89,142	175,000	0
G.L.845	Restricted for Self-Insurance	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	8,708,123	8,000,000	9,650,000
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	789,279	200,000	250,000
G.L.890	Unassigned Fund Balance	0	1,585,000	0
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
F.	**TOTAL BEGINNING FUND BALANCE**	**10,644,524**	**10,500,000**	**11,000,000**
G.	**G.L.898 Accounting Changes and Error Corrections**	**XXXXX**	**XXXXX**	**XXXXX**
	ENDING FUND BALANCE			
G.L.810	Restricted for Other Items	0	0	0
G.L.815	Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821	Restricted for Carryover of Restricted Revenues	737,412	150,000	500,000
G.L.823	Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825	Restricted for Skill Center	567,080	290,000	600,000
G.L.828	Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	2,013,479	175,000	0
G.L.845	Restricted for Self-Insurance	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	7,832,629	8,000,000	8,771,742
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	343,055	100,000	250,000
G.L.890	Unassigned Fund Balance	0	376,975	0

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	**11,493,655**	**9,091,975**	**10,121,742**

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Tax	11,608,526	13,544,008	15,380,068
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	915	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**11,609,442**	**13,544,008**	**15,380,068**
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned	39,891	37,000	27,000
2122	Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131	Secondary Vocational Education Tuition	0	0	0
2145	Skill Center Tuitions and Fees	0	0	0
2171	Traffic Safety Education Fees	109	0	0
2173	Summer School Tuition and Fees	0	0	0
2186	Community School Tuition and Fees	0	0	0
2188	Childcare Tuitions and Fees	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	53,830	190,000	239,500
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	47,338	0	0
2245	Skill Center, Sales of Goods, Supplies and Services	46,903	0	0
2288	Childcare, Sales of Goods, Supplies and Services	0	0	0
2289	Other Community Svcs Sales of Goods, Supplies and Svcs	112,062	10,000	10,000
2298	School Food Services, Sales of Goods, Supplies and Svcs	14,308	5,000	5,000
2300	Investment Earnings	323,406	150,000	200,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	160,648	25,000	40,000
2600	Fines and Damages	19,703	10,000	10,000
2700	Rentals and Leases	37,575	35,000	20,000
2800	Judgement and Settlements	1,648	0	0
2900	Local Support Nontax, Unassigned	282,069	214,000	132,500
2998	Local School Food Services-non NSLP	0	0	0
2000	**TOTAL LOCAL SUPPORT NONTAX**	**1,139,490**	**676,000**	**684,000**

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE				
3100	Apportionment	50,376,939	51,981,723	51,846,176
3121	Special Education--General Apportionment	1,727,240	1,591,351	1,802,177
3300	Local Effort Assistance	2,057,704	1,771,006	2,324,790
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	155,309	150,000	150,000
3000	**TOTAL STATE, GENERAL PURPOSE**	**54,317,193**	**55,494,080**	**56,123,143**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	63,125	400,000	460,000
4109	Transition To Kindergarten	243,695	844,079	1,067,281
4121	Special Education	9,118,178	9,861,127	10,691,229
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	3,932,190	4,116,962	3,782,008
4156	State Institutions, Centers, and Homes, Delinquent	170,591	172,318	150,000
4158	Special and Pilot Programs	860,870	1,210,000	1,000,000
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	1,339,887	1,348,696	1,410,535
4174	Highly Capable	161,710	164,762	164,142
4188	Childcare	0	0	0
4198	School Food Services	583,234	289,000	875,000
4199	Transportation--Operations	2,093,933	2,091,130	2,203,404
4300	Other State Agencies, Unassigned	0	0	0
4321	Special Education--Other State Agencies	0	0	0
4322	Special Education-Infants and Toddlers-State	0	0	0
4326	State Institutions--Special Education--Other State Agcs	0	0	0
4356	State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358	Special and Pilot Programs--Other State Agencies	35,413	60,000	150,000
4365	Transitional Bilingual--Other State Agencies	0	0	0
4388	Childcare--Other State Agencies	0	0	0
4398	School Food Services--Other State Agencies	0	0	0
4399	Transportation--Operations--Other State Agencies	0	0	75,000
4000	**TOTAL STATE, SPECIAL PURPOSE**	**18,602,825**	**20,558,074**	**22,028,599**

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	73,452	255,000	80,000
5300	Impact Aid, Maintenance and Operation	0	0	0
5329	Impact Aid, Special Education Funding	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**73,452**	**255,000**	**80,000**
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned	0	0	0
6109	Transition To Kindergarten	511,599	0	0
6111	Federal Special Purpose—SLFRF	0	0	0
6112	Federal Special Purpose—ESSER II	0	0	0
6113	Federal Special Purpose—ESSER III	3,413,427	0	0
6114	Federal Special Purpose ESSER III Learning Loss	0	0	0
6118	Federal Special Purpose—Reserved G	0	0	0
6119	Federal Special Purpose—Cares Act – Other	0	0	0
6121	Special Education--Medicaid Reimbursement	0	0	0
6122	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123	SP,Ed, Sup, IDEA, Fed	0	0	0
6124	Special Education--Supplemental	1,258,424	1,332,267	1,317,987
6125	Special Education-Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	82,549	57,000	50,000
6146	Skill Center	0	0	0
6151	Disadvantaged ESEA Disadvantaged, Fed	1,481,699	2,027,100	1,647,228
6152	School Improve, Fed Other Title Grants under ESEA, Fed	1,344,264	1,446,432	1,130,000
6153	Migrant ESEA Migrant, Federal	62,711	99,265	0
6154	Reading First, Federal	0	0	0
6157	Institutions, Neglected and Delinquent	0	0	0
6161	Head Start	0	0	0
6162	Math & Science--Professional Development	0	0	0
6164	Limited English Proficiency (formerly Bilingual)	103,870	204,763	0
6167	Indian Education JOM	0	0	0

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6168	Indian Education, ED	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6178	Youth Training Programs	0	0	0
6188	Childcare	0	0	0
6189	Other Community Services	0	0	0
6198	School Food Services	2,670,510	2,270,000	2,610,000
6199	Transportation--Operations	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6210	E-Rate	0	0	0
6211	Federal Special Purpose—SLFRF	0	0	0
6212	Federal Special Purpose—ESSER II	0	0	0
6213	Federal Special Purpose—ESSER III	0	0	0
6214	Federal Special Purpose ESSER III Learning Loss	0	0	0
6218	Federal Special Purpose—Reserved G	0	0	0
6219	Federal Special Purpose—Cares Act – Other	0	0	0
6221	Special Education--Medicaid Reimbursement	0	0	0
6222	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223	SP,Ed, Sup, IDEA, Fed	0	0	0
6224	Special Education--Supplemental	0	0	0
6225	Special Education-Infants and Toddlers-Federal	0	0	0
6238	Secondary Vocational Education	0	0	0
6246	Skill Center	0	0	0
6251	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253	ESEA Migrant, Federal	0	0	0
6254	Reading First, Federal	0	0	0
6257	Institutions, Neglected and Delinquent	0	0	0
6261	Head Start	1,875,410	2,090,857	1,742,381
6262	Math & Science--Professional Development	0	0	0
6264	Limited English Proficiency (formerly Bilingual)	0	0	0
6267	Indian Education JOM	0	0	0
6268	Indian Education, ED	0	0	0
6276	Targeted Assistance ESSER I	0	0	0
6278	Youth Training, Direct Grants	0	0	0
6288	Childcare	0	0	0

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6289	Other Community Services	0	0	0
6298	School Food Services	0	0	0
6299	Transportation--Operations	0	0	0
6300	Federal Grants Through Other Agencies, Unassigned	0	5,000	5,000
6310	Medicaid Administrative Match	0	0	0
6311	Federal Special Purpose—SLFRF	0	0	0
6312	Federal Special Purpose—ESSER II	0	0	0
6313	Federal Special Purpose—ESSER III	0	0	0
6314	Federal Special Purpose ESSER III Learning Loss	0	0	0
6318	Federal Special Purpose—Reserved G	0	0	0
6319	Federal Special Purpose—Cares Act – Other	0	0	0
6321	Special Education--Medicaid Reimbursement	133,890	90,000	50,000
6322	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323	SP,Ed, Sup, IDEA, Fed	0	0	0
6324	Special Education--Supplemental	0	0	0
6325	Special Education-Infants and Toddlers-Federal	0	0	0
6338	Secondary Vocational Education	0	0	0
6346	Skill Center	0	0	0
6351	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353	Migrant ESEA Migrant, Federal	0	0	0
6354	Reading First, Federal	0	0	0
6357	Institutions, Neglected and Delinquent	0	0	0
6361	Head Start	0	0	0
6362	Math & Science--Professional Development	0	0	0
6364	Limited English Proficiency (formerly Bilingual)	0	0	0
6367	Indian Education JOM	0	0	0
6368	Indian Education, ED	0	0	0
6376	Targeted Assistance ESSER I	0	0	0
6378	Youth Training Programs	0	0	0
6388	Childcare	0	0	0
6389	Other Community Services	0	0	0
6398	School Food Services	0	0	0
6399	Transportation--Operations	0	0	0
6998	USDA Commodities	463,360	250,000	250,000

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**13,401,713**	**9,872,684**	**8,802,596**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	0	105,000	80,000
7121 | Special Education	0	0	0
7122 | Special Education-Infants and Toddlers	0	0	0
7131 | Vocational Education	0	0	0
7145 | Skill Center	0	0	0
7189 | Other Community Services	105,096	0	0
7197 | Support Services	0	0	0
7198 | School Food Services	0	0	0
7199 | Transportation	0	0	0
7301 | Nonhigh Participation	7,478	7,500	15,000
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**112,574**	**112,500**	**95,000**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	0
8101 | Governmental Entities-Enrichment	0	0	0
8188 | Childcare	0	0	0
8189 | Community Services	0	0	0
8198 | School Food Services	0	0	0
8199 | Transportation	0	0	0
8200 | Private Foundations	0	0	0
8500 | Nonfederal, ESD	0	0	0
8521 | Educational Service Districts-Special Education	0	0	0
8522 | Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**0**	**0**	**0**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	0	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	**99,256,689**	**100,512,346**	**103,193,406**

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 | Basic Education	40,457,607	44,743,314	44,142,606
02 | Alternative Learning Experience	2,600,139	3,040,203	3,205,120
03 | Basic Education - Dropout Reengagement	630,446	668,690	743,624
09 | Transition to Kindergarten	1,027,886	785,057	1,145,450
00 | TOTAL REGULAR INSTRUCTION	**44,716,078**	**49,237,264**	**49,236,800**
FEDERAL SPECIAL PURPOSE FUNDING			
11 | Federal Special Purpose - SLFRF	0	0	0
12 | Federal Special Purpose - ESSER II	0	0	0
13 | Federal Special Purpose - ESSER III	2,790,155	0	0
14 | Federal Special Purpose ESSER III Learning Loss	0	0	0
18 | Federal Special Purpose - Reserved G	0	0	0
19 | Federal Special Purpose - Cares Act – Other	0	0	0
10 | TOTAL FEDERAL SPECIAL PURPOSE FUNDING	**2,790,155**	**0**	**0**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	10,747,765	11,324,351	13,243,730
22 | Special Education, Infants and Toddlers, State	0	0	0
23 | Special Education, ARP, IDEA, Federal	0	0	0
24 | Special Education, Supplemental, Federal	1,206,196	1,481,443	1,371,521
25 | Special Education, Infants and Toddlers, Federal	0	0	0
26 | Special Education, Institutions, State	0	0	0
29 | Special Education, Other, Federal	0	0	0
20 | TOTAL SPECIAL EDUCATION INSTRUCTION	**11,953,960**	**12,805,794**	**14,615,251**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	2,735,393	3,021,512	2,752,590
34 | Middle School Career and Technical Education, State	460,484	481,083	513,164
38 | Vocational, Federal	79,123	55,000	59,709
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,275,000**	**3,557,595**	**3,325,463**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	1,068,996	1,440,116	1,401,222

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
46	Skill Center, Federal	0	0	0
47	Skill Center - Facility Upgrades	0	0	0
40	**TOTAL SKILL CENTER INSTRUCTION**	**1,068,996**	**1,440,116**	**1,401,222**
	COMPENSATORY EDUCATION INSTUCTION			
51	Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,421,396	1,681,041	1,590,210
52	Other Title Grants under ESEA-Federal	1,294,359	1,372,298	1,390,943
53	Migrant ESEA Migrant, Federal	60,108	79,255	83,475
54	Reading First, Federal	0	0	0
55	Learning Assistance Program (LAP), State	3,757,098	3,463,392	3,377,868
56	State Institutions, Centers and Homes, Delinquent	169,806	188,159	202,334
57	State Institutions, Neglected and Delinquent, Federal	0	0	0
58	Special and Pilot Programs, State	855,730	1,550,984	1,614,502
59	Institutions - Juveniles in Adult Jails	0	0	0
61	Head Start, Federal	1,710,883	1,872,623	1,813,759
62	Math and Science, Professional Development, Federal	0	0	0
64	Limited English Proficiency, Federal	93,463	178,944	210,172
65	Transitional Bilingual, State	1,290,475	1,348,859	1,326,012
67	Indian Education, Federal, JOM	0	0	0
68	Indian Education, Federal, ED	0	0	0
69	Compensatory, Other	0	0	0
50 and 60	**TOTAL COMPENSATORY EDUCATION INSTRUCTION**	**10,653,317**	**11,735,555**	**11,609,275**
	OTHER INSTRUCTIONAL PROGRAMS			
71	Traffic Safety	187,587	173,699	177,723
73	Summer School	0	0	0
74	Highly Capable	407,442	430,226	450,875
76	Targeted Assistance	0	0	0
78	Youth Training Programs, Federal	0	0	0
79	Instructional Programs, Other	210,609	207,427	214,242
70	**TOTAL OTHER INSTRUCTIONAL PROGRAMS**	**805,637**	**811,352**	**842,840**
	COMMUNITY SERVICES			
81	Public Radio/Television	0	0	0
86	Community Schools	0	0	0
88	Early Learning Programs	0	0	45,358

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 | Other Community Services	210,438	214,791	216,531
80 | TOTAL COMMUNITY SERVICES	**210,438**	**214,791**	**261,889**
SUPPORT SERVICES			
97 | District-wide Support	16,673,730	15,694,009	16,058,416
98 | School Food Services	3,289,815	2,895,942	3,396,389
99 | Pupil Transportation	2,470,734	2,727,953	2,916,019
90 | TOTAL SUPPORT SERVICES	**22,434,279**	**21,317,904**	**22,370,824**
TOTAL PROGRAM EXPENDITURES	**97,907,862**	**101,120,371**	**103,663,564**

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Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
01 | Basic Education	44,142,606	483,500		26,274,733	3,744,213	9,934,116	1,461,394	1,901,450	173,200	170,000
02 | ALE	3,205,120	0		2,082,964	195,370	772,454	78,332	73,000	3,000	0
03 | Basic Education - Dropout Reengagement	743,624	0		451,012	58,334	185,950	8,328	40,000	0	0
09 | Transition to Kindergarten	1,145,450	0		455,768	300,639	381,993	5,550	0	1,500	0
TOTAL REGULAR INSTRUCTION	**49,236,800**	**483,500**		**29,264,477**	**4,298,556**	**11,274,513**	**1,553,604**	**2,014,450**	**177,700**	**170,000**
11 | Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 | Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 | Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 | Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 | Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 | Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
21 | Sp Ed, Sup, St	13,243,730	0		6,740,937	2,114,500	3,620,673	114,620	639,000	14,000	0
22 | Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 | Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 | Sp Ed, Sup, Fed	1,371,521	0		0	785,725	554,796	30,000	1,000	0	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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 | Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 | Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 | Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	**14,615,251**	**0**		**6,740,937**	**2,900,225**	**4,175,469**	**144,620**	**640,000**	**14,000**	**0**
31 | Voc, Basic, St	2,752,590	20,000		1,563,158	90,149	562,564	273,719	183,000	60,000	0
34 | MidSchCar/Tec	513,164	0		320,848	7,052	115,264	56,000	9,000	5,000	0
38 | Voc, Fed	59,709	0		11,182	0	3,527	20,000	10,000	15,000	0
39 | Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,325,463**	**20,000**		**1,895,188**	**97,201**	**681,355**	**349,719**	**202,000**	**80,000**	**0**
45 | Skil Cnt, Bas, St	1,401,222	5,000	0	523,080	95,695	220,017	219,103	49,500	32,000	256,827
46 | Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 | Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	**1,401,222**	**5,000**	**0**	**523,080**	**95,695**	**220,017**	**219,103**	**49,500**	**32,000**	**256,827**
51 | ESEA Disadvantaged, Federal	1,590,210	0		440,678	371,743	344,318	192,000	163,971	77,500	0
52 | Other Title Grants under ESEA-Federal	1,390,943	0	0	127,215	269,898	149,830	81,000	693,500	69,500	0
53 | ESEA Migrant, Federal	83,475	0		0	41,588	21,387	15,000	3,500	2,000	0
54 | Read First, Fed	0	0		0	0	0	0	0	0	0
55 | LAP	3,377,868	0		1,345,772	777,021	893,075	258,000	95,000	9,000	0
56 | St In, Ctr/Hm, D	202,334	0		105,044	20,223	51,067	21,000	0	5,000	0

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Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
57 | St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 | Sp/Plt Pgm, St	1,614,502	0		499,223	0	100,879	819,500	85,900	109,000	0
59 | I-JAJ	0	0		0	0	0	0	0	0	0
61 | Head Start, Fed	1,813,759	0		106,290	1,024,930	636,630	29,289	12,680	3,940	0
62 | MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 | LEP, Fed	210,172	0		100,825	48,625	36,222	9,500	10,000	5,000	0
65 | Tran Biling, St	1,326,012	0		608,771	324,860	371,881	6,500	13,000	1,000	0
67 | Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 | Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 | Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	**11,609,275**	**0**	**0**	**3,333,818**	**2,878,888**	**2,605,289**	**1,431,789**	**1,077,551**	**281,940**	**0**
71 | Traffic Safety	177,723	0		82,834	25,500	29,389	4,000	28,000	8,000	0
73 | Summer School	0	0		0	0	0	0	0	0	0
74 | Highly Capable	450,875	5,000		331,305	0	110,070	4,500	0	0	0
76 | Target Asst	0	0		0	0	0	0	0	0	0
78 | Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 | Inst Pgm, Othr	214,242	55,000		112,732	0	36,010	10,500	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**842,840**	**60,000**		**526,871**	**25,500**	**175,469**	**19,000**	**28,000**	**8,000**	**0**
81 | Public Radio/TV	0	0		0	0	0	0	0	0	0
86 | Comm Schools	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
88 | Early Learning Programs	45,358	0		0	22,964	22,394	0	0	0	0
89 | Othr Comm Srv	216,531	10,000	0	0	49,778	19,253	127,500	10,000	0	0
TOTAL COMMUNITY SERVICES	**261,889**	**10,000**	**0**	**0**	**72,742**	**41,647**	**127,500**	**10,000**	**0**	**0**
97 | Distwide Suppt	16,058,416	1,500	-130,000	417,718	5,323,497	2,267,651	1,015,000	7,102,250	50,800	10,000
98 | Schl Food Serv	3,396,389	0	0	0	1,170,309	715,080	1,428,000	28,500	4,500	50,000
99 | Pupil Transp	2,916,019	0	-450,000	0	1,810,446	966,073	400,000	159,500	30,000	0
TOTAL SUPPORT SERVICES	**22,370,824**	**1,500**	**-580,000**	**417,718**	**8,304,252**	**3,948,804**	**2,843,000**	**7,290,250**	**85,300**	**60,000**
OBJECT TOTALS	**103,663,564**	**580,000**	**-580,000**	**42,702,089**	**18,673,059**	**23,122,563**	**6,688,335**	**11,311,751**	**678,940**	**486,827**

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	581,865	XXXXX	580,000	XXXXX	580,000	XXXXX
(1) Credit Transfers	-581,865	XXXXX	-580,000	XXXXX	-580,000	XXXXX
(2) Certificated Salaries	39,722,609	40.57	40,965,052	40.51	42,702,089	41.19
(3) Classified Salaries	16,796,433	17.16	17,579,526	17.38	18,673,059	18.01
(4) Employee Benefits and Payroll Taxes	21,637,975	22.10	22,812,770	22.56	23,122,563	22.31
(5) Supplies and Materials	6,377,014	6.51	7,289,679	7.21	6,688,335	6.45
(7) Purchased Services	12,458,723	12.72	10,915,077	10.79	11,311,751	10.91
(8) Travel	395,379	0.40	711,940	0.70	678,940	0.65
(9) Capital Outlay	519,728	0.53	846,327	0.84	486,827	0.47
TOTAL EXPENDITURES	**97,907,862**	**100.00**	**101,120,371**	**100.00**	**103,663,564**	**100.00**

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
TEACHING ACTIVITIES						
27 | Teaching	51,510,918	52.61	55,316,095	54.70	56,754,947	54.75
28 | Extracur	2,313,923	2.36	2,306,314	2.28	2,488,402	2.40
29 | Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	**53,824,841**	**54.97**	**57,622,409**	**56.98**	**59,243,349**	**57.15**
TEACHING SUPPORT						
22 | Lrn Resrc	583,824	0.60	622,462	0.62	600,947	0.58
24 | Guid/Coun	4,214,812	4.30	4,262,842	4.22	4,200,042	4.05
25 | Pupil M/S	622,815	0.64	609,663	0.60	654,769	0.63
26 | Health	3,917,898	4.00	3,852,468	3.81	4,390,817	4.24
31 | InstProDev	1,284,250	1.31	1,300,605	1.29	1,290,402	1.24
32 | Inst Tech	581,647	0.59	839,006	0.83	675,071	0.65
33 | Curriculum	1,049,836	1.07	828,622	0.82	518,315	0.50
34 | Prof Lrng St	536,309	0.55	623,174	0.62	645,686	0.62
35 | Pupil Safety	0	0.00	304,762	0.30	355,985	0.34
TOTAL TEACHING SUPPORT	**12,255,082**	**12.52**	**13,243,604**	**13.10**	**13,332,034**	**12.86**
OTHER SUPPORT ACTIVITIES						
42 | Food	1,416,924	1.45	940,000	0.93	1,340,000	1.29
44 | Operation	1,605,670	1.64	1,676,831	1.66	1,766,140	1.70
49 | Transfers	0	0.00	0	0.00	0	0.00
52 | Operation	2,011,871	2.05	2,067,488	2.04	2,163,574	2.09
53 | Maintnce	550,268	0.56	667,608	0.66	742,753	0.72
56 | Insurance	0	0.00	50,000	0.05	50,000	0.05
58 | Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 | Transfers	-455,875	-0.47	-450,000	-0.45	-450,000	-0.43
62 | Grnd Mnt	1,308,400	1.34	907,951	0.90	1,003,007	0.97
63 | Oper Bldg	2,675,236	2.73	2,889,471	2.86	2,952,951	2.85
64 | Maintnce	2,094,737	2.14	1,590,129	1.57	1,402,065	1.35
65 | Utilities	2,060,159	2.10	1,995,000	1.97	2,300,000	2.22
66 | E-Rate	1,049,836	1.07	0	0.00	0	0.00
67 | Bldg Secu	70,491	0.07	46,000	0.05	46,000	0.04
68 | Insurance	1,533,225	1.57	2,000,000	1.98	2,160,000	2.08

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 | Info Sys	2,750,374	2.81	2,336,699	2.31	2,234,162	2.16
73 | Printing	157,898	0.16	115,575	0.11	119,888	0.12
74 | Warehouse	266,191	0.27	285,355	0.28	294,990	0.28
75 | Mtr Pool	105,949	0.11	100,000	0.10	100,000	0.10
83 | Interest	0	0.00	0	0.00	0	0.00
84 | Principal	0	0.00	0	0.00	0	0.00
85 | Debt Expn	0	0.00	0	0.00	0	0.00
91 | Publ Actv	36,771	0.04	48,612	0.05	48,978	0.05
TOTAL OTHER SUPPORT ACTIVITIES	**18,188,288**	**18.58**	**17,266,719**	**17.08**	**18,274,508**	**17.63**
UNIT ADMINISTRATION						
23 | Princ Off	4,951,077	5.06	5,305,132	5.25	5,388,804	5.20
TOTAL UNIT ADMINISTRATION	**4,951,077**	**5.06**	**5,305,132**	**5.25**	**5,388,804**	**5.20**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	892,762	0.91	700,900	0.69	700,900	0.68
12 | Supt Off	499,277	0.51	477,122	0.47	451,675	0.44
13 | Busns Off	1,024,479	1.05	1,089,590	1.08	1,039,516	1.00
14 | HR	504,873	0.52	457,376	0.45	473,636	0.46
15 | Pblc Rltn	575,428	0.59	372,266	0.37	433,136	0.42
21 | Supv Inst	3,416,615	3.49	3,490,681	3.45	3,193,670	3.08
41 | Supervisn	267,262	0.27	279,111	0.28	290,249	0.28
51 | Supervisn	364,471	0.37	392,857	0.39	409,692	0.40
61 | Supv Bldg	388,210	0.40	422,604	0.42	432,395	0.42
TOTAL CENTRAL ADMINISTRATION	**7,933,377**	**8.10**	**7,682,507**	**7.60**	**7,424,869**	**7.16**
TOTAL EXPENDITURES	**97,907,862**	**100.00**	**101,120,371**	**100.00**	**103,663,564**	**100.00**

Walla Walla Public Schools District No.140

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 | Teaching	318.178	80.91	88.973	32.10
28 | Extracuricular	2.000	0.51	1.413	0.51
TOTAL TEACHING ACTIVITIES	**320.178**	**81.41**	**90.386**	**32.61**
TEACHING SUPPORT				
22 | Learning Resources	2.200	0.56	1.884	0.68
24 | Guidance and Counseling	16.790	4.27	16.991	6.13
25 | Pupil Management and Safety	0.000	0.00	5.793	2.09
26 | Health/Related Services	24.401	6.20	6.461	2.33
31 | InstProDev	2.000	0.51	0.084	0.03
32 | Inst Tech	XXXXX	XXXXX	0.000	0.00
33 | Curriculum	1.200	0.31	0.000	0.00
34 | Professional Learning - State	0.000	0.00	XXXXX	XXXXX
35 | Pupil Safety	**0.000**	**0.00**	**3.998**	**1.44**
TOTAL TEACHING SUPPORT	**46.591**	**11.85**	**35.211**	**12.70**
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	16.802	6.06
52 | Operations	XXXXX	XXXXX	16.480	5.95
53 | Maintenance	XXXXX	XXXXX	4.000	1.44
58 | Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 | Grounds--Maintenance	0.000	0.00	8.000	2.89
63 | Operation of Buildings	0.000	0.00	30.000	10.82
64 | Maintenance	0.000	0.00	8.000	2.89
65 | Utilities	XXXXX	XXXXX	0.000	0.00
67 | Building Security	0.000	0.00	0.000	0.00
72 | Information Systems	0.000	0.00	8.000	2.89
73 | Printing	0.000	0.00	1.500	0.54
74 | Warehousing and Distribution	0.000	0.00	3.200	1.15
75 | Motor Pool	0.000	0.00	0.000	0.00
91 | Public Activities	0.000	0.00	0.300	0.11
TOTAL OTHER SUPPORT ACTIVITIES	**0.000**	**0.00**	**96.282**	**34.74**

Walla Walla Public Schools District No.140

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 | Principal's Office	16.035	4.08	22.304	8.05
TOTAL UNIT ADMINISTRATION	**16.035**	**4.08**	**22.304**	**8.05**
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	1.000	0.25	1.000	0.36
13 | Business Office	0.000	0.00	6.338	2.29
14 | Human Resources	1.000	0.25	1.000	0.36
15 | Public Relations	0.000	0.00	2.000	0.72
21 | Supervision - Instruction	8.465	2.15	13.735	4.96
41 | Supervision - Nutrition Services	0.000	0.00	2.301	0.83
51 | Supervision - Transportation	0.000	0.00	3.625	1.31
61 | Supervision - Building	0.000	0.00	3.000	1.08
TOTAL CENTRAL ADMINISTRATION	**10.465**	**2.66**	**32.999**	**11.91**
TOTAL FTE STAFF	**393.269**	**100.00**	**277.182**	**100.00**

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Walla Walla Public Schools District No.140

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES			
100 | General Student Body	165,709	303,000	435,600
200 | Athletics	31,196	0	28,450
300 | Classes	0	0	0
400 | Clubs	87,219	33,500	187,449
600 | Private Moneys	0	6,700	5,995
A. TOTAL REVENUES	**284,124**	**343,200**	**657,494**
EXPENDITURES			
100 | General Student Body	166,877	347,391	447,900
200 | Athletics	26,673	500	35,000
300 | Classes	0	0	0
400 | Clubs	121,240	37,050	225,359
600 | Private Moneys	0	7,556	6,220
B. TOTAL EXPENDITURES	**314,790**	**392,497**	**714,479**
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	**-30,666**	**-49,297**	**-56,985**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	393,034	427,577	400,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	**393,034**	**427,577**	**400,000**
E. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	362,368	378,280	343,015
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	**362,368**	**378,280**	**343,015**

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

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Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	4,740,682	4,721,541	4,828,436
2000 | Local Nontax Support	81,154	40,000	40,000
3000 | State, General Purpose	0	0	0
5000 | Federal, General Purpose	0	0	0
9000 | Other Financing Sources	320,000	670,467	1,158,100
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,141,835**	**5,432,008**	**6,026,536**
EXPENDITURES			
Matured Bond Expenditures	2,280,000	2,740,000	3,460,000
Interest on Bonds	2,358,200	2,659,417	2,517,050
Interfund Loan Interest	0	0	0
Bond Transfer Fees	350	2,000	2,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	**4,638,550**	**5,401,417**	**5,979,050**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535)	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**503,285**	**30,591**	**47,486**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,645,962	3,051,794	3,200,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	**2,645,962**	**3,051,794**	**3,200,000**
G. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,149,247	3,082,385	3,247,486
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G)**	**3,149,247**	**3,082,385**	**3,247,486**

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Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Taxes	4,739,923	4,721,541	4,828,436
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	758	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**4,740,682**	**4,721,541**	**4,828,436**
LOCAL SUPPORT NONTAX				
2300	Investment Earnings	81,154	40,000	40,000
2450	Other Interest Earnings	0	0	0
2700	Rentals and Leases	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0
2000	**TOTAL LOCAL NONTAX SUPPORT**	**81,154**	**40,000**	**40,000**
STATE, GENERAL PURPOSE				
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**0**	**0**	**0**
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
OTHER FINANCING SOURCES				
9100	Sale of Bonds	0	0	0
9200	Sale of Real Property	0	0	0
9600	Sale of Refunding Bonds	0	0	0
9900	Transfers	0	0	1,158,100

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Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901	Transfers (local resources)	320,000	670,467	0
9000	**TOTAL OTHER FINANCING SOURCES**	**320,000**	**670,467**	**1,158,100**
TOTAL REVENUES AND OTHER FINANCING SOURCES		**5,141,835**	**5,432,008**	**6,026,536**

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Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	0	1,204,819	2,337,853
2000 | Local Nontax Support	588,315	50,000	10,000
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	1,430,372	575,000	0
5000 | Federal, General Purpose	0	0	0
6000 | Federal, Special Purpose	859,182	163,000	0
7000 | Revenues from Other School Districts	14,000	15,000	0
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	11,308,987	879,533	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**14,200,855**	**2,887,352**	**2,347,853**
EXPENDITURES			
10 | Sites	112,529	15,300,000	3,000,000
20 | Buildings	10,183,106	0	0
30 | Equipment	120,749	493,000	0
40 | Energy	0	0	0
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	58,000	0	0
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**10,474,384**	**15,793,000**	**3,000,000**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**320,000**	**250,000**	**750,000**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**3,406,472**	**-13,155,647**	**-1,402,146**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	4,359,731	0	0
G.L.862 Committed from Levy Proceeds	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.863	Restricted from State Proceeds	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0
G.L.865	Restricted from Other Proceeds	0	14,500,000	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	3,881,441	0	2,000,000
G.L.890	Unassigned Fund Balance	0	0	0
F.	**TOTAL BEGINNING FUND BALANCE**	**8,241,172**	**14,500,000**	**2,000,000**
G.	**G.L.898 Accounting Changes and Error Corrections**	**XXXXX**	**XXXXX**	**XXXXX**
	ENDING FUND BALANCE			
G.L.810	Restricted for Other Items	0	0	0
G.L.825	Restricted for Skill Center	9,970	0	0
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0
G.L.862	Committed from Levy Proceeds	-5,106,710	0	0
G.L.863	Restricted from State Proceeds	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0
G.L.865	Restricted from Other Proceeds	200,000	1,344,352	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	16,544,384	0	597,853
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/**	**11,647,644**	**1,344,352**	**597,853**

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Tax	0	1,204,819	2,337,853
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	0	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**0**	**1,204,819**	**2,337,853**
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	231,588	50,000	10,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	0	0	0
2600	Fines and Damages	0	0	0
2700	Rentals and Leases	0	0	0
2800	Judgement and Settlements	8,929	0	0
2900	Local Support Nontax, Unassigned	200,135	0	0
2000	**TOTAL LOCAL NONTAX SUPPORT**	**588,315**	**50,000**	**10,000**
STATE, GENERAL PURPOSE				
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**0**	**0**	**0**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	1,430,372	50,000	0
4130	State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230	State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300	Other State Agencies, Unassigned	0	525,000	0
4330	State Matching Funding Assistance - - Other	0	0	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**1,430,372**	**575,000**	**0**
FEDERAL, GENERAL PURPOSE				

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
	FEDERAL, SPECIAL PURPOSE			
6111	Federal Special Purpose—SLFRF	0	0	0
6112	Federal Special Purpose—ESSER II	0	0	0
6113	Federal Special Purpose—ESSER III	859,182	0	0
6114	Federal Special Purpose ESSER III Learning Loss	0	0	0
6118	Federal Special Purpose—Reserved G	0	0	0
6119	Federal Special Purpose—Cares Act – Other	0	0	0
6140	Impact Aid-Construction	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6200	Direct Special Purpose Grants	0	163,000	0
6210	E-Rate	0	0	0
6211	Federal Special Purpose—SLFRF	0	0	0
6212	Federal Special Purpose—ESSER II	0	0	0
6213	Federal Special Purpose—ESSER III	0	0	0
6214	Federal Special Purpose ESSER III Learning Loss	0	0	0
6218	Federal Special Purpose—Reserved G	0	0	0
6219	Federal Special Purpose—Cares Act – Other	0	0	0
6240	Impact Aid-Construction	0	0	0
6276	Targeted Assistance ESSER I	0	0	0
6300	Federal Grants Through Other Agencies, Unassigned	0	0	0
6311	Federal Special Purpose—SLFRF	0	0	0
6312	Federal Special Purpose—ESSER II	0	0	0
6313	Federal Special Purpose—ESSER III	0	0	0
6314	Federal Special Purpose ESSER III Learning Loss	0	0	0
6318	Federal Special Purpose—Reserved G	0	0	0
6319	Federal Special Purpose—Cares Act – Other	0	0	0
6340	Impact Aid-Construction	0	0	0

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6376 | Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**859,182**	**163,000**	**0**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	14,000	15,000	0
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**14,000**	**15,000**	**0**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	0
8101 | Governmental Entities-Enrichment	0	0	0
8500 | Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**0**	**0**	**0**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	10,000,000	0	0
9200 | Sale of Real Property	508,987	500,000	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	800,000	0	0
9901 | Transfers (local resources)	0	379,533	0
9000 TOTAL OTHER FINANCING SOURCES	**11,308,987**	**879,533**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**14,200,855**	**2,887,352**	**2,347,853**

Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026	
REVENUES AND OTHER FINANCING SOURCES					
1100	Local Property Tax	0	0	0	
1300	Sale of Tax Title Property	0	0	0	
1400	Local in lieu of Taxes	0	0	0	
1500	Timber Excise Tax	0	0	0	
1600	County-Administered Forests	0	0	0	
1900	Other Local Taxes	0	0	0	
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0	
2300	Investment Earnings	16,562	5,000	10,000	
2450	Other Interest Earnings	0	0	0	
2500	Gifts and Donations	0	0	0	
2600	Fines and Damages	0	0	0	
2700	Rentals and Leases	0	0	0	
2800	Judgement and Settlements	0	0	0	320
2900	Local Support Nontax, Unassigned	0	0	0	
3600	State Forests	0	0	0	
4100	Special Purpose-Unassigned	0	0	0	
4300	Other State Agencies-Unassigned	0	1,231,705	0	
4499	Transportation Reimbursement Depreciation	482,832	739,373	984,422	
5200	General Purposes Direct Federal Grants-Unassigned	0	0	0	
5300	Impact Aid, Maintenance and Operation	0	0	0	
5400	Federal in lieu of Taxes	0	0	0	
5600	Qualified Bond Interest Credit-Federal	0	0	0	
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0	
6100	Special Purpose-OSPI Unassigned	0	0	0	
6200	Direct Special Purpose Grants	0	3,600,000	0	
6300	Federal Grants Through Other Entities-Unassigned	0	0	0	
8100	Governmental Entities	0	0	0	
8101	Governmental Entities	0	0	0	
8500	NonFederal ESD	0	0	0	
9100	Sale of Bonds	0	0	0	
9300	Sale of Equipment	0	0	0	
9400	Insurance Recoveries	0	0	0	

Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500 | Long-Term Financing	0	0	0
9901 | Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**499,394**	**5,576,078**	**994,422**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**499,394**	**5,576,078**	**994,422**
EXPENDITURES			
33 Transportation Equipment Purchases	0	6,503,235	1,000,000
34 Transportation Equimpment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	**0**	**6,503,235**	**1,000,000**
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	**0**	**0**	**0**
F. OTHER FINANCING USES (G.L.535) 3/	**0**	**0**	**0**
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	**499,394**	**-927,157**	**-5,578**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	437,184	932,156	622,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	**437,184**	**932,156**	**622,000**
I. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	936,578	4,999	616,422

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Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
J.	**TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/**	**936,578**	**4,999**	**616,422**

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.

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Walla Walla Public Schools
364 S. Park Street • Walla Walla, WA 99362 • (509) 527-3000 • www.wwps.org

RESOLUTION #06-2025
August 19, 2025

2025-2026 BUDGET ADOPTION

WHEREAS, RCW28A.505.060 and WAC 392-123-054 requires the Board of Directors of every school district meet for the purpose of fixing and adopting the budget of the district for the ensuing fiscal year; and

WHEREAS, public notice was published announcing that on August 19, 2025, the Board of Directors of Walla Walla School District No. 140, Walla Walla County, Washington, would meet in a public meeting for the purpose of fixing and adopting the 2025-2026 fiscal budget of the district.

WHEREAS RCW 28A.505 requires school districts to disclose the following:

- The amount of state funding to be received by the district: $6,901,474.40
- The amount the district proposes to spend for materials, supplies, and operating costs: $11,396,423
- Difference between the amounts: -$4,494,948.60
- If (A) exceeds (B) any proposed use of this difference, and how this use will improve student achievement: NA

THEREFORE, BE IT RESOLVED the Board of Directors of Walla Walla School District, Walla Walla County, Washington, has determined that the final appropriation level of expenditures for each fund in 2025-2026 will be as follows:

General Fund	**$ 103,663,564**
Associated Student Body	**$ 714,479**
Debt Service	**$ 5,979,050**
Capital Projects	**$ 3,750,000**
Transportation Vehicle	**$ 1,000,000**

THEREFORE, BE IT RESOLVED that the Board of Directors of Walla Walla School District, Walla Walla County, Washington, has determined that the four-year financial forecast is as follows:

Fiscal Year Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**
Enrollment	**5159**	**5129**	**5080**	**5043**
General Fund				
Beginning Fund Balance	$ 11,000,000	$ 10,121,741	$ 9,951,600	$ 9,699,885
Revenues	$ 103,193,406	$ 105,149,656	$ 106,227,448	$ 107,534,941
Expenditures	$ (103,663,564)	$ (104,948,797)	$ (106,182,363)	$ (107,448,167)
Ending Fund Balance	$ 10,121,741	$ 9,951,600	$ 9,699,885	$ 9,574,659
Associated Student Body				
Beginning Fund Balance	$ 400,000	$ 343,015	$ 286,030	$ 229,045
Revenues	$ 657,494	$ 657,494	$ 657,494	$ 657,494
Expenditures	$ (714,479)	$ (714,479)	$ (714,479)	$ (714,479)
Ending Fund Balance	$ 343,015	$ 286,030	$ 229,045	$ 172,060

The Walla Walla School District is an Equal Opportunity Employer and complies with all requirements of the ADA.

Debt Service Fund				
Beginning Fund Balance	$ 3,200,000	$ 3,247,486	$ 3,412,985	$ 3,583,681
Revenues	$ 6,026,536	$ 6,946,199	$ 7,473,946	$ 7,490,672
Expenditures	$ (5,979,050)	$ (6,780,700)	$ (7,303,250)	$ (7,312,450)
Ending Fund Balance	$ 3,247,486	$ 3,412,985	$ 3,583,681	$ 3,761,903
Capital Projects Fund				
Beginning Fund Balance	$ 2,000,000	$ 597,853	$ 539,221	$ 564,812
Revenues	$ 2,347,853	$ 2,441,368	$ 2,525,591	$ 2,587,636
Expenditures	$ (3,750,000)	$ (2,500,000)	$ (2,500,000)	$ (2,500,000)
Ending Fund Balance	$ 597,853	$ 539,221	$ 564,812	$ 652,448
Transportation Vehicle Fund				
Beginning Fund Balance	$ 622,000	$ 616,422	$ 610,844	$ 605,266
Revenues	$ 994,422	$ 994,422	$ 994,422	$ 994,422
Expenditures	$ (1,000,000)	$ (1,000,000)	$ (1,000,000)	$ (1,000,000)
Ending Fund Balance	$ 616,422	$ 610,844	$ 605,266	$ 599,688

WALLA WALLA SCHOOL DISTRICT NO. 140
Walla Walla County, Washington

Derek Sarley, School Board President

ATTEST: Dr. Ben Gauyan, Superintendent and Secretary of the Board

Adopted at a regular meeting of the Board of Directors August 19, 2025

Walla Walla Public Schools
Developing Washington's Most Sought-After Graduates

Board of Directors
364 S. Park Street
Walla Walla, WA 99362
(509) 527-3000
www.wwps.org

School Board Committee Assignments
2025

Board Committee	Board Member(s)
Administrator Consult and Confer***	Board President
Administrative Finance Committee*	Terri Trick Derek Sarley
Administrative Policy Committee*	Ruth Ladderud Kathy Mulkerin
Career/Technical Education***	Alayna Brinton
Certificated Negotiations***	Derek Sarley
Classified Negotiations***	Ruth Ladderud
Equity & Access Committee*	Alayna Brinton Terri Trick
Graduates of Distinction Committee***	Ruth Ladderud
Parents in Action (Head Start)***	Ruth Ladderud
Instructional Materials Committee*	Kathy Mulkerin
Legislative Representative***	Derek Sarley
Safe Schools***	Alayna Brinton
School Health Advisory Committee*	Alayna Brinton Ruth Ladderud
District Sustainability Committee*	Ruth Ladderud Terri Trick
Washington Interscholastic Activities Association (WIAA)***	Ruth Ladderud
Student Representative Orientation/Mentorship***	Alayna Brinton Senior Student Board Representative

*Type of Committee: *Administrative, **Board Sub-Committee, ***Other*

(Proposed) Revised: August 19, 2025

The Walla Walla School District is an Equal Opportunity Employer and complies with all requirements of the ADA.

Walla Walla Public Schools
Developing Washington's Most Sought-After Graduates

Board of Directors
364 S. Park Street
Walla Walla, WA 99362
(509) 527-3000
www.wwps.org

Board Meeting Schedule
September 2025 – August 2026
Walla Walla Public Schools Administration Building
Anne Golden Boardroom

Date	Time	Meeting Type
September 2, 2025	5:30 p.m.	Regular Study Meeting
September 16, 2025	5:30 p.m.	Regular Business Meeting
October 7, 2025	5:30 p.m.	Regular Study Meeting
October 21, 2025	5:30 p.m.	Regular Business Meeting
November 4, 2025	4:00 p.m.	Regular Study Meeting
November 18, 2025	5:30 p.m.	Regular Business Meeting
December 16, 2025	5:30 p.m.	Regular Business Meeting
January 20, 2026	5:30 p.m.	Regular Business Meeting
February 3, 2026	5:30 p.m.	Regular Study Meeting
February 17, 2026	5:30 p.m.	Regular Business Meeting
March 3, 2026	5:30 p.m.	Regular Study Meeting
March 17, 2026	5:30 p.m.	Regular Business Meeting
April 21, 2026	5:30 p.m.	Regular Business Meeting
May 5, 2026	5:30 p.m.	Regular Study Meeting
May 19, 2026	5:30 p.m.	Regular Business Meeting
June 2, 2026	5:30 p.m.	Regular Study Meeting
June 16, 2026	4:00 p.m.	Regular Business Meeting
July 21, 2026	4:00 p.m.	Regular Business Meeting
August 18, 2026	5:30 p.m.	Regular Business Meeting

- Meeting times and locations noted above, unless changed by the Board of Directors. Additional meetings may be scheduled as necessary.
- Individuals with disabilities and those individuals who may have difficulty attending a board meeting due to issues such as mobility limitations may contact the superintendent's office at 509-526-6715 no later than three days before a regular meeting and as soon as possible in advance of a special meeting so the district can arrange for them to participate.

DRAFT

The Walla Walla School District is an Equal Opportunity Employer and complies with all requirements of the ADA.

BOARD POLICY

CIVILITY IN THE WORKPLACE

The Walla Walla Public Schools Board of Directors believes that a safe, civil environment of mutual respect and orderly conduct contributes to a quality educational environment. Conversely, uncivil conduct, similar to other forms of disruptive behavior, may interfere with an employee's ability to accomplish their work and a school's ability to educate its students.

The board of directors commits the district in its entirety to the core value of mutual respect for each person regardless of individual differences or characteristics. The district expects this value to be manifested in the daily behavior of all constituents. When differences exist, stakeholders will use clear, concise, and courteous communication with the goal of arriving at a goodwill solution. Uncivil conduct on district property or at district-sponsored activities by school directors, staff, parents, volunteers, contractors, or visitors is prohibited.

Expectations of Stakeholders (Board of Directors, Employees, Parents, Volunteers, Contractors, and Visitors)

In support of this policy, the board of directors expects its members and all stakeholders to:

- Treat each other and students with dignity and respect;
- Exercise reasonable, good judgment in handling interpersonal disputes;
- Exercise respect, courtesy, and concern for the dignity and cultural background of others;
- Refrain from use of abusive language;
- Model respectful problem-solving;
- Reduce actions or behaviors that might provoke fear, anger, frustration, or alienation;
- Use clear, concise, and courteous oral and written communication to arrive at goodwill solutions;
- Extend common courtesy to others such as saying please and thank you;
- Practice civility in all conversations and behavior;
- Be respectful of others even when in a disagreement;
- Address incivility when it is observed; and
- Seek to understand others' points of view and cultural perceptions.

Definition of Uncivil Conduct

For the purposes of this policy, "uncivil conduct" includes but is not limited to, the following:

- Using vulgar, obscene or profane gestures or words;
- Using insulting or disrespectful nonverbal behaviors toward or in connection with another;
- Taunting, jeering, or inciting others to taunt or jeer an individual;
- Raising one's voice at another individual, and/or repeatedly interrupting another individual who is speaking;
- Using personal epithets or slurs,
- Gesturing or behaving in a manner that puts another in fear for their personal safety, including invading the personal space of an individual after being directed to move away, physically blocking an individual's exit from a room or location, or remaining in a classroom or school area after a teacher or administrator in authority has directed one to leave, or other similar disruptive conduct.

"Uncivil conduct" does not include the expression of controversial or differing viewpoints that may be offensive to some persons, so long as (1) the ideas are presented in a respectful manner and at a time and place that are appropriate, and (2) such expression does not materially disrupt, and may not be reasonably anticipated to disrupt, the educational process. Nor does "uncivil conduct" include regular supervisory-subordinate interactions, including but not limited to, corrective action, discipline, unsatisfactory evaluations, plans for improvement, or probation.

Addressing Uncivil Conduct
Stakeholders are expected to:

- Calmly and politely caution or warn any speaker who is engaged in uncivil conduct. If the conduct does not cease, politely end the conversation;
- Attempt to resolve differences with another employee first in a private conversation. If that is not feasible or successful, request an appropriate administrator to conduct a private conference with all parties of concern;
- Resolve personal complaints or grievances with a supervisor's decision or action by requesting a problem-solving conference with the supervisor or with the administrator's supervisor.
- Persons who observe or experience uncivil behavior have an obligation to intervene, share their reflection with the offender about the impact of that behavior, or report the uncivil behavior to a supervisor.
- Supervisors have an obligation to address reports of uncivil behavior.

If the uncivil conduct involves a member of the Board of Directors, stakeholders may report the behavior to the Board President or Superintendent. The Board will review such concerns in accordance with Policy 1825 – Board Member Standards of Conduct and Enforcement, which outlines steps for addressing violations of board policy, including civility expectations.

Employees who engage in uncivil behavior may be subject to corrective action or discipline. Retaliation for reporting allegations will result in discipline.

Cross References:
Board Policy 1620 - The Board-Superintendent Relationship
Board Policy 2023 - Digital Citizenship and Media Literacy
Board Policy 4200 - Parent Access and Safe and Orderly Learning Environment
Board Policy 4220 - Complaints Concerning Staff or Programs
Board Policy 5010 - Nondiscrimination and Affirmative Action
Board Policy 5011 - Sexual Harassment of District Staff Prohibited

Legal References:
RCW 38A.330.100 Additional powers of board

Fiscal Year Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**Comments**
	General Fund				
Enrollment Projections	**5159**	**5129**	**5080**	**5043**	*Assumes a straight roll up of grade levels*
Actual/Projected* IPD	*2.6*	*2.9**	*2.1**	*2.1**	
Beginning Fund Balance-Budgeted	$ 11,000,000	$ 10,121,741	$ 9,951,600	$ 9,699,885	
Beginning Fund Balance-Projected	$ 10,103,179	$ 9,743,238	$ 10,097,841	$ 10,377,038	*Based on 99.5% expenditure assumption*
Local Taxes	$ 15,380,068	$ 15,961,927	$ 16,635,082	$ 17,300,485	*EP and O voter approved levy amounts*
Local Non-Tax	$ 684,000	$ 684,000	$ 684,000	$ 684,000	*Assume flat revenue assumption*
State, General	$ 56,123,143	$ 57,728,180	$ 58,297,781	$ 58,567,534	*Assumes 2% increase and FTE Reductions on Rollups*
State, Special	$ 22,028,599	$ 22,161,477	$ 22,526,513	$ 22,898,850	*Assumes 2% increase*
Federal	$ 8,882,596	$ 8,519,072	$ 7,989,072	$ 7,989,072	*Assumes flat revenue*
Other	$ 95,000	$ 95,000	$ 95,000	$ 95,000	*Assumes flat revenue*
Revenues	$ 103,193,406	$ 105,149,656	$ 106,227,448	$ 107,534,941	
Regular Instruction	$ 49,236,800	$ 49,857,740	$ 50,494,202	$ 51,146,576	
Special Education	$ 14,615,251	$ 14,960,666	$ 15,314,717	$ 15,677,619	
Vocational Ed	$ 3,325,463	$ 3,392,307	$ 3,460,821	$ 3,531,049	
Skills Center	$ 1,401,222	$ 1,422,192	$ 1,443,686	$ 1,465,717	*Assumes 2.5% raises for all employee groups, flat MSOC, & $1 Million*
Compensatory Ed	$ 11,609,275	$ 11,829,720	$ 12,055,681	$ 12,287,292	*expense reduction each year*
Other Programs	$ 842,840	$ 861,036	$ 879,687	$ 898,804	
Community Services	$ 261,889	$ 264,748	$ 267,679	$ 270,684	
Support Services	$ 22,370,824	$ 22,360,389	$ 22,265,889	$ 22,170,427	
Expenditures	$ 103,663,564	$ 104,948,797	$ 106,182,363	$ 107,448,167	
Ending Fund Balance Budgeted	$ 10,121,741	$ 9,951,600	$ 9,699,885	$ 9,574,659	*Includes transfer of LGO Interest Payment*
Ending Fund Balance Projected	$ 9,743,238	$ 10,097,841	$ 10,377,038	$ 10,789,052	*Assumes spending 99.5% expenditures & LGO Interest Payment*
Budgeted EFB %	9.8%	9.5%	9.1%	8.9%	*Budgeted EFB based on spending 100% expenses & LGO Interest Payment*
Projected EFB %	9.4%	9.7%	9.8%	10.1%	*Assumes spending 99.5% expenditures & LGO Interest Payment*

Associated Student Body					
Beginning Fund Balance	$ 400,000	$ 343,015	$ 286,030	$ 229,045
Revenues	$ 657,494	$ 657,494	$ 657,494	$ 657,494
Expenditures	$ (714,479)	$ (714,479)	$ (714,479)	$ (714,479)
Ending Fund Balance	$ 343,015	$ 286,030	$ 229,045	$ 172,060
Debt Service Fund				
Beginning Fund Balance	$ 3,200,000	$ 3,247,486	$ 3,412,985	$ 3,583,681
Revenues	$ 6,026,536	$ 6,946,199	$ 7,473,946	$ 7,490,672
Expenditures	$ (5,979,050)	$ (6,780,700)	$ (7,303,250)	$ (7,312,450)
Ending Fund Balance	$ 3,247,486	$ 3,412,985	$ 3,583,681	$ 3,761,903
Capital Projects Fund				
Beginning Fund Balance	$ 2,000,000	$ 597,853	$ 539,221	$ 564,812
Revenues	$ 2,347,853	$ 2,441,368	$ 2,525,591	$ 2,587,636
Expenditures	$ (3,750,000)	$ (2,500,000)	$ (2,500,000)	$ (2,500,000)
Ending Fund Balance	$ 597,853	$ 539,221	$ 564,812	$ 652,448
Transportation Vehicle Fund				
Beginning Fund Balance	$ 622,000	$ 616,422	$ 610,844	$ 605,266
Revenues	$ 994,422	$ 994,422	$ 994,422	$ 994,422
Expenditures	$ (1,000,000)	$ (1,000,000)	$ (1,000,000)	$ (1,000,000)
Ending Fund Balance	$ 616,422	$ 610,844	$ 605,266	$ 599,688

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ENROLLMENT AND STAFF COUNTS

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)					
1. Kindergarten /2	306.00	306.00	306.00	306.00	
2. Grade 1	306.00	306.00	306.00	306.00	
3. Grade 2	361.00	306.00	306.00	306.00	
4. Grade 3	335.00	361.00	306.00	306.00	
5. Grade 4	336.00	335.00	361.00	306.00	
6. Grade 5	354.00	336.00	335.00	361.00	
7. Grade 6	385.00	354.00	336.00	335.00	
8. Grade 7	399.00	385.00	354.00	336.00	
9. Grade 8	370.00	399.00	385.00	354.00	
10. Grade 9	328.00	370.00	399.00	385.00	331
11. Grade 10	343.00	328.00	370.00	399.00	
12. Grade 11 (excluding Running Start)	355.00	343.00	328.00	370.00	
13. Grade 12 (excluding Running Start)	336.00	355.00	343.00	328.00	
14. SUBTOTAL	4,514.00	4,484.00	4,435.00	4,398.00	
15. Running Start	144.00	144.00	144.00	144.00	
16. Dropout Reengagement Enrollment	93.00	93.00	93.00	93.00	
17. ALE Enrollment	408.00	408.00	408.00	408.00	
18. TOTAL K-12	5,159.00	5,129.00	5,080.00	5,043.00	
B. STAFF COUNTS (calculate to three decimal places)					
1. General Fund FTE Certificated Employees /4	393.269	390.269	387.269	384.269	
2. General Fund FTE Classified Employees /4	277.182	275.182	273.182	271.182	

Walla Walla Public Schools District No.140

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	15,380,068	15,961,927	16,635,082	17,300,485
2000 | Local Nontax Support	684,000	684,000	684,000	684,000
3000 | State, General Purpose	56,123,143	57,728,180	58,297,781	58,567,534
4000 | State, Special Purpose	22,028,599	22,161,477	22,526,513	22,898,850
5000 | Federal, General Purpose	80,000	80,000	80,000	80,000
6000 | Federal, Special Purpose	8,802,596	8,439,072	7,909,072	7,909,072
7000 | Revenues from Other School Districts	95,000	95,000	95,000	95,000
8000 | Revenues from Other Entities	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	103,193,406	105,149,656	106,227,448	107,534,941
EXPENDITURES				
00 | Regular Instruction	49,236,800	49,857,740	50,494,202	51,146,575
10 | Federal Special Purpose Funding	0	0	0	0
20 | Special Education Instruction	14,615,251	14,960,665	15,314,717	15,677,619
30 | Vocational Education Instruction	3,325,463	3,392,307	3,460,821	3,531,049
40 | Skill Center Instruction	1,401,222	1,422,192	1,443,686	1,465,717
50 and 60 | Compensatory Education Instruction	11,609,275	11,829,720	12,055,681	12,287,292
70 | Other Instructional Programs	842,840	861,036	879,687	898,804
80 | Community Services	261,889	264,748	267,679	270,684
90 | Support Services	22,370,824	22,360,389	22,265,889	22,170,427
B. TOTAL EXPENDITURES	103,663,564	104,948,797	106,182,362	107,448,167
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	408,100	371,000	296,800	212,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-878,257	-170,141	-251,714	-125,226
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	500,000	500,000	250,000	150,000

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Walla Walla Public Schools District No.140

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SUMMARY OF GENERAL FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.823	Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825	Restricted for Skill Center	600,000	600,000	600,000	600,000
G.L.828	Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845	Restricted for Self-Insurance	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.872	Committed to Economic Stabilization	9,650,000	8,771,742	8,951,601	8,849,887
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875	Assigned to Contingencies	0	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0	0
G.L.888	Assigned to Other Purposes	250,000	250,000	150,000	100,000
G.L.890	Unassigned Fund Balance	0	0	0	0
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0	0
F.	TOTAL BEGINNING FUND BALANCE	11,000,000	10,121,742	9,951,601	9,699,887
ENDING FUND BALANCE					
G.L.810	Restricted for Other Items	0	0	0	0
G.L.815	Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821	Restricted for Carryover of Restricted Revenues	500,000	250,000	150,000	100,000
G.L.823	Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825	Restricted for Skill Center	600,000	600,000	600,000	600,000
G.L.828	Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845	Restricted for Self-Insurance	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.872	Committed to Economic Stabilization	8,771,742	8,951,601	8,849,887	8,799,661

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	250,000	150,000	100,000	75,000
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	10,121,742	9,951,601	9,699,887	9,574,661

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** Beginning Fund Balance does not match prior year Ending Fund Balance

EXPENDITURES EXCEED REVENUES IN 2025-2026

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

Walla Walla Public Schools District No.140

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES				
100 | General Student Body	435,600	435,600	435,600	435,600
200 | Athletics	28,450	28,450	28,450	28,450
300 | Classes	0	0	0	0
400 | Clubs	187,449	187,449	187,449	187,449
600 | Private Moneys	5,995	5,995	5,995	5,995
A. TOTAL REVENUES	657,494	657,494	657,494	657,494
EXPENDITURES				
100 | General Student Body	447,900	447,900	447,900	447,900
200 | Athletics	35,000	35,000	35,000	35,000
300 | Classes	0	0	0	0
400 | Clubs	225,359	225,359	225,359	225,359
600 | Private Moneys	6,220	6,220	6,220	6,220
B. TOTAL EXPENDITURES	714,479	714,479	714,479	714,479
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-56,985	-56,985	-56,985	-56,985
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	400,000	343,015	286,030	229,045
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	400,000	343,015	286,030	229,045
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	343,015	286,030	229,045	172,060
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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Walla Walla Public Schools District No.140

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	343,015	286,030	229,045	172,060

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Walla Walla Public Schools District No.140

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	4,828,436	5,035,199	5,137,146	5,238,672
2000 | Local Nontax Support	40,000	40,000	40,000	40,000
3000 | State, General Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
9000 | Other Financing Sources	1,158,100	1,871,000	2,296,800	2,212,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,026,536	6,946,199	7,473,946	7,490,672
EXPENDITURES				
Matured Bond Expenditures	3,460,000	4,440,000	5,190,000	5,450,000
Interest on Bonds	2,517,050	2,338,700	2,111,250	1,860,450
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	2,000	2,000	2,000	2,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	5,979,050	6,780,700	7,303,250	7,312,450
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	47,486	165,499	170,696	178,222
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	3,200,000	3,247,486	3,412,985	3,583,681
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,200,000	3,247,486	3,412,985	3,583,681
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.830	Restricted for Debt Service	3,247,486	3,412,985	3,583,681	3,761,903
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0	0
H.	TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,247,486	3,412,985	3,583,681	3,761,903

1/ G.L. 536 is an account that is used to summarize actions for other financing uses-transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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Walla Walla Public Schools District No.140

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	2,337,853	2,431,368	2,515,591	2,577,636
2000 | Local Nontax Support	10,000	10,000	10,000	10,000
3000 | State, General Purpose	0	0	0	0
4000 | State, Special Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
6000 | Federal, Special Purpose	0	0	0	0
7000 | Revenues from Other School Districts	0	0	0	0
8000 | Revenues from Other Entities	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,347,853	2,441,368	2,525,591	2,587,636
EXPENDITURES				
10 | Sites	3,000,000	0	0	0
20 | Buildings	0	1,000,000	500,000	500,000
30 | Equipment	0	0	0	0
40 | Energy	0	0	0	0
50 | Sales and Lease Expenditures	0	0	0	0
60 | Bond Issuance Expenditures	0	0	0	0
90 | Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	3,000,000	1,000,000	500,000	500,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	750,000	1,500,000	2,000,000	2,000,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,402,146	-58,632	25,591	87,636
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

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Walla Walla Public Schools District No.140

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0	0
G.L.862	Committed from Levy Proceeds	0	0	0	0
G.L.863	Restricted from State Proceeds	0	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	2,000,000	597,853	539,221	564,812
G.L.890	Unassigned Fund Balance	0	0	0	0
F.	TOTAL BEGINNING FUND BALANCE	2,000,000	597,853	539,221	564,812
ENDING FUND BALANCE					
G.L.810	Restricted for Other Items	0	0	0	0
G.L.825	Restricted for Skill Center	0	0	0	0
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0	0
G.L.862	Committed from Levy Proceeds	0	0	0	0
G.L.863	Restricted from State Proceeds	0	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	597,853	539,221	564,812	652,448
G.L.890	Unassigned Fund Balance	0	0	0	0

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Walla Walla Public Schools District No.140

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	597,853	539,221	564,812	652,448

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

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Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES					
1100	Local Property Tax	0	0	0	0
1300	Sale of Tax Title Property	0	0	0	0
1400	Local in lieu of Taxes	0	0	0	0
1500	Timber Excise Tax	0	0	0	0
1600	County-Administered Forests	0	0	0	0
1900	Other Local Taxes	0	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300	Investment Earnings	10,000	10,000	10,000	10,000
2500	Gifts and Donations	0	0	0	0
2600	Fines and Damages	0	0	0	0
2700	Rentals and Leases	0	0	0	0
2800	Insurance Recoveries	0	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0	0
3600	State Forests	0	0	0	0
4100	Special Purpose-Unassigned	0	0	0	0
4300	Other State Agencies-Unassigned	0	0	0	0
4499	Transportation Reimbursement Depreciation	984,422	984,422	984,422	984,422
5200	General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0	0
5400	Federal in lieu of Taxes	0	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0	0
6100	Special Purpose-OSPI Unassigned	0	0	0	0
6200	Direct Special Purpose Grants	0	0	0	0
6300	Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100	Governmental Entities	0	0	0	0
8500	NonFederal ESD	0	0	0	0
9100	Sale of Bonds	0	0	0	0

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Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
9300 | Sale of Equipment	0	0	0	0
9400 | Compensated Loss of Fixed Assets	0	0	0	0
9500 | Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	994,422	994,422	994,422	994,422
EXPENDITURES				
33 Transportation Equipment Purchases	1,000,000	1,000,000	1,000,000	1,000,000
34 Transportation Equimpment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	1,000,000	1,000,000	1,000,000	1,000,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-5,578	-5,578	-5,578	-5,578
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	622,000	616,422	610,844	605,266
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	622,000	616,422	610,844	605,266
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.819	Restricted for Fund Purposes	616,422	610,844	605,266	599,688
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0	0
J.	TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	616,422	610,844	605,266	599,688

1/ Includes interest portion of purchase contracts.
2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

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Walla Walla Public Schools District No.140

FISCAL YEAR 2025-2026

REPORT TITLE	PAGE NAME	
LEVY		
Budget and Excess Levy Certification	Certification Page	
Budget and Excess Levy Summary	Fund Summary	
GENERAL FUND BUDGET		
Financial Summary	Budget Summary	
Enrollment and Staff Counts	GF1	
Summary of General Fund	GF2	
Revenues and Other Financing Sources	GF4	
Expenditure by Program	GF8	
Program Summary by Object of Expenditure	GF9	
Program Matrices	GF9-XX	
Salary Exhibits: Certificated Employees	GF9-201-XX	
Salary Exhibits: Classified Employees	GF9-301-XX	
Objects of Expenditure	GF10	
Activity Summary	GF11	345
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	GF13	
Long-Term Financing: Conditional Sales Contract	GF14	
Certificated/Classified Staff Counts by Activity	GF15	
ASSOCIATED STUDENT BODY FUND BUDGET		
Summary of Associated Student Body Fund	ASB1	
DEBT SERVICE FUND BUDGET		
Summary of Debt Service Fund	DS1	
Revenues and Other Financing Sources	DS2	
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	DS3	
Detail of Outstanding Bonds	DS4	
CAPITAL PROJECTS FUND BUDGET		
Summary of Capital Projects Fund	CP1	
Revenues and Other Financing Sources	CP3	
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	CP5	
Description of Projects	CP6	
Salary Exhibt: Certificated Employees	CP7	
Salary Exhibit: Classified Employees	CP8	
Long-Term Financing: Conditional Sales Contracts	CP9	

Walla Walla Public Schools District No.140

FISCAL YEAR 2025-2026

REPORT TITLE	PAGE NAME
TRANSPORTATION VEHICLE FUND BUDGET	
Summary of Transportation Vehicle Fund	TVF1
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	TVF3
Long-Term Financing: Condition Sales Contract	TVF4

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Walla Walla Public Schools District No.140

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Walla Walla Public Schools School District No. 140 of Walla Walla County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;
(a) established the total appropriation expenditure amount for each fund for the fiscal year; and
(b) the budget for each fund represents the budget as adopted by the Board of Directors; and
(c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or
(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and
(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and
(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors	Budget Adoption Date	Signed Date

FOR ESD AND OSPI USE ONLY

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The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2025 through August 31, 2026.

ESD Superintendent or Designee	Signed Date
OSPI Representative	Signed Date

Lock and Print Date: 07/22/2025

Walla Walla Public Schools District No.140

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	103,193,406	657,494	6,026,536	2,347,853	994,422
Total Appropriation (Expenditures)	103,663,564	714,479	5,979,050	3,000,000	1,000,000
Other Financing Uses--Transfers Out (G.L. 536)	408,100	XXXXX	0	750,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-878,257	-56,985	47,486	-1,402,146	-5,578
Beginning Total Fund Balance	11,000,000	400,000	3,200,000	2,000,000	622,000
Ending Total Fund Balance	10,121,742	343,015	3,247,486	597,853	616,422
SECTION B: EXCESS LEVIES FOR 2026 COLLECTION					
Excess levies approved by voters for 2026 collection	15,665,543	0	0	0	348 0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	15,665,543	XXXXX	4,981,000	2,381,247	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,379.73		5,237.75		5,159.00	
FTE Certificated Employees	407.030		404.190		393.269	
FTE Classified Employees	272.141		273.191		277.182	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	99,256,689		100,512,346		103,193,406	
Total Expenditures	97,907,862		101,120,371		103,663,564	
Total Beginning Fund Balance	10,644,524		10,500,000		11,000,000	
Total Ending Fund Balance	11,493,655		9,091,975		10,121,742	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	44,716,078	45.67	49,237,264	48.69	49,236,800	47.50
Federal Special Purpose Funding	2,790,155	2.85	0	0.00	0	0.00
Special Education Instruction	11,953,960	12.21	12,805,794	12.66	14,615,251	14.10
Vocational Instruction	3,275,000	3.34	3,557,595	3.52	3,325,463	3.21
Skill Center Instruction	1,068,996	1.09	1,440,116	1.42	1,401,222	1.35
Compensatory Education	10,653,317	10.88	11,735,555	11.61	11,609,275	11.20
Other Instructional Programs	805,637	0.82	811,352	0.80	842,840	0.81
Community Services	210,438	0.21	214,791	0.21	261,889	0.25
Support Services	22,434,279	22.91	21,317,904	21.08	22,370,824	21.58
Total - Program Groups	97,907,862	100.00	101,120,371	100.00	103,663,564	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	53,824,841	54.97	57,622,409	56.98	59,243,349	57.15
Teaching Support	12,255,082	12.52	13,243,604	13.10	13,332,034	12.86
Other Supportive Activities	18,188,288	18.58	17,266,719	17.08	18,274,508	17.63
Building Administration	4,951,077	5.06	5,305,132	5.25	5,388,804	5.20
Central Administration	7,933,377	8.10	7,682,507	7.60	7,424,869	7.16
Total - Activity Groups	97,907,862	100.00	101,120,371	100.00	103,663,564	100.00

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	39,722,609	40.57	40,965,052	40.51	42,702,089	41.19
Classified Salaries	16,796,433	17.16	17,579,526	17.38	18,673,059	18.01
Employee Benefits and Payroll Taxes	21,637,975	22.10	22,812,770	22.56	23,122,563	22.31
Supplies, Instructional Resources and Noncapitalized Items	6,377,014	6.51	7,289,679	7.21	6,688,335	6.45
Purchased Services	12,458,723	12.72	10,915,077	10.79	11,311,751	10.91
Travel	395,379	0.40	711,940	0.70	678,940	0.65
Capital Outlay	519,728	0.53	846,327	0.84	486,827	0.47
Total - Objects	97,907,862	100.00	101,120,371	100.00	103,663,564	100.00

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Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	413.99	349.00	306.00
2. Grade 1	338.69	348.00	306.00
3. Grade 2	346.66	336.00	361.00
4. Grade 3	347.02	345.00	335.00
5. Grade 4	376.08	348.00	336.00
6. Grade 5	395.86	379.00	354.00
7. Grade 6	376.44	400.00	385.00
8. Grade 7	369.67	372.00	399.00
9. Grade 8	363.00	367.00	370.00
10. Grade 9	406.17	322.00	328.00
11. Grade 10	389.55	370.00	343.00
12. Grade 11 (excluding Running Start)	327.92	362.00	355.00
13. Grade 12 (excluding Running Start)	318.02	332.00	336.00
14. SUBTOTAL	**4,769.07**	**4,630.00**	**4,514.00**
15. Running Start	119.90	115.00	144.00
16. Dropout Reengagement Enrollment	101.20	99.00	93.00
17. ALE Enrollment	389.56	393.75	408.00
18. TOTAL K-12	**5,379.73**	**5,237.75**	**5,159.00**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	407.03	404.19	393.269
2. General Fund FTE Classified Employees /4	272.14	273.19	277.182

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1/ Enrollment are the average counts at school years end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	11,609,442	13,544,008	15,380,068
2000 | Local Nontax Support	1,139,490	676,000	684,000
3000 | State, General Purpose	54,317,193	55,494,080	56,123,143
4000 | State, Special Purpose	18,602,825	20,558,074	22,028,599
5000 | Federal, General Purpose	73,452	255,000	80,000
6000 | Federal, Special Purpose	13,401,713	9,872,684	8,802,596
7000 | Revenues from Other School Districts	112,574	112,500	95,000
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**99,256,689**	**100,512,346**	**103,193,406**
EXPENDITURES			
00 | Regular Instruction	44,716,078	49,237,264	49,236,800
10 | Federal Special Purpose Funding	2,790,155	0	0
20 | Special Education Instruction	11,953,960	12,805,794	14,615,251
30 | Vocational Education Instruction	3,275,000	3,557,595	3,325,463
40 | Skill Center Instruction	1,068,996	1,440,116	1,401,222
50 and 60 | Compensatory Education Instruction	10,653,317	11,735,555	11,609,275
70 | Other Instructional Programs	805,637	811,352	842,840
80 | Community Services	210,438	214,791	261,889
90 | Support Services	22,434,279	21,317,904	22,370,824
B. TOTAL EXPENDITURES	**97,907,862**	**101,120,371**	**103,663,564**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**800,000**	**800,000**	**408,100**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**548,827**	**-1,408,024**	**-878,257**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	766,303	250,000	500,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	291,676	290,000	600,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	89,142	175,000	0
G.L.845	Restricted for Self-Insurance	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	8,708,123	8,000,000	9,650,000
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	789,279	200,000	250,000
G.L.890	Unassigned Fund Balance	0	1,585,000	0
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
F.	**TOTAL BEGINNING FUND BALANCE**	**10,644,524**	**10,500,000**	**11,000,000**
G.	**G.L.898 Accounting Changes and Error Corrections**	**XXXXX**	**XXXXX**	**XXXXX**
	ENDING FUND BALANCE			
G.L.810	Restricted for Other Items	0	0	0
G.L.815	Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821	Restricted for Carryover of Restricted Revenues	737,412	150,000	500,000
G.L.823	Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825	Restricted for Skill Center	567,080	290,000	600,000
G.L.828	Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	2,013,479	175,000	0
G.L.845	Restricted for Self-Insurance	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	7,832,629	8,000,000	8,771,742
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	343,055	100,000	250,000
G.L.890	Unassigned Fund Balance	0	376,975	0

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	**11,493,655**	**9,091,975**	**10,121,742**

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Tax	11,608,526	13,544,008	15,380,068
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	915	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**11,609,442**	**13,544,008**	**15,380,068**
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned	39,891	37,000	27,000
2122	Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131	Secondary Vocational Education Tuition	0	0	0
2145	Skill Center Tuitions and Fees	0	0	0
2171	Traffic Safety Education Fees	109	0	0
2173	Summer School Tuition and Fees	0	0	0
2186	Community School Tuition and Fees	0	0	0
2188	Childcare Tuitions and Fees	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	53,830	190,000	239,500
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	47,338	0	0
2245	Skill Center, Sales of Goods, Supplies and Services	46,903	0	0
2288	Childcare, Sales of Goods, Supplies and Services	0	0	0
2289	Other Community Svcs Sales of Goods, Supplies and Svcs	112,062	10,000	10,000
2298	School Food Services, Sales of Goods, Supplies and Svcs	14,308	5,000	5,000
2300	Investment Earnings	323,406	150,000	200,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	160,648	25,000	40,000
2600	Fines and Damages	19,703	10,000	10,000
2700	Rentals and Leases	37,575	35,000	20,000
2800	Judgement and Settlements	1,648	0	0
2900	Local Support Nontax, Unassigned	282,069	214,000	132,500
2998	Local School Food Services-non NSLP	0	0	0
2000	**TOTAL LOCAL SUPPORT NONTAX**	**1,139,490**	**676,000**	**684,000**

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE				
3100	Apportionment	50,376,939	51,981,723	51,846,176
3121	Special Education--General Apportionment	1,727,240	1,591,351	1,802,177
3300	Local Effort Assistance	2,057,704	1,771,006	2,324,790
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	155,309	150,000	150,000
3000	**TOTAL STATE, GENERAL PURPOSE**	**54,317,193**	**55,494,080**	**56,123,143**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	63,125	400,000	460,000
4109	Transition To Kindergarten	243,695	844,079	1,067,281
4121	Special Education	9,118,178	9,861,127	10,691,229
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	3,932,190	4,116,962	3,782,008
4156	State Institutions, Centers, and Homes, Delinquent	170,591	172,318	150,000
4158	Special and Pilot Programs	860,870	1,210,000	1,000,000
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	1,339,887	1,348,696	1,410,535
4174	Highly Capable	161,710	164,762	164,142
4188	Childcare	0	0	0
4198	School Food Services	583,234	289,000	875,000
4199	Transportation--Operations	2,093,933	2,091,130	2,203,404
4300	Other State Agencies, Unassigned	0	0	0
4321	Special Education--Other State Agencies	0	0	0
4322	Special Education-Infants and Toddlers-State	0	0	0
4326	State Institutions--Special Education--Other State Agcs	0	0	0
4356	State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358	Special and Pilot Programs--Other State Agencies	35,413	60,000	150,000
4365	Transitional Bilingual--Other State Agencies	0	0	0
4388	Childcare--Other State Agencies	0	0	0
4398	School Food Services--Other State Agencies	0	0	0
4399	Transportation--Operations--Other State Agencies	0	0	75,000
4000	**TOTAL STATE, SPECIAL PURPOSE**	**18,602,825**	**20,558,074**	**22,028,599**

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	73,452	255,000	80,000
5300	Impact Aid, Maintenance and Operation	0	0	0
5329	Impact Aid, Special Education Funding	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**73,452**	**255,000**	**80,000**
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned	0	0	0
6109	Transition To Kindergarten	511,599	0	0
6111	Federal Special Purpose—SLFRF	0	0	0
6112	Federal Special Purpose—ESSER II	0	0	0
6113	Federal Special Purpose—ESSER III	3,413,427	0	0
6114	Federal Special Purpose ESSER III Learning Loss	0	0	0
6118	Federal Special Purpose—Reserved G	0	0	0
6119	Federal Special Purpose—Cares Act – Other	0	0	0
6121	Special Education--Medicaid Reimbursement	0	0	0
6122	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123	SP,Ed, Sup, IDEA, Fed	0	0	0
6124	Special Education--Supplemental	1,258,424	1,332,267	1,317,987
6125	Special Education-Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	82,549	57,000	50,000
6146	Skill Center	0	0	0
6151	Disadvantaged ESEA Disadvantaged, Fed	1,481,699	2,027,100	1,647,228
6152	School Improve, Fed Other Title Grants under ESEA, Fed	1,344,264	1,446,432	1,130,000
6153	Migrant ESEA Migrant, Federal	62,711	99,265	0
6154	Reading First, Federal	0	0	0
6157	Institutions, Neglected and Delinquent	0	0	0
6161	Head Start	0	0	0
6162	Math & Science--Professional Development	0	0	0
6164	Limited English Proficiency (formerly Bilingual)	103,870	204,763	0
6167	Indian Education JOM	0	0	0

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6168	Indian Education, ED	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6178	Youth Training Programs	0	0	0
6188	Childcare	0	0	0
6189	Other Community Services	0	0	0
6198	School Food Services	2,670,510	2,270,000	2,610,000
6199	Transportation--Operations	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6210	E-Rate	0	0	0
6211	Federal Special Purpose—SLFRF	0	0	0
6212	Federal Special Purpose—ESSER II	0	0	0
6213	Federal Special Purpose—ESSER III	0	0	0
6214	Federal Special Purpose ESSER III Learning Loss	0	0	0
6218	Federal Special Purpose—Reserved G	0	0	0
6219	Federal Special Purpose—Cares Act – Other	0	0	0
6221	Special Education--Medicaid Reimbursement	0	0	0
6222	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223	SP,Ed, Sup, IDEA, Fed	0	0	0
6224	Special Education--Supplemental	0	0	0
6225	Special Education-Infants and Toddlers-Federal	0	0	0
6238	Secondary Vocational Education	0	0	0
6246	Skill Center	0	0	0
6251	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253	ESEA Migrant, Federal	0	0	0
6254	Reading First, Federal	0	0	0
6257	Institutions, Neglected and Delinquent	0	0	0
6261	Head Start	1,875,410	2,090,857	1,742,381
6262	Math & Science--Professional Development	0	0	0
6264	Limited English Proficiency (formerly Bilingual)	0	0	0
6267	Indian Education JOM	0	0	0
6268	Indian Education, ED	0	0	0
6276	Targeted Assistance ESSER I	0	0	0
6278	Youth Training, Direct Grants	0	0	0
6288	Childcare	0	0	0

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6289	Other Community Services	0	0	0
6298	School Food Services	0	0	0
6299	Transportation--Operations	0	0	0
6300	Federal Grants Through Other Agencies, Unassigned	0	5,000	5,000
6310	Medicaid Administrative Match	0	0	0
6311	Federal Special Purpose—SLFRF	0	0	0
6312	Federal Special Purpose—ESSER II	0	0	0
6313	Federal Special Purpose—ESSER III	0	0	0
6314	Federal Special Purpose ESSER III Learning Loss	0	0	0
6318	Federal Special Purpose—Reserved G	0	0	0
6319	Federal Special Purpose—Cares Act – Other	0	0	0
6321	Special Education--Medicaid Reimbursement	133,890	90,000	50,000
6322	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323	SP,Ed, Sup, IDEA, Fed	0	0	0
6324	Special Education--Supplemental	0	0	0
6325	Special Education-Infants and Toddlers-Federal	0	0	0
6338	Secondary Vocational Education	0	0	0
6346	Skill Center	0	0	0
6351	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353	Migrant ESEA Migrant, Federal	0	0	0
6354	Reading First, Federal	0	0	0
6357	Institutions, Neglected and Delinquent	0	0	0
6361	Head Start	0	0	0
6362	Math & Science--Professional Development	0	0	0
6364	Limited English Proficiency (formerly Bilingual)	0	0	0
6367	Indian Education JOM	0	0	0
6368	Indian Education, ED	0	0	0
6376	Targeted Assistance ESSER I	0	0	0
6378	Youth Training Programs	0	0	0
6388	Childcare	0	0	0
6389	Other Community Services	0	0	0
6398	School Food Services	0	0	0
6399	Transportation--Operations	0	0	0
6998	USDA Commodities	463,360	250,000	250,000

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**13,401,713**	**9,872,684**	**8,802,596**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	0	105,000	80,000
7121 | Special Education	0	0	0
7122 | Special Education-Infants and Toddlers	0	0	0
7131 | Vocational Education	0	0	0
7145 | Skill Center	0	0	0
7189 | Other Community Services	105,096	0	0
7197 | Support Services	0	0	0
7198 | School Food Services	0	0	0
7199 | Transportation	0	0	0
7301 | Nonhigh Participation	7,478	7,500	15,000
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**112,574**	**112,500**	**95,000**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	0
8101 | Governmental Entities-Enrichment	0	0	0
8188 | Childcare	0	0	0
8189 | Community Services	0	0	0
8198 | School Food Services	0	0	0
8199 | Transportation	0	0	0
8200 | Private Foundations	0	0	0
8500 | Nonfederal, ESD	0	0	0
8521 | Educational Service Districts-Special Education	0	0	0
8522 | Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**0**	**0**	**0**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	0	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	**99,256,689**	**100,512,346**	**103,193,406**

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 | Basic Education	40,457,607	44,743,314	44,142,606
02 | Alternative Learning Experience	2,600,139	3,040,203	3,205,120
03 | Basic Education - Dropout Reengagement	630,446	668,690	743,624
09 | Transition to Kindergarten	1,027,886	785,057	1,145,450
00 | TOTAL REGULAR INSTRUCTION	**44,716,078**	**49,237,264**	**49,236,800**
FEDERAL SPECIAL PURPOSE FUNDING			
11 | Federal Special Purpose - SLFRF	0	0	0
12 | Federal Special Purpose - ESSER II	0	0	0
13 | Federal Special Purpose - ESSER III	2,790,155	0	0
14 | Federal Special Purpose ESSER III Learning Loss	0	0	0
18 | Federal Special Purpose - Reserved G	0	0	0
19 | Federal Special Purpose - Cares Act – Other	0	0	0
10 | TOTAL FEDERAL SPECIAL PURPOSE FUNDING	**2,790,155**	**0**	**0**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	10,747,765	11,324,351	13,243,730
22 | Special Education, Infants and Toddlers, State	0	0	0
23 | Special Education, ARP, IDEA, Federal	0	0	0
24 | Special Education, Supplemental, Federal	1,206,196	1,481,443	1,371,521
25 | Special Education, Infants and Toddlers, Federal	0	0	0
26 | Special Education, Institutions, State	0	0	0
29 | Special Education, Other, Federal	0	0	0
20 | TOTAL SPECIAL EDUCATION INSTRUCTION	**11,953,960**	**12,805,794**	**14,615,251**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	2,735,393	3,021,512	2,752,590
34 | Middle School Career and Technical Education, State	460,484	481,083	513,164
38 | Vocational, Federal	79,123	55,000	59,709
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,275,000**	**3,557,595**	**3,325,463**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	1,068,996	1,440,116	1,401,222

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
46	Skill Center, Federal	0	0	0
47	Skill Center - Facility Upgrades	0	0	0
40	**TOTAL SKILL CENTER INSTRUCTION**	**1,068,996**	**1,440,116**	**1,401,222**
	COMPENSATORY EDUCATION INSTUCTION			
51	Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,421,396	1,681,041	1,590,210
52	Other Title Grants under ESEA-Federal	1,294,359	1,372,298	1,390,943
53	Migrant ESEA Migrant, Federal	60,108	79,255	83,475
54	Reading First, Federal	0	0	0
55	Learning Assistance Program (LAP), State	3,757,098	3,463,392	3,377,868
56	State Institutions, Centers and Homes, Delinquent	169,806	188,159	202,334
57	State Institutions, Neglected and Delinquent, Federal	0	0	0
58	Special and Pilot Programs, State	855,730	1,550,984	1,614,502
59	Institutions - Juveniles in Adult Jails	0	0	0
61	Head Start, Federal	1,710,883	1,872,623	1,813,759
62	Math and Science, Professional Development, Federal	0	0	0
64	Limited English Proficiency, Federal	93,463	178,944	210,172
65	Transitional Bilingual, State	1,290,475	1,348,859	1,326,012
67	Indian Education, Federal, JOM	0	0	0
68	Indian Education, Federal, ED	0	0	0
69	Compensatory, Other	0	0	0
50 and 60	**TOTAL COMPENSATORY EDUCATION INSTRUCTION**	**10,653,317**	**11,735,555**	**11,609,275**
	OTHER INSTRUCTIONAL PROGRAMS			
71	Traffic Safety	187,587	173,699	177,723
73	Summer School	0	0	0
74	Highly Capable	407,442	430,226	450,875
76	Targeted Assistance	0	0	0
78	Youth Training Programs, Federal	0	0	0
79	Instructional Programs, Other	210,609	207,427	214,242
70	**TOTAL OTHER INSTRUCTIONAL PROGRAMS**	**805,637**	**811,352**	**842,840**
	COMMUNITY SERVICES			
81	Public Radio/Television	0	0	0
86	Community Schools	0	0	0
88	Early Learning Programs	0	0	45,358

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 | Other Community Services	210,438	214,791	216,531
80 | TOTAL COMMUNITY SERVICES	**210,438**	**214,791**	**261,889**
SUPPORT SERVICES			
97 | District-wide Support	16,673,730	15,694,009	16,058,416
98 | School Food Services	3,289,815	2,895,942	3,396,389
99 | Pupil Transportation	2,470,734	2,727,953	2,916,019
90 | TOTAL SUPPORT SERVICES	**22,434,279**	**21,317,904**	**22,370,824**
TOTAL PROGRAM EXPENDITURES	**97,907,862**	**101,120,371**	**103,663,564**

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Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
01 | Basic Education	44,142,606	483,500		26,274,733	3,744,213	9,934,116	1,461,394	1,901,450	173,200	170,000
02 | ALE	3,205,120	0		2,082,964	195,370	772,454	78,332	73,000	3,000	0
03 | Basic Education - Dropout Reengagement	743,624	0		451,012	58,334	185,950	8,328	40,000	0	0
09 | Transition to Kindergarten	1,145,450	0		455,768	300,639	381,993	5,550	0	1,500	0
TOTAL REGULAR INSTRUCTION	**49,236,800**	**483,500**		**29,264,477**	**4,298,556**	**11,274,513**	**1,553,604**	**2,014,450**	**177,700**	**170,000**
11 | Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 | Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 | Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 | Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 | Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 | Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
21 | Sp Ed, Sup, St	13,243,730	0		6,740,937	2,114,500	3,620,673	114,620	639,000	14,000	0
22 | Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 | Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 | Sp Ed, Sup, Fed	1,371,521	0		0	785,725	554,796	30,000	1,000	0	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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 | Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 | Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 | Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	**14,615,251**	**0**		**6,740,937**	**2,900,225**	**4,175,469**	**144,620**	**640,000**	**14,000**	**0**
31 | Voc, Basic, St	2,752,590	20,000		1,563,158	90,149	562,564	273,719	183,000	60,000	0
34 | MidSchCar/Tec	513,164	0		320,848	7,052	115,264	56,000	9,000	5,000	0
38 | Voc, Fed	59,709	0		11,182	0	3,527	20,000	10,000	15,000	0
39 | Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,325,463**	**20,000**		**1,895,188**	**97,201**	**681,355**	**349,719**	**202,000**	**80,000**	**0**
45 | Skil Cnt, Bas, St	1,401,222	5,000	0	523,080	95,695	220,017	219,103	49,500	32,000	256,827
46 | Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 | Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	**1,401,222**	**5,000**	**0**	**523,080**	**95,695**	**220,017**	**219,103**	**49,500**	**32,000**	**256,827**
51 | ESEA Disadvantaged, Federal	1,590,210	0		440,678	371,743	344,318	192,000	163,971	77,500	0
52 | Other Title Grants under ESEA-Federal	1,390,943	0	0	127,215	269,898	149,830	81,000	693,500	69,500	0
53 | ESEA Migrant, Federal	83,475	0		0	41,588	21,387	15,000	3,500	2,000	0
54 | Read First, Fed	0	0		0	0	0	0	0	0	0
55 | LAP	3,377,868	0		1,345,772	777,021	893,075	258,000	95,000	9,000	0
56 | St In, Ctr/Hm, D	202,334	0		105,044	20,223	51,067	21,000	0	5,000	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
57 | St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 | Sp/Plt Pgm, St	1,614,502	0		499,223	0	100,879	819,500	85,900	109,000	0
59 | I-JAJ	0	0		0	0	0	0	0	0	0
61 | Head Start, Fed	1,813,759	0		106,290	1,024,930	636,630	29,289	12,680	3,940	0
62 | MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 | LEP, Fed	210,172	0		100,825	48,625	36,222	9,500	10,000	5,000	0
65 | Tran Biling, St	1,326,012	0		608,771	324,860	371,881	6,500	13,000	1,000	0
67 | Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 | Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 | Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	**11,609,275**	**0**	**0**	**3,333,818**	**2,878,888**	**2,605,289**	**1,431,789**	**1,077,551**	**281,940**	**0**
71 | Traffic Safety	177,723	0		82,834	25,500	29,389	4,000	28,000	8,000	0
73 | Summer School	0	0		0	0	0	0	0	0	0
74 | Highly Capable	450,875	5,000		331,305	0	110,070	4,500	0	0	0
76 | Target Asst	0	0		0	0	0	0	0	0	0
78 | Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 | Inst Pgm, Othr	214,242	55,000		112,732	0	36,010	10,500	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**842,840**	**60,000**		**526,871**	**25,500**	**175,469**	**19,000**	**28,000**	**8,000**	**0**
81 | Public Radio/TV	0	0		0	0	0	0	0	0	0
86 | Comm Schools	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
88 | Early Learning Programs	45,358	0		0	22,964	22,394	0	0	0	0
89 | Othr Comm Srv	216,531	10,000	0	0	49,778	19,253	127,500	10,000	0	0
TOTAL COMMUNITY SERVICES	**261,889**	**10,000**	**0**	**0**	**72,742**	**41,647**	**127,500**	**10,000**	**0**	**0**
97 | Distwide Suppt	16,058,416	1,500	-130,000	417,718	5,323,497	2,267,651	1,015,000	7,102,250	50,800	10,000
98 | Schl Food Serv	3,396,389	0	0	0	1,170,309	715,080	1,428,000	28,500	4,500	50,000
99 | Pupil Transp	2,916,019	0	-450,000	0	1,810,446	966,073	400,000	159,500	30,000	0
TOTAL SUPPORT SERVICES	**22,370,824**	**1,500**	**-580,000**	**417,718**	**8,304,252**	**3,948,804**	**2,843,000**	**7,290,250**	**85,300**	**60,000**
OBJECT TOTALS	**103,663,564**	**580,000**	**-580,000**	**42,702,089**	**18,673,059**	**23,122,563**	**6,688,335**	**11,311,751**	**678,940**	**486,827**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

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	1,230,113	0		528,244	406,130	282,739	7,000	4,500	1,500	0
22 | Lrn Resrc	594,587	0		231,443	103,663	142,786	116,695	0	0	0
23 | Princ Off	4,331,269	0		2,205,058	908,305	1,063,641	38,765	83,000	32,500	0
24 | Guid/Coun	1,883,699	0		1,257,957	105,269	480,473	40,000	0	0	0
25 | Pupil M/S	135,072	0		0	8,807	1,265	0	125,000	0	0
26 | Health	779,892	0		178,649	336,356	253,137	7,000	2,300	2,450	0
27 | Teaching	31,090,670	205,000		20,780,825	592,925	7,125,757	915,163	1,442,000	9,000	20,000
28 | Extracur	2,358,402	278,500		314,726	1,005,500	272,005	231,771	144,400	111,500	0
29 | Pmt to SD	0							0		
31 | InstProDev	364,243	0		259,279	690	52,774	5,000	30,250	16,250	0
32 | Inst Tech	305,460	0			51,272	9,188	25,000	70,000	0	150,000
33 | Curriculum	306,515	0		181,060	0	50,455	75,000	0	0	0
34 | Prof Lrng St	406,699	0		337,492		69,207	0	0	0	0
35 | Pupil Safety	355,985	0		0	225,296	130,689	0	0	0	0
Total	**44,142,606**	**483,500**		**26,274,733**	**3,744,213**	**9,934,116**	**1,461,394**	**1,901,450**	**173,200**	**170,000**
FTE Program Staff				**239.504**	**42.542**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

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	155,884	0		122,643	0	33,241	0	0	0	0
22 | Lrn Resrc	4,600	0		0	0	0	4,600	0	0	0
23 | Princ Off	367,713	0		122,621	141,691	94,312	6,089	0	3,000	0
24 | Guid/Coun	244,917	0		126,748	50,006	68,163	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	2,300,789	0		1,681,675	3,673	571,598	23,843	20,000	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	3,000	0		0	0	0	0	3,000	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	93,800	0		0	0	0	43,800	50,000	0	0
34 | Prof Lrng St	34,417	0		29,277		5,140	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**3,205,120**	**0**		**2,082,964**	**195,370**	**772,454**	**78,332**	**73,000**	**3,000**	**0**
FTE Program Staff				**20.060**	**3.332**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

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	51,961	0		40,881	0	11,080	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	78,703	0		36,268	21,040	20,064	1,331	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	605,904	0		367,862	37,294	153,751	6,997	40,000	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	7,056	0		6,001		1,055	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**743,624**	**0**		**451,012**	**58,334**	**185,950**	**8,328**	**40,000**	**0**	**0**
FTE Program Staff				**4.630**	**1.081**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 09 - Transition to Kindergarten

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	1,306	0		1,071	0	235	0	0	0	0
22 | Lrn Resrc	760	0		0	0	0	760	0	0	0
23 | Princ Off	146,917	0		57,233	48,244	39,645	295	0	1,500	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	60,036	0		0	32,280	27,756	0	0	0	0
26 | Health	70,144	0		17,242	27,362	25,540	0	0	0	0
27 | Teaching	853,288	0		373,040	188,838	286,915	4,495	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	4,611	0			3,915	696	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	8,388	0		7,182		1,206	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0		0	0	0	0	0	0	0
64 | Maintnce	0	0		0	0	0	0	0	0	0
65 | Utilities	0	0					0	0	0	0
67 | Bldg Secu	0	0		0	0	0	0	0	0	0
Total	**1,145,450**	**0**		**455,768**	**300,639**	**381,993**	**5,550**	**0**	**1,500**	**0**
FTE Program Staff				**5.575**	**5.867**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 11 - Federal Special Purpose - SLFRF

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
41 | Supervisn	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	0	0			0	0	0	0		
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
67 | Bldg Secu	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	0	0		0	0	0	0	0	0	0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 12 - Federal Special Purpose - ESSER II

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
41 | Supervisn	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	0	0			0	0	0	0		
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
67 | Bldg Secu	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	0	0		0	0	0	0	0	0	0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 13 - Federal Special Purpose - ESSER III

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
41 | Supervisn	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	0	0			0	0	0	0		
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
67 | Bldg Secu	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	0	0		0	0	0	0	0	0	0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
41 | Supervisn	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	0	0			0	0	0	0		
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
67 | Bldg Secu	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	0	0		0	0	0	0	0	0	0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 18 - Federal Special Purpose - Reserved G

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
41 | Supervisn	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	0	0			0	0	0	0		
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
67 | Bldg Secu	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	0	0		0	0	0	0	0	0	0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 19 - Federal Special Purpose - Other

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
41 | Supervisn	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	0	0			0	0	0	0		
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
67 | Bldg Secu	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	0	0		0	0	0	0	0	0	0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

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	878,489	0		585,270	85,860	207,359	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	183,583	0		0	121,473	62,110	0	0	0	0
24 | Guid/Coun	564,436	0		133,475	256,175	174,786	0	0	0	0
25 | Pupil M/S	338,625	0		0	179,999	158,626	0	0	0	0
26 | Health	3,467,253	0		2,071,385	41,792	735,076	7,000	612,000	0	0
27 | Teaching	7,670,809	0		3,854,678	1,425,753	2,264,758	96,620	17,000	12,000	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	21,459	0		4,500	3,448	1,511	0	10,000	2,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	11,000	0		0	0	0	11,000	0	0	0
34 | Prof Lrng St	108,076	0		91,629		16,447	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**13,243,730**	**0**		**6,740,937**	**2,114,500**	**3,620,673**	**114,620**	**639,000**	**14,000**	**0**
FTE Program Staff				**68.736**	**39.508**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 23 - SP,Ed, Sup, IDEA, Fed

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	1,370,521	0		0	785,725	554,796	30,000	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	1,000	0		0	0	0	0	1,000	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**1,371,521**	**0**		**0**	**785,725**	**554,796**	**30,000**	**1,000**	**0**	**0**
FTE Program Staff					**15.677**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

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	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

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	231,196	0		108,805	48,427	51,964	6,000	13,000	3,000	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	66,299	0		0	41,722	24,577	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	2,362,229	20,000		1,433,197	0	482,313	206,719	165,000	55,000	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	7,000	0		0	0	0	0	5,000	2,000	0
32 | Inst Tech	20,000	0			0	0	20,000	0	0	0
33 | Curriculum	41,000	0		0	0	0	41,000	0	0	0
34 | Prof Lrng St	24,866	0		21,156		3,710	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0				0	0	0	0	0	0
65 | Utilities	0							0		
Total	**2,752,590**	**20,000**		**1,563,158**	**90,149**	**562,564**	**273,719**	**183,000**	**60,000**	**0**
FTE Program Staff				**15.240**	**1.535**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

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	42,084	0		24,179	7,052	9,853	1,000	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	455,402	0		292,126	0	99,276	50,000	9,000	5,000	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	5,000	0		0	0	0	5,000	0	0	0
34 | Prof Lrng St	10,678	0		4,543		6,135	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0				0	0	0	0	0	0
65 | Utilities	0							0		
Total	**513,164**	**0**		**320,848**	**7,052**	**115,264**	**56,000**	**9,000**	**5,000**	**0**
FTE Program Staff				**3.157**	**0.115**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	34,324	0		10,854	0	3,470	20,000	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	25,385	0		328	0	57	0	10,000	15,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0		0	0	0	0	0	0	0
Total	**59,709**	**0**		**11,182**	**0**	**3,527**	**20,000**	**10,000**	**15,000**	**0**
FTE Program Staff				**0.100**						

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

395

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	98,750	0		39,722	13,086	16,442	11,500	16,000	2,000	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	1,079,136	5,000	0	476,141	50,737	187,828	186,603	21,000	30,000	121,827
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	1,500	0		0	0	0	0	1,500	0	0
32 | Inst Tech	145,000	0			0	0	10,000	0	0	135,000
33 | Curriculum	11,000	0		0	0	0	11,000	0	0	0
34 | Prof Lrng St	8,484	0		7,217		1,267	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0
63 | Oper Bldg	46,352	0			31,872	14,480	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
67 | Bldg Secu	11,000	0			0	0	0	11,000	0	0
68 | Insurance	0	0						0		
Total	**1,401,222**	**5,000**	**0**	**523,080**	**95,695**	**220,017**	**219,103**	**49,500**	**32,000**	**256,827**
FTE Program Staff				**5.260**	**1.325**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 46 - Skill Center, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0	0	0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

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
61 | Supv Bldg	0	0		0	0	0	0	0		0
62 | Grnd Mnt	0	0			0	0	0	0		0
64 | Maintnce	0	0			0	0	0	0		0
67 | Bldg Secu	0	0			0	0	0	0		0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**		**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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

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	0	0		0	0	0	0	0	0	0
21 | Supv Inst	20,709	0		0	15,158	5,551	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	129,508	0		0	74,772	39,736	0	15,000	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	7,861	0		5,699	0	2,162	0	0	0	0
27 | Teaching	1,149,571	0		350,133	256,313	269,454	190,000	78,671	5,000	0
29 | Pmt to SD	0							0		
31 | InstProDev	282,561	0		84,846	25,500	27,415	2,000	70,300	72,500	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
Total	**1,590,210**	**0**		**440,678**	**371,743**	**344,318**	**192,000**	**163,971**	**77,500**	**0**
FTE Program Staff				**3.853**	**6.217**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

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	2,000	0		0	0	0	0	1,000	1,000	0
21 | Supv Inst	390,082	0		0	269,898	119,184	0	500	500	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0	0	0	0	0	0	0	0	0
24 | Guid/Coun	500,000	0		0	0	0	0	500,000	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	40,000	0		0	0	0	0	40,000	0	0
27 | Teaching	177,000	0		0	0	0	77,000	52,000	48,000	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	281,861	0		127,215	0	30,646	4,000	100,000	20,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
91 | Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	**1,390,943**	**0**	**0**	**127,215**	**269,898**	**149,830**	**81,000**	**693,500**	**69,500**	**0**
FTE Program Staff				**0.500**	**4.587**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

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	7,497	0		0	4,621	2,376	0	0	500	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	56,478	0		0	36,967	19,011	0	0	500	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	2,500	0		0	0	0	0	2,500	0	0
27 | Teaching	15,000	0		0	0	0	15,000	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	2,000	0		0	0	0	0	1,000	1,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
68 | Insurance	0	0						0		
Total	**83,475**	**0**		**0**	**41,588**	**21,387**	**15,000**	**3,500**	**2,000**	**0**
FTE Program Staff					**0.689**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 54 - Reading First, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0							0		
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

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	25,128	0		0	18,392	6,736	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	152,149	0		48,713	56,318	47,118	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	23,167	0		16,755	0	6,412	0	0	0	0
27 | Teaching	3,093,092	0		1,249,723	698,461	826,908	248,000	70,000	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	64,492	0		13,701	3,850	2,941	10,000	25,000	9,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	19,840	0		16,880		2,960	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**3,377,868**	**0**		**1,345,772**	**777,021**	**893,075**	**258,000**	**95,000**	**9,000**	**0**
FTE Program Staff				**11.889**	**13.722**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	1,000	0		0	0	0	1,000	0	0	0
23 | Princ Off	26,347	0		13,816	5,939	6,592	0	0	0	0
24 | Guid/Coun	13,803	0		10,413	0	3,390	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	154,810	0		79,646	14,284	40,880	20,000	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	5,000	0		0	0	0	0	0	5,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	1,374	0		1,169		205	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**202,334**	**0**		**105,044**	**20,223**	**51,067**	**21,000**	**0**	**5,000**	**0**
FTE Program Staff				**1.230**	**0.295**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	1,325,220	0		497,536	0	100,584	554,500	72,600	100,000	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	39,282	0		1,687	0	295	15,000	13,300	9,000	0
32 | Inst Tech	200,000	0			0	0	200,000	0	0	0
33 | Curriculum	50,000	0		0	0	0	50,000	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**1,614,502**	**0**		**499,223**	**0**	**100,879**	**819,500**	**85,900**	**109,000**	**0**
FTE Program Staff				**0.950**						

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

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	66,714	0		31,887	18,278	16,549	0	0	0	0
23 | Princ Off	155,522	0		74,403	42,549	38,570	0	0	0	0
24 | Guid/Coun	516,824	0		0	339,675	177,149	0	0	0	0
25 | Pupil M/S	75,678	0		0	40,335	35,343	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	980,612	0		0	584,093	369,019	22,000	5,000	500	0
29 | Pmt to SD	0							0		
31 | InstProDev	18,409	0		0	0	0	7,289	7,680	3,440	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**1,813,759**	**0**		**106,290**	**1,024,930**	**636,630**	**29,289**	**12,680**	**3,940**	**0**
FTE Program Staff				**0.650**	**19.147**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 62 - Math and Science, Professional Development, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	59,888	0		0	43,500	7,388	9,000	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	150,284	0		100,825	5,125	28,834	500	10,000	5,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**210,172**	**0**		**100,825**	**48,625**	**36,222**	**9,500**	**10,000**	**5,000**	**0**
FTE Program Staff				**0.500**	**0.000**					

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

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	92,507	0		17,010	47,153	25,344	0	3,000	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	71,929	0		0	47,869	24,060	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	1,130,486	0		578,785	224,838	319,363	6,500	0	1,000	0
29 | Pmt to SD	0							0		
31 | InstProDev	21,666	0		4,956	5,000	1,710	0	10,000	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	9,424	0		8,020		1,404	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**1,326,012**	**0**		**608,771**	**324,860**	**371,881**	**6,500**	**13,000**	**1,000**	**0**
FTE Program Staff				**4.820**	**6.015**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

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	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

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	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

413

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 69 - Compensatory, Other

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
27 | Teaching	176,463	0		81,761	25,500	29,202	4,000	28,000	8,000	0
29 | Pmt to SD	0							0		
31 | InstProDev	1,260	0		1,073	0	187	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
68 | Insurance	0	0						0		
Total	**177,723**	**0**		**82,834**	**25,500**	**29,389**	**4,000**	**28,000**	**8,000**	**0**
FTE Program Staff				**0.600**	**0.000**					

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

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	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

416

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	444,491	5,000		325,873	0	109,118	4,500	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	6,384	0		5,432		952	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**450,875**	**5,000**		**331,305**	**0**	**110,070**	**4,500**	**0**	**0**	**0**
FTE Program Staff				**3.015**						

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

419

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	214,242	55,000		112,732	0	36,010	10,500	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
66 | E-Rate	0	0					0	0		0
68 | Insurance	0	0						0		
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**214,242**	**55,000**		**112,732**	**0**	**36,010**	**10,500**	**0**	**0**	**0**
FTE Program Staff				**1.000**						

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

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	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

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	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		422
68 | Insurance	0	0						0		
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 88 - Early Learning Programs

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	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	45,358	0		0	22,964	22,394	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
65 | Utilities	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**45,358**	**0**		**0**	**22,964**	**22,394**	**0**	**0**	**0**	**0**
FTE Program Staff					**0.482**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

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	0		0	0	0	0	0	0	0
27 | Teaching	11,000	10,000		0	0	0	1,000	0	0	0
28 | Extracur	130,000	0		0	0	0	120,000	10,000	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
63 | Oper Bldg	26,553	0			17,552	9,001	0	0	0	0
65 | Utilities	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		424
75 | Mtr Pool	0	0			0	0	0	0	0	0
91 | Publ Actv	48,978	0	0	0	32,226	10,252	6,500	0	0	0
Total	**216,531**	**10,000**	**0**	**0**	**49,778**	**19,253**	**127,500**	**10,000**	**0**	**0**
FTE Program Staff					**0.619**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

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	700,900	0			0	0	8,000	686,900	6,000	0
12 | Supt Off	451,675	0		231,500	87,791	86,584	13,000	17,800	15,000	0
13 | Busns Off	1,039,516	500		0	602,130	202,386	16,000	205,500	13,000	0
14 | HR	473,636	0		186,218	77,234	77,184	46,000	81,000	6,000	0
15 | Pblc Rltn	431,136	0		0	186,857	63,379	30,000	150,000	900	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
61 | Supv Bldg	432,395	0		0	310,396	99,999	22,000	0	0	0
62 | Grnd Mnt	1,003,007	0			523,379	239,378	165,000	72,750	2,500	0
63 | Oper Bldg	2,880,046	0			1,815,309	843,987	150,000	70,350	400	0
64 | Maintnce	1,402,065	0	0		590,721	250,394	200,000	350,950	0	10,000
65 | Utilities	2,300,000	0	0		0	0	0	2,300,000	0	0
67 | Bldg Secu	35,000	0			0	0	10,000	25,000	0	0
68 | Insurance	2,160,000	0					0	2,160,000		0
69 | Dep Fac Mnt	0	0			0	0	0	0		0
72 | Info Sys	2,234,162	1,000	0	0	834,382	267,780	235,000	891,000	5,000	0
73 | Printing	119,888	0	-130,000	0	95,463	44,425	17,000	91,000	2,000	0
74 | Warehouse	294,990	0	0	0	199,835	92,155	3,000	0	0	0
75 | Mtr Pool	100,000	0	0	0	0	0	100,000	0	0	0
83 | Interest	0							0		
84 | Principal	0							0		
85 | Debt Expn	0		0					0		0
Total	**16,058,416**	**1,500**	**-130,000**	**417,718**	**5,323,497**	**2,267,651**	**1,015,000**	**7,102,250**	**50,800**	**10,000**
FTE Program Staff				**2.000**	**71.219**					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

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 M/S	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
41 | Supervisn	290,249	0		0	195,575	80,674	7,000	3,500	3,500	0
42 | Food	1,340,000	0					1,340,000	0		
44 | Operation	1,766,140	0			974,734	634,406	81,000	25,000	1,000	50,000
49 | Transfers	0		0							
Total	**3,396,389**	**0**	**0**	**0**	**1,170,309**	**715,080**	**1,428,000**	**28,500**	**4,500**	**50,000**
FTE Program Staff					**19.103**					

426

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

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 M/S	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
51 | Supervisn	409,692	0		0	291,703	112,989	0	0	5,000	0
52 | Operation	2,163,574	0			1,218,055	727,019	175,000	38,500	5,000	0
53 | Maintnce	742,753	0			300,688	126,065	225,000	71,000	20,000	0
56 | Insurance	50,000							50,000		
58 | Remote Learning Operations	0	0			0	0	0	0		
59 | Transfers	-450,000		-450,000							
Total	**2,916,019**	**0**	**-450,000**	**0**	**1,810,446**	**966,073**	**400,000**	**159,500**	**30,000**	**0**
FTE Program Staff					**24.105**					

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-130	OTHER DISTRICT ADMINISTRATOR	2.400	206,413	150,010	175,039.17	420,094	420,094	0
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,100	0	2,100
01-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	100,586	0	100,586
01-21-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,464	0	5,464
ACTIVITY CODE 21 TOTAL		**2.400**				**528,244**	**420,094**	**108,150**
01-22-002	SUBSTITUTE PAY	0.000	0	0	0.00	6,987	0	6,987
01-22-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,000	0	3,000
01-22-410	LIBRARY MEDIA SPECIALIST	2.200	108,541	80,433	98,320.00	216,304	216,304	0
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,960	0	1,960
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,192	0	3,192
ACTIVITY CODE 22 TOTAL		**2.200**				**231,443**	**216,304**	**15,139**
01-23-002	SUBSTITUTE PAY	0.000	0	0	0.00	6,171	0	6,171
01-23-210	ELEMENTARY PRINCIPAL	8.000	172,706	140,141	155,891.13	1,247,129	1,247,129	0
01-23-220	ELEMENTARY VICE PRINCIPAL	2.000	148,785	145,056	146,920.50	293,841	293,841	0
01-23-230	SECONDARY PRINCIPAL	1.000	177,806	177,806	177,806.00	177,806	177,806	0
01-23-240	SECONDARY VICE PRINCIPAL	3.000	163,524	155,710	160,037.00	480,111	480,111	0
ACTIVITY CODE 23 TOTAL		**14.000**				**2,205,058**	**2,198,887**	**6,171**
01-24-400	OTHER SUPPORT PERSONNEL	0.790	96,267	96,267	96,267.09	76,051	76,051	0
01-24-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,919	0	4,919
01-24-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,045	0	1,045
01-24-420	COUNSELOR	12.600	108,541	63,257	88,183.41	1,111,111	1,111,111	0
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,820	0	8,820

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	56,011	0	56,011
ACTIVITY CODE 24 TOTAL		**13.390**				**1,257,957**	**1,187,162**	**70,795**
01-26-470	NURSE	2.425	70,221	65,602	66,887.84	162,203	162,203	0
01-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,446	6,344	10,103
ACTIVITY CODE 26 TOTAL		**2.425**				**178,649**	**168,547**	**10,103**
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	711,898	251,293	460,605
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	582,600	0	582,600
01-27-310	ELEMENTARY HOMEROOM TEACHER	108.620	108,541	58,362	91,877.76	9,979,762	9,703,545	276,217
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	97,209	0	97,209
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	137,063	128	136,935
01-27-320	SECONDARY TEACHER	70.869	108,541	58,362	96,428.13	6,833,765	5,209,661	1,624,103
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	88,994	0	88,994
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	93,380	260	93,121
01-27-330	OTHER TEACHER	4.200	108,541	75,160	97,804.05	410,777	410,777	0
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,517	0	6,517
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,104	0	7,104
01-27-340	ELEMENTARY SPECIALIST TEACHER	14.700	108,541	65,602	99,274.83	1,459,340	383,401	1,075,939
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	20,923	0	20,923
01-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	20,043	0	20,043
01-27-400	OTHER SUPPORT PERSONNEL	2.000	108,541	106,413	107,477.00	214,954	214,954	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,973	0	4,973
01-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,982	0	2,982
01-27-610	ON LEAVE	1.000	108,541	108,541	108,541.00	108,541	86,833	21,708
ACTIVITY CODE 27 TOTAL		**201.389**				**20,780,825**	**16,260,852**	**4,519,973**
01-28-002	SUBSTITUTE PAY	0.000	0	0	0.00	29,257	0	29,257
01-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,000	0	5,000
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,389	0	8,389
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	29,823	0	29,823
01-28-330	OTHER TEACHER	1.000	85,374	85,374	85,374.00	85,374	0	85,374
01-28-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,173	0	1,173
01-28-510	EXTRACURRICULAR	1.000	155,710	155,710	155,710.00	155,710	0	155,710
ACTIVITY CODE 28 TOTAL		**2.000**				**314,726**	**0**	**314,726**
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	115,400	0	115,400
01-31-250	OTHER SCHOOL ADMINISTRATOR	0.500	182,867	168,596	177,158.00	88,579	88,579	0
01-31-251	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	300	0	300
01-31-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	55,000	0	55,000
ACTIVITY CODE 31 TOTAL		**0.500**				**259,279**	**88,579**	**170,700**
01-33-130	OTHER DISTRICT ADMINISTRATOR	0.500	182,867	168,596	174,304.00	87,152	87,152	0
01-33-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	450	0	450
01-33-400	OTHER SUPPORT PERSONNEL	0.700	133,512	133,512	133,511.43	93,458	93,458	0
ACTIVITY CODE 33 TOTAL		**1.200**				**181,060**	**180,610**	**450**

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	164,780	164,780	0
01-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	111,450	111,450	0
01-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,932	9,932	0
01-34-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	24,054	24,054	0
01-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,133	5,133	0
01-34-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,830	3,830	0
01-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	18,313	13,717	4,596
ACTIVITY CODE 34 TOTAL		**0.000**				**337,492**	**332,896**	**4,596**
PROGRAM TOTAL		**239.504**				**26,274,733**	**21,053,931**	**5,220,803**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-21-130	OTHER DISTRICT ADMINISTRATOR	0.500	163,524	163,524	163,524.00	81,762	81,762	0
02-21-250	OTHER SCHOOL ADMINISTRATOR	0.250	163,524	163,524	163,524.00	40,881	40,881	0
ACTIVITY CODE 21 TOTAL		**0.750**				**122,643**	**122,643**	**0**
02-23-230	SECONDARY PRINCIPAL	0.710	172,706	172,706	172,705.63	122,621	122,621	0
ACTIVITY CODE 23 TOTAL		**0.710**				**122,621**	**122,621**	**0**
02-24-420	COUNSELOR	1.370	101,891	78,860	90,123.36	123,469	123,469	0
02-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,279	2,088	1,191
ACTIVITY CODE 24 TOTAL		**1.370**				**126,748**	**125,557**	**1,191**
02-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	20,553	0	20,553
02-27-310	ELEMENTARY HOMEROOM TEACHER	3.349	108,541	71,314	93,705.58	313,820	313,820	0
02-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,700	6,700	0
02-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,594	4,594	0
02-27-320	SECONDARY TEACHER	13.881	108,541	72,082	94,179.38	1,307,304	1,307,304	0
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,592	5,592	0
02-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	23,112	23,112	0
ACTIVITY CODE 27 TOTAL		**17.230**				**1,681,675**	**1,661,122**	**20,553**
02-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,203	6,203	0
02-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	21,039	21,039	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,035	2,035	0
ACTIVITY CODE 34 TOTAL		**0.000**				**29,277**	**29,277**	**0**
PROGRAM TOTAL		**20.060**				**2,082,964**	**2,061,220**	**21,744**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
03-21-250	OTHER SCHOOL ADMINISTRATOR	0.250	163,524	163,524	163,524.00	40,881	40,881	0
ACTIVITY CODE 21 TOTAL		**0.250**				**40,881**	**40,881**	**0**
03-23-230	SECONDARY PRINCIPAL	0.210	172,706	172,706	172,704.76	36,268	36,268	0
ACTIVITY CODE 23 TOTAL		**0.210**				**36,268**	**36,268**	**0**
03-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,134	5,134	0
03-27-320	SECONDARY TEACHER	2.870	108,541	72,082	96,179.09	276,034	276,034	0
03-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,680	1,680	0
03-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,899	1,525	2,374
03-27-330	OTHER TEACHER	1.300	62,286	59,100	61,550.77	80,016	80,016	0
03-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,099	0	1,099
ACTIVITY CODE 27 TOTAL		**4.170**				**367,862**	**364,389**	**3,473**
03-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,682	4,682	0
03-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,319	1,319	0
ACTIVITY CODE 34 TOTAL		**0.000**				**6,001**	**6,001**	**0**
PROGRAM TOTAL		**4.630**				**451,012**	**447,539**	**3,473**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
09-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,071	0	1,071
ACTIVITY CODE 21 TOTAL		**0.000**				**1,071**	**0**	**1,071**
09-23-210	ELEMENTARY PRINCIPAL	0.350	163,524	163,524	163,522.86	57,233	0	57,233
ACTIVITY CODE 23 TOTAL		**0.350**				**57,233**	**0**	**57,233**
09-26-470	NURSE	0.225	70,221	70,221	70,222.22	15,800	0	15,800
09-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,442	0	1,442
ACTIVITY CODE 26 TOTAL		**0.225**				**17,242**	**0**	**17,242**
09-27-330	OTHER TEACHER	5.000	81,605	65,602	73,411.00	367,055	0	367,055
09-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,985	0	435 5,985
ACTIVITY CODE 27 TOTAL		**5.000**				**373,040**	**0**	**373,040**
09-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,182	0	7,182
ACTIVITY CODE 34 TOTAL		**0.000**				**7,182**	**0**	**7,182**
PROGRAM TOTAL		**5.575**				**455,768**	**0**	**455,768**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	166,021	166,021	166,021.00	166,021	166,021	0
21-21-250	OTHER SCHOOL ADMINISTRATOR	1.000	163,524	163,524	163,524.00	163,524	163,524	0
21-21-400	OTHER SUPPORT PERSONNEL	2.000	133,512	122,213	127,862.50	255,725	255,725	0
ACTIVITY CODE 21 TOTAL		**4.000**				**585,270**	**585,270**	**0**
21-24-420	COUNSELOR	1.400	108,541	63,257	88,183.57	123,457	123,457	0
21-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	980	980	0
21-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,038	9,038	0
ACTIVITY CODE 24 TOTAL		**1.400**				**133,475**	**133,475**	**0**
21-26-400	OTHER SUPPORT PERSONNEL	0.707	75,160	75,160	75,107.50	53,101	53,101	0
21-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,142	1,142	0
21-26-430	OCCUPATIONAL THERAPIST	1.000	80,433	80,433	80,433.00	80,433	80,433	0
21-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,035	4,035	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	9.800	108,541	75,045	89,298.67	875,127	875,127	0
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,400	1,400	0
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	40,635	40,635	0
21-26-460	PSYCHOLOGIST	6.600	108,541	75,160	97,787.73	645,399	645,399	0
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,000	7,000	0
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	41,420	41,420	0
21-26-470	NURSE	1.350	70,221	65,602	65,944.44	89,025	89,025	0
21-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,320	6,320	0
21-26-480	PHYSICAL THERAPIST	2.000	108,541	108,541	108,541.00	217,082	217,082	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-26-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,266	9,266	0
ACTIVITY CODE 26 TOTAL		**21.457**				**2,071,385**	**2,071,385**	**0**
21-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	89,250	89,250	0
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	80,994	80,994	0
21-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,521	3,521	0
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,150	3,150	0
21-27-330	OTHER TEACHER	40.879	108,541	58,362	81,690.21	3,339,414	3,339,414	0
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,030	8,030	0
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	230,224	230,224	0
21-27-400	OTHER SUPPORT PERSONNEL	1.000	94,773	94,773	94,773.00	94,773	94,773	0
21-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,322	5,322	0
ACTIVITY CODE 27 TOTAL		**41.879**				**3,854,678**	**3,854,678**	**0**
21-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	4,500	4,500	0
ACTIVITY CODE 31 TOTAL		**0.000**				**4,500**	**4,500**	**0**
21-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	725	725	0
21-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	55,433	55,433	0
21-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,437	2,437	0
21-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,035	2,035	0
21-34-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,326	1,326	0
21-34-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,742	14,742	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-34-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,353	11,353	0
21-34-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,578	3,578	0
ACTIVITY CODE 34 TOTAL		**0.000**				**91,629**	**91,629**	**0**
PROGRAM TOTAL		**68.736**				**6,740,937**	**6,740,937**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

438

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ******								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

439

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-130	OTHER DISTRICT ADMINISTRATOR	0.630	172,706	172,706	172,706.35	108,805	108,805	0
ACTIVITY CODE 21 TOTAL		**0.630**				**108,805**	**108,805**	**0**
31-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	40,950	40,950	0
31-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,956	4,956	0
31-27-320	SECONDARY TEACHER	14.610	108,541	58,362	87,850.79	1,283,500	1,283,500	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	24,966	24,966	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	78,825	78,825	0
ACTIVITY CODE 27 TOTAL		**14.610**				**1,433,197**	**1,433,197**	**0**
31-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	21,156	21,156	440 0
ACTIVITY CODE 34 TOTAL		**0.000**				**21,156**	**21,156**	**0**
PROGRAM TOTAL		**15.240**				**1,563,158**	**1,563,158**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-130	OTHER DISTRICT ADMINISTRATOR	0.140	172,706	172,706	172,707.14	24,179	24,179	0
ACTIVITY CODE 21 TOTAL		**0.140**				**24,179**	**24,179**	**0**
34-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,100	5,100	0
34-27-320	SECONDARY TEACHER	3.017	108,541	72,028	91,387.80	275,717	275,717	0
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,877	2,877	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,517	1,517	0
34-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,271	2,271	0
34-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,644	4,644	0
ACTIVITY CODE 27 TOTAL		**3.017**				**292,126**	**292,126**	**0**
34-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,818	1,818	0
34-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,725	2,725	0
ACTIVITY CODE 34 TOTAL		**0.000**				**4,543**	**4,543**	**0**
PROGRAM TOTAL		**3.157**				**320,848**	**320,848**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
38-27-320	SECONDARY TEACHER	0.100	108,541	108,541	108,540.00	10,854	10,854	0
ACTIVITY CODE 27 TOTAL		**0.100**				**10,854**	**10,854**	**0**
38-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	328	328	0
ACTIVITY CODE 31 TOTAL		**0.000**				**328**	**328**	**0**
PROGRAM TOTAL		**0.100**				**11,182**	**11,182**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

442

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 45 - Skill Center, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
45-23-240	SECONDARY VICE PRINCIPAL	0.230	172,706	172,706	172,704.35	39,722	39,722	0
ACTIVITY CODE 23 TOTAL		**0.230**				**39,722**	**39,722**	**0**
45-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	10,200	10,200	0
45-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,841	5,841	0
45-27-320	SECONDARY TEACHER	5.030	108,541	64,759	87,055.67	437,890	437,890	0
45-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,211	13,211	0
45-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,015	6,015	0
45-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,984	2,984	0
ACTIVITY CODE 27 TOTAL		**5.030**				**476,141**	**476,141**	**0**
45-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,217	7,217	0
ACTIVITY CODE 34 TOTAL		**0.000**				**7,217**	**7,217**	**0**
PROGRAM TOTAL		**5.260**				**523,080**	**523,080**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-26-400	OTHER SUPPORT PERSONNEL	0.074	75,160	75,160	74,756.76	5,532	5,532	0
51-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	167	167	0
ACTIVITY CODE 26 TOTAL		**0.074**				**5,699**	**5,699**	**0**
51-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	20,160	20,160	0
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	22,656	22,656	0
51-27-310	ELEMENTARY HOMEROOM TEACHER	0.447	71,314	61,379	63,116.33	28,213	28,213	0
51-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,500	3,500	0
51-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,569	1,569	0
51-27-320	SECONDARY TEACHER	1.127	108,541	61,379	83,797.69	94,440	94,440	0
51-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,987	1,987	0
51-27-330	OTHER TEACHER	0.705	108,541	59,100	82,726.24	58,322	58,322	0
51-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	408	408	0
51-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,752	2,752	0
51-27-400	OTHER SUPPORT PERSONNEL	1.000	108,541	108,541	108,541.00	108,541	108,541	0
51-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,840	6,840	0
51-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	745	745	0
ACTIVITY CODE 27 TOTAL		**3.279**				**350,133**	**350,133**	**0**
51-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	20,160	20,160	0
51-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	7,080	7,080	0
51-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,883	1,883	0
51-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	558	558	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-31-400	OTHER SUPPORT PERSONNEL	0.500	108,541	108,541	108,542.00	54,271	54,271	0
51-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	894	894	0
ACTIVITY CODE 31 TOTAL		**0.500**				**84,846**	**84,846**	**0**
PROGRAM TOTAL		**3.853**				**440,678**	**440,678**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	30,240	30,240	0
52-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	41,064	41,064	0
52-31-400	OTHER SUPPORT PERSONNEL	0.500	108,541	108,541	108,542.00	54,271	54,271	0
52-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,640	1,640	0
ACTIVITY CODE 31 TOTAL		**0.500**				**127,215**	**127,215**	**0**
PROGRAM TOTAL		**0.500**				**127,215**	**127,215**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ******								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

447

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-24-420	COUNSELOR	0.530	101,891	78,860	88,854.72	47,093	47,093	0
55-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,620	1,620	0
ACTIVITY CODE 24 TOTAL		**0.530**				**48,713**	**48,713**	**0**
55-26-400	OTHER SUPPORT PERSONNEL	0.220	75,160	75,160	75,127.27	16,528	16,528	0
55-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	227	227	0
ACTIVITY CODE 26 TOTAL		**0.220**				**16,755**	**16,755**	**0**
55-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	90,895	90,895	0
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.330	108,541	71,314	92,748.48	30,607	30,607	0
55-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	700	700	448 0
55-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	137	137	0
55-27-320	SECONDARY TEACHER	2.370	108,541	93,426	97,576.79	231,257	231,257	0
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	28	28	0
55-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	417	417	0
55-27-330	OTHER TEACHER	8.139	108,541	58,362	96,470.70	785,175	785,175	0
55-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,561	13,561	0
55-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	15,254	15,254	0
55-27-400	OTHER SUPPORT PERSONNEL	0.300	133,512	133,512	133,513.33	40,054	40,054	0
55-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	41,638	39,384	2,254
ACTIVITY CODE 27 TOTAL		**11.139**				**1,249,723**	**1,247,469**	**2,254**
55-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	4,320	4,320	0
55-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	9,381	9,381	0
ACTIVITY CODE 31 TOTAL		**0.000**				**13,701**	**13,701**	**0**

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	165	165	0
55-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	501	501	0
55-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	15,166	15,166	0
55-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	272	272	0
55-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	776	776	0
ACTIVITY CODE 34 TOTAL		**0.000**				**16,880**	**16,880**	**0**
PROGRAM TOTAL		**11.889**				**1,345,772**	**1,343,518**	**2,254**

449

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
56-23-250	OTHER SCHOOL ADMINISTRATOR	0.080	172,706	172,706	172,700.00	13,816	13,816	0
ACTIVITY CODE 23 TOTAL		**0.080**				**13,816**	**13,816**	**0**
56-24-420	COUNSELOR	0.100	101,891	101,891	101,890.00	10,189	10,189	0
56-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	224	224	0
ACTIVITY CODE 24 TOTAL		**0.100**				**10,413**	**10,413**	**0**
56-27-320	SECONDARY TEACHER	1.000	62,171	62,171	62,171.00	62,171	62,171	0
56-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	13,440	13,440	0
56-27-330	OTHER TEACHER	0.050	72,862	72,862	72,860.00	3,643	3,643	0
56-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	392	392	450 0
ACTIVITY CODE 27 TOTAL		**1.050**				**79,646**	**79,646**	**0**
56-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,025	1,025	0
56-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	60	60	0
56-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	84	84	0
ACTIVITY CODE 34 TOTAL		**0.000**				**1,169**	**1,169**	**0**
PROGRAM TOTAL		**1.230**				**105,044**	**105,044**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	132,212	132,212	0
58-27-320	SECONDARY TEACHER	0.950	108,541	100,636	107,708.42	102,323	102,323	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	240,348	240,348	0
58-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,405	1,405	0
58-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	21,248	21,248	0
ACTIVITY CODE 27 TOTAL		**0.950**				**497,536**	**497,536**	**0**
58-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,687	1,687	0
ACTIVITY CODE 31 TOTAL		**0.000**				**1,687**	**1,687**	**0**
PROGRAM TOTAL		**0.950**				**499,223**	**499,223**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 61 - Head Start, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
61-21-130	OTHER DISTRICT ADMINISTRATOR	0.195	163,524	163,524	163,523.08	31,887	31,887	0
ACTIVITY CODE 21 TOTAL		**0.195**				**31,887**	**31,887**	**0**
61-23-210	ELEMENTARY PRINCIPAL	0.455	163,524	163,524	163,523.08	74,403	74,403	0
ACTIVITY CODE 23 TOTAL		**0.455**				**74,403**	**74,403**	**0**
PROGRAM TOTAL		**0.650**				**106,290**	**106,290**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

452

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	11,660	11,660	0
64-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	14,160	14,160	0
64-31-250	OTHER SCHOOL ADMINISTRATOR	0.500	150,010	150,010	150,010.00	75,005	75,005	0
ACTIVITY CODE 31 TOTAL		**0.500**				**100,825**	**100,825**	**0**
PROGRAM TOTAL		**0.500**				**100,825**	**100,825**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

453

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-130	OTHER DISTRICT ADMINISTRATOR	0.100	168,596	168,596	168,600.00	16,860	16,860	0
65-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	150	150	0
ACTIVITY CODE 21 TOTAL		**0.100**				**17,010**	**17,010**	**0**
65-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	23,430	23,430	0
65-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	55,500	55,500	0
65-27-330	OTHER TEACHER	4.720	108,541	87,670	103,097.25	486,619	486,619	0
65-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,552	6,552	0
65-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,684	6,684	0
ACTIVITY CODE 27 TOTAL		**4.720**				**578,785**	**578,785**	**0**
65-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,956	4,956	0
ACTIVITY CODE 31 TOTAL		**0.000**				**4,956**	**4,956**	**0**
65-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,020	8,020	0
ACTIVITY CODE 34 TOTAL		**0.000**				**8,020**	**8,020**	**0**
PROGRAM TOTAL		**4.820**				**608,771**	**608,771**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 71 - Traffic Safety

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
71-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,830	0	5,830
71-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	9,912	0	9,912
71-27-320	SECONDARY TEACHER	0.600	108,541	108,541	108,541.67	65,125	0	65,125
71-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	894	0	894
ACTIVITY CODE 27 TOTAL		**0.600**				**81,761**	**0**	**81,761**
71-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,073	0	1,073
ACTIVITY CODE 31 TOTAL		**0.000**				**1,073**	**0**	**1,073**
PROGRAM TOTAL		**0.600**				**82,834**	**0**	**82,834**

455

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,885	5,885	0
74-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,418	0	1,418
74-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	880	0	880
74-27-320	SECONDARY TEACHER	0.570	103,928	103,928	103,928.07	59,239	59,239	0
74-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,132	2,132	0
74-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	813	0	813
74-27-330	OTHER TEACHER	2.445	108,541	96,267	101,811.45	248,929	113,366	135,563
74-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,150	1,733	1,418
74-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,427	0	3,427
ACTIVITY CODE 27 TOTAL		**3.015**				**325,873**	**182,355**	**143,519**
74-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	529	529	0
74-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	977	977	0
74-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,926	3,926	0
ACTIVITY CODE 34 TOTAL		**0.000**				**5,432**	**5,432**	**0**
PROGRAM TOTAL		**3.015**				**331,305**	**187,787**	**143,519**

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2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	2,420	2,420	0
79-27-320	SECONDARY TEACHER	1.000	97,642	97,642	97,642.00	97,642	97,642	0
79-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,719	9,719	0
79-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,951	2,951	0
ACTIVITY CODE 27 TOTAL		**1.000**				**112,732**	**112,732**	**0**
PROGRAM TOTAL		**1.000**				**112,732**	**112,732**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ******								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

458

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

459

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-110	SUPERINTENDENT	1.000	230,000	230,000	230,000.00	230,000	230,000	0
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,500	0	1,500
ACTIVITY CODE 12 TOTAL		**1.000**				**231,500**	**230,000**	**1,500**
97-14-120	DEPUTY/ASSISTANT SUPERINTENDENT	0.500	206,413	206,413	206,414.00	103,207	103,207	0
97-14-130	OTHER DISTRICT ADMINISTRATOR	0.500	166,021	166,021	166,022.00	83,011	83,011	0
ACTIVITY CODE 14 TOTAL		**1.000**				**186,218**	**186,218**	**0**
PROGRAM TOTAL		**2.000**				**417,718**	**416,218**	**1,500**

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2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

460

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

461

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

462

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-940	OFFICE/CLERICAL	4.140	8,609.05	41.14	24.11	31.20	268,615	268,615	0
01-21-960	PROFESSIONAL	1.000	2,080.00	64.43	64.43	64.43	134,005	134,005	0
01-21-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,250	1,250	0
01-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,260	2,260	0
ACTIVITY CODE 21 TOTAL		**5.140**					**406,130**	**406,130**	**0**
01-22-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,500	0	2,500
01-22-940	OFFICE/CLERICAL	1.884	3,921.75	25.78	24.65	25.33	99,337	0	99,337
01-22-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,826	0	1,826
ACTIVITY CODE 22 TOTAL		**1.884**					**103,663**	**0**	**103,663**
01-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	34,875	0	34,875
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,040	0	5,040
01-23-940	OFFICE/CLERICAL	15.539	32,321.70	28.84	23.78	26.49	856,174	856,174	0
01-23-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,826	2,826	0
01-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	9,390	9,390	0
ACTIVITY CODE 23 TOTAL		**15.539**					**908,305**	**868,390**	**39,915**
01-24-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,000	0	3,000
01-24-910	AIDES	0.902	1,878.40	29.31	26.32	28.38	53,316	22,808	30,508
01-24-940	OFFICE/CLERICAL	0.800	1,664.00	28.84	28.84	28.84	47,990	47,990	0
01-24-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	650	0	650
01-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	313	313	0
ACTIVITY CODE 24 TOTAL		**1.702**					**105,269**	**71,111**	**34,158**
01-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,000	0	5,000
01-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,807	0	3,807
ACTIVITY CODE 25 TOTAL		**0.000**					**8,807**	**0**	**8,807**

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-26-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	10,000	0	10,000
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,660	0	9,660
01-26-960	PROFESSIONAL	4.306	8,953.10	25.54	24.11	24.69	221,046	0	221,046
01-26-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,200	0	3,200
01-26-990	DIRECTOR/SUPERVISOR	0.900	1,872.00	49.39	49.39	49.39	92,450	92,450	0
ACTIVITY CODE 26 TOTAL		**5.206**					**336,356**	**92,450**	**243,906**
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	19,875	0	19,875
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	157,645	0	157,645
01-27-910	AIDES	7.646	15,910.27	28.29	21.58	23.85	379,423	326,741	52,682
01-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	29,184	0	29,184
01-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	6,798	5,696	1,102
ACTIVITY CODE 27 TOTAL		**7.646**					**592,925**	**332,437**	**260,488**
01-28-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	49,750	0	49,750
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	81,555	0	81,555
01-28-940	OFFICE/CLERICAL	1.000	2,080.00	26.94	26.94	26.94	56,035	0	56,035
01-28-960	PROFESSIONAL	0.413	858.62	38.21	38.21	38.21	32,804	0	32,804
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	785,356	0	785,356
ACTIVITY CODE 28 TOTAL		**1.413**					**1,005,500**	**0**	**1,005,500**
01-31-910	AIDES	0.014	26.25	28.29	21.22	26.29	690	0	690
ACTIVITY CODE 31 TOTAL		**0.014**					**690**	**0**	**690**
01-32-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	51,272	0	51,272
ACTIVITY CODE 32 TOTAL		**0.000**					**51,272**	**0**	**51,272**
01-35-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	225	0	225
01-35-970	SERVICE WORKERS	3.998	8,316.00	28.41	25.63	26.99	224,441	0	224,441

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-35-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	630	0	630
ACTIVITY CODE 35 TOTAL		**3.998**					**225,296**	**0**	**225,296**
PROGRAM TOTAL		**42.542**					**3,744,213**	**1,770,518**	**1,973,695**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-23-940	OFFICE/CLERICAL	2.528	5,258.95	28.18	24.65	26.42	138,941	138,941	0
02-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,750	2,750	0
ACTIVITY CODE 23 TOTAL		**2.528**					**141,691**	**141,691**	**0**
02-24-910	AIDES	0.804	1,672.00	29.31	29.31	29.31	49,006	49,006	0
02-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
ACTIVITY CODE 24 TOTAL		**0.804**					**50,006**	**50,006**	**0**
02-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,100	2,100	0
02-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,573	1,573	0
ACTIVITY CODE 27 TOTAL		**0.000**					**3,673**	**3,673**	**0**
PROGRAM TOTAL		**3.332**					**195,370**	**195,370**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
03-23-940	OFFICE/CLERICAL	0.354	736.16	28.18	27.76	27.94	20,565	20,565	0
03-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	475	475	0
ACTIVITY CODE 23 TOTAL		**0.354**					**21,040**	**21,040**	**0**
03-27-910	AIDES	0.727	1,512.00	24.07	24.07	24.07	36,394	36,394	0
03-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	900	900	0
ACTIVITY CODE 27 TOTAL		**0.727**					**37,294**	**37,294**	**0**
PROGRAM TOTAL		**1.081**					**58,334**	**58,334**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

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2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
09-23-940	OFFICE/CLERICAL	0.823	1,712.00	28.18	28.18	28.18	48,244	0	48,244
ACTIVITY CODE 23 TOTAL		**0.823**					**48,244**	**0**	**48,244**
09-25-910	AIDES	0.682	1,418.95	24.67	21.22	22.61	32,084	0	32,084
09-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	196	0	196
ACTIVITY CODE 25 TOTAL		**0.682**					**32,280**	**0**	**32,280**
09-26-960	PROFESSIONAL	0.546	1,134.90	24.11	24.11	24.11	27,362	0	27,362
ACTIVITY CODE 26 TOTAL		**0.546**					**27,362**	**0**	**27,362**
09-27-910	AIDES	3.816	7,938.00	24.67	21.58	23.43	186,027	0	186,027
09-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,811	0	2,811
ACTIVITY CODE 27 TOTAL		**3.816**					**188,838**	**0**	**188,838**
09-32-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,915	0	3,915
ACTIVITY CODE 32 TOTAL		**0.000**					**3,915**	**0**	**3,915**
PROGRAM TOTAL		**5.867**					**300,639**	**0**	**300,639**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-940	OFFICE/CLERICAL	1.500	3,119.45	28.84	24.11	27.26	85,048	85,048	0
21-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	812	812	0
ACTIVITY CODE 21 TOTAL		**1.500**					**85,860**	**85,860**	**0**
21-23-940	OFFICE/CLERICAL	2.171	4,515.05	28.84	23.78	26.55	119,878	119,878	0
21-23-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	314	314	0
21-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,281	1,281	0
ACTIVITY CODE 23 TOTAL		**2.171**					**121,473**	**121,473**	**0**
21-24-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	1,320	1,320	0
21-24-910	AIDES	4.214	8,769.60	29.31	27.44	28.15	246,831	246,831	0
21-24-940	OFFICE/CLERICAL	0.100	208.00	28.84	28.84	28.84	5,999	5,999	0
21-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,025	2,025	0
ACTIVITY CODE 24 TOTAL		**4.314**					**256,175**	**256,175**	**0**
21-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	990	990	0
21-25-910	AIDES	3.166	6,582.30	23.38	21.22	22.04	145,104	145,104	0
21-25-940	OFFICE/CLERICAL	0.603	1,254.00	26.22	26.22	26.22	32,880	32,880	0
21-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,025	1,025	0
ACTIVITY CODE 25 TOTAL		**3.769**					**179,999**	**179,999**	**0**
21-26-960	PROFESSIONAL	0.609	1,261.00	25.54	24.11	24.63	31,055	31,055	0
21-26-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	465	465	0
21-26-990	DIRECTOR/SUPERVISOR	0.100	208.00	49.39	49.39	49.38	10,272	10,272	0
ACTIVITY CODE 26 TOTAL		**0.709**					**41,792**	**41,792**	**0**
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	54,615	54,615	0
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	17,375	17,375	0
21-27-910	AIDES	26.975	56,094.19	28.29	21.58	23.70	1,329,377	1,329,377	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	24,386	24,386	0
ACTIVITY CODE 27 TOTAL		**26.975**					**1,425,753**	**1,425,753**	**0**
21-31-910	AIDES	0.070	131.25	28.29	21.22	26.27	3,448	3,448	0
ACTIVITY CODE 31 TOTAL		**0.070**					**3,448**	**3,448**	**0**
PROGRAM TOTAL		**39.508**					**2,114,500**	**2,114,500**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	24,915	24,915	0
24-27-910	AIDES	15.677	32,598.03	24.82	21.58	22.82	744,025	744,025	0
24-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	960	960	0
24-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	15,825	15,825	0
ACTIVITY CODE 27 TOTAL		**15.677**					**785,725**	**785,725**	**0**
PROGRAM TOTAL		**15.677**					**785,725**	**785,725**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay. 471

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-940	OFFICE/CLERICAL	0.799	1,661.76	28.84	26.22	28.58	47,487	47,487	0
31-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	940	940	0
ACTIVITY CODE 21 TOTAL		**0.799**					**48,427**	**48,427**	**0**
31-24-940	OFFICE/CLERICAL	0.736	1,531.00	28.84	26.22	26.58	40,688	40,688	0
31-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,034	1,034	0
ACTIVITY CODE 24 TOTAL		**0.736**					**41,722**	**41,722**	**0**
PROGRAM TOTAL		**1.535**					**90,149**	**90,149**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

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2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-940	OFFICE/CLERICAL	0.115	239.68	28.84	28.84	28.84	6,912	6,912	0
34-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	140	140	0
ACTIVITY CODE 21 TOTAL		**0.115**					**7,052**	**7,052**	**0**
PROGRAM TOTAL		**0.115**					**7,052**	**7,052**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

473

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 45 - Skill Center, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
45-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,500	1,500	0
45-23-940	OFFICE/CLERICAL	0.189	393.76	28.84	28.84	28.84	11,356	11,356	0
45-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	230	230	0
ACTIVITY CODE 23 TOTAL		**0.189**					**13,086**	**13,086**	**0**
45-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,875	9,875	0
45-27-910	AIDES	0.636	1,323.00	30.16	30.16	30.16	39,902	39,902	0
45-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	960	960	0
ACTIVITY CODE 27 TOTAL		**0.636**					**50,737**	**50,737**	**0**
45-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,950	4,950	475 0
45-63-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	215	215	0
45-63-970	SERVICE WORKERS	0.500	1,040.00	25.68	25.68	25.68	26,707	26,707	0
ACTIVITY CODE 63 TOTAL		**0.500**					**31,872**	**31,872**	**0**
PROGRAM TOTAL		**1.325**					**95,695**	**95,695**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-940	OFFICE/CLERICAL	0.188	390.00	38.29	38.29	38.29	14,933	14,933	0
51-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	225	225	0
ACTIVITY CODE 21 TOTAL		**0.188**					**15,158**	**15,158**	**0**
51-24-910	AIDES	1.236	2,570.40	29.07	28.63	28.94	74,389	74,389	0
51-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	383	383	0
ACTIVITY CODE 24 TOTAL		**1.236**					**74,772**	**74,772**	**0**
51-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,950	4,950	0
51-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	11,250	11,250	0
51-27-910	AIDES	4.793	9,969.35	26.55	21.58	23.67	236,008	236,008	476 0
51-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,105	4,105	0
ACTIVITY CODE 27 TOTAL		**4.793**					**256,313**	**256,313**	**0**
51-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	25,500	25,500	0
ACTIVITY CODE 31 TOTAL		**0.000**					**25,500**	**25,500**	**0**
PROGRAM TOTAL		**6.217**					**371,743**	**371,743**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-21-960	PROFESSIONAL	4.587	9,541.38	38.21	26.83	28.29	269,898	269,898	0
ACTIVITY CODE 21 TOTAL		**4.587**					**269,898**	**269,898**	**0**
PROGRAM TOTAL		**4.587**					**269,898**	**269,898**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
53-21-940	OFFICE/CLERICAL	0.077	159.20	28.63	28.63	28.63	4,558	4,558	0
53-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	63	63	0
ACTIVITY CODE 21 TOTAL		**0.077**					**4,621**	**4,621**	**0**
53-24-940	OFFICE/CLERICAL	0.612	1,273.60	28.63	28.63	28.63	36,463	36,463	0
53-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	504	504	0
ACTIVITY CODE 24 TOTAL		**0.612**					**36,967**	**36,967**	**0**
PROGRAM TOTAL		**0.689**					**41,588**	**41,588**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

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2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-940	OFFICE/CLERICAL	0.228	473.20	38.29	38.29	38.29	18,119	18,119	0
55-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	273	273	0
ACTIVITY CODE 21 TOTAL		**0.228**					**18,392**	**18,392**	**0**
55-24-910	AIDES	0.945	1,965.60	29.07	27.44	28.27	55,575	55,575	0
55-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	743	743	0
ACTIVITY CODE 24 TOTAL		**0.945**					**56,318**	**56,318**	**0**
55-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	54,450	54,450	0
55-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,500	3,500	0
55-27-910	AIDES	12.549	26,102.83	26.55	21.58	23.77	620,543	620,543	479 0
55-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,127	1,127	0
55-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	8,856	8,856	0
55-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	9,985	9,985	0
ACTIVITY CODE 27 TOTAL		**12.549**					**698,461**	**698,461**	**0**
55-31-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,475	2,475	0
55-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,375	1,375	0
ACTIVITY CODE 31 TOTAL		**0.000**					**3,850**	**3,850**	**0**
PROGRAM TOTAL		**13.722**					**777,021**	**777,021**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
56-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,939	5,939	0
ACTIVITY CODE 23 TOTAL		**0.000**					**5,939**	**5,939**	**0**
56-27-910	AIDES	0.295	614.25	22.63	22.63	22.63	13,900	13,900	0
56-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	384	384	0
ACTIVITY CODE 27 TOTAL		**0.295**					**14,284**	**14,284**	**0**
PROGRAM TOTAL		**0.295**					**20,223**	**20,223**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay. 480

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

481

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 61 - Head Start, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
61-21-940	OFFICE/CLERICAL	0.301	625.04	28.84	28.84	28.84	18,026	18,026	0
61-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	252	252	0
ACTIVITY CODE 21 TOTAL		**0.301**					**18,278**	**18,278**	**0**
61-23-940	OFFICE/CLERICAL	0.700	1,454.96	28.84	28.84	28.84	41,961	41,961	0
61-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	588	588	0
ACTIVITY CODE 23 TOTAL		**0.700**					**42,549**	**42,549**	**0**
61-24-910	AIDES	5.838	12,148.00	36.34	24.11	27.53	334,457	334,457	0
61-24-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,250	1,250	0
61-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,968	3,968	0
ACTIVITY CODE 24 TOTAL		**5.838**					**339,675**	**339,675**	**0**
61-25-910	AIDES	0.860	1,787.10	24.67	21.22	22.38	40,001	40,001	0
61-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	334	334	0
ACTIVITY CODE 25 TOTAL		**0.860**					**40,335**	**40,335**	**0**
61-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	12,540	12,540	0
61-27-910	AIDES	11.448	23,817.00	26.36	21.58	23.51	559,993	559,993	0
61-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	11,560	11,560	0
ACTIVITY CODE 27 TOTAL		**11.448**					**584,093**	**584,093**	**0**
PROGRAM TOTAL		**19.147**					**1,024,930**	**1,024,930**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	43,500	43,500	0
ACTIVITY CODE 27 TOTAL		**0.000**					**43,500**	**43,500**	**0**
64-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,125	5,125	0
ACTIVITY CODE 31 TOTAL		**0.000**					**5,125**	**5,125**	**0**
PROGRAM TOTAL		**0.000**					**48,625**	**48,625**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

483

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-940	OFFICE/CLERICAL	0.800	1,664.00	27.76	27.76	27.76	46,193	46,193	0
65-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	960	960	0
ACTIVITY CODE 21 TOTAL		**0.800**					**47,153**	**47,153**	**0**
65-24-910	AIDES	0.804	1,672.00	28.63	28.63	28.63	47,869	47,869	0
ACTIVITY CODE 24 TOTAL		**0.804**					**47,869**	**47,869**	**0**
65-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,795	3,795	0
65-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
65-27-910	AIDES	4.411	9,179.58	26.55	21.58	23.52	215,944	215,944	0
65-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,099	4,099	484 0
ACTIVITY CODE 27 TOTAL		**4.411**					**224,838**	**224,838**	**0**
65-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,000	5,000	0
ACTIVITY CODE 31 TOTAL		**0.000**					**5,000**	**5,000**	**0**
PROGRAM TOTAL		**6.015**					**324,860**	**324,860**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 71 - Traffic Safety

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
71-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	25,500	0	25,500
ACTIVITY CODE 27 TOTAL		**0.000**					**25,500**	**0**	**25,500**
PROGRAM TOTAL		**0.000**					**25,500**	**0**	**25,500**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

485

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
88-25-910	AIDES	0.482	1,002.70	24.67	21.22	22.69	22,753	0	22,753
88-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	211	0	211
ACTIVITY CODE 25 TOTAL		**0.482**					**22,964**	**0**	**22,964**
PROGRAM TOTAL		**0.482**					**22,964**	**0**	**22,964**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

488

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
89-63-970	SERVICE WORKERS	0.319	664.14	26.24	26.24	26.24	17,427	17,427	0
89-63-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	125	125	0
ACTIVITY CODE 63 TOTAL		**0.319**					**17,552**	**17,552**	**0**
89-91-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	15,130	15,130	0
89-91-940	OFFICE/CLERICAL	0.300	624.00	26.82	26.82	26.82	16,736	16,736	0
89-91-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	360	360	0
ACTIVITY CODE 91 TOTAL		**0.300**					**32,226**	**32,226**	**0**
PROGRAM TOTAL		**0.619**					**49,778**	**49,778**	**0**

489

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,020	1,020	0
97-12-940	OFFICE/CLERICAL	1.000	2,080.00	41.14	41.14	41.14	85,571	85,571	0
97-12-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,200	1,200	0
ACTIVITY CODE 12 TOTAL		**1.000**					**87,791**	**87,791**	**0**
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	10,200	10,200	0
97-13-940	OFFICE/CLERICAL	5.338	11,104.00	43.33	28.84	36.49	405,228	405,228	0
97-13-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	6,900	6,900	0
97-13-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	86.44	86.44	86.44	179,802	179,802	0
ACTIVITY CODE 13 TOTAL		**6.338**					**602,130**	**602,130**	**0**
97-14-940	OFFICE/CLERICAL	1.000	2,080.00	41.14	32.20	36.67	76,274	76,274	0
97-14-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	960	960	0
ACTIVITY CODE 14 TOTAL		**1.000**					**77,234**	**77,234**	**0**
97-15-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,100	0	5,100
97-15-940	OFFICE/CLERICAL	1.000	2,080.00	27.44	27.44	27.44	57,075	57,075	0
97-15-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	420	420	0
97-15-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	59.74	59.74	59.74	124,262	0	124,262
ACTIVITY CODE 15 TOTAL		**2.000**					**186,857**	**57,495**	**129,362**
97-61-940	OFFICE/CLERICAL	1.000	2,080.00	28.61	28.61	28.61	59,509	59,509	0
97-61-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	81.06	39.39	60.22	250,527	250,527	0
97-61-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	360	360	0
ACTIVITY CODE 61 TOTAL		**3.000**					**310,396**	**310,396**	**0**
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	25,500	25,500	0
97-62-920	CRAFTS/TRADES	3.000	6,240.00	33.45	29.52	31.88	198,931	198,931	0
97-62-970	SERVICE WORKERS	5.000	10,400.00	32.67	25.59	28.52	296,608	296,608	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-62-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,340	2,340	0
ACTIVITY CODE 62 TOTAL		**8.000**					**523,379**	**523,379**	**0**
97-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	191,000	4,584	186,416
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	45,900	45,900	0
97-63-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,246	1,702	1,544
97-63-970	SERVICE WORKERS	29.181	60,695.86	31.55	22.94	25.89	1,571,464	1,230,074	341,390
97-63-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,699	2,284	1,415
ACTIVITY CODE 63 TOTAL		**29.181**					**1,815,309**	**1,284,544**	**530,765**
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,100	5,100	491 0
97-64-920	CRAFTS/TRADES	8.000	16,640.00	37.03	27.32	34.97	581,901	0	581,901
97-64-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	840	0	840
97-64-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,880	0	2,880
ACTIVITY CODE 64 TOTAL		**8.000**					**590,721**	**5,100**	**585,621**
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,100	5,100	0
97-72-980	TECHNICAL	6.000	12,480.00	50.71	34.52	43.44	542,069	210,954	331,115
97-72-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,000	0	3,000
97-72-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	81.06	55.59	68.32	284,213	284,213	0
ACTIVITY CODE 72 TOTAL		**8.000**					**834,382**	**500,267**	**334,115**
97-73-980	TECHNICAL	1.500	3,120.00	31.48	28.11	30.36	94,713	0	94,713
97-73-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	750	750	0
ACTIVITY CODE 73 TOTAL		**1.500**					**95,463**	**750**	**94,713**
97-74-940	OFFICE/CLERICAL	0.700	1,456.00	26.82	26.82	26.82	39,050	39,050	0
97-74-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	840	840	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-74-970	SERVICE WORKERS	2.500	5,200.00	30.88	28.11	30.33	157,695	64,230	93,465
97-74-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	2,250	1,050	1,200
ACTIVITY CODE 74 TOTAL		**3.200**					**199,835**	**105,170**	**94,665**
PROGRAM TOTAL		**71.219**					**5,323,497**	**3,554,256**	**1,769,241**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-940	OFFICE/CLERICAL	1.301	2,707.00	28.61	24.11	26.96	72,970	72,970	0
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	58.94	58.94	58.94	122,605	122,605	0
ACTIVITY CODE 41 TOTAL		**2.301**					**195,575**	**195,575**	**0**
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	100,000	100,000	0
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	31,450	31,450	0
98-44-970	SERVICE WORKERS	16.802	34,965.00	27.37	21.17	23.85	833,784	833,784	0
98-44-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	9,500	9,500	0
ACTIVITY CODE 44 TOTAL		**16.802**					**974,734**	**974,734**	**0**
PROGRAM TOTAL		**19.103**					**1,170,309**	**1,170,309**	**0**

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1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-51-940	OFFICE/CLERICAL	1.625	3,380.00	28.84	24.11	27.02	91,330	91,330	0
99-51-950	OPERATORS	1.000	2,080.00	36.39	36.39	36.39	75,691	75,691	0
99-51-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	420	420	0
99-51-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	59.74	59.74	59.74	124,262	124,262	0
ACTIVITY CODE 51 TOTAL		**3.625**					**291,703**	**291,703**	**0**
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	115,000	115,000	0
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	155,000	155,000	0
99-52-950	OPERATORS	16.480	34,278.45	28.64	21.22	27.35	937,678	937,678	0
99-52-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	10,377	10,377	494 0
ACTIVITY CODE 52 TOTAL		**16.480**					**1,218,055**	**1,218,055**	**0**
99-53-920	CRAFTS/TRADES	4.000	8,320.00	37.09	34.93	35.65	296,608	296,608	0
99-53-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,080	4,080	0
ACTIVITY CODE 53 TOTAL		**4.000**					**300,688**	**300,688**	**0**
PROGRAM TOTAL		**24.105**					**1,810,446**	**1,810,446**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	581,865	XXXXX	580,000	XXXXX	580,000	XXXXX
(1) Credit Transfers	-581,865	XXXXX	-580,000	XXXXX	-580,000	XXXXX
(2) Certificated Salaries	39,722,609	40.57	40,965,052	40.51	42,702,089	41.19
(3) Classified Salaries	16,796,433	17.16	17,579,526	17.38	18,673,059	18.01
(4) Employee Benefits and Payroll Taxes	21,637,975	22.10	22,812,770	22.56	23,122,563	22.31
(5) Supplies and Materials	6,377,014	6.51	7,289,679	7.21	6,688,335	6.45
(7) Purchased Services	12,458,723	12.72	10,915,077	10.79	11,311,751	10.91
(8) Travel	395,379	0.40	711,940	0.70	678,940	0.65
(9) Capital Outlay	519,728	0.53	846,327	0.84	486,827	0.47
TOTAL EXPENDITURES	**97,907,862**	**100.00**	**101,120,371**	**100.00**	**103,663,564**	**100.00**

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
TEACHING ACTIVITIES						
27 | Teaching	51,510,918	52.61	55,316,095	54.70	56,754,947	54.75
28 | Extracur	2,313,923	2.36	2,306,314	2.28	2,488,402	2.40
29 | Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	**53,824,841**	**54.97**	**57,622,409**	**56.98**	**59,243,349**	**57.15**
TEACHING SUPPORT						
22 | Lrn Resrc	583,824	0.60	622,462	0.62	600,947	0.58
24 | Guid/Coun	4,214,812	4.30	4,262,842	4.22	4,200,042	4.05
25 | Pupil M/S	622,815	0.64	609,663	0.60	654,769	0.63
26 | Health	3,917,898	4.00	3,852,468	3.81	4,390,817	4.24
31 | InstProDev	1,284,250	1.31	1,300,605	1.29	1,290,402	1.24
32 | Inst Tech	581,647	0.59	839,006	0.83	675,071	0.65
33 | Curriculum	1,049,836	1.07	828,622	0.82	518,315	0.50
34 | Prof Lrng St	536,309	0.55	623,174	0.62	645,686	0.62
35 | Pupil Safety	0	0.00	304,762	0.30	355,985	0.34
TOTAL TEACHING SUPPORT	**12,255,082**	**12.52**	**13,243,604**	**13.10**	**13,332,034**	**12.86**
OTHER SUPPORT ACTIVITIES						
42 | Food	1,416,924	1.45	940,000	0.93	1,340,000	1.29
44 | Operation	1,605,670	1.64	1,676,831	1.66	1,766,140	1.70
49 | Transfers	0	0.00	0	0.00	0	0.00
52 | Operation	2,011,871	2.05	2,067,488	2.04	2,163,574	2.09
53 | Maintnce	550,268	0.56	667,608	0.66	742,753	0.72
56 | Insurance	0	0.00	50,000	0.05	50,000	0.05
58 | Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 | Transfers	-455,875	-0.47	-450,000	-0.45	-450,000	-0.43
62 | Grnd Mnt	1,308,400	1.34	907,951	0.90	1,003,007	0.97
63 | Oper Bldg	2,675,236	2.73	2,889,471	2.86	2,952,951	2.85
64 | Maintnce	2,094,737	2.14	1,590,129	1.57	1,402,065	1.35
65 | Utilities	2,060,159	2.10	1,995,000	1.97	2,300,000	2.22
66 | E-Rate	1,049,836	1.07	0	0.00	0	0.00
67 | Bldg Secu	70,491	0.07	46,000	0.05	46,000	0.04
68 | Insurance	1,533,225	1.57	2,000,000	1.98	2,160,000	2.08

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 | Info Sys	2,750,374	2.81	2,336,699	2.31	2,234,162	2.16
73 | Printing	157,898	0.16	115,575	0.11	119,888	0.12
74 | Warehouse	266,191	0.27	285,355	0.28	294,990	0.28
75 | Mtr Pool	105,949	0.11	100,000	0.10	100,000	0.10
83 | Interest	0	0.00	0	0.00	0	0.00
84 | Principal	0	0.00	0	0.00	0	0.00
85 | Debt Expn	0	0.00	0	0.00	0	0.00
91 | Publ Actv	36,771	0.04	48,612	0.05	48,978	0.05
TOTAL OTHER SUPPORT ACTIVITIES	**18,188,288**	**18.58**	**17,266,719**	**17.08**	**18,274,508**	**17.63**
UNIT ADMINISTRATION						
23 | Princ Off	4,951,077	5.06	5,305,132	5.25	5,388,804	5.20
TOTAL UNIT ADMINISTRATION	**4,951,077**	**5.06**	**5,305,132**	**5.25**	**5,388,804**	**5.20**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	892,762	0.91	700,900	0.69	700,900	0.68
12 | Supt Off	499,277	0.51	477,122	0.47	451,675	0.44
13 | Busns Off	1,024,479	1.05	1,089,590	1.08	1,039,516	1.00
14 | HR	504,873	0.52	457,376	0.45	473,636	0.46
15 | Pblc Rltn	575,428	0.59	372,266	0.37	433,136	0.42
21 | Supv Inst	3,416,615	3.49	3,490,681	3.45	3,193,670	3.08
41 | Supervisn	267,262	0.27	279,111	0.28	290,249	0.28
51 | Supervisn	364,471	0.37	392,857	0.39	409,692	0.40
61 | Supv Bldg	388,210	0.40	422,604	0.42	432,395	0.42
TOTAL CENTRAL ADMINISTRATION	**7,933,377**	**8.10**	**7,682,507**	**7.60**	**7,424,869**	**7.16**
TOTAL EXPENDITURES	**97,907,862**	**100.00**	**101,120,371**	**100.00**	**103,663,564**	**100.00**

Walla Walla Public Schools District No.140

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	15,063,022	0	15,063,022	47.38	7,136,860
Spring 2026	15,665,543	0	15,665,543	52.62	8,243,209
1100 TOTAL LOCAL TAXES:					**15,380,068**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0.000	0	0.00	XXXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Walla Walla Public Schools District No.140

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
		0	0	0	0	0
A.	**TOTAL**		**0**	**0**	**0**	**0**

B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	**TOTAL**		**0**	**0**	**0**	**0** 4/

C.	**TOTAL for Both Sections (A+B)**			**0** 3/	**0** 3/	**0**

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1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

Walla Walla Public Schools District No.140

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 | Teaching	318.178	80.91	88.973	32.10
28 | Extracuricular	2.000	0.51	1.413	0.51
TOTAL TEACHING ACTIVITIES	**320.178**	**81.41**	**90.386**	**32.61**
TEACHING SUPPORT				
22 | Learning Resources	2.200	0.56	1.884	0.68
24 | Guidance and Counseling	16.790	4.27	16.991	6.13
25 | Pupil Management and Safety	0.000	0.00	5.793	2.09
26 | Health/Related Services	24.401	6.20	6.461	2.33
31 | InstProDev	2.000	0.51	0.084	0.03
32 | Inst Tech	XXXXX	XXXXX	0.000	0.00
33 | Curriculum	1.200	0.31	0.000	0.00
34 | Professional Learning - State	0.000	0.00	XXXXX	XXXXX
35 | Pupil Safety	**0.000**	**0.00**	**3.998**	**1.44**
TOTAL TEACHING SUPPORT	**46.591**	**11.85**	**35.211**	**12.70**
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	16.802	6.06
52 | Operations	XXXXX	XXXXX	16.480	5.95
53 | Maintenance	XXXXX	XXXXX	4.000	1.44
58 | Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 | Grounds--Maintenance	0.000	0.00	8.000	2.89
63 | Operation of Buildings	0.000	0.00	30.000	10.82
64 | Maintenance	0.000	0.00	8.000	2.89
65 | Utilities	XXXXX	XXXXX	0.000	0.00
67 | Building Security	0.000	0.00	0.000	0.00
72 | Information Systems	0.000	0.00	8.000	2.89
73 | Printing	0.000	0.00	1.500	0.54
74 | Warehousing and Distribution	0.000	0.00	3.200	1.15
75 | Motor Pool	0.000	0.00	0.000	0.00
91 | Public Activities	0.000	0.00	0.300	0.11
TOTAL OTHER SUPPORT ACTIVITIES	**0.000**	**0.00**	**96.282**	**34.74**

Walla Walla Public Schools District No.140

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 | Principal's Office	16.035	4.08	22.304	8.05
TOTAL UNIT ADMINISTRATION	**16.035**	**4.08**	**22.304**	**8.05**
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	1.000	0.25	1.000	0.36
13 | Business Office	0.000	0.00	6.338	2.29
14 | Human Resources	1.000	0.25	1.000	0.36
15 | Public Relations	0.000	0.00	2.000	0.72
21 | Supervision - Instruction	8.465	2.15	13.735	4.96
41 | Supervision - Nutrition Services	0.000	0.00	2.301	0.83
51 | Supervision - Transportation	0.000	0.00	3.625	1.31
61 | Supervision - Building	0.000	0.00	3.000	1.08
TOTAL CENTRAL ADMINISTRATION	**10.465**	**2.66**	**32.999**	**11.91**
TOTAL FTE STAFF	**393.269**	**100.00**	**277.182**	**100.00**

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Walla Walla Public Schools District No.140

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES			
100 | General Student Body	165,709	303,000	435,600
200 | Athletics	31,196	0	28,450
300 | Classes	0	0	0
400 | Clubs	87,219	33,500	187,449
600 | Private Moneys	0	6,700	5,995
A. TOTAL REVENUES	**284,124**	**343,200**	**657,494**
EXPENDITURES			
100 | General Student Body	166,877	347,391	447,900
200 | Athletics	26,673	500	35,000
300 | Classes	0	0	0
400 | Clubs	121,240	37,050	225,359
600 | Private Moneys	0	7,556	6,220
B. TOTAL EXPENDITURES	**314,790**	**392,497**	**714,479**
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	**-30,666**	**-49,297**	**-56,985**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	393,034	427,577	400,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	**393,034**	**427,577**	**400,000**
E. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	362,368	378,280	343,015
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	**362,368**	**378,280**	**343,015**

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

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Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	4,740,682	4,721,541	4,828,436
2000 | Local Nontax Support	81,154	40,000	40,000
3000 | State, General Purpose	0	0	0
5000 | Federal, General Purpose	0	0	0
9000 | Other Financing Sources	320,000	670,467	1,158,100
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,141,835**	**5,432,008**	**6,026,536**
EXPENDITURES			
Matured Bond Expenditures	2,280,000	2,740,000	3,460,000
Interest on Bonds	2,358,200	2,659,417	2,517,050
Interfund Loan Interest	0	0	0
Bond Transfer Fees	350	2,000	2,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	**4,638,550**	**5,401,417**	**5,979,050**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535)	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**503,285**	**30,591**	**47,486**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,645,962	3,051,794	3,200,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	**2,645,962**	**3,051,794**	**3,200,000**
G. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,149,247	3,082,385	3,247,486
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G)**	**3,149,247**	**3,082,385**	**3,247,486**

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Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Taxes	4,739,923	4,721,541	4,828,436
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	758	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**4,740,682**	**4,721,541**	**4,828,436**
LOCAL SUPPORT NONTAX				
2300	Investment Earnings	81,154	40,000	40,000
2450	Other Interest Earnings	0	0	0
2700	Rentals and Leases	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0
2000	**TOTAL LOCAL NONTAX SUPPORT**	**81,154**	**40,000**	**40,000**
STATE, GENERAL PURPOSE				
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**0**	**0**	**0**
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
OTHER FINANCING SOURCES				
9100	Sale of Bonds	0	0	0
9200	Sale of Real Property	0	0	0
9600	Sale of Refunding Bonds	0	0	0
9900	Transfers	0	0	0

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Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901 | Transfers (local resources)	320,000	670,467	1,158,100
9000 | TOTAL OTHER FINANCING SOURCES	**320,000**	**670,467**	**1,158,100**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,141,835**	**5,432,008**	**6,026,536**

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Walla Walla Public Schools District No.140

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	4,659,000	0	4,659,000	47.38	2,207,434
Spring 2026	4,981,000	0	4,981,000	52.62	2,621,002
1100 TOTAL LOCAL TAXES:					**4,828,436**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0.000	0	0.00	XXXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2025
12-27-2018	58,145,000	45,915,000
TOTAL VOTED BONDS	58,145,000	45,915,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2025
06-04-2024	10,000,000	9,750,000
TOTAL NONVOTED BONDS	10,000,000	9,750,000
TOTAL ALL BONDS	68,145,000	55,665,000 2/

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1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	0	1,204,819	2,337,853
2000 | Local Nontax Support	588,315	50,000	10,000
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	1,430,372	575,000	0
5000 | Federal, General Purpose	0	0	0
6000 | Federal, Special Purpose	859,182	163,000	0
7000 | Revenues from Other School Districts	14,000	15,000	0
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	11,308,987	879,533	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**14,200,855**	**2,887,352**	**2,347,853**
EXPENDITURES			
10 | Sites	112,529	15,300,000	3,000,000
20 | Buildings	10,183,106	0	0
30 | Equipment	120,749	493,000	0
40 | Energy	0	0	0
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	58,000	0	0
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**10,474,384**	**15,793,000**	**3,000,000**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**320,000**	**250,000**	**750,000**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**3,406,472**	**-13,155,647**	**-1,402,146**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	4,359,731	0	0
G.L.862 Committed from Levy Proceeds	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.863	Restricted from State Proceeds	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0
G.L.865	Restricted from Other Proceeds	0	14,500,000	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	3,881,441	0	2,000,000
G.L.890	Unassigned Fund Balance	0	0	0
F.	**TOTAL BEGINNING FUND BALANCE**	**8,241,172**	**14,500,000**	**2,000,000**
G.	**G.L.898 Accounting Changes and Error Corrections**	**XXXXX**	**XXXXX**	**XXXXX**
	ENDING FUND BALANCE			
G.L.810	Restricted for Other Items	0	0	0
G.L.825	Restricted for Skill Center	9,970	0	0
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0
G.L.862	Committed from Levy Proceeds	-5,106,710	0	0
G.L.863	Restricted from State Proceeds	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0
G.L.865	Restricted from Other Proceeds	200,000	1,344,352	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	16,544,384	0	597,853
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/**	**11,647,644**	**1,344,352**	**597,853**

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1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Tax	0	1,204,819	2,337,853
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	0	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**0**	**1,204,819**	**2,337,853**
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	231,588	50,000	10,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	0	0	0
2600	Fines and Damages	0	0	0
2700	Rentals and Leases	0	0	0
2800	Judgement and Settlements	8,929	0	0
2900	Local Support Nontax, Unassigned	200,135	0	0
2000	**TOTAL LOCAL NONTAX SUPPORT**	**588,315**	**50,000**	**10,000**
STATE, GENERAL PURPOSE				
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**0**	**0**	**0**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	1,430,372	50,000	0
4130	State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230	State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300	Other State Agencies, Unassigned	0	525,000	0
4330	State Matching Funding Assistance - - Other	0	0	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**1,430,372**	**575,000**	**0**
FEDERAL, GENERAL PURPOSE				

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
	FEDERAL, SPECIAL PURPOSE			
6111	Federal Special Purpose—SLFRF	0	0	0
6112	Federal Special Purpose—ESSER II	0	0	0
6113	Federal Special Purpose—ESSER III	859,182	0	0
6114	Federal Special Purpose ESSER III Learning Loss	0	0	0
6118	Federal Special Purpose—Reserved G	0	0	0
6119	Federal Special Purpose—Cares Act – Other	0	0	0
6140	Impact Aid-Construction	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6200	Direct Special Purpose Grants	0	163,000	0
6210	E-Rate	0	0	0
6211	Federal Special Purpose—SLFRF	0	0	0
6212	Federal Special Purpose—ESSER II	0	0	0
6213	Federal Special Purpose—ESSER III	0	0	0
6214	Federal Special Purpose ESSER III Learning Loss	0	0	0
6218	Federal Special Purpose—Reserved G	0	0	0
6219	Federal Special Purpose—Cares Act – Other	0	0	0
6240	Impact Aid-Construction	0	0	0
6276	Targeted Assistance ESSER I	0	0	0
6300	Federal Grants Through Other Agencies, Unassigned	0	0	0
6311	Federal Special Purpose—SLFRF	0	0	0
6312	Federal Special Purpose—ESSER II	0	0	0
6313	Federal Special Purpose—ESSER III	0	0	0
6314	Federal Special Purpose ESSER III Learning Loss	0	0	0
6318	Federal Special Purpose—Reserved G	0	0	0
6319	Federal Special Purpose—Cares Act – Other	0	0	0
6340	Impact Aid-Construction	0	0	0

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6376 | Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**859,182**	**163,000**	**0**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	14,000	15,000	0
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**14,000**	**15,000**	**0**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	0
8101 | Governmental Entities-Enrichment	0	0	0
8500 | Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**0**	**0**	**0**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	10,000,000	0	0
9200 | Sale of Real Property	508,987	500,000	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	800,000	0	0
9901 | Transfers (local resources)	0	379,533	0
9000 TOTAL OTHER FINANCING SOURCES	**11,308,987**	**879,533**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**14,200,855**	**2,887,352**	**2,347,853**

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Walla Walla Public Schools District No.140

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	2,289,661	0	2,289,661	47.38	1,084,841
Spring 2026	2,381,247	0	2,381,247	52.62	1,253,012
1100 TOTAL LOCAL TAXES:					**2,337,853**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0.000	0	0.00	XXXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2025-2026

	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
PROJECT DESCRIPTION									
Athletic Levy 2024	3,000,000	3,000,000	0	0	0	0	0	0	0
TOTAL EXPENDITURES	**3,000,000**	**3,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
		0	0	0	0	0
A.	**TOTAL**		**0**	**0**	**0**	**0**

	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	**TOTAL**		**0**	**0**	**0**	**0** 4/

C.	**TOTAL for Both Sections (A+B)**	**0**	3/	**0** 3/	**0**

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1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026	
REVENUES AND OTHER FINANCING SOURCES					
1100	Local Property Tax	0	0	0	
1300	Sale of Tax Title Property	0	0	0	
1400	Local in lieu of Taxes	0	0	0	
1500	Timber Excise Tax	0	0	0	
1600	County-Administered Forests	0	0	0	
1900	Other Local Taxes	0	0	0	
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0	
2300	Investment Earnings	16,562	5,000	10,000	
2450	Other Interest Earnings	0	0	0	
2500	Gifts and Donations	0	0	0	
2600	Fines and Damages	0	0	0	
2700	Rentals and Leases	0	0	0	
2800	Judgement and Settlements	0	0	0	521
2900	Local Support Nontax, Unassigned	0	0	0	
3600	State Forests	0	0	0	
4100	Special Purpose-Unassigned	0	0	0	
4300	Other State Agencies-Unassigned	0	1,231,705	0	
4499	Transportation Reimbursement Depreciation	482,832	739,373	984,422	
5200	General Purposes Direct Federal Grants-Unassigned	0	0	0	
5300	Impact Aid, Maintenance and Operation	0	0	0	
5400	Federal in lieu of Taxes	0	0	0	
5600	Qualified Bond Interest Credit-Federal	0	0	0	
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0	
6100	Special Purpose-OSPI Unassigned	0	0	0	
6200	Direct Special Purpose Grants	0	3,600,000	0	
6300	Federal Grants Through Other Entities-Unassigned	0	0	0	
8100	Governmental Entities	0	0	0	
8101	Governmental Entities	0	0	0	
8500	NonFederal ESD	0	0	0	
9100	Sale of Bonds	0	0	0	
9300	Sale of Equipment	0	0	0	
9400	Insurance Recoveries	0	0	0	

Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500 | Long-Term Financing	0	0	0
9901 | Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**499,394**	**5,576,078**	**994,422**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**499,394**	**5,576,078**	**994,422**
EXPENDITURES			
33 Transportation Equipment Purchases	0	6,503,235	1,000,000
34 Transportation Equimpment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	**0**	**6,503,235**	**1,000,000**
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	**0**	**0**	**0**
F. OTHER FINANCING USES (G.L.535) 3/	**0**	**0**	**0**
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	**499,394**	**-927,157**	**-5,578**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	437,184	932,156	622,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	**437,184**	**932,156**	**622,000**
I. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	936,578	4,999	616,422

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Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
J.	**TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/**	**936,578**	**4,999**	**616,422**

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.

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Walla Walla Public Schools District No.140

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0	0	0.00	0
Spring 2026	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					**0**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0.000	0	0.00	XXXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Walla Walla Public Schools District No.140

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
		0	0	0	0	0
A.	**TOTAL**		**0**	**0**	**0**	**0**

B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	**TOTAL**		**0**	**0**	**0**	**0** 4/

C.	**TOTAL for Both Sections (A+B)**	**0** 3/	**0** 3/	**0**

525

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	51,836,175.50
3121	Z288	Special Education, Gen Apportionment	1,802,176.92
4121	N7	Special Education	10,691,229.31
4155	071a	Learning Assistance Program	3,782,008.22
4165	Z477	Transitional Bilingual	1,410,534.88
4174	Z095	Highly Capable	164,141.99
4199	I4	Transportation - Operations	2,203,404.00
4499	J1	Transportation Reimbursement	984,422.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	1,278,374.85
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	536,868.25
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	2,675,159.58
n/a	V13	Estimated Next Year LEA	2,308,778
n/a	TKM49S	Transition to Kindergarten State Funding	1,067,281.40

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	237.34	24.80	262.14
District Generated			
Total	237.34	24.80	262.14
CIS Salary Allocation			
School Generated	19,026,364.25	1,988,147.36	21,014,511.61
District Generated			
Total	19,026,364.25	1,988,147.36	21,014,511.61
Total Certificated Adminstrative Staff Units and Salary	**1191/1191ED**	**Other**	**Total**
Certificated Administrative Staff (CAS) Units			
School Generated	12.83	1.85	14.68
District Generated	4.20		4.20
Total	17.03	1.85	18.88
CAS Salary Allocation			
School Generated	1,526,098.05	220,257.89	1,746,355.94
District Generated	500,131.78		500,131.78
Total	2,026,229.83	220,257.89	2,246,487.72
Total Classified Staff Units and Salary	**1191/1191ED**	**Other**	**Total**
Classified Staff (CLS) Units			
School Generated	49.84	7.33	57.18
District Generated	23.65		23.65
Total	73.49	7.33	80.83
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	2,866,206.39	421,756.34	3,287,962.73
District Generated	1,360,098.05		1,360,098.05
Total	4,226,304.44	421,756.34	4,648,060.78

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	57.00
TKB2	Enroll SpEd TK	11.00
B2	Enroll SpEd K-22	844.00
Z271	Enroll K	306.00
A6A1	Enroll 1	306.00
A6A2	Enroll 2	361.00
A6A3	Enroll 3	335.00
A39	Enroll K-3	1,308.00
A7a	Enroll 4	336.00
A8a5	Enroll 5	354.00
A8a6	Enroll 6	385.00
A40	Enroll 5-6	739.00
A11a7	Enroll 7	399.00
A11a8	Enroll 8	370.00
A12	Enroll 7-8	769.00
A13a9	Enroll 9	328.00
A13a10	Enroll 10	343.00
A13a11	Enroll 11	355.00
A13a12	Enroll 12	336.00
A41	Enroll 9-12	1,362.00
Z298	Enroll K-8	3,152.00
Z472	Enroll Total Entered	4,514.00
A42	Enroll Total	4,514.00
A14	Enroll ALE K-6	53.00
A14B	Enroll ALE 7-8	23.00
A18	Enroll ALE 9-12	332.00
A16	Enroll Run Start	126.00
A15	Enroll Run Start CTE	18.00
A60	Enroll Program 1418 Reg	93.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Droput and ALE	5,159.00
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	503.00
A49	Enroll R&N 7	0.00

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
A63	Enroll TBIP 7-8	116.00
A64	Enroll TBIP 9-12	206.00
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	88.00

Other Enrollment

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	55.00
E55	Enroll 9-12 CTE exp	255.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	110.00

Other Staff Factors

Other Staff Factors

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.000
A33r	Regionalization	1.000
A33re	Regionalization Experience	0.000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues

Enrollment and Headcounts

Item Code	Item Name	Amount
A23	Enroll Fire Dist	1,694.00
C1	Enroll Total PY for LAP	5,082.00
Z076	LAP PY HiPov Students	5,082.00
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8S	State % for 3121 Calculations	0.25000
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00

Estimated Revenues

Grants, Allocations and Awards

Item Code	Item Name	Amount
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	2,308,778

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	2,203,404.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	984,422.00

Estimate of Deductible Revenues

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	87.00

Walla Walla Public Schools | Educational Service District 123

Walla Walla County | F-203 Worksheet Report | CCDDD 36140

25-26 WWPS F203 5,165 FTE

I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code			Amount
	A. District-Wide Regionalization		
A33rb	1. District-Wide Regionalization Base		1.000
A33r	2. District-Wide Regionalization		1.000
A33re	3. District-Wide Regionalization Experience		0.000
	B. School Generated – Certificated Instructional Staff (CIS)		
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 237.343 * 78,209.00 * 1.000	$	18,562,358.69
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((237.343 * 80,164.00) * (1.000 + 0.000)) - 18,562,358.69	$	464,005.56
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 18,562,358.69 + 464,005.56	$	19,026,364.25
	C. School Generated – Certificated Administrative Staff (CAS)		
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 12.825 * 116,092.00 * 1.000	$	1,488,879.90
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 12.825 * 118,994.00 * 1.000 - 1,488,879.90	$	37,218.15
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 1,488,879.90 + 37,218.15	$	1,526,098.05

	D. School Generated – Classified Staff (CLS)		
Z350	1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 49.841 * 56,105.00 * 1.000	$	2,796,329.31
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 49.841 * 57,507.00 * 1.000 - 2,796,329.31	$	69,877.08
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 2,796,329.31 + 69,877.08	$	2,866,206.39
	E. Other School Generated Entitlements		
Z353	1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 208.590 * 4.000 * 151.86	$	126,705.91
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.000 * 0.9170 * 4.000 * 151.86	$	0.00

II. Computation for Guaranteed District-Generated Entitlement

Item Code			Amount
	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS)		
Z354	1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 7.422 * 56,105.00 * 1.000	$	416,411.31
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 7.422 * 57,507.00 * 1.000 - 416,411.31	$	10,405.64
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 416,411.31 + 10,405.64	$	426,816.95

	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)		
Z357	1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.359 * 56,105.00 * 1.000	$	76,246.70
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 1.359 * 57,507.00 * 1.000 - 76,246.70	$	1,905.31
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 76,246.70 + 1,905.31	$	78,152.01
	C. District Generated - Technology - Classified Staff (CLS)		
Z360	1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.571 * 56,105.00 * 1.000	$	144,245.96
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 2.571 * 57,507.00 * 1.000 - 144,245.96	$	3,604.54
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 144,245.96 + 3,604.54	$	147,850.50
	D. Central Administration – Classified Staff (CLS)		
Z363	1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 12.299 * 56,105.00 * 1.000	$	690,035.40
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 12.299 * 57,507.00 * 1.000 - 690,035.40	$	17,243.19
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 690,035.40 + 17,243.19	$	707,278.59

	E. Central Admin – Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 4.203 * 116,092.00 * 1.000	$	487,934.68
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 4.203 * 118,994.00 * 1.000 - 487,934.68	$	12,197.10
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 487,934.68 + 12,197.10	$	500,131.78

III. Summary and Benefits

Item Code			Amount
	A. District Staffing Total Salaries		
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 237.343 * 78,209.00 * 1.000	$	18,562,358.69
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((237.343 * 80,164.00) * (1.000 + 0.000)) - 18,562,358.69	$	464,005.56
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 487,934.68 + 1,488,879.90	$	1,976,814.58
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 12,197.10 + 37,218.15	$	49,415.25
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 2,796,329.31 + 416,411.31 + 76,246.70 + 144,245.96 + 690,035.40	$	4,123,268.68
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 69,877.08 + 10,405.64 + 1,905.31 + 3,604.54 + 17,243.19	$	103,035.76
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 18,562,358.69 + 464,005.56 + 1,976,814.58 + 49,415.25 + 4,123,268.68 + 103,035.76	$	25,278,898.52

	B. Staff Units Insurance, Payroll Taxes, and Benefits		
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (237.343 + 17.028) * 14,136.00	$	3,595,788.46
Z377	2. CIS/CAS Insurance Inc Total (([School Generated CIS FTE] + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] ((237.343 + 17.028) * (15,684.00 * 1.02)) - 3,595,788.46	$	473,557.40
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 73.492 * 14,136.00	$	1,038,882.91
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (73.492 * 15,684.00 * 1.430) - 1,038,882.91	$	609,404.49
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (18,562,358.69 + 1,976,814.58) * 0.16020	$	3,290,375.56
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (464,005.56 + 49,415.25) * 0.15390	$	79,015.46
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 4,123,268.68 * 0.18070	$	745,074.65
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 103,035.76 * 0.14720	$	15,166.86
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 3,595,788.46 + 473,557.40 + 1,038,882.91 + 609,404.49 + 3,290,375.56 + 79,015.46 + 745,074.65 + 15,166.86	$	9,847,265.79

	C. Professional Learning Days - General Apportionment		
Z345pd	1. Professional Learning Days Salaries ((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((237.343 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	317,106.07
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 317,106.07 * 0.15390	$	48,802.62
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 317,106.07 + 48,802.62	$	365,908.69
	D. Running Start (Community and Technical College FTEs)		
Z385	1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 126.00 * 10,291.15	$	1,296,684.90
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 18.00 * 11,156.93	$	200,824.74
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 1,296,684.90 + 200,824.74	$	1,497,509.64
	E. Dropout Reengagement		
Z389	1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 93.00 * 10,291.15	$	957,076.95
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 11,156.93	$	0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 957,076.95 + 0.00	$	957,076.95
	F. Alternative Learning Experience Program Funding		
Z343	1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (53.00 + 23.00 + 332.00) * 10,291.15	$	4,198,789.20

	G. Materials, Supplies, and Operating Costs (MSOC)		
M8T	1. Regular Instruction: Total Allocated MSOC		6,608,862.32
	[Regular Students] * [MSOC -Reg Inst per Student]		
	4,094.00 * 1,614.28		
M16T	2. Grades 9-12 Additional: Total Allocated MSOC	$	292,612.08
	[LabSci Students] * [MSOC 9-12 Additional per Student]		
	1,362.00 * 214.84		
M91	3. Small School District and Remote & Necessary MSOC enhancement	$	0.00
	([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN]		
	(0.000 + 0.000) * 14,141.10		
Z390	4. Total GenEd MSOC	$	6,901,474.40
	[Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN]		
	6,608,862.32 + 292,612.08 + 0.00		
	H. Career & Technical Education and Skills Centers		
Z123	1. CTE 7-8 Total	$	565,124.47
	[CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]		
	247,305.94 + 27,725.60 + 55,379.24 + 128,658.18 + 99,556.05 + 1,743.35 + 4,756.11		
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total	$	2,619,360.60
	[CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]		
	1,146,425.36 + 129,108.49 + 255,963.66 + 596,155.99 + 461,578.05 + 8,081.38 + 22,047.67		
Z109	3. Skills Center Total	$	1,278,374.85
	[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD]		
	594,416.06 + 63,423.80 + 110,413.44 + 295,357.95 + 199,112.10 + 4,219.89 + 11,431.61		
144A	4. Total Middle School CTE, High School CTE, and Skill Center	$	4,462,859.92
	[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]		
	565,124.47 + 2,619,360.60 + 1,278,374.85		

IV. Guaranteed Entitlement

Item Code			Amount
	A.Totals		
m49	1. Total Guaranteed Entitlement [Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD] 126,705.91 + 0.00 + 25,278,898.52 + 9,847,265.79 + 1,497,509.64 + 957,076.95 + 4,198,789.20 + 6,901,474.40 + 1,278,374.85 + 565,124.47 + 2,619,360.60 + 365,908.69	$	53,636,489.02
Z457	2. Guar Entlmnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 53,636,489.02 / 5,159.00	$	10,396.68
Z246	3. BEA Rate for Special Education [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,064.25 + 2,364.66 + 31.58 + 1,614.28 + 87.40	$	10,162.17
	4. Computation of State Funded Support Computation of State Funded Support		
	a. Local Deductible Revenue Sources		
A24	i. 1400 Local In-Lieu-of Taxes	$	0.00
A27	ii. 5400 Federal In-Lieu-of Taxes	$	0.00
Z292	iii. Total Deductible Revenue [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes] 0.00 + 0.00	$	0.00
A34	b. BEA Reduce/Delay	$	0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 7,208,707.67 * 0.25000	$	1,802,176.92
A28	d. Federal Forest Account 5500 Deduction	$	0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 1,694.00 * 1.10	$	1,863.40
M70	g. Total Amount to be Paid Sept. 2025 - Aug 2026 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 53,636,489.02 - 0.00 - 0.00 - 1,802,176.92 - 0.00 + 1,863.40	$	51,836,175.50

1191 SC — Skill Center

Item Code			Amount
	A. Skill Center – Certificated Instructional Staff (CIS) District Total		
Z096	1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 7.415 * 78,209.00 * 1.000	$	579,919.74
Z097	2. Skill CIS Salary Inc (([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint] ((7.415 * 80,164.00) * (1.000 + 0.000)) - 579,919.74	$	14,496.32
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 579,919.74 + 14,496.32	$	594,416.06
	B. Skill Center – Certificated Administrative Staff (CAS)		
Z099	1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.533 * 116,092.00 * 1.000	$	61,877.04
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.533 * 118,994.00 * 1.000 - 61,877.04	$	1,546.76
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 61,877.04 + 1,546.76	$	63,423.80
	C. Skill Center - Classified Staff (CLS)		
111A	1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.920 * 56,105.00 * 1.000	$	107,721.60
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 1.920 * 57,507.00 * 1.000 - 107,721.60	$	2,691.84
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 107,721.60 + 2,691.84	$	110,413.44

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 7.948 * 14,136.00	$	112,352.93
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (7.948 * 15,684.00 * 1.02) - 112,352.93	$	14,796.63
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (579,919.74 + 61,877.04) * 0.16020	$	102,815.84
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (14,496.32 + 1,546.76) * 0.15390	$	2,469.03
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 1.920 * 14,136.00	$	27,141.12
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (1.920 * 15,684.00 * 1.430) - 27,141.12	$	15,920.87
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 107,721.60 * 0.18070	$	19,465.29
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 2,691.84 * 0.14720	$	396.24
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 112,352.93 + 14,796.63 + 102,815.84 + 2,469.03 + 27,141.12 + 15,920.87 + 19,465.29 + 396.24	$	295,357.95

	E. Professional Learning Days - Skill Center		
Z097pd	1. Professional Learning Days Salaries ((([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((7.415 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	9,906.93
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 9,906.93 * 0.15390	$	1,524.68
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 9,906.93 + 1,524.68	$	11,431.61
	F. Materials, Supplies, and Operating Costs (MSOC)		
M40T	1. Skill Center: Total Allocated MSOC [Enroll Skills 9-12] * [MSOC-Skill Center per Student] 110.00 * 1,810.11	$	199,112.10
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 6.947 * 4.000 * 151.86	$	4,219.89
	G. Total		
Z109	1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 594,416.06 + 63,423.80 + 110,413.44 + 295,357.95 + 199,112.10 + 4,219.89 + 11,431.61	$	1,278,374.85

1191 MSCTE

Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)

Item Code			Amount
	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS)		
Z110	1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 3.085 * 78,209.00 * 1.000	$	241,274.77
Z111	2. CTE 7-8 CIS Salary Inc (([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint] ((3.085 * 80,164.00) * (1.000 + 0.000)) - 241,274.77	$	6,031.17
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 241,274.77 + 6,031.17	$	247,305.94
	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)		
Z113	1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.233 * 116,092.00 * 1.000	$	27,049.44
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.233 * 118,994.00 * 1.000 - 27,049.44	$	676.16
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 27,049.44 + 676.16	$	27,725.60
	C. CTE 7-8 - Classified Staff (CLS)		
021A	1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.963 * 56,105.00 * 1.000	$	54,029.12
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.963 * 57,507.00 * 1.000 - 54,029.12	$	1,350.12
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 54,029.12 + 1,350.12	$	55,379.24

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 3.318 * 14,136.00	$	46,903.25
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (3.318 * 15,684.00 * 1.02) - 46,903.25	$	6,177.05
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (241,274.77 + 27,049.44) * 0.16020	$	42,985.54
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (6,031.17 + 676.16) * 0.15390	$	1,032.26
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.963 * 14,136.00	$	13,612.97
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.963 * 15,684.00 * 1.430) - 13,612.97	$	7,985.31
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 54,029.12 * 0.18070	$	9,763.06
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 1,350.12 * 0.14720	$	198.74
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 46,903.25 + 6,177.05 + 42,985.54 + 1,032.26 + 13,612.97 + 7,985.31 + 9,763.06 + 198.74	$	128,658.18

	E. Professional Learning Days - CTE 7-8		
Z111pd	1. Professional Learning Days Salaries	$	4,121.77
	((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]		
	(((3.085 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00		
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits	$	634.34
	[CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc]		
	4,121.77 * 0.15390		
3034pd	3. Total CTE 7-8 Professional Learning Days	$	4,756.11
	[CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits]		
	4,121.77 + 634.34		
	F. Other Generated Entitlements		
Z164T	1. Total MSOC CTE 7-8	$	99,556.05
	[Enroll 7-8 CTE] * [MSOC -CTE per Student]		
	55.00 * 1,810.11		
Z122	2. CTE 7-8 Substitutes	$	1,743.35
	[CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate]		
	2.870 * 4.000 * 151.86		
	G. Grades 7-8 Exploratory Career & Technical Education – Total		
Z123	1. CTE 7-8 Total	$	565,124.47
	[CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]		
	247,305.94 + 27,725.60 + 55,379.24 + 128,658.18 + 99,556.05 + 1,743.35 + 4,756.11		

1191 CTE

Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)

Item Code			Amount
	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)		
Z124	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 14.301 * 78,209.00 * 1.000	$	1,118,466.91
Z125	2. CTE 9-12 CIS Salary Inc (([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 9-12 CIS Salary Maint] ((14.301 * 80,164.00) * (1.000 + 0.000)) - 1,118,466.91	$	27,958.45
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 1,118,466.91 + 27,958.45	$	1,146,425.36
	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)		
Z127	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 1.085 * 116,092.00 * 1.000	$	125,959.82
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 1.085 * 118,994.00 * 1.000 - 125,959.82	$	3,148.67
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 125,959.82 + 3,148.67	$	129,108.49
	C. CTE 9-12 - Classified Staff (CLS)		
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 4.451 * 56,105.00 * 1.000	$	249,723.36
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 4.451 * 57,507.00 * 1.000 - 249,723.36	$	6,240.30
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 249,723.36 + 6,240.30	$	255,963.66

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 15.386 * 14,136.00	$	217,496.50
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (15.386 * 15,684.00 * 1.02) - 217,496.50	$	28,643.80
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,118,466.91 + 125,959.82) * 0.16020	$	199,357.16
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (27,958.45 + 3,148.67) * 0.15390	$	4,787.39
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 4.451 * 14,136.00	$	62,919.34
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (4.451 * 15,684.00 * 1.430) - 62,919.34	$	36,908.22
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 249,723.36 * 0.18070	$	45,125.01
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 6,240.30 * 0.14720	$	918.57
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 217,496.50 + 28,643.80 + 199,357.16 + 4,787.39 + 62,919.34 + 36,908.22 + 45,125.01 + 918.57	$	596,155.99

	E. Professional Learning Days - CTE 9-12		
Z125pd	1. Professional Learning Days Salaries	$	19,107.09
	((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]		
	(((14.301 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00		
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits	$	2,940.58
	[CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc]		
	19,107.09 * 0.15390		
3031pd	3. Total CTE 9-12 Professional Learning Days	$	22,047.67
	[CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits]		
	19,107.09 + 2,940.58		
	F. Other Generated Entitlements		
146A	1. Materials, Supplies, and Operating Costs (MSOC)	$	461,578.05
	[Total MSOC -CTE 9-12 expl] + [Total MSOC -CTE 9-12 prep]		
	461,578.05 + 0.00		
Z136	2. CTE 9-12 Substitutes	$	8,081.38
	([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate])		
	(13.304 + 0.000) * (4.000 * 151.86)		
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education – Total	$	2,619,360.60
	[CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]		
	1,146,425.36 + 129,108.49 + 255,963.66 + 596,155.99 + 461,578.05 + 8,081.38 + 22,047.67		

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	57.00
TKB2	B. TK Resident Special Education Enrollment	11.00
B2	C. Age K-22 Resident Special Education Enrollment	844.00
Z272	E. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Droput and ALE] + [Adj Resident BEA] 87.00 + 5,159.00 + 0.00	5,246.00
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (11.00 + 844.00) / 5,246.00	0.1630
Z274E	F. Funded Age K-22 Special Ed Enrollment Percent IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN [Enroll SpEd% K-22] - [SpEd Max Fund %] ELSE 0 IF 0.1630 > 1.00000 THEN 0.1630 - 1.00000 ELSE 0	0.0000
Z246	G. Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,064.25 + 2,364.66 + 31.58 + 1,614.28 + 87.40	$ 10,162.17
Z277	H. Age 3-PreK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 57.00 * 0.00 * 1.20 ELSE (57.00 * 10,162.17 * 1.20)	$ 695,092.43
	I. Age K-21 Allocation	
Z278	1. Fed Funds Integration Rate	$ 21.25
TKZ280	2. TK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.25) * 11.00 ELSE ((10,162.17 * 1.1600) - 21.25) * 11.00	$ 129,435.54

Z280	3. Age K-22 Other Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.25) * 844.00 ELSE ((10,162.17 * 1.1600) - 21.25) * 844.00	$	9,931,235.92
Z280E	4. If Age K-22 Special Ed Enrollment Percent exceeds threshold IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN (((([SpEd TK Tier Other Allocation] + [SpEd K-22 Allocation]) * -1) / [Enroll SpEd% K-22]) * [SpEd K-22 Excess%]) ELSE 0 IF 0.1630 > 1.00000 THEN ((((0 + 9,931,235.92) * -1) / 0.1630) * 0.0000) ELSE 0	$	0.00

B4	J. State Safety Net	$	0.00
B5	K. Home Hospital Allocation	$	0.00
N7S	L. Special Ed Total [SpEd 3-PK Allocation] + [SpEd TK Allocation] + [SpEd K-22 Allocation] + [SpEd K-22 Exceeds Max Fund%] + [State Safety Net] + [Home/Hosp Ed Alloc] 695,092.43 + 129,435.54 + 9,931,235.92 + 0.00 + 0.00 + 0.00	$	10,755,763.89
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor] 10,755,763.89 * 0.0060	$	64,534.58
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount] 10,755,763.89 - 64,534.58	$	10,691,229.31

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK] 844.00 + 0	855.00
Z284	P. SpEd Gen Apport IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-22] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-22] IF 0.00 > 0 THEN 0.00 * 855.00 ELSE 10,162.17 * 855.00	$ 8,688,655.35
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.2053

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 8,688,655.35 / (1 + 0.2053)	$	7,208,707.67
B8S	S. Percent used in Special Education Instruction		0.25000
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 7,208,707.67 * 0.25000	$	1,802,176.92
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 10,691,229.31 + 1,802,176.92	$	12,493,406.23

III. Special Education BEA Rate per Student Calculation - Acct 4121

BEA Calculated Staff Units

Item Code		Amount
TKZ219	CIS BEA FTE TTK [Enroll TTK] * [SpEd CIS Ratio K-3] 87.00 * 0.074582	6.489
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (306.00 + 306.00 + 361.00 + 335.00) * 0.074582	97.553
Z220	CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 336.00 * 0.04941	16.604
Z221	CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 739.00 * 0.04941	36.520
Z222	CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 769.00 * 0.04954	38.103
Z223	CIS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CIS BEA Ratio 9-12] (1,362.00 + 53.00 + 23.00 + 332.00 + 93.00 + 0.00 + 126.00 + 18.00) * 0.05088	102.120
Z224	CIS BEA FTE K-12 ([CIS BEA FTE TTK] + [CIS BEA FTE K-3] + [CIS BEA FTE 4] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + [CIS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (6.489 + 97.553 + 16.604 + 36.520 + 38.103 + 102.120) / (5,159.00 + 87.00)	0.056689
TKZ555	CAS BEA FTE TTK [Enroll TTK] * [CAS Ratio K-3] 87.00 * 0.004385	0.381
Z555	CAS BEA FTE K-3	5.736

	([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [CAS Ratio K-3] (306.00 + 306.00 + 361.00 + 335.00) * 0.004385	
Z555Z4	CAS BEA FTE 4 [Enroll 4] * [SpEd CAS BEA Ratio 4] 336.00 * 0.00404	1.359
Z555Z6	CAS BEA FTE 5-6 [Enroll 5-6] * [SpEd CAS BEA Ratio 5-6] 739.00 * 0.00404	2.990

Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 769.00 * 0.00404	3.109
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (1,362.00 + 53.00 + 23.00 + 332.00 + 93.00 + 0.00 + 126.00 + 18.00) * 0.00406	8.150
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE TTK] +[CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (0.381 +5.736 + 1.359 + 2.990 + 3.109 + 8.150) / (5,159.00 + 87.00)	0.004141
TKZ556	CLS BEA FTE TTK [Enroll TTK] * [SpEd CLS BEA Ratio TTK] 87.00 * 0.018734	1.630
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (306.00 + 306.00 + 361.00 + 335.00) * 0.018734	24.504
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 336.00 * 0.01774	5.961
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 739.00 * 0.01774	13.110

Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 769.00 * 0.01750	13.460
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (1,362.00 + 53.00 + 23.00 + 332.00 + 93.00 + 0.00 + 126.00 + 18.00) * 0.01745	35.030
594X	CLS Special Ed BEA Rate (K-12) ([CLS BEA FTE TTK] + [CLS BEA FTE K-3] + [CLS BEA FTE 4] + [CLS BEA FTE 5-6] + [CLS BEA FTE 7-8] + [CLS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (1.630 + 24.504 + 5.961 + 13.110 + 13.460 + 35.030) / (5,159.00 + 87.00)	0.017860

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.056689 * 78,209.00 * 1.000	$ 4,433.59
Z226	CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.056689 * 80,164.00) * (1.000 + 0.000)) - 4,433.59	$ 110.83
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,433.59 + 110.83	$ 4,544.42
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004141 * 116,092.00 * 1.000	$ 480.74
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004141 * 118,994.00 * 1.000 - 480.74	$ 12.01
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 480.74 + 12.01	$ 492.75
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017860 * 56,105.00 * 1.000	$ 1,002.04
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017860 * 57,507.00 * 1.000 - 1,002.04	$ 25.04
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,002.04 + 25.04	$ 1,027.08
Z234	TOTAL Salary BEA	$ 6,064.25

	[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] 4,544.42 + 492.75 + 1,027.08	

Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.056689 + 0.004141) * 14,136.00	$ 859.89
Z236	2. CIS/CAS BEA Insurance Inc Total (([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS BEA Insurance Maint Total] ((0.056689 + 0.004141) * (15,684.00 * 1.02)) - 859.89	$ 113.25
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017860 * 14,136.00	$ 252.47
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017860 * 15,684.00 * 1.430) - 252.47	$ 148.10
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (4,433.59 + 480.74) * 0.16020	$ 787.28
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (110.83 + 12.01) * 0.15390	$ 18.91
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 1,002.04 * 0.18070	$ 181.07
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 25.04 * 0.14720	$ 3.69
Z243	9. TOTAL Benefits BEA	$ 2,364.66

	[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total] 859.89 + 113.25 + 252.47 + 148.10 + 787.28 + 18.91 + 181.07 + 3.69	

Substitutes BEA

Item Code		Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.056689 * 0.9170) * (4.000 * 151.86)	$ 31.58

MSOC BEA

Item Code		Amount
Z245	MSOC BEA Per Student	$ 1,614.28
	Professional Learning Days - Special Ed BEA	
Z226pd	1. Professional Learning Days Salaries ((([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.056689 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$ 75.74
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 75.74 * 0.15390	$ 11.66
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 75.74 + 11.66	$ 87.40

3. BEA Rate for Special Education

Item Code		Amount
Z246	Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,064.25 + 2,364.66 + 31.58 + 1,614.28 + 87.40	$ 10,162.17

IV. Learning Assistance Program (LAP) – Acct 4155

LAP Regular Calculations

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 5,082.00 * 0.5943	3,020.23
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 3,020.23 * 2.39750 * 36.00 / 15.00 / 900.00	19.309
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 19.309 * 78,209.00 * 1.000	$ 1,510,137.58
Z070	D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((19.309 * 80,164.00) * (1.000 + 0.000)) - 1,510,137.58	$ 37,749.10
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 19.309 * 14,136.00	$ 272,952.02
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (19.309 * 15,684.00 * 1.02) - 272,952.02	$ 35,947.18
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,510,137.58 * 0.16020	$ 241,924.04
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 37,749.10 * 0.15390	$ 5,809.59

M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 3,020.23 * 0	$	0.00
	J. Professional Learning Days - LAP		
Z070pd	1. Professional Learning Days Salaries ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((19.309 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	25,798.11
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 25,798.11 * 0.15390	$	3,970.33
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 25,798.11 + 3,970.33	$	29,768.44
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP Base] + [Total LAP Regular PD] 1,510,137.58 + 37,749.10 + 272,952.02 + 35,947.18 + 241,924.04 + 5,809.59 + 0.00 + 29,768.44	$	2,134,287.95

LAP High Poverty Calculations

Item Code			Amount
Z076	A. Eligible Students - High Poverty		5,082.00
Z068A	B. Formulated Staffing Units - High Poverty (([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((5,082.00 * 1.10000 * 36.00) / 15.00) / 900.00		14.907
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 14.907 * 78,209.00 * 1.000	$	1,165,861.56
Z070hp	D. CIS Salary Increase (([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((14.907 * 80,164.00) * (1.000 + 0.000)) - 1,165,861.56	$	29,143.19

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 14.907 * 14,136.00	$	210,725.35
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (14.907 * 15,684.00 * 1.02) - 210,725.35	$	27,752.07
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,165,861.56 * 0.16020	$	186,771.02
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 29,143.19 * 0.15390	$	4,485.14
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 5,082.00 * 0	$	0.00
	J. Professional Learning Days - LAP High Poverty		
Z070hppd	1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((14.907 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	19,916.75
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 19,916.75 * 0.15390	$	3,065.19
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 19,916.75 + 3,065.19	$	22,981.94
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP High Poverty] + [Total LAP HiPov PD] 1,165,861.56 + 29,143.19 + 210,725.35 + 27,752.07 + 186,771.02 + 4,485.14 + 0.00 + 22,981.94	$	1,647,720.27
LAP Program Totals			
071a	Calculated Allotment - Regular & High Poverty	$	3,782,008.22
	[LAP HiPov TOTAL] + [LAP Regular TOTAL] 1,647,720.27 + 2,134,287.95		

V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code		Amount
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 503.00 + 116.00 + 206.00	825.00
A62	B. TBIP Enroll K-6 Subtotal	503.00
Z551	C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 503.00 * 4.778 * 36.00 / 15.00 / 900.00	6.409
A63	D. TBIP Enroll 7-8 Subtotal	116.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 116.00 * 6.778 * 36.00 / 15.00 / 900.00	2.097
A64	F. TBIP Enroll 9-12 Subtotal	206.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 206.00 * 6.778 * 36.00 / 15.00 / 900.00	3.723
A65	H. TBIP Exited Kindergarten - Grade 12	88.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 88.00 * 3.000 * 36.00 / 15.00 / 900.00	0.704
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 6.409 + 2.097 + 3.723 + 0.704	12.933

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 12.933 * 78,209.00 * 1.000	$	1,011,477.00
Z079	L. TBIP CIS Salary Inc (([Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((12.933 * 80,164.00) * (1.000 + 0.000)) - 1,011,477.00	$	25,284.01
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 12.933 * 14,136.00	$	182,820.89
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (12.933 * 15,684.00 * 1.02) - 182,820.89	$	24,077.11
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,011,477.00 * 0.16020	$	162,038.62
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 25,284.01 * 0.15390	$	3,891.21
M48T	Q. TBIP MSOC [Enroll TBiP K-12] * [MSOC -TBIP per Student] 825.00 * 0	$	0.00
	R. Professional Learning Days -TBIP		
Z079pd	1. Professional Learning Days Salaries ((([Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((12.933 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	17,279.35
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 17,279.35 * 0.15390	$	2,659.29
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 17,279.35 + 2,659.29	$	19,938.64

Z085	S. Total Transitional Bilingual Program [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP Program] + [Total TBIP PD] 1,011,477.00 + 25,284.01 + 182,820.89 + 24,077.11 + 162,038.62 + 3,891.21 + 0.00 + 19,938.64	$	1,429,527.48
Z476	T. TBIP WithHold Amount ([TBIP TOTAL] - [TBIP CIS Salary Inc] - [TBIP CIS Insurance Inc] - [TBIP CIS Benefits Inc])* [TBIP WithHold Factor] (1,429,527.48 - 25,284.01 - 24,077.11 - 3,891.21)* 0.0138	$	18,992.60
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 1,429,527.48 - 18,992.60	$	1,410,534.88

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	257.95
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 257.95 * 2.1590 * 36.00 / 15.00 / 900.00	1.485
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1.485 * 78,209.00 * 1.000	$ 116,140.37
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((1.485 * 80,164.00) * (1.000 + 0.000)) - 116,140.37	$ 2,903.17
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 1.485 * 14,136.00	$ 20,991.96
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (1.485 * 15,684.00 * 1.02) - 20,991.96	$ 2,764.59
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 116,140.37 * 0.16020	$ 18,605.69
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 2,903.17 * 0.15390	$ 446.80
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 257.95 * 0	$ 0.00

	J. Professional Learning Days - HiCap		
Z089pd	1. Professional Learning Days Salaries ((([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((1.485 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	1,984.06
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,984.06 * 0.15390	$	305.35
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 1,984.06 + 305.35	$	2,289.41
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC -HiCap Program] + [Total HiCap PD] 116,140.37 + 2,903.17 + 20,991.96 + 2,764.59 + 18,605.69 + 446.80 + 0.00 + 2,289.41	$	164,141.99

VII. Transportation - Operations – Acct 4199

Item Code			Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 2,203,404.00 + 0.00	$	2,203,404.00

Type	Number	Message	Input Value	Comparison Value
Warning	W-25	Why is LAP High Poverty Prior Year enrollment so different from Prior Year?	5,082.00	4,763.12
Warning	W-32	Why is Transportation Depreciation Allocation Act 4499 so different from Prior Year?	984,422.00	670,108.72

Walla Walla Public Schools District No.140

F-195F

ENROLLMENT AND STAFF COUNTS

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)					
1. Kindergarten /2	306.00	306.00	306.00	306.00	
2. Grade 1	306.00	306.00	306.00	306.00	
3. Grade 2	361.00	306.00	306.00	306.00	
4. Grade 3	335.00	361.00	306.00	306.00	
5. Grade 4	336.00	335.00	361.00	306.00	
6. Grade 5	354.00	336.00	335.00	361.00	
7. Grade 6	385.00	354.00	336.00	335.00	
8. Grade 7	399.00	385.00	354.00	336.00	
9. Grade 8	370.00	399.00	385.00	354.00	
10. Grade 9	328.00	370.00	399.00	385.00	566
11. Grade 10	343.00	328.00	370.00	399.00	
12. Grade 11 (excluding Running Start)	355.00	343.00	328.00	370.00	
13. Grade 12 (excluding Running Start)	336.00	355.00	343.00	328.00	
14. SUBTOTAL	4,514.00	4,484.00	4,435.00	4,398.00	
15. Running Start	144.00	144.00	144.00	144.00	
16. Dropout Reengagement Enrollment	93.00	93.00	93.00	93.00	
17. ALE Enrollment	408.00	408.00	408.00	408.00	
18. TOTAL K-12	5,159.00	5,129.00	5,080.00	5,043.00	
B. STAFF COUNTS (calculate to three decimal places)					
1. General Fund FTE Certificated Employees /4	393.269	390.269	387.269	384.269	
2. General Fund FTE Classified Employees /4	277.182	275.182	273.182	271.182	

Walla Walla Public Schools District No.140

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	15,380,068	15,961,927	16,635,082	17,300,485
2000 | Local Nontax Support	684,000	684,000	684,000	684,000
3000 | State, General Purpose	56,123,143	57,728,180	58,297,781	58,567,534
4000 | State, Special Purpose	22,028,599	22,161,477	22,526,513	22,898,850
5000 | Federal, General Purpose	80,000	80,000	80,000	80,000
6000 | Federal, Special Purpose	8,802,596	8,439,072	7,909,072	7,909,072
7000 | Revenues from Other School Districts	95,000	95,000	95,000	95,000
8000 | Revenues from Other Entities	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	103,193,406	105,149,656	106,227,448	107,534,941
EXPENDITURES				
00 | Regular Instruction	49,236,800	49,857,740	50,494,202	51,146,575
10 | Federal Special Purpose Funding	0	0	0	0
20 | Special Education Instruction	14,615,251	14,960,665	15,314,717	15,677,619
30 | Vocational Education Instruction	3,325,463	3,392,307	3,460,821	3,531,049
40 | Skill Center Instruction	1,401,222	1,422,192	1,443,686	1,465,717
50 and 60 | Compensatory Education Instruction	11,609,275	11,829,720	12,055,681	12,287,292
70 | Other Instructional Programs	842,840	861,036	879,687	898,804
80 | Community Services	261,889	264,748	267,679	270,684
90 | Support Services	22,370,824	22,360,389	22,265,889	22,170,427
B. TOTAL EXPENDITURES	103,663,564	104,948,797	106,182,362	107,448,167
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	408,100	371,000	296,800	212,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-878,257	-170,141	-251,714	-125,226
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	500,000	500,000	250,000	150,000

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.823	Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825	Restricted for Skill Center	600,000	600,000	600,000	600,000
G.L.828	Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845	Restricted for Self-Insurance	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.872	Committed to Economic Stabilization	9,650,000	8,771,742	8,951,601	8,849,887
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875	Assigned to Contingencies	0	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0	0
G.L.888	Assigned to Other Purposes	250,000	250,000	150,000	100,000
G.L.890	Unassigned Fund Balance	0	0	0	0
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0	0
F.	TOTAL BEGINNING FUND BALANCE	11,000,000	10,121,742	9,951,601	9,699,887
ENDING FUND BALANCE					
G.L.810	Restricted for Other Items	0	0	0	0
G.L.815	Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821	Restricted for Carryover of Restricted Revenues	500,000	250,000	150,000	100,000
G.L.823	Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825	Restricted for Skill Center	600,000	600,000	600,000	600,000
G.L.828	Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845	Restricted for Self-Insurance	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.872	Committed to Economic Stabilization	8,771,742	8,951,601	8,849,887	8,799,661

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Walla Walla Public Schools District No.140

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	250,000	150,000	100,000	75,000
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	10,121,742	9,951,601	9,699,887	9,574,661

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** Beginning Fund Balance does not match prior year Ending Fund Balance

EXPENDITURES EXCEED REVENUES IN 2025-2026

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

Walla Walla Public Schools District No.140

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES				
100 | General Student Body	435,600	435,600	435,600	435,600
200 | Athletics	28,450	28,450	28,450	28,450
300 | Classes	0	0	0	0
400 | Clubs	187,449	187,449	187,449	187,449
600 | Private Moneys	5,995	5,995	5,995	5,995
A. TOTAL REVENUES	657,494	657,494	657,494	657,494
EXPENDITURES				
100 | General Student Body	447,900	447,900	447,900	447,900
200 | Athletics	35,000	35,000	35,000	35,000
300 | Classes	0	0	0	0
400 | Clubs	225,359	225,359	225,359	225,359
600 | Private Moneys	6,220	6,220	6,220	6,220
B. TOTAL EXPENDITURES	714,479	714,479	714,479	714,479
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-56,985	-56,985	-56,985	-56,985
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	400,000	343,015	286,030	229,045
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	400,000	343,015	286,030	229,045
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	343,015	286,030	229,045	172,060
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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Walla Walla Public Schools District No.140

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	343,015	286,030	229,045	172,060

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Walla Walla Public Schools District No.140

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	4,828,436	5,035,199	5,137,146	5,238,672
2000 | Local Nontax Support	40,000	40,000	40,000	40,000
3000 | State, General Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
9000 | Other Financing Sources	1,158,100	1,871,000	2,296,800	2,212,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,026,536	6,946,199	7,473,946	7,490,672
EXPENDITURES				
Matured Bond Expenditures	3,460,000	4,440,000	5,190,000	5,450,000
Interest on Bonds	2,517,050	2,338,700	2,111,250	1,860,450
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	2,000	2,000	2,000	2,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	5,979,050	6,780,700	7,303,250	7,312,450
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	47,486	165,499	170,696	178,222
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	3,200,000	3,247,486	3,412,985	3,583,681
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,200,000	3,247,486	3,412,985	3,583,681
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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Walla Walla Public Schools District No.140

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SUMMARY OF DEBT SERVICE FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.830	Restricted for Debt Service	3,247,486	3,412,985	3,583,681	3,761,903
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0	0
H.	TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,247,486	3,412,985	3,583,681	3,761,903

1/ G.L. 536 is an account that is used to summarize actions for other financing uses-transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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Walla Walla Public Schools District No.140

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	2,337,853	2,431,368	2,515,591	2,577,636
2000 | Local Nontax Support	10,000	10,000	10,000	10,000
3000 | State, General Purpose	0	0	0	0
4000 | State, Special Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
6000 | Federal, Special Purpose	0	0	0	0
7000 | Revenues from Other School Districts	0	0	0	0
8000 | Revenues from Other Entities	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,347,853	2,441,368	2,525,591	2,587,636
EXPENDITURES				
10 | Sites	3,000,000	0	0	0
20 | Buildings	0	1,000,000	500,000	500,000
30 | Equipment	0	0	0	0
40 | Energy	0	0	0	0
50 | Sales and Lease Expenditures	0	0	0	0
60 | Bond Issuance Expenditures	0	0	0	0
90 | Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	3,000,000	1,000,000	500,000	500,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	750,000	1,500,000	2,000,000	2,000,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,402,146	-58,632	25,591	87,636
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

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Walla Walla Public Schools District No.140

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
G.L.850	Restricted for Uninsured Risks	0	0	0	0	
G.L.861	Restricted from Bond Proceeds	0	0	0	0	
G.L.862	Committed from Levy Proceeds	0	0	0	0	
G.L.863	Restricted from State Proceeds	0	0	0	0	
G.L.864	Restricted from Federal Proceeds	0	0	0	0	
G.L.865	Restricted from Other Proceeds	0	0	0	0	
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0	
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0	
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0	
G.L.870	Committed to Other Purposes	0	0	0	0	
G.L.889	Assigned to Fund Purposes	2,000,000	597,853	539,221	564,812	
G.L.890	Unassigned Fund Balance	0	0	0	0	
F.	TOTAL BEGINNING FUND BALANCE	2,000,000	597,853	539,221	564,812	575
ENDING FUND BALANCE						
G.L.810	Restricted for Other Items	0	0	0	0	
G.L.825	Restricted for Skill Center	0	0	0	0	
G.L.830	Restricted for Debt Service	0	0	0	0	
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0	
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0	
G.L.850	Restricted for Uninsured Risks	0	0	0	0	
G.L.861	Restricted from Bond Proceeds	0	0	0	0	
G.L.862	Committed from Levy Proceeds	0	0	0	0	
G.L.863	Restricted from State Proceeds	0	0	0	0	
G.L.864	Restricted from Federal Proceeds	0	0	0	0	
G.L.865	Restricted from Other Proceeds	0	0	0	0	
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0	
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0	
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0	
G.L.870	Committed to Other Purposes	0	0	0	0	
G.L.889	Assigned to Fund Purposes	597,853	539,221	564,812	652,448	
G.L.890	Unassigned Fund Balance	0	0	0	0	

Walla Walla Public Schools District No.140

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	597,853	539,221	564,812	652,448

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

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Walla Walla Public Schools District No.140

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES					
1100	Local Property Tax	0	0	0	0
1300	Sale of Tax Title Property	0	0	0	0
1400	Local in lieu of Taxes	0	0	0	0
1500	Timber Excise Tax	0	0	0	0
1600	County-Administered Forests	0	0	0	0
1900	Other Local Taxes	0	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300	Investment Earnings	10,000	10,000	10,000	10,000
2500	Gifts and Donations	0	0	0	0
2600	Fines and Damages	0	0	0	0
2700	Rentals and Leases	0	0	0	0
2800	Insurance Recoveries	0	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0	0
3600	State Forests	0	0	0	0
4100	Special Purpose-Unassigned	0	0	0	0
4300	Other State Agencies-Unassigned	0	0	0	0
4499	Transportation Reimbursement Depreciation	984,422	984,422	984,422	984,422
5200	General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0	0
5400	Federal in lieu of Taxes	0	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0	0
6100	Special Purpose-OSPI Unassigned	0	0	0	0
6200	Direct Special Purpose Grants	0	0	0	0
6300	Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100	Governmental Entities	0	0	0	0
8500	NonFederal ESD	0	0	0	0
9100	Sale of Bonds	0	0	0	0

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Walla Walla Public Schools District No.140

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
9300 | Sale of Equipment	0	0	0	0
9400 | Compensated Loss of Fixed Assets	0	0	0	0
9500 | Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	994,422	994,422	994,422	994,422
EXPENDITURES				
33 Transportation Equipment Purchases	1,000,000	1,000,000	1,000,000	1,000,000
34 Transportation Equimpment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	1,000,000	1,000,000	1,000,000	1,000,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-5,578	-5,578	-5,578	-5,578
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	622,000	616,422	610,844	605,266
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	622,000	616,422	610,844	605,266
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.819	Restricted for Fund Purposes	616,422	610,844	605,266	599,688
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0	0
J.	TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	616,422	610,844	605,266	599,688

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1/ Includes interest portion of purchase contracts.
2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

Walla Walla Public Schools District No.140

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	103,193,406	657,494	6,026,536	2,347,853	994,422
Total Appropriation (Expenditures)	103,663,564	714,479	5,979,050	3,000,000	1,000,000
Other Financing Uses--Transfers Out (G.L. 536)	408,100	XXXXX	0	750,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-878,257	-56,985	47,486	-1,402,146	-5,578
Beginning Total Fund Balance	11,000,000	400,000	3,200,000	2,000,000	622,000
Ending Total Fund Balance	10,121,742	343,015	3,247,486	597,853	616,422
SECTION B: EXCESS LEVIES FOR 2026 COLLECTION					
Excess levies approved by voters for 2026 collection	15,665,543	0	0	0	580 0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	15,665,543	XXXXX	4,981,000	2,381,247	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,379.73		5,237.75		5,159.00	
FTE Certificated Employees	407.030		404.190		393.269	
FTE Classified Employees	272.141		273.191		277.182	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	99,256,689		100,512,346		103,193,406	
Total Expenditures	97,907,862		101,120,371		103,663,564	
Total Beginning Fund Balance	10,644,524		10,500,000		11,000,000	
Total Ending Fund Balance	11,493,655		9,091,975		10,121,742	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	44,716,078	45.67	49,237,264	48.69	49,236,800	47.50
Federal Special Purpose Funding	2,790,155	2.85	0	0.00	0	0.00
Special Education Instruction	11,953,960	12.21	12,805,794	12.66	14,615,251	14.10
Vocational Instruction	3,275,000	3.34	3,557,595	3.52	3,325,463	3.21
Skill Center Instruction	1,068,996	1.09	1,440,116	1.42	1,401,222	1.35
Compensatory Education	10,653,317	10.88	11,735,555	11.61	11,609,275	11.20
Other Instructional Programs	805,637	0.82	811,352	0.80	842,840	0.81
Community Services	210,438	0.21	214,791	0.21	261,889	0.25
Support Services	22,434,279	22.91	21,317,904	21.08	22,370,824	21.58
Total - Program Groups	97,907,862	100.00	101,120,371	100.00	103,663,564	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	53,824,841	54.97	57,622,409	56.98	59,243,349	57.15
Teaching Support	12,255,082	12.52	13,243,604	13.10	13,332,034	12.86
Other Supportive Activities	18,188,288	18.58	17,266,719	17.08	18,274,508	17.63
Building Administration	4,951,077	5.06	5,305,132	5.25	5,388,804	5.20
Central Administration	7,933,377	8.10	7,682,507	7.60	7,424,869	7.16
Total - Activity Groups	97,907,862	100.00	101,120,371	100.00	103,663,564	100.00

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	39,722,609	40.57	40,965,052	40.51	42,702,089	41.19
Classified Salaries	16,796,433	17.16	17,579,526	17.38	18,673,059	18.01
Employee Benefits and Payroll Taxes	21,637,975	22.10	22,812,770	22.56	23,122,563	22.31
Supplies, Instructional Resources and Noncapitalized Items	6,377,014	6.51	7,289,679	7.21	6,688,335	6.45
Purchased Services	12,458,723	12.72	10,915,077	10.79	11,311,751	10.91
Travel	395,379	0.40	711,940	0.70	678,940	0.65
Capital Outlay	519,728	0.53	846,327	0.84	486,827	0.47
Total - Objects	97,907,862	100.00	101,120,371	100.00	103,663,564	100.00

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Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	413.99	349.00	306.00
2. Grade 1	338.69	348.00	306.00
3. Grade 2	346.66	336.00	361.00
4. Grade 3	347.02	345.00	335.00
5. Grade 4	376.08	348.00	336.00
6. Grade 5	395.86	379.00	354.00
7. Grade 6	376.44	400.00	385.00
8. Grade 7	369.67	372.00	399.00
9. Grade 8	363.00	367.00	370.00
10. Grade 9	406.17	322.00	328.00
11. Grade 10	389.55	370.00	343.00
12. Grade 11 (excluding Running Start)	327.92	362.00	355.00
13. Grade 12 (excluding Running Start)	318.02	332.00	336.00
14. SUBTOTAL	**4,769.07**	**4,630.00**	**4,514.00**
15. Running Start	119.90	115.00	144.00
16. Dropout Reengagement Enrollment	101.20	99.00	93.00
17. ALE Enrollment	389.56	393.75	408.00
18. TOTAL K-12	**5,379.73**	**5,237.75**	**5,159.00**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	407.03	404.19	393.269
2. General Fund FTE Classified Employees /4	272.14	273.19	277.182

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1/ Enrollment are the average counts at school years end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	11,609,442	13,544,008	15,380,068
2000 | Local Nontax Support	1,139,490	676,000	684,000
3000 | State, General Purpose	54,317,193	55,494,080	56,123,143
4000 | State, Special Purpose	18,602,825	20,558,074	22,028,599
5000 | Federal, General Purpose	73,452	255,000	80,000
6000 | Federal, Special Purpose	13,401,713	9,872,684	8,802,596
7000 | Revenues from Other School Districts	112,574	112,500	95,000
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**99,256,689**	**100,512,346**	**103,193,406**
EXPENDITURES			
00 | Regular Instruction	44,716,078	49,237,264	49,236,800
10 | Federal Special Purpose Funding	2,790,155	0	0
20 | Special Education Instruction	11,953,960	12,805,794	14,615,251
30 | Vocational Education Instruction	3,275,000	3,557,595	3,325,463
40 | Skill Center Instruction	1,068,996	1,440,116	1,401,222
50 and 60 | Compensatory Education Instruction	10,653,317	11,735,555	11,609,275
70 | Other Instructional Programs	805,637	811,352	842,840
80 | Community Services	210,438	214,791	261,889
90 | Support Services	22,434,279	21,317,904	22,370,824
B. TOTAL EXPENDITURES	**97,907,862**	**101,120,371**	**103,663,564**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**800,000**	**800,000**	**408,100**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**548,827**	**-1,408,024**	**-878,257**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	766,303	250,000	500,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	291,676	290,000	600,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	89,142	175,000	0
G.L.845	Restricted for Self-Insurance	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	8,708,123	8,000,000	9,650,000
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	789,279	200,000	250,000
G.L.890	Unassigned Fund Balance	0	1,585,000	0
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
F.	**TOTAL BEGINNING FUND BALANCE**	**10,644,524**	**10,500,000**	**11,000,000**
G.	**G.L.898 Accounting Changes and Error Corrections**	**XXXXX**	**XXXXX**	**XXXXX**
				585
ENDING FUND BALANCE				
G.L.810	Restricted for Other Items	0	0	0
G.L.815	Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821	Restricted for Carryover of Restricted Revenues	737,412	150,000	500,000
G.L.823	Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825	Restricted for Skill Center	567,080	290,000	600,000
G.L.828	Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	2,013,479	175,000	0
G.L.845	Restricted for Self-Insurance	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	7,832,629	8,000,000	8,771,742
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	343,055	100,000	250,000
G.L.890	Unassigned Fund Balance	0	376,975	0

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	**11,493,655**	**9,091,975**	**10,121,742**

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Tax	11,608,526	13,544,008	15,380,068
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	915	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**11,609,442**	**13,544,008**	**15,380,068**
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned	39,891	37,000	27,000
2122	Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131	Secondary Vocational Education Tuition	0	0	0
2145	Skill Center Tuitions and Fees	0	0	0
2171	Traffic Safety Education Fees	109	0	0
2173	Summer School Tuition and Fees	0	0	0
2186	Community School Tuition and Fees	0	0	0
2188	Childcare Tuitions and Fees	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	53,830	190,000	239,500
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	47,338	0	0
2245	Skill Center, Sales of Goods, Supplies and Services	46,903	0	0
2288	Childcare, Sales of Goods, Supplies and Services	0	0	0
2289	Other Community Svcs Sales of Goods, Supplies and Svcs	112,062	10,000	10,000
2298	School Food Services, Sales of Goods, Supplies and Svcs	14,308	5,000	5,000
2300	Investment Earnings	323,406	150,000	200,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	160,648	25,000	40,000
2600	Fines and Damages	19,703	10,000	10,000
2700	Rentals and Leases	37,575	35,000	20,000
2800	Judgement and Settlements	1,648	0	0
2900	Local Support Nontax, Unassigned	282,069	214,000	132,500
2998	Local School Food Services-non NSLP	0	0	0
2000	**TOTAL LOCAL SUPPORT NONTAX**	**1,139,490**	**676,000**	**684,000**

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE				
3100	Apportionment	50,376,939	51,981,723	51,846,176
3121	Special Education--General Apportionment	1,727,240	1,591,351	1,802,177
3300	Local Effort Assistance	2,057,704	1,771,006	2,324,790
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	155,309	150,000	150,000
3000	**TOTAL STATE, GENERAL PURPOSE**	**54,317,193**	**55,494,080**	**56,123,143**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	63,125	400,000	460,000
4109	Transition To Kindergarten	243,695	844,079	1,067,281
4121	Special Education	9,118,178	9,861,127	10,691,229
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	3,932,190	4,116,962	3,782,008
4156	State Institutions, Centers, and Homes, Delinquent	170,591	172,318	150,000
4158	Special and Pilot Programs	860,870	1,210,000	1,000,000
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	1,339,887	1,348,696	1,410,535
4174	Highly Capable	161,710	164,762	164,142
4188	Childcare	0	0	0
4198	School Food Services	583,234	289,000	875,000
4199	Transportation--Operations	2,093,933	2,091,130	2,203,404
4300	Other State Agencies, Unassigned	0	0	0
4321	Special Education--Other State Agencies	0	0	0
4322	Special Education-Infants and Toddlers-State	0	0	0
4326	State Institutions--Special Education--Other State Agcs	0	0	0
4356	State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358	Special and Pilot Programs--Other State Agencies	35,413	60,000	150,000
4365	Transitional Bilingual--Other State Agencies	0	0	0
4388	Childcare--Other State Agencies	0	0	0
4398	School Food Services--Other State Agencies	0	0	0
4399	Transportation--Operations--Other State Agencies	0	0	75,000
4000	**TOTAL STATE, SPECIAL PURPOSE**	**18,602,825**	**20,558,074**	**22,028,599**

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	73,452	255,000	80,000
5300	Impact Aid, Maintenance and Operation	0	0	0
5329	Impact Aid, Special Education Funding	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**73,452**	**255,000**	**80,000**
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned	0	0	0
6109	Transition To Kindergarten	511,599	0	0
6111	Federal Special Purpose—SLFRF	0	0	0
6112	Federal Special Purpose—ESSER II	0	0	0
6113	Federal Special Purpose—ESSER III	3,413,427	0	0
6114	Federal Special Purpose ESSER III Learning Loss	0	0	0
6118	Federal Special Purpose—Reserved G	0	0	0
6119	Federal Special Purpose—Cares Act – Other	0	0	0
6121	Special Education--Medicaid Reimbursement	0	0	0
6122	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123	SP,Ed, Sup, IDEA, Fed	0	0	0
6124	Special Education--Supplemental	1,258,424	1,332,267	1,317,987
6125	Special Education-Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	82,549	57,000	50,000
6146	Skill Center	0	0	0
6151	Disadvantaged ESEA Disadvantaged, Fed	1,481,699	2,027,100	1,647,228
6152	School Improve, Fed Other Title Grants under ESEA, Fed	1,344,264	1,446,432	1,130,000
6153	Migrant ESEA Migrant, Federal	62,711	99,265	0
6154	Reading First, Federal	0	0	0
6157	Institutions, Neglected and Delinquent	0	0	0
6161	Head Start	0	0	0
6162	Math & Science--Professional Development	0	0	0
6164	Limited English Proficiency (formerly Bilingual)	103,870	204,763	0
6167	Indian Education JOM	0	0	0

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6168	Indian Education, ED	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6178	Youth Training Programs	0	0	0
6188	Childcare	0	0	0
6189	Other Community Services	0	0	0
6198	School Food Services	2,670,510	2,270,000	2,610,000
6199	Transportation--Operations	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6210	E-Rate	0	0	0
6211	Federal Special Purpose—SLFRF	0	0	0
6212	Federal Special Purpose—ESSER II	0	0	0
6213	Federal Special Purpose—ESSER III	0	0	0
6214	Federal Special Purpose ESSER III Learning Loss	0	0	0
6218	Federal Special Purpose—Reserved G	0	0	0
6219	Federal Special Purpose—Cares Act – Other	0	0	0
6221	Special Education--Medicaid Reimbursement	0	0	0
6222	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223	SP,Ed, Sup, IDEA, Fed	0	0	0
6224	Special Education--Supplemental	0	0	0
6225	Special Education-Infants and Toddlers-Federal	0	0	0
6238	Secondary Vocational Education	0	0	0
6246	Skill Center	0	0	0
6251	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253	ESEA Migrant, Federal	0	0	0
6254	Reading First, Federal	0	0	0
6257	Institutions, Neglected and Delinquent	0	0	0
6261	Head Start	1,875,410	2,090,857	1,742,381
6262	Math & Science--Professional Development	0	0	0
6264	Limited English Proficiency (formerly Bilingual)	0	0	0
6267	Indian Education JOM	0	0	0
6268	Indian Education, ED	0	0	0
6276	Targeted Assistance ESSER I	0	0	0
6278	Youth Training, Direct Grants	0	0	0
6288	Childcare	0	0	0

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6289	Other Community Services	0	0	0
6298	School Food Services	0	0	0
6299	Transportation--Operations	0	0	0
6300	Federal Grants Through Other Agencies, Unassigned	0	5,000	5,000
6310	Medicaid Administrative Match	0	0	0
6311	Federal Special Purpose—SLFRF	0	0	0
6312	Federal Special Purpose—ESSER II	0	0	0
6313	Federal Special Purpose—ESSER III	0	0	0
6314	Federal Special Purpose ESSER III Learning Loss	0	0	0
6318	Federal Special Purpose—Reserved G	0	0	0
6319	Federal Special Purpose—Cares Act – Other	0	0	0
6321	Special Education--Medicaid Reimbursement	133,890	90,000	50,000
6322	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323	SP,Ed, Sup, IDEA, Fed	0	0	0
6324	Special Education--Supplemental	0	0	0
6325	Special Education-Infants and Toddlers-Federal	0	0	0
6338	Secondary Vocational Education	0	0	0
6346	Skill Center	0	0	0
6351	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353	Migrant ESEA Migrant, Federal	0	0	0
6354	Reading First, Federal	0	0	0
6357	Institutions, Neglected and Delinquent	0	0	0
6361	Head Start	0	0	0
6362	Math & Science--Professional Development	0	0	0
6364	Limited English Proficiency (formerly Bilingual)	0	0	0
6367	Indian Education JOM	0	0	0
6368	Indian Education, ED	0	0	0
6376	Targeted Assistance ESSER I	0	0	0
6378	Youth Training Programs	0	0	0
6388	Childcare	0	0	0
6389	Other Community Services	0	0	0
6398	School Food Services	0	0	0
6399	Transportation--Operations	0	0	0
6998	USDA Commodities	463,360	250,000	250,000

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**13,401,713**	**9,872,684**	**8,802,596**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	0	105,000	80,000
7121 | Special Education	0	0	0
7122 | Special Education-Infants and Toddlers	0	0	0
7131 | Vocational Education	0	0	0
7145 | Skill Center	0	0	0
7189 | Other Community Services	105,096	0	0
7197 | Support Services	0	0	0
7198 | School Food Services	0	0	0
7199 | Transportation	0	0	0
7301 | Nonhigh Participation	7,478	7,500	15,000
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**112,574**	**112,500**	**95,000**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	0
8101 | Governmental Entities-Enrichment	0	0	0
8188 | Childcare	0	0	0
8189 | Community Services	0	0	0
8198 | School Food Services	0	0	0
8199 | Transportation	0	0	0
8200 | Private Foundations	0	0	0
8500 | Nonfederal, ESD	0	0	0
8521 | Educational Service Districts-Special Education	0	0	0
8522 | Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**0**	**0**	**0**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	0	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	**99,256,689**	**100,512,346**	**103,193,406**

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 | Basic Education	40,457,607	44,743,314	44,142,606
02 | Alternative Learning Experience	2,600,139	3,040,203	3,205,120
03 | Basic Education - Dropout Reengagement	630,446	668,690	743,624
09 | Transition to Kindergarten	1,027,886	785,057	1,145,450
00 | TOTAL REGULAR INSTRUCTION	**44,716,078**	**49,237,264**	**49,236,800**
FEDERAL SPECIAL PURPOSE FUNDING			
11 | Federal Special Purpose - SLFRF	0	0	0
12 | Federal Special Purpose - ESSER II	0	0	0
13 | Federal Special Purpose - ESSER III	2,790,155	0	0
14 | Federal Special Purpose ESSER III Learning Loss	0	0	0
18 | Federal Special Purpose - Reserved G	0	0	0
19 | Federal Special Purpose - Cares Act – Other	0	0	0
10 | TOTAL FEDERAL SPECIAL PURPOSE FUNDING	**2,790,155**	**0**	**0**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	10,747,765	11,324,351	13,243,730
22 | Special Education, Infants and Toddlers, State	0	0	0
23 | Special Education, ARP, IDEA, Federal	0	0	0
24 | Special Education, Supplemental, Federal	1,206,196	1,481,443	1,371,521
25 | Special Education, Infants and Toddlers, Federal	0	0	0
26 | Special Education, Institutions, State	0	0	0
29 | Special Education, Other, Federal	0	0	0
20 | TOTAL SPECIAL EDUCATION INSTRUCTION	**11,953,960**	**12,805,794**	**14,615,251**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	2,735,393	3,021,512	2,752,590
34 | Middle School Career and Technical Education, State	460,484	481,083	513,164
38 | Vocational, Federal	79,123	55,000	59,709
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,275,000**	**3,557,595**	**3,325,463**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	1,068,996	1,440,116	1,401,222

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
46	Skill Center, Federal	0	0	0
47	Skill Center - Facility Upgrades	0	0	0
40	**TOTAL SKILL CENTER INSTRUCTION**	**1,068,996**	**1,440,116**	**1,401,222**
	COMPENSATORY EDUCATION INSTUCTION			
51	Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,421,396	1,681,041	1,590,210
52	Other Title Grants under ESEA-Federal	1,294,359	1,372,298	1,390,943
53	Migrant ESEA Migrant, Federal	60,108	79,255	83,475
54	Reading First, Federal	0	0	0
55	Learning Assistance Program (LAP), State	3,757,098	3,463,392	3,377,868
56	State Institutions, Centers and Homes, Delinquent	169,806	188,159	202,334
57	State Institutions, Neglected and Delinquent, Federal	0	0	0
58	Special and Pilot Programs, State	855,730	1,550,984	1,614,502
59	Institutions - Juveniles in Adult Jails	0	0	0
61	Head Start, Federal	1,710,883	1,872,623	1,813,759
62	Math and Science, Professional Development, Federal	0	0	0
64	Limited English Proficiency, Federal	93,463	178,944	210,172
65	Transitional Bilingual, State	1,290,475	1,348,859	1,326,012
67	Indian Education, Federal, JOM	0	0	0
68	Indian Education, Federal, ED	0	0	0
69	Compensatory, Other	0	0	0
50 and 60	**TOTAL COMPENSATORY EDUCATION INSTRUCTION**	**10,653,317**	**11,735,555**	**11,609,275**
	OTHER INSTRUCTIONAL PROGRAMS			
71	Traffic Safety	187,587	173,699	177,723
73	Summer School	0	0	0
74	Highly Capable	407,442	430,226	450,875
76	Targeted Assistance	0	0	0
78	Youth Training Programs, Federal	0	0	0
79	Instructional Programs, Other	210,609	207,427	214,242
70	**TOTAL OTHER INSTRUCTIONAL PROGRAMS**	**805,637**	**811,352**	**842,840**
	COMMUNITY SERVICES			
81	Public Radio/Television	0	0	0
86	Community Schools	0	0	0
88	Early Learning Programs	0	0	45,358

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 | Other Community Services	210,438	214,791	216,531
80 | TOTAL COMMUNITY SERVICES	**210,438**	**214,791**	**261,889**
SUPPORT SERVICES			
97 | District-wide Support	16,673,730	15,694,009	16,058,416
98 | School Food Services	3,289,815	2,895,942	3,396,389
99 | Pupil Transportation	2,470,734	2,727,953	2,916,019
90 | TOTAL SUPPORT SERVICES	**22,434,279**	**21,317,904**	**22,370,824**
TOTAL PROGRAM EXPENDITURES	**97,907,862**	**101,120,371**	**103,663,564**

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Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
01 | Basic Education	44,142,606	483,500		26,274,733	3,744,213	9,934,116	1,461,394	1,901,450	173,200	170,000
02 | ALE	3,205,120	0		2,082,964	195,370	772,454	78,332	73,000	3,000	0
03 | Basic Education - Dropout Reengagement	743,624	0		451,012	58,334	185,950	8,328	40,000	0	0
09 | Transition to Kindergarten	1,145,450	0		455,768	300,639	381,993	5,550	0	1,500	0
TOTAL REGULAR INSTRUCTION	**49,236,800**	**483,500**		**29,264,477**	**4,298,556**	**11,274,513**	**1,553,604**	**2,014,450**	**177,700**	**170,000**
11 | Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 | Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 | Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 | Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 | Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 | Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
21 | Sp Ed, Sup, St	13,243,730	0		6,740,937	2,114,500	3,620,673	114,620	639,000	14,000	0
22 | Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 | Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 | Sp Ed, Sup, Fed	1,371,521	0		0	785,725	554,796	30,000	1,000	0	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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 | Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 | Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 | Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	**14,615,251**	**0**		**6,740,937**	**2,900,225**	**4,175,469**	**144,620**	**640,000**	**14,000**	**0**
31 | Voc, Basic, St	2,752,590	20,000		1,563,158	90,149	562,564	273,719	183,000	60,000	0
34 | MidSchCar/Tec	513,164	0		320,848	7,052	115,264	56,000	9,000	5,000	0
38 | Voc, Fed	59,709	0		11,182	0	3,527	20,000	10,000	15,000	0
39 | Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,325,463**	**20,000**		**1,895,188**	**97,201**	**681,355**	**349,719**	**202,000**	**80,000**	**0**
45 | Skil Cnt, Bas, St	1,401,222	5,000	0	523,080	95,695	220,017	219,103	49,500	32,000	256,827
46 | Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 | Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	**1,401,222**	**5,000**	**0**	**523,080**	**95,695**	**220,017**	**219,103**	**49,500**	**32,000**	**256,827**
51 | ESEA Disadvantaged, Federal	1,590,210	0		440,678	371,743	344,318	192,000	163,971	77,500	0
52 | Other Title Grants under ESEA-Federal	1,390,943	0	0	127,215	269,898	149,830	81,000	693,500	69,500	0
53 | ESEA Migrant, Federal	83,475	0		0	41,588	21,387	15,000	3,500	2,000	0
54 | Read First, Fed	0	0		0	0	0	0	0	0	0
55 | LAP	3,377,868	0		1,345,772	777,021	893,075	258,000	95,000	9,000	0
56 | St In, Ctr/Hm, D	202,334	0		105,044	20,223	51,067	21,000	0	5,000	0

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Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
57 | St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 | Sp/Plt Pgm, St	1,614,502	0		499,223	0	100,879	819,500	85,900	109,000	0
59 | I-JAJ	0	0		0	0	0	0	0	0	0
61 | Head Start, Fed	1,813,759	0		106,290	1,024,930	636,630	29,289	12,680	3,940	0
62 | MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 | LEP, Fed	210,172	0		100,825	48,625	36,222	9,500	10,000	5,000	0
65 | Tran Biling, St	1,326,012	0		608,771	324,860	371,881	6,500	13,000	1,000	0
67 | Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 | Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 | Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	**11,609,275**	**0**	**0**	**3,333,818**	**2,878,888**	**2,605,289**	**1,431,789**	**1,077,551**	**281,940**	**0**
71 | Traffic Safety	177,723	0		82,834	25,500	29,389	4,000	28,000	8,000	0
73 | Summer School	0	0		0	0	0	0	0	0	0
74 | Highly Capable	450,875	5,000		331,305	0	110,070	4,500	0	0	0
76 | Target Asst	0	0		0	0	0	0	0	0	0
78 | Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 | Inst Pgm, Othr	214,242	55,000		112,732	0	36,010	10,500	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**842,840**	**60,000**		**526,871**	**25,500**	**175,469**	**19,000**	**28,000**	**8,000**	**0**
81 | Public Radio/TV	0	0		0	0	0	0	0	0	0
86 | Comm Schools	0	0		0	0	0	0	0	0	0

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Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
88 | Early Learning Programs	45,358	0		0	22,964	22,394	0	0	0	0
89 | Othr Comm Srv	216,531	10,000	0	0	49,778	19,253	127,500	10,000	0	0
TOTAL COMMUNITY SERVICES	**261,889**	**10,000**	**0**	**0**	**72,742**	**41,647**	**127,500**	**10,000**	**0**	**0**
97 | Distwide Suppt	16,058,416	1,500	-130,000	417,718	5,323,497	2,267,651	1,015,000	7,102,250	50,800	10,000
98 | Schl Food Serv	3,396,389	0	0	0	1,170,309	715,080	1,428,000	28,500	4,500	50,000
99 | Pupil Transp	2,916,019	0	-450,000	0	1,810,446	966,073	400,000	159,500	30,000	0
TOTAL SUPPORT SERVICES	**22,370,824**	**1,500**	**-580,000**	**417,718**	**8,304,252**	**3,948,804**	**2,843,000**	**7,290,250**	**85,300**	**60,000**
OBJECT TOTALS	**103,663,564**	**580,000**	**-580,000**	**42,702,089**	**18,673,059**	**23,122,563**	**6,688,335**	**11,311,751**	**678,940**	**486,827**

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	581,865	XXXXX	580,000	XXXXX	580,000	XXXXX
(1) Credit Transfers	-581,865	XXXXX	-580,000	XXXXX	-580,000	XXXXX
(2) Certificated Salaries	39,722,609	40.57	40,965,052	40.51	42,702,089	41.19
(3) Classified Salaries	16,796,433	17.16	17,579,526	17.38	18,673,059	18.01
(4) Employee Benefits and Payroll Taxes	21,637,975	22.10	22,812,770	22.56	23,122,563	22.31
(5) Supplies and Materials	6,377,014	6.51	7,289,679	7.21	6,688,335	6.45
(7) Purchased Services	12,458,723	12.72	10,915,077	10.79	11,311,751	10.91
(8) Travel	395,379	0.40	711,940	0.70	678,940	0.65
(9) Capital Outlay	519,728	0.53	846,327	0.84	486,827	0.47
TOTAL EXPENDITURES	**97,907,862**	**100.00**	**101,120,371**	**100.00**	**103,663,564**	**100.00**

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
TEACHING ACTIVITIES						
27 | Teaching	51,510,918	52.61	55,316,095	54.70	56,754,947	54.75
28 | Extracur	2,313,923	2.36	2,306,314	2.28	2,488,402	2.40
29 | Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	**53,824,841**	**54.97**	**57,622,409**	**56.98**	**59,243,349**	**57.15**
TEACHING SUPPORT						
22 | Lrn Resrc	583,824	0.60	622,462	0.62	600,947	0.58
24 | Guid/Coun	4,214,812	4.30	4,262,842	4.22	4,200,042	4.05
25 | Pupil M/S	622,815	0.64	609,663	0.60	654,769	0.63
26 | Health	3,917,898	4.00	3,852,468	3.81	4,390,817	4.24
31 | InstProDev	1,284,250	1.31	1,300,605	1.29	1,290,402	1.24
32 | Inst Tech	581,647	0.59	839,006	0.83	675,071	0.65
33 | Curriculum	1,049,836	1.07	828,622	0.82	518,315	0.50
34 | Prof Lrng St	536,309	0.55	623,174	0.62	645,686	0.62
35 | Pupil Safety	0	0.00	304,762	0.30	355,985	0.34
TOTAL TEACHING SUPPORT	**12,255,082**	**12.52**	**13,243,604**	**13.10**	**13,332,034**	**12.86**
OTHER SUPPORT ACTIVITIES						
42 | Food	1,416,924	1.45	940,000	0.93	1,340,000	1.29
44 | Operation	1,605,670	1.64	1,676,831	1.66	1,766,140	1.70
49 | Transfers	0	0.00	0	0.00	0	0.00
52 | Operation	2,011,871	2.05	2,067,488	2.04	2,163,574	2.09
53 | Maintnce	550,268	0.56	667,608	0.66	742,753	0.72
56 | Insurance	0	0.00	50,000	0.05	50,000	0.05
58 | Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 | Transfers	-455,875	-0.47	-450,000	-0.45	-450,000	-0.43
62 | Grnd Mnt	1,308,400	1.34	907,951	0.90	1,003,007	0.97
63 | Oper Bldg	2,675,236	2.73	2,889,471	2.86	2,952,951	2.85
64 | Maintnce	2,094,737	2.14	1,590,129	1.57	1,402,065	1.35
65 | Utilities	2,060,159	2.10	1,995,000	1.97	2,300,000	2.22
66 | E-Rate	1,049,836	1.07	0	0.00	0	0.00
67 | Bldg Secu	70,491	0.07	46,000	0.05	46,000	0.04
68 | Insurance	1,533,225	1.57	2,000,000	1.98	2,160,000	2.08

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 | Info Sys	2,750,374	2.81	2,336,699	2.31	2,234,162	2.16
73 | Printing	157,898	0.16	115,575	0.11	119,888	0.12
74 | Warehouse	266,191	0.27	285,355	0.28	294,990	0.28
75 | Mtr Pool	105,949	0.11	100,000	0.10	100,000	0.10
83 | Interest	0	0.00	0	0.00	0	0.00
84 | Principal	0	0.00	0	0.00	0	0.00
85 | Debt Expn	0	0.00	0	0.00	0	0.00
91 | Publ Actv	36,771	0.04	48,612	0.05	48,978	0.05
TOTAL OTHER SUPPORT ACTIVITIES	**18,188,288**	**18.58**	**17,266,719**	**17.08**	**18,274,508**	**17.63**
UNIT ADMINISTRATION						
23 | Princ Off	4,951,077	5.06	5,305,132	5.25	5,388,804	5.20
TOTAL UNIT ADMINISTRATION	**4,951,077**	**5.06**	**5,305,132**	**5.25**	**5,388,804**	**5.20**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	892,762	0.91	700,900	0.69	700,900	0.68
12 | Supt Off	499,277	0.51	477,122	0.47	451,675	0.44
13 | Busns Off	1,024,479	1.05	1,089,590	1.08	1,039,516	1.00
14 | HR	504,873	0.52	457,376	0.45	473,636	0.46
15 | Pblc Rltn	575,428	0.59	372,266	0.37	433,136	0.42
21 | Supv Inst	3,416,615	3.49	3,490,681	3.45	3,193,670	3.08
41 | Supervisn	267,262	0.27	279,111	0.28	290,249	0.28
51 | Supervisn	364,471	0.37	392,857	0.39	409,692	0.40
61 | Supv Bldg	388,210	0.40	422,604	0.42	432,395	0.42
TOTAL CENTRAL ADMINISTRATION	**7,933,377**	**8.10**	**7,682,507**	**7.60**	**7,424,869**	**7.16**
TOTAL EXPENDITURES	**97,907,862**	**100.00**	**101,120,371**	**100.00**	**103,663,564**	**100.00**

Walla Walla Public Schools District No.140

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 | Teaching	318.178	80.91	88.973	32.10
28 | Extracuricular	2.000	0.51	1.413	0.51
TOTAL TEACHING ACTIVITIES	**320.178**	**81.41**	**90.386**	**32.61**
TEACHING SUPPORT				
22 | Learning Resources	2.200	0.56	1.884	0.68
24 | Guidance and Counseling	16.790	4.27	16.991	6.13
25 | Pupil Management and Safety	0.000	0.00	5.793	2.09
26 | Health/Related Services	24.401	6.20	6.461	2.33
31 | InstProDev	2.000	0.51	0.084	0.03
32 | Inst Tech	XXXXX	XXXXX	0.000	0.00
33 | Curriculum	1.200	0.31	0.000	0.00
34 | Professional Learning - State	0.000	0.00	XXXXX	XXXXX
35 | Pupil Safety	**0.000**	**0.00**	**3.998**	**1.44**
TOTAL TEACHING SUPPORT	**46.591**	**11.85**	**35.211**	**12.70**
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	16.802	6.06
52 | Operations	XXXXX	XXXXX	16.480	5.95
53 | Maintenance	XXXXX	XXXXX	4.000	1.44
58 | Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 | Grounds--Maintenance	0.000	0.00	8.000	2.89
63 | Operation of Buildings	0.000	0.00	30.000	10.82
64 | Maintenance	0.000	0.00	8.000	2.89
65 | Utilities	XXXXX	XXXXX	0.000	0.00
67 | Building Security	0.000	0.00	0.000	0.00
72 | Information Systems	0.000	0.00	8.000	2.89
73 | Printing	0.000	0.00	1.500	0.54
74 | Warehousing and Distribution	0.000	0.00	3.200	1.15
75 | Motor Pool	0.000	0.00	0.000	0.00
91 | Public Activities	0.000	0.00	0.300	0.11
TOTAL OTHER SUPPORT ACTIVITIES	**0.000**	**0.00**	**96.282**	**34.74**

Walla Walla Public Schools District No.140

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 | Principal's Office	16.035	4.08	22.304	8.05
TOTAL UNIT ADMINISTRATION	**16.035**	**4.08**	**22.304**	**8.05**
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	1.000	0.25	1.000	0.36
13 | Business Office	0.000	0.00	6.338	2.29
14 | Human Resources	1.000	0.25	1.000	0.36
15 | Public Relations	0.000	0.00	2.000	0.72
21 | Supervision - Instruction	8.465	2.15	13.735	4.96
41 | Supervision - Nutrition Services	0.000	0.00	2.301	0.83
51 | Supervision - Transportation	0.000	0.00	3.625	1.31
61 | Supervision - Building	0.000	0.00	3.000	1.08
TOTAL CENTRAL ADMINISTRATION	**10.465**	**2.66**	**32.999**	**11.91**
TOTAL FTE STAFF	**393.269**	**100.00**	**277.182**	**100.00**

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Walla Walla Public Schools District No.140

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES			
100 | General Student Body	165,709	303,000	435,600
200 | Athletics	31,196	0	28,450
300 | Classes	0	0	0
400 | Clubs	87,219	33,500	187,449
600 | Private Moneys	0	6,700	5,995
A. TOTAL REVENUES	**284,124**	**343,200**	**657,494**
EXPENDITURES			
100 | General Student Body	166,877	347,391	447,900
200 | Athletics	26,673	500	35,000
300 | Classes	0	0	0
400 | Clubs	121,240	37,050	225,359
600 | Private Moneys	0	7,556	6,220
B. TOTAL EXPENDITURES	**314,790**	**392,497**	**714,479**
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	**-30,666**	**-49,297**	**-56,985**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	393,034	427,577	400,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	**393,034**	**427,577**	**400,000**
E. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	362,368	378,280	343,015
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	**362,368**	**378,280**	**343,015**

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

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Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	4,740,682	4,721,541	4,828,436
2000 | Local Nontax Support	81,154	40,000	40,000
3000 | State, General Purpose	0	0	0
5000 | Federal, General Purpose	0	0	0
9000 | Other Financing Sources	320,000	670,467	1,158,100
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,141,835**	**5,432,008**	**6,026,536**
EXPENDITURES			
Matured Bond Expenditures	2,280,000	2,740,000	3,460,000
Interest on Bonds	2,358,200	2,659,417	2,517,050
Interfund Loan Interest	0	0	0
Bond Transfer Fees	350	2,000	2,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	**4,638,550**	**5,401,417**	**5,979,050**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535)	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**503,285**	**30,591**	**47,486**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,645,962	3,051,794	3,200,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	**2,645,962**	**3,051,794**	**3,200,000**
G. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,149,247	3,082,385	3,247,486
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G)**	**3,149,247**	**3,082,385**	**3,247,486**

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Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Taxes	4,739,923	4,721,541	4,828,436
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	758	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**4,740,682**	**4,721,541**	**4,828,436**
LOCAL SUPPORT NONTAX				
2300	Investment Earnings	81,154	40,000	40,000
2450	Other Interest Earnings	0	0	0
2700	Rentals and Leases	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0
2000	**TOTAL LOCAL NONTAX SUPPORT**	**81,154**	**40,000**	**40,000**
STATE, GENERAL PURPOSE				
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**0**	**0**	**0**
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
OTHER FINANCING SOURCES				
9100	Sale of Bonds	0	0	0
9200	Sale of Real Property	0	0	0
9600	Sale of Refunding Bonds	0	0	0
9900	Transfers	0	0	1,158,100

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Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901	Transfers (local resources)	320,000	670,467	0
9000	**TOTAL OTHER FINANCING SOURCES**	**320,000**	**670,467**	**1,158,100**
TOTAL REVENUES AND OTHER FINANCING SOURCES		**5,141,835**	**5,432,008**	**6,026,536**

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Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	0	1,204,819	2,337,853
2000 | Local Nontax Support	588,315	50,000	10,000
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	1,430,372	575,000	0
5000 | Federal, General Purpose	0	0	0
6000 | Federal, Special Purpose	859,182	163,000	0
7000 | Revenues from Other School Districts	14,000	15,000	0
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	11,308,987	879,533	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**14,200,855**	**2,887,352**	**2,347,853**
EXPENDITURES			
10 | Sites	112,529	15,300,000	3,000,000
20 | Buildings	10,183,106	0	0
30 | Equipment	120,749	493,000	0
40 | Energy	0	0	0
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	58,000	0	0
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**10,474,384**	**15,793,000**	**3,000,000**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**320,000**	**250,000**	**750,000**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**3,406,472**	**-13,155,647**	**-1,402,146**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	4,359,731	0	0
G.L.862 Committed from Levy Proceeds	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.863	Restricted from State Proceeds	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0
G.L.865	Restricted from Other Proceeds	0	14,500,000	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	3,881,441	0	2,000,000
G.L.890	Unassigned Fund Balance	0	0	0
F.	**TOTAL BEGINNING FUND BALANCE**	**8,241,172**	**14,500,000**	**2,000,000**
G.	**G.L.898 Accounting Changes and Error Corrections**	**XXXXX**	**XXXXX**	**XXXXX**
	ENDING FUND BALANCE			
G.L.810	Restricted for Other Items	0	0	0
G.L.825	Restricted for Skill Center	9,970	0	0
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0
G.L.862	Committed from Levy Proceeds	-5,106,710	0	0
G.L.863	Restricted from State Proceeds	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0
G.L.865	Restricted from Other Proceeds	200,000	1,344,352	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	16,544,384	0	597,853
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/**	**11,647,644**	**1,344,352**	**597,853**

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Tax	0	1,204,819	2,337,853
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	0	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**0**	**1,204,819**	**2,337,853**
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	231,588	50,000	10,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	0	0	0
2600	Fines and Damages	0	0	0
2700	Rentals and Leases	0	0	0
2800	Judgement and Settlements	8,929	0	0
2900	Local Support Nontax, Unassigned	200,135	0	0
2000	**TOTAL LOCAL NONTAX SUPPORT**	**588,315**	**50,000**	**10,000**
STATE, GENERAL PURPOSE				
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**0**	**0**	**0**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	1,430,372	50,000	0
4130	State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230	State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300	Other State Agencies, Unassigned	0	525,000	0
4330	State Matching Funding Assistance - - Other	0	0	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**1,430,372**	**575,000**	**0**
FEDERAL, GENERAL PURPOSE				

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
	FEDERAL, SPECIAL PURPOSE			
6111	Federal Special Purpose—SLFRF	0	0	0
6112	Federal Special Purpose—ESSER II	0	0	0
6113	Federal Special Purpose—ESSER III	859,182	0	0
6114	Federal Special Purpose ESSER III Learning Loss	0	0	0
6118	Federal Special Purpose—Reserved G	0	0	0
6119	Federal Special Purpose—Cares Act – Other	0	0	0
6140	Impact Aid-Construction	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6200	Direct Special Purpose Grants	0	163,000	0
6210	E-Rate	0	0	0
6211	Federal Special Purpose—SLFRF	0	0	0
6212	Federal Special Purpose—ESSER II	0	0	0
6213	Federal Special Purpose—ESSER III	0	0	0
6214	Federal Special Purpose ESSER III Learning Loss	0	0	0
6218	Federal Special Purpose—Reserved G	0	0	0
6219	Federal Special Purpose—Cares Act – Other	0	0	0
6240	Impact Aid-Construction	0	0	0
6276	Targeted Assistance ESSER I	0	0	0
6300	Federal Grants Through Other Agencies, Unassigned	0	0	0
6311	Federal Special Purpose—SLFRF	0	0	0
6312	Federal Special Purpose—ESSER II	0	0	0
6313	Federal Special Purpose—ESSER III	0	0	0
6314	Federal Special Purpose ESSER III Learning Loss	0	0	0
6318	Federal Special Purpose—Reserved G	0	0	0
6319	Federal Special Purpose—Cares Act – Other	0	0	0
6340	Impact Aid-Construction	0	0	0

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6376 | Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**859,182**	**163,000**	**0**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	14,000	15,000	0
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**14,000**	**15,000**	**0**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	0
8101 | Governmental Entities-Enrichment	0	0	0
8500 | Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**0**	**0**	**0**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	10,000,000	0	0
9200 | Sale of Real Property	508,987	500,000	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	800,000	0	0
9901 | Transfers (local resources)	0	379,533	0
9000 TOTAL OTHER FINANCING SOURCES	**11,308,987**	**879,533**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**14,200,855**	**2,887,352**	**2,347,853**

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Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES				
1100	Local Property Tax	0	0	0
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	0	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	16,562	5,000	10,000
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	0	0	0
2600	Fines and Damages	0	0	0
2700	Rentals and Leases	0	0	0
2800	Judgement and Settlements	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0
3600	State Forests	0	0	0
4100	Special Purpose-Unassigned	0	0	0
4300	Other State Agencies-Unassigned	0	1,231,705	0
4499	Transportation Reimbursement Depreciation	482,832	739,373	984,422
5200	General Purposes Direct Federal Grants-Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
6100	Special Purpose-OSPI Unassigned	0	0	0
6200	Direct Special Purpose Grants	0	3,600,000	0
6300	Federal Grants Through Other Entities-Unassigned	0	0	0
8100	Governmental Entities	0	0	0
8101	Governmental Entities	0	0	0
8500	NonFederal ESD	0	0	0
9100	Sale of Bonds	0	0	0
9300	Sale of Equipment	0	0	0
9400	Insurance Recoveries	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500 | Long-Term Financing	0	0	0
9901 | Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**499,394**	**5,576,078**	**994,422**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**499,394**	**5,576,078**	**994,422**
EXPENDITURES			
33 Transportation Equipment Purchases	0	6,503,235	1,000,000
34 Transportation Equimpment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	**0**	**6,503,235**	**1,000,000**
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	**0**	**0**	**0**
F. OTHER FINANCING USES (G.L.535) 3/	**0**	**0**	**0**
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	**499,394**	**-927,157**	**-5,578**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	437,184	932,156	622,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	**437,184**	**932,156**	**622,000**
I. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	936,578	4,999	616,422

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Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
J.	**TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/**	**936,578**	**4,999**	**616,422**

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.

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Walla Walla Public Schools
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RESOLUTION #06-2025
August 19, 2025

2025-2026 BUDGET ADOPTION

WHEREAS, RCW28A.505.060 and WAC 392-123-054 requires the Board of Directors of every school district meet for the purpose of fixing and adopting the budget of the district for the ensuing fiscal year; and

WHEREAS, public notice was published announcing that on August 19, 2025, the Board of Directors of Walla Walla School District No. 140, Walla Walla County, Washington, would meet in a public meeting for the purpose of fixing and adopting the 2025-2026 fiscal budget of the district.

WHEREAS RCW 28A.505 requires school districts to disclose the following:

- The amount of state funding to be received by the district: $6,901,474.40
- The amount the district proposes to spend for materials, supplies, and operating costs: $11,396,423
- Difference between the amounts: -$4,494,948.60
- If (A) exceeds (B) any proposed use of this difference, and how this use will improve student achievement: NA

THEREFORE, BE IT RESOLVED the Board of Directors of Walla Walla School District, Walla Walla County, Washington, has determined that the final appropriation level of expenditures for each fund in 2025-2026 will be as follows:

General Fund	**$ 103,663,564**
Associated Student Body	**$ 714,479**
Debt Service	**$ 5,979,050**
Capital Projects	**$ 3,750,000**
Transportation Vehicle	**$ 1,000,000**

THEREFORE, BE IT RESOLVED that the Board of Directors of Walla Walla School District, Walla Walla County, Washington, has determined that the four-year financial forecast is as follows:

Fiscal Year Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**
Enrollment	**5159**	**5129**	**5080**	**5043**
General Fund				
Beginning Fund Balance	$ 11,000,000	$ 10,121,741	$ 9,951,600	$ 9,699,885
Revenues	$ 103,193,406	$ 105,149,656	$ 106,227,448	$ 107,534,941
Expenditures	$ (103,663,564)	$ (104,948,797)	$ (106,182,363)	$ (107,448,167)
Ending Fund Balance	$ 10,121,741	$ 9,951,600	$ 9,699,885	$ 9,574,659
Associated Student Body				
Beginning Fund Balance	$ 400,000	$ 343,015	$ 286,030	$ 229,045
Revenues	$ 657,494	$ 657,494	$ 657,494	$ 657,494
Expenditures	$ (714,479)	$ (714,479)	$ (714,479)	$ (714,479)
Ending Fund Balance	$ 343,015	$ 286,030	$ 229,045	$ 172,060

The Walla Walla School District is an Equal Opportunity Employer and complies with all requirements of the ADA.

Debt Service Fund				
Beginning Fund Balance	$ 3,200,000	$ 3,247,486	$ 3,412,985	$ 3,583,681
Revenues	$ 6,026,536	$ 6,946,199	$ 7,473,946	$ 7,490,672
Expenditures	$ (5,979,050)	$ (6,780,700)	$ (7,303,250)	$ (7,312,450)
Ending Fund Balance	$ 3,247,486	$ 3,412,985	$ 3,583,681	$ 3,761,903
Capital Projects Fund				
Beginning Fund Balance	$ 2,000,000	$ 597,853	$ 539,221	$ 564,812
Revenues	$ 2,347,853	$ 2,441,368	$ 2,525,591	$ 2,587,636
Expenditures	$ (3,750,000)	$ (2,500,000)	$ (2,500,000)	$ (2,500,000)
Ending Fund Balance	$ 597,853	$ 539,221	$ 564,812	$ 652,448
Transportation Vehicle Fund				
Beginning Fund Balance	$ 622,000	$ 616,422	$ 610,844	$ 605,266
Revenues	$ 994,422	$ 994,422	$ 994,422	$ 994,422
Expenditures	$ (1,000,000)	$ (1,000,000)	$ (1,000,000)	$ (1,000,000)
Ending Fund Balance	$ 616,422	$ 610,844	$ 605,266	$ 599,688

WALLA WALLA SCHOOL DISTRICT NO. 140
Walla Walla County, Washington

Derek Sarley, School Board President

ATTEST: Dr. Ben Gauyan, Superintendent and Secretary of the Board

Adopted at a regular meeting of the Board of Directors August 19, 2025

Walla Walla Public Schools
364 S. Park Street • Walla Walla, WA 99362 • (509) 527-3000 • www.wwps.org

RESOLUTION #06-2025
August 19, 2025

2025-2026 BUDGET ADOPTION

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Revenues	$ 657,494	$ 657,494	$ 657,494	$ 657,494
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Revenues	$ 994,422	$ 994,422	$ 994,422	$ 994,422
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Ending Fund Balance	$ 616,422	$ 610,844	$ 605,266	$ 599,688

WALLA WALLA SCHOOL DISTRICT NO. 140
Walla Walla County, Washington

Derek Sarley, School Board President

ATTEST: _____
Dr. Ben Gauyan, Superintendent
and Secretary of the Board

Adopted at a regular meeting of the Board of Directors August 19, 2025

Walla Walla Public Schools
Developing Washington's Most Sought-After Graduates

Board of Directors
364 S. Park Street
Walla Walla, WA 99362
(509) 527-3000
www.wwps.org

School Board Committee Assignments
2025

Board Committee	Board Member(s)
Administrator Consult and Confer***	Board President
Administrative Finance Committee*	Terri Trick Derek Sarley
Administrative Policy Committee*	Ruth Ladderud Kathy Mulkerin
Career/Technical Education***	Alayna Brinton
Certificated Negotiations***	Derek Sarley
Classified Negotiations***	Ruth Ladderud
Equity & Access Committee*	Alayna Brinton Terri Trick
Graduates of Distinction Committee***	Ruth Ladderud
Parents in Action (Head Start)***	Ruth Ladderud
Instructional Materials Committee*	Kathy Mulkerin
Legislative Representative***	Derek Sarley
Safe Schools***	Alayna Brinton
School Health Advisory Committee*	Alayna Brinton Ruth Ladderud
District Sustainability Committee*	Ruth Ladderud Terri Trick
Washington Interscholastic Activities Association (WIAA)***	Ruth Ladderud
Student Representative Orientation/Mentorship***	Alayna Brinton Senior Student Board Representative

*Type of Committee: *Administrative, **Board Sub-Committee, ***Other*

(Proposed) Revised: August 19, 2025

The Walla Walla School District is an Equal Opportunity Employer and complies with all requirements of the ADA.

Walla Walla Public Schools
Developing Washington's Most Sought-After Graduates

Board of Directors
364 S. Park Street
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Board Meeting Schedule
September 2025 – August 2026
Walla Walla Public Schools Administration Building
Anne Golden Boardroom

Date	Time	Meeting Type
September 2, 2025	5:30 p.m.	Regular Study Meeting
September 16, 2025	5:30 p.m.	Regular Business Meeting
October 7, 2025	5:30 p.m.	Regular Study Meeting
October 21, 2025	5:30 p.m.	Regular Business Meeting
November 4, 2025	4:00 p.m.	Regular Study Meeting
November 18, 2025	5:30 p.m.	Regular Business Meeting
December 16, 2025	5:30 p.m.	Regular Business Meeting
January 20, 2026	5:30 p.m.	Regular Business Meeting
February 3, 2026	5:30 p.m.	Regular Study Meeting
February 17, 2026	5:30 p.m.	Regular Business Meeting
March 3, 2026	5:30 p.m.	Regular Study Meeting
March 17, 2026	5:30 p.m.	Regular Business Meeting
April 21, 2026	5:30 p.m.	Regular Business Meeting
May 5, 2026	5:30 p.m.	Regular Study Meeting
May 19, 2026	5:30 p.m.	Regular Business Meeting
June 2, 2026	5:30 p.m.	Regular Study Meeting
June 16, 2026	4:00 p.m.	Regular Business Meeting
July 21, 2026	4:00 p.m.	Regular Business Meeting
August 18, 2026	5:30 p.m.	Regular Business Meeting

- Meeting times and locations noted above, unless changed by the Board of Directors. Additional meetings may be scheduled as necessary.
- Individuals with disabilities and those individuals who may have difficulty attending a board meeting due to issues such as mobility limitations may contact the superintendent's office at 509-526-6715 no later than three days before a regular meeting and as soon as possible in advance of a special meeting so the district can arrange for them to participate.

The Walla Walla School District is an Equal Opportunity Employer and complies with all requirements of the ADA.

DRAFT

BOARD POLICY

CIVILITY IN THE WORKPLACE

The Walla Walla Public Schools Board of Directors believes that a safe, civil environment of mutual respect and orderly conduct contributes to a quality educational environment. Conversely, uncivil conduct, similar to other forms of disruptive behavior, may interfere with an employee's ability to accomplish their work and a school's ability to educate its students.

The board of directors commits the district in its entirety to the core value of mutual respect for each person regardless of individual differences or characteristics. The district expects this value to be manifested in the daily behavior of all constituents. When differences exist, stakeholders will use clear, concise, and courteous communication with the goal of arriving at a goodwill solution. Uncivil conduct on district property or at district-sponsored activities by school directors, staff, parents, volunteers, contractors, or visitors is prohibited.

Expectations of Stakeholders (Board of Directors, Employees, Parents, Volunteers, Contractors, and Visitors)

In support of this policy, the board of directors expects its members and all stakeholders to:

- Treat each other and students with dignity and respect;
- Exercise reasonable, good judgment in handling interpersonal disputes;
- Exercise respect, courtesy, and concern for the dignity and cultural background of others;
- Refrain from use of abusive language;
- Model respectful problem-solving;
- Reduce actions or behaviors that might provoke fear, anger, frustration, or alienation;
- Use clear, concise, and courteous oral and written communication to arrive at goodwill solutions;
- Extend common courtesy to others such as saying please and thank you;
- Practice civility in all conversations and behavior;
- Be respectful of others even when in a disagreement;
- Address incivility when it is observed; and
- Seek to understand others' points of view and cultural perceptions.

Definition of Uncivil Conduct

For the purposes of this policy, "uncivil conduct" includes but is not limited to, the following:

- Using vulgar, obscene or profane gestures or words;
- Using insulting or disrespectful nonverbal behaviors toward or in connection with another;
- Taunting, jeering, or inciting others to taunt or jeer an individual;
- Raising one's voice at another individual, and/or repeatedly interrupting another individual who is speaking;
- Using personal epithets or slurs,
- Gesturing or behaving in a manner that puts another in fear for their personal safety, including invading the personal space of an individual after being directed to move away, physically blocking an individual's exit from a room or location, or remaining in a classroom or school area after a teacher or administrator in authority has directed one to leave, or other similar disruptive conduct.

"Uncivil conduct" does not include the expression of controversial or differing viewpoints that may be offensive to some persons, so long as (1) the ideas are presented in a respectful manner and at a time and place that are appropriate, and (2) such expression does not materially disrupt, and may not be reasonably anticipated to disrupt, the educational process. Nor does "uncivil conduct" include regular supervisory-subordinate interactions, including but not limited to, corrective action, discipline, unsatisfactory evaluations, plans for improvement, or probation.

Addressing Uncivil Conduct
Stakeholders are expected to:

- Calmly and politely caution or warn any speaker who is engaged in uncivil conduct. If the conduct does not cease, politely end the conversation;
- Attempt to resolve differences with another employee first in a private conversation. If that is not feasible or successful, request an appropriate administrator to conduct a private conference with all parties of concern;
- Resolve personal complaints or grievances with a supervisor's decision or action by requesting a problem-solving conference with the supervisor or with the administrator's supervisor.
- Persons who observe or experience uncivil behavior have an obligation to intervene, share their reflection with the offender about the impact of that behavior, or report the uncivil behavior to a supervisor.
- Supervisors have an obligation to address reports of uncivil behavior.

If the uncivil conduct involves a member of the Board of Directors, stakeholders may report the behavior to the Board President or Superintendent. The Board will review such concerns in accordance with Policy 1825 – Board Member Standards of Conduct and Enforcement, which outlines steps for addressing violations of board policy, including civility expectations.

Employees who engage in uncivil behavior may be subject to corrective action or discipline. Retaliation for reporting allegations will result in discipline.

Cross References:
Board Policy 1620 - The Board-Superintendent Relationship
Board Policy 2023 - Digital Citizenship and Media Literacy
Board Policy 4200 - Parent Access and Safe and Orderly Learning Environment
Board Policy 4220 - Complaints Concerning Staff or Programs
Board Policy 5010 - Nondiscrimination and Affirmative Action
Board Policy 5011 - Sexual Harassment of District Staff Prohibited

Legal References:
RCW 38A.330.100 Additional powers of board

Third Reading/New Policy: August 19, 2025