



BOARD OF DIRECTORS
Regular Business Meeting - 4:00 PM
July 18, 2023
364 S Park St
Walla Walla, WA 99362

Watch Live: <https://wwps-org.zoom.us/j/95509818587>

Listen: Dial 1-253-215-8782 and enter the Webinar ID: 955 0981 8587

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: (4:00 p.m.) *Mr. Sarley*

II. FLAG SALUTE: *Mrs. Terri Trick, 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. PUBLIC HEARING FOR GENERAL FUND AND ASB FUND BUDGET EXTENSIONS

V. APPROVAL OF AGENDA: *Mr. Sarley*

VI. CONSENT AGENDA: *Mr. Sarley*

- | | |
|---|-----|
| 1. Personnel Report | 3 |
| 2. July 4 & July 18 Accounts Payable and June Payroll | 4 |
| 3. 2023-2024 Student Insurance | 5 |
| 4. Resolution 04-2023 - Final Acceptance of Lincoln High School Modernization Project | 6 |
| 5. Resolution 05-2023 - General Fund Budget Extension | 7 |
| 6. Resolution 06-2023 - Cancellation of Outstanding Warrants | 149 |
| 7. Resolution 07-2023 - Associated Study Body Fund Budget Extension | 151 |
| 8. Agreement for Information Systems Services | 154 |
| 9. Regular Business Meeting Minutes of June 20, 2023 | 166 |

VII. SPECIAL PROGRAMS/INTRODUCTIONS/ANNOUNCEMENTS: (4:10 p.m.) *Mr. Sarley*

VIII. CITIZENS' COMMENTS: (4:15 p.m.) *Mr. Sarley* **168**

IX. REPORTS: (4:25 p.m.) *Mr. Sarley*

1. Board of Directors Report: *Mr. Sarley*
2. Superintendent's Report: *Dr. Wade Smith*
3. Monthly Financial Dashboard Report: *Mrs. Janette Jeffris*
4. Budget Update: *Dr. Wade Smith & Mrs. Janette Jeffris*

5. Policies First Reading: <i>Dr. Wade Smith</i>	191
• 6035 Lease Capitalization Threshold	
• 6036 Capitalization Threshold For Subscription-Based Information Technology Arrangements (SBITA)	
6. Policies Second Reading: <i>Dr. Wade Smith</i>	193
• 4060 Distribution of Information	
• 5254 Staff Expression	
• 6022 Minimum Fund Balance	
7. Student Representative Appointment: <i>Ms. Kathy Mulkerin</i>	
X. ACTION: (5:25 p.m.) <i>Mr. Sarley</i>	
1. Policies Second Reading	196
• 4060 Distribution of Information	
• 5254 Staff Expression	
• 6022 Minimum Fund Balance	
2. Student Representative Appointment	
XI. ADJOURNMENT: (5:35 p.m.) <i>Mr. Sarley</i>	



PERSONNEL REPORT

July 18, 2023 – Board Meeting

Date: July 13, 2023

EMPLOYMENT

Certificated: John Avery, Math Teacher, Pioneer Middle School
 Amy Collins, First Grade Teacher, Green Park Elementary School
 Kathryn Davenport, Kindergarten Teacher, Berney Elementary School
 Leidy Martinez, English Language Development Teacher, Walla Walla High School
 • Leidy served as the Temporary ELD Teacher during the 2022-23 school year.
 Katherine Pekar, Temporary Kindergarten Teacher (2023-24), Sharpstein Elementary School
 Jessica Russell, First Grade Teacher, Sharpstein Elementary School

Classified: Sarah Glenn, Technology Specialist, Technology Department
 Melanie Grey, Bilingual Assistant Secretary, Walla Walla High School
 Rikki Kenworthy, Health Room Assistant, Prospect Point Elementary School

RESIGNATION/RETIREMENT/SEPARATION OF EMPLOYMENT

Administrative: Amy Kasenga, Long Term English Learner Specialist, Equity and Dual Programs, 7 years

Classified: Esther Martinez Lugo, Bilingual Assistant Secretary, Green Park Elementary School, 3 months

LEAVE OF ABSENCE

Certificated: Julie Hill, Second Grade Teacher, Sharpstein Elementary School, 17 years
 • For the 2023-24 school year

WARRANT SUMMARY

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

As of July 18, 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		
6/28/2023	223395	Through	223395	\$ 11,893.29
7/4/2023	223250	Through	223394	\$ 438,590.67
7/18/2023	223396	Through	223510	\$ 718,875.41
7/4/2023	222300615	Wire Transfer	222300655	\$ 3,259.04
7/18/2023	222300657	Wire Transfer	222300679	\$ 3,776.78

		Capital Projects		
7/4/2023	220160	Through	220168	\$ 332,741.87
7/18/2023	220169	Through	220169	\$ 287.65
		Wire Transfer		
		Wire Transfer		

		ASB		
7/4/2023	220172	Through	220184	\$ 17,146.56
7/18/2023	220185	Through	220211	\$ 29,187.46
7/4/2023	222300656	Wire Transfer	222300656	\$ 54.23
7/18/2023	222300680	Wire Transfer	222300683	\$ 2,134.35

		Transportation Vehicle		
7/18/2023	220000	Through	220000	\$ 725,028.88
		Through		
		Wire Transfer		
		Wire Transfer		

		Payroll		
6/30/2023	223208	Through	223238	\$ 2,147,054.47
6/30/2023	1400001	Wire Transfer	1401138	\$ 3,259,774.35
6/30/2023	NA	Payroll Taxes	NA	\$ 1,084,583.60

TOTAL:	\$ 8,774,388.61
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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: June 20, 2023
RE: Student Accident Insurance

David Borth from McDonald Zaring Insurance notified me that the rates and coverage for the 2023-2024 student accident plans from Myers-Stevens & Toohey & Co., Inc. will remain the same as the 2022-2023 school year.

For many years, we have worked with Myers-Stevens & Toohey & Co., Inc. for our student accident insurance plans. I am satisfied with services provided to students and their families. It is my recommendation that we continue to offer the plans available from Myers-Stevens & Toohey & Co., Inc. for the 2023-2024 school year.



RESOLUTION #04-2023
July 18, 2023

FINAL ACCEPTANCE OF LINCOLN HIGH SCHOOL MODERNIZATION PROJECT

WHEREAS, the Walla Walla Public Schools Board of Directors has received notification from Architects West that the Lincoln High School Modernization project is complete in accordance with contract specifications and documents; and

WHEREAS, the Superintendent and Board have walked through the project and concur;

THEREFORE, BE IT RESOLVED by the Walla Walla Public Schools Board of Directors, that the work of the contractor, Chervenell Construction, is now complete.

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

Derek Sarley, School Board President

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

Adopted at a regular meeting of the Board of Directors July 18, 2023



RESOLUTION #05-2023
July 18, 2023

GENERAL FUND BUDGET EXTENSION

WHEREAS, pursuant to WAC 392-123-071, first class school districts may file for a budget extension prior to August 31 of the school year.

NOW THEREFORE BE IT RESOLVED BY THE Board of Directors of Walla Walla School District, Walla Walla County, Washington, that the 2022-2023 school district General Fund Budget shall be increased from \$93,468,217 to \$96,140,417.

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

Derek Sarley, School Board President

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

Adopted at a regular meeting of the Board of Directors July 18, 2023

Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

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

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

2/ 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) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	11,434,125	0	11,434,125
2000 Local Nontax Support	1,155,679	0	1,155,679
3000 State, General Purpose	54,875,767	1,895,470	56,771,237
4000 State, Special Purpose	14,843,637	0	14,843,637
5000 Federal, General Purpose	66,000	0	66,000
6000 Federal, Special Purpose	12,640,139	0	12,640,139
7000 Revenues from Other School Districts	83,000	0	83,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	95,098,347	1,895,470	96,993,817
EXPENDITURES			
00 Regular Instruction	46,490,838	2,672,200	49,163,038
10 Federal Special Purpose Funding	4,367,421	0	4,367,421
20 Special Education Instruction	10,052,026	0	10,052,026
30 Vocational Education Instruction	3,230,954	0	3,230,954
40 Skill Center Instruction	809,488	0	809,488
50 and 60 Compensatory Education Instruction	9,592,393	0	9,592,393
70 Other Instructional Programs	538,513	0	538,513
80 Community Services	149,224	0	149,224
90 Support Services	18,237,360	0	18,237,360
B. TOTAL EXPENDITURES	93,468,217	2,672,200	96,140,417
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	800,000	0	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)	830,130	-776,730	53,400
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	214,385	608,095	822,480
G.L.825 Restricted for Skill Center	232,796	-171,300	61,496
G.L.828 Restricted for Carryover of Food Service Revenue	0	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) Current Budget	(2) Current Year Change	(3) Revised Budget
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	175,000	316,203	491,203
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	6,257,768	503,984	6,761,752
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	0	617,242	617,242
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	6,879,949	1,874,224	8,754,173
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	214,385	608,095	822,480
G.L.825 Restricted for Skill Center	232,796	-171,300	61,496
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	175,000	316,203	491,203
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	6,257,768	503,984	6,761,752
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	0	617,243	617,243
G.L.890 Unassigned Fund Balance	830,130	-776,731	53,399
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,710,079	1,097,494	8,807,573

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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) Current Budget	(2) Current Year Change	(3) Revised Budget
LOCAL TAXES			
1100 Local Property Tax	11,434,125	0	11,434,125
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	11,434,125	0	11,434,125
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	20,000	0	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	242,679	0	242,679
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	0	0	0
2300 Investment Earnings	30,000	0	30,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	80,000	0	80,000
2600 Fines and Damages	8,000	0	8,000
2700 Rentals and Leases	50,000	0	50,000
2800 Insurance Recoveries	25,000	0	25,000
2900 Local Support Nontax, Unassigned	700,000	0	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) Current Budget	(2) Current Year Change	(3) Revised Budget
2000 TOTAL LOCAL SUPPORT NONTAX	1,155,679	0	1,155,679
STATE, GENERAL PURPOSE			
3100 Apportionment	50,012,272	1,895,470	51,907,742
3121 Special Education--General Apportionment	1,780,558	0	1,780,558
3300 Local Effort Assistance	2,951,937	0	2,951,937
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	131,000	0	131,000
3000 TOTAL STATE, GENERAL PURPOSE	54,875,767	1,895,470	56,771,237
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	60,000	0	60,000
4121 Special Education	7,275,829	0	7,275,829
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,905,276	0	2,905,276
4156 State Institutions, Centers, and Homes, Delinquent	95,000	0	95,000
4158 Special and Pilot Programs	1,212,116	0	1,212,116
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,310,136	0	1,310,136
4174 Highly Capable	165,848	0	165,848
4188 Childcare	0	0	0
4198 School Food Services	30,000	0	30,000
4199 Transportation--Operations	1,789,432	0	1,789,432
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical 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	14,843,637	0	14,843,637

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	65,000	0	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	1,000	0	1,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	66,000	0	66,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Special Purpose-GEER	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	4,150,000	0	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-Reserved H	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 ARP-IDEA-Federal	0	0	0
6124 Special Education--Supplemental	1,248,579	0	1,248,579
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	50,000	0	50,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,575,195	0	1,575,195
6152 School Improve, Fed Other Title Grants under ESEA, Fed	1,199,084	0	1,199,084
6153 Migrant ESEA Migrant, Federal	71,192	0	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)	110,321	0	110,321
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	0	0	0

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	1,945,347	0	1,945,347
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose--GEER	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--Reserved H	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 ARP-IDEA-Federal	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	1,969,421	0	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) Current Budget	(2) Current Year Change	(3) Revised Budget
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	91,000	0	91,000
6311 Federal Special Purpose-GEER	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-Reserved H	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 ARP-IDEA-Federal	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	230,000	0	230,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	12,640,139	0	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) Current Budget	(2) Current Year Change	(3) Revised Budget
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	63,000	0	63,000
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	20,000	0	20,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	83,000	0	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	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
 OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 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	95,098,347	1,895,470	96,993,817

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REGULAR INSTRUCTION			
01 Basic Education	43,389,676	2,672,200	46,061,876
02 Alternative Learning Experience	2,341,765	0	2,341,765
03 Basic Education - Dropout Reengagement	759,397	0	759,397
00 TOTAL REGULAR INSTRUCTION	46,490,838	2,672,200	49,163,038
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - GEER	0	0	0
12 Federal Special Purpose - ESSER II	0	0	0
13 Federal Special Purpose - ESSER III	4,367,421	0	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 - Reserver H	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	4,367,421	0	4,367,421
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	8,986,035	0	8,986,035
22 Special Education, Infants and Toddlers, State	0	0	0
23 ARP-IDEA-Federal	0	0	0
24 Special Education, Supplemental, Federal	1,065,991	0	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	10,052,026	0	10,052,026
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,630,990	0	2,630,990
34 Middle School Career and Technical Education, State	574,646	0	574,646
38 Vocational, Federal	25,318	0	25,318
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,230,954	0	3,230,954
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	809,488	0	809,488
46 Skill Center, Federal	0	0	0

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	809,488	0	809,488
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,429,869	0	1,429,869
52 Other Title Grants under ESEA-Federal	1,097,717	0	1,097,717
53 Migrant ESEA Migrant, Federal	60,987	0	60,987
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,646,307	0	2,646,307
56 State Institutions, Centers and Homes, Delinquent	90,265	0	90,265
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,112,566	0	1,112,566
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	1,788,228	0	1,788,228
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	99,657	0	99,657
65 Transitional Bilingual, State	1,266,797	0	1,266,797
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	9,592,393	0	9,592,393
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	398,432	0	398,432
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	140,081	0	140,081
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	538,513	0	538,513
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	0
89 Other Community Services	149,224	0	149,224

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
80 TOTAL COMMUNITY SERVICES	149,224	0	149,224
SUPPORT SERVICES			
97 District-wide Support	13,634,107	0	13,634,107
98 School Food Services	2,435,995	0	2,435,995
99 Pupil Transportation	2,167,258	0	2,167,258
90 TOTAL SUPPORT SERVICES	18,237,360	0	18,237,360
TOTAL PROGRAM EXPENDITURES	93,468,217	2,672,200	96,140,417

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	46,061,876	483,000		23,301,668	3,442,558	10,598,440	4,216,236	3,528,116	176,050	315,808
02 ALE	2,341,765	0		1,463,625	171,459	659,921	22,760	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	49,163,038	483,000		25,243,041	3,668,500	11,477,727	4,241,496	3,554,416	179,050	315,808
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	1,088,948	489,599	466,635	29,500	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	21
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	1,088,948	489,599	466,635	29,500	0
21 Sp Ed, Sup, St	8,986,035	0		4,120,447	1,551,193	2,681,604	201,994	430,797	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	427,855	50,201	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	3,109,459	252,195	430,797	0	0
31 Voc, Basic, St	2,630,990	16,000		1,149,941	72,448	541,166	297,231	168,043	92,822	293,339
34 MidSchCar/Tec	574,646	0		181,403	0	81,222	182,601	15,000	10,000	104,420
38 Voc, Fed	25,318	0		0	0	1,000	863	3,374	5,374	14,707
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	623,388	480,695	186,417	108,196	412,466
45 Skil Cnt, Bas, St	809,488	0	0	462,168	48,642	210,972	23,380	12,000	8,000	44,322
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	210,972	23,380	12,000	8,000	44,326
51 ESEA Disadvantaged, Federal	1,429,869	0		493,384	279,915	371,614	141,072	132,884	11,000	0
52 Other Title Grants under ESEA-Federal	1,097,717	0	0	111,361	420,175	283,810	40,994	207,021	34,356	0
53 ESEA Migrant, Federal	60,987	0		0	35,804	17,064	5,519	2,600	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	2,646,307	0		772,220	528,221	688,697	349,969	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	155,297	86,308	166,579	32,375	293,372
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	1,788,228	0		93,390	994,300	621,086	59,452	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	3,880	16,000	24,148	3,000	0
65 Tran Biling, St	1,266,797	0		519,781	308,510	406,180	14,326	13,000	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	2,575,197	713,640	859,432	99,731	293,372
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	4,900	1,000	2,600	0
76 Target Asst, Fed	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	23,701	1,000	2,600	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	962,094	5,183,062	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	2,173,423	5,250,562	60,400	785,500
OBJECT TOTALS	96,140,417	499,500	-499,500	35,736,422	16,165,192	22,672,466	8,458,129	10,767,259	489,477	1,851,472

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	579,050	0		187,762	86,695	130,692	173,901	0	0	0
23 Princ Off	4,085,880	0		1,918,570	888,673	1,159,468	32,169	58,000	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	33,923,632	218,000		18,860,380	669,281	7,746,204	3,251,513	3,132,666	25,250	20,338
28 Extracur	1,984,638	265,000		190,257	823,071	292,393	121,717	160,200	47,000	85,000
29 Pmt to SD	0							0		
31 InstProDev	171,859	0		18,519	0	4,040	19,300	64,250	65,750	0
32 Inst Tech	387,540	0			46,381	11,853	68,836	50,000	0	210,470
33 Curriculum	602,272	0		112,615	0	39,657	450,000	0	0	250
34 Prof Lrng St	383,676	0		308,273		75,403	0	0	0	0
Total	46,061,876	483,000		23,301,668	3,442,558	10,598,440	4,216,236	3,528,116	176,050	315,808
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	291,354	0		103,812	92,508	85,034	7,000	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	1,782,962	0		1,241,855	26,131	503,006	11,970	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	260
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	659,921	22,760	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	270
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	280
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
FTE Program Staff				0.000	0.000					

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	30
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
FTE Program Staff				0.000	0.000					

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	185,184	0		0	156,214	26,970	0	2,000	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	1,000	0		0	0	0	1,000	0	0	0
27 Teaching	1,994,537	0		718,322	0	387,981	488,599	389,635	10,000	320
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	75,000							75,000		
31 InstProDev	20,929	0		0	0	1,429	0	0	19,500	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	1,088,948	489,599	466,635	29,500	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	340
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
FTE Program Staff				0.000	0.000					

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	360
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
FTE Program Staff				0.000	0.000					

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	380
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
FTE Program Staff				0.000	0.000					

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	101,255	0		0	71,975	29,280	0	0	0	0
25 Pupil M/S	278,985	0		0	154,451	124,534	0	0	0	0
26 Health	2,064,796	0		1,135,565	47,119	451,315	0	430,797	0	0
27 Teaching	5,690,630	0		2,445,283	1,192,177	1,851,176	201,994	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	400
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	2,681,604	201,994	430,797	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	410
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0
FTE Program Staff				0.000	0.000					

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
FTE Program Staff				0.000	0.000					42

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	427,855	50,201	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	427,855	50,201	0	0	0
FTE Program Staff				0.000	14.369					43

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
FTE Program Staff				0.000	0.000					44

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	450
FTE Program Staff				0.000	0.000					

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	460
FTE Program Staff				0.000	0.000					

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	194,009	0		67,200	37,396	52,913	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	2,105,142	16,000		1,065,888	0	462,679	179,467	133,043	86,822	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	77,264	0		0	0	0	77,264	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	541,166	297,231	168,043	92,822	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	80,528	162,601	15,000	10,000	104,420
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	81,222	182,601	15,000	10,000	104,420
FTE Program Staff				2.400	0.000					

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	20,318	0		0	0	1,000	863	1,374	2,374	14,707
29 Pmt to SD	0							0		
31 InstProDev	5,000	0		0	0	0	0	2,000	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
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	25,318	0		0	0	1,000	863	3,374	5,374	14,707
FTE Program Staff				0.000	0.000					49

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
FTE Program Staff				0.000	0.000					

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	137,605	0		67,200	22,689	34,716	1,000	12,000	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	567,259	0	0	389,061	0	159,936	10,262	0	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	12,118	0		0	0	0	12,118	0	0	510
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	210,972	23,380	12,000	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
FTE Program Staff				0.000	0.000					

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
FTE Program Staff				0.000	0.000					

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	92,394	0		52,855	11,691	27,848	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	1,109,688	0		418,618	217,521	310,183	121,072	39,294	3,000	0
29 Pmt to SD	0							0		
31 InstProDev	157,203	0		5,641	20,056	9,916	20,000	93,590	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	540
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	371,614	141,072	132,884	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	673,171	0		0	420,175	240,430	0	5,210	7,356	0
22 Lrn Resrc	6,650	0		0	0	0	6,650	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	157,135	0		0	0	1,980	20,344	125,811	9,000	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	230,761	0		111,361	0	41,400	14,000	46,000	18,000	0
32 Inst Tech	0	0			0	0	0	0	0	550
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	283,810	40,994	207,021	34,356	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	6,736	0		0	3,978	2,758	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	51,651	0		0	31,826	14,306	5,519	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	2,600	0		0	0	0	0	2,600	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	560
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
Total	60,987	0		0	35,804	17,064	5,519	2,600	0	0
FTE Program Staff				0.000	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
FTE Program Staff				0.000	0.000					

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	645,508	349,969	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	688,697	349,969	298,200	9,000	580
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	590
Total	90,265	0		62,696	0	27,569	0	0	0	0
FTE Program Staff				1.000	0.000					

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	60
65 Utilities	0	0					0	0		0
Total	0	0		0	0	0	0	0	0	0
FTE Program Staff				0.000	0.000					

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	653,268	0		378,635	0	137,869	34,270	70,730	6,564	25,200
29 Pmt to SD	3,350							3,350		
31 InstProDev	103,883	0		0	0	15,162	23,500	39,410	25,811	0
32 Inst Tech	293,223	0			0	0	0	53,089	0	240,134
33 Curriculum	58,842	0		0	0	2,266	28,538	0	0	28,038
Total	1,112,566	0		378,635	0	155,297	86,308	166,579	32,375	293,372
FTE Program Staff				1.000	0.000					

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	620
Total	0	0		0	0	0	0	0	0	0
FTE Program Staff				0.000	0.000					

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	435,490	0		0	296,883	138,607	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	1,071,195	0		19,273	601,010	376,460	59,452	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	621,086	59,452	15,000	5,000	630
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	640
FTE Program Staff				0.000	0.000					

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	43,131	0		0	34,331	800	8,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	56,526	0		14,264	4,034	3,080	8,000	24,148	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
Total	99,657	0		14,264	38,365	3,880	16,000	24,148	3,000	0
FTE Program Staff				0.000	0.000					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	81,447	0		14,371	39,663	23,913	500	3,000	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	75,938	0		0	38,824	37,114	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	1,089,234	0		497,870	229,364	343,174	13,826	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
34 Prof Lrng St	9,380	0		7,540		1,840	0	0	0	0
Total	1,266,797	0		519,781	308,510	406,180	14,326	13,000	5,000	0
FTE Program Staff				5.957	7.033					66

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
FTE Program Staff				0.000	0.000					

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
FTE Program Staff				0.000	0.000					

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	69 ₀
Total	0	0		0	0	0	0	0	0	0
FTE Program Staff				0.000	0.000					

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
FTE Program Staff				0.000	0.000					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0
FTE Program Staff				0.000	0.000					

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	389,029	0		276,337	0	107,792	4,900	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	3,600	0		0	0	0	0	1,000	2,600	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	4,900	1,000	2,600	720
FTE Program Staff				3.112	0.000					

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
FTE Program Staff				0.000	0.000					73

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
FTE Program Staff				0.000	0.000					

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	750
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	0.000					

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	760
Total	0	0		0	0	0	0	0	0	0
FTE Program Staff				0.000	0.000					

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		77
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0
FTE Program Staff				0.000	0.000					

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	780
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
FTE Program Staff				0.000	0.000					

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
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		79
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				0.000	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	369,700	0			0	0	7,000	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	909,764	500		0	531,041	201,977	38,496	124,250	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	1,802,693	0	0		491,279	223,914	300,000	537,000	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	800
68 Insurance	1,830,772	0					0	1,830,772		0
72 Info Sys	2,177,659	0	0	0	805,546	298,400	249,613	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	962,094	5,183,062	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				0.000	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				0.000	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	83 0
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	84,620
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	87
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	90
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	91
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

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 the 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
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**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

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	94 0
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	95 0
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
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**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

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 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
								97
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	98
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 **1.00**

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
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**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

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	1020
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	1030
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. 104

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	105⁰

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	100

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.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

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

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
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**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

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
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**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

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	11,673
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	117 0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
03-23-940	OFFICE/CLERICAL	0.448	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. 118

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	119⁰

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	120
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.

122

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. 123

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 ****

- 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 ****

- 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	126⁰

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	127 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. 129

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	130
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 ****

- 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 ****

- 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	133
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	135 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
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

- 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
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

- 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	139 0
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	140 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	142
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	143
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) Current Budget	(2) % of Total	(3)Current Year Change	(4) % of Total	(5) Revised Budget	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	499,500	0.53	0	0.00	499,500	0.52
(1) Credit Transfers	-499,500	-0.53	0	0.00	-499,500	-0.52
(2) Certificated Salaries	35,736,422	38.23	0	0.00	35,736,422	37.17
(3) Classified Salaries	16,165,192	17.29	0	0.00	16,165,192	16.81
(4) Employee Benefits and Payroll Taxes	22,489,831	24.06	182,635	6.83	22,672,466	23.58
(5) Supplies and Materials	7,215,459	7.72	1,242,670	46.50	8,458,129	8.80
(7) Purchased Services	9,685,571	10.36	1,081,688	40.48	10,767,259	11.20
(8) Travel	498,453	0.53	-8,976	-0.34	489,477	0.51
(9) Capital Outlay	1,677,289	1.79	174,183	6.52	1,851,472	1.93
TOTAL EXPENDITURES	93,468,217	100.00	2,672,200	100.00	96,140,417	100.00

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Current Budget	(2) % of Total	(3) Current Year Change	(4) % of Total	(5) Revised Budget	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	53,374,571	57.10	2,182,245	81.66	55,556,816	57.79
28 Extracur	2,046,006	2.19	-17,368	-0.65	2,028,638	2.11
29 Pmt to SD	85,000	0.09	-6,650	-0.25	78,350	0.08
TOTAL TEACHING ACTIVITIES	55,505,577	59.38	2,158,227	80.77	57,663,804	59.98
TEACHING SUPPORT						
22 Lrn Resrc	569,382	0.61	20,108	0.75	589,490	0.61
24 Guid/Coun	4,229,414	4.52	-18,713	-0.70	4,210,701	4.38
25 Pupil M/S	701,151	0.75	0	0.00	701,151	0.73
26 Health	3,257,305	3.48	10,408	0.39	3,267,713	3.40
31 InstProDev	729,835	0.78	88,387	3.31	818,222	0.85
32 Inst Tech	608,492	0.65	293,693	10.99	902,185	0.94
33 Curriculum	693,293	0.74	83,203	3.11	776,496	145.81
34 Prof Lrng St	553,895	0.59	0	0.00	553,895	0.58
TOTAL TEACHING SUPPORT	11,342,767	12.14	477,086	17.85	11,819,853	12.29
OTHER SUPPORT ACTIVITIES						
42 Food	755,829	0.81	0	0.00	755,829	0.79
44 Operation	1,425,425	1.53	0	0.00	1,425,425	1.48
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	1,664,318	1.78	0	0.00	1,664,318	1.73
53 Maintnce	494,218	0.53	0	0.00	494,218	0.51
56 Insurance	35,000	0.04	0	0.00	35,000	0.04
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-349,000	-0.37	0	0.00	-349,000	-0.36
62 Grnd Mnt	686,900	0.73	0	0.00	686,900	0.71
63 Oper Bldg	2,484,146	2.66	0	0.00	2,484,146	2.58
64 Maintnce	1,720,693	1.84	82,000	3.07	1,802,693	1.88
65 Utilities	1,529,710	1.64	0	0.00	1,529,710	1.59
67 Bldg Secu	90,000	0.10	0	0.00	90,000	0.09
68 Insurance	1,494,385	1.60	336,387	12.59	1,830,772	1.90
72 Info Sys	2,127,608	2.28	188,113	7.04	2,315,721	2.41
73 Printing	33,702	0.04	0	0.00	33,702	0.04

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Current Budget	(2) % of Total	(3) Current Year Change	(4) % of Total	(5) Revised Budget	(6) % of Total
74 Warehouse	257,571	0.28	0	0.00	257,571	0.27
75 Mtr Pool	70,000	0.07	0	0.00	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	64,553	0.07	0	0.00	64,553	0.07
TOTAL OTHER SUPPORT ACTIVITIES	14,585,058	15.60	606,500	22.70	15,191,558	15.80
UNIT ADMINISTRATION						
23 Princ Off	4,662,318	4.99	9,700	0.36	4,672,018	4.86
TOTAL UNIT ADMINISTRATION	4,662,318	4.99	9,700	0.36	4,672,018	4.86
CENTRAL ADMINISTRATION						
11 Bd of Dir	369,200	0.40	500	0.02	369,700	0.38
12 Supt Off	439,247	0.47	0	0.00	439,247	0.46
13 Busns Off	1,516,764	1.62	-607,000	-22.72	909,764	0.95
14 HR	371,533	0.40	0	0.00	371,533	0.39
15 Pblc Rltn	329,199	0.35	0	0.00	329,199	0.34
21 Supv Inst	3,453,573	3.69	27,187	1.02	3,480,760	3.62
41 Supervisn	254,741	0.27	0	0.00	254,741	0.26
51 Supervisn	322,722	0.35	0	0.00	322,722	0.34
61 Supv Bldg	315,518	0.34	0	0.00	315,518	0.33
TOTAL CENTRAL ADMINISTRATION	7,372,497	7.89	-579,313	-21.68	6,793,184	7.07
TOTAL EXPENDITURES	93,468,217	100.00	2,672,200	100.00	96,140,417	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	147 0
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/ 0

- 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

Developing Washington's Most Sought-After Graduates

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

To: Board of Directors

From: Janette Jeffris, Director of Fiscal Services

Date: 07/18/2023

RE: Board Resolution to Cancel Outstanding Warrants

We reviewed the list of warrants that are still considered outstanding by the County Treasurer's office. We sent letters to all of the vendors who did not cash these warrants. Many of the vendors contacted were pleased to complete the required paperwork to have the warrants reissued; however, some did not respond to our correspondence and others decided they did not want their warrants reissued. 149

The total of the remaining outstanding warrants is \$522.55. The majority of these warrants were issued to exited seniors that had remaining meal balances or dance ticket refunds.

I would like to ask the Board to cancel these outstanding warrants via Board Resolution #06-2023 at the July 18, 2023 meeting. Please let me know if you any questions.

Attachment

A handwritten signature in blue ink, appearing to be 'JJ', written over a horizontal line.

JJ



RESOLUTION #06-2023
July 18, 2023

CANCELLATION OF OUTSTANDING WARRANTS

WHEREAS, the Walla Walla Public Schools has warrants outstanding in the General Fund; and

WHEREAS, the Walla Walla County Treasurer is requesting authorization from the Walla Walla Public Schools Board of Directors to cancel outstanding warrants totaling \$522.55.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Walla Walla Public Schools authorizes the cancellation of the outstanding warrants in the amount of \$522.55.

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

Derek Sarley, School Board President

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

Adopted at a regular meeting of the Board of Directors July 18, 2023



RESOLUTION #07-2023
July 18, 2023

ASSOCIATED STUDENT BODY FUND BUDGET EXTENSION

WHEREAS, pursuant to WAC 392-123-071, first class school districts may file for a budget extension prior to August 31 of the school year.

NOW THEREFORE BE IT RESOLVED BY THE Board of Directors of Walla Walla School District, Walla Walla County, Washington, that the 2022-2023 school district Associated Student Body Fund Budget shall be increased from \$301,000 to \$501,000.

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

Derek Sarley, School Board President

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

Adopted at a regular meeting of the Board of Directors July 18, 2023

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

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES			
100 General Student Body	100,000	200,000	300,000
200 Athletics	10,000	0	10,000
300 Classes	2,000	0	2,000
400 Clubs	65,000	0	65,000
600 Private Moneys	4,000	0	4,000
A. TOTAL REVENUES	181,000	200,000	381,000
EXPENDITURES			
100 General Student Body	150,000	200,000	350,000
200 Athletics	15,000	0	15,000
300 Classes	2,000	0	2,000
400 Clubs	130,000	0	130,000
600 Private Moneys	4,000	0	4,000
B. TOTAL EXPENDITURES	301,000	200,000	501,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-120,000	0	-120,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	425,805	425,805
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	536,300	-536,300	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	536,300	-110,495	425,805
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	416,300	-110,495	305,805
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
F. TOTAL ENDING FUND BALANCE (C+D) 1/	416,300	-110,495	305,805

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

AGREEMENT

Walla Walla 01-36-140

This Agreement is made and entered into this 1st day of September, 2023, by and between the Northwest Educational Service District, ("NWESD" hereinafter) and the Walla Walla School District No.140, ("District" hereinafter).

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

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

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

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

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

1. GENERAL TERM OF THE AGREEMENT

The term of the Agreement is September 1, 2023 through August 31, 2024. Thereafter, the terms of the Agreement will automatically renew from September 1st through August 31st of each successive year.

This term shall continue unless NWESD or District gives written notice to the other party to terminate the Agreement. This notice must be provided to District or NWESD, respectively, by March 1st of the same year termination is desired, at which time District agrees to continue paying Cooperative fees until August 31st of the same year.

2. MEMBERSHIP IN NORTHWEST REGIONAL DATA CENTER

District shall become a full member of NWRDC effective September 1, 2023. Membership shall entitle District to nominate candidates and vote for representatives on the NWRDC Executive Committee. NWRDC is a part of and functions through NWESD.

3. INFORMATION SYSTEM SERVICES

During the term of this Agreement, NWESD agrees, through NWRDC, to provide to District information system services as set forth in the Appendix A, which outlines the software,

service levels, roles and responsibilities of NWRDC to District in support of student, business and personnel related software packages offered by WSIPC including software support, amount and method of customer support, performance levels, and availability of staff, of this Agreement.

4. PROGRAM DEVELOPMENT

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

5. COST TO THE DISTRICT

During each year of the term, the WSIPC fee will be incorporated into the total fee collected by NWRDC. The WSIPC fee is established by the WSIPC Board of Directors and the NWRDC fee is approved by its Executive Committee.

The annual per student fee for services provided under this Agreement will be determined pursuant to the Appendix B fee schedule. Districts will be notified prior to March 1st, the notification deadline in Section 1. General Term of the Agreement, of any changes in per student fees.

The student FTE component of the fee calculation is variable and will be based on the actual annual student FTE count for the prior fiscal year.

The totals of these two components will determine the annual cost to the District. This cost includes amounts for sales use or other similar taxes related to the services provided herein. One twelfth of the annual cost will be invoiced for the first ten months of the Agreement. A final adjustment shall be made to the actual average annual FTE for the current year on the July and August payments.

6. RIGHTS TO PARTICIPATE IN JOINT COOPERATIVE

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

7. CONFIDENTIALITY

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

NWRDC and WSIPC acknowledge that performance of Services under this Agreement may involve access to confidential information including, personally identifiable information, student records, protected health information, or individual financial information that is subject to state or federal law/rules restricting the use and disclosure of such information, (reference Family Educational Rights and Privacy Act (20 U.S.C. § 1232g). NWRDC and WSIPC agree to comply with said FERPA regulations and will follow the federal guidelines in handling or disclosing personally identifiable information.

8. ACCESS TO PUBLIC RECORDS

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

9. RIGHTS IN COMPUTER SOFTWARE

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

10. PERFORMANCE AND BONDING

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

11. DISPUTES

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

12. TERMINATION FOR BREACH

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

13. INTERLOCAL AGREEMENT

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

14. CRIMES AGAINST CHILDREN

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

15. INDEMNITY

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

16. ASSIGNMENT

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

17. WAIVER AND SEVERABILITY

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

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

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

Walla Walla School District No. 140 elects to contract for:

Full Services

Board approval date: _____

OR

Resolution number _____ and date _____, of board delegation of authority to sign interlocal agreements.

(Superintendent Signature) (Date)

Larry Francois, Superintendent (Date)
Northwest Educational Service District 189
Skagit County, Washington

Printed Name

_____, Washington
(County)

NWESD Internal Approvals:	
Fiscal:	 _____
Program Manager:	 _____

Appendix A

Software and Systems - Services and Support

NWRDC Services

The following services are currently available to member districts. Every member of NWRDC may contract for Fiscal/HR Services (Business), Student Services or Full Services (both).

Service Requests

To request support during Normal Support Hours, the following points of contact will be used:

Business Support Team

425-349-6560

nwrdcfiscalsupport@nwrdc.net

<https://www.nwrdc.net/business-team/>

Student Support Team

425-349-6570

nwrdcstu@nwrdc.net

<https://www.nwrdc.net/student-team/>

Print Operations Team

425-349-6666

croom@nwrdc.net

<https://www.nwrdc.net/operations-team/>

Response Times

NWRDC maintains a phone/e-mail support administrator during normal working hours. This individual monitors and assigns all client contacts to ensure timely responses. At any time an issue is determined critical, the client will be notified within one hour of its status and every two hours thereafter.

A critical incident meets any of the following conditions:

- Productivity has stopped
- A staff member or agency cannot continue work
- Data is corrupt
- Financial controls are impaired
- System security has been compromised

Application Support Services

NWRDC services are available to employees of the District for the application under contract. This service includes telephone support, formal classroom training, on-site training, on-line training, user documentation materials and consulting in conjunction with the utilization of the WSIPC provided software. When the District contracts with outside consultants, it is recommended that these consultants attend relevant training.

Data Transportation

NWRDC assumes responsibility and cost to deliver computer output via United Parcel Service to a single designated drop-off location within the District. Districts requesting delivery to multiple drop-off points will be billed for this added service. The District may elect to pick up their output at the NWRDC Data Services. Data shipped from the District to NWRDC is the financial responsibility of the District.

Paper and Special Forms

NWRDC reserves the right to bill the district for paper usage beyond approved levels as determined by the NWRDC Executive Committee. Additional fees will be levied for anything beyond that limit. Paper and special forms used in the district on terminals, personal computers and other office machines are provided by the district.

Terminal Communications

District assumes responsibility for the costs and support of hardware, telecommunication software, and telecommunication connection costs to the access points established by NWRDC. NWRDC provides Active Directory account management for member districts, including Remote Desktop Services (RDS) support.

Additional Services

Districts may contract with the NWRDC for special projects, which are not covered in the above services. Such services shall be provided under the policy and rates adopted by NWESD and based on the availability of staff. For more information visit our website at

Print Shop: <https://www.nwrdc.net/operations-team/print-shop/>

Contract Business Services: <https://www.nwrdc.net/business-team/contract-business-services/>.

WSIPC Services

SYSTEM AVAILABILITY

Normal: Monday – Friday; 6:00 AM – 6:00 PM

Defined as primary school district work hours during which no elective downtime is done by WSIPC.

Evening/Weekend/WSIPC Holiday: Monday-Friday; 6:00 PM – 11:00 PM;

Weekends: 6:00 AM – 11:00 PM

Defined as hours during which elective downtime can be scheduled with one week's notice. End-users can access the application. Individual components of a redundant group may be unavailable. Approval is required by the NWRDC Director and WSIPC Operations department heads. Advance communication will be sent to the NWRDC Director and WSIPC Operations departments. At the conclusion of downtime, communication will be sent to this same group.

Late Night: Monday – Sunday; 11:00 PM – 6:00 AM

Defined as hours during which backups, system reboots and maintenance can occur. Elective downtime may be scheduled with same-day notice. Services may be unavailable. Advance communication will be sent to the NWRDC Director and WSIPC Operations departments. At the conclusion of downtime, communication will be sent to this same group.

SMS 2.0 Release Weekend: Saturday; 12:00AM – 9:00 PM

Defined as three time yearly period during which SMS 2.0 application software, hardware and operating system maintenance is performed. Expect services to be unavailable. Approval required by the Data Center Director(s) and WSIPC Operations department heads. Advance communication will be sent to the Data Center Director(s) and WSIPC Operations departments. At the conclusion of downtime, communication will be sent to all data centers and WSIPC Operations departments. The approved down time schedule will be communicated regularly throughout the year to reduce the number of surprises to Cooperative members.

Qmlativ Releases

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

Emergency Downtime

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

- The software or hardware is part of the failover system for a mission-critical system.
- The software or hardware is a single point of failure for a mission critical system.

Emergency downtime can be requested between the hours of 6:00 PM and 6:00 AM with same-day notice or an agreed upon elected time with same-day notice. Advanced communication will be sent to the Data Center Director(s) and WSIPC Operations departments. At the conclusion of downtime, communication will be sent to this same group.

Service Continuity

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

SOFTWARE

Delivery

WSIPC, in conjunction with NWRDC, will ensure the software WSIPC provides complies with state reporting, budgeting, and personnel retirement requirements. WSIPC will install the Software either at a site hosted or purchased by WSIPC or at a locally designated site. Software included is posted on our website: <https://www.nwrdc.net/about-us/services/>.

Warranty

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

Performance Remedy

As Licensee's exclusive remedy and WSIPC's entire liability, if any Software subject to the warranty set forth in Cooperative Supported Products listed on our website at <https://www.nwrdc.net/about-us/services/>, fails to comply with the warranty set forth WSIPC will use reasonable efforts to correct the noncompliance (e.g., by furnishing an update, new release, enhancement, or modification of the noncomplying Software); provided that (i) Licensee notifies WSIPC of the noncompliance and (ii) WSIPC is able to reproduce the noncompliance on the hardware for which the Software was designed. If after the expenditure

of such reasonable efforts and the expiration of a reasonable time period WSIPC is unable to correct any such noncompliance, WSIPC will refund to Licensee a pro rata portion of the license fee paid by Licensee during the then current Year for that portion of the Software found to be noncomplying. Such refund will be in full satisfaction of all claims of Licensee relating to such noncompliance.

Grant & Limitations

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

Software Updates

WSIPC agrees to keep current with software licensed from Skyward and will install new versions on a timeline that will be communicated to ISC's and School Districts.

School District Workstations

Configuration requirements for devices and their software that school district personnel use to access WSIPC's software modules can be found on our website:

<https://www.nwrdc.net/technology-team/>.

State Reports

WSIPC will provide, at no additional fee, all data reports required by the state that impact 50% or more of the school districts in the state. WSIPC and NWRDC will work with state agencies to gather requirements on the required data. WSIPC will inform NWRDC staff of any mandated changes to state reports and NWRDC will communicate the information to the District.

WSIPC SaaS Modules

WSIPC may provide additional software to enhance or supplement WSIPC's standard offerings. The costs for these services are often in addition to the normal FTE fee. Refer to [Addendum I](#) for the current listing of SaaS software offerings.

WSIPC Purchasing Program

The WSIPC Purchasing Program (WPP) provides opportunities for districts, schools, associations, and government entities to purchase technology at competitive Cooperative pricing. To save the Cooperative money and time, WSIPC has a procedure to competitively bid all vendors in the Purchasing Program via RFP. The WSIPC bid process adheres to a sealed, competitive bidding process to negotiate contracts that abide by state procurement requirements.

For more information and a current list of vendors, visit the WSIPC website:

<https://www.wsipc.org/purchasing>

Appendix B

2023-2024 NWRDC FTE Rates

	NWRDC Software Support Services	WSIPC Software Licensing	Total FTE Rate
Fiscal Only	\$14.18	\$20.99	\$35.17
Student Only	\$15.56	\$13.73	\$29.29
Full Service	\$25.50	\$20.99	\$46.49

Northwest Regional Data Center
 2121 W. Casino Road, Everett, WA 98204
 Phone 425-349-6545 Fax 425-349-6686

BOARD OF DIRECTORS
Regular Business Meeting – 5:30 p.m.
June 20, 2023
WWPS Administration Building / 364 S. Park Street

PRESENT

BOARD OF DIRECTORS

Mr. Derek Sarley, President
Ms. Kathy Mulkerin, Vice President
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

AUDIENCE

Including board members, administrators and guests, approximately 80 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 Mrs. Trick who attended virtually and Mrs. Ladderud who was excused.

IV. APPROVAL OF AGENDA

Ms. Mulkerin 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 eight item consent agenda consisting of the following items: 1) personnel report; 2) extracurricular athletic contracts; 3) non-athletic extra & co-curricular contracts; 4) June 20 accounts payable; 5) May financial report; 6) 2023-2024 out of state tuition; 7) excused absence for Director Mrs. Ladderud; and 8) regular study meeting minutes of June 6, 2023. Approved, as there were no objections.

VI. SPECIAL PROGRAMS/INTRODUCTIONS/ANNOUNCEMENTS

Recognition of High School State Champions: Dr. Smith & Mr. Sarley honored students and their coaches of the Wa-Hi JROTC, Wa-Hi FBLA, Wa-Hi Enrivothon and Garrison Middle School TSA TEAMS (Tests of Engineering Aptitude, Mathematics and Science) who finished in the top three in state championship competitions.

Retired School Employees Update: Walla Walla-Columbia School Retirees Association President Kathy Pritcher shared an update with school board members.

GEAR UP Program Update: GEAR UP staff Ms. Melanie Owens and Ms. Teresa Gingras provided an update on GEAR-UP program highlights for the school year.

VII. CITIZENS' COMMENTS**VIII. REPORTS**

Board of Directors Report: The Board members shared of events and activities in which they participated or attended since the last Board meeting, noting district commencement programs and local community events, and congratulated class of 2023 graduates.

Superintendent's Report: Dr. Smith commended the district's 2023 graduates, including over 60 graduates who received a Seal of Biliteracy and Wa-Hi Principal Mr. John Schumacher for the recent announcement of Walla Walla High School's re-accreditation. Dr. Smith shared that over 300 students are currently enrolled for kindergarten, announced the district received a \$1.9M three-year stronger connections grant to continue services such as the Communities in Schools program, Universal Design for Learning and Hazel Health, and noted June enrollment is 5403 FTE.

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

Outdoor Athletic and Activity Facilities Committee Recommendation: Outdoor Athletic and Activity Facilities Committee Chair Mr. Don Davis and committee members presented the district with two options for addressing its aging and inadequate outdoor facilities. Both options meet the committee's charge of bringing Walla Walla Public Schools middle and high school outdoor athletic and activity facilities up to comparable league standards.

Science of Reading Report: Executive Director of Teaching and Learning Mrs. Christy Krutulis and Curriculum Coordinator Ms. Casey Monahan provided an update to the school board on the district's efforts focusing on the science of reading.

Policies First Reading: Dr. Smith presented the following policies for first reading. The board discussed removing the first sentence of the third paragraph of Policy 5452. This update will be included in the second reading of policies at a future board meeting.

4060 Distribution of Information
5254 Staff Expression
6022 Minimum Fund Balance

Reading and Proposed Adoption of Board Policy 1250 (Per Board Policy 1310, it is deemed by the board that immediate adoption would be in the best interest of the district.): Ms. Mulkerin presented the following policy for review and adoption:

1250 Students on Governing Boards

IX. ACTION ITEMS

Board Policy 1250 – Students on Governing Boards: Ms. Mulkerin moved and Mrs. Trick seconded approval of policy 1250 as presented; the motion carried unanimously.

X. ADJOURNMENT

President Sarley declared the meeting adjourned at 7:39 p.m.

Minutes to be presented for board approval on July 18, 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

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		\$ (634,017)	-4.60%
APR ACTUAL	\$ 4,389,182	\$ (10,496)	\$ 7,265,882	\$ 7,348	\$ 1,481,259	\$ 16,015			\$ 13,149,189	\$ 949,180	YTD
MAY PROJECTED	\$ 571,706	\$ 34,528	\$ 4,015,448	\$ 5,783	\$ 1,550,281	\$ 15,000	\$ -	\$ 6,192,746		\$ (545,614)	-8.81%
MAY ACTUAL	\$ 880,321	\$ 72,676	\$ 4,135,446	\$ 6,378	\$ 541,485	\$ 10,827			\$ 5,647,132	\$ 403,566	YTD
JUN PROJECTED	\$ 57,170	\$ 59,144	\$ 4,207,057	\$ 5,783	\$ 1,233,489	\$ 15,000	\$ -	\$ 5,577,643			0.00%
JUN ACTUAL									\$ -	\$ 403,566	YTD
JUL PROJECTED	\$ 57,170	\$ 103,812	\$ 8,826,213	\$ 5,783	\$ 1,233,489	\$ 15,000	\$ -	\$ 10,241,467			0.00%
JUL ACTUAL									\$ -	\$ 403,566	169 YTD
AUG PROJECTED	\$ 68,600	\$ 77,672	\$ 6,956,363	\$ 2,888	\$ 1,195,443	\$ 15,000	\$ -	\$ 8,315,966			0.00%
AUG ACTUAL									\$ -	\$ 403,566	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	\$ 11,147,889	\$ 629,600	\$ 50,902,060	\$ 55,411	\$ 8,940,186	\$ 137,981	\$ -	\$ 71,813,127	FORECAST ACTUAL	\$ 95,948,203	
% collected to PRO	98.53%	78.77%	72.25%	83.33%	70.01%	95.77%	#DIV/0!	75.16%			

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	\$ (123,369) -1.63%
APRIL ACTUAL		\$ 6,196,678		\$ 1,244,328	\$ 7,441,006 YTD	\$ 1,640,469 2.71%
MAY PROJECTED	\$ 6,753,928		\$ 1,415,632		\$ 8,169,560 MONTHLY	\$ (176,491) -2.16%
MAY ACTUAL		\$ 6,837,101		\$ 1,155,968	\$ 7,993,069 YTD	\$ 1,463,978 2.13%
JUNE PROJECTED	\$ 6,482,792		\$ 1,546,142		\$ 8,028,934 MONTHLY	\$ - 0.00%
JUNE ACTUAL					\$ - YTD	\$ 1,463,978 1.91%
JULY PROJECTED	\$ 6,701,132		\$ 1,433,370		\$ 8,134,502 MONTHLY	\$ - 0.00%
JULY ACTUAL					\$ - YTD	\$ 1,463,978 1.72%
AUGUST PROJECTED	\$ 6,407,891		\$ 2,686,488		\$ 9,094,379 MONTHLY	\$ - 0.00%
AUGUST ACTUAL					\$ - YTD	\$ 1,463,978 1.56%
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		\$ 58,150,476		\$ 12,055,534	\$ 70,206,010	FORECAST ACT \$ 95,463,825
% spent to projected		76.56%		66.82%	74.69%	
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%	10.45%
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%	10.69%
April	PROJECTED	\$ 13,783,206	\$ 7,564,375	\$ 11,524,292			
	ACTUAL	\$ 13,149,189	\$ 7,441,006	\$ 12,707,227	\$ 1,182,935	10.26%	10.15%
May	PROJECTED	\$ 6,192,746	\$ 8,169,560	\$ 9,547,478			
	ACTUAL	\$ 5,647,132	\$ 7,993,069	\$ 10,361,290	\$ 813,812	8.52%	9.76%
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		\$ 71,813,127	\$ 70,206,010				
FORECASTED ACTUALS*		\$95,948,203	\$95,463,825	\$8,438,551	YEAR END PROJECTION		8.84%
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 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, 2023 through August 31, 2024.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 07/04/2023

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	101,079,336	431,512	5,151,000	865,000	455,000
Total Appropriation (Expenditures)	101,085,174	509,742	4,639,200	4,680,000	750,000
Other Financing Uses--Transfers Out (G.L. 536)	800,000	XXXXX	0	320,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-805,837	-78,230	511,800	-4,135,000	-295,000
Beginning Total Fund Balance	9,300,000	540,000	2,550,000	5,000,000	300,000
Ending Total Fund Balance	8,494,162	461,770	3,061,800	865,000	5,000
SECTION B: EXCESS LEVIES FOR 2024 COLLECTION					
Excess levies approved by voters for 2024 collection	11,856,999	0	0	0	1730
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	11,856,999	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 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,490.80		5,382.02		5,327.82	
FTE Certificated Employees	423.800		408.988		405.150	
FTE Classified Employees	284.645		296.281		283.499	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	95,715,121		95,098,347		101,079,336	
Total Expenditures	94,522,984		93,468,217		101,085,174	
Total Beginning Fund Balance	8,362,036		6,879,949		9,300,000	
Total Ending Fund Balance	8,754,173		7,710,079		8,494,162	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	43,602,522	46.13	46,490,838	49.74	48,350,817	47.83
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	3,841,899	174 ^{3.80}
Special Education Instruction	10,567,754	11.18	10,052,026	10.75	11,458,864	11.34
Vocational Instruction	3,084,167	3.26	3,230,954	3.46	3,266,668	3.23
Skill Center Instruction	948,855	1.00	809,488	0.87	1,015,763	1.00
Compensatory Education	9,984,432	10.56	9,592,393	10.26	12,386,185	12.25
Other Instructional Programs	548,597	0.58	538,513	0.58	684,583	0.68
Community Services	145,632	0.15	149,224	0.16	199,792	0.20
Support Services	19,095,577	20.20	18,237,360	19.51	19,880,603	19.67
Total - Program Groups	94,522,984	100.00	93,468,217	100.00	101,085,174	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	54,545,902	57.71	55,505,577	59.38	59,038,835	58.41
Teaching Support	11,989,084	12.68	11,342,767	12.14	13,165,543	13.02
Other Supportive Activities	15,316,959	16.20	14,585,058	15.60	16,037,372	15.87
Building Administration	4,718,640	4.99	4,662,318	4.99	4,881,249	4.83
Central Administration	7,366,190	7.79	7,372,497	7.89	7,962,175	7.88
Total - Activity Groups	94,522,984	100.00	93,468,217	100.00	101,085,174	100.00

Budgeted was 304 but actuals were less due to COVID impacts

This year's actuals were ~415 certs

No longer includes TK

Budgeted EFB (but will actually be closer to \$10.0M)

Projected 22-23 EFB (BFB for 23-24)

ESSER III

Increased due to connections grant, LAP increases, nat boards stipend and grant capacity

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	37,661,068	39.84	35,736,422	38.23	40,059,856	39.63
Classified Salaries	16,427,907	17.38	16,165,192	17.29	17,845,003	17.65
Employee Benefits and Payroll Taxes	21,966,044	23.24	22,489,831	24.06	22,324,670	22.09
Supplies, Instructional Resources and Noncapitalized Items	6,580,984	6.96	7,215,459	7.72	7,802,260	7.72
Purchased Services	9,915,871	10.49	9,685,571	10.36	10,832,684	10.72
Travel	383,086	0.41	498,453	0.53	582,253	0.58
Capital Outlay	1,588,025	1.68	1,677,289	1.79	1,638,448	1.62
Total - Objects	94,522,984	100.00	93,468,217	100.00	101,085,174	100.00

80% of budget goes to staff salary and benefits. When including contracted staff as well (under purchased services), that number is closer to 85%

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Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024	
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	414.42	400.89	331.51	
2. Grade 1	333.87	331.92	331.51	
3. Grade 2	389.33	334.35	352.00	
4. Grade 3	393.03	390.56	346.00	
5. Grade 4	367.98	392.57	379.08	
6. Grade 5	369.10	369.33	400.79	
7. Grade 6	365.41	368.99	383.21	
8. Grade 7	410.23	365.08	373.34	
9. Grade 8	402.86	408.49	356.58	
10. Grade 9	400.53	366.51	393.54	
11. Grade 10	381.83	373.89	364.44	
12. Grade 11 (excluding Running Start)	371.78	389.43	375.61	
13. Grade 12 (excluding Running Start)	334.99	367.61	353.95	
14. SUBTOTAL	4,935.36	4,859.62	4,741.56	176
15. Running Start	95.03	86.31	94.00	
16. Dropout Reengagement Enrollment	89.30	94.40	99.00	
17. ALE Enrollment	371.11	341.69	393.26	
18. TOTAL K-12	5,490.80	5,382.02	5,327.82	
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	423.80	408.99	405.150	
2. General Fund FTE Classified Employees /4	284.65	296.28	283.499	

TK no longer included



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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	10,515,972	11,434,125	11,719,978
2000 Local Nontax Support	1,080,918	1,155,679	1,283,000
3000 State, General Purpose	51,160,826	54,875,767	54,224,708
4000 State, Special Purpose	14,657,272	14,843,637	19,777,728
5000 Federal, General Purpose	67,540	66,000	66,000
6000 Federal, Special Purpose	18,142,621	12,640,139	13,870,922
7000 Revenues from Other School Districts	89,972	83,000	137,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	95,715,121	95,098,347	101,079,336
EXPENDITURES			
00 Regular Instruction	43,602,522	46,490,838	48,350,817
10 Federal Special Purpose Funding	6,545,448	4,367,421	3,841,899
20 Special Education Instruction	10,567,754	10,052,026	11,458,864
30 Vocational Education Instruction	3,084,167	3,230,954	3,266,668
40 Skill Center Instruction	948,855	809,488	1,015,763
50 and 60 Compensatory Education Instruction	9,984,432	9,592,393	12,386,185
70 Other Instructional Programs	548,597	538,513	684,583
80 Community Services	145,632	149,224	199,792
90 Support Services	19,095,577	18,237,360	19,880,603
B. TOTAL EXPENDITURES	94,522,984	93,468,217	101,085,174
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	800,000	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)	392,137	830,130	-805,837
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	652,416	214,385	250,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	120,686	232,796	300,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

Increase due to SPED, LAP, Food Service and Trans

ESSER

Again, due to connections grant, LAP increases, nat boards and grant capacity

Includes \$800K transfer

Should be closer to +\$700K in reality

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	175,000	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	6,257,768	7,680,000
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	439,823	0	200,000
G.L.890 Unassigned Fund Balance	0	0	695,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	8,362,036	6,879,949	9,300,000
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	822,480	214,385	250,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	61,496	232,796	300,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	491,203	175,000	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	6,761,752	6,257,768	7,569,162
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	617,243	0	200,000
G.L.890 Unassigned Fund Balance	0	830,130	0

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	8,754,173	7,710,079	8,494,162

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.

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	10,515,724	11,434,125	11,719,978
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	247	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	10,515,972	11,434,125	11,719,978
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	18,428	20,000	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	40,000	242,679	210,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	25,473	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	19,128	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	25,623	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	30,363	0	0
2300 Investment Earnings	49,934	30,000	50,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	245,491	80,000	80,000
2600 Fines and Damages	8,596	8,000	8,000
2700 Rentals and Leases	47,230	50,000	50,000
2800 Insurance Recoveries	60,080	25,000	25,000
2900 Local Support Nontax, Unassigned	268,187	700,000	840,000
2910 E-Rate	242,385	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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	1,080,918	1,155,679	1,283,000
STATE, GENERAL PURPOSE			
3100 Apportionment	46,598,504	50,012,272	50,210,912
3121 Special Education--General Apportionment	1,645,685	1,780,558	1,694,784
3300 Local Effort Assistance	2,778,757	2,951,937	2,319,012
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	137,880	131,000	0
3000 TOTAL STATE, GENERAL PURPOSE	51,160,826	54,875,767	54,224,708
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	77,201	60,000	60,000
4109 Transition To Kindergarten	XXXXX	XXXXX	780,082
4121 Special Education	6,967,156	7,275,829	9,032,952
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,699,004	2,905,276	3,931,979
4156 State Institutions, Centers, and Homes, Delinquent	145,341	95,000	150,000
4158 Special and Pilot Programs	1,527,994	1,212,116	2,062,116
4159 Institutions--Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,244,303	1,310,136	1,302,607
4174 Highly Capable	160,087	165,848	162,132
4188 Childcare	0	0	0
4198 School Food Services	44,255	30,000	305,000
4199 Transportation--Operations	1,789,432	1,789,432	1,990,860
4300 Other State Agencies, Unassigned	2,500	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	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	14,657,272	14,843,637	19,777,728

LEA continues to decrease

TK revenue

Increase in sped due to legislative action

Nat Boards, grant capacity and Fed grant carryover

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024	
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	66,599	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	941	1,000	1,000	
5600 Qualified Bond Interest Credit - Federal	0	0	0	
5000 TOTAL FEDERAL, GENERAL PURPOSE	67,540	66,000	66,000	
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0	0	0	
6109 Transition To Kindergarten	XXXXX	XXXXX	0	
6111 Federal Special Purpose-SLFRF	1,464,399	0	0	
6112 Federal Special Purpose-ESSER II	4,267,647	0	0	
6113 Federal Special Purpose-ESSER III	584,929	4,150,000	4,500,000	182
6114 Federal Special Purpose ESSER III Learning Loss	1,918,516	0	0	
6118 Federal Special Purpose-Reserved G	0	0	0	
6119 Federal Special Purpose-Cares Act - Other	439,837	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	295,389	0	0	
6124 Special Education--Supplemental	1,223,693	1,248,579	1,332,267	
6125 Special Education-Infants and Toddlers-Federal	0	0	0	
6138 Secondary Vocational Education	32,951	50,000	50,000	
6146 Skill Center	0	0	0	
6151 Disadvantaged ESEA Disadvantaged, Fed	1,391,764	1,575,195	1,619,858	
6152 School Improve, Fed Other Title Grants under ESEA, Fed	1,294,426	1,199,084	1,891,907	
6153 Migrant ESEA Migrant, Federal	56,113	71,192	80,000	
6154 Reading First, Federal	0	0	0	
6157 Institutions, Neglected and Delinquent	13,442	0	0	
6161 Head Start	0	0	0	
6162 Math & Science--Professional Development	0	0	0	
6164 Limited English Proficiency (formerly Bilingual)	81,583	110,321	110,321	
6167 Indian Education JOM	0	0	0	
6168 Indian Education, ED	0	0	0	

Connections grant



Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	2,441,449	1,945,347	2,000,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	2,080,449	1,969,421	1,945,569
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

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	199,237	0	16,000
6310 Medicaid Administrative Match	0	91,000	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	101,778	0	75,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	255,021	230,000	250,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	18,142,621	12,640,139	13,870,922

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024	
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned			117,000	
7121 Special Education	9,500	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	61,605	63,000	0	
7197 Support Services	0	0	0	
7198 School Food Services	0	0	0	
7199 Transportation	0	0	0	
7301 Nonhigh Participation	18,868	20,000	20,000	
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	89,972	83,000	137,000	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0	0	0	185
8101 Governmental Entities-Enrichment	0	0	0	
8188 Childcare	0	0	0	
8189 Community Services	0	0	0	
8198 School Food Services	0	0	0	
8199 Transportation	0	0	0	
8200 Private Foundations	0	0	0	
8500 Nonfederal, ESD	0	0	0	
8521 Educational Service Districts-Special Education	0	0	0	
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0	
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0	
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0	0	0	
9300 Sale of Equipment	0	0	0	
9400 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	95,715,121	95,098,347	101,079,336	

Revenue gleaned from transportation co-op



Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	40,369,930	43,389,676	44,933,532
02 Alternative Learning Experience	2,525,827	2,341,765	2,801,462
03 Basic Education - Dropout Reengagement	706,765	759,397	615,823
09 Transition to Kindergarten	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	43,602,522	46,490,838	48,350,817
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	3,869,785	0	0
13 Federal Special Purpose - ESSER III	459,232	4,367,421	3,841,899
14 Federal Special Purpose ESSER III Learning Loss	1,784,673	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	431,758	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	6,545,448	4,367,421	3,841,899
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	9,103,491	8,986,035	10,178,683
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	285,130	0	0
24 Special Education, Supplemental, Federal	1,179,133	1,065,991	1,280,181
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	10,567,754	10,052,026	11,458,864
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,523,645	2,630,990	2,718,093
34 Middle School Career and Technical Education, State	528,990	574,646	500,457
38 Vocational, Federal	31,532	25,318	48,118
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,084,167	3,230,954	3,266,668
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	948,855	809,488	1,015,763

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	948,855	809,488	1,015,763
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,332,034	1,429,869	1,595,618
52 Other Title Grants under ESEA-Federal	1,237,265	1,097,717	1,770,662
53 Migrant ESEA Migrant, Federal	53,635	60,987	75,854
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,408,730	2,646,307	3,817,348
56 State Institutions, Centers and Homes, Delinquent	151,798	90,265	95,194
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,553,130	1,112,566	1,731,260
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	1,979,817	1,788,228	1,858,664
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	77,981	99,657	151,812
65 Transitional Bilingual, State	1,190,042	1,266,797	1,289,773
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	9,984,432	9,592,393	12,386,185
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	140,440
73 Summer School	0	0	0
74 Highly Capable	400,818	398,432	408,980
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	147,780	140,081	135,163
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	548,597	538,513	684,583
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	145,632	149,224	199,792
80 TOTAL COMMUNITY SERVICES	145,632	149,224	199,792
SUPPORT SERVICES			
97 District-wide Support	14,292,775	13,634,107	14,608,939
98 School Food Services	2,549,624	2,435,995	2,677,043
99 Pupil Transportation	2,253,178	2,167,258	2,594,621
90 TOTAL SUPPORT SERVICES	19,095,577	18,237,360	19,880,603
TOTAL PROGRAM EXPENDITURES	94,522,984	93,468,217	101,085,174

Fiscal Year Budget		2023-24	2024-25	2025-26	2026-27	Comments
Enrollment Projections		5328	5293	5258	5223	<i>Assumes 35 FTE reduction per year which has been our historical avg</i>
	Actual/Projected IPD	3.7	3.9	2.4	1.9	
	Beginning Fund Balance-Budgeted	\$ 9,300,000	\$ 8,494,162	\$ 5,729,523	\$ 3,962,913	
	Beginning Fund Balance-Projected	\$ 9,300,000	\$ 10,010,440	\$ 8,783,458	\$ 8,579,179	
	Local Taxes	\$ 11,719,978	\$ 12,926,065	\$ 14,105,113	\$ 14,528,630	<i>Assumes EP and O levy renewal at \$2.50 rate in fy 25-27</i>
	Local Non-Tax	\$ 1,283,000	\$ 1,283,000	\$ 1,283,000	\$ 1,283,000	<i>Assume flat revenue assumption</i>
	State, General	\$ 54,224,708	\$ 56,201,423	\$ 57,097,865	\$ 57,938,637	<i>Assumes known proto enhancements, loss of exp factor and LEA decreases</i>
	State, Special	\$ 19,777,728	\$ 20,561,430	\$ 20,940,189	\$ 21,302,099	<i>Assumes known proto enhancements, loss of exp factor</i>
	Federal	\$ 13,936,922	\$ 9,436,922	\$ 9,625,660	\$ 9,818,174	<i>ESSER rolls off in 24, assumes 2% inflation in 25-26 and 26-27</i>
	Other	\$ 137,000	\$ 137,000	\$ 137,000	\$ 137,000	<i>Assumes flat revenue</i>
	Revenues	\$ 101,079,336	\$ 100,545,840	\$ 103,188,827	\$ 105,007,540	
						<i>Assumes IPD raises, minimal fte reduction through attrition as a result of roll off of ESSER III in 24-25, min fte reduction in 25-27 as a result of 70 less fte</i>
	Regular Instruction	\$ 52,192,716	\$ 52,466,867	\$ 53,174,231	\$ 53,682,479	
	Special Education	\$ 11,458,864	\$ 12,022,621	\$ 12,253,455	\$ 12,439,707	<i>Assumes IPD raises</i>
	Vocational Ed	\$ 3,266,668	\$ 3,332,001	\$ 3,365,321	\$ 3,398,975	<i>Assumes IPD raises</i>
	Skills Center	\$ 1,015,763	\$ 1,036,078	\$ 1,046,439	\$ 1,056,903	<i>Assumes IPD raises</i>
	Compensatory Ed	\$ 12,386,185	\$ 12,472,634	\$ 12,712,109	\$ 12,905,333	<i>Assumes IPD raises</i>
	Other Programs	\$ 684,583	\$ 698,275	\$ 712,240	\$ 726,485	<i>Assumes small inflationary increase</i>
	Community Services	\$ 199,792	\$ 203,788	\$ 207,864	\$ 212,021	<i>Assumes small inflationary increase</i>
	Support Services	\$ 19,880,603	\$ 20,278,215	\$ 20,683,779	\$ 21,097,455	<i>Assumes IPD raises for support staff</i>
	ESSER Reductions	NA	NA	NA	NA	
	Expenditures	\$ 101,085,174	\$ 102,510,479	\$ 104,155,438	\$ 105,519,358	
	Ending Fund Balance Budgeted	\$ 8,494,162	\$ 5,729,523	\$ 3,962,913	\$ 2,651,095	
	Ending Fund Balance Projected	\$ 10,010,440	\$ 8,783,458	\$ 8,579,179	\$ 8,850,152	<i>Results in a projected growth in EFB by 2026-27</i>
	Budgeted EFB %	8.4%	5.6%	3.8%	2.5%	
	Projected EFB %	10.1%	8.7%	8.4%	8.5%	<i>Includes \$800K maintenance reserve transfer every year</i>

Walla Walla Public Schools

BOARD POLICY

Policy No. 6035

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LEASE CAPITALIZATION THRESHOLD

In accordance with GASB 87, a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles and equipment. Any contract that meets this definition should be accounted for under the GSAB Lease Guidance, unless specifically excluded in this Statement.

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

Based on the above guidelines, the district has determined an individual lease liability threshold ~~of 1% of prior year~~ to be \$250,000 of annual expenditures for each individual lease. This individual capitalization threshold applies to all leases with a maximum possible term of more than one year. Equipment leases of similar type will be aggregated together (e.g. copiers) and will have a group lease liability threshold of \$750,000 annual expenditures ~~(e.g. printers) when evaluating if they meet the district threshold to be considered a lease liability.~~

Legal References:

GASB 87 - Accounting for Leases

Walla Walla Public Schools

BOARD POLICY

Policy No. 6036

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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~~ to be \$350,000 of annual expenditures for each individual SBITA. This individual capitalization threshold applies to all SBITAs with a maximum possible term of more than one year. SBITAs resulting in annual expenditures in excess of \$350,000 will be accounted for in accordance with GASB 96.

Walla Walla Public Schools

BOARD POLICY

Policy No. 4060

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DISTRIBUTION OF INFORMATION

The board recognizes that valuable social, recreational and educational opportunities are available to families and students through local nonprofit organizations, governmental entities or district recognized community partners providing services for students. The district may choose to make information available to students and families about these programs, provided that doing so does not interfere with the educational process.

Local nonprofit organizations, governmental entities or district recognized community partners may submit information about activities for students for possible distribution through the district's electronic flyer distribution platform. Any information distributed must meet certain standards and be approved by district staff according to the procedures accompanying this policy.

Cross References: 3220 - Freedom of Expression
 2340 - Religious-Related Activities and Practices

Issued: May 16, 2017

Revised: December 13, 2022

Second Reading/Revision: July 18, 2023

Walla Walla Public Schools

BOARD POLICY

Policy No. 5254

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STAFF EXPRESSION

The Walla Walla Public Schools Board of Directors believes the district has an interest in maintaining an orderly and effective work environment while balancing employees' First Amendment rights to freedom of expression and diverse viewpoints and beliefs. When employees speak within their official capacity, their expression represents the district and may be regulated. The First Amendment protects a public employee's speech when the employee is speaking as an individual citizen on a matter of public concern. Even so, employee expression that has an adverse impact on district operations and/or negatively impacts an employee's ability to perform their job for the district may still result in disciplinary action up to and including termination.

Staff expression includes the performance of job responsibilities and how they represent the district in their use of district email accounts, school district buildings, district property, classrooms and how they present themselves to students.

~~Employees who use social media platforms are encouraged to remember that the school community may not be able to separate employees as private citizens from their role within the district.~~ Employee expression on social media platforms that interferes with the district's operations or prevents the district from functioning efficiently and effectively may be subject to discipline up to and including termination.

The procedures that accompany this Policy will adhere to this policy and specify particular district standards for staff expression, including the conditions under which a staff member can participate in written or non-verbal expression. Any violation of this Policy or adopted Procedure may result in disciplinary action.

Cross References:

Board Policy 2340 – Religious Related Practices and Activities

Board Policy 5252 – Staff Participation in Political Activities

Legal References:

RCW 41.06.250 - Political activities

RCW 42.17A.555 - Use of public office or agency facilities in campaigns - Prohibition - Exceptions

RCW 42.17A.635 - Legislative activities of state agencies, other units of government, elective officials, employees

Walla Walla Public Schools

BOARD POLICY

Policy No. 6022

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MINIMUM FUND BALANCE

The Walla Walla School District Board of Directors recognizes the importance of maintaining a prudent fund balance in the general fund to ensure operational cash flow needs are met, to set aside resources for known obligations and to help protect against unforeseen circumstances. Accordingly, the district Board of Directors adopts this policy in regards to those portions of fund balance that are in spendable form but are not legally restricted as to their use from outside sources.

Annually, the superintendent or designee will present a general fund budget that includes a commitment of at least 8 percent of the current year's projected expenditures towards a minimum fund balance. When feasible, the district will actively manage towards a 10 percent target for reserves.

Cross References:

Board Policy 6040 - Expenditures in Excess of Budget
Board Policy 6020 - System of Funds and Accounts

Legal References:

RCW 28A.320.070 - School district as self-insurer – Authority
RCW 28A.505 - School Districts' Budgets
RCW 28A.505.130 - Budget – Requirements for balancing estimated expenditures

First Reading: February 16, 2016
Adopted by the Board: March 3, 2016
Second Reading/Revision: July 18, 2023

Walla Walla Public Schools

BOARD POLICY

Policy No. 4060

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Issued: May 16, 2017

Revised: December 13, 2022

Second Reading/Revision: July 18, 2023

Walla Walla Public Schools

BOARD POLICY

Policy No. 5254

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Walla Walla Public Schools

BOARD POLICY

Policy No. 6022

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MINIMUM FUND BALANCE

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Cross References:

Board Policy 6040 - Expenditures in Excess of Budget
Board Policy 6020 - System of Funds and Accounts

Legal References:

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RCW 28A.505 - School Districts' Budgets
RCW 28A.505.130 - Budget – Requirements for balancing estimated expenditures

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