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

BOARD OF DIRECTORS
Regular Business Meeting - 4:00 PM
July 21, 2026
364 S Park St
Walla Walla, WA 99362

Watch Live: https://wwps-org.zoom.us/j/95924694300
Listen: Dial 1-253-215-8782 and enter the Webinar ID: 959 2469 4300
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 en Español: https://www.wwps.org/district/information/school-board/board-meeting-schedule

I. **CALL TO ORDER:** *(4:00 p.m.) Alayna Brinton*
II. **FLAG SALUTE:** *Alayna Brinton*
III. **ROLL CALL:**
- Alayna Brinton, President
- Kathy Mulkerin, Vice President
- Elizabeth Alonso-Barrientos
- Ruth Ladderud
- Derek Sarley
- Abril Salazar, Student Representative

IV. **APPROVAL OF AGENDA:** *Alayna Brinton*
V. **CONSENT AGENDA:** *Alayna Brinton*
1. Personnel Report 3
2. July 7 & 21 Accounts Payable and June Payroll 5
3. 2026-2027 Out of State Tuition 6
4. Agreement for Information Systems Services 7
5. Regular Board Meeting Minutes of June 16, 2026 68
6. Excused Absence for Student Representative Ari Kim-Leavitt from July 21, 2026 Regular Board Meeting

VI. **SPECIAL PROGRAMS/INTRODUCTIONS/ANNOUNCEMENTS:** *(4:05 p.m.) Alayna Brinton*
VII. **CITIZENS' COMMENTS:** *(4:15 p.m.) Alayna Brinton* **70**
VIII. **REPORTS:** *(4:25 p.m.) Alayna Brinton*
1. Board of Directors Report: *Alayna Brinton*
2. Superintendent's Report: *Dr. Ben Gauyan*
3. 2026-2027 Budget and Four-Year Budget Summary: *Janette Jeffris* 71
4. Policies Second Reading: *Dr. Ben Gauyan* 344
- 3241 - Student Discipline
- 3414 - Infectious Diseases

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

IX. **PUBLIC HEARING FOR 2026-2027 BUDGET ADOPTION AND FOUR-YEAR BUDGET SUMMARY** **349**

X. **ACTION:** *(4:55 p.m.) Alayna Brinton*

1. Resolution 04-2026 - 2026-2027 Budget and Four-Year Budget Summary 622
2. Policies Second Reading: *Dr. Ben Gauyan* 624
   - 3241 - Student Discipline
   - 3414 - Infectious Diseases

XI. **ADJOURNMENT:** *(5:00 p.m.) Alayna Brinton*

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

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

PERSONNEL REPORT

July 21, 2026 – Board Meeting

Date: July 16, 2026

EMPLOYMENT

Certificated:
Quiara Avalos, School Counselor, Prospect Point Elementary School
Isaac Dana, English/Social Studies Teacher, Garrison Middle School
Alexa Grechishkin, Temporary English Teacher (2026-27), Walla Walla High School
Sandy Leos, Temporary Dual Fourth Grade Teacher (2026-27), Edison Elementary School

Classified:
Lisa Bartlett, Bus Assistant, SE Washington Transportation Co-Op
Tyler Doherty, Para-Educator, Walla Walla High School
Nicole Lambert, Science Materials Center/Print Shop Operator, Facilities and Operations
Amanda Lieuallen, Attendance Secretary, Walla Walla High School
Kody Loper, Para-Educator, Walla Walla High School
Caitlin O'Brien, Bus Assistant, SE Washington Transportation Co-Op
Marissa Person, Health Room Assistant, Pioneer Middle School
Lorrie Summers, Para-Educator, Green Park Elementary School
Natalie Townsend, Para-Educator, Berney Elementary School

RESIGNATION/RETIREMENT/SEPARATION OF EMPLOYMENT

Certificated:
Jose Beleche, Math Teacher, Walla Walla High School, 10 years
Amanda Hinrichs, School Nurse, Berney Elementary School/Prospect Point Elementary School/Sharpstein Elementary School/Pioneer Middle School, 6 years

Classified:
Debra "Debbie" Dohrman, Cook, Berney Elementary School, 20 years
Hanaka Namikawa, Para-Educator, Garrison Middle School, 4 months
Colton Rogers, Para-Educator, Sharpstein Elementary School, 1 year
Vicki Zanes, Para-Educator, Walla Walla High School, 6 months

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

LEAVE OF ABSENCE

Tanya Esquivel, Dual Fourth Grade Teacher, Green Park Elementary School, 7 years

- For the 2026-2027 school year

Sandy Leos, Para-Educator, Edison Elementary School, 11 years

- For the 2026-2027 school year to serve in a certificated position

Amity Priore, Transitional Kindergarten Teacher, WWCCF, 11 years

- For the 2026-2027 school year

Jason Schafer, Dual Fourth Grade Teacher, Edison Elementary School, 5 years

- For the 2026-2027 school year

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 July 21st, 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		
7/7/2026	253192	Through	253446	$ 1,010,178.04
7/21/2026	253447	Through	253555	$ 841,110.52
7/7/2026	252600474	Wire Transfer	252600504	$ 3,146.55
7/21/2026	252600509	Wire Transfer	252600522	$ 2,714.02
		Capital Projects		
7/7/2026	250034	Through	250034	$ 387.94
7/21/2026	250035	Through	250035	$ 100,153.80
		Wire Transfer		
		Wire Transfer		
		ASB		
7/7/2026	250203	Through	250216	$ 16,756.16
7/21/2026	250217	Through	250223	$ 33,289.20
7/7/2026	252600505	Wire Transfer	252600507	$ 398.99
		Wire Transfer		
		Transportation Vehicle		
		Through		
		Through		
		Wire Transfer		
		Wire Transfer		
		Payroll		
6/30/2026	253155	Through	253191	$ 2,275,598.11
6/30/2026	1400001	Wire Transfer	1401181	$ 3,687,934.81
6/30/2026	NA	Payroll Taxes	NA	$ 1,233,174.13
			TOTAL:	**$ 9,204,842.27**

SCHOOL BOARD PRESIDENT:

Alayna Brinton

SECRETARY OF THE BOARD:

Dr. Ben Gauyan, Superintendent

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: July 16, 2026

RE: 2026-2027 Out-of-State Tuition

As we prepare for the upcoming school year, I have calculated the out-of-state tuition rate for 2026-2027 to be $10,875.36. This was calculated by using the following:

$10,400.36	BEA allocation per student based on 2025-2026 actual figures
$475.00	LEA per student based on Calendar Year 2026
$10,875.36	**Total**

This represents an increase of $320.78 over last year.

Please let me know if you have any questions.

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

NWRDC
YOUR PARTNER IN SOLUTIONS

June 16, 2026

Dr. Ben Gauyan
Superintendent
Walla Walla Public Schools
364 South Park Street
Walla Walla, WA 99362

Dear Dr. Gauyan,

This Agreement outlines the collaborative partnership between the Northwest Regional Data Center (NWRDC) and your Public Schools for the upcoming school year. Our primary mission remains the delivery of secure, accurate, and efficient data management services that empower your staff to focus on educational excellence.

As an NWRDC cooperative member, your staff gets more than just software—they gain a full support network of technical experts and great fiscal benefits. Our shared-services model is built to give you high-level institutional capabilities. By signing this Agreement, your Public Schools unlocks a variety of Member Benefits, which you can find in detail in the attached appendices. These include things like:

- **Training & Documentation:** Access to a library of "Best Practice" guides, live webinars, and specialized training sessions tailored to District-specific roles.
- **Professional Help Desk Support:** Priority access to our specialized support teams offering deep domain expertise in educational data systems and business applications.
- **Cybersecurity & Data Resilience:** Enterprise-grade security protocols including routine backups, disaster recovery planning, and managed system updates by WSIPC to protect sensitive District information.

We value the trust you place in NWRDC. By entering into this Agreement we commit to working together to maintain a robust reliable data environment that serves the best interests of your students, staff, and community.

Sincerely,

Robert M. Pohl, Director
rpohl@nwrdc.net



Interlocal Agreement

for Skyward Support & Professional Services

The Northwest Regional Data Center

a cooperative program of Northwest Educational Service District No. 189
2121 West Casino Road, Everett, WA 98204

and

Walla Walla Public Schools LEA 01-36-140

364 South Park Street, Walla Walla, WA 99362

September 1, 2026 through August 31, 2027

Table of Contents

Agreement **6**
1. General Term Of The Agreement 6
2. Termination Of Agreement 6
3. Membership In Northwest Regional Data Center 6
4. Information System Services 6
5. Program Development 7
6. Cost To The District 7
7. Rights To Participate In Joint Cooperative 7
8. Confidentiality 7
9. Access To Public Records 8
10. Rights In Computer Software 8
11. Performance And Bonding 8
12. Disputes 8
13. Termination For Breach 8
14. Interlocal Agreement 8
15. Crimes Against Children 8
16. Indemnity 8
17. Assignment 9
18. Waiver And Severability 9
19. Entire Agreement 9

Appendix A: Fee Schedule **11**
Full Services 11
Fiscal Services 11
Student Services 11

Appendix B: NWRDC Member Benefits **12**
Technical Support Contacts 12
Normal Support Requests 12
High-Priority Requests 13
Critical Support Requests 13
After-Hours Critical Support Requests 14
Online Ticket Management 15
Centralized Request History 15
Visible Status Tracking 15
Prioritization and Service Level Adherence 15
Schedule of Supported & Fee-for-Service Modules 16

Fiscal Modules....16
Student Modules.... 17
Cross Product Modules....18
Training & Professional Development.... 19
Skyward Module Training....19
State Compliance Training....19
Documentation & Video Library.... 19
Community & Networking.... 19
New Hire, Virtual Consultation, & Special Project Support....19
New Hire Onboarding Support.... 20
Consultation & Special Projects.... 20
Short-Term Absence Support.... 20
Skyward Sandbox Services....21
Hours of Operation....22
Late Start Tuesdays....22
All Staff Advance Closures....23
Holiday Closures.... 23
Appendix C: Printing & File Transfer Services.... 24
Special Forms Printing Services....24
Full-Services Members....25
Fiscal-Only Members....25
Student-Only Members....26
Additional Print Services Offered.... 26
Shipping & Handling....27
Special Forms Printing Services....27
Additional Printing Services....27
On-Site Collection Option.... 27
Appendix D: Menu of Additional Services....28
Virtual & Onsite Consultations....28
Foundational Course Fees: Online or Everett....28
Foundational Course Fees: Client Site....28
Comprehensive Course Fees: Client Site....28
Innovative Course Fees: Client Site.... 29
Skyward Sandbox....29
Appendix E: Authorized Support Contacts.... 30
Appendix F: Recommended Practices.... 31
Training & Professional Development.... 31

Non-Recommended Data Modifications....31
Financial Indemnification and Cost Recovery....31
Remediation and Increased Workload....31
Disclaimer of Warranty on Data Integrity....32
Appendix G: Qmlativ Migration Services....33
Appendix H: History of the NWRDC....33
Appendix I: NWRDC Constitution & Bylaws....36
Appendix J: WSIPC and NWRDC Interlocal Agreement....40
Appendix K: WSIPC Addendum I - Supported Skyward Products....53
Appendix L: WSIPC Addendum II - Workstation Guidelines....58
Appendix M: WSIPC Addendum III - Automated Password Management....61

Agreement

Walla Walla Public Schools LEA 01-36-140

This Agreement is made and entered into this 1st day of September 2026, by and between the Northwest Educational Service District ("NWESD" hereinafter) and the Walla Walla Public Schools LEA 01-36-140 ("District" hereinafter).

WHEREAS, the NWESD is authorized to provide services to school districts by RCW 28A.310.010;

WHEREAS, the NWESD has formed the Northwest Regional Data Center Cooperative, ("NWRDC" hereinafter);

WHEREAS, the District and NWESD under RCW 28A.320.080, RCW 28A.310.200, and RCW 39.34.080 are empowered to enter into agreements for Interlocal agreements and cooperative service programs; and,

WHEREAS, the District desires to enter into a cooperative service agreement with the NWESD;

IT IS HEREBY AGREED that the NWESD shall receive funds from the District and shall expend such funds for the purpose of providing information systems services through the NWRDC and the Washington Schools Information Processing Cooperative, ("WSIPC" hereinafter) in accordance with the terms and conditions set forth herein:

1. General Term Of The Agreement

The term of the Agreement is September 1, 2026 through August 31, 2027. Thereafter the terms of the Agreement will automatically renew from September 1st through August 31st of each successive year.

2. Termination Of Agreement

This term shall continue unless NWESD or District gives written notice to the other party to terminate the Agreement. This notice must be provided to the NWRDC or NWESD by March 15th of the same year termination is desired. The District agrees to continue paying Cooperative fees until August 31st of the same year.

3. Membership In Northwest Regional Data Center

The District shall become a full member of NWRDC effective September 1, 2026. Membership shall entitle the District to nominate candidates and vote for representatives on the NWRDC Executive Committee. NWRDC is a part of and functions through NWESD.

4. Information System Services

During the term of this Agreement, NWESD agrees, through the NWRDC, to provide to District information system services as set forth in the Appendix B which outlines the software service levels, roles, and responsibilities of NWRDC to District in support of student, business, and personnel related software packages

offered by WSIPC including software support, amount and method of customer support, performance levels, and availability of staff of this Agreement.

5. Program Development
NWESD agrees that priority in the development of new applications services by WSIPC shall be in accordance with the expressed direction of the WSIPC Board of Directors operating under their bylaws.

6. Cost To The District
During each year of the term the WSIPC fee will be incorporated into the total fee collected by NWESD. The WSIPC fee is established by the WSIPC Board of Directors and the NWRDC fee is established by the NWRDC Executive Committee.

The annual per student FTE fee for services provided under this Agreement will be determined pursuant to the Appendix A fee schedule. Districts will be notified of subsequent years per student FTE fee updates by March 1st of each year.

The student FTE component of the fee calculation is variable and will be based on the actual annual average student FTE count for the prior fiscal year as reported by OSPI on the 1191ED Apportionment report. The per-student fee value is based on the level of service selected by the District.

The district can calculate the total cost by multiplying the per student fee by the annual average student FTE. This cost includes amounts for sales use or other similar taxes related to the services provided herein. One twelfth of the annual cost will be invoiced for the first ten months of the Agreement. A final adjustment shall be made to the actual average annual FTE for the current year on the July and August payments.

7. Rights To Participate In Joint Cooperative
As authorized by RCW 28A.320.080 (3) and RCW 28A.310.180 (3) (currently existing or hereinafter amended), group purchasing and/or bidding for data processing equipment and/or services, or related equipment and/or services may be part of the activities of the ESD cooperatives. Members of these cooperatives may, at their own option, participate in the bidding/purchasing role of WSIPC, but will not be required to do so for any particular item(s).

8. Confidentiality
All materials furnished to WSIPC and NWRDC by District pursuant to this Agreement shall remain the property of District and shall not be disclosed to third parties except by written consent of District. These materials include, but are not limited to, source data, computer files, reports, listings, and computer programs.

NWRDC and WSIPC acknowledge that performance of Services under this Agreement may involve access to confidential information including personally identifiable information, student records, protected health information, or individual financial information. WSIPC and NWRDC will comply with State or Federal law/rules restricting the use and disclosure of such information, (reference Family Educational Rights and Privacy Act (20 U.S.C. § 1232g).

9. Access To Public Records
No records of District shall be made available for public inspection or copying by NWRDC, NWESD, or WSIPC without express written authorization of District. Requests pursuant to RCW 42.17 for inspection or copying of public records of District, held or maintained by NWRDC, shall be referred to District.

10. Rights In Computer Software
During the term of this Agreement, District agrees that it shall safeguard all Skyward, Inc., NWRDC, and WSIPC proprietary materials as set forth under "Grant and Limitations" in the WSIPC Software and Systems: Services and Support portion of Appendix A.

11. Performance And Bonding
NWESD shall not be liable for inadequate services or errors caused by inaccurate or inadequate input data, programs, or other software furnished by the District.

12. Disputes
Any dispute, claim, or grievance arising out of or relating to the interpretation or application of this Agreement shall be resolved by a three-member committee. The representatives shall be selected by NWESD and District, each selecting one representative. Thereafter, NWESD's representative and District's representative shall select an impartial third party who shall serve as the third member of the committee. This dispute resolution committee shall be guided and limited by the terms and conditions expressly delineated in this Agreement.

13. Termination For Breach
If either party fails to comply with the terms and conditions of this Agreement the other party upon thirty (30) days prior written notice to the breaching party may terminate this Agreement.

14. Interlocal Agreement
This Agreement provides authority in addition to those vested by RCW 28A.310.200 and RCW 28A.320.080, is be deemed to be in satisfaction of the provisions of RCW 39.34, and is deemed a contract pursuant to RCW 39.34.080

15. Crimes Against Children
In accordance with RCW 28A.400.330, employees, agents, and contractors of NWESD are prohibited from working at a school if they have or may have contact with children at a public school during the course of their employment and have pleaded guilty to or been convicted of the crimes identified in RCW 28A.400.322. Any failure to comply with this section shall be grounds for District immediately terminating the Agreement.

16. Indemnity
NWESD shall defend, indemnify, and hold harmless District in full for any and all claims against District or its employees, officials, or contractors which arise from the acts or omissions of NWESD and its employees, officials, and contractors in the provision of services under this Agreement. District shall defend, indemnify, and hold harmless NWESD in full for any and all claims against NWESD or its employees, officials, or contractors

which arise from the acts of omissions of District and its employees, officials, and contractors in the provision of services under this Agreement.

17. Assignment
This Agreement may not be assigned by either party without written consent of the parties.

18. Waiver And Severability
No provision of this Agreement, or the right to receive reasonable performance of any act called for by its terms, shall be deemed waived of a breach thereof as to a particular transaction or occurrence.

If any term or condition of this Agreement or application thereof to any person or circumstance is held invalid, such invalidity shall not affect other terms, conditions, or applications of the Agreement which can be given effect without the invalid term, condition, or application; to this end the terms and conditions of this Agreement are declared severable.

19. Entire Agreement
The parties acknowledge that they have read and understand this Agreement, including any supplements or attachments hereto, and do agree thereto in every particular. The parties further agree that this Agreement, together with all appendices, constitutes the entire Agreement between the parties and supersedes all communications, written or oral, heretofore related to the subject matter of this Agreement. This Agreement may be modified or amended, in writing, with the mutual consent of the parties. With the signatures below, the parties indicate that they have the legal authority to obligate their respective agency to the terms and conditions contained herein.

Walla Walla Public Schools LEA 01-36-140 elects to contract for:

NWRDC Full Services (Fiscal + Student)

Board approval date: _____

OR

Resolution number _____ and date _____, of board delegation

of authority to sign interlocal agreements.

On behalf of the District,	**On behalf of the NWESD,**
District Signature Date	NWESD Signature Date
Dr. Ben Gauyan, Superintendent	Dr. Ismael Vivanco, Superintendent
Printed Name & Title	Printed Name & Title
Walla Walla County, Washington	Skagit County, Washington
County & State	County & State

NWESD Internal Approvals:

Fiscal: _____

Program Manager: _____

Appendix A: Fee Schedule

Membership Rates for 2026-27

Rates are per AAFTE.

	NWRDC Software Support	WSIPC Software Support	Total per AAFTE
Full Services Fiscal + Student Module Support	$ 28.25	$ 23.05	$ 51.30
Fiscal Services Fiscal Module Support	$ 15.70	$ 23.05	$ 38.75
Student Services Student Module Support	$ 16.18	$ 15.79	$ 31.97

Cooperative members have access to comprehensive support for both Skyward SMS and Skyward Qmlativ platforms. These services, available to authorized District personnel, include:

- Professional development and end-user training sessions
- Monthly user forums
- Regular Communications
- Technical documentation
- Technical support via videoconference, telephone, email, or chat
- Coaching and mentorship for new employees
- Short-term absence support
- Business process consultations

Appendix B: NWRDC Member Benefits

Services Provided to Cooperative Members

Member districts have access to comprehensive support for both Skyward SMS and Skyward Qmlativ platforms. These services, available to authorized District personnel, include:

- Professional development and end-user training sessions
- Monthly user forums
- Regular Communications
- Technical documentation
- Technical support via videoconference, telephone, email, or chat
- Coaching and mentorship for new employees
- Short-term absence support
- Business process consultations

Technical Support Contacts

Members receive technical support and troubleshooting from the Northwest Regional Data Center (NWRDC) through a structured, multi-channel system supported by dedicated, expert teams of software support analysts.

Business Information Solutions	(425) 349-6560	nwrdcfiscalsupport@nwrdc.net
Student Information Solutions	(425) 349-6570	nwrdcstu@nwrdc.net
Critical Support Request	(425) 349-6545	
After-Hours Critical Support Request	(425) 349-6557	
Printed Information Solutions	(425) 349-6666	croom@nwrdc.net
Migration Services	(425) 349-6532	hcarson@nwrdc.net
Online Support Request Form	https://wsipc.zohodesk.com/portal/en/signin	

Normal Support Requests

Normal, non-urgent, non-critical requests are defined as any technical inquiry or service request that does not impede the District's ability to perform core business functions. These issues have little to no impact on the stability or security of the environment. Examples include but are not limited to:

- General "how-to" questions or guidance on standard software features.
- Requests for non-essential administrative changes.
- Cosmetic errors or minor bugs that do not hinder data integrity or workflow.

Upon submission of a request via email or voicemail the ticket is entered into our queue as normal by default.

- **Acknowledgment:** The client will receive an automated confirmation immediately upon ticket creation.
- **Initial Review:** NWRDC aims to provide a personal response from a qualified analyst within one to two (1–2) business days. During this phase NWRDC may request additional information to clarify the scope of the request.

NWRDC treats normal requests as "first-come, first served" tasks, prioritized behind high-priority, time-sensitive requests.

- **Workflow:** Work will be performed during standard business hours.
- **Resolution Timeline:** NWRDC strives to achieve final resolution or fulfillment within three to five (3–5) business days. Some requests may need additional support from WSIPC and/or Skyward. Requests of this nature may not have a defined resolution timeline.
- **Status Updates:** The NWRDC will provide periodic updates to the client until the ticket is formally closed.

High-Priority Requests

A High-Priority Request is defined as a time-sensitive issue that requires attention ahead of Normal requests but does not constitute a total work stoppage or mission-critical system failure. These requests typically involve functional requirements with specific deadlines. Examples include:

- A non-critical data error that must be resolved for an imminent reporting deadline.
- Limited system access issues that are required to be resolved within 48 hours.
- A problem with a configuration required for a training session scheduled within the next few days.

NWRDC treats high-priority requests as "best effort" tasks prioritized behind active service interruptions associated with critical support requests.

- **Workflow:** Work will be performed during standard business hours. If a workaround is identified that mitigates the minor issue NWRDC may provide this as an interim solution.
- **Resolution Timeline:** NWRDC strives to achieve final resolution or fulfillment within three to five (3-5) business days. Some requests may need additional support from WSIPC and/or Skyward. Requests of this nature may not have a defined resolution timeline.
- **Status Updates:** The NWRDC will provide periodic updates to the client until the ticket is formally closed.

Critical Support Requests

A Critical Service Request is defined as a total loss of service or a significant failure of a core system that prevents a department or the entire organization from performing essential business operations. Critical Support

Requests must be reported to the NWRDC main line (425) 349-6545 or to admin@nwrdc.net. These situations typically involve:

- **Total System Outage:** Primary servers, network infrastructure, or mission-critical applications are inaccessible.
- **Security Breach:** Evidence of unauthorized access, active malware/ransomware attacks, or compromised sensitive data.
- **Data Integrity Risk:** Imminent risk of permanent loss or corruption of primary business data.
- **Widespread Impact:** An issue affecting all users or a critical "bottleneck" person (e.g. payroll processing on a deadline day, federal or state report deadline is imminent).

Critical requests bypass the standard non-urgent queue and trigger an immediate escalation protocol:

- **Immediate Triage:** Upon notification the NWRDC Support Team will categorize the ticket as Critical. This status grants the request precedence over all active non-critical tasks.
- **Initial Response:** NWRDC guarantees a response within one (1) hour during standard business hours.
- **Communication Frequency:** For the duration of a Critical event NWRDC will strive to communicate with the designated client contact every 60 to 90 minutes until the issue is downgraded or resolved. The client must provide contact information and monitor their communication channels and respond to NWRDC requests hourly until the issue is downgraded or resolved.

Once a Critical request is acknowledged NWRDC will apply continuous effort during business hours until a resolution or a viable workaround is implemented. NWRDC may reassign multiple analysts from lower-priority projects to focus exclusively on restoring the client's core services. Following the resolution of a Critical issue NWRDC will provide a brief summary of the root cause and any recommended steps to prevent recurrence.

After-Hours Critical Support Requests

Support for Critical Service Requests is provided during weekends and outside of normal operating hours on an as-needed basis. Such mission-critical incidents must be reported directly to the NWRDC Director at (425) 349-6557. To ensure the collective stability of our cooperative the NWRDC maintains the authority to provide after-hours technical assistance on a fee-for-service basis.

Online Ticket Management

NWRDC employs an online support portal to efficiently manage the submission, monitoring, and fulfillment of all member district service requests. This platform effectively converts communications from traditional phone calls and general emails into categorized, high-priority tickets. By centralizing support through this system requests are automatically integrated into the portal to maintain rigorous service standards and comprehensive tracking. This integrated ticketing approach provides the District with several foundational advantages:

Centralized Request History

The District gains a single, secure location to view the status of every support request submitted by their authorized contacts replacing scattered email chains. Staff can review past resolutions preventing duplication of effort and accelerating internal knowledge transfer.

Visible Status Tracking

Each submission receives a unique ticket number allowing the District to monitor its exact progress through NWRDC's support workflow. Each support ticket progresses through the following sequence of operational phases within the workflow.

1. **Open:** The ticket has been entered into the system, analysts have not been assigned.
2. **Assigned:** The ticket has been assigned to an analyst, work has not commenced.
3. **WIP:** The ticket is actively being worked (work in progress) by an analyst.
4. **On Hold:** The work is on hold, waiting for additional information from the client or request for scheduling.
5. **Escalated:** The work is outside the scope of the NWRDC and has been referred to WSIPC.
6. **Closed:** The work is complete and the ticket is closed.

The system provides real-time visibility into issue resolution without needing to call for updates enhancing accountability.

Prioritization and Service Level Adherence

The system ensures that issues are automatically categorized and prioritized based on their severity. Priority designations include:

1. **Critical:** The concern reported refers to a work stoppage and should be addressed before “High” priority tickets.
2. **High:** The concern reported is time-sensitive and should be addressed before “Normal” priority tickets.
3. **Normal:** The concern reported is not time-sensitive nor critical, normal tickets are addressed on a first-come, first-serve basis.

Schedule of Supported & Fee-for-Service Modules

The NWRDC provides comprehensive implementation assistance, technical expertise, and professional development for supported modules representing the core software applications utilized by the majority of our cooperative. For Limited Support modules—those characterized by limited regional adoption—the NWRDC offers specialized support on a supplemental, fee-for-service basis. This pricing structure is designed to offset the institutional research and technical development costs required to maintain high-tier capabilities in less frequently utilized applications. Member districts may elect to utilize their annual allotment of New Hire, Consultation, and Special Project Support hours to mitigate the institutional research and technical development costs associated with these specialized applications.

Fiscal Modules	**Area**	**Supported** (included)	**Limited Support** (fee-for-service)
Accounts Payable	Fiscal	✔	
Accounts Receivable	Fiscal	✔	
Applicant Tracking	HR	✔	
Asset	Fiscal		✔
Benefit Management	Payroll		✔
Budgeting	Fiscal	✔	
Employee	HR/Payroll	✔	
Payroll	Payroll	✔	
Position	HR	✔	
Substitute Tracking	Fiscal		✔
Staff Planning	HR	✔	
Time Off	HR/Payroll	✔	
Time Tracking	Fiscal		✔
Vendor	Fiscal	✔	
Warehouse	Fiscal		✔

Student Modules	Area	Supported (included)	Limited Support (fee-for-service)
Activity	Student	✔	
Assessment	Student	✔	
Attendance	Student	✔	
Conference	Student	✔	
Curriculum	Student	✔	
Demographics	Student	✔	
Data Mining	Student	✔	
Discipline	Student	✔	
District	Student	✔	
Enrollment	Student	✔	
Family	Student	✔	
Family Access	Family Access	✔	
Fee Management	Student	✔	
Food Service	Student	✔	
Grad Requirements	Student	✔	
Gradebook	Student	✔	
Grading	Student	✔	
Guidance	Student	✔	
Health	Student	✔	
Lockers	Student	✔	
Message Center	Student	✔	
MTSS	Student/Student Services		✔

Student Modules	Area	Supported (included)	Limited Support (fee-for-service)
New Student Enrollment	NSE	✔	
Scheduling	Student	✔	
Section 504	Student	✔	
Special Education	Student	✔	
Special Programs	Student	✔	
Staff	Student	✔	
Student	Student	✔	
Student Access	Student Access	✔	
Teacher Access	Teacher Access	✔	
Transcripts	Student	✔	
Transportation	Student	✔	

Cross Product Modules	Area	Supported (included)	Limited Support (fee-for-service)
Customization	Cross Product		✔
Federal Reporting	Cross Product	✔	
Online Forms	Cross Product	✔	✔[1]
Reporting	Cross Product	✔	✔[2]
Security	Cross Product	✔	
State Reporting	Cross Product	✔	
Workflow	Cross Product		✔

[1] Support is limited to training and consultative support. Fee-for-services may apply to support the development of custom forms required by an individual district.

[2] Support is limited to training and consultative support. Fee-for-services may apply to support the development of custom reports required by an individual district.

Cross Product Modules	Area	Supported (included)	Limited Support (fee-for-service)
Year Start	Cross Product	✔	
Year End	Cross Product	✔	

Training & Professional Development

Access to training and resources is unlimited for cooperative members. NWRDC offers a robust, year-round program of in-person and online courses specifically designed for the staff of member districts. These resources are aimed at maximizing the District's utilization of the Skyward software suites, SMS 2.0 and Qmlativ, and improving operational efficiency.

Skyward Module Training

Access to the full course library including all Core Skyward modules (Fiscal, HR, Payroll, Student, etc.) ensuring staff are proficient in the latest software features and compliance requirements. Courses listed at https://www.pdenroller.org/nwrdc/catalog.

State Compliance Training

Specialized training sessions focusing on annual state reporting requirements (e.g. OSPI data submissions) impacting K-12 operations. Courses listed at https://www.pdenroller.org/nwrdc/catalog.

Documentation & Video Library

Access to an organized repository of user manuals, step-by-step guides, video tutorials, and best practice documents maintained by NWRDC experts. Empowers staff to solve routine questions independently, reserving NWRDC staff to work on your more complex issues. The documentation library requires a username and password, please contact the NWRDC for the most current login credentials. Please visit:

Fiscal Documentation Library	https://www.nwrdc.net/business-team/documentation/
Student Documentation Library	https://www.nwrdc.net/student-team/documentation/

Community & Networking

Participation in user groups and workshops facilitates knowledge sharing and networking with peers from other districts to discuss best practices and common challenges. Fosters a collaborative environment that drives the adoption of efficient, proven operational methods.

New Hire, Virtual Consultation, & Special Project Support

This benefit is limited to ten (10) hours annually per District. Should a District require assistance beyond its annual ten (10) hour allocation supplemental support can be provided on a fee-for-service basis. Supports may include:

- New Hire Onboarding Support

- Business Practice Consultations
- Implementation of Supported Modules
- Transitioning to On-Demand Warrant Printing
- Converting to On-Demand ACH File Transfers
- Other Special Projects

New Hire Onboarding Support

Success in navigating the Skyward platform often requires that new employees receive specialized training and assistance. To facilitate this transition, the NWRDC provides a comprehensive suite of resources—including in-person instruction, virtual courses, and phone-based consultations—to guide your new staff members through their initial 90 days of employment. Furthermore, the NWRDC offers individual coaching and mentorship sessions to help district and school office personnel effectively identify and utilize all available tools.

NWRDC recommends that all new hires attend monthly user forums, participate in training sessions listed in pdEnroller, and connect with NWRDC staff to ensure they have the information they need to successfully meet their 90-day onboarding goals.

Consultation & Special Projects

NWRDC's Consultation & Special Projects Services provide professional support from NWRDC analysts to help the District optimize its Skyward K-12 SIS and ERP platforms focusing on restructuring operational and business practices to improve workflow automation, data integrity, and overall efficiency. A comprehensive scope of work is developed in consultation with the District covering key areas such as transitioning manual HR and financial workflows to automated Skyward solutions enhancing the full employee lifecycle, integrating third-party systems, and developing advanced reporting. This service also aids in improving student data transitions from online enrollment to state reporting, resolving data silos, and providing specific consultation on attendance tracking, grading setups, and Master Schedule development. Examples of consultation services include:

- customized training sessions for individuals and small groups
- exploration of modules that aren't being utilized by the district
- adapting business processes to legislative or bargaining agreement changes

Short-Term Absence Support

The NWRDC provides temporary district and school staffing assistance to member districts facing short-term absences in mission-critical areas including student information, human resources, payroll, and finance. This support is intended to ensure that essential information processing tasks continue without disruption.

Each district is eligible for a maximum of thirty (30) hours of Short-Term Absence Support per year (September 1st through August 31st) at no additional cost. Districts needing Short-Term Absence Support services beyond the initial thirty (30) hours can request additional assistance through a Menu of Services contract.

These services, which are subject to NWRDC staff availability, are provided on a case-by-case basis and can include tasks such as troubleshooting, basic training, report generation, and data entry. Qualifying absences for this support include unforeseen staffing shortages due to illness, unplanned leaves, administrative leave, or involuntary separations. Requests for Short Term Absence Support must be submitted in writing by the District Superintendent to the Director of the NWRDC.

To maintain service stability for all cooperative members districts must have at least two prior consecutive years of active membership with the NWRDC before accessing this member benefit. For onsite work travel expenses are the responsibility of the District and will be billed separately.

Fiscal-only or Student-only subscribers are eligible for a half-benefit with a maximum of fifteen (15) hours of Short-Term Absence Support.

Skyward Sandbox Services

The Skyward Sandbox (aka TLA environment) is a premium, high-fidelity testing and training environment provided by NWRDC to its members. It consists of a dedicated instance of their Skyward database, populated with a mirror of the District's production data, intended for scenario modeling, staff training, and configuration validation. The Sandbox environment is authorized for the following District activities:

- Strategic Modeling: Payroll contract simulations, retro-pay calculations, and benefit shifts.
- Operational Validation: Master Schedule building, New Year Rollover rehearsals, and State Reporting dry-runs.
- Staff Development: Training for new administrative staff in a non-destructive environment.
- Integration Testing: Testing of third-party API connections (e.g. Clever, Canvas, Securly) before live implementation.

Cooperative members are entitled to two distinct tiers of Sandbox services. For incidental requirements high-fidelity testing environments are available for short-term utilization at no supplemental cost with durations determined by the District's specific AAFTE level. These short-term slots are allocated on a "first-come, first-served" basis and to ensure operational fulfillment the NWRDC recommends that reservation requests be submitted no less than thirty (30) days in advance. For organizations requiring Year-Round, Guaranteed Access to their dedicated instance for ongoing validation and modeling the NWRDC and WSIPC offer the service for an additional annual fee.

Service	Sandbox Availability	Member Fee
Sandbox Migration	Per the signed Success Agreement	Service included
Sandbox 10,001+ AAFTE	Up to 365 days	Service included, when available
Sandbox 5,001 - 10,000 AAFTE	Up to 180 days	Service included, when available

Service	Sandbox Availability	Member Fee
Sandbox 1 - 5,000 AAFTE	Up to 90 days	Service included, when available
Sandbox 24/7/365	24/7/365	$5,500 with annual commitment

Members may request an On-Demand Refresh of its dedicated Sandbox instance. This premium service performs a comprehensive data overwrite synchronizing all Sandbox configurations and records with the District's most recent SMS or Qmlativ production backup. To ensure technical fulfillment please allow for three (3) business days for processing once formal authorization has been secured from the District's designated security contact.

Members acknowledge that the Sandbox environment serves exclusively as a high-fidelity operational validation tool rather than a secondary disaster recovery backup. It remains the District's responsibility to maintain rigorous internal protocols ensuring that all data utilized for strategic modeling or "What-If" simulations is explicitly identified to prevent any operational confusion with the District's primary production records.

Hours of Operation

The NWRDC & NWRDC Print Shop provides support during normal business hours to all cooperative members.

Monday	7:30 AM - 4:00 PM
Tuesday - Business, Student, and Migrations Teams	11:30 AM - 4:00 PM
Tuesday - Print Shop	8:00 AM - 4:00 PM
Wednesday	7:30 AM - 4:00 PM
Thursday	7:30 AM - 4:00 PM
Friday	7:30 AM - 4:00 PM
Weekends	As needed for critical incidents only.

Late Start Tuesdays

The NWRDC will operate on a shortened schedule 11:30 AM - 4:00 PM on Tuesdays throughout the year. A limited number of staff will triage requests 7:30 AM - 11:30 AM and escalate critical and urgent issues to the team best able to respond. The Print Shop will maintain normal operating hours of 8:00 AM - 4:00 PM.

All Staff Advance Closures

The NWRDC is dedicated to maintaining high-tier institutional capabilities through proactive strategic planning and professional development. To support our team's operational excellence and long-term strategic alignment we observe the following scheduled closure dates throughout the year:

NWESD All Staff Advance	Friday, November 6, 2026
NWRDC All Staff Advance	Friday, March 12, 2027

Holiday Closures

The NWRDC follows the holiday closure schedule of the NWESD 189. Observed holiday closures for 2026-27 include:

Labor Day	Monday, September 7, 2026
Veterans' Day	Wednesday, November 11, 2026
Thanksgiving	Thursday, November 26, 2026
Native American Heritage Day	Friday, November 27, 2026
Winter Holiday	Thursday, December 24 & Friday, December 25, 2026
New Year's Holiday	Thursday, December 31, 2026 & Friday, January 1, 2027
Martin Luther King, Jr. Day	Monday, January 18, 2027
Presidents Day	Monday, February 15, 2027
Memorial Day	Monday, May 31, 2027
Juneteenth	Friday, June 18, 2027
Independence Day	Monday, July 5, 2027

Appendix C: Printing & File Transfer Services

Services Provided to Cooperative Members

The NWRDC Data Center Printing Service provides high-volume, secure, and specialized printing solutions to member districts eliminating the need for districts to invest in or maintain expensive, specialized printing hardware and forms. This service is designed to streamline critical, high-compliance administrative and student processes that require the utmost data security and accuracy.

Why choose the NWRDC for printing?

- **Cost Efficiency:** By leveraging the Cooperative's centralized printing resources, districts avoid capital expenditures on equipment and supplies for high-volume copiers, printers, inserters, and specialized check-stock and tax forms, leading to significant operational savings.
- **Security and Compliance:** The Data Center handles sensitive materials such as Warrants, W2s, and 1099s in a secure environment. The use of pressure-sealed forms for sensitive financial documents ensures the confidentiality and integrity of student and personnel data during mail-out.
- **Streamlined High-Volume Tasks:** The service automates the production of necessary high-volume documents (e.g. student reports, academic histories) freeing up district staff from time-consuming, manual printing and folding..
- **Specialized Form Handling:** NWRDC manages the inventory and printing on specialized forms, including high-security check stock for warrants and specific tax forms, ensuring they meet all regulatory requirements for format and paper quality.
- **Reliability:** Guarantees timely processing and delivery of mission-critical documents ensuring that payroll is issued and required student/parent communications are sent out on schedule.

Special Forms Printing Services

NWRDC provides print services to member districts to support staff, student, and family engagement and communication. Color print services are available for an additional fee. Print services offered include:

- Report Cards & Progress Reports for Students & Families
- Mailing Labels
- Employee Tax & Payroll Forms
- Warrants
- Reports generated by Skyward SMS2.0 or Qmlativ

NWRDC reserves the right to bill the district for usage beyond approved levels. Approved levels for the 2026-27 school year are as follows:

Full-Services Members	Annual Limit	Average Response Time
ACH File Transfers Membership level: Full & Fiscal	10x monthly	3 business days
Transcripts, black print, white, 20lb bond Membership level: Full & Student	3x AAFTE	5 business days
Report Cards, black print, pressure seal stock Membership level: Full & Student	5x AAFTE	5 business days
Progress Reports, black print, white, 20lb bond Membership level: Full & Student	13x AAFTE	5 business days
Mailing Labels, black print, white label stock Membership level: Full-Services	13x AAFTE	5 business days
Employee Payroll Forms, sealed or unsealed, black print Membership level: Full & Fiscal	13x staff headcount	5 business days
Employee Tax Forms, sealed or unsealed black print Membership level: Full & Fiscal	2x staff headcount	10 business days
Warrants, black print, on blank warrant stock[3] Membership level: Full & Fiscal	5x staff headcount	5 business days
Skyward-Generated Reports, black print, white, 20lb bond Membership level: Full, Fiscal, & Student	up to 10,000 sheets	5 business days

Fiscal-Only Members	Annual Limit	Average Response Time
ACH File Transfers Membership level: Full & Fiscal	10x monthly	3 business days
Employee Payroll Forms, sealed or unsealed, black print Membership level: Full & Fiscal	13x staff headcount	5 business days
Employee Tax Forms, sealed or unsealed black print Membership level: Full & Fiscal	2x staff headcount	10 business days

[3] Districts choosing to print their own warrants, payroll, & tax forms may request blank stock up to the approved level without charge.

Fiscal-Only Members	Annual Limit	Average Response Time
Warrants, black print, on blank warrant stock[4] Membership level: Full & Fiscal	5x staff headcount	5 business days
Skyward-Generated Reports, black print, white, 20lb bond Membership level: Full, Fiscal, & Student	up to 10,000 sheets	5 business days

Student-Only Members	Annual Limit	Average Response Time
Transcripts, black print, white, 20lb bond Membership level: Full & Student	3x AAFTE	5 business days
Report Cards, black print, pressure seal stock Membership level: Full & Student	5x AAFTE	5- business days
Progress Reports, black print, white, 20lb bond Membership level: Full & Student	13x AAFTE	5 business days
Mailing Labels, black print, white label stock* Membership level: Full-Services	13x AAFTE	5 business days
Skyward-Generated Reports, black print, white, 20lb bond Membership level: Full, Fiscal, & Student	up to 10,000 sheets	5 business days

Additional Print Services Offered

The NWRDC offers a wide range of services to member districts to support their instructional printing needs. Contact the Print Shop to learn more about instructional printing services, including:

- Worksheets, handouts, and other instructional forms
- Programs: Graduation, Play Productions, Musical Concerts
- Brochures, Flyers, Calendars, Planners
- Tickets: Homecoming, Prom, Graduation
- Full-color posters in large format
- Business Cards
- Laminating & trimming
- Custom Note Pads
- NCR Forms

[4] Districts choosing to print their own warrants, payroll, & tax forms may request blank stock up to the approved level without charge. Shipping and handling charges still apply.

- Report Coil-Binding
- Design & Desktop Publishing Services

Shipping & Handling

Special Forms Printing Services

Members receive a $300 credit toward shipping and handling costs as part of their membership fee. Charges for shipping and handling apply once this initial $300 threshold is met.

Additional Printing Services

All print projects categorized as instructional are subject to shipping and handling fees.

On-Site Collection Option

Districts can choose to bypass all shipping and handling charges by collecting their completed print materials in person from the NWRDC Everett office, situated at 2121 West Casino Road, Everett, WA 98204.

Appendix D: Menu of Additional Services

Services Provided to Members as a Fee-for-Service

Virtual & Onsite Consultations

These fees apply to specialized engagements that exceed the standard boundaries of technical support, reporting, or training. Such projects may involve business process optimization, the creation of complex custom reports, or the integration of external third-party systems. As a member benefit the first ten (10) hours of Virtual Consultation are complimentary. To establish a detailed project scope and discuss your specific requirements please coordinate directly with the NWRDC.

Virtual Consultation For services conducted via video conference or remote access.	$ 160/hour
Onsite Consultation For services delivered at the client site, includes all travel costs.	$ 745 half-day $ 1,425 full-day

Foundational Course Fees: Online or Everett

For professional development sessions hosted by the NWRDC and accessible to all members. Instruction may be delivered at the NWRDC facility in Everett, WA, hosted onsite by a member district or facilitated through Zoom or alternative online collaboration platforms.

Full-Day	Included with Membership
Half-Day	Included with Membership

Foundational Course Fees: Client Site

Professional learning session(s) delivered to your district from the standard NWRDC training catalog. Includes planning, consultation, e-mail follow-up, required materials, and travel within Puget Sound ESD and Northwest ESD.

Full-Day	$ 2,150 up to 20 participants
Half-Day	$1,125 up to 20 participants

Comprehensive Course Fees: Client Site

Professional learning session(s) tailored and further enhanced from the standard NWRDC training catalog and delivered to your district including collaborative planning and direct support to co-create content and outcomes. Includes consultation with district team(s), in-person debrief to evaluate outcomes, required materials, and travel within Puget Sound ESD and Northwest ESD.

Full-Day	$ 2,850 up to 20 participants

Half-Day	$ 1,475 up to 20 participants

Innovative Course Fees: Client Site

Professional learning session(s) or series, fully customized, with ongoing support to develop a strategic growth pathway and learning roadmap. Includes planning, consultation, session debriefs, district assessment, data analysis, materials, and travel within Puget Sound ESD and Northwest ESD.

Full-Day	$ 5,000 up to 20 participants
Half-Day	$ 2,550 up to 20 participants

Skyward Sandbox

The Skyward Sandbox (aka TLA environment) is a premium, high-fidelity testing and training environment provided by the NWRDC and WSIPC to its members. It consists of a dedicated instance of their Skyward database, populated with a mirror of the District's production data, intended for scenario modeling, staff training, and configuration validation.

Service	Sandbox Availability	Member Fee
Sandbox Migration	Per the signed Success Agreement	Included, no additional fee
Sandbox 10,001+ AAFTE	Up to 365 days, when available	Included, no additional fee
Sandbox 5,001 - 10,000 AAFTE	Up to 180 days, when available	Included, no additional fee
Sandbox 1 - 5,000 AAFTE	Up to 90 days, when available	Included, no additional fee
Sandbox 24/7/365	Year-Round, Guaranteed Access	$5,500 billed annually annual commitment

Appendix E: Authorized Support Contacts

Services Provided to Cooperative Members

The Northwest Regional Data Center (NWRDC) requires districts to designate Authorized Support Contacts annually to maintain a secure and efficient support environment. This process ensures that system configurations and student data are only modified by authorized personnel protecting sensitive information and respecting district-specific workflows. Key benefits of this structure include:

- **Enhanced Security Protocols:** Guarantees that only vetted staff can approve changes to student records or system settings.
- **Optimized Internal Routing:** Facilitates streamlined communication by directing technical requests through your local experts ensuring alignment with internal district processes.
- **Support for Local Autonomy:** Recognizes that districts may have unique operational requirements and protocols that must be maintained alongside standard NWRDC guidelines.

The NWRDC is committed to providing responsive, high-tier technical support to all cooperative members. To maintain operational alignment with internal district protocols each District must determine whether school-based service requests should be routed through a centralized district office or if school-level personnel are authorized to engage NWRDC support teams directly. We request that the District notify NWRDC leadership of its preferred communication and support methodology.

Commencing in early September the NWRDC will initiate its annual audit of Authorized Support Contacts. The District is required to provide comprehensive details for each designated individual including preferred name, professional title, verified email address, and direct office line. Upon validation these contacts will be registered within our secure infrastructure and issued an invitation to access the NWRDC's ZohoDesk ticket management platform ensuring rigorous service standards and comprehensive tracking of all technical inquiries.

Appendix F: Recommended Practices

Services Provided to Cooperative Members

The District acknowledges that NWRDC provides specific guidelines, protocols, and "Best Practice" recommendations for data entry, system configuration, and database management. The District agrees to adhere to these recommendations to ensure system integrity and reporting accuracy.

Training & Professional Development

The NWRDC is dedicated to delivering high-quality, proactive assistance via our extensive professional development and training initiatives. Our curriculum spans from foundational courses for novices to advanced workshops for expert Skyward users. To ensure optimal system utilization the NWRDC advises districts to allocate necessary resources and time for staff to participate in these training sessions at least once per quarter. Should a District restrict its staff from engaging with or accessing NWRDC-provided training the NWRDC maintains the authority to restrict the number of service requests submitted by that district particularly if the volume surpasses the typical benchmarks for districts of a similar size.

Non-Recommended Data Modifications

In the event the District performs or requests the performance of data changes, mass updates, or structural modifications that deviate from NWRDC's written recommendations the District assumes full responsibility for the outcomes of such actions.

Financial Indemnification and Cost Recovery

The District shall hold NWRDC harmless against any financial harm arising from Non-Recommended Changes including but not limited to:

1. Loss of Funding: Any reduction in state or federal FTE funding resulting from data inaccuracies or failed reporting validation.
2. Audit Fines: Penalties or sanctions imposed by the Department of Education or other regulatory bodies.
3. Third-Party Costs: Licensing fees or hardware costs incurred due to inefficient data processing caused by the District's modifications.

Remediation and Increased Workload

Should a Non-Recommended Change result in system instability, data corruption, or reporting errors requiring NWRDC intervention, the following shall apply:

1. Out-of-Scope Services: Technical support required to diagnose, repair, or roll back Non-Recommended Changes will be classified as "Out-of-Scope."
2. Labor Rates: NWRDC reserves the right to bill the District for labor at the consultative rate listed.

3. Prioritization: NWRDC is not obligated to divert resources from scheduled regional tasks to remediate District-inflicted data issues. Remediation will be performed on a "best-effort" basis at the convenience of NWRDC's workload schedule.

Disclaimer of Warranty on Data Integrity

NWRDC expressly disclaims any warranty regarding the accuracy of state reporting or system performance if the District bypasses NWRDC's validation tools or ignores "Critical Warning" flags within the software. The District's choice to proceed with Non-Recommended Changes nullifies any NWRDC guarantees regarding data readiness for state submissions.

Appendix G: Qmlativ Migration Services

Services Provided to Cooperative Members

The NWRDC will provide Qmlativ migration services as a one-time benefit to the District. Services include:

1. Implementation Project Services: The NWRDC shall provide comprehensive project management services to facilitate the District's transition from Skyward SMS 2.0 to Qmlativ. These services include the designation of a Project Implementation Coordinator (PIC) responsible for the development and maintenance of a formal Project Plan, coordination of technical reviews encompassing Data Migration Tool (DMT) runs and third-party vendor inventories and the finalization of "Go Live" scheduling and post-migration support transitions.

2. Change Management Services: The NWRDC shall provide change management consulting designed to mitigate organizational resistance and promote system adoption. Service deliverables include a formal District Kickoff Meeting, Sponsor Engagement Sessions to define leadership roles, and Change Management Inputs to communicate system benefits. These efforts shall culminate in a District Success Assessment and a formal Readiness Report identifying third-party considerations and risk mitigation strategies.

3. Training and Support Services: The NWRDC and the District shall engage in collaborative training initiatives to ensure staff proficiency. The NWRDC's obligations include providing role-based instruction for subject matter experts, establishing a training framework and training District personnel in the administration and monitoring of Professional Development Coursework (PDC). Additionally the NWRDC shall provide a dedicated sandbox environment for pre-migration skill validation.

4. Data Validation Services: The NWRDC and WSIPC shall conduct iterative data validation to ensure the integrity and completeness of migrated records. Analysis shall prioritize core Accounting, Human Resources, and Student data for the current fiscal year and up to two preceding years. This process shall consist of up to four scheduled Data Migration Tool (DMT) passes—Discovery, Initial, Mid-cycle, and Pre-final—concluding with a Final validation at the time of system crossover.

5. Third-Party Integration Services: The NWRDC and WSIPC shall conduct an inventory and audit of the District's third-party vendors during the onboarding phase to ensure system compatibility. The Partnership shall categorize integrations by technical complexity, monitor development progress, and provide technical support to the District for the construction, testing, and validation of required interfaces prior to live implementation.

For Districts that do not successfully complete migration on the first attempt or opt to delay their implementation beyond the assigned window the NWRDC may apply additional hourly consultative fees.

Appendix H: History of the NWRDC

The Northwest Regional Data Center (NWRDC), along with the Washington School Information Processing Cooperative (WSIPC), has its roots in the Intermediate School District (ISD) 109 Data Processing Cooperative which began in 1967 and was housed in the Snohomish County Courthouse in Everett.

Unique among other data processing centers, it was the only true cooperative in the State of Washington at that time. It arose out of necessity to serve the data processing needs of the school districts. In the first year of operation ten school districts with a total of 19,000 students plus the ISD 109 and 110 offices were served. An advisory board made up of seven district superintendents met regularly to set policy, approve budgetary planning, and set priorities. Participating districts contributed in much the same way as is done presently based on the average yearly FTE student count.

Initially computer time was rented from Everett Community College and the Office of the Superintendent of Public Instruction. In 1968 an IBM 1130 was purchased. By 1977 when the Xerox Sigma 9 system was installed, 21 school districts with a total enrollment of 64,000 were being served. The Sima 9 system was capable of handling terminal devices in remote locations through telephone lines, a breakthrough in customer service and connection.

The ESDs are Formed

During the same period (1968-1977) the ISDs, formerly County Superintendent Offices, evolved via several state legislative directives into the present nine Educational Service Districts (ESDs). As part of this process ESDs 108 and 109 merged to create the Northwest Educational Service District 189 as it is now.

WSIPC is Born

The organization relocated to 20000 Cypress Way in Alderwood Manor, WA, in 1978. A subsequent technology update in 1981 introduced the DEC VAX/VMS platform. A significant shift took place on April 8, 1985, when WSIPC was established as an interlocal entity under the guidance of the nine ESDs. This transformation included the creation of a software licensing program with school districts and various regional and district data centers entering into service agreements with the new cooperative.

The Formation of NWRDC by NWESD

The NWRDC, which is the largest of the regional data centers, was formed under the jurisdiction of the Northwest Educational Service District 189 Board and continues to derive its powers from them. In 1987 the three-member NWRDC Executive Advisory Committee adopted the NWRDC Constitution and Bylaws. An agreement was made with WSIPC to provide comprehensive services to NWRDC's 44 school districts in the Northwest ESD 189 and the Puget Sound ESD 121.

An amendment to the Constitution and Bylaws in 1993 increased the number of representatives on the Advisory Committee from three to five. In 1998 the NWRDC and WSIPC moved to their present location at 2121 West Casino Road in Everett.

The NWRDC Today

As the regional population has expanded the NWRDC has grown in tandem. Our organization now serves more than 205,000 students along with their families, educators, and district staff. We remain dedicated to providing comprehensive documentation, training, and technical support to our 54 school districts, as well as tribal schools, private institutions, educational service districts, and technical colleges across Whatcom, Skagit, San Juan, Island, Snohomish, King, Pierce, and Walla Walla counties.

Currently the NWRDC employs 30 subject matter experts specializing in Skyward SMS 2.0 and Qmlativ offering deep technical knowledge in student management, fiscal operations, human resources, payroll and benefits, transportation, food services, and state reporting. Not only does the NWRDC provide digital information services, we also provide printed information including transcripts, report cards, tax and payroll forms, warrants, and custom reports from our in-house Print Shop. Even as we grow and change our core objective remains steadfast: to serve school communities by providing effective solutions and harnessing the strategic advantages of collaborative partnership.

NWRDC Leadership Team

Robert Pohl	Director	(425) 349-6557	rpohl@nwrdc.net
Kathy Bisig	Manager, Student Information	(425) 349-6577	kbisig@nwrdc.net
Mandy Bladek	Manager, Business Information	(425) 349-6568	mbladek@nwrdc.net
Caitlyn Smith	Supervisor, Print Shop	(425) 349-6676	csmith@nwrdc.net
Heather Carson	Project Coordinator, Migrations	(425) 349-6532	hcarson@nwrdc.net
Elisse Clava	Administrative Assistant	(425) 349-6545	eclava@nwrdc.net

Appendix I: NWRDC Constitution & Bylaws

NORTHWEST REGIONAL DATA CENTER

CONSTITUTION & BYLAWS

ADOPTED January 1993

AMENDED May 2008, March 2017

CONSTITUTION

NAME

This organization shall be known as the Northwest Regional Data Center Cooperative (NWRDC).

PURPOSE

The purpose of this organization shall be to provide information processing and contract services to the membership.

I. MEMBERS

A. The membership of the Cooperative shall consist of the organizations that sign cooperative agreements for services.

B. Organizations that apply for membership shall be offered a cooperative agreement only upon approval of the Cooperative's Executive Committee. Approval may be obtained by meeting of the Executive Committee or by electronic vote.

II. GOVERNANCE

A. The Advisory Board will consist of a representative from each member organization.

B. The Executive Committee shall consist of five representatives elected by the Advisory Board. A maximum of one of the five representatives may be a non-public school district member.

C. The Executive Committee shall select a Chair annually and said Chair shall also serve as Advisory Board Chair.

D. Should an elected Executive Committee member be unable to complete his/her term the remaining Executive Committee members shall, at a regular meeting or special meeting, appoint an eligible person to complete the term.

E. Electronic methods of distributing and collecting ballots for absentee votes shall be allowed

III. MEETINGS

A. The Advisory Board shall meet as required when called by the Chair or a majority of its members to conduct the business of the Cooperative.

B. The Executive Committee shall meet quarterly and the Chair or a majority of its members may call additional meetings as deemed necessary.

C. Adequate notification shall be given when calling meetings.

AMENDMENTS

This constitution may be amended at any meeting of the Advisory Board by a two-thirds majority vote of all members casting a ballot; provided that notice, in writing, has been sent to all members not less than twenty days in advance of the meeting and absentee ballots are furnished. Electronic methods of distributing and collecting ballots for absentee votes shall be allowed.

BYLAWS

I. POWERS

A. This Cooperative shall have the power to prepare and adopt, amend and repeal bylaws, rules and regulations and general policy statements for its own organization, government and guidance, provided that action taken with respect thereto is not inconsistent with State Law, the Washington Administrative Code, the Rules and Regulations of the Fiscal Agent.

B. This Cooperative shall have the power to call meetings of the Executive Committee and other committees as are deemed essential to the accomplishments of its purpose.

C. This Cooperative shall recommend the annual membership fees and any other assessment that may be required.

D. This Cooperative shall advise Northwest Educational Service District on the management of the Cooperative.

E. The Executive Committee shall approve the annual budget recommendation of the Cooperative at a regular meeting of the Executive Committee.

F. Northwest Educational Service District as Fiscal Agent will have final approval of annual budgets.

II. GOVERNANCE AND MANAGEMENT

A. The power of the Cooperative shall rest with the Advisory Board consisting of one representative of each member organization.

B. Each representative shall have an equal vote in all deliberations of the Cooperative.

C. Between meetings of the Advisory Board the powers of the Cooperative shall be exercised by a five member Executive Committee selected by the Advisory Board for staggered three-year terms. Terms will start on July 1 and end on June 30.

D. Electronic methods of distributing and collecting ballots for absentee votes shall be allowed.

III. VACANCIES

A. Vacancies that occur in the membership of the Advisory Board shall be filled by the affected member organization.

B. Vacancies on the Executive Committee shall be filled by a majority vote of the remaining Executive Committee members at a regular meeting. Executive Committee members who have been selected to fill a vacancy shall serve the unexpired portion of the term.

IV. MEETINGS

A. At all meetings of the Advisory Board twenty-five percent of the membership shall constitute a quorum.

B. If a member of the Executive Committee misses three successive meetings that member may be replaced as prescribed in Section III. B.

C. At all meetings of the Executive Committee a majority of its members shall constitute a quorum.

V. OTHER COMMITTEES

A. The Chair may appoint other ad hoc committees as deemed necessary to assist the Advisory Board and/or Executive Committee with Cooperative activities.

VI. FINANCIAL OBLIGATIONS

A. Expenditures incurred in the management of the operation of the Cooperative must be in accordance with its approved budget and must be authorized by the Northwest Educational Service District Board of Directors.

VII. PARLIAMENTARY PROCEDURES

A. All questions of parliamentary procedure shall be governed in accordance with Roberts Rules of Order Newly Revised (current edition).

VIII. AMENDMENTS

A. These bylaws may be amended at any meeting of the Advisory Board by a two thirds majority vote of all members casting a ballot; provided that notice, in writing, has been sent to all members not less than twenty days in advance of the meeting and absentee ballots are furnished. Electronic methods of distributing and collecting ballots for absentee votes shall be allowed.

B. In the event of any emergency where the purpose of the Cooperative would suffer materially by delay Section VIII. A. may be suspended provided that the Chair or a quorum of the Executive Committee declares that an emergency exists and prior to the meeting at which the subject of suspension is to be addressed the Executive Committee is notified individually of the nature of the emergency. The affirmative vote of the majority of the quorum shall be necessary to affect the suspension.

Appendix J: WSIPC and NWRDC Interlocal Agreement

WHEREAS, the parties are public agencies authorized under Chapter 39.34 RCW, the Interlocal Cooperation Act, to enter into cooperative agreements for the joint performance of governmental functions, and desire to establish a government-to-government relationship for the provision of technology services;

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, it is mutually agreed as follows:

GOVERNMENT TO GOVERNMENT RELATIONSHIP

This Agreement is entered into pursuant to the Interlocal Cooperation Act, Chapter 39.34 RCW, and establishes a government-to-government relationship between the parties. The services provided herein are exchanged between public agencies in the exercise of governmental authority, and this Agreement is not a contract for procurement subject to public bidding statutes.

Purpose
This Agreement describes the responsibilities and service level expectations between WSIPC and the Information Service Centers (ISCs), and between the ISCs and their school districts. For the purposes of this Agreement:

- "Information Service Center (ISC)" refers to the participating regional service organization.
- "Participating School District" refers to an individual district receiving services through the ISC.
- "Licensee" refers to the entity or entities authorized to use WSIPC-provided software and services through the ISC, which may include the Information Service Center, a Participating School District, or individual schools or authorized users within those organizations.

This Agreement includes, but is not limited to, the provision of Skyward software, system hosting, infrastructure, cybersecurity services, training, reporting, and other technology and professional services delivered through the WSIPC Cooperative.

General Term of this Interlocal Agreement
The Agreement is made by and between WSIPC and the ISC. The term of the Agreement is September 1, 2026, through August 31, 2027. Thereafter, the terms of the Agreement will automatically renew from September 1st through August 31st of each successive year.

This term shall continue unless WSIPC or the ISC, on behalf of its participating school districts provides written notice to either party to terminate the Agreement. This notice must be provided to the ISC by March 15th of the same year termination is desired, at which time the school district agrees to continue paying Cooperative fees until August 31st of the same year. With approval, the district may extend the term of services beyond the date that notice of termination is given. Each extension must be at least two months long.

Amendments or Change Orders
The parties hereby expressly reserve the right to modify this Agreement by mutual agreement in writing.

Legal Compliance
WSIPC will perform Services in a manner consistent with applicable federal, state, and local laws and regulations, and with recognized cybersecurity standards.

Fees & Payment Terms
During each year of the term, WSIPC will invoice ISCs monthly. Payment is due 30 days following receipt of the invoice. ISCs shall pay the fee established by the WSIPC Board of Directors. The annual FTE portion of the fee is variable and is calculated based on the total annual average FTE of the school districts that the ISC serves as reported by OSPI on the 1191ED Apportionment Report. An ISC can calculate the total cost by multiplying the fee by the annual average student FTE of each district the ISC serves. One twelfth of the annual cost will be invoiced for the first ten months of the Agreement. A final adjustment shall be made to the actual average annual FTE for the current year on the July and August invoices.

The fees that WSIPC and the ISCs collect are used to develop budgets and expend funds for the sole purpose of supporting, maintaining, and enhancing services and developing future services.

Rights to Participate in Joint Cooperative
As authorized by RCW 28A.320.080 (3) and RCW 28A.310.180 (3) (currently existing or hereinafter amended), group purchasing and/or bidding for data processing equipment and/or services, or related equipment and/or services, may be part of the activities of the Educational Service District (ESD) cooperatives. Members of these cooperatives may, at their own option, participate in the bidding/purchasing role of WSIPC, but will not be required to do so for any particular item(s).

Confidentiality
All materials furnished to WSIPC by the ISC and school district, pursuant to this Agreement, shall remain the property of the ISC or school district and shall not be disclosed to third parties except by written consent of the school district. These materials include, but are not limited to, computer files, reports, listings, and computer programs.

ISCs and WSIPC acknowledge that performance of Services under this Agreement may involve access to confidential information including personally identifiable information, student records, protected health information, or individual financial information. WSIPC and the Regional ISC will comply with State or Federal law/rules restricting the use and disclosure of such information.

SOFTWARE & SYSTEMS: SERVICES & SUPPORT

SOFTWARE

Delivery. WSIPC, in conjunction with the ISCs, will ensure that the Software WSIPC provides complies with state reporting, budgeting, and personnel retirement requirements. WSIPC will install the Software either at a site hosted or purchased by WSIPC or at a locally designated site. All software modules supported under this Agreement by both WSIPC and the ISCs are documented in Addendum I.

Warranty. WSIPC warrants that upon delivery by WSIPC: (a) the Software will perform substantially in accordance with its written specifications established by WSIPC; and (b) the Software does not infringe any U.S. patent or copyright. WSIPC does not warrant that the Software is free from bugs, errors, or omissions. The exclusive warranties set forth in this paragraph apply only to the latest release of such items of Software, incorporating all corrections, updates, enhancements, and modifications made available by WSIPC.

Performance Remedy. As Licensee's exclusive remedy and WSIPC's entire liability, if any Software subject to the warranty set forth in Addendum I fails to comply with the warranty set forth, WSIPC will use reasonable efforts to correct the noncompliance (e.g., by furnishing an update, new release, enhancement, or modification of the noncomplying Software); provided that (i) Licensee notifies WSIPC of the noncompliance and (ii) WSIPC is able to reproduce the noncompliance on the hardware for which the Software was designed. If after the expenditure of such reasonable efforts and the expiration of a reasonable time period WSIPC is unable to correct any such noncompliance, WSIPC will refund to Licensee a pro rata portion of the license fee paid by Licensee during the then current Year for that portion of the Software found to be noncomplying. Such refund will be in full satisfaction of all claims of Licensee relating to such noncompliance.

Grant & Limitations. WSIPC grants to the ISC a nontransferable, nonexclusive license during the Term to use the software and documentation for ISC and school district data operations. The ISC or school district will not disclose or make available any software or documentation associated with this Agreement to any parties or persons not using the same on behalf of the school district. Nor will the ISC or school district change, modify, or alter any software without prior written permission from WSIPC. In short, the ISC or school district agrees that it shall safeguard all proprietary materials being serviced by WSIPC and shall not infringe on or violate any vendor license agreements WSIPC has entered into on their behalf. If a vendor working on behalf of an ISC or school district needs to access data in a way not provisioned through the software, the vendor will be required to sign a Non-Disclosure Agreement with WSIPC.

Software Updates. WSIPC agrees to keep current with software licensed from Skyward and will install new versions on a timeline that will be communicated to ISCs and school districts.

School District Workstations. Addendum II lists configuration requirements for devices and their software that school district personnel use to access WSIPC's software offerings.

SERVICES

Hardware Hosting. District ISCs have the option for WSIPC to provide hardware hosting for an additional fee. If a District ISC selects this option, a separate Infrastructure Interlocal Agreement will be established to define the terms and details of the hosting arrangement.

Educational Materials. WSIPC maintains alignment with Skyward to maintain product documentation within the Skyward platform to support accurate and compliant system use, including alignment with Washington State reporting requirements. WSIPC ensures these materials are current and reflect applicable state-specific guidance.

In addition, documentation and training resources used in WSIPC-facilitated trainings, presentations, and forums – including written materials and recorded videos – are maintained in an online repository. Access to this repository requires a username and password and is available to designated Tier 1 personnel as identified in Addendum V to support knowledge sharing and effective issue resolution.

Training. WSIPC provides training support and resources to designated Information Service Center (ISC) Tier 1 support staff to support their ability to assist and train local school districts. Training activities are focused on system functionality, Washington State reporting requirements, and significant product or process changes.

Training delivery methods include, but are not limited to, virtual sessions, recorded presentations, or facilitated forums, as determined by WSIPC based on organizational priorities and capacity.

Training materials and recordings used in WSIPC-facilitated sessions are made available through WSIPC's online documentation repository, in accordance with access designations outlined in Addendum V. ISCs are responsible for determining how and when training is delivered to their member districts.

Requests for additional or customized training may be submitted and will be evaluated by WSIPC based on organizational priorities, capacity, and statewide impact. Approved custom or additional training requests may be subject to additional fees, which will be defined in a separate interlocal agreement.

Consultations. WSIPC provides consultative support to assist Information Service Centers (ISCs) and member districts in understanding how district business practices align with the design, configuration, and use of the Skyward platform. This includes scenario-based discussions, guidance on configuration options, and considerations related to implementing or expanding the use of Skyward modules.

Consultative guidance provided within the context of standard support interactions – such as answering questions, discussing options, or reviewing high-level approaches – is included as part of WSIPC's core services.

Requests for in-depth, extended, or onsite consultations may be submitted, will be evaluated, and may be subject to additional fees, which will be defined in a separate interlocal agreement.

Reporting. WSIPC will provide reports to the Cooperative that are supported by the software design, and which are defined and mandated by legislative statute or an official state agency (e.g., OSPI) where clearly defined reporting specifications are provided. Such reports are formal, often required for compliance with state education laws or regulations, and serve official administrative, monitoring, or policy-making purposes. WSIPC collaborates with state agencies and affected partner organizations to gather requirements for the report. WSIPC will inform ISC staff of any mandated changes through statewide forums, email, and postings in SharePoint. WSIPC and the ISCs will share the information with all Cooperative member school districts.

Custom Reports and Imports. Any ISC or participating school district may request the creation of a custom report, import, or export. Such services may be subject to additional fees, which will be defined and approved prior to work initiation. If an agency chooses to proceed with a request, the request will be considered, requirements will be gathered, and a quote for the work will be provided.

Testing

To ensure the release of quality software from Skyward to WSIPC, WSIPC may request help from the ISCs for limited testing of updates to the Student and Business product suites, including state reporting.

SUPPORT MODEL

WSIPC and participating Information Service Centers (ISCs) operate under a tiered support model designed to provide timely, knowledgeable, and effective support for Skyward school management software delivered through the WSIPC Cooperative.

This model leverages the combined expertise of WSIPC and participating ISCs, bringing together statewide technical knowledge and local K-12 operational experience to support districts effectively. Specifically, this model includes:

A. WSIPC support resources with deep technical knowledge of the Skyward platform, Washington State reporting requirements, system behavior, and cross-district trends; and

B. ISC Tier 1 support resources, who serve as their local K-12 experts on district and regional business practices and how Skyward applications are configured and used within their districts or regions.

WSIPC provides direct support to designated ISC staff, as identified in Addendum V of this Agreement. District Information Service Centers (District ISCs) are required to meet the staffing and service requirements outlined in Addendum VI – District Service Center Requirements. All ISCs are responsible for providing Tier 1 support to their member districts.

If an incident cannot be resolved at a given support level, it will be escalated to the next tier for further investigation and resolution.

Tiered Support Responsibilities

Tier 1 Support (ISC Provided)
Tier 1 support staff – often serving in analyst, coordinator, or specialist roles – provide essential technical support on Skyward software delivered through the Cooperative and have the skills to quickly triage issues and determine appropriate tiered classification.

Tier 1 responsibilities include:

- Receiving and triaging district support requests
- Investigating and troubleshooting application issues
- Determining severity and escalation needs
- Providing end-user guidance and training
- Resolving the majority of end-user questions prior to escalation

Tier 1 Escalation Expectations:
When escalating an issue to Tier 2, Tier 1 support staff are expected to perform initial investigation and validation to support efficient resolution. Escalated requests should include sufficient documentation to demonstrate that the incident has been reviewed, analyzed, and where possible, reproduced at the Tier 1 level.

At a minimum, Tier 1 escalation documentation should include, when applicable:

- A clear description of the issue and observed behavior
- Steps taken to reproduce the issue and whether the issue is consistently reproducible
- Relevant screenshots, error messages, logs, or reports
- Identification of affected users, processes, or reporting timelines
- Summary of troubleshooting steps already performed and outcomes
- Any known workarounds or mitigating actions attempted

Providing complete and accurate escalation information enables WSIPC Tier 2 staff to more quickly assess impact, identify trends, and determine appropriate next steps, including defect evaluation or further escalation.

WSIPC may request additional information before proceeding with a Tier 2 investigation if required documentation is incomplete.

Tier 2 Support (WSIPC Provided)
Tier 2 Support is provided by WSIPC staff and represents the next level of technical assistance after Tier 1 escalation. WSIPC Tier 2 resources assist ISCs with complex, cross-functional, or previously unidentified issues.

Tier 2 responsibilities include:

- Advanced troubleshooting and technical investigation
- Assistance with configuration, data analysis, and unique data challenges
- Evaluation and documentation of potential software defects
- Identification of issue trends across districts or regions to support prioritization and statewide awareness
- Coordination with internal WSIPC teams and escalation to Tier 3 when appropriate

Tier 2 staff work collaboratively with Tier 1 personnel to develop solutions and share knowledge that strengthens statewide support capacity.

Support for Client-Caused Incidents
WSIPC may provide support for incidents that result from actions taken by participating school districts or ISC Tier 1 support staff, including but not limited to configuration changes, data entry errors, unsupported workflows, procedural deviations, or failure to follow documented guidance or best practices.

While WSIPC will make reasonable efforts to assist with the investigation and stabilization of such incidents – particularly when operational, compliance, or data-integrity risks are present – this type of support is outside standard incident resolution services.

Incidents of this nature often require significant technical investigation, data analysis, corrective actions, or extended effort by Tier 2 and/or Tier 3 staff. Support provided beyond initial assessment and stabilization may be subject to additional fees, which will be defined in a separate interlocal agreement.

WSIPC will work collaboratively with the ISC to determine appropriate next steps, including remediation options, documentation, or preventative recommendations to reduce the likelihood of recurrence.

Tier 3 Support

Tier 3 Support represents the highest level of escalation and may involve specialized WSIPC staff or third-party vendors, including Skyward. Tier 3 activities may include defect resolution, program analysis, advanced data remediation, or infrastructure-related support.

Support Hours & Access

Normal Support Hours for WSIPC

Monday through Friday, 7:30 a.m. - 5:00 p.m., excluding recognized holidays.

Support Access

Area	Phone	Email / System
Toll-Free Support Hotline	1-855-270-0823	
Product Support	425-349-6460	productsupport@wsipc.org
Systems & Network Infrastructure	425-349-6510	wsysnet@wsipc.org
Cybersecurity	425-349-6511	cybersecurity@wsipc.org
Support Ticket System (Zoho)		https://wsipc.zohodesk.com/

After Hours and Holidays

WSIPC maintains an After Hours Contact List for incidents requiring immediate response due to significant operational impact. This list is available to authorized ISC contacts via SharePoint.

Incident Severity & Escalation

ISCs assign an initial severity level when submitting service requests. WSIPC reviews the assigned severity and may adjust it based on impact, scope, and risk. If a severity adjustment is made, WSIPC will communicate the rationale to the ISC.

Critical Incident

A Critical incident meets any of the following conditions:

- Productivity has stopped
- A district or agency cannot continue work
- Data is corrupt or at imminent risk
- Financial controls are impaired
- System security has been compromised

Response Expectations

- Acknowledgement within 30 minutes during normal support hours
- Acknowledgement within one hour after hours

WSIPC will work extended hours as needed to resolve a Critical incident. Extended work hours require ISC and originating district staff to remain available and actively participate in resolution efforts, including responding to requests for information, testing, or validation.

If a Critical incident is submitted after hours through the WSIPC tracking system, the ISC must also contact WSIPC using the After Hours Contact List by phone and/or text.

High Incident

A High incident meets any of the following conditions:

- Productivity is significantly impaired but work is proceeding
- A work stoppage may occur if not resolved quickly
- The issue affects, or is of concern to, a majority of districts
- The issue may pose a security or data-privacy risk if not resolved quickly

Response Expectations

- Acknowledgement within one hour during normal support hours
- WSIPC and the ISC will mutually determine the frequency of status updates based on the nature, scope, and available information for the incident. The agreed-upon update approach will be documented in the support ticket.

The ISC is responsible for communicating status updates and resolution information to the originating district.

Normal Incident

A normal incident modestly reduces productivity but does not prevent core business functions from continuing.

Response Expectations

- Normal incidents generate an automated acknowledgment upon receipt through WSIPC's support tracking system.
- Investigation and response for Normal incidents are prioritized behind Critical and High incidents and are addressed during normal support hours.
- Update for Normal incidents may be provided as progress is made or when additional information is required.

Normal severity tickets escalated to Tier 3 may be closed once confirmation of a defect exists.

WSIPC will monitor incidents classified as Normal to identify frequency and broader impact. If the same incident is reported frequently within a short time period, WSIPC may reassess and update the severity of the issue to High to ensure appropriate prioritization and response.

Resolution

WSIPC and participating ISCs will work collaboratively and diligently to resolve all Critical and High incidents. Due to the complexity of software systems, data dependencies, and reliance on external vendors, formal guarantees of resolution timelines cannot be provided.

The following resolution goals are established to guide response planning and prioritization:

- A Critical incident has a target resolution within 24 hours
- A High incident has a target resolution within 72 hours

Achievement of these goals may depend on factors including, but not limited to, issue complexity, availability of required information, participation of ISC and district staff, and vendor release cycles.

A resolved incident is one for which a resolution has been identified and scheduled for release, deployment, or implementation, as applicable. In some cases, resolution may include the identification of a workaround or mitigation strategy pending a permanent fix.

Upon resolution, WSIPC may communicate the outcome, contributing factors, and any recommended follow-up actions to the ISC. The ISC is responsible for communicating resolution details to the originating district.

Incident Monitoring
Service level targets are monitored over time to support continuous improvement and service planning.

SYSTEM AVAILABILITY

Normal: Monday – Friday; 6:00 A.M. – 6:00 P.M.
Defined as primary school district work hours during which no elective downtime is done by WSIPC.

Evening/Weekend/WSIPC Holiday: Monday-Friday; 6:00 P.M. – 11:00 P.M.; Weekends: 6:00 A.M. – 11:00 P.M.
Defined as hours during which elective downtime can be scheduled with one week's notice. End-users can access the application. Individual components of a redundant group may be unavailable. Approval is required by the affected ISC Director(s). Advance communication will be sent to the ISC Director(s) and WSIPC departments. At the conclusion of the downtime, a communication will be sent to this same group.

Late Night: Monday – Sunday; 11:00 P.M. – 6:00 A.M.
Defined as hours during which backups, system reboots, and maintenance can occur. Elective downtime may be scheduled with same-day notice. Services may be unavailable. Advance communication will be sent to the ISC Director(s) and WSIPC Operations departments. At the conclusion of the downtime, a communication will be sent to this same group.

SMS 2.0 Release Saturday; 12:00 A.M. – 9:00 P.M.
Defined as a three-time yearly period during which SMS 2.0 application software, hardware, and operating system maintenance is performed. Expect services to be unavailable. Approval is required by the ISC Director(s) and WSIPC Operations department heads when the schedule is created. Advance communication will be sent to the ISC Director(s) and WSIPC Operations departments. At the conclusion of the downtime, a communication will be sent to all data centers and WSIPC Operations departments. The approved downtime schedule will be communicated regularly throughout the year to Cooperative members.

Qmlativ Releases
WSIPC Qmlativ software update releases are an automated function. WSIPC has designated the timeframe of 11 P.M. to 5 A.M. for these functions. The frequency of releases is biweekly, and patches when needed. Timing can change at the direction of Skyward.

Emergency Downtime
Emergency downtime can be performed for degradation of hardware or software components for which either of the following is true:

- The software or hardware is part of the failover system for a mission-critical system
- The software or hardware is a single point of failure for a mission-critical system
- The software or hardware is at critical risk of external compromise

Emergency downtime can be requested between the hours of 6:00 PM and 6:00 AM with same-day notice or for an agreed upon elected time with same-day notice. Advance communication will be sent to the ISC Director(s)

and WSIPC Operations departments. At the conclusion of the downtime, a communication will be sent to this same group.

Service Continuity
In the event of complete failure of SMS 2.0 centralized hosting provided by the Cooperative, a failover system is in place for limited mission-critical access to core software and data systems. Backup or redundant capacity exists for databases, servers, and network. This failover capacity will only be used for dramatic and sudden system failure of the primary hosting center, but will not be utilized during normal, routine, or scheduled downtime. WSIPC also has a redundant network link to provide connectivity to SMS 2.0 in the event of an outage with the primary K-20 circuit. Virtual Router Redundancy Protocol (VRRP) communicates to two routers, K-20's 10GB router and the Ziply router connected to a provisioned switch.

WSIPC PURCHASING PROGRAM

The WSIPC Purchasing Program connects education and public agencies to a network of partners, leveraging the power of the WSIPC Cooperative to provide competitively bid goods and services at a reasonable cost. Each vendor who becomes a part of the WSIPC Purchasing Program has been awarded a bid contract through an official competitively bid RFP process in compliance with Washington State Procurement RCWs.

For more information and a current list of vendors, visit the WSIPC website: https://www.wsipc.org/purchasing

WSIPC SAAS MODULES

WSIPC may provide additional software to enhance or supplement WSIPC's standard offerings. The costs for these optional offerings are in addition to the normal FTE fee. Fees for optional SaaS modules are also variable and follow the same general terms of this Agreement. Refer to Addendum I for the current listing of SaaS software offerings.

FORCE MAJEURE

Neither party shall be liable for delays or any failure to perform under this Agreement due to causes beyond its reasonable control. Such delays include, but are not limited to, acts of God, governmental actions, acts, orders, or regulation, pandemic, fire, explosion, flood, hurricanes, earthquakes, or other natural catastrophe, strikes or labor difficulties, by the fault or negligence of the delayed party. Any such excuse for delay shall last only as long as the event remains beyond the reasonable control of the delayed party. The delayed party must notify the other party promptly upon the occurrence of any such event, or performance by the delayed party will not be considered excused pursuant to this Section, and inform the other party of its plans to resume performance.

DISPUTES

Except as otherwise provided in this Agreement or any other Agreement, any dispute concerning a question of fact arising under this Agreement, which is not disposed of by consensus, shall be decided by the WSIPC Executive Director through the Interlocal Agreement Administrator upon submission of the dispute for

resolution in writing by either party. The Contract Administrator shall submit his/her decision in writing via mail or email or otherwise furnish a copy thereof to ISC. Participation in this dispute process shall precede any judicial or quasi-judicial action and shall be the final administrative remedy available to the parties.

The decision of the CEO shall be final, but shall not preclude judicial review. Pending resolution of the dispute, WSIPC and ISC shall proceed diligently with the performance of this Agreement, and any other interlocal agreements between the parties that are not subject to the dispute.

A party's written request for dispute resolution must be mailed Attention: Interlocal Agreement Administrator, 2121 W Casino Rd Everett, WA 98203 within thirty (30) calendar days after either party could reasonably be expected to have knowledge of the issue which it now disputes and must state:

- The disputed issues;
- The relative positions of the parties; and
- The ISC's point of contact for the dispute.

INTERLOCAL AGREEMENT AUTHORIZATION

This written Agreement constitutes the mutual agreement of WSIPC and the participating Information Service Center (ISC). Services provided under this Agreement support Participating School Districts through the ISC. No alteration or variation of the Terms of this Agreement and no oral understanding or agreements not incorporated herein shall be binding unless made in writing and signed by WSIPC, the Information Service Center, and the school district.

Neither party shall assign their rights or delegate their performance obligations under this Agreement without prior written consent.

Appendix K: WSIPC Addendum I - Supported Skyward Products

Skyward Common Suite (available in both Business and Student Product Suites) – SMS 2.0

- Application Programming Interface (SaaS offering for some features)
- Custom Forms
- Data Mining
- Mobile Solutions
- Security
- SkyBuild
- SkyDoc
- System Configuration
- Task Manager

Skyward Common Suite (available in both Business and Student Product Suites) – Qmlativ

- Application Programming Interface (SaaS offering for some features)
- Customization
- Dashboard
- Demographics
- District
- Health Records
- Message Center
- Mobile App
- Online Forms
- Process Management
- Reporting
- Security
- System
- Workflow

Skyward School Business Suite – SMS 2.0

- Account Management
- Accounts Payable
- Accounts Receivable
- Bid Management
- Budget Management
- Calendars
- Employee
- Employee Management
- Employee Access

- Fast Track
- Fixed Assets
- General Inputs
- Inventory
- Payroll
- Position Request
- Professional Development
- Purchasing
- Salary Negotiations
- Substitute Tracking
- Time Off
- Third Party Applicant Import (SaaS Offering)
- True Time
- Vendors
- Year End

Skyward School Business Suite – Qmlativ

- Account
- Accounts Payable
- Accounts Receivable
- Applicant Tracking
- Asset
- Budgeting
- Employee
- Employee Access
- Fixed Assets
- Import Employee Third Party Data (SaaS Offering)
- Payroll
- Position
- Purchasing
- Staff Planning
- Substitute Tracking
- Time Off
- Time Tracking
- Vendor
- Warehouse
- Year End

Federal Reporting – Business

- 1099

- 1099NEC
- 941
- Affordable Care Act (1095)
- Civil Rights Data Collection (CRDC)
- EEOC
- W-2

Washington State Reporting – Business

- Budget Status Report
- Child Support
- County Treasurer
- Department of Revenue Use Tax Accrual and ACH Addenda
- F-195 SPI Budget File Extract
- F-196 SPI Year End Extract
- F-200 SPI Budget Extension Extract
- S-275 Submission
- New Hire Submission
- WA Leave and Care Reporting
- Quarterly Wage Detail
- Retirement Transmittal (DRS)
- School Employee Benefits Board (SEBB) Submission Reporting: HCA Eligibility, Health Equity, Navia, MetLife, The Standard
- Standard Occupational Classification (SOC) Reporting
- Workers' Compensation Report
- DRS Census Audit
- Union Affiliation Report

Skyward Student Information System – SMS 2.0

- Academic Standards
- Activities
- Attendance
- Busing
- Career Planning
- Childcare
- Course Learning Center (SaaS Offering)
- Current Scheduling
- Curriculum and Assessments
- Curriculum Mapping (SaaS Offering)
- Discipline
- District to District Student Transfer

- Educator Access
- Family Access
- Fee Management
- Food Service
- Future Scheduling
- Grading
- Graduation Requirements
- Gifted and Talented
- Guidance
- Lesson Plans
- Lockers
- Message Center
- New Student Online Enrollment (SaaS Offering)
- Obligations
- Response to Intervention (SaaS Offering)
- Secondary Gradebook
- Section 504
- Skylert
- Special Education
- Special Programs
- Staff
- Standards Gradebook
- Student Access
- Student Demographics
- Substitute Assignment
- Survey
- Textbooks
- Year End

Skyward Student Information System – Qmlativ

- Activity
- Assessments
- Attendance
- Conference
- Curriculum
- Discipline
- Enrollment
- Family Access
- Family

- Fee Management
- Food Service
- Gradebook
- Grading and Report Cards
- Graduation Requirements
- Guidance
- Multi-tiered System of Support (MTSS)
- New Student Enrollment (SaaS Offering)
- Portal Access
- Scheduling
- Section 504
- Skylert
- Special Education State Reporting Elements only (Core)
- Special Education Full Module (SaaS Offering)
- Special Programs
- Staff
- Student Access
- Student
- Teacher Access
- Transportation
- Year End

Federal Reporting – Student

- Civil Rights Data Collection (CRDC)

Washington State Reports – Student

- Assessment of District Health Services
- CEDARS (Comprehensive Education Data and Research System)
- Food Service Verification Collection
- National School Lunch and Breakfast Program State Claim
- P-223 Monthly School District Enrollment Report
- P-223H Monthly Special Education Enrollment Report
- State Student Identifier (SSID) Export/Import
- Truancy Petitions for State Reimbursement
- Washington Standardized High School Transcript
- High School Student Directory Information
- DOH Student Directory

Appendix L: WSIPC Addendum II - Workstation Guidelines

(Revision Date: 3/4/2025)

Overview

This document provides planning and support guidance regarding specifications for PCs, Macintoshes, and printers for use in the WSIPC Enhanced Skyward Point and Click (WESPaC), Skyward SMS 2.0 Web Application, Qmlativ, and the IEP.Online environments.

Audience

Information service centers and district technology support staff.

Introduction

This document provides information service centers and district staff with specific guidelines for the configuration of PCs, Macintoshes, and printers for use in the WESPaC, Skyward SMS 2.0 Web Application, Qmlativ, and IEP.Online environments. These guidelines represent a reasonable baseline for client configurations that will produce adequate performance under most circumstances. It is envisioned that this will be a "living" document that is regularly updated as new information emerges about the needs of the WESPaC, Skyward SMS 2.0 Web Application, Qmlativ, My School Data, and IEP.Online products and as new factors emerge for consideration in the Workstation Guidelines (new operating system revisions, processor capabilities, web browser types and versions, etc...).

Newer, unlisted versions of operating systems and browsers may require changes to the WESPaC, Skyward SMS 2.0 Web Application, Qmlativ, and IEP.Online products before they are supported. Technology staff are cautioned not to assume that newer versions will work immediately. The proper forum to request specific additions to the Workstation Guidelines is through the WSIPC Information Technologies Special Interest Group (WSIPC IT SIG).

All possible configurations of operating system, memory, processor speed, and other factors cannot be envisioned in this document, and district technology staff will have to exercise some level of judgment in the interpretation of "adequate" performance.

WSIPC Workstation Guidelines

Windows	Windows 11 Windows 10
Hardware	Operating System minimum requirements, Physical Network Connection.
Video	17 inch or larger display. 1024 x 768 resolution or higher is optimal.
Printer	Networked HP LaserJet printers supporting TCP/IP and PCL 6.
RDS Client	Microsoft Remote Desktop Client (MSTSC). Windows Desktop Client (MSRDC) and the Microsoft Store Client (URDC) are not supported.
Microsoft Office	Microsoft Office 2016 – 2021/365.

Remote Desktop Web Interface	Edge Current Version Firefox Current Version Chrome Current Version	Edge Current Version Firefox Current Version Chrome Current Version
Web Browser Skyward Web SMS 2.0	Edge Current Version Firefox Current Version Chrome Current Version	Edge Current Version Firefox Current Version Chrome Current Version
Web Browser Skyward Qmlativ	Edge Current Version Firefox Current Version Chrome Current Version	Edge Current Version Firefox Current Version Chrome Current Version
My School Data	Firefox Current Version Chrome Current Version Edge Current Version	Firefox Current Version Chrome Current Version Edge Current Version

Macintosh	**Mac OS 11.X to 13**
Hardware	Operating System minimum requirements, Physical Network Connection.
Video	17 inch or higher at 1024 x 768 resolution.
Printer	Networked HP LaserJet printers supporting TCP/IP and PCL 6 or PCL 5e.
RDS Client	Current Version of Microsoft Remote Desktop available on the AppStore.
Microsoft Office	Microsoft Office 2016 – 2021/365.
Remote Desktop Web Interface	Safari, Edge, Firefox, or Chrome Current Version.
Web Browser Skyward Web SMS 2.0	Safari Current Version Edge Current Version Firefox Current Version Chrome Current Version
Web Browser Skyward Qmlativ	Safari Current Version Edge Current Version Firefox Current Version Chrome Current Version
My School Data	Safari, Edge, Firefox, and Chrome Current Version.

* Skyward Web Based Food Service Point of Sale (POS) must meet the following minimum hardware requirements: Dual Core 1.6GHz or faster with RAM: 1 gigabyte (GB) (32-bit) or 2 GB (64-bit).

* Skyward does not support beta versions of Operating Systems or Web Browsers.

IEP.Online Workstation Guidelines

Hardware	The physical hardware (memory, disk space, and processor) must be appropriate for the operating system installed.	
Video	17 inch or higher at 1024 x 768 resolution.	
Web Browser	Minimum Browser Version	Recommended Browser Version
		Edge 20+
	Firefox 10	Firefox 39+
	Chrome 16+	Chrome 45+
	Safari 5+	Safari 7+
	iOS 5.1+	iOS 8+
Other Software	Adobe Reader 7 or higher.	
Browser Settings	Note: Network Cache / Proxy Server: For all computers, you must disable proxy / cache server use and/or bypass the proxy server for IEP.Online. Local Cache: Firefox, Chrome, Safari Edit Menu / Preferences / Advanced / Cache / Document in cache is compared to document on network "Every Time" Cookie Settings: Firefox, Chrome, Safari Accept all cookies Enable JavaScript / Scripting	

For IEP.Online to function properly, the client browser or pop-up blocking software must be configured to allow pop-up windows from IEP.Online. This includes native browser functionality, as well as toolbars such as Yahoo and Google.

Your technical staff may address any questions they have to: WSIPC Technology Services

Phone: 425-349-6510
Email: wsysnet@wsipc.org

Appendix M: WSIPC Addendum III - Automated Password Management

WSIPC supports an Automated Password Management (APM) program that offers the capability of preloading WSIPC and Regional Information Support Center (ISC) support user accounts to customer databases. Since this is an opt-in service, WSIPC has added an addendum to verify that permission annually.

The APM capability is provided as a support tool for the Cooperative. It does create accounts with privileged access. WSIPC wants to be respectful of District ISC, Regional ISC, and school district security concerns.

APM passwords are updated every 6 months. Password length is from 12 to 16 characters and complexity is required. This includes at least 2 numbers and 2 special characters. Accounts comply with district Multi-Factor Authentication (MFA) settings. Audit reports are generated and reviewed daily for APM account usage.

District and Regional ISCs will have the option of opting in for this service for their own Qmlativ or SMS 2.0 database. During the course of the period covered by this ILA, District and Regional ISCs can opt out of this feature by notifying WSIPC.

WSIPC will remove APM access for terminated employees as soon as possible upon notification of separation. For other employees leaving WSIPC (e.g., resignation or retirement), APM access will be removed within 2 business days of the employee's departure date or notification, whichever occurs first.

Regional ISCs have 3 options.

1. Regional ISCs can opt in for all of their supported districts. By selecting this option, the Regional ISC is confirming that they have the permission of their districts for these accounts to be provisioned. During the course of the period covered by this ILA, Regional ISCs can opt out any or all of the districts originally specified.

2. Regional ISCs can opt out any districts that do not wish to have the accounts provisioned in their database. By selecting this option, the Regional ISC is confirming that they have the permission of the districts for accounts to be provisioned for those districts that did not opt out. During the course of the period covered by this ILA, Regional ISCs can opt out any or all of the districts originally specified.

3. Regional ISCs can opt out all supported districts. Please notify WSIPC via an email to wsysnet@wsipc.org or a ticket when staff changes occur so that employees can be added or removed in a timely manner.

Note: The Northwest Regional Data Center selects option one. The NWRDC confirms that we have the permission of member districts for accounts to be provisioned. Members may opt-out at any time by providing written notification to the Director of the NWRDC.

BOARD OF DIRECTORS
Regular Business Meeting – 4:00 p.m.
June 16, 2026
WWPS Administration Building / 364 S. Park Street

PRESENT

BOARD OF DIRECTORS	ADMINISTRATORS
Alayna Brinton, President	Dr. Ben Gauyan, Superintendent
Kathy Mulkerin, Vice President	Chris Gardea, Assistant Superintendent
Elizabeth Alonso-Barrientos	Christy Krutulis, Director of Teaching and Learning
Ruth Ladderud	Mark Higgins, Director of Communications
Derek Sarley	Keith Ross, Director of Technology
Abril Salazar, Student Representative	Dr. Julie Perron, Director of Equity and Dual
	Robert Foster, Director of Facilities and Operations

AUDIENCE
Approximately 62 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 Alayna Brinton.

II. FLAG SALUTE
The flag salute and Pledge of Allegiance were led by Director Derek Sarley.

III. ROLL CALL
All board members were present.

IV. APPROVAL OF AGENDA
Motion by Ruth Ladderud and seconded by Derek Sarley to approve the agenda as presented; the motion carried unanimously.

V. CONSENT AGENDA
Motion by Derek Sarley and seconded by Ruth Ladderud to approve the consent agenda consisting of the following items: 1) personnel report; 2) June 2 & 16 accounts payable and May payroll; 3) resolution 03-2026 cancellation of outstanding warrants; 4) regular business meeting minutes of May 19, 2026 5) special meeting minutes of May 21, 2026; 6) excused absence of Director Kathy Mulkerin from June 2, 2026 regular study meeting; 7) regular study meeting minutes of June 2, 2026; and 8) excused absence of student representative Ari Kim-Leavitt from June 16, 2016 regular board meeting. The motion carried unanimously.

VI. SPECIAL PROGRAMS/INTRODUCTIONS/ANNOUNCEMENTS
Recognition of State Champions: Dr. Gauyan & Director Alayna Brinton honored students and their coach of the Math is Cool Masters, Walla Walla High School Envirothon and FFA.

VII. CITIZENS' COMMENTS
Public comment was received by 2 individuals.

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

VIII. REPORTS

Board of Directors Report: The Board members shared of events and activities in which they participated or attended since the last Board meeting noting the board members attended graduations and retirements.

Superintendent's Report: Superintendent Dr. Ben Gauyan noted June enrollment is 5223 FTE. District's enrollment declined 41 students this month. Finishing the school year 54 students below its beginning year budget projections.

Elevate Report: Amy Ly of the United Way of the Blue Mountains provided the school board with an update on the Elevate Program. Thanks to the support of the Elevate Program, Walla Walla Public Schools seniors are taking important steps toward life after graduation, and leading the region in the process. This year, Walla Walla Public Schools ranks first in the Southeast Region for completed financial aid applications, with more than 70 percent of seniors submitting FAFSA applications.

School Report: Rob Ahrens, Director of Alternative Learning Education gave an update on the Opportunity, Homelink and Walla Walla Online programs.

Policies First Reading: Dr. Gauyan presented the following policies for first reading.

3241 Student Discipline
3414 Infectious Diseases

IX. ACTION

Student Representative Appointment: Motion by Kathy Mulkerin and seconded by Ruth Ladderud to approve Lucy Anderton as the new student representative.

X. ADJOURNMENT

President Brinton adjourned the meeting at 5:12 p.m.

Minutes to be presented for board approval on July 21, 2026.

APPROVED:

Dr. Ben Gauyan, Superintendent and Secretary of the Board *- Veronica Esparza, Recorded*	Alayna Brinton School Board President

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

~ 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.

Fiscal Year Budget	2025-26	2026-27	2027-28	2028-29	2029-30	Comments
	General Fund					
Enrollment Projections	**5159**	**5035**	**4967**	**4933**	**4906**	*Assumes a straight roll up of grade levels*
Actual/Projected* IPD	*2.6*	*2.6*	*2.7**	*2.4**	*2.2**	
Beginning Fund Balance-Budgeted	$ 11,000,000	$ 13,000,000	$ 12,146,660	$ 10,960,946	$ 8,941,672	
Beginning Fund Balance-Projected	$ 13,426,470	$ 13,000,000	$ 12,675,766	$ 12,020,414	$ 10,536,488	*Based on 99.5% expenditure assumption*
Local Taxes	$ 15,380,068	$ 15,910,422	$ 16,628,218	$ 17,300,485	$ 17,992,504	*EP and O voter approved levy amounts*
Local Non-Tax	$ 684,000	$ 684,000	$ 684,000	$ 684,000	$ 684,000	*Assumes flat revenue*
State, General	$ 56,123,143	$ 56,859,513	$ 55,767,275	$ 54,952,405	$ 54,658,714	*Assumes 100 student enrollment loss, 2.7% state increase, and current LEA proje*
State, Special	$ 22,028,599	$ 21,921,709	$ 22,140,926	$ 22,362,335	$ 22,585,959	*Assumes 1% increase due to IPD increase/enrollment decrease*
Federal	$ 8,882,596	$ 9,868,127	$ 9,868,127	$ 9,868,127	$ 9,868,127	*Assumes flat revenue*
Other	$ 95,000	$ 95,000	$ 95,000	$ 95,000	$ 95,000	*Assumes flat revenue*
Revenues	**$ 103,193,406**	**$ 105,338,771**	**$ 105,183,546**	**$ 105,262,352**	**$ 105,884,303**	
Regular Instruction	$ 49,236,800	$ 48,799,144	$ 50,067,922	$ 51,219,484	$ 52,295,093	
Special Education	$ 14,615,251	$ 16,020,167	$ 16,436,691	$ 16,814,735	$ 17,167,845	
Vocational Ed	$ 3,325,463	$ 3,169,393	$ 3,251,797	$ 3,326,589	$ 3,396,447	
Skills Center	$ 1,401,222	$ 1,407,104	$ 1,443,689	$ 1,476,894	$ 1,507,908	
Compensatory Ed	$ 11,609,275	$ 12,736,846	$ 13,068,004	$ 13,368,568	$ 13,649,308	*Assumes IPD increase for ALL expenses for 2027-28 to 2029-30.*
Other Programs	$ 842,840	$ 817,680	$ 838,940	$ 858,235	$ 876,258	
Community Services	$ 261,889	$ 267,844	$ 274,808	$ 281,129	$ 287,032	
Support Services	$ 22,370,824	$ 22,602,933	$ 23,190,609	$ 23,723,993	$ 24,222,197	
Reduction	*$ -*	*$ -*	*$ (2,500,000)*	*$ (4,000,000)*	*$ (7,000,000)*	
Expenditures	**$ 103,663,564**	**$ 105,821,111**	**$ 106,072,460**	**$ 107,069,626**	**$ 106,402,089**	
Ending Fund Balance Budgeted	$ 10,121,741	$ 12,146,660	$ 10,960,946	$ 8,941,672	$ 8,296,686	*Includes transfer of LGO Interest Payment*
Ending Fund Balance Projected	$ 13,066,529	$ 12,675,766	$ 12,020,414	$ 10,536,488	$ 10,423,513	*Assumes spending 99.5% expenditures & LGO Interest Payment*
Budgeted EFB %	9.8%	11.5%	10.3%	8.4%	7.8%	*Budgeted EFB based on spending 100% expenses & LGO Interest Payment*
Projected EFB %	12.7%	12.0%	11.4%	9.9%	9.8%	*Assumes spending 99.5% expenditures & LGO Interest Payment*

Associated Student Body						
Beginning Fund Balance	$ 400,000	$ 449,118	$ 450,272	$ 451,426	$ 452,580	
Revenues	$ 657,494	$ 500,693	$ 500,693	$ 500,693	$ 500,693	
Expenditures	$ (714,479)	$ (499,539)	$ (499,539)	$ (499,539)	$ (499,539)	
Ending Fund Balance	$ 343,015	$ 450,272	$ 451,426	$ 452,580	$ 453,734	
Debt Service Fund						
Beginning Fund Balance	$ 3,200,000	$ 2,790,000	$ 2,955,498	$ 3,126,194	$ 3,268,416	
Revenues	$ 6,026,536	$ 6,946,198	$ 7,473,946	$ 7,454,672	$ 7,511,556	
Expenditures	$ (5,979,050)	$ (6,780,700)	$ (7,303,250)	$ (7,312,450)	$ (7,323,275)	
Ending Fund Balance	$ 3,247,486	$ 2,955,498	$ 3,126,194	$ 3,268,416	$ 3,456,697	
Capital Projects Fund						
Beginning Fund Balance	$ 2,000,000	$ 5,500,000	$ 4,490,367	$ 4,064,958	$ 3,701,595	
Revenues	$ 2,347,853	$ 3,390,367	$ 2,574,591	$ 2,636,637	$ 2,688,189	
Expenditures	$ (3,750,000)	$ (4,400,000)	$ (3,000,000)	$ (3,000,000)	$ (3,000,000)	
Ending Fund Balance	$ 597,853	$ 4,490,367	$ 4,064,958	$ 3,701,595	$ 3,389,784	
Transportation Vehicle Fund						
Beginning Fund Balance	$ 622,000	$ 1,159,500	$ 1,427,652	$ 1,345,804	$ 1,263,956	
Revenues	$ 994,422	$ 1,018,152	$ 418,152	$ 418,152	$ 418,152	
Expenditures	$ (1,000,000)	$ (750,000)	$ (500,000)	$ (500,000)	$ (500,000)	
Ending Fund Balance	$ 616,422	$ 1,427,652	$ 1,345,804	$ 1,263,956	$ 1,182,108	

Walla Walla Public Schools District No.140

F-195F

ENROLLMENT AND STAFF COUNTS

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	306.00	306.00	306.00	306.00
2. Grade 1	307.00	306.00	306.00	306.00
3. Grade 2	316.00	307.00	306.00	306.00
4. Grade 3	354.00	316.00	307.00	306.00
5. Grade 4	340.00	354.00	316.00	307.00
6. Grade 5	331.00	340.00	354.00	316.00
7. Grade 6	355.00	331.00	340.00	354.00
8. Grade 7	380.00	355.00	331.00	340.00
9. Grade 8	383.00	380.00	355.00	331.00
10. Grade 9	332.00	383.00	380.00	355.00
11. Grade 10	348.00	332.00	383.00	380.00
12. Grade 11 (excluding Running Start)	318.00	318.00	300.00	350.00
13. Grade 12 (excluding Running Start)	316.00	290.00	300.00	300.00
14. SUBTOTAL	4,386.00	4,318.00	4,284.00	4,257.00
15. Running Start	143.00	143.00	143.00	143.00
16. Dropout Reengagement Enrollment	85.00	85.00	85.00	85.00
17. ALE Enrollment	421.00	421.00	421.00	421.00
18. TOTAL K-12	5,035.00	4,967.00	4,933.00	4,906.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	386.668	378.000	375.000	370.000
2. General Fund FTE Classified Employees /4	279.982	277.000	275.000	273.000

73

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	15,910,422	16,628,218	17,300,485	17,992,504
2000 | Local Nontax Support	684,000	684,000	684,000	684,000
3000 | State, General Purpose	56,859,513	55,767,275	54,952,405	54,658,714
4000 | State, Special Purpose	21,921,709	22,140,926	22,362,335	22,585,959
5000 | Federal, General Purpose	80,000	80,000	80,000	80,000
6000 | Federal, Special Purpose	9,788,127	9,788,127	9,788,127	9,788,127
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	105,338,771	105,183,546	105,262,352	105,884,304
EXPENDITURES				
00 | Regular Instruction	48,799,144	47,567,922	47,219,484	45,295,093
20 | Special Education Instruction	16,020,167	16,436,691	16,814,735	17,167,845
30 | Vocational Education Instruction	3,169,393	3,251,797	3,326,589	3,396,447
40 | Skill Center Instruction	1,407,104	1,443,689	1,476,894	1,507,908
50 and 60 | Compensatory Education Instruction	12,736,846	13,068,004	13,368,568	13,649,308
70 | Other Instructional Programs	817,680	838,940	858,235	876,258
80 | Community Services	267,844	274,808	281,129	287,032
90 | Support Services	22,602,933	23,190,609	23,723,993	24,222,197
B. TOTAL EXPENDITURES	105,821,111	106,072,460	107,069,627	106,402,088
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	371,000	296,800	212,000	127,200
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	-853,339	-1,185,714	-2,019,275	-644,984
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

74

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.821	Restricted for Carryover of Restricted Revenues	500,000	500,000	250,000	0
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	10,366,356	10,796,000	9,860,946	8,091,671
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	250,000	250,000
G.L.890	Unassigned Fund Balance	1,283,644	660	0	0
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0	0
H.	TOTAL BEGINNING FUND BALANCE	13,000,000	** 12,146,660	10,960,946	8,941,671
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	0	0
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

75

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.872 Committed to Economic Stabilization	10,582,111	9,860,946	8,091,671	7,446,687
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	250,000	250,000
G.L.890 Unassigned Fund Balance	214,550	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	12,146,661	10,960,946	8,941,671	8,296,687

76

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

EXPENDITURES EXCEED REVENUES IN 2026-2027 and 2027-2028 and 2028-2029 and 2029-2030

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

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES				
100 | General Student Body	181,300	181,300	181,300	181,300
200 | Athletics	76,550	76,550	76,550	76,550
300 | Classes	0	0	0	0
400 | Clubs	241,163	241,163	241,163	241,163
600 | Private Moneys	1,680	1,680	1,680	1,680
A. TOTAL REVENUES	500,693	500,693	500,693	500,693
EXPENDITURES				
100 | General Student Body	212,632	212,632	212,632	212,632
200 | Athletics	76,743	76,743	76,743	76,743
300 | Classes	0	0	0	0
400 | Clubs	206,040	206,040	206,040	206,040
600 | Private Moneys	4,124	4,124	4,124	4,124
B. TOTAL EXPENDITURES	499,539	499,539	499,539	499,539
C. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
D. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
E. Net Change In Fund Balance (A-B+C-D)	1,154	1,154	1,154	1,154
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	449,118	450,272	451,426	452,580
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
F. TOTAL BEGINNING FUND BALANCE	449,118	450,272	451,426	452,580
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	450,272	451,426	452,580	453,734

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
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
G. TOTAL	ENDING FUND BALANCE (E+F)	450,272	451,426	452,580	453,734

78

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	5,035,198	5,137,146	5,238,672	5,344,356
2000 | Local Nontax Support	40,000	40,000	4,000	40,000
3000 | State, General Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
9000 | Other Financing Sources	1,871,000	2,296,800	2,212,000	2,127,200
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,946,198	7,473,946	7,454,672	7,511,556
EXPENDITURES				
Matured Bond Expenditures	4,440,000	5,190,000	5,450,000	5,725,000
Interest on Bonds	2,338,700	2,111,250	1,860,450	1,596,275
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	6,780,700	7,303,250	7,312,450	7,323,275
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. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	165,498	170,696	142,222	188,281
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,790,000	2,955,498	3,126,194	3,268,416
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 BEGINNING FUND BALANCE	2,790,000	2,955,498	3,126,194	3,268,416
ENDING FUND BALANCE				

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,955,498	3,126,194	3,268,416	3,456,697
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
I. TOTAL ENDING FUND BALANCE (G+H)	2,955,498	3,126,194	3,268,416	3,456,697

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.

80

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	2,431,367	2,515,591	2,577,637	2,629,189
2000 | Local Nontax Support	545,000	45,000	45,000	45,000
3000 | State, General Purpose	0	0	0	0
4000 | State, Special Purpose	400,000	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	14,000	14,000	14,000	14,000
8000 | Revenues from Other Entities	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,390,367	2,574,591	2,636,637	2,688,189
EXPENDITURES				
10 | Sites	500,000	0	0	0
20 | Buildings	2,400,000	1,000,000	1,000,000	1,000,000
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	2,900,000	1,000,000	1,000,000	1,000,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,500,000	2,000,000	2,000,000	2,000,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D)	-1,009,632	-425,409	-363,363	-311,811
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

81

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
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.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	5,500,000	4,490,367	4,064,958	3,701,595
G.L.890	Unassigned Fund Balance	0	0	0	0
H.	TOTAL BEGINNING FUND BALANCE	5,500,000	4,490,367	4,064,958	3,701,595
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

82

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.889 Assigned to Fund Purposes	4,490,367	4,064,958	3,701,595	3,389,784
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	4,490,367	4,064,958	3,701,595	3,389,784

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.

83

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 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	408,152	408,152	408,152	408,152
5200	General Purposes Direct Federal Grants-Unassigned	600,000	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

84

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 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	1,018,152	418,152	418,152	418,152
EXPENDITURES				
33 Transportation Equipment Purchases	750,000	500,000	500,000	500,000
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	750,000	500,000	500,000	500,000
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. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
H. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
I. Net Change In Fund Balance (C-D-E-F+G-H)	268,152	-81,848	-81,848	-81,848
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,159,500	1,427,652	1,345,804	1,263,956
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 BEGINNING FUND BALANCE	1,159,500	1,427,652	1,345,804	1,263,956

85

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,427,652	1,345,804	1,263,956	1,182,108
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
K. TOTAL ENDING FUND BALANCE (I+J)	1,427,652	1,345,804	1,263,956	1,182,108

86

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

FISCAL YEAR 2026-2027

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	87
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 2026-2027

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

88

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

89

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, 2026 through August 31, 2027.

ESD Superintendent or Designee	Signed Date
OSPI Representative	Signed Date

Lock and Print Date: 07/17/2026

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	105,338,771	500,693	6,946,198	3,390,367	1,018,152
Total Appropriation (Expenditures)	105,821,111	499,539	6,780,700	2,900,000	750,000
Other Financing Uses--Transfers Out (G.L. 536)	371,000	XXXXX	0	1,500,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-853,339	1,154	165,498	-1,009,632	268,152
Beginning Total Fund Balance	13,000,000	449,118	2,790,000	5,500,000	1,159,500
Ending Total Fund Balance	12,146,661	450,272	2,955,498	4,490,367	1,427,652
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					90
Excess levies approved by voters for 2027 collection	16,292,164	0	0	0	0
Rollback mandated by school district Board of Directors 1/	14,486	0	0	0	0
Net excess levy amount for 2027 collection after rollback	16,277,678	XXXXX	5,084,000	2,476,497	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 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,330.41		5,159.00		5,035.00	
FTE Certificated Employees	403.082		393.269		386.668	
FTE Classified Employees	268.163		277.182		279.982	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	103,046,419		103,193,406		105,338,771	
Total Expenditures	100,313,605		103,663,564		105,821,111	
Total Beginning Fund Balance	11,493,655		11,000,000		13,000,000	
Total Ending Fund Balance	13,426,470		10,121,742		12,146,661	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	46,106,889	45.96	49,236,800	47.50	48,799,144	46.11
Federal Special Purpose Funding	0	13.38	0	0.00	XXXXX	XXXXX
Special Education Instruction	13,423,964	3.16	14,615,251	14.10	16,020,167	15.14
Vocational Instruction	3,171,279	1.17	3,325,463	3.21	3,169,393	3.00
Skill Center Instruction	1,169,885	12.00	1,401,222	1.35	1,407,104	1.33
Compensatory Education	12,039,116	0.87	11,609,275	11.20	12,736,846	12.04
Other Instructional Programs	875,097	0.22	842,840	0.81	817,680	0.77
Community Services	225,286	23.23	261,889	0.25	267,844	0.25
Support Services	23,302,088	100.00	22,370,824	21.58	22,602,933	21.36
Total - Program Groups	100,313,605		103,663,564	100.00	105,821,111	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	55,231,817	55.06	59,243,349	57.15	60,085,481	56.78
Teaching Support	12,293,457	12.26	13,332,034	12.86	14,234,625	13.45
Other Supportive Activities	18,492,362	18.43	18,274,508	17.63	18,713,176	17.68
Building Administration	5,255,577	5.24	5,388,804	5.20	5,612,017	5.30
Central Administration	8,169,116	8.14	7,424,869	7.16	7,175,812	6.78
Total - Activity Groups	100,313,605	100.00	103,663,564	100.00	105,821,111	100.00

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	41,765,714	41.64	42,702,089	41.19	42,794,018	40.44
Classified Salaries	17,499,676	17.44	18,673,059	18.01	19,320,120	18.26
Employee Benefits and Payroll Taxes	22,695,825	22.62	23,122,563	22.31	25,268,807	23.88
Supplies, Instructional Resources and Noncapitalized Items	5,753,421	5.74	6,688,335	6.45	6,770,369	6.40
Purchased Services	11,565,887	11.53	11,311,751	10.91	10,623,030	10.04
Travel	420,182	0.42	678,940	0.65	580,940	0.55
Capital Outlay	612,901	0.61	486,827	0.47	463,827	0.44
Total - Objects	100,313,605	100.00	103,663,564	100.00	105,821,111	100.00

92

Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	394.43	306.00	306.00
2. Grade 1	361.31	306.00	307.00
3. Grade 2	336.57	361.00	316.00
4. Grade 3	335.29	335.00	354.00
5. Grade 4	356.06	336.00	340.00
6. Grade 5	382.36	354.00	331.00
7. Grade 6	397.53	385.00	355.00
8. Grade 7	368.26	399.00	380.00
9. Grade 8	363.94	370.00	383.00
10. Grade 9	371.74	328.00	332.00
11. Grade 10	387.00	343.00	348.00
12. Grade 11 (excluding Running Start)	344.20	355.00	318.00
13. Grade 12 (excluding Running Start)	299.16	336.00	316.00
14. SUBTOTAL	**4,697.85**	**4,514.00**	**4,386.00**
15. Running Start	151.14	144.00	143.00
16. Dropout Reengagement Enrollment	95.40	93.00	85.00
17. ALE Enrollment	386.02	408.00	421.00
18. TOTAL K-12	**5,330.41**	**5,159.00**	**5,035.00**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	403.08	393.27	386.668
2. General Fund FTE Classified Employees /4	268.16	277.18	279.982

93

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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	13,442,505	15,380,068	15,910,422
2000 | Local Nontax Support	2,144,215	684,000	684,000
3000 | State, General Purpose	55,582,863	56,123,143	56,859,513
4000 | State, Special Purpose	21,827,568	22,028,599	21,921,709
5000 | Federal, General Purpose	108,845	80,000	80,000
6000 | Federal, Special Purpose	9,838,851	8,802,596	9,788,127
7000 | Revenues from Other School Districts	101,572	95,000	95,000
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**103,046,419**	**103,193,406**	**105,338,771**
EXPENDITURES			
00 | Regular Instruction	46,106,889	49,236,800	48,799,144
20 | Special Education Instruction	13,423,964	14,615,251	16,020,167
30 | Vocational Education Instruction	3,171,279	3,325,463	3,169,393
40 | Skill Center Instruction	1,169,885	1,401,222	1,407,104
50 and 60 | Compensatory Education Instruction	12,039,116	11,609,275	12,736,846
70 | Other Instructional Programs	875,097	842,840	817,680
80 | Community Services	225,286	261,889	267,844
90 | Support Services	23,302,088	22,370,824	22,602,933
B. TOTAL EXPENDITURES	**100,313,605**	**103,663,564**	**105,821,111**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**800,000**	**408,100**	**371,000**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**1,932,815**	**-878,257**	**-853,339**
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	737,412	500,000	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	600,000	600,000

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.828	Restricted for Carryover of Food Service Revenue	176,406	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	0	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	9,650,000	10,366,356
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	250,000	250,000
G.L.890	Unassigned Fund Balance	0	0	1,283,644
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
H.	**TOTAL BEGINNING FUND BALANCE**	**11,493,655**	**11,000,000**	**13,000,000**
	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	721,192	500,000	500,000
G.L.823	Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825	Restricted for Skill Center	775,076	600,000	600,000
G.L.828	Restricted for Carryover of Food Service Revenue	176,406	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	2,780,187	0	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	7,627,102	8,771,742	10,582,111
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	1,346,507	250,000	250,000

95

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890	Unassigned Fund Balance	0	0	214,550
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**13,426,470**	**10,121,742**	**12,146,661**

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.

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Tax	13,442,277	15,380,068	15,910,422
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	227	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**13,442,505**	**15,380,068**	**15,910,422**
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned	23,819	27,000	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	0	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	279,417	239,500	239,500
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245	Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288	Childcare, Sales of Goods, Supplies and Services	0	0	0
2289	Other Community Svcs Sales of Goods, Supplies and Svcs	16,018	10,000	10,000
2298	School Food Services, Sales of Goods, Supplies and Svcs	7,209	5,000	5,000
2300	Investment Earnings	339,499	200,000	200,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	107,203	40,000	40,000
2600	Fines and Damages	14,721	10,000	10,000
2700	Rentals and Leases	40,011	20,000	20,000
2800	Judgement and Settlements	183,908	0	0
2900	Local Support Nontax, Unassigned	1,132,411	132,500	132,500
2998	Local School Food Services-non NSLP	0	0	0
2000	**TOTAL LOCAL SUPPORT NONTAX**	**2,144,215**	**684,000**	**684,000**

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE				
3100	Apportionment	51,847,613	51,846,176	52,139,325
3121	Special Education--General Apportionment	1,621,161	1,802,177	1,826,897
3300	Local Effort Assistance	1,953,169	2,324,790	2,818,291
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	160,921	150,000	75,000
3000	**TOTAL STATE, GENERAL PURPOSE**	**55,582,863**	**56,123,143**	**56,859,513**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	61,674	460,000	460,000
4109	Transition To Kindergarten	1,051,988	1,067,281	921,575
4121	Special Education	10,078,409	10,691,229	10,860,639
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	4,112,198	3,782,008	3,790,277
4156	State Institutions, Centers, and Homes, Delinquent	170,411	150,000	150,000
4158	Special and Pilot Programs	1,216,146	1,000,000	1,000,000
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	1,411,226	1,410,535	1,382,534
4174	Highly Capable	164,864	164,142	164,893
4188	Childcare	0	0	0
4198	School Food Services	940,634	875,000	875,000
4199	Transportation--Operations	2,207,418	2,203,404	2,316,791
4300	Other State Agencies, Unassigned	18,506	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	310,640	150,000	0
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	83,456	75,000	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**21,827,568**	**22,028,599**	**21,921,709**

98

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	108,691	80,000	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	154	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**108,845**	**80,000**	**80,000**
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned	0	0	0
6109	Transition To Kindergarten	0	0	0
6121	Special Education--Medicaid Reimbursement	0	0	0
6122	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124	Special Education--Supplemental	1,383,266	1,317,987	1,279,850
6125	Special Education-Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	73,105	50,000	50,000
6146	Skill Center	0	0	0
6151	Disadvantaged ESEA Disadvantaged, Fed	1,768,298	1,647,228	2,386,213
6152	School Improve, Fed Other Title Grants under ESEA, Fed	1,384,143	1,130,000	904,000
6153	Migrant ESEA Migrant, Federal	65,356	0	106,564
6157	Institutions, Neglected and Delinquent	0	0	0
6161	Head Start	0	0	0
6164	Limited English Proficiency (formerly Bilingual)	157,858	0	146,500
6167	Indian Education JOM	0	0	0
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	2,617,307	2,610,000	2,610,000
6199	Transportation--Operations	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6210	E-Rate	0	0	0

99

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027	
6221	Special Education--Medicaid Reimbursement	0	0	0	
6222	Special Ed-Infants and Toddlers-Medicaid Reimbursements	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	
6257	Institutions, Neglected and Delinquent	0	0	0	
6261	Head Start	1,975,002	1,742,381	2,000,000	
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	100
6278	Youth Training, Direct Grants	0	0	0	
6288	Childcare	0	0	0	
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	9,212	5,000	5,000	
6310	Medicaid Administrative Match	0	0	0	
6321	Special Education--Medicaid Reimbursement	55,670	50,000	50,000	
6322	Special Ed-Infants and Toddlers-Medicaid Reimbursements	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	
6357	Institutions, Neglected and Delinquent	0	0	0	
6361	Head Start	0	0	0	
6364	Limited English Proficiency (formerly Bilingual)	0	0	0	
6367	Indian Education JOM	0	0	0	

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	349,635	250,000	250,000
6000	**TOTAL FEDERAL, SPECIAL PURPOSE**	**9,838,851**	**8,802,596**	**9,788,127**
	REVENUES FROM OTHER SCHOOL DISTRICTS			
7100	Program Participation, Unassigned	84,851	80,000	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	0	0	0
7197	Support Services	0	0	0
7198	School Food Services	0	0	0
7199	Transportation	0	0	0
7301	Nonhigh Participation	16,721	15,000	15,000
7000	**TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS**	**101,572**	**95,000**	**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**

101

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**103,046,419**	**103,193,406**	**105,338,771**

102

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 | Basic Education	41,579,491	44,142,606	43,556,491
02 | Alternative Learning Experience	2,793,553	3,205,120	3,488,101
03 | Basic Education - Dropout Reengagement	680,833	743,624	563,813
09 | Transition to Kindergarten	1,053,011	1,145,450	1,190,739
00 | TOTAL REGULAR INSTRUCTION	**46,106,889**	**49,236,800**	**48,799,144**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	12,098,363	13,243,730	14,787,765
22 | Special Education, Infants and Toddlers, State	0	0	0
24 | Special Education, Supplemental, Federal	1,325,602	1,371,521	1,232,402
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	**13,423,964**	**14,615,251**	**16,020,167**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	2,610,716	2,752,590	2,587,424
34 | Middle School Career and Technical Education, State	490,505	513,164	521,599
38 | Vocational, Federal	70,058	59,709	60,370
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,171,279**	**3,325,463**	**3,169,393**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	1,169,885	1,401,222	1,407,104
46 | Skill Center, Federal	0	0	0
47 | Skill Center - Facility Upgrades	0	0	0
40 | TOTAL SKILL CENTER INSTRUCTION	**1,169,885**	**1,401,222**	**1,407,104**
COMPENSATORY EDUCATION INSTUCTION			
51 | Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,704,729	1,590,210	2,592,748
52 | Other Title Grants under ESEA-Federal	1,343,407	1,390,943	762,718
53 | Migrant ESEA Migrant, Federal	62,632	83,475	76,846
55 | Learning Assistance Program (LAP), State	4,118,632	3,377,868	4,022,605
56 | State Institutions, Centers and Homes, Delinquent	167,802	202,334	198,769

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 | State Institutions, Neglected and Delinquent, Federal	0	0	0
58 | Special and Pilot Programs, State	1,220,803	1,614,502	1,622,679
59 | Institutions - Juveniles in Adult Jails	0	0	0
61 | Head Start, Federal	1,892,957	1,813,759	1,910,129
64 | Limited English Proficiency, Federal	151,277	210,172	210,780
65 | Transitional Bilingual, State	1,376,877	1,326,012	1,339,572
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	**12,039,116**	**11,609,275**	**12,736,846**
OTHER INSTRUCTIONAL PROGRAMS			
71 | Traffic Safety	250,892	177,723	156,011
73 | Summer School	0	0	0
74 | Highly Capable	426,815	450,875	469,166
76 | Targeted Assistance	0	0	0
78 | Youth Training Programs, Federal	0	0	0
79 | Instructional Programs, Other	197,391	214,242	192,503
70 | TOTAL OTHER INSTRUCTIONAL PROGRAMS	**875,097**	**842,840**	**817,680**
COMMUNITY SERVICES			
81 | Public Radio/Television	0	0	0
86 | Community Schools	0	0	0
88 | Early Learning Programs	33,954	45,358	37,707
89 | Other Community Services	191,332	216,531	230,137
80 | TOTAL COMMUNITY SERVICES	**225,286**	**261,889**	**267,844**
SUPPORT SERVICES			
97 | District-wide Support	17,236,083	16,058,416	16,093,175
98 | School Food Services	3,344,127	3,396,389	3,765,221
99 | Pupil Transportation	2,721,879	2,916,019	2,744,537
90 | TOTAL SUPPORT SERVICES	**23,302,088**	**22,370,824**	**22,602,933**
TOTAL PROGRAM EXPENDITURES	**100,313,605**	**103,663,564**	**105,821,111**

104

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	43,556,491	504,500		25,041,038	3,735,704	10,252,100	1,769,249	1,762,200	171,700	320,000
02 | ALE	3,488,101	0		2,191,188	241,029	906,519	126,365	20,000	3,000	0
03 | Basic Education - Dropout Reengagement	563,813	0		312,255	59,819	147,572	4,167	40,000	0	0
09 | Transition to Kindergarten	1,190,739	0		477,575	289,551	416,363	5,750	0	1,500	0
TOTAL REGULAR INSTRUCTION	**48,799,144**	**504,500**		**28,022,056**	**4,326,103**	**11,722,554**	**1,905,531**	**1,822,200**	**176,200**	**320,000**
21 | Sp Ed, Sup, St	14,787,765	0		7,217,393	2,493,518	4,352,234	123,620	587,000	14,000	0
22 | Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 | Sp Ed, Sup, Fed	1,232,402	0		0	688,650	514,752	3,000	26,000	0	0
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	**16,020,167**	**0**		**7,217,393**	**3,182,168**	**4,866,986**	**126,620**	**613,000**	**14,000**	**0**
31 | Voc, Basic, St	2,587,424	25,000		1,437,540	55,817	541,264	259,803	208,000	60,000	0
34 | MidSchCar/Tec	521,599	0		333,195	7,232	121,172	46,000	9,000	5,000	0
38 | Voc, Fed	60,370	0		11,473	0	3,897	20,000	10,000	15,000	0
39 | Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,169,393**	**25,000**		**1,782,208**	**63,049**	**666,333**	**325,803**	**227,000**	**80,000**	**0**
45 | Skil Cnt, Bas, St	1,407,104	5,500	0	610,653	99,115	263,711	224,798	49,500	32,000	121,827
46 | Skill Cntr, Fed	0	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
47 | Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	**1,407,104**	**5,500**	**0**	**610,653**	**99,115**	**263,711**	**224,798**	**49,500**	**32,000**	**121,827**
51 | ESEA Disadvantaged, Federal	2,592,748	0		884,439	395,004	551,505	67,000	622,300	72,500	0
52 | Other Title Grants under ESEA-Federal	762,718	37,000	0	100,074	279,066	154,478	20,000	153,600	18,500	0
53 | ESEA Migrant, Federal	76,846	0		0	36,821	22,525	15,000	1,000	1,500	0
55 | LAP	4,022,605	0		1,762,493	809,622	1,124,490	138,000	188,000	0	0
56 | St In, Ctr/Hm, D	198,769	0		108,814	22,658	57,297	5,000	0	5,000	0
57 | St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 | Sp/Plt Pgm, St	1,622,679	18,000		482,922	0	107,357	819,500	85,900	109,000	0
59 | I-JAJ	0	0		0	0	0	0	0	0	0
61 | Head Start, Fed	1,910,129	0		109,054	1,050,063	705,103	29,289	12,680	3,940	0
64 | LEP, Fed	210,780	0		100,825	48,625	36,830	9,500	10,000	5,000	0
65 | Tran Biling, St	1,339,572	0		629,528	306,669	393,375	6,500	3,000	500	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	**12,736,846**	**55,000**	**0**	**4,178,149**	**2,948,528**	**3,152,960**	**1,109,789**	**1,076,480**	**215,940**	**0**
71 | Traffic Safety	156,011	0		84,579	25,500	31,032	4,000	9,900	1,000	0
73 | Summer School	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
74 | Highly Capable	469,166	1,500		343,147	0	120,019	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	192,503	27,000		115,698	0	38,977	10,828	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**817,680**	**28,500**		**543,424**	**25,500**	**190,028**	**19,328**	**9,900**	**1,000**	**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
88 | Early Learning Programs	37,707	0		0	18,525	19,182	0	0	0	0
89 | Othr Comm Srv	230,137	16,500	0	0	50,666	21,471	131,500	10,000	0	0
TOTAL COMMUNITY SERVICES	**267,844**	**16,500**	**0**	**0**	**69,191**	**40,653**	**131,500**	**10,000**	**0**	**0**
97 | Distwide Suppt	16,093,175	0	-130,000	440,135	5,442,148	2,512,642	1,022,000	6,729,450	54,800	22,000
98 | Schl Food Serv	3,765,221	0	0	0	1,260,340	779,881	1,698,000	25,000	2,000	0
99 | Pupil Transp	2,744,537	0	-505,000	0	1,903,978	1,073,059	207,000	60,500	5,000	0
TOTAL SUPPORT SERVICES	**22,602,933**	**0**	**-635,000**	**440,135**	**8,606,466**	**4,365,582**	**2,927,000**	**6,814,950**	**61,800**	**22,000**
OBJECT TOTALS	**105,821,111**	**635,000**	**-635,000**	**42,794,018**	**19,320,120**	**25,268,807**	**6,770,369**	**10,623,030**	**580,940**	**463,827**

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	1,288,369	0		531,557	430,159	315,153	5,500	4,500	1,500	0
22 | Lrn Resrc	663,268	0		244,611	106,246	174,663	137,748	0	0	0
23 | Princ Off	4,480,696	0		2,287,343	931,288	1,178,030	38,035	15,000	31,000	0
24 | Guid/Coun	1,943,610	0		1,270,750	107,476	525,384	40,000	0	0	0
25 | Pupil M/S	135,200	0		0	8,859	1,341	0	125,000	0	0
26 | Health	821,689	0		183,691	346,901	279,347	7,000	2,300	2,450	0
27 | Teaching	29,432,631	208,500		19,406,641	429,255	7,151,626	796,859	1,410,750	9,000	20,000
28 | Extracur	2,537,107	296,000		324,934	1,110,519	310,647	239,107	144,400	111,500	0
29 | Pmt to SD	0							0		
31 | InstProDev	396,714	0		281,782	0	63,432	5,000	30,250	16,250	0
32 | Inst Tech	420,529	0			54,553	10,976	25,000	30,000	0	300,000
33 | Curriculum	716,853	0		185,756	0	56,097	475,000	0	0	0
34 | Prof Lrng St	387,463	0		323,973		63,490	0	0	0	0
35 | Pupil Safety	332,362	0		0	210,448	121,914	0	0	0	0
Total	**43,556,491**	**504,500**		**25,041,038**	**3,735,704**	**10,252,100**	**1,769,249**	**1,762,200**	**171,700**	**320,000**
FTE Program Staff				**224.984**	**40.877**					

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	162,842	0		125,832	0	37,010	0	0	0	0
22 | Lrn Resrc	4,650	0		0	0	0	4,650	0	0	0
23 | Princ Off	406,300	0		131,089	145,302	120,310	6,599	0	3,000	0
24 | Guid/Coun	259,717	0		132,652	51,277	75,788	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	2,450,209	0		1,770,745	3,784	642,346	13,334	20,000	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	101,782	0		0	0	0	101,782	0	0	0
34 | Prof Lrng St	36,927	0		30,870		6,057	0	0	0	0
35 | Pupil Safety	65,674	0		0	40,666	25,008	0	0	0	0
Total	**3,488,101**	**0**		**2,191,188**	**241,029**	**906,519**	**126,365**	**20,000**	**3,000**	**0**
FTE Program Staff				**20.460**	**4.059**					

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	54,281	0		41,944	0	12,337	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	82,845	0		37,211	21,573	22,335	1,726	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	422,267	0		229,406	38,246	112,174	2,441	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	110 0
34 | Prof Lrng St	4,420	0		3,694		726	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**563,813**	**0**		**312,255**	**59,819**	**147,572**	**4,167**	**40,000**	**0**	**0**
FTE Program Staff				**3.038**	**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	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	900	0		0	0	0	900	0	0	0
23 | Princ Off	154,259	0		58,722	49,494	44,093	450	0	1,500	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	94,848	0		0	46,311	48,537	0	0	0	0
26 | Health	73,950	0		17,885	28,077	27,988	0	0	0	0
27 | Teaching	851,853	0		393,392	160,838	293,223	4,400	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	5,839	0			4,831	1,008	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	111 0
34 | Prof Lrng St	9,090	0		7,576		1,514	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	**1,190,739**	**0**		**477,575**	**289,551**	**416,363**	**5,750**	**0**	**1,500**	**0**
FTE Program Staff				**5.575**	**5.518**					

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	717,397	0		447,002	88,075	182,320	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	195,275	0		0	124,673	70,602	0	0	0	0
24 | Guid/Coun	660,631	0		138,685	298,458	223,488	0	0	0	0
25 | Pupil M/S	342,137	0		0	184,689	157,448	0	0	0	0
26 | Health	3,621,642	0		2,189,415	43,096	820,131	7,000	562,000	0	0
27 | Teaching	9,091,466	0		4,339,402	1,750,389	2,878,055	96,620	15,000	12,000	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	21,502	0		4,500	4,138	864	0	10,000	2,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	20,000	0		0	0	0	20,000	0	0	0
34 | Prof Lrng St	117,715	0		98,389		19,326	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**14,787,765**	**0**		**7,217,393**	**2,493,518**	**4,352,234**	**123,620**	**587,000**	**14,000**	**0**
FTE Program Staff				**70.916**	**46.208**					

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	113 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 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	1,231,402	0		0	688,650	514,752	3,000	25,000	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	**1,232,402**	**0**		**0**	**688,650**	**514,752**	**3,000**	**26,000**	**0**	**0**
FTE Program Staff					**13.544**					

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**	115 **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	116 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	117 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	241,212	0		111,633	49,662	57,917	11,000	8,000	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	9,087	0		0	6,155	2,932	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	2,246,320	25,000		1,306,842	0	476,675	192,803	190,000	55,000	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	12,000	0		0	0	0	0	10,000	2,000	0
32 | Inst Tech	20,000	0			0	0	20,000	0	0	0
33 | Curriculum	36,000	0		0	0	0	36,000	0	0	0
34 | Prof Lrng St	22,805	0		19,065		3,740	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	**2,587,424**	**25,000**		**1,437,540**	**55,817**	**541,264**	**259,803**	**208,000**	**60,000**	**0**
FTE Program Staff				**14.160**	**0.899**					

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	44,017	0		24,807	7,232	10,978	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	466,935	0		303,670	0	109,265	40,000	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	5,647	0		4,718		929	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	**521,599**	**0**		**333,195**	**7,232**	**121,172**	**46,000**	**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	34,967	0		11,136	0	3,831	20,000	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	25,403	0		337	0	66	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	**60,370**	**0**		**11,473**	**0**	**3,897**	**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**

121

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	101,977	0		40,755	13,381	18,341	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	1,213,177	5,500	0	561,405	53,140	228,007	192,298	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	10,000	0			0	0	10,000	0	0	0
33 | Curriculum	11,000	0		0	0	0	11,000	0	0	0
34 | Prof Lrng St	10,157	0		8,493		1,664	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	48,293	0			32,594	15,699	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	**1,407,104**	**5,500**	**0**	**610,653**	**99,115**	**263,711**	**224,798**	**49,500**	**32,000**	**121,827**
FTE Program Staff				**5.760**	**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**

123

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**

124

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	22,361	0		0	15,977	6,384	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	652,885	0		0	84,941	47,944	0	520,000	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	8,432	0		6,031	0	2,401	0	0	0	0
27 | Teaching	1,700,110	0		848,752	268,586	485,772	65,000	32,000	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	208,960	0		29,656	25,500	9,004	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	**2,592,748**	**0**		**884,439**	**395,004**	**551,505**	**67,000**	**622,300**	**72,500**	**0**
FTE Program Staff				**8.173**	**6.464**					

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	413,972	0		0	279,066	133,806	0	600	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	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	50,000	0		0	0	0	0	50,000	0	0
27 | Teaching	119,000	37,000		0	0	0	20,000	62,000	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	177,746	0		100,074	0	20,672	0	40,000	17,000	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	**762,718**	**37,000**	**0**	**100,074**	**279,066**	**154,478**	**20,000**	**153,600**	**18,500**	**0**
FTE Program Staff				**0.250**	**4.584**					

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	6,594	0		0	4,091	2,503	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	53,252	0		0	32,730	20,022	0	0	500	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	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	**76,846**	**0**		**0**	**36,821**	**22,525**	**15,000**	**1,000**	**1,500**	**0**
FTE Program Staff					**0.603**					

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	27,132	0		0	19,386	7,746	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	333,717	0		50,994	59,563	53,160	0	170,000	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	24,846	0		17,729	0	7,117	0	0	0	0
27 | Teaching	3,558,452	0		1,656,534	726,823	1,049,095	123,000	3,000	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	50,314	0		13,701	3,850	2,763	15,000	15,000	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	28,144	0		23,535		4,609	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**4,022,605**	**0**		**1,762,493**	**809,622**	**1,124,490**	**138,000**	**188,000**	**0**	**0**
FTE Program Staff				**15.430**	**14.086**					

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	27,606	0		14,176	6,089	7,341	0	0	0	0
24 | Guid/Coun	14,946	0		11,121	0	3,825	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	148,751	0		82,292	16,569	45,890	4,000	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	1,466	0		1,225		241	0	0	0	129 0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**198,769**	**0**		**108,814**	**22,658**	**57,297**	**5,000**	**0**	**5,000**	**0**
FTE Program Staff				**1.230**	**0.319**					

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	130 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	1,333,512	18,000		481,361	0	107,051	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	39,167	0		1,561	0	306	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	**1,622,679**	**18,000**		**482,922**	**0**	**107,357**	**819,500**	**85,900**	**109,000**	**0**
FTE Program Staff				**0.850**						

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	132 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	69,947	0		32,716	18,747	18,484	0	0	0	0
23 | Princ Off	163,059	0		76,338	43,640	43,081	0	0	0	0
24 | Guid/Coun	548,414	0		0	351,384	197,030	0	0	0	0
25 | Pupil M/S	82,218	0		0	40,080	42,138	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	1,028,082	0		0	596,212	404,370	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	**1,910,129**	**0**		**109,054**	**1,050,063**	**705,103**	**29,289**	**12,680**	**3,940**	**0**
FTE Program Staff				**0.650**	**19.130**					

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	61,385	0		0	43,500	8,885	9,000	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	149,395	0		100,825	5,125	27,945	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	**210,780**	**0**		**100,825**	**48,625**	**36,830**	**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	98,001	0		17,448	49,066	28,487	0	3,000	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	37,920	0		0	24,553	13,367	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	1,181,758	0		598,802	228,050	347,906	6,500	0	500	0
29 | Pmt to SD	0							0		
31 | InstProDev	11,943	0		4,956	5,000	1,987	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	9,950	0		8,322		1,628	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**1,339,572**	**0**		**629,528**	**306,669**	**393,375**	**6,500**	**3,000**	**500**	**0**
FTE Program Staff				**4.820**	**5.569**					

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**

136

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**

137

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	154,695	0		83,478	25,500	30,817	4,000	9,900	1,000	0
29 | Pmt to SD	0							0		
31 | InstProDev	1,316	0		1,101	0	215	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	**156,011**	**0**		**84,579**	**25,500**	**31,032**	**4,000**	**9,900**	**1,000**	**0**
FTE Program Staff				**0.600**	**0.000**					

139

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**

140

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	462,399	1,500		337,488	0	118,911	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	6,767	0		5,659		1,108	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**469,166**	**1,500**		**343,147**	**0**	**120,019**	**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**	142 **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**

143

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	192,503	27,000		115,698	0	38,977	10,828	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	144 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	**192,503**	**27,000**		**115,698**	**0**	**38,977**	**10,828**	**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		145 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		
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	37,707	0		0	18,525	19,182	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	147 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	**37,707**	**0**		**0**	**18,525**	**19,182**	**0**	**0**	**0**	**0**
FTE Program Staff					**0.387**					

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	21,500	16,500		0	0	0	5,000	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	27,795	0			18,004	9,791	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	50,842	0	0	0	32,662	11,680	6,500	0	0	0
Total	**230,137**	**16,500**	**0**	**0**	**50,666**	**21,471**	**131,500**	**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	506,100	0			0	0	8,000	492,100	6,000	0
12 | Supt Off	461,985	0		244,740	82,186	96,059	13,000	11,000	15,000	0
13 | Busns Off	947,432	0		0	590,406	220,026	25,000	99,000	13,000	0
14 | HR	457,037	0		195,395	79,968	87,674	41,000	43,000	10,000	0
15 | Pblc Rltn	455,100	0		0	191,565	72,335	40,000	150,300	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	463,032	0		0	318,440	114,592	30,000	0	0	0
62 | Grnd Mnt	1,065,376	0			539,977	263,149	175,000	72,750	2,500	12,000
63 | Oper Bldg	3,005,483	0			1,857,621	917,112	160,000	70,350	400	0
64 | Maintnce	1,431,439	0	0		616,918	278,571	175,000	350,950	0	10,000
65 | Utilities	2,318,000	0	0		0	0	0	2,318,000	0	0
67 | Bldg Secu	15,000	0			0	0	0	15,000	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	2,284,511	0	0	0	873,210	315,301	235,000	856,000	5,000	0
73 | Printing	129,591	0	-130,000	0	97,928	48,663	20,000	91,000	2,000	0
74 | Warehouse	293,089	0	0	0	193,929	99,160	0	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	**16,093,175**	**0**	**-130,000**	**440,135**	**5,442,148**	**2,512,642**	**1,022,000**	**6,729,450**	**54,800**	**22,000**
FTE Program Staff				**2.000**	**71.131**					

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	301,338	0		0	205,537	91,801	1,000	2,000	1,000	0
42 | Food	1,580,000	0					1,580,000	0		
44 | Operation	1,883,883	0			1,054,803	688,080	117,000	23,000	1,000	0
49 | Transfers	0		0							
Total	**3,765,221**	**0**	**0**	**0**	**1,260,340**	**779,881**	**1,698,000**	**25,000**	**2,000**	**0**
FTE Program Staff					**19.511**					

150

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	435,663	0		0	306,477	129,186	0	0	0	0
52 | Operation	2,153,146	0			1,284,832	803,814	22,000	37,500	5,000	0
53 | Maintnce	660,728	0			312,669	140,059	185,000	23,000	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	0	0			0	0	0	0		
59 | Transfers	-505,000		-505,000							
Total	**2,744,537**	**0**	**-505,000**	**0**	**1,903,978**	**1,073,059**	**207,000**	**60,500**	**5,000**	**0**
FTE Program Staff					**23.953**					

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
01-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,280	5,280	0
01-21-130	OTHER DISTRICT ADMINISTRATOR	1.900	211,780	172,979	187,043.16	355,382	355,382	0
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,100	0	2,100
01-21-250	OTHER SCHOOL ADMINISTRATOR	0.500	150,010	150,010	150,010.00	75,005	75,005	0
01-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	88,080	0	88,080
01-21-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,710	0	5,710
ACTIVITY CODE 21 TOTAL		**2.400**				**531,557**	**435,667**	**95,890**
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	111,363	85,019	101,783.18	223,923	223,923	0
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,410	0	4,410
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,291	0	6,291
ACTIVITY CODE 22 TOTAL		**2.200**				**244,611**	**223,923**	**20,688**
01-23-002	SUBSTITUTE PAY	0.000	0	0	0.00	6,171	0	6,171
01-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	40,260	40,260	0
01-23-210	ELEMENTARY PRINCIPAL	8.000	177,196	132,959	158,753.00	1,270,024	1,270,024	0
01-23-220	ELEMENTARY VICE PRINCIPAL	2.000	155,281	152,653	153,967.00	307,934	307,934	0
01-23-230	SECONDARY PRINCIPAL	1.000	185,058	185,058	185,058.00	185,058	185,058	0
01-23-240	SECONDARY VICE PRINCIPAL	3.000	167,776	147,732	159,298.67	477,896	477,896	0
ACTIVITY CODE 23 TOTAL		**14.000**				**2,287,343**	**2,281,172**	**6,171**
01-24-400	OTHER SUPPORT PERSONNEL	0.790	101,891	101,891	101,891.14	80,494	80,494	0
01-24-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,389	0	6,389

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
01-24-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,106	0	1,106
01-24-420	COUNSELOR	12.600	111,363	70,836	89,003.97	1,121,450	1,121,450	0
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,615	0	6,615
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	54,696	0	54,696
ACTIVITY CODE 24 TOTAL		**13.390**				**1,270,750**	**1,201,944**	**68,806**
01-26-470	NURSE	2.425	72,994	67,308	68,890.72	167,060	167,060	0
01-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,631	6,528	10,103
ACTIVITY CODE 26 TOTAL		**2.425**				**183,691**	**173,588**	**10,103**
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	589,898	251,293	338,605
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	267,600	0	267,600
01-27-310	ELEMENTARY HOMEROOM TEACHER	107.197	111,363	59,084	93,551.24	10,028,412	9,781,150	247,262
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	89,677	0	89,677
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	140,549	131	140,418
01-27-320	SECONDARY TEACHER	63.712	111,363	62,184	100,547.60	6,406,089	4,903,961	1,502,128
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	83,870	0	83,870
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	85,672	267	85,406
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,530	0	1,530
01-27-340	ELEMENTARY SPECIALIST TEACHER	14.110	111,363	67,308	102,479.16	1,445,981	393,369	1,052,612
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	21,609	0	21,609
01-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	20,638	0	20,638
01-27-400	OTHER SUPPORT PERSONNEL	1.250	111,363	111,363	111,363.20	139,204	139,204	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	17,182	0	17,182
01-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,912	0	1,912
01-27-610	ON LEAVE	0.600	111,363	111,363	111,363.33	66,818	53,454	13,364
ACTIVITY CODE 27 TOTAL		**186.869**				**19,406,641**	**15,522,829**	**3,883,813**
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	7,930	0	7,930
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	28,878	0	28,878
01-28-330	OTHER TEACHER	1.000	90,241	90,241	90,241.00	90,241	0	90,241
01-28-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,240	0	1,240
01-28-510	EXTRACURRICULAR	1.000	162,388	162,388	162,388.00	162,388	0	162,388
ACTIVITY CODE 28 TOTAL		**2.000**				**324,934**	**0**	**324,934**
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	135,600	0	135,600
01-31-250	OTHER SCHOOL ADMINISTRATOR	0.500	187,621	172,979	181,764.00	90,882	90,882	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**				**281,782**	**90,882**	**190,900**
01-33-130	OTHER DISTRICT ADMINISTRATOR	0.500	187,621	172,979	178,836.00	89,418	89,418	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	136,983	136,983	136,982.86	95,888	95,888	0
ACTIVITY CODE 33 TOTAL		**1.200**				**185,756**	**185,306**	**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	166,296	166,296	0
01-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	103,189	103,189	0
01-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,323	3,323	0
01-34-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	24,768	24,768	0
01-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,940	3,940	0
01-34-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,971	3,971	0
01-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	18,486	16,086	2,400
ACTIVITY CODE 34 TOTAL		**0.000**				**323,973**	**321,573**	**2,400**
PROGRAM TOTAL		**224.984**				**25,041,038**	**20,436,884**	**4,604,155**

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	167,776	167,776	167,776.00	83,888	83,888	0
02-21-250	OTHER SCHOOL ADMINISTRATOR	0.250	167,776	167,776	167,776.00	41,944	41,944	0
ACTIVITY CODE 21 TOTAL		**0.750**				**125,832**	**125,832**	**0**
02-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,280	5,280	0
02-23-230	SECONDARY PRINCIPAL	0.710	177,196	177,196	177,195.77	125,809	125,809	0
ACTIVITY CODE 23 TOTAL		**0.710**				**131,089**	**131,089**	**0**
02-24-420	COUNSELOR	1.370	106,630	82,524	94,313.14	129,209	129,209	0
02-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,443	2,195	1,247
ACTIVITY CODE 24 TOTAL		**1.370**				**132,652**	**131,404**	**1,247**
02-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	20,553	0	20,553
02-27-310	ELEMENTARY HOMEROOM TEACHER	3.492	111,363	85,019	105,758.30	369,308	369,308	0
02-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,100	7,100	0
02-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,363	5,363	0
02-27-320	SECONDARY TEACHER	14.138	111,363	74,756	94,843.75	1,340,901	1,340,901	0
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,529	3,529	0
02-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	23,991	23,991	0
ACTIVITY CODE 27 TOTAL		**17.630**				**1,770,745**	**1,750,192**	**20,553**
02-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,146	7,146	0
02-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	21,594	21,594	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	2,130	2,130	0
ACTIVITY CODE 34 TOTAL		**0.000**				**30,870**	**30,870**	**0**
PROGRAM TOTAL		**20.460**				**2,191,188**	**2,169,387**	**21,800**

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.

157

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	167,776	167,776	167,776.00	41,944	41,944	0
ACTIVITY CODE 21 TOTAL		**0.250**				**41,944**	**41,944**	**0**
03-23-230	SECONDARY PRINCIPAL	0.210	177,196	177,196	177,195.24	37,211	37,211	0
ACTIVITY CODE 23 TOTAL		**0.210**				**37,211**	**37,211**	**0**
03-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,134	5,134	0
03-27-320	SECONDARY TEACHER	1.398	111,363	74,756	101,021.46	141,228	141,228	0
03-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	543	543	0
03-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,983	333	1,650
03-27-330	OTHER TEACHER	1.180	111,363	61,417	67,311.02	79,427	79,427	0
03-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,091	0	1,091
ACTIVITY CODE 27 TOTAL		**2.578**				**229,406**	**226,665**	**2,741**
03-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,385	2,385	0
03-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,309	1,309	0
ACTIVITY CODE 34 TOTAL		**0.000**				**3,694**	**3,694**	**0**
PROGRAM TOTAL		**3.038**				**312,255**	**309,514**	**2,741**

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
09-23-210	ELEMENTARY PRINCIPAL	0.350	167,776	167,776	167,777.14	58,722	0	58,722
ACTIVITY CODE 23 TOTAL		**0.350**				**58,722**	**0**	**58,722**
09-26-470	NURSE	0.225	72,994	72,994	72,995.56	16,424	0	16,424
09-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,461	0	1,461
ACTIVITY CODE 26 TOTAL		**0.225**				**17,885**	**0**	**17,885**
09-27-330	OTHER TEACHER	5.000	85,019	70,983	77,415.80	387,079	0	387,079
09-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,313	0	6,313
ACTIVITY CODE 27 TOTAL		**5.000**				**393,392**	**0**	**393,392**
09-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,576	0	7,576
ACTIVITY CODE 34 TOTAL		**0.000**				**7,576**	**0**	**7,576**
PROGRAM TOTAL		**5.575**				**477,575**	**0**	**477,575**

159

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
21-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	7,920	7,920	0
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	172,979	172,979	172,979.00	172,979	172,979	0
21-21-400	OTHER SUPPORT PERSONNEL	2.000	136,983	129,120	133,051.50	266,103	266,103	0
ACTIVITY CODE 21 TOTAL		**3.000**				**447,002**	**447,002**	**0**
21-24-420	COUNSELOR	1.400	111,363	70,836	89,004.29	124,606	124,606	0
21-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	735	735	0
21-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	13,344	13,344	0
ACTIVITY CODE 24 TOTAL		**1.400**				**138,685**	**138,685**	**0**
21-26-400	OTHER SUPPORT PERSONNEL	0.707	79,533	79,533	79,476.66	56,190	56,190	160 0
21-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,209	1,209	0
21-26-430	OCCUPATIONAL THERAPIST	2.000	85,019	77,114	81,066.50	162,133	162,133	0
21-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,327	5,327	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	8.800	111,363	77,114	94,249.66	829,397	829,397	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	43,376	43,376	0
21-26-460	PSYCHOLOGIST	7.000	111,363	76,996	101,097.43	707,682	707,682	0
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,200	4,200	0
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	48,292	48,292	0
21-26-470	NURSE	1.350	72,994	67,308	67,728.89	91,434	91,434	0
21-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,399	6,399	0
21-26-480	PHYSICAL THERAPIST	2.000	111,363	111,363	111,363.00	222,726	222,726	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	9,650	9,650	0
ACTIVITY CODE 26 TOTAL		**21.857**				**2,189,415**	**2,189,415**	**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	140,394	140,394	0
21-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,528	3,528	0
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,300	6,300	0
21-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	29	29	0
21-27-330	OTHER TEACHER	43.659	111,363	59,084	85,821.23	3,746,869	3,746,869	0
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,624	7,624	0
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	240,569	240,569	0
21-27-400	OTHER SUPPORT PERSONNEL	1.000	100,210	100,210	100,210.00	100,210	100,210	0
21-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,629	4,629	0
ACTIVITY CODE 27 TOTAL		**44.659**				**4,339,402**	**4,339,402**	**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	767	767	0
21-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	60,961	60,961	0
21-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,578	2,578	0
21-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,054	2,054	0
21-34-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,672	2,672	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
21-34-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,022	14,022	0
21-34-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,664	11,664	0
21-34-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,671	3,671	0
ACTIVITY CODE 34 TOTAL		**0.000**				**98,389**	**98,389**	**0**
PROGRAM TOTAL		**70.916**				**7,217,393**	**7,217,393**	**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 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.

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	177,196	177,196	177,195.24	111,633	111,633	0
ACTIVITY CODE 21 TOTAL		**0.630**				**111,633**	**111,633**	**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	13.530	111,363	59,879	85,481.15	1,156,560	1,156,560	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	24,083	24,083	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	80,293	80,293	0
ACTIVITY CODE 27 TOTAL		**13.530**				**1,306,842**	**1,306,842**	**0**
31-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	19,065	19,065	0
ACTIVITY CODE 34 TOTAL		**0.000**				**19,065**	**19,065**	**0**
PROGRAM TOTAL		**14.160**				**1,437,540**	**1,437,540**	**0**

164

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	177,196	177,196	177,192.86	24,807	24,807	0
ACTIVITY CODE 21 TOTAL		**0.140**				**24,807**	**24,807**	**0**
34-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,100	5,100	0
34-27-320	SECONDARY TEACHER	3.017	111,363	74,814	94,891.28	286,287	286,287	0
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,322	3,322	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,557	1,557	0
34-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,377	2,377	0
34-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,027	5,027	0
ACTIVITY CODE 27 TOTAL		**3.017**				**303,670**	**303,670**	**0**
34-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,866	1,866	0
34-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,852	2,852	0
ACTIVITY CODE 34 TOTAL		**0.000**				**4,718**	**4,718**	**0**
PROGRAM TOTAL		**3.157**				**333,195**	**333,195**	**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	111,363	111,363	111,360.00	11,136	11,136	0
ACTIVITY CODE 27 TOTAL		**0.100**				**11,136**	**11,136**	**0**
38-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	337	337	0
ACTIVITY CODE 31 TOTAL		**0.000**				**337**	**337**	**0**
PROGRAM TOTAL		**0.100**				**11,473**	**11,473**	**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.

166

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	177,196	177,196	177,195.65	40,755	40,755	0
ACTIVITY CODE 23 TOTAL		**0.230**				**40,755**	**40,755**	**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	5.530	111,363	67,277	93,514.47	517,135	517,135	0
45-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	17,659	17,659	0
45-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,135	7,135	0
45-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,435	3,435	0
ACTIVITY CODE 27 TOTAL		**5.530**				**561,405**	**561,405**	**0**
45-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,493	8,493	0
ACTIVITY CODE 34 TOTAL		**0.000**				**8,493**	**8,493**	**0**
PROGRAM TOTAL		**5.760**				**610,653**	**610,653**	**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	79,533	79,533	79,108.11	5,854	5,854	0
51-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	177	177	0
ACTIVITY CODE 26 TOTAL		**0.074**				**6,031**	**6,031**	**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	0.367	63,787	63,787	63,735.69	23,391	23,391	0
51-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,150	3,150	0
51-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,677	5,677	0
51-27-320	SECONDARY TEACHER	1.127	111,363	63,787	89,352.26	100,700	100,700	0
51-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,474	3,474	0
51-27-330	OTHER TEACHER	5.605	111,363	67,308	95,619.45	535,947	535,947	0
51-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,010	5,010	0
51-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	17,224	17,224	0
51-27-400	OTHER SUPPORT PERSONNEL	1.000	111,363	111,363	111,363.00	111,363	111,363	0
ACTIVITY CODE 27 TOTAL		**8.099**				**848,752**	**848,752**	**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	1,836	1,836	0

168

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
51-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	580	580	0
ACTIVITY CODE 31 TOTAL		**0.000**				**29,656**	**29,656**	**0**
PROGRAM TOTAL		**8.173**				**884,439**	**884,439**	**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 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
52-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	88	88	0
52-31-400	OTHER SUPPORT PERSONNEL	0.250	111,363	111,363	111,364.00	27,841	27,841	0
52-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	841	841	0
ACTIVITY CODE 31 TOTAL		**0.250**				**100,074**	**100,074**	**0**
PROGRAM TOTAL		**0.250**				**100,074**	**100,074**	**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.

171

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	106,630	82,524	92,984.91	49,282	49,282	0
55-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,712	1,712	0
ACTIVITY CODE 24 TOTAL		**0.530**				**50,994**	**50,994**	**0**
55-26-400	OTHER SUPPORT PERSONNEL	0.220	79,533	79,533	79,495.45	17,489	17,489	0
55-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	240	240	0
ACTIVITY CODE 26 TOTAL		**0.220**				**17,729**	**17,729**	**0**
55-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	90,895	90,895	0
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.410	109,180	73,956	95,970.73	39,348	39,348	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	262	262	0
55-27-320	SECONDARY TEACHER	0.542	111,363	104,540	109,671.59	59,442	59,442	0
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	413	413	0
55-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	754	754	0
55-27-330	OTHER TEACHER	13.428	111,363	61,417	100,241.06	1,346,037	1,346,037	0
55-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	16,641	16,641	0
55-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	20,365	20,365	0
55-27-400	OTHER SUPPORT PERSONNEL	0.300	136,983	136,983	136,983.33	41,095	41,095	0
55-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	40,582	40,582	0
ACTIVITY CODE 27 TOTAL		**14.680**				**1,656,534**	**1,656,534**	**0**
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	1,036	1,036	0
55-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	904	904	0
55-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	20,494	20,494	0
55-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	288	288	0
55-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	813	813	0
ACTIVITY CODE 34 TOTAL		**0.000**				**23,535**	**23,535**	**0**
PROGRAM TOTAL		**15.430**				**1,762,493**	**1,762,493**	**0**

173

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	177,196	177,196	177,200.00	14,176	14,176	0
ACTIVITY CODE 23 TOTAL		**0.080**				**14,176**	**14,176**	**0**
56-24-420	COUNSELOR	0.100	106,630	106,630	106,630.00	10,663	10,663	0
56-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	458	458	0
ACTIVITY CODE 24 TOTAL		**0.100**				**11,121**	**11,121**	**0**
56-27-320	SECONDARY TEACHER	1.000	65,217	65,217	65,217.00	65,217	65,217	0
56-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,886	12,886	0
56-27-330	OTHER TEACHER	0.050	75,577	75,577	75,580.00	3,779	3,779	0
56-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	410	410	174 0
ACTIVITY CODE 27 TOTAL		**1.050**				**82,292**	**82,292**	**0**
56-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,075	1,075	0
56-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	62	62	0
56-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	88	88	0
ACTIVITY CODE 34 TOTAL		**0.000**				**1,225**	**1,225**	**0**
PROGRAM TOTAL		**1.230**				**108,814**	**108,814**	**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	129,682	129,682	0
58-27-320	SECONDARY TEACHER	0.850	111,363	111,363	111,363.53	94,659	94,659	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	234,667	234,667	0
58-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,300	1,300	0
58-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	21,053	21,053	0
ACTIVITY CODE 27 TOTAL		**0.850**				**481,361**	**481,361**	**0**
58-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,561	1,561	0
ACTIVITY CODE 31 TOTAL		**0.000**				**1,561**	**1,561**	175 **0**
PROGRAM TOTAL		**0.850**				**482,922**	**482,922**	**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	167,776	167,776	167,774.36	32,716	32,716	0
ACTIVITY CODE 21 TOTAL		**0.195**				**32,716**	**32,716**	**0**
61-23-210	ELEMENTARY PRINCIPAL	0.455	167,776	167,776	167,775.82	76,338	76,338	0
ACTIVITY CODE 23 TOTAL		**0.455**				**76,338**	**76,338**	**0**
PROGRAM TOTAL		**0.650**				**109,054**	**109,054**	**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.

176

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.

177

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	172,979	172,979	172,980.00	17,298	17,298	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**				**17,448**	**17,448**	**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	57,000	57,000	0
65-27-330	OTHER TEACHER	4.720	111,363	92,798	106,967.16	504,885	504,885	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	6,935	6,935	178 0
ACTIVITY CODE 27 TOTAL		**4.720**				**598,802**	**598,802**	**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	8,322	8,322	0
ACTIVITY CODE 34 TOTAL		**0.000**				**8,322**	**8,322**	**0**
PROGRAM TOTAL		**4.820**				**629,528**	**629,528**	**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	111,363	111,363	111,363.33	66,818	0	66,818
71-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	918	0	918
ACTIVITY CODE 27 TOTAL		**0.600**				**83,478**	**0**	**83,478**
71-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,101	0	1,101
ACTIVITY CODE 31 TOTAL		**0.000**				**1,101**	**0**	**1,101**
PROGRAM TOTAL		**0.600**				**84,579**	**0**	**84,579**

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	2,048	0	2,048
74-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	973	0	973
74-27-320	SECONDARY TEACHER	0.570	106,630	106,630	106,629.82	60,779	60,779	0
74-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,502	1,502	0
74-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	834	0	834
74-27-330	OTHER TEACHER	2.445	111,363	100,116	105,848.67	258,800	74,018	184,782
74-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,150	1,103	2,048
74-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,517	0	3,517
ACTIVITY CODE 27 TOTAL		**3.015**				**337,488**	**143,287**	**194,202**
74-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	585	585	0
74-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,003	1,003	0
74-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,071	4,071	0
ACTIVITY CODE 34 TOTAL		**0.000**				**5,659**	**5,659**	**0**
PROGRAM TOTAL		**3.015**				**343,147**	**148,946**	**194,202**

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	100,181	100,181	100,181.00	100,181	100,181	0
79-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,069	10,069	0
79-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,028	3,028	0
ACTIVITY CODE 27 TOTAL		**1.000**				**115,698**	**115,698**	**0**
PROGRAM TOTAL		**1.000**				**115,698**	**115,698**	**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.

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.

183

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
97-12-005	OTHER SALARY ITEMS	0.000	0	0	0.00	7,260	7,260	0
97-12-110	SUPERINTENDENT	1.000	235,980	235,980	235,980.00	235,980	235,980	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**				**244,740**	**243,240**	**1,500**
97-14-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,015	3,015	0
97-14-120	DEPUTY/ASSISTANT SUPERINTENDENT	0.500	211,780	211,780	211,780.00	105,890	105,890	0
97-14-130	OTHER DISTRICT ADMINISTRATOR	0.500	172,979	172,979	172,980.00	86,490	86,490	0
ACTIVITY CODE 14 TOTAL		**1.000**				**195,395**	**195,395**	**0**
PROGRAM TOTAL		**2.000**				**440,135**	**438,635**	**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.

185

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.

186

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	4.130	8,589.15	43.33	24.74	33.33	286,300	282,209	4,091
01-21-960	PROFESSIONAL	1.000	2,080.00	67.85	67.85	67.85	141,122	141,122	0
01-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,737	2,737	0
ACTIVITY CODE 21 TOTAL		**5.130**					**430,159**	**426,068**	**4,091**
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	26.45	25.29	25.99	101,920	0	101,920
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**					**106,246**	**0**	**106,246**
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	5,000	0	5,000
01-23-940	OFFICE/CLERICAL	15.539	32,321.70	29.59	24.40	27.24	880,565	880,565	0
01-23-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,016	2,016	0
01-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	8,832	8,832	0
ACTIVITY CODE 23 TOTAL		**15.539**					**931,288**	**891,413**	**39,875**
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	30.07	27.00	28.16	52,904	23,399	29,505
01-24-940	OFFICE/CLERICAL	0.800	1,664.00	29.59	29.59	29.59	49,238	49,238	0
01-24-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,459	0	1,459
01-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	875	313	563
ACTIVITY CODE 24 TOTAL		**1.702**					**107,476**	**72,950**	**34,527**
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	3,859	0	3,859
ACTIVITY CODE 25 TOTAL		**0.000**					**8,859**	**0**	**8,859**
01-26-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	10,000	0	10,000

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
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	10,000	0	10,000
01-26-960	PROFESSIONAL	4.307	8,953.10	26.21	24.40	25.22	225,788	0	225,788
01-26-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,413	0	3,413
01-26-990	DIRECTOR/SUPERVISOR	0.900	1,872.00	52.19	52.19	52.19	97,700	97,700	0
ACTIVITY CODE 26 TOTAL		**5.207**					**346,901**	**97,700**	**249,201**
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	52,000	0	52,000
01-27-910	AIDES	6.364	13,242.03	26.55	22.14	24.21	320,641	266,594	54,047
01-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	31,258	0	31,258
01-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,481	4,356	1,125
ACTIVITY CODE 27 TOTAL		**6.364**					**429,255**	**270,950**	**158,305**
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	82,000	0	82,000
01-28-940	OFFICE/CLERICAL	1.000	2,080.00	27.64	27.64	27.64	57,491	0	57,491
01-28-960	PROFESSIONAL	0.416	864.45	41.16	41.16	41.16	35,577	0	35,577
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	885,701	0	885,701
ACTIVITY CODE 28 TOTAL		**1.416**					**1,110,519**	**0**	**1,110,519**
01-32-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	54,553	0	54,553
ACTIVITY CODE 32 TOTAL		**0.000**					**54,553**	**0**	**54,553**
01-35-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	225	0	225
01-35-970	SERVICE WORKERS	3.635	7,560.00	29.15	26.30	27.72	209,593	0	209,593

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		**3.635**					**210,448**	**0**	**210,448**
PROGRAM TOTAL		**40.877**					**3,735,704**	**1,759,081**	**1,976,624**

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.

189

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	28.91	25.29	27.11	142,552	142,552	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**					**145,302**	**145,302**	**0**
02-24-910	AIDES	0.804	1,672.00	30.07	30.07	30.07	50,277	50,277	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**					**51,277**	**51,277**	**0**
02-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,000	2,000	0
02-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,784	1,784	0
ACTIVITY CODE 27 TOTAL		**0.000**					**3,784**	**3,784**	**0**
02-35-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	900	0	900
02-35-970	SERVICE WORKERS	0.727	1,512.00	26.30	26.30	26.30	39,766	0	39,766
ACTIVITY CODE 35 TOTAL		**0.727**					**40,666**	**0**	**40,666**
PROGRAM TOTAL		**4.059**					**241,029**	**200,363**	**40,666**

190

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	28.91	28.48	28.66	21,098	21,098	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**					**21,573**	**21,573**	**0**
03-27-910	AIDES	0.727	1,512.00	24.70	24.70	24.70	37,346	37,346	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**					**38,246**	**38,246**	**0**
PROGRAM TOTAL		**1.081**					**59,819**	**59,819**	**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.

191

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	28.91	28.91	28.91	49,494	0	49,494
ACTIVITY CODE 23 TOTAL		**0.823**					**49,494**	**0**	**49,494**
09-25-910	AIDES	0.969	2,018.35	25.31	21.49	22.93	46,283	0	46,283
09-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	28	0	28
ACTIVITY CODE 25 TOTAL		**0.969**					**46,311**	**0**	**46,311**
09-26-960	PROFESSIONAL	0.546	1,134.90	24.74	24.74	24.74	28,077	0	28,077
ACTIVITY CODE 26 TOTAL		**0.546**					**28,077**	**0**	**28,077**
09-27-910	AIDES	3.180	6,615.00	25.31	22.14	24.01	158,853	0	158,853
09-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,985	0	1,985
ACTIVITY CODE 27 TOTAL		**3.180**					**160,838**	**0**	**160,838**
09-32-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,831	0	4,831
ACTIVITY CODE 32 TOTAL		**0.000**					**4,831**	**0**	**4,831**
PROGRAM TOTAL		**5.518**					**289,551**	**0**	**289,551**

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	29.59	24.74	27.97	87,263	87,263	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**					**88,075**	**88,075**	**0**
21-23-940	OFFICE/CLERICAL	2.171	4,515.05	29.59	24.40	27.29	123,230	123,230	0
21-23-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	224	224	0
21-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,219	1,219	0
ACTIVITY CODE 23 TOTAL		**2.171**					**124,673**	**124,673**	**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	4.820	10,029.55	30.07	27.00	28.75	288,321	288,321	193 0
21-24-940	OFFICE/CLERICAL	0.100	208.00	29.59	29.59	29.59	6,155	6,155	0
21-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,662	2,662	0
ACTIVITY CODE 24 TOTAL		**4.920**					**298,458**	**298,458**	**0**
21-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	990	990	0
21-25-910	AIDES	3.072	6,390.63	23.99	21.77	23.00	147,013	147,013	0
21-25-940	OFFICE/CLERICAL	0.603	1,254.00	27.52	27.52	27.52	34,510	34,510	0
21-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,176	2,176	0
ACTIVITY CODE 25 TOTAL		**3.675**					**184,689**	**184,689**	**0**
21-26-960	PROFESSIONAL	0.609	1,261.00	26.21	24.40	25.18	31,751	31,751	0
21-26-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	489	489	0
21-26-990	DIRECTOR/SUPERVISOR	0.100	208.00	52.19	52.19	52.19	10,856	10,856	0
ACTIVITY CODE 26 TOTAL		**0.709**					**43,096**	**43,096**	**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	33.160	68,945.79	28.29	22.14	23.81	1,641,289	1,641,289	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	37,110	37,110	0
ACTIVITY CODE 27 TOTAL		**33.160**					**1,750,389**	**1,750,389**	**0**
21-31-910	AIDES	0.073	157.50	28.29	21.22	26.27	4,138	4,138	0
ACTIVITY CODE 31 TOTAL		**0.073**					**4,138**	**4,138**	**0**
PROGRAM TOTAL		**46.208**					**2,493,518**	**2,493,518**	**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.

194

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	13.544	28,158.47	25.31	22.14	23.17	652,449	652,449	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	10,326	10,326	0
ACTIVITY CODE 27 TOTAL		**13.544**					**688,650**	**688,650**	**0**
PROGRAM TOTAL		**13.544**					**688,650**	**688,650**	**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. 195

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	29.59	26.90	29.32	48,722	48,722	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**					**49,662**	**49,662**	**0**
31-24-940	OFFICE/CLERICAL	0.100	208.00	29.59	29.59	29.59	6,155	6,155	0
ACTIVITY CODE 24 TOTAL		**0.100**					**6,155**	**6,155**	**0**
PROGRAM TOTAL		**0.899**					**55,817**	**55,817**	**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. 196

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	29.59	29.59	29.59	7,092	7,092	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**					**7,232**	**7,232**	**0**
PROGRAM TOTAL		**0.115**					**7,232**	**7,232**	**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.

197

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.

198

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	29.59	29.59	29.59	11,651	11,651	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**					**13,381**	**13,381**	**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	30.94	30.94	30.94	40,934	40,934	0
45-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,297	1,297	0
45-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,034	1,034	0
ACTIVITY CODE 27 TOTAL		**0.636**					**53,140**	**53,140**	**0**
45-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,950	4,950	0
45-63-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	240	240	0
45-63-970	SERVICE WORKERS	0.500	1,040.00	26.35	26.35	26.35	27,404	27,404	0
ACTIVITY CODE 63 TOTAL		**0.500**					**32,594**	**32,594**	**0**
PROGRAM TOTAL		**1.325**					**99,115**	**99,115**	**0**

199

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	40.39	40.39	40.39	15,752	15,752		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**					**15,977**	**15,977**		**0**
51-24-910	AIDES	1.371	2,852.10	30.07	29.37	29.68	84,641	84,641		0
51-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	300	300		0
ACTIVITY CODE 24 TOTAL		**1.371**					**84,941**	**84,941**		**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	4.905	10,203.70	26.55	22.14	24.26	247,589	247,589	200	0
51-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,797	4,797		0
ACTIVITY CODE 27 TOTAL		**4.905**					**268,586**	**268,586**		**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		**6.464**					**395,004**	**395,004**		**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	4.584	9,535.55	41.16	27.53	29.27	279,066	279,066	0
ACTIVITY CODE 21 TOTAL		**4.584**					**279,066**	**279,066**	**0**
PROGRAM TOTAL		**4.584**					**279,066**	**279,066**	**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.

201

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	0.067	139.30	29.37	29.37	29.37	4,091	4,091	0
ACTIVITY CODE 21 TOTAL		**0.067**					**4,091**	**4,091**	**0**
53-24-940	OFFICE/CLERICAL	0.536	1,114.40	29.37	29.37	29.37	32,730	32,730	0
ACTIVITY CODE 24 TOTAL		**0.536**					**32,730**	**32,730**	**0**
PROGRAM TOTAL		**0.603**					**36,821**	**36,821**	**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.

202

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	40.39	40.39	40.39	19,113	19,113	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**					**19,386**	**19,386**	**0**
55-24-910	AIDES	0.969	2,015.95	30.07	28.15	29.17	58,813	58,813	0
55-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	750	750	0
ACTIVITY CODE 24 TOTAL		**0.969**					**59,563**	**59,563**	**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	12.889	26,810.34	26.55	22.14	24.34	652,586	652,586	203 0
55-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,187	1,187	0
55-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,754	4,754	0
55-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	10,346	10,346	0
ACTIVITY CODE 27 TOTAL		**12.889**					**726,823**	**726,823**	**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		**14.086**					**809,622**	**809,622**	**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	6,089	6,089	0
ACTIVITY CODE 23 TOTAL		**0.000**					**6,089**	**6,089**	**0**
56-27-910	AIDES	0.319	663.39	24.35	24.35	24.35	16,154	16,154	0
56-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	415	415	0
ACTIVITY CODE 27 TOTAL		**0.319**					**16,569**	**16,569**	**0**
PROGRAM TOTAL		**0.319**					**22,658**	**22,658**	**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. 204

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.

205

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	29.59	29.59	29.59	18,495	18,495	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**					**18,747**	**18,747**	**0**
61-23-940	OFFICE/CLERICAL	0.700	1,454.96	29.59	29.59	29.59	43,052	43,052	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**					**43,640**	**43,640**	**0**
61-24-910	AIDES	5.838	12,148.00	38.35	24.74	28.25	343,196	343,196	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	6,938	6,938	0
ACTIVITY CODE 24 TOTAL		**5.838**					**351,384**	**351,384**	**0**
61-25-910	AIDES	0.843	1,754.26	25.31	21.49	22.82	40,030	40,030	0
61-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	50	50	0
ACTIVITY CODE 25 TOTAL		**0.843**					**40,080**	**40,080**	**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	27.05	22.14	24.07	573,311	573,311	0
61-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	10,361	10,361	0
ACTIVITY CODE 27 TOTAL		**11.448**					**596,212**	**596,212**	**0**
PROGRAM TOTAL		**19.130**					**1,050,063**	**1,050,063**	**0**

206

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.

207

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	28.91	28.91	28.91	48,106	48,106	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**					**49,066**	**49,066**	**0**
65-24-910	AIDES	0.402	836.00	29.37	29.37	29.37	24,553	24,553	0
ACTIVITY CODE 24 TOTAL		**0.402**					**24,553**	**24,553**	**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	4.367	9,087.78	26.55	22.14	24.10	218,996	218,996	0
65-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,259	4,259	208 0
ACTIVITY CODE 27 TOTAL		**4.367**					**228,050**	**228,050**	**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		**5.569**					**306,669**	**306,669**	**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.

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	0.387	806.14	25.31	21.49	22.95	18,502	0	18,502
88-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	23	0	23
ACTIVITY CODE 25 TOTAL		**0.387**					**18,525**	**0**	**18,525**
PROGRAM TOTAL		**0.387**					**18,525**	**0**	**18,525**

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.

212

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	26.92	26.92	26.92	17,879	17,879	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**					**18,004**	**18,004**	**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	27.52	27.52	27.52	17,172	17,172	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**					**32,662**	**32,662**	**0**
PROGRAM TOTAL		**0.619**					**50,666**	**50,666**	**0**

213

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	38.82	38.82	38.82	80,746	80,746	0
97-12-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	420	420	0
ACTIVITY CODE 12 TOTAL		**1.000**					**82,186**	**82,186**	**0**
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	13,215	13,215	0
97-13-940	OFFICE/CLERICAL	5.000	10,400.00	44.45	31.21	37.18	386,714	386,714	0
97-13-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	6,000	6,000	0
97-13-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	88.69	88.69	88.69	184,477	184,477	0
ACTIVITY CODE 13 TOTAL		**6.000**					**590,406**	**590,406**	**0**
97-14-940	OFFICE/CLERICAL	1.000	2,080.00	43.33	32.12	37.73	78,468	78,468	0
97-14-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,500	1,500	0
ACTIVITY CODE 14 TOTAL		**1.000**					**79,968**	**79,968**	**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	28.15	28.15	28.15	58,552	58,552	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	61.29	61.29	61.29	127,493	0	127,493
ACTIVITY CODE 15 TOTAL		**2.000**					**191,565**	**58,972**	**132,593**
97-61-940	OFFICE/CLERICAL	1.000	2,080.00	29.35	29.35	29.35	61,048	61,048	0
97-61-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	83.16	40.41	61.79	257,032	257,032	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**					**318,440**	**318,440**	**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	34.32	30.29	32.71	204,110	204,110	0
97-62-970	SERVICE WORKERS	5.000	10,400.00	33.52	28.03	29.62	308,027	308,027	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**					**539,977**	**539,977**	**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	3,319	1,713	1,607
97-63-970	SERVICE WORKERS	29.181	60,695.86	32.37	23.54	26.58	1,613,580	1,262,559	351,021
97-63-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,822	2,406	1,416
ACTIVITY CODE 63 TOTAL		**29.181**					**1,857,621**	**1,317,162**	**540,460**
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	16,155	16,155	215 0
97-64-920	CRAFTS/TRADES	8.000	16,640.00	37.99	28.03	35.88	597,043	0	597,043
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**					**616,918**	**16,155**	**600,763**
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	13,810	13,810	0
97-72-980	TECHNICAL	7.000	14,560.00	52.03	34.87	44.90	653,765	305,947	347,818
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	1.250	2,600.00	83.16	57.03	77.94	202,635	202,635	0
ACTIVITY CODE 72 TOTAL		**8.250**					**873,210**	**522,392**	**350,818**
97-73-980	TECHNICAL	1.500	3,120.00	32.30	28.84	31.15	97,178	0	97,178
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**					**97,928**	**750**	**97,178**
97-74-940	OFFICE/CLERICAL	0.700	1,456.00	27.52	27.52	27.52	40,069	40,069	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	31.68	26.53	29.05	151,070	55,182	95,888
97-74-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	1,950	750	1,200
ACTIVITY CODE 74 TOTAL		**3.200**					**193,929**	**96,841**	**97,088**
PROGRAM TOTAL		**71.131**					**5,442,148**	**3,623,249**	**1,818,900**

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 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
98-41-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,680	2,680	0
98-41-940	OFFICE/CLERICAL	1.301	2,707.00	29.35	24.74	27.66	74,864	74,864	0
98-41-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	500	500	0
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	61.29	61.29	61.29	127,493	127,493	0
ACTIVITY CODE 41 TOTAL		**2.301**					**205,537**	**205,537**	**0**
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	140,000	140,000	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	17.210	35,815.50	28.08	21.72	24.41	874,353	874,353	0
98-44-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	9,000	9,000	217 0
ACTIVITY CODE 44 TOTAL		**17.210**					**1,054,803**	**1,054,803**	**0**
PROGRAM TOTAL		**19.511**					**1,260,340**	**1,260,340**	**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 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
99-51-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,025	5,025	0
99-51-940	OFFICE/CLERICAL	1.625	3,380.00	29.59	24.74	27.72	93,709	93,709	0
99-51-950	OPERATORS	1.000	2,080.00	38.38	38.38	38.38	79,830	79,830	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	61.29	61.29	61.29	127,493	127,493	0
ACTIVITY CODE 51 TOTAL		**3.625**					**306,477**	**306,477**	**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	200,000	200,000	0
99-52-950	OPERATORS	16.328	33,964.62	29.38	22.84	28.27	960,028	960,028	218 0
99-52-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	9,804	9,804	0
ACTIVITY CODE 52 TOTAL		**16.328**					**1,284,832**	**1,284,832**	**0**
99-53-920	CRAFTS/TRADES	4.000	8,320.00	39.08	35.84	37.09	308,589	308,589	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**					**312,669**	**312,669**	**0**
PROGRAM TOTAL		**23.953**					**1,903,978**	**1,903,978**	**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 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	617,709	XXXXX	580,000	XXXXX	635,000	XXXXX
(1) Credit Transfers	-617,709	XXXXX	-580,000	XXXXX	-635,000	XXXXX
(2) Certificated Salaries	41,765,714	41.64	42,702,089	41.19	42,794,018	40.44
(3) Classified Salaries	17,499,676	17.44	18,673,059	18.01	19,320,120	18.26
(4) Employee Benefits and Payroll Taxes	22,695,825	22.62	23,122,563	22.31	25,268,807	23.88
(5) Supplies and Materials	5,753,421	5.74	6,688,335	6.45	6,770,369	6.40
(7) Purchased Services	11,565,887	11.53	11,311,751	10.91	10,623,030	10.04
(8) Travel	420,182	0.42	678,940	0.65	580,940	0.55
(9) Capital Outlay	612,901	0.61	486,827	0.47	463,827	0.44
TOTAL EXPENDITURES	**100,313,605**	**100.00**	**103,663,564**	**100.00**	**105,821,111**	**100.00**

219

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 | Teaching	52,807,817	52.64	56,754,947	54.75	57,418,374	54.26
28 | Extracur	2,424,000	2.42	2,488,402	2.40	2,667,107	2.52
29 | Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	**55,231,817**	**55.06**	**59,243,349**	**57.15**	**60,085,481**	**56.78**
TEACHING SUPPORT						
22 | Lrn Resrc	547,946	0.55	600,947	0.58	669,818	0.63
24 | Guid/Coun	4,413,773	4.40	4,200,042	4.05	4,514,179	4.27
25 | Pupil M/S	604,891	0.60	654,769	0.63	692,110	0.65
26 | Health	4,155,660	4.14	4,390,817	4.24	4,600,559	4.35
31 | InstProDev	1,455,464	1.45	1,290,402	1.24	1,122,369	1.06
32 | Inst Tech	453,249	0.45	675,071	0.65	656,368	0.62
33 | Curriculum	662,474	0.66	518,315	0.50	940,635	0.89
34 | Prof Lrng St	575,236	0.57	645,686	0.62	640,551	0.61
35 | Pupil Safety	0	0.00	355,985	0.34	398,036	0.38
TOTAL TEACHING SUPPORT	**12,293,457**	**12.26**	**13,332,034**	**12.86**	**14,234,625**	**13.45**
OTHER SUPPORT ACTIVITIES						
42 | Food	1,474,689	1.47	1,340,000	1.29	1,580,000	1.49
44 | Operation	1,615,267	1.61	1,766,140	1.70	1,883,883	1.78
49 | Transfers	0	0.00	0	0.00	0	0.00
52 | Operation	2,218,450	2.21	2,163,574	2.09	2,153,146	2.03
53 | Maintnce	580,855	0.58	742,753	0.72	660,728	0.62
56 | Insurance	0	0.00	50,000	0.05	0	0.00
58 | Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 | Transfers	-464,721	-0.46	-450,000	-0.43	-505,000	-0.48
62 | Grnd Mnt	1,075,196	1.07	1,003,007	0.97	1,065,376	1.01
63 | Oper Bldg	2,832,009	2.82	2,952,951	2.85	3,081,571	2.91
64 | Maintnce	2,061,443	2.05	1,402,065	1.35	1,431,439	1.35
65 | Utilities	2,232,109	2.23	2,300,000	2.22	2,318,000	2.19
66 | E-Rate	662,474	0.66	0	0.00	0	0.00
67 | Bldg Secu	23,684	0.02	46,000	0.04	26,000	0.02
68 | Insurance	1,989,439	1.98	2,160,000	2.08	2,160,000	2.04

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 | Info Sys	2,257,475	2.25	2,234,162	2.16	2,284,511	2.16
73 | Printing	127,710	0.13	119,888	0.12	129,591	0.12
74 | Warehouse	277,373	0.28	294,990	0.28	293,089	0.28
75 | Mtr Pool	159,751	0.16	100,000	0.10	100,000	0.09
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	31,632	0.03	48,978	0.05	50,842	0.05
TOTAL OTHER SUPPORT ACTIVITIES	**18,492,362**	**18.43**	**18,274,508**	**17.63**	**18,713,176**	**17.68**
UNIT ADMINISTRATION						
23 | Princ Off	5,255,577	5.24	5,388,804	5.20	5,612,017	5.30
TOTAL UNIT ADMINISTRATION	**5,255,577**	**5.24**	**5,388,804**	**5.20**	**5,612,017**	**5.30**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	602,078	0.60	700,900	0.68	506,100	0.48
12 | Supt Off	519,240	0.52	451,675	0.44	461,985	0.44
13 | Busns Off	1,846,301	1.84	1,039,516	1.00	947,432	0.90
14 | HR	450,649	0.45	473,636	0.46	457,037	0.43
15 | Pblc Rltn	423,552	0.42	433,136	0.42	457,100	0.43
21 | Supv Inst	3,271,821	3.26	3,193,670	3.08	3,146,125	2.97
41 | Supervisn	254,202	0.25	290,249	0.28	301,338	0.28
51 | Supervisn	387,293	0.39	409,692	0.40	435,663	0.41
61 | Supv Bldg	413,980	0.41	432,395	0.42	463,032	0.44
TOTAL CENTRAL ADMINISTRATION	**8,169,116**	**8.14**	**7,424,869**	**7.16**	**7,175,812**	**6.78**
TOTAL EXPENDITURES	**100,313,605**	**100.00**	**103,663,564**	**100.00**	**105,821,111**	**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 2026	15,502,551	0	15,502,551	47.38	7,345,109
Spring 2027	16,277,678	0	16,277,678	52.62	8,565,314
1100 TOTAL LOCAL TAXES:					**15,910,422**

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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

222

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, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (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 2026-2027	Interest Payments in FY 2026-2027	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**

223

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	312.927	80.93	91.539	32.69
28 | Extracuricular	2.000	0.52	1.416	0.51
TOTAL TEACHING ACTIVITIES	**314.927**	**81.45**	**92.955**	**33.20**
TEACHING SUPPORT				
22 | Learning Resources	2.200	0.57	1.884	0.67
24 | Guidance and Counseling	16.790	4.34	16.642	5.94
25 | Pupil Management and Safety	0.000	0.00	5.874	2.10
26 | Health/Related Services	24.801	6.41	6.462	2.31
31 | InstProDev	1.250	0.32	0.073	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**	**4.362**	**1.56**
TOTAL TEACHING SUPPORT	**46.241**	**11.96**	**35.297**	**12.61**
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	17.210	6.15
52 | Operations	XXXXX	XXXXX	16.328	5.83
53 | Maintenance	XXXXX	XXXXX	4.000	1.43
58 | Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 | Grounds--Maintenance	XXXXX	XXXXX	8.000	2.86
63 | Operation of Buildings	XXXXX	XXXXX	30.000	10.71
64 | Maintenance	XXXXX	XXXXX	8.000	2.86
65 | Utilities	XXXXX	XXXXX	0.000	0.00
67 | Building Security	XXXXX	XXXXX	0.000	0.00
72 | Information Systems	0.000	0.00	8.250	2.95
73 | Printing	0.000	0.00	1.500	0.54
74 | Warehousing and Distribution	0.000	0.00	3.200	1.14
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**	**96.788**	**34.57**

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	4.15	22.304	7.97
TOTAL UNIT ADMINISTRATION	**16.035**	**4.15**	**22.304**	**7.97**
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	1.000	0.26	1.000	0.36
13 | Business Office	0.000	0.00	6.000	2.14
14 | Human Resources	1.000	0.26	1.000	0.36
15 | Public Relations	0.000	0.00	2.000	0.71
21 | Supervision - Instruction	7.465	1.93	13.712	4.90
41 | Supervision - Nutrition Services	0.000	0.00	2.301	0.82
51 | Supervision - Transportation	0.000	0.00	3.625	1.29
61 | Supervision - Building	0.000	0.00	3.000	1.07
TOTAL CENTRAL ADMINISTRATION	**9.465**	**2.45**	**32.638**	**11.66**
TOTAL FTE STAFF	**386.668**	**100.00**	**279.982**	**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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 | General Student Body	164,277	435,600	181,300
200 | Athletics	44,867	28,450	76,550
300 | Classes	0	0	0
400 | Clubs	115,335	187,449	241,163
600 | Private Moneys	0	5,995	1,680
A. TOTAL REVENUES	**324,478**	**657,494**	**500,693**
EXPENDITURES			
100 | General Student Body	152,635	447,900	212,632
200 | Athletics	44,904	35,000	76,743
300 | Classes	0	0	0
400 | Clubs	145,627	225,359	206,040
600 | Private Moneys	0	6,220	4,124
B. TOTAL EXPENDITURES	**343,166**	**714,479**	**499,539**
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	**0**	**0**	**0**
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	**0**	**0**	**0**
E. Net Change in Fund Balance (A-B+C-D)	**-18,688**	**-56,985**	**1,154**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	362,368	400,000	449,118
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
F. TOTAL BEGINNING FUND BALANCE	**362,368**	**400,000**	**449,118**
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	343,680	343,015	450,272
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

226

Walla Walla Public Schools District No.140

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
G. TOTAL ENDING FUND BALANCE (E+F)		**343,680**	**343,015**	**450,272**

227

Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	4,664,073	4,828,436	5,035,198
2000 | Local Nontax Support	108,377	40,000	40,000
3000 | State, General Purpose	0	0	0
5000 | Federal, General Purpose	0	0	0
9000 | Other Financing Sources	670,467	1,158,100	1,871,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,442,917**	**6,026,536**	**6,946,198**
EXPENDITURES			
Matured Bond Expenditures	2,740,000	3,460,000	4,440,000
Interest on Bonds	2,659,417	2,517,050	2,338,700
Interfund Loan Interest	0	0	0
Bond Transfer Fees	565	2,000	2,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	**5,399,981**	**5,979,050**	**6,780,700**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535)	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**42,935**	**47,486**	**165,498**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,149,247	3,200,000	2,790,000
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
H. TOTAL BEGINNING FUND BALANCE	**3,149,247**	**3,200,000**	**2,790,000**
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	3,192,182	3,247,486	2,955,498

228

Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**3,192,182**	**3,247,486**	**2,955,498**

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Taxes	4,663,890	4,828,436	5,035,198
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	184	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**4,664,073**	**4,828,436**	**5,035,198**
LOCAL SUPPORT NONTAX				
2300	Investment Earnings	108,377	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**	**108,377**	**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	0	0	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	670,467	0	0

230

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 | Transfers (local resources)	0	1,158,100	1,871,000
9000 | TOTAL OTHER FINANCING SOURCES	**670,467**	**1,158,100**	**1,871,000**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,442,917**	**6,026,536**	**6,946,198**

231

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 2026	4,981,000	0	4,981,000	47.38	2,359,998
Spring 2027	5,084,000	0	5,084,000	52.62	2,675,201
1100 TOTAL LOCAL TAXES:					**5,035,198**

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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	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 1,2026
12-27-2018	58,145,000	43,205,000
TOTAL VOTED BONDS	58,145,000	43,205,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026
06-04-2024	10,000,000	9,000,000
TOTAL NONVOTED BONDS	10,000,000	9,000,000
TOTAL ALL BONDS	68,145,000	52,205,000 2/

233

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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	1,313,094	2,337,853	2,431,367
2000 | Local Nontax Support	714,195	10,000	545,000
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	529,540	0	400,000
5000 | Federal, General Purpose	70,591	0	0
6000 | Federal, Special Purpose	71,086	0	0
7000 | Revenues from Other School Districts	16,492	0	14,000
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	379,533	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**3,094,530**	**2,347,853**	**3,390,367**
EXPENDITURES			
10 | Sites	6,225,484	3,000,000	500,000
20 | Buildings	3,236,844	0	2,400,000
30 | Equipment	2,545,523	0	0
40 | Energy	0	0	0
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	0	0	0
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**12,007,851**	**3,000,000**	**2,900,000**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**250,000**	**750,000**	**1,500,000**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**-9,163,321**	**-1,402,146**	**-1,009,632**
BEGINNING 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

234

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	0	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	2,000,000	5,500,000
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL BEGINNING FUND BALANCE**	**11,647,644**	**2,000,000**	**5,500,000**
	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	0	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	278,630	0	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	2,195,723	597,853	4,490,367
G.L.890	Unassigned Fund Balance	0	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**2,484,323**	**597,853**	**4,490,367**

235

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.

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Tax	1,313,094	2,337,853	2,431,367
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**	**1,313,094**	**2,337,853**	**2,431,367**
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	430,928	10,000	45,000
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	0	0	0
2900	Local Support Nontax, Unassigned	283,267	0	500,000
2000	**TOTAL LOCAL NONTAX SUPPORT**	**714,195**	**10,000**	**545,000**
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	23,045	0	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	506,495	0	400,000
4330	State Matching Funding Assistance - - Other	0	0	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**529,540**	**0**	**400,000**
FEDERAL, GENERAL PURPOSE				

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
5200	General Purpose Direct Federal Grants, Unassigned	70,591	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	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**70,591**	**0**	**0**
	FEDERAL, SPECIAL PURPOSE			
6111	Federal Special Purpose—SLFRF	0	0	XXXXX
6112	Federal Special Purpose—ESSER II	0	0	XXXXX
6113	Federal Special Purpose—ESSER III	0	0	XXXXX
6114	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118	Federal Special Purpose—Reserved G	0	0	XXXXX
6119	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6140	Impact Aid-Construction	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6200	Direct Special Purpose Grants	71,086	0	0
6210	E-Rate	0	0	0
6211	Federal Special Purpose—SLFRF	0	0	XXXXX
6212	Federal Special Purpose—ESSER II	0	0	XXXXX
6213	Federal Special Purpose—ESSER III	0	0	XXXXX
6214	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218	Federal Special Purpose—Reserved G	0	0	XXXXX
6219	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
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	XXXXX
6312	Federal Special Purpose—ESSER II	0	0	XXXXX
6313	Federal Special Purpose—ESSER III	0	0	XXXXX
6314	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318	Federal Special Purpose—Reserved G	0	0	XXXXX
6319	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6340	Impact Aid-Construction	0	0	0

238

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6376 | Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**71,086**	**0**	**0**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	16,492	0	14,000
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**16,492**	**0**	**14,000**
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	0	0	0
9200 | Sale of Real Property	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	379,533	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**379,533**	**0**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**3,094,530**	**2,347,853**	**3,390,367**

239

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 2026	2,381,247	0	2,381,247	47.38	1,128,235
Spring 2027	2,476,497	0	2,476,497	52.62	1,303,133
1100 TOTAL LOCAL TAXES:					**2,431,367**

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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	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 2026-2027

	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									
MISC PROJECTS	2,900,000	500,000	2,400,000	0	0	0	0	0	0
TOTAL EXPENDITURES	**2,900,000**	**500,000**	**2,400,000**	**0**	**0**	**0**	**0**	**0**	**0**

241

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.

242

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.

243

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, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (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 2026-2027	Interest Payments in FY 2026-2027	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**

244

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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	23,797	10,000	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	1,862,009	0	0
4499	Transportation Reimbursement Depreciation	688,531	984,422	408,152
5200	General Purposes Direct Federal Grants-Unassigned	3,745,057	0	600,000
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	0	0	0
6100	Special Purpose-OSPI Unassigned	0	0	0
6200	Direct Special Purpose Grants	0	0	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

245

Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 | Long-Term Financing	0	0	0
9901 | Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**6,319,393**	**994,422**	**1,018,152**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**6,319,393**	**994,422**	**1,018,152**
EXPENDITURES			
33 Transportation Equipment Purchases	6,521,644	1,000,000	750,000
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	**6,521,644**	**1,000,000**	**750,000**
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	**-202,251**	**-5,578**	**268,152**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	936,578	622,000	1,159,500
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 BEGINNING FUND BALANCE	**936,578**	**622,000**	**1,159,500**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

246

Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819	Restricted for Fund Purposes	734,327	616,422	1,427,652
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
K.	**TOTAL ENDING FUND BALANCE (I+J)**	**734,327**	**616,422**	**1,427,652**

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.

247

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 2026	0	0	0	0.00	0
Spring 2027	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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	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, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (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 2026-2027	Interest Payments in FY 2026-2027	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**

249

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	52,129,325.50
3121	Z288	Special Education, Gen Apportionment	1,826,897.20
4121	N7	Special Education	10,860,638.55
4155	071a	Learning Assistance Program	3,790,276.98
4165	Z477	Transitional Bilingual	1,382,534.36
4174	Z095	Highly Capable	164,893.60
4199	I4	Transportation - Operations	2,316,791.00
4499	J1	Transportation Reimbursement	408,152.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	1,554,900.75
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	572,486.21
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	2,619,276.36
n/a	V13	Estimated Next Year LEA	2,818,291
n/a	TKM49S	Transition to Kindergarten State Funding	921,575.34

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	229.63	25.81	255.44
District Generated			
Total	229.63	25.81	255.44
CIS Salary Allocation			
School Generated	18,886,279.25	2,123,149.87	21,009,429.12
District Generated			
Total	18,886,279.25	2,123,149.87	21,009,429.12
Total Certificated Adminstrative Staff Units and Salary	**1191/1191ED**	**Other**	**Total**
Certificated Administrative Staff (CAS) Units			
School Generated	12.38	1.92	14.30
District Generated	4.06		4.06
Total	16.44	1.92	18.37
CAS Salary Allocation			
School Generated	1,511,449.44	234,653.14	1,746,102.58
District Generated	496,165.63		496,165.63
Total	2,007,615.07	234,653.14	2,242,268.21
Total Classified Staff Units and Salary	**1191/1191ED**	**Other**	**Total**
Classified Staff (CLS) Units			
School Generated	48.12	7.58	55.70
District Generated	22.85		22.85
Total	70.97	7.58	78.55
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	2,839,117.24	447,117.16	3,286,234.40
District Generated	1,348,313.70		1,348,313.70
Total	4,187,430.94	447,117.16	4,634,548.10

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	56.00
TKB2	Enroll SpEd TK	21.00
B2	Enroll SpEd K-22	816.00
Z271	Enroll K	306.00
A6A1	Enroll 1	307.00
A6A2	Enroll 2	316.00
A6A3	Enroll 3	354.00
A39	Enroll K-3	1,283.00
A7a	Enroll 4	340.00
A8a5	Enroll 5	331.00
A8a6	Enroll 6	355.00
A40	Enroll 5-6	686.00
A11a7	Enroll 7	380.00
A11a8	Enroll 8	383.00
A12	Enroll 7-8	763.00
A13a9	Enroll 9	332.00
A13a10	Enroll 10	348.00
A13a11	Enroll 11	318.00
A13a12	Enroll 12	316.00
A41	Enroll 9-12	1,314.00
Z298	Enroll K-8	3,072.00
Z472	Enroll Total Entered	4,386.00
A42	Enroll Total	4,386.00
A14	Enroll ALE K-6	54.00
A14B	Enroll ALE 7-8	22.00
A18	Enroll ALE 9-12	345.00
A16	Enroll Run Start	130.00
A15	Enroll Run Start CTE	13.00
A60	Enroll Program 1418 Reg	85.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Droput and ALE	5,035.00
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	445.00
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	110.00
A64	Enroll TBIP 9-12	220.00
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	96.00

Other Enrollment

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	57.00
E55	Enroll 9-12 CTE exp	247.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	130.00

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	1,679.00
C1	Enroll Total PY for LAP	5,200.00
Z076	LAP PY HiPov Students	4,600.00
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	2,818,291

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	2,316,791.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	408,152.00

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	73.00

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] 229.626 * 78,209.00 * 1.000	$	17,958,819.83
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((229.626 * 82,248.00) * (1.000 + 0.000)) - 17,958,819.83	$	927,459.42
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 17,958,819.83 + 927,459.42	$	18,886,279.25
	C. School Generated – Certificated Administrative Staff (CAS)		
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 12.380 * 116,092.00 * 1.000	$	1,437,218.96
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 12.380 * 122,088.00 * 1.000 - 1,437,218.96	$	74,230.48
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 1,437,218.96 + 74,230.48	$	1,511,449.44

	D. School Generated – Classified Staff (CLS)		
Z350	1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 48.119 * 56,105.00 * 1.000	$	2,699,716.50
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 48.119 * 59,002.00 * 1.000 - 2,699,716.50	$	139,400.74
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 2,699,716.50 + 139,400.74	$	2,839,117.24
	E. Other School Generated Entitlements		
Z353	1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 201.881 * 4.000 * 151.86	$	122,630.59
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] 7.165 * 56,105.00 * 1.000	$	401,992.33
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 7.165 * 59,002.00 * 1.000 - 401,992.33	$	20,757.00
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 401,992.33 + 20,757.00	$	422,749.33

	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)		
Z357	1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.312 * 56,105.00 * 1.000	$	73,609.76
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 1.312 * 59,002.00 * 1.000 - 73,609.76	$	3,800.86
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 73,609.76 + 3,800.86	$	77,410.62
	C. District Generated - Technology - Classified Staff (CLS)		
Z360	1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.482 * 56,105.00 * 1.000	$	139,252.61
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 2.482 * 59,002.00 * 1.000 - 139,252.61	$	7,190.35
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 139,252.61 + 7,190.35	$	146,442.96
	D. Central Administration – Classified Staff (CLS)		
Z363	1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 11.893 * 56,105.00 * 1.000	$	667,256.77
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 11.893 * 59,002.00 * 1.000 - 667,256.77	$	34,454.02
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 667,256.77 + 34,454.02	$	701,710.79

	E. Central Admin – Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 4.064 * 116,092.00 * 1.000	$	471,797.89
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 4.064 * 122,088.00 * 1.000 - 471,797.89	$	24,367.74
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 471,797.89 + 24,367.74	$	496,165.63

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] 229.626 * 78,209.00 * 1.000	$	17,958,819.83
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((229.626 * 82,248.00) * (1.000 + 0.000)) - 17,958,819.83	$	927,459.42
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 471,797.89 + 1,437,218.96	$	1,909,016.85
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 24,367.74 + 74,230.48	$	98,598.22
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] 2,699,716.50 + 401,992.33 + 73,609.76 + 139,252.61 + 667,256.77	$	3,981,827.97
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] 139,400.74 + 20,757.00 + 3,800.86 + 7,190.35 + 34,454.02	$	205,602.97
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] 17,958,819.83 + 927,459.42 + 1,909,016.85 + 98,598.22 + 3,981,827.97 + 205,602.97	$	25,081,325.26

	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] (229.626 + 16.444) * 15,684.00	$	3,859,361.88
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] ((229.626 + 16.444) * (16,488.00 * 1.02)) - 3,859,361.88	$	278,984.32
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 70.971 * 15,684.00	$	1,113,109.16
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (70.971 * 16,488.00 * 1.430) - 1,113,109.16	$	560,233.72
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (17,958,819.83 + 1,909,016.85) * 0.16020	$	3,182,827.44
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (927,459.42 + 98,598.22) * 0.15390	$	157,910.27
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 3,981,827.97 * 0.18070	$	719,516.31
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 205,602.97 * 0.14720	$	30,264.76
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] 3,859,361.88 + 278,984.32 + 1,113,109.16 + 560,233.72 + 3,182,827.44 + 157,910.27 + 719,516.31 + 30,264.76	$	9,902,207.86

	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] (((229.626 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	314,771.32
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 314,771.32 * 0.15390	$	48,443.31
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 314,771.32 + 48,443.31	$	363,214.63
	D. Running Start (Community and Technical College FTEs)		
Z385	1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 130.00 * 10,585.00	$	1,376,050.00
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 13.00 * 11,479.00	$	149,227.00
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 1,376,050.00 + 149,227.00	$	1,525,277.00
	E. Dropout Reengagement		
Z389	1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 85.00 * 10,585.00	$	899,725.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 11,479.00	$	0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 899,725.00 + 0.00	$	899,725.00
	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] (54.00 + 22.00 + 345.00) * 10,585.00	$	4,456,285.00

	G. Materials, Supplies, and Operating Costs (MSOC)		
M8T	1. Regular Instruction: Total Allocated MSOC		6,545,500.00
	[Regular Students] * [MSOC -Reg Inst per Student]		
	3,952.00 * 1,656.25		
M16T	2. Grades 9-12 Additional: Total Allocated MSOC	$	289,645.02
	[LabSci Students] * [MSOC 9-12 Additional per Student]		
	1,314.00 * 220.43		
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) * 14,508.80		
Z390	4. Total GenEd MSOC	$	6,835,145.02
	[Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN]		
	6,545,500.00 + 289,645.02 + 0.00		
	H. Career & Technical Education and Skills Centers		
Z123	1. CTE 7-8 Total	$	602,617.06
	[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]		
	262,946.86 + 29,423.21 + 58,884.00 + 138,640.86 + 105,858.69 + 1,806.53 + 5,056.91		
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total	$	2,611,047.63
	[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]		
	1,139,381.54 + 128,314.49 + 254,357.62 + 600,532.71 + 458,720.99 + 7,828.08 + 21,912.20		
Z109	3. Skills Center Total	$	1,554,900.75
	[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]		
	720,821.47 + 76,915.44 + 133,875.54 + 363,005.91 + 241,432.10 + 4,987.69 + 13,862.60		
144A	4. Total Middle School CTE, High School CTE, and Skill Center	$	4,768,565.44
	[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]		
	602,617.06 + 2,611,047.63 + 1,554,900.75		

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] 122,630.59 + 0.00 + 25,081,325.26 + 9,902,207.86 + 1,525,277.00 + 899,725.00 + 4,456,285.00 + 6,835,145.02 + 1,554,900.75 + 602,617.06 + 2,611,047.63 + 363,214.63	$	53,954,375.80
Z457	2. Guar Entlmnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 53,954,375.80 / 5,035.00	$	10,715.86
Z246	3. BEA Rate for Special Education [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,221.23 + 2,458.89 + 31.57 + 1,740.96 + 89.66	$	10,542.31
	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] 7,307,588.80 * 0.25000	$	1,826,897.20
A28	d. Federal Forest Account 5500 Deduction	$	0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 1,679.00 * 1.10	$	1,846.90
M70	g. Total Amount to be Paid Sept. 2026 - Aug 2027 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 53,954,375.80 - 0.00 - 0.00 - 1,826,897.20 - 0.00 + 1,846.90	$	52,129,325.50

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] 8.764 * 78,209.00 * 1.000	$ 685,423.68
Z097	2. Skill CIS Salary Inc (([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint] ((8.764 * 82,248.00) * (1.000 + 0.000)) - 685,423.68	$ 35,397.79
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 685,423.68 + 35,397.79	$ 720,821.47
	B. Skill Center – Certificated Administrative Staff (CAS)	
Z099	1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.630 * 116,092.00 * 1.000	$ 73,137.96
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.630 * 122,088.00 * 1.000 - 73,137.96	$ 3,777.48
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 73,137.96 + 3,777.48	$ 76,915.44
	C. Skill Center - Classified Staff (CLS)	
111A	1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.269 * 56,105.00 * 1.000	$ 127,302.25
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 2.269 * 59,002.00 * 1.000 - 127,302.25	$ 6,573.29
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 127,302.25 + 6,573.29	$ 133,875.54

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 9.394 * 15,684.00	$	147,335.50
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (9.394 * 16,488.00 * 1.02) - 147,335.50	$	10,650.54
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (685,423.68 + 73,137.96) * 0.16020	$	121,521.57
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (35,397.79 + 3,777.48) * 0.15390	$	6,029.07
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 2.269 * 15,684.00	$	35,587.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (2.269 * 16,488.00 * 1.430) - 35,587.00	$	17,911.12
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 127,302.25 * 0.18070	$	23,003.52
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 6,573.29 * 0.14720	$	967.59
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] 147,335.50 + 10,650.54 + 121,521.57 + 6,029.07 + 35,587.00 + 17,911.12 + 23,003.52 + 967.59	$	363,005.91

	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] (((8.764 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	12,013.69
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 12,013.69 * 0.15390	$	1,848.91
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 12,013.69 + 1,848.91	$	13,862.60
	F. Materials, Supplies, and Operating Costs (MSOC)		
M40T	1. Skill Center: Total Allocated MSOC [Enroll Skills 9-12] * [MSOC-Skill Center per Student] 130.00 * 1,857.17	$	241,432.10
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 8.211 * 4.000 * 151.86	$	4,987.69
	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] 720,821.47 + 76,915.44 + 133,875.54 + 363,005.91 + 241,432.10 + 4,987.69 + 13,862.60	$	1,554,900.75

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] 3.197 * 78,209.00 * 1.000	$ 250,034.17
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] ((3.197 * 82,248.00) * (1.000 + 0.000)) - 250,034.17	$ 12,912.69
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 250,034.17 + 12,912.69	$ 262,946.86
	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] 0.241 * 116,092.00 * 1.000	$ 27,978.17
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.241 * 122,088.00 * 1.000 - 27,978.17	$ 1,445.04
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 27,978.17 + 1,445.04	$ 29,423.21
	C. CTE 7-8 - Classified Staff (CLS)	
021A	1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.998 * 56,105.00 * 1.000	$ 55,992.79
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.998 * 59,002.00 * 1.000 - 55,992.79	$ 2,891.21
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 55,992.79 + 2,891.21	$ 58,884.00

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 3.438 * 15,684.00	$	53,921.59
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] (3.438 * 16,488.00 * 1.02) - 53,921.59	$	3,897.87
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (250,034.17 + 27,978.17) * 0.16020	$	44,537.58
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (12,912.69 + 1,445.04) * 0.15390	$	2,209.65
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.998 * 15,684.00	$	15,652.63
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.998 * 16,488.00 * 1.430) - 15,652.63	$	7,878.05
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 55,992.79 * 0.18070	$	10,117.90
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 2,891.21 * 0.14720	$	425.59
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] 53,921.59 + 3,897.87 + 44,537.58 + 2,209.65 + 15,652.63 + 7,878.05 + 10,117.90 + 425.59	$	138,640.86

	E. Professional Learning Days - CTE 7-8		
Z111pd	1. Professional Learning Days Salaries	$	4,382.45
	((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]		
	(((3.197 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00		
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits	$	674.46
	[CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc]		
	4,382.45 * 0.15390		
3034pd	3. Total CTE 7-8 Professional Learning Days	$	5,056.91
	[CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits]		
	4,382.45 + 674.46		
	F. Other Generated Entitlements		
Z164T	1. Total MSOC CTE 7-8	$	105,858.69
	[Enroll 7-8 CTE] * [MSOC -CTE per Student]		
	57.00 * 1,857.17		
Z122	2. CTE 7-8 Substitutes	$	1,806.53
	[CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate]		
	2.974 * 4.000 * 151.86		
	G. Grades 7-8 Exploratory Career & Technical Education – Total		
Z123	1. CTE 7-8 Total	$	602,617.06
	[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]		
	262,946.86 + 29,423.21 + 58,884.00 + 138,640.86 + 105,858.69 + 1,806.53 + 5,056.91		

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] 13.853 * 78,209.00 * 1.000	$	1,083,429.28
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] ((13.853 * 82,248.00) * (1.000 + 0.000)) - 1,083,429.28	$	55,952.26
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 1,083,429.28 + 55,952.26	$	1,139,381.54
	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] 1.051 * 116,092.00 * 1.000	$	122,012.69
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 1.051 * 122,088.00 * 1.000 - 122,012.69	$	6,301.80
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 122,012.69 + 6,301.80	$	128,314.49
	C. CTE 9-12 - Classified Staff (CLS)		
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 4.311 * 56,105.00 * 1.000	$	241,868.66
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 4.311 * 59,002.00 * 1.000 - 241,868.66	$	12,488.96
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 241,868.66 + 12,488.96	$	254,357.62

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 14.904 * 15,684.00	$	233,754.34
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] (14.904 * 16,488.00 * 1.02) - 233,754.34	$	16,897.56
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,083,429.28 + 122,012.69) * 0.16020	$	193,111.80
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (55,952.26 + 6,301.80) * 0.15390	$	9,580.90
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 4.311 * 15,684.00	$	67,613.72
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (4.311 * 16,488.00 * 1.430) - 67,613.72	$	34,030.35
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 241,868.66 * 0.18070	$	43,705.67
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 12,488.96 * 0.14720	$	1,838.37
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] 233,754.34 + 16,897.56 + 193,111.80 + 9,580.90 + 67,613.72 + 34,030.35 + 43,705.67 + 1,838.37	$	600,532.71

	E. Professional Learning Days - CTE 9-12		
Z125pd	1. Professional Learning Days Salaries	$	18,989.69
	((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]		
	(((13.853 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00		
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits	$	2,922.51
	[CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc]		
	18,989.69 * 0.15390		
3031pd	3. Total CTE 9-12 Professional Learning Days	$	21,912.20
	[CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits]		
	18,989.69 + 2,922.51		
	F. Other Generated Entitlements		
146A	1. Materials, Supplies, and Operating Costs (MSOC)	$	458,720.99
	[Total MSOC -CTE 9-12 expl] + [Total MSOC -CTE 9-12 prep]		
	458,720.99 + 0.00		
Z136	2. CTE 9-12 Substitutes	$	7,828.08
	([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate])		
	(12.887 + 0.000) * (4.000 * 151.86)		
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education – Total	$	2,611,047.63
	[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]		
	1,139,381.54 + 128,314.49 + 254,357.62 + 600,532.71 + 458,720.99 + 7,828.08 + 21,912.20		

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	56.00
TKB2	B. TK Resident Special Education Enrollment	21.00
B2	C. Age K-22 Resident Special Education Enrollment	816.00
Z272	D. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Droput and ALE] + [Adj Resident BEA] 73.00 + 5,035.00 + 0.00	5,108.00
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (21.00 + 816.00) / 5,108.00	0.1639
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 0.1639 > 1.00000 THEN 0.1639 - 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] 6,221.23 + 2,458.89 + 31.57 + 1,740.96 + 89.66	$ 10,542.31
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 56.00 * 0.00 * 1.20 ELSE (56.00 * 10,542.31 * 1.20)	$ 708,443.23
	I. Age K-21 Allocation	
Z278	1. Fed Funds Integration Rate	$ 21.49
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) - 21.49) * 21.00 ELSE ((10,542.31 * 1.1600) - 21.49) * 21.00	$ 256,359.38

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) - 21.49) * 816.00 ELSE ((10,542.31 * 1.1600) - 21.49) * 816.00	$	9,961,393.11
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 0.1639 > 1.00000 THEN ((((0 + 9,961,393.11) * -1) / 0.1639) * 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%] 708,443.23 + 256,359.38 + 9,961,393.11 + 0.00	$	10,926,195.72
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor] 10,926,195.72 * 0.0060	$	65,557.17
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount] + [State Safety Net] + [Home/Hosp Ed Alloc] 10,926,195.72 - 65,557.17 + 0.00 + 0.00	$	10,860,638.55

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK] 816.00 + 21.00	837.00
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 * 837.00 ELSE 10,542.31 * 837.00	$ 8,823,913.47
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.2075

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 8,823,913.47 / (1 + 0.2075)	$	7,307,588.80
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] 7,307,588.80 * 0.25000	$	1,826,897.20
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 10,860,638.55 + 1,826,897.20	$	12,687,535.75

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] 73.00 * 0.074582	5.444
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (306.00 + 307.00 + 316.00 + 354.00) * 0.074582	95.689
Z220	CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 340.00 * 0.04941	16.802
Z221	CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 686.00 * 0.04941	33.901
Z222	CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 763.00 * 0.04954	37.806
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] (1,314.00 + 54.00 + 22.00 + 345.00 + 85.00 + 0.00 + 130.00 + 13.00) * 0.05088	99.881
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]) (5.444 + 95.689 + 16.802 + 33.901 + 37.806 + 99.881) / (5,035.00 + 73.00)	0.056680
TKZ555	CAS BEA FTE TTK [Enroll TTK] * [CAS Ratio K-3] 73.00 * 0.004385	0.320
Z555	CAS BEA FTE K-3	5.626

	([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [CAS Ratio K-3] (306.00 + 307.00 + 316.00 + 354.00) * 0.004385	
Z555Z4	CAS BEA FTE 4 [Enroll 4] * [SpEd CAS BEA Ratio 4] 340.00 * 0.00404	1.376
Z555Z6	CAS BEA FTE 5-6 [Enroll 5-6] * [SpEd CAS BEA Ratio 5-6] 686.00 * 0.00404	2.776

Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 763.00 * 0.00404	3.085
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] (1,314.00 + 54.00 + 22.00 + 345.00 + 85.00 + 0.00 + 130.00 + 13.00) * 0.00406	7.972
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]) (0.320 +5.626 + 1.376 + 2.776 + 3.085 + 7.972) / (5,035.00 + 73.00)	0.004142
TKZ556	CLS BEA FTE TTK [Enroll TTK] * [SpEd CLS BEA Ratio TTK] 73.00 * 0.018734	1.368
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (306.00 + 307.00 + 316.00 + 354.00) * 0.018734	24.036
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 340.00 * 0.01774	6.032
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 686.00 * 0.01774	12.170

Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 763.00 * 0.01750	13.355
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] (1,314.00 + 54.00 + 22.00 + 345.00 + 85.00 + 0.00 + 130.00 + 13.00) * 0.01745	34.262
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]) (1.368 + 24.036 + 6.032 + 12.170 + 13.355 + 34.262) / (5,035.00 + 73.00)	0.017859

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.056680 * 78,209.00 * 1.000	$ 4,432.89
Z226	CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.056680 * 82,248.00) * (1.000 + 0.000)) - 4,432.89	$ 228.93
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,432.89 + 228.93	$ 4,661.82
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004142 * 116,092.00 * 1.000	$ 480.85
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004142 * 122,088.00 * 1.000 - 480.85	$ 24.84
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 480.85 + 24.84	$ 505.69
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017859 * 56,105.00 * 1.000	$ 1,001.98
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017859 * 59,002.00 * 1.000 - 1,001.98	$ 51.74
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,001.98 + 51.74	$ 1,053.72
Z234	TOTAL Salary BEA	$ 6,221.23

	[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] 4,661.82 + 505.69 + 1,053.72	

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] (0.056680 + 0.004142) * 15,684.00	$ 953.93
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] ((0.056680 + 0.004142) * (16,488.00 * 1.02)) - 953.93	$ 68.96
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017859 * 15,684.00	$ 280.10
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017859 * 16,488.00 * 1.430) - 280.10	$ 140.98
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (4,432.89 + 480.85) * 0.16020	$ 787.18
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (228.93 + 24.84) * 0.15390	$ 39.06
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 1,001.98 * 0.18070	$ 181.06
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 51.74 * 0.14720	$ 7.62
Z243	9. TOTAL Benefits BEA	$ 2,458.89

	[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] 953.93 + 68.96 + 280.10 + 140.98 + 787.18 + 39.06 + 181.06 + 7.62	

Substitutes BEA

Item Code		Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.056680 * 0.9170) * (4.000 * 151.86)	$ 31.57

MSOC BEA

Item Code		Amount
Z245	MSOC BEA Per Student	$ 1,740.96
	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] (((0.056680 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$ 77.70
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 77.70 * 0.15390	$ 11.96
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 77.70 + 11.96	$ 89.66

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] 6,221.23 + 2,458.89 + 31.57 + 1,740.96 + 89.66	$ 10,542.31

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 %] 5,200.00 * 0.5960	3,099.20
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 3,099.20 * 2.39750 * 36.00 / 15.00 / 900.00	19.814
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 19.814 * 78,209.00 * 1.000	$ 1,549,633.13
Z070	D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((19.814 * 82,248.00) * (1.000 + 0.000)) - 1,549,633.13	$ 80,028.74
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 19.814 * 15,684.00	$ 310,762.78
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (19.814 * 16,488.00 * 1.02) - 310,762.78	$ 22,464.32
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,549,633.13 * 0.16020	$ 248,251.23
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 80,028.74 * 0.15390	$ 12,316.42

M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 3,099.20 * 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] (((19.814 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	27,161.03
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 27,161.03 * 0.15390	$	4,180.08
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 27,161.03 + 4,180.08	$	31,341.11
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] 1,549,633.13 + 80,028.74 + 310,762.78 + 22,464.32 + 248,251.23 + 12,316.42 + 0.00 + 31,341.11	$	2,254,797.73

LAP High Poverty Calculations

Item Code			Amount
Z076	A. Eligible Students - High Poverty		4,600.00
Z068A	B. Formulated Staffing Units - High Poverty (([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((4,600.00 * 1.10000 * 36.00) / 15.00) / 900.00		13.493
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 13.493 * 78,209.00 * 1.000	$	1,055,274.04
Z070hp	D. CIS Salary Increase (([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((13.493 * 82,248.00) * (1.000 + 0.000)) - 1,055,274.04	$	54,498.22

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 13.493 * 15,684.00	$	211,624.21
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (13.493 * 16,488.00 * 1.02) - 211,624.21	$	15,297.83
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,055,274.04 * 0.16020	$	169,054.90
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 54,498.22 * 0.15390	$	8,387.28
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 4,600.00 * 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] (((13.493 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	18,496.20
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 18,496.20 * 0.15390	$	2,846.57
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 18,496.20 + 2,846.57	$	21,342.77
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] 1,055,274.04 + 54,498.22 + 211,624.21 + 15,297.83 + 169,054.90 + 8,387.28 + 0.00 + 21,342.77	$	1,535,479.25
LAP Program Totals			
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 1,535,479.25 + 2,254,797.73	$	3,790,276.98

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] 445.00 + 110.00 + 220.00	775.00
A62	B. TBIP Enroll K-6 Subtotal	445.00
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] 445.00 * 4.778 * 36.00 / 15.00 / 900.00	5.670
A63	D. TBIP Enroll 7-8 Subtotal	110.00
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] 110.00 * 6.778 * 36.00 / 15.00 / 900.00	1.988
A64	F. TBIP Enroll 9-12 Subtotal	220.00
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] 220.00 * 6.778 * 36.00 / 15.00 / 900.00	3.976
A65	H. TBIP Exited Kindergarten - Grade 12	96.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 96.00 * 3.000 * 36.00 / 15.00 / 900.00	0.768
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] 5.670 + 1.988 + 3.976 + 0.768	12.402

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 12.402 * 78,209.00 * 1.000	$	969,948.02
Z079	L. TBIP CIS Salary Inc (([Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((12.402 * 82,248.00) * (1.000 + 0.000)) - 969,948.02	$	50,091.68
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 12.402 * 15,684.00	$	194,512.97
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (12.402 * 16,488.00 * 1.02) - 194,512.97	$	14,060.89
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 969,948.02 * 0.16020	$	155,385.67
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 50,091.68 * 0.15390	$	7,709.11
M48T	Q. TBIP MSOC [Enroll TBiP K-12] * [MSOC -TBIP per Student] 775.00 * 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] (((12.402 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	17,000.66
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 17,000.66 * 0.15390	$	2,616.40
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 17,000.66 + 2,616.40	$	19,617.06

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] 969,948.02 + 50,091.68 + 194,512.97 + 14,060.89 + 155,385.67 + 7,709.11 + 0.00 + 19,617.06	$ 1,411,325.40
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 1,411,325.40 * 0.0204	$ 28,791.04
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 1,411,325.40 - 28,791.04	$ 1,382,534.36

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	251.75
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 251.75 * 2.1590 * 36.00 / 15.00 / 900.00	1.449
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1.449 * 78,209.00 * 1.000	$ 113,324.84
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((1.449 * 82,248.00) * (1.000 + 0.000)) - 113,324.84	$ 5,852.51
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 1.449 * 15,684.00	$ 22,726.12
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (1.449 * 16,488.00 * 1.02) - 22,726.12	$ 1,642.81
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 113,324.84 * 0.16020	$ 18,154.64
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 5,852.51 * 0.15390	$ 900.70
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 251.75 * 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] (((1.449 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	1,986.29
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,986.29 * 0.15390	$	305.69
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 1,986.29 + 305.69	$	2,291.98
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] 113,324.84 + 5,852.51 + 22,726.12 + 1,642.81 + 18,154.64 + 900.70 + 0.00 + 2,291.98	$	164,893.60

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] 2,316,791.00 + 0.00	$	2,316,791.00

Type	Number	Message	Input Value	Comparison Value
Warning	W-25	Why is LAP High Poverty Prior Year enrollment so different from Prior Year?	4,600.00	5,163.73
Warning	W-32	Why is Transportation Depreciation Allocation Act 4499 so different from Prior Year?	408,152.00	1,034,993.85

Walla Walla Public Schools District No.140

F-195F

ENROLLMENT AND STAFF COUNTS

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)					
1. Kindergarten /2	306.00	306.00	306.00	306.00	
2. Grade 1	307.00	306.00	306.00	306.00	
3. Grade 2	316.00	307.00	306.00	306.00	
4. Grade 3	354.00	316.00	307.00	306.00	
5. Grade 4	340.00	354.00	316.00	307.00	
6. Grade 5	331.00	340.00	354.00	316.00	
7. Grade 6	355.00	331.00	340.00	354.00	
8. Grade 7	380.00	355.00	331.00	340.00	
9. Grade 8	383.00	380.00	355.00	331.00	
10. Grade 9	332.00	383.00	380.00	355.00	290
11. Grade 10	348.00	332.00	383.00	380.00	
12. Grade 11 (excluding Running Start)	318.00	318.00	300.00	350.00	
13. Grade 12 (excluding Running Start)	316.00	290.00	300.00	300.00	
14. SUBTOTAL	4,386.00	4,318.00	4,284.00	4,257.00	
15. Running Start	143.00	143.00	143.00	143.00	
16. Dropout Reengagement Enrollment	85.00	85.00	85.00	85.00	
17. ALE Enrollment	421.00	421.00	421.00	421.00	
18. TOTAL K-12	5,035.00	4,967.00	4,933.00	4,906.00	
B. STAFF COUNTS (calculate to three decimal places)					
1. General Fund FTE Certificated Employees /4	386.668	378.000	375.000	370.000	
2. General Fund FTE Classified Employees /4	279.982	277.000	275.000	273.000	

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	15,910,422	16,628,218	17,300,485	17,992,504
2000 | Local Nontax Support	684,000	684,000	684,000	684,000
3000 | State, General Purpose	56,859,513	55,767,275	54,952,405	54,658,714
4000 | State, Special Purpose	21,921,709	22,140,926	22,362,335	22,585,959
5000 | Federal, General Purpose	80,000	80,000	80,000	80,000
6000 | Federal, Special Purpose	9,788,127	9,788,127	9,788,127	9,788,127
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	105,338,771	105,183,546	105,262,352	105,884,304
EXPENDITURES				
00 | Regular Instruction	48,799,144	47,567,922	47,219,484	45,295,093
20 | Special Education Instruction	16,020,167	16,436,691	16,814,735	17,167,845
30 | Vocational Education Instruction	3,169,393	3,251,797	3,326,589	3,396,447
40 | Skill Center Instruction	1,407,104	1,443,689	1,476,894	1,507,908
50 and 60 | Compensatory Education Instruction	12,736,846	13,068,004	13,368,568	13,649,308
70 | Other Instructional Programs	817,680	838,940	858,235	876,258
80 | Community Services	267,844	274,808	281,129	287,032
90 | Support Services	22,602,933	23,190,609	23,723,993	24,222,197
B. TOTAL EXPENDITURES	105,821,111	106,072,460	107,069,627	106,402,088
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	371,000	296,800	212,000	127,200
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	-853,339	-1,185,714	-2,019,275	-644,984
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

291

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.821	Restricted for Carryover of Restricted Revenues	500,000	500,000	250,000	0
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	10,366,356	10,796,000	9,860,946	8,091,671
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	250,000	250,000
G.L.890	Unassigned Fund Balance	1,283,644	660	0	0
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0	0
H.	TOTAL BEGINNING FUND BALANCE	13,000,000	** 12,146,660	10,960,946	8,941,671
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	0	0
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

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.872 Committed to Economic Stabilization	10,582,111	9,860,946	8,091,671	7,446,687
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	250,000	250,000
G.L.890 Unassigned Fund Balance	214,550	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	12,146,661	10,960,946	8,941,671	8,296,687

293

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

EXPENDITURES EXCEED REVENUES IN 2026-2027 and 2027-2028 and 2028-2029 and 2029-2030

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

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES				
100 | General Student Body	181,300	181,300	181,300	181,300
200 | Athletics	76,550	76,550	76,550	76,550
300 | Classes	0	0	0	0
400 | Clubs	241,163	241,163	241,163	241,163
600 | Private Moneys	1,680	1,680	1,680	1,680
A. TOTAL REVENUES	500,693	500,693	500,693	500,693
EXPENDITURES				
100 | General Student Body	212,632	212,632	212,632	212,632
200 | Athletics	76,743	76,743	76,743	76,743
300 | Classes	0	0	0	0
400 | Clubs	206,040	206,040	206,040	206,040
600 | Private Moneys	4,124	4,124	4,124	4,124
B. TOTAL EXPENDITURES	499,539	499,539	499,539	499,539
C. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
D. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
E. Net Change In Fund Balance (A-B+C-D)	1,154	1,154	1,154	1,154
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	449,118	450,272	451,426	452,580
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
F. TOTAL BEGINNING FUND BALANCE	449,118	450,272	451,426	452,580
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	450,272	451,426	452,580	453,734

294

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
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
G. TOTAL	ENDING FUND BALANCE (E+F)	450,272	451,426	452,580	453,734

295

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	5,035,198	5,137,146	5,238,672	5,344,356
2000 | Local Nontax Support	40,000	40,000	4,000	40,000
3000 | State, General Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
9000 | Other Financing Sources	1,871,000	2,296,800	2,212,000	2,127,200
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,946,198	7,473,946	7,454,672	7,511,556
EXPENDITURES				
Matured Bond Expenditures	4,440,000	5,190,000	5,450,000	5,725,000
Interest on Bonds	2,338,700	2,111,250	1,860,450	1,596,275
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	6,780,700	7,303,250	7,312,450	7,323,275
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. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	165,498	170,696	142,222	188,281
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,790,000	2,955,498	3,126,194	3,268,416
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 BEGINNING FUND BALANCE	2,790,000	2,955,498	3,126,194	3,268,416
ENDING FUND BALANCE				

296

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,955,498	3,126,194	3,268,416	3,456,697
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
I. TOTAL ENDING FUND BALANCE (G+H)	2,955,498	3,126,194	3,268,416	3,456,697

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.

297

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	2,431,367	2,515,591	2,577,637	2,629,189
2000 | Local Nontax Support	545,000	45,000	45,000	45,000
3000 | State, General Purpose	0	0	0	0
4000 | State, Special Purpose	400,000	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	14,000	14,000	14,000	14,000
8000 | Revenues from Other Entities	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,390,367	2,574,591	2,636,637	2,688,189
EXPENDITURES				
10 | Sites	500,000	0	0	0
20 | Buildings	2,400,000	1,000,000	1,000,000	1,000,000
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	2,900,000	1,000,000	1,000,000	1,000,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,500,000	2,000,000	2,000,000	2,000,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D)	-1,009,632	-425,409	-363,363	-311,811
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

298

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
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.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	5,500,000	4,490,367	4,064,958	3,701,595
G.L.890	Unassigned Fund Balance	0	0	0	0
H.	TOTAL BEGINNING FUND BALANCE	5,500,000	4,490,367	4,064,958	3,701,595
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

299

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.889 Assigned to Fund Purposes	4,490,367	4,064,958	3,701,595	3,389,784
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	4,490,367	4,064,958	3,701,595	3,389,784

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.

300

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 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	301
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	408,152	408,152	408,152	408,152	
5200	General Purposes Direct Federal Grants-Unassigned	600,000	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	

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 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	1,018,152	418,152	418,152	418,152
EXPENDITURES				
33 Transportation Equipment Purchases	750,000	500,000	500,000	500,000
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	750,000	500,000	500,000	500,000
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. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
H. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
I. Net Change In Fund Balance (C-D-E-F+G-H)	268,152	-81,848	-81,848	-81,848
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,159,500	1,427,652	1,345,804	1,263,956
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 BEGINNING FUND BALANCE	1,159,500	1,427,652	1,345,804	1,263,956

302

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,427,652	1,345,804	1,263,956	1,182,108
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
K. TOTAL ENDING FUND BALANCE (I+J)	1,427,652	1,345,804	1,263,956	1,182,108

303

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	105,338,771	500,693	6,946,198	3,390,367	1,018,152
Total Appropriation (Expenditures)	105,821,111	499,539	6,780,700	2,900,000	750,000
Other Financing Uses--Transfers Out (G.L. 536)	371,000	XXXXX	0	1,500,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-853,339	1,154	165,498	-1,009,632	268,152
Beginning Total Fund Balance	13,000,000	449,118	2,790,000	5,500,000	1,159,500
Ending Total Fund Balance	12,146,661	450,272	2,955,498	4,490,367	1,427,652
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					304
Excess levies approved by voters for 2027 collection	16,292,164	0	0	0	0
Rollback mandated by school district Board of Directors 1/	14,486	0	0	0	0
Net excess levy amount for 2027 collection after rollback	16,277,678	XXXXX	5,084,000	2,476,497	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 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,330.41		5,159.00		5,035.00	
FTE Certificated Employees	403.082		393.269		386.668	
FTE Classified Employees	268.163		277.182		279.982	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	103,046,419		103,193,406		105,338,771	
Total Expenditures	100,313,605		103,663,564		105,821,111	
Total Beginning Fund Balance	11,493,655		11,000,000		13,000,000	
Total Ending Fund Balance	13,426,470		10,121,742		12,146,661	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	46,106,889	45.96	49,236,800	47.50	48,799,144	46.11
Federal Special Purpose Funding	0	13.38	0	0.00	XXXXX	XXXXX
Special Education Instruction	13,423,964	3.16	14,615,251	14.10	16,020,167	15.14
Vocational Instruction	3,171,279	1.17	3,325,463	3.21	3,169,393	3.00
Skill Center Instruction	1,169,885	12.00	1,401,222	1.35	1,407,104	1.33
Compensatory Education	12,039,116	0.87	11,609,275	11.20	12,736,846	12.04
Other Instructional Programs	875,097	0.22	842,840	0.81	817,680	0.77
Community Services	225,286	23.23	261,889	0.25	267,844	0.25
Support Services	23,302,088	100.00	22,370,824	21.58	22,602,933	21.36
Total - Program Groups	100,313,605		103,663,564	100.00	105,821,111	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	55,231,817	55.06	59,243,349	57.15	60,085,481	56.78
Teaching Support	12,293,457	12.26	13,332,034	12.86	14,234,625	13.45
Other Supportive Activities	18,492,362	18.43	18,274,508	17.63	18,713,176	17.68
Building Administration	5,255,577	5.24	5,388,804	5.20	5,612,017	5.30
Central Administration	8,169,116	8.14	7,424,869	7.16	7,175,812	6.78
Total - Activity Groups	100,313,605	100.00	103,663,564	100.00	105,821,111	100.00

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	41,765,714	41.64	42,702,089	41.19	42,794,018	40.44
Classified Salaries	17,499,676	17.44	18,673,059	18.01	19,320,120	18.26
Employee Benefits and Payroll Taxes	22,695,825	22.62	23,122,563	22.31	25,268,807	23.88
Supplies, Instructional Resources and Noncapitalized Items	5,753,421	5.74	6,688,335	6.45	6,770,369	6.40
Purchased Services	11,565,887	11.53	11,311,751	10.91	10,623,030	10.04
Travel	420,182	0.42	678,940	0.65	580,940	0.55
Capital Outlay	612,901	0.61	486,827	0.47	463,827	0.44
Total - Objects	100,313,605	100.00	103,663,564	100.00	105,821,111	100.00

306

Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	394.43	306.00	306.00
2. Grade 1	361.31	306.00	307.00
3. Grade 2	336.57	361.00	316.00
4. Grade 3	335.29	335.00	354.00
5. Grade 4	356.06	336.00	340.00
6. Grade 5	382.36	354.00	331.00
7. Grade 6	397.53	385.00	355.00
8. Grade 7	368.26	399.00	380.00
9. Grade 8	363.94	370.00	383.00
10. Grade 9	371.74	328.00	332.00
11. Grade 10	387.00	343.00	348.00
12. Grade 11 (excluding Running Start)	344.20	355.00	318.00
13. Grade 12 (excluding Running Start)	299.16	336.00	316.00
14. SUBTOTAL	**4,697.85**	**4,514.00**	**4,386.00**
15. Running Start	151.14	144.00	143.00
16. Dropout Reengagement Enrollment	95.40	93.00	85.00
17. ALE Enrollment	386.02	408.00	421.00
18. TOTAL K-12	**5,330.41**	**5,159.00**	**5,035.00**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	403.08	393.27	386.668
2. General Fund FTE Classified Employees /4	268.16	277.18	279.982

307

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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	13,442,505	15,380,068	15,910,422
2000 | Local Nontax Support	2,144,215	684,000	684,000
3000 | State, General Purpose	55,582,863	56,123,143	56,859,513
4000 | State, Special Purpose	21,827,568	22,028,599	21,921,709
5000 | Federal, General Purpose	108,845	80,000	80,000
6000 | Federal, Special Purpose	9,838,851	8,802,596	9,788,127
7000 | Revenues from Other School Districts	101,572	95,000	95,000
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**103,046,419**	**103,193,406**	**105,338,771**
EXPENDITURES			
00 | Regular Instruction	46,106,889	49,236,800	48,799,144
20 | Special Education Instruction	13,423,964	14,615,251	16,020,167
30 | Vocational Education Instruction	3,171,279	3,325,463	3,169,393
40 | Skill Center Instruction	1,169,885	1,401,222	1,407,104
50 and 60 | Compensatory Education Instruction	12,039,116	11,609,275	12,736,846
70 | Other Instructional Programs	875,097	842,840	817,680
80 | Community Services	225,286	261,889	267,844
90 | Support Services	23,302,088	22,370,824	22,602,933
B. TOTAL EXPENDITURES	**100,313,605**	**103,663,564**	**105,821,111**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**800,000**	**408,100**	**371,000**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**1,932,815**	**-878,257**	**-853,339**
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	737,412	500,000	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	600,000	600,000

308

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.828	Restricted for Carryover of Food Service Revenue	176,406	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	0	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	9,650,000	10,366,356
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	250,000	250,000
G.L.890	Unassigned Fund Balance	0	0	1,283,644
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
H.	**TOTAL BEGINNING FUND BALANCE**	**11,493,655**	**11,000,000**	**13,000,000**
	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	721,192	500,000	500,000
G.L.823	Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825	Restricted for Skill Center	775,076	600,000	600,000
G.L.828	Restricted for Carryover of Food Service Revenue	176,406	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	2,780,187	0	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	7,627,102	8,771,742	10,582,111
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	1,346,507	250,000	250,000

309

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890	Unassigned Fund Balance	0	0	214,550
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**13,426,470**	**10,121,742**	**12,146,661**

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.

310

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Tax	13,442,277	15,380,068	15,910,422
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	227	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**13,442,505**	**15,380,068**	**15,910,422**
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned	23,819	27,000	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	0	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	279,417	239,500	239,500
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245	Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288	Childcare, Sales of Goods, Supplies and Services	0	0	0
2289	Other Community Svcs Sales of Goods, Supplies and Svcs	16,018	10,000	10,000
2298	School Food Services, Sales of Goods, Supplies and Svcs	7,209	5,000	5,000
2300	Investment Earnings	339,499	200,000	200,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	107,203	40,000	40,000
2600	Fines and Damages	14,721	10,000	10,000
2700	Rentals and Leases	40,011	20,000	20,000
2800	Judgement and Settlements	183,908	0	0
2900	Local Support Nontax, Unassigned	1,132,411	132,500	132,500
2998	Local School Food Services-non NSLP	0	0	0
2000	**TOTAL LOCAL SUPPORT NONTAX**	**2,144,215**	**684,000**	**684,000**

311

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE				
3100	Apportionment	51,847,613	51,846,176	52,139,325
3121	Special Education--General Apportionment	1,621,161	1,802,177	1,826,897
3300	Local Effort Assistance	1,953,169	2,324,790	2,818,291
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	160,921	150,000	75,000
3000	**TOTAL STATE, GENERAL PURPOSE**	**55,582,863**	**56,123,143**	**56,859,513**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	61,674	460,000	460,000
4109	Transition To Kindergarten	1,051,988	1,067,281	921,575
4121	Special Education	10,078,409	10,691,229	10,860,639
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	4,112,198	3,782,008	3,790,277
4156	State Institutions, Centers, and Homes, Delinquent	170,411	150,000	150,000
4158	Special and Pilot Programs	1,216,146	1,000,000	1,000,000
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	1,411,226	1,410,535	1,382,534
4174	Highly Capable	164,864	164,142	164,893
4188	Childcare	0	0	0
4198	School Food Services	940,634	875,000	875,000
4199	Transportation--Operations	2,207,418	2,203,404	2,316,791
4300	Other State Agencies, Unassigned	18,506	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	310,640	150,000	0
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	83,456	75,000	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**21,827,568**	**22,028,599**	**21,921,709**

312

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	108,691	80,000	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	154	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**108,845**	**80,000**	**80,000**
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned	0	0	0
6109	Transition To Kindergarten	0	0	0
6121	Special Education--Medicaid Reimbursement	0	0	0
6122	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124	Special Education--Supplemental	1,383,266	1,317,987	1,279,850
6125	Special Education-Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	73,105	50,000	50,000
6146	Skill Center	0	0	0
6151	Disadvantaged ESEA Disadvantaged, Fed	1,768,298	1,647,228	2,386,213
6152	School Improve, Fed Other Title Grants under ESEA, Fed	1,384,143	1,130,000	904,000
6153	Migrant ESEA Migrant, Federal	65,356	0	106,564
6157	Institutions, Neglected and Delinquent	0	0	0
6161	Head Start	0	0	0
6164	Limited English Proficiency (formerly Bilingual)	157,858	0	146,500
6167	Indian Education JOM	0	0	0
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	2,617,307	2,610,000	2,610,000
6199	Transportation--Operations	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6210	E-Rate	0	0	0

313

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027	
6221	Special Education--Medicaid Reimbursement	0	0	0	
6222	Special Ed-Infants and Toddlers-Medicaid Reimbursements	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	
6257	Institutions, Neglected and Delinquent	0	0	0	
6261	Head Start	1,975,002	1,742,381	2,000,000	
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	314
6278	Youth Training, Direct Grants	0	0	0	
6288	Childcare	0	0	0	
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	9,212	5,000	5,000	
6310	Medicaid Administrative Match	0	0	0	
6321	Special Education--Medicaid Reimbursement	55,670	50,000	50,000	
6322	Special Ed-Infants and Toddlers-Medicaid Reimbursements	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	
6357	Institutions, Neglected and Delinquent	0	0	0	
6361	Head Start	0	0	0	
6364	Limited English Proficiency (formerly Bilingual)	0	0	0	
6367	Indian Education JOM	0	0	0	

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	349,635	250,000	250,000
6000	**TOTAL FEDERAL, SPECIAL PURPOSE**	**9,838,851**	**8,802,596**	**9,788,127**
	REVENUES FROM OTHER SCHOOL DISTRICTS			
7100	Program Participation, Unassigned	84,851	80,000	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	0	0	0
7197	Support Services	0	0	0
7198	School Food Services	0	0	0
7199	Transportation	0	0	0
7301	Nonhigh Participation	16,721	15,000	15,000
7000	**TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS**	**101,572**	**95,000**	**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**

315

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**103,046,419**	**103,193,406**	**105,338,771**

316

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 | Basic Education	41,579,491	44,142,606	43,556,491
02 | Alternative Learning Experience	2,793,553	3,205,120	3,488,101
03 | Basic Education - Dropout Reengagement	680,833	743,624	563,813
09 | Transition to Kindergarten	1,053,011	1,145,450	1,190,739
00 | TOTAL REGULAR INSTRUCTION	**46,106,889**	**49,236,800**	**48,799,144**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	12,098,363	13,243,730	14,787,765
22 | Special Education, Infants and Toddlers, State	0	0	0
24 | Special Education, Supplemental, Federal	1,325,602	1,371,521	1,232,402
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	**13,423,964**	**14,615,251**	**16,020,167**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	2,610,716	2,752,590	2,587,424
34 | Middle School Career and Technical Education, State	490,505	513,164	521,599
38 | Vocational, Federal	70,058	59,709	60,370
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,171,279**	**3,325,463**	**3,169,393**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	1,169,885	1,401,222	1,407,104
46 | Skill Center, Federal	0	0	0
47 | Skill Center - Facility Upgrades	0	0	0
40 | TOTAL SKILL CENTER INSTRUCTION	**1,169,885**	**1,401,222**	**1,407,104**
COMPENSATORY EDUCATION INSTUCTION			
51 | Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,704,729	1,590,210	2,592,748
52 | Other Title Grants under ESEA-Federal	1,343,407	1,390,943	762,718
53 | Migrant ESEA Migrant, Federal	62,632	83,475	76,846
55 | Learning Assistance Program (LAP), State	4,118,632	3,377,868	4,022,605
56 | State Institutions, Centers and Homes, Delinquent	167,802	202,334	198,769

317

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 | State Institutions, Neglected and Delinquent, Federal	0	0	0
58 | Special and Pilot Programs, State	1,220,803	1,614,502	1,622,679
59 | Institutions - Juveniles in Adult Jails	0	0	0
61 | Head Start, Federal	1,892,957	1,813,759	1,910,129
64 | Limited English Proficiency, Federal	151,277	210,172	210,780
65 | Transitional Bilingual, State	1,376,877	1,326,012	1,339,572
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	**12,039,116**	**11,609,275**	**12,736,846**
OTHER INSTRUCTIONAL PROGRAMS			
71 | Traffic Safety	250,892	177,723	156,011
73 | Summer School	0	0	0
74 | Highly Capable	426,815	450,875	469,166
76 | Targeted Assistance	0	0	0
78 | Youth Training Programs, Federal	0	0	0
79 | Instructional Programs, Other	197,391	214,242	192,503
70 | TOTAL OTHER INSTRUCTIONAL PROGRAMS	**875,097**	**842,840**	**817,680**
COMMUNITY SERVICES			
81 | Public Radio/Television	0	0	0
86 | Community Schools	0	0	0
88 | Early Learning Programs	33,954	45,358	37,707
89 | Other Community Services	191,332	216,531	230,137
80 | TOTAL COMMUNITY SERVICES	**225,286**	**261,889**	**267,844**
SUPPORT SERVICES			
97 | District-wide Support	17,236,083	16,058,416	16,093,175
98 | School Food Services	3,344,127	3,396,389	3,765,221
99 | Pupil Transportation	2,721,879	2,916,019	2,744,537
90 | TOTAL SUPPORT SERVICES	**23,302,088**	**22,370,824**	**22,602,933**
TOTAL PROGRAM EXPENDITURES	**100,313,605**	**103,663,564**	**105,821,111**

318

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	43,556,491	504,500		25,041,038	3,735,704	10,252,100	1,769,249	1,762,200	171,700	320,000
02 | ALE	3,488,101	0		2,191,188	241,029	906,519	126,365	20,000	3,000	0
03 | Basic Education - Dropout Reengagement	563,813	0		312,255	59,819	147,572	4,167	40,000	0	0
09 | Transition to Kindergarten	1,190,739	0		477,575	289,551	416,363	5,750	0	1,500	0
TOTAL REGULAR INSTRUCTION	**48,799,144**	**504,500**		**28,022,056**	**4,326,103**	**11,722,554**	**1,905,531**	**1,822,200**	**176,200**	**320,000**
21 | Sp Ed, Sup, St	14,787,765	0		7,217,393	2,493,518	4,352,234	123,620	587,000	14,000	0
22 | Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 | Sp Ed, Sup, Fed	1,232,402	0		0	688,650	514,752	3,000	26,000	0	0
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	**16,020,167**	**0**		**7,217,393**	**3,182,168**	**4,866,986**	**126,620**	**613,000**	**14,000**	**0**
31 | Voc, Basic, St	2,587,424	25,000		1,437,540	55,817	541,264	259,803	208,000	60,000	0
34 | MidSchCar/Tec	521,599	0		333,195	7,232	121,172	46,000	9,000	5,000	0
38 | Voc, Fed	60,370	0		11,473	0	3,897	20,000	10,000	15,000	0
39 | Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,169,393**	**25,000**		**1,782,208**	**63,049**	**666,333**	**325,803**	**227,000**	**80,000**	**0**
45 | Skil Cnt, Bas, St	1,407,104	5,500	0	610,653	99,115	263,711	224,798	49,500	32,000	121,827
46 | Skill Cntr, Fed	0	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
47 | Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	**1,407,104**	**5,500**	**0**	**610,653**	**99,115**	**263,711**	**224,798**	**49,500**	**32,000**	**121,827**
51 | ESEA Disadvantaged, Federal	2,592,748	0		884,439	395,004	551,505	67,000	622,300	72,500	0
52 | Other Title Grants under ESEA-Federal	762,718	37,000	0	100,074	279,066	154,478	20,000	153,600	18,500	0
53 | ESEA Migrant, Federal	76,846	0		0	36,821	22,525	15,000	1,000	1,500	0
55 | LAP	4,022,605	0		1,762,493	809,622	1,124,490	138,000	188,000	0	0
56 | St In, Ctr/Hm, D	198,769	0		108,814	22,658	57,297	5,000	0	5,000	0
57 | St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 | Sp/Plt Pgm, St	1,622,679	18,000		482,922	0	107,357	819,500	85,900	109,000	0
59 | I-JAJ	0	0		0	0	0	0	0	0	0
61 | Head Start, Fed	1,910,129	0		109,054	1,050,063	705,103	29,289	12,680	3,940	0
64 | LEP, Fed	210,780	0		100,825	48,625	36,830	9,500	10,000	5,000	0
65 | Tran Biling, St	1,339,572	0		629,528	306,669	393,375	6,500	3,000	500	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	**12,736,846**	**55,000**	**0**	**4,178,149**	**2,948,528**	**3,152,960**	**1,109,789**	**1,076,480**	**215,940**	**0**
71 | Traffic Safety	156,011	0		84,579	25,500	31,032	4,000	9,900	1,000	0
73 | Summer School	0	0		0	0	0	0	0	0	0

320

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
74 | Highly Capable	469,166	1,500		343,147	0	120,019	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	192,503	27,000		115,698	0	38,977	10,828	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**817,680**	**28,500**		**543,424**	**25,500**	**190,028**	**19,328**	**9,900**	**1,000**	**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
88 | Early Learning Programs	37,707	0		0	18,525	19,182	0	0	0	0
89 | Othr Comm Srv	230,137	16,500	0	0	50,666	21,471	131,500	10,000	0	0
TOTAL COMMUNITY SERVICES	**267,844**	**16,500**	**0**	**0**	**69,191**	**40,653**	**131,500**	**10,000**	**0**	**0**
97 | Distwide Suppt	16,093,175	0	-130,000	440,135	5,442,148	2,512,642	1,022,000	6,729,450	54,800	22,000
98 | Schl Food Serv	3,765,221	0	0	0	1,260,340	779,881	1,698,000	25,000	2,000	0
99 | Pupil Transp	2,744,537	0	-505,000	0	1,903,978	1,073,059	207,000	60,500	5,000	0
TOTAL SUPPORT SERVICES	**22,602,933**	**0**	**-635,000**	**440,135**	**8,606,466**	**4,365,582**	**2,927,000**	**6,814,950**	**61,800**	**22,000**
OBJECT TOTALS	**105,821,111**	**635,000**	**-635,000**	**42,794,018**	**19,320,120**	**25,268,807**	**6,770,369**	**10,623,030**	**580,940**	**463,827**

321

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	617,709	XXXXX	580,000	XXXXX	635,000	XXXXX
(1) Credit Transfers	-617,709	XXXXX	-580,000	XXXXX	-635,000	XXXXX
(2) Certificated Salaries	41,765,714	41.64	42,702,089	41.19	42,794,018	40.44
(3) Classified Salaries	17,499,676	17.44	18,673,059	18.01	19,320,120	18.26
(4) Employee Benefits and Payroll Taxes	22,695,825	22.62	23,122,563	22.31	25,268,807	23.88
(5) Supplies and Materials	5,753,421	5.74	6,688,335	6.45	6,770,369	6.40
(7) Purchased Services	11,565,887	11.53	11,311,751	10.91	10,623,030	10.04
(8) Travel	420,182	0.42	678,940	0.65	580,940	0.55
(9) Capital Outlay	612,901	0.61	486,827	0.47	463,827	0.44
TOTAL EXPENDITURES	**100,313,605**	**100.00**	**103,663,564**	**100.00**	**105,821,111**	**100.00**

322

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 | Teaching	52,807,817	52.64	56,754,947	54.75	57,418,374	54.26
28 | Extracur	2,424,000	2.42	2,488,402	2.40	2,667,107	2.52
29 | Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	**55,231,817**	**55.06**	**59,243,349**	**57.15**	**60,085,481**	**56.78**
TEACHING SUPPORT						
22 | Lrn Resrc	547,946	0.55	600,947	0.58	669,818	0.63
24 | Guid/Coun	4,413,773	4.40	4,200,042	4.05	4,514,179	4.27
25 | Pupil M/S	604,891	0.60	654,769	0.63	692,110	0.65
26 | Health	4,155,660	4.14	4,390,817	4.24	4,600,559	4.35
31 | InstProDev	1,455,464	1.45	1,290,402	1.24	1,122,369	1.06
32 | Inst Tech	453,249	0.45	675,071	0.65	656,368	0.62
33 | Curriculum	662,474	0.66	518,315	0.50	940,635	0.89
34 | Prof Lrng St	575,236	0.57	645,686	0.62	640,551	0.61
35 | Pupil Safety	0	0.00	355,985	0.34	398,036	0.38
TOTAL TEACHING SUPPORT	**12,293,457**	**12.26**	**13,332,034**	**12.86**	**14,234,625**	**13.45**
OTHER SUPPORT ACTIVITIES						
42 | Food	1,474,689	1.47	1,340,000	1.29	1,580,000	1.49
44 | Operation	1,615,267	1.61	1,766,140	1.70	1,883,883	1.78
49 | Transfers	0	0.00	0	0.00	0	0.00
52 | Operation	2,218,450	2.21	2,163,574	2.09	2,153,146	2.03
53 | Maintnce	580,855	0.58	742,753	0.72	660,728	0.62
56 | Insurance	0	0.00	50,000	0.05	0	0.00
58 | Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 | Transfers	-464,721	-0.46	-450,000	-0.43	-505,000	-0.48
62 | Grnd Mnt	1,075,196	1.07	1,003,007	0.97	1,065,376	1.01
63 | Oper Bldg	2,832,009	2.82	2,952,951	2.85	3,081,571	2.91
64 | Maintnce	2,061,443	2.05	1,402,065	1.35	1,431,439	1.35
65 | Utilities	2,232,109	2.23	2,300,000	2.22	2,318,000	2.19
66 | E-Rate	662,474	0.66	0	0.00	0	0.00
67 | Bldg Secu	23,684	0.02	46,000	0.04	26,000	0.02
68 | Insurance	1,989,439	1.98	2,160,000	2.08	2,160,000	2.04

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 | Info Sys	2,257,475	2.25	2,234,162	2.16	2,284,511	2.16
73 | Printing	127,710	0.13	119,888	0.12	129,591	0.12
74 | Warehouse	277,373	0.28	294,990	0.28	293,089	0.28
75 | Mtr Pool	159,751	0.16	100,000	0.10	100,000	0.09
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	31,632	0.03	48,978	0.05	50,842	0.05
TOTAL OTHER SUPPORT ACTIVITIES	**18,492,362**	**18.43**	**18,274,508**	**17.63**	**18,713,176**	**17.68**
UNIT ADMINISTRATION						
23 | Princ Off	5,255,577	5.24	5,388,804	5.20	5,612,017	5.30
TOTAL UNIT ADMINISTRATION	**5,255,577**	**5.24**	**5,388,804**	**5.20**	**5,612,017**	**5.30**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	602,078	0.60	700,900	0.68	506,100	0.48
12 | Supt Off	519,240	0.52	451,675	0.44	461,985	0.44
13 | Busns Off	1,846,301	1.84	1,039,516	1.00	947,432	0.90
14 | HR	450,649	0.45	473,636	0.46	457,037	0.43
15 | Pblc Rltn	423,552	0.42	433,136	0.42	457,100	0.43
21 | Supv Inst	3,271,821	3.26	3,193,670	3.08	3,146,125	2.97
41 | Supervisn	254,202	0.25	290,249	0.28	301,338	0.28
51 | Supervisn	387,293	0.39	409,692	0.40	435,663	0.41
61 | Supv Bldg	413,980	0.41	432,395	0.42	463,032	0.44
TOTAL CENTRAL ADMINISTRATION	**8,169,116**	**8.14**	**7,424,869**	**7.16**	**7,175,812**	**6.78**
TOTAL EXPENDITURES	**100,313,605**	**100.00**	**103,663,564**	**100.00**	**105,821,111**	**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	312.927	80.93	91.539	32.69
28 | Extracuricular	2.000	0.52	1.416	0.51
TOTAL TEACHING ACTIVITIES	**314.927**	**81.45**	**92.955**	**33.20**
TEACHING SUPPORT				
22 | Learning Resources	2.200	0.57	1.884	0.67
24 | Guidance and Counseling	16.790	4.34	16.642	5.94
25 | Pupil Management and Safety	0.000	0.00	5.874	2.10
26 | Health/Related Services	24.801	6.41	6.462	2.31
31 | InstProDev	1.250	0.32	0.073	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**	**4.362**	**1.56**
TOTAL TEACHING SUPPORT	**46.241**	**11.96**	**35.297**	**12.61**
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	17.210	6.15
52 | Operations	XXXXX	XXXXX	16.328	5.83
53 | Maintenance	XXXXX	XXXXX	4.000	1.43
58 | Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 | Grounds--Maintenance	XXXXX	XXXXX	8.000	2.86
63 | Operation of Buildings	XXXXX	XXXXX	30.000	10.71
64 | Maintenance	XXXXX	XXXXX	8.000	2.86
65 | Utilities	XXXXX	XXXXX	0.000	0.00
67 | Building Security	XXXXX	XXXXX	0.000	0.00
72 | Information Systems	0.000	0.00	8.250	2.95
73 | Printing	0.000	0.00	1.500	0.54
74 | Warehousing and Distribution	0.000	0.00	3.200	1.14
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**	**96.788**	**34.57**

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	4.15	22.304	7.97
TOTAL UNIT ADMINISTRATION	**16.035**	**4.15**	**22.304**	**7.97**
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	1.000	0.26	1.000	0.36
13 | Business Office	0.000	0.00	6.000	2.14
14 | Human Resources	1.000	0.26	1.000	0.36
15 | Public Relations	0.000	0.00	2.000	0.71
21 | Supervision - Instruction	7.465	1.93	13.712	4.90
41 | Supervision - Nutrition Services	0.000	0.00	2.301	0.82
51 | Supervision - Transportation	0.000	0.00	3.625	1.29
61 | Supervision - Building	0.000	0.00	3.000	1.07
TOTAL CENTRAL ADMINISTRATION	**9.465**	**2.45**	**32.638**	**11.66**
TOTAL FTE STAFF	**386.668**	**100.00**	**279.982**	**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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 | General Student Body	164,277	435,600	181,300
200 | Athletics	44,867	28,450	76,550
300 | Classes	0	0	0
400 | Clubs	115,335	187,449	241,163
600 | Private Moneys	0	5,995	1,680
A. TOTAL REVENUES	**324,478**	**657,494**	**500,693**
EXPENDITURES			
100 | General Student Body	152,635	447,900	212,632
200 | Athletics	44,904	35,000	76,743
300 | Classes	0	0	0
400 | Clubs	145,627	225,359	206,040
600 | Private Moneys	0	6,220	4,124
B. TOTAL EXPENDITURES	**343,166**	**714,479**	**499,539**
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	**0**	**0**	**0**
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	**0**	**0**	**0**
E. Net Change in Fund Balance (A-B+C-D)	**-18,688**	**-56,985**	**1,154**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	362,368	400,000	449,118
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
F. TOTAL BEGINNING FUND BALANCE	**362,368**	**400,000**	**449,118**
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	343,680	343,015	450,272
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

327

Walla Walla Public Schools District No.140

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
G. TOTAL ENDING FUND BALANCE (E+F)		**343,680**	**343,015**	**450,272**

328

Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	4,664,073	4,828,436	5,035,198
2000 | Local Nontax Support	108,377	40,000	40,000
3000 | State, General Purpose	0	0	0
5000 | Federal, General Purpose	0	0	0
9000 | Other Financing Sources	670,467	1,158,100	1,871,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,442,917**	**6,026,536**	**6,946,198**
EXPENDITURES			
Matured Bond Expenditures	2,740,000	3,460,000	4,440,000
Interest on Bonds	2,659,417	2,517,050	2,338,700
Interfund Loan Interest	0	0	0
Bond Transfer Fees	565	2,000	2,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	**5,399,981**	**5,979,050**	**6,780,700**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535)	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**42,935**	**47,486**	**165,498**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,149,247	3,200,000	2,790,000
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
H. TOTAL BEGINNING FUND BALANCE	**3,149,247**	**3,200,000**	**2,790,000**
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	3,192,182	3,247,486	2,955,498

329

Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**3,192,182**	**3,247,486**	**2,955,498**

330

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Taxes	4,663,890	4,828,436	5,035,198
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	184	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**4,664,073**	**4,828,436**	**5,035,198**
LOCAL SUPPORT NONTAX				
2300	Investment Earnings	108,377	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**	**108,377**	**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	0	0	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	670,467	0	0

331

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 | Transfers (local resources)	0	1,158,100	1,871,000
9000 | TOTAL OTHER FINANCING SOURCES	**670,467**	**1,158,100**	**1,871,000**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,442,917**	**6,026,536**	**6,946,198**

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	1,313,094	2,337,853	2,431,367
2000 | Local Nontax Support	714,195	10,000	545,000
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	529,540	0	400,000
5000 | Federal, General Purpose	70,591	0	0
6000 | Federal, Special Purpose	71,086	0	0
7000 | Revenues from Other School Districts	16,492	0	14,000
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	379,533	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**3,094,530**	**2,347,853**	**3,390,367**
EXPENDITURES			
10 | Sites	6,225,484	3,000,000	500,000
20 | Buildings	3,236,844	0	2,400,000
30 | Equipment	2,545,523	0	0
40 | Energy	0	0	0
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	0	0	0
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**12,007,851**	**3,000,000**	**2,900,000**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**250,000**	**750,000**	**1,500,000**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**-9,163,321**	**-1,402,146**	**-1,009,632**
BEGINNING 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

333

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	0	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	2,000,000	5,500,000
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL BEGINNING FUND BALANCE**	**11,647,644**	**2,000,000**	**5,500,000**
	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	0	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	278,630	0	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	2,195,723	597,853	4,490,367
G.L.890	Unassigned Fund Balance	0	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**2,484,323**	**597,853**	**4,490,367**

334

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.

335

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Tax	1,313,094	2,337,853	2,431,367
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**	**1,313,094**	**2,337,853**	**2,431,367**
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	430,928	10,000	45,000
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	0	0	0
2900	Local Support Nontax, Unassigned	283,267	0	500,000
2000	**TOTAL LOCAL NONTAX SUPPORT**	**714,195**	**10,000**	**545,000**
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	23,045	0	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	506,495	0	400,000
4330	State Matching Funding Assistance - - Other	0	0	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**529,540**	**0**	**400,000**
FEDERAL, GENERAL PURPOSE				

336

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
5200	General Purpose Direct Federal Grants, Unassigned	70,591	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	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**70,591**	**0**	**0**
	FEDERAL, SPECIAL PURPOSE			
6111	Federal Special Purpose—SLFRF	0	0	XXXXX
6112	Federal Special Purpose—ESSER II	0	0	XXXXX
6113	Federal Special Purpose—ESSER III	0	0	XXXXX
6114	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118	Federal Special Purpose—Reserved G	0	0	XXXXX
6119	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6140	Impact Aid-Construction	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6200	Direct Special Purpose Grants	71,086	0	0
6210	E-Rate	0	0	0
6211	Federal Special Purpose—SLFRF	0	0	XXXXX
6212	Federal Special Purpose—ESSER II	0	0	XXXXX
6213	Federal Special Purpose—ESSER III	0	0	XXXXX
6214	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218	Federal Special Purpose—Reserved G	0	0	XXXXX
6219	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
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	XXXXX
6312	Federal Special Purpose—ESSER II	0	0	XXXXX
6313	Federal Special Purpose—ESSER III	0	0	XXXXX
6314	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318	Federal Special Purpose—Reserved G	0	0	XXXXX
6319	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6340	Impact Aid-Construction	0	0	0

337

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6376 | Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**71,086**	**0**	**0**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	16,492	0	14,000
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**16,492**	**0**	**14,000**
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	0	0	0
9200 | Sale of Real Property	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	379,533	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**379,533**	**0**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**3,094,530**	**2,347,853**	**3,390,367**

338

Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	23,797	10,000	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	1,862,009	0	0
4499	Transportation Reimbursement Depreciation	688,531	984,422	408,152
5200	General Purposes Direct Federal Grants-Unassigned	3,745,057	0	600,000
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	0	0	0
6100	Special Purpose-OSPI Unassigned	0	0	0
6200	Direct Special Purpose Grants	0	0	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

339

Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 | Long-Term Financing	0	0	0
9901 | Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**6,319,393**	**994,422**	**1,018,152**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**6,319,393**	**994,422**	**1,018,152**
EXPENDITURES			
33 Transportation Equipment Purchases	6,521,644	1,000,000	750,000
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	**6,521,644**	**1,000,000**	**750,000**
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	**-202,251**	**-5,578**	**268,152**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	936,578	622,000	1,159,500
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 BEGINNING FUND BALANCE	**936,578**	**622,000**	**1,159,500**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

340

Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819	Restricted for Fund Purposes	734,327	616,422	1,427,652
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
K.	**TOTAL ENDING FUND BALANCE (I+J)**	**734,327**	**616,422**	**1,427,652**

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.

341

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

RESOLUTION #04-2026
July 21, 2026

2026-2027 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 July 21, 2026, 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 2026-2027 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: $6,835,145.02
- The amount the district proposes to spend for materials, supplies, and operating costs: $11,805,867
- Difference between the amounts: -$4,970,722.02
- 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 2026-2027 will be as follows:

General Fund	**$ 105,821,111**
Associated Student Body	**$ 499,539**
Debt Service	**$ 6,780,700**
Capital Projects	**$ 2,900,000**
Transportation Vehicle	**$ 750,000**

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	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Enrollment	**5035**	**4967**	**4933**	**4906**
General Fund				
Beginning Fund Balance	$ 13,000,000	$ 12,146,660	$ 10,960,946	$ 8,941,672
Revenues	$ 105,338,771	$ 105,183,546	$ 105,262,352	$ 105,884,303
Expenditures	$ (106,192,111)	$ (103,369,260)	$ (107,281,626)	$ (106,529,289)
Ending Fund Balance	$ 12,146,660	$ 10,960,946	$ 8,941,672	$ 8,296,686
Associated Student Body				
Beginning Fund Balance	$ 449,118	$ 450,272	$ 451,426	$ 452,580
Revenues	$ 500,693	$ 500,693	$ 500,693	$ 500,693
Expenditures	$ (499,539)	$ (499,539)	$ (499,539)	$ (499,539)
Ending Fund Balance	$ 450,272	$ 451,426	$ 452,580	$ 453,734

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

Debt Service Fund				
Beginning Fund Balance	$ 2,790,000	$ 2,955,498	$ 3,126,194	$ 3,268,416
Revenues	$ 6,946,198	$ 7,473,946	$ 7,454,672	$ 7,511,556
Expenditures	$ (6,780,700)	$ (7,303,250)	$ (7,312,450)	$ (7,323,275)
Ending Fund Balance	$ 2,955,498	$ 3,126,194	$ 3,268,416	$ 3,456,697
Capital Projects Fund				
Beginning Fund Balance	$ 5,500,000	$ 4,490,367	$ 4,064,958	$ 3,701,595
Revenues	$ 3,390,367	$ 2,574,591	$ 2,636,637	$ 2,688,189
Expenditures	$ (4,400,000)	$ (3,000,000)	$ (3,000,000)	$ (3,000,000)
Ending Fund Balance	$ 4,490,367	$ 4,064,958	$ 3,701,595	$ 3,389,784
Transportation Vehicle Fund				
Beginning Fund Balance	$ 1,159,500	$ 1,427,652	$ 1,345,804	$ 1,263,956
Revenues	$ 1,018,152	$ 418,152	$ 418,152	$ 418,152
Expenditures	$ (750,000)	$ (500,000)	$ (500,000)	$ (500,000)
Ending Fund Balance	$ 1,427,652	$ 1,345,804	$ 1,263,956	$ 1,182,108

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

Alayna Brinton, School Board President

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

Adopted at a regular meeting of the Board of Directors July 21, 2026

BOARD POLICY

STUDENT DISCIPLINE

The board of the Walla Walla Public Schools focuses on the educational achievement of every student. The district holds high expectations for all students and gives all students the opportunity to achieve personal and academic success. The board intends that this policy and procedure be implemented in a manner that supports a positive school climate, maximizes instructional time, and increases equitable educational opportunities.

The purposes of this policy and accompanying procedure include:

- Providing a safe and supportive learning environment for all students.
- Providing due process to students.
- Implementing culturally responsive discretionary and nondiscretionary discipline policies and procedures that provide opportunity for all students to achieve personal and academic success.
- Engaging with school personnel, students, parents, families, and the community in decisions related to the development and implementation of discipline policies and procedures.
- Ensuring fairness and equity in the administration of discretionary and nondiscretionary discipline.
- Administering discretionary discipline in ways that respond to the needs and strengths of students, support students in meeting behavioral expectations, and keep students in classrooms to the maximum extent possible.
- Providing necessary educational services needed to access their education without disruption for the excluded student.
- Facilitating collaboration between school personnel, students, parents, and families to support successful reentry into the classroom following a suspension or expulsion.

Students' Fundamental Rights

The district will observe students' fundamental rights and will administer discipline in a manner that does not:

1. Unlawfully discriminate against a student on the basis of sex, race, creed, ethnicity, religion, color, national origin, sexual orientation, gender expression, gender identity, homelessness, immigration or citizenship status, the presence of any sensory, mental disability, physical disability, neurodivergence, or the use of a trained service animal by a person with a disability.
2. Deprive a student of the student's constitutional right to freedom of speech and press, the constitutional right to peaceably assemble and to petition the government and its representatives for a redress of grievances, the constitutional right to the free exercise of religion and to have the student's school free from sectarian control or influence, subject to reasonable limitations upon the time, place, and manner of exercising the right.
3. Deprive a student of the student's constitutional right to be secure in the student's person, papers, and effects against unreasonable searches and seizures.

DRAFT

4. Unlawfully interfere in a student's pursuit of an education while in the custody of the school district; or
5. Deprive a student of the student's right to an equal educational opportunity, in whole or in part, by a school district without due process of law.

Student Responsibilities
This district's student discipline policy and procedures are designed to provide students with a safe, healthy, and educationally sound environment. Students are expected to be aware of and comply with the policy and procedure, including behavioral expectations that respect the rights, person, and property of others. Students are also expected to pursue the required course of studies. Students and staff are expected to work together to develop a positive climate for learning, consistent with Board Policy 3112 – Social Emotional Climate.

Development and Review
The district will collect data on disciplinary actions administered in each school, as required by RCW 28A.300.042, and any additional data required under other district policies and procedures.

The district

will develop and periodically review a discretionary and nondiscretionary discipline policy and procedures with the participation of school personnel with representation from each employee group, students, parents, families, and the community. During the development and review, the district must use disaggregated data collected under RCW 28A.300.042 to monitor the impact of the district's discipline policy, procedures, and practices and update its policy and procedures and fairness and equity in the administration of discipline.

The policy and procedure will be developed in accordance with WAC 392-400-110.

Distribution of Policies and Procedures
The district will make the current version of this policy and procedure available to families and the community. The district will annually provide this policy and procedure to all district personnel, students, parents, and families, which may require language assistance for students and parents with limited-English proficiency under Title VI of the Civil Rights Act of 1964.

The district will ensure district employees and contractors are knowledgeable of this student discipline policy and procedure.

Application
This policy and accompanying procedure will be construed in a manner consistent with Washington law as stated in WAC 392-400-020.

DRAFT

Legal References:

- 42 U.S.C. 2000d et seq. Civil Rights Act of 1964
- 34 CFR Part 100.3 Regulations implementing Civil Rights Act of 1964
- Chapter 392-400, WAC Student Discipline
- WAC 392-190-048 Access to course offerings - Student discipline and corrective action
- Chapter 28A.320, RCW Provisions applicable to all districts
- Chapter 28A.600 RCW, Students
- RCW 28A.400.110 Principal to assure appropriate student discipline - Building discipline standards - Classes to improve classroom management skills
- RCW 28A.400.100 Principals and vice principals - Employment of - Qualifications - Duties
- Chapter 28A.225, RCW Compulsory school attendance and admission
- RCW 28A.150.240 Certificated teaching and administrative staff as accountable for classroom teaching - Scope - Responsibilities - Penalty
- RCW 9.41.280 Possessing dangerous weapons on school facilities - Penalty - Exceptions

Cross References:

- 2121 - Substance Abuse Program
- 2161 - Special Education and Related Services for Eligible Students
- 2162 - Education of Students With Disabilities Under Section 504 of the Rehabilitation Act of 1973
- 3122 - Excused and Unexcused Absences
- 3210 - Nondiscrimination
- 3244 - Prohibition of Corporal Punishment
- 3520 - Student Fees, Fines, or Charges
- 4210 - Regulation of Dangerous Weapons on School Premises
- 4218 - Language Access

DRAFT

Adopted: November 15, 2016
Revised: 03.17.2020; 08.16.2022
Revised: December 17, 2024
Second Reading/Revision: July 21, 2026

BOARD POLICY

INFECTIOUS DISEASES

In order to safeguard the school community from the spread of certain communicable diseases the superintendent shall implement procedures assuring that all school buildings are in compliance with State Board of Health rules and regulations regarding the presence of persons who have or have been exposed to infectious diseases deemed dangerous to the public health. Such procedures will also prescribe the steps to remove the danger to others.

The district will require that the parents/guardian complete a medical history form at the beginning of each school year. The school nurse or director of health services may use this information to advise the parent/guardian of the need for further medical attention and to plan for potential health problems in school.

The board authorizes the school principal to exclude a student who has been diagnosed by a licensed health care provider (LHP) or is suspected of having an infectious disease in accordance with the regulations within the most current, *Infectious Disease Control Guide for School Staff*, provided by the Department of Health. The principal or designated health services staff member will report the presence of any suspected case or cases of reportable communicable disease to the appropriate local health authority as required by the State Board of Health. The district and its staff will treat all information concerning a student's present and past health condition as confidential. The principal will cooperate with the local health officials in the investigation of the source of the disease.

The fact that a student has been tested for a sexually transmitted infection, the test result, any information relating to the diagnosis or treatment of a sexually transmitted infection, and any information regarding drug or alcohol treatment for a student must be kept strictly confidential. If the district receives authorization to release information, the district may disclose information pursuant to the restrictions in the release.

A school principal or designee has the authority to send an ill student home without the concurrence of the local health officer, but if the disease is reportable, the district must notify the local health officer. The local health officer is the primary resource in the identification and control of infectious disease in community and school. The local health officer, in consultation with the superintendent, can take whatever action deemed necessary to control or eliminate the spread of disease, including closing a school.

Legal References:

- Chapter 70.02 RCW Medical records - Health care information access and disclosure
- RCW 28A.210.010 Contagious diseases, limiting contact - Rules
- Chapter 246-110 WAC Contagious disease - School districts and day care centers

DRAFT

BOARD POLICY

- RCW 70.24.290 - Public school employees - Rules for blood-borne pathogens education and training
- WAC 246-101-420 Duties - Schools

Management Resources:

- 2024 - October Issue
- 2020 - September Alert
- 2018 - August 2018 - August Policy Issue
- 2013 - February Issue

First Reading: May 7, 2002
Adopted by the Board: July 16, 2002
Second Reading/Revision: July 21, 2026

DRAFT

Fiscal Year Budget	2025-26	2026-27	2027-28	2028-29	2029-30	Comments
	General Fund					
Enrollment Projections	**5159**	**5035**	**4967**	**4933**	**4906**	*Assumes a straight roll up of grade levels*
Actual/Projected* IPD	*2.6*	*2.6*	*2.7**	*2.4**	*2.2**	
Beginning Fund Balance-Budgeted	$ 11,000,000	$ 13,000,000	$ 12,146,660	$ 10,960,946	$ 8,941,672	
Beginning Fund Balance-Projected	$ 13,426,470	$ 13,000,000	$ 12,675,766	$ 12,020,414	$ 10,536,488	*Based on 99.5% expenditure assumption*
Local Taxes	$ 15,380,068	$ 15,910,422	$ 16,628,218	$ 17,300,485	$ 17,992,504	*EP and O voter approved levy amounts*
Local Non-Tax	$ 684,000	$ 684,000	$ 684,000	$ 684,000	$ 684,000	*Assumes flat revenue*
State, General	$ 56,123,143	$ 56,859,513	$ 55,767,275	$ 54,952,405	$ 54,658,714	*Assumes 100 student enrollment loss, 2.7% state increase, and current LEA proje*
State, Special	$ 22,028,599	$ 21,921,709	$ 22,140,926	$ 22,362,335	$ 22,585,959	*Assumes 1% increase due to IPD increase/enrollment decrease*
Federal	$ 8,882,596	$ 9,868,127	$ 9,868,127	$ 9,868,127	$ 9,868,127	*Assumes flat revenue*
Other	$ 95,000	$ 95,000	$ 95,000	$ 95,000	$ 95,000	*Assumes flat revenue*
Revenues	**$ 103,193,406**	**$ 105,338,771**	**$ 105,183,546**	**$ 105,262,352**	**$ 105,884,303**	
Regular Instruction	$ 49,236,800	$ 48,799,144	$ 50,067,922	$ 51,219,484	$ 52,295,093	
Special Education	$ 14,615,251	$ 16,020,167	$ 16,436,691	$ 16,814,735	$ 17,167,845	
Vocational Ed	$ 3,325,463	$ 3,169,393	$ 3,251,797	$ 3,326,589	$ 3,396,447	
Skills Center	$ 1,401,222	$ 1,407,104	$ 1,443,689	$ 1,476,894	$ 1,507,908	
Compensatory Ed	$ 11,609,275	$ 12,736,846	$ 13,068,004	$ 13,368,568	$ 13,649,308	*Assumes IPD increase for ALL expenses for 2027-28 to 2029-30.*
Other Programs	$ 842,840	$ 817,680	$ 838,940	$ 858,235	$ 876,258	
Community Services	$ 261,889	$ 267,844	$ 274,808	$ 281,129	$ 287,032	
Support Services	$ 22,370,824	$ 22,602,933	$ 23,190,609	$ 23,723,993	$ 24,222,197	
Reduction	$ -	$ -	$ *(2,500,000)*	$ *(4,000,000)*	$ *(7,000,000)*	
Expenditures	**$ 103,663,564**	**$ 105,821,111**	**$ 106,072,460**	**$ 107,069,626**	**$ 106,402,089**	
Ending Fund Balance Budgeted	$ 10,121,741	$ 12,146,660	$ 10,960,946	$ 8,941,672	$ 8,296,686	*Includes transfer of LGO Interest Payment*
Ending Fund Balance Projected	$ 13,066,529	$ 12,675,766	$ 12,020,414	$ 10,536,488	$ 10,423,513	*Assumes spending 99.5% expenditures & LGO Interest Payment*
Budgeted EFB %	9.8%	11.5%	10.3%	8.4%	7.8%	*Budgeted EFB based on spending 100% expenses & LGO Interest Payment*
Projected EFB %	12.7%	12.0%	11.4%	9.9%	9.8%	*Assumes spending 99.5% expenditures & LGO Interest Payment*

Associated Student Body						
Beginning Fund Balance	$ 400,000	$ 449,118	$ 450,272	$ 451,426	$ 452,580	
Revenues	$ 657,494	$ 500,693	$ 500,693	$ 500,693	$ 500,693	
Expenditures	$ (714,479)	$ (499,539)	$ (499,539)	$ (499,539)	$ (499,539)	
Ending Fund Balance	$ 343,015	$ 450,272	$ 451,426	$ 452,580	$ 453,734	
Debt Service Fund						
Beginning Fund Balance	$ 3,200,000	$ 2,790,000	$ 2,955,498	$ 3,126,194	$ 3,268,416	
Revenues	$ 6,026,536	$ 6,946,198	$ 7,473,946	$ 7,454,672	$ 7,511,556	
Expenditures	$ (5,979,050)	$ (6,780,700)	$ (7,303,250)	$ (7,312,450)	$ (7,323,275)	
Ending Fund Balance	$ 3,247,486	$ 2,955,498	$ 3,126,194	$ 3,268,416	$ 3,456,697	
Capital Projects Fund						
Beginning Fund Balance	$ 2,000,000	$ 5,500,000	$ 4,490,367	$ 4,064,958	$ 3,701,595	
Revenues	$ 2,347,853	$ 3,390,367	$ 2,574,591	$ 2,636,637	$ 2,688,189	
Expenditures	$ (3,750,000)	$ (4,400,000)	$ (3,000,000)	$ (3,000,000)	$ (3,000,000)	
Ending Fund Balance	$ 597,853	$ 4,490,367	$ 4,064,958	$ 3,701,595	$ 3,389,784	
Transportation Vehicle Fund						
Beginning Fund Balance	$ 622,000	$ 1,159,500	$ 1,427,652	$ 1,345,804	$ 1,263,956	
Revenues	$ 994,422	$ 1,018,152	$ 418,152	$ 418,152	$ 418,152	
Expenditures	$ (1,000,000)	$ (750,000)	$ (500,000)	$ (500,000)	$ (500,000)	
Ending Fund Balance	$ 616,422	$ 1,427,652	$ 1,345,804	$ 1,263,956	$ 1,182,108	

Walla Walla Public Schools District No.140

F-195F

ENROLLMENT AND STAFF COUNTS

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)					
1. Kindergarten /2	306.00	306.00	306.00	306.00	
2. Grade 1	307.00	306.00	306.00	306.00	
3. Grade 2	316.00	307.00	306.00	306.00	
4. Grade 3	354.00	316.00	307.00	306.00	
5. Grade 4	340.00	354.00	316.00	307.00	
6. Grade 5	331.00	340.00	354.00	316.00	
7. Grade 6	355.00	331.00	340.00	354.00	
8. Grade 7	380.00	355.00	331.00	340.00	
9. Grade 8	383.00	380.00	355.00	331.00	
10. Grade 9	332.00	383.00	380.00	355.00	351
11. Grade 10	348.00	332.00	383.00	380.00	
12. Grade 11 (excluding Running Start)	318.00	318.00	300.00	350.00	
13. Grade 12 (excluding Running Start)	316.00	290.00	300.00	300.00	
14. SUBTOTAL	4,386.00	4,318.00	4,284.00	4,257.00	
15. Running Start	143.00	143.00	143.00	143.00	
16. Dropout Reengagement Enrollment	85.00	85.00	85.00	85.00	
17. ALE Enrollment	421.00	421.00	421.00	421.00	
18. TOTAL K-12	5,035.00	4,967.00	4,933.00	4,906.00	
B. STAFF COUNTS (calculate to three decimal places)					
1. General Fund FTE Certificated Employees /4	386.668	378.000	375.000	370.000	
2. General Fund FTE Classified Employees /4	279.982	277.000	275.000	273.000	

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	15,910,422	16,628,218	17,300,485	17,992,504
2000 | Local Nontax Support	684,000	684,000	684,000	684,000
3000 | State, General Purpose	56,859,513	55,767,275	54,952,405	54,658,714
4000 | State, Special Purpose	21,921,709	22,140,926	22,362,335	22,585,959
5000 | Federal, General Purpose	80,000	80,000	80,000	80,000
6000 | Federal, Special Purpose	9,788,127	9,788,127	9,788,127	9,788,127
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	105,338,771	105,183,546	105,262,352	105,884,304
EXPENDITURES				
00 | Regular Instruction	48,799,144	47,567,922	47,219,484	45,295,093
20 | Special Education Instruction	16,020,167	16,436,691	16,814,735	17,167,845
30 | Vocational Education Instruction	3,169,393	3,251,797	3,326,589	3,396,447
40 | Skill Center Instruction	1,407,104	1,443,689	1,476,894	1,507,908
50 and 60 | Compensatory Education Instruction	12,736,846	13,068,004	13,368,568	13,649,308
70 | Other Instructional Programs	817,680	838,940	858,235	876,258
80 | Community Services	267,844	274,808	281,129	287,032
90 | Support Services	22,602,933	23,190,609	23,723,993	24,222,197
B. TOTAL EXPENDITURES	105,821,111	106,072,460	107,069,627	106,402,088
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	371,000	296,800	212,000	127,200
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	-853,339	-1,185,714	-2,019,275	-644,984
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

352

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.821	Restricted for Carryover of Restricted Revenues	500,000	500,000	250,000	0
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	10,366,356	10,796,000	9,860,946	8,091,671
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	250,000	250,000
G.L.890	Unassigned Fund Balance	1,283,644	660	0	0
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0	0
H.	TOTAL BEGINNING FUND BALANCE	13,000,000	** 12,146,660	10,960,946	8,941,671
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	0	0
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

353

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.872 Committed to Economic Stabilization	10,582,111	9,860,946	8,091,671	7,446,687
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	250,000	250,000
G.L.890 Unassigned Fund Balance	214,550	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	12,146,661	10,960,946	8,941,671	8,296,687

354

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

EXPENDITURES EXCEED REVENUES IN 2026-2027 and 2027-2028 and 2028-2029 and 2029-2030

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

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES				
100 | General Student Body	181,300	181,300	181,300	181,300
200 | Athletics	76,550	76,550	76,550	76,550
300 | Classes	0	0	0	0
400 | Clubs	241,163	241,163	241,163	241,163
600 | Private Moneys	1,680	1,680	1,680	1,680
A. TOTAL REVENUES	500,693	500,693	500,693	500,693
EXPENDITURES				
100 | General Student Body	212,632	212,632	212,632	212,632
200 | Athletics	76,743	76,743	76,743	76,743
300 | Classes	0	0	0	0
400 | Clubs	206,040	206,040	206,040	206,040
600 | Private Moneys	4,124	4,124	4,124	4,124
B. TOTAL EXPENDITURES	499,539	499,539	499,539	499,539
C. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
D. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
E. Net Change In Fund Balance (A-B+C-D)	1,154	1,154	1,154	1,154
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	449,118	450,272	451,426	452,580
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
F. TOTAL BEGINNING FUND BALANCE	449,118	450,272	451,426	452,580
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	450,272	451,426	452,580	453,734

355

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
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
G. TOTAL	ENDING FUND BALANCE (E+F)	450,272	451,426	452,580	453,734

356

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	5,035,198	5,137,146	5,238,672	5,344,356
2000 | Local Nontax Support	40,000	40,000	4,000	40,000
3000 | State, General Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
9000 | Other Financing Sources	1,871,000	2,296,800	2,212,000	2,127,200
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,946,198	7,473,946	7,454,672	7,511,556
EXPENDITURES				
Matured Bond Expenditures	4,440,000	5,190,000	5,450,000	5,725,000
Interest on Bonds	2,338,700	2,111,250	1,860,450	1,596,275
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	6,780,700	7,303,250	7,312,450	7,323,275
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. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	165,498	170,696	142,222	188,281
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,790,000	2,955,498	3,126,194	3,268,416
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 BEGINNING FUND BALANCE	2,790,000	2,955,498	3,126,194	3,268,416
ENDING FUND BALANCE				

357

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,955,498	3,126,194	3,268,416	3,456,697
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
I. TOTAL ENDING FUND BALANCE (G+H)	2,955,498	3,126,194	3,268,416	3,456,697

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.

358

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	2,431,367	2,515,591	2,577,637	2,629,189
2000 | Local Nontax Support	545,000	45,000	45,000	45,000
3000 | State, General Purpose	0	0	0	0
4000 | State, Special Purpose	400,000	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	14,000	14,000	14,000	14,000
8000 | Revenues from Other Entities	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,390,367	2,574,591	2,636,637	2,688,189
EXPENDITURES				
10 | Sites	500,000	0	0	0
20 | Buildings	2,400,000	1,000,000	1,000,000	1,000,000
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	2,900,000	1,000,000	1,000,000	1,000,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,500,000	2,000,000	2,000,000	2,000,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D)	-1,009,632	-425,409	-363,363	-311,811
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

359

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
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.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	5,500,000	4,490,367	4,064,958	3,701,595
G.L.890	Unassigned Fund Balance	0	0	0	0
H.	TOTAL BEGINNING FUND BALANCE	5,500,000	4,490,367	4,064,958	3,701,595
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

360

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.889 Assigned to Fund Purposes	4,490,367	4,064,958	3,701,595	3,389,784
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	4,490,367	4,064,958	3,701,595	3,389,784

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.

361

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 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	408,152	408,152	408,152	408,152
5200	General Purposes Direct Federal Grants-Unassigned	600,000	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

362

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 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	1,018,152	418,152	418,152	418,152
EXPENDITURES				
33 Transportation Equipment Purchases	750,000	500,000	500,000	500,000
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	750,000	500,000	500,000	500,000
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. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
H. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
I. Net Change In Fund Balance (C-D-E-F+G-H)	268,152	-81,848	-81,848	-81,848
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,159,500	1,427,652	1,345,804	1,263,956
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 BEGINNING FUND BALANCE	1,159,500	1,427,652	1,345,804	1,263,956

363

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,427,652	1,345,804	1,263,956	1,182,108
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
K. TOTAL ENDING FUND BALANCE (I+J)	1,427,652	1,345,804	1,263,956	1,182,108

364

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

FISCAL YEAR 2026-2027

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
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

365

Walla Walla Public Schools District No.140

FISCAL YEAR 2026-2027

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

366

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

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, 2026 through August 31, 2027.

ESD Superintendent or Designee	Signed Date
OSPI Representative	Signed Date

Lock and Print Date: 07/17/2026

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	105,338,771	500,693	6,946,198	3,390,367	1,018,152
Total Appropriation (Expenditures)	105,821,111	499,539	6,780,700	2,900,000	750,000
Other Financing Uses--Transfers Out (G.L. 536)	371,000	XXXXX	0	1,500,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-853,339	1,154	165,498	-1,009,632	268,152
Beginning Total Fund Balance	13,000,000	449,118	2,790,000	5,500,000	1,159,500
Ending Total Fund Balance	12,146,661	450,272	2,955,498	4,490,367	1,427,652
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					368
Excess levies approved by voters for 2027 collection	16,292,164	0	0	0	0
Rollback mandated by school district Board of Directors 1/	14,486	0	0	0	0
Net excess levy amount for 2027 collection after rollback	16,277,678	XXXXX	5,084,000	2,476,497	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 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,330.41		5,159.00		5,035.00	
FTE Certificated Employees	403.082		393.269		386.668	
FTE Classified Employees	268.163		277.182		279.982	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	103,046,419		103,193,406		105,338,771	
Total Expenditures	100,313,605		103,663,564		105,821,111	
Total Beginning Fund Balance	11,493,655		11,000,000		13,000,000	
Total Ending Fund Balance	13,426,470		10,121,742		12,146,661	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	46,106,889	45.96	49,236,800	47.50	48,799,144	46.11
Federal Special Purpose Funding	0	13.38	0	0.00	XXXXX	XXXXX
Special Education Instruction	13,423,964	3.16	14,615,251	14.10	16,020,167	15.14
Vocational Instruction	3,171,279	1.17	3,325,463	3.21	3,169,393	3.00
Skill Center Instruction	1,169,885	12.00	1,401,222	1.35	1,407,104	1.33
Compensatory Education	12,039,116	0.87	11,609,275	11.20	12,736,846	12.04
Other Instructional Programs	875,097	0.22	842,840	0.81	817,680	0.77
Community Services	225,286	23.23	261,889	0.25	267,844	0.25
Support Services	23,302,088	100.00	22,370,824	21.58	22,602,933	21.36
Total - Program Groups	100,313,605		103,663,564	100.00	105,821,111	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	55,231,817	55.06	59,243,349	57.15	60,085,481	56.78
Teaching Support	12,293,457	12.26	13,332,034	12.86	14,234,625	13.45
Other Supportive Activities	18,492,362	18.43	18,274,508	17.63	18,713,176	17.68
Building Administration	5,255,577	5.24	5,388,804	5.20	5,612,017	5.30
Central Administration	8,169,116	8.14	7,424,869	7.16	7,175,812	6.78
Total - Activity Groups	100,313,605	100.00	103,663,564	100.00	105,821,111	100.00

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	41,765,714	41.64	42,702,089	41.19	42,794,018	40.44
Classified Salaries	17,499,676	17.44	18,673,059	18.01	19,320,120	18.26
Employee Benefits and Payroll Taxes	22,695,825	22.62	23,122,563	22.31	25,268,807	23.88
Supplies, Instructional Resources and Noncapitalized Items	5,753,421	5.74	6,688,335	6.45	6,770,369	6.40
Purchased Services	11,565,887	11.53	11,311,751	10.91	10,623,030	10.04
Travel	420,182	0.42	678,940	0.65	580,940	0.55
Capital Outlay	612,901	0.61	486,827	0.47	463,827	0.44
Total - Objects	100,313,605	100.00	103,663,564	100.00	105,821,111	100.00

370

Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	394.43	306.00	306.00
2. Grade 1	361.31	306.00	307.00
3. Grade 2	336.57	361.00	316.00
4. Grade 3	335.29	335.00	354.00
5. Grade 4	356.06	336.00	340.00
6. Grade 5	382.36	354.00	331.00
7. Grade 6	397.53	385.00	355.00
8. Grade 7	368.26	399.00	380.00
9. Grade 8	363.94	370.00	383.00
10. Grade 9	371.74	328.00	332.00
11. Grade 10	387.00	343.00	348.00
12. Grade 11 (excluding Running Start)	344.20	355.00	318.00
13. Grade 12 (excluding Running Start)	299.16	336.00	316.00
14. SUBTOTAL	**4,697.85**	**4,514.00**	**4,386.00**
15. Running Start	151.14	144.00	143.00
16. Dropout Reengagement Enrollment	95.40	93.00	85.00
17. ALE Enrollment	386.02	408.00	421.00
18. TOTAL K-12	**5,330.41**	**5,159.00**	**5,035.00**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	403.08	393.27	386.668
2. General Fund FTE Classified Employees /4	268.16	277.18	279.982

371

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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	13,442,505	15,380,068	15,910,422
2000 | Local Nontax Support	2,144,215	684,000	684,000
3000 | State, General Purpose	55,582,863	56,123,143	56,859,513
4000 | State, Special Purpose	21,827,568	22,028,599	21,921,709
5000 | Federal, General Purpose	108,845	80,000	80,000
6000 | Federal, Special Purpose	9,838,851	8,802,596	9,788,127
7000 | Revenues from Other School Districts	101,572	95,000	95,000
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**103,046,419**	**103,193,406**	**105,338,771**
EXPENDITURES			
00 | Regular Instruction	46,106,889	49,236,800	48,799,144
20 | Special Education Instruction	13,423,964	14,615,251	16,020,167
30 | Vocational Education Instruction	3,171,279	3,325,463	3,169,393
40 | Skill Center Instruction	1,169,885	1,401,222	1,407,104
50 and 60 | Compensatory Education Instruction	12,039,116	11,609,275	12,736,846
70 | Other Instructional Programs	875,097	842,840	817,680
80 | Community Services	225,286	261,889	267,844
90 | Support Services	23,302,088	22,370,824	22,602,933
B. TOTAL EXPENDITURES	**100,313,605**	**103,663,564**	**105,821,111**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**800,000**	**408,100**	**371,000**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**1,932,815**	**-878,257**	**-853,339**
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	737,412	500,000	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	600,000	600,000

372

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.828	Restricted for Carryover of Food Service Revenue	176,406	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	0	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	9,650,000	10,366,356
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	250,000	250,000
G.L.890	Unassigned Fund Balance	0	0	1,283,644
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
H.	**TOTAL BEGINNING FUND BALANCE**	**11,493,655**	**11,000,000**	**13,000,000**
	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	721,192	500,000	500,000
G.L.823	Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825	Restricted for Skill Center	775,076	600,000	600,000
G.L.828	Restricted for Carryover of Food Service Revenue	176,406	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	2,780,187	0	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	7,627,102	8,771,742	10,582,111
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	1,346,507	250,000	250,000

373

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890	Unassigned Fund Balance	0	0	214,550
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**13,426,470**	**10,121,742**	**12,146,661**

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.

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Tax	13,442,277	15,380,068	15,910,422
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	227	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**13,442,505**	**15,380,068**	**15,910,422**
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned	23,819	27,000	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	0	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	279,417	239,500	239,500
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245	Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288	Childcare, Sales of Goods, Supplies and Services	0	0	0
2289	Other Community Svcs Sales of Goods, Supplies and Svcs	16,018	10,000	10,000
2298	School Food Services, Sales of Goods, Supplies and Svcs	7,209	5,000	5,000
2300	Investment Earnings	339,499	200,000	200,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	107,203	40,000	40,000
2600	Fines and Damages	14,721	10,000	10,000
2700	Rentals and Leases	40,011	20,000	20,000
2800	Judgement and Settlements	183,908	0	0
2900	Local Support Nontax, Unassigned	1,132,411	132,500	132,500
2998	Local School Food Services-non NSLP	0	0	0
2000	**TOTAL LOCAL SUPPORT NONTAX**	**2,144,215**	**684,000**	**684,000**

375

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE				
3100	Apportionment	51,847,613	51,846,176	52,139,325
3121	Special Education--General Apportionment	1,621,161	1,802,177	1,826,897
3300	Local Effort Assistance	1,953,169	2,324,790	2,818,291
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	160,921	150,000	75,000
3000	**TOTAL STATE, GENERAL PURPOSE**	**55,582,863**	**56,123,143**	**56,859,513**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	61,674	460,000	460,000
4109	Transition To Kindergarten	1,051,988	1,067,281	921,575
4121	Special Education	10,078,409	10,691,229	10,860,639
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	4,112,198	3,782,008	3,790,277
4156	State Institutions, Centers, and Homes, Delinquent	170,411	150,000	150,000
4158	Special and Pilot Programs	1,216,146	1,000,000	1,000,000
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	1,411,226	1,410,535	1,382,534
4174	Highly Capable	164,864	164,142	164,893
4188	Childcare	0	0	0
4198	School Food Services	940,634	875,000	875,000
4199	Transportation--Operations	2,207,418	2,203,404	2,316,791
4300	Other State Agencies, Unassigned	18,506	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	310,640	150,000	0
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	83,456	75,000	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**21,827,568**	**22,028,599**	**21,921,709**

376

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	108,691	80,000	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	154	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**108,845**	**80,000**	**80,000**
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned	0	0	0
6109	Transition To Kindergarten	0	0	0
6121	Special Education--Medicaid Reimbursement	0	0	0
6122	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124	Special Education--Supplemental	1,383,266	1,317,987	1,279,850
6125	Special Education-Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	73,105	50,000	50,000
6146	Skill Center	0	0	0
6151	Disadvantaged ESEA Disadvantaged, Fed	1,768,298	1,647,228	2,386,213
6152	School Improve, Fed Other Title Grants under ESEA, Fed	1,384,143	1,130,000	904,000
6153	Migrant ESEA Migrant, Federal	65,356	0	106,564
6157	Institutions, Neglected and Delinquent	0	0	0
6161	Head Start	0	0	0
6164	Limited English Proficiency (formerly Bilingual)	157,858	0	146,500
6167	Indian Education JOM	0	0	0
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	2,617,307	2,610,000	2,610,000
6199	Transportation--Operations	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6210	E-Rate	0	0	0

377

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6221	Special Education--Medicaid Reimbursement	0	0	0
6222	Special Ed-Infants and Toddlers-Medicaid Reimbursements	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
6257	Institutions, Neglected and Delinquent	0	0	0
6261	Head Start	1,975,002	1,742,381	2,000,000
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
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	9,212	5,000	5,000
6310	Medicaid Administrative Match	0	0	0
6321	Special Education--Medicaid Reimbursement	55,670	50,000	50,000
6322	Special Ed-Infants and Toddlers-Medicaid Reimbursements	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
6357	Institutions, Neglected and Delinquent	0	0	0
6361	Head Start	0	0	0
6364	Limited English Proficiency (formerly Bilingual)	0	0	0
6367	Indian Education JOM	0	0	0

378

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	349,635	250,000	250,000
6000	**TOTAL FEDERAL, SPECIAL PURPOSE**	**9,838,851**	**8,802,596**	**9,788,127**
	REVENUES FROM OTHER SCHOOL DISTRICTS			
7100	Program Participation, Unassigned	84,851	80,000	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	0	0	0
7197	Support Services	0	0	0
7198	School Food Services	0	0	0
7199	Transportation	0	0	0
7301	Nonhigh Participation	16,721	15,000	15,000
7000	**TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS**	**101,572**	**95,000**	**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**

379

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**103,046,419**	**103,193,406**	**105,338,771**

380

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 | Basic Education	41,579,491	44,142,606	43,556,491
02 | Alternative Learning Experience	2,793,553	3,205,120	3,488,101
03 | Basic Education - Dropout Reengagement	680,833	743,624	563,813
09 | Transition to Kindergarten	1,053,011	1,145,450	1,190,739
00 | TOTAL REGULAR INSTRUCTION	**46,106,889**	**49,236,800**	**48,799,144**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	12,098,363	13,243,730	14,787,765
22 | Special Education, Infants and Toddlers, State	0	0	0
24 | Special Education, Supplemental, Federal	1,325,602	1,371,521	1,232,402
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	**13,423,964**	**14,615,251**	**16,020,167**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	2,610,716	2,752,590	2,587,424
34 | Middle School Career and Technical Education, State	490,505	513,164	521,599
38 | Vocational, Federal	70,058	59,709	60,370
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,171,279**	**3,325,463**	**3,169,393**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	1,169,885	1,401,222	1,407,104
46 | Skill Center, Federal	0	0	0
47 | Skill Center - Facility Upgrades	0	0	0
40 | TOTAL SKILL CENTER INSTRUCTION	**1,169,885**	**1,401,222**	**1,407,104**
COMPENSATORY EDUCATION INSTUCTION			
51 | Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,704,729	1,590,210	2,592,748
52 | Other Title Grants under ESEA-Federal	1,343,407	1,390,943	762,718
53 | Migrant ESEA Migrant, Federal	62,632	83,475	76,846
55 | Learning Assistance Program (LAP), State	4,118,632	3,377,868	4,022,605
56 | State Institutions, Centers and Homes, Delinquent	167,802	202,334	198,769

381

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 | State Institutions, Neglected and Delinquent, Federal	0	0	0
58 | Special and Pilot Programs, State	1,220,803	1,614,502	1,622,679
59 | Institutions - Juveniles in Adult Jails	0	0	0
61 | Head Start, Federal	1,892,957	1,813,759	1,910,129
64 | Limited English Proficiency, Federal	151,277	210,172	210,780
65 | Transitional Bilingual, State	1,376,877	1,326,012	1,339,572
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	**12,039,116**	**11,609,275**	**12,736,846**
OTHER INSTRUCTIONAL PROGRAMS			
71 | Traffic Safety	250,892	177,723	156,011
73 | Summer School	0	0	0
74 | Highly Capable	426,815	450,875	469,166
76 | Targeted Assistance	0	0	0
78 | Youth Training Programs, Federal	0	0	0
79 | Instructional Programs, Other	197,391	214,242	192,503
70 | TOTAL OTHER INSTRUCTIONAL PROGRAMS	**875,097**	**842,840**	**817,680**
COMMUNITY SERVICES			
81 | Public Radio/Television	0	0	0
86 | Community Schools	0	0	0
88 | Early Learning Programs	33,954	45,358	37,707
89 | Other Community Services	191,332	216,531	230,137
80 | TOTAL COMMUNITY SERVICES	**225,286**	**261,889**	**267,844**
SUPPORT SERVICES			
97 | District-wide Support	17,236,083	16,058,416	16,093,175
98 | School Food Services	3,344,127	3,396,389	3,765,221
99 | Pupil Transportation	2,721,879	2,916,019	2,744,537
90 | TOTAL SUPPORT SERVICES	**23,302,088**	**22,370,824**	**22,602,933**
TOTAL PROGRAM EXPENDITURES	**100,313,605**	**103,663,564**	**105,821,111**

382

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	43,556,491	504,500		25,041,038	3,735,704	10,252,100	1,769,249	1,762,200	171,700	320,000
02 | ALE	3,488,101	0		2,191,188	241,029	906,519	126,365	20,000	3,000	0
03 | Basic Education - Dropout Reengagement	563,813	0		312,255	59,819	147,572	4,167	40,000	0	0
09 | Transition to Kindergarten	1,190,739	0		477,575	289,551	416,363	5,750	0	1,500	0
TOTAL REGULAR INSTRUCTION	**48,799,144**	**504,500**		**28,022,056**	**4,326,103**	**11,722,554**	**1,905,531**	**1,822,200**	**176,200**	**320,000**
21 | Sp Ed, Sup, St	14,787,765	0		7,217,393	2,493,518	4,352,234	123,620	587,000	14,000	0
22 | Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 | Sp Ed, Sup, Fed	1,232,402	0		0	688,650	514,752	3,000	26,000	0	0
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	**16,020,167**	**0**		**7,217,393**	**3,182,168**	**4,866,986**	**126,620**	**613,000**	**14,000**	**0**
31 | Voc, Basic, St	2,587,424	25,000		1,437,540	55,817	541,264	259,803	208,000	60,000	0
34 | MidSchCar/Tec	521,599	0		333,195	7,232	121,172	46,000	9,000	5,000	0
38 | Voc, Fed	60,370	0		11,473	0	3,897	20,000	10,000	15,000	0
39 | Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,169,393**	**25,000**		**1,782,208**	**63,049**	**666,333**	**325,803**	**227,000**	**80,000**	**0**
45 | Skil Cnt, Bas, St	1,407,104	5,500	0	610,653	99,115	263,711	224,798	49,500	32,000	121,827
46 | Skill Cntr, Fed	0	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
47 | Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	**1,407,104**	**5,500**	**0**	**610,653**	**99,115**	**263,711**	**224,798**	**49,500**	**32,000**	**121,827**
51 | ESEA Disadvantaged, Federal	2,592,748	0		884,439	395,004	551,505	67,000	622,300	72,500	0
52 | Other Title Grants under ESEA-Federal	762,718	37,000	0	100,074	279,066	154,478	20,000	153,600	18,500	0
53 | ESEA Migrant, Federal	76,846	0		0	36,821	22,525	15,000	1,000	1,500	0
55 | LAP	4,022,605	0		1,762,493	809,622	1,124,490	138,000	188,000	0	0
56 | St In, Ctr/Hm, D	198,769	0		108,814	22,658	57,297	5,000	0	5,000	0
57 | St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 | Sp/Plt Pgm, St	1,622,679	18,000		482,922	0	107,357	819,500	85,900	109,000	0
59 | I-JAJ	0	0		0	0	0	0	0	0	0
61 | Head Start, Fed	1,910,129	0		109,054	1,050,063	705,103	29,289	12,680	3,940	0
64 | LEP, Fed	210,780	0		100,825	48,625	36,830	9,500	10,000	5,000	0
65 | Tran Biling, St	1,339,572	0		629,528	306,669	393,375	6,500	3,000	500	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	**12,736,846**	**55,000**	**0**	**4,178,149**	**2,948,528**	**3,152,960**	**1,109,789**	**1,076,480**	**215,940**	**0**
71 | Traffic Safety	156,011	0		84,579	25,500	31,032	4,000	9,900	1,000	0
73 | Summer School	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
74 | Highly Capable	469,166	1,500		343,147	0	120,019	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	192,503	27,000		115,698	0	38,977	10,828	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**817,680**	**28,500**		**543,424**	**25,500**	**190,028**	**19,328**	**9,900**	**1,000**	**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
88 | Early Learning Programs	37,707	0		0	18,525	19,182	0	0	0	0
89 | Othr Comm Srv	230,137	16,500	0	0	50,666	21,471	131,500	10,000	0	0
TOTAL COMMUNITY SERVICES	**267,844**	**16,500**	**0**	**0**	**69,191**	**40,653**	**131,500**	**10,000**	**0**	**0**
97 | Distwide Suppt	16,093,175	0	-130,000	440,135	5,442,148	2,512,642	1,022,000	6,729,450	54,800	22,000
98 | Schl Food Serv	3,765,221	0	0	0	1,260,340	779,881	1,698,000	25,000	2,000	0
99 | Pupil Transp	2,744,537	0	-505,000	0	1,903,978	1,073,059	207,000	60,500	5,000	0
TOTAL SUPPORT SERVICES	**22,602,933**	**0**	**-635,000**	**440,135**	**8,606,466**	**4,365,582**	**2,927,000**	**6,814,950**	**61,800**	**22,000**
OBJECT TOTALS	**105,821,111**	**635,000**	**-635,000**	**42,794,018**	**19,320,120**	**25,268,807**	**6,770,369**	**10,623,030**	**580,940**	**463,827**

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	1,288,369	0		531,557	430,159	315,153	5,500	4,500	1,500	0
22 | Lrn Resrc	663,268	0		244,611	106,246	174,663	137,748	0	0	0
23 | Princ Off	4,480,696	0		2,287,343	931,288	1,178,030	38,035	15,000	31,000	0
24 | Guid/Coun	1,943,610	0		1,270,750	107,476	525,384	40,000	0	0	0
25 | Pupil M/S	135,200	0		0	8,859	1,341	0	125,000	0	0
26 | Health	821,689	0		183,691	346,901	279,347	7,000	2,300	2,450	0
27 | Teaching	29,432,631	208,500		19,406,641	429,255	7,151,626	796,859	1,410,750	9,000	20,000
28 | Extracur	2,537,107	296,000		324,934	1,110,519	310,647	239,107	144,400	111,500	0
29 | Pmt to SD	0							0		
31 | InstProDev	396,714	0		281,782	0	63,432	5,000	30,250	16,250	0
32 | Inst Tech	420,529	0			54,553	10,976	25,000	30,000	0	300,000
33 | Curriculum	716,853	0		185,756	0	56,097	475,000	0	0	0
34 | Prof Lrng St	387,463	0		323,973		63,490	0	0	0	0
35 | Pupil Safety	332,362	0		0	210,448	121,914	0	0	0	0
Total	**43,556,491**	**504,500**		**25,041,038**	**3,735,704**	**10,252,100**	**1,769,249**	**1,762,200**	**171,700**	**320,000**
FTE Program Staff				**224.984**	**40.877**					

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	162,842	0		125,832	0	37,010	0	0	0	0
22 | Lrn Resrc	4,650	0		0	0	0	4,650	0	0	0
23 | Princ Off	406,300	0		131,089	145,302	120,310	6,599	0	3,000	0
24 | Guid/Coun	259,717	0		132,652	51,277	75,788	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	2,450,209	0		1,770,745	3,784	642,346	13,334	20,000	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	101,782	0		0	0	0	101,782	0	0	0
34 | Prof Lrng St	36,927	0		30,870		6,057	0	0	0	0
35 | Pupil Safety	65,674	0		0	40,666	25,008	0	0	0	0
Total	**3,488,101**	**0**		**2,191,188**	**241,029**	**906,519**	**126,365**	**20,000**	**3,000**	**0**
FTE Program Staff				**20.460**	**4.059**					

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	54,281	0		41,944	0	12,337	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	82,845	0		37,211	21,573	22,335	1,726	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	422,267	0		229,406	38,246	112,174	2,441	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	388 0
34 | Prof Lrng St	4,420	0		3,694		726	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**563,813**	**0**		**312,255**	**59,819**	**147,572**	**4,167**	**40,000**	**0**	**0**
FTE Program Staff				**3.038**	**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	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	900	0		0	0	0	900	0	0	0
23 | Princ Off	154,259	0		58,722	49,494	44,093	450	0	1,500	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	94,848	0		0	46,311	48,537	0	0	0	0
26 | Health	73,950	0		17,885	28,077	27,988	0	0	0	0
27 | Teaching	851,853	0		393,392	160,838	293,223	4,400	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	5,839	0			4,831	1,008	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	389 0
34 | Prof Lrng St	9,090	0		7,576		1,514	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	**1,190,739**	**0**		**477,575**	**289,551**	**416,363**	**5,750**	**0**	**1,500**	**0**
FTE Program Staff				**5.575**	**5.518**					

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	717,397	0		447,002	88,075	182,320	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	195,275	0		0	124,673	70,602	0	0	0	0
24 | Guid/Coun	660,631	0		138,685	298,458	223,488	0	0	0	0
25 | Pupil M/S	342,137	0		0	184,689	157,448	0	0	0	0
26 | Health	3,621,642	0		2,189,415	43,096	820,131	7,000	562,000	0	0
27 | Teaching	9,091,466	0		4,339,402	1,750,389	2,878,055	96,620	15,000	12,000	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	21,502	0		4,500	4,138	864	0	10,000	2,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	20,000	0		0	0	0	20,000	0	0	390 0
34 | Prof Lrng St	117,715	0		98,389		19,326	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**14,787,765**	**0**		**7,217,393**	**2,493,518**	**4,352,234**	**123,620**	**587,000**	**14,000**	**0**
FTE Program Staff				**70.916**	**46.208**					

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	391 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 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	1,231,402	0		0	688,650	514,752	3,000	25,000	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	**1,232,402**	**0**		**0**	**688,650**	**514,752**	**3,000**	**26,000**	**0**	**0**
FTE Program Staff					**13.544**					

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**	393 **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	394 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	395 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	241,212	0		111,633	49,662	57,917	11,000	8,000	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	9,087	0		0	6,155	2,932	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	2,246,320	25,000		1,306,842	0	476,675	192,803	190,000	55,000	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	12,000	0		0	0	0	0	10,000	2,000	0
32 | Inst Tech	20,000	0			0	0	20,000	0	0	0
33 | Curriculum	36,000	0		0	0	0	36,000	0	0	0
34 | Prof Lrng St	22,805	0		19,065		3,740	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	**2,587,424**	**25,000**		**1,437,540**	**55,817**	**541,264**	**259,803**	**208,000**	**60,000**	**0**
FTE Program Staff				**14.160**	**0.899**					

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	44,017	0		24,807	7,232	10,978	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	466,935	0		303,670	0	109,265	40,000	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	397 0
34 | Prof Lrng St	5,647	0		4,718		929	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	**521,599**	**0**		**333,195**	**7,232**	**121,172**	**46,000**	**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	34,967	0		11,136	0	3,831	20,000	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	25,403	0		337	0	66	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	**60,370**	**0**		**11,473**	**0**	**3,897**	**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**

399

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	101,977	0		40,755	13,381	18,341	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	1,213,177	5,500	0	561,405	53,140	228,007	192,298	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	10,000	0			0	0	10,000	0	0	0
33 | Curriculum	11,000	0		0	0	0	11,000	0	0	400 0
34 | Prof Lrng St	10,157	0		8,493		1,664	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	48,293	0			32,594	15,699	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	**1,407,104**	**5,500**	**0**	**610,653**	**99,115**	**263,711**	**224,798**	**49,500**	**32,000**	**121,827**
FTE Program Staff				**5.760**	**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**

401

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**

402

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	22,361	0		0	15,977	6,384	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	652,885	0		0	84,941	47,944	0	520,000	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	8,432	0		6,031	0	2,401	0	0	0	0
27 | Teaching	1,700,110	0		848,752	268,586	485,772	65,000	32,000	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	208,960	0		29,656	25,500	9,004	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	**2,592,748**	**0**		**884,439**	**395,004**	**551,505**	**67,000**	**622,300**	**72,500**	**0**
FTE Program Staff				**8.173**	**6.464**					

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	413,972	0		0	279,066	133,806	0	600	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	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	50,000	0		0	0	0	0	50,000	0	0
27 | Teaching	119,000	37,000		0	0	0	20,000	62,000	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	177,746	0		100,074	0	20,672	0	40,000	17,000	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	**762,718**	**37,000**	**0**	**100,074**	**279,066**	**154,478**	**20,000**	**153,600**	**18,500**	**0**
FTE Program Staff				**0.250**	**4.584**					

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	6,594	0		0	4,091	2,503	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	53,252	0		0	32,730	20,022	0	0	500	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	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	**76,846**	**0**		**0**	**36,821**	**22,525**	**15,000**	**1,000**	**1,500**	**0**
FTE Program Staff					**0.603**					

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	27,132	0		0	19,386	7,746	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	333,717	0		50,994	59,563	53,160	0	170,000	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	24,846	0		17,729	0	7,117	0	0	0	0
27 | Teaching	3,558,452	0		1,656,534	726,823	1,049,095	123,000	3,000	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	50,314	0		13,701	3,850	2,763	15,000	15,000	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	28,144	0		23,535		4,609	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**4,022,605**	**0**		**1,762,493**	**809,622**	**1,124,490**	**138,000**	**188,000**	**0**	**0**
FTE Program Staff				**15.430**	**14.086**					

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	27,606	0		14,176	6,089	7,341	0	0	0	0
24 | Guid/Coun	14,946	0		11,121	0	3,825	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	148,751	0		82,292	16,569	45,890	4,000	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	1,466	0		1,225		241	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**198,769**	**0**		**108,814**	**22,658**	**57,297**	**5,000**	**0**	**5,000**	**0**
FTE Program Staff				**1.230**	**0.319**					

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	408 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	1,333,512	18,000		481,361	0	107,051	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	39,167	0		1,561	0	306	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	**1,622,679**	**18,000**		**482,922**	**0**	**107,357**	**819,500**	**85,900**	**109,000**	**0**
FTE Program Staff				**0.850**						

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	410 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	69,947	0		32,716	18,747	18,484	0	0	0	0
23 | Princ Off	163,059	0		76,338	43,640	43,081	0	0	0	0
24 | Guid/Coun	548,414	0		0	351,384	197,030	0	0	0	0
25 | Pupil M/S	82,218	0		0	40,080	42,138	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	1,028,082	0		0	596,212	404,370	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	411 0
Total	**1,910,129**	**0**		**109,054**	**1,050,063**	**705,103**	**29,289**	**12,680**	**3,940**	**0**
FTE Program Staff				**0.650**	**19.130**					

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	61,385	0		0	43,500	8,885	9,000	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	149,395	0		100,825	5,125	27,945	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	**210,780**	**0**		**100,825**	**48,625**	**36,830**	**9,500**	**10,000**	**5,000**	**0**
FTE Program Staff				**0.500**	**0.000**					

412

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	98,001	0		17,448	49,066	28,487	0	3,000	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	37,920	0		0	24,553	13,367	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	1,181,758	0		598,802	228,050	347,906	6,500	0	500	0
29 | Pmt to SD	0							0		
31 | InstProDev	11,943	0		4,956	5,000	1,987	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	9,950	0		8,322		1,628	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**1,339,572**	**0**		**629,528**	**306,669**	**393,375**	**6,500**	**3,000**	**500**	**0**
FTE Program Staff				**4.820**	**5.569**					

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**

414

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**

415

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	416 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	154,695	0		83,478	25,500	30,817	4,000	9,900	1,000	0
29 | Pmt to SD	0							0		
31 | InstProDev	1,316	0		1,101	0	215	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	**156,011**	**0**		**84,579**	**25,500**	**31,032**	**4,000**	**9,900**	**1,000**	**0**
FTE Program Staff				**0.600**	**0.000**					

417

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**

418

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	462,399	1,500		337,488	0	118,911	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	6,767	0		5,659		1,108	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	419 0
Total	**469,166**	**1,500**		**343,147**	**0**	**120,019**	**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**	420 **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**

421

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	192,503	27,000		115,698	0	38,977	10,828	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	422 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	**192,503**	**27,000**		**115,698**	**0**	**38,977**	**10,828**	**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		423 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		424
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	37,707	0		0	18,525	19,182	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	425 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	**37,707**	**0**		**0**	**18,525**	**19,182**	**0**	**0**	**0**	**0**
FTE Program Staff					**0.387**					

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	21,500	16,500		0	0	0	5,000	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	27,795	0			18,004	9,791	0	0	0	0
65 | Utilities	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		426
75 | Mtr Pool	0	0			0	0	0	0	0	0
91 | Publ Actv	50,842	0	0	0	32,662	11,680	6,500	0	0	0
Total	**230,137**	**16,500**	**0**	**0**	**50,666**	**21,471**	**131,500**	**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	506,100	0			0	0	8,000	492,100	6,000	0
12 | Supt Off	461,985	0		244,740	82,186	96,059	13,000	11,000	15,000	0
13 | Busns Off	947,432	0		0	590,406	220,026	25,000	99,000	13,000	0
14 | HR	457,037	0		195,395	79,968	87,674	41,000	43,000	10,000	0
15 | Pblc Rltn	455,100	0		0	191,565	72,335	40,000	150,300	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	463,032	0		0	318,440	114,592	30,000	0	0	0
62 | Grnd Mnt	1,065,376	0			539,977	263,149	175,000	72,750	2,500	12,000
63 | Oper Bldg	3,005,483	0			1,857,621	917,112	160,000	70,350	400	0
64 | Maintnce	1,431,439	0	0		616,918	278,571	175,000	350,950	0	10,000
65 | Utilities	2,318,000	0	0		0	0	0	2,318,000	0	0
67 | Bldg Secu	15,000	0			0	0	0	15,000	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	2,284,511	0	0	0	873,210	315,301	235,000	856,000	5,000	0
73 | Printing	129,591	0	-130,000	0	97,928	48,663	20,000	91,000	2,000	0
74 | Warehouse	293,089	0	0	0	193,929	99,160	0	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	**16,093,175**	**0**	**-130,000**	**440,135**	**5,442,148**	**2,512,642**	**1,022,000**	**6,729,450**	**54,800**	**22,000**
FTE Program Staff				**2.000**	**71.131**					

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	301,338	0		0	205,537	91,801	1,000	2,000	1,000	0
42 | Food	1,580,000	0					1,580,000	0		
44 | Operation	1,883,883	0			1,054,803	688,080	117,000	23,000	1,000	0
49 | Transfers	0		0							
Total	**3,765,221**	**0**	**0**	**0**	**1,260,340**	**779,881**	**1,698,000**	**25,000**	**2,000**	**0**
FTE Program Staff					**19.511**					

428

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	435,663	0		0	306,477	129,186	0	0	0	0
52 | Operation	2,153,146	0			1,284,832	803,814	22,000	37,500	5,000	0
53 | Maintnce	660,728	0			312,669	140,059	185,000	23,000	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	0	0			0	0	0	0		
59 | Transfers	-505,000		-505,000							
Total	**2,744,537**	**0**	**-505,000**	**0**	**1,903,978**	**1,073,059**	**207,000**	**60,500**	**5,000**	**0**
FTE Program Staff					**23.953**					

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
01-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,280	5,280	0
01-21-130	OTHER DISTRICT ADMINISTRATOR	1.900	211,780	172,979	187,043.16	355,382	355,382	0
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,100	0	2,100
01-21-250	OTHER SCHOOL ADMINISTRATOR	0.500	150,010	150,010	150,010.00	75,005	75,005	0
01-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	88,080	0	88,080
01-21-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,710	0	5,710
ACTIVITY CODE 21 TOTAL		**2.400**				**531,557**	**435,667**	**95,890**
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	111,363	85,019	101,783.18	223,923	223,923	0
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,410	0	4,410
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,291	0	6,291
ACTIVITY CODE 22 TOTAL		**2.200**				**244,611**	**223,923**	**20,688**
01-23-002	SUBSTITUTE PAY	0.000	0	0	0.00	6,171	0	6,171
01-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	40,260	40,260	0
01-23-210	ELEMENTARY PRINCIPAL	8.000	177,196	132,959	158,753.00	1,270,024	1,270,024	0
01-23-220	ELEMENTARY VICE PRINCIPAL	2.000	155,281	152,653	153,967.00	307,934	307,934	0
01-23-230	SECONDARY PRINCIPAL	1.000	185,058	185,058	185,058.00	185,058	185,058	0
01-23-240	SECONDARY VICE PRINCIPAL	3.000	167,776	147,732	159,298.67	477,896	477,896	0
ACTIVITY CODE 23 TOTAL		**14.000**				**2,287,343**	**2,281,172**	**6,171**
01-24-400	OTHER SUPPORT PERSONNEL	0.790	101,891	101,891	101,891.14	80,494	80,494	0
01-24-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,389	0	6,389

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
01-24-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,106	0	1,106
01-24-420	COUNSELOR	12.600	111,363	70,836	89,003.97	1,121,450	1,121,450	0
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,615	0	6,615
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	54,696	0	54,696
ACTIVITY CODE 24 TOTAL		**13.390**				**1,270,750**	**1,201,944**	**68,806**
01-26-470	NURSE	2.425	72,994	67,308	68,890.72	167,060	167,060	0
01-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,631	6,528	10,103
ACTIVITY CODE 26 TOTAL		**2.425**				**183,691**	**173,588**	**10,103**
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	589,898	251,293	338,605
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	267,600	0	267,600
01-27-310	ELEMENTARY HOMEROOM TEACHER	107.197	111,363	59,084	93,551.24	10,028,412	9,781,150	247,262
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	89,677	0	89,677
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	140,549	131	140,418
01-27-320	SECONDARY TEACHER	63.712	111,363	62,184	100,547.60	6,406,089	4,903,961	1,502,128
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	83,870	0	83,870
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	85,672	267	85,406
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,530	0	1,530
01-27-340	ELEMENTARY SPECIALIST TEACHER	14.110	111,363	67,308	102,479.16	1,445,981	393,369	1,052,612
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	21,609	0	21,609
01-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	20,638	0	20,638
01-27-400	OTHER SUPPORT PERSONNEL	1.250	111,363	111,363	111,363.20	139,204	139,204	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	17,182	0	17,182
01-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,912	0	1,912
01-27-610	ON LEAVE	0.600	111,363	111,363	111,363.33	66,818	53,454	13,364
ACTIVITY CODE 27 TOTAL		**186.869**				**19,406,641**	**15,522,829**	**3,883,813**
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	7,930	0	7,930
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	28,878	0	28,878
01-28-330	OTHER TEACHER	1.000	90,241	90,241	90,241.00	90,241	0	90,241
01-28-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,240	0	1,240
01-28-510	EXTRACURRICULAR	1.000	162,388	162,388	162,388.00	162,388	0	162,388
ACTIVITY CODE 28 TOTAL		**2.000**				**324,934**	**0**	**324,934**
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	135,600	0	135,600
01-31-250	OTHER SCHOOL ADMINISTRATOR	0.500	187,621	172,979	181,764.00	90,882	90,882	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**				**281,782**	**90,882**	**190,900**
01-33-130	OTHER DISTRICT ADMINISTRATOR	0.500	187,621	172,979	178,836.00	89,418	89,418	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	136,983	136,983	136,982.86	95,888	95,888	0
ACTIVITY CODE 33 TOTAL		**1.200**				**185,756**	**185,306**	**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	166,296	166,296	0
01-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	103,189	103,189	0
01-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,323	3,323	0
01-34-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	24,768	24,768	0
01-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,940	3,940	0
01-34-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,971	3,971	0
01-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	18,486	16,086	2,400
ACTIVITY CODE 34 TOTAL		**0.000**				**323,973**	**321,573**	**2,400**
PROGRAM TOTAL		**224.984**				**25,041,038**	**20,436,884**	**4,604,155**

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	167,776	167,776	167,776.00	83,888	83,888	0
02-21-250	OTHER SCHOOL ADMINISTRATOR	0.250	167,776	167,776	167,776.00	41,944	41,944	0
ACTIVITY CODE 21 TOTAL		**0.750**				**125,832**	**125,832**	**0**
02-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,280	5,280	0
02-23-230	SECONDARY PRINCIPAL	0.710	177,196	177,196	177,195.77	125,809	125,809	0
ACTIVITY CODE 23 TOTAL		**0.710**				**131,089**	**131,089**	**0**
02-24-420	COUNSELOR	1.370	106,630	82,524	94,313.14	129,209	129,209	0
02-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,443	2,195	1,247
ACTIVITY CODE 24 TOTAL		**1.370**				**132,652**	**131,404**	**1,247**
02-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	20,553	0	20,553
02-27-310	ELEMENTARY HOMEROOM TEACHER	3.492	111,363	85,019	105,758.30	369,308	369,308	0
02-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,100	7,100	0
02-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,363	5,363	0
02-27-320	SECONDARY TEACHER	14.138	111,363	74,756	94,843.75	1,340,901	1,340,901	0
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,529	3,529	0
02-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	23,991	23,991	0
ACTIVITY CODE 27 TOTAL		**17.630**				**1,770,745**	**1,750,192**	**20,553**
02-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,146	7,146	0
02-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	21,594	21,594	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	2,130	2,130	0
ACTIVITY CODE 34 TOTAL		**0.000**				**30,870**	**30,870**	**0**
PROGRAM TOTAL		**20.460**				**2,191,188**	**2,169,387**	**21,800**

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.

435

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	167,776	167,776	167,776.00	41,944	41,944	0
ACTIVITY CODE 21 TOTAL		**0.250**				**41,944**	**41,944**	**0**
03-23-230	SECONDARY PRINCIPAL	0.210	177,196	177,196	177,195.24	37,211	37,211	0
ACTIVITY CODE 23 TOTAL		**0.210**				**37,211**	**37,211**	**0**
03-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,134	5,134	0
03-27-320	SECONDARY TEACHER	1.398	111,363	74,756	101,021.46	141,228	141,228	0
03-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	543	543	0
03-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,983	333	1,650
03-27-330	OTHER TEACHER	1.180	111,363	61,417	67,311.02	79,427	79,427	0
03-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,091	0	1,091
ACTIVITY CODE 27 TOTAL		**2.578**				**229,406**	**226,665**	**2,741**
03-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,385	2,385	0
03-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,309	1,309	0
ACTIVITY CODE 34 TOTAL		**0.000**				**3,694**	**3,694**	**0**
PROGRAM TOTAL		**3.038**				**312,255**	**309,514**	**2,741**

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
09-23-210	ELEMENTARY PRINCIPAL	0.350	167,776	167,776	167,777.14	58,722	0	58,722
ACTIVITY CODE 23 TOTAL		**0.350**				**58,722**	**0**	**58,722**
09-26-470	NURSE	0.225	72,994	72,994	72,995.56	16,424	0	16,424
09-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,461	0	1,461
ACTIVITY CODE 26 TOTAL		**0.225**				**17,885**	**0**	**17,885**
09-27-330	OTHER TEACHER	5.000	85,019	70,983	77,415.80	387,079	0	387,079
09-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,313	0	6,313
ACTIVITY CODE 27 TOTAL		**5.000**				**393,392**	**0**	**393,392**
09-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,576	0	437 7,576
ACTIVITY CODE 34 TOTAL		**0.000**				**7,576**	**0**	**7,576**
PROGRAM TOTAL		**5.575**				**477,575**	**0**	**477,575**

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
21-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	7,920	7,920	0
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	172,979	172,979	172,979.00	172,979	172,979	0
21-21-400	OTHER SUPPORT PERSONNEL	2.000	136,983	129,120	133,051.50	266,103	266,103	0
ACTIVITY CODE 21 TOTAL		**3.000**				**447,002**	**447,002**	**0**
21-24-420	COUNSELOR	1.400	111,363	70,836	89,004.29	124,606	124,606	0
21-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	735	735	0
21-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	13,344	13,344	0
ACTIVITY CODE 24 TOTAL		**1.400**				**138,685**	**138,685**	**0**
21-26-400	OTHER SUPPORT PERSONNEL	0.707	79,533	79,533	79,476.66	56,190	56,190	438 0
21-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,209	1,209	0
21-26-430	OCCUPATIONAL THERAPIST	2.000	85,019	77,114	81,066.50	162,133	162,133	0
21-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,327	5,327	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	8.800	111,363	77,114	94,249.66	829,397	829,397	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	43,376	43,376	0
21-26-460	PSYCHOLOGIST	7.000	111,363	76,996	101,097.43	707,682	707,682	0
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,200	4,200	0
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	48,292	48,292	0
21-26-470	NURSE	1.350	72,994	67,308	67,728.89	91,434	91,434	0
21-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,399	6,399	0
21-26-480	PHYSICAL THERAPIST	2.000	111,363	111,363	111,363.00	222,726	222,726	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	9,650	9,650	0
ACTIVITY CODE 26 TOTAL		**21.857**				**2,189,415**	**2,189,415**	**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	140,394	140,394	0
21-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,528	3,528	0
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,300	6,300	0
21-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	29	29	0
21-27-330	OTHER TEACHER	43.659	111,363	59,084	85,821.23	3,746,869	3,746,869	439 0
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,624	7,624	0
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	240,569	240,569	0
21-27-400	OTHER SUPPORT PERSONNEL	1.000	100,210	100,210	100,210.00	100,210	100,210	0
21-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,629	4,629	0
ACTIVITY CODE 27 TOTAL		**44.659**				**4,339,402**	**4,339,402**	**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	767	767	0
21-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	60,961	60,961	0
21-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,578	2,578	0
21-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,054	2,054	0
21-34-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,672	2,672	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
21-34-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,022	14,022	0
21-34-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,664	11,664	0
21-34-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,671	3,671	0
ACTIVITY CODE 34 TOTAL		**0.000**				**98,389**	**98,389**	**0**
PROGRAM TOTAL		**70.916**				**7,217,393**	**7,217,393**	**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.

440

3/ Use three decimal places.

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.

441

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	177,196	177,196	177,195.24	111,633	111,633	0
ACTIVITY CODE 21 TOTAL		**0.630**				**111,633**	**111,633**	**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	13.530	111,363	59,879	85,481.15	1,156,560	1,156,560	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	24,083	24,083	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	80,293	80,293	0
ACTIVITY CODE 27 TOTAL		**13.530**				**1,306,842**	**1,306,842**	**0**
31-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	19,065	19,065	0
ACTIVITY CODE 34 TOTAL		**0.000**				**19,065**	**19,065**	**0**
PROGRAM TOTAL		**14.160**				**1,437,540**	**1,437,540**	**0**

442

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	177,196	177,196	177,192.86	24,807	24,807	0
ACTIVITY CODE 21 TOTAL		**0.140**				**24,807**	**24,807**	**0**
34-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,100	5,100	0
34-27-320	SECONDARY TEACHER	3.017	111,363	74,814	94,891.28	286,287	286,287	0
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,322	3,322	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,557	1,557	0
34-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,377	2,377	0
34-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,027	5,027	443 0
ACTIVITY CODE 27 TOTAL		**3.017**				**303,670**	**303,670**	**0**
34-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,866	1,866	0
34-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,852	2,852	0
ACTIVITY CODE 34 TOTAL		**0.000**				**4,718**	**4,718**	**0**
PROGRAM TOTAL		**3.157**				**333,195**	**333,195**	**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	111,363	111,363	111,360.00	11,136	11,136	0
ACTIVITY CODE 27 TOTAL		**0.100**				**11,136**	**11,136**	**0**
38-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	337	337	0
ACTIVITY CODE 31 TOTAL		**0.000**				**337**	**337**	**0**
PROGRAM TOTAL		**0.100**				**11,473**	**11,473**	**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.

444

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	177,196	177,196	177,195.65	40,755	40,755	0
ACTIVITY CODE 23 TOTAL		**0.230**				**40,755**	**40,755**	**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	5.530	111,363	67,277	93,514.47	517,135	517,135	0
45-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	17,659	17,659	0
45-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,135	7,135	0
45-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,435	3,435	445 0
ACTIVITY CODE 27 TOTAL		**5.530**				**561,405**	**561,405**	**0**
45-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,493	8,493	0
ACTIVITY CODE 34 TOTAL		**0.000**				**8,493**	**8,493**	**0**
PROGRAM TOTAL		**5.760**				**610,653**	**610,653**	**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	79,533	79,533	79,108.11	5,854	5,854	0
51-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	177	177	0
ACTIVITY CODE 26 TOTAL		**0.074**				**6,031**	**6,031**	**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	0.367	63,787	63,787	63,735.69	23,391	23,391	0
51-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,150	3,150	0
51-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,677	5,677	0
51-27-320	SECONDARY TEACHER	1.127	111,363	63,787	89,352.26	100,700	100,700	0
51-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,474	3,474	0
51-27-330	OTHER TEACHER	5.605	111,363	67,308	95,619.45	535,947	535,947	0
51-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,010	5,010	0
51-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	17,224	17,224	0
51-27-400	OTHER SUPPORT PERSONNEL	1.000	111,363	111,363	111,363.00	111,363	111,363	0
ACTIVITY CODE 27 TOTAL		**8.099**				**848,752**	**848,752**	**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	1,836	1,836	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
51-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	580	580	0
ACTIVITY CODE 31 TOTAL		**0.000**				**29,656**	**29,656**	**0**
PROGRAM TOTAL		**8.173**				**884,439**	**884,439**	**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 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
52-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	88	88	0
52-31-400	OTHER SUPPORT PERSONNEL	0.250	111,363	111,363	111,364.00	27,841	27,841	0
52-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	841	841	0
ACTIVITY CODE 31 TOTAL		**0.250**				**100,074**	**100,074**	**0**
PROGRAM TOTAL		**0.250**				**100,074**	**100,074**	**0**

448

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.

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	106,630	82,524	92,984.91	49,282	49,282	0
55-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,712	1,712	0
ACTIVITY CODE 24 TOTAL		**0.530**				**50,994**	**50,994**	**0**
55-26-400	OTHER SUPPORT PERSONNEL	0.220	79,533	79,533	79,495.45	17,489	17,489	0
55-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	240	240	0
ACTIVITY CODE 26 TOTAL		**0.220**				**17,729**	**17,729**	**0**
55-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	90,895	90,895	0
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.410	109,180	73,956	95,970.73	39,348	39,348	0
55-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	700	700	450 0
55-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	262	262	0
55-27-320	SECONDARY TEACHER	0.542	111,363	104,540	109,671.59	59,442	59,442	0
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	413	413	0
55-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	754	754	0
55-27-330	OTHER TEACHER	13.428	111,363	61,417	100,241.06	1,346,037	1,346,037	0
55-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	16,641	16,641	0
55-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	20,365	20,365	0
55-27-400	OTHER SUPPORT PERSONNEL	0.300	136,983	136,983	136,983.33	41,095	41,095	0
55-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	40,582	40,582	0
ACTIVITY CODE 27 TOTAL		**14.680**				**1,656,534**	**1,656,534**	**0**
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	1,036	1,036	0
55-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	904	904	0
55-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	20,494	20,494	0
55-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	288	288	0
55-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	813	813	0
ACTIVITY CODE 34 TOTAL		**0.000**				**23,535**	**23,535**	**0**
PROGRAM TOTAL		**15.430**				**1,762,493**	**1,762,493**	**0**

451

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	177,196	177,196	177,200.00	14,176	14,176	0
ACTIVITY CODE 23 TOTAL		**0.080**				**14,176**	**14,176**	**0**
56-24-420	COUNSELOR	0.100	106,630	106,630	106,630.00	10,663	10,663	0
56-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	458	458	0
ACTIVITY CODE 24 TOTAL		**0.100**				**11,121**	**11,121**	**0**
56-27-320	SECONDARY TEACHER	1.000	65,217	65,217	65,217.00	65,217	65,217	0
56-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,886	12,886	0
56-27-330	OTHER TEACHER	0.050	75,577	75,577	75,580.00	3,779	3,779	0
56-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	410	410	452 0
ACTIVITY CODE 27 TOTAL		**1.050**				**82,292**	**82,292**	**0**
56-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,075	1,075	0
56-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	62	62	0
56-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	88	88	0
ACTIVITY CODE 34 TOTAL		**0.000**				**1,225**	**1,225**	**0**
PROGRAM TOTAL		**1.230**				**108,814**	**108,814**	**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	129,682	129,682	0
58-27-320	SECONDARY TEACHER	0.850	111,363	111,363	111,363.53	94,659	94,659	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	234,667	234,667	0
58-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,300	1,300	0
58-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	21,053	21,053	0
ACTIVITY CODE 27 TOTAL		**0.850**				**481,361**	**481,361**	**0**
58-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,561	1,561	0
ACTIVITY CODE 31 TOTAL		**0.000**				**1,561**	**1,561**	**0**
PROGRAM TOTAL		**0.850**				**482,922**	**482,922**	**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	167,776	167,776	167,774.36	32,716	32,716	0
ACTIVITY CODE 21 TOTAL		**0.195**				**32,716**	**32,716**	**0**
61-23-210	ELEMENTARY PRINCIPAL	0.455	167,776	167,776	167,775.82	76,338	76,338	0
ACTIVITY CODE 23 TOTAL		**0.455**				**76,338**	**76,338**	**0**
PROGRAM TOTAL		**0.650**				**109,054**	**109,054**	**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.

454

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.

455

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	172,979	172,979	172,980.00	17,298	17,298	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**				**17,448**	**17,448**	**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	57,000	57,000	0
65-27-330	OTHER TEACHER	4.720	111,363	92,798	106,967.16	504,885	504,885	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	6,935	6,935	456 0
ACTIVITY CODE 27 TOTAL		**4.720**				**598,802**	**598,802**	**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	8,322	8,322	0
ACTIVITY CODE 34 TOTAL		**0.000**				**8,322**	**8,322**	**0**
PROGRAM TOTAL		**4.820**				**629,528**	**629,528**	**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	111,363	111,363	111,363.33	66,818	0	66,818
71-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	918	0	918
ACTIVITY CODE 27 TOTAL		**0.600**				**83,478**	**0**	**83,478**
71-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,101	0	1,101
ACTIVITY CODE 31 TOTAL		**0.000**				**1,101**	**0**	**1,101**
PROGRAM TOTAL		**0.600**				**84,579**	**0**	**84,579**

457

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	2,048	0	2,048
74-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	973	0	973
74-27-320	SECONDARY TEACHER	0.570	106,630	106,630	106,629.82	60,779	60,779	0
74-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,502	1,502	0
74-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	834	0	834
74-27-330	OTHER TEACHER	2.445	111,363	100,116	105,848.67	258,800	74,018	184,782
74-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,150	1,103	2,048
74-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,517	0	3,517
ACTIVITY CODE 27 TOTAL		**3.015**				**337,488**	**143,287**	**194,202**
74-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	585	585	0
74-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,003	1,003	0
74-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,071	4,071	0
ACTIVITY CODE 34 TOTAL		**0.000**				**5,659**	**5,659**	**0**
PROGRAM TOTAL		**3.015**				**343,147**	**148,946**	**194,202**

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	100,181	100,181	100,181.00	100,181	100,181	0
79-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,069	10,069	0
79-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,028	3,028	0
ACTIVITY CODE 27 TOTAL		**1.000**				**115,698**	**115,698**	**0**
PROGRAM TOTAL		**1.000**				**115,698**	**115,698**	**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.

460

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.

461

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
97-12-005	OTHER SALARY ITEMS	0.000	0	0	0.00	7,260	7,260	0
97-12-110	SUPERINTENDENT	1.000	235,980	235,980	235,980.00	235,980	235,980	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**				**244,740**	**243,240**	**1,500**
97-14-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,015	3,015	0
97-14-120	DEPUTY/ASSISTANT SUPERINTENDENT	0.500	211,780	211,780	211,780.00	105,890	105,890	0
97-14-130	OTHER DISTRICT ADMINISTRATOR	0.500	172,979	172,979	172,980.00	86,490	86,490	0
ACTIVITY CODE 14 TOTAL		**1.000**				**195,395**	**195,395**	**0**
PROGRAM TOTAL		**2.000**				**440,135**	**438,635**	**1,500**

462

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.

463

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.

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	4.130	8,589.15	43.33	24.74	33.33	286,300	282,209	4,091
01-21-960	PROFESSIONAL	1.000	2,080.00	67.85	67.85	67.85	141,122	141,122	0
01-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,737	2,737	0
ACTIVITY CODE 21 TOTAL		**5.130**					**430,159**	**426,068**	**4,091**
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	26.45	25.29	25.99	101,920	0	101,920
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**					**106,246**	**0**	**106,246**
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	5,000	0	5,000
01-23-940	OFFICE/CLERICAL	15.539	32,321.70	29.59	24.40	27.24	880,565	880,565	0
01-23-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,016	2,016	0
01-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	8,832	8,832	0
ACTIVITY CODE 23 TOTAL		**15.539**					**931,288**	**891,413**	**39,875**
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	30.07	27.00	28.16	52,904	23,399	29,505
01-24-940	OFFICE/CLERICAL	0.800	1,664.00	29.59	29.59	29.59	49,238	49,238	0
01-24-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,459	0	1,459
01-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	875	313	563
ACTIVITY CODE 24 TOTAL		**1.702**					**107,476**	**72,950**	**34,527**
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	3,859	0	3,859
ACTIVITY CODE 25 TOTAL		**0.000**					**8,859**	**0**	**8,859**
01-26-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	10,000	0	10,000

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
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	10,000	0	10,000
01-26-960	PROFESSIONAL	4.307	8,953.10	26.21	24.40	25.22	225,788	0	225,788
01-26-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,413	0	3,413
01-26-990	DIRECTOR/SUPERVISOR	0.900	1,872.00	52.19	52.19	52.19	97,700	97,700	0
ACTIVITY CODE 26 TOTAL		**5.207**					**346,901**	**97,700**	**249,201**
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	52,000	0	52,000
01-27-910	AIDES	6.364	13,242.03	26.55	22.14	24.21	320,641	266,594	54,047
01-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	31,258	0	31,258
01-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,481	4,356	1,125
ACTIVITY CODE 27 TOTAL		**6.364**					**429,255**	**270,950**	**158,305**
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	82,000	0	82,000
01-28-940	OFFICE/CLERICAL	1.000	2,080.00	27.64	27.64	27.64	57,491	0	57,491
01-28-960	PROFESSIONAL	0.416	864.45	41.16	41.16	41.16	35,577	0	35,577
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	885,701	0	885,701
ACTIVITY CODE 28 TOTAL		**1.416**					**1,110,519**	**0**	**1,110,519**
01-32-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	54,553	0	54,553
ACTIVITY CODE 32 TOTAL		**0.000**					**54,553**	**0**	**54,553**
01-35-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	225	0	225
01-35-970	SERVICE WORKERS	3.635	7,560.00	29.15	26.30	27.72	209,593	0	209,593

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		**3.635**					**210,448**	**0**	**210,448**
PROGRAM TOTAL		**40.877**					**3,735,704**	**1,759,081**	**1,976,624**

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	28.91	25.29	27.11	142,552	142,552	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**					**145,302**	**145,302**	**0**
02-24-910	AIDES	0.804	1,672.00	30.07	30.07	30.07	50,277	50,277	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**					**51,277**	**51,277**	**0**
02-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,000	2,000	0
02-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,784	1,784	0
ACTIVITY CODE 27 TOTAL		**0.000**					**3,784**	**3,784**	**0**
02-35-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	900	0	900
02-35-970	SERVICE WORKERS	0.727	1,512.00	26.30	26.30	26.30	39,766	0	39,766
ACTIVITY CODE 35 TOTAL		**0.727**					**40,666**	**0**	**40,666**
PROGRAM TOTAL		**4.059**					**241,029**	**200,363**	**40,666**

468

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	28.91	28.48	28.66	21,098	21,098	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**					**21,573**	**21,573**	**0**
03-27-910	AIDES	0.727	1,512.00	24.70	24.70	24.70	37,346	37,346	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**					**38,246**	**38,246**	**0**
PROGRAM TOTAL		**1.081**					**59,819**	**59,819**	**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.

469

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	28.91	28.91	28.91	49,494	0	49,494
ACTIVITY CODE 23 TOTAL		**0.823**					**49,494**	**0**	**49,494**
09-25-910	AIDES	0.969	2,018.35	25.31	21.49	22.93	46,283	0	46,283
09-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	28	0	28
ACTIVITY CODE 25 TOTAL		**0.969**					**46,311**	**0**	**46,311**
09-26-960	PROFESSIONAL	0.546	1,134.90	24.74	24.74	24.74	28,077	0	28,077
ACTIVITY CODE 26 TOTAL		**0.546**					**28,077**	**0**	**28,077**
09-27-910	AIDES	3.180	6,615.00	25.31	22.14	24.01	158,853	0	158,853
09-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,985	0	1,985
ACTIVITY CODE 27 TOTAL		**3.180**					**160,838**	**0**	**160,838**
09-32-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,831	0	4,831
ACTIVITY CODE 32 TOTAL		**0.000**					**4,831**	**0**	**4,831**
PROGRAM TOTAL		**5.518**					**289,551**	**0**	**289,551**

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	29.59	24.74	27.97	87,263	87,263	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**					**88,075**	**88,075**	**0**
21-23-940	OFFICE/CLERICAL	2.171	4,515.05	29.59	24.40	27.29	123,230	123,230	0
21-23-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	224	224	0
21-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,219	1,219	0
ACTIVITY CODE 23 TOTAL		**2.171**					**124,673**	**124,673**	**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	4.820	10,029.55	30.07	27.00	28.75	288,321	288,321	471 0
21-24-940	OFFICE/CLERICAL	0.100	208.00	29.59	29.59	29.59	6,155	6,155	0
21-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,662	2,662	0
ACTIVITY CODE 24 TOTAL		**4.920**					**298,458**	**298,458**	**0**
21-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	990	990	0
21-25-910	AIDES	3.072	6,390.63	23.99	21.77	23.00	147,013	147,013	0
21-25-940	OFFICE/CLERICAL	0.603	1,254.00	27.52	27.52	27.52	34,510	34,510	0
21-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,176	2,176	0
ACTIVITY CODE 25 TOTAL		**3.675**					**184,689**	**184,689**	**0**
21-26-960	PROFESSIONAL	0.609	1,261.00	26.21	24.40	25.18	31,751	31,751	0
21-26-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	489	489	0
21-26-990	DIRECTOR/SUPERVISOR	0.100	208.00	52.19	52.19	52.19	10,856	10,856	0
ACTIVITY CODE 26 TOTAL		**0.709**					**43,096**	**43,096**	**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	33.160	68,945.79	28.29	22.14	23.81	1,641,289	1,641,289	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	37,110	37,110	0
ACTIVITY CODE 27 TOTAL		**33.160**					**1,750,389**	**1,750,389**	**0**
21-31-910	AIDES	0.073	157.50	28.29	21.22	26.27	4,138	4,138	0
ACTIVITY CODE 31 TOTAL		**0.073**					**4,138**	**4,138**	**0**
PROGRAM TOTAL		**46.208**					**2,493,518**	**2,493,518**	**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.

472

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	13.544	28,158.47	25.31	22.14	23.17	652,449	652,449	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	10,326	10,326	0
ACTIVITY CODE 27 TOTAL		**13.544**					**688,650**	**688,650**	**0**
PROGRAM TOTAL		**13.544**					**688,650**	**688,650**	**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. 473

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	29.59	26.90	29.32	48,722	48,722	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**					**49,662**	**49,662**	**0**
31-24-940	OFFICE/CLERICAL	0.100	208.00	29.59	29.59	29.59	6,155	6,155	0
ACTIVITY CODE 24 TOTAL		**0.100**					**6,155**	**6,155**	**0**
PROGRAM TOTAL		**0.899**					**55,817**	**55,817**	**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. 474

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	29.59	29.59	29.59	7,092	7,092	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**					**7,232**	**7,232**	**0**
PROGRAM TOTAL		**0.115**					**7,232**	**7,232**	**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.

475

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.

476

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	29.59	29.59	29.59	11,651	11,651	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**					**13,381**	**13,381**	**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	30.94	30.94	30.94	40,934	40,934	0
45-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,297	1,297	0
45-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,034	1,034	0
ACTIVITY CODE 27 TOTAL		**0.636**					**53,140**	**53,140**	**0**
45-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,950	4,950	0
45-63-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	240	240	0
45-63-970	SERVICE WORKERS	0.500	1,040.00	26.35	26.35	26.35	27,404	27,404	0
ACTIVITY CODE 63 TOTAL		**0.500**					**32,594**	**32,594**	**0**
PROGRAM TOTAL		**1.325**					**99,115**	**99,115**	**0**

477

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	40.39	40.39	40.39	15,752	15,752	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**					**15,977**	**15,977**	**0**
51-24-910	AIDES	1.371	2,852.10	30.07	29.37	29.68	84,641	84,641	0
51-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	300	300	0
ACTIVITY CODE 24 TOTAL		**1.371**					**84,941**	**84,941**	**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	4.905	10,203.70	26.55	22.14	24.26	247,589	247,589	478 0
51-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,797	4,797	0
ACTIVITY CODE 27 TOTAL		**4.905**					**268,586**	**268,586**	**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		**6.464**					**395,004**	**395,004**	**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	4.584	9,535.55	41.16	27.53	29.27	279,066	279,066	0
ACTIVITY CODE 21 TOTAL		**4.584**					**279,066**	**279,066**	**0**
PROGRAM TOTAL		**4.584**					**279,066**	**279,066**	**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	0.067	139.30	29.37	29.37	29.37	4,091	4,091	0
ACTIVITY CODE 21 TOTAL		**0.067**					**4,091**	**4,091**	**0**
53-24-940	OFFICE/CLERICAL	0.536	1,114.40	29.37	29.37	29.37	32,730	32,730	0
ACTIVITY CODE 24 TOTAL		**0.536**					**32,730**	**32,730**	**0**
PROGRAM TOTAL		**0.603**					**36,821**	**36,821**	**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.

480

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	40.39	40.39	40.39	19,113	19,113		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**					**19,386**	**19,386**		**0**
55-24-910	AIDES	0.969	2,015.95	30.07	28.15	29.17	58,813	58,813		0
55-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	750	750		0
ACTIVITY CODE 24 TOTAL		**0.969**					**59,563**	**59,563**		**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	12.889	26,810.34	26.55	22.14	24.34	652,586	652,586	481	0
55-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,187	1,187		0
55-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,754	4,754		0
55-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	10,346	10,346		0
ACTIVITY CODE 27 TOTAL		**12.889**					**726,823**	**726,823**		**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		**14.086**					**809,622**	**809,622**		**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	6,089	6,089	0
ACTIVITY CODE 23 TOTAL		**0.000**					**6,089**	**6,089**	**0**
56-27-910	AIDES	0.319	663.39	24.35	24.35	24.35	16,154	16,154	0
56-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	415	415	0
ACTIVITY CODE 27 TOTAL		**0.319**					**16,569**	**16,569**	**0**
PROGRAM TOTAL		**0.319**					**22,658**	**22,658**	**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. 482

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.

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	29.59	29.59	29.59	18,495	18,495	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**					**18,747**	**18,747**	**0**
61-23-940	OFFICE/CLERICAL	0.700	1,454.96	29.59	29.59	29.59	43,052	43,052	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**					**43,640**	**43,640**	**0**
61-24-910	AIDES	5.838	12,148.00	38.35	24.74	28.25	343,196	343,196	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	6,938	6,938	484 0
ACTIVITY CODE 24 TOTAL		**5.838**					**351,384**	**351,384**	**0**
61-25-910	AIDES	0.843	1,754.26	25.31	21.49	22.82	40,030	40,030	0
61-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	50	50	0
ACTIVITY CODE 25 TOTAL		**0.843**					**40,080**	**40,080**	**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	27.05	22.14	24.07	573,311	573,311	0
61-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	10,361	10,361	0
ACTIVITY CODE 27 TOTAL		**11.448**					**596,212**	**596,212**	**0**
PROGRAM TOTAL		**19.130**					**1,050,063**	**1,050,063**	**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.

485

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	28.91	28.91	28.91	48,106	48,106	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**					**49,066**	**49,066**	**0**
65-24-910	AIDES	0.402	836.00	29.37	29.37	29.37	24,553	24,553	0
ACTIVITY CODE 24 TOTAL		**0.402**					**24,553**	**24,553**	**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	4.367	9,087.78	26.55	22.14	24.10	218,996	218,996	0
65-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,259	4,259	486 0
ACTIVITY CODE 27 TOTAL		**4.367**					**228,050**	**228,050**	**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		**5.569**					**306,669**	**306,669**	**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.

488

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.

489

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	0.387	806.14	25.31	21.49	22.95	18,502	0	18,502
88-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	23	0	23
ACTIVITY CODE 25 TOTAL		**0.387**					**18,525**	**0**	**18,525**
PROGRAM TOTAL		**0.387**					**18,525**	**0**	**18,525**

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.

490

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	26.92	26.92	26.92	17,879	17,879	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**					**18,004**	**18,004**	**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	27.52	27.52	27.52	17,172	17,172	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**					**32,662**	**32,662**	**0**
PROGRAM TOTAL		**0.619**					**50,666**	**50,666**	**0**

491

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	38.82	38.82	38.82	80,746	80,746	0
97-12-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	420	420	0
ACTIVITY CODE 12 TOTAL		**1.000**					**82,186**	**82,186**	**0**
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	13,215	13,215	0
97-13-940	OFFICE/CLERICAL	5.000	10,400.00	44.45	31.21	37.18	386,714	386,714	0
97-13-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	6,000	6,000	0
97-13-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	88.69	88.69	88.69	184,477	184,477	0
ACTIVITY CODE 13 TOTAL		**6.000**					**590,406**	**590,406**	**0**
97-14-940	OFFICE/CLERICAL	1.000	2,080.00	43.33	32.12	37.73	78,468	78,468	0
97-14-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,500	1,500	0
ACTIVITY CODE 14 TOTAL		**1.000**					**79,968**	**79,968**	**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	28.15	28.15	28.15	58,552	58,552	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	61.29	61.29	61.29	127,493	0	127,493
ACTIVITY CODE 15 TOTAL		**2.000**					**191,565**	**58,972**	**132,593**
97-61-940	OFFICE/CLERICAL	1.000	2,080.00	29.35	29.35	29.35	61,048	61,048	0
97-61-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	83.16	40.41	61.79	257,032	257,032	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**					**318,440**	**318,440**	**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	34.32	30.29	32.71	204,110	204,110	0
97-62-970	SERVICE WORKERS	5.000	10,400.00	33.52	28.03	29.62	308,027	308,027	0

492

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**					**539,977**	**539,977**	**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	3,319	1,713	1,607
97-63-970	SERVICE WORKERS	29.181	60,695.86	32.37	23.54	26.58	1,613,580	1,262,559	351,021
97-63-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,822	2,406	1,416
ACTIVITY CODE 63 TOTAL		**29.181**					**1,857,621**	**1,317,162**	**540,460**
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	16,155	16,155	493 0
97-64-920	CRAFTS/TRADES	8.000	16,640.00	37.99	28.03	35.88	597,043	0	597,043
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**					**616,918**	**16,155**	**600,763**
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	13,810	13,810	0
97-72-980	TECHNICAL	7.000	14,560.00	52.03	34.87	44.90	653,765	305,947	347,818
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	1.250	2,600.00	83.16	57.03	77.94	202,635	202,635	0
ACTIVITY CODE 72 TOTAL		**8.250**					**873,210**	**522,392**	**350,818**
97-73-980	TECHNICAL	1.500	3,120.00	32.30	28.84	31.15	97,178	0	97,178
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**					**97,928**	**750**	**97,178**
97-74-940	OFFICE/CLERICAL	0.700	1,456.00	27.52	27.52	27.52	40,069	40,069	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	31.68	26.53	29.05	151,070	55,182	95,888
97-74-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	1,950	750	1,200
ACTIVITY CODE 74 TOTAL		**3.200**					**193,929**	**96,841**	**97,088**
PROGRAM TOTAL		**71.131**					**5,442,148**	**3,623,249**	**1,818,900**

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 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
98-41-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,680	2,680	0
98-41-940	OFFICE/CLERICAL	1.301	2,707.00	29.35	24.74	27.66	74,864	74,864	0
98-41-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	500	500	0
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	61.29	61.29	61.29	127,493	127,493	0
ACTIVITY CODE 41 TOTAL		**2.301**					**205,537**	**205,537**	**0**
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	140,000	140,000	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	17.210	35,815.50	28.08	21.72	24.41	874,353	874,353	0
98-44-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	9,000	9,000	495 0
ACTIVITY CODE 44 TOTAL		**17.210**					**1,054,803**	**1,054,803**	**0**
PROGRAM TOTAL		**19.511**					**1,260,340**	**1,260,340**	**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 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
99-51-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,025	5,025	0
99-51-940	OFFICE/CLERICAL	1.625	3,380.00	29.59	24.74	27.72	93,709	93,709	0
99-51-950	OPERATORS	1.000	2,080.00	38.38	38.38	38.38	79,830	79,830	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	61.29	61.29	61.29	127,493	127,493	0
ACTIVITY CODE 51 TOTAL		**3.625**					**306,477**	**306,477**	**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	200,000	200,000	0
99-52-950	OPERATORS	16.328	33,964.62	29.38	22.84	28.27	960,028	960,028	496 0
99-52-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	9,804	9,804	0
ACTIVITY CODE 52 TOTAL		**16.328**					**1,284,832**	**1,284,832**	**0**
99-53-920	CRAFTS/TRADES	4.000	8,320.00	39.08	35.84	37.09	308,589	308,589	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**					**312,669**	**312,669**	**0**
PROGRAM TOTAL		**23.953**					**1,903,978**	**1,903,978**	**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 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	617,709	XXXXX	580,000	XXXXX	635,000	XXXXX
(1) Credit Transfers	-617,709	XXXXX	-580,000	XXXXX	-635,000	XXXXX
(2) Certificated Salaries	41,765,714	41.64	42,702,089	41.19	42,794,018	40.44
(3) Classified Salaries	17,499,676	17.44	18,673,059	18.01	19,320,120	18.26
(4) Employee Benefits and Payroll Taxes	22,695,825	22.62	23,122,563	22.31	25,268,807	23.88
(5) Supplies and Materials	5,753,421	5.74	6,688,335	6.45	6,770,369	6.40
(7) Purchased Services	11,565,887	11.53	11,311,751	10.91	10,623,030	10.04
(8) Travel	420,182	0.42	678,940	0.65	580,940	0.55
(9) Capital Outlay	612,901	0.61	486,827	0.47	463,827	0.44
TOTAL EXPENDITURES	**100,313,605**	**100.00**	**103,663,564**	**100.00**	**105,821,111**	**100.00**

497

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 | Teaching	52,807,817	52.64	56,754,947	54.75	57,418,374	54.26
28 | Extracur	2,424,000	2.42	2,488,402	2.40	2,667,107	2.52
29 | Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	**55,231,817**	**55.06**	**59,243,349**	**57.15**	**60,085,481**	**56.78**
TEACHING SUPPORT						
22 | Lrn Resrc	547,946	0.55	600,947	0.58	669,818	0.63
24 | Guid/Coun	4,413,773	4.40	4,200,042	4.05	4,514,179	4.27
25 | Pupil M/S	604,891	0.60	654,769	0.63	692,110	0.65
26 | Health	4,155,660	4.14	4,390,817	4.24	4,600,559	4.35
31 | InstProDev	1,455,464	1.45	1,290,402	1.24	1,122,369	1.06
32 | Inst Tech	453,249	0.45	675,071	0.65	656,368	0.62
33 | Curriculum	662,474	0.66	518,315	0.50	940,635	0.89
34 | Prof Lrng St	575,236	0.57	645,686	0.62	640,551	0.61
35 | Pupil Safety	0	0.00	355,985	0.34	398,036	0.38
TOTAL TEACHING SUPPORT	**12,293,457**	**12.26**	**13,332,034**	**12.86**	**14,234,625**	**13.45**
OTHER SUPPORT ACTIVITIES						
42 | Food	1,474,689	1.47	1,340,000	1.29	1,580,000	1.49
44 | Operation	1,615,267	1.61	1,766,140	1.70	1,883,883	1.78
49 | Transfers	0	0.00	0	0.00	0	0.00
52 | Operation	2,218,450	2.21	2,163,574	2.09	2,153,146	2.03
53 | Maintnce	580,855	0.58	742,753	0.72	660,728	0.62
56 | Insurance	0	0.00	50,000	0.05	0	0.00
58 | Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 | Transfers	-464,721	-0.46	-450,000	-0.43	-505,000	-0.48
62 | Grnd Mnt	1,075,196	1.07	1,003,007	0.97	1,065,376	1.01
63 | Oper Bldg	2,832,009	2.82	2,952,951	2.85	3,081,571	2.91
64 | Maintnce	2,061,443	2.05	1,402,065	1.35	1,431,439	1.35
65 | Utilities	2,232,109	2.23	2,300,000	2.22	2,318,000	2.19
66 | E-Rate	662,474	0.66	0	0.00	0	0.00
67 | Bldg Secu	23,684	0.02	46,000	0.04	26,000	0.02
68 | Insurance	1,989,439	1.98	2,160,000	2.08	2,160,000	2.04

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 | Info Sys	2,257,475	2.25	2,234,162	2.16	2,284,511	2.16
73 | Printing	127,710	0.13	119,888	0.12	129,591	0.12
74 | Warehouse	277,373	0.28	294,990	0.28	293,089	0.28
75 | Mtr Pool	159,751	0.16	100,000	0.10	100,000	0.09
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	31,632	0.03	48,978	0.05	50,842	0.05
TOTAL OTHER SUPPORT ACTIVITIES	**18,492,362**	**18.43**	**18,274,508**	**17.63**	**18,713,176**	**17.68**
UNIT ADMINISTRATION						
23 | Princ Off	5,255,577	5.24	5,388,804	5.20	5,612,017	5.30
TOTAL UNIT ADMINISTRATION	**5,255,577**	**5.24**	**5,388,804**	**5.20**	**5,612,017**	**5.30**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	602,078	0.60	700,900	0.68	506,100	0.48
12 | Supt Off	519,240	0.52	451,675	0.44	461,985	0.44
13 | Busns Off	1,846,301	1.84	1,039,516	1.00	947,432	0.90
14 | HR	450,649	0.45	473,636	0.46	457,037	0.43
15 | Pblc Rltn	423,552	0.42	433,136	0.42	457,100	0.43
21 | Supv Inst	3,271,821	3.26	3,193,670	3.08	3,146,125	2.97
41 | Supervisn	254,202	0.25	290,249	0.28	301,338	0.28
51 | Supervisn	387,293	0.39	409,692	0.40	435,663	0.41
61 | Supv Bldg	413,980	0.41	432,395	0.42	463,032	0.44
TOTAL CENTRAL ADMINISTRATION	**8,169,116**	**8.14**	**7,424,869**	**7.16**	**7,175,812**	**6.78**
TOTAL EXPENDITURES	**100,313,605**	**100.00**	**103,663,564**	**100.00**	**105,821,111**	**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 2026	15,502,551	0	15,502,551	47.38	7,345,109
Spring 2027	16,277,678	0	16,277,678	52.62	8,565,314
1100 TOTAL LOCAL TAXES:					**15,910,422**

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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

500

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, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (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 2026-2027	Interest Payments in FY 2026-2027	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** 3/	**0**

501

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	312.927	80.93	91.539	32.69
28 | Extracuricular	2.000	0.52	1.416	0.51
TOTAL TEACHING ACTIVITIES	**314.927**	**81.45**	**92.955**	**33.20**
TEACHING SUPPORT				
22 | Learning Resources	2.200	0.57	1.884	0.67
24 | Guidance and Counseling	16.790	4.34	16.642	5.94
25 | Pupil Management and Safety	0.000	0.00	5.874	2.10
26 | Health/Related Services	24.801	6.41	6.462	2.31
31 | InstProDev	1.250	0.32	0.073	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**	**4.362**	**1.56**
TOTAL TEACHING SUPPORT	**46.241**	**11.96**	**35.297**	**12.61**
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	17.210	6.15
52 | Operations	XXXXX	XXXXX	16.328	5.83
53 | Maintenance	XXXXX	XXXXX	4.000	1.43
58 | Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 | Grounds--Maintenance	XXXXX	XXXXX	8.000	2.86
63 | Operation of Buildings	XXXXX	XXXXX	30.000	10.71
64 | Maintenance	XXXXX	XXXXX	8.000	2.86
65 | Utilities	XXXXX	XXXXX	0.000	0.00
67 | Building Security	XXXXX	XXXXX	0.000	0.00
72 | Information Systems	0.000	0.00	8.250	2.95
73 | Printing	0.000	0.00	1.500	0.54
74 | Warehousing and Distribution	0.000	0.00	3.200	1.14
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**	**96.788**	**34.57**

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	4.15	22.304	7.97
TOTAL UNIT ADMINISTRATION	**16.035**	**4.15**	**22.304**	**7.97**
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	1.000	0.26	1.000	0.36
13 | Business Office	0.000	0.00	6.000	2.14
14 | Human Resources	1.000	0.26	1.000	0.36
15 | Public Relations	0.000	0.00	2.000	0.71
21 | Supervision - Instruction	7.465	1.93	13.712	4.90
41 | Supervision - Nutrition Services	0.000	0.00	2.301	0.82
51 | Supervision - Transportation	0.000	0.00	3.625	1.29
61 | Supervision - Building	0.000	0.00	3.000	1.07
TOTAL CENTRAL ADMINISTRATION	**9.465**	**2.45**	**32.638**	**11.66**
TOTAL FTE STAFF	**386.668**	**100.00**	**279.982**	**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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 | General Student Body	164,277	435,600	181,300
200 | Athletics	44,867	28,450	76,550
300 | Classes	0	0	0
400 | Clubs	115,335	187,449	241,163
600 | Private Moneys	0	5,995	1,680
A. TOTAL REVENUES	**324,478**	**657,494**	**500,693**
EXPENDITURES			
100 | General Student Body	152,635	447,900	212,632
200 | Athletics	44,904	35,000	76,743
300 | Classes	0	0	0
400 | Clubs	145,627	225,359	206,040
600 | Private Moneys	0	6,220	4,124
B. TOTAL EXPENDITURES	**343,166**	**714,479**	**499,539**
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	**0**	**0**	**0**
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	**0**	**0**	**0**
E. Net Change in Fund Balance (A-B+C-D)	**-18,688**	**-56,985**	**1,154**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	362,368	400,000	449,118
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
F. TOTAL BEGINNING FUND BALANCE	**362,368**	**400,000**	**449,118**
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	343,680	343,015	450,272
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

504

Walla Walla Public Schools District No.140

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
G. TOTAL ENDING FUND BALANCE (E+F)		**343,680**	**343,015**	**450,272**

505

Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	4,664,073	4,828,436	5,035,198
2000 | Local Nontax Support	108,377	40,000	40,000
3000 | State, General Purpose	0	0	0
5000 | Federal, General Purpose	0	0	0
9000 | Other Financing Sources	670,467	1,158,100	1,871,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,442,917**	**6,026,536**	**6,946,198**
EXPENDITURES			
Matured Bond Expenditures	2,740,000	3,460,000	4,440,000
Interest on Bonds	2,659,417	2,517,050	2,338,700
Interfund Loan Interest	0	0	0
Bond Transfer Fees	565	2,000	2,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	**5,399,981**	**5,979,050**	**6,780,700**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535)	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**42,935**	**47,486**	**165,498**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,149,247	3,200,000	2,790,000
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
H. TOTAL BEGINNING FUND BALANCE	**3,149,247**	**3,200,000**	**2,790,000**
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	3,192,182	3,247,486	2,955,498

506

Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**3,192,182**	**3,247,486**	**2,955,498**

507

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Taxes	4,663,890	4,828,436	5,035,198
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	184	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**4,664,073**	**4,828,436**	**5,035,198**
LOCAL SUPPORT NONTAX				
2300	Investment Earnings	108,377	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**	**108,377**	**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	0	0	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	670,467	0	0

508

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 | Transfers (local resources)	0	1,158,100	1,871,000
9000 | TOTAL OTHER FINANCING SOURCES	**670,467**	**1,158,100**	**1,871,000**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,442,917**	**6,026,536**	**6,946,198**

509

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 2026	4,981,000	0	4,981,000	47.38	2,359,998
Spring 2027	5,084,000	0	5,084,000	52.62	2,675,201
1100 TOTAL LOCAL TAXES:					**5,035,198**

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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	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 1,2026
12-27-2018	58,145,000	43,205,000
TOTAL VOTED BONDS	58,145,000	43,205,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026
06-04-2024	10,000,000	9,000,000
TOTAL NONVOTED BONDS	10,000,000	9,000,000
TOTAL ALL BONDS	68,145,000	52,205,000 2/

511

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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	1,313,094	2,337,853	2,431,367
2000 | Local Nontax Support	714,195	10,000	545,000
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	529,540	0	400,000
5000 | Federal, General Purpose	70,591	0	0
6000 | Federal, Special Purpose	71,086	0	0
7000 | Revenues from Other School Districts	16,492	0	14,000
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	379,533	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**3,094,530**	**2,347,853**	**3,390,367**
EXPENDITURES			
10 | Sites	6,225,484	3,000,000	500,000
20 | Buildings	3,236,844	0	2,400,000
30 | Equipment	2,545,523	0	0
40 | Energy	0	0	0
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	0	0	0
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**12,007,851**	**3,000,000**	**2,900,000**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**250,000**	**750,000**	**1,500,000**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**-9,163,321**	**-1,402,146**	**-1,009,632**
BEGINNING 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

512

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	0	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	2,000,000	5,500,000
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL BEGINNING FUND BALANCE**	**11,647,644**	**2,000,000**	**5,500,000**
	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	0	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	278,630	0	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	2,195,723	597,853	4,490,367
G.L.890	Unassigned Fund Balance	0	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**2,484,323**	**597,853**	**4,490,367**

513

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.

514

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Tax	1,313,094	2,337,853	2,431,367
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**	**1,313,094**	**2,337,853**	**2,431,367**
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	430,928	10,000	45,000
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	0	0	0
2900	Local Support Nontax, Unassigned	283,267	0	500,000
2000	**TOTAL LOCAL NONTAX SUPPORT**	**714,195**	**10,000**	**545,000**
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	23,045	0	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	506,495	0	400,000
4330	State Matching Funding Assistance - - Other	0	0	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**529,540**	**0**	**400,000**
FEDERAL, GENERAL PURPOSE				

515

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
5200	General Purpose Direct Federal Grants, Unassigned	70,591	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	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**70,591**	**0**	**0**
	FEDERAL, SPECIAL PURPOSE			
6111	Federal Special Purpose—SLFRF	0	0	XXXXX
6112	Federal Special Purpose—ESSER II	0	0	XXXXX
6113	Federal Special Purpose—ESSER III	0	0	XXXXX
6114	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118	Federal Special Purpose—Reserved G	0	0	XXXXX
6119	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6140	Impact Aid-Construction	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6200	Direct Special Purpose Grants	71,086	0	0
6210	E-Rate	0	0	0
6211	Federal Special Purpose—SLFRF	0	0	XXXXX
6212	Federal Special Purpose—ESSER II	0	0	XXXXX
6213	Federal Special Purpose—ESSER III	0	0	XXXXX
6214	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218	Federal Special Purpose—Reserved G	0	0	XXXXX
6219	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
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	XXXXX
6312	Federal Special Purpose—ESSER II	0	0	XXXXX
6313	Federal Special Purpose—ESSER III	0	0	XXXXX
6314	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318	Federal Special Purpose—Reserved G	0	0	XXXXX
6319	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6340	Impact Aid-Construction	0	0	0

516

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6376 | Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**71,086**	**0**	**0**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	16,492	0	14,000
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**16,492**	**0**	**14,000**
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	0	0	0
9200 | Sale of Real Property	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	379,533	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**379,533**	**0**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**3,094,530**	**2,347,853**	**3,390,367**

517

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 2026	2,381,247	0	2,381,247	47.38	1,128,235
Spring 2027	2,476,497	0	2,476,497	52.62	1,303,133
1100 TOTAL LOCAL TAXES:					**2,431,367**

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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	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 2026-2027

	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									
MISC PROJECTS	2,900,000	500,000	2,400,000	0	0	0	0	0	0
TOTAL EXPENDITURES	**2,900,000**	**500,000**	**2,400,000**	**0**	**0**	**0**	**0**	**0**	**0**

519

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.

520

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.

521

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, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (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 2026-2027	Interest Payments in FY 2026-2027	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**

522

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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	23,797	10,000	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	1,862,009	0	0
4499	Transportation Reimbursement Depreciation	688,531	984,422	408,152
5200	General Purposes Direct Federal Grants-Unassigned	3,745,057	0	600,000
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	0	0	0
6100	Special Purpose-OSPI Unassigned	0	0	0
6200	Direct Special Purpose Grants	0	0	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

523

Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 | Long-Term Financing	0	0	0
9901 | Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**6,319,393**	**994,422**	**1,018,152**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**6,319,393**	**994,422**	**1,018,152**
EXPENDITURES			
33 Transportation Equipment Purchases	6,521,644	1,000,000	750,000
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	**6,521,644**	**1,000,000**	**750,000**
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	**-202,251**	**-5,578**	**268,152**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	936,578	622,000	1,159,500
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 BEGINNING FUND BALANCE	**936,578**	**622,000**	**1,159,500**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

524

Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819	Restricted for Fund Purposes	734,327	616,422	1,427,652
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
K.	**TOTAL ENDING FUND BALANCE (I+J)**	**734,327**	**616,422**	**1,427,652**

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.

525

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 2026	0	0	0	0.00	0
Spring 2027	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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	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, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			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 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	**TOTAL**		**0**	**0**	**0**	**0** 4/

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

527

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	52,129,325.50
3121	Z288	Special Education, Gen Apportionment	1,826,897.20
4121	N7	Special Education	10,860,638.55
4155	071a	Learning Assistance Program	3,790,276.98
4165	Z477	Transitional Bilingual	1,382,534.36
4174	Z095	Highly Capable	164,893.60
4199	I4	Transportation - Operations	2,316,791.00
4499	J1	Transportation Reimbursement	408,152.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	1,554,900.75
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	572,486.21
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	2,619,276.36
n/a	V13	Estimated Next Year LEA	2,818,291
n/a	TKM49S	Transition to Kindergarten State Funding	921,575.34

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	229.63	25.81	255.44
District Generated			
Total	229.63	25.81	255.44
CIS Salary Allocation			
School Generated	18,886,279.25	2,123,149.87	21,009,429.12
District Generated			
Total	18,886,279.25	2,123,149.87	21,009,429.12
Total Certificated Adminstrative Staff Units and Salary	**1191/1191ED**	**Other**	**Total**
Certificated Administrative Staff (CAS) Units			
School Generated	12.38	1.92	14.30
District Generated	4.06		4.06
Total	16.44	1.92	18.37
CAS Salary Allocation			
School Generated	1,511,449.44	234,653.14	1,746,102.58
District Generated	496,165.63		496,165.63
Total	2,007,615.07	234,653.14	2,242,268.21
Total Classified Staff Units and Salary	**1191/1191ED**	**Other**	**Total**
Classified Staff (CLS) Units			
School Generated	48.12	7.58	55.70
District Generated	22.85		22.85
Total	70.97	7.58	78.55
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	2,839,117.24	447,117.16	3,286,234.40
District Generated	1,348,313.70		1,348,313.70
Total	4,187,430.94	447,117.16	4,634,548.10

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	56.00
TKB2	Enroll SpEd TK	21.00
B2	Enroll SpEd K-22	816.00
Z271	Enroll K	306.00
A6A1	Enroll 1	307.00
A6A2	Enroll 2	316.00
A6A3	Enroll 3	354.00
A39	Enroll K-3	1,283.00
A7a	Enroll 4	340.00
A8a5	Enroll 5	331.00
A8a6	Enroll 6	355.00
A40	Enroll 5-6	686.00
A11a7	Enroll 7	380.00
A11a8	Enroll 8	383.00
A12	Enroll 7-8	763.00
A13a9	Enroll 9	332.00
A13a10	Enroll 10	348.00
A13a11	Enroll 11	318.00
A13a12	Enroll 12	316.00
A41	Enroll 9-12	1,314.00
Z298	Enroll K-8	3,072.00
Z472	Enroll Total Entered	4,386.00
A42	Enroll Total	4,386.00
A14	Enroll ALE K-6	54.00
A14B	Enroll ALE 7-8	22.00
A18	Enroll ALE 9-12	345.00
A16	Enroll Run Start	130.00
A15	Enroll Run Start CTE	13.00
A60	Enroll Program 1418 Reg	85.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Droput and ALE	5,035.00
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	445.00
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	110.00
A64	Enroll TBIP 9-12	220.00
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	96.00

Other Enrollment

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	57.00
E55	Enroll 9-12 CTE exp	247.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	130.00

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	1,679.00
C1	Enroll Total PY for LAP	5,200.00
Z076	LAP PY HiPov Students	4,600.00
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	2,818,291

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	2,316,791.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	408,152.00

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	73.00

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] 229.626 * 78,209.00 * 1.000	$	17,958,819.83
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((229.626 * 82,248.00) * (1.000 + 0.000)) - 17,958,819.83	$	927,459.42
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 17,958,819.83 + 927,459.42	$	18,886,279.25
	C. School Generated – Certificated Administrative Staff (CAS)		
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 12.380 * 116,092.00 * 1.000	$	1,437,218.96
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 12.380 * 122,088.00 * 1.000 - 1,437,218.96	$	74,230.48
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 1,437,218.96 + 74,230.48	$	1,511,449.44

	D. School Generated – Classified Staff (CLS)		
Z350	1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 48.119 * 56,105.00 * 1.000	$	2,699,716.50
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 48.119 * 59,002.00 * 1.000 - 2,699,716.50	$	139,400.74
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 2,699,716.50 + 139,400.74	$	2,839,117.24
	E. Other School Generated Entitlements		
Z353	1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 201.881 * 4.000 * 151.86	$	122,630.59
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] 7.165 * 56,105.00 * 1.000	$	401,992.33
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 7.165 * 59,002.00 * 1.000 - 401,992.33	$	20,757.00
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 401,992.33 + 20,757.00	$	422,749.33

	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)		
Z357	1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.312 * 56,105.00 * 1.000	$	73,609.76
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 1.312 * 59,002.00 * 1.000 - 73,609.76	$	3,800.86
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 73,609.76 + 3,800.86	$	77,410.62
	C. District Generated - Technology - Classified Staff (CLS)		
Z360	1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.482 * 56,105.00 * 1.000	$	139,252.61
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 2.482 * 59,002.00 * 1.000 - 139,252.61	$	7,190.35
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 139,252.61 + 7,190.35	$	146,442.96
	D. Central Administration – Classified Staff (CLS)		
Z363	1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 11.893 * 56,105.00 * 1.000	$	667,256.77
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 11.893 * 59,002.00 * 1.000 - 667,256.77	$	34,454.02
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 667,256.77 + 34,454.02	$	701,710.79

	E. Central Admin – Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 4.064 * 116,092.00 * 1.000	$	471,797.89
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 4.064 * 122,088.00 * 1.000 - 471,797.89	$	24,367.74
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 471,797.89 + 24,367.74	$	496,165.63

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] 229.626 * 78,209.00 * 1.000	$	17,958,819.83
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((229.626 * 82,248.00) * (1.000 + 0.000)) - 17,958,819.83	$	927,459.42
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 471,797.89 + 1,437,218.96	$	1,909,016.85
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 24,367.74 + 74,230.48	$	98,598.22
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] 2,699,716.50 + 401,992.33 + 73,609.76 + 139,252.61 + 667,256.77	$	3,981,827.97
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] 139,400.74 + 20,757.00 + 3,800.86 + 7,190.35 + 34,454.02	$	205,602.97
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] 17,958,819.83 + 927,459.42 + 1,909,016.85 + 98,598.22 + 3,981,827.97 + 205,602.97	$	25,081,325.26

	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] (229.626 + 16.444) * 15,684.00	$	3,859,361.88
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] ((229.626 + 16.444) * (16,488.00 * 1.02)) - 3,859,361.88	$	278,984.32
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 70.971 * 15,684.00	$	1,113,109.16
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (70.971 * 16,488.00 * 1.430) - 1,113,109.16	$	560,233.72
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (17,958,819.83 + 1,909,016.85) * 0.16020	$	3,182,827.44
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (927,459.42 + 98,598.22) * 0.15390	$	157,910.27
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 3,981,827.97 * 0.18070	$	719,516.31
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 205,602.97 * 0.14720	$	30,264.76
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] 3,859,361.88 + 278,984.32 + 1,113,109.16 + 560,233.72 + 3,182,827.44 + 157,910.27 + 719,516.31 + 30,264.76	$	9,902,207.86

	C. Professional Learning Days - General Apportionment		
Z345pd	1. Professional Learning Days Salaries	$	314,771.32
	((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]		
	(((229.626 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00		
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits	$	48,443.31
	[School CIS PD Salary] * [CIS/CAS - Benefits Inc]		
	314,771.32 * 0.15390		
3100pd	3. Total General Apportionment Professional Learning Days	$	363,214.63
	[School CIS PD Salary] + [CIS PD Benefits]		
	314,771.32 + 48,443.31		
	D. Running Start (Community and Technical College FTEs)		
Z385	1. Run Start-Reg	$	1,376,050.00
	[Enroll Run Start] * [Run Start - Reg Rate]		
	130.00 * 10,585.00		
Z386	2. Run Start-CTE	$	149,227.00
	[Enroll Run Start CTE] * [Run Start - CTE Rate]		
	13.00 * 11,479.00		
Z387	3. Total Run Start	$	1,525,277.00
	[Run Start-Reg] + [Run Start-CTE]		
	1,376,050.00 + 149,227.00		
	E. Dropout Reengagement		
Z389	1. Reengage - Reg	$	899,725.00
	[Enroll Program 1418 Reg] * [Run Start - Reg Rate]		
	85.00 * 10,585.00		
Z340	2. Reengage - CTE	$	0.00
	[Enroll Program 1418 CTE] * [Run Start - CTE Rate]		
	0.00 * 11,479.00		
Z342	3. Total Reengage	$	899,725.00
	[Reengage - Reg] + [Reengage - CTE]		
	899,725.00 + 0.00		
	F. Alternative Learning Experience Program Funding		
Z343	1. Enroll K-12 Total ALE	$	4,456,285.00
	([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate]		
	(54.00 + 22.00 + 345.00) * 10,585.00		

	G. Materials, Supplies, and Operating Costs (MSOC)		
M8T	1. Regular Instruction: Total Allocated MSOC [Regular Students] * [MSOC -Reg Inst per Student] 3,952.00 * 1,656.25		6,545,500.00
M16T	2. Grades 9-12 Additional: Total Allocated MSOC [LabSci Students] * [MSOC 9-12 Additional per Student] 1,314.00 * 220.43	$	289,645.02
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (0.000 + 0.000) * 14,508.80	$	0.00
Z390	4. Total GenEd MSOC [Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN] 6,545,500.00 + 289,645.02 + 0.00	$	6,835,145.02
	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] 262,946.86 + 29,423.21 + 58,884.00 + 138,640.86 + 105,858.69 + 1,806.53 + 5,056.91	$	602,617.06
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] 1,139,381.54 + 128,314.49 + 254,357.62 + 600,532.71 + 458,720.99 + 7,828.08 + 21,912.20	$	2,611,047.63
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] 720,821.47 + 76,915.44 + 133,875.54 + 363,005.91 + 241,432.10 + 4,987.69 + 13,862.60	$	1,554,900.75
144A	4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 602,617.06 + 2,611,047.63 + 1,554,900.75	$	4,768,565.44

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] 122,630.59 + 0.00 + 25,081,325.26 + 9,902,207.86 + 1,525,277.00 + 899,725.00 + 4,456,285.00 + 6,835,145.02 + 1,554,900.75 + 602,617.06 + 2,611,047.63 + 363,214.63	$	53,954,375.80
Z457	2. Guar Entlmnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 53,954,375.80 / 5,035.00	$	10,715.86
Z246	3. BEA Rate for Special Education [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,221.23 + 2,458.89 + 31.57 + 1,740.96 + 89.66	$	10,542.31
	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] 7,307,588.80 * 0.25000	$	1,826,897.20
A28	d. Federal Forest Account 5500 Deduction	$	0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 1,679.00 * 1.10	$	1,846.90
M70	g. Total Amount to be Paid Sept. 2026 - Aug 2027 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 53,954,375.80 - 0.00 - 0.00 - 1,826,897.20 - 0.00 + 1,846.90	$	52,129,325.50

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] 8.764 * 78,209.00 * 1.000	$	685,423.68
Z097	2. Skill CIS Salary Inc (([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint] ((8.764 * 82,248.00) * (1.000 + 0.000)) - 685,423.68	$	35,397.79
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 685,423.68 + 35,397.79	$	720,821.47
	B. Skill Center – Certificated Administrative Staff (CAS)		
Z099	1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.630 * 116,092.00 * 1.000	$	73,137.96
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.630 * 122,088.00 * 1.000 - 73,137.96	$	3,777.48
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 73,137.96 + 3,777.48	$	76,915.44
	C. Skill Center - Classified Staff (CLS)		
111A	1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.269 * 56,105.00 * 1.000	$	127,302.25
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 2.269 * 59,002.00 * 1.000 - 127,302.25	$	6,573.29
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 127,302.25 + 6,573.29	$	133,875.54

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 9.394 * 15,684.00	$	147,335.50
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (9.394 * 16,488.00 * 1.02) - 147,335.50	$	10,650.54
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (685,423.68 + 73,137.96) * 0.16020	$	121,521.57
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (35,397.79 + 3,777.48) * 0.15390	$	6,029.07
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 2.269 * 15,684.00	$	35,587.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (2.269 * 16,488.00 * 1.430) - 35,587.00	$	17,911.12
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 127,302.25 * 0.18070	$	23,003.52
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 6,573.29 * 0.14720	$	967.59
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] 147,335.50 + 10,650.54 + 121,521.57 + 6,029.07 + 35,587.00 + 17,911.12 + 23,003.52 + 967.59	$	363,005.91

	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] (((8.764 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	12,013.69
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 12,013.69 * 0.15390	$	1,848.91
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 12,013.69 + 1,848.91	$	13,862.60
	F. Materials, Supplies, and Operating Costs (MSOC)		
M40T	1. Skill Center: Total Allocated MSOC [Enroll Skills 9-12] * [MSOC-Skill Center per Student] 130.00 * 1,857.17	$	241,432.10
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 8.211 * 4.000 * 151.86	$	4,987.69
	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] 720,821.47 + 76,915.44 + 133,875.54 + 363,005.91 + 241,432.10 + 4,987.69 + 13,862.60	$	1,554,900.75

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] 3.197 * 78,209.00 * 1.000	$ 250,034.17
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] ((3.197 * 82,248.00) * (1.000 + 0.000)) - 250,034.17	$ 12,912.69
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 250,034.17 + 12,912.69	$ 262,946.86
	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] 0.241 * 116,092.00 * 1.000	$ 27,978.17
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.241 * 122,088.00 * 1.000 - 27,978.17	$ 1,445.04
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 27,978.17 + 1,445.04	$ 29,423.21
	C. CTE 7-8 - Classified Staff (CLS)	
021A	1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.998 * 56,105.00 * 1.000	$ 55,992.79
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.998 * 59,002.00 * 1.000 - 55,992.79	$ 2,891.21
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 55,992.79 + 2,891.21	$ 58,884.00

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 3.438 * 15,684.00	$	53,921.59
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] (3.438 * 16,488.00 * 1.02) - 53,921.59	$	3,897.87
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (250,034.17 + 27,978.17) * 0.16020	$	44,537.58
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (12,912.69 + 1,445.04) * 0.15390	$	2,209.65
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.998 * 15,684.00	$	15,652.63
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.998 * 16,488.00 * 1.430) - 15,652.63	$	7,878.05
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 55,992.79 * 0.18070	$	10,117.90
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 2,891.21 * 0.14720	$	425.59
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] 53,921.59 + 3,897.87 + 44,537.58 + 2,209.65 + 15,652.63 + 7,878.05 + 10,117.90 + 425.59	$	138,640.86

	E. Professional Learning Days - CTE 7-8		
Z111pd	1. Professional Learning Days Salaries	$	4,382.45
	((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]		
	(((3.197 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00		
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits	$	674.46
	[CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc]		
	4,382.45 * 0.15390		
3034pd	3. Total CTE 7-8 Professional Learning Days	$	5,056.91
	[CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits]		
	4,382.45 + 674.46		
	F. Other Generated Entitlements		
Z164T	1. Total MSOC CTE 7-8	$	105,858.69
	[Enroll 7-8 CTE] * [MSOC -CTE per Student]		
	57.00 * 1,857.17		
Z122	2. CTE 7-8 Substitutes	$	1,806.53
	[CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate]		
	2.974 * 4.000 * 151.86		
	G. Grades 7-8 Exploratory Career & Technical Education – Total		
Z123	1. CTE 7-8 Total	$	602,617.06
	[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]		
	262,946.86 + 29,423.21 + 58,884.00 + 138,640.86 + 105,858.69 + 1,806.53 + 5,056.91		

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] 13.853 * 78,209.00 * 1.000	$	1,083,429.28
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] ((13.853 * 82,248.00) * (1.000 + 0.000)) - 1,083,429.28	$	55,952.26
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 1,083,429.28 + 55,952.26	$	1,139,381.54
	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] 1.051 * 116,092.00 * 1.000	$	122,012.69
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 1.051 * 122,088.00 * 1.000 - 122,012.69	$	6,301.80
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 122,012.69 + 6,301.80	$	128,314.49
	C. CTE 9-12 - Classified Staff (CLS)		
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 4.311 * 56,105.00 * 1.000	$	241,868.66
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 4.311 * 59,002.00 * 1.000 - 241,868.66	$	12,488.96
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 241,868.66 + 12,488.96	$	254,357.62

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 14.904 * 15,684.00	$	233,754.34
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] (14.904 * 16,488.00 * 1.02) - 233,754.34	$	16,897.56
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,083,429.28 + 122,012.69) * 0.16020	$	193,111.80
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (55,952.26 + 6,301.80) * 0.15390	$	9,580.90
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 4.311 * 15,684.00	$	67,613.72
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (4.311 * 16,488.00 * 1.430) - 67,613.72	$	34,030.35
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 241,868.66 * 0.18070	$	43,705.67
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 12,488.96 * 0.14720	$	1,838.37
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] 233,754.34 + 16,897.56 + 193,111.80 + 9,580.90 + 67,613.72 + 34,030.35 + 43,705.67 + 1,838.37	$	600,532.71

	E. Professional Learning Days - CTE 9-12		
Z125pd	1. Professional Learning Days Salaries	$	18,989.69
	((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]		
	(((13.853 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00		
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits	$	2,922.51
	[CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc]		
	18,989.69 * 0.15390		
3031pd	3. Total CTE 9-12 Professional Learning Days	$	21,912.20
	[CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits]		
	18,989.69 + 2,922.51		
	F. Other Generated Entitlements		
146A	1. Materials, Supplies, and Operating Costs (MSOC)	$	458,720.99
	[Total MSOC -CTE 9-12 expl] + [Total MSOC -CTE 9-12 prep]		
	458,720.99 + 0.00		
Z136	2. CTE 9-12 Substitutes	$	7,828.08
	([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate])		
	(12.887 + 0.000) * (4.000 * 151.86)		
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education – Total	$	2,611,047.63
	[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]		
	1,139,381.54 + 128,314.49 + 254,357.62 + 600,532.71 + 458,720.99 + 7,828.08 + 21,912.20		

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	56.00
TKB2	B. TK Resident Special Education Enrollment	21.00
B2	C. Age K-22 Resident Special Education Enrollment	816.00
Z272	D. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Droput and ALE] + [Adj Resident BEA] 73.00 + 5,035.00 + 0.00	5,108.00
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (21.00 + 816.00) / 5,108.00	0.1639
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 0.1639 > 1.00000 THEN 0.1639 - 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] 6,221.23 + 2,458.89 + 31.57 + 1,740.96 + 89.66	$ 10,542.31
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 56.00 * 0.00 * 1.20 ELSE (56.00 * 10,542.31 * 1.20)	$ 708,443.23
	I. Age K-21 Allocation	
Z278	1. Fed Funds Integration Rate	$ 21.49
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) - 21.49) * 21.00 ELSE ((10,542.31 * 1.1600) - 21.49) * 21.00	$ 256,359.38

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) - 21.49) * 816.00 ELSE ((10,542.31 * 1.1600) - 21.49) * 816.00	$ 9,961,393.11
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 0.1639 > 1.00000 THEN ((((0 + 9,961,393.11) * -1) / 0.1639) * 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%] 708,443.23 + 256,359.38 + 9,961,393.11 + 0.00	$ 10,926,195.72
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor] 10,926,195.72 * 0.0060	$ 65,557.17
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount] + [State Safety Net] + [Home/Hosp Ed Alloc] 10,926,195.72 - 65,557.17 + 0.00 + 0.00	$ 10,860,638.55

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK] 816.00 + 21.00	837.00
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 * 837.00 ELSE 10,542.31 * 837.00	$ 8,823,913.47
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.2075

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 8,823,913.47 / (1 + 0.2075)	$	7,307,588.80
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] 7,307,588.80 * 0.25000	$	1,826,897.20
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 10,860,638.55 + 1,826,897.20	$	12,687,535.75

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] 73.00 * 0.074582	5.444
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (306.00 + 307.00 + 316.00 + 354.00) * 0.074582	95.689
Z220	CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 340.00 * 0.04941	16.802
Z221	CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 686.00 * 0.04941	33.901
Z222	CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 763.00 * 0.04954	37.806
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] (1,314.00 + 54.00 + 22.00 + 345.00 + 85.00 + 0.00 + 130.00 + 13.00) * 0.05088	99.881
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]) (5.444 + 95.689 + 16.802 + 33.901 + 37.806 + 99.881) / (5,035.00 + 73.00)	0.056680
TKZ555	CAS BEA FTE TTK [Enroll TTK] * [CAS Ratio K-3] 73.00 * 0.004385	0.320
Z555	CAS BEA FTE K-3	5.626

	([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [CAS Ratio K-3] (306.00 + 307.00 + 316.00 + 354.00) * 0.004385	
Z555Z4	CAS BEA FTE 4 [Enroll 4] * [SpEd CAS BEA Ratio 4] 340.00 * 0.00404	1.376
Z555Z6	CAS BEA FTE 5-6 [Enroll 5-6] * [SpEd CAS BEA Ratio 5-6] 686.00 * 0.00404	2.776

Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 763.00 * 0.00404	3.085
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] (1,314.00 + 54.00 + 22.00 + 345.00 + 85.00 + 0.00 + 130.00 + 13.00) * 0.00406	7.972
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]) (0.320 +5.626 + 1.376 + 2.776 + 3.085 + 7.972) / (5,035.00 + 73.00)	0.004142
TKZ556	CLS BEA FTE TTK [Enroll TTK] * [SpEd CLS BEA Ratio TTK] 73.00 * 0.018734	1.368
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (306.00 + 307.00 + 316.00 + 354.00) * 0.018734	24.036
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 340.00 * 0.01774	6.032
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 686.00 * 0.01774	12.170

Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 763.00 * 0.01750	13.355
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] (1,314.00 + 54.00 + 22.00 + 345.00 + 85.00 + 0.00 + 130.00 + 13.00) * 0.01745	34.262
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]) (1.368 + 24.036 + 6.032 + 12.170 + 13.355 + 34.262) / (5,035.00 + 73.00)	0.017859

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.056680 * 78,209.00 * 1.000	$ 4,432.89
Z226	CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.056680 * 82,248.00) * (1.000 + 0.000)) - 4,432.89	$ 228.93
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,432.89 + 228.93	$ 4,661.82
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004142 * 116,092.00 * 1.000	$ 480.85
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004142 * 122,088.00 * 1.000 - 480.85	$ 24.84
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 480.85 + 24.84	$ 505.69
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017859 * 56,105.00 * 1.000	$ 1,001.98
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017859 * 59,002.00 * 1.000 - 1,001.98	$ 51.74
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,001.98 + 51.74	$ 1,053.72
Z234	TOTAL Salary BEA	$ 6,221.23

	[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] 4,661.82 + 505.69 + 1,053.72	

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] (0.056680 + 0.004142) * 15,684.00	$ 953.93
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] ((0.056680 + 0.004142) * (16,488.00 * 1.02)) - 953.93	$ 68.96
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017859 * 15,684.00	$ 280.10
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017859 * 16,488.00 * 1.430) - 280.10	$ 140.98
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (4,432.89 + 480.85) * 0.16020	$ 787.18
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (228.93 + 24.84) * 0.15390	$ 39.06
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 1,001.98 * 0.18070	$ 181.06
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 51.74 * 0.14720	$ 7.62
Z243	9. TOTAL Benefits BEA	$ 2,458.89

	[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] 953.93 + 68.96 + 280.10 + 140.98 + 787.18 + 39.06 + 181.06 + 7.62	

Substitutes BEA

Item Code		Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.056680 * 0.9170) * (4.000 * 151.86)	$ 31.57

MSOC BEA

Item Code		Amount
Z245	MSOC BEA Per Student	$ 1,740.96
	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] (((0.056680 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$ 77.70
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 77.70 * 0.15390	$ 11.96
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 77.70 + 11.96	$ 89.66

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] 6,221.23 + 2,458.89 + 31.57 + 1,740.96 + 89.66	$ 10,542.31

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 %] 5,200.00 * 0.5960	3,099.20
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 3,099.20 * 2.39750 * 36.00 / 15.00 / 900.00	19.814
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 19.814 * 78,209.00 * 1.000	$ 1,549,633.13
Z070	D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((19.814 * 82,248.00) * (1.000 + 0.000)) - 1,549,633.13	$ 80,028.74
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 19.814 * 15,684.00	$ 310,762.78
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (19.814 * 16,488.00 * 1.02) - 310,762.78	$ 22,464.32
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,549,633.13 * 0.16020	$ 248,251.23
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 80,028.74 * 0.15390	$ 12,316.42

M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 3,099.20 * 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] (((19.814 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	27,161.03
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 27,161.03 * 0.15390	$	4,180.08
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 27,161.03 + 4,180.08	$	31,341.11
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] 1,549,633.13 + 80,028.74 + 310,762.78 + 22,464.32 + 248,251.23 + 12,316.42 + 0.00 + 31,341.11	$	2,254,797.73

LAP High Poverty Calculations

Item Code			Amount
Z076	A. Eligible Students - High Poverty		4,600.00
Z068A	B. Formulated Staffing Units - High Poverty (([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((4,600.00 * 1.10000 * 36.00) / 15.00) / 900.00		13.493
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 13.493 * 78,209.00 * 1.000	$	1,055,274.04
Z070hp	D. CIS Salary Increase (([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((13.493 * 82,248.00) * (1.000 + 0.000)) - 1,055,274.04	$	54,498.22

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 13.493 * 15,684.00	$	211,624.21
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (13.493 * 16,488.00 * 1.02) - 211,624.21	$	15,297.83
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,055,274.04 * 0.16020	$	169,054.90
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 54,498.22 * 0.15390	$	8,387.28
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 4,600.00 * 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] (((13.493 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	18,496.20
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 18,496.20 * 0.15390	$	2,846.57
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 18,496.20 + 2,846.57	$	21,342.77
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] 1,055,274.04 + 54,498.22 + 211,624.21 + 15,297.83 + 169,054.90 + 8,387.28 + 0.00 + 21,342.77	$	1,535,479.25
LAP Program Totals			
071a	Calculated Allotment - Regular & High Poverty	$	3,790,276.98
	[LAP HiPov TOTAL] + [LAP Regular TOTAL] 1,535,479.25 + 2,254,797.73		

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] 445.00 + 110.00 + 220.00	775.00
A62	B. TBIP Enroll K-6 Subtotal	445.00
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] 445.00 * 4.778 * 36.00 / 15.00 / 900.00	5.670
A63	D. TBIP Enroll 7-8 Subtotal	110.00
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] 110.00 * 6.778 * 36.00 / 15.00 / 900.00	1.988
A64	F. TBIP Enroll 9-12 Subtotal	220.00
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] 220.00 * 6.778 * 36.00 / 15.00 / 900.00	3.976
A65	H. TBIP Exited Kindergarten - Grade 12	96.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 96.00 * 3.000 * 36.00 / 15.00 / 900.00	0.768
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] 5.670 + 1.988 + 3.976 + 0.768	12.402

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 12.402 * 78,209.00 * 1.000	$	969,948.02
Z079	L. TBIP CIS Salary Inc (([Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((12.402 * 82,248.00) * (1.000 + 0.000)) - 969,948.02	$	50,091.68
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 12.402 * 15,684.00	$	194,512.97
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (12.402 * 16,488.00 * 1.02) - 194,512.97	$	14,060.89
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 969,948.02 * 0.16020	$	155,385.67
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 50,091.68 * 0.15390	$	7,709.11
M48T	Q. TBIP MSOC [Enroll TBiP K-12] * [MSOC -TBIP per Student] 775.00 * 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] (((12.402 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	17,000.66
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 17,000.66 * 0.15390	$	2,616.40
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 17,000.66 + 2,616.40	$	19,617.06

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] 969,948.02 + 50,091.68 + 194,512.97 + 14,060.89 + 155,385.67 + 7,709.11 + 0.00 + 19,617.06	$ 1,411,325.40
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 1,411,325.40 * 0.0204	$ 28,791.04
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 1,411,325.40 - 28,791.04	$ 1,382,534.36

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	251.75
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 251.75 * 2.1590 * 36.00 / 15.00 / 900.00	1.449
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1.449 * 78,209.00 * 1.000	$ 113,324.84
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((1.449 * 82,248.00) * (1.000 + 0.000)) - 113,324.84	$ 5,852.51
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 1.449 * 15,684.00	$ 22,726.12
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (1.449 * 16,488.00 * 1.02) - 22,726.12	$ 1,642.81
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 113,324.84 * 0.16020	$ 18,154.64
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 5,852.51 * 0.15390	$ 900.70
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 251.75 * 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] (((1.449 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	1,986.29
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,986.29 * 0.15390	$	305.69
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 1,986.29 + 305.69	$	2,291.98
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] 113,324.84 + 5,852.51 + 22,726.12 + 1,642.81 + 18,154.64 + 900.70 + 0.00 + 2,291.98	$	164,893.60

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] 2,316,791.00 + 0.00	$	2,316,791.00

Type	Number	Message	Input Value	Comparison Value
Warning	W-25	Why is LAP High Poverty Prior Year enrollment so different from Prior Year?	4,600.00	5,163.73
Warning	W-32	Why is Transportation Depreciation Allocation Act 4499 so different from Prior Year?	408,152.00	1,034,993.85

Walla Walla Public Schools District No.140

F-195F

ENROLLMENT AND STAFF COUNTS

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)					
1. Kindergarten /2	306.00	306.00	306.00	306.00	
2. Grade 1	307.00	306.00	306.00	306.00	
3. Grade 2	316.00	307.00	306.00	306.00	
4. Grade 3	354.00	316.00	307.00	306.00	
5. Grade 4	340.00	354.00	316.00	307.00	
6. Grade 5	331.00	340.00	354.00	316.00	
7. Grade 6	355.00	331.00	340.00	354.00	
8. Grade 7	380.00	355.00	331.00	340.00	
9. Grade 8	383.00	380.00	355.00	331.00	
10. Grade 9	332.00	383.00	380.00	355.00	568
11. Grade 10	348.00	332.00	383.00	380.00	
12. Grade 11 (excluding Running Start)	318.00	318.00	300.00	350.00	
13. Grade 12 (excluding Running Start)	316.00	290.00	300.00	300.00	
14. SUBTOTAL	4,386.00	4,318.00	4,284.00	4,257.00	
15. Running Start	143.00	143.00	143.00	143.00	
16. Dropout Reengagement Enrollment	85.00	85.00	85.00	85.00	
17. ALE Enrollment	421.00	421.00	421.00	421.00	
18. TOTAL K-12	5,035.00	4,967.00	4,933.00	4,906.00	
B. STAFF COUNTS (calculate to three decimal places)					
1. General Fund FTE Certificated Employees /4	386.668	378.000	375.000	370.000	
2. General Fund FTE Classified Employees /4	279.982	277.000	275.000	273.000	

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	15,910,422	16,628,218	17,300,485	17,992,504
2000 | Local Nontax Support	684,000	684,000	684,000	684,000
3000 | State, General Purpose	56,859,513	55,767,275	54,952,405	54,658,714
4000 | State, Special Purpose	21,921,709	22,140,926	22,362,335	22,585,959
5000 | Federal, General Purpose	80,000	80,000	80,000	80,000
6000 | Federal, Special Purpose	9,788,127	9,788,127	9,788,127	9,788,127
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	105,338,771	105,183,546	105,262,352	105,884,304
EXPENDITURES				
00 | Regular Instruction	48,799,144	47,567,922	47,219,484	45,295,093
20 | Special Education Instruction	16,020,167	16,436,691	16,814,735	17,167,845
30 | Vocational Education Instruction	3,169,393	3,251,797	3,326,589	3,396,447
40 | Skill Center Instruction	1,407,104	1,443,689	1,476,894	1,507,908
50 and 60 | Compensatory Education Instruction	12,736,846	13,068,004	13,368,568	13,649,308
70 | Other Instructional Programs	817,680	838,940	858,235	876,258
80 | Community Services	267,844	274,808	281,129	287,032
90 | Support Services	22,602,933	23,190,609	23,723,993	24,222,197
B. TOTAL EXPENDITURES	105,821,111	106,072,460	107,069,627	106,402,088
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	371,000	296,800	212,000	127,200
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	-853,339	-1,185,714	-2,019,275	-644,984
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

569

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.821	Restricted for Carryover of Restricted Revenues	500,000	500,000	250,000	0
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	10,366,356	10,796,000	9,860,946	8,091,671
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	250,000	250,000
G.L.890	Unassigned Fund Balance	1,283,644	660	0	0
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0	0
H.	TOTAL BEGINNING FUND BALANCE	13,000,000	** 12,146,660	10,960,946	8,941,671
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	0	0
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

570

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.872 Committed to Economic Stabilization	10,582,111	9,860,946	8,091,671	7,446,687
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	250,000	250,000
G.L.890 Unassigned Fund Balance	214,550	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	12,146,661	10,960,946	8,941,671	8,296,687

571

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

EXPENDITURES EXCEED REVENUES IN 2026-2027 and 2027-2028 and 2028-2029 and 2029-2030

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

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES				
100 | General Student Body	181,300	181,300	181,300	181,300
200 | Athletics	76,550	76,550	76,550	76,550
300 | Classes	0	0	0	0
400 | Clubs	241,163	241,163	241,163	241,163
600 | Private Moneys	1,680	1,680	1,680	1,680
A. TOTAL REVENUES	500,693	500,693	500,693	500,693
EXPENDITURES				
100 | General Student Body	212,632	212,632	212,632	212,632
200 | Athletics	76,743	76,743	76,743	76,743
300 | Classes	0	0	0	0
400 | Clubs	206,040	206,040	206,040	206,040
600 | Private Moneys	4,124	4,124	4,124	4,124
B. TOTAL EXPENDITURES	499,539	499,539	499,539	499,539
C. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
D. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
E. Net Change In Fund Balance (A-B+C-D)	1,154	1,154	1,154	1,154
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	449,118	450,272	451,426	452,580
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
F. TOTAL BEGINNING FUND BALANCE	449,118	450,272	451,426	452,580
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	450,272	451,426	452,580	453,734

572

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
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
G. TOTAL	ENDING FUND BALANCE (E+F)	450,272	451,426	452,580	453,734

573

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	5,035,198	5,137,146	5,238,672	5,344,356
2000 | Local Nontax Support	40,000	40,000	4,000	40,000
3000 | State, General Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
9000 | Other Financing Sources	1,871,000	2,296,800	2,212,000	2,127,200
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,946,198	7,473,946	7,454,672	7,511,556
EXPENDITURES				
Matured Bond Expenditures	4,440,000	5,190,000	5,450,000	5,725,000
Interest on Bonds	2,338,700	2,111,250	1,860,450	1,596,275
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	6,780,700	7,303,250	7,312,450	7,323,275
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. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	165,498	170,696	142,222	188,281
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,790,000	2,955,498	3,126,194	3,268,416
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 BEGINNING FUND BALANCE	2,790,000	2,955,498	3,126,194	3,268,416
ENDING FUND BALANCE				

574

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,955,498	3,126,194	3,268,416	3,456,697
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
I. TOTAL ENDING FUND BALANCE (G+H)	2,955,498	3,126,194	3,268,416	3,456,697

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. 575

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	2,431,367	2,515,591	2,577,637	2,629,189
2000 | Local Nontax Support	545,000	45,000	45,000	45,000
3000 | State, General Purpose	0	0	0	0
4000 | State, Special Purpose	400,000	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	14,000	14,000	14,000	14,000
8000 | Revenues from Other Entities	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,390,367	2,574,591	2,636,637	2,688,189
EXPENDITURES				
10 | Sites	500,000	0	0	0
20 | Buildings	2,400,000	1,000,000	1,000,000	1,000,000
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	2,900,000	1,000,000	1,000,000	1,000,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,500,000	2,000,000	2,000,000	2,000,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D)	-1,009,632	-425,409	-363,363	-311,811
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

576

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
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.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	5,500,000	4,490,367	4,064,958	3,701,595
G.L.890	Unassigned Fund Balance	0	0	0	0
H.	TOTAL BEGINNING FUND BALANCE	5,500,000	4,490,367	4,064,958	3,701,595
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

577

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.889 Assigned to Fund Purposes	4,490,367	4,064,958	3,701,595	3,389,784
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	4,490,367	4,064,958	3,701,595	3,389,784

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.

578

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 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	408,152	408,152	408,152	408,152
5200	General Purposes Direct Federal Grants-Unassigned	600,000	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

579

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 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	1,018,152	418,152	418,152	418,152
EXPENDITURES				
33 Transportation Equipment Purchases	750,000	500,000	500,000	500,000
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	750,000	500,000	500,000	500,000
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. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
H. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
I. Net Change In Fund Balance (C-D-E-F+G-H)	268,152	-81,848	-81,848	-81,848
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,159,500	1,427,652	1,345,804	1,263,956
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 BEGINNING FUND BALANCE	1,159,500	1,427,652	1,345,804	1,263,956

580

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,427,652	1,345,804	1,263,956	1,182,108
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
K. TOTAL ENDING FUND BALANCE (I+J)	1,427,652	1,345,804	1,263,956	1,182,108

581

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	105,338,771	500,693	6,946,198	3,390,367	1,018,152
Total Appropriation (Expenditures)	105,821,111	499,539	6,780,700	2,900,000	750,000
Other Financing Uses--Transfers Out (G.L. 536)	371,000	XXXXX	0	1,500,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-853,339	1,154	165,498	-1,009,632	268,152
Beginning Total Fund Balance	13,000,000	449,118	2,790,000	5,500,000	1,159,500
Ending Total Fund Balance	12,146,661	450,272	2,955,498	4,490,367	1,427,652
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					582
Excess levies approved by voters for 2027 collection	16,292,164	0	0	0	0
Rollback mandated by school district Board of Directors 1/	14,486	0	0	0	0
Net excess levy amount for 2027 collection after rollback	16,277,678	XXXXX	5,084,000	2,476,497	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 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,330.41		5,159.00		5,035.00	
FTE Certificated Employees	403.082		393.269		386.668	
FTE Classified Employees	268.163		277.182		279.982	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	103,046,419		103,193,406		105,338,771	
Total Expenditures	100,313,605		103,663,564		105,821,111	
Total Beginning Fund Balance	11,493,655		11,000,000		13,000,000	
Total Ending Fund Balance	13,426,470		10,121,742		12,146,661	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	46,106,889	45.96	49,236,800	47.50	48,799,144	46.11
Federal Special Purpose Funding	0	13.38	0	0.00	XXXXX	XXXXX
Special Education Instruction	13,423,964	3.16	14,615,251	14.10	16,020,167	15.14
Vocational Instruction	3,171,279	1.17	3,325,463	3.21	3,169,393	3.00
Skill Center Instruction	1,169,885	12.00	1,401,222	1.35	1,407,104	1.33
Compensatory Education	12,039,116	0.87	11,609,275	11.20	12,736,846	12.04
Other Instructional Programs	875,097	0.22	842,840	0.81	817,680	0.77
Community Services	225,286	23.23	261,889	0.25	267,844	0.25
Support Services	23,302,088	100.00	22,370,824	21.58	22,602,933	21.36
Total - Program Groups	100,313,605		103,663,564	100.00	105,821,111	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	55,231,817	55.06	59,243,349	57.15	60,085,481	56.78
Teaching Support	12,293,457	12.26	13,332,034	12.86	14,234,625	13.45
Other Supportive Activities	18,492,362	18.43	18,274,508	17.63	18,713,176	17.68
Building Administration	5,255,577	5.24	5,388,804	5.20	5,612,017	5.30
Central Administration	8,169,116	8.14	7,424,869	7.16	7,175,812	6.78
Total - Activity Groups	100,313,605	100.00	103,663,564	100.00	105,821,111	100.00

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	41,765,714	41.64	42,702,089	41.19	42,794,018	40.44
Classified Salaries	17,499,676	17.44	18,673,059	18.01	19,320,120	18.26
Employee Benefits and Payroll Taxes	22,695,825	22.62	23,122,563	22.31	25,268,807	23.88
Supplies, Instructional Resources and Noncapitalized Items	5,753,421	5.74	6,688,335	6.45	6,770,369	6.40
Purchased Services	11,565,887	11.53	11,311,751	10.91	10,623,030	10.04
Travel	420,182	0.42	678,940	0.65	580,940	0.55
Capital Outlay	612,901	0.61	486,827	0.47	463,827	0.44
Total - Objects	100,313,605	100.00	103,663,564	100.00	105,821,111	100.00

584

Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	394.43	306.00	306.00
2. Grade 1	361.31	306.00	307.00
3. Grade 2	336.57	361.00	316.00
4. Grade 3	335.29	335.00	354.00
5. Grade 4	356.06	336.00	340.00
6. Grade 5	382.36	354.00	331.00
7. Grade 6	397.53	385.00	355.00
8. Grade 7	368.26	399.00	380.00
9. Grade 8	363.94	370.00	383.00
10. Grade 9	371.74	328.00	332.00
11. Grade 10	387.00	343.00	348.00
12. Grade 11 (excluding Running Start)	344.20	355.00	318.00
13. Grade 12 (excluding Running Start)	299.16	336.00	316.00
14. SUBTOTAL	**4,697.85**	**4,514.00**	**4,386.00**
15. Running Start	151.14	144.00	143.00
16. Dropout Reengagement Enrollment	95.40	93.00	85.00
17. ALE Enrollment	386.02	408.00	421.00
18. TOTAL K-12	**5,330.41**	**5,159.00**	**5,035.00**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	403.08	393.27	386.668
2. General Fund FTE Classified Employees /4	268.16	277.18	279.982

585

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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	13,442,505	15,380,068	15,910,422
2000 | Local Nontax Support	2,144,215	684,000	684,000
3000 | State, General Purpose	55,582,863	56,123,143	56,859,513
4000 | State, Special Purpose	21,827,568	22,028,599	21,921,709
5000 | Federal, General Purpose	108,845	80,000	80,000
6000 | Federal, Special Purpose	9,838,851	8,802,596	9,788,127
7000 | Revenues from Other School Districts	101,572	95,000	95,000
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**103,046,419**	**103,193,406**	**105,338,771**
EXPENDITURES			
00 | Regular Instruction	46,106,889	49,236,800	48,799,144
20 | Special Education Instruction	13,423,964	14,615,251	16,020,167
30 | Vocational Education Instruction	3,171,279	3,325,463	3,169,393
40 | Skill Center Instruction	1,169,885	1,401,222	1,407,104
50 and 60 | Compensatory Education Instruction	12,039,116	11,609,275	12,736,846
70 | Other Instructional Programs	875,097	842,840	817,680
80 | Community Services	225,286	261,889	267,844
90 | Support Services	23,302,088	22,370,824	22,602,933
B. TOTAL EXPENDITURES	**100,313,605**	**103,663,564**	**105,821,111**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**800,000**	**408,100**	**371,000**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**1,932,815**	**-878,257**	**-853,339**
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	737,412	500,000	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	600,000	600,000

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.828	Restricted for Carryover of Food Service Revenue	176,406	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	0	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	9,650,000	10,366,356
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	250,000	250,000
G.L.890	Unassigned Fund Balance	0	0	1,283,644
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
H.	**TOTAL BEGINNING FUND BALANCE**	**11,493,655**	**11,000,000**	**13,000,000**
	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	721,192	500,000	500,000
G.L.823	Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825	Restricted for Skill Center	775,076	600,000	600,000
G.L.828	Restricted for Carryover of Food Service Revenue	176,406	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	2,780,187	0	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	7,627,102	8,771,742	10,582,111
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	1,346,507	250,000	250,000

587

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890	Unassigned Fund Balance	0	0	214,550
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**13,426,470**	**10,121,742**	**12,146,661**

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.

588

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Tax	13,442,277	15,380,068	15,910,422
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	227	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**13,442,505**	**15,380,068**	**15,910,422**
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned	23,819	27,000	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	0	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	279,417	239,500	239,500
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245	Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288	Childcare, Sales of Goods, Supplies and Services	0	0	0
2289	Other Community Svcs Sales of Goods, Supplies and Svcs	16,018	10,000	10,000
2298	School Food Services, Sales of Goods, Supplies and Svcs	7,209	5,000	5,000
2300	Investment Earnings	339,499	200,000	200,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	107,203	40,000	40,000
2600	Fines and Damages	14,721	10,000	10,000
2700	Rentals and Leases	40,011	20,000	20,000
2800	Judgement and Settlements	183,908	0	0
2900	Local Support Nontax, Unassigned	1,132,411	132,500	132,500
2998	Local School Food Services-non NSLP	0	0	0
2000	**TOTAL LOCAL SUPPORT NONTAX**	**2,144,215**	**684,000**	**684,000**

589

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE				
3100	Apportionment	51,847,613	51,846,176	52,139,325
3121	Special Education--General Apportionment	1,621,161	1,802,177	1,826,897
3300	Local Effort Assistance	1,953,169	2,324,790	2,818,291
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	160,921	150,000	75,000
3000	**TOTAL STATE, GENERAL PURPOSE**	**55,582,863**	**56,123,143**	**56,859,513**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	61,674	460,000	460,000
4109	Transition To Kindergarten	1,051,988	1,067,281	921,575
4121	Special Education	10,078,409	10,691,229	10,860,639
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	4,112,198	3,782,008	3,790,277
4156	State Institutions, Centers, and Homes, Delinquent	170,411	150,000	150,000
4158	Special and Pilot Programs	1,216,146	1,000,000	1,000,000
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	1,411,226	1,410,535	1,382,534
4174	Highly Capable	164,864	164,142	164,893
4188	Childcare	0	0	0
4198	School Food Services	940,634	875,000	875,000
4199	Transportation--Operations	2,207,418	2,203,404	2,316,791
4300	Other State Agencies, Unassigned	18,506	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	310,640	150,000	0
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	83,456	75,000	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**21,827,568**	**22,028,599**	**21,921,709**

590

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	108,691	80,000	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	154	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**108,845**	**80,000**	**80,000**
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned	0	0	0
6109	Transition To Kindergarten	0	0	0
6121	Special Education--Medicaid Reimbursement	0	0	0
6122	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124	Special Education--Supplemental	1,383,266	1,317,987	1,279,850
6125	Special Education-Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	73,105	50,000	50,000
6146	Skill Center	0	0	0
6151	Disadvantaged ESEA Disadvantaged, Fed	1,768,298	1,647,228	2,386,213
6152	School Improve, Fed Other Title Grants under ESEA, Fed	1,384,143	1,130,000	904,000
6153	Migrant ESEA Migrant, Federal	65,356	0	106,564
6157	Institutions, Neglected and Delinquent	0	0	0
6161	Head Start	0	0	0
6164	Limited English Proficiency (formerly Bilingual)	157,858	0	146,500
6167	Indian Education JOM	0	0	0
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	2,617,307	2,610,000	2,610,000
6199	Transportation--Operations	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6210	E-Rate	0	0	0

591

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6221	Special Education--Medicaid Reimbursement	0	0	0
6222	Special Ed-Infants and Toddlers-Medicaid Reimbursements	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
6257	Institutions, Neglected and Delinquent	0	0	0
6261	Head Start	1,975,002	1,742,381	2,000,000
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
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	9,212	5,000	5,000
6310	Medicaid Administrative Match	0	0	0
6321	Special Education--Medicaid Reimbursement	55,670	50,000	50,000
6322	Special Ed-Infants and Toddlers-Medicaid Reimbursements	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
6357	Institutions, Neglected and Delinquent	0	0	0
6361	Head Start	0	0	0
6364	Limited English Proficiency (formerly Bilingual)	0	0	0
6367	Indian Education JOM	0	0	0

592

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	349,635	250,000	250,000
6000	**TOTAL FEDERAL, SPECIAL PURPOSE**	**9,838,851**	**8,802,596**	**9,788,127**
	REVENUES FROM OTHER SCHOOL DISTRICTS			
7100	Program Participation, Unassigned	84,851	80,000	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	0	0	0
7197	Support Services	0	0	0
7198	School Food Services	0	0	0
7199	Transportation	0	0	0
7301	Nonhigh Participation	16,721	15,000	15,000
7000	**TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS**	**101,572**	**95,000**	**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**

593

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**103,046,419**	**103,193,406**	**105,338,771**

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 | Basic Education	41,579,491	44,142,606	43,556,491
02 | Alternative Learning Experience	2,793,553	3,205,120	3,488,101
03 | Basic Education - Dropout Reengagement	680,833	743,624	563,813
09 | Transition to Kindergarten	1,053,011	1,145,450	1,190,739
00 | TOTAL REGULAR INSTRUCTION	**46,106,889**	**49,236,800**	**48,799,144**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	12,098,363	13,243,730	14,787,765
22 | Special Education, Infants and Toddlers, State	0	0	0
24 | Special Education, Supplemental, Federal	1,325,602	1,371,521	1,232,402
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	**13,423,964**	**14,615,251**	**16,020,167**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	2,610,716	2,752,590	2,587,424
34 | Middle School Career and Technical Education, State	490,505	513,164	521,599
38 | Vocational, Federal	70,058	59,709	60,370
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,171,279**	**3,325,463**	**3,169,393**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	1,169,885	1,401,222	1,407,104
46 | Skill Center, Federal	0	0	0
47 | Skill Center - Facility Upgrades	0	0	0
40 | TOTAL SKILL CENTER INSTRUCTION	**1,169,885**	**1,401,222**	**1,407,104**
COMPENSATORY EDUCATION INSTUCTION			
51 | Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,704,729	1,590,210	2,592,748
52 | Other Title Grants under ESEA-Federal	1,343,407	1,390,943	762,718
53 | Migrant ESEA Migrant, Federal	62,632	83,475	76,846
55 | Learning Assistance Program (LAP), State	4,118,632	3,377,868	4,022,605
56 | State Institutions, Centers and Homes, Delinquent	167,802	202,334	198,769

595

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 | State Institutions, Neglected and Delinquent, Federal	0	0	0
58 | Special and Pilot Programs, State	1,220,803	1,614,502	1,622,679
59 | Institutions - Juveniles in Adult Jails	0	0	0
61 | Head Start, Federal	1,892,957	1,813,759	1,910,129
64 | Limited English Proficiency, Federal	151,277	210,172	210,780
65 | Transitional Bilingual, State	1,376,877	1,326,012	1,339,572
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	**12,039,116**	**11,609,275**	**12,736,846**
OTHER INSTRUCTIONAL PROGRAMS			
71 | Traffic Safety	250,892	177,723	156,011
73 | Summer School	0	0	0
74 | Highly Capable	426,815	450,875	469,166
76 | Targeted Assistance	0	0	0
78 | Youth Training Programs, Federal	0	0	0
79 | Instructional Programs, Other	197,391	214,242	192,503
70 | TOTAL OTHER INSTRUCTIONAL PROGRAMS	**875,097**	**842,840**	**817,680**
COMMUNITY SERVICES			
81 | Public Radio/Television	0	0	0
86 | Community Schools	0	0	0
88 | Early Learning Programs	33,954	45,358	37,707
89 | Other Community Services	191,332	216,531	230,137
80 | TOTAL COMMUNITY SERVICES	**225,286**	**261,889**	**267,844**
SUPPORT SERVICES			
97 | District-wide Support	17,236,083	16,058,416	16,093,175
98 | School Food Services	3,344,127	3,396,389	3,765,221
99 | Pupil Transportation	2,721,879	2,916,019	2,744,537
90 | TOTAL SUPPORT SERVICES	**23,302,088**	**22,370,824**	**22,602,933**
TOTAL PROGRAM EXPENDITURES	**100,313,605**	**103,663,564**	**105,821,111**

596

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	43,556,491	504,500		25,041,038	3,735,704	10,252,100	1,769,249	1,762,200	171,700	320,000
02 | ALE	3,488,101	0		2,191,188	241,029	906,519	126,365	20,000	3,000	0
03 | Basic Education - Dropout Reengagement	563,813	0		312,255	59,819	147,572	4,167	40,000	0	0
09 | Transition to Kindergarten	1,190,739	0		477,575	289,551	416,363	5,750	0	1,500	0
TOTAL REGULAR INSTRUCTION	**48,799,144**	**504,500**		**28,022,056**	**4,326,103**	**11,722,554**	**1,905,531**	**1,822,200**	**176,200**	**320,000**
21 | Sp Ed, Sup, St	14,787,765	0		7,217,393	2,493,518	4,352,234	123,620	587,000	14,000	0
22 | Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 | Sp Ed, Sup, Fed	1,232,402	0		0	688,650	514,752	3,000	26,000	0	0
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	**16,020,167**	**0**		**7,217,393**	**3,182,168**	**4,866,986**	**126,620**	**613,000**	**14,000**	**0**
31 | Voc, Basic, St	2,587,424	25,000		1,437,540	55,817	541,264	259,803	208,000	60,000	0
34 | MidSchCar/Tec	521,599	0		333,195	7,232	121,172	46,000	9,000	5,000	0
38 | Voc, Fed	60,370	0		11,473	0	3,897	20,000	10,000	15,000	0
39 | Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,169,393**	**25,000**		**1,782,208**	**63,049**	**666,333**	**325,803**	**227,000**	**80,000**	**0**
45 | Skil Cnt, Bas, St	1,407,104	5,500	0	610,653	99,115	263,711	224,798	49,500	32,000	121,827
46 | Skill Cntr, Fed	0	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
47 | Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	**1,407,104**	**5,500**	**0**	**610,653**	**99,115**	**263,711**	**224,798**	**49,500**	**32,000**	**121,827**
51 | ESEA Disadvantaged, Federal	2,592,748	0		884,439	395,004	551,505	67,000	622,300	72,500	0
52 | Other Title Grants under ESEA-Federal	762,718	37,000	0	100,074	279,066	154,478	20,000	153,600	18,500	0
53 | ESEA Migrant, Federal	76,846	0		0	36,821	22,525	15,000	1,000	1,500	0
55 | LAP	4,022,605	0		1,762,493	809,622	1,124,490	138,000	188,000	0	0
56 | St In, Ctr/Hm, D	198,769	0		108,814	22,658	57,297	5,000	0	5,000	0
57 | St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 | Sp/Plt Pgm, St	1,622,679	18,000		482,922	0	107,357	819,500	85,900	109,000	0
59 | I-JAJ	0	0		0	0	0	0	0	0	0
61 | Head Start, Fed	1,910,129	0		109,054	1,050,063	705,103	29,289	12,680	3,940	0
64 | LEP, Fed	210,780	0		100,825	48,625	36,830	9,500	10,000	5,000	0
65 | Tran Biling, St	1,339,572	0		629,528	306,669	393,375	6,500	3,000	500	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	**12,736,846**	**55,000**	**0**	**4,178,149**	**2,948,528**	**3,152,960**	**1,109,789**	**1,076,480**	**215,940**	**0**
71 | Traffic Safety	156,011	0		84,579	25,500	31,032	4,000	9,900	1,000	0
73 | Summer School	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
74 | Highly Capable	469,166	1,500		343,147	0	120,019	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	192,503	27,000		115,698	0	38,977	10,828	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**817,680**	**28,500**		**543,424**	**25,500**	**190,028**	**19,328**	**9,900**	**1,000**	**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
88 | Early Learning Programs	37,707	0		0	18,525	19,182	0	0	0	0
89 | Othr Comm Srv	230,137	16,500	0	0	50,666	21,471	131,500	10,000	0	0
TOTAL COMMUNITY SERVICES	**267,844**	**16,500**	**0**	**0**	**69,191**	**40,653**	**131,500**	**10,000**	**0**	**0**
97 | Distwide Suppt	16,093,175	0	-130,000	440,135	5,442,148	2,512,642	1,022,000	6,729,450	54,800	22,000
98 | Schl Food Serv	3,765,221	0	0	0	1,260,340	779,881	1,698,000	25,000	2,000	0
99 | Pupil Transp	2,744,537	0	-505,000	0	1,903,978	1,073,059	207,000	60,500	5,000	0
TOTAL SUPPORT SERVICES	**22,602,933**	**0**	**-635,000**	**440,135**	**8,606,466**	**4,365,582**	**2,927,000**	**6,814,950**	**61,800**	**22,000**
OBJECT TOTALS	**105,821,111**	**635,000**	**-635,000**	**42,794,018**	**19,320,120**	**25,268,807**	**6,770,369**	**10,623,030**	**580,940**	**463,827**

599

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	617,709	XXXXX	580,000	XXXXX	635,000	XXXXX
(1) Credit Transfers	-617,709	XXXXX	-580,000	XXXXX	-635,000	XXXXX
(2) Certificated Salaries	41,765,714	41.64	42,702,089	41.19	42,794,018	40.44
(3) Classified Salaries	17,499,676	17.44	18,673,059	18.01	19,320,120	18.26
(4) Employee Benefits and Payroll Taxes	22,695,825	22.62	23,122,563	22.31	25,268,807	23.88
(5) Supplies and Materials	5,753,421	5.74	6,688,335	6.45	6,770,369	6.40
(7) Purchased Services	11,565,887	11.53	11,311,751	10.91	10,623,030	10.04
(8) Travel	420,182	0.42	678,940	0.65	580,940	0.55
(9) Capital Outlay	612,901	0.61	486,827	0.47	463,827	0.44
TOTAL EXPENDITURES	**100,313,605**	**100.00**	**103,663,564**	**100.00**	**105,821,111**	**100.00**

600

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 | Teaching	52,807,817	52.64	56,754,947	54.75	57,418,374	54.26
28 | Extracur	2,424,000	2.42	2,488,402	2.40	2,667,107	2.52
29 | Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	**55,231,817**	**55.06**	**59,243,349**	**57.15**	**60,085,481**	**56.78**
TEACHING SUPPORT						
22 | Lrn Resrc	547,946	0.55	600,947	0.58	669,818	0.63
24 | Guid/Coun	4,413,773	4.40	4,200,042	4.05	4,514,179	4.27
25 | Pupil M/S	604,891	0.60	654,769	0.63	692,110	0.65
26 | Health	4,155,660	4.14	4,390,817	4.24	4,600,559	4.35
31 | InstProDev	1,455,464	1.45	1,290,402	1.24	1,122,369	1.06
32 | Inst Tech	453,249	0.45	675,071	0.65	656,368	0.62
33 | Curriculum	662,474	0.66	518,315	0.50	940,635	0.89
34 | Prof Lrng St	575,236	0.57	645,686	0.62	640,551	0.61
35 | Pupil Safety	0	0.00	355,985	0.34	398,036	0.38
TOTAL TEACHING SUPPORT	**12,293,457**	**12.26**	**13,332,034**	**12.86**	**14,234,625**	**13.45**
OTHER SUPPORT ACTIVITIES						
42 | Food	1,474,689	1.47	1,340,000	1.29	1,580,000	1.49
44 | Operation	1,615,267	1.61	1,766,140	1.70	1,883,883	1.78
49 | Transfers	0	0.00	0	0.00	0	0.00
52 | Operation	2,218,450	2.21	2,163,574	2.09	2,153,146	2.03
53 | Maintnce	580,855	0.58	742,753	0.72	660,728	0.62
56 | Insurance	0	0.00	50,000	0.05	0	0.00
58 | Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 | Transfers	-464,721	-0.46	-450,000	-0.43	-505,000	-0.48
62 | Grnd Mnt	1,075,196	1.07	1,003,007	0.97	1,065,376	1.01
63 | Oper Bldg	2,832,009	2.82	2,952,951	2.85	3,081,571	2.91
64 | Maintnce	2,061,443	2.05	1,402,065	1.35	1,431,439	1.35
65 | Utilities	2,232,109	2.23	2,300,000	2.22	2,318,000	2.19
66 | E-Rate	662,474	0.66	0	0.00	0	0.00
67 | Bldg Secu	23,684	0.02	46,000	0.04	26,000	0.02
68 | Insurance	1,989,439	1.98	2,160,000	2.08	2,160,000	2.04

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 | Info Sys	2,257,475	2.25	2,234,162	2.16	2,284,511	2.16
73 | Printing	127,710	0.13	119,888	0.12	129,591	0.12
74 | Warehouse	277,373	0.28	294,990	0.28	293,089	0.28
75 | Mtr Pool	159,751	0.16	100,000	0.10	100,000	0.09
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	31,632	0.03	48,978	0.05	50,842	0.05
TOTAL OTHER SUPPORT ACTIVITIES	**18,492,362**	**18.43**	**18,274,508**	**17.63**	**18,713,176**	**17.68**
UNIT ADMINISTRATION						
23 | Princ Off	5,255,577	5.24	5,388,804	5.20	5,612,017	5.30
TOTAL UNIT ADMINISTRATION	**5,255,577**	**5.24**	**5,388,804**	**5.20**	**5,612,017**	**5.30**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	602,078	0.60	700,900	0.68	506,100	0.48
12 | Supt Off	519,240	0.52	451,675	0.44	461,985	0.44
13 | Busns Off	1,846,301	1.84	1,039,516	1.00	947,432	0.90
14 | HR	450,649	0.45	473,636	0.46	457,037	0.43
15 | Pblc Rltn	423,552	0.42	433,136	0.42	457,100	0.43
21 | Supv Inst	3,271,821	3.26	3,193,670	3.08	3,146,125	2.97
41 | Supervisn	254,202	0.25	290,249	0.28	301,338	0.28
51 | Supervisn	387,293	0.39	409,692	0.40	435,663	0.41
61 | Supv Bldg	413,980	0.41	432,395	0.42	463,032	0.44
TOTAL CENTRAL ADMINISTRATION	**8,169,116**	**8.14**	**7,424,869**	**7.16**	**7,175,812**	**6.78**
TOTAL EXPENDITURES	**100,313,605**	**100.00**	**103,663,564**	**100.00**	**105,821,111**	**100.00**

602

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	312.927	80.93	91.539	32.69
28 | Extracuricular	2.000	0.52	1.416	0.51
TOTAL TEACHING ACTIVITIES	**314.927**	**81.45**	**92.955**	**33.20**
TEACHING SUPPORT				
22 | Learning Resources	2.200	0.57	1.884	0.67
24 | Guidance and Counseling	16.790	4.34	16.642	5.94
25 | Pupil Management and Safety	0.000	0.00	5.874	2.10
26 | Health/Related Services	24.801	6.41	6.462	2.31
31 | InstProDev	1.250	0.32	0.073	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**	**4.362**	**1.56**
TOTAL TEACHING SUPPORT	**46.241**	**11.96**	**35.297**	**12.61**
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	17.210	6.15
52 | Operations	XXXXX	XXXXX	16.328	5.83
53 | Maintenance	XXXXX	XXXXX	4.000	1.43
58 | Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 | Grounds--Maintenance	XXXXX	XXXXX	8.000	2.86
63 | Operation of Buildings	XXXXX	XXXXX	30.000	10.71
64 | Maintenance	XXXXX	XXXXX	8.000	2.86
65 | Utilities	XXXXX	XXXXX	0.000	0.00
67 | Building Security	XXXXX	XXXXX	0.000	0.00
72 | Information Systems	0.000	0.00	8.250	2.95
73 | Printing	0.000	0.00	1.500	0.54
74 | Warehousing and Distribution	0.000	0.00	3.200	1.14
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**	**96.788**	**34.57**

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	4.15	22.304	7.97
TOTAL UNIT ADMINISTRATION	**16.035**	**4.15**	**22.304**	**7.97**
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	1.000	0.26	1.000	0.36
13 | Business Office	0.000	0.00	6.000	2.14
14 | Human Resources	1.000	0.26	1.000	0.36
15 | Public Relations	0.000	0.00	2.000	0.71
21 | Supervision - Instruction	7.465	1.93	13.712	4.90
41 | Supervision - Nutrition Services	0.000	0.00	2.301	0.82
51 | Supervision - Transportation	0.000	0.00	3.625	1.29
61 | Supervision - Building	0.000	0.00	3.000	1.07
TOTAL CENTRAL ADMINISTRATION	**9.465**	**2.45**	**32.638**	**11.66**
TOTAL FTE STAFF	**386.668**	**100.00**	**279.982**	**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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 | General Student Body	164,277	435,600	181,300
200 | Athletics	44,867	28,450	76,550
300 | Classes	0	0	0
400 | Clubs	115,335	187,449	241,163
600 | Private Moneys	0	5,995	1,680
A. TOTAL REVENUES	**324,478**	**657,494**	**500,693**
EXPENDITURES			
100 | General Student Body	152,635	447,900	212,632
200 | Athletics	44,904	35,000	76,743
300 | Classes	0	0	0
400 | Clubs	145,627	225,359	206,040
600 | Private Moneys	0	6,220	4,124
B. TOTAL EXPENDITURES	**343,166**	**714,479**	**499,539**
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	**0**	**0**	**0**
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	**0**	**0**	**0**
E. Net Change in Fund Balance (A-B+C-D)	**-18,688**	**-56,985**	**1,154**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	362,368	400,000	449,118
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
F. TOTAL BEGINNING FUND BALANCE	**362,368**	**400,000**	**449,118**
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	343,680	343,015	450,272
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

605

Walla Walla Public Schools District No.140

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
G. TOTAL ENDING FUND BALANCE (E+F)		**343,680**	**343,015**	**450,272**

606

Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	4,664,073	4,828,436	5,035,198
2000 | Local Nontax Support	108,377	40,000	40,000
3000 | State, General Purpose	0	0	0
5000 | Federal, General Purpose	0	0	0
9000 | Other Financing Sources	670,467	1,158,100	1,871,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,442,917**	**6,026,536**	**6,946,198**
EXPENDITURES			
Matured Bond Expenditures	2,740,000	3,460,000	4,440,000
Interest on Bonds	2,659,417	2,517,050	2,338,700
Interfund Loan Interest	0	0	0
Bond Transfer Fees	565	2,000	2,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	**5,399,981**	**5,979,050**	**6,780,700**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535)	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**42,935**	**47,486**	**165,498**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,149,247	3,200,000	2,790,000
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
H. TOTAL BEGINNING FUND BALANCE	**3,149,247**	**3,200,000**	**2,790,000**
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	3,192,182	3,247,486	2,955,498

607

Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**3,192,182**	**3,247,486**	**2,955,498**

608

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Taxes	4,663,890	4,828,436	5,035,198
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	184	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**4,664,073**	**4,828,436**	**5,035,198**
LOCAL SUPPORT NONTAX				
2300	Investment Earnings	108,377	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**	**108,377**	**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	0	0	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	670,467	0	0

609

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 | Transfers (local resources)	0	1,158,100	1,871,000
9000 | TOTAL OTHER FINANCING SOURCES	**670,467**	**1,158,100**	**1,871,000**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,442,917**	**6,026,536**	**6,946,198**

610

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	1,313,094	2,337,853	2,431,367
2000 | Local Nontax Support	714,195	10,000	545,000
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	529,540	0	400,000
5000 | Federal, General Purpose	70,591	0	0
6000 | Federal, Special Purpose	71,086	0	0
7000 | Revenues from Other School Districts	16,492	0	14,000
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	379,533	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**3,094,530**	**2,347,853**	**3,390,367**
EXPENDITURES			
10 | Sites	6,225,484	3,000,000	500,000
20 | Buildings	3,236,844	0	2,400,000
30 | Equipment	2,545,523	0	0
40 | Energy	0	0	0
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	0	0	0
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**12,007,851**	**3,000,000**	**2,900,000**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**250,000**	**750,000**	**1,500,000**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**-9,163,321**	**-1,402,146**	**-1,009,632**
BEGINNING 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

611

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	0	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	2,000,000	5,500,000
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL BEGINNING FUND BALANCE**	**11,647,644**	**2,000,000**	**5,500,000**
	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	0	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	278,630	0	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	2,195,723	597,853	4,490,367
G.L.890	Unassigned Fund Balance	0	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**2,484,323**	**597,853**	**4,490,367**

612

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.

613

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Tax	1,313,094	2,337,853	2,431,367
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**	**1,313,094**	**2,337,853**	**2,431,367**
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	430,928	10,000	45,000
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	0	0	0
2900	Local Support Nontax, Unassigned	283,267	0	500,000
2000	**TOTAL LOCAL NONTAX SUPPORT**	**714,195**	**10,000**	**545,000**
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	23,045	0	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	506,495	0	400,000
4330	State Matching Funding Assistance - - Other	0	0	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**529,540**	**0**	**400,000**
FEDERAL, GENERAL PURPOSE				

614

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
5200	General Purpose Direct Federal Grants, Unassigned	70,591	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	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**70,591**	**0**	**0**
	FEDERAL, SPECIAL PURPOSE			
6111	Federal Special Purpose—SLFRF	0	0	XXXXX
6112	Federal Special Purpose—ESSER II	0	0	XXXXX
6113	Federal Special Purpose—ESSER III	0	0	XXXXX
6114	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118	Federal Special Purpose—Reserved G	0	0	XXXXX
6119	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6140	Impact Aid-Construction	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6200	Direct Special Purpose Grants	71,086	0	0
6210	E-Rate	0	0	0
6211	Federal Special Purpose—SLFRF	0	0	XXXXX
6212	Federal Special Purpose—ESSER II	0	0	XXXXX
6213	Federal Special Purpose—ESSER III	0	0	XXXXX
6214	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218	Federal Special Purpose—Reserved G	0	0	XXXXX
6219	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
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	XXXXX
6312	Federal Special Purpose—ESSER II	0	0	XXXXX
6313	Federal Special Purpose—ESSER III	0	0	XXXXX
6314	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318	Federal Special Purpose—Reserved G	0	0	XXXXX
6319	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6340	Impact Aid-Construction	0	0	0

615

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6376 | Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**71,086**	**0**	**0**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	16,492	0	14,000
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**16,492**	**0**	**14,000**
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	0	0	0
9200 | Sale of Real Property	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	379,533	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**379,533**	**0**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**3,094,530**	**2,347,853**	**3,390,367**

616

Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	23,797	10,000	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	1,862,009	0	0
4499	Transportation Reimbursement Depreciation	688,531	984,422	408,152
5200	General Purposes Direct Federal Grants-Unassigned	3,745,057	0	600,000
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	0	0	0
6100	Special Purpose-OSPI Unassigned	0	0	0
6200	Direct Special Purpose Grants	0	0	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

617

Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 | Long-Term Financing	0	0	0
9901 | Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**6,319,393**	**994,422**	**1,018,152**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**6,319,393**	**994,422**	**1,018,152**
EXPENDITURES			
33 Transportation Equipment Purchases	6,521,644	1,000,000	750,000
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	**6,521,644**	**1,000,000**	**750,000**
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	**-202,251**	**-5,578**	**268,152**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	936,578	622,000	1,159,500
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 BEGINNING FUND BALANCE	**936,578**	**622,000**	**1,159,500**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

618

Walla Walla Public Schools District No.140

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819	Restricted for Fund Purposes	734,327	616,422	1,427,652
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
K.	**TOTAL ENDING FUND BALANCE (I+J)**	**734,327**	**616,422**	**1,427,652**

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.

619

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

RESOLUTION #04-2026
July 21, 2026

2026-2027 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 July 21, 2026, 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 2026-2027 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: $6,835,145.02
- The amount the district proposes to spend for materials, supplies, and operating costs: $11,805,867
- Difference between the amounts: -$4,970,722.02
- 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 2026-2027 will be as follows:

General Fund	**$ 105,821,111**
Associated Student Body	**$ 499,539**
Debt Service	**$ 6,780,700**
Capital Projects	**$ 2,900,000**
Transportation Vehicle	**$ 750,000**

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	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Enrollment	**5035**	**4967**	**4933**	**4906**
General Fund				
Beginning Fund Balance	$ 13,000,000	$ 12,146,660	$ 10,960,946	$ 8,941,672
Revenues	$ 105,338,771	$ 105,183,546	$ 105,262,352	$ 105,884,303
Expenditures	$ (106,192,111)	$ (103,369,260)	$ (107,281,626)	$ (106,529,289)
Ending Fund Balance	$ 12,146,660	$ 10,960,946	$ 8,941,672	$ 8,296,686
Associated Student Body				
Beginning Fund Balance	$ 449,118	$ 450,272	$ 451,426	$ 452,580
Revenues	$ 500,693	$ 500,693	$ 500,693	$ 500,693
Expenditures	$ (499,539)	$ (499,539)	$ (499,539)	$ (499,539)
Ending Fund Balance	$ 450,272	$ 451,426	$ 452,580	$ 453,734

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

Debt Service Fund				
Beginning Fund Balance	$ 2,790,000	$ 2,955,498	$ 3,126,194	$ 3,268,416
Revenues	$ 6,946,198	$ 7,473,946	$ 7,454,672	$ 7,511,556
Expenditures	$ (6,780,700)	$ (7,303,250)	$ (7,312,450)	$ (7,323,275)
Ending Fund Balance	$ 2,955,498	$ 3,126,194	$ 3,268,416	$ 3,456,697
Capital Projects Fund				
Beginning Fund Balance	$ 5,500,000	$ 4,490,367	$ 4,064,958	$ 3,701,595
Revenues	$ 3,390,367	$ 2,574,591	$ 2,636,637	$ 2,688,189
Expenditures	$ (4,400,000)	$ (3,000,000)	$ (3,000,000)	$ (3,000,000)
Ending Fund Balance	$ 4,490,367	$ 4,064,958	$ 3,701,595	$ 3,389,784
Transportation Vehicle Fund				
Beginning Fund Balance	$ 1,159,500	$ 1,427,652	$ 1,345,804	$ 1,263,956
Revenues	$ 1,018,152	$ 418,152	$ 418,152	$ 418,152
Expenditures	$ (750,000)	$ (500,000)	$ (500,000)	$ (500,000)
Ending Fund Balance	$ 1,427,652	$ 1,345,804	$ 1,263,956	$ 1,182,108

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

Alayna Brinton, School Board President

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

Adopted at a regular meeting of the Board of Directors July 21, 2026

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

RESOLUTION #04-2026
July 21, 2026

2026-2027 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 July 21, 2026, 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 2026-2027 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: $6,835,145.02
- The amount the district proposes to spend for materials, supplies, and operating costs: $11,805,867
- Difference between the amounts: -$4,970,722.02
- 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 2026-2027 will be as follows:

General Fund	**$ 105,821,111**
Associated Student Body	**$ 499,539**
Debt Service	**$ 6,780,700**
Capital Projects	**$ 2,900,000**
Transportation Vehicle	**$ 750,000**

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	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Enrollment	**5035**	**4967**	**4933**	**4906**
General Fund				
Beginning Fund Balance	$ 13,000,000	$ 12,146,660	$ 12,185,316	$ 12,181,039
Revenues	$ 105,338,771	$ 103,656,567	$ 103,328,834	$ 102,620,853
Expenditures	$ (106,192,111)	$ (103,617,911)	$ (103,333,111)	$ (102,648,311)
Ending Fund Balance	$ 12,146,660	$ 12,185,316	$ 12,181,039	$ 12,153,581
Associated Student Body				
Beginning Fund Balance	$ 449,118	$ 450,272	$ 451,426	$ 452,580
Revenues	$ 500,693	$ 500,693	$ 500,693	$ 500,693
Expenditures	$ (499,539)	$ (499,539)	$ (499,539)	$ (499,539)
Ending Fund Balance	$ 450,272	$ 451,426	$ 452,580	$ 453,734

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

Debt Service Fund				
Beginning Fund Balance	$ 2,790,000	$ 2,955,498	$ 3,126,194	$ 3,268,416
Revenues	$ 6,946,198	$ 7,473,946	$ 7,454,672	$ 7,511,556
Expenditures	$ (6,780,700)	$ (7,303,250)	$ (7,312,450)	$ (7,323,275)
Ending Fund Balance	$ 2,955,498	$ 3,126,194	$ 3,268,416	$ 3,456,697
Capital Projects Fund				
Beginning Fund Balance	$ 5,500,000	$ 4,490,367	$ 4,064,958	$ 3,701,595
Revenues	$ 3,390,367	$ 2,574,591	$ 2,636,637	$ 2,688,189
Expenditures	$ (4,400,000)	$ (3,000,000)	$ (3,000,000)	$ (3,000,000)
Ending Fund Balance	$ 4,490,367	$ 4,064,958	$ 3,701,595	$ 3,389,784
Transportation Vehicle Fund				
Beginning Fund Balance	$ 1,159,500	$ 1,427,652	$ 1,345,804	$ 1,263,956
Revenues	$ 1,018,152	$ 418,152	$ 418,152	$ 418,152
Expenditures	$ (750,000)	$ (500,000)	$ (500,000)	$ (500,000)
Ending Fund Balance	$ 1,427,652	$ 1,345,804	$ 1,263,956	$ 1,182,108

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

Alayna Brinton, School Board President

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

Adopted at a regular meeting of the Board of Directors July 21, 2026

BOARD POLICY

STUDENT DISCIPLINE

The board of the Walla Walla Public Schools focuses on the educational achievement of every student. The district holds high expectations for all students and gives all students the opportunity to achieve personal and academic success. The board intends that this policy and procedure be implemented in a manner that supports a positive school climate, maximizes instructional time, and increases equitable educational opportunities.

The purposes of this policy and accompanying procedure include:

- Providing a safe and supportive learning environment for all students.
- Providing due process to students.
- Implementing culturally responsive discretionary and nondiscretionary discipline policies and procedures that provide opportunity for all students to achieve personal and academic success.
- Engaging with school personnel, students, parents, families, and the community in decisions related to the development and implementation of discipline policies and procedures.
- Ensuring fairness and equity in the administration of discretionary and nondiscretionary discipline.
- Administering discretionary discipline in ways that respond to the needs and strengths of students, support students in meeting behavioral expectations, and keep students in classrooms to the maximum extent possible.
- Providing necessary educational services needed to access their education without disruption for the excluded student.
- Facilitating collaboration between school personnel, students, parents, and families to support successful reentry into the classroom following a suspension or expulsion.

Students' Fundamental Rights

The district will observe students' fundamental rights and will administer discipline in a manner that does not:

1. Unlawfully discriminate against a student on the basis of sex, race, creed, ethnicity, religion, color, national origin, sexual orientation, gender expression, gender identity, homelessness, immigration or citizenship status, the presence of any sensory, mental disability, physical disability, neurodivergence, or the use of a trained service animal by a person with a disability.
2. Deprive a student of the student's constitutional right to freedom of speech and press, the constitutional right to peaceably assemble and to petition the government and its representatives for a redress of grievances, the constitutional right to the free exercise of religion and to have the student's school free from sectarian control or influence, subject to reasonable limitations upon the time, place, and manner of exercising the right.
3. Deprive a student of the student's constitutional right to be secure in the student's person, papers, and effects against unreasonable searches and seizures.

DRAFT

4. Unlawfully interfere in a student's pursuit of an education while in the custody of the school district; or
5. Deprive a student of the student's right to an equal educational opportunity, in whole or in part, by a school district without due process of law.

Student Responsibilities
This district's student discipline policy and procedures are designed to provide students with a safe, healthy, and educationally sound environment. Students are expected to be aware of and comply with the policy and procedure, including behavioral expectations that respect the rights, person, and property of others. Students are also expected to pursue the required course of studies. Students and staff are expected to work together to develop a positive climate for learning, consistent with Board Policy 3112 – Social Emotional Climate.

Development and Review
The district will collect data on disciplinary actions administered in each school, as required by RCW 28A.300.042, and any additional data required under other district policies and procedures.

The district

will develop and periodically review a discretionary and nondiscretionary discipline policy and procedures with the participation of school personnel with representation from each employee group, students, parents, families, and the community. During the development and review, the district must use disaggregated data collected under RCW 28A.300.042 to monitor the impact of the district's discipline policy, procedures, and practices and update its policy and procedures and fairness and equity in the administration of discipline.

The policy and procedure will be developed in accordance with WAC 392-400-110.

Distribution of Policies and Procedures
The district will make the current version of this policy and procedure available to families and the community. The district will annually provide this policy and procedure to all district personnel, students, parents, and families, which may require language assistance for students and parents with limited-English proficiency under Title VI of the Civil Rights Act of 1964.

The district will ensure district employees and contractors are knowledgeable of this student discipline policy and procedure.

Application
This policy and accompanying procedure will be construed in a manner consistent with Washington law as stated in WAC 392-400-020.

DRAFT

Legal References:

- 42 U.S.C. 2000d et seq. Civil Rights Act of 1964
- 34 CFR Part 100.3 Regulations implementing Civil Rights Act of 1964
- Chapter 392-400, WAC Student Discipline
- WAC 392-190-048 Access to course offerings - Student discipline and corrective action
- Chapter 28A.320, RCW Provisions applicable to all districts
- Chapter 28A.600 RCW, Students
- RCW 28A.400.110 Principal to assure appropriate student discipline - Building discipline standards - Classes to improve classroom management skills
- RCW 28A.400.100 Principals and vice principals - Employment of - Qualifications - Duties
- Chapter 28A.225, RCW Compulsory school attendance and admission
- RCW 28A.150.240 Certificated teaching and administrative staff as accountable for classroom teaching - Scope - Responsibilities - Penalty
- RCW 9.41.280 Possessing dangerous weapons on school facilities - Penalty - Exceptions

Cross References:

- 2121 - Substance Abuse Program
- 2161 - Special Education and Related Services for Eligible Students
- 2162 - Education of Students With Disabilities Under Section 504 of the Rehabilitation Act of 1973
- 3122 - Excused and Unexcused Absences
- 3210 - Nondiscrimination
- 3244 - Prohibition of Corporal Punishment
- 3520 - Student Fees, Fines, or Charges
- 4210 - Regulation of Dangerous Weapons on School Premises
- 4218 - Language Access

DRAFT

Adopted: November 15, 2016
Revised: 03.17.2020; 08.16.2022
Revised: December 17, 2024
Second Reading/Revision: July 21, 2026

BOARD POLICY

INFECTIOUS DISEASES

In order to safeguard the school community from the spread of certain communicable diseases the superintendent shall implement procedures assuring that all school buildings are in compliance with State Board of Health rules and regulations regarding the presence of persons who have or have been exposed to infectious diseases deemed dangerous to the public health. Such procedures will also prescribe the steps to remove the danger to others.

The district will require that the parents/guardian complete a medical history form at the beginning of each school year. The school nurse or director of health services may use this information to advise the parent/guardian of the need for further medical attention and to plan for potential health problems in school.

The board authorizes the school principal to exclude a student who has been diagnosed by a licensed health care provider (LHP) or is suspected of having an infectious disease in accordance with the regulations within the most current, *Infectious Disease Control Guide for School Staff*, provided by the Department of Health. The principal or designated health services staff member will report the presence of any suspected case or cases of reportable communicable disease to the appropriate local health authority as required by the State Board of Health. The district and its staff will treat all information concerning a student's present and past health condition as confidential. The principal will cooperate with the local health officials in the investigation of the source of the disease.

The fact that a student has been tested for a sexually transmitted infection, the test result, any information relating to the diagnosis or treatment of a sexually transmitted infection, and any information regarding drug or alcohol treatment for a student must be kept strictly confidential. If the district receives authorization to release information, the district may disclose information pursuant to the restrictions in the release.

A school principal or designee has the authority to send an ill student home without the concurrence of the local health officer, but if the disease is reportable, the district must notify the local health officer. The local health officer is the primary resource in the identification and control of infectious disease in community and school. The local health officer, in consultation with the superintendent, can take whatever action deemed necessary to control or eliminate the spread of disease, including closing a school.

Legal References:

- Chapter 70.02 RCW Medical records - Health care information access and disclosure
- RCW 28A.210.010 Contagious diseases, limiting contact - Rules
- Chapter 246-110 WAC Contagious disease - School districts and day care centers

DRAFT

BOARD POLICY

- RCW 70.24.290 - Public school employees - Rules for blood-borne pathogens education and training
- WAC 246-101-420 Duties - Schools

Management Resources:

- 2024 - October Issue
- 2020 - September Alert
- 2018 - August 2018 - August Policy Issue
- 2013 - February Issue

First Reading: May 7, 2002
Adopted by the Board: July 16, 2002
Second Reading/Revision: July 21, 2026

DRAFT