

BOARD OF DIRECTORS
Regular Business Meeting - 5:30 PM
May 16, 2023
364 S Park St
Walla Walla, WA 99362

Watch Live: <https://wwps-org.zoom.us/j/93375383827>

Listen: Dial 1-253-215-8782 and enter the Webinar ID: 933 7538 3827

Individuals with disabilities and those individuals who may have difficulty attending a board meeting due to issues such as mobility limitations may contact the superintendent’s office at 509-526-6715 no later than three days before a regular meeting and as soon as possible in advance of a special meeting so the district can arrange for them to participate.

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

I. CALL TO ORDER: (5:30 p.m.) *Mr. Sarley*

II. FLAG SALUTE: *Mrs. Ruth Ladderud, Board of Directors*

III. ROLL CALL:

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

IV. APPROVAL OF AGENDA: *Mr. Sarley*

V. CONSENT AGENDA: *Mr. Sarley*

- | | |
|---|---|
| 1. Personnel Report | 3 |
| 2. May 16 Accounts Payable | 4 |
| 3. April Financial Report | 5 |
| 4. Regular Study Meeting Minutes of May 9, 2023 | 9 |

VI. SPECIAL PROGRAMS/INTRODUCTIONS/ANNOUNCEMENTS: (5:35 p.m.) *Mr. Sarley*

- | | |
|---|--|
| 1. Recognition of State Champions: <i>Dr. Wade Smith</i> | |
| • Wa-Hi FFA and SEATech SkillsUSA | |
| 2. Partners of the Year Recognition: <i>Mr. Derek Sarley & Dr. Wade Smith</i> | |
| • JROTC Boosters, City of Walla Walla Parks & Recreation, Chevrolet of Walla Walla and The Boeing Company | |

VII. STUDENT REPRESENTATIVE: *Mr. Sarley*

VIII. CITIZENS' COMMENTS: (6:15 p.m.) *Mr. Sarley* **11**

IX. REPORTS: (6:25 p.m.) *Mr. Sarley*

- | | |
|--|--|
| 1. Board of Directors Report: <i>Mr. Sarley</i> | |
| 2. Superintendent's Report: <i>Dr. Wade Smith</i> | |
| a. Monthly Enrollment Report | |
| 3. Monthly Financial Dashboard Report: <i>Mrs. Janette Jeffris</i> | |

4. Student Advisory Member Discussion: <i>Ms. Mulkerin</i>	
5. Second Reading of Policy No. 6036 - Capitalization Threshold for Subscription-Based Information Technology Arrangements (SBITA): <i>Mrs. Janette Jeffris</i>	17
X. ACTION: (6:55 p.m.) <i>Mr. Sarley</i>	
1. Second Reading of Policy No. 6036 - Capitalization Threshold for Subscription-Based Information Technology Arrangements (SBITA)	18
XI. ADJOURNMENT: (7:00 p.m.) <i>Mr. Sarley</i>	



PERSONNEL REPORT

May 16, 2023 – Board Meeting

Date: May 11, 2023

EMPLOYMENT

Certificated: Kuyler Lang, Art Teacher (2023-24), Pioneer Middle School
Adriana Mortier, Special Education Teacher (2023-24), Lincoln High School

Classified: Brooke Cramer, Health Clinician RN (2023-24), Lincoln High School/Walla Walla High School/SEATech

- Brooke has been serving as a temporary health clinician (RN) for the last two school years

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 May 16th, 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		
5/16/2023	222649	Through	222797	\$ 627,910.18
5/16/2023	222300500	Wire Transfer	222300515	\$ 4,172.88

		Capital Projects		
5/16/2023	220145	Through	220150	\$ 642,246.02
		Wire Transfer		

		ASB		
5/16/2023	220141	Through	220147	\$ 13,559.77
		Wire Transfer		

		Transportation Vehicle		
		Through		
		Wire Transfer		

		Payroll		
		Through		
		Wire Transfer		
	NA	Payroll Taxes	NA	

TOTAL:	\$ 1,287,888.85
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SCHOOL BOARD PRESIDENT:

SECRETARY OF THE BOARD:

Derek Sarley

Dr. Wade Smith, Superintendent



TO: Dr. Wade Smith - Superintendent
FROM: Janette Jeffris – Director of Fiscal Services
DATE: May 12, 2023
RE: April's Financial Report

5

Attached is the April financial report consisting of:

- Revenues, expenditures and fund balance for all five funds.
 - General Fund ending balance is 13.6% of expenditures
- General Fund trend charts
- Payroll trend chart

Please let me know if you have any questions.

Attachments

JJ

Walla Walla School District

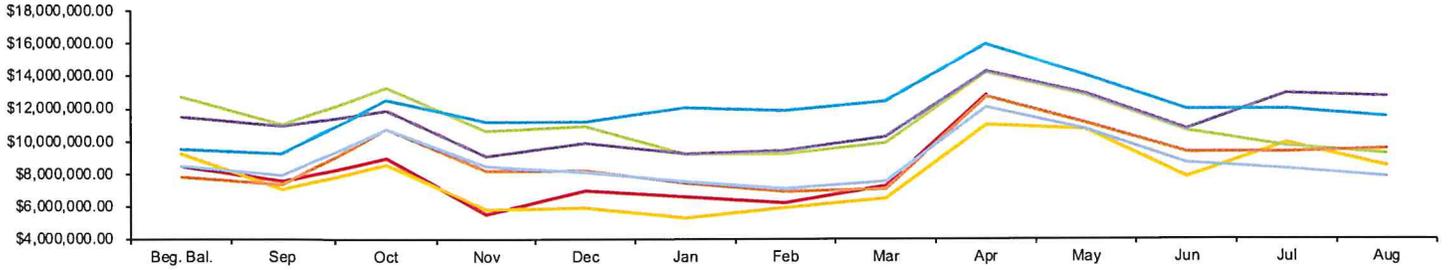
Monthly Financial Report

April 2023

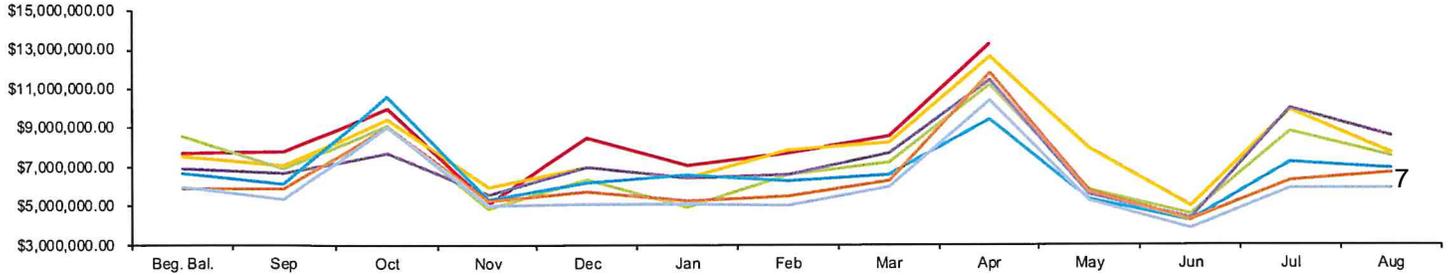
	<u>Adopted Budget</u>	<u>Working Budget</u>	<u>Year to Date</u>
<u>GENERAL FUND</u>			
Beginning Fund Balance	\$ 6,879,949	\$ 8,768,380	\$ 8,754,173
Revenues	\$ 95,098,347	\$ 95,098,347	\$ 66,165,846
Expenditures	\$ (93,468,217)	\$ (93,468,217)	\$ (62,215,200)
Transfers	\$ (800,000)	\$ (800,000)	\$ -
Ending Fund Balance	\$ 7,710,079	\$ 9,598,510	\$ 12,704,819 13.6%
<u>CAPITAL PROJECTS</u>			
Beginning Fund Balance	\$ 3,743,645	\$ 3,743,645	\$ 10,074,032
Revenues	\$ 15,405,004	\$ 15,405,004	\$ 4,826,642
Expenditures	\$ (15,300,000)	\$ (15,300,000)	\$ (6,825,963)
Transfers	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 3,848,649	\$ 3,848,649	\$ 8,074,711
<u>DEBT SERVICE</u>			
Beginning Fund Balance	\$ 2,474,250	\$ 2,559,814	\$ 2,461,107
Revenues	\$ 4,737,399	\$ 4,737,399	\$ 4,264,344
Expenditures	\$ (4,553,325)	\$ (4,553,325)	\$ (3,345,025)
Ending Fund Balance	\$ 2,658,324	\$ 2,743,888	\$ 3,380,426
<u>ASB FUND</u>			
Beginning Fund Balance	\$ 536,300	\$ 515,855	\$ 515,855
Revenues	\$ 181,000	\$ 116,020	\$ 291,718
Expenditures	\$ (301,000)	\$ -	\$ (205,154)
Ending Fund Balance	\$ 416,300	\$ 631,875	\$ 602,419
<u>TRANSPORTATION VEHICLE</u>			
Beginning Fund Balance	\$ 284,905	\$ 284,739	\$ 284,739
Revenues	\$ 1,323,463	\$ 321	\$ 14,548
Expenditures	\$ (1,429,358)	\$ -	\$ -
Transfers			\$ -
Ending Fund Balance	\$ 179,010	\$ 285,060	\$ 299,287

WALLA WALLA PUBLIC SCHOOLS GENERAL FUND

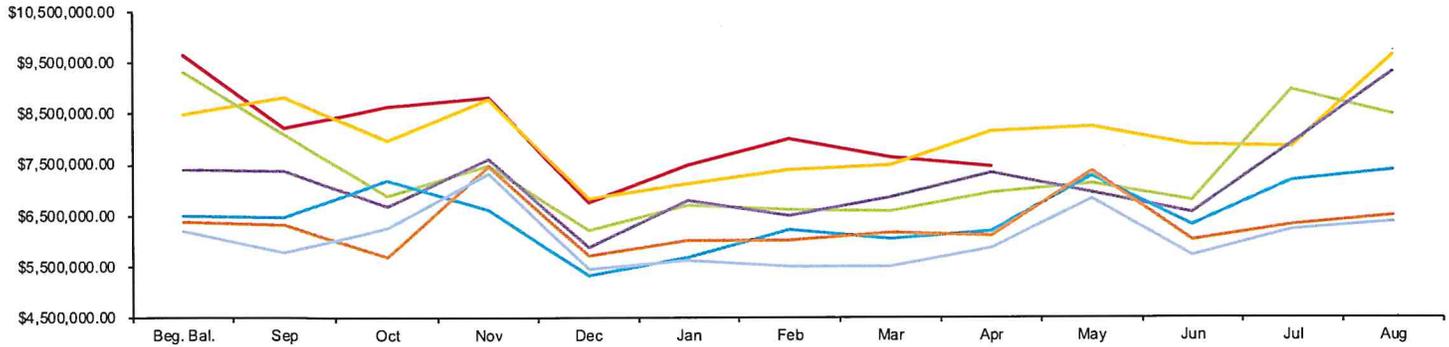
NET CASH & INVESTMENTS



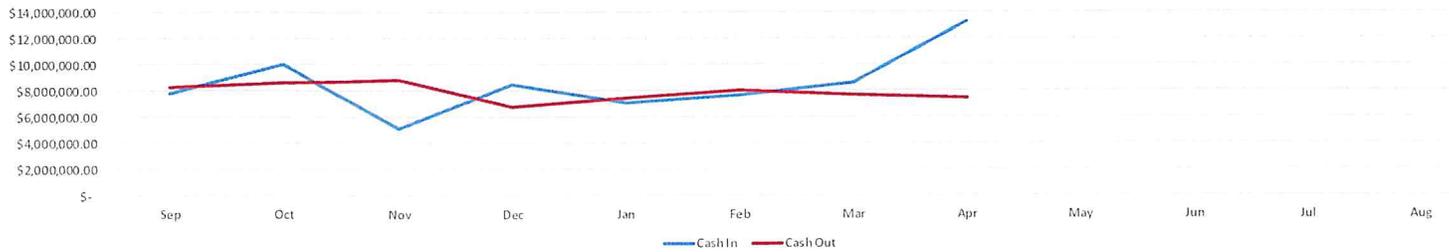
RECEIPTS



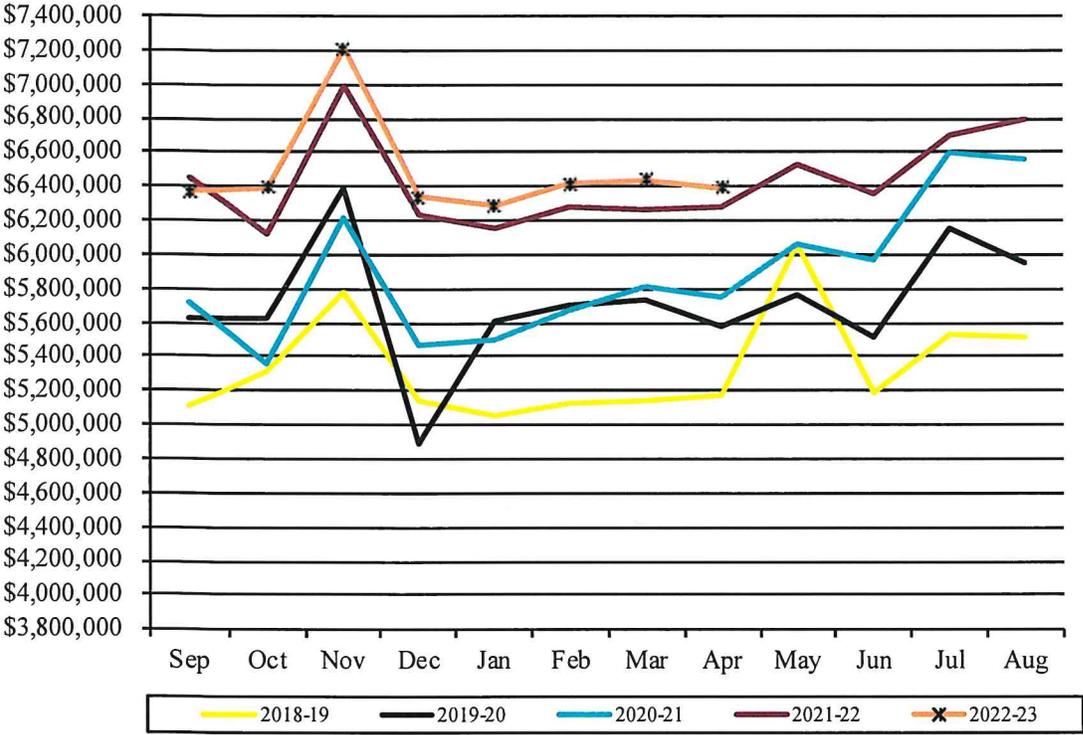
EXPENDITURES



2022-23 Cash In/out



WALLA WALLA PUBLIC SCHOOLS Monthly Payroll



BOARD OF DIRECTORS
Regular Study Meeting – 5:30 p.m.
May 9, 2023
WWPS Administration Building / 364 S. Park Street

PRESENT

BOARD OF DIRECTORS

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

ADMINISTRATORS

Dr. Wade Smith, Superintendent
Mr. Chris Gardea, Assistant Superintendent
Mrs. Christy Krutulis, Executive Director of Teaching & Learning
Mrs. Janette Jeffris, Director of Fiscal Services
Mrs. Michelle Carpenter, Principal of Berney Elementary School
Mr. Justin Vernon, Principal of Prospect Point Elementary School
Mrs. Kim Doepker, Principal of Garrison Middle School
Mr. John Schumacher, Principal of Walla Walla High School

AUDIENCE

Including board members, administrators and guests, approximately 25 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 Mr. Derek Sarley.

II. FLAG SALUTE

The flag salute and pledge of allegiance was led by Ms. Kathy Mulkerin, Board of Directors.

III. ROLL CALL

All board members were present in person, except Director Mulkerin who attended virtually.

IV. APPROVAL OF AGENDA

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

V. CONSENT AGENDA

President Sarley asked if there were any objections to the proposed seven item consent agenda: 1) personnel report; 2) May 2 accounts payable and April payroll; 3) resolution #03-2023 delegating authority to WIAA 2023-2024; 4) middle school science curriculum adoption; 5) Vision 2030 – strategic plan framework; 6) lease of Carnegie to Walla Walla Public Schools; and 7) regular business meeting minutes of April 18, 2023. Approved, as there were no objections.

VI. STUDY ITEMS

Professional Learning Communities Review: Dr. Wade Smith, principals and staff discussed with school board members the district's efforts to establish Professional Learning Communities in all schools.

Budget Preparation Update: Dr. Wade Smith and Director of Fiscal Services Mrs. Janette Jeffris discussed the 2023-2024 General Fund budget with school board members. They also discussed budget scenarios beyond next school year's budget.

VII. ADJOURNMENT

President Sarley declared the meeting adjourned at 7:59 p.m.

Minutes to be presented for board approval on May 16, 2023.

APPROVED:

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

Derek Sarley
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.

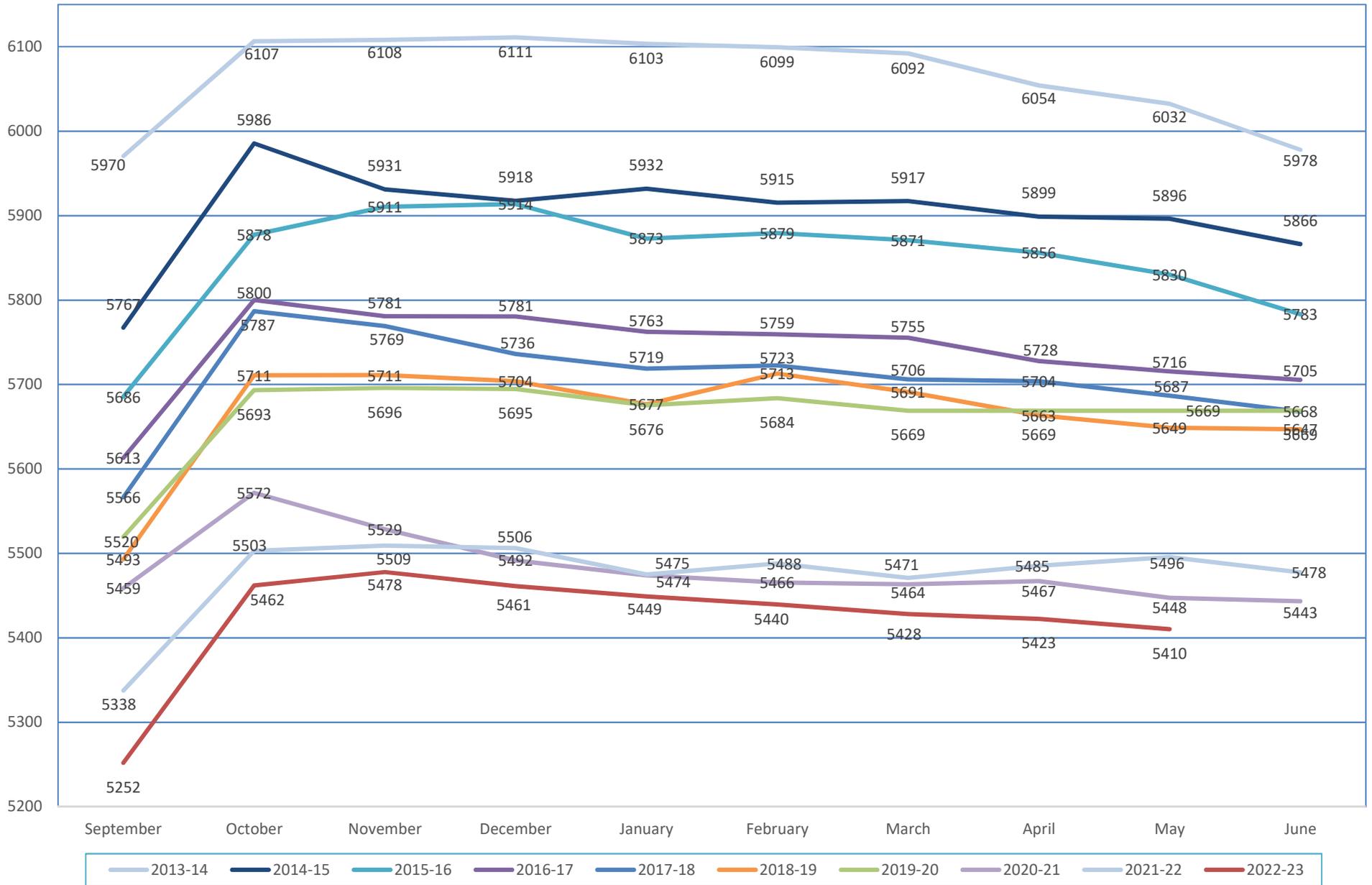
We also ask that you adhere to the following guidelines:

- 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

WWPS Enrollment Trends: 2013 to Present Student FTE Counts



Target Avg Class Size	24 (18 for TK)		25		27		27		28		28		TOTALS
2022-2023	Kindergarten		First		Second		Third		Fourth		Fifth		
WWCCF	Priore, A	18											
	Razo, E	18											
	Thomas, L	18											
	Allison, J	17											
SECTIONS	4	71	0	0	0	0	0	0	0	0	0	0	71
slots available	1												Ratio 18
Berney	Hubbard, K	23	Fisbeck, J	18	Holbrook, J	24	Baker, T	23	Bona, A	29	Ambler, C	27	
	Brown, A	24	Diaz Madrigal, A	17	Kearbey, K	23	Gonzales, C	26	Ponti, R	26	Clearman, D	24	
			Morrison, S	18	Parodi, D	22	Davin, M	26	Tonn, S	28	James, I	25	
Behavior Prg K-5	Merrill, L		Merrill, L		Merrill, L	1	Merrill, L	2	Merrill, L	2	Merrill, L	2	
SECTIONS	17	47	53	69	75	83	76	403					
slots available	1		22		12		6		1		8		Ratio 24
Edison	Espinosa, M	18	Maycumber, Y	19	Hobbs, S	18	Aceves, J	25	Ledesma, M	25	Ochoa, F	24	
	Helm, E	19	Phillips, L	18	Parsons, S	18	Lopez, J	26	Reed, J	23	Solis, C	23	
	Matson, E	18	Moreno, J	21	Williams, N	15	Estrada, A	23	Schafer, J	25	Solis Martinez, V	24	
	Valencia, A	18	Berumen, B	20	Saldivar, C	17							
SECTIONS	21	73	78	68	74	73	71	437					
slots available*	11		6		16		7		11		13		Ratio 21
Green Park	Bahena-Flores, R	24	Garanzuay, P	22	Salazar, I	12	Faba Lopez, J	19	Carroll, R	25	Maya, J	22	
	Lopez, M	23	Garcia, A	23	Esquivel, T	13	Contreras, A	21	Johnson, M	22	Ambler, D	27	
	Lamanna, S	16	Holbrook, T	22	Reiter, L	24	Boeckman, R	23	Tobin, J	24	Lux, J	27	
	Katsel, E	17	Holgate, Melissa	21	Real, D	24	Gregoire, L	26					
Lifeskills Program	Angotti, E	1	Angotti, E		Angotti, E		Angotti, E	2	Angotti, E	2	Angotti, E	3	
	Goble, E		Goble, E	6	Goble, E		Goble, E		Goble, E		Goble, E	1	
SECTIONS	22	80	88	73	89	71	76	477					
slots available	16		12		35		45		13		8		Ratio 22
Prospect Point	Ferraro, Amber	21	Hanson, K	21	Baldwin, W	20	Grove, J	19	Smyth, D	26	Mahan, L	23	
	Heinzman, A	19	James, L	20	Hudec, H	21	Jausoro, D	19	Taylor, L	27	Parodi, D	20	
	Rose, S	19	McKiernan, M	19	Paul, M	17	Kuhlmann, K	21	Watson, K	25	Parsons, J	21	
	Wilson, B	17	Pederson, R	17	Babbitt, H	19	Reese, N	19	Prull, V	25	Pegel, G	23	
SECTIONS	24	76	77	77	78	103	87	498					
slots available*	20		23		31		30		9		25		Ratio 21
Sharpstein	Cantero, H	17	Humphreys, S	18	Berg, L	18	Gillin, L	20	Shirley, C	20	Keyes, K	22	
	Wilson, H	18	Locati, R	17	Griffith, R	17	Hutchinson, D	20	Mendoza, L	21	James, J	23	
	McFetridge, M	18	Ruvalcaba, G	15	Hill, J	19	Villanueva, S	19	Woiblet, B	20	VanDonge, B	23	
Developmental Prog Autism Program	Cochran, M	7	Cochran, M	2	Cochran, M	1	Cochran, M	1	Stimmel, M	2	Stimmel, M		
	Stimmel, M	1	Stimmel, M	2	Stimmel, M	4	Stimmel, M	1	Stimmel, M	2	Stimmel, M		
SECTIONS	18	53	50	54	59	61	68	345					
slots available	12		23		27		22		23		16		Ratio 19
Walla Walla Online		1		2		6		6		8		2	
		1		2		6		6		8		2	
slots available													
TOT SLOTS AVAIL	61		86		121		110		57		70		
GRADE LVL TOTAL		400		346		341		375		391		378	2231
GRADE LVL SECTNS	21		18		18		17		16		16		
AVERAGE LOADS		18.57		18.56		18.28		21.41		23.56		23.13	
TOTAL SC SPED		9		10		6		5		6		6	42
TOTAL ENROLLED		410		358		353		386		405		386	2298

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	\$ 233,596	\$ 49,582	\$ 5,621,056	\$ 5,777	\$ 259,900	\$ 32,845	\$ -	\$ 6,202,755		\$ -	0.00%
SEP ACTUAL	\$ 233,596	\$ 49,582	\$ 5,621,056	\$ 5,777	\$ 259,900	\$ 32,845			\$ 6,202,755	\$ -	YTD
OCT PROJECTED	\$ 3,470,341	\$ 44,457	\$ 5,356,255	\$ 5,783	\$ 887,573	\$ 10,500	\$ -	\$ 9,774,909		\$ 133,222	1.36%
OCT ACTUAL	\$ 3,606,659	\$ 57,322	\$ 5,352,766	\$ 5,874	\$ 873,606	\$ 11,904			\$ 9,908,131	\$ 133,222	YTD
NOV PROJECTED	\$ 650,111	\$ 97,090	\$ 4,210,183	\$ 5,783	\$ 646,255	\$ 4,695	\$ -	\$ 5,614,117		\$ (499,810)	-8.90%
NOV ACTUAL	\$ 562,055	\$ 206,376	\$ 3,662,287	\$ 5,875	\$ 665,462	\$ 12,252			\$ 5,114,307	\$ (366,588)	YTD
DEC PROJECTED	\$ 64,780	\$ 36,660	\$ 5,941,119	\$ 5,783	\$ 1,145,635	\$ 9,978	\$ -	\$ 7,203,955		\$ 1,234,898	17.14%
DEC ACTUAL	\$ 45,036	\$ 39,106	\$ 6,740,070	\$ 5,875	\$ 1,593,310	\$ 15,456			\$ 8,438,853	\$ 868,310	YTD
JAN PROJECTED	\$ 27,762	\$ 31,594	\$ 5,934,562	\$ 5,783	\$ 960,651	\$ 3,320	\$ -	\$ 6,963,672		\$ 85,885	1.23%
JAN ACTUAL	\$ 24,642	\$ 60,910	\$ 5,932,083	\$ 5,530	\$ 1,017,002	\$ 9,389			\$ 7,049,557	\$ 954,195	YTD
FEB PROJECTED	\$ 38,174	\$ 21,440	\$ 5,964,039	\$ 5,783	\$ 1,214,575	\$ 6,084	\$ -	\$ 7,250,095		\$ 444,353	6.13%
FEB ACTUAL	\$ 189,031	\$ 33,629	\$ 6,186,939	\$ 6,378	\$ 1,265,665	\$ 12,806			\$ 7,694,448	\$ 1,398,547	YTD
MAR PROJECTED	\$ 1,272,458	\$ 163,065	\$ 5,957,289	\$ 5,783	\$ 1,023,851	\$ 1,660	\$ -	\$ 8,424,106		\$ 184,649	2.19%
MAR ACTUAL	\$ 1,217,366	\$ 120,495	\$ 6,005,531	\$ 6,378	\$ 1,242,498	\$ 16,487			\$ 8,608,755	\$ 1,583,197	YTD
APR PROJECTED	\$ 4,802,332	\$ 80,284	\$ 7,461,850	\$ 5,783	\$ 1,417,957	\$ 15,000	\$ -	\$ 13,783,206			0.00%
APR ACTUAL									\$ -	\$ 1,583,197	YTD
MAY PROJECTED	\$ 571,706	\$ 34,528	\$ 4,015,448	\$ 5,783	\$ 1,550,281	\$ 15,000	\$ -	\$ 6,192,746			0.00%
MAY ACTUAL									\$ -	\$ 1,583,197	YTD
JUN PROJECTED	\$ 57,170	\$ 59,144	\$ 4,207,057	\$ 5,783	\$ 1,233,489	\$ 15,000	\$ -	\$ 5,577,643			0.00%
JUN ACTUAL									\$ -	\$ 1,583,197	YTD
JUL PROJECTED	\$ 57,170	\$ 103,812	\$ 8,826,213	\$ 5,783	\$ 1,233,489	\$ 15,000	\$ -	\$ 10,241,467			0.00%
JUL ACTUAL									\$ -	\$ 1,583,197	YTD
AUG PROJECTED	\$ 68,600	\$ 77,672	\$ 6,956,363	\$ 2,888	\$ 1,195,443	\$ 15,000	\$ -	\$ 8,315,966			0.00%
AUG ACTUAL									\$ -	\$ 1,583,197	YTD
Total Projected	\$ 11,314,200	\$ 799,328	\$ 70,451,434	\$ 66,495	\$ 12,769,099	\$ 144,082	\$ -	\$ 95,544,637			
Adopted Budget	\$ 11,434,125	\$ 1,155,679	\$ 69,719,404	\$ 66,000	\$ 12,640,139	\$ 83,000	\$ -	\$ 95,098,347			
Variance	\$ (119,925)	\$ (356,351)	\$ 732,030	\$ 495	\$ 128,960	\$ 61,082	\$ -	\$ 446,290			
TOTAL ACTUAL	\$ 5,878,387	\$ 567,420	\$ 39,500,733	\$ 41,685	\$ 6,917,442	\$ 111,139	\$ -	\$ 53,016,806	FORECAST ACTUAL	\$ 97,127,834	
% collected to PRO	51.96%	70.99%	56.07%	62.69%	54.17%	77.14%	#DIV/0!	55.49%			

NOTES:

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

MONTH	PROJ. P/R	ACTUAL P/R	PROJ. A/P	ACTUAL A/P	TOTAL	VARIANCE
SEPTEMBER PROJECTED	\$ 6,126,524		\$ 2,586,688		\$ 8,713,212 MONTHLY	\$ - 0.00%
SEPTEMBER ACTUAL		\$ 6,126,524		\$ 2,586,688	\$ 8,713,212 YTD	\$ - 0.00%
OCTOBER PROJECTED	\$ 6,374,849		\$ 1,146,405		\$ 7,521,254 MONTHLY	\$ 0 0.00%
OCTOBER ACTUAL		\$ 6,377,085		\$ 1,144,170	\$ 7,521,254 YTD	\$ 0 0.00%
NOVEMBER PROJECTED	\$ 6,551,785		\$ 1,645,525		\$ 8,197,310 MONTHLY	\$ 584,836 7.13%
NOVEMBER ACTUAL		\$ 7,198,857		\$ 1,583,289	\$ 8,782,146 YTD	\$ 584,836 2.39%
DECEMBER PROJECTED	\$ 5,730,537		\$ 863,071		\$ 6,593,608 MONTHLY	\$ 134,322 2.04%
DECEMBER ACTUAL		\$ 6,321,727		\$ 406,203	\$ 6,727,930 YTD	\$ 719,158 2.32%
JANUARY PROJECTED	\$ 6,169,985		\$ 1,116,453		\$ 7,286,438 MONTHLY	\$ 181,229 2.49%
JANUARY ACTUAL		\$ 6,237,812		\$ 1,229,855	\$ 7,467,667 YTD	\$ 900,387 2.35%
FEBRUARY PROJECTED	\$ 6,028,640		\$ 1,044,884		\$ 7,073,524 MONTHLY	\$ 904,066 12.78%
FEBRUARY ACTUAL		\$ 6,414,691		\$ 1,562,899	\$ 7,977,590 YTD	\$ 1,804,453 3.98%
MARCH PROJECTED	\$ 6,389,930		\$ 1,232,821		\$ 7,622,751 MONTHLY	\$ (40,615) -0.53%
MARCH ACTUAL		\$ 6,440,002		\$ 1,142,134	\$ 7,582,136 YTD	\$ 1,763,838 3.33%
APRIL PROJECTED	\$ 6,239,124		\$ 1,325,251		\$ 7,564,375 MONTHLY	
APRIL ACTUAL					\$ - YTD	\$ 1,763,838 2.91%
MAY PROJECTED	\$ 6,753,928		\$ 1,415,632		\$ 8,169,560 MONTHLY	
MAY ACTUAL					\$ - YTD	\$ 1,763,838 2.57%
JUNE PROJECTED	\$ 6,482,792		\$ 1,546,142		\$ 8,028,934 MONTHLY	
JUNE ACTUAL					\$ - YTD	\$ 1,763,838 2.30%
JULY PROJECTED	\$ 6,701,132		\$ 1,433,370		\$ 8,134,502 MONTHLY	
JULY ACTUAL					\$ - YTD	\$ 1,763,838 2.08%
AUGUST PROJECTED	\$ 6,407,891		\$ 2,686,488		\$ 9,094,379 MONTHLY	
AUGUST ACTUAL					\$ - YTD	\$ 1,763,838 1.88%
TOTAL PROJECTED	\$ 75,957,117		\$ 18,042,730		\$ 93,999,847	
ADOPTED BUDGET	\$ 74,391,445		\$ 19,076,772		\$ 93,468,217	
VARIANCE	\$ (1,565,672)		\$ 1,034,042		\$ (531,630)	
TOTAL ACTUAL		\$ 45,116,697		\$ 9,655,238	\$ 54,771,935	FORECAST ACT \$ 95,763,685
% spent to projected		59.40%		53.51%	58.27%	
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)				\$ 6,879,949			
Beginning Fund Balance (Actual)				\$ 8,754,173			
September	PROJECTED	\$ 6,202,755	\$ 8,713,212	\$ 4,369,492			
	ACTUAL	\$ 6,202,755	\$ 8,713,212	\$ 6,243,716	\$ 1,874,224	42.89%	10.96%
October	PROJECTED	\$ 9,774,909	\$ 7,521,254	\$ 6,623,147			
	ACTUAL	\$ 9,908,131	\$ 7,521,254	\$ 8,630,592	\$ 2,007,445	30.31%	11.10%
November	PROJECTED	\$ 5,614,117	\$ 8,197,310	\$ 4,039,954			
	ACTUAL	\$ 5,114,307	\$ 8,782,146	\$ 4,962,754	\$ 922,800	22.84%	9.94%
December	PROJECTED	\$ 7,203,955	\$ 6,593,608	\$ 4,650,301			
	ACTUAL	\$ 8,438,853	\$ 6,727,930	\$ 6,673,677	\$ 2,023,376	43.51%	11.12%
January	PROJECTED	\$ 6,963,672	\$ 7,286,438	\$ 4,327,535			
	ACTUAL	\$ 7,049,557	\$ 7,467,667	\$ 6,255,566	\$ 1,928,031	44.55%	11.01%
February	PROJECTED	\$ 7,250,095	\$ 7,073,524	\$ 4,504,106			
	ACTUAL	\$ 7,694,448	\$ 7,977,590	\$ 5,972,424	\$ 1,468,318	32.60%	11.38%
March	PROJECTED	\$ 8,424,106	\$ 7,622,751	\$ 5,305,461			
	ACTUAL	\$ 8,608,755	\$ 7,582,136	\$ 6,999,044	\$ 1,693,583	31.92%	11.62%
April	PROJECTED	\$ 13,783,206	\$ 7,564,375	\$ 11,524,292			
	ACTUAL	\$ -	\$ -			0.00%	
May	PROJECTED	\$ 6,192,746	\$ 8,169,560	\$ 9,547,478			
	ACTUAL	\$ -	\$ -	\$ -		0.00%	
June	PROJECTED	\$ 5,577,643	\$ 8,028,934	\$ 7,096,187			
	ACTUAL	\$ -	\$ -	\$ -		0.00%	
July	PROJECTED	\$ 10,241,467	\$ 8,134,502	\$ 9,203,152			
	ACTUAL	\$ -	\$ -			0.00%	
August	PROJECTED	\$ 8,315,966	\$ 9,094,379	\$ 8,424,739			
	ACTUAL	\$ -	\$ -	\$ -		0.00%	
PRELIMINARY PROJECTED EFB		\$ 95,544,637	\$ 93,999,847	\$ 8,424,739			8.89%
ACTUALS TO DATE		\$ 53,016,806	\$ 54,771,935				
FORECASTED ACTUALS*		\$97,127,834	\$95,763,685	\$9,318,322	YEAR END PROJECTION		9.73%
Monthly Variance	Above or within 2.00% of projection		Between 2.01% & 5.00% below projection		Below 5.01% of projection		
Yr End Projection	Above 8.00%		Between 6.00% to 7.99%		Below 6.00%		

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

Walla Walla Public Schools

BOARD POLICY

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CAPITALIZATION THRESHOLD FOR SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)

In accordance with GASB 96, a subscription-based information technology arrangement (SBITA) is defined as a contract that conveys control of the right to use another entity's software, alone or in combination with tangible capital assets (the underlying IT asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of underlying IT assets include printers, devices, and equipment. Any contract that meets this definition should be accounted for under the GASB SBITA Guidance, unless specifically excluded in this Statement.

School Districts may establish a liability threshold for reporting SBITAs that are deemed de minimis when compared to the district's financial capacity. This threshold defines the dollar amount at which a SBITA with a maximum possible term of more than one year will be classified as a liability.

Effective 9/1/2022, based on the above guidelines, the district has determined an individual SBITA liability threshold of 1% of prior year expenditures. This individual capitalization threshold applies to all SBITAs with a maximum possible term of more than one year.

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