



BOARD OF DIRECTORS
Regular Business Meeting - 5:30 PM
August 16, 2022
364 S Park St
Walla Walla, WA 99362

Watch Live: <https://wwps-org.zoom.us/j/97339729006>

Listen: Dial 1-253-215-8782 and enter the Webinar ID: 973 3972 9006

Spanish Agenda/Agenda Español: <https://www.wwps.org/district/information/school-board/board-meeting-schedule>

I. CALL TO ORDER: (5:30 p.m.) *Mrs. Ladderud*

II. FLAG SALUTE: *Mr. Eric Rindal, Board of Directors*

III. ROLL CALL:

Mrs. Ruth Ladderud, President Mr. Eric Rindal

Mrs. Terri Trick, Vice President Mr. Derek Sarley

Ms. Kathy Mulkerin

IV. APPROVAL OF AGENDA: *Mrs. Ladderud*

V. CONSENT AGENDA: *Mrs. Ladderud*

- | | |
|---|----|
| 1. Personnel Report | 3 |
| 2. Extracurricular Athletic Contracts | 5 |
| 3. Approval of Teachers Who Hold a Limited Teaching Certificate | 6 |
| 4. August 2 and August 16 Accounts Payable and July Payroll | 7 |
| 5. July Financial Report | 8 |
| 6. Resolution 07-2022 Schools Insurance Association of Washington | 12 |
| 7. 2022-2023 Board Meeting Schedule | 13 |
| 8. Regular Business Meeting Minutes of July 19, 2022 | 14 |
| 9. Special Board Meeting Minutes of August 3, 2022 | 16 |

VI. SPECIAL PROGRAMS/INTRODUCTIONS/ANNOUNCEMENTS: *Mrs. Ladderud*

VII. COMMUNICATIONS: *Mrs. Ladderud*

VIII. CITIZENS' COMMENTS: (5:35 p.m.) *Mrs. Ladderud* **17**

IX. REPORTS: (5:50 p.m.) *Mrs. Ladderud*

- | | |
|--|----|
| 1. Board of Directors Report: <i>Mrs. Ladderud</i> | |
| 2. Superintendent's Report: <i>Dr. Wade Smith</i> | |
| a. Bond Program Update | 18 |
| 3. After School Program Performance Update and Discussion: <i>Mr. Brent Cummings</i> | 41 |
| 4. Monthly Financial Dashboard Report: <i>Mrs. Nancy Taylor</i> | 49 |
| 5. Budget Review: <i>Dr. Wade Smith & Mrs. Nancy Taylor</i> | 52 |
| 6. Policies Second Reading: <i>Dr. Wade Smith</i> | 71 |
| 2140 - Comprehensive School Counseling Program | |
| 2161 - Special Education and Related Services for Eligible Students | |
| 3142 - International Exchange Students | |

3241 - Student Discipline	
6700 - Nutrition, Health and Physical Education	
X. ACTION: (7:25 p.m.) Mrs. Ladderud	
1. Resolution 06-2022 - 2022-2023 Budget and Four-Year Budget Summary	84
2. Policies Second Reading	319
2140 - Comprehensive School Counseling Program	
2161 - Special Education and Related Services for Eligible Students	
3142 - International Exchange Students	
3241 - Student Discipline	
6700 - Nutrition, Health and Physical Education	
XI. ADJOURNMENT: (7:30 p.m.) Mrs. Ladderud	

PERSONNEL REPORT

August 16, 2022 – Board Meeting

Date: August 10, 2022

EMPLOYMENT

Certificated: Neida Campa, Bilingual School Counselor, Green Park Elementary School
Tresa Reibel, Credit Retrieval Teacher, Walla Walla High School
Hannah Slominski, Middle School ALE Teacher, Lincoln High School

Classified: Mercedes Becerra, Para-Educator, Sharpstein Elementary School
Laura Bryant, Head Start Assistant Teacher, WWCCF
Macey Ewell, Bus Driver, SE Washington Transportation Co-Op
Christina Gutierrez, Head Start Assistant Teacher, WWCCF
Ashley Kiesecker, Para-Educator, Sharpstein Elementary School
Brian Lopez-Salazar, Para-Educator, Green Park Elementary School
Nathaniel Paine, 21st Century Site Coordinator, Lincoln High School
Samantha Robinson, Para-Educator, Walla Walla High School
• Samantha was a temporary para-educator for the 2021-22 school year
Heather Stearns, Head Start Assistant Teacher, WWCCF
Alejandro Varela, Custodian, Walla Walla High School
Tracy Walmsley, Para-Educator (Temporary), Edison Elementary School/Green Park Elementary School
• Tracy was a temporary para-educator for the 2021-22 school year

RESIGNATION/RETIREMENT/SEPARATION OF EMPLOYMENT

Administrative: Ron Higgins, Principal, Walla Walla High School, 37 years

Certificated: Melissa Oakland, LAP Teacher, Green Park Elementary School, 3 years
Terry Klinefelter, History Teacher, Lincoln High School, 25 years

Classified: Lane Avery-Fairbanks, Bilingual Para-Educator, Pioneer Middle School, 1 year
Yasamin Ayatollahzadeh, Para-Educator, Green Park Elementary School, 5 months
Gladys Coley, Kitchen Manager, Garrison Middle School, 12 years
Eric Odem, Technology Specialist, Technology Department, 1 year
Jeff Ratliff, Custodian, Edison Elementary School, 8 years
Julissa Virrey Soto, Assistant Secretary, Green Park Elementary School, 1.5 years

LEAVE OF ABSENCE

Classified: Danna Jones, Para-Educator, Edison Elementary School, 11 years

- 2022-2023 school year

Javier Hernandez, Intervention Specialist, Pioneer Middle School, 14 years

- August 22, 2022 – December 9, 2022 – Complete student teaching

EXTRA-CURRICULAR ATHLETIC CONTRACTS 2022-2023

<u>Name</u>	<u>School</u>	<u>Assignment</u>
Morgan Arreola	Walla Walla High School	Head Cheer
David Blocklinger	Walla Walla High School	Assistant Football
Gina Bouvier	Walla Walla High School	Assistant Volleyball
Kariss Carrillo	Walla Walla High School	Game Supervision Fall
Kelsey Dill	Walla Walla High School	Athletic Trainer Events
Bowe Ebding	Walla Walla High School	Assistant Cross Country
Dana Evans	Walla Walla High School	Head Girls Soccer
Carrie Gonzales	Walla Walla High School	Assistant Girls Swimming & Dive
George Gradwohl	Walla Walla High School	Assistant Football
Lenna Henry	Walla Walla High School	Athletic Events Coordinator Fall
Eric Hisaw	Walla Walla High School	Assistant Cross Country
Chad Hulett	Garrison Middle School	Athletic Supervisor
Anna Inman	Walla Walla High School	Assistant Girls Soccer
Justin James	Walla Walla High School	Assistant Head Football
Christina Johnson-Dove	Walla Walla High School	Head Volleyball
Kate Keyes	Walla Walla High School	Assistant Head Volleyball
Amy Korslund	Walla Walla High School	Assistant Slowpitch Softball
Robert LeMasters	Walla Walla High School	Assistant Football
Michael Locati	Walla Walla High School	Head Cross Country
Gregory Lupfer	Walla Walla High School	Head Football
Ryan Martuscelli	Walla Walla High School	Assistant Football
Daniel Mears	Walla Walla High School	Assistant Football
Brooke Perkins	Walla Walla High School	Head Dance Coach
William Plucker	Walla Walla High School	Head Slowpitch Softball
Brian Richard	Pioneer Middle School	Athletic Supervisor
Nancy Rose	Walla Walla High School	Head Girls Swimming & Dive
Nicole Ruiz	Walla Walla High School	Assistant Volleyball
Cindy Saldana	Walla Walla High School	Assistant Girls Soccer
Victor Saldana	Walla Walla High School	Assistant Girls Soccer
Matt Scheck	Walla Walla High School	Assistant Football
Jordyn Thrall	Walla Walla High School	Assistant Cheer
Matthew Triebwasser	Walla Walla High School	Assistant Football
Zachary Widmer	Walla Walla High School	Assistant Football
Kathleen Woolcutt	Walla Walla High School	Assistant Volleyball



Date: August 10, 2022

To: The Board of Education

From: Chris Gardea

RE: 2022-2023 Request for Approval of Teachers:
• Who hold a limited teaching certificate

We are requesting your annual approval of the following staff who hold a limited teaching certificate (WAC 181-79A-231).

- Berumen, Brenda – Dual Elementary Education Teacher
- Campa, Neida – Elementary School Counselor
- Esquivel, Tanya – Dual Elementary Education Teacher
- Estrada, Ashley – Dual Elementary Education Teacher
- Huse, Stephanie – Preschool Special Education Teacher
- Katsel, Eva – Elementary Education Teacher
- Maya-De Jesus, Jose – Dual Elementary Education Teacher
- Solis, Cecilia – Dual Elementary Education Teacher

Thank you for your consideration.

CG/jh

WARRANT SUMMARY

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

As of August 16, the Board, by a majority vote, does approve for payment those vouchers and electronic transfers included in the following list and described as follow:

Warrant Date	Warrant Number	Fund	Warrant Number	Amount
		General Fund		
8/2/2022	213647	Through	213773	\$ 466,624.62
8/2/2022	212200594	Wire Transfer	212200609	\$ 4,318.27
8/16/2022	213774	Through	213873	\$ 2,367,190.48
8/16/2022	212200610	Wire Transfer	212200621	\$ 13,516.26

		Capital Projects		
8/2/2022	210185	Through	210189	\$ 1,824,827.30
8/16/2022	210190	Through	210197	\$ 772,482.23

		ASB		
8/2/2022	210381	Through	210383	\$ 1,870.85
8/16/2022	210384	Through	210389	\$ 10,007.09

		Transportation Vehicle		
		Through		

		Payroll		
7/29/2022	213602	Through	213646	\$ 2,093,975.57
7/29/2022	1401182	Wire Transfer	1401184	\$ 3,450,497.34
7/29/2022	NA	Payroll Taxes	NA	\$ 1,150,943.23

TOTAL:	\$ 12,156,253.24
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SCHOOL BOARD PRESIDENT:

SECRETARY TO THE BOARD:

Mrs. Ruth Ladderud

Dr. Wade Smith, Superintendent



TO: Dr. Wade Smith - Superintendent
FROM: Nancy Taylor – Director of Fiscal Services
DATE: August 9, 2022
RE: July's Financial Report

Attached is the July financial report consisting of:

8

- Revenues, expenditures and fund balance for all five funds.
 - General Fund ending balance is 10.0% of expenditures
- General Fund trend charts
- Payroll trend chart

Please let me know if you have any questions.

Attachments

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Walla Walla School District

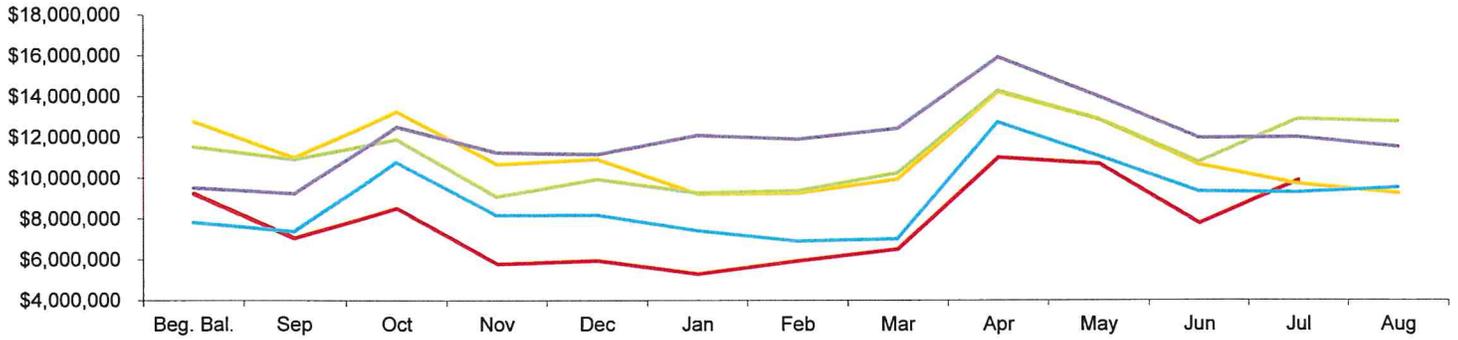
Monthly Financial Report

July 2022

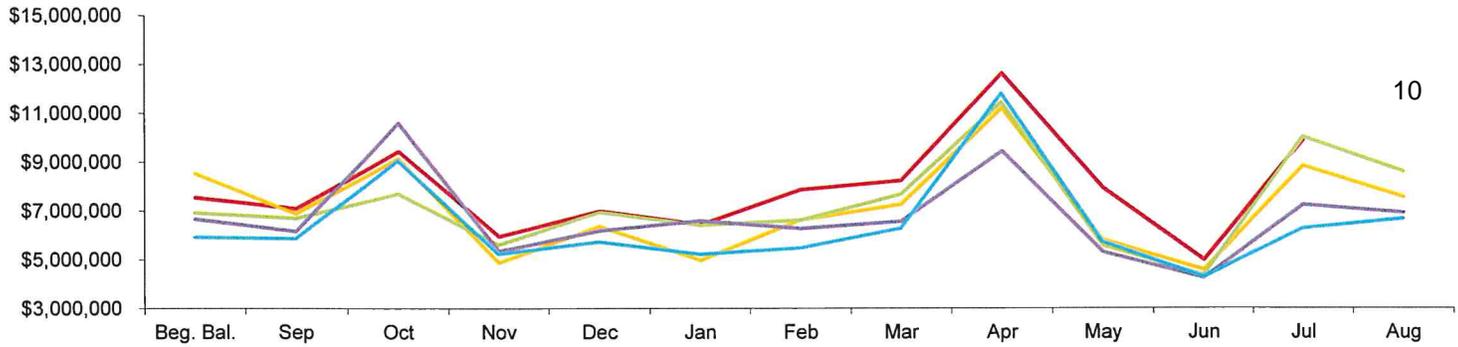
	<u>Adopted Budget</u>	<u>Working Budget</u>	<u>Year to Date</u>
<u>GENERAL FUND</u>			
Beginning Fund Balance	\$ 8,676,846	\$ 8,362,036	\$ 8,362,036
Revenues	\$ 94,565,201	\$ 94,565,201	\$ 85,974,714
Expenditures	\$ (96,048,104)	\$ (96,048,104)	\$ (84,712,512)
Transfers	\$ (800,000)	\$ (800,000)	\$ -
Ending Fund Balance	\$ 6,393,943	\$ 6,079,133	\$ 9,624,239 10.0%
<u>CAPITAL PROJECTS</u>			
Beginning Fund Balance	\$ 5,972,635	\$ 9,294,407	\$ 9,294,407
Revenues	\$ 36,843,000	\$ 36,843,000	\$ 40,199,890
Expenditures	\$ (35,480,000)	\$ (35,480,000)	\$ (39,702,718)
Transfers	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 7,335,635	\$ 10,657,407	\$ 9,791,578
<u>DEBT SERVICE</u>			
Beginning Fund Balance	\$ 2,299,060	\$ 2,376,598	\$ 2,376,598
Revenues	\$ 4,633,358	\$ 4,633,358	\$ 4,521,619
Expenditures	\$ (4,467,950)	\$ (4,467,950)	\$ (4,467,250)
Ending Fund Balance	\$ 2,464,468	\$ 2,542,006	\$ 2,430,967
<u>ASB FUND</u>			
Beginning Fund Balance	\$ 550,000	\$ 594,417	\$ 594,417
Revenues	\$ 433,000	\$ 433,000	\$ 180,097
Expenditures	\$ (398,000)	\$ (398,000)	\$ (227,739)
Ending Fund Balance	\$ 585,000	\$ 629,417	\$ 546,776
<u>TRANSPORTATION VEHICLE</u>			
Beginning Fund Balance	\$ 279,654	\$ 279,711	\$ 279,711
Revenues	\$ 377,202	\$ 377,202	\$ 130,699
Expenditures	\$ (520,000)	\$ (520,000)	\$ (401,432)
Transfers			\$ -
Ending Fund Balance	\$ 136,856	\$ 136,913	\$ 8,978

WALLA WALLA PUBLIC SCHOOLS GENERAL FUND

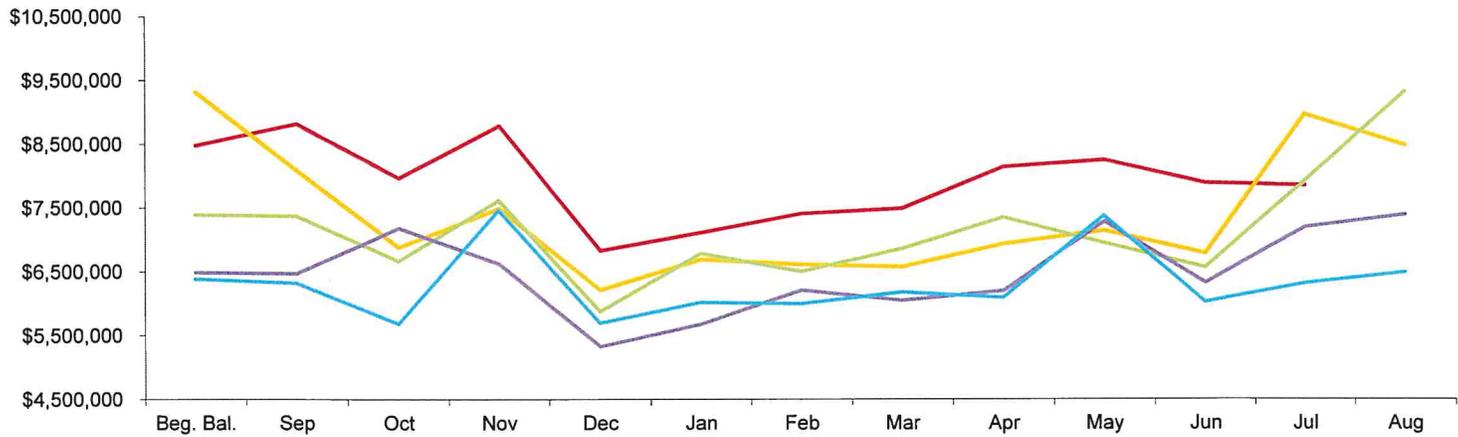
NET CASH & INVESTMENTS



RECEIPTS

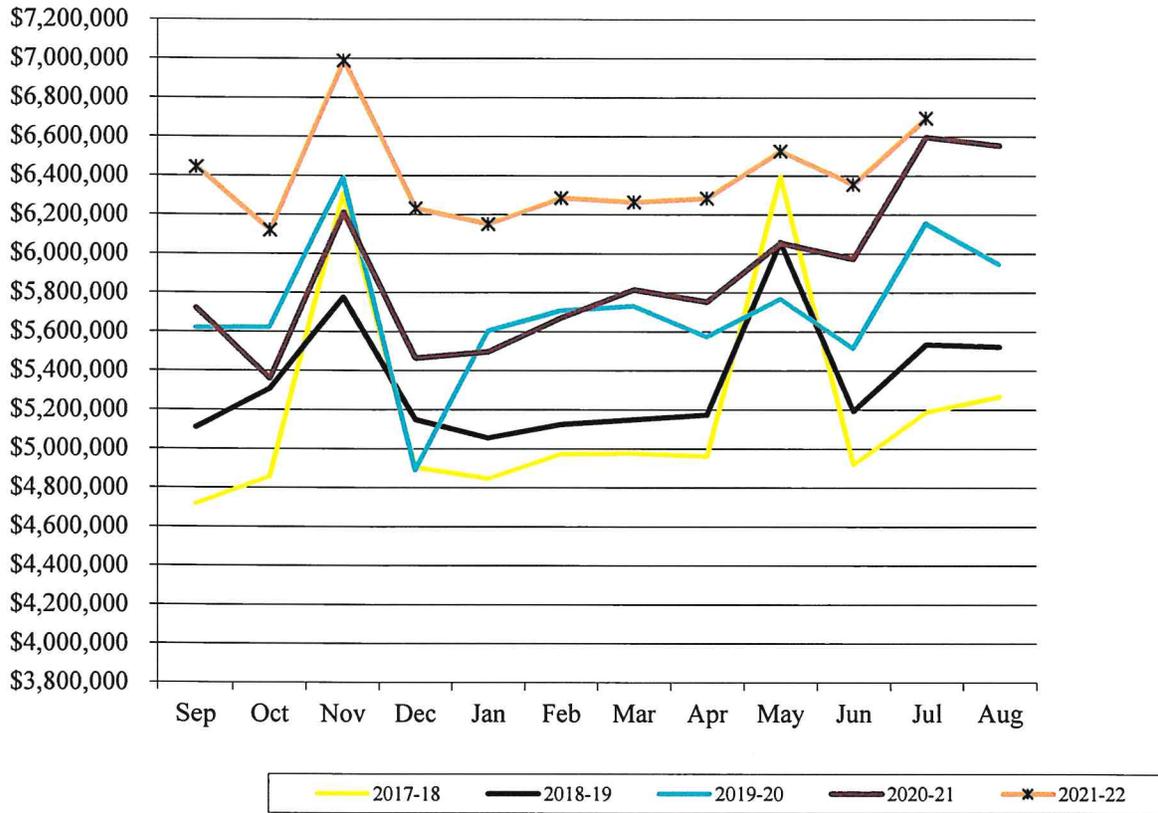


EXPENDITURES



— 21-22
 — 20-21
 — 19-20
 — 18-19
 — 17-18

WALLA WALLA PUBLIC SCHOOLS Monthly Payroll





RESOLUTION #07-2022
August 16, 2022

SCHOOLS INSURANCE ASSOCIATION OF WASHINGTON

WHEREAS; the Board of Directors of Walla Walla School District, met on August 16, 2022 and reviewed the proposal for Walla Walla School District to join a self-insured pool of school districts in the State of Washington (Schools Insurance Association of Washington);

AND WHEREAS; this proposal described the program structure, insurance coverage, premium, and other formation requirements for entering a self-insured retention pool for property and liability risks; the Walla Walla School District wishes to proceed as a member in the pool.

NOW THEREFORE BE IT RESOLVED, the Board of Directors authorizes the Superintendent to: a) pursue the membership of Walla Walla School District in the self-insured pool b) update risk management policies of the Board of Directors as necessary c) and provide for the necessary administrative structure to manage the program to the benefit of Walla Walla School District.

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

Ruth Ladderud, School Board President

ATTEST: _____
Dr. Wade Smith, Superintendent
and Secretary of the Board

Adopted at a regular meeting of the Board of Directors August 16, 2022



Board Meeting Schedule
September 2022 – August 2023
Walla Walla Public Schools Administration Building
Anne Golden Boardroom

Date	Time	Meeting Type
September 6, 2022	5:30 p.m.	Regular Study Meeting
September 20, 2022	5:30 p.m.	Regular Business Meeting
October 4, 2022	5:30 p.m.	Regular Study Meeting
October 18, 2022	5:30 p.m.	Regular Business Meeting
November 1, 2022	5:30 p.m.	Regular Study Meeting
November 15, 2022	5:30 p.m.	Regular Business Meeting
December 13, 2022	5:30 p.m.	Regular Business Meeting
January 17, 2023	5:30 p.m.	Regular Business Meeting
February 7, 2023	5:30 p.m.	Regular Study Meeting
February 21, 2023	5:30 p.m.	Regular Business Meeting
March 7, 2023	5:30 p.m.	Regular Study Meeting
March 21, 2023	5:30 p.m.	Regular Business Meeting
April 18, 2023	5:30 p.m.	Regular Business Meeting
May 2, 2023	5:30 p.m.	Regular Study Meeting
May 16, 2023	5:30 p.m.	Regular Business Meeting
June 6, 2023	5:30 p.m.	Regular Study Meeting
June 20, 2023	5:30 p.m.	Regular Business Meeting
July 18, 2023	5:30 p.m.	Regular Business Meeting
August 15, 2023	5:30 p.m.	Regular Business Meeting

Meeting times and locations noted above, unless changed by the Board of Directors. Additional meetings may be scheduled as necessary.

BOARD OF DIRECTORS
Regular Business Meeting – 5:30 p.m.
July 19, 2022
WWSD Administration Building / 364 S. Park Street

PRESENT

BOARD OF DIRECTORS

Mrs. Ruth Ladderud, President
Mrs. Terri Trick, Vice President
Ms. Kathy Mulkerin
Mr. Eric Rindal
Mr. Derek Sarley

ADMINISTRATORS

Dr. Wade Smith, Superintendent
Mr. Chris Gardea, Assistant Superintendent
Mrs. Christy Krutulis, Executive Director of Teaching & Learning
Mrs. Nancy Taylor, Director of Fiscal Services

AUDIENCE

Including board members, administrators and guests, approximately 45 were in attendance.

I. CALL TO ORDER

The meeting was called to order in the administration building Anne Golden Boardroom at 5:30 p.m. by President Mrs. Ruth Ladderud.

II. FLAG SALUTE

The flag salute and pledge of allegiance was led by Mr. Derek Sarley, Board of Directors.

III. ROLL CALL

All board members were present.

IV. APPROVAL OF AGENDA

Ms. Mulkerin moved and Mr. Rindal seconded approval of the agenda as presented; the motion carried unanimously.

V. CONSENT AGENDA

Mr. Rindal moved and Ms. Mulkerin seconded approval of the consent agenda consisting of the following items: 1) personnel report; 2) extracurricular athletic contracts; 3) July 5 and July 19 accounts payable and June payroll; 4) June financial report; 5) 2022-2023 out of state tuition; 6) comprehensive school counseling program transition plan for 2022-2023; and 7) regular business meeting minutes of June 21, 2022. The motion carried unanimously.

VI. SPECIAL PROGRAMS/INTRODUCTIONS/ANNOUNCEMENTS

Recognition of High School State Champions: Dr. Smith & Mrs. Ladderud honored students and advisors of the Skills USA - Advanced Manufacturing and Welding Technology, Criminal Justice and Construction and Future Business Leaders of America programs who finished in the top three in state championship competitions

VII. COMMUNICATIONS

VIII. CITIZENS' COMMENTS

Public comment was received by three individuals regarding transparency by the school district, books and details provided in response to citizens' comments.

IX. REPORTS

Board of Directors Report: Mrs. Ladderud reported on her visit to the Pioneer Middle School, Walla Walla High School and Lincoln High School bond project sites.

Superintendent's Report: Dr. Smith announced upcoming ribbon cutting ceremonies in late September and early October for Pioneer Middle School, Walla Walla High School and Lincoln High School; noted meetings with principals and administrative staff and negotiation meetings with employee groups; and reported he was invited to represent the western region on the AASA, The School Superintendents Association, for the 2022-2023 school year.

i-Ready End of Year Data Review: Assistant Superintendent Mr. Chris Gardea and Executive Director of Teaching & Learning Mrs. Christy Krutulis provided an i-Ready end of year data review.

Monthly Financial Dashboard Report: Mrs. Taylor provided a review of revenues, expenditures and ending fund balance.

Budget Update: Dr. Smith and Director of Fiscal Services Mrs. Nancy Taylor reviewed proposed 2022-2023 budget development assumptions, based on a projected enrollment of 5382 FTE.

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

- 2140 - Comprehensive School Counseling Program
- 2161 - Special Education and Related Services for Eligible Students
- 3142 - International Exchange Students
- 3241 - Student Discipline
- 6700 - Nutrition, Health and Physical Education

X. ACTION ITEMS**XI. ADJOURNMENT**

President Ladderud declared the meeting adjourned at 7:29 p.m.

Minutes to be presented for board approval on August 16, 2022.

APPROVED:

Dr. Wade Smith, Superintendent
and Secretary of the Board
- Mrs. Susie Golden, Recorder

Ruth Ladderud
School Board President

BOARD OF DIRECTORS
Special Meeting/School Board Retreat – 1:00 p.m.
August 3, 2022
1319 Bergevin Springs Rd
Walla Walla, WA 99362

PRESENT

BOARD OF EDUCATION

Mrs. Ruth Ladderud, President
Mrs. Terri Trick, Vice President
Ms. Kathy Mulkerin
Mr. Eric Rindal
Mr. Derek Sarley

ADMINISTRATORS

Dr. Wade Smith, Superintendent
Mr. Chris Gardea, Assistant Superintendent
Mrs. Christy Krutulis, Executive Director of Teaching & Learning
Dr. Julie Perron, Director of Equity & Dual Programs
Mrs. Barb Casey, Director of Special Education

The Board of Directors conducted a special meeting/school board retreat on August 3 at 1:00 p.m. for the purpose of school board retreat; including team building exercises, board development and strategic planning. All board members were present. There was no school board final action at this meeting. The special meeting concluded at 6:30 p.m. and was open to the public.

Minutes to be presented for board approval on August 16, 2022.

APPROVED:

Dr. Wade Smith, Superintendent
and Secretary of the Board

Ruth Ladderud
School Board President

~ 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



Wa-Hi

- Building 5, North area Finish work throughout including painting, windows install, door install, flooring, tile work ceiling grid and tiles, audio visual rough in, solid surface countertops were completed. West area room finishes including flooring, painting, white boards, and short throw projection installation continued. East area finish work including lighting installation and start up, painting, tile work, finish plumbing, finish electrical, flooring and began final cleaning. South area installation and start up of lighting, glazing installation and other trim and finish work throughout, and final cleaning began. Mezzanine level startup of mechanical units, electrical terminations was ongoing. Exterior water and sewer lines were run up the east side of the building, site demolition at the front of the building with grades being set for flatwork, various flatwork was replaced on the exterior of the building.
- Building 7 (Auditorium) Black box theater and green room punch list items being worked on. Exterior of the building soffits installed and painted, exterior doors and frames were painted.
- Building 6 Main entry area painted and prepped for FRP installation. 60's locker rooms paint and finish work ongoing, floor prep began, tile and plumbing fixtures were installed. 90's locker rooms tile work was done, plumbing trim out was begun, fixture install began, lockers were brought into the space. ROTC and health classroom, east and west upper floor areas abatement work was complete, and demolition began in these areas.
- Building 1 greenhouse abatement work continued, classrooms were moved out and demolition work was completed, ceiling grid was installed, electrical and mechanical rough in was ongoing, exterior column was installed at entry, restroom work began.
- Parking lot 4 was paved along with patches at other parking lots.
- Work on new bulb outs and drainage on Abbott Rd was on going with completion of various parts.
- Parking lot 1 was demolished, trees removed and asphalt piled and prepared for crushing
- Landscaping work including underground water main was installed throughout the project area.
- The design team worked with Jackson to complete and return submittals and answer construction questions as they arose in order to facilitate that the project continues to be able to keep up with the schedule.
- Across the site, Jackson continued to move fences and provide pathways to ensure campus and student safety.
- Wenaha, Jackson, and the School district worked on coordinating efforts to ensure the upcoming site phases can be initiated while also accommodating staff and moving activities for final move in of renovated spaces and buildings.

Pioneer Middle School

- July was a busy month both inside and outside of the buildings. The awnings over the doors were hung and the east side received insulation and siding, ready for painting next month.
- Near the west side entrance, the bike racks were installed and ready for students when school starts. More bike racks will go in the main entrance along with benches.
- Sidewalks and fencing were installed all around the site. Asphalt was patched back at the Roosevelt Street drop off area.

July 2022 Project Update



- Removal of the old portables at the north end of the school was completed and will open this area for more parking to be installed in August.
- Area 6 Art and Science classrooms saw huge strides. Mechanical and electrical finished up. Insulation and drywall went up followed by paint and even some whiteboards were installed.
- Area 6 floors were polished, stained and protected. The red color really added a pop!
- Landscape planters were prepped at west and east areas and began to receive topsoil and irrigation with plants to follow in August.
- Jackson Construction, Architects West and the WWPS team continue to coordinate to deliver a project WWPS can be proud of.

Lincoln High School

- Finish work continues in the building, and cleaning began inside and out. Including the windows on the exterior this month.
- The 3rd level wood floor was refinished and protected during the final phase of construction.
- Light fixtures are going up in all areas of the building. In the Commons area the pendant lights were hung.
- At all levels ceiling tiles were installed into the grid, signaling the project is getting close to being complete.
- HVAC duct and insulation was completed for the roof top units.
- The old portable classrooms were completely removed, and the new parking lot and sidewalks prepared for asphalt and concrete finishes next month.
- The new backstop was installed in the southeast corner of the sports field.
- Mechanical yard fencing and slats was completed with the gate going in next month.
- The larger custom windows arrived and began to be framed in with install to continue into next month.
- Sidewalk preparations continue for concrete finish in the next weeks.
- WWPS, Wenaha, Architects West and Chervenell continue to work together to finish this great remodel in time for school this Fall.



Attachment A: Wa-Hi Progress Photos



Walla Walla Public Schools - 2018 Bond Project
July 2022 Project Update



Walla Walla Public Schools - 2018 Bond Project
July 2022 Project Update



Walla Walla Public Schools - 2018 Bond Project
July 2022 Project Update



Walla Walla Public Schools - 2018 Bond Project
July 2022 Project Update



Walla Walla Public Schools - 2018 Bond Project
July 2022 Project Update



Walla Walla Public Schools - 2018 Bond Project
July 2022 Project Update

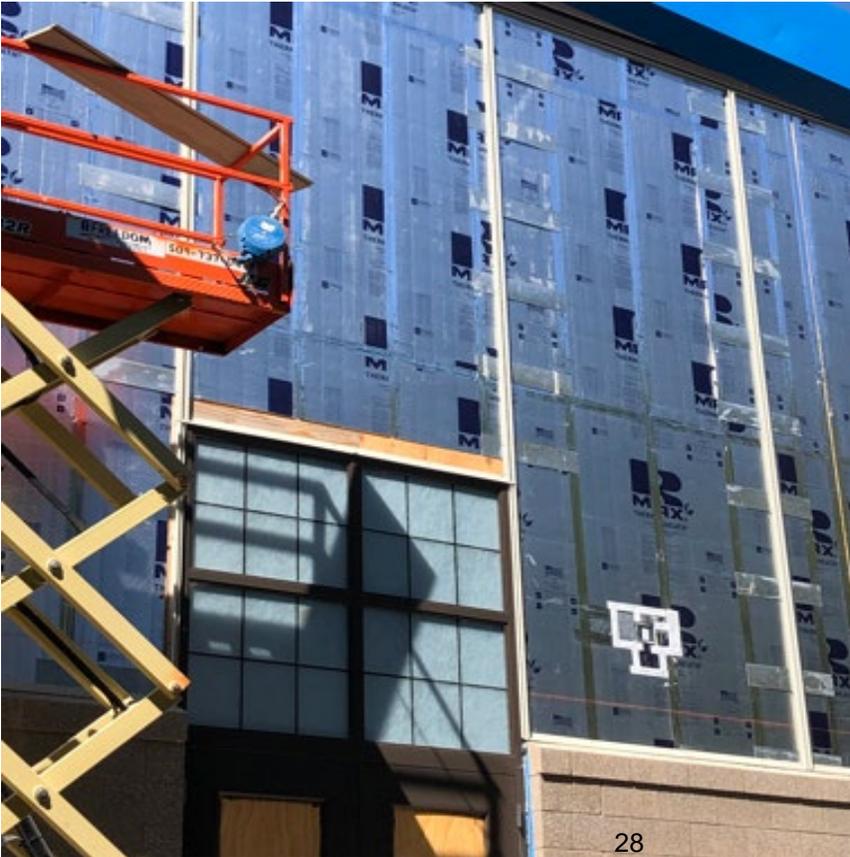


Walla Walla Public Schools - 2018 Bond Project
July 2022 Project Update





Attachment B: Pioneer Progress Photos



Walla Walla Public Schools - 2018 Bond Project
July 2022 Project Update



Walla Walla Public Schools - 2018 Bond Project
July 2022 Project Update







Walla Walla Public Schools - 2018 Bond Project
July 2022 Project Update



Walla Walla Public Schools - 2018 Bond Project
July 2022 Project Update



Attachment C: Lincoln HS Progress Photos





Walla Walla Public Schools - 2018 Bond Project
July 2022 Project Update





Walla Walla Public Schools - 2018 Bond Project
July 2022 Project Update



Walla Walla Public Schools - 2018 Bond Project
July 2022 Project Update





Walla Walla Public Schools - 2018 Bond Projects

MASTER BUDGET DASHBOARD

Updated 8/1/2022



Walla Walla High School

Design Phase	CD	# Months Construction Complete / Total Months		33/36	Risks & Opportunities Contingency access nearing 100% primarily a result of unforeseen existing conditions and COVID/supply chain challenges and escalation. If necessary, the DW contingency will be utilized to cover additional contingency items.		
	Budget*	Costs to Date	% Spent	Project Contingency			Contingency Accessed to Date
Project Budget (includes contractor's contingency under GCCM)	\$ 78,464,223	\$ 73,379,527	93.52%	\$ 3,180,557			\$3,015,000

Lincoln High School

Design Phase	CD	# Months Construction Complete / Total Months		15/18	Risks & Opportunities		
	Budget*	Costs to Date	% Spent	Project Contingency			Contingency Accessed to Date
Project Budget	\$ 12,879,010	\$ 11,850,424	92.01%	\$ 805,391			\$480,000

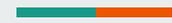
Pioneer Middle School

Design Phase	CD	# Months Construction Complete / Total Months		19/ 20	Risks & Opportunities Contingency access nearing 100% primarily a result of unforeseen existing conditions, abatement and COVID/supply chain challenges and escalation.		
	Budget*	Costs to Date	% Spent	Project Contingency			Contingency Accessed to Date
Project Budget	\$ 27,311,473	\$ 25,346,963	92.81%	\$ 2,045,563			\$1,920,000

District-Wide Upgrades

		# Months Construction Complete / Total Months		NA	Risks & Opportunities	
	Budget	Costs to Date	% Spent			
Project Budget (including contingency)	\$ 6,699,738	\$ 6,450,000	96.27%			

*Reflects adjustments in state match and capitalized investments



30/30: Reading for Success (Afterschool Intervention)

Brent Cummings, Walla Walla Public Schools





Program Model & Design

GOAL: Accelerate the reading growth of targeted K-5th grade students through an afterschool intervention framework.

- Students who regularly attend the program will show marked improvement towards their iReady “Stretch Goal,” compared to targeted students who do not attend the program.

Schedule: M-TH, 3:15pm - 4:00pm, April 11th - June 2nd (31 program days)

Size: Preliminary target of no more than 150 students across all 5 elementary sites (~30 students/school)

Instruction: Para-professional small group facilitation utilizing internally developed instructional framework (elementary instructional coach developed)

Projected cost: \$25,000



Program Summary - Spring 2022

Schedule: April 18th - June 2 (27 total days)

Students: 115 students targeted (based on staff/section availability), 83 students attended program

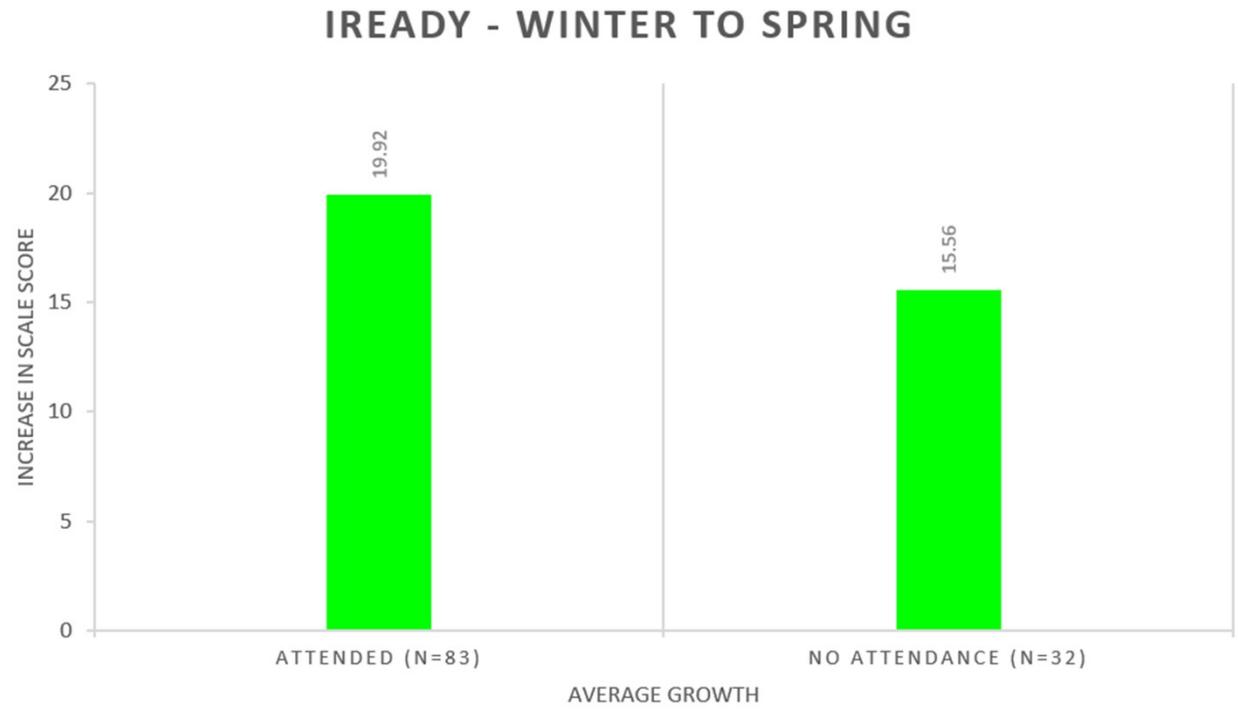
- Primarily focused on grades 1 - 3
- Green Park had dual English/Spanish sections, Edison was taught in Spanish

Staff: Among all five sites, 19 different paraprofessional small group sections, 6 teacher leads & 1 Instructional Coordinator

Instruction: Learning activities focused on accuracy/fluency, dictation, phonemic awareness, and recall (sight words)

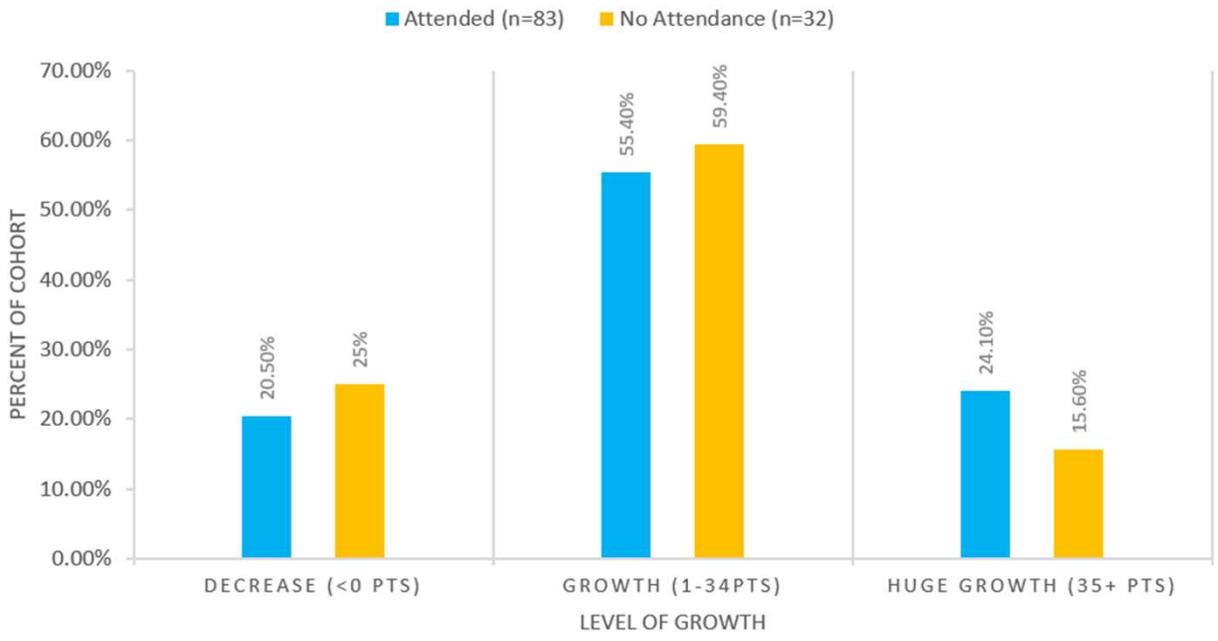
Actual Costs: \$21,000 (not including 21st CCLC infrastructural support)

Results

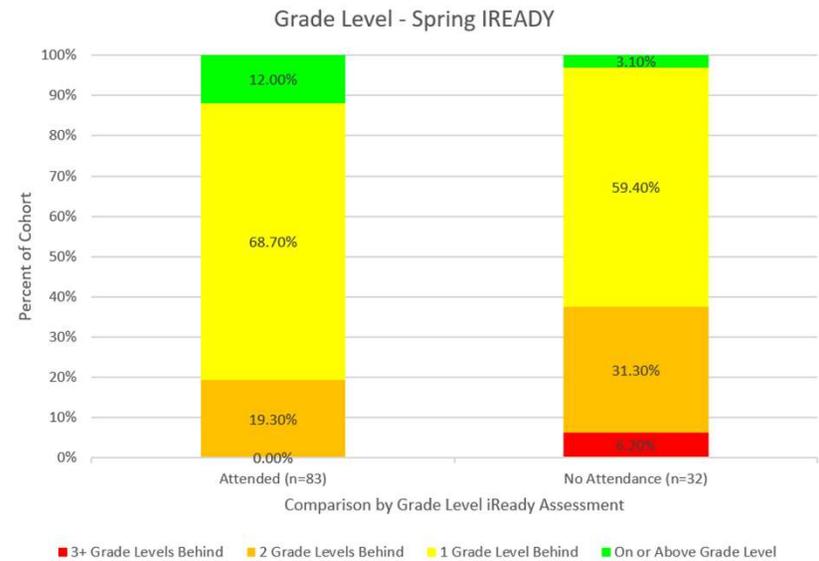
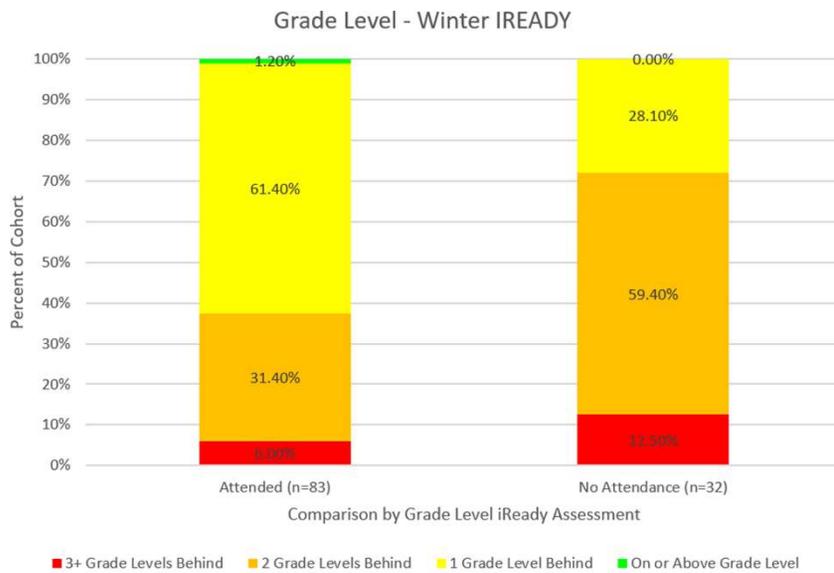


Results

IREADY - WINTER TO SPRING



Results





Recommendations

1. Continue 30/30 Reading for Success in the fall after iReady assessment window.
 - a. Initial data demonstrated a faster pace of growth and more “stretch growth” among Reading for Success students. Implement a fall program for an increased data set to see if results are mirrored.
2. Engage the same targeted students in consecutive (or multiple) Reading for Success offerings during the course of the year.
 - a. While increased average growth exists in the short-term, actual 1+ years of grade-level growth requires a longer duration of intervention.
3. Supplement Reading for Success instruction with iReady pathway work.
 - a. Offset small group participation with iReady challenge groups.
 - i. Utilize tutors, volunteers, etc. for facilitation (high school/college/community members)



Questions?

MONTHLY REVENUE REPORT

MONTH	LOCAL TAXES	LOCAL NONTAX	STATE GEN PURP	FED GEN PURP	FED SPEC PURP	REV (SD)	REV (OTHER)	TOTAL PROJ.	TOTAL ACT.	VARIANCE	
SEP PROJECTED	\$ 182,657	\$ 29,249	\$ 5,547,236	\$ 5,888	\$ 138,980	\$ 600	\$ -	\$ 5,904,610		\$ -	0.00%
SEP ACTUAL	\$ 182,657	\$ 29,249	\$ 5,547,236	\$ 5,888	\$ 138,980	\$ 600			\$ 5,904,610	\$ -	YTD
OCT PROJECTED	\$ 3,203,281	\$ 48,664	\$ 5,548,571	\$ 5,888	\$ 670,767	\$ 2,000	\$ -	\$ 9,479,171		\$ (205,793)	-2.17%
OCT ACTUAL	\$ 3,009,073	\$ 56,856	\$ 5,525,001	\$ 5,744	\$ 674,631	\$ 2,073			\$ 9,273,378	\$ (205,793)	YTD
NOV PROJECTED	\$ 439,159	\$ 47,514	\$ 5,230,484	\$ 5,888	\$ 862,452	\$ 16,625	\$ -	\$ 6,602,122		\$ (509,129)	-7.71%
NOV ACTUAL	\$ 581,049	\$ 155,813	\$ 3,848,371	\$ 5,741	\$ 1,502,018				\$ 6,092,993	\$ (714,922)	YTD
DEC PROJECTED	\$ 113,665	\$ 32,130	\$ 5,969,797	\$ 5,888	\$ 1,152,000	\$ 14,877	\$ -	\$ 7,288,357		\$ (320,849)	-4.40%
DEC ACTUAL	\$ 55,397	\$ 38,203	\$ 5,741,290	\$ 5,741	\$ 1,106,881	\$ 19,995			\$ 6,967,508	\$ (1,035,771)	YTD
JAN PROJECTED	\$ 16,368	\$ 27,211	\$ 5,310,535	\$ 5,888	\$ 1,363,651	\$ 2,992	\$ -	\$ 6,726,645		\$ (510,065)	-7.58%
JAN ACTUAL	\$ 24,563	\$ 34,404	\$ 4,979,431	\$ 5,521	\$ 1,169,762	\$ 2,899			\$ 6,216,580	\$ (1,545,835)	YTD
FEB PROJECTED	\$ 35,133	\$ 33,365	\$ 5,618,954	\$ 5,888	\$ 1,287,205	\$ 5,940	\$ 500	\$ 6,986,985		\$ 900,551	12.89%
FEB ACTUAL	\$ 32,900	\$ 24,960	\$ 5,709,161	\$ 5,874	\$ 2,105,141	\$ 9,500	\$ -		\$ 7,887,536	\$ (645,285)	YTD
MAR PROJECTED	\$ 1,084,982	\$ 36,522	\$ 5,618,954	\$ 5,888	\$ 1,241,353	\$ 980	\$ -	\$ 7,988,679		\$ 347,814	4.35%
MAR ACTUAL	\$ 1,249,917	\$ 405,065	\$ 5,588,168	\$ 5,874	\$ 1,087,469				\$ 8,336,493	\$ (297,471)	YTD
APR PROJECTED	\$ 4,081,600	\$ 152,520	\$ 5,618,954	\$ 5,888	\$ 1,372,883	\$ 5,165	\$ -	\$ 11,237,010		\$ 1,388,982	12.36%
APR ACTUAL	\$ 4,676,130	\$ 81,284	\$ 6,376,459	\$ 6,815	\$ 1,476,996	\$ 8,308			\$ 12,625,992	\$ 1,091,511	YTD
MAY PROJECTED	\$ 702,655	\$ 43,509	\$ 3,167,477	\$ 5,888	\$ 1,348,291	\$ 9,364	\$ 380	\$ 5,277,564		\$ 2,496,385	47.30%
MAY ACTUAL	\$ 572,371	\$ 32,123	\$ 3,808,432	\$ 5,874	\$ 3,350,027	\$ 5,123			\$ 7,773,949	\$ 3,587,896	YTD
JUN PROJECTED	\$ 36,166	\$ 42,980	\$ 3,787,463	\$ 5,888	\$ 1,455,684	\$ 485	\$ -	\$ 5,328,666		\$ (361,411)	-6.78%
JUN ACTUAL	\$ 34,422	\$ 69,015	\$ 3,706,944	\$ 4,167	\$ 1,150,603	\$ 2,104			\$ 4,967,255	\$ 3,226,485	YTD
JUL PROJECTED	\$ 35,758	\$ 487,195	\$ 8,195,371	\$ 5,888	\$ 1,486,339	\$ 1,262	\$ -	\$ 10,211,813			0.00%
JUL ACTUAL									\$ -		YTD
AUG PROJECTED	\$ 103,332	\$ 17,412	\$ 6,926,255	\$ 5,888	\$ 2,175,604	\$ 6,687	\$ -	\$ 9,235,178			0.00%
AUG ACTUAL									\$ -		YTD
Total Projected	\$ 10,034,756	\$ 998,270	\$ 66,540,051	\$ 70,656	\$ 14,555,209	\$ 66,977	\$ 880	\$ 92,266,799			
Adopted Budget	\$ 10,333,165	\$ 1,306,500	\$ 67,457,238	\$ 66,000	\$ 15,316,798	\$ 68,000	\$ 5,000	\$ 94,552,701			
Variance	\$ (298,409)	\$ (308,230)	\$ (917,187)	\$ 4,656	\$ (761,589)	\$ (1,023)	\$ (4,120)	\$ (2,285,902)			
% of budget											
collected in 20-21	99%	60%	96%	52%	98%	120%	0%	97%			
TOTAL ACTUAL	\$ 10,418,479	\$ 926,972	\$ 50,830,494	\$ 57,238	\$ 13,762,509	\$ 50,602	\$ -	\$ 76,046,294	FORECAST ACTUAL	\$	95,493,285
% collected to PRO	103.82%	92.86%	76.39%	81.01%	94.55%	75.55%	0.00%	82.42%			
NOTES:											
LEGEND											
Above or within 2.00% of projection				Between 2.01% & 5.00% below				Below 5.01% of projection			

MONTHLY EXPENDITURE REPORT

MONTH	PROJ. P/R	ACTUAL P/R	PROJ. A/P	ACTUAL A/P	TOTAL	VARIANCE
SEPTEMBER PROJECTED	\$ 5,949,978		\$ 1,601,877		\$ 7,551,855 MONTHLY	\$ - 0.00%
SEPTEMBER ACTUAL		\$ 5,949,978		\$ 1,601,877	\$ 7,551,855 YTD	\$ - 0.00%
OCTOBER PROJECTED	\$ 6,144,538		\$ 1,681,479		\$ 7,826,017 MONTHLY	\$ (19,980) -0.26%
OCTOBER ACTUAL		\$ 6,107,359		\$ 1,698,677	\$ 7,806,037 YTD	\$ (19,980) -0.13%
NOVEMBER PROJECTED	\$ 6,995,570		\$ 1,326,102		\$ 8,321,672 MONTHLY	\$ 465,606 5.60%
NOVEMBER ACTUAL		\$ 6,978,223		\$ 1,809,054	\$ 8,787,278 YTD	\$ 445,625 1.88%
DECEMBER PROJECTED	\$ 5,828,449		\$ 997,216		\$ 6,825,665 MONTHLY	\$ (2,869) -0.04%
DECEMBER ACTUAL		\$ 6,220,297		\$ 602,499	\$ 6,822,796 YTD	\$ 442,756 1.45%
JANUARY PROJECTED	\$ 5,733,919		\$ 1,026,102		\$ 6,760,021 MONTHLY	\$ 128,762 1.90%
JANUARY ACTUAL		\$ 6,139,381		\$ 749,401	\$ 6,888,783 YTD	\$ 571,518 1.53%
FEBRUARY PROJECTED	\$ 5,982,906		\$ 1,236,659		\$ 7,219,565 MONTHLY	\$ 159,349 2.21%
FEBRUARY ACTUAL		\$ 6,274,234		\$ 1,104,680	\$ 7,378,914 YTD	\$ 730,866 1.64%
MARCH PROJECTED	\$ 6,123,730		\$ 1,420,824		\$ 7,544,554 MONTHLY	\$ (59,891) -0.79%
MARCH ACTUAL		\$ 6,264,638		\$ 1,220,025	\$ 7,484,663 YTD	\$ 670,975 1.29%
APRIL PROJECTED	\$ 6,108,002		\$ 992,053		\$ 7,100,055 MONTHLY	\$ 1,032,382 14.54%
APRIL ACTUAL		\$ 6,283,456		\$ 1,848,981	\$ 8,132,437 YTD	\$ 1,703,357 2.88%
MAY PROJECTED	\$ 6,597,438		\$ 1,250,325		\$ 7,847,763 MONTHLY	\$ 381,190 4.86%
MAY ACTUAL		\$ 6,525,535		\$ 1,703,418	\$ 8,228,953 YTD	\$ 2,084,547 3.11%
JUNE PROJECTED	\$ 6,232,143		\$ 1,047,216		\$ 7,279,359 MONTHLY	\$ 592,765 8.14%
JUNE ACTUAL		\$ 6,355,679		\$ 1,516,445	\$ 7,872,124 YTD	\$ 2,677,312 3.60%
JULY PROJECTED	\$ 6,751,416		\$ 2,576,428		\$ 9,327,844 MONTHLY	
JULY ACTUAL					\$ - YTD	0.00%
AUGUST PROJECTED	\$ 6,718,055		\$ 2,980,477		\$ 9,698,532 MONTHLY	
AUGUST ACTUAL					\$ - YTD	0.00%
TOTAL PROJECTED	\$ 75,166,144		\$ 18,136,758		\$ 93,302,902	
ADOPTED BUDGET	\$ 76,717,154		\$ 19,330,945		\$ 96,048,099	
VARIANCE	\$ 1,551,010		\$ 1,194,187		\$ 2,745,197	
TOTAL ACTUAL		\$ 63,098,779		\$ 13,855,059	\$ 76,953,838	FORECAST ACT \$ 95,980,214
% spent to projected		83.95%		76.39%	82.48%	
Notes:						
LEGEND	Below or within 2.00%		Between 2.01% & 5.00% above		Above 5.01% of projection	

MONTHLY ENDING FUND BALANCE REPORT

DATE		Revenue	Expenditure	Ending Fund Balance	Variance		EFB Monthly Projection for Year End
Beginning Fund Balance (Projected)				\$ 8,676,846			
Beginning Fund Balance (Actual)				\$ 8,362,035			
September	PROJECTED	\$ 5,904,610	\$ 7,551,855	\$ 7,029,601			
	ACTUAL	\$ 5,904,610	\$ 7,551,855	\$ 6,714,790	\$ (314,811)	-4.48%	7.05%
October	PROJECTED	\$ 9,479,171	\$ 7,826,017	\$ 8,682,755			
	ACTUAL	\$ 9,273,378	\$ 7,806,037	\$ 8,182,131	\$ (500,624)	-5.77%	6.88%
November	PROJECTED	\$ 6,602,122	\$ 8,321,672	\$ 6,963,205			
	ACTUAL	\$ 6,092,993	\$ 8,787,278	\$ 5,487,847	\$ (1,475,358)	-21.19%	5.94%
December	PROJECTED	\$ 7,288,357	\$ 6,825,665	\$ 7,425,897			
	ACTUAL	\$ 6,967,508	\$ 6,822,796	\$ 5,632,676	\$ (1,793,221)	-24.15%	5.63%
January	PROJECTED	\$ 6,726,645	\$ 6,760,021	\$ 7,392,520			
	ACTUAL	\$ 6,216,580	\$ 6,888,783	\$ 4,960,473	\$ (2,432,047)	-32.90%	5.02%
February	PROJECTED	\$ 6,986,985	\$ 7,219,565	\$ 7,159,940			
	ACTUAL	\$ 7,887,536	\$ 7,378,914	\$ 5,469,095	\$ (1,690,845)	-23.62%	5.73%
March	PROJECTED	\$ 7,988,679	\$ 7,544,554	\$ 7,604,065			
	ACTUAL	\$ 8,336,493	\$ 7,484,663	\$ 6,320,925	\$ (1,283,140)	-16.87%	5.12%
April	PROJECTED	\$ 11,237,010	\$ 7,100,055	\$ 11,741,020			
	ACTUAL	\$ 12,625,992	\$ 8,132,437	\$ 10,814,481	\$ (926,540)	-7.89%	6.46%
May	PROJECTED	\$ 5,277,564	\$ 7,847,763	\$ 9,170,821			
	ACTUAL	\$ 7,773,949	\$ 8,228,953	\$ 10,359,477	\$ 1,188,655	12.96%	8.50%
June	PROJECTED	\$ 5,328,666	\$ 7,279,359	\$ 7,220,128			
	ACTUAL	\$ 4,967,255	\$ 7,872,124	\$ 7,454,608	\$ 234,479	3.25%	7.58%
July	PROJECTED	\$ 10,211,813	\$ 9,327,844	\$ 8,104,097			
	ACTUAL	\$ -	\$ -			0.00%	
August	PROJECTED	\$ 9,235,178	\$ 9,698,532	\$ 7,640,743			
	ACTUAL	\$ -	\$ -	\$ -		0.00%	
PRELIMINARY PROJECTED EFB		\$ 92,266,799	\$ 93,302,902	\$ 7,640,743			7.36%
ACTUALS TO DATE		\$ 76,046,294	\$ 76,953,838	Budgeted EFB 6,393,939			
FORECASTED ACTUALS*		\$95,493,285	\$95,980,214	\$7,875,106	YEAR END PROJECTION		7.58%
Monthly Variance	Above or within 2.00% of projection		Between 2.01% & 5.00% below projection		Below 5.01% of projection		
Yr End Projection	Above 8.00%		Between 6.00% to 7.99%		Below 6.00%		

*Calculated using actuals through the current month and projected revenue and expenditures for future months

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

52

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, 2022 through August 31, 2023.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 08/09/2022

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	95,098,347	181,000	4,737,399	15,405,004	1,323,463
Total Appropriation (Expenditures)	93,468,217	301,000	4,553,325	15,300,000	1,429,358
Other Financing Uses--Transfers Out (G.L. 536)	800,000	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	830,130	-120,000	184,074	105,004	-105,895
Beginning Total Fund Balance	6,879,949	536,300	2,474,250	3,743,645	284,905
Ending Total Fund Balance	7,710,079	416,300	2,658,324	3,848,649	179,010

SECTION B: EXCESS LEVIES FOR 2023 COLLECTION

Excess levies approved by voters for 2023 collection	11,567,804	0	0	0	53 0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2023 collection after rollback	11,567,804	XXXXX	4,791,000	0	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.

EFB=8.1%

The bulk of this \$ is the completion of the bond projects

Local levy less LEA

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,498.40		5,574.52		5,382.02	
FTE Certificated Employees	393.603		428.935		408.988	
FTE Classified Employees	224.533		304.052		296.281	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	85,114,770		94,565,201		95,098,347	
Total Expenditures	86,580,026		96,048,099		93,468,217	
Total Beginning Fund Balance	10,631,103		8,676,846		6,879,949	
Total Ending Fund Balance	8,362,036		6,393,948		7,710,079	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	44,659,298		71,127	50.26	46,490,838	49.74
Federal Special Purpose Funding	XXXXX		XXXXX	XXXXX	4,367,421	54 4.67
Special Education Instruction	9,542,129		83,744	10.39	10,052,026	10.75
Vocational Instruction	2,930,894		72,998	3.72	3,230,954	3.46
Skill Center Instruction	1,036,728	1.20	1,009,062	1.05	809,488	0.87
Compensatory Education	8,615,275	9.95	8,839,249	9.20	9,592,393	10.26
Other Instructional Programs	485,360	0.56	480,913	0.50	538,513	0.58
Community Services	156,406	0.18	143,606	0.15	149,224	0.16
Support Services	18,985,375	21.93	17,676,452	18.40	18,237,360	19.51
Total - Program Groups	86,580,026	100.00	96,048,099	100.00	93,468,217	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	50,374,621	58.18	58,384,591		55,505,577	59.38
Teaching Support	9,162,610	10.58	11,701,473		11,342,767	12.14
Other Supportive Activities	14,918,782	17.23	14,050,563		14,585,058	15.60
Building Administration	4,354,620	5.03	4,533,967	4.72	4,662,318	4.99
Central Administration	7,219,265	8.34	7,377,505	7.68	7,372,497	7.89
Total - Activity Groups	86,580,026	100.00	96,048,099	100.00	93,468,217	100.00

This includes a number of staff positions that are "on hold" until negotiations are finalized

As requested, the district has intentionally spent down reserves to support students

Increased insurance costs reflected here

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	34,662,384	40.04	37,379,071	38.92	35,736,422	38.23
Classified Salaries	14,707,331	16.99	16,752,524	17.44	16,165,192	17.29
Employee Benefits and Payroll Taxes	21,261,482	24.56	22,585,559	23.51	22,489,831	24.06
Supplies, Instructional Resources and Noncapitalized Items	4,656,674	5.38	7,721,028	8.04	7,215,459	7.72
Purchased Services	8,320,828	9.61	8,733,959	9.09	9,685,571	10.36
Travel	146,404	0.17	511,302	0.53	498,453	0.53
Capital Outlay	2,824,923	3.26	2,364,656	2.46	1,677,289	1.79
Total - Objects	86,580,026	100.00	96,048,099	100.00	93,468,217	100.00

Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2020-2021	Budget 2/ 2021-2022	Budget 3/ 2022-2023
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	344.17	460.00	400.89
2. Grade 1	371.85	388.00	331.92
3. Grade 2	356.56	393.77	334.35
4. Grade 3	351.42	385.88	390.56
5. Grade 4	342.85	373.24	392.57
6. Grade 5	343.48	360.86	369.33
7. Grade 6	393.55	362.68	368.99
8. Grade 7	373.19	420.35	365.08
9. Grade 8	370.83	397.61	408.49
10. Grade 9	375.23	382.14	366.51
11. Grade 10	387.21	379.61	373.89
12. Grade 11 (excluding Running Start)	374.45	414.67	389.43
13. Grade 12 (excluding Running Start)	284.84	344.98	367.61
14. SUBTOTAL	4,669.63	5,063.79	4,859.62
15. Running Start	100.99	98.97	86.31
16. Dropout Reengagement Enrollment	150.40	145.00	94.40
17. ALE Enrollment	577.38	266.76	341.69
18. TOTAL K-12	5,498.40	5,574.52	5,382.02
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	393.60	428.94	408.988
2. General Fund FTE Classified Employees /4	224.53	304.05	296.281

Board approved enrollment projection

56

1/ Enrollment are the average counts at school year's 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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	9,733,528	10,345,665	11,434,125
2000 Local Nontax Support	1,120,702	1,306,500	1,155,679
3000 State, General Purpose	52,452,915	53,713,440	54,875,767
4000 State, Special Purpose	13,243,471	13,743,798	14,843,637
5000 Federal, General Purpose	34,915	66,000	66,000
6000 Federal, Special Purpose	8,456,812	15,316,798	12,640,139
7000 Revenues from Other School Districts	72,427	68,000	83,000
8000 Revenues from Other Entities	0	5,000	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	85,114,770	94,565,201	95,098,347
EXPENDITURES			
00 Regular Instruction	44,659,298	48,271,127	46,490,838
10 Federal Special Purpose Funding	168,561	6,070,948	4,367,421
20 Special Education Instruction	9,542,129	9,983,744	10,052,026
30 Vocational Education Instruction	2,930,894	3,572,998	3,230,954
40 Skill Center Instruction	1,036,728	1,009,062	809,488
50 and 60 Compensatory Education Instruction	8,615,275	8,839,249	9,592,393
70 Other Instructional Programs	485,360	480,913	538,513
80 Community Services	156,406	143,606	149,224
90 Support Services	18,985,375	17,676,452	18,237,360
B. TOTAL EXPENDITURES	86,580,026	96,048,099	93,468,217
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	803,812	800,000	800,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-2,269,067	-2,282,897	830,130
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	455,301	284,466	214,385
G.L.825 Restricted for Skill Center	252,118	0	232,796
G.L.828 Restricted for Carryover of Food Service Revenue	95,330	0	0
G.L.830 Restricted for Debt Service	0	0	0

Increase to Sped, TBIP, LAP & Transp reimbursements

Decrease in federal ESSER spending

Resulting increase in expenditures, primarily due to staffing costs.

Maint. reserve

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	634,823	251,493	175,000
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	7,220,507	7,683,844	6,257,768
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	805,004	316,299	0
G.L.890 Unassigned Fund Balance	1,263,349	140,744	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	10,631,103	8,676,846	6,879,949
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	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	652,416	184,418	214,385
G.L.825 Restricted for Skill Center	120,686	0	232,796
G.L.828 Restricted for Carryover of Food Service Revenue	95,330	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	352,225	249,445	175,000
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	6,701,556	5,641,738	6,257,768
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	439,823	316,299	0
G.L.890 Unassigned Fund Balance	0	2,048	830,130
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	8,362,036	6,393,948	7,710,079

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

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL 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 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 DS4 for detail of estimated outstanding nonvoted bond detail information.

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

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	9,733,418	10,333,165	11,434,125
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	12,500	0
1500 Timber Excise Tax	111	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	9,733,528	10,345,665	11,434,125
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	10,331	6,000	20,000
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	44,052	77,000	242,679
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	4,189	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	3,764	2,500	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	7,691	16,000	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	9,922	9,000	0
2300 Investment Earnings	58,614	100,000	30,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	201,541	300,000	80,000
2600 Fines and Damages	8,479	11,000	8,000
2700 Rentals and Leases	38,870	275,000	50,000
2800 Insurance Recoveries	0	50,000	25,000
2900 Local Support Nontax, Unassigned	733,249	460,000	700,000
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	0	0	0

22xx combined to one line item, \$\$ primarily summer food program

Adj to reflect actual avg

Adj to reflect actual avg

Current YTD \$733k - CALP

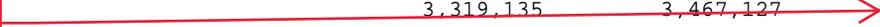
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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
2000 TOTAL LOCAL SUPPORT NONTAX	1,120,702	1,306,500	1,155,679
STATE, GENERAL PURPOSE			
3100 Apportionment	47,097,310	48,513,461	50,012,272
3121 Special Education--General Apportionment	1,898,334	1,601,852	1,780,558
3300 Local Effort Assistance	3,319,135	3,467,127	2,951,937
3600 State Forests	0	0	0
3900 Other State General Purpose, Unas	138,135	131,000	131,000
3000 TOTAL STATE, GENERAL PURPOSE	52,452,915	53,713,440	54,875,767
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	60,000
4121 Special Education	6,790,802	6,897,800	7,275,829
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,946,303	2,701,130	2,905,276
4156 State Institutions, Centers, and Homes, Delinquent	0	0	95,000
4158 Special and Pilot Programs	741,037	920,000	1,212,116
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,273,820	1,262,804	1,310,136
4174 Highly Capable	159,617	162,517	165,848
4188 Childcare	0	0	0
4198 School Food Services	41,745	26,000	30,000
4199 Transportation--Operations	1,195,148	1,683,547	1,789,432
4300 Other State Agencies, Unassigned	95,000	90,000	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	0	0	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	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	13,243,471	13,743,798	14,843,637

Decrease in LEA as Levy rate increases due to assessed value increase



Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	34,136	65,000	65,000
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	780	1,000	1,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	34,915	66,000	66,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	10,001	0	0
6111 Federal Special Purpose--SLFRF	168,561	0	0
6112 Federal Special Purpose--ESSER II	0	4,267,647	0
6113 Federal Special Purpose--ESSER III	0	2,800,000	4,150,000
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6124 Special Education--Supplemental	1,170,558	1,185,239	1,248,579
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	28,234	50,000	50,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,265,139	1,364,906	1,575,195
6152 School Improve, Fed Other Title Grants under ESEA, Fed	1,164,934	1,180,070	1,199,084
6153 Migrant ESEA Migrant, Federal	56,340	56,340	71,192
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	33,117	105,665	110,321
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	23,133	0	0

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	2,429,173	2,000,000	1,945,347
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	1,617,423	1,960,931	1,969,421
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6300 Federal Grants Through Other Agencies, Unassigned	6,961	16,000	0
6310 Medicaid Administrative Match	0	0	91,000
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	175,513	100,000	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	XXXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	307,726	230,000	230,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	8,456,812	15,316,798	12,640,139

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REVENUES FROM OTHER SCHOOL DISTRICTS

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
7100 Program Participation, Unassigned	0	0	0
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	55,603	48,000	63,000
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	16,825	20,000	20,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	72,427	68,000	83,000

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	5,000	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	5,000	0

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OTHER FINANCING SOURCES

9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	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	85,114,770	94,565,201	95,098,347

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REGULAR INSTRUCTION			
01 Basic Education	41,172,977	45,009,707	43,389,676
02 Alternative Learning Experience	2,954,413	2,519,373	2,341,765
03 Basic Education - Dropout Reengagement	531,909	742,047	759,397
00 TOTAL REGULAR INSTRUCTION	44,659,298	48,271,127	46,490,838
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	168,561	0	0
12 Federal Special Purpose - ESSER II	0	5,531,401	0
13 Federal Special Purpose - ESSER III	0	539,547	4,367,421
14 Federal Special Purpose ESSER III Learning Loss	0	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	168,561	6,070,948	4,367,421
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	8,410,279	8,500,775	8,986,035
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	XXXXX	0	0
24 Special Education, Supplemental, Federal	1,131,849	1,482,969	1,065,991
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	9,542,129	9,983,744	10,052,026
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,507,052	3,132,453	2,630,990
34 Middle School Career and Technical Education, State	396,542	398,545	574,646
38 Vocational, Federal	27,300	42,000	25,318
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,930,894	3,572,998	3,230,954
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	1,036,728	1,009,062	809,488
46 Skill Center, Federal	0	0	0

End of ESSER II



Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	1,036,728	1,009,062	809,488
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,216,752	1,301,916	1,429,869
52 Other Title Grants under ESEA-Federal	1,123,509	1,120,844	1,097,717
53 Migrant ESEA Migrant, Federal	54,802	54,606	60,987
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,949,356	2,588,491	2,646,307
56 State Institutions, Centers and Homes, Delinquent	0	0	90,265
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	661,609	534,752	1,112,566
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	1,454,790	1,874,860	1,788,228
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	32,022	100,980	99,657
65 Transitional Bilingual, State	1,112,764	1,262,800	1,266,797
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	9,670	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	8,615,275	8,839,249	9,592,393
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	376,796	395,293	398,432
76 Targeted Assistance	32,436	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	76,128	85,620	140,081
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	485,360	480,913	538,513
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	28,230	0	0
89 Other Community Services	128,177	143,606	149,224

State ESSER pass through grants(OSSI)(CTE)



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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
80 TOTAL COMMUNITY SERVICES	156,406	143,606	149,224
SUPPORT SERVICES			
97 District-wide Support	14,835,896	12,963,032	13,634,107
98 School Food Services	2,479,672	2,663,266	2,435,995
99 Pupil Transportation	1,669,806	2,050,154	2,167,258
90 TOTAL SUPPORT SERVICES	18,985,375	17,676,452	18,237,360
TOTAL PROGRAM EXPENDITURES	86,580,026	96,048,099	93,468,217



RESOLUTION #06-2022

August 16, 2022

2022-2023 BUDGET ADOPTION

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

WHEREAS, public notice was published announcing that on August 16, 2022, 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 2021-2022 fiscal budget of the district.

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 2022-2023 will be as follows:

General Fund	\$ 94,268,217
Associated Student Body	\$ 301,000
Debt Service	\$ 4,553,325
Capital Projects	\$ 15,300,000
Transportation Vehicle	\$ 1,429,358

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:

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Enrollment	5380	5340	5300	5300
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Capital Projects Fund

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Transportation Vehicle Fund

Beginning Fund Balance	\$ 284,905	\$ 179,010	\$ 52,221	\$ 88,121
Revenues	\$ 1,323,463	\$ 265,811	\$ 271,200	\$ 325,440
Expenditures	\$ (1,429,358)	\$ (392,600)	\$ (235,300)	\$ (294,125)
Ending Fund Balance	\$ 179,010	\$ 52,221	\$ 88,121	\$ 119,436

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

Ruth Ladderud, School Board President

ATTEST: _____
Dr. Wade Smith, Superintendent
and Secretary of the Board

Adopted at a regular meeting of the Board of Directors August 16, 2022

BOARD POLICY

Policy No. 2140

Page 1 of 2

COMPREHENSIVE SCHOOL COUNSELING PROGRAM

The Walla Walla Public Schools' Board of Directors recognizes that a comprehensive school counseling program is an important part of the district's total program of instruction and support for all students.

The district will create a written plan to develop a comprehensive school counseling program of tiered services in accordance with state laws and regulations, school improvement plans, ethical standards, and district policies and procedures. The district will revise its plan as necessary based on relevant data. The district will also create a transition plan that supports the long-term goal of full implementation of the written plan over time.

A school counselor is a professional educator who holds a valid school counselor certification as defined by the professional educator standards board. School counselors serve a vital role in the comprehensive school counseling program. Under the direction of administration, the school counselor plans, develops, organizes, and leads delivery of a comprehensive school counseling program that focuses on the academic, career, and social-emotional needs of all students. School counselors align supports with the district's vision, mission, and school improvement goals.

School counselors will spend no less than 80% of their contracted work time on direct and indirect supports to students. Direct services are in-person engagements between comprehensive school counseling program staff and students that help students improve achievement, attendance, and discipline. Examples of direct services include, but are not limited to, instruction, appraisal, advisement, and counseling. Indirect services are provided on behalf of students to enhance student achievement and promote equity and access for all students. Examples of indirect services include, but are not limited to, consultation, student advocacy, and referral.

It is the goal of the Walla Walla Public Schools' Board of Directors that the district's comprehensive school counseling program will assist every student in acquiring the knowledge, skills, and attitudes needed to become an effective student, responsible citizen, productive worker, and a lifelong learner. To that end, the district will develop and use materials, orientation programs, professional learning, and evidence-based counseling techniques that encourage participation in all available guidance and support opportunities, school programs, and courses of study, including career and vocational technical programs and employment opportunities.

The board will provide resources to support the foundation, content, and continuous improvement of a comprehensive K-12 school counseling program. As feasible within existing resources, all school counseling programs will include the following elements: classroom counseling curriculum, individual student planning, responsive services, and systems support for the counseling program.

Walla Walla Public Schools

BOARD POLICY

Policy No. 2140

Page 2 of 2

Cross References:

Board Policy 2170 - Career and Technical Education

Board Policy 3112 - Social Emotional Climate

Board Policy 3123 - Withdrawal Prior To Graduation

Board Policy 3210 - Nondiscrimination - Students

Legal References:

RCW 28A.320.280 School counselors, social workers, and psychologists—Priorities

RCW 28A.320.290 School counselors, social workers, and psychologists—Professional collaboration

RCW 28A.410.043 School counselor certification

WAC 392-190-010 Agency filings affecting this section Counseling and guidance services—Course and program enrollment.

RCW 28A.320.600 – 620

First Reading: March 19, 2002

Adopted by the Board: July 16, 2002

Second Reading/Revised: August 16, 2022

Walla Walla Public Schools

BOARD POLICY

Policy No. 2161

Page 1 of 2

SPECIAL EDUCATION AND RELATED SERVICES FOR ELIGIBLE STUDENTS

The board recognizes that students whose disabilities adversely impact educational performance and who require specially designed instruction can improve their educational performance when they receive special education and related services tailored to fit their needs. The district adopts the state's full educational opportunity goal to provide students in need of special education services with a free appropriate public education.

Special education programs for eligible students will be an integral part of the general educational programs of this district, and will be operated in compliance with federal and state requirements governing special education. The district will provide a continuum of placement options, which may include services within and outside the district depending on the student's needs.

Not all students with disabilities are eligible for special education services. The needs of students with disabilities will be addressed individually and, if appropriate, students will be provided accommodations, modifications, and/or related aids and services as required under Section 504 of the Rehabilitation Act of 1973 in accordance with district policy and procedures.

Mediation or Resolution Agreements

The board authorizes the superintendent or a designee to bind the district to a mediation or resolution agreement.

Commencement Exercises/Certificate of Attendance

In order to participate in commencement exercises, students must have met the minimum criteria for graduation prior to the date of the exercise and otherwise be in good standing with their school through the commencement date. Minimum criteria for participation may be adjusted for students with an Individualized Education Program (IEP) whose disabilities have impacted their opportunity to accumulate credits. Each student's IEP team will determine the student's graduation plan, including graduation date. Students with an IEP who have attended four years of high school and need additional time to complete IEP goals and/or credits may request participation in commencement exercises. Students with an IEP will receive a certificate of attendance until they complete their credits for graduation.

The district superintendent will develop and maintain special education procedures necessary to implement this policy. This policy and the procedures will be available to the public.

Walla Walla Public Schools

BOARD POLICY

Policy No. 2161

Page 2 of 2

Cross References:

Board Policy 3246 - Restraint, Isolation, and Other Uses of Reasonable Force

Board Policy 3241 - Student Discipline

Board Policy 3231 - Student Records

Board Policy 2410 - High School Graduation Requirements

Board Policy 2163 - Response to Intervention

Board Policy 2162 - Education of Students With Disabilities Under Section 504 of the Rehabilitation Act of 1973
4217 - Effective Communication

Legal References:

Chapter 28A.155 RCW - Special education

RCW 28A.600.485 - Restraint of students with individualized education programs or plans developed under section 504 of the rehabilitation act of 1973 — Procedures — Definitions.

RCW 28A.600.486 - District policy on the use of isolation and restraint — Notice to parents and guardians of children who have individualized education programs or plans developed under section 504 of the rehabilitation act of 1973.

RCW 28A.605.020 - Parents' Access to Classroom or School Sponsored Activities — Limitation

Chapter 49.60 RCW - Discrimination — Human rights commission

Chapter 392-172A, WAC - Rules for the provision of special education

29 U.S.C. 794 Section 504 of the Rehabilitation Act of 1973, as amended by the Rehabilitation Act Amendments of 1974, Pub. L. 93 516, 29 U.S.C. 794

20 U.S.C. 1400 et seq. - Individuals with Disabilities Education Act of 2004

42 U.S.C. 12131-12133 - Americans with Disabilities Act of 1990

28 CFR Part 35 - Nondiscrimination on the Basis of Disability in State and Local Government Services

34 CFR Part 99 - Family Education Rights and Privacy Act (FERPA)

34 CFR Part 104 - Nondiscrimination on the basis of handicap in programs and activities receiving federal financial assistance

34 CFR Part 300 - Assistance to States for the Education of Children With Disabilities

34 CFR Part 303 - Early Intervention Program for Infants and Toddlers with Disabilities

Adopted: July 16, 2002

Revised: 02.05.08; 06.16.15; June 7, 2016

Second Reading/Revised: August 16, 2022

Walla Walla Public Schools

BOARD POLICY

Policy No. 3142

Page 1 of 1

INTERNATIONAL EXCHANGE STUDENTS

The board recognizes the value of cultural and academic exchanges. Such experiences provide international exchange students with a balanced understanding of our country and provide U.S. students with a broad world perspective.

Students visiting our state for a short stay (B-2 visa), such as a vacation or visit with friends or family, may not enroll in school in the district. However, with prior written permission from school administration, these students may visit classrooms and attend school-sponsored events.

International exchange students who come to the U.S. for a long-term visit (J-1 or F-1 visas) with the intention of attending school may register to attend school in the district through a recognized international exchange program or through the sponsorship of a school.

The district will admit such international exchange students when admission does not adversely impact the instructional program of the district.

Legal Reference:

RCW 28A.300.240 International Student Exchange

RCW 19.166 International Student Exchange

First Reading: May 7, 2002

Adopted by the Board: July 16, 2002

Second Reading/Revised: August 16, 2022

Walla Walla Public Schools

BOARD POLICY

Policy No. 3241

Page 1 of 4

STUDENT DISCIPLINE

The Board of the Walla Walla Public Schools focuses on the educational achievement of each and every student. The District holds high expectations for all students and strives to provide all students the opportunity to achieve personal and academic success. “Discipline” means any action taken by the school district in response to behavioral violations, including exclusionary as well as positive and supportive forms of discipline. The Board intends that this policy and procedure be implemented in a manner that supports positive school climate, maximizes instructional time as appropriate, and increases equitable educational opportunities.

Rights and Responsibilities/District Commitment

The Board recognizes the negative and disproportionate impact of exclusionary discipline practices and is committed to:

- Identifying and addressing discipline policies and practices that perpetuate educational opportunity gaps;
- Proactively implementing discipline practices that support students in meeting behavioral expectations without losing access to instruction;

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, religion, color, national origin, sexual orientation, gender expression, gender identity, disability, or the use of a trained dog guide or service animal;
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;
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.

This District’s student discipline policy and procedure is designed to provide students and staff with a safe, healthy, and educationally sound environment. Students are expected to be aware of and comply with this 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.

Walla Walla Public Schools

BOARD POLICY

Policy No. 3241

Page 2 of 4

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 ensure that school principals confer with certificated building employees as appropriate to develop and/or review building discipline standards and review the fidelity of implementation of those standards. At each district school, principals and certificated staff may develop written school procedures for administering discipline that are consistent with this policy and procedure. Each school may also:

1. Establish behavioral expectations with students and proactively teach expectations across various school settings.
2. Develop precise definitions for problem behaviors and behavioral violations to address differences in perceptions of subjective behaviors and reduce the effect of implicit bias.
3. Define the differences between minor and major behavior incidents to clarify the types of behaviors that may or may not result in classroom exclusion or are severe enough that an administrator needs to be involved.
4. Identify a continuum of best practices and strategies for classroom-based responses that building staff should administer before or instead of classroom exclusion to support students in meeting behavioral expectations.

Schools handbooks, codes of conduct, and building discipline standards must not conflict with this policy, accompanying procedures, or other Board policies, and should be similar across building levels.

School principals will strive to ensure that teachers and other school personnel receive adequate support to effectively implement a continuum of identified best practices and strategies that:

1. Focus on prevention to reduce the use of exclusionary discipline practices;
2. Allow the exercise of professional judgment and skill sets; and
3. May be adapted to individual student needs in a culturally responsive manner.

School principals will confer with certificated building employees as appropriate to establish criteria for when certificated employees must complete classes to improve classroom management skills. Professional learning opportunities may include PBIS, SEL, trauma-informed approaches, culturally responsive teaching, and use of data to identify needed teacher training to support district policy implementation

The District will periodically review and further develop this policy and procedure with the participation of school personnel, students, parents, families, and the community. As part of this development and review process, the district will use disaggregated data collected under RCW [28A.300.042](#). This process may include reviewing data to prevent and address discrimination against students in protected classes identified in chapters [28A.640](#) and [28A.642](#) RCW, however, the District will ensure it reviews disaggregated discipline data in accordance with WAC 392-190-048 at least annually.

Walla Walla Public Schools

BOARD POLICY

Policy No. 3241

Page 3 of 4

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. At the building level, schools will annually provide the current building discipline standards, developed as stated above, to all school personnel, students, and parents which may require language assistance for students and parents with limited-English proficiency under Title VI of the Civil Rights Act of 1964. Schools will ensure all school personnel are knowledgeable of the school building discipline standards. Schools may provide discipline training developed under RCW [28A.415.410](#) to support implementation of this policy and procedure to all school staff as feasible.

Application

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

Cross References:

Board Policy 2121 - Substance Abuse Program

Board Policy 2161 - Special Education and Related Services for Eligible Students

Board Policy 2162 - Education of Students With Disabilities Under Section 504 of the Rehabilitation Act of 1973

Board Policy 3122 - Excused and Unexcused Absences

Board Policy 3210 - Nondiscrimination

Board Policy 3244 - Prohibition of Corporal Punishment

Board Policy 3520 - Student Fees, Fines, or Charges

Board Policy 4210 - Regulation of Dangerous Weapons on School Premises

Board Policy 4218 - Language Access Plan

Walla Walla Public Schools

BOARD POLICY

Policy No. 3241

Page 4 of 4

Legal References:

RCW 9A.41.280 - Possessing dangerous weapons on school facilities — Penalty — Exceptions

RCW 28A.150.240 - Certificated teaching and administrative staff as accountable for classroom teaching — Scope — Responsibilities — Penalty

Chapter 28A.225 - RCW Compulsory school attendance and admission

Chapter 28A.320 - RCW Provisions applicable to all districts

RCW 28A.400.100 - Principals and vice principals — Employment of — Qualifications — Duties

RCW 28A.400.110 - Principal to assure appropriate student discipline — Building discipline standards — Classes to improve classroom management skills

Chapter 28A.600 RCW - Students

WAC 392-190-048 - Access to course offerings – Student discipline

Chapter 392-400 WAC - Student Discipline

34 CFR Part 100.3 - Regulations implementing Civil Rights Act of 1964

42 U.S.C. 2000d et seq. - Civil Rights Act of 1964

Adopted: November 15, 2016

Revised: March 17, 2020

Second Reading/Revised: August 16, 2022

Walla Walla Public Schools

BOARD POLICY

Policy No. 6700

Page 1 of 4

NUTRITION, HEALTH, AND PHYSICAL EDUCATION

The board recognizes that a healthy school environment prepares students for college, careers, and successful futures. Students who eat well-balanced meals and engage in regular exercise are more likely to learn in the classroom. Good nutrition and physical fitness are essential for the lifelong health and wellbeing of our district's youth. The board supports the district's increased emphasis on nutrition, health, physical education, and physical activity at all grade levels to enhance the well-being of the district's students. Therefore, it is the policy of the Board of Directors to provide students with access to nutritious food, emphasize health education and physical education, and provide students with opportunities for physical activity. The board also recognizes the benefits of scheduling at least 20 minutes of seat time for lunch for every student and scheduling recess before lunch for elementary students. Therefore, to the extent appropriate and feasible, the Superintendent will strive to identify and remove barriers to these practices.

Wellness Policy

The district, through the School Health Advisory Committee (SHAC), will develop and implement a comprehensive wellness policy in compliance with state and federal requirements for districts participating in the National School Lunch Program, the School Breakfast Program and the United States Department of Agriculture (USDA) Smart Snacks in School nutrition standards.

Nutrition and Food Services Program

The Board of Directors supports the philosophy of the National School Lunch and School Breakfast Program and will provide wholesome and nutritious meals for children in the District's schools. The Board authorizes the Superintendent to administer the food services program, provided that any decision to enter into a contract with a food service management company will require the approval of the Board. Expenditures for food supplies shall not exceed the estimated revenues.

The Superintendent is responsible for:

- Annually distributing meal applications and determining eligibility for school meals;
- Protecting the identity of students eligible for free and reduced-price meals;
- Ensuring meals meet USDA meal pattern requirements;
- Ensuring meal periods are in compliance with USDA regulations;
- Establishing a Food Safety Plan;
- Determining meal prices annually;
- Using the full entitlement of USDA Foods;
- Maintaining a nonprofit school food service account;
- Ensuring all revenues are used solely for the school meal program;
- Establishing a meal charge policy;
- Accommodating children with special dietary needs;
- Ensuring compliance with USDA nondiscrimination policies;
- Following proper procurement procedures; and
- Ensuring compliance with the Smart Snacks in School standards.

BOARD POLICY

Policy No. 6700

Page 2 of 4

Health and Physical Education Program

The District's K-12 health and physical education programs will be aligned with the Washington State Health and Physical Education K-12 Learning Standards and will include, but not be limited to, the development of knowledge and skills to be physically active, eat nutritiously, to access reliable health information and services, communicate effectively, and set health-enhancing goals.

The District will ensure that the following requirements are met:

- All students in grades one through eight receive an average of one hundred instructional minutes per week of physical education per year.
- All high school students are required to complete a minimum of three semesters (1.5 credits) of physical education and one semester (.5 credit) of health education.
- Any student who is excused from participation on account of physical disability, employment, religious belief, participation in directed athletics or military science and tactics, or for other good cause will be required to demonstrate proficiency/competency in the knowledge portion of the fitness requirement, in accordance with District policy.
- The district will offer a one-credit course or its equivalent in physical education for each grade in the high school program (grades 9-12).
- All students have equal and equitable opportunities for health and physical education.
- All students, from kindergarten through grade 12, will have access to a quality, standards-based health and physical education program.
- OSPI- developed assessments or other strategies will be used in health and physical education, formerly known as classroom-based assessments (CBAs).

Additionally, school districts must conduct an annual review of their PE programs. The review must consist of numerous provisions, including:

- The number of individual students completing a PE class during the school year;
- The average number of minutes per week of PE received by students in grades 1 through 8, expressed in appropriate reporting ranges;
- The number of students granted waivers (excused from participation) from PE requirements;
- An indication of whether all PE classes are taught by instructors who possess a valid health and fitness endorsement;
- The PE class sizes, expressed in appropriate reporting ranges;
- An indication of whether, as a matter of policy or procedure, the district routinely modifies and adapts its PE curriculum for students with disabilities; and
- An indication of whether the district routinely excludes students from PE classes for disciplinary reasons.

Walla Walla Public Schools

BOARD POLICY

Policy No. 6700

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As a best practice and subject to available funding, the district will strive to ensure:

- Students will be moderately to vigorously active for at least 50% of class time during most or all physical education class sessions.
- All schools will have certificated physical education teachers providing instruction.
- All schools will have appropriate class sizes, facilities, equipment, and supplies needed to deliver quality health and physical education consistent with state standards.
- All physical education teachers will be encouraged to participate in professional development in physical education at least once a year.

Physical Activity

Physical education class is not to be used or withheld as punishment for any reason. All schools, as a best practice and subject to available funding, will participate in a multi-component approach by which schools use all opportunities for students to be physically active, such as the Comprehensive School Physical Activity Program (CSPAP) recommended by the Centers for Disease Control and Prevention, and will provide the following:

- Quality physical education;
- Physical activity during the school day (brain boosters/energizers);
- Extracurricular opportunities;
- Recess (which, under most circumstances, will not be used or withheld as punishment-);
- Family and community engagement;
- Staff wellness and health promotion;
- Promotion of active transportation; and
- School district facilities.

Cross References:

Board Policy 2150 - Co-Curricular Program

Board Policy 2151 - Interscholastic Activities

Board Policy 2161 - Special Education and Related Services for Eligible Students

Board Policy 2162 - Education of Students With Disabilities Under Section 504 of the Rehabilitation Act of 1973

Board Policy 2410 - High School Graduation Requirements

Board Policy 3210 - Nondiscrimination

Board Policy 3422 - Student Sports – Concussion, Head Injury and Sudden Cardiac Arrest

Board Policy 4260 - Use of School Facilities

Legal References:

RCW 28A.210.365 - Food choice, physical activity, childhood fitness — Minimum standards — District waiver or exemption policy.

RCW 28A.230.040 - Physical Education – Grades 1-8

RCW 28A.230.050 - Physical Education in High Schools

RCW 28A.230.095 - Essential academic learning requirements and assessments — Verification reports.

RCW 28A.235.120 - Meal Programs — Establishment and Operation — Personnel — Agreements

Walla Walla Public Schools

BOARD POLICY

Policy No. 6700

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RCW 28A.235.130 - Milk for children at school expense

RCW 28A.235.140 - School breakfast programs

RCW 28A.235.145 - School breakfast and lunch programs –Use of state funds

RCW 28A.235.150 - School breakfast and lunch programs – Grants to increase participation – Increased state support

RCW 28A.235.160 - Requirements to implement school breakfast, lunch and summer food service programs – Exemptions

RCW 28A.235.170 - Washington grown fresh fruit and vegetable grant program

RCW 28A.623.020 - Nonprofit program for elderly — Authorized — Restrictions

RCW 69.04 - Intrastate Commerce in Food, Drugs and Cosmetics

RCW 69.06.010 - Food and beverage service worker's permit — Filing, duration — Minimum training requirements

RCW 69.06.020 - Permit exclusive and valid throughout state — Fee

RCW 69.06.030 - Diseased persons — May not work — Employer may not hire

RCW 69.06.050 - Permit to be secured within fourteen days from time of employment.

RCW 69.06.070 - Limited duty permit

WAC 180-51-068 - State subject and credit requirements for high school graduation—Students entering the ninth grade on or after July 1, 2015.

WAC 392-157-125 - Time for meals

WAC 392-410-135 - Physical Education – Grade school and high school requirement.

WAC 392-410-136 - Physical Education Requirement-Excuse

2 CFR Part 200 - Procurement

7 CFR, Parts 210 - and 220

7 CFR, Part 245.5

Adopted: July 19, 2005

Revised: July 21, 2020

Second Reading/Revised: August 16, 2022



RESOLUTION #06-2022

August 16, 2022

2022-2023 BUDGET ADOPTION

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

WHEREAS, public notice was published announcing that on August 16, 2022, 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 2021-2022 fiscal budget of the district.

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

Ruth Ladderud, School Board President

ATTEST: _____
Dr. Wade Smith, Superintendent
and Secretary of the Board

Adopted at a regular meeting of the Board of Directors August 16, 2022

Walla Walla Public Schools District No.140

FISCAL YEAR 2022-2023

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
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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
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ASSOCIATED STUDENT BODY FUND BUDGET	
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Walla Walla Public Schools District No.140

FISCAL YEAR 2022-2023

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

Walla Walla Public Schools District No.140

F-195 BUDGET

CERTIFICATION

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

Secretary to the Board of Directors

Budget Adoption Date

Signed Date

FOR ESD AND OSPI USE ONLY

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The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2022 through August 31, 2023.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 08/09/2022

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	95,098,347	181,000	4,737,399	15,405,004	1,323,463
Total Appropriation (Expenditures)	93,468,217	301,000	4,553,325	15,300,000	1,429,358
Other Financing Uses--Transfers Out (G.L. 536)	800,000	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	830,130	-120,000	184,074	105,004	-105,895
Beginning Total Fund Balance	6,879,949	536,300	2,474,250	3,743,645	284,905
Ending Total Fund Balance	7,710,079	416,300	2,658,324	3,848,649	179,010
SECTION B: EXCESS LEVIES FOR 2023 COLLECTION					
Excess levies approved by voters for 2023 collection	11,567,804	0	0	0	89 0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2023 collection after rollback	11,567,804	XXXXX	4,791,000	0	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 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,498.40		5,574.52		5,382.02	
FTE Certificated Employees	393.603		428.935		408.988	
FTE Classified Employees	224.533		304.052		296.281	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	85,114,770		94,565,201		95,098,347	
Total Expenditures	86,580,026		96,048,099		93,468,217	
Total Beginning Fund Balance	10,631,103		8,676,846		6,879,949	
Total Ending Fund Balance	8,362,036		6,393,948		7,710,079	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	44,659,298	51.58	48,271,127	50.26	46,490,838	49.74
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	4,367,421	90 4.67
Special Education Instruction	9,542,129	11.02	9,983,744	10.39	10,052,026	10.75
Vocational Instruction	2,930,894	3.39	3,572,998	3.72	3,230,954	3.46
Skill Center Instruction	1,036,728	1.20	1,009,062	1.05	809,488	0.87
Compensatory Education	8,615,275	9.95	8,839,249	9.20	9,592,393	10.26
Other Instructional Programs	485,360	0.56	480,913	0.50	538,513	0.58
Community Services	156,406	0.18	143,606	0.15	149,224	0.16
Support Services	18,985,375	21.93	17,676,452	18.40	18,237,360	19.51
Total - Program Groups	86,580,026	100.00	96,048,099	100.00	93,468,217	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	50,374,621	58.18	58,384,591	60.79	55,505,577	59.38
Teaching Support	9,162,610	10.58	11,701,473	12.18	11,342,767	12.14
Other Supportive Activities	14,918,782	17.23	14,050,563	14.63	14,585,058	15.60
Building Administration	4,354,620	5.03	4,533,967	4.72	4,662,318	4.99
Central Administration	7,219,265	8.34	7,377,505	7.68	7,372,497	7.89
Total - Activity Groups	86,580,026	100.00	96,048,099	100.00	93,468,217	100.00

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	34,662,384	40.04	37,379,071	38.92	35,736,422	38.23
Classified Salaries	14,707,331	16.99	16,752,524	17.44	16,165,192	17.29
Employee Benefits and Payroll Taxes	21,261,482	24.56	22,585,559	23.51	22,489,831	24.06
Supplies, Instructional Resources and Noncapitalized Items	4,656,674	5.38	7,721,028	8.04	7,215,459	7.72
Purchased Services	8,320,828	9.61	8,733,959	9.09	9,685,571	10.36
Travel	146,404	0.17	511,302	0.53	498,453	0.53
Capital Outlay	2,824,923	3.26	2,364,656	2.46	1,677,289	1.79
Total - Objects	86,580,026	100.00	96,048,099	100.00	93,468,217	100.00

Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2020-2021	Budget 2/ 2021-2022	Budget 3/ 2022-2023
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	344.17	460.00	400.89
2. Grade 1	371.85	388.00	331.92
3. Grade 2	356.56	393.77	334.35
4. Grade 3	351.42	385.88	390.56
5. Grade 4	342.85	373.24	392.57
6. Grade 5	343.48	360.86	369.33
7. Grade 6	393.55	362.68	368.99
8. Grade 7	373.19	420.35	365.08
9. Grade 8	370.83	397.61	408.49
10. Grade 9	375.23	382.14	366.51
11. Grade 10	387.21	379.61	373.89
12. Grade 11 (excluding Running Start)	374.45	414.67	389.43
13. Grade 12 (excluding Running Start)	284.84	344.98	367.61
14. SUBTOTAL	4,669.63	5,063.79	4,859.62
15. Running Start	100.99	98.97	86.31
16. Dropout Reengagement Enrollment	150.40	145.00	94.40
17. ALE Enrollment	577.38	266.76	341.69
18. TOTAL K-12	5,498.40	5,574.52	5,382.02

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B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	393.60	428.94	408.988
2. General Fund FTE Classified Employees /4	224.53	304.05	296.281

1/ Enrollment are the average counts at school year's 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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	9,733,528	10,345,665	11,434,125
2000 Local Nontax Support	1,120,702	1,306,500	1,155,679
3000 State, General Purpose	52,452,915	53,713,440	54,875,767
4000 State, Special Purpose	13,243,471	13,743,798	14,843,637
5000 Federal, General Purpose	34,915	66,000	66,000
6000 Federal, Special Purpose	8,456,812	15,316,798	12,640,139
7000 Revenues from Other School Districts	72,427	68,000	83,000
8000 Revenues from Other Entities	0	5,000	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	85,114,770	94,565,201	95,098,347
EXPENDITURES			
00 Regular Instruction	44,659,298	48,271,127	46,490,838
10 Federal Special Purpose Funding	168,561	6,070,948	4,367,421
20 Special Education Instruction	9,542,129	9,983,744	10,052,026
30 Vocational Education Instruction	2,930,894	3,572,998	3,230,954
40 Skill Center Instruction	1,036,728	1,009,062	809,488
50 and 60 Compensatory Education Instruction	8,615,275	8,839,249	9,592,393
70 Other Instructional Programs	485,360	480,913	538,513
80 Community Services	156,406	143,606	149,224
90 Support Services	18,985,375	17,676,452	18,237,360
B. TOTAL EXPENDITURES	86,580,026	96,048,099	93,468,217
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	803,812	800,000	800,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-2,269,067	-2,282,897	830,130
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	455,301	284,466	214,385
G.L.825 Restricted for Skill Center	252,118	0	232,796
G.L.828 Restricted for Carryover of Food Service Revenue	95,330	0	0
G.L.830 Restricted for Debt Service	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	634,823	251,493	175,000
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	7,220,507	7,683,844	6,257,768
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	805,004	316,299	0
G.L.890 Unassigned Fund Balance	1,263,349	140,744	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	10,631,103	8,676,846	6,879,949
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	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	652,416	184,418	214,385
G.L.825 Restricted for Skill Center	120,686	0	232,796
G.L.828 Restricted for Carryover of Food Service Revenue	95,330	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	352,225	249,445	175,000
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	6,701,556	5,641,738	6,257,768
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	439,823	316,299	0
G.L.890 Unassigned Fund Balance	0	2,048	830,130
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	8,362,036	6,393,948	7,710,079

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

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL 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 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 DS4 for detail of estimated outstanding nonvoted bond detail information.

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

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	9,733,418	10,333,165	11,434,125
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	12,500	0
1500 Timber Excise Tax	111	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	9,733,528	10,345,665	11,434,125
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	10,331	6,000	20,000
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	44,052	77,000	242,679
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	4,189	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	3,764	2,500	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	7,691	16,000	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	9,922	9,000	0
2300 Investment Earnings	58,614	100,000	30,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	201,541	300,000	80,000
2600 Fines and Damages	8,479	11,000	8,000
2700 Rentals and Leases	38,870	275,000	50,000
2800 Insurance Recoveries	0	50,000	25,000
2900 Local Support Nontax, Unassigned	733,249	460,000	700,000
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	0	0	0

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
2000 TOTAL LOCAL SUPPORT NONTAX	1,120,702	1,306,500	1,155,679
STATE, GENERAL PURPOSE			
3100 Apportionment	47,097,310	48,513,461	50,012,272
3121 Special Education--General Apportionment	1,898,334	1,601,852	1,780,558
3300 Local Effort Assistance	3,319,135	3,467,127	2,951,937
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	138,135	131,000	131,000
3000 TOTAL STATE, GENERAL PURPOSE	52,452,915	53,713,440	54,875,767
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	60,000
4121 Special Education	6,790,802	6,897,800	7,275,829
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,946,303	2,701,130	2,905,276
4156 State Institutions, Centers, and Homes, Delinquent	0	0	95,000
4158 Special and Pilot Programs	741,037	920,000	1,212,116
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,273,820	1,262,804	1,310,136
4174 Highly Capable	159,617	162,517	165,848
4188 Childcare	0	0	0
4198 School Food Services	41,745	26,000	30,000
4199 Transportation--Operations	1,195,148	1,683,547	1,789,432
4300 Other State Agencies, Unassigned	95,000	90,000	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	0	0	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	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	13,243,471	13,743,798	14,843,637

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	34,136	65,000	65,000
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	780	1,000	1,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	34,915	66,000	66,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	10,001	0	0
6111 Federal Special Purpose--SLFRF	168,561	0	0
6112 Federal Special Purpose--ESSER II	0	4,267,647	0
6113 Federal Special Purpose--ESSER III	0	2,800,000	4,150,000
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6124 Special Education--Supplemental	1,170,558	1,185,239	1,248,579
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	28,234	50,000	50,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,265,139	1,364,906	1,575,195
6152 School Improve, Fed Other Title Grants under ESEA, Fed	1,164,934	1,180,070	1,199,084
6153 Migrant ESEA Migrant, Federal	56,340	56,340	71,192
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	33,117	105,665	110,321
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	23,133	0	0

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	2,429,173	2,000,000	1,945,347
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	1,617,423	1,960,931	1,969,421
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6300 Federal Grants Through Other Agencies, Unassigned	6,961	16,000	0
6310 Medicaid Administrative Match	0	0	91,000
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	175,513	100,000	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	XXXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	307,726	230,000	230,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	8,456,812	15,316,798	12,640,139

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REVENUES FROM OTHER SCHOOL DISTRICTS

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
7100 Program Participation, Unassigned	0	0	0
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	55,603	48,000	63,000
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	16,825	20,000	20,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	72,427	68,000	83,000
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	5,000	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	5,000	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	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	85,114,770	94,565,201	95,098,347

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REGULAR INSTRUCTION			
01 Basic Education	41,172,977	45,009,707	43,389,676
02 Alternative Learning Experience	2,954,413	2,519,373	2,341,765
03 Basic Education - Dropout Reengagement	531,909	742,047	759,397
00 TOTAL REGULAR INSTRUCTION	44,659,298	48,271,127	46,490,838
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	168,561	0	0
12 Federal Special Purpose - ESSER II	0	5,531,401	0
13 Federal Special Purpose - ESSER III	0	539,547	4,367,421
14 Federal Special Purpose ESSER III Learning Loss	0	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	168,561	6,070,948	4,367,421
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	8,410,279	8,500,775	8,986,035
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	XXXXX	0	0
24 Special Education, Supplemental, Federal	1,131,849	1,482,969	1,065,991
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	9,542,129	9,983,744	10,052,026
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,507,052	3,132,453	2,630,990
34 Middle School Career and Technical Education, State	396,542	398,545	574,646
38 Vocational, Federal	27,300	42,000	25,318
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,930,894	3,572,998	3,230,954
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	1,036,728	1,009,062	809,488
46 Skill Center, Federal	0	0	0

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	1,036,728	1,009,062	809,488
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,216,752	1,301,916	1,429,869
52 Other Title Grants under ESEA-Federal	1,123,509	1,120,844	1,097,717
53 Migrant ESEA Migrant, Federal	54,802	54,606	60,987
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,949,356	2,588,491	2,646,307
56 State Institutions, Centers and Homes, Delinquent	0	0	90,265
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	661,609	534,752	1,112,566
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	1,454,790	1,874,860	1,788,228
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	32,022	100,980	99,657
65 Transitional Bilingual, State	1,112,764	1,262,800	1,266,797
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	9,670	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	8,615,275	8,839,249	9,592,393
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	376,796	395,293	398,432
76 Targeted Assistance	32,436	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	76,128	85,620	140,081
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	485,360	480,913	538,513
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	28,230	0	0
89 Other Community Services	128,177	143,606	149,224

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
80 TOTAL COMMUNITY SERVICES	156,406	143,606	149,224
SUPPORT SERVICES			
97 District-wide Support	14,835,896	12,963,032	13,634,107
98 School Food Services	2,479,672	2,663,266	2,435,995
99 Pupil Transportation	1,669,806	2,050,154	2,167,258
90 TOTAL SUPPORT SERVICES	18,985,375	17,676,452	18,237,360
TOTAL PROGRAM EXPENDITURES	86,580,026	96,048,099	93,468,217

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	43,389,676	483,000		23,301,668	3,442,558	10,598,440	2,880,136	2,095,553	178,300	410,021
02 ALE	2,341,765	0		1,463,625	171,459	666,421	16,260	21,000	3,000	0
03 Basic Education - Dropout Reengagement	759,397	0		477,748	54,483	219,366	2,500	5,300	0	0
TOTAL REGULAR INSTRUCTION	46,490,838	483,000		25,243,041	3,668,500	11,484,227	2,898,896	2,121,853	181,300	410,021
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	4,367,421	0		1,382,590	910,149	1,030,000	463,349	576,833	4,500	105
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	4,367,421	0		1,382,590	910,149	1,030,000	463,349	576,833	4,500	0
21 Sp Ed, Sup, St	8,986,035	0		4,120,447	1,551,193	2,714,395	200,000	400,000	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	1,065,991	0		0	587,935	425,056	53,000	0	0	0
25 Sp Ed, I&T, Fed	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
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	10,052,026	0		4,120,447	2,139,128	3,139,451	253,000	400,000	0	0
31 Voc, Basic, St	2,630,990	16,000		1,149,941	72,448	509,166	325,528	168,043	96,525	293,339
34 MidSchCar/Tec	574,646	0		181,403	0	74,222	218,069	15,000	10,000	75,952
38 Voc, Fed	25,318	0		0	0	0	2,200	4,967	0	18,151
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,230,954	16,000		1,331,344	72,448	583,388	545,797	188,010	106,525	387,442
45 Skil Cnt, Bas, St	809,488	0	0	462,168	48,642	206,772	26,580	13,000	8,000	44,326
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	809,488	0	0	462,168	48,642	206,772	26,580	13,000	8,000	44,326
51 ESEA Disadvantaged, Federal	1,429,869	0		493,384	279,915	360,570	150,000	135,000	11,000	0
52 Other Title Grants under ESEA-Federal	1,097,717	0	0	111,361	420,175	225,681	92,500	179,000	69,000	0
53 ESEA Migrant, Federal	60,987	0		0	35,804	19,055	2,600	2,500	1,028	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	2,646,307	0		772,220	528,221	652,040	386,626	298,200	9,000	0
56 St In, Ctr/Hm, D	90,265	0		62,696	0	27,569	0	0	0	0
57 St In, N/D, Fed	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
58 Sp/Plt Pgm, St	1,112,566	0		378,635	0	103,231	280,000	270,000	30,700	50,000
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	1,788,228	0		93,390	994,300	670,538	10,000	15,000	5,000	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	99,657	0		14,264	38,365	11,028	4,000	30,000	2,000	0
65 Tran Biling, St	1,266,797	0		519,781	308,510	389,506	34,000	10,000	5,000	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	9,592,393	0	0	2,445,731	2,605,290	2,459,218	959,726	939,700	132,728	50,000
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	398,432	0		281,006	0	108,926	4,500	1,000	3,000	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	140,081	0		87,684	0	33,596	18,801	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	538,513	0		368,690	0	142,522	23,301	1,000	3,000	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 Child Care	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
89 Othr Comm Srv	149,224	0	0	0	59,928	21,296	60,000	6,000	2,000	0
TOTAL COMMUNITY SERVICES	149,224	0	0	0	59,928	21,296	60,000	6,000	2,000	0
97 Distwide Suppt	13,634,107	500	-150,500	382,411	4,400,517	2,075,623	773,481	5,371,675	54,900	725,500
98 Schl Food Serv	2,435,995	0	0	0	925,279	606,887	837,329	15,000	1,500	50,000
99 Pupil Transp	2,167,258	0	-349,000	0	1,335,311	740,447	374,000	52,500	4,000	10,000
TOTAL SUPPORT SERVICES	18,237,360	500	-499,500	382,411	6,661,107	3,422,957	1,984,810	5,439,175	60,400	785,500
OBJECT TOTALS	93,468,217	499,500	-499,500	35,736,422	16,165,192	22,489,831	7,215,459	9,685,571	498,453	1,677,289

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	1,242,538	0		676,338	217,687	318,913	8,500	13,000	8,100	0
22 Lrn Resrc	560,592	0		187,762	86,695	130,692	149,240	6,203	0	0
23 Princ Off	4,093,880	0		1,918,570	888,673	1,159,468	25,169	73,000	29,000	0
24 Guid/Coun	1,296,296	0		791,028	74,269	350,999	80,000	0	0	0
25 Pupil M/S	325,310	0		0	175,110	100,200	0	50,000	0	0
26 Health	1,079,185	0		237,926	461,391	368,618	10,300	0	950	0
27 Teaching	31,161,221	218,000		18,860,380	669,281	7,746,204	1,908,506	1,654,850	9,000	95,000
28 Extracur	2,002,006	265,000		190,257	823,071	292,393	120,285	179,000	47,000	85,000
29 Pmt to SD	0							0		
31 InstProDev	235,609	0		18,519	0	4,040	59,300	69,500	84,250	0
32 Inst Tech	387,070	0			46,381	11,853	68,836	50,000	0	210,000
33 Curriculum	622,293	0		112,615	0	39,657	450,000	0	0	109 20,021
34 Prof Lrng St	383,676	0		308,273		75,403	0	0	0	0
Total	43,389,676	483,000		23,301,668	3,442,558	10,598,440	2,880,136	2,095,553	178,300	410,021
FTE Program Staff				260.676	53.625					

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	40,697	0		30,240	0	10,457	0	0	0	0
22 Lrn Resrc	3,790	0		0	0	0	3,790	0	0	0
23 Princ Off	287,854	0		103,812	92,508	85,034	3,500	0	3,000	0
24 Guid/Coun	175,658	0		66,482	52,820	56,356	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	1,786,462	0		1,241,855	26,131	509,506	8,970	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	21,000	0		0	0	0	0	21,000	0	110
34 Prof Lrng St	26,304	0		21,236		5,068	0	0	0	0
Total	2,341,765	0		1,463,625	171,459	666,421	16,260	21,000	3,000	0
FTE Program Staff				17.680	3.641					

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	40,697	0		30,240	0	10,457	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	84,921	0		38,396	21,504	24,221	0	800	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	626,126	0		402,936	32,979	183,211	2,500	4,500	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
34 Prof Lrng St	7,653	0		6,176		1,477	0	0	0	0
Total	759,397	0		477,748	54,483	219,366	2,500	5,300	0	0
FTE Program Staff				5.550	1.266					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 11 - Federal Special Purpose - SLFRF

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	112
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
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 12 - Federal Special Purpose - ESSER II

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	114
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
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 13 - Federal Special Purpose - ESSER III

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	215,870	0		0	156,214	58,656	0	1,000	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	1,952,709	0		664,268	650,517	637,924	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	1,971,280	0		718,322	0	298,776	463,349	490,833	0	116
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	85,000							85,000		
31 InstProDev	4,500	0		0	0	0	0	0	4,500	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	138,062	0		0	103,418	34,644	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	4,367,421	0		1,382,590	910,149	1,030,000	463,349	576,833	4,500	0
FTE Program Staff				19.000	16.216					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	118
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
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 18 - Federal Special Purpose - Reserved G

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	120
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
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 19 - Federal Special Purpose - Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	122
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
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 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	753,800	0		477,329	73,391	203,080	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	19,715	0		0	12,080	7,635	0	0	0	0
24 Guid/Coun	112,557	0		0	71,975	40,582	0	0	0	0
25 Pupil M/S	278,985	0		0	154,451	124,534	0	0	0	0
26 Health	2,055,488	0		1,135,565	47,119	472,804	0	400,000	0	0
27 Teaching	5,688,636	0		2,445,283	1,192,177	1,851,176	200,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	3,317	0		3,039	0	278	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	124
34 Prof Lrng St	73,537	0		59,231		14,306	0	0	0	0
Total	8,986,035	0		4,120,447	1,551,193	2,714,395	200,000	400,000	0	0
FTE Program Staff				53.111	35.047					

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	125
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0
										126

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	1,065,991	0		0	587,935	425,056	53,000	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
Total	1,065,991	0		0	587,935	425,056	53,000	0	0	0
FTE Program Staff					14.369					127

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
Total	0	0		0	0	0	0	0	0	0
										128

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
Total	0	0		0	0	0	0	0	0	129

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
Total	0	0		0	0	0	0	0	0	130

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	183,009	0		67,200	37,396	41,913	10,500	20,000	6,000	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	56,414	0		0	35,052	21,362	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	2,148,406	16,000		1,065,888	0	441,679	240,028	133,043	90,525	161,243
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	15,000	0		0	0	0	0	15,000	0	0
32 Inst Tech	162,096	0			0	0	30,000	0	0	132,096
33 Curriculum	45,000	0		0	0	0	45,000	0	0	0
34 Prof Lrng St	21,065	0		16,853		4,212	0	0	0	0
Total	2,630,990	16,000		1,149,941	72,448	509,166	325,528	168,043	96,525	293,539
FTE Program Staff				14.870	1.493					

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	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	551,106	0		178,557	0	73,528	198,069	15,000	10,000	75,952
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	15,000	0			0	0	15,000	0	0	0
33 Curriculum	5,000	0		0	0	0	5,000	0	0	0
34 Prof Lrng St	3,540	0		2,846		694	0	0	0	0
Total	574,646	0		181,403	0	74,222	218,069	15,000	10,000	75,952
FTE Program Staff				2.400						

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	25,318	0		0	0	0	2,200	4,967	0	18,151
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
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	25,318	0		0	0	0	2,200	4,967	0	18,151

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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
Total	0	0		0	0	0	0	0	0	0

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	123,405	0		67,200	22,689	33,516	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	593,577	0	0	389,061	0	156,936	26,580	13,000	8,000	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	44,326	0			0	0	0	0	0	44,326
33 Curriculum	0	0		0	0	0	0	0	0	135
34 Prof Lrng St	7,344	0		5,907		1,437	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	40,836	0			25,953	14,883	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
Total	809,488	0	0	462,168	48,642	206,772	26,580	13,000	8,000	44,326
FTE Program Staff				5.500	1.037					

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
Total	0	0	0	0	0	0	0	0	0	0

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

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	90,009	0		52,855	11,691	25,463	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	47,612	0		0	30,647	16,965	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	22,972	0		16,270	0	6,702	0	0	0	0
27 Teaching	1,145,013	0		418,618	217,521	305,874	150,000	50,000	3,000	0
29 Pmt to SD	0							0		
31 InstProDev	124,263	0		5,641	20,056	5,566	0	85,000	8,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	138
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	1,429,869	0		493,384	279,915	360,570	150,000	135,000	11,000	0
FTE Program Staff				5.679	5.678					

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	0	0		0	0	0	0	0	0	0
21 Supv Inst	632,816	0		0	420,175	191,641	0	15,000	6,000	0
22 Lrn Resrc	5,000	0		0	0	0	5,000	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	30,000	0		0	0	0	0	30,000	0	0
27 Teaching	189,000	0		0	0	0	58,000	80,000	51,000	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	240,901	0		111,361	0	34,040	29,500	54,000	12,000	0
32 Inst Tech	0	0			0	0	0	0	0	139
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	1,097,717	0	0	111,361	420,175	225,681	92,500	179,000	69,000	0
FTE Program Staff				0.700	8.000					

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	6,623	0		0	3,978	2,117	0	0	528	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	49,264	0		0	31,826	16,938	0	0	500	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	2,500	0		0	0	0	0	2,500	0	0
27 Teaching	2,600	0		0	0	0	2,600	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
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	140
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
Total	60,987	0		0	35,804	19,055	2,600	2,500	1,028	0
FTE Program Staff					0.740					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 54 - Reading First, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 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	41,131	0		15,107	14,185	11,839	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	17,678	0		0	11,235	6,443	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	67,160	0		47,481	0	19,679	0	0	0	0
27 Teaching	2,472,620	0		687,435	500,708	608,851	386,626	289,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	33,158	0		10,485	2,093	2,380	0	9,200	9,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	14,560	0		11,712		2,848	0	0	0	0
Total	2,646,307	0		772,220	528,221	652,040	386,626	298,200	9,000	142
FTE Program Staff				8.503	12.163					

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	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	89,232	0		61,864	0	27,368	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	1,033	0		832		201	0	0	0	143
Total	90,265	0		62,696	0	27,569	0	0	0	0
FTE Program Staff				1.000						

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
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	144
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	1,112,566	0		378,635	0	103,231	280,000	270,000	30,700	50,000
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
Total	1,112,566	0		378,635	0	103,231	280,000	270,000	30,700	50,000
FTE Program Staff				1.000						145

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	146
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	125,956	0		73,158	15,444	37,354	0	0	0	0
23 Princ Off	52,543	0		0	35,952	16,591	0	0	0	0
24 Guid/Coun	461,442	0		0	296,883	164,559	0	0	0	0
25 Pupil M/S	96,856	0		0	45,011	51,845	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,045,243	0		19,273	601,010	399,960	10,000	10,000	5,000	0
29 Pmt to SD	0							0		
31 InstProDev	6,188	0		959	0	229	0	5,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	1,788,228	0		93,390	994,300	670,538	10,000	15,000	5,000	147
FTE Program Staff				1.250	22.513					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 62 - Math and Science, Professional Development, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	148

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	47,556	0		0	34,331	7,225	4,000	0	2,000	0
29 Pmt to SD	0							0		
31 InstProDev	52,101	0		14,264	4,034	3,803	0	30,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	99,657	0		14,264	38,365	11,028	4,000	30,000	2,000	0
FTE Program Staff				0.000	0.000					

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	77,427	0		14,371	39,663	23,393	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	59,784	0		0	38,824	20,960	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	1,109,408	0		497,870	229,364	343,174	34,000	0	5,000	0
29 Pmt to SD	0							0		
31 InstProDev	10,798	0		0	659	139	0	10,000	0	0
32 Inst Tech	0	0				0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	9,380	0		7,540		1,840	0	0	0	0
Total	1,266,797	0		519,781	308,510	389,506	34,000	10,000	5,000	0
FTE Program Staff				5.957	7.033					150

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
Total	0	0		0	0	0	0	0	0	0

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
Total	0	0		0	0	0	0	0	0	0

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	153
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	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
68 Insurance	0	0						0		
Total	0	0		0	0	0	0	0	0	0

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
Total	0	0		0	0	0	0	0	0	0

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	388,629	0		276,337	0	107,792	4,500	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	4,000	0		0	0	0	0	1,000	3,000	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	5,803	0		4,669		1,134	0	0	0	0
Total	398,432	0		281,006	0	108,926	4,500	1,000	3,000	150
FTE Program Staff				3.112						

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
Total	0	0		0	0	0	0	0	0	0
										157

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
Total	0	0		0	0	0	0	0	0	0

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	140,081	0		87,684	0	33,596	18,801	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	159
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
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	140,081	0		87,684	0	33,596	18,801	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
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0		0	0	0	0	0	0	160
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
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		
68 Insurance	0	0						0		161
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 - Child Care

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
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
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	162
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 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	3,000	0		0	0	0	0	1,000	2,000	0
27 Teaching	14,500	0		0	0	0	14,500	0	0	0
28 Extracur	44,000	0		0	0	0	39,000	5,000	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	23,171	0			15,167	8,004	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		163
75 Mtr Pool	0	0			0	0	0	0	0	0
91 Publ Actv	64,553	0	0	0	44,761	13,292	6,500	0	0	0
Total	149,224	0	0	0	59,928	21,296	60,000	6,000	2,000	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	369,200	0			0	0	6,500	356,700	6,000	0
12 Supt Off	439,247	0		226,805	76,483	95,959	10,000	20,000	10,000	0
13 Busns Off	1,516,764	500		0	531,041	201,977	38,496	731,250	13,500	0
14 HR	371,533	0		154,252	69,248	78,533	10,000	50,500	9,000	0
15 Pblc Rltn	329,199	0		1,354	153,530	58,415	25,000	90,000	900	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	315,518	0		0	227,602	83,976	700	1,740	1,500	0
62 Grnd Mnt	686,900	0			315,154	156,746	140,000	75,000	0	0
63 Oper Bldg	2,420,139	0			1,479,246	755,493	140,000	20,000	400	25,000
64 Maintnce	1,720,693	0	0		491,279	223,914	300,000	455,000	500	250,000
65 Utilities	1,529,710	0	0		0	0	1,010	1,527,700	1,000	0
67 Bldg Secu	90,000	0			0	0	0	90,000	0	164
68 Insurance	1,494,385	0					0	1,494,385		0
72 Info Sys	1,989,546	0	0	0	805,546	298,400	61,500	404,500	11,600	408,000
73 Printing	33,702	0	-150,500	0	82,139	39,888	9,775	52,400	0	0
74 Warehouse	257,571	0	0	0	169,249	82,322	500	2,500	500	2,500
75 Mtr Pool	70,000	0	0	0	0	0	30,000	0	0	40,000
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0		0					0		0
Total	13,634,107	500	-150,500	382,411	4,400,517	2,075,623	773,481	5,371,675	54,900	725,500
FTE Program Staff				2.000	72.626					

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		
41 Supervisn	254,741	0		0	165,791	74,450	1,500	12,000	1,000	0
42 Food	755,829	0					755,829	0		
44 Operation	1,425,425	0			759,488	532,437	80,000	3,000	500	50,000
49 Transfers	0		0							
Total	2,435,995	0	0	0	925,279	606,887	837,329	15,000	1,500	50,000
FTE Program Staff					18.817					

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		
51 Supervisn	322,722	0		0	223,531	90,191	500	7,500	1,000	0
52 Operation	1,664,318	0			864,799	538,019	253,500	5,000	3,000	0
53 Maintnce	494,218	0			246,981	112,237	120,000	5,000	0	10,000
56 Insurance	35,000							35,000		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-349,000		-349,000							
Total	2,167,258	0	-349,000	0	1,335,311	740,447	374,000	52,500	4,000	10,000
FTE Program Staff					21.398					

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-130	OTHER DISTRICT ADMINISTRATOR	3.900	174,104	122,402	143,303.85	558,885	558,885	0
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,850	0	2,850
01-21-400	OTHER SUPPORT PERSONNEL	0.195	81,854	81,854	81,687.18	15,929	15,929	0
01-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	93,637	0	93,637
01-21-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,037	0	5,037
ACTIVITY CODE 21 TOTAL		4.095				676,338	574,814	101,524
01-22-002	SUBSTITUTE PAY	0.000	0	0	0.00	4,766	0	4,766
01-22-410	LIBRARY MEDIA SPECIALIST	2.200	91,049	64,863	81,526.82	179,359	179,359	1670
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	980	0	980
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,657	0	2,657
ACTIVITY CODE 22 TOTAL		2.200				187,762	179,359	8,403
01-23-002	SUBSTITUTE PAY	0.000	0	0	0.00	4,214	0	4,214
01-23-210	ELEMENTARY PRINCIPAL	9.000	142,208	104,070	124,593.89	1,121,345	1,121,345	0
01-23-220	ELEMENTARY VICE PRINCIPAL	2.000	123,176	120,005	121,590.50	243,181	243,181	0
01-23-230	SECONDARY PRINCIPAL	1.254	153,167	132,009	136,275.12	170,889	170,889	0
01-23-240	SECONDARY VICE PRINCIPAL	3.000	134,400	115,633	126,313.67	378,941	378,941	0
ACTIVITY CODE 23 TOTAL		15.254				1,918,570	1,914,356	4,214
01-24-400	OTHER SUPPORT PERSONNEL	0.800	73,780	73,780	73,780.00	59,024	59,024	0
01-24-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	815	0	815
01-24-420	COUNSELOR	9.000	91,049	59,207	77,548.00	697,932	697,932	0
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,700	0	7,700

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	25,557	0	25,557
ACTIVITY CODE 24 TOTAL		9.800				791,028	756,956	34,072
01-26-400	OTHER SUPPORT PERSONNEL	1.413	91,049	60,465	75,757.25	107,045	107,045	0
01-26-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	350	0	350
01-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,480	0	1,480
01-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,128	0	2,128
01-26-440	SOCIAL WORKER	0.712	63,048	63,048	63,047.75	44,890	44,890	0
01-26-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	620	0	168 620
01-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,150	0	3,150
01-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	13,135	0	13,135
01-26-460	PSYCHOLOGIST	0.389	91,049	74,895	85,007.71	33,068	33,068	0
01-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,350	0	7,350
01-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	22,517	0	22,517
01-26-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,193	0	2,193
ACTIVITY CODE 26 TOTAL		2.514				237,926	185,003	52,923
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	499,839	4,974	494,866
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	425,425	0	425,425
01-27-310	ELEMENTARY HOMEROOM TEACHER	121.716	91,049	48,956	76,479.05	9,308,724	9,037,958	270,766
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	107,643	0	107,643
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	131,784	0	131,784

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
01-27-320	SECONDARY TEACHER	81.347	91,049	48,306	78,402.56	6,377,813	4,972,706	1,405,107
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	81,863	0	81,863
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	135,010	0	135,010
01-27-330	OTHER TEACHER	3.800	91,049	81,854	87,076.32	330,890	330,890	0
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,220	0	10,220
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	23,410	0	23,410
01-27-340	ELEMENTARY SPECIALIST TEACHER	15.250	91,049	48,956	79,056.46	1,205,611	282,653	922,958
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	17,500	0	17,500
01-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,024	0	16,024
01-27-400	OTHER SUPPORT PERSONNEL	1.300	80,753	63,048	69,857.69	90,815	90,815	0
01-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,248	0	4,248
01-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,512	0	2,512
01-27-610	ON LEAVE	1.000	91,049	91,049	91,049.00	91,049	72,839	18,210
ACTIVITY CODE 27 TOTAL		224.413				18,860,380	14,792,835	4,067,546
01-28-002	SUBSTITUTE PAY	0.000	0	0	0.00	19,963	0	19,963
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,911	0	6,911
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	22,693	0	22,693
01-28-330	OTHER TEACHER	0.400	61,791	61,791	61,790.00	24,716	24,716	0
01-28-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	341	0	341
01-28-510	EXTRACURRICULAR	1.000	115,633	115,633	115,633.00	115,633	115,633	0
ACTIVITY CODE 28 TOTAL		1.400				190,257	140,349	49,908

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
01-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	2,556	0	2,556
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	15,963	0	15,963
ACTIVITY CODE 31 TOTAL		0.000				18,519	0	18,519
01-33-400	OTHER SUPPORT PERSONNEL	1.000	112,615	112,615	112,615.00	112,615	112,615	0
ACTIVITY CODE 33 TOTAL		1.000				112,615	112,615	0
01-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	158,133	0	158,133
01-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	106,199	0	106,199
01-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,940	0	2,940
01-34-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	19,227	0	19,227
01-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,275	0	6,275
01-34-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,188	0	3,188
01-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,567	0	11,567
01-34-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	744	0	744
ACTIVITY CODE 34 TOTAL		0.000				308,273	0	308,273
PROGRAM TOTAL		260.676				23,301,668	18,656,287	4,645,382

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
02-21-250	OTHER SCHOOL ADMINISTRATOR	0.250	120,960	120,960	120,960.00	30,240	30,240	0
ACTIVITY CODE 21 TOTAL		0.250				30,240	30,240	0
02-23-230	SECONDARY PRINCIPAL	0.730	142,208	142,208	142,208.22	103,812	103,812	0
ACTIVITY CODE 23 TOTAL		0.730				103,812	103,812	0
02-24-420	COUNSELOR	1.000	64,190	64,190	64,190.00	64,190	64,190	0
02-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,292	1,405	887
ACTIVITY CODE 24 TOTAL		1.000				66,482	65,595	887
02-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,456	4,456	0
02-27-310	ELEMENTARY HOMEROOM TEACHER	2.286	91,049	63,048	85,268.15	194,923	194,923	1710
02-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,350	6,350	0
02-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,691	2,691	0
02-27-320	SECONDARY TEACHER	13.414	91,049	49,576	74,056.06	993,388	993,388	0
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,800	10,800	0
02-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	29,247	29,247	0
ACTIVITY CODE 27 TOTAL		15.700				1,241,855	1,241,855	0
02-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,232	3,232	0
02-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,940	16,940	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	1,064	1,064	0
ACTIVITY CODE 34 TOTAL		0.000				21,236	21,236	0
PROGRAM TOTAL		17.680				1,463,625	1,462,738	887

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 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	120,960	120,960	120,960.00	30,240	30,240	0
ACTIVITY CODE 21 TOTAL		0.250				30,240	30,240	0
03-23-230	SECONDARY PRINCIPAL	0.270	142,208	142,208	142,207.41	38,396	38,396	0
ACTIVITY CODE 23 TOTAL		0.270				38,396	38,396	0
03-27-320	SECONDARY TEACHER	4.030	91,049	55,004	77,027.79	310,422	310,422	0
03-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,450	788	1,663
03-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	34,623	31,454	3,170
03-27-330	OTHER TEACHER	1.000	67,023	48,956	54,686.00	54,686	54,686	0
03-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	755	0	755
ACTIVITY CODE 27 TOTAL		5.030				402,936	397,350	5,588
03-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,270	5,270	0
03-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	906	906	0
ACTIVITY CODE 34 TOTAL		0.000				6,176	6,176	0
PROGRAM TOTAL		5.550				477,748	472,162	5,588

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 13 - Federal Special Purpose - ESSER III

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
13-24-400	OTHER SUPPORT PERSONNEL	1.000	81,854	81,854	81,854.00	81,854	81,854	0
13-24-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,910	5,910	0
13-24-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,487	2,487	0
13-24-420	COUNSELOR	8.000	91,049	58,559	68,207.63	545,661	545,661	0
13-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	28,356	28,356	0
ACTIVITY CODE 24 TOTAL		9.000				664,268	664,268	0
13-27-310	ELEMENTARY HOMEROOM TEACHER	6.830	91,049	63,048	72,125.04	492,614	492,614	0
13-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	700	700	174
13-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,969	14,969	0
13-27-320	SECONDARY TEACHER	3.170	72,681	59,822	64,304.42	203,845	203,845	0
13-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,194	6,194	0
ACTIVITY CODE 27 TOTAL		10.000				718,322	718,322	0
PROGRAM TOTAL		19.000				1,382,590	1,382,590	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 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	129,484	129,484	129,484.00	129,484	129,484	0
21-21-250	OTHER SCHOOL ADMINISTRATOR	1.000	128,392	128,392	128,392.00	128,392	128,392	0
21-21-400	OTHER SUPPORT PERSONNEL	2.000	113,302	106,151	109,726.50	219,453	219,453	0
ACTIVITY CODE 21 TOTAL		4.000				477,329	477,329	0
21-26-430	OCCUPATIONAL THERAPIST	1.500	64,863	63,048	64,258.00	96,387	96,387	0
21-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,767	1,767	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	6.800	91,049	63,048	73,795.29	501,808	501,808	0
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,135	7,135	0
21-26-460	PSYCHOLOGIST	5.411	91,049	74,895	85,100.91	460,481	460,481	0
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,037	7,037	0
21-26-480	PHYSICAL THERAPIST	0.800	74,895	74,895	74,895.00	59,916	59,916	0
21-26-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,034	1,034	0
ACTIVITY CODE 26 TOTAL		14.511				1,135,565	1,135,565	0
21-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	61,133	61,133	0
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	6,769	6,769	0
21-27-330	OTHER TEACHER	34.600	91,049	48,306	67,774.31	2,344,991	2,344,991	0
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	32,390	32,390	0
ACTIVITY CODE 27 TOTAL		34.600				2,445,283	2,445,283	0
21-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	3,039	3,039	0
ACTIVITY CODE 31 TOTAL		0.000				3,039	3,039	0
21-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	559	559	0
21-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	38,306	38,306	0

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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
21-34-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,120	2,120	0
21-34-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,561	8,561	0
21-34-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,444	8,444	0
21-34-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,241	1,241	0
ACTIVITY CODE 34 TOTAL		0.000				59,231	59,231	0
PROGRAM TOTAL		53.111				4,120,447	4,120,447	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	0.500	134,400	134,400	134,400.00	67,200	67,200	0
ACTIVITY CODE 21 TOTAL		0.500				67,200	67,200	0
31-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	15,059	15,059	0
31-27-320	SECONDARY TEACHER	14.370	91,049	50,214	70,763.95	1,016,878	1,016,878	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	19,905	19,905	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,046	14,046	0
ACTIVITY CODE 27 TOTAL		14.370				1,065,888	1,065,888	0
31-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,853	16,853	178
ACTIVITY CODE 34 TOTAL		0.000				16,853	16,853	0
PROGRAM TOTAL		14.870				1,149,941	1,149,941	0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-27-320	SECONDARY TEACHER	2.400	91,049	58,198	71,544.17	171,706	171,706	0
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,479	4,479	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	744	744	0
34-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,628	1,628	0
ACTIVITY CODE 27 TOTAL		2.400				178,557	178,557	0
34-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	893	893	0
34-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,953	1,953	0
ACTIVITY CODE 34 TOTAL		0.000				2,846	2,846	179
PROGRAM TOTAL		2.400				181,403	181,403	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
**** 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.

180

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	0.500	134,400	134,400	134,400.00	67,200	67,200	0
ACTIVITY CODE 23 TOTAL		0.500				67,200	67,200	0
45-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	2,003	2,003	0
45-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,682	4,682	0
45-27-320	SECONDARY TEACHER	5.000	87,179	48,306	71,284.20	356,421	356,421	0
45-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	21,032	21,032	0
45-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,923	4,923	0
ACTIVITY CODE 27 TOTAL		5.000				389,061	389,061	0
								181
45-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,907	5,907	0
ACTIVITY CODE 34 TOTAL		0.000				5,907	5,907	0
PROGRAM TOTAL		5.500				462,168	462,168	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
51-21-400	OTHER SUPPORT PERSONNEL	0.624	81,854	81,854	81,866.99	51,085	51,085	0
51-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	218	218	0
51-21-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,552	1,552	0
ACTIVITY CODE 21 TOTAL		0.624				52,855	52,855	0
51-26-400	OTHER SUPPORT PERSONNEL	0.147	91,049	60,465	75,857.14	11,151	11,151	0
51-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	337	337	0
51-26-440	SOCIAL WORKER	0.074	63,048	63,048	62,702.70	4,640	4,640	0
51-26-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	142	142	182
ACTIVITY CODE 26 TOTAL		0.221				16,270	16,270	0
51-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	9,947	9,947	0
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	14,045	14,045	0
51-27-310	ELEMENTARY HOMEROOM TEACHER	0.381	91,049	68,463	82,543.31	31,449	31,449	0
51-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	492	492	0
51-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	956	956	0
51-27-320	SECONDARY TEACHER	1.192	91,049	60,092	69,794.46	83,195	83,195	0
51-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	509	509	0
51-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,528	2,528	0
51-27-330	OTHER TEACHER	3.261	91,049	68,845	81,778.90	266,681	266,681	0
51-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	713	713	0
51-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,103	8,103	0
ACTIVITY CODE 27 TOTAL		4.834				418,618	418,618	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
51-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,641	5,641	0
ACTIVITY CODE 31 TOTAL		0.000				5,641	5,641	0
PROGRAM TOTAL		5.679				493,384	493,384	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	9,947	9,947	0
52-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	46,818	46,818	0
52-31-400	OTHER SUPPORT PERSONNEL	0.700	80,753	63,048	75,694.29	52,986	52,986	0
52-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,610	1,610	0
ACTIVITY CODE 31 TOTAL		0.700				111,361	111,361	0
PROGRAM TOTAL		0.700				111,361	111,361	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^{1.84}

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
55-21-400	OTHER SUPPORT PERSONNEL	0.181	81,854	81,854	81,988.95	14,840	14,840	0
55-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	63	63	0
55-21-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	204	204	0
ACTIVITY CODE 21 TOTAL		0.181				15,107	15,107	0
55-26-400	OTHER SUPPORT PERSONNEL	0.440	91,049	60,465	75,722.73	33,318	33,318	0
55-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	459	459	0
55-26-440	SOCIAL WORKER	0.214	63,048	63,048	63,163.55	13,517	13,517	0
55-26-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	187	187	186
ACTIVITY CODE 26 TOTAL		0.654				47,481	47,481	0
55-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	6,010	6,010	0
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.192	91,049	91,049	91,046.88	17,481	17,481	0
55-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	175	175	0
55-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	241	241	0
55-27-320	SECONDARY TEACHER	0.894	91,049	81,854	82,821.03	74,042	74,042	0
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	280	280	0
55-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	15,239	15,239	0
55-27-330	OTHER TEACHER	6.582	91,049	59,960	84,077.94	553,401	553,401	0
55-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,018	12,018	0
55-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,548	8,548	0
ACTIVITY CODE 27 TOTAL		7.668				687,435	687,435	0
55-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	3,039	3,039	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
55-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	7,446	7,446	0
ACTIVITY CODE 31 TOTAL		0.000				10,485	10,485	0
55-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	290	290	0
55-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	141	141	0
55-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,258	10,258	0
55-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	800	800	0
55-34-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	223	223	0
ACTIVITY CODE 34 TOTAL		0.000				11,712	11,712	1870
PROGRAM TOTAL		8.503				772,220	772,220	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 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
56-27-320	SECONDARY TEACHER	1.000	50,214	50,214	50,214.00	50,214	50,214	0
56-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,650	11,650	0
ACTIVITY CODE 27 TOTAL		1.000				61,864	61,864	0
56-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	832	832	0
ACTIVITY CODE 34 TOTAL		0.000				832	832	0
PROGRAM TOTAL		1.000				62,696	62,696	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
58-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	12,184	12,184	0
58-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	127,910	127,910	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	137,305	137,305	0
58-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,490	2,490	0
58-27-400	OTHER SUPPORT PERSONNEL	1.000	81,931	81,931	81,931.00	81,931	81,931	0
58-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	16,815	16,815	0
ACTIVITY CODE 27 TOTAL		1.000				378,635	378,635	0
PROGRAM TOTAL		1.000				378,635	378,635	189⁰

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
61-21-400	OTHER SUPPORT PERSONNEL	1.000	73,158	73,158	73,158.00	73,158	73,158	0
ACTIVITY CODE 21 TOTAL		1.000				73,158	73,158	0
61-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	6,010	6,010	0
61-27-340	ELEMENTARY SPECIALIST TEACHER	0.250	51,487	51,487	51,488.00	12,872	12,872	0
61-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	391	391	0
ACTIVITY CODE 27 TOTAL		0.250				19,273	19,273	0
61-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	959	959	0
ACTIVITY CODE 31 TOTAL		0.000				959	959	0
PROGRAM TOTAL		1.250				93,390	93,390	190

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 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	3,039	3,039	0
64-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	11,225	11,225	0
ACTIVITY CODE 31 TOTAL		0.000				14,264	14,264	0
PROGRAM TOTAL		0.000				14,264	14,264	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 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	142,208	142,208	142,210.00	14,221	14,221	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				14,371	14,371	0
65-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	35,229	35,229	0
65-27-320	SECONDARY TEACHER	1.000	48,306	48,306	48,306.00	48,306	48,306	0
65-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	667	667	0
65-27-330	OTHER TEACHER	4.857	91,049	67,023	83,724.52	406,650	406,650	0
65-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,400	1,400	0
65-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,618	5,618	0
ACTIVITY CODE 27 TOTAL		5.857				497,870	497,870	0
65-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	801	801	0
65-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,739	6,739	0
ACTIVITY CODE 34 TOTAL		0.000				7,540	7,540	0
PROGRAM TOTAL		5.957				519,781	519,781	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 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	3,523	3,523	0
74-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	699	0	699
74-27-320	SECONDARY TEACHER	0.667	87,179	87,179	87,139.43	58,122	0	58,122
74-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,383	0	3,383
74-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	803	0	803
74-27-330	OTHER TEACHER	2.445	91,049	76,045	84,547.65	206,719	0	206,719
74-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	700	0	700
74-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,388	0	2,388
ACTIVITY CODE 27 TOTAL		3.112				276,337	3,523	272,814
74-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	840	0	840
74-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	963	0	963
74-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,866	0	2,866
ACTIVITY CODE 34 TOTAL		0.000				4,669	0	4,669
PROGRAM TOTAL		3.112				281,006	3,523	277,483

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	1,451	1,451	0
79-27-320	SECONDARY TEACHER	1.000	81,907	75,870	78,889.00	78,889	78,889	0
79-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,947	4,947	0
79-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,397	2,397	0
ACTIVITY CODE 27 TOTAL		1.000				87,684	87,684	0
PROGRAM TOTAL		1.000				87,684	87,684	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.

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	7,107	7,107	0
97-12-110	SUPERINTENDENT	1.000	218,198	218,198	218,198.00	218,198	218,198	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				226,805	225,305	1,500
97-14-120	DEPUTY/ASSISTANT SUPERINTENDENT	0.500	174,104	174,104	174,104.00	87,052	87,052	0
97-14-130	OTHER DISTRICT ADMINISTRATOR	0.500	134,400	134,400	134,400.00	67,200	67,200	0
ACTIVITY CODE 14 TOTAL		1.000				154,252	154,252	0
97-15-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,354	1,354	0
ACTIVITY CODE 15 TOTAL		0.000				1,354	1,354	0
PROGRAM TOTAL		2.000				382,411	380,911	1,500

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

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

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

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

3/ Use three decimal places.

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	3.877	8,064.05	30.52	20.75	25.65	206,837	206,837	0
01-21-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	800	800	0
01-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,479	1,479	0
01-21-990	DIRECTOR/SUPERVISOR	0.069	144.00	59.52	59.52	59.52	8,571	8,571	0
ACTIVITY CODE 21 TOTAL		3.946					217,687	217,687	0
01-22-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	968	0	968
01-22-940	OFFICE/CLERICAL	1.884	3,921.75	21.75	21.22	21.61	84,738	0	84,738
01-22-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	989	0	989
ACTIVITY CODE 22 TOTAL		1.884					86,695	0	86,695
01-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	8,854	0	8,854
01-23-940	OFFICE/CLERICAL	18.944	39,393.65	24.45	20.28	22.12	871,352	831,137	40,215
01-23-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,565	3,565	0
01-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,902	4,902	0
ACTIVITY CODE 23 TOTAL		18.944					888,673	839,604	49,069
01-24-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	1,202	0	1,202
01-24-910	AIDES	0.565	1,175.58	23.22	23.22	23.22	27,297	0	27,297
01-24-940	OFFICE/CLERICAL	0.900	1,872.00	24.45	24.45	24.45	45,770	45,770	0
ACTIVITY CODE 24 TOTAL		1.465					74,269	45,770	28,499
01-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,453	0	5,453
01-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,458	0	3,458
01-25-970	SERVICE WORKERS	3.635	7,560.00	22.53	21.62	21.98	166,199	0	166,199
ACTIVITY CODE 25 TOTAL		3.635					175,110	0	175,110
01-26-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,463	0	2,463
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	7,371	0	7,371

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
01-26-960	PROFESSIONAL	7.325	15,240.05	32.02	20.28	22.86	348,435	0	348,435
01-26-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,323	0	3,323
01-26-990	DIRECTOR/SUPERVISOR	1.100	2,288.00	65.19	41.46	43.62	99,799	99,799	0
ACTIVITY CODE 26 TOTAL		8.425					461,391	99,799	361,592
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	24,628	0	24,628
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	33,361	0	33,361
01-27-910	AIDES	14.326	29,811.88	20.78	18.05	19.67	586,379	520,574	65,805
01-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	13,270	0	13,270
01-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	11,643	9,969	20,073
ACTIVITY CODE 27 TOTAL		14.326					669,281	530,543	138,737
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	114,034	4,034	110,000
01-28-940	OFFICE/CLERICAL	1.000	2,080.00	21.65	21.65	21.65	45,032	45,032	0
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	663,285	0	663,285
01-28-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	720	720	0
ACTIVITY CODE 28 TOTAL		1.000					823,071	49,786	773,285
01-32-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	46,381	0	46,381
ACTIVITY CODE 32 TOTAL		0.000					46,381	0	46,381
PROGRAM TOTAL		53.625					3,442,558	1,783,189	1,659,368

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	1.983	4,124.40	23.49	21.65	22.18	91,498	91,498	0
02-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,010	1,010	0
ACTIVITY CODE 23 TOTAL		1.983					92,508	92,508	0
02-24-910	AIDES	1.022	2,125.60	24.86	24.66	24.82	52,752	52,752	0
02-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	68	68	0
ACTIVITY CODE 24 TOTAL		1.022					52,820	52,820	0
02-27-910	AIDES	0.636	1,323.00	18.97	18.97	18.97	25,097	25,097	0
02-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,034	1,034	0
ACTIVITY CODE 27 TOTAL		0.636					26,131	26,131	0
PROGRAM TOTAL		3.641					171,459	171,459	201

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	0.448	931.60	23.49	21.65	22.66	21,114	21,114	0
03-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	390	390	0
ACTIVITY CODE 23 TOTAL		0.448					21,504	21,504	0
03-27-910	AIDES	0.818	1,701.07	19.30	19.30	19.30	32,831	32,831	0
03-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	148	148	0
ACTIVITY CODE 27 TOTAL		0.818					32,979	32,979	0
PROGRAM TOTAL		1.266					54,483	54,483	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. 202

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 13 - Federal Special Purpose - ESSER III

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
13-21-960	PROFESSIONAL	2.000	4,160.00	55.29	19.81	37.55	156,214	156,214	0
ACTIVITY CODE 21 TOTAL		2.000					156,214	156,214	0
13-24-910	AIDES	13.216	27,487.58	24.86	22.23	23.40	643,191	643,191	0
13-24-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,656	1,656	0
13-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,670	5,670	0
ACTIVITY CODE 24 TOTAL		13.216					650,517	650,517	0
13-72-980	TECHNICAL	1.000	2,080.00	49.72	49.72	49.72	103,418	103,418	0
ACTIVITY CODE 72 TOTAL		1.000					103,418	103,418	0
PROGRAM TOTAL		16.216					910,149	910,149	203⁰

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	1.513	3,146.95	24.45	20.75	23.20	72,995	72,995	0
21-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	396	396	0
ACTIVITY CODE 21 TOTAL		1.513					73,391	73,391	0
21-23-940	OFFICE/CLERICAL	0.282	586.85	20.75	20.28	20.45	12,000	12,000	0
21-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	80	80	0
ACTIVITY CODE 23 TOTAL		0.282					12,080	12,080	0
21-24-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	498	498	0
21-24-910	AIDES	1.454	3,024.00	23.22	23.22	23.22	70,217	70,217	0
21-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,260	1,260	204
ACTIVITY CODE 24 TOTAL		1.454					71,975	71,975	0
21-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	381	381	0
21-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	543	543	0
21-25-910	AIDES	3.090	6,425.94	20.25	17.74	19.07	122,539	122,539	0
21-25-940	OFFICE/CLERICAL	0.603	1,254.00	23.49	23.49	23.49	29,456	29,456	0
21-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,532	1,532	0
ACTIVITY CODE 25 TOTAL		3.693					154,451	154,451	0
21-26-910	AIDES	0.681	1,417.50	32.46	32.46	32.46	46,012	46,012	0
21-26-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,107	1,107	0
ACTIVITY CODE 26 TOTAL		0.681					47,119	47,119	0
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	32,544	32,544	0
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	33,361	33,361	0
21-27-910	AIDES	27.424	57,030.77	20.78	18.05	19.26	1,098,149	1,098,149	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	28,123	28,123	0
ACTIVITY CODE 27 TOTAL		27.424					1,192,177	1,192,177	0
PROGRAM TOTAL		35.047					1,551,193	1,551,193	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 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	9,851	9,851	0
24-27-910	AIDES	14.369	29,876.64	20.78	18.05	19.00	567,655	567,655	0
24-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	269	269	0
24-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	10,160	10,160	0
ACTIVITY CODE 27 TOTAL		14.369					587,935	587,935	0
PROGRAM TOTAL		14.369					587,935	587,935	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.

206

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	0.757	1,575.00	24.45	21.75	23.42	36,884	36,884	0
31-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	512	512	0
ACTIVITY CODE 21 TOTAL		0.757					37,396	37,396	0
31-24-940	OFFICE/CLERICAL	0.736	1,531.00	24.45	22.15	22.46	34,390	34,390	0
31-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	662	662	0
ACTIVITY CODE 24 TOTAL		0.736					35,052	35,052	0
PROGRAM TOTAL		1.493					72,448	72,448	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. 207

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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**** 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 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
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**** 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 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
45-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	1,466	1,466	0
45-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,047	1,047	0
45-23-940	OFFICE/CLERICAL	0.412	856.00	23.22	23.22	23.22	19,876	19,876	0
45-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	300	300	0
ACTIVITY CODE 23 TOTAL		0.412					22,689	22,689	0
45-63-970	SERVICE WORKERS	0.625	1,300.00	19.55	19.55	19.55	25,415	25,415	0
45-63-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	538	538	0
ACTIVITY CODE 63 TOTAL		0.625					25,953	25,953	0
PROGRAM TOTAL		1.037					48,642	48,642	210⁰

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	29.63	29.63	29.63	11,556	11,556	0
51-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	135	135	0
ACTIVITY CODE 21 TOTAL		0.188					11,691	11,691	0
51-24-910	AIDES	0.599	1,247.40	24.66	23.22	24.44	30,489	30,489	0
51-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	158	158	0
ACTIVITY CODE 24 TOTAL		0.599					30,647	30,647	0
51-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,339	4,339	0
51-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,927	4,927	0
51-27-910	AIDES	4.891	10,174.62	20.78	18.05	20.09	204,456	204,456	211 0
51-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,799	3,799	0
ACTIVITY CODE 27 TOTAL		4.891					217,521	217,521	0
51-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	20,056	20,056	0
ACTIVITY CODE 31 TOTAL		0.000					20,056	20,056	0
PROGRAM TOTAL		5.678					279,915	279,915	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	8.000	16,640.00	48.20	19.81	25.25	420,175	420,175	0
ACTIVITY CODE 21 TOTAL		8.000					420,175	420,175	0
PROGRAM TOTAL		8.000					420,175	420,175	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	0.082	171.20	22.77	22.77	22.77	3,898	3,898	0
53-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	80	80	0
ACTIVITY CODE 21 TOTAL		0.082					3,978	3,978	0
53-24-940	OFFICE/CLERICAL	0.658	1,369.60	22.77	22.77	22.77	31,186	31,186	0
53-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	640	640	0
ACTIVITY CODE 24 TOTAL		0.658					31,826	31,826	0
PROGRAM TOTAL		0.740					35,804	35,804	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. 213

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-940	OFFICE/CLERICAL	0.228	473.20	29.63	29.63	29.63	14,021	14,021	0
55-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	164	164	0
ACTIVITY CODE 21 TOTAL		0.228					14,185	14,185	0
55-24-910	AIDES	0.232	483.84	23.22	23.22	23.22	11,235	11,235	0
ACTIVITY CODE 24 TOTAL		0.232					11,235	11,235	0
55-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,926	4,926	0
55-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,793	2,793	0
55-27-910	AIDES	11.703	24,340.58	20.78	18.05	19.83	482,795	482,795	0
55-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	10,194	10,194	214 0
ACTIVITY CODE 27 TOTAL		11.703					500,708	500,708	0
55-31-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	968	968	0
55-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,125	1,125	0
ACTIVITY CODE 31 TOTAL		0.000					2,093	2,093	0
PROGRAM TOTAL		12.163					528,221	528,221	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
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**** 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 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
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**** 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	24.45	24.45	24.45	15,282	15,282	0
61-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	162	162	0
ACTIVITY CODE 21 TOTAL		0.301					15,444	15,444	0
61-23-940	OFFICE/CLERICAL	0.700	1,454.96	24.45	24.45	24.45	35,574	35,574	0
61-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	378	378	0
ACTIVITY CODE 23 TOTAL		0.700					35,952	35,952	0
61-24-910	AIDES	6.018	12,522.00	30.65	20.28	23.41	293,096	293,096	0
61-24-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
61-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,787	2,787	217
ACTIVITY CODE 24 TOTAL		6.018					296,883	296,883	0
61-25-910	AIDES	1.200	2,497.50	20.57	17.74	18.00	44,960	44,960	0
61-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	51	51	0
ACTIVITY CODE 25 TOTAL		1.200					45,011	45,011	0
61-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,926	4,926	0
61-27-910	AIDES	14.294	29,722.00	21.87	17.74	19.70	585,641	585,641	0
61-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	10,443	10,443	0
ACTIVITY CODE 27 TOTAL		14.294					601,010	601,010	0
PROGRAM TOTAL		22.513					994,300	994,300	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	34,331	34,331	0
ACTIVITY CODE 27 TOTAL		0.000					34,331	34,331	0
64-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,034	4,034	0
ACTIVITY CODE 31 TOTAL		0.000					4,034	4,034	0
PROGRAM TOTAL		0.000					38,365	38,365	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 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	23.49	23.49	23.49	39,087	39,087	0
65-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	576	576	0
ACTIVITY CODE 21 TOTAL		0.800					39,663	39,663	0
65-24-910	AIDES	0.804	1,672.00	23.22	23.22	23.22	38,824	38,824	0
ACTIVITY CODE 24 TOTAL		0.804					38,824	38,824	0
65-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	1,495	1,495	0
65-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,220	3,220	0
65-27-910	AIDES	5.429	11,296.00	20.78	18.05	19.54	220,694	220,694	0
65-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,955	3,955	219 0
ACTIVITY CODE 27 TOTAL		5.429					229,364	229,364	0
65-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	659	659	0
ACTIVITY CODE 31 TOTAL		0.000					659	659	0
PROGRAM TOTAL		7.033					308,510	308,510	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 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 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	22.51	22.51	22.51	14,950	14,950	0
89-63-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	217	217	0
ACTIVITY CODE 63 TOTAL		0.319					15,167	15,167	0
89-91-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	30,723	30,723	0
89-91-940	OFFICE/CLERICAL	0.300	624.00	22.15	22.15	22.15	13,822	13,822	0
89-91-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	216	216	0
ACTIVITY CODE 91 TOTAL		0.300					44,761	44,761	0
PROGRAM TOTAL		0.619					59,928	59,928	0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-940	OFFICE/CLERICAL	1.000	2,080.00	36.54	36.54	36.54	76,003	76,003	0
97-12-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	480	480	0
ACTIVITY CODE 12 TOTAL		1.000					76,483	76,483	0
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	10,707	10,707	0
97-13-940	OFFICE/CLERICAL	6.000	12,480.00	34.96	24.45	29.97	374,046	374,046	0
97-13-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,080	4,080	0
97-13-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	68.37	68.37	68.37	142,208	142,208	0
ACTIVITY CODE 13 TOTAL		7.000					531,041	531,041	0
97-14-940	OFFICE/CLERICAL	1.000	2,080.00	30.52	27.16	28.84	59,987	59,987	223
97-14-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	690	690	0
97-14-990	DIRECTOR/SUPERVISOR	0.069	144.00	59.52	59.52	59.52	8,571	8,571	0
ACTIVITY CODE 14 TOTAL		1.069					69,248	69,248	0
97-15-940	OFFICE/CLERICAL	1.000	2,080.00	23.22	23.22	23.22	48,298	48,298	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	50.39	50.39	50.39	104,812	0	104,812
ACTIVITY CODE 15 TOTAL		2.000					153,530	48,718	104,812
97-61-940	OFFICE/CLERICAL	1.000	2,080.00	23.87	23.87	23.87	49,650	49,650	0
97-61-990	DIRECTOR/SUPERVISOR	1.800	3,744.00	65.19	33.23	47.43	177,592	177,592	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		2.800					227,602	227,602	0
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	17,379	17,379	0
97-62-920	CRAFTS/TRADES	1.000	2,080.00	28.51	28.51	28.51	59,301	59,301	0
97-62-970	SERVICE WORKERS	5.000	10,400.00	24.81	20.60	22.79	236,974	236,974	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	1,500	1,500	0
ACTIVITY CODE 62 TOTAL		6.000					315,154	315,154	0
97-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	74,851	74,851	0
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	33,400	33,400	0
97-63-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,558	1,323	1,235
97-63-970	SERVICE WORKERS	30.057	62,515.86	26.84	19.25	21.84	1,365,102	1,021,982	343,119
97-63-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,335	1,813	1,522
ACTIVITY CODE 63 TOTAL		30.057					1,479,246	1,133,369	345,876
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	8,689	8,689	224 0
97-64-920	CRAFTS/TRADES	8.000	16,640.00	31.47	21.58	28.89	480,730	0	480,730
97-64-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	420	0	420
97-64-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,440	0	1,440
ACTIVITY CODE 64 TOTAL		8.000					491,279	8,689	482,590
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	12,026	12,026	0
97-72-980	TECHNICAL	8.000	16,640.00	42.78	22.87	33.18	552,053	177,965	374,088
97-72-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,740	0	1,740
97-72-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	68.37	46.88	57.63	239,727	239,727	0
ACTIVITY CODE 72 TOTAL		10.000					805,546	429,718	375,828
97-73-980	TECHNICAL	1.500	3,120.00	26.78	25.42	26.33	82,139	0	82,139
ACTIVITY CODE 73 TOTAL		1.500					82,139	0	82,139
97-74-940	OFFICE/CLERICAL	0.700	1,456.00	22.15	22.15	22.15	32,250	32,250	0
97-74-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	504	504	0
97-74-970	SERVICE WORKERS	2.500	5,200.00	26.24	25.42	26.08	135,595	54,579	81,016

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
97-74-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	900	300	600
ACTIVITY CODE 74 TOTAL		3.200					169,249	87,633	81,616
PROGRAM TOTAL		72.626					4,400,517	2,927,655	1,472,861

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
98-41-940	OFFICE/CLERICAL	1.277	2,657.00	23.87	20.75	22.76	60,474	60,474	0
98-41-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	266	266	0
98-41-990	DIRECTOR/SUPERVISOR	1.100	2,288.00	65.19	43.99	45.91	105,051	105,051	0
ACTIVITY CODE 41 TOTAL		2.377					165,791	165,791	0
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	39,434	39,434	0
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	24,012	24,012	0
98-44-970	SERVICE WORKERS	16.440	34,209.00	22.71	17.69	20.11	688,042	688,042	0
98-44-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	8,000	8,000	0
ACTIVITY CODE 44 TOTAL		16.440					759,488	759,488	226
PROGRAM TOTAL		18.817					925,279	925,279	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
99-51-940	OFFICE/CLERICAL	1.274	2,650.00	23.01	20.28	22.42	59,420	59,420	0
99-51-950	OPERATORS	1.000	2,080.00	28.17	28.17	28.17	58,594	58,594	0
99-51-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	705	705	0
99-51-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	50.39	50.39	50.39	104,812	104,812	0
ACTIVITY CODE 51 TOTAL		3.274					223,531	223,531	0
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	73,943	73,943	0
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	100,123	100,123	0
99-52-950	OPERATORS	14.124	29,376.56	24.28	18.65	23.32	685,133	685,133	0
99-52-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	5,600	5,600	227 0
ACTIVITY CODE 52 TOTAL		14.124					864,799	864,799	0
99-53-920	CRAFTS/TRADES	4.000	8,320.00	31.00	28.47	29.44	244,941	244,941	0
99-53-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,040	2,040	0
ACTIVITY CODE 53 TOTAL		4.000					246,981	246,981	0
PROGRAM TOTAL		21.398					1,335,311	1,335,311	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 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	219,681	XXXXX	499,500	XXXXX	499,500	XXXXX
(1) Credit Transfers	-219,681	XXXXX	-499,500	XXXXX	-499,500	XXXXX
(2) Certificated Salaries	34,662,384	40.04	37,379,071	38.92	35,736,422	38.23
(3) Classified Salaries	14,707,331	16.99	16,752,524	17.44	16,165,192	17.29
(4) Employee Benefits and Payroll Taxes	21,261,482	24.56	22,585,559	23.51	22,489,831	24.06
(5) Supplies and Materials	4,656,674	5.38	7,721,028	8.04	7,215,459	7.72
(7) Purchased Services	8,320,828	9.61	8,733,959	9.09	9,685,571	10.36
(8) Travel	146,404	0.17	511,302	0.53	498,453	0.53
(9) Capital Outlay	2,824,923	3.26	2,364,656	2.46	1,677,289	1.79
TOTAL EXPENDITURES	86,580,026	100.00	96,048,099	100.00	93,468,217	100.00

Walla Walla Public Schools District No.140
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

Table with 7 columns: Activity, (1) Actual 2020-2021, (2) % of Total, (3) Budget 2021-2022, (4) % of Total, (5) Budget 2022-2023, (6) % of Total. Rows include TEACHING ACTIVITIES, TEACHING SUPPORT, and OTHER SUPPORT ACTIVITIES.

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
74 Warehouse	244,941	0.28	254,437	0.26	257,571	0.28
75 Mtr Pool	83,763	0.10	90,000	0.09	70,000	0.07
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	27,692	0.03	64,258	0.07	64,553	0.07
TOTAL OTHER SUPPORT ACTIVITIES	14,918,782	17.23	14,050,563	14.63	14,585,058	15.60
UNIT ADMINISTRATION						
23 Princ Off	4,354,620	5.03	4,533,967	4.72	4,662,318	4.99
TOTAL UNIT ADMINISTRATION	4,354,620	5.03	4,533,967	4.72	4,662,318	4.99
CENTRAL ADMINISTRATION						
11 Bd of Dir	315,557	0.36	267,500	0.28	369,200	0.40
12 Supt Off	442,708	0.51	443,014	0.46	439,247	0.47
13 Busns Off	1,732,410	2.00	1,606,221	1.67	1,516,764	1.62
14 HR	363,998	0.42	337,962	0.35	371,533	0.40
15 Pblc Rltn	386,514	0.45	332,453	0.35	329,199	0.35
21 Supv Inst	3,107,689	3.59	3,500,050	3.64	3,453,573	3.69
41 Supervisn	255,316	0.29	252,196	0.26	254,741	0.27
51 Supervisn	306,810	0.35	325,038	0.34	322,722	0.35
61 Supv Bldg	308,263	0.36	313,071	0.33	315,518	0.34
TOTAL CENTRAL ADMINISTRATION	7,219,265	8.34	7,377,505	7.68	7,372,497	7.89
TOTAL EXPENDITURES	86,580,026	100.00	96,048,099	100.00	93,468,217	100.00

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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 2022	11,285,662	0	11,285,662	47.38	5,347,147
Spring 2023	11,567,804	0	11,567,804	52.62	6,086,978
1100 TOTAL LOCAL TAXES:					11,434,125

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 2022	0	1.000	0	0.00	234
Spring 2023	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).
- 3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Walla Walla Public Schools District No.140

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

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			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 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

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	336.234	82.21	93.890	31.69
28 Extracurricular	1.400	0.34	1.000	0.34
TOTAL TEACHING ACTIVITIES	337.634	82.55	94.890	32.03
TEACHING SUPPORT				
22 Learning Resources	2.200	0.54	1.884	0.64
24 Guidance and Counseling	19.800	4.84	26.204	8.84
25 Pupil Management and Safety	0.000	0.00	8.528	2.88
26 Health/Related Services	17.900	4.38	9.106	3.07
31 InstProDev	0.700	0.17	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	1.000	0.24	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	41.600	10.17	45.722	15.43
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	16.440	5.55
52 Operations	XXXXX	XXXXX	14.124	4.77
53 Maintenance	XXXXX	XXXXX	4.000	1.35
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	6.000	2.03
63 Operation of Buildings	XXXXX	XXXXX	31.001	10.46
64 Maintenance	XXXXX	XXXXX	8.000	2.70
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	11.000	3.71
73 Printing	0.000	0.00	1.500	0.51
74 Warehousing and Distribution	0.000	0.00	3.200	1.08
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.300	0.10
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	95.565	32.25

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	16.754	4.10	22.769	7.68
TOTAL UNIT ADMINISTRATION	16.754	4.10	22.769	7.68
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.24	1.000	0.34
13 Business Office	0.000	0.00	7.000	2.36
14 Human Resources	1.000	0.24	1.069	0.36
15 Public Relations	0.000	0.00	2.000	0.68
21 Supervision - Instruction	11.000	2.69	17.815	6.01
41 Supervision - Nutrition Services	0.000	0.00	2.377	0.80
51 Supervision - Transportation	0.000	0.00	3.274	1.11
61 Supervision - Building	0.000	0.00	2.800	0.95
TOTAL CENTRAL ADMINISTRATION	13.000	3.18	37.335	12.60
TOTAL FTE STAFF	408.988	100.00	296.281	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

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE, and ENDING FUND BALANCE.

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Walla Walla Public Schools District No.140
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	594,417	585,000	416,300

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

Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	4,522,427	4,561,358	4,702,399
2000 Local Nontax Support	11,975	72,000	35,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,534,402	4,633,358	4,737,399
EXPENDITURES			
Matured Bond Expenditures	1,740,000	1,900,000	2,085,000
Interest on Bonds	2,649,250	2,566,950	2,467,325
Interfund Loan Interest	0	0	0
Bond Transfer Fees	300	1,000	1,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	4,389,550	4,467,950	4,553,325
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	144,852	165,408	184,074
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,231,745	2,299,060	2,474,250
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,231,745	2,299,060	2,474,250
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,376,598	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	2,464,468	2,658,324
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,376,598	2,464,468	2,658,324

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Taxes	4,521,945	4,561,358	4,702,399
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	483	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	4,522,427	4,561,358	4,702,399
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	11,975	72,000	35,000
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	11,975	72,000	35,000
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
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

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Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,534,402	4,633,358	4,737,399

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 2022	4,604,000	0	4,604,000	47.38	2,181,375
Spring 2023	4,791,000	0	4,791,000	52.62	2,521,024
1100 TOTAL LOCAL TAXES:					4,702,399

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 2022	0	0.000	0	0.00	244
Spring 2023	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 1,2022
12-27-2018	58,145,000	52,770,000
TOTAL VOTED BONDS	58,145,000	52,770,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2022
TOTAL ALL BONDS	58,145,000	52,770,000 2/

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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	786,920	563,000	105,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	10,609,898	35,480,000	14,500,004
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	10,176	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	803,812	800,000	800,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	12,210,806	36,843,000	15,405,004
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	50,289,681	35,480,000	14,800,000
30 Equipment	277,483	0	500,000
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	50,567,164	35,480,000	15,300,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-38,356,358	1,363,000	105,004
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.863 Restricted from State Proceeds	5,787	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	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	47,644,978	5,972,635	3,743,645
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	47,650,765	5,972,635	3,743,645
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	16,058	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	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	9,278,349	7,335,635	3,848,649
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	9,294,407	7,335,635	3,848,649

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

Walla Walla Public Schools District No.140**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt 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.

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

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
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
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	681,862	475,000	30,000
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 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	35,682	88,000	0
2910 E-Rate	69,376	0	75,000
2000 TOTAL LOCAL NONTAX SUPPORT	786,920	563,000	105,000
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	10,271	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	10,599,627	35,480,000	4
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	14,500,000
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	10,609,898	35,480,000	14,500,004

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	10,176	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	10,176	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	803,812	800,000	800,000
9000 TOTAL OTHER FINANCING SOURCES	803,812	800,000	800,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	12,210,806	36,843,000	15,405,004

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Walla Walla Public Schools District No.140

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	0	0	0	47.38	0
Spring 2023	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 2022	0	0.000	0	0.00	249
Spring 2023	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 2022-2023

PROJECT DESCRIPTION	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
	15,300,000	0	14,800,000	500,000	0	0	0	0	0
TOTAL EXPENDITURES	15,300,000	0	14,800,000	500,000	0	0	0	0	0

Walla Walla Public Schools District No.140

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

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

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

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

3/ Use three decimal places.

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
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**** 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

CAPITAL PROJECTS 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, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			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 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

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

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include categories like Local Property Tax, Investment Earnings, and Long-Term Financing.

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Walla Walla Public Schools District No.140
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include revenues (A-C), expenditures (D-G), beginning fund balance (H-I), and ending fund balance.

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Walla Walla Public Schools District No.140
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	279,711	136,856	179,010

- 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 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 out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.

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 2022	0	0	0	47.38	0
Spring 2023	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 2022	0	0.000	0	0.00	257
Spring 2023	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, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			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 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

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.

Walla Walla Public Schools No. 140

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.053	**Warning** Your district has been identified as having juveniles in adult jails. Revenue account 4159, Institutions-Juveniles in Adult Jails, is zero.	0.00	0.00
Informational	1.705	On report GF4, Revenue Account 6124 + 6224 + 6324; on report GF8, expenditures for Program 24.	1,248,579.00	1,065,991.00
Informational	1.710	On report GF4, Revenue Account 6138 + 6238 + 6338; on report GF8, expenditures for Program 38.	50,000.00	25,318.00
Informational	1.715	On report GF4, Revenue Account 6151 + 6251 + 6351; on report GF8, expenditures for Program 51.	1,575,195.00	1,429,869.00
Informational	1.716	On report GF4, Revenue Account 6153 + 6253 + 6353; on report GF8, expenditures for Program 53.	71,192.00	60,987.00
Informational	1.717	On report GF4, Revenue Account 4155; on report GF8, expenditures for Program 55.	2,905,276.00	2,646,307.00
Informational	1.721	On report GF4, Revenue Account 6161 + 6261 + 6361; on report GF8, expenditures for Program 61.	1,969,421.00	1,788,228.00
Informational	1.723	On report GF4, Revenue Account 6164 + 6264 + 6364; on report GF8, expenditures for Program 64.	110,321.00	99,257.00
Informational	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	63,000.00	149,224.00
Informational	1.740	On report GF4, Revenue Account 4199 + 4399 + 6199 + 6299 + 6399 + 7199; on report GF8, expenditures for Program 99.	1,789,432.00	2,167,258.00
Informational	1.801	For Program-Activity-Duty Code [01-21-400], the average salary should be less than the high or equal to or greater than the low.	81,687.17	
Informational	1.801	For Program-Activity-Duty Code [74-27-320], the average salary should be less than the high or equal to or greater than the low.	87,139.43	
Informational	1.801	For Program-Activity-Duty Code [51-26-440], the average salary should be less than the high or equal to or greater than the low.	62,702.70	
Informational	1.801	For Program-Activity-Duty Code [55-21-400], the average salary should be less than the high or equal to or greater than the low.	81,988.95	
Informational	1.801	For Program-Activity-Duty Code [55-26-440], the average salary should be less than the high or equal to or greater than the low.	63,163.55	
Informational	1.901	For Program 21, the sum of all direct expenditures minus the revenues for Revenue 7121 + 6321 must be greater in the new fiscal year than was budgeted in the prior fiscal year.	8,986,035.00	33,903,100.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

Walla Walla Public Schools No. 140

Budget Edit Report

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

Walla Walla Public Schools No. 140

Revenue Edit Report

Info 300	Revenue Code	F-203 Amount	F-195 Amount	Difference
	1400	0.00	0.00	0.00
	1600	0.00	0.00	0.00
	3100	49,999,771.74	50,012,272.00	-12,500.26
	3121	1,780,558.45	1,780,558.00	0.45
	3600	0.00	0.00	0.00
	4121	7,275,829.35	7,275,829.00	0.35
	4155	2,905,276.00	2,905,276.00	0.00
	4165	1,310,136.03	1,310,136.00	0.03
	4174	165,847.52	165,848.00	-0.48
	4198	35,934.70	30,000.00	5,934.70
	4199	1,789,431.81	1,789,432.00	-0.19
	4499	275,742.00	275,742.00	0.00
	5400	0.00	0.00	0.00
	Total	65,538,527.60	65,545,093.00	-6,565.40

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MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
Informational	112	F-195 Revenue Account 3100 (Apportionment) on page GF5 is not equal to Revenue Account 3100, F-203 Output Item M70.	50,012,272.00	49,999,771.74
Informational	115	F-195 Revenue Account 4198 (School Food Service) on page GF5 is not equal to Revenue Account 4198, F-203 Output Item S5.	30,000.00	35,934.70

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	601	On F-195, page GF2, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	6,879,949.00	7,191,385.99

Walla Walla Public Schools No. 140

Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	602	On F-195, page TVF1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$5,000.	284,905.00	8,969.40
Informational	603	On F-195, page CP1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$1.	3,743,645.00	9,920,835.86
Informational	604	On F-195, page ASB1, Column 3, Beginning Fund Balance, G.L. 819, Restricted to Fund Purposes is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	536,300.00	568,455.74

Superintendent of Public Instruction

Walla Walla Public Schools

Educational Service District 123

Walla Walla County

F-203 Summary Report

CCDDD 36140

22-23 Estimate

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	49,999,771.74
3121	Z288	Special Education, Gen Apportionment	1,780,558.45
4121	N7	Special Education	7,275,829.35
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	2,905,276.00
4165	Z477	Transitional Bilingual	1,310,136.03
4174	Z095	Highly Capable	165,847.52
4198	S5	School Food Service	35,934.70
4199	I4	Transportation - Operations	1,789,431.81
4499	J1	Transportation Reimbursement	275,742.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	584,472.17
n/a	A30h	Estimated Stabilization	530,596.00
n/a	V13	Estimated Next Year LEA	3,422,571
n/a	Z109	Skill Center Total	877,215.79
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	2,665,029.78

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Total	250.80	24.59	275.39
CIS Salary Allocation			
School Generated	18,969,487.15	1,859,916.78	20,829,403.93
District Generated			
Total	18,969,487.15	1,859,916.78	20,829,403.93
Certificated Instructional Staff (CIS) Units			
School Generated	250.80	24.59	275.39
District Generated			
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	13.89	1.85	15.74
District Generated	4.45		4.45
Total	18.33	1.85	20.18
CAS Salary Allocation			
School Generated	1,499,171.09	199,500.85	1,698,671.94
District Generated	480,075.89		480,075.89
Total	1,979,246.98	199,500.85	2,178,747.83
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	52.45	7.30	59.75
District Generated	25.31		25.31
Total	77.75	7.30	85.05
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	2,736,317.33	380,967.24	3,117,284.57
District Generated	1,320,237.77		1,320,237.77
Total	4,056,555.10	380,967.24	4,437,522.34

Walla Walla Public Schools
 Walla Walla County

F-203 Assumptions Report
 22-23 Estimate

Educational Service District 123
 CCDDD 36140

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B9	Enroll SpEd 0-2	0.00
B1	Enroll SpEd 3-PK	39.00
B2L1	Enroll SpEd K-21 LRE1	481.00
B2	Enroll SpEd K-21 Other	323.00
Z271	Enroll K	400.89
A6A1	Enroll 1	331.92
A6A2	Enroll 2	334.35
A6A3	Enroll 3	390.56
A39	Enroll K-3	1,457.72
A7a	Enroll 4	392.57
A8a5	Enroll 5	369.33
A8a6	Enroll 6	368.99
A40	Enroll 5-6	738.32
A11a7	Enroll 7	365.08
A11a8	Enroll 8	408.49
A12	Enroll 7-8	773.57
A13a9	Enroll 9	366.51
A13a10	Enroll 10	373.89
A13a11	Enroll 11	389.43
A13a12	Enroll 12	367.61
A41	Enroll 9-12	1,497.44
Z298	Enroll K-8	3,362.18
Z472	Enroll Total Entered	4,859.62
A42	Enroll Total	4,859.62
A14	Enroll ALE K-6	26.73
A14B	Enroll ALE 7-8	20.41
A18	Enroll ALE 9-12	294.55
A16	Enroll Run Start	79.01
A15	Enroll Run Start CTE	7.30
A60	Enroll Program 1418 Reg	94.40
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Droput and ALE	5,382.02
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
A49	Enroll R&N 7	0.00
	264	

Walla Walla Public Schools
 Walla Walla County

F-203 Assumptions Report
 22-23 Estimate

Educational Service District 123
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Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
Z299	Enroll R&N K-8	0.00
A62	Enroll TBIP K-6	552.00
A63	Enroll TBIP 7-8	144.00
A64	Enroll TBIP 9-12	94.00
A65	Enroll TBIP Exited	142.00

Other Enrollment

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	63.74
E55	Enroll 9-12 CTE exp	282.80
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	80.00

Other Staff Factors

Other Staff Factors

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.00
A33r	Regionalization	1.00
A33re	Regionalization Experience	0.04
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
Z268e	Counselor Enh Elem Enroll	1,622.57
A12e	Counselor Enh Middle Enroll	748.68
A41e	Counselor Enh High Enroll	0.00
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	5,430.00
C1	Enroll Total PY for LAP	5,481.82
Z076	LAP PY HiPov Students	2,663.77
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	265 0.00

Estimated Revenues

Grants, Allocations and Awards

Item Code	Item Name	Amount
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.28340
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	3,422,571

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	1,789,431.81
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	275,742.00

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

Estimated Stabilization

Item Code	Item Name	Amount
A30h	Estimated Stabilization	530,596.00

Free and Reduced Meals

Item Code	Item Name	Amount
H2	Est FRPB	141,390.00
H3	Est RPB	19,215.00
H4	Est RPL K3	23,600.00

Walla Walla Public Schools
 Walla Walla County

F-203 Worksheet Report
 22-23 Estimate

Educational Service District 123
 CCDDD 36140

I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code		Amount
A33rb A33r A33re	A. District-Wide Staff Mix 1. District-Wide Regionalization Base 2. District-Wide Regionalization 3. District-Wide Regionalization Experience	1.00 1.00 0.04
Z344 Z345 Z346	B. School Generated – Certificated Instructional Staff (CIS) 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 250.796 * 67,585.00 * 1.00 2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((250.796 * 72,728.00) * (1.00 + 0.04)) - 16,950,047.66 3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 16,950,047.66 + 2,019,439.49	\$ 16,950,047.66 \$ 2,019,439.49 \$ 18,969,487.15
Z347 Z348 Z349	C. School Generated – Certificated Administrative Staff (CAS) 1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 13.887 * 100,321.00 * 1.00 2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 13.887 * 107,955.00 * 1.00 - 1,393,157.73 3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 1,393,157.73 + 106,013.36	\$ 1,393,157.73 \$ 106,013.36 \$ 1,499,171.09

Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 52.447 * 48,483.00 * 1.00	\$ 2,542,787.90
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 52.447 * 52,173.00 * 1.00 - 2,542,787.90	\$ 193,529.43
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 2,542,787.90 + 193,529.43	\$ 2,736,317.33
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 226.930 * 4.000 * 151.86	\$ 137,846.36
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
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 8.037 * 48,483.00 * 1.00	\$ 389,657.87
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 8.037 * 52,173.00 * 1.00 - 389,657.87	\$ 29,656.53
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 389,657.87 + 29,656.53	\$ 419,314.40

<p>Z357</p> <p>Z358</p> <p>Z359</p>	<p>B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)</p> <p>1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.472 * 48,483.00 * 1.00</p> <p>2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 1.472 * 52,173.00 * 1.00 - 71,366.98</p> <p>3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 71,366.98 + 5,431.68</p>	<p>\$ 71,366.98</p> <p>\$ 5,431.68</p> <p>\$ 76,798.66</p>
<p>Z360</p> <p>Z361</p> <p>Z362</p>	<p>C. District Generated - Technology - Classified Staff (CLS)</p> <p>1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.784 * 48,483.00 * 1.00</p> <p>2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 2.784 * 52,173.00 * 1.00 - 134,976.67</p> <p>3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 134,976.67 + 10,272.96</p>	<p>\$ 134,976.67</p> <p>\$ 10,272.96</p> <p>\$ 145,249.63</p>
<p>Z363</p> <p>Z364</p> <p>Z365</p>	<p>D. Central Administration – Classified Staff (CLS)</p> <p>1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 13.012 * 48,483.00 * 1.00</p> <p>2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 13.012 * 52,173.00 * 1.00 - 630,860.80</p> <p>3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 630,860.80 + 48,014.28</p>	<p>\$ 630,860.80</p> <p>\$ 48,014.28</p> <p>\$ 678,875.08</p>

	E. Central Admin – Certificated Administrative Staff (CAS)	
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 4.447 * 100,321.00 * 1.00	\$ 446,127.49
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 4.447 * 107,955.00 * 1.00 - 446,127.49	\$ 33,948.40
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 446,127.49 + 33,948.40	\$ 480,075.89

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] 250.796 * 67,585.00 * 1.00	\$ 16,950,047.66
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((250.796 * 72,728.00) * (1.00 + 0.04)) - 16,950,047.66	\$ 2,019,439.49
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 446,127.49 + 1,393,157.73	\$ 1,839,285.22
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 33,948.40 + 106,013.36	\$ 139,961.76
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] 2,542,787.90 + 389,657.87 + 71,366.98 + 134,976.67 + 630,860.80	\$ 3,769,650.22
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] 193,529.43 + 29,656.53 + 5,431.68 + 10,272.96 + 48,014.28	\$ 286,904.88
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] 16,950,047.66 + 2,019,439.49 + 1,839,285.22 + 139,961.76 + 3,769,650.22 + 286,904.88	\$ 25,005,289.23

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] (250.796 + 18.334) * 12,000.00	\$ 3,229,560.00
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] ((250.796 + 18.334) * (12,312.00 * 1.02)) - 3,229,560.00	\$ 150,239.13
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 77.752 * 12,000.00	\$ 933,024.00
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (77.752 * 12,312.00 * 1.430) - 933,024.00	\$ 435,890.15
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (16,950,047.66 + 1,839,285.22) * 0.22980	\$ 4,317,788.70
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (2,019,439.49 + 139,961.76) * 0.22340	\$ 482,410.24
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 3,769,650.22 * 0.22800	\$ 859,480.25
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 286,904.88 * 0.19300	\$ 55,372.64
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] 3,229,560.00 + 150,239.13 + 933,024.00 + 435,890.15 + 4,317,788.70 + 482,410.24 + 859,480.25 + 55,372.64	\$ 10,463,765.11

<p>Z345pd</p> <p>Z381pd</p> <p>3100pd</p>	<p>C. Professional Learning Days - General Apportionment</p> <p>1. Professional Learning Days Salaries $\frac{(((\text{School Generated CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})) / \text{School Year Total Days}) * \text{Prof Learning Days}}{((250.796 * 72,728.00) * (1.00 + 0.04)) / 180.00} * 3.00$</p> <p>2. Professional Learning Day - Payroll Tax and Benefits $\text{School CIS PD Salary} * \text{CIS/CAS - Benefits Inc}$ $316,158.12 * 0.22340$</p> <p>3. Total General Apportionment Professional Learning Days $\text{School CIS PD Salary} + \text{CIS PD Benefits}$ $316,158.12 + 70,629.72$</p>	<p>\$ 316,158.12</p> <p>\$ 70,629.72</p> <p>\$ 386,787.84</p>
<p>Z385</p> <p>Z386</p> <p>Z387</p>	<p>D. Running Start (Community and Technical College FTEs)</p> <p>1. Run Start-Reg $\text{Enroll Run Start} * \text{Run Start - Reg Rate}$ $79.01 * 9,341.94$</p> <p>2. Run Start-CTE $\text{Enroll Run Start CTE} * \text{Run Start - CTE Rate}$ $7.30 * 10,284.31$</p> <p>3. Total Run Start $\text{Run Start-Reg} + \text{Run Start-CTE}$ $738,106.68 + 75,075.46$</p>	<p>\$ 738,106.68</p> <p>\$ 75,075.46</p> <p>\$ 813,182.14</p>
<p>Z389</p> <p>Z340</p> <p>Z342</p>	<p>E. Dropout Reengagement</p> <p>1. Reengage - Reg $\text{Enroll Program 1418 Reg} * \text{Run Start - Reg Rate}$ $94.40 * 9,341.94$</p> <p>2. Reengage - CTE $\text{Enroll Program 1418 CTE} * \text{Run Start - CTE Rate}$ $0.00 * 10,284.31$</p> <p>3. Total Reengage $\text{Reengage - Reg} + \text{Reengage - CTE}$ $881,879.14 + 0.00$</p>	<p>\$ 881,879.14</p> <p>\$ 0.00</p> <p>\$ 881,879.14</p>
<p>Z343</p>	<p>F. Alternative Learning Experience Program Funding</p> <p>1. Enroll K-12 Total ALE $(\text{Enroll ALE K-6} + \text{Enroll ALE 7-8} + \text{Enroll ALE 9-12}) * \text{Run Start - Reg Rate}$ $(26.73 + 20.41 + 294.55) * 9,341.94$</p>	<p>\$ 3,192,047.48</p>

<p>M8</p> <p>M16</p> <p>M91</p> <p>Z390</p>	<p>G. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Regular Instruction: Total Allocated MSOC [Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library-Reg] + [Total MSOC Other Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg] 769,538.36 + 1,789,856.05 + 707,253.58 + 97,394.77 + 1,404,089.43 + 109,364.08 + 886,704.66 + 614,291.90</p> <p>2. Grades 9-12 Additional: Total Allocated MSOC [Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library-LabSci] + [Total MSOC Other Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci] 63,970.64 + 0.00 + 69,795.68 + 9,463.82 + 135,952.58 + 11,635.11 + 0.00 + 0.00</p> <p>3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (0.000 + 0.000) * 13,068.10</p> <p>4. Total GenEd MSOC [Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN] 6,378,492.83 + 290,817.83 + 0.00</p>	<p>\$ 6,378,492.83</p> <p>\$ 290,817.83</p> <p>\$ 0.00</p> <p>\$ 6,669,310.66</p>
<p>Z123</p> <p>Z137</p> <p>Z109</p> <p>144A</p>	<p>H. Career & Technical Education and Skills Centers</p> <p>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 CTE7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 267,755.40 + 28,931.94 + 56,712.05 + 147,732.87 + 106,621.72 + 2,020.35 + 5,459.53</p> <p>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 CTE9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 1,187,654.06 + 129,006.23 + 252,726.01 + 656,177.72 + 473,056.52 + 8,962.78 + 24,216.26</p> <p>3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD] 404,507.32 + 41,562.68 + 71,529.18 + 214,478.51 + 133,820.80 + 3,069.39 + 8,247.91</p> <p>4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 615,233.86 + 2,731,799.58 + 877,215.79</p>	<p>\$ 615,233.86</p> <p>\$ 2,731,799.58</p> <p>\$ 877,215.79</p> <p>\$ 4,224,249.23</p>

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] 137,846.36 + 0.00 + 25,005,289.23 + 10,463,765.11 + 813,182.14 + 881,879.14 + 3,192,047.48 + 6,669,310.66 + 877,215.79 + 615,233.86 + 2,731,799.58 + 386,787.84	\$ 51,774,357.19
Z457	2. Guar Entlmnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Dropout and ALE] 51,774,357.19 / 5,382.02	\$ 9,619.87
	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] * [% Stdnt Avg FTE SpEd] 6,282,845.61 * 0.28340	\$ 1,780,558.45
A28	d. Federal Forest Account 5500 Deduction	\$ 0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 5,430.00 * 1.10	\$ 5,973.00
A30h	f. Estimated Stabilization	\$ 530,596.00
M70	g. Total Amount to be Paid Sept. 2021 - Aug 2022 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 51,774,357.19 - 0.00 - 0.00 - 1,780,558.45 - 0.00 + 5,973.00	\$ 49,999,771.74

1191 SC – Skill Center

Item Code		Amount
Z096	A. Skill Center – Certificated Instructional Staff (CIS) District Total 1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 5.348 * 67,585.00 * 1.00	\$ 361,444.58
Z097	2. Skill CIS Salary Inc ((([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]) ((5.348 * 72,728.00) * (1.00 + 0.04)) - 361,444.58	\$ 43,062.74
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 361,444.58 + 43,062.74	\$ 404,507.32
Z099	B. Skill Center – Certificated Administrative Staff (CAS) 1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.385 * 100,321.00 * 1.00	\$ 38,623.59
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.385 * 107,955.00 * 1.00 - 38,623.59	\$ 2,939.09
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 38,623.59 + 2,939.09	\$ 41,562.68
111A	C. Skill Center - Classified Staff (CLS) 1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.371 * 48,483.00 * 1.00	\$ 66,470.19
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 1.371 * 52,173.00 * 1.00 - 66,470.19	\$ 5,058.99
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 66,470.19 + 5,058.99	\$ 71,529.18

D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 5.733 * 12,000.00	\$ 68,796.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (5.733 * 12,312.00 * 1.02) - 68,796.00	\$ 3,200.39
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (361,444.58 + 38,623.59) * 0.22980	\$ 91,935.67
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (43,062.74 + 2,939.09) * 0.22340	\$ 10,276.81
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 1.371 * 12,000.00	\$ 16,452.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (1.371 * 12,312.00 * 1.430) - 16,452.00	\$ 7,686.05
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 66,470.19 * 0.22800	\$ 15,155.20
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 5,058.99 * 0.19300	\$ 976.39
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] 68,796.00 + 3,200.39 + 91,935.67 + 10,276.81 + 16,452.00 + 7,686.05 + 15,155.20 + 976.39	\$ 214,478.51

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1191 MSCTE

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

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 3.540 * 67,585.00 * 1.00	\$ 239,250.90
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] ((3.540 * 72,728.00) * (1.00 + 0.04)) - 239,250.90	\$ 28,504.50
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 239,250.90 + 28,504.50	\$ 267,755.40
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.268 * 100,321.00 * 1.00	\$ 26,886.03
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.268 * 107,955.00 * 1.00 - 26,886.03	\$ 2,045.91
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 26,886.03 + 2,045.91	\$ 28,931.94
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.087 * 48,483.00 * 1.00	\$ 52,701.02
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 1.087 * 52,173.00 * 1.00 - 52,701.02	\$ 4,011.03
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 52,701.02 + 4,011.03	\$ 56,712.05

D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 3.808 * 12,000.00	\$ 45,696.00
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] (3.808 * 12,312.00 * 1.02) - 45,696.00	\$ 2,125.78
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (239,250.90 + 26,886.03) * 0.22980	\$ 61,158.27
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (28,504.50 + 2,045.91) * 0.22340	\$ 6,824.96
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 1.087 * 12,000.00	\$ 13,044.00
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (1.087 * 12,312.00 * 1.430) - 13,044.00	\$ 6,093.90
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 52,701.02 * 0.22800	\$ 12,015.83
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 4,011.03 * 0.19300	\$ 774.13
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] 45,696.00 + 2,125.78 + 61,158.27 + 6,824.96 + 13,044.00 + 6,093.90 + 12,015.83 + 774.13	\$ 147,732.87

1191 CTE

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

Item Code		Amount
Z124	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 15.702 * 67,585.00 * 1.00	\$ 1,061,219.67
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] ((15.702 * 72,728.00) * (1.00 + 0.04)) - 1,061,219.67	\$ 126,434.39
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 1,061,219.67 + 126,434.39	\$ 1,187,654.06
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 1.195 * 100,321.00 * 1.00	\$ 119,883.60
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 1.195 * 107,955.00 * 1.00 - 119,883.60	\$ 9,122.63
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 119,883.60 + 9,122.63	\$ 129,006.23
036A	C. CTE 9-12 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 4.844 * 48,483.00 * 1.00	\$ 234,851.65
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 4.844 * 52,173.00 * 1.00 - 234,851.65	\$ 17,874.36
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 234,851.65 + 17,874.36	\$ 252,726.01

D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 16.897 * 12,000.00	\$ 202,764.00
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] (16.897 * 12,312.00 * 1.02) - 202,764.00	\$ 9,432.58
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,061,219.67 + 119,883.60) * 0.22980	\$ 271,417.53
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (126,434.39 + 9,122.63) * 0.22340	\$ 30,283.44
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 4.844 * 12,000.00	\$ 58,128.00
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (4.844 * 12,312.00 * 1.430) - 58,128.00	\$ 27,156.24
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 234,851.65 * 0.22800	\$ 53,546.18
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 17,874.36 * 0.19300	\$ 3,449.75
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] 202,764.00 + 9,432.58 + 271,417.53 + 30,283.44 + 58,128.00 + 27,156.24 + 53,546.18 + 3,449.75	\$ 656,177.72

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B9	A. Enroll SpEd Birth - Age 2	0.00
B1	B. Enroll SpEd 3-PK	39.00
B2L1	C. Kindergarten - Age 21 LRE1	481.00
B2	D. Kindergarten - Age 21 Other	323.00
Z272	E. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 5,382.02 + 0.00	5,382.02
Z273	F. Enroll SpEd% K-21 ([Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]) / [Enroll BEA Resident] (481.00 + 323.00) / 5,382.02	0.1494
Z274E	G. SpEd K-21 Excess% IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN [Enroll SpEd% K-21] - [SpEd Max Fund %] ELSE 0 IF 0.1494 > 0.13500 THEN 0.1494 - 0.13500 ELSE 0	0.0144
Z277	I. SpEd 3-PK 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 39.00 * 0.00 * 1.15 ELSE (39.00 * 9,430.52 * 1.15)	\$ 422,958.82
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.25
Z280L1	2. Age K-21 LRE1 Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] IF 0.00 > 0 THEN ((0.00 * 1.0075) - 21.25) * 481.00 ELSE ((9,430.52 * 1.0075) - 21.25) * 481.00	\$ 4,559,879.47
Z280	3. Age K-21 Other Allocation	\$ 3,023,963.92

Z280E	<p>IF [Co-op SpEd Alloc Rate] > 0 THEN ((([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other])</p> <p>IF 0.00 > 0 THEN ((0.00 * 0.9950) - 21.25) * 323.00 ELSE ((9,430.52 * 0.9950) - 21.25) * 323.00</p> <p>4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5%</p> <p>IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN ((([SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation]) * -1) / [Enroll SpEd% K-21]) * [SpEd K-21 Excess%]) ELSE 0</p> <p>IF 0.1494 > 0.13500 THEN (((4,559,879.47 + 3,023,963.92) * -1) / 0.1494) * 0.0144) ELSE 0</p>	\$ -730,972.86
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B4	K. State Safety Net Award	\$ 0.00
N7	<p>L. Total 4121</p> <p>[SpEd 3-PK Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation] + [SpEd K-21 Exceeds Max Fund%] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc]</p> <p>422,958.82 + 4,559,879.47 + 3,023,963.92 + -730,972.86 + 0.00 + 0.00 + 0.00</p>	\$ 7,275,829.35
N8	<p>M. Total 4122</p> <p>[Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]</p> <p>0.00 * 9,430.52 * 1.15</p>	\$ 0.00
N10	<p>N. Total Sped Allocation</p> <p>[Total 4121] + [Total 4122]</p> <p>7,275,829.35 + 0.00</p>	\$ 7,275,829.35

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	<p>O. Total Enroll SpEd K-21</p> <p>[Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]</p> <p>481.00 + 323.00</p>	804.00
Z284	<p>P. SpEd Gen Apport</p> <p>IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-21] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-21]</p> <p>IF 0.00 > 0 THEN 0.00 * 804.00 ELSE 9,430.52 * 804.00</p>	\$ 7,582,138.08
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.2068
Z286	<p>R. SpEd Gen Apport Instruct</p> <p style="text-align: center;">285</p>	\$ 6,282,845.61

	[SpEd Gen Apport] / (1 + [Districtwide Allow]) 7,582,138.08 / (1 + 0.2068)	
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.28340
Z288	T. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 6,282,845.61 * 0.28340	\$ 1,780,558.45
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 7,275,829.35 + 1,780,558.45	\$ 9,056,387.80

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

BEA Calculated Staff Units

Item Code		Amount
Z219	CIS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{SpEd CIS Ratio K-3}]$ $(400.89 + 331.92 + 334.35 + 390.56) * 0.072310$	105.408
Z220	CIS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CIS BEA Ratio 4}]$ $392.57 * 0.04714$	18.508
Z221	CIS BEA FTE 5-6 $[\text{Enroll 5-6}] * [\text{SpEd CIS BEA Ratio 5-6}]$ $738.32 * 0.04714$	34.809
Z222	CIS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CIS BEA Ratio 7-8}]$ $773.57 * 0.04733$	36.620
Z223	CIS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CIS BEA Ratio 9-12}]$ $(1,497.44 + 26.73 + 20.41 + 294.55 + 94.40 + 0.00 + 79.01 + 7.30) * 0.04934$	99.673
Z224	CIS BEA FTE K-12 $([\text{CIS BEA FTE K-3}] + [\text{CIS BEA FTE 4}] + [\text{CIS BEA FTE 5-6}] + [\text{CIS BEA FTE 7-8}] + [\text{CIS BEA FTE 9-12}]) / [\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $(105.408 + 18.508 + 34.809 + 36.620 + 99.673) / 5,382.02$	0.054815
Z555	CAS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{CAS Ratio K-3}]$ $(400.89 + 331.92 + 334.35 + 390.56) * 0.004350$	6.341
Z555Z4	CAS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CAS BEA Ratio 4}]$ $392.57 * 0.00401$	1.574
Z555Z6	CAS BEA FTE 5-6	2.961

[Enroll 5-6] * [SpEd CAS BEA Ratio 5-6]

738.32 * 0.00401

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 773.57 * 0.00400	3.101
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] (1,497.44 + 26.73 + 20.41 + 294.55 + 94.40 + 0.00 + 79.01 + 7.30) * 0.00403	8.154
593X	CAS Special Ed BEA Rate (K-12) ([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 Dropout and ALE] (6.341 + 1.574 + 2.961 + 3.101 + 8.154) / 5,382.02	0.004112
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (400.89 + 331.92 + 334.35 + 390.56) * 0.018249	26.602
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 392.57 * 0.01726	6.776
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 738.32 * 0.01726	12.743
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 773.57 * 0.01705	13.189
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] (1,497.44 + 26.73 + 20.41 + 294.55 + 94.40 + 0.00 + 79.01 + 7.30) * 0.01710	34.539
594X	CLS Special Ed BEA Rate (K-12)	0.017438

([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]

(26.602 + 6.776 + 12.743 + 13.189 + 34.539) / 5,382.02

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] $0.054815 * 67,585.00 * 1.00$	\$ 3,704.67
Z226	CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] $((0.054815 * 72,728.00) * (1.00 + 0.04)) - 3,704.67$	\$ 441.38
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] $3,704.67 + 441.38$	\$ 4,146.05
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] $0.004112 * 100,321.00 * 1.00$	\$ 412.52
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] $0.004112 * 107,955.00 * 1.00 - 412.52$	\$ 31.39
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] $412.52 + 31.39$	\$ 443.91
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] $0.017438 * 48,483.00 * 1.00$	\$ 845.45
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] $0.017438 * 52,173.00 * 1.00 - 845.45$	\$ 64.34
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] $845.45 + 64.34$	\$ 909.79
Z234	TOTAL Salary BEA	\$ 5,499.75

[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total]

4,146.05 + 443.91 + 909.79

2022-2023 School Year

State of Washington

Run August 09, 2022 9:31 AM

Superintendent of Public Instruction

Walla Walla Public Schools

Educational Service District 123

Walla Walla County

F-203 Worksheet Report

CCDDD 36140

22-23 Estimate

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] (0.054815 + 0.004112) * 12,000.00	\$ 707.12
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] ((0.054815 + 0.004112) * (12,312.00 * 1.02)) - 707.12	\$ 32.90
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017438 * 12,000.00	\$ 209.26
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017438 * 12,312.00 * 1.430) - 209.26	\$ 97.76
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (3,704.67 + 412.52) * 0.22980	\$ 946.13
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (441.38 + 31.39) * 0.22340	\$ 105.62
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 845.45 * 0.22800	\$ 192.76
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 64.34 * 0.19300	\$ 12.42
Z243	9. TOTAL Benefits BEA	\$ 2,303.97

[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]

707.12 + 32.90 + 209.26 + 97.76 + 946.13 + 105.62 + 192.76 + 12.42

Substitutes BEA

Item Code	Amount
Z244 Substitutes BEA $([\text{CIS BEA FTE K-12}] * [\text{Teachers \%}] * ([\text{Substitutes Days}] * [\text{Substitutes Rate}]$ $(0.054815 * 0.9170) * (4.000 * 151.86)$	\$ 30.53

MSOC BEA

Item Code	Amount
Z245 MSOC BEA Per Student $([\text{Enroll Total w/ Run Start and Dropout and ALE}] * [\text{MSOC-Reg}]) + ([\text{Enroll ALE K-6}] +$ $[\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll}$ $\text{Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{MSOC-LabSci}]) /$ $[\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $((5,382.02 * 1,438.84) + ((26.73 + 20.41 + 294.55 + 1,497.44 + 94.40 + 0.00 + 79.01 +$ $7.30) * 194.21)) / 5,382.02$	\$ 1,511.73
Z226pd Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries $([\text{CIS BEA FTE K-12}] * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization}$ $\text{Experience}]) / [\text{School Year Total Days}] * [\text{Prof Learning Days}]$ $(((0.054815 * 72,728.00) * (1.00 + 0.04)) / 180.00) * 3.00$	\$ 69.10
Z240pd 2. Professional Learning Day - Payroll Tax and Benefits $[\text{CIS BEA PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$ $69.10 * 0.22340$	\$ 15.44
4120pd 3. Total SpEd BEA Professional Learning Days $[\text{CIS BEA PD Salary}] + [\text{CIS BEA PD Benefits}]$ $69.10 + 15.44$	\$ 84.54

3. BEA Rate for Special Education

Item Code	Amount
Z246 Total BEA per SpEd student $[\text{TOTAL Salary BEA}] + [\text{TOTAL Benefits BEA}] + [\text{Substitutes BEA}] + [\text{MSOC BEA Per Student}]$ $+ [\text{Total SpEd BEA PD}]$ $5,499.75 + 2,303.97 + 30.53 + 1,511.73 + 84.54$	\$ 9,430.52

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 %] 5,481.82 * 0.5513	3,022.13
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 3,022.13 * 2.39750 * 36.00 / 15.00 / 900.00	19.321
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 19.321 * 67,585.00 * 1.00	\$ 1,305,809.79
Z070	D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((19.321 * 72,728.00) * (1.00 + 0.04)) - 1,305,809.79	\$ 155,575.01
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 19.321 * 12,000.00	\$ 231,852.00
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (19.321 * 12,312.00 * 1.02) - 231,852.00	\$ 10,785.76
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,305,809.79 * 0.22980	\$ 300,075.09
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 155,575.01 * 0.22340	\$ 34,755.46

M56	<p>I. Learning Assistance Program: Total Allocated MSOC</p> <p>[Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library-LAP] + [Total MSOC Other Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$ 0.00
Z070pd	<p>J. Professional Learning Days - LAP</p> <p>1. Professional Learning Days Salaries</p> <p>((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]</p> <p>(((19.321 * 72,728.00) * (1.00 + 0.04)) / 180.00) * 3.00</p>	\$ 24,356.41
Z074pd	<p>2. Professional Learning Day - Payroll Tax and Benefits</p> <p>[LAP CIS PD Salary] * [CIS/CAS - Benefits Inc]</p> <p>24,356.41 * 0.22340</p>	\$ 5,441.22
4155pd	<p>3. Total LAP Professional Learning Days</p> <p>[LAP CIS PD Salary] + [LAP CIS PD Benefits]</p> <p>24,356.41 + 5,441.22</p>	\$ 29,797.63
O7	<p>K. Lap Regular Total</p> <p>[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] + [Total LAP Regular PD]</p> <p>1,305,809.79 + 155,575.01 + 231,852.00 + 10,785.76 + 300,075.09 + 34,755.46 + 0.00 + 29,797.63</p>	\$ 2,068,650.74

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	2,663.77
Z068A	<p>B. Formulated Staffing Units - High Poverty</p> <p>((([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year]</p> <p>((2,663.77 * 1.10000 * 36.00) / 15.00) / 900.00</p>	7.814
Z069hp	<p>C. School CIS Salary Maint Total</p> <p>[LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]</p> <p>7.814 * 67,585.00 * 1.00</p>	\$ 528,109.19
Z070hp	<p>D. CIS Salary Increase</p> <p>((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint]</p> <p>((7.814 * 72,728.00) * (1.00 + 0.04)) - 528,109.19</p>	\$ 62,919.27

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 7.814 * 12,000.00	\$ 93,768.00
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (7.814 * 12,312.00 * 1.02) - 93,768.00	\$ 4,362.09
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 528,109.19 * 0.22980	\$ 121,359.49
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 62,919.27 * 0.22340	\$ 14,056.16
M56hp	I. LAP MSOC [Total MSOC Technology-LAP HiPov] + [Total MSOC Utilities-LAP HiPov] + [Total MSOC Curriculum-LAP HiPov] + [Total MSOC Library-LAP HiPov] + [Total MSOC Other Supplies-LAP HiPov] + [Total MSOC Prof Dvlp-LAP HiPov] + [Total MSOC Facilities-LAP HiPov] + [Total MSOC Districtwide-LAP HiPov] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries (((LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((7.814 * 72,728.00) * (1.00 + 0.04)) / 180.00) * 3.00	\$ 9,850.47
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 9,850.47 * 0.22340	\$ 2,200.59
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 9,850.47 + 2,200.59	\$ 12,051.06
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 HiPov] + [Total LAP HiPov PD] 528,109.19 + 62,919.27 + 93,768.00 + 4,362.09 + 121,359.49 + 14,056.16 + 0.00 + 12,051.06	\$ 836,625.26
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 836,625.26 + 2,068,650.74	\$ 2,905,276.00
	296	

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] 552.00 + 144.00 + 94.00	790.00
A62	B. TBIP Enroll K-6 Subtotal	552.00
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] 552.00 * 4.778 * 36.00 / 15.00 / 900.00	7.033
A63	D. TBIP Enroll 7-8 Subtotal	144.00
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] 144.00 * 6.778 * 36.00 / 15.00 / 900.00	2.603
A64	F. TBIP Enroll 9-12 Subtotal	94.00
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] 94.00 * 6.778 * 36.00 / 15.00 / 900.00	1.699
A65	H. TBIP Exited Kindergarten - Grade 12	142.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 142.00 * 3.000 * 36.00 / 15.00 / 900.00	1.136
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] 7.033 + 2.603 + 1.699 + 1.136	12.471

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 12.471 * 67,585.00 * 1.00	\$ 842,852.54
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((12.471 * 72,728.00) * (1.00 + 0.04)) - 842,852.54	\$ 100,417.98
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 12.471 * 12,000.00	\$ 149,652.00
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (12.471 * 12,312.00 * 1.02) - 149,652.00	\$ 6,961.81
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 842,852.54 * 0.22980	\$ 193,687.51
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 100,417.98 * 0.22340	\$ 22,433.38
M48	Q. Transitional Bilingual: Total Allocated MSOC [Total MSOC Technology-TBIP] + [Total MSOC Utilities-TBIP] + [Total MSOC Curriculum-TBIP] + [Total MSOC Other Supplies-TBIP] + [Total MSOC Library-TBIP] + [Total MSOC Prof Dvlp-TBIP] + [Total MSOC Facilities-TBIP] + [Total MSOC Districtwide-TBIP] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((12.471 * 72,728.00) * (1.00 + 0.04)) / 180.00) * 3.00	\$ 15,721.18
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 15,721.18 * 0.22340	\$ 3,512.11
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 15,721.18 + 3,512.11	\$ 19,233.29
	299	

22-23 Estimate

<p>Z085</p>	<p>S. TBIP TOTAL [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] + [Total TBIP PD] 842,852.54 + 100,417.98 + 149,652.00 + 6,961.81 + 193,687.51 + 22,433.38 + 0.00 + 19,233.29</p>	<p>\$ 1,335,238.51</p>
<p>Z476</p>	<p>T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 1,335,238.51 * 0.0188</p>	<p>\$ 25,102.48</p>
<p>Z477</p>	<p>U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 1,335,238.51 - 25,102.48</p>	<p>\$ 1,310,136.03</p>

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	269.10
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 269.10 * 2.1590 * 36.00 / 15.00 / 900.00	1.549
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1.549 * 67,585.00 * 1.00	\$ 104,689.17
Z089	D. HiCap CIS Salary Inc ((([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint]) ((1.549 * 72,728.00) * (1.00 + 0.04)) - 104,689.17	\$ 12,472.73
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 1.549 * 12,000.00	\$ 18,588.00
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (1.549 * 12,312.00 * 1.02) - 18,588.00	\$ 864.71
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 104,689.17 * 0.22980	\$ 24,057.57
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 12,472.73 * 0.22340	\$ 2,786.41
Z094	I. Total MSOC -HiCap [Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library-HiCap] + [Total MSOC Other Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries $\frac{(((\text{HiCap CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$ $(((1.549 * 72,728.00) * (1.00 + 0.04)) / 180.00) * 3.00$	\$ 1,952.70
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] $1,952.70 * 0.22340$	\$ 436.23
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] $1,952.70 + 436.23$	\$ 2,388.93
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] + [Total HiCap PD] $104,689.17 + 12,472.73 + 18,588.00 + 864.71 + 24,057.57 + 2,786.41 + 0.00 + 2,388.93$	\$ 165,847.52

VII. School Food Service – Acct 4198

Item Code		Amount
S5	A. Total School Food Service Allocation [Tot Type A Lunches Srvd] + [Tot Rdcd F&R Brfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd] $0.00 + 25,450.20 + 5,764.50 + 4,720.00$	\$ 35,934.70
S1	B. Total Type A Lunches Served [Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate] $0.00 * 0.200000$	0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served [Est FRPB] * [Free/Red Bfast Rate] $141,390.00 * 0.180000$	25,450.20
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] $19,215.00 * 0.30$	5,764.50
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] $23,600.00 * 0.2000$	4,720.00

VIII. 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] 1,789,431.81 + 0.00	\$ 1,789,431.81

Walla Walla Public Schools District No.140

F-195F

ENROLLMENT AND STAFF COUNTS

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)					
1. Kindergarten /2	400.89	0.00	0.00	0.00	
2. Grade 1	331.92	0.00	0.00	0.00	
3. Grade 2	334.35	0.00	0.00	0.00	
4. Grade 3	390.56	0.00	0.00	0.00	
5. Grade 4	392.57	0.00	0.00	0.00	
6. Grade 5	369.33	0.00	0.00	0.00	
7. Grade 6	368.99	0.00	0.00	0.00	
8. Grade 7	365.08	0.00	0.00	0.00	
9. Grade 8	408.49	0.00	0.00	0.00	
10. Grade 9	366.51	0.00	0.00	0.00	305
11. Grade 10	373.89	0.00	0.00	0.00	
12. Grade 11 (excluding Running Start)	389.43	0.00	0.00	0.00	
13. Grade 12 (excluding Running Start)	367.61	0.00	0.00	0.00	
14. SUBTOTAL	4,859.62	0.00	0.00	0.00	
15. Running Start	86.31	0.00	0.00	0.00	
16. Dropout Reengagement Enrollment	94.40	0.00	0.00	0.00	
17. ALE Enrollment	341.69	0.00	0.00	0.00	
18. TOTAL K-12	5,382.02	0.00	0.00	0.00	
B. STAFF COUNTS (calculate to three decimal places)					
1. General Fund FTE Certificated Employees /4	408.988	0.000	0.000	0.000	
2. General Fund FTE Classified Employees /4	296.281	0.000	0.000	0.000	

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	
REVENUES AND OTHER FINANCING SOURCES					
1000 Local Taxes	11,434,125	0	0	0	
2000 Local Nontax Support	1,022,000	0	0	0	
3000 State, General Purpose	54,490,061	0	0	0	
4000 State, Special Purpose	14,843,637	0	0	0	
5000 Federal, General Purpose	66,000	0	0	0	
6000 Federal, Special Purpose	12,640,139	0	0	0	
7000 Revenues from Other School Districts	83,000	0	0	0	
8000 Revenues from Other Entities	0	0	0	0	
9000 Other Financing Sources	0	0	0	0	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	94,578,962	0	0	0	306
EXPENDITURES					
00 Regular Instruction	46,490,838	0	0	0	
10 Federal Special Purpose Funding	4,367,421	0	0	0	
20 Special Education Instruction	10,052,026	0	0	0	
30 Vocational Education Instruction	3,230,954	0	0	0	
40 Skill Center Instruction	809,488	0	0	0	
50 and 60 Compensatory Education Instruction	9,592,393	0	0	0	
70 Other Instructional Programs	538,513	0	0	0	
80 Community Services	149,224	0	0	0	
90 Support Services	17,717,975	0	0	0	
B. TOTAL EXPENDITURES	92,948,832	0	0	0	
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	800,000	0	0	0	
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0	
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	830,130	0	0	0	
BEGINNING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0	
G.L.821 Restricted for Carryover of Restricted Revenues	214,385	0	0	0	

Walla Walla Public Schools District No.140

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SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.825 Restricted for Skill Center	232,796	0	0	0
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	175,000	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	6,257,768	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	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	6,879,949	** 0	0	0
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	214,385	0	0	0
G.L.825 Restricted for Skill Center	232,796	0	0	0
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	175,000	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	6,257,768	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	0	0	0	0

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Walla Walla Public Schools District No.140

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SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.890 Unassigned Fund Balance	830,130	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,710,079	0	0	0

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

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

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

Walla Walla Public Schools District No.140

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	
REVENUES					
100 General Student Body	100,000	0	0	0	
200 Athletics	10,000	0	0	0	
300 Classes	2,000	0	0	0	
400 Clubs	65,000	0	0	0	
600 Private Moneys	4,000	0	0	0	
A. TOTAL REVENUES	181,000	0	0	0	
EXPENDITURES					
100 General Student Body	150,000	0	0	0	
200 Athletics	15,000	0	0	0	
300 Classes	2,000	0	0	0	309
400 Clubs	130,000	0	0	0	
600 Private Moneys	4,000	0	0	0	
B. TOTAL EXPENDITURES	301,000	0	0	0	
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-120,000	0	0	0	
BEGINNING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.819 Restricted for Fund Purposes	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.870 Committed to Other Purposes	0	0	0	0	
G.L.889 Assigned to Fund Purposes	536,300	0	0	0	
G.L.890 Unassigned Fund Balance	0	0	0	0	
D. TOTAL BEGINNING FUND BALANCE	536,300	** 0	0	0	
ENDING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.819 Restricted for Fund Purposes	416,300	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	

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	416,300	0	0	0

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

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	
REVENUES AND OTHER FINANCING SOURCES					
1000 Local Taxes	4,702,399	0	0	0	
2000 Local Nontax Support	35,000	0	0	0	
3000 State, General Purpose	0	0	0	0	
5000 Federal, General Purpose	0	0	0	0	
9000 Other Financing Sources	0	0	0	0	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,737,399	0	0	0	
EXPENDITURES					
Matured Bond Expenditures	2,085,000	0	0	0	
Interest on Bonds	2,467,325	0	0	0	
Interfund Loan Interest	0	0	0	0	311
Bond Transfer Fees	1,000	0	0	0	
Arbitrage Rebate	0	0	0	0	
UnderWriter's Fees	0	0	0	0	
B. TOTAL EXPENDITURES	4,553,325	0	0	0	
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0	
D. OTHER FINANCING USES (G.L.535)	0	0	0	0	
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	184,074	0	0	0	
BEGINNING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.830 Restricted for Debt Service	2,474,250	0	0	0	
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.889 Assigned to Fund Purposes	0	0	0	0	
G.L.890 Unassigned Fund Balance	0	0	0	0	
F. TOTAL BEGINNING FUND BALANCE	2,474,250	** 0	0	0	
ENDING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.830 Restricted for Debt Service	0	0	0	0
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	2,658,324	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,658,324	0	0	0

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

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 DS4 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	
REVENUES AND OTHER FINANCING SOURCES					
1000 Local Taxes	0	0	0	0	
2000 Local Nontax Support	105,000	0	0	0	
3000 State, General Purpose	0	0	0	0	
4000 State, Special Purpose	14,500,004	0	0	0	
5000 Federal, General Purpose	0	0	0	0	
6000 Federal, Special Purpose	0	0	0	0	
7000 Revenues from Other School Districts	0	0	0	0	
8000 Revenues from Other Entities	0	0	0	0	
9000 Other Financing Sources	800,000	0	0	0	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	15,405,004	0	0	0	313
EXPENDITURES					
10 Sites	0	0	0	0	
20 Buildings	14,800,000	0	0	0	
30 Equipment	500,000	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	15,300,000	0	0	0	
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0	
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0	
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	105,004	0	0	0	
BEGINNING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.825 Restricted for Skill Center	0	0	0	0	
G.L.830 Restricted for Debt Service	0	0	0	0	
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0	
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0	

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	
G.L.850 Restricted for Uninsured Risks	0	0	0	0	
G.L.861 Restricted from Bond Proceeds	0	0	0	0	
G.L.862 Committed from Levy Proceeds	0	0	0	0	
G.L.863 Restricted from State Proceeds	0	0	0	0	
G.L.864 Restricted from Federal Proceeds	0	0	0	0	
G.L.865 Restricted from Other Proceeds	0	0	0	0	
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0	
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0	
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.889 Assigned to Fund Purposes	3,743,645	0	0	0	
G.L.890 Unassigned Fund Balance	0	0	0	0	
F. TOTAL BEGINNING FUND BALANCE	3,743,645	** 0	0	0	314
ENDING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.825 Restricted for Skill Center	0	0	0	0	
G.L.830 Restricted for Debt Service	0	0	0	0	
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0	
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0	
G.L.850 Restricted for Uninsured Risks	0	0	0	0	
G.L.861 Restricted from Bond Proceeds	0	0	0	0	
G.L.862 Committed from Levy Proceeds	0	0	0	0	
G.L.863 Restricted from State Proceeds	0	0	0	0	
G.L.864 Restricted from Federal Proceeds	0	0	0	0	
G.L.865 Restricted from Other Proceeds	0	0	0	0	
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0	
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0	
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.889 Assigned to Fund Purposes	3,848,649	0	0	0	
G.L.890 Unassigned Fund Balance	0	0	0	0	

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,848,649	0	0	0

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

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.

Walla Walla Public Schools District No.140

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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	1,200	0	0	0	
2500 Gifts and Donations	0	0	0	0	
2600 Fines and Damages	0	0	0	0	316
2700 Rentals and Leases	0	0	0	0	
2800 Insurance Recoveries	0	0	0	0	
2900 Local Support Nontax, Unassigned	1,046,521	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	275,742	0	0	0	
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0	
5300 Impact Aid, Maintenance and Operation	0	0	0	0	
5400 Federal in lieu of Taxes	0	0	0	0	
5600 Qualified Bond Interest Credit-Federal	0	0	0	0	
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	
9300 Sale of Equipment	0	0	0	0	

Walla Walla Public Schools District No.140

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	
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	1,323,463	0	0	0	
EXPENDITURES					
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,429,358	0	0	0	
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0	
61 Bond/Levy Issuance and/or Election	0	0	0	0	
91 Principal - formerly Act 84	0	0	0	0	
92 Interest 1/ - formerly Act. 83	0	0	0	0	
93 Arbitrage Rebate	0	0	0	0	317
D. TOTAL EXPENDITURES	1,429,358	0	0	0	
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0	
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0	
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-105,895	0	0	0	
BEGINNING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.819 Restricted for Fund Purposes	284,905	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.850 Restricted for Uninsured Risks	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.889 Assigned to Fund Purposes	0	0	0	0	
G.L.890 Unassigned Fund Balance	0	0	0	0	
H. TOTAL BEGINNING FUND BALANCE	284,905	** 0	0	0	
ENDING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.819 Restricted for Fund Purposes	179,010	0	0	0	
G.L.830 Restricted for Debt Service	0	0	0	0	

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	179,010	0	0	0

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

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1/ Includes interest portion of purchase contracts.

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

3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt 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 out resources to the DSF.

Comments:

BOARD POLICY

Policy No. 2140

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COMPREHENSIVE SCHOOL COUNSELING PROGRAM

The Walla Walla Public Schools' Board of Directors recognizes that a comprehensive school counseling program is an important part of the district's total program of instruction and support for all students.

The district will create a written plan to develop a comprehensive school counseling program of tiered services in accordance with state laws and regulations, school improvement plans, ethical standards, and district policies and procedures. The district will revise its plan as necessary based on relevant data. The district will also create a transition plan that supports the long-term goal of full implementation of the written plan over time.

A school counselor is a professional educator who holds a valid school counselor certification as defined by the professional educator standards board. School counselors serve a vital role in the comprehensive school counseling program. Under the direction of administration, the school counselor plans, develops, organizes, and leads delivery of a comprehensive school counseling program that focuses on the academic, career, and social-emotional needs of all students. School counselors align supports with the district's vision, mission, and school improvement goals.

School counselors will spend no less than 80% of their contracted work time on direct and indirect supports to students. Direct services are in-person engagements between comprehensive school counseling program staff and students that help students improve achievement, attendance, and discipline. Examples of direct services include, but are not limited to, instruction, appraisal, advisement, and counseling. Indirect services are provided on behalf of students to enhance student achievement and promote equity and access for all students. Examples of indirect services include, but are not limited to, consultation, student advocacy, and referral.

It is the goal of the Walla Walla Public Schools' Board of Directors that the district's comprehensive school counseling program will assist every student in acquiring the knowledge, skills, and attitudes needed to become an effective student, responsible citizen, productive worker, and a lifelong learner. To that end, the district will develop and use materials, orientation programs, professional learning, and evidence-based counseling techniques that encourage participation in all available guidance and support opportunities, school programs, and courses of study, including career and vocational technical programs and employment opportunities.

The board will provide resources to support the foundation, content, and continuous improvement of a comprehensive K-12 school counseling program. As feasible within existing resources, all school counseling programs will include the following elements: classroom counseling curriculum, individual student planning, responsive services, and systems support for the counseling program.

Walla Walla Public Schools

BOARD POLICY

Policy No. 2140

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Cross References:

Board Policy 2170 - Career and Technical Education

Board Policy 3112 - Social Emotional Climate

Board Policy 3123 - Withdrawal Prior To Graduation

Board Policy 3210 - Nondiscrimination - Students

Legal References:

RCW 28A.320.280 School counselors, social workers, and psychologists—Priorities

RCW 28A.320.290 School counselors, social workers, and psychologists—Professional collaboration

RCW 28A.410.043 School counselor certification

WAC 392-190-010 Agency filings affecting this section Counseling and guidance services—Course and program enrollment.

RCW 28A.320.600 – 620

First Reading: March 19, 2002

Adopted by the Board: July 16, 2002

Second Reading/Revised: August 16, 2022

Walla Walla Public Schools

BOARD POLICY

Policy No. 2161

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SPECIAL EDUCATION AND RELATED SERVICES FOR ELIGIBLE STUDENTS

The board recognizes that students whose disabilities adversely impact educational performance and who require specially designed instruction can improve their educational performance when they receive special education and related services tailored to fit their needs. The district adopts the state's full educational opportunity goal to provide students in need of special education services with a free appropriate public education.

Special education programs for eligible students will be an integral part of the general educational programs of this district, and will be operated in compliance with federal and state requirements governing special education. The district will provide a continuum of placement options, which may include services within and outside the district depending on the student's needs.

Not all students with disabilities are eligible for special education services. The needs of students with disabilities will be addressed individually and, if appropriate, students will be provided accommodations, modifications, and/or related aids and services as required under Section 504 of the Rehabilitation Act of 1973 in accordance with district policy and procedures.

Mediation or Resolution Agreements

The board authorizes the superintendent or a designee to bind the district to a mediation or resolution agreement.

Commencement Exercises/Certificate of Attendance

In order to participate in commencement exercises, students must have met the minimum criteria for graduation prior to the date of the exercise and otherwise be in good standing with their school through the commencement date. Minimum criteria for participation may be adjusted for students with an Individualized Education Program (IEP) whose disabilities have impacted their opportunity to accumulate credits. Each student's IEP team will determine the student's graduation plan, including graduation date. Students with an IEP who have attended four years of high school and need additional time to complete IEP goals and/or credits may request participation in commencement exercises. Students with an IEP will receive a certificate of attendance until they complete their credits for graduation.

The district superintendent will develop and maintain special education procedures necessary to implement this policy. This policy and the procedures will be available to the public.

Walla Walla Public Schools

BOARD POLICY

Policy No. 2161

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Cross References:

Board Policy 3246 - Restraint, Isolation, and Other Uses of Reasonable Force

Board Policy 3241 - Student Discipline

Board Policy 3231 - Student Records

Board Policy 2410 - High School Graduation Requirements

Board Policy 2163 - Response to Intervention

Board Policy 2162 - Education of Students With Disabilities Under Section 504 of the Rehabilitation Act of 1973
4217 - Effective Communication

Legal References:

Chapter 28A.155 RCW - Special education

RCW 28A.600.485 - Restraint of students with individualized education programs or plans developed under section 504 of the rehabilitation act of 1973 — Procedures — Definitions.

RCW 28A.600.486 - District policy on the use of isolation and restraint — Notice to parents and guardians of children who have individualized education programs or plans developed under section 504 of the rehabilitation act of 1973.

RCW 28A.605.020 - Parents' Access to Classroom or School Sponsored Activities — Limitation

Chapter 49.60 RCW - Discrimination — Human rights commission

Chapter 392-172A, WAC - Rules for the provision of special education

29 U.S.C. 794 Section 504 of the Rehabilitation Act of 1973, as amended by the Rehabilitation Act Amendments of 1974, Pub. L. 93 516, 29 U.S.C. 794

20 U.S.C. 1400 et seq. - Individuals with Disabilities Education Act of 2004

42 U.S.C. 12131-12133 - Americans with Disabilities Act of 1990

28 CFR Part 35 - Nondiscrimination on the Basis of Disability in State and Local Government Services

34 CFR Part 99 - Family Education Rights and Privacy Act (FERPA)

34 CFR Part 104 - Nondiscrimination on the basis of handicap in programs and activities receiving federal financial assistance

34 CFR Part 300 - Assistance to States for the Education of Children With Disabilities

34 CFR Part 303 - Early Intervention Program for Infants and Toddlers with Disabilities

Adopted: July 16, 2002

Revised: 02.05.08; 06.16.15; June 7, 2016

322 Second Reading/Revised: August 16, 2022

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INTERNATIONAL EXCHANGE STUDENTS

The board recognizes the value of cultural and academic exchanges. Such experiences provide international exchange students with a balanced understanding of our country and provide U.S. students with a broad world perspective.

Students visiting our state for a short stay (B-2 visa), such as a vacation or visit with friends or family, may not enroll in school in the district. However, with prior written permission from school administration, these students may visit classrooms and attend school-sponsored events.

International exchange students who come to the U.S. for a long-term visit (J-1 or F-1 visas) with the intention of attending school may register to attend school in the district through a recognized international exchange program or through the sponsorship of a school.

The district will admit such international exchange students when admission does not adversely impact the instructional program of the district.

Legal Reference:

RCW 28A.300.240 International Student Exchange

RCW 19.166 International Student Exchange

First Reading: May 7, 2002

Adopted by the Board: July 16, 2002

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BOARD POLICY

Policy No. 3241

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STUDENT DISCIPLINE

The Board of the Walla Walla Public Schools focuses on the educational achievement of each and every student. The District holds high expectations for all students and strives to provide all students the opportunity to achieve personal and academic success. “Discipline” means any action taken by the school district in response to behavioral violations, including exclusionary as well as positive and supportive forms of discipline. The Board intends that this policy and procedure be implemented in a manner that supports positive school climate, maximizes instructional time as appropriate, and increases equitable educational opportunities.

Rights and Responsibilities/District Commitment

The Board recognizes the negative and disproportionate impact of exclusionary discipline practices and is committed to:

- Identifying and addressing discipline policies and practices that perpetuate educational opportunity gaps;
- Proactively implementing discipline practices that support students in meeting behavioral expectations without losing access to instruction;

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, religion, color, national origin, sexual orientation, gender expression, gender identity, disability, or the use of a trained dog guide or service animal;
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;
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.

This District’s student discipline policy and procedure is designed to provide students and staff with a safe, healthy, and educationally sound environment. Students are expected to be aware of and comply with this 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.

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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 ensure that school principals confer with certificated building employees as appropriate to develop and/or review building discipline standards and review the fidelity of implementation of those standards. At each district school, principals and certificated staff may develop written school procedures for administering discipline that are consistent with this policy and procedure. Each school may also:

1. Establish behavioral expectations with students and proactively teach expectations across various school settings.
2. Develop precise definitions for problem behaviors and behavioral violations to address differences in perceptions of subjective behaviors and reduce the effect of implicit bias.
3. Define the differences between minor and major behavior incidents to clarify the types of behaviors that may or may not result in classroom exclusion or are severe enough that an administrator needs to be involved.
4. Identify a continuum of best practices and strategies for classroom-based responses that building staff should administer before or instead of classroom exclusion to support students in meeting behavioral expectations.

Schools handbooks, codes of conduct, and building discipline standards must not conflict with this policy, accompanying procedures, or other Board policies, and should be similar across building levels.

School principals will strive to ensure that teachers and other school personnel receive adequate support to effectively implement a continuum of identified best practices and strategies that:

1. Focus on prevention to reduce the use of exclusionary discipline practices;
2. Allow the exercise of professional judgment and skill sets; and
3. May be adapted to individual student needs in a culturally responsive manner.

School principals will confer with certificated building employees as appropriate to establish criteria for when certificated employees must complete classes to improve classroom management skills. Professional learning opportunities may include PBIS, SEL, trauma-informed approaches, culturally responsive teaching, and use of data to identify needed teacher training to support district policy implementation

The District will periodically review and further develop this policy and procedure with the participation of school personnel, students, parents, families, and the community. As part of this development and review process, the district will use disaggregated data collected under RCW [28A.300.042](#). This process may include reviewing data to prevent and address discrimination against students in protected classes identified in chapters [28A.640](#) and [28A.642](#) RCW, however, the District will ensure it reviews disaggregated discipline data in accordance with WAC 392-190-048 at least annually.

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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. At the building level, schools will annually provide the current building discipline standards, developed as stated above, to all school personnel, students, and parents which may require language assistance for students and parents with limited-English proficiency under Title VI of the Civil Rights Act of 1964. Schools will ensure all school personnel are knowledgeable of the school building discipline standards. Schools may provide discipline training developed under RCW [28A.415.410](#) to support implementation of this policy and procedure to all school staff as feasible.

Application

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

Cross References:

Board Policy 2121 - Substance Abuse Program

Board Policy 2161 - Special Education and Related Services for Eligible Students

Board Policy 2162 - Education of Students With Disabilities Under Section 504 of the Rehabilitation Act of 1973

Board Policy 3122 - Excused and Unexcused Absences

Board Policy 3210 - Nondiscrimination

Board Policy 3244 - Prohibition of Corporal Punishment

Board Policy 3520 - Student Fees, Fines, or Charges

Board Policy 4210 - Regulation of Dangerous Weapons on School Premises

Board Policy 4218 - Language Access Plan

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Legal References:

RCW 9A.41.280 - Possessing dangerous weapons on school facilities — Penalty — Exceptions

RCW 28A.150.240 - Certificated teaching and administrative staff as accountable for classroom teaching — Scope — Responsibilities — Penalty

Chapter 28A.225 - RCW Compulsory school attendance and admission

Chapter 28A.320 - RCW Provisions applicable to all districts

RCW 28A.400.100 - Principals and vice principals — Employment of — Qualifications — Duties

RCW 28A.400.110 - Principal to assure appropriate student discipline — Building discipline standards — Classes to improve classroom management skills

Chapter 28A.600 RCW - Students

WAC 392-190-048 - Access to course offerings – Student discipline

Chapter 392-400 WAC - Student Discipline

34 CFR Part 100.3 - Regulations implementing Civil Rights Act of 1964

42 U.S.C. 2000d et seq. - Civil Rights Act of 1964

Adopted: November 15, 2016

Revised: March 17, 2020

Second Reading/Revised: August 16, 2022

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NUTRITION, HEALTH, AND PHYSICAL EDUCATION

The board recognizes that a healthy school environment prepares students for college, careers, and successful futures. Students who eat well-balanced meals and engage in regular exercise are more likely to learn in the classroom. Good nutrition and physical fitness are essential for the lifelong health and wellbeing of our district's youth. The board supports the district's increased emphasis on nutrition, health, physical education, and physical activity at all grade levels to enhance the well-being of the district's students. Therefore, it is the policy of the Board of Directors to provide students with access to nutritious food, emphasize health education and physical education, and provide students with opportunities for physical activity. The board also recognizes the benefits of scheduling at least 20 minutes of seat time for lunch for every student and scheduling recess before lunch for elementary students. Therefore, to the extent appropriate and feasible, the Superintendent will strive to identify and remove barriers to these practices.

Wellness Policy

The district, through the School Health Advisory Committee (SHAC), will develop and implement a comprehensive wellness policy in compliance with state and federal requirements for districts participating in the National School Lunch Program, the School Breakfast Program and the United States Department of Agriculture (USDA) Smart Snacks in School nutrition standards.

Nutrition and Food Services Program

The Board of Directors supports the philosophy of the National School Lunch and School Breakfast Program and will provide wholesome and nutritious meals for children in the District's schools. The Board authorizes the Superintendent to administer the food services program, provided that any decision to enter into a contract with a food service management company will require the approval of the Board. Expenditures for food supplies shall not exceed the estimated revenues.

The Superintendent is responsible for:

- Annually distributing meal applications and determining eligibility for school meals;
- Protecting the identity of students eligible for free and reduced-price meals;
- Ensuring meals meet USDA meal pattern requirements;
- Ensuring meal periods are in compliance with USDA regulations;
- Establishing a Food Safety Plan;
- Determining meal prices annually;
- Using the full entitlement of USDA Foods;
- Maintaining a nonprofit school food service account;
- Ensuring all revenues are used solely for the school meal program;
- Establishing a meal charge policy;
- Accommodating children with special dietary needs;
- Ensuring compliance with USDA nondiscrimination policies;
- Following proper procurement procedures; and
- Ensuring compliance with the Smart Snacks in School standards.

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Health and Physical Education Program

The District's K-12 health and physical education programs will be aligned with the Washington State Health and Physical Education K-12 Learning Standards and will include, but not be limited to, the development of knowledge and skills to be physically active, eat nutritiously, to access reliable health information and services, communicate effectively, and set health-enhancing goals.

The District will ensure that the following requirements are met:

- All students in grades one through eight receive an average of one hundred instructional minutes per week of physical education per year.
- All high school students are required to complete a minimum of three semesters (1.5 credits) of physical education and one semester (.5 credit) of health education.
- Any student who is excused from participation on account of physical disability, employment, religious belief, participation in directed athletics or military science and tactics, or for other good cause will be required to demonstrate proficiency/competency in the knowledge portion of the fitness requirement, in accordance with District policy.
- The district will offer a one-credit course or its equivalent in physical education for each grade in the high school program (grades 9-12).
- All students have equal and equitable opportunities for health and physical education.
- All students, from kindergarten through grade 12, will have access to a quality, standards-based health and physical education program.
- OSPI- developed assessments or other strategies will be used in health and physical education, formerly known as classroom-based assessments (CBAs).

Additionally, school districts must conduct an annual review of their PE programs. The review must consist of numerous provisions, including:

- The number of individual students completing a PE class during the school year;
- The average number of minutes per week of PE received by students in grades 1 through 8, expressed in appropriate reporting ranges;
- The number of students granted waivers (excused from participation) from PE requirements;
- An indication of whether all PE classes are taught by instructors who possess a valid health and fitness endorsement;
- The PE class sizes, expressed in appropriate reporting ranges;
- An indication of whether, as a matter of policy or procedure, the district routinely modifies and adapts its PE curriculum for students with disabilities; and
- An indication of whether the district routinely excludes students from PE classes for disciplinary reasons.

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As a best practice and subject to available funding, the district will strive to ensure:

- Students will be moderately to vigorously active for at least 50% of class time during most or all physical education class sessions.
- All schools will have certificated physical education teachers providing instruction.
- All schools will have appropriate class sizes, facilities, equipment, and supplies needed to deliver quality health and physical education consistent with state standards.
- All physical education teachers will be encouraged to participate in professional development in physical education at least once a year.

Physical Activity

Physical education class is not to be used or withheld as punishment for any reason. All schools, as a best practice and subject to available funding, will participate in a multi-component approach by which schools use all opportunities for students to be physically active, such as the Comprehensive School Physical Activity Program (CSPAP) recommended by the Centers for Disease Control and Prevention, and will provide the following:

- Quality physical education;
- Physical activity during the school day (brain boosters/energizers);
- Extracurricular opportunities;
- Recess (which, under most circumstances, will not be used or withheld as punishment-);
- Family and community engagement;
- Staff wellness and health promotion;
- Promotion of active transportation; and
- School district facilities.

Cross References:

Board Policy 2150 - Co-Curricular Program

Board Policy 2151 - Interscholastic Activities

Board Policy 2161 - Special Education and Related Services for Eligible Students

Board Policy 2162 - Education of Students With Disabilities Under Section 504 of the Rehabilitation Act of 1973

Board Policy 2410 - High School Graduation Requirements

Board Policy 3210 - Nondiscrimination

Board Policy 3422 - Student Sports – Concussion, Head Injury and Sudden Cardiac Arrest

Board Policy 4260 - Use of School Facilities

Legal References:

RCW 28A.210.365 - Food choice, physical activity, childhood fitness — Minimum standards — District waiver or exemption policy.

RCW 28A.230.040 - Physical Education – Grades 1-8

RCW 28A.230.050 - Physical Education in High Schools

RCW 28A.230.095 - Essential academic learning requirements and assessments — Verification reports.

RCW 28A.235.120 - Meal Programs — Establishment and Operation — Personnel — Agreements

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RCW 28A.235.130 - Milk for children at school expense

RCW 28A.235.140 - School breakfast programs

RCW 28A.235.145 - School breakfast and lunch programs –Use of state funds

RCW 28A.235.150 - School breakfast and lunch programs – Grants to increase participation – Increased state support

RCW 28A.235.160 - Requirements to implement school breakfast, lunch and summer food service programs – Exemptions

RCW 28A.235.170 - Washington grown fresh fruit and vegetable grant program

RCW 28A.623.020 - Nonprofit program for elderly — Authorized — Restrictions

RCW 69.04 - Intrastate Commerce in Food, Drugs and Cosmetics

RCW 69.06.010 - Food and beverage service worker's permit — Filing, duration — Minimum training requirements

RCW 69.06.020 - Permit exclusive and valid throughout state — Fee

RCW 69.06.030 - Diseased persons — May not work — Employer may not hire

RCW 69.06.050 - Permit to be secured within fourteen days from time of employment.

RCW 69.06.070 - Limited duty permit

WAC 180-51-068 - State subject and credit requirements for high school graduation—Students entering the ninth grade on or after July 1, 2015.

WAC 392-157-125 - Time for meals

WAC 392-410-135 - Physical Education – Grade school and high school requirement.

WAC 392-410-136 - Physical Education Requirement-Excuse

2 CFR Part 200 - Procurement

7 CFR, Parts 210 - and 220

7 CFR, Part 245.5

Adopted: July 19, 2005

Revised: July 21, 2020

Second Reading/Revised: August 16, 2022