



BOARD OF DIRECTORS
Regular Business Meeting - 4:00 PM
July 15, 2025
364 S Park St
Walla Walla, WA 99362

Watch Live: <https://wwps-org.zoom.us/j/96476681081>

Listen: Dial 1-253-215-8782 and enter the Webinar ID: 964 7668 1081

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.) *Derek Sarley*

II. FLAG SALUTE: *Alayna Brinton*

III. ROLL CALL:

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

IV. APPROVAL OF AGENDA: *Derek Sarley*

V. CONSENT AGENDA: *Derek Sarley*

- | | |
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| 2. July 1 & 15 Accounts Payable and June Payroll | 4 |
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| 5. Agreement for Information Systems Services | 8 |
| 6. 2025-2028 Contract Ratifications | 22 |
| 7. Regular Business Meeting Minutes of June 17, 2025 | 23 |

VI. OATH OF OFFICE FOR SUPERINTENDENT DR. BEN GAUYAN: (4:02 p.m.) *Derek Sarley*
~ Oath Administered by School Board President *Derek Sarley*

VII. SPECIAL PROGRAMS/INTRODUCTIONS/ANNOUNCEMENTS: (4:05 p.m.) *Derek Sarley*

1. Recognition of 2023-2025 Student School Board Representative Eva Maxwell: *Derek Sarley*

VIII. CITIZENS' COMMENTS: (4:10 p.m.) *Derek Sarley*

25

IX. REPORTS: (4:20 p.m.) *Derek Sarley*

1. Board of Directors Report: *Derek Sarley*
2. Superintendent's Report: *Dr. Ben Gauyan*

3. Monthly Financial Dashboard Report: <i>Janette Jeffris</i>	26
4. Vision 2030: Goal #1, Strategy #3: Proficient Elementary Readers: <i>Casey Monahan & Kelley Hubbard</i>	29
5. 2025-2026 Draft Budget: <i>Janette Jeffris</i>	51
6. Discussion of Possible Amendments to WSSDA Legislative Platform: <i>Derek Sarley</i>	343
7. Policies Second Reading	417
• 1820 Board Self-Assessment	
• 1822 Training & Professional Development for Board Members	
• 2020 Course Design, Selection, and Adoption of Instructional Materials	
• 2021 Library Information and Technology Programs	
• 2230 Transition to Kindergarten Program	
• 4217 Meeting Communication Needs	
• 5161 Civility in the Workplace	
X. ACTION: (5:25 p.m.) <i>Derek Sarley</i>	
1. Policies Second Reading	431
• 1820 Board Self-Assessment	
• 1822 Training & Professional Development for Board Members	
• 2020 Course Design, Selection, and Adoption of Instructional Materials	
• 2021 Library Information and Technology Programs	
• 2230 Transition to Kindergarten Program	
• 4217 Meeting Communication Needs	
• 5161 Civility in the Workplace	
XI. ADJOURNMENT: (5:30 p.m.) <i>Derek Sarley</i>	

PERSONNEL REPORT

July 15, 2025 – Board Meeting

Date: July 11, 2025

EMPLOYMENT

Certificated: Angela Dagleish, Temporary LAP Teacher (2025-26), Edison Elementary School
Dafney Gilliland, Temporary School Nurse (2025-26), Green Park Elementary School

Classified: Sylvia Cazares, Bilingual Assistant Secretary/Receptionist, Pioneer Middle School
Andrea Diaz-Garcia, Bilingual Para-Educator, Walla Walla High School
Lucy Hennessy, Temporary Para-Educator (2025-26), Edison Elementary School and
Green Park Elementary School
Haley Roughton, Fiscal Assistant, Business Office
Tyson Schilling, Para-Educator, Pioneer Middle School
Richard Wills III, Para-Educator, Walla Walla High School

RESIGNATION/RETIREMENT/SEPARATION OF EMPLOYMENT

Certificated: Anne Abbey, Teacher, Walla Walla Online, 1 year
Angela Butler, Science Teacher, Pioneer Middle School, 24 years
Luz Phillips, Dual First Grade Teacher, Edison Elementary School, 25 years

Classified: Kimberly Mann, Kitchen Manager, Prospect Point Elementary School, 21 years
Carolyn McFetridge, Bus Driver, SW Washington Transportation Co-Op, 14 years

LEAVE OF ABSENCE

Amy Hartford, Learning Specialist, Green Park Elementary School, 22 years

- For the 2025-2026 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 15th, the Board, by a majority vote, does approve for payment those vouchers and electronic transfers included in the following list and described as follow:

Warrant Date	Warrant Number	Fund	Warrant Number	Amount
		General Fund		
7/1/2025	243332	Through	243592	\$ 871,784.78
7/15/2025	243593	Through	243687	\$ 448,338.80
		Through		
7/1/2025	242500583	Wire Transfer	242500614	\$ 3,077.55
7/15/2025	242500617	Wire Transfer	242500642	\$ 7,470.47

		Capital Projects		
7/1/2025	240113	Through	240122	\$ 847,358.48
7/15/2025	240123	Through	240127	\$ 28,447.67
		Through		
		Wire Transfer		
		Wire Transfer		

		ASB		
7/1/2025	240175	Through	240182	\$ 20,070.43
7/15/2025	240183	Through	240189	\$ 27,685.07
7/1/2025	242500615	Wire Transfer	242500616	\$ 190.00
7/15/2025	242500643	Wire Transfer	242500645	\$ 852.89

		Transportation Vehicle		
		Through		
		Through		
		Wire Transfer		
		Wire Transfer		

		Payroll		
6/30/2025	243290	Through	243331	\$ 2,222,435.78
6/30/2025	1400001	Wire Transfer	1401093	\$ 3,417,808.99
6/30/2025	NA	Payroll Taxes	NA	\$ 1,150,049.21

TOTAL:	\$ 9,045,570.12
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SCHOOL BOARD PRESIDENT:

SECRETARY OF THE BOARD:

Derek Sarley

Dr. Ben Gauyan, Superintendent

TO: Dr. Ben Gauyan – Superintendent
FROM: Janette Jeffris – Director of Fiscal Services
DATE: June 25, 2025
RE: 2025-2026 Out-of-State Tuition

As we prepare for the upcoming school year, I have calculated the out-of-state tuition rate for 2025-2026 to be \$10,554.58. This was calculated by using the following:

\$10,193.58	BEA allocation per student based on 2024-2025 actual figures
<u>\$361.00</u>	LEA per student based on Calendar Year 2025
\$10,554.58	Total

This represents an increase of \$390.68 over last year.

Please let me know if you have any questions.



To: Board of Directors

From: Janette Jeffris, Director of Fiscal Services 

Date: 06/26/2025

RE: Board Resolution to Cancel Outstanding Warrants

We reviewed the list of warrants that are still 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.

The total of the remaining outstanding warrants is \$714.76. The majority of these warrants were issued to parents for library book refunds or exited seniors that had remaining meal balances.

I would like to ask the Board to cancel these outstanding warrants via Board Resolution #05-2025 at the July 15, 2025 meeting. Please let me know if you have any questions.

Attachment

JJ



RESOLUTION #05-2025
July 15, 2025

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 \$714.76.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Walla Walla Public Schools authorize the cancellation of the outstanding warrants in the amount of \$714.76.

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

Derek Sarley, School Board President

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

Adopted at a regular meeting of the Board of Directors July 15, 2025

AGREEMENT

Walla Walla 01-36-140

This Agreement is made and entered into this 1st day of September, 2025, 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, 2025 through August 31, 2026. Thereafter, the terms of the Agreement will automatically renew from September 1st through August 31st of each successive year.

2. TERMINATION OF AGREEMENT

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

3. MEMBERSHIP IN NORTHWEST REGIONAL DATA CENTER

The District shall become a full member of NWRDC effective September 1, 2025. Membership shall entitle the District to nominate candidates and vote for representatives on the NWRDC Executive Committee. NWRDC is a part of and functions through NWESD.

4. INFORMATION SYSTEM SERVICES

During the term of this Agreement, NWESD agrees, through 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.

5. PROGRAM DEVELOPMENT

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

6. COST TO THE DISTRICT

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

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

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

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

7. RIGHTS TO PARTICIPATE IN JOINT COOPERATIVE

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

8. CONFIDENTIALITY

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

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

9. ACCESS TO PUBLIC RECORDS

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

10. RIGHTS IN COMPUTER SOFTWARE

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

11. PERFORMANCE AND BONDING

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

12. DISPUTES

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

13. TERMINATION FOR BREACH

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

14. INTERLOCAL AGREEMENT

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

15. CRIMES AGAINST CHILDREN

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

16. INDEMNITY

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

17. ASSIGNMENT

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

18. WAIVER AND SEVERABILITY

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

If any term or condition of this Agreement or application thereof to any person or circumstance is held invalid, such invalidity shall not affect other terms, conditions or

applications of the Agreement which can be given effect without the invalid term, condition or application; to this end the terms and conditions of this Agreement are declared severable.

19. ENTIRE AGREEMENT

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

Walla Walla 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.

On behalf of the District,

On behalf of the NWESD,

 District Signature Date

 Printed Name & Title

 County & State

 NWESD Signature Date

Dr. Ismael Vivanco, Superintendent

 Printed Name & Title

Skagit County, Washington

 County & State

NWESD Internal Approvals:

Fiscal:  _____

Program Manager:  _____

Appendix A

NWRDC Software Support 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 Business Hours, the following points of contact will be used:

Business Support Team

425-349-6560

nwrdcfiscalsupport@nwrdc.net

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

Monday through Friday, 7:30 AM - 4:30 PM

Student Support Team

425-349-6570

nwrdcstu@nwrdc.net

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

Monday through Friday, 7:30 AM - 4:30 PM

Print Operations Team

425-349-6666

croom@nwrdc.net

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

Monday through Friday, 7:30 AM - 4:30 PM

Response Times

NWRDC monitors the phone/e-mail support queues during normal business hours 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. Services may include but are not limited to telephone support, 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 or included in the membership agreement. 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.

Print Shop

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

Contract Business Services

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

WSIPC Software & 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 a three-time yearly period during which SMS 2.0 application software, hardware and operating system maintenance is performed. Expect services to be unavailable. Approval 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 to SMS 2.0 in the event of an outage with the primary K-20 circuit. Virtual Router Redundancy Protocol (VRRP) communicates to two routers, K-20's 10GB router and the 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. All software modules supported under this Agreement is documented in Addendum I and 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 Addendum I 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/>

Reporting

WSIPC will provide reports that impact a majority of the school districts in the Cooperative, are supported by the software design, and which are defined and mandated by legislative statute or an official state agency (e.g. OSPI) where clearly defined reporting specifications are provided. Such reports are formal, often required for compliance with state education laws or regulations, and serve official administrative, monitoring, or policy-making purposes. WSIPC will work with state agencies and affected partner organizations to gather requirements for the report. WSIPC and/or NWRDC will inform Districts of any mandated changes.

Custom Reports and Imports

Any agency may request the creation of a custom report, import, or export. Such services may incur an additional fee. If an agency chooses to proceed with a request, the request will be considered, requirements will be gathered, and a quote for the work will be provided.

WSIPC SaaS Modules

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

<https://www.nwrdc.net/wp-content/uploads/2023/04/Addendum-1.pdf>

WSIPC Purchasing Program

The WSIPC Purchasing Program connects education and public agencies to a network of technology partners, leveraging the power of the WSIPC Cooperative to provide competitively bid goods and services at a reasonable cost.

Each vendor who becomes a part of the WSIPC Purchasing Program has been awarded a bid contract through an official competitively bid RFP process in compliance with Washington State Procurement RCWs.

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

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

Appendix B

NWRDC FTE Rates 2025-2026

	NWRDC Software Support Services	WSIPC Software Licensing	Total FTE Rate
<hr/>			
Fiscal Services			
Fiscal-Only	\$ 15.10	\$ 22.85	\$ 37.95
<hr/>			
Student Services			
Student-Only	\$ 15.56	\$ 15.59	\$ 31.15
<hr/>			
Full Services			
Fiscal + Student	\$ 27.16	\$ 22.85	\$ 50.01
<hr/>			



Walla Walla Public Schools

Developing Washington's Most Sought-After Graduates

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

To: Board of Directors
From: Dr. Mindy Meyer – HR Director
Date: July 10, 2025
RE: 2025-2028 Contract Ratifications

A handwritten signature in black ink that reads "Mindy Meyer".

Recommendation:

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

22

- PSE, 2025-2028 collective bargaining agreement
- WWVEA, 2025-2028 collective bargaining agreement

BOARD OF DIRECTORS
Regular Business Meeting – 4:00 p.m.
June 17, 2025
WWPS Administration Building / 364 S. Park Street

PRESENT

BOARD OF DIRECTORS

Derek Sarley, President
Ruth Ladderud, Vice President
Alayna Brinton
Kathy Mulkerin
Eva Maxwell, Student Representative
Ari Kim-Leavitt, Student Representative

ADMINISTRATORS

Dr. Wade Smith, Superintendent
Chris Gardea, Assistant Superintendent
Janette Jeffris, Director of Fiscal Services

AUDIENCE

Approximately 50 individuals, including board members, administrators and guests, were in attendance.

I. CALL TO ORDER

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

II. FLAG SALUTE

The flag salute and Pledge of Allegiance were led by Director Ruth Ladderud.

III. ROLL CALL

All board members were present with the exception of Director Terri Trick, who was excused.

IV. APPROVAL OF AGENDA

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

V. CONSENT AGENDA

Motion by Alayna Brinton and seconded by Ruth Ladderud to approve the consent agenda consisting of the following items: 1) personnel report; 2) June 3 & 17 accounts payable and May payroll; 3) May financial report; 4) excused absence for Director Terri Trick; 5) regular business meeting minutes of May 20, 2025; 6) special meeting minutes of May 21, 2025; and 7) regular study meeting minutes of June 3, 2025. The motion carried unanimously.

VI. SPECIAL PROGRAMS/INTRODUCTIONS/ANNOUNCEMENTS

Recognition of State Champions: Dr. Smith & President Sarley honored students and their advisors of the Walla Walla High School Culinary Arts and Sharpstein Elementary Fourth Grade Math Teams who finished in the top three in state championship competitions.

VII. CITIZENS' COMMENTS

Public comment was received by two individuals.

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 end of year district events and school commencements, and thanking Superintendent Dr. Wade Smith for his leadership of the district and wishing him well.

Superintendent's Report: Superintendent Dr. Wade Smith thanked Director of Facilities and Operations Robert Foster and his entire crew for their work in setting up the many successful and memorable end of year events throughout the district, and noted June enrollment is 5260 FTE.

Reflecting on his nine years with Walla Walla Public Schools, Superintendent Smith expressed his gratitude to the school board, sharing that it has been an honor and privilege to lead the district in partnership with them. He also acknowledged the influence of several former superintendents who served as mentors and role models throughout his career. Superintendent Smith voiced his support for the board's selection of Dr. Ben Gauyan as the next superintendent and extended his heartfelt thanks to the community, staff, and students, stating it has been a true honor to work alongside them all.

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

Vision 2030: Goal #1, Strategy #2: A Guaranteed and Viable Curriculum (promise standards): Executive Director of Teaching and Learning Christy Krutulis, provided an update on Vision 2030: Goal #1, Strategy #2: A Guaranteed and Viable Curriculum.

2025-2026 Budget Preparation Update: Director Jeffris and Superintendent Smith provided and update on budget planning for the 2025-2026 school year.

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

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

IX. ACTION

Student Board Representative: Motion by Alayna Brinton and seconded by Ruth Ladderud to appoint Walla Walla High School Sophomore Abril Salazar as 2025-2027 Student Board Representative.

X. ADJOURNMENT

Before adjourning the meeting, School Board President Sarley, on behalf of the board, expressed appreciation to Superintendent Smith for his nine years of exceptional leadership with Walla Walla Public Schools and presented him with a commemorative plaque. President Sarley adjourned the meeting at 4:50 p.m.

Minutes to be presented for board approval on July 15, 2025.

APPROVED:

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	\$ 235,000	\$ 60,212	\$ 6,495,493	\$ -	\$ 171,928	\$ 9,375	\$ -	\$ 6,972,008		\$ (86,658)	-1.24%
SEP ACTUAL	\$ 238,489	\$ 107,384	\$ 6,357,939	\$ -	\$ 174,152	\$ 7,387			\$ 6,885,350	\$ (86,658)	YTD
OCT PROJECTED	\$ 3,725,622	\$ 60,212	\$ 5,954,175	\$ 6,378	\$ 452,428	\$ 9,375	\$ -	\$ 10,208,190		\$ 521,180	5.11%
OCT ACTUAL	\$ 3,878,128	\$ 273,629	\$ 6,058,212	\$ 13,821	\$ 496,594	\$ 8,985			\$ 10,729,370	\$ 434,523	YTD
NOV PROJECTED	\$ 480,000	\$ 60,212	\$ 3,961,416	\$ 35,378	\$ 965,852	\$ 9,375	\$ -	\$ 5,512,233		\$ 331,816	6.02%
NOV ACTUAL	\$ 543,837	\$ 118,515	\$ 3,996,869	\$ 6,911	\$ 1,174,050	\$ 3,867			\$ 5,844,049	\$ 766,339	YTD
DEC PROJECTED	\$ 30,000	\$ 60,212	\$ 6,579,828	\$ 23,378	\$ 756,877	\$ 9,375	\$ -	\$ 7,459,670		\$ 565,260	7.58%
DEC ACTUAL	\$ 117,363	\$ 100,150	\$ 6,921,046	\$ 6,911	\$ 877,445	\$ 2,016			\$ 8,024,930	\$ 1,331,599	YTD
JAN PROJECTED	\$ 15,000	\$ 67,034	\$ 6,193,983	\$ 23,378	\$ 765,427	\$ 9,375	\$ -	\$ 7,074,197		\$ 267,996	3.79%
JAN ACTUAL	\$ 33,466	\$ 91,255	\$ 6,424,811	\$ 6,911	\$ 772,799	\$ 12,951			\$ 7,342,192	\$ 1,599,595	YTD
FEB PROJECTED	\$ 55,000	\$ 67,034	\$ 6,619,317	\$ 8,911	\$ 790,114	\$ 8,375	\$ -	\$ 7,548,751		\$ 766,616	10.16%
FEB ACTUAL	\$ 508,212	\$ 108,629	\$ 6,758,471	\$ 35,086	\$ 887,228	\$ 17,741			\$ 8,315,367	\$ 2,366,211	YTD
MAR PROJECTED	\$ 1,757,520	\$ 67,034	\$ 6,619,317	\$ 8,911	\$ 880,631	\$ 8,375	\$ -	\$ 9,341,788		\$ (983,690)	-10.53%
MAR ACTUAL	\$ 1,025,761	\$ 86,994	\$ 6,636,896	\$ 6,911	\$ 597,973	\$ 3,563			\$ 8,358,098	\$ 1,382,521	YTD
APR PROJECTED	\$ 5,333,955	\$ 67,034	\$ 7,127,147	\$ 8,911	\$ 891,881	\$ 8,375	\$ -	\$ 13,437,303		\$ 673,279	5.01%
APR ACTUAL	\$ 5,862,122	\$ 81,983	\$ 7,168,210	\$ 7,065	\$ 979,974	\$ 11,229			\$ 14,110,582	\$ 2,055,800	YTD
MAY PROJECTED	\$ 1,450,000	\$ 67,034	\$ 4,120,760	\$ 8,911	\$ 1,027,335	\$ 8,375	\$ -	\$ 6,682,415		\$ (451,414)	-6.76%
MAY ACTUAL	\$ 1,008,467	\$ 100,495	\$ 4,274,474	\$ 11,409	\$ 819,473	\$ 16,683			\$ 6,231,001	\$ 1,604,386	YTD
JUN PROJECTED	\$ 40,000	\$ 53,023	\$ 4,487,341	\$ 8,911	\$ 903,835	\$ 8,375	\$ -	\$ 5,501,485			
JUN ACTUAL									\$ -	\$ 1,604,386	YTD
JUL PROJECTED	\$ 40,591	\$ 53,023	\$ 9,515,799	\$ 8,911	\$ 791,585	\$ 8,375	\$ -	\$ 10,418,284			26
JUL ACTUAL									\$ -	\$ 1,604,386	YTD
AUG PROJECTED	\$ 105,768	\$ 53,023	\$ 7,415,429	\$ 8,911	\$ 1,281,287	\$ 8,375	\$ -	\$ 8,872,793			
AUG ACTUAL									\$ -	\$ 1,604,386	YTD
Total Projected	\$ 13,268,456	\$ 735,087	\$ 75,090,005	\$ 150,887	\$ 9,679,180	\$ 105,500	\$ -	\$ 99,029,115			
Adopted Budget	\$ 13,544,008	\$ 676,000	\$ 76,052,154	\$ 255,000	\$ 9,872,684	\$ 112,500	\$ -	\$ 100,512,346			
Variance	\$ (275,552)	\$ 59,087	\$ (962,149)	\$ (104,113)	\$ (193,504)	\$ (7,000)	\$ -	\$ (1,483,231)			
TOTAL ACTUAL	\$ 13,215,845	\$ 1,069,033	\$ 54,596,928	\$ 95,024	\$ 6,779,688	\$ 84,421	\$ -	\$ 75,840,939	FORECAST ACTUAL	\$	100,633,501
% collected to PRO	99.60%	145.43%	72.71%	62.98%	70.04%	80.02%	#DIV/0!	76.58%			

NOTES:

LEGEND

Above or within 2.00% of projection

Between 2.01% & 5.00% below

Below 5.01% of projection

MONTHLY EXPENDITURE REPORT

MONTH	PROJ. P/R	ACTUAL P/R	PROJ. A/P	ACTUAL A/P	TOTAL	VARIANCE
SEPTEMBER PROJECTED	\$ 6,509,497		\$ 2,733,011		\$ 9,242,508 MONTHLY	\$ (157,796) -1.71%
SEPTEMBER ACTUAL		\$ 6,559,056		\$ 2,525,656	\$ 9,084,712 YTD	\$ (157,796) -1.71%
OCTOBER PROJECTED	\$ 6,568,028		\$ 1,595,210		\$ 8,163,238 MONTHLY	\$ (131,821) -1.61%
OCTOBER ACTUAL		\$ 6,716,042		\$ 1,315,376	\$ 8,031,417 YTD	\$ (289,616) -1.66%
NOVEMBER PROJECTED	\$ 7,534,789		\$ 1,248,016		\$ 8,782,804 MONTHLY	\$ 234,419 2.67%
NOVEMBER ACTUAL		\$ 7,528,291		\$ 1,488,932	\$ 9,017,223 YTD	\$ (55,198) -0.21%
DECEMBER PROJECTED	\$ 6,599,954		\$ 1,295,309		\$ 7,895,263 MONTHLY	\$ (83,538) -1.06%
DECEMBER ACTUAL		\$ 6,650,945		\$ 1,160,781	\$ 7,811,726 YTD	\$ (138,735) -0.41%
JANUARY PROJECTED	\$ 6,600,589		\$ 1,500,014		\$ 8,100,603 MONTHLY	\$ 358,658 4.43%
JANUARY ACTUAL		\$ 6,611,424		\$ 1,847,836	\$ 8,459,261 YTD	\$ 219,922 0.52%
FEBRUARY PROJECTED	\$ 6,739,757		\$ 1,293,334		\$ 8,033,090 MONTHLY	\$ (550,631) -6.85%
FEBRUARY ACTUAL		\$ 6,626,452		\$ 856,008	\$ 7,482,460 YTD	\$ (330,708) -0.66%
MARCH PROJECTED	\$ 6,795,607		\$ 1,181,186		\$ 7,976,793 MONTHLY	\$ (244,602) -3.07%
MARCH ACTUAL		\$ 6,704,876		\$ 1,027,315	\$ 7,732,191 YTD	\$ (575,310) -0.99%
APRIL PROJECTED	\$ 6,750,014		\$ 944,039		\$ 7,694,054 MONTHLY	\$ 272,848 3.55%
APRIL ACTUAL		\$ 6,657,542		\$ 1,309,359	\$ 7,966,901 YTD	\$ (302,462) -0.46%
MAY PROJECTED	\$ 6,978,644		\$ 1,363,500		\$ 8,342,144 MONTHLY	\$ 612,939 7.35%
MAY ACTUAL		\$ 6,998,003		\$ 1,957,081	\$ 8,955,083 YTD	\$ 310,478 0.42%
JUNE PROJECTED	\$ 6,924,664		\$ 1,293,596		\$ 8,218,260 MONTHLY	
JUNE ACTUAL					\$ - YTD	\$ 310,478 0.38%
JULY PROJECTED	\$ 7,015,606		\$ 1,098,742		\$ 8,114,348 MONTHLY	
JULY ACTUAL					\$ - YTD	\$ 310,478 0.34%
AUGUST PROJECTED	\$ 6,749,236		\$ 3,362,959		\$ 10,112,194 MONTHLY	
AUGUST ACTUAL					\$ - YTD	\$ 310,478 0.31%
TOTAL PROJECTED	\$ 81,766,385		\$ 18,908,914		\$ 100,675,298	
ADOPTED BUDGET	\$ 81,357,348		\$ 19,763,023		\$ 101,120,371	
VARIANCE	\$ (409,037)		\$ 854,109		\$ 445,073	
TOTAL ACTUAL		\$ 61,052,630		\$ 13,488,344	\$ 74,540,974	FORECAST ACT \$ 100,985,776
% spent to projected		74.67%		71.33%	74.04%	
Notes:						
LEGEND	Below or within 2.00%	Between 2.01% & 5.00% above			Above 5.01% of projection	

MONTHLY ENDING FUND BALANCE REPORT

DATE		Revenue	Expenditure	Ending Fund Balance	Variance		EFB Monthly Projection for Year End
Beginning Fund Balance (Projected)				\$ 10,500,000			
Beginning Fund Balance (Actual)				\$ 11,493,655			
September	PROJECTED	\$ 6,972,008	\$ 9,242,508	\$ 8,229,500			
	ACTUAL	\$ 6,885,350	\$ 9,084,712	\$ 9,294,293	\$ 1,064,793	12.94%	9.03%
October	PROJECTED	\$ 10,208,190	\$ 8,163,238	\$ 10,274,452			
	ACTUAL	\$ 10,729,370	\$ 8,031,417	\$ 11,992,246	\$ 1,717,794	16.72%	9.68%
November	PROJECTED	\$ 5,512,233	\$ 8,782,804	\$ 7,003,880			
	ACTUAL	\$ 5,844,049	\$ 9,017,223	\$ 8,819,071	\$ 1,815,191	25.92%	9.77%
December	PROJECTED	\$ 7,459,670	\$ 7,895,263	\$ 6,568,287			
	ACTUAL	\$ 8,024,930	\$ 7,811,726	\$ 9,032,275	\$ 2,463,989	37.51%	10.42%
January	PROJECTED	\$ 7,074,197	\$ 8,100,603	\$ 5,541,880			
	ACTUAL	\$ 7,342,192	\$ 8,459,261	\$ 7,915,207	\$ 2,373,327	42.83%	10.33%
February	PROJECTED	\$ 7,548,751	\$ 8,033,090	\$ 5,057,541			
	ACTUAL	\$ 8,315,367	\$ 7,482,460	\$ 8,748,115	\$ 3,690,574	72.97%	11.63%
March	PROJECTED	\$ 9,341,788	\$ 7,976,793	\$ 6,422,536			
	ACTUAL	\$ 8,358,098	\$ 7,732,191	\$ 9,374,021	\$ 2,951,485	45.96%	10.90%
April	PROJECTED	\$ 13,437,303	\$ 7,694,054	\$ 12,165,786			
	ACTUAL	\$ 14,110,582	\$ 7,966,901	\$ 15,517,702	\$ 3,351,917	27.55%	11.29%
May	PROJECTED	\$ 6,682,415	\$ 8,342,144	\$ 10,506,057			
	ACTUAL	\$ 6,231,001	\$ 8,955,083	\$ 12,793,620	\$ 2,287,563	21.77%	10.24%
June	PROJECTED	\$ 5,501,485	\$ 8,218,260	\$ 7,789,282			
	ACTUAL	\$ -	\$ -	\$ 12,793,620			
July	PROJECTED	\$ 10,418,284	\$ 8,114,348	\$ 10,093,218			
	ACTUAL	\$ -	\$ -	\$ 12,793,620			
August	PROJECTED	\$ 8,872,793	\$ 10,112,194	\$ 8,853,817			
	ACTUAL	\$ -	\$ -	\$ 12,793,620			
PRELIMINARY PROJECTED EFB		\$ 99,029,115	\$ 100,675,298	\$ 8,853,817			8.73%
ACTUALS TO DATE		\$ 75,840,939	\$ 74,540,974				
FORECASTED ACTUALS*		\$100,633,501	\$100,985,776	\$10,341,380	YEAR END PROJECTION		10.24%
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



Developing Washington's Most Sought-After Graduates

Desarrollando a los graduados más solicitados de Washington



VISION 2030

GOAL #1: STRATEGY #3

PROFICIENT ELEMENTARY READERS

CASEY MONAHAN & KELLEY HUBBARD



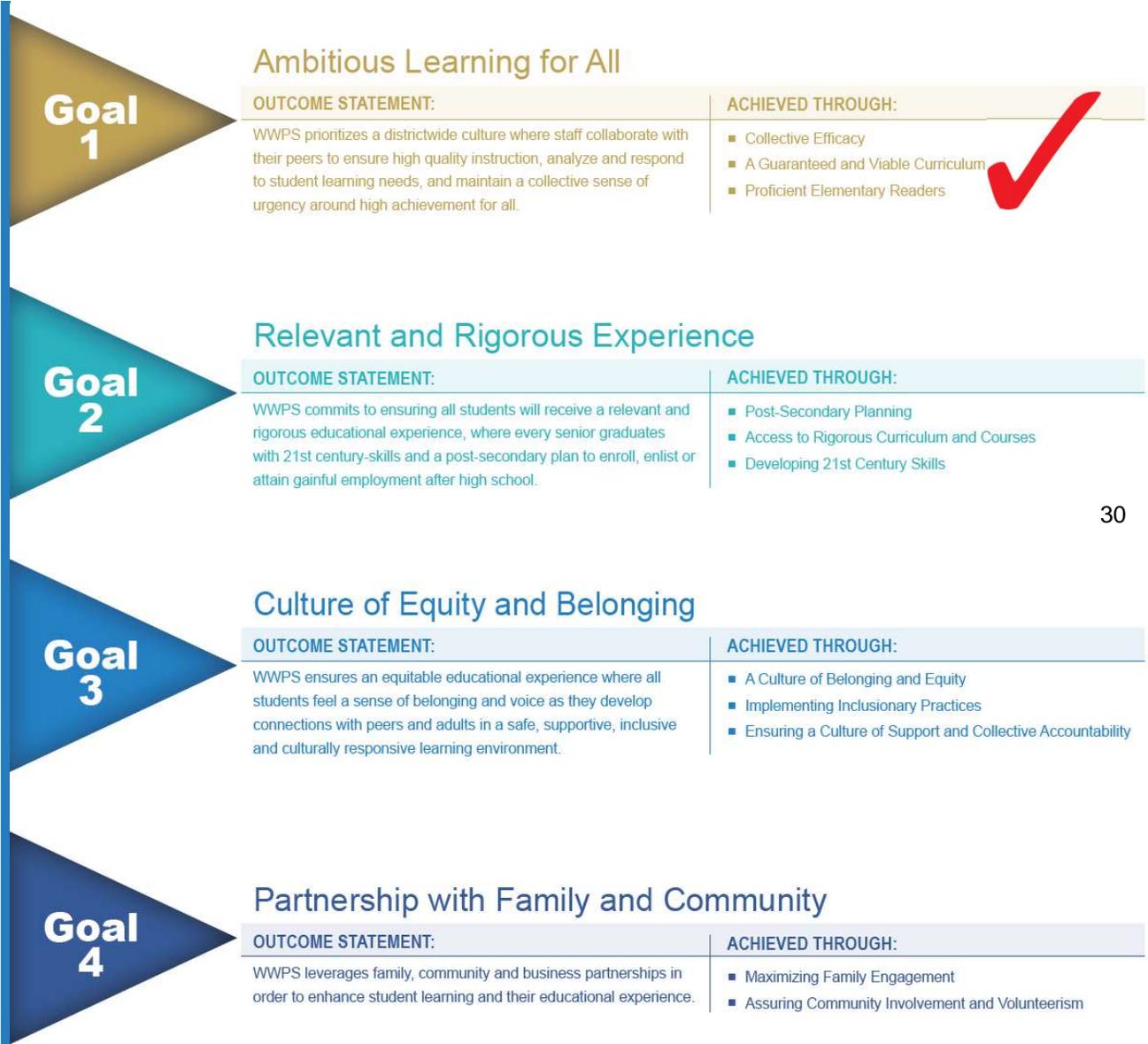
Walla Walla Public Schools

Developing Washington's Most Sought-After Graduates

Goals & Strategies

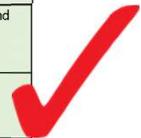
MISSION

In partnership with families and community, Walla Walla Public Schools ensures a culture of equity and belonging, where every student achieves ambitious levels of learning through relevant and rigorous educational experiences.





Goal	Strategy	Strategy Summary	Measurement	Board Review
Goal #1: Ambitious Learning For All	Collective Efficacy	Ensure a productive climate of collaboration (PLC's) where all instructional staff analyze student data, are encouraged to take risks, learn from successes/ failures and continue to refine professional practices in order to maximize student learning.	Annual EES Survey (staff). Monitor for Progress: "My professional learning community work results in improved student learning." "Regular formative assessments are used to monitor student progress toward standard."	May Study Meeting
	Guaranteed and Viable Curriculum	Ensure district-wide Promise Standards are taught, assessed and met for every student.	Measured/Reported: • Board review of K-5 promise standard attainment in math by standard (Winter and Spring). • Annual EES Survey (family). Monitor for Progress: "This school communicates with me about my student's progress"	December Business and June Study Meeting
	Proficient Elementary Readers	Successfully train staff and implement science of reading literacy strategies, interventions and supports to ensure students are fluent readers in their language of instruction by the end of 2nd grade.	• LETRS course completion data for staff • DIBELS 2 nd Grade Composite Score - Spring 24 target 60%, then 67%, 74%, 84%, 88%, 92% and 95% (25-30) • Lectura 2 nd Grade Composite Score - Spring 24 target 59%, then 62%, 68%, 74%, 80%, 88%, and 95% (25-30)	July Business Meeting
Goal #2: Relevant and Rigorous Experience	Post-Secondary Plans	Enhance, refine and promote PK-12 pathways and opportunities. Develop student advocacy and ownership towards their post-secondary plans and aspirations.	• SchoolLinks access and utilization reporting • Graduate survey that tracks post-secondary experiences over time • Annual EES Survey (student). Monitor for Progress: "Adults in this school help me plan and set goals for my future." "I have a plan for what I want to do after high school."	April Business Meeting
	Access to Rigorous Curriculum and Courses	Intentionally advocate and promote student access to rigorous and challenging courses by expanding opportunities to accelerate learning for all students. Increase integrated honors course offerings, where students access advanced levels of rigor while in a traditional setting. Increase access to and the number of college credit bearing classes and industry certifications available.	• Annually analyze enrollment including minority and historically underrepresented students in honors, AP, and college credit bearing courses • Annual EES Survey (family). Monitor for Progress: "My student is challenged with a rigorous course of study at this school." (Student): "Student placement in advanced classes is not influenced by race, gender or socio-economic levels."	October Study Meeting
	Developing 21st Century Skills	Collaborate with industry and post-secondary partners to develop and implement a PK-12 set of 21st Century Skill Promise Standards. Expand student internship opportunities and exposure through increased partnerships with business and industry.	• Annual EES Survey (family). Monitor for Progress: "This school is doing a good job of preparing my student for a successful future." (Student): "This school is doing a good job of preparing me to succeed in my life." • Monitor and report enrollment/participation data in financial literacy • Monitor and report the number of students/credits earned through Internships	September Business Meeting
Goal #3: Culture of Equity and Belonging	A Culture of Equity and Belonging	WWPS ensures an equitable educational experience where all students feel a sense of belonging and voice as they develop connections with peers and adults in a safe, supportive, inclusive and culturally responsive learning environment.	• Annual EES Survey(student by race/ethnicity). Monitor for Progress: "There's at least one adult in this school I can talk to if I have a problem." (Family by race/ethnicity): "This school provides a caring/supportive environment for my student." (Staff): "We are provided training to support culturally responsive practices and curriculum."	February Study Meeting
	Implementing Inclusionary Practices	Facilitate training, support and implementation of inclusionary classrooms and practices in order to increase access and opportunity for all students.	• WASA IPP Teacher Input Survey (Fall/Spring) • OSPI Least Restrictive Environment (LRE) Report • Annual EES Survey (family of students with disabilities). Monitor for Progress: "My student is challenged with a rigorous course of study at this school." (Students with disabilities): "My teachers provide lessons and activities that challenge me to learn."	March Business
	Culture of Support and Collective Accountability	In order to ensure a safe and supportive learning environment, all staff will implement PBIS (Positive Behavioral Interventions and Support) strategies, trauma-informed practices and building-level behavior plans with fidelity.	• Semi-annual review of student discipline data with Board • Annual EES Survey (student). Monitor for Progress: "All students are held to the same behavior rules and expectations." (Staff): "Staff members enforce consistent behavior expectations and consequences in their classrooms." (Family): "My student feels safe at school."	September and March Study Meetings
Goal #4: Partnerships with Family and Community	Maximizing Family Engagement	Implement systems and opportunities to maximize family engagement with schools and each other. Promote family involvement in after school activities/extra-curricular experiences.	• Annual EES Survey (student). Monitor for Progress: "My parents/family feel welcome to visit this school." (Staff): "This school encourages parent involvement in their child's learning." (Family): "I feel welcome at this school." • Attendance/participation at parent/family events	November Business
	Assuring Community Involvement and Volunteerism	Advance systems, outreach and opportunities in order to increase volunteerism and community inclusion across our schools. Implement training and coordination to maximize effectiveness and the experience for volunteers and the schools/classrooms they serve.	Track and Monitor for Progress Through Get Connected System: • Number of volunteers who have created accounts • Number of opportunities each school has listed • Volunteer hours per school • Volunteer feedback	August Business Meeting



Goal 1

Ambitious Learning for All

OUTCOME STATEMENT:

WWPS prioritizes a districtwide culture where staff collaborate with their peers to ensure high quality instruction, analyze and respond to student learning needs, and maintain a collective sense of urgency around high achievement for all.

ACHIEVED THROUGH:

- Collective Efficacy
- A Guaranteed and Viable Curriculum
- Proficient Elementary Readers

- Proficient Elementary Readers
 - “Successfully train staff and implement science of reading literacy strategies, interventions and supports to ensure students are fluent readers in their language of instruction by the end of 2nd grade” (Vision 2030)

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Goal 1

Ambitious Learning for All

OUTCOME STATEMENT:

WWPS prioritizes a districtwide culture where staff collaborate with their peers to ensure high quality instruction, analyze and respond to student learning needs, and maintain a collective sense of urgency around high achievement for all.

ACHIEVED THROUGH:

- Collective Efficacy
- A Guaranteed and Viable Curriculum
- Proficient Elementary Readers

- Vision 2030 Stretch Goal: What will a successful, full implementation of this strategy look like?
 - By 2030, all students are reading at or above grade level in their language of instruction by the end of 2nd grade as a result of systematic and explicit structured literacy instruction. Students feel safe and confident in reading, writing and speaking as they build knowledge about the world.

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Vision 2030: Strategic Planning Implementation Framework and Action Plan

Goal: Ambitious Learning for All	Achieved Through: Proficient Elementary Readers			Committee Lead: Casey
Strategy Statement: Successfully train staff and implement science of reading literacy strategies, interventions and supports to ensure students are fluent readers in their language of instruction by the end of 2nd grade				
Committee Membership: Shannon Hand, Michelle Carpenter, Jacqueline Fisbeck, Angie Pedroza, Melissa Carter, Araceli Garcia, Suzann Rose, Laura James, Staci Humphreys, Nicole Hyatt, Brent Cummings, Judith Allison, Barb Casey, Christy Krutulis, Julie Perron				
Brief Description of Committee Work and Process: The team met three times in the spring of 2023 to work through a collaborative process to develop this plan. First, we imagined a future in our district with all K-2 students progressing towards fluency and then meeting fluency by the end of 2nd grade. Then we brainstormed the actions, personnel and resources that it would help us reach that goal. Next we collaborated to identify what would need to happen to make the strategy statement come true. The team reacted to an initial draft of the Implementation Framework and Action Plan before we made revisions to create this proposed plan.				
Vision 2030 Stretch Goal: What will a successful, full implementation of this strategy look like in 2030? By 2030, all students are reading at or above grade level in their language of instruction by the end of 2nd grade as a result of systematic and explicit structured literacy instruction. Students feel safe and confident in reading, writing and speaking as they build knowledge about the world.				
	2023-24 School Year	2024-25 School Year	2025-26 School Year	2026-2030 School Years
What specific actions will need to occur to achieve the Vision 2030 Stretch Goal?	<ul style="list-style-type: none"> Science of reading kickoff summit Cohort 2 complete Volume 1 LETRS training Cohort 1 complete Volume 2 LETRS K-5 Admin and T&L staff completes LETRS admin training Develop sub-committee for Spanish literacy Develop Literacy Framework for ELA and SLA Core curriculum materials review, pilot for 2024-25 adoption (K-5: English/Spanish) Instructional coaching for teachers and paras 	<ul style="list-style-type: none"> Cohort 3 complete LETRS Volume 1 Cohort 2 complete Volume 2 LETRS training Curriculum materials implementation Training for paras Instructional coaching for teachers and paras 	<ul style="list-style-type: none"> Cohort 3 complete LETRS Volume 2 New K-2 teachers LETRS trained Instructional coaching for teachers and paras Common Proficiency Map development and unit plans 	<ul style="list-style-type: none"> New K-2 teachers LETRS Trained Instructional coaching for teachers and paras
Who are the key personnel, people who will help lead this work?	District Literacy Specialist (TOSA), Principals, District staff, LETRS facilitators (district staff)			
What specific resources or supports are needed to accomplish the actions?	LETRS Volume 1 online modules LETRS Volume 2 online modules Release Days Materials to review and pilot	LETRS Volume 1 online modules LETRS Volume 2 online modules Release Days Materials for implementation	LETRS Volume 2 online modules Release Days	LETRS online modules as needed for new teachers 34
How will growth/success be measured, tracked and reported?	Measured/Tracked LETRS course completion data DIBELS 2 nd Grade Composite - Spring target 60% Lectura 2 nd Grade Composite - Spring target 59% Reported Annual data report to school board	Measured/Tracked LETRS course completion data DIBELS 2 nd Grade Composite - Spring target 67% Lectura 2 nd Grade Composite - Spring target 62% Reported Annual data report to school board	Measured/Tracked LETRS course completion data DIBELS 2 nd Grade Composite - Spring target 74% Lectura 2 nd Grade Composite - Spring target 68% Reported Annual data report to school board	Measured/Tracked LETRS course completion data 2026-27 DIBELS 2 nd Grade Composite - Spring target 84% Lectura 2 nd Grade Composite - Spring target 74% 2027-28 DIBELS 2 nd Grade Composite - Spring target 88% Lectura 2 nd Grade Composite - Spring target 80% 2028-29 DIBELS 2 nd Grade Composite - Spring target 92% Lectura 2 nd Grade Composite - Spring target 88% 2029-30 DIBELS 2 nd Grade Composite - Spring target 95% Lectura 2 nd Grade Composite - Spring target 95% Reported Annual data report to school board
Estimated funding necessary	District Literacy Specialist - \$100,000 LETRS training \$138,000 Materials Pilot - \$27,000 Curriculum materials adoption \$700,000	District Literacy Specialist - \$100,000 LETRS training \$61,000 Curriculum Materials Training - \$80,000	District Literacy Specialist - \$100,000 LETRS training \$18,000	Cont'd Annually

Goal 1

Ambitious Learning for All

OUTCOME STATEMENT:

WWPS prioritizes a districtwide culture where staff collaborate with their peers to ensure high quality instruction, analyze and respond to student learning needs, and maintain a collective sense of urgency around high achievement for all.

ACHIEVED THROUGH:

- Collective Efficacy
- A Guaranteed and Viable Curriculum
- Proficient Elementary Readers

- What specific actions will need to occur to achieve the Vision 2030 stretch goal?
 - LETRS training (volume 1 and 2) for teachers, administrators and Teaching and Learning staff
 - Instructional coaching for teachers and paras
 - Data-driven focus on reading outcomes
 - Literacy Leadership prioritized at the principal level

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Goal 1

Ambitious Learning for All

OUTCOME STATEMENT:

WWPS prioritizes a districtwide culture where staff collaborate with their peers to ensure high quality instruction, analyze and respond to student learning needs, and maintain a collective sense of urgency around high achievement for all.

ACHIEVED THROUGH:

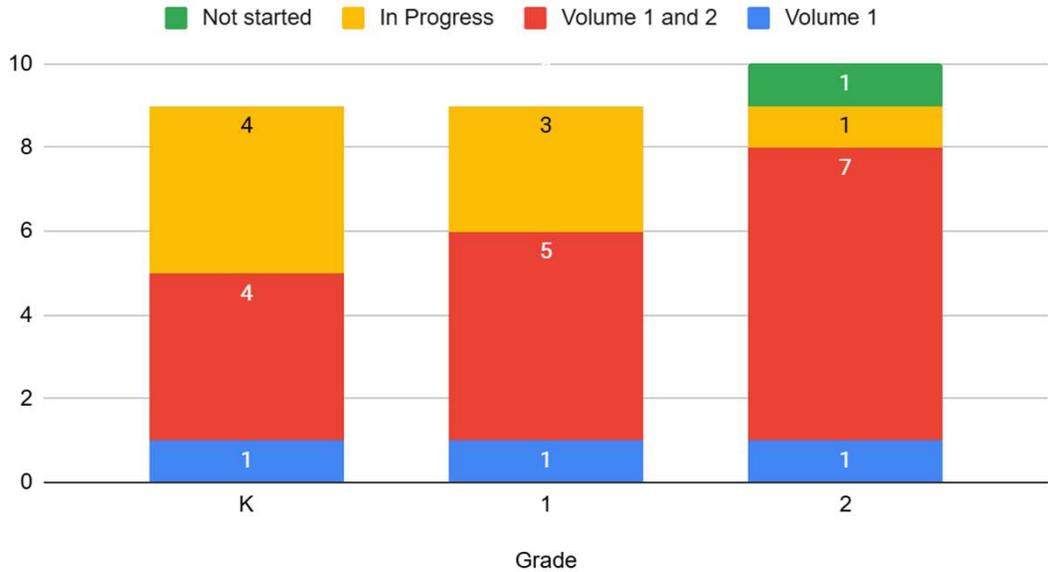
- Collective Efficacy
- A Guaranteed and Viable Curriculum
- Proficient Elementary Readers

- How will growth/success be measured, tracked and reported?
 - LETRS course completion data
 - DIBELS (English) 2nd Grade Composite - Spring target 67% for 2024-25. Increases to 95% by 2030.
 - Lectura (Spanish) 2nd Grade Composite - Spring target 62% for 2024-25. Increases to 95% by 2030.
 - Annual data report to school board (every July) with LETRS, DIBELS and Lectura performance data.

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LETRS Completion

LETRS Completion by Classroom Teacher



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Other teachers who have completed LETRS training:

6 Classroom teachers from upper grades

4 special education teachers

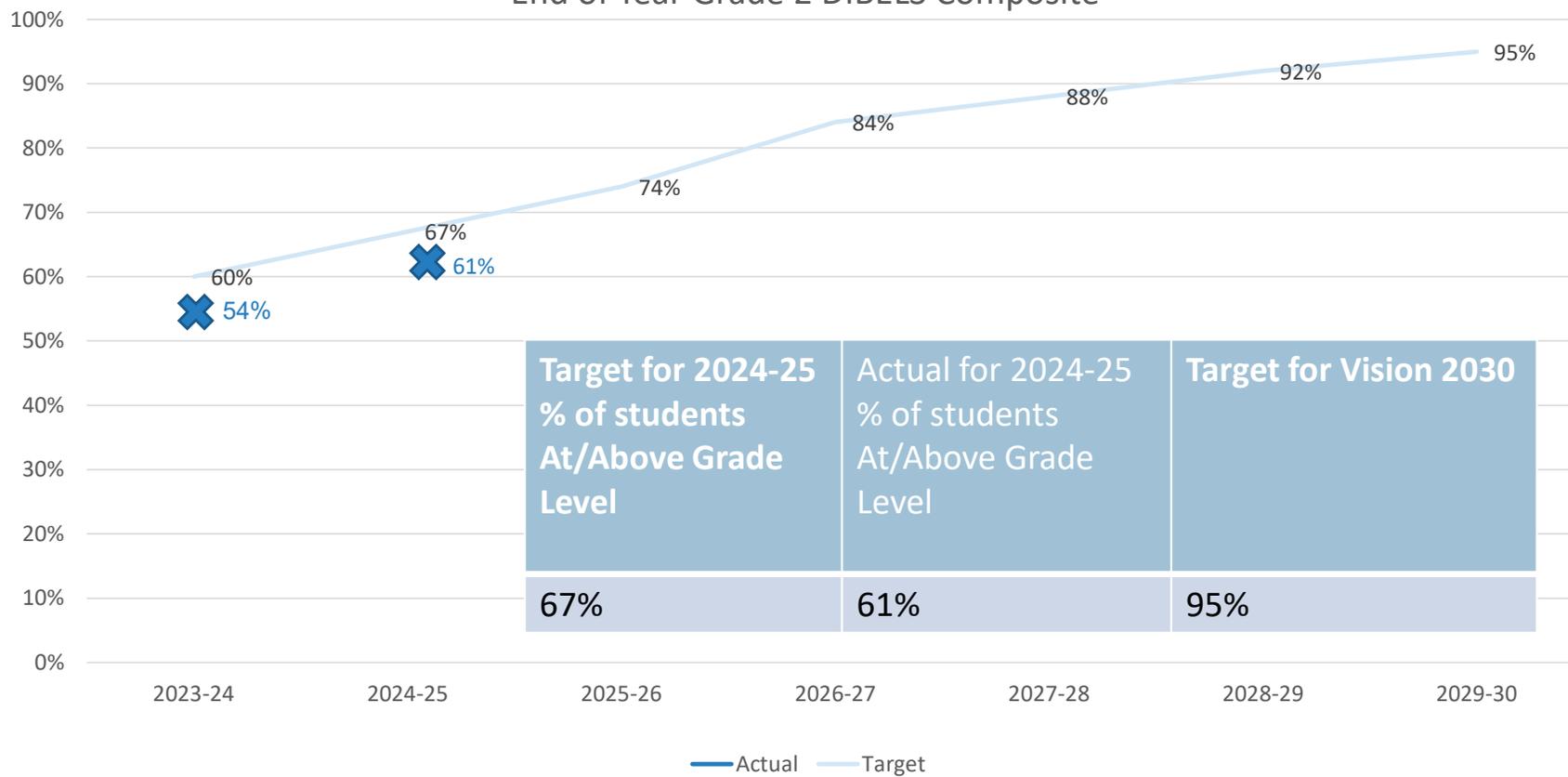
6 Title/LAP/K-3 Intervention teacher

What is DIBELS?

- DIBELS (Dynamic Indicators of Basic Early Literacy Skills) is a set of procedures and measures for assessing the acquisition of literacy skills. They are fluency measures that detect risk and monitor the development of early literacy and early reading skills.
- The measures are consistent with many of the Common Core State Standards in Reading, especially those for Foundational Skills.

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Vision 2030 Proficiency End of Year Grade 2 DIBELS Composite

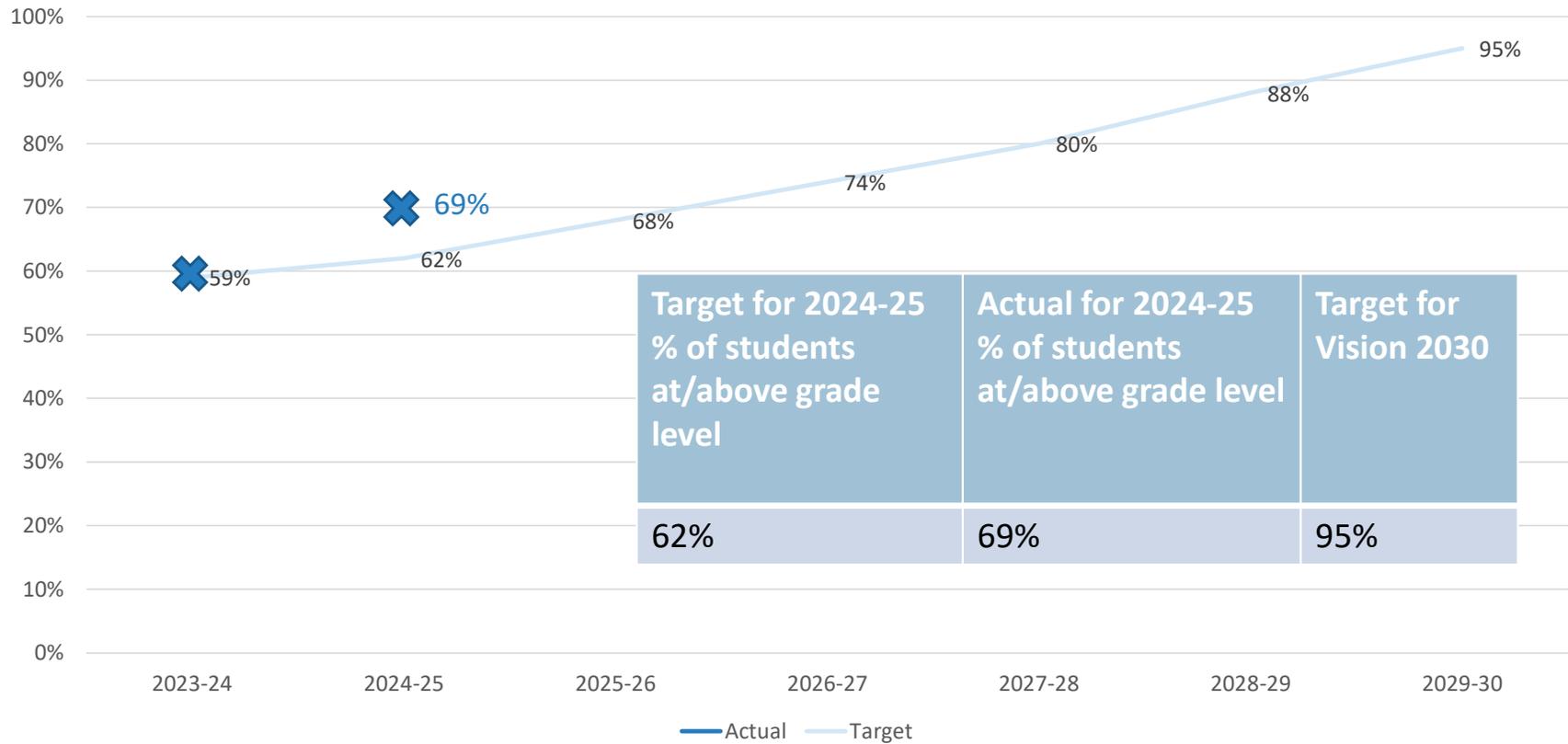


What is Lectura?

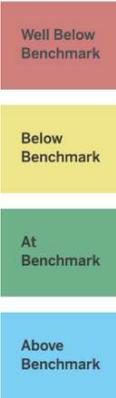
- An authentic Spanish assessment built specifically for bilingual students learning to read.
- Lectura is a universal screener for K–6 built on modern Spanish literacy research. It helps educators accelerate reading growth for Spanish-speaking students by delivering complete parity between English and Spanish reading assessments.

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Vision 2030 Proficiency End of Year Grade 2 Lectura Composite



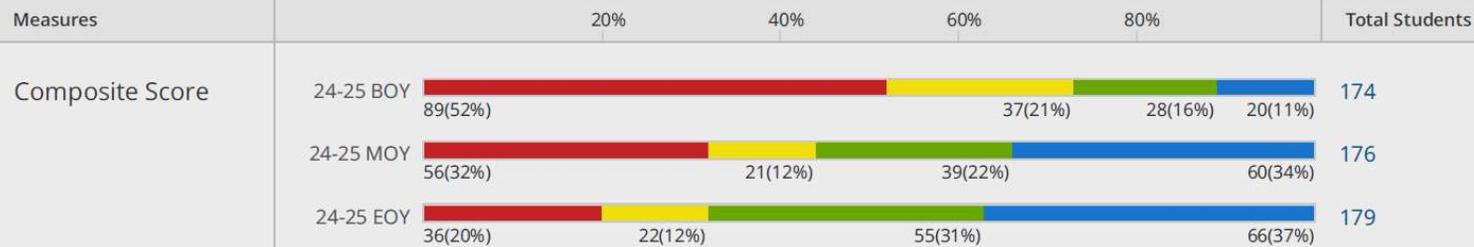
2024-25 Kinder Early Literacy Growth by School – DIBELS Composite



42

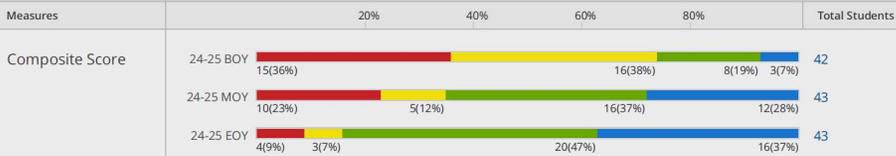
Walla Walla School Dist 140

Grade K



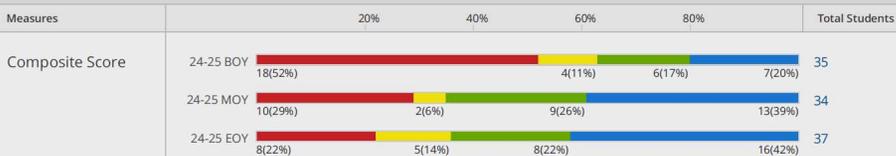
BERNEY ELEMENTARY SCHOOL

Grade K



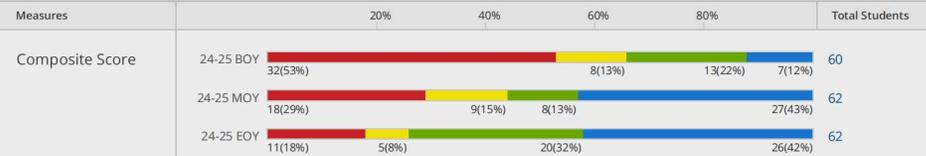
GREEN PARK ELEMENTARY SCHOOL

Grade K



PROSPECT POINT ELEMENTARY SCHO

Grade K

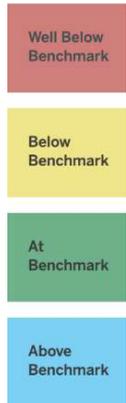
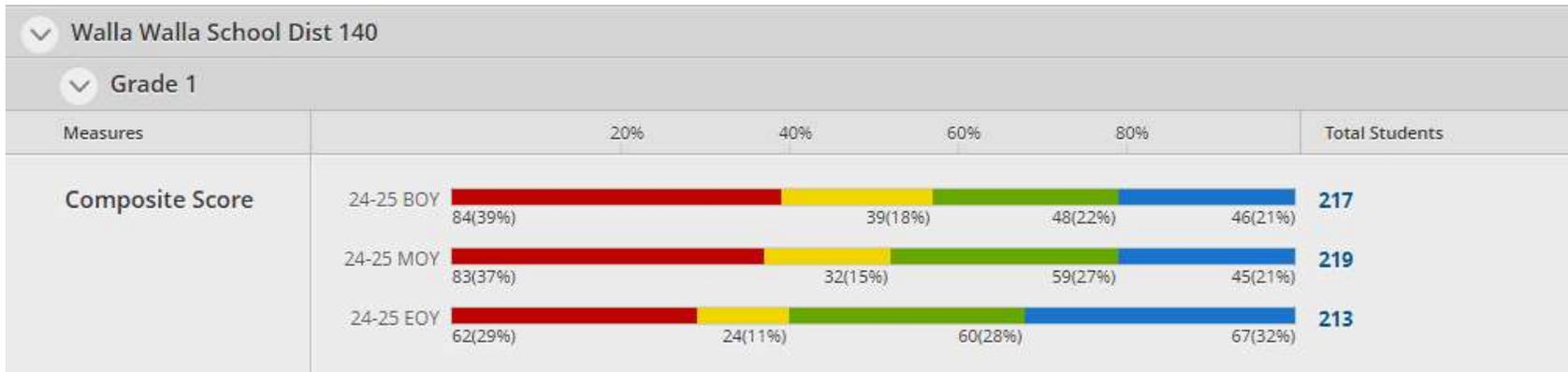


SHARPSTEIN ELEMENTARY SCHOOL

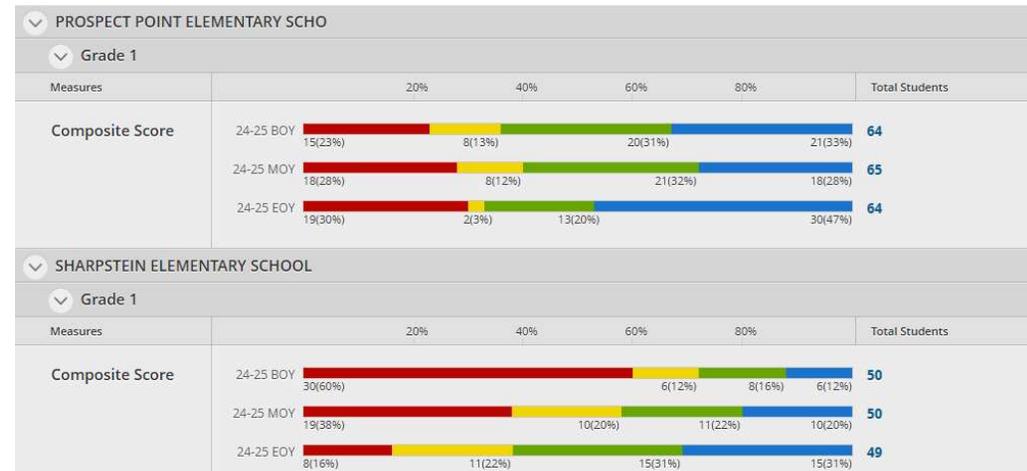
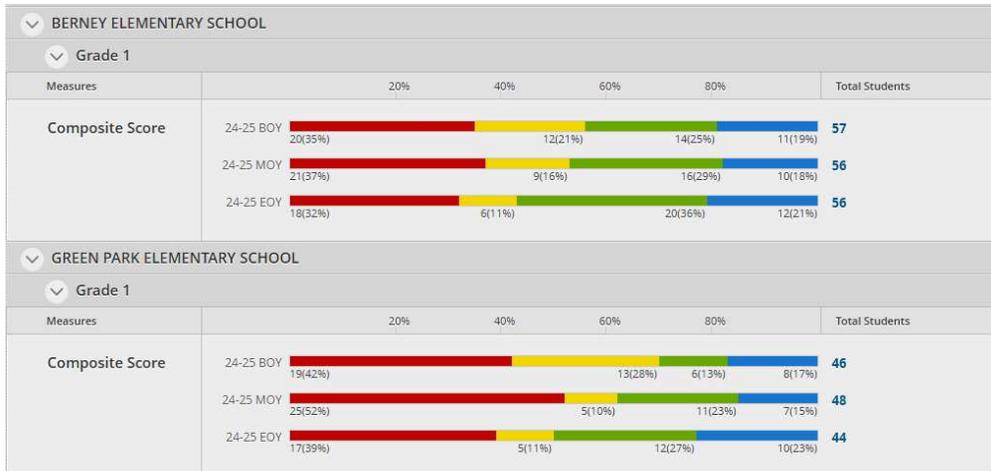
Grade K



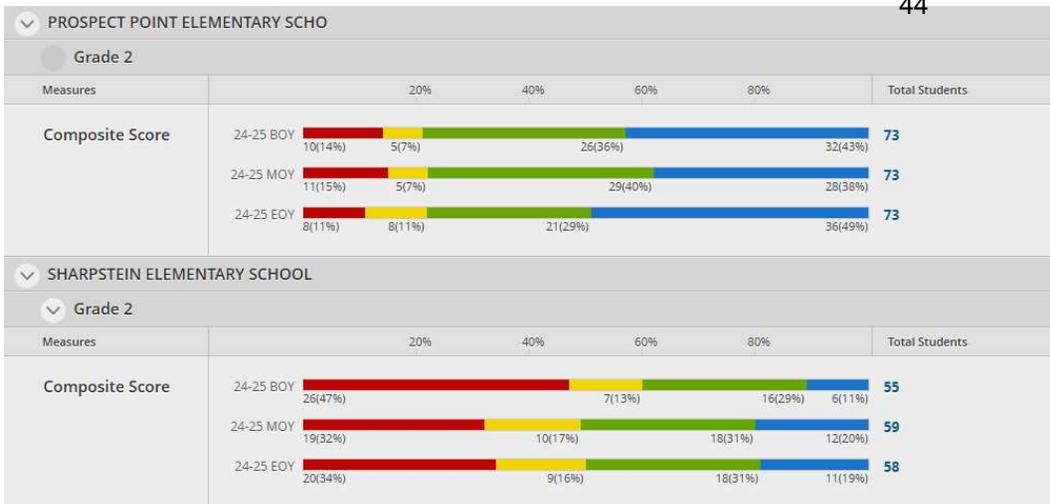
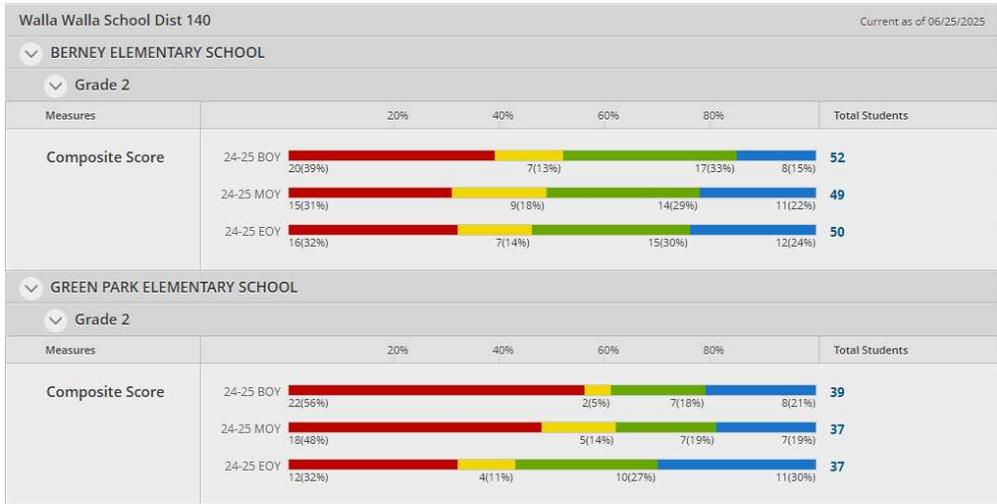
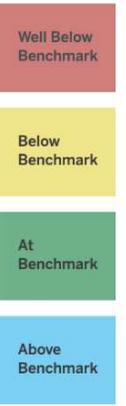
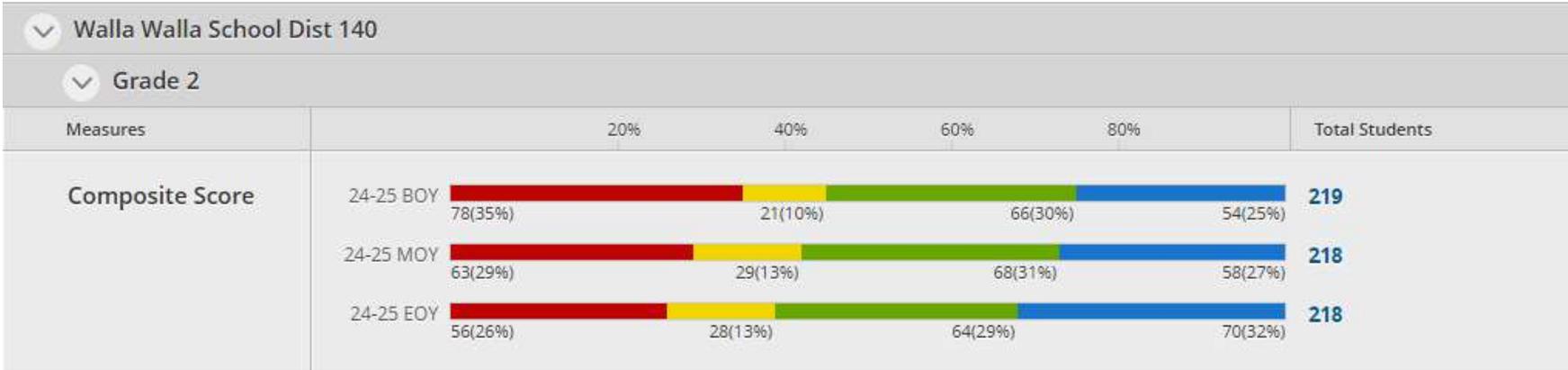
2024-25 First Grade Early Literacy Growth by School – DIBELS Composite



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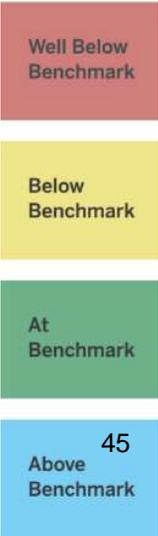


2024-25 Second Grade Early Literacy Growth by School – DIBELS Composite



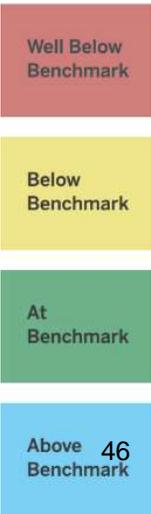
2024-25 Kinder Early Literacy Growth by School – Lectura Composite

Walla Walla School Dist 140						
Grade K						
Measures	20%	40%	60%	80%	Total Students	
Composite Score	24-25 BOY					125
	24-25 MOY					123
	24-25 EOY					120
EDISON ELEMENTARY SCHOOL						
Grade K						
Measures	20%	40%	60%	80%	Total Students	
Composite Score	24-25 BOY					82
	24-25 MOY					80
	24-25 EOY					80
GREEN PARK ELEMENTARY SCHOOL						
Grade K						
Measures	20%	40%	60%	80%	Total Students	
Composite Score	24-25 BOY					43
	24-25 MOY					43
	24-25 EOY					40



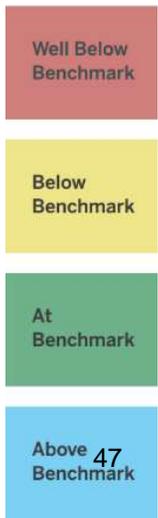
2024-25 First Grade Early Literacy Growth by School – Lectura Composite

Walla Walla School Dist 140						
Grade 1						
Measures	20%	40%	60%	80%	Total Students	
Composite Score	24-25 BOY	54(39%)	18(13%)	52(37%)	15(11%)	139
	24-25 MOY	45(32%)	11(8%)	59(42%)	25(18%)	140
	24-25 EOY	48(34%)	7(5%)	58(41%)	28(20%)	141
EDISON ELEMENTARY SCHOOL						
Grade 1						
Measures	20%	40%	60%	80%	Total Students	
Composite Score	24-25 BOY	27(30%)	13(15%)	36(40%)	13(15%)	89
	24-25 MOY	25(27%)	4(4%)	41(46%)	21(23%)	91
	24-25 EOY	27(29%)	5(5%)	39(43%)	21(23%)	92
GREEN PARK ELEMENTARY SCHOOL						
Grade 1						
Measures	20%	40%	60%	80%	Total Students	
Composite Score	24-25 BOY	27(54%)	5(10%)	16(32%)	2(4%)	50
	24-25 MOY	20(41%)	7(14%)	18(37%)	4(8%)	49
	24-25 EOY	21(43%)	2(4%)	19(39%)	7(14%)	49



2024-25 Second Grade Early Literacy Growth by School – Lectura Composite

Walla Walla School Dist 140	
Grade 2	
Measures	Total Students
Composite Score	
24-25 BOY	116
24-25 MOY	115
24-25 EOY	115
EDISON ELEMENTARY SCHOOL	
Grade 2	
Measures	Total Students
Composite Score	
24-25 BOY	70
24-25 MOY	70
24-25 EOY	70
GREEN PARK ELEMENTARY SCHOOL	
Grade 2	
Measures	Total Students
Composite Score	
24-25 BOY	46
24-25 MOY	45
24-25 EOY	45



Goal 1

Ambitious Learning for All

OUTCOME STATEMENT:

WWPS prioritizes a districtwide culture where staff collaborate with their peers to ensure high quality instruction, analyze and respond to student learning needs, and maintain a collective sense of urgency around high achievement for all.

ACHIEVED THROUGH:

- Collective Efficacy
- A Guaranteed and Viable Curriculum
- Proficient Elementary Readers

■ Proficient Elementary Readers

■ What's working well?

- Building a foundation in Science of Reading through LETRS training for ALL K-2 teachers
- 80% of K-2 teachers implementing UFLI as it was designed – full group Tier I instruction is solid
- Principals learning with K-2 Literacy TOSA and focusing on reading instruction

■ Challenges and/or roadblocks?

- Knowing/doing gap in implementing strategies and practices learned in LETRS
- Growing need for shared expertise in K-2 reading practices
- Varying levels of open classroom culture across all schools and classrooms

■ What's coming up?

- Staff continue to complete LETRS training and are coached in implementing UFLI in classrooms
- Broaden focus of training and coaching to include small group instruction within the classroom (Tier II)
- Provide more professional learning and coaching for principals
- Train teachers on the Amplify platform- assessing students and using data to inform instruction

Goal 1

Ambitious Learning for All

OUTCOME STATEMENT:

WWPS prioritizes a districtwide culture where staff collaborate with their peers to ensure high quality instruction, analyze and respond to student learning needs, and maintain a collective sense of urgency around high achievement for all.

ACHIEVED THROUGH:

- Collective Efficacy
- A Guaranteed and Viable Curriculum
- Proficient Elementary Readers

■ Questions?





Goal	Strategy	Strategy Summary	Measurement	Board Review
Goal #1: Ambitious Learning For All	Collective Efficacy	Ensure a productive climate of collaboration (PLC's) where all instructional staff analyze student data, are encouraged to take risks, learn from successes/ failures and continue to refine professional practices in order to maximize student learning.	Annual EES Survey (staff). Monitor for Progress: "My professional learning community work results in improved student learning." "Regular formative assessments are used to monitor student progress toward standard."	May Study Meeting
	Guaranteed and Viable Curriculum	Ensure district-wide Promise Standards are taught, assessed and met for every student.	Measured/Reported: ● Board review of K-5 promise standard attainment in math by standard (Winter and Spring). ● Annual EES Survey (family). Monitor for Progress: "This school communicates with me about my student's progress"	December Business and June Study Meeting
	Proficient Elementary Readers	Successfully train staff and implement science of reading literacy strategies, interventions and supports to ensure students are fluent readers in their language of instruction by the end of 2nd grade.	● LETRS course completion data for staff ● DIBELS 2 nd Grade Composite Score - Spring 24 target 60%, then 67%, 74%, 84%, 88%, 92% and 95% (25-30) ● Lectura 2 nd Grade Composite Score - Spring 24 target 59%, then 62%, 68%, 74%, 80%, 88%, and 95% (25-30)	June Business Meeting
Goal #2: Relevant and Rigorous Experience	Post-Secondary Plans	Enhance, refine and promote PK-12 pathways and opportunities. Develop student advocacy and ownership towards their post-secondary plans and aspirations.	● SchoolLinks access and utilization reporting ● Graduate survey that tracks post-secondary experiences over time ● Annual EES Survey (student). Monitor for Progress: "Adults in this school help me plan and set goals for my future." "I have a plan for what I want to do after high school."	April Business Meeting
	Access to Rigorous Curriculum and Courses	Intentionally advocate and promote student access to rigorous and challenging courses by expanding opportunities to accelerate learning for all students. Increase integrated honors course offerings, where students access advanced levels of rigor while in a traditional setting. Increase access to and the number of college credit bearing classes and industry certifications available.	● Annually analyze enrollment including minority and historically underrepresented students in honors, AP, and college credit bearing courses ● Annual EES Survey (family). Monitor for Progress: "My student is challenged with a rigorous course of study at this school." (Student): "Student placement in advanced classes is not influenced by race, gender or socio-economic levels."	October Study Meeting 50
	Developing 21st Century Skills	Collaborate with industry and post-secondary partners to develop and implement a PK-12 set of 21st Century Skill Promise Standards. Expand student internship opportunities and exposure through increased partnerships with business and industry.	● Annual EES Survey (family). Monitor for Progress: "This school is doing a good job of preparing my student for a successful future." (Student): "This school is doing a good job of preparing me to succeed in my life." ● Monitor and report enrollment/participation data in financial literacy ● Monitor and report the number of students/credits earned through internships	September Business Meeting
Goal #3: Culture of Equity and Belonging	A Culture of Equity and Belonging	WWPS ensures an equitable educational experience where all students feel a sense of belonging and voice as they develop connections with peers and adults in a safe, supportive, inclusive and culturally responsive learning environment.	● Annual EES Survey(student by race/ethnicity). Monitor for Progress: "There's at least one adult in this school I can talk to if I have a problem." (Family by race/ethnicity): "This school provides a caring/supportive environment for my student." (Staff): "We are provided training to support culturally responsive practices and curriculum."	February Study Meeting
	Implementing Inclusionary Practices	Facilitate training, support and implementation of inclusionary classrooms and practices in order to increase access and opportunity for all students.	● WASA IPP Teacher Input Survey (Fall/Spring) ● OSPI Least Restrictive Environment (LRE) Report ● Annual EES Survey (family of students with disabilities). Monitor for Progress: "My student is challenged with a rigorous course of study at this school." (Students with disabilities): "My teachers provide lessons and activities that challenge me to learn."	March Business
	Culture of Support and Collective Accountability	In order to ensure a safe and supportive learning environment, all staff will implement PBIS (Positive Behavioral Interventions and Support) strategies, trauma-informed practices and building-level behavior plans with fidelity.	● Semi-annual review of student discipline data with Board ● Annual EES Survey (student). Monitor for Progress: "All students are held to the same behavior rules and expectations." (Staff): "Staff members enforce consistent behavior expectations and consequences in their classrooms." (Family): "My student feels safe at school."	September and March Study Meetings
Goal #4: Partnerships with Family and Community	Maximizing Family Engagement	Implement systems and opportunities to maximize family engagement with schools and each other. Promote family involvement in after school activities/extra-curricular experiences.	● Annual EES Survey (student). Monitor for Progress: "My parents/family feel welcome to visit this school." (Staff): "This school encourages parent involvement in their child's learning." (Family): "I feel welcome at this school." ● Attendance/participation at parent/family events	November Business
	Assuring Community Involvement and Volunteerism	Advance systems, outreach and opportunities in order to increase volunteerism and community inclusion across our schools. Implement training and coordination to maximize effectiveness and the experience for volunteers and the schools/classrooms they serve.	Track and Monitor for Progress Through Get Connected System: ● Number of volunteers who have created accounts ● Number of opportunities each school has listed ● Volunteer hours per school ● Volunteer feedback	August Business Meeting



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

Associated Student Body

Beginning Fund Balance	\$	400,000	\$	343,015	\$	286,030	\$	229,045
Revenues	\$	657,494	\$	657,494	\$	657,494	\$	657,494
Expenditures	\$	(714,479)	\$	(714,479)	\$	(714,479)	\$	(714,479)
Ending Fund Balance	\$	343,015	\$	286,030	\$	229,045	\$	172,060

Debt Service Fund

Beginning Fund Balance	\$	3,200,000	\$	3,247,486	\$	3,412,985	\$	3,583,681
Revenues	\$	6,026,536	\$	6,946,199	\$	7,473,946	\$	7,490,672
Expenditures	\$	(5,979,050)	\$	(6,780,700)	\$	(7,303,250)	\$	(7,312,450)
Ending Fund Balance	\$	3,247,486	\$	3,412,985	\$	3,583,681	\$	3,761,903

Capital Projects Fund

Beginning Fund Balance	\$	2,000,000	\$	597,853	\$	539,221	\$	564,812
Revenues	\$	2,347,853	\$	2,441,368	\$	2,525,591	\$	2,587,636
Expenditures	\$	(3,750,000)	\$	(2,500,000)	\$	(2,500,000)	\$	(2,500,000)
Ending Fund Balance	\$	597,853	\$	539,221	\$	564,812	\$	652,448

Transportation Vehicle Fund

Beginning Fund Balance	\$	622,000	\$	616,422	\$	610,844	\$	605,266
Revenues	\$	994,422	\$	994,422	\$	994,422	\$	994,422
Expenditures	\$	(1,000,000)	\$	(1,000,000)	\$	(1,000,000)	\$	(1,000,000)
Ending Fund Balance	\$	616,422	\$	610,844	\$	605,266	\$	599,688

Walla Walla Public Schools District No.140

F-195F

ENROLLMENT AND STAFF COUNTS

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)					
1. Kindergarten /2	306.00	306.00	306.00	306.00	
2. Grade 1	306.00	306.00	306.00	306.00	
3. Grade 2	361.00	306.00	306.00	306.00	
4. Grade 3	335.00	361.00	306.00	306.00	
5. Grade 4	336.00	335.00	361.00	306.00	
6. Grade 5	354.00	336.00	335.00	361.00	
7. Grade 6	385.00	354.00	336.00	335.00	
8. Grade 7	399.00	385.00	354.00	336.00	
9. Grade 8	370.00	399.00	385.00	354.00	
10. Grade 9	328.00	370.00	399.00	385.00	53
11. Grade 10	343.00	328.00	370.00	399.00	
12. Grade 11 (excluding Running Start)	355.00	343.00	328.00	370.00	
13. Grade 12 (excluding Running Start)	336.00	355.00	343.00	328.00	
14. SUBTOTAL	4,514.00	4,484.00	4,435.00	4,398.00	
15. Running Start	144.00	144.00	144.00	144.00	
16. Dropout Reengagement Enrollment	93.00	93.00	93.00	93.00	
17. ALE Enrollment	408.00	408.00	408.00	408.00	
18. TOTAL K-12	5,159.00	5,129.00	5,080.00	5,043.00	
B. STAFF COUNTS (calculate to three decimal places)					
1. General Fund FTE Certificated Employees /4	393.269	390.269	387.269	384.269	
2. General Fund FTE Classified Employees /4	277.182	275.182	273.182	271.182	

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
REVENUES AND OTHER FINANCING SOURCES					
1000 Local Taxes	15,380,068	15,961,927	16,635,082	17,300,485	
2000 Local Nontax Support	684,000	684,000	684,000	684,000	
3000 State, General Purpose	56,123,143	57,728,180	58,297,781	58,567,534	
4000 State, Special Purpose	22,028,599	22,161,477	22,526,513	22,898,850	
5000 Federal, General Purpose	80,000	80,000	80,000	80,000	
6000 Federal, Special Purpose	8,802,596	8,439,072	7,909,072	7,909,072	
7000 Revenues from Other School Districts	95,000	95,000	95,000	95,000	
8000 Revenues from Other Entities	0	0	0	0	
9000 Other Financing Sources	0	0	0	0	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	103,193,406	105,149,656	106,227,448	107,534,941	54
EXPENDITURES					
00 Regular Instruction	49,236,800	49,857,740	50,494,202	51,146,575	
10 Federal Special Purpose Funding	0	0	0	0	
20 Special Education Instruction	14,615,251	14,960,665	15,314,717	15,677,619	
30 Vocational Education Instruction	3,325,463	3,392,307	3,460,821	3,531,049	
40 Skill Center Instruction	1,401,222	1,422,192	1,443,686	1,465,717	
50 and 60 Compensatory Education Instruction	11,609,275	11,829,720	12,055,681	12,287,292	
70 Other Instructional Programs	842,840	861,036	879,687	898,804	
80 Community Services	261,889	264,748	267,679	270,684	
90 Support Services	22,370,824	22,360,389	22,265,889	22,170,427	
B. TOTAL EXPENDITURES	103,663,564	104,948,797	106,182,362	107,448,167	
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	408,100	371,000	296,800	212,000	
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0	
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-878,257	-170,141	-251,714	-125,226	
BEGINNING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0	
G.L.821 Restricted for Carryover of Restricted Revenues	500,000	500,000	250,000	150,000	

Walla Walla Public Schools District No.140

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SUMMARY OF GENERAL FUND BUDGET

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

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Walla Walla Public Schools District No.140

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SUMMARY OF GENERAL FUND BUDGET

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

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

EXPENDITURES EXCEED REVENUES IN 2025-2026

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

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

Walla Walla Public Schools District No.140

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

Walla Walla Public Schools District No.140

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SUMMARY OF DEBT SERVICE FUND BUDGET

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

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SUMMARY OF DEBT SERVICE FUND BUDGET

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

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

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

Walla Walla Public Schools District No.140

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
REVENUES AND OTHER FINANCING SOURCES					
1000 Local Taxes	2,337,853	2,431,368	2,515,591	2,577,636	
2000 Local Nontax Support	10,000	10,000	10,000	10,000	
3000 State, General Purpose	0	0	0	0	
4000 State, Special Purpose	0	0	0	0	
5000 Federal, General Purpose	0	0	0	0	
6000 Federal, Special Purpose	0	0	0	0	
7000 Revenues from Other School Districts	0	0	0	0	
8000 Revenues from Other Entities	0	0	0	0	
9000 Other Financing Sources	0	0	0	0	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,347,853	2,441,368	2,525,591	2,587,636	61
EXPENDITURES					
10 Sites	3,000,000	0	0	0	
20 Buildings	0	1,000,000	500,000	500,000	
30 Equipment	0	0	0	0	
40 Energy	0	0	0	0	
50 Sales and Lease Expenditures	0	0	0	0	
60 Bond Issuance Expenditures	0	0	0	0	
90 Debt Expenditures	0	0	0	0	
B. TOTAL EXPENDITURES	3,000,000	1,000,000	500,000	500,000	
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	750,000	1,500,000	2,000,000	2,000,000	
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0	
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,402,146	-58,632	25,591	87,636	
BEGINNING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.825 Restricted for Skill Center	0	0	0	0	
G.L.830 Restricted for Debt Service	0	0	0	0	
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0	
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0	

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
G.L.850 Restricted for Uninsured Risks	0	0	0	0	
G.L.861 Restricted from Bond Proceeds	0	0	0	0	
G.L.862 Committed from Levy Proceeds	0	0	0	0	
G.L.863 Restricted from State Proceeds	0	0	0	0	
G.L.864 Restricted from Federal Proceeds	0	0	0	0	
G.L.865 Restricted from Other Proceeds	0	0	0	0	
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0	
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0	
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.889 Assigned to Fund Purposes	2,000,000	597,853	539,221	564,812	
G.L.890 Unassigned Fund Balance	0	0	0	0	
F. TOTAL BEGINNING FUND BALANCE	2,000,000	597,853	539,221	564,812	62
ENDING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.825 Restricted for Skill Center	0	0	0	0	
G.L.830 Restricted for Debt Service	0	0	0	0	
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0	
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0	
G.L.850 Restricted for Uninsured Risks	0	0	0	0	
G.L.861 Restricted from Bond Proceeds	0	0	0	0	
G.L.862 Committed from Levy Proceeds	0	0	0	0	
G.L.863 Restricted from State Proceeds	0	0	0	0	
G.L.864 Restricted from Federal Proceeds	0	0	0	0	
G.L.865 Restricted from Other Proceeds	0	0	0	0	
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0	
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0	
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.889 Assigned to Fund Purposes	597,853	539,221	564,812	652,448	
G.L.890 Unassigned Fund Balance	0	0	0	0	

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

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

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

Walla Walla Public Schools District No.140

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
REVENUES AND OTHER FINANCING SOURCES					
1100 Local Property Tax	0	0	0	0	
1300 Sale of Tax Title Property	0	0	0	0	
1400 Local in lieu of Taxes	0	0	0	0	
1500 Timber Excise Tax	0	0	0	0	
1600 County-Administered Forests	0	0	0	0	
1900 Other Local Taxes	0	0	0	0	
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0	
2300 Investment Earnings	10,000	10,000	10,000	10,000	
2500 Gifts and Donations	0	0	0	0	
2600 Fines and Damages	0	0	0	0	64
2700 Rentals and Leases	0	0	0	0	
2800 Insurance Recoveries	0	0	0	0	
2900 Local Support Nontax, Unassigned	0	0	0	0	
3600 State Forests	0	0	0	0	
4100 Special Purpose-Unassigned	0	0	0	0	
4300 Other State Agencies-Unassigned	0	0	0	0	
4499 Transportation Reimbursement Depreciation	984,422	984,422	984,422	984,422	
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0	
5300 Impact Aid, Maintenance and Operation	0	0	0	0	
5400 Federal in lieu of Taxes	0	0	0	0	
5600 Qualified Bond Interest Credit-Federal	0	0	0	0	
5700 Qualified Energy Investment Tax Credits	0	0	0	0	
6100 Special Purpose-OSPI Unassigned	0	0	0	0	
6200 Direct Special Purpose Grants	0	0	0	0	
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0	
8100 Governmental Entities	0	0	0	0	
8500 NonFederal ESD	0	0	0	0	
9100 Sale of Bonds	0	0	0	0	

Walla Walla Public Schools District No.140

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

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

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Walla Walla Public Schools District No.140

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

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

1/ Includes interest portion of purchase contracts.

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

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

Walla Walla Public Schools District No.140

FISCAL YEAR 2025-2026

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

Walla Walla Public Schools District No.140

FISCAL YEAR 2025-2026

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

Walla Walla Public Schools District No.140

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Walla Walla Public Schools School District No. 140 of Walla Walla County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

- (a) established the total appropriation expenditure amount for each fund for the fiscal year; and
- (b) the budget for each fund represents the budget as adopted by the Board of Directors; and
- (c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or
- (d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and
- (e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and
- (f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

Signed Date

FOR ESD AND OSPI USE ONLY

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

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 07/06/2025

Walla Walla Public Schools District No.140

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	103,193,406	657,494	6,026,536	2,347,853	994,422
Total Appropriation (Expenditures)	103,663,564	714,479	5,979,050	3,000,000	1,000,000
Other Financing Uses--Transfers Out (G.L. 536)	408,100	XXXXX	0	750,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-878,257	-56,985	47,486	-1,402,146	-5,578
Beginning Total Fund Balance	11,000,000	400,000	3,200,000	2,000,000	622,000
Ending Total Fund Balance	10,121,742	343,015	3,247,486	597,853	616,422
SECTION B: EXCESS LEVIES FOR 2026 COLLECTION					
Excess levies approved by voters for 2026 collection	15,665,543	0	0	0	70 0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	15,665,543	XXXXX	4,981,000	2,381,247	0

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

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

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

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Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

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

Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

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

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

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

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

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

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

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

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

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

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

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

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

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

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt 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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	11,608,526	13,544,008	15,380,068
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	915	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	11,609,442	13,544,008	15,380,068
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	39,891	37,000	27,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	109	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	53,830	190,000	239,500
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	47,338	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	46,903	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	112,062	10,000	10,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	14,308	5,000	5,000
2300 Investment Earnings	323,406	150,000	200,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	160,648	25,000	40,000
2600 Fines and Damages	19,703	10,000	10,000
2700 Rentals and Leases	37,575	35,000	20,000
2800 Judgement and Settlements	1,648	0	0
2900 Local Support Nontax, Unassigned	282,069	214,000	132,500
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	1,139,490	676,000	684,000

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	73,452	255,000	80,000
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	73,452	255,000	80,000

FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	511,599	0	0
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	3,413,427	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	0	0	0
6124 Special Education--Supplemental	1,258,424	1,332,267	1,317,987
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	82,549	57,000	50,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,481,699	2,027,100	1,647,228
6152 School Improve, Fed Other Title Grants under ESEA, Fed	1,344,264	1,446,432	1,130,000
6153 Migrant ESEA Migrant, Federal	62,711	99,265	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	103,870	204,763	0
6167 Indian Education JOM	0	0	0

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

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

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

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

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

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

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	44,142,606	483,500		26,274,733	3,744,213	9,934,116	1,461,394	1,901,450	173,200	170,000
02 ALE	3,205,120	0		2,082,964	195,370	772,454	78,332	73,000	3,000	0
03 Basic Education - Dropout Reengagement	743,624	0		451,012	58,334	185,950	8,328	40,000	0	0
09 Transition to Kindergarten	1,145,450	0		455,768	300,639	381,993	5,550	0	1,500	0
TOTAL REGULAR INSTRUCTION	49,236,800	483,500		29,264,477	4,298,556	11,274,513	1,553,604	2,014,450	177,700	170,000
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	87
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	13,243,730	0		6,740,937	2,114,500	3,620,673	114,620	639,000	14,000	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	1,371,521	0		0	785,725	554,796	30,000	1,000	0	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	14,615,251	0		6,740,937	2,900,225	4,175,469	144,620	640,000	14,000	0
31 Voc, Basic, St	2,752,590	20,000		1,563,158	90,149	562,564	273,719	183,000	60,000	0
34 MidSchCar/Tec	513,164	0		320,848	7,052	115,264	56,000	9,000	5,000	0
38 Voc, Fed	59,709	0		11,182	0	3,527	20,000	10,000	15,000	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,325,463	20,000		1,895,188	97,201	681,355	349,719	202,000	80,000	0
45 Skil Cnt, Bas, St	1,401,222	5,000	0	523,080	95,695	220,017	219,103	49,500	32,000	256,827
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	1,401,222	5,000	0	523,080	95,695	220,017	219,103	49,500	32,000	256,827
51 ESEA Disadvantaged, Federal	1,590,210	0		440,678	371,743	344,318	192,000	163,971	77,500	0
52 Other Title Grants under ESEA-Federal	1,390,943	0	0	127,215	269,898	149,830	81,000	693,500	69,500	0
53 ESEA Migrant, Federal	83,475	0		0	41,588	21,387	15,000	3,500	2,000	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	3,377,868	0		1,345,772	777,021	893,075	258,000	95,000	9,000	0
56 St In, Ctr/Hm, D	202,334	0		105,044	20,223	51,067	21,000	0	5,000	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	1,614,502	0		499,223	0	100,879	819,500	85,900	109,000	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	1,813,759	0		106,290	1,024,930	636,630	29,289	12,680	3,940	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	210,172	0		100,825	48,625	36,222	9,500	10,000	5,000	0
65 Tran Biling, St	1,326,012	0		608,771	324,860	371,881	6,500	13,000	1,000	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	89
TOTAL COMPENSATORY EDUCATION INSTRUCTION	11,609,275	0	0	3,333,818	2,878,888	2,605,289	1,431,789	1,077,551	281,940	0
71 Traffic Safety	177,723	0		82,834	25,500	29,389	4,000	28,000	8,000	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	450,875	5,000		331,305	0	110,070	4,500	0	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	214,242	55,000		112,732	0	36,010	10,500	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	842,840	60,000		526,871	25,500	175,469	19,000	28,000	8,000	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	45,358	0		0	22,964	22,394	0	0	0	0
89 Othr Comm Srv	216,531	10,000	0	0	49,778	19,253	127,500	10,000	0	0
TOTAL COMMUNITY SERVICES	261,889	10,000	0	0	72,742	41,647	127,500	10,000	0	0
97 Distwide Suppt	16,058,416	1,500	-130,000	417,718	5,323,497	2,267,651	1,015,000	7,102,250	50,800	10,000
98 Schl Food Serv	3,396,389	0	0	0	1,170,309	715,080	1,428,000	28,500	4,500	50,000
99 Pupil Transp	2,916,019	0	-450,000	0	1,810,446	966,073	400,000	159,500	30,000	0
TOTAL SUPPORT SERVICES	22,370,824	1,500	-580,000	417,718	8,304,252	3,948,804	2,843,000	7,290,250	85,300	60,000
OBJECT TOTALS	103,663,564	580,000	-580,000	42,702,089	18,673,059	23,122,563	6,688,335	11,311,751	678,940	486,827

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

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

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	155,884	0		122,643	0	33,241	0	0	0	0
22 Lrn Resrc	4,600	0		0	0	0	4,600	0	0	0
23 Princ Off	367,713	0		122,621	141,691	94,312	6,089	0	3,000	0
24 Guid/Coun	244,917	0		126,748	50,006	68,163	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	2,300,789	0		1,681,675	3,673	571,598	23,843	20,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	3,000	0		0	0	0	0	3,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	93,800	0		0	0	0	43,800	50,000	0	92
34 Prof Lrng St	34,417	0		29,277		5,140	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	3,205,120	0		2,082,964	195,370	772,454	78,332	73,000	3,000	0
FTE Program Staff				20.060	3.332					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	51,961	0		40,881	0	11,080	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	78,703	0		36,268	21,040	20,064	1,331	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	605,904	0		367,862	37,294	153,751	6,997	40,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	93
34 Prof Lrng St	7,056	0		6,001		1,055	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	743,624	0		451,012	58,334	185,950	8,328	40,000	0	0
FTE Program Staff				4.630	1.081					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 09 - Transition to Kindergarten

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,306	0		1,071	0	235	0	0	0	0
22 Lrn Resrc	760	0		0	0	0	760	0	0	0
23 Princ Off	146,917	0		57,233	48,244	39,645	295	0	1,500	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	60,036	0		0	32,280	27,756	0	0	0	0
26 Health	70,144	0		17,242	27,362	25,540	0	0	0	0
27 Teaching	853,288	0		373,040	188,838	286,915	4,495	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	4,611	0			3,915	696	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	94
34 Prof Lrng St	8,388	0		7,182		1,206	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
64 Maintnce	0	0		0	0	0	0	0	0	0
65 Utilities	0	0					0	0	0	0
67 Bldg Secu	0	0		0	0	0	0	0	0	0
Total	1,145,450	0		455,768	300,639	381,993	5,550	0	1,500	0
FTE Program Staff				5.575	5.867					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 11 - Federal Special Purpose - SLFRF

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	95
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0						0			
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 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	97
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 13 - Federal Special Purpose - ESSER III

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	99
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	101
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 18 - Federal Special Purpose - Reserved G

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	103
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 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	105
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	878,489	0		585,270	85,860	207,359	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	183,583	0		0	121,473	62,110	0	0	0	0
24 Guid/Coun	564,436	0		133,475	256,175	174,786	0	0	0	0
25 Pupil M/S	338,625	0		0	179,999	158,626	0	0	0	0
26 Health	3,467,253	0		2,071,385	41,792	735,076	7,000	612,000	0	0
27 Teaching	7,670,809	0		3,854,678	1,425,753	2,264,758	96,620	17,000	12,000	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	21,459	0		4,500	3,448	1,511	0	10,000	2,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	11,000	0		0	0	0	11,000	0	0	1070
34 Prof Lrng St	108,076	0		91,629		16,447	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	13,243,730	0		6,740,937	2,114,500	3,620,673	114,620	639,000	14,000	0
FTE Program Staff				68.736	39.508					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	108
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	1090

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,370,521	0		0	785,725	554,796	30,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	1,000	0		0	0	0	0	1,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	1,371,521	0		0	785,725	554,796	30,000	1,000	0	1100
FTE Program Staff					15.677					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	1110

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	1120
Total	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	1130
Total	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	231,196	0		108,805	48,427	51,964	6,000	13,000	3,000	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	66,299	0		0	41,722	24,577	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	2,362,229	20,000		1,433,197	0	482,313	206,719	165,000	55,000	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	7,000	0		0	0	0	0	5,000	2,000	0
32 Inst Tech	20,000	0			0	0	20,000	0	0	0
33 Curriculum	41,000	0		0	0	0	41,000	0	0	1140
34 Prof Lrng St	24,866	0		21,156		3,710	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0				0	0	0	0	0	0
65 Utilities	0							0		
Total	2,752,590	20,000		1,563,158	90,149	562,564	273,719	183,000	60,000	0
FTE Program Staff				15.240	1.535					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	42,084	0		24,179	7,052	9,853	1,000	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	455,402	0		292,126	0	99,276	50,000	9,000	5,000	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	5,000	0		0	0	0	5,000	0	0	1150
34 Prof Lrng St	10,678	0		4,543		6,135	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0				0	0	0	0	0	0
65 Utilities	0							0		
Total	513,164	0		320,848	7,052	115,264	56,000	9,000	5,000	0
FTE Program Staff				3.157	0.115					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	34,324	0		10,854	0	3,470	20,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	25,385	0		328	0	57	0	10,000	15,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	59,709	0		11,182	0	3,527	20,000	10,000	15,000	1160
FTE Program Staff				0.100						

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

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

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	98,750	0		39,722	13,086	16,442	11,500	16,000	2,000	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,079,136	5,000	0	476,141	50,737	187,828	186,603	21,000	30,000	121,827
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	1,500	0		0	0	0	0	1,500	0	0
32 Inst Tech	145,000	0			0	0	10,000	0	0	135,000
33 Curriculum	11,000	0		0	0	0	11,000	0	0	1180
34 Prof Lrng St	8,484	0		7,217		1,267	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	46,352	0			31,872	14,480	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	11,000	0			0	0	0	11,000	0	0
68 Insurance	0	0						0		
Total	1,401,222	5,000	0	523,080	95,695	220,017	219,103	49,500	32,000	256,827
FTE Program Staff				5.260	1.325					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 46 - Skill Center, Federal

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

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
61 Supv Bldg	0	0		0	0	0	0	0		0
62 Grnd Mnt	0	0			0	0	0	0		0
64 Maintnce	0	0			0	0	0	0		0
67 Bldg Secu	0	0			0	0	0	0		0
Total	0	0		0	0	0	0	0		0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

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

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	20,709	0		0	15,158	5,551	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	129,508	0		0	74,772	39,736	0	15,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	7,861	0		5,699	0	2,162	0	0	0	0
27 Teaching	1,149,571	0		350,133	256,313	269,454	190,000	78,671	5,000	0
29 Pmt to SD	0							0		
31 InstProDev	282,561	0		84,846	25,500	27,415	2,000	70,300	72,500	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	121
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	1,590,210	0		440,678	371,743	344,318	192,000	163,971	77,500	0
FTE Program Staff				3.853	6.217					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	2,000	0		0	0	0	0	1,000	1,000	0
21 Supv Inst	390,082	0		0	269,898	119,184	0	500	500	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	500,000	0		0	0	0	0	500,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	40,000	0		0	0	0	0	40,000	0	0
27 Teaching	177,000	0		0	0	0	77,000	52,000	48,000	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	281,861	0		127,215	0	30,646	4,000	100,000	20,000	0
32 Inst Tech	0	0			0	0	0	0	0	1220
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	1,390,943	0	0	127,215	269,898	149,830	81,000	693,500	69,500	0
FTE Program Staff				0.500	4.587					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	7,497	0		0	4,621	2,376	0	0	500	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	56,478	0		0	36,967	19,011	0	0	500	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	2,500	0		0	0	0	0	2,500	0	0
27 Teaching	15,000	0		0	0	0	15,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	2,000	0		0	0	0	0	1,000	1,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	123
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		0
Total	83,475	0		0	41,588	21,387	15,000	3,500	2,000	0
FTE Program Staff					0.689					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 54 - Reading First, Federal

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

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	25,128	0		0	18,392	6,736	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	152,149	0		48,713	56,318	47,118	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	23,167	0		16,755	0	6,412	0	0	0	0
27 Teaching	3,093,092	0		1,249,723	698,461	826,908	248,000	70,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	64,492	0		13,701	3,850	2,941	10,000	25,000	9,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	19,840	0		16,880		2,960	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	125 ₀
Total	3,377,868	0		1,345,772	777,021	893,075	258,000	95,000	9,000	0
FTE Program Staff				11.889	13.722					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	1,000	0		0	0	0	1,000	0	0	0
23 Princ Off	26,347	0		13,816	5,939	6,592	0	0	0	0
24 Guid/Coun	13,803	0		10,413	0	3,390	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	154,810	0		79,646	14,284	40,880	20,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	5,000	0		0	0	0	0	0	5,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	1,374	0		1,169		205	0	0	0	126
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	202,334	0		105,044	20,223	51,067	21,000	0	5,000	0
FTE Program Staff				1.230	0.295					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	127
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,325,220	0		497,536	0	100,584	554,500	72,600	100,000	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	39,282	0		1,687	0	295	15,000	13,300	9,000	0
32 Inst Tech	200,000	0			0	0	200,000	0	0	0
33 Curriculum	50,000	0		0	0	0	50,000	0	0	1280
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	1,614,502	0		499,223	0	100,879	819,500	85,900	109,000	0
FTE Program Staff				0.950						

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	129 ₀
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	66,714	0		31,887	18,278	16,549	0	0	0	0
23 Princ Off	155,522	0		74,403	42,549	38,570	0	0	0	0
24 Guid/Coun	516,824	0		0	339,675	177,149	0	0	0	0
25 Pupil M/S	75,678	0		0	40,335	35,343	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	980,612	0		0	584,093	369,019	22,000	5,000	500	0
29 Pmt to SD	0							0		
31 InstProDev	18,409	0		0	0	0	7,289	7,680	3,440	0
32 Inst Tech	0	0					0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	130
Total	1,813,759	0		106,290	1,024,930	636,630	29,289	12,680	3,940	0
FTE Program Staff				0.650	19.147					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 62 - Math and Science, Professional Development, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	131
Total	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	59,888	0		0	43,500	7,388	9,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	150,284	0		100,825	5,125	28,834	500	10,000	5,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	210,172	0		100,825	48,625	36,222	9,500	10,000	5,000	0
FTE Program Staff				0.500	0.000					132

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	92,507	0		17,010	47,153	25,344	0	3,000	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	71,929	0		0	47,869	24,060	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	1,130,486	0		578,785	224,838	319,363	6,500	0	1,000	0
29 Pmt to SD	0							0		
31 InstProDev	21,666	0		4,956	5,000	1,710	0	10,000	0	0
32 Inst Tech	0	0				0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	9,424	0		8,020		1,404	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	1,326,012	0		608,771	324,860	371,881	6,500	13,000	1,000	1330
FTE Program Staff				4.820	6.015					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

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

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

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

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	136
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
27 Teaching	176,463	0		81,761	25,500	29,202	4,000	28,000	8,000	0
29 Pmt to SD	0							0		
31 InstProDev	1,260	0		1,073	0	187	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
68 Insurance	0	0						0		
Total	177,723	0		82,834	25,500	29,389	4,000	28,000	8,000	0
FTE Program Staff				0.600	0.000					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

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

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	444,491	5,000		325,873	0	109,118	4,500	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	6,384	0		5,432		952	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	139 ₀
Total	450,875	5,000		331,305	0	110,070	4,500	0	0	0
FTE Program Staff				3.015						

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	140

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

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

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Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	214,242	55,000		112,732	0	36,010	10,500	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	1420
35 Pupil Safety	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
66 E-Rate	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	214,242	55,000		112,732	0	36,010	10,500	0	0	0
FTE Program Staff				1.000						

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		1430
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		144
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 88 - Early Learning Programs

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	45,358	0		0	22,964	22,394	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	1450
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	45,358	0		0	22,964	22,394	0	0	0	0
FTE Program Staff					0.482					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
27 Teaching	11,000	10,000		0	0	0	1,000	0	0	0
28 Extracur	130,000	0		0	0	0	120,000	10,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	26,553	0			17,552	9,001	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		146
75 Mtr Pool	0	0			0	0	0	0	0	0
91 Publ Actv	48,978	0	0	0	32,226	10,252	6,500	0	0	0
Total	216,531	10,000	0	0	49,778	19,253	127,500	10,000	0	0
FTE Program Staff					0.619					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	700,900	0			0	0	8,000	686,900	6,000	0
12 Supt Off	451,675	0		231,500	87,791	86,584	13,000	17,800	15,000	0
13 Busns Off	1,039,516	500		0	602,130	202,386	16,000	205,500	13,000	0
14 HR	473,636	0		186,218	77,234	77,184	46,000	81,000	6,000	0
15 Pblc Rltn	431,136	0		0	186,857	63,379	30,000	150,000	900	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
61 Supv Bldg	432,395	0		0	310,396	99,999	22,000	0	0	0
62 Grnd Mnt	1,003,007	0			523,379	239,378	165,000	72,750	2,500	0
63 Oper Bldg	2,880,046	0			1,815,309	843,987	150,000	70,350	400	0
64 Maintnce	1,402,065	0	0		590,721	250,394	200,000	350,950	0	10,000
65 Utilities	2,300,000	0	0		0	0	0	2,300,000	0	147,000
67 Bldg Secu	35,000	0			0	0	10,000	25,000	0	0
68 Insurance	2,160,000	0					0	2,160,000		0
69 Dep Fac Mnt	0	0			0	0	0	0		0
72 Info Sys	2,234,162	1,000	0	0	834,382	267,780	235,000	891,000	5,000	0
73 Printing	119,888	0	-130,000	0	95,463	44,425	17,000	91,000	2,000	0
74 Warehouse	294,990	0	0	0	199,835	92,155	3,000	0	0	0
75 Mtr Pool	100,000	0	0	0	0	0	100,000	0	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0		0					0		0
Total	16,058,416	1,500	-130,000	417,718	5,323,497	2,267,651	1,015,000	7,102,250	50,800	10,000
FTE Program Staff				2.000	71.219					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	290,249	0		0	195,575	80,674	7,000	3,500	3,500	0
42 Food	1,340,000	0					1,340,000	0		
44 Operation	1,766,140	0			974,734	634,406	81,000	25,000	1,000	50,000
49 Transfers	0		0							
Total	3,396,389	0	0	0	1,170,309	715,080	1,428,000	28,500	4,500	50,000
FTE Program Staff					19.103					

Walla Walla Public Schools District No.140

OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
51 Supervisn	409,692	0		0	291,703	112,989	0	0	5,000	0
52 Operation	2,163,574	0			1,218,055	727,019	175,000	38,500	5,000	0
53 Maintnce	742,753	0			300,688	126,065	225,000	71,000	20,000	0
56 Insurance	50,000							50,000		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-450,000		-450,000							
Total	2,916,019	0	-450,000	0	1,810,446	966,073	400,000	159,500	30,000	0
FTE Program Staff					24.105					149

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

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

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	56,011	0	56,011
ACTIVITY CODE 24 TOTAL		13.390				1,257,957	1,187,162	70,795
01-26-470	NURSE	2.425	70,221	65,602	66,887.84	162,203	162,203	0
01-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,446	6,344	10,103
ACTIVITY CODE 26 TOTAL		2.425				178,649	168,547	10,103
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	711,898	251,293	460,605
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	582,600	0	582,600
01-27-310	ELEMENTARY HOMEROOM TEACHER	108.620	108,541	58,362	91,877.76	9,979,762	9,703,545	276,217
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	97,209	0	151 97,209
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	137,063	128	136,935
01-27-320	SECONDARY TEACHER	70.869	108,541	58,362	96,428.13	6,833,765	5,209,661	1,624,103
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	88,994	0	88,994
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	93,380	260	93,121
01-27-330	OTHER TEACHER	4.200	108,541	75,160	97,804.05	410,777	410,777	0
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,517	0	6,517
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,104	0	7,104
01-27-340	ELEMENTARY SPECIALIST TEACHER	14.700	108,541	65,602	99,274.83	1,459,340	383,401	1,075,939
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	20,923	0	20,923
01-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	20,043	0	20,043
01-27-400	OTHER SUPPORT PERSONNEL	2.000	108,541	106,413	107,477.00	214,954	214,954	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

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

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-21-130	OTHER DISTRICT ADMINISTRATOR	0.500	163,524	163,524	163,524.00	81,762	81,762	0
02-21-250	OTHER SCHOOL ADMINISTRATOR	0.250	163,524	163,524	163,524.00	40,881	40,881	0
ACTIVITY CODE 21 TOTAL		0.750				122,643	122,643	0
02-23-230	SECONDARY PRINCIPAL	0.710	172,706	172,706	172,705.63	122,621	122,621	0
ACTIVITY CODE 23 TOTAL		0.710				122,621	122,621	0
02-24-420	COUNSELOR	1.370	101,891	78,860	90,123.36	123,469	123,469	0
02-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,279	2,088	1,191
ACTIVITY CODE 24 TOTAL		1.370				126,748	125,557	1,191
02-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	20,553	0	21,543
02-27-310	ELEMENTARY HOMEROOM TEACHER	3.349	108,541	71,314	93,705.58	313,820	313,820	0
02-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,700	6,700	0
02-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,594	4,594	0
02-27-320	SECONDARY TEACHER	13.881	108,541	72,082	94,179.38	1,307,304	1,307,304	0
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,592	5,592	0
02-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	23,112	23,112	0
ACTIVITY CODE 27 TOTAL		17.230				1,681,675	1,661,122	20,553
02-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,203	6,203	0
02-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	21,039	21,039	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	166,021	166,021	166,021.00	166,021	166,021	0
21-21-250	OTHER SCHOOL ADMINISTRATOR	1.000	163,524	163,524	163,524.00	163,524	163,524	0
21-21-400	OTHER SUPPORT PERSONNEL	2.000	133,512	122,213	127,862.50	255,725	255,725	0
ACTIVITY CODE 21 TOTAL		4.000				585,270	585,270	0
21-24-420	COUNSELOR	1.400	108,541	63,257	88,183.57	123,457	123,457	0
21-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	980	980	0
21-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,038	9,038	0
ACTIVITY CODE 24 TOTAL		1.400				133,475	133,475	0
21-26-400	OTHER SUPPORT PERSONNEL	0.707	75,160	75,160	75,107.50	53,101	53,101	158 0
21-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,142	1,142	0
21-26-430	OCCUPATIONAL THERAPIST	1.000	80,433	80,433	80,433.00	80,433	80,433	0
21-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,035	4,035	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	9.800	108,541	75,045	89,298.67	875,127	875,127	0
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,400	1,400	0
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	40,635	40,635	0
21-26-460	PSYCHOLOGIST	6.600	108,541	75,160	97,787.73	645,399	645,399	0
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,000	7,000	0
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	41,420	41,420	0
21-26-470	NURSE	1.350	70,221	65,602	65,944.44	89,025	89,025	0
21-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,320	6,320	0
21-26-480	PHYSICAL THERAPIST	2.000	108,541	108,541	108,541.00	217,082	217,082	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-26-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,266	9,266	0
ACTIVITY CODE 26 TOTAL		21.457				2,071,385	2,071,385	0
21-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	89,250	89,250	0
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	80,994	80,994	0
21-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,521	3,521	0
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,150	3,150	0
21-27-330	OTHER TEACHER	40.879	108,541	58,362	81,690.21	3,339,414	3,339,414	0
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,030	8,030	159
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	230,224	230,224	0
21-27-400	OTHER SUPPORT PERSONNEL	1.000	94,773	94,773	94,773.00	94,773	94,773	0
21-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,322	5,322	0
ACTIVITY CODE 27 TOTAL		41.879				3,854,678	3,854,678	0
21-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	4,500	4,500	0
ACTIVITY CODE 31 TOTAL		0.000				4,500	4,500	0
21-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	725	725	0
21-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	55,433	55,433	0
21-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,437	2,437	0
21-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,035	2,035	0
21-34-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,326	1,326	0
21-34-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,742	14,742	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-130	OTHER DISTRICT ADMINISTRATOR	0.630	172,706	172,706	172,706.35	108,805	108,805	0
ACTIVITY CODE 21 TOTAL		0.630				108,805	108,805	0
31-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	40,950	40,950	0
31-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,956	4,956	0
31-27-320	SECONDARY TEACHER	14.610	108,541	58,362	87,850.79	1,283,500	1,283,500	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	24,966	24,966	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	78,825	78,825	0
ACTIVITY CODE 27 TOTAL		14.610				1,433,197	1,433,197	0
								162
31-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	21,156	21,156	0
ACTIVITY CODE 34 TOTAL		0.000				21,156	21,156	0
PROGRAM TOTAL		15.240				1,563,158	1,563,158	0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-130	OTHER DISTRICT ADMINISTRATOR	0.140	172,706	172,706	172,707.14	24,179	24,179	0
ACTIVITY CODE 21 TOTAL		0.140				24,179	24,179	0
34-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,100	5,100	0
34-27-320	SECONDARY TEACHER	3.017	108,541	72,028	91,387.80	275,717	275,717	0
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,877	2,877	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,517	1,517	0
34-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,271	2,271	0
34-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,644	4,644	163 0
ACTIVITY CODE 27 TOTAL		3.017				292,126	292,126	0
34-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,818	1,818	0
34-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,725	2,725	0
ACTIVITY CODE 34 TOTAL		0.000				4,543	4,543	0
PROGRAM TOTAL		3.157				320,848	320,848	0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

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

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

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

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3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 45 - Skill Center, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
45-23-240	SECONDARY VICE PRINCIPAL	0.230	172,706	172,706	172,704.35	39,722	39,722	0
ACTIVITY CODE 23 TOTAL		0.230				39,722	39,722	0
45-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	10,200	10,200	0
45-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,841	5,841	0
45-27-320	SECONDARY TEACHER	5.030	108,541	64,759	87,055.67	437,890	437,890	0
45-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,211	13,211	0
45-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,015	6,015	0
45-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,984	2,984	165 0
ACTIVITY CODE 27 TOTAL		5.030				476,141	476,141	0
45-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,217	7,217	0
ACTIVITY CODE 34 TOTAL		0.000				7,217	7,217	0
PROGRAM TOTAL		5.260				523,080	523,080	0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-26-400	OTHER SUPPORT PERSONNEL	0.074	75,160	75,160	74,756.76	5,532	5,532	0
51-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	167	167	0
ACTIVITY CODE 26 TOTAL		0.074				5,699	5,699	0
51-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	20,160	20,160	0
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	22,656	22,656	0
51-27-310	ELEMENTARY HOMEROOM TEACHER	0.447	71,314	61,379	63,116.33	28,213	28,213	0
51-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,500	3,500	0
51-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,569	1,569	166 0
51-27-320	SECONDARY TEACHER	1.127	108,541	61,379	83,797.69	94,440	94,440	0
51-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,987	1,987	0
51-27-330	OTHER TEACHER	0.705	108,541	59,100	82,726.24	58,322	58,322	0
51-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	408	408	0
51-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,752	2,752	0
51-27-400	OTHER SUPPORT PERSONNEL	1.000	108,541	108,541	108,541.00	108,541	108,541	0
51-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,840	6,840	0
51-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	745	745	0
ACTIVITY CODE 27 TOTAL		3.279				350,133	350,133	0
51-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	20,160	20,160	0
51-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	7,080	7,080	0
51-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,883	1,883	0
51-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	558	558	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

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

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

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

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff **168**

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-24-420	COUNSELOR	0.530	101,891	78,860	88,854.72	47,093	47,093	0
55-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,620	1,620	0
ACTIVITY CODE 24 TOTAL		0.530				48,713	48,713	0
55-26-400	OTHER SUPPORT PERSONNEL	0.220	75,160	75,160	75,127.27	16,528	16,528	0
55-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	227	227	0
ACTIVITY CODE 26 TOTAL		0.220				16,755	16,755	0
55-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	90,895	90,895	0
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.330	108,541	71,314	92,748.48	30,607	30,607	0
55-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	700	700	170
55-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	137	137	0
55-27-320	SECONDARY TEACHER	2.370	108,541	93,426	97,576.79	231,257	231,257	0
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	28	28	0
55-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	417	417	0
55-27-330	OTHER TEACHER	8.139	108,541	58,362	96,470.70	785,175	785,175	0
55-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,561	13,561	0
55-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	15,254	15,254	0
55-27-400	OTHER SUPPORT PERSONNEL	0.300	133,512	133,512	133,513.33	40,054	40,054	0
55-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	41,638	39,384	2,254
ACTIVITY CODE 27 TOTAL		11.139				1,249,723	1,247,469	2,254
55-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	4,320	4,320	0
55-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	9,381	9,381	0
ACTIVITY CODE 31 TOTAL		0.000				13,701	13,701	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	132,212	132,212	0
58-27-320	SECONDARY TEACHER	0.950	108,541	100,636	107,708.42	102,323	102,323	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	240,348	240,348	0
58-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,405	1,405	0
58-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	21,248	21,248	0
ACTIVITY CODE 27 TOTAL		0.950				497,536	497,536	0
58-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,687	1,687	0
ACTIVITY CODE 31 TOTAL		0.000				1,687	1,687	173 0
PROGRAM TOTAL		0.950				499,223	499,223	0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 61 - Head Start, Federal

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

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

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

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-130	OTHER DISTRICT ADMINISTRATOR	0.100	168,596	168,596	168,600.00	16,860	16,860	0
65-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	150	150	0
ACTIVITY CODE 21 TOTAL		0.100				17,010	17,010	0
65-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	23,430	23,430	0
65-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	55,500	55,500	0
65-27-330	OTHER TEACHER	4.720	108,541	87,670	103,097.25	486,619	486,619	0
65-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,552	6,552	0
65-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,684	6,684	176 0
ACTIVITY CODE 27 TOTAL		4.720				578,785	578,785	0
65-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,956	4,956	0
ACTIVITY CODE 31 TOTAL		0.000				4,956	4,956	0
65-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,020	8,020	0
ACTIVITY CODE 34 TOTAL		0.000				8,020	8,020	0
PROGRAM TOTAL		4.820				608,771	608,771	0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 71 - Traffic Safety

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
71-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,830	0	5,830
71-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	9,912	0	9,912
71-27-320	SECONDARY TEACHER	0.600	108,541	108,541	108,541.67	65,125	0	65,125
71-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	894	0	894
ACTIVITY CODE 27 TOTAL		0.600				81,761	0	81,761
71-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,073	0	1,073
ACTIVITY CODE 31 TOTAL		0.000				1,073	0	1,073
PROGRAM TOTAL		0.600				82,834	0	82,834
								177

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 88 - Early Learning Programs

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

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

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

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

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

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

							0	0
							0	0
							0	0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

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

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-26-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	10,000	0	10,000
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,660	0	9,660
01-26-960	PROFESSIONAL	4.306	8,953.10	25.54	24.11	24.69	221,046	0	221,046
01-26-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,200	0	3,200
01-26-990	DIRECTOR/SUPERVISOR	0.900	1,872.00	49.39	49.39	49.39	92,450	92,450	0
ACTIVITY CODE 26 TOTAL		5.206					336,356	92,450	243,906
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	19,875	0	19,875
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	157,645	0	157,645
01-27-910	AIDES	7.646	15,910.27	28.29	21.58	23.85	379,423	326,741	186 682
01-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	29,184	0	29,184
01-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	6,798	5,696	1,102
ACTIVITY CODE 27 TOTAL		7.646					592,925	332,437	260,488
01-28-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	49,750	0	49,750
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	81,555	0	81,555
01-28-940	OFFICE/CLERICAL	1.000	2,080.00	26.94	26.94	26.94	56,035	0	56,035
01-28-960	PROFESSIONAL	0.413	858.62	38.21	38.21	38.21	32,804	0	32,804
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	785,356	0	785,356
ACTIVITY CODE 28 TOTAL		1.413					1,005,500	0	1,005,500
01-31-910	AIDES	0.014	26.25	28.29	21.22	26.29	690	0	690
ACTIVITY CODE 31 TOTAL		0.014					690	0	690
01-32-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	51,272	0	51,272
ACTIVITY CODE 32 TOTAL		0.000					51,272	0	51,272
01-35-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	225	0	225
01-35-970	SERVICE WORKERS	3.998	8,316.00	28.41	25.63	26.99	224,441	0	224,441

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-23-940	OFFICE/CLERICAL	2.528	5,258.95	28.18	24.65	26.42	138,941	138,941	0
02-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,750	2,750	0
ACTIVITY CODE 23 TOTAL		2.528					141,691	141,691	0
02-24-910	AIDES	0.804	1,672.00	29.31	29.31	29.31	49,006	49,006	0
02-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
ACTIVITY CODE 24 TOTAL		0.804					50,006	50,006	0
02-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,100	2,100	0
02-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,573	1,573	0
ACTIVITY CODE 27 TOTAL		0.000					3,673	3,673	0
PROGRAM TOTAL		3.332					195,370	195,370	188

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
09-23-940	OFFICE/CLERICAL	0.823	1,712.00	28.18	28.18	28.18	48,244	0	48,244
ACTIVITY CODE 23 TOTAL		0.823					48,244	0	48,244
09-25-910	AIDES	0.682	1,418.95	24.67	21.22	22.61	32,084	0	32,084
09-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	196	0	196
ACTIVITY CODE 25 TOTAL		0.682					32,280	0	32,280
09-26-960	PROFESSIONAL	0.546	1,134.90	24.11	24.11	24.11	27,362	0	27,362
ACTIVITY CODE 26 TOTAL		0.546					27,362	0	27,362
09-27-910	AIDES	3.816	7,938.00	24.67	21.58	23.43	186,027	0	186,027
09-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,811	0	190811
ACTIVITY CODE 27 TOTAL		3.816					188,838	0	188,838
09-32-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,915	0	3,915
ACTIVITY CODE 32 TOTAL		0.000					3,915	0	3,915
PROGRAM TOTAL		5.867					300,639	0	300,639

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-940	OFFICE/CLERICAL	1.500	3,119.45	28.84	24.11	27.26	85,048	85,048	0
21-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	812	812	0
ACTIVITY CODE 21 TOTAL		1.500					85,860	85,860	0
21-23-940	OFFICE/CLERICAL	2.171	4,515.05	28.84	23.78	26.55	119,878	119,878	0
21-23-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	314	314	0
21-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,281	1,281	0
ACTIVITY CODE 23 TOTAL		2.171					121,473	121,473	0
21-24-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	1,320	1,320	0
21-24-910	AIDES	4.214	8,769.60	29.31	27.44	28.15	246,831	246,831	191
21-24-940	OFFICE/CLERICAL	0.100	208.00	28.84	28.84	28.84	5,999	5,999	0
21-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,025	2,025	0
ACTIVITY CODE 24 TOTAL		4.314					256,175	256,175	0
21-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	990	990	0
21-25-910	AIDES	3.166	6,582.30	23.38	21.22	22.04	145,104	145,104	0
21-25-940	OFFICE/CLERICAL	0.603	1,254.00	26.22	26.22	26.22	32,880	32,880	0
21-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,025	1,025	0
ACTIVITY CODE 25 TOTAL		3.769					179,999	179,999	0
21-26-960	PROFESSIONAL	0.609	1,261.00	25.54	24.11	24.63	31,055	31,055	0
21-26-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	465	465	0
21-26-990	DIRECTOR/SUPERVISOR	0.100	208.00	49.39	49.39	49.38	10,272	10,272	0
ACTIVITY CODE 26 TOTAL		0.709					41,792	41,792	0
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	54,615	54,615	0
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	17,375	17,375	0
21-27-910	AIDES	26.975	56,094.19	28.29	21.58	23.70	1,329,377	1,329,377	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

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

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff. 194

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

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

								0	0
								0	0
								0	0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 45 - Skill Center, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
45-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,500	1,500	0
45-23-940	OFFICE/CLERICAL	0.189	393.76	28.84	28.84	28.84	11,356	11,356	0
45-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	230	230	0
ACTIVITY CODE 23 TOTAL		0.189					13,086	13,086	0
45-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,875	9,875	0
45-27-910	AIDES	0.636	1,323.00	30.16	30.16	30.16	39,902	39,902	0
45-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	960	960	0
ACTIVITY CODE 27 TOTAL		0.636					50,737	50,737	0
45-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,950	4,950	197
45-63-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	215	215	0
45-63-970	SERVICE WORKERS	0.500	1,040.00	25.68	25.68	25.68	26,707	26,707	0
ACTIVITY CODE 63 TOTAL		0.500					31,872	31,872	0
PROGRAM TOTAL		1.325					95,695	95,695	0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-940	OFFICE/CLERICAL	0.188	390.00	38.29	38.29	38.29	14,933	14,933	0
51-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	225	225	0
ACTIVITY CODE 21 TOTAL		0.188					15,158	15,158	0
51-24-910	AIDES	1.236	2,570.40	29.07	28.63	28.94	74,389	74,389	0
51-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	383	383	0
ACTIVITY CODE 24 TOTAL		1.236					74,772	74,772	0
51-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,950	4,950	0
51-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	11,250	11,250	0
51-27-910	AIDES	4.793	9,969.35	26.55	21.58	23.67	236,008	236,008	198
51-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,105	4,105	0
ACTIVITY CODE 27 TOTAL		4.793					256,313	256,313	0
51-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	25,500	25,500	0
ACTIVITY CODE 31 TOTAL		0.000					25,500	25,500	0
PROGRAM TOTAL		6.217					371,743	371,743	0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

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

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff. 200

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-940	OFFICE/CLERICAL	0.228	473.20	38.29	38.29	38.29	18,119	18,119	0
55-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	273	273	0
ACTIVITY CODE 21 TOTAL		0.228					18,392	18,392	0
55-24-910	AIDES	0.945	1,965.60	29.07	27.44	28.27	55,575	55,575	0
55-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	743	743	0
ACTIVITY CODE 24 TOTAL		0.945					56,318	56,318	0
55-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	54,450	54,450	0
55-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,500	3,500	0
55-27-910	AIDES	12.549	26,102.83	26.55	21.58	23.77	620,543	620,543	201
55-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,127	1,127	0
55-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	8,856	8,856	0
55-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	9,985	9,985	0
ACTIVITY CODE 27 TOTAL		12.549					698,461	698,461	0
55-31-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,475	2,475	0
55-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,375	1,375	0
ACTIVITY CODE 31 TOTAL		0.000					3,850	3,850	0
PROGRAM TOTAL		13.722					777,021	777,021	0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

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

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
 2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
 3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 61 - Head Start, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
61-21-940	OFFICE/CLERICAL	0.301	625.04	28.84	28.84	28.84	18,026	18,026	0
61-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	252	252	0
ACTIVITY CODE 21 TOTAL		0.301					18,278	18,278	0
61-23-940	OFFICE/CLERICAL	0.700	1,454.96	28.84	28.84	28.84	41,961	41,961	0
61-23-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	588	588	0
ACTIVITY CODE 23 TOTAL		0.700					42,549	42,549	0
61-24-910	AIDES	5.838	12,148.00	36.34	24.11	27.53	334,457	334,457	0
61-24-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,250	1,250	0
61-24-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,968	3,968	204
ACTIVITY CODE 24 TOTAL		5.838					339,675	339,675	0
61-25-910	AIDES	0.860	1,787.10	24.67	21.22	22.38	40,001	40,001	0
61-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	334	334	0
ACTIVITY CODE 25 TOTAL		0.860					40,335	40,335	0
61-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	12,540	12,540	0
61-27-910	AIDES	11.448	23,817.00	26.36	21.58	23.51	559,993	559,993	0
61-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	11,560	11,560	0
ACTIVITY CODE 27 TOTAL		11.448					584,093	584,093	0
PROGRAM TOTAL		19.147					1,024,930	1,024,930	0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-940	OFFICE/CLERICAL	0.800	1,664.00	27.76	27.76	27.76	46,193	46,193	0
65-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	960	960	0
ACTIVITY CODE 21 TOTAL		0.800					47,153	47,153	0
65-24-910	AIDES	0.804	1,672.00	28.63	28.63	28.63	47,869	47,869	0
ACTIVITY CODE 24 TOTAL		0.804					47,869	47,869	0
65-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,795	3,795	0
65-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
65-27-910	AIDES	4.411	9,179.58	26.55	21.58	23.52	215,944	215,944	0
65-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,099	4,099	206
ACTIVITY CODE 27 TOTAL		4.411					224,838	224,838	0
65-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,000	5,000	0
ACTIVITY CODE 31 TOTAL		0.000					5,000	5,000	0
PROGRAM TOTAL		6.015					324,860	324,860	0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 71 - Traffic Safety

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

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

								0	0
								0	0
								0	0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

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

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
 2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
 3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 88 - Early Learning Programs

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,020	1,020	0
97-12-940	OFFICE/CLERICAL	1.000	2,080.00	41.14	41.14	41.14	85,571	85,571	0
97-12-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,200	1,200	0
ACTIVITY CODE 12 TOTAL		1.000					87,791	87,791	0
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	10,200	10,200	0
97-13-940	OFFICE/CLERICAL	5.338	11,104.00	43.33	28.84	36.49	405,228	405,228	0
97-13-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	6,900	6,900	0
97-13-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	86.44	86.44	86.44	179,802	179,802	0
ACTIVITY CODE 13 TOTAL		6.338					602,130	602,130	212
97-14-940	OFFICE/CLERICAL	1.000	2,080.00	41.14	32.20	36.67	76,274	76,274	0
97-14-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	960	960	0
ACTIVITY CODE 14 TOTAL		1.000					77,234	77,234	0
97-15-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,100	0	5,100
97-15-940	OFFICE/CLERICAL	1.000	2,080.00	27.44	27.44	27.44	57,075	57,075	0
97-15-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	420	420	0
97-15-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	59.74	59.74	59.74	124,262	0	124,262
ACTIVITY CODE 15 TOTAL		2.000					186,857	57,495	129,362
97-61-940	OFFICE/CLERICAL	1.000	2,080.00	28.61	28.61	28.61	59,509	59,509	0
97-61-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	81.06	39.39	60.22	250,527	250,527	0
97-61-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	360	360	0
ACTIVITY CODE 61 TOTAL		3.000					310,396	310,396	0
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	25,500	25,500	0
97-62-920	CRAFTS/TRADES	3.000	6,240.00	33.45	29.52	31.88	198,931	198,931	0
97-62-970	SERVICE WORKERS	5.000	10,400.00	32.67	25.59	28.52	296,608	296,608	0

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

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

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

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

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-940	OFFICE/CLERICAL	1.301	2,707.00	28.61	24.11	26.96	72,970	72,970	0
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	58.94	58.94	58.94	122,605	122,605	0
ACTIVITY CODE 41 TOTAL		2.301					195,575	195,575	0
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	100,000	100,000	0
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	31,450	31,450	0
98-44-970	SERVICE WORKERS	16.802	34,965.00	27.37	21.17	23.85	833,784	833,784	0
98-44-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	9,500	9,500	0
ACTIVITY CODE 44 TOTAL		16.802					974,734	974,734	0
PROGRAM TOTAL		19.103					1,170,309	1,170,309	215 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	1.625	3,380.00	28.84	24.11	27.02	91,330	91,330	0
99-51-950	OPERATORS	1.000	2,080.00	36.39	36.39	36.39	75,691	75,691	0
99-51-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	420	420	0
99-51-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	59.74	59.74	59.74	124,262	124,262	0
ACTIVITY CODE 51 TOTAL		3.625					291,703	291,703	0
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	115,000	115,000	0
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	155,000	155,000	0
99-52-950	OPERATORS	16.480	34,278.45	28.64	21.22	27.35	937,678	937,678	0
99-52-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	10,377	10,377	216
ACTIVITY CODE 52 TOTAL		16.480					1,218,055	1,218,055	0
99-53-920	CRAFTS/TRADES	4.000	8,320.00	37.09	34.93	35.65	296,608	296,608	0
99-53-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,080	4,080	0
ACTIVITY CODE 53 TOTAL		4.000					300,688	300,688	0
PROGRAM TOTAL		24.105					1,810,446	1,810,446	0

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

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

3/ Use three decimal places.

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

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

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

Table with 7 columns: Activity Name, (1) Actual 2023-2024, (2) % of Total, (3) Budget 2024-2025, (4) % of Total, (5) Budget 2025-2026, (6) % of Total. Rows include TEACHING ACTIVITIES, TEACHING SUPPORT, and OTHER SUPPORT ACTIVITIES.

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 Info Sys	2,750,374	2.81	2,336,699	2.31	2,234,162	2.16
73 Printing	157,898	0.16	115,575	0.11	119,888	0.12
74 Warehouse	266,191	0.27	285,355	0.28	294,990	0.28
75 Mtr Pool	105,949	0.11	100,000	0.10	100,000	0.10
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	36,771	0.04	48,612	0.05	48,978	0.05
TOTAL OTHER SUPPORT ACTIVITIES	18,188,288	18.58	17,266,719	17.08	18,274,508	17.63
UNIT ADMINISTRATION						
23 Princ Off	4,951,077	5.06	5,305,132	5.25	5,388,804	5.20
TOTAL UNIT ADMINISTRATION	4,951,077	5.06	5,305,132	5.25	5,388,804	5.20
CENTRAL ADMINISTRATION						
11 Bd of Dir	892,762	0.91	700,900	0.69	700,900	219 0.68
12 Supt Off	499,277	0.51	477,122	0.47	451,675	0.44
13 Busns Off	1,024,479	1.05	1,089,590	1.08	1,039,516	1.00
14 HR	504,873	0.52	457,376	0.45	473,636	0.46
15 Pblc Rltn	575,428	0.59	372,266	0.37	433,136	0.42
21 Supv Inst	3,416,615	3.49	3,490,681	3.45	3,193,670	3.08
41 Supervisn	267,262	0.27	279,111	0.28	290,249	0.28
51 Supervisn	364,471	0.37	392,857	0.39	409,692	0.40
61 Supv Bldg	388,210	0.40	422,604	0.42	432,395	0.42
TOTAL CENTRAL ADMINISTRATION	7,933,377	8.10	7,682,507	7.60	7,424,869	7.16
TOTAL EXPENDITURES	97,907,862	100.00	101,120,371	100.00	103,663,564	100.00

Walla Walla Public Schools District No.140

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

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

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0.000	0	0.00	220 XXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

Walla Walla Public Schools District No.140

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

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
			0	0	0	0
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 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

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

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

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

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

Walla Walla Public Schools District No.140

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	318.178	80.91	88.973	32.10
28 Extracurricular	2.000	0.51	1.413	0.51
TOTAL TEACHING ACTIVITIES	320.178	81.41	90.386	32.61
TEACHING SUPPORT				
22 Learning Resources	2.200	0.56	1.884	0.68
24 Guidance and Counseling	16.790	4.27	16.991	6.13
25 Pupil Management and Safety	0.000	0.00	5.793	2.09
26 Health/Related Services	24.401	6.20	6.461	2.33
31 InstProDev	2.000	0.51	0.084	0.03
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	1.200	0.31	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	2.22
35 Pupil Safety	0.000	0.00	3.998	1.44
TOTAL TEACHING SUPPORT	46.591	11.85	35.211	12.70
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	16.802	6.06
52 Operations	XXXXX	XXXXX	16.480	5.95
53 Maintenance	XXXXX	XXXXX	4.000	1.44
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	8.000	2.89
63 Operation of Buildings	0.000	0.00	30.000	10.82
64 Maintenance	0.000	0.00	8.000	2.89
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	8.000	2.89
73 Printing	0.000	0.00	1.500	0.54
74 Warehousing and Distribution	0.000	0.00	3.200	1.15
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.300	0.11
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	96.282	34.74

Walla Walla Public Schools District No.140

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

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

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

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

Table with 4 columns: Description, (1) Actual 2023-2024, (2) Budget 2024-2025, (3) Budget 2025-2026. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, Nonspendable Fund Balance, Uninsured Risks, Committed to Other Purposes, Assigned to Fund Purposes, Unassigned Fund Balance), and ENDING FUND BALANCE (Restricted for Other Items, Fund Purposes, Nonspendable Fund Balance, Uninsured Risks, Committed to Other Purposes, Assigned to Fund Purposes).

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

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

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

Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

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

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Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

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

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026	
LOCAL TAXES				
1100 Local Property Taxes	4,739,923	4,721,541	4,828,436	
1300 Sale of Tax Title Property	0	0	0	
1400 Local in lieu of Taxes	0	0	0	
1500 Timber Excise Tax	758	0	0	
1600 County-Administered Forests	0	0	0	
1900 Other Local Taxes	0	0	0	
1000 TOTAL LOCAL TAXES	4,740,682	4,721,541	4,828,436	
LOCAL SUPPORT NONTAX				
2300 Investment Earnings	81,154	40,000	40,000	
2450 Other Interest Earnings	0	0	0	
2700 Rentals and Leases	0	0	0	
2900 Local Support Nontax, Unassigned	0	0	0	
2000 TOTAL LOCAL NONTAX SUPPORT	81,154	40,000	40,000	228
STATE, GENERAL PURPOSE				
3600 State Forests	0	0	0	
3900 Other State General Purpose, Unassigned	0	0	0	
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0	
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0	
5300 Impact Aid, Maintenance and Operation	0	0	0	
5400 Federal in lieu of Taxes	0	0	0	
5500 Federal Forests	0	0	0	
5600 Qualified Bond Interest Credit - Federal	0	0	0	
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0	
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0	
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0	0	0	
9200 Sale of Real Property	0	0	0	
9600 Sale of Refunding Bonds	0	0	0	
9900 Transfers	0	0	1,158,100	

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

Walla Walla Public Schools District No.140

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

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

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0.000	0	0.00	230 XXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

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

Walla Walla Public Schools District No.140
DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

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

B. NONVOTED BONDS

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

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

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

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

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Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

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

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

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

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

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

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Walla Walla Public Schools District No.140

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

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

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0.000	0	0.00	238 XXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

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

Walla Walla Public Schools District No.140

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

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

Walla Walla Public Schools District No.140

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

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

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

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

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

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

0	0
0	0
0	0

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

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

3/ Use three decimal places.

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Walla Walla Public Schools District No.140

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

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

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

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

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

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

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

Table with 4 columns: Description, (1) Actual 2023-2024, (2) Budget 2024-2025, (3) Budget 2025-2026. Rows include categories like Local Property Tax, Investment Earnings, and various grants.

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

Table with 4 columns: Description, (1) Actual 2023-2024, (2) Budget 2024-2025, (3) Budget 2025-2026. Rows include revenues, expenditures, and fund balances.

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

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

1/ Includes interest portion of purchase contracts.

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

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

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

Walla Walla Public Schools District No.140

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

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

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0.000	0	0.00	0.000 246
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

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

Walla Walla Public Schools District No.140

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

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
			0	0	0	0
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 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

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

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

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

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

Walla Walla Public Schools
 Walla Walla County

Educational Service District 123
 CCDDD 36140

F-203 Summary Report
 25-26 WWPS F203 5,165 FTE

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

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

Walla Walla Public Schools
 Walla Walla County

F-203 Assumptions Report
 25-26 WWPS F203 5,165 FTE

Educational Service District 123
 CCDDD 36140

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	57.00
TKB2	Enroll SpEd TK	11.00
B2	Enroll SpEd K-22	844.00
Z271	Enroll K	306.00
A6A1	Enroll 1	306.00
A6A2	Enroll 2	361.00
A6A3	Enroll 3	335.00
A39	Enroll K-3	1,308.00
A7a	Enroll 4	336.00
A8a5	Enroll 5	354.00
A8a6	Enroll 6	385.00
A40	Enroll 5-6	739.00
A11a7	Enroll 7	399.00
A11a8	Enroll 8	370.00
A12	Enroll 7-8	769.00
A13a9	Enroll 9	328.00
A13a10	Enroll 10	343.00
A13a11	Enroll 11	355.00
A13a12	Enroll 12	336.00
A41	Enroll 9-12	1,362.00
Z298	Enroll K-8	3,152.00
Z472	Enroll Total Entered	4,514.00
A42	Enroll Total	4,514.00
A14	Enroll ALE K-6	53.00
A14B	Enroll ALE 7-8	23.00
A18	Enroll ALE 9-12	332.00
A16	Enroll Run Start	126.00
A15	Enroll Run Start CTE	18.00
A60	Enroll Program 1418 Reg	93.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Droput and ALE	5,159.00
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	503.00
A49	Enroll R&N 7	0.00
	249	

Walla Walla Public Schools
 Walla Walla County

F-203 Assumptions Report
 25-26 WWPS F203 5,165 FTE

Educational Service District 123
 CCDDD 36140

Student Enrollment

Student Enrollment

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

Other Enrollment

Other Enrollment

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

Other Staff Factors

Other Staff Factors

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

Estimated Revenues

Enrollment and Headcounts

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

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8S	State % for 3121 Calculations	0.25000
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	250 0.00

Walla Walla Public Schools
 Walla Walla County

F-203 Assumptions Report
 25-26 WWPS F203 5,165 FTE

Educational Service District 123
 CCDDD 36140

Estimated Revenues

Grants, Allocations and Awards

Item Code	Item Name	Amount
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

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

Transportation Allocation and Depreciation

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

Estimate of Deductible Revenues

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

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	87.00

Walla Walla Public Schools
Walla Walla County

F-203 Worksheet Report
25-26 WWPS F203 5,165 FTE

Educational Service District 123
CCDDD 36140

I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

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

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

II. Computation for Guaranteed District-Generated Entitlement

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

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

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

III. Summary and Benefits

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

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

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

IV. Guaranteed Entitlement

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

1191 SC – Skill Center

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

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

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

Walla Walla Public Schools
Walla Walla County

F-203 Worksheet Report
25-26 WWPS F203 5,165 FTE

Educational Service District 123
CCDDD 36140

1191 MSCTE

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

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

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

Walla Walla Public Schools
Walla Walla County

F-203 Worksheet Report
25-26 WWPS F203 5,165 FTE

Educational Service District 123
CCDDD 36140

1191 CTE

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

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

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

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

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	57.00
TKB2	B. TK Resident Special Education Enrollment	11.00
B2	C. Age K-22 Resident Special Education Enrollment	844.00
Z272	E. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 87.00 + 5,159.00 + 0.00	5,246.00
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (11.00 + 844.00) / 5,246.00	0.1630
Z274E	F. Funded Age K-22 Special Ed Enrollment Percent IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN [Enroll SpEd% K-22] - [SpEd Max Fund %] ELSE 0 IF 0.1630 > 1.00000 THEN 0.1630 - 1.00000 ELSE 0	0.0000
Z246	G. Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,064.25 + 2,364.66 + 31.58 + 1,614.28 + 87.40	\$ 10,162.17
Z277	H. Age 3-PreK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 57.00 * 0.00 * 1.20 ELSE (57.00 * 10,162.17 * 1.20)	\$ 695,092.43
Z278	I. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.25
TKZ280	2. TK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.25) * 11.00 ELSE ((10,162.17 * 1.1600) - 21.25) * 11.00 269	\$ 129,435.54

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

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

Account 3121 Special Education, General Apportionment

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

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

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

BEA Calculated Staff Units

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

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

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

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

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Salary Allocation

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

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

4,544.42 + 492.75 + 1,027.08

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Benefits Allocation

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

[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]

859.89 + 113.25 + 252.47 + 148.10 + 787.28 + 18.91 + 181.07 + 3.69

Substitutes BEA

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

MSOC BEA

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

3. BEA Rate for Special Education

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

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IV. Learning Assistance Program (LAP) – Acct 4155

LAP Regular Calculations

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

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

LAP High Poverty Calculations

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

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 14.907 * 14,136.00	\$ 210,725.35
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (14.907 * 15,684.00 * 1.02) - 210,725.35	\$ 27,752.07
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,165,861.56 * 0.16020	\$ 186,771.02
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 29,143.19 * 0.15390	\$ 4,485.14
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 5,082.00 * 0	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries (((LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((14.907 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 19,916.75
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 19,916.75 * 0.15390	\$ 3,065.19
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 19,916.75 + 3,065.19	\$ 22,981.94
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP High Poverty] + [Total LAP HiPov PD] 1,165,861.56 + 29,143.19 + 210,725.35 + 27,752.07 + 186,771.02 + 4,485.14 + 0.00 + 22,981.94	\$ 1,647,720.27
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 1,647,720.27 + 2,134,287.95	\$ 3,782,008.22

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F-203 Worksheet Report
 25-26 WWPS F203 5,165 FTE

Educational Service District 123
 CCDDD 36140

V. Transitional Bilingual Program (TBIP) – Acct 4165

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

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

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 25-26 WWPS F203 5,165 FTE

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

VI. Highly Capable (HiCap) – Acct 4174

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

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

VII. Transportation - Operations – Acct 4199

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

25-26 WWPS F203 5,165 FTE

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

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ENROLLMENT AND STAFF COUNTS

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)					
1. Kindergarten /2	0.00	0.00	0.00	0.00	
2. Grade 1	0.00	0.00	0.00	0.00	
3. Grade 2	0.00	0.00	0.00	0.00	
4. Grade 3	0.00	0.00	0.00	0.00	
5. Grade 4	0.00	0.00	0.00	0.00	
6. Grade 5	0.00	0.00	0.00	0.00	
7. Grade 6	0.00	0.00	0.00	0.00	
8. Grade 7	0.00	0.00	0.00	0.00	
9. Grade 8	0.00	0.00	0.00	0.00	
10. Grade 9	0.00	0.00	0.00	0.00	288
11. Grade 10	0.00	0.00	0.00	0.00	
12. Grade 11 (excluding Running Start)	0.00	0.00	0.00	0.00	
13. Grade 12 (excluding Running Start)	0.00	0.00	0.00	0.00	
14. SUBTOTAL	0.00	0.00	0.00	0.00	
15. Running Start	0.00	0.00	0.00	0.00	
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00	
17. ALE Enrollment	0.00	0.00	0.00	0.00	
18. TOTAL K-12	0.00	0.00	0.00	0.00	
B. STAFF COUNTS (calculate to three decimal places)					
1. General Fund FTE Certificated Employees /4	0.000	0.000	0.000	0.000	
2. General Fund FTE Classified Employees /4	0.000	0.000	0.000	0.000	

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
REVENUES AND OTHER FINANCING SOURCES					
1000 Local Taxes	0	0	0	0	
2000 Local Nontax Support	0	0	0	0	
3000 State, General Purpose	0	0	0	0	
4000 State, Special Purpose	0	0	0	0	
5000 Federal, General Purpose	0	0	0	0	
6000 Federal, Special Purpose	0	0	0	0	
7000 Revenues from Other School Districts	0	0	0	0	
8000 Revenues from Other Entities	0	0	0	0	
9000 Other Financing Sources	0	0	0	0	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0	289
EXPENDITURES					
00 Regular Instruction	0	0	0	0	
10 Federal Special Purpose Funding	0	0	0	0	
20 Special Education Instruction	0	0	0	0	
30 Vocational Education Instruction	0	0	0	0	
40 Skill Center Instruction	0	0	0	0	
50 and 60 Compensatory Education Instruction	0	0	0	0	
70 Other Instructional Programs	0	0	0	0	
80 Community Services	0	0	0	0	
90 Support Services	0	0	0	0	
B. TOTAL EXPENDITURES	0	0	0	0	
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0	
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0	
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	0	0	0	0	
BEGINNING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0	
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0	

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0	
G.L.825 Restricted for Skill Center	0	0	0	0	
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0	
G.L.830 Restricted for Debt Service	0	0	0	0	
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0	
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0	
G.L.845 Restricted for Self-Insurance	0	0	0	0	
G.L.850 Restricted for Uninsured Risks	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.872 Committed to Economic Stabilization	0	0	0	0	
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0	
G.L.875 Assigned to Contingencies	0	0	0	0	
G.L.884 Assigned to Other Capital Projects	0	0	0	0	290
G.L.888 Assigned to Other Purposes	0	0	0	0	
G.L.890 Unassigned Fund Balance	0	0	0	0	
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0	
F. TOTAL BEGINNING FUND BALANCE	0	0	0	0	
ENDING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0	
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0	
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0	
G.L.825 Restricted for Skill Center	0	0	0	0	
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0	
G.L.830 Restricted for Debt Service	0	0	0	0	
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0	
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0	
G.L.845 Restricted for Self-Insurance	0	0	0	0	
G.L.850 Restricted for Uninsured Risks	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.872 Committed to Economic Stabilization	0	0	0	0	

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	0	0	0	0

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

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

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

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
REVENUES					
100 General Student Body	0	0	0	0	
200 Athletics	0	0	0	0	
300 Classes	0	0	0	0	
400 Clubs	0	0	0	0	
600 Private Moneys	0	0	0	0	
A. TOTAL REVENUES	0	0	0	0	
EXPENDITURES					
100 General Student Body	0	0	0	0	
200 Athletics	0	0	0	0	
300 Classes	0	0	0	0	292
400 Clubs	0	0	0	0	
600 Private Moneys	0	0	0	0	
B. TOTAL EXPENDITURES	0	0	0	0	
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	0	0	0	0	
BEGINNING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.819 Restricted for Fund Purposes	0	0	0	0	
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0	
G.L.850 Restricted for Uninsured Risks	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.889 Assigned to Fund Purposes	0	0	0	0	
G.L.890 Unassigned Fund Balance	0	0	0	0	
D. TOTAL BEGINNING FUND BALANCE	0	0	0	0	
ENDING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.819 Restricted for Fund Purposes	0	0	0	0	
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0	
G.L.850 Restricted for Uninsured Risks	0	0	0	0	

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
REVENUES AND OTHER FINANCING SOURCES					
1000 Local Taxes	0	0	0	0	
2000 Local Nontax Support	0	0	0	0	
3000 State, General Purpose	0	0	0	0	
5000 Federal, General Purpose	0	0	0	0	
9000 Other Financing Sources	0	0	0	0	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0	
EXPENDITURES					
Matured Bond Expenditures	0	0	0	0	
Interest on Bonds	0	0	0	0	
Interfund Loan Interest	0	0	0	0	294
Bond Transfer Fees	0	0	0	0	
Arbitrage Rebate	0	0	0	0	
UnderWriter's Fees	0	0	0	0	
B. TOTAL EXPENDITURES	0	0	0	0	
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0	
D. OTHER FINANCING USES (G.L.535)	0	0	0	0	
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	0	0	0	0	
BEGINNING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.830 Restricted for Debt Service	0	0	0	0	
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.889 Assigned to Fund Purposes	0	0	0	0	
G.L.890 Unassigned Fund Balance	0	0	0	0	
F. TOTAL BEGINNING FUND BALANCE	0	0	0	0	
ENDING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	

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SUMMARY OF DEBT SERVICE FUND BUDGET

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

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

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

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
REVENUES AND OTHER FINANCING SOURCES					
1000 Local Taxes	0	0	0	0	
2000 Local Nontax Support	0	0	0	0	
3000 State, General Purpose	0	0	0	0	
4000 State, Special Purpose	0	0	0	0	
5000 Federal, General Purpose	0	0	0	0	
6000 Federal, Special Purpose	0	0	0	0	
7000 Revenues from Other School Districts	0	0	0	0	
8000 Revenues from Other Entities	0	0	0	0	
9000 Other Financing Sources	0	0	0	0	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0	296
EXPENDITURES					
10 Sites	0	0	0	0	
20 Buildings	0	0	0	0	
30 Equipment	0	0	0	0	
40 Energy	0	0	0	0	
50 Sales and Lease Expenditures	0	0	0	0	
60 Bond Issuance Expenditures	0	0	0	0	
90 Debt Expenditures	0	0	0	0	
B. TOTAL EXPENDITURES	0	0	0	0	
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0	
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0	
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	0	0	0	0	
BEGINNING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.825 Restricted for Skill Center	0	0	0	0	
G.L.830 Restricted for Debt Service	0	0	0	0	
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0	
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0	

Walla Walla Public Schools District No.140

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
G.L.850 Restricted for Uninsured Risks	0	0	0	0	
G.L.861 Restricted from Bond Proceeds	0	0	0	0	
G.L.862 Committed from Levy Proceeds	0	0	0	0	
G.L.863 Restricted from State Proceeds	0	0	0	0	
G.L.864 Restricted from Federal Proceeds	0	0	0	0	
G.L.865 Restricted from Other Proceeds	0	0	0	0	
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0	
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0	
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.889 Assigned to Fund Purposes	0	0	0	0	
G.L.890 Unassigned Fund Balance	0	0	0	0	
F. TOTAL BEGINNING FUND BALANCE	0	0	0	0	297
ENDING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.825 Restricted for Skill Center	0	0	0	0	
G.L.830 Restricted for Debt Service	0	0	0	0	
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0	
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0	
G.L.850 Restricted for Uninsured Risks	0	0	0	0	
G.L.861 Restricted from Bond Proceeds	0	0	0	0	
G.L.862 Committed from Levy Proceeds	0	0	0	0	
G.L.863 Restricted from State Proceeds	0	0	0	0	
G.L.864 Restricted from Federal Proceeds	0	0	0	0	
G.L.865 Restricted from Other Proceeds	0	0	0	0	
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0	
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0	
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.889 Assigned to Fund Purposes	0	0	0	0	
G.L.890 Unassigned Fund Balance	0	0	0	0	

Walla Walla Public Schools District No.140

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	0	0	0	0

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

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

Walla Walla Public Schools District No.140

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
REVENUES AND OTHER FINANCING SOURCES					
1100 Local Property Tax	0	0	0	0	
1300 Sale of Tax Title Property	0	0	0	0	
1400 Local in lieu of Taxes	0	0	0	0	
1500 Timber Excise Tax	0	0	0	0	
1600 County-Administered Forests	0	0	0	0	
1900 Other Local Taxes	0	0	0	0	
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0	
2300 Investment Earnings	0	0	0	0	
2500 Gifts and Donations	0	0	0	0	
2600 Fines and Damages	0	0	0	0	299
2700 Rentals and Leases	0	0	0	0	
2800 Insurance Recoveries	0	0	0	0	
2900 Local Support Nontax, Unassigned	0	0	0	0	
3600 State Forests	0	0	0	0	
4100 Special Purpose-Unassigned	0	0	0	0	
4300 Other State Agencies-Unassigned	0	0	0	0	
4499 Transportation Reimbursement Depreciation	0	0	0	0	
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0	
5300 Impact Aid, Maintenance and Operation	0	0	0	0	
5400 Federal in lieu of Taxes	0	0	0	0	
5600 Qualified Bond Interest Credit-Federal	0	0	0	0	
5700 Qualified Energy Investment Tax Credits	0	0	0	0	
6100 Special Purpose-OSPI Unassigned	0	0	0	0	
6200 Direct Special Purpose Grants	0	0	0	0	
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0	
8100 Governmental Entities	0	0	0	0	
8500 NonFederal ESD	0	0	0	0	
9100 Sale of Bonds	0	0	0	0	

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	
9300 Sale of Equipment	0	0	0	0	
9400 Compensated Loss of Fixed Assets	0	0	0	0	
9500 Long-Term Financing	0	0	0	0	
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)					
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0	
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0	
EXPENDITURES					
33 Transportation Equipment Purchases	0	0	0	0	
34 Transportation Equipmment Major Repair	0	0	0	0	
43 Transportation Vehicle Energy Audits	0	0	0	0	
44 Transportation Equipment Capital Improvement	0	0	0	0	
61 Bond/Levy Issuance and/or Election	0	0	0	0	
91 Principal	0	0	0	0	300
92 Interest 1/	0	0	0	0	
93 Arbitrage Rebate	0	0	0	0	
D. TOTAL EXPENDITURES	0	0	0	0	
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0	
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0	
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	0	0	0	0	
BEGINNING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.819 Restricted for Fund Purposes	0	0	0	0	
G.L.830 Restricted for Debt Service	0	0	0	0	
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0	
G.L.850 Restricted for Uninsured Risks	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.889 Assigned to Fund Purposes	0	0	0	0	
G.L.890 Unassigned Fund Balance	0	0	0	0	
H. TOTAL BEGINNING FUND BALANCE	0	0	0	0	
ENDING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

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

1/ Includes interest portion of purchase contracts.

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

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

Comments:

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BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	103,193,406	657,494	6,026,536	2,347,853	994,422
Total Appropriation (Expenditures)	103,663,564	714,479	5,979,050	3,000,000	1,000,000
Other Financing Uses--Transfers Out (G.L. 536)	408,100	XXXXX	0	750,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-878,257	-56,985	47,486	-1,402,146	-5,578
Beginning Total Fund Balance	11,000,000	400,000	3,200,000	2,000,000	622,000
Ending Total Fund Balance	10,121,742	343,015	3,247,486	597,853	616,422

SECTION B: EXCESS LEVIES FOR 2026 COLLECTION

Excess levies approved by voters for 2026 collection	15,665,543	0	0	0	302 0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	15,665,543	XXXXX	4,981,000	2,381,247	0

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

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

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

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Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

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

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026	
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	413.99	349.00	306.00	
2. Grade 1	338.69	348.00	306.00	
3. Grade 2	346.66	336.00	361.00	
4. Grade 3	347.02	345.00	335.00	
5. Grade 4	376.08	348.00	336.00	
6. Grade 5	395.86	379.00	354.00	
7. Grade 6	376.44	400.00	385.00	
8. Grade 7	369.67	372.00	399.00	
9. Grade 8	363.00	367.00	370.00	
10. Grade 9	406.17	322.00	328.00	
11. Grade 10	389.55	370.00	343.00	
12. Grade 11 (excluding Running Start)	327.92	362.00	355.00	
13. Grade 12 (excluding Running Start)	318.02	332.00	336.00	
14. SUBTOTAL	4,769.07	4,630.00	4,514.00	305
15. Running Start	119.90	115.00	144.00	
16. Dropout Reengagement Enrollment	101.20	99.00	93.00	
17. ALE Enrollment	389.56	393.75	408.00	
18. TOTAL K-12	5,379.73	5,237.75	5,159.00	
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	407.03	404.19	393.269	
2. General Fund FTE Classified Employees /4	272.14	273.19	277.182	

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

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

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

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

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

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

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

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

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

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

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

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

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt 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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	11,608,526	13,544,008	15,380,068
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	915	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	11,609,442	13,544,008	15,380,068
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	39,891	37,000	27,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	109	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	53,830	190,000	239,500
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	47,338	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	46,903	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	112,062	10,000	10,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	14,308	5,000	5,000
2300 Investment Earnings	323,406	150,000	200,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	160,648	25,000	40,000
2600 Fines and Damages	19,703	10,000	10,000
2700 Rentals and Leases	37,575	35,000	20,000
2800 Judgement and Settlements	1,648	0	0
2900 Local Support Nontax, Unassigned	282,069	214,000	132,500
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	1,139,490	676,000	684,000

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026	
REGULAR INSTRUCTION				
01 Basic Education	40,457,607	44,743,314	44,142,606	
02 Alternative Learning Experience	2,600,139	3,040,203	3,205,120	
03 Basic Education - Dropout Reengagement	630,446	668,690	743,624	
09 Transition to Kindergarten	1,027,886	785,057	1,145,450	
00 TOTAL REGULAR INSTRUCTION	44,716,078	49,237,264	49,236,800	
FEDERAL SPECIAL PURPOSE FUNDING				
11 Federal Special Purpose - SLFRF	0	0	0	
12 Federal Special Purpose - ESSER II	0	0	0	
13 Federal Special Purpose - ESSER III	2,790,155	0	0	
14 Federal Special Purpose ESSER III Learning Loss	0	0	0	
18 Federal Special Purpose - Reserved G	0	0	0	
19 Federal Special Purpose - Cares Act - Other	0	0	0	
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	2,790,155	0	0	316
SPECIAL EDUCATION INSTRUCTION				
21 Special Education, Supplemental, State	10,747,765	11,324,351	13,243,730	
22 Special Education, Infants and Toddlers, State	0	0	0	
23 Special Education, ARP, IDEA, Federal	0	0	0	
24 Special Education, Supplemental, Federal	1,206,196	1,481,443	1,371,521	
25 Special Education, Infants and Toddlers, Federal	0	0	0	
26 Special Education, Institutions, State	0	0	0	
29 Special Education, Other, Federal	0	0	0	
20 TOTAL SPECIAL EDUCATION INSTRUCTION	11,953,960	12,805,794	14,615,251	
VOCATIONAL EDUCATION INSTRUCTION				
31 Vocational, Basic, State	2,735,393	3,021,512	2,752,590	
34 Middle School Career and Technical Education, State	460,484	481,083	513,164	
38 Vocational, Federal	79,123	55,000	59,709	
39 Vocational, Other Categorical	0	0	0	
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,275,000	3,557,595	3,325,463	
SKILL CENTER INSTRUCTION				
45 Skill Center, Basic, State	1,068,996	1,440,116	1,401,222	

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

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

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

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

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	44,142,606	483,500		26,274,733	3,744,213	9,934,116	1,461,394	1,901,450	173,200	170,000
02 ALE	3,205,120	0		2,082,964	195,370	772,454	78,332	73,000	3,000	0
03 Basic Education - Dropout Reengagement	743,624	0		451,012	58,334	185,950	8,328	40,000	0	0
09 Transition to Kindergarten	1,145,450	0		455,768	300,639	381,993	5,550	0	1,500	0
TOTAL REGULAR INSTRUCTION	49,236,800	483,500		29,264,477	4,298,556	11,274,513	1,553,604	2,014,450	177,700	170,000
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	319
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	13,243,730	0		6,740,937	2,114,500	3,620,673	114,620	639,000	14,000	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	1,371,521	0		0	785,725	554,796	30,000	1,000	0	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	14,615,251	0		6,740,937	2,900,225	4,175,469	144,620	640,000	14,000	0
31 Voc, Basic, St	2,752,590	20,000		1,563,158	90,149	562,564	273,719	183,000	60,000	0
34 MidSchCar/Tec	513,164	0		320,848	7,052	115,264	56,000	9,000	5,000	0
38 Voc, Fed	59,709	0		11,182	0	3,527	20,000	10,000	15,000	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,325,463	20,000		1,895,188	97,201	681,355	349,719	202,000	80,000	0
45 Skil Cnt, Bas, St	1,401,222	5,000	0	523,080	95,695	220,017	219,103	49,500	32,000	256,827
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	1,401,222	5,000	0	523,080	95,695	220,017	219,103	49,500	32,000	256,827
51 ESEA Disadvantaged, Federal	1,590,210	0		440,678	371,743	344,318	192,000	163,971	77,500	0
52 Other Title Grants under ESEA-Federal	1,390,943	0	0	127,215	269,898	149,830	81,000	693,500	69,500	0
53 ESEA Migrant, Federal	83,475	0		0	41,588	21,387	15,000	3,500	2,000	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	3,377,868	0		1,345,772	777,021	893,075	258,000	95,000	9,000	0
56 St In, Ctr/Hm, D	202,334	0		105,044	20,223	51,067	21,000	0	5,000	0

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Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	1,614,502	0		499,223	0	100,879	819,500	85,900	109,000	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	1,813,759	0		106,290	1,024,930	636,630	29,289	12,680	3,940	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	210,172	0		100,825	48,625	36,222	9,500	10,000	5,000	0
65 Tran Biling, St	1,326,012	0		608,771	324,860	371,881	6,500	13,000	1,000	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	321
TOTAL COMPENSATORY EDUCATION INSTRUCTION	11,609,275	0	0	3,333,818	2,878,888	2,605,289	1,431,789	1,077,551	281,940	0
71 Traffic Safety	177,723	0		82,834	25,500	29,389	4,000	28,000	8,000	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	450,875	5,000		331,305	0	110,070	4,500	0	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	214,242	55,000		112,732	0	36,010	10,500	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	842,840	60,000		526,871	25,500	175,469	19,000	28,000	8,000	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	45,358	0		0	22,964	22,394	0	0	0	0
89 Othr Comm Srv	216,531	10,000	0	0	49,778	19,253	127,500	10,000	0	0
TOTAL COMMUNITY SERVICES	261,889	10,000	0	0	72,742	41,647	127,500	10,000	0	0
97 Distwide Suppt	16,058,416	1,500	-130,000	417,718	5,323,497	2,267,651	1,015,000	7,102,250	50,800	10,000
98 Schl Food Serv	3,396,389	0	0	0	1,170,309	715,080	1,428,000	28,500	4,500	50,000
99 Pupil Transp	2,916,019	0	-450,000	0	1,810,446	966,073	400,000	159,500	30,000	0
TOTAL SUPPORT SERVICES	22,370,824	1,500	-580,000	417,718	8,304,252	3,948,804	2,843,000	7,290,250	85,300	60,000
OBJECT TOTALS	103,663,564	580,000	-580,000	42,702,089	18,673,059	23,122,563	6,688,335	11,311,751	678,940	486,827

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

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

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

Table with 7 columns: Activity, (1) Actual 2023-2024, (2) % of Total, (3) Budget 2024-2025, (4) % of Total, (5) Budget 2025-2026, (6) % of Total. Rows include Teaching Activities, Teaching Support, and Other Support Activities.

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 Info Sys	2,750,374	2.81	2,336,699	2.31	2,234,162	2.16
73 Printing	157,898	0.16	115,575	0.11	119,888	0.12
74 Warehouse	266,191	0.27	285,355	0.28	294,990	0.28
75 Mtr Pool	105,949	0.11	100,000	0.10	100,000	0.10
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	36,771	0.04	48,612	0.05	48,978	0.05
TOTAL OTHER SUPPORT ACTIVITIES	18,188,288	18.58	17,266,719	17.08	18,274,508	17.63
UNIT ADMINISTRATION						
23 Princ Off	4,951,077	5.06	5,305,132	5.25	5,388,804	5.20
TOTAL UNIT ADMINISTRATION	4,951,077	5.06	5,305,132	5.25	5,388,804	5.20
CENTRAL ADMINISTRATION						
11 Bd of Dir	892,762	0.91	700,900	0.69	700,900	325 0.68
12 Supt Off	499,277	0.51	477,122	0.47	451,675	0.44
13 Busns Off	1,024,479	1.05	1,089,590	1.08	1,039,516	1.00
14 HR	504,873	0.52	457,376	0.45	473,636	0.46
15 Pblc Rltn	575,428	0.59	372,266	0.37	433,136	0.42
21 Supv Inst	3,416,615	3.49	3,490,681	3.45	3,193,670	3.08
41 Supervisn	267,262	0.27	279,111	0.28	290,249	0.28
51 Supervisn	364,471	0.37	392,857	0.39	409,692	0.40
61 Supv Bldg	388,210	0.40	422,604	0.42	432,395	0.42
TOTAL CENTRAL ADMINISTRATION	7,933,377	8.10	7,682,507	7.60	7,424,869	7.16
TOTAL EXPENDITURES	97,907,862	100.00	101,120,371	100.00	103,663,564	100.00

Walla Walla Public Schools District No.140

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	318.178	80.91	88.973	32.10
28 Extracurricular	2.000	0.51	1.413	0.51
TOTAL TEACHING ACTIVITIES	320.178	81.41	90.386	32.61
TEACHING SUPPORT				
22 Learning Resources	2.200	0.56	1.884	0.68
24 Guidance and Counseling	16.790	4.27	16.991	6.13
25 Pupil Management and Safety	0.000	0.00	5.793	2.09
26 Health/Related Services	24.401	6.20	6.461	2.33
31 InstProDev	2.000	0.51	0.084	0.03
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	1.200	0.31	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	32.00
35 Pupil Safety	0.000	0.00	3.998	1.44
TOTAL TEACHING SUPPORT	46.591	11.85	35.211	12.70
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	16.802	6.06
52 Operations	XXXXX	XXXXX	16.480	5.95
53 Maintenance	XXXXX	XXXXX	4.000	1.44
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	8.000	2.89
63 Operation of Buildings	0.000	0.00	30.000	10.82
64 Maintenance	0.000	0.00	8.000	2.89
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	8.000	2.89
73 Printing	0.000	0.00	1.500	0.54
74 Warehousing and Distribution	0.000	0.00	3.200	1.15
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.300	0.11
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	96.282	34.74

Walla Walla Public Schools District No.140

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

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

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

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

Table with 4 columns: Description, (1) Actual 2023-2024, (2) Budget 2024-2025, (3) Budget 2025-2026. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, Inventory & Prepaid Items, Uninsured Risks, Other Purposes, Assigned to Fund Purposes, Unassigned Fund Balance), and ENDING FUND BALANCE (Restricted for Other Items, Fund Purposes, Inventory & Prepaid Items, Uninsured Risks, Other Purposes, Assigned to Fund Purposes).

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

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

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

Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

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

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Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

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

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

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Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

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Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

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

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

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

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

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

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

Table with 4 columns: Description, (1) Actual 2023-2024, (2) Budget 2024-2025, (3) Budget 2025-2026. Rows include categories like Local Property Tax, Investment Earnings, and various grants.

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026	
9500 Long-Term Financing	0	0	0	
9901 Transfers (local resources)	0	0	0	
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	499,394	5,576,078	994,422	
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	499,394	5,576,078	994,422	
EXPENDITURES				
33 Transportation Equipment Purchases	0	6,503,235	1,000,000	
34 Transportation Equipment Major Repair	0	0	0	
43 Transportation Vehicle Energy Audits	0	0	0	
44 Transportation Equipment Capital Improvement	0	0	0	
61 Bond/Levy Issuance and/or Election	0	0	0	
91 Principal - formerly Act 84	0	0	0	
92 Interest 1/ - formerly Act. 83	0	0	0	
93 Arbitrage Rebate	0	0	0	
D. TOTAL EXPENDITURES	0	6,503,235	1,000,000	341
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	499,394	-927,157	-5,578	
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	
G.L.819 Restricted for Fund Purposes	437,184	932,156	622,000	
G.L.830 Restricted for Debt Service	0	0	0	
G.L.835 Restricted for Arbitrage Rebate	0	0	0	
G.L.850 Restricted for Uninsured Risks	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	
G.L.889 Assigned to Fund Purposes	0	0	0	
G.L.890 Unassigned Fund Balance	0	0	0	
H. TOTAL BEGINNING FUND BALANCE	437,184	932,156	622,000	
I. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX	
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	
G.L.819 Restricted for Fund Purposes	936,578	4,999	616,422	

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

Table with 4 columns: Description, (1) Actual 2023-2024, (2) Budget 2024-2025, (3) Budget 2025-2026. Rows include G.L.830 Restricted for Debt Service, G.L.835 Restricted for Arbitrage Rebate, G.L.850 Restricted for Uninsured Risks, G.L.870 Committed to Other Purposes, G.L.889 Assigned to Fund Purposes, G.L.890 Unassigned Fund Balance, and J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/.

1/ Includes interest portion of purchase contracts.

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

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

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

2025

GENERAL ASSEMBLY

HANDBOOK



Washington State School
Directors' Association



Welcome, School Directors!

Dear School Board Members,

We urge **every** school board to participate in WSSDA's General Assembly. Your board's participation will help shape WSSDA's future and impact our advocacy for public education.

This handbook lists every proposal that will be up for a vote. A majority of delegates in attendance must vote in favor of a proposal for it to pass and become part of WSSDA's platform.

Our platform includes WSSDA's catalog of positions. These positions, adopted at past General Assemblies, direct the legislative work of WSSDA staff acting on your behalf. And if you haven't heard this before, hear it now: advocacy is a year-round process. So, our actions at General Assembly have a year-round impact.

The Washington State School Directors' Association is *your* organization. WSSDA's services and advocacy work are for every school board statewide. The more boards that participate in the assembly, the more WSSDA's platform will reflect the interests of all 295 school districts and the 1,477 school directors elected to govern them.

We deeply appreciate your commitment to this important work and thank you for your continued service to our students, schools, and communities.

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Derek Sarley
President, WSSDA Board of Directors
Walla Walla Public Schools



Luckisha Phillips
Chair, WSSDA Legislative Committee
Federal Way Public Schools



Trey Ising
Chair, WSSDA Resolutions Committee
Cascade School District

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Rules of Procedure

WSSDA holds an annual General Assembly as set forth in the WSSDA Bylaws. The purpose of the General Assembly is to provide the state's 295 school boards with an opportunity to vote on the proposals that guide WSSDA's work, direction, and collective advocacy.

Proposals to be voted upon at General Assembly must be initiated within the timelines stated in the WSSDA Bylaws or operating policies. Proposals to be voted on at General Assembly might include:

- Revising WSSDA's general business operations, including revising WSSDA's annual dues;
- Amending the bylaws;
- Adopting new permanent positions;
- Amending existing permanent positions, including consolidating and/or retiring existing permanent positions;
- Adopting new legislative positions;
- Amending existing legislative positions, including consolidating and/or retiring existing legislative positions; and
- Voting on emergency matters from the Board of Directors, as authorized by bylaws and operating policy.

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The WSSDA Bylaws define quorum for its General Assembly as "five (5) percent of WSSDA's regular membership at the onset of the meeting." Furthermore, the bylaws state that, "there shall be an annual General Assembly consisting of one voting member from each school board in the state." Therefore, five percent of WSSDA's membership equates to representation from seventy-four (74) Washington school boards. Once a quorum has been established, it remains in effect until that year's General Assembly is concluded and adjourned.

Delegates

- A. Every public school board in the state is entitled to credential a school director from its board with authority to debate and vote at General Assembly. This credentialed school director is the delegate.



Rules of Procedure

- B. To be a voting delegate, school directors must be sworn in and officially seated on their respective school boards.
- C. The delegate will be identified by an electronic identifier, such as a log-in requirement, both for purposes of debate and voting.
- D. Only one (1) school director from each school board may be the delegate (entitled to speak or vote) throughout completion of the voting on any given proposal. Between proposals, other officially seated school directors from the same school board may assume the role of delegate.
- E. School directors will be specifically instructed on how to use the electronic identifier before or at the start of General Assembly prior to any debate or voting.

Regular Agenda

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- A. The items for the regular agenda are identified in the General Assembly Handbook.
- B. All items on the regular agenda will be voted upon individually and will have opportunity for debate.

Consent Agenda

- A. A consent agenda may be used as part of the General Assembly.
- B. If a consent agenda is used, the items to be included in the consent agenda will be read aloud and delegates will have the opportunity to pull an item off the consent agenda for individual consideration by the assembly. To do so, after the consent agenda has been read aloud, delegates may select **“Other Motion”** from the “Speak” menu in the voting platform, and wait to be recognized. Any motion to pull an item from a consent agenda shall require the support of at least four (4) other delegates. Delegates may show their support by selecting **“Second Current Motion”** from the “Speak” menu in the voting platform.
- C. All items pulled from the consent agenda shall be considered individually following the debate and vote on the consent agenda.



Rules of Procedure

Debate

- A. Only the delegate of each school board may be the spokesperson for any given proposal. A delegate may not speak/debate a second time until all other delegates have had an opportunity to speak.
- B. Before speaking, delegates shall enter the speaking queue by selecting “**Speak Pro**” or “**Speak Con**” from the “Speak” menu in the voting platform, and wait to be recognized. Upon being recognized to speak, the delegate will state their name and school district for the record.
- C. Delegates will be recognized to speak in the order in which they enter the speaking queue.
- D. Unless the assembly agrees to extend the time by two-thirds vote or general consent, the total time for speaking on any one proposal is limited to ten minutes, five (5) minutes for proponents and five (5) minutes for those opposed.
- E. Using the virtual platform’s timekeeping mechanism, made visible to all participants, staff will serve as timekeepers and will monitor the debate time of both proponents and opponents.

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Point of Order and Other Motions

- A. Delegates who believe a parliamentary rule has been broken or is in the process of being broken may select “**Point of Order**” from the “Speak” menu in the voting platform at any time. Any comments associated with a point of order must be brief and germane. It is impermissible to use this process to speak in debate or to provide additional information.
- B. Delegates desiring to make a motion as permitted by the parliamentary authority governing the General Assembly (such as a motion to reconsider) may select the appropriate option from the “Speak” menu in the voting platform, and press submit.
- C. Motions require the support of a total of five (5) delegates to advance. If a motion is made, and the presiding officer asks if four (4) other delegates second the motion, delegates may select “**Second Current Motion**” from the “Speak” menu in the voting platform and press submit, to



Rules of Procedure

indicate their support of advancing the motion to the body for debate and/or vote.

- D. Points of order and actions addressing points of order are not timed. The presiding officer may also recognize committee members or WSSDA staff for the purpose of clarification without being timed.
- E. All delegates who need technical assistance may seek help by emailing assembly@wssda.org. In your email, please provide your direct phone number. However, the business of the General Assembly will continue while technical assistance is being provided unless the issue is impacting all or a majority of delegates.

Voting

- A. School boards that are not present at General Assembly may not vote. No absentee or proxy voting between or among districts is permissible. Delegates may vote only once per proposal.
- B. For all voting, the vote is on the proposal in the final version of the handbook; the vote is not on the committee's recommendation.
- C. Voting will occur via a secure electronic voting system provided to the delegates.
- D. Delegates will be specifically instructed on how to use the electronic voting system at or before the start of General Assembly prior to any voting.
- E. Delegates will be prompted when to cast their vote. Upon closing the vote, the electronic system will tabulate the votes and display the results on the screen.
- F. For proposals to revise or adopt a bylaw, an affirmative vote of two-thirds of the delegates present is necessary for passage.
- G. The presiding officer will announce the result of the vote upon its completion.
- H. Any delegate who voted on the prevailing side (voted yes on a motion that passed or no on a motion that failed) may move to reconsider an agenda item for the current assembly that has already been considered. A majority vote may adopt the motion to reconsider, and the motion must be considered immediately, as long as there is not a motion currently under consideration on the floor.



Rules of Procedure

The General Assembly Handbook

The final General Assembly Handbook will be posted on WSSDA's website by August 18, 2025. The posted handbook includes all proposals, except for any potential emergency proposals submitted through the WSSDA Board. The handbook also includes the 2025 amendment process, in accordance with WSSDA Operating Policy 1280 - General Assembly. Administrative errors identified in the handbook, such as typos, punctuation, or clearly erroneous information, should be reported to WSSDA staff for correction.

Order and Conduct of Business

On September 20, 2025, the General Assembly commences. The WSSDA president or designee presides over the entirety of the General Assembly. The president may delegate the task of conducting portions of the General Assembly to another WSSDA board officer as needed/desired.

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The General Assembly Handbook lists the order of business. As tasked by the WSSDA Bylaws, the Legislative and Resolutions Committees have reviewed the existing positions and have considered position proposals. The General Assembly Handbook includes all proposals that have not been withdrawn and are designated with the committees' recommendations of "do pass" or "do not pass."

The order of business pertaining to WSSDA positions is conducted in blocks based on position category (i.e., Association Operations, Learning, Staff, Capital Facilities, Funding & Allocations, Governance). For orientation and clarity, between each block of voting, the Resolutions and Legislative Committees' chair or vice-chair may provide a brief verbal overview of the respective committee's report to the WSSDA membership.

Amendments to proposals in the 2025 General Assembly Handbook are possible only as provided by the 2025 amendment process as governed by WSSDA Operating Policy 1280 – General Assembly. Any amendment proposal brought to General Assembly through that process is considered properly "moved" by virtue of the amendment process and brought forward to General Assembly. Delegates first vote on whether to amend the original proposal according to the amendment brought forward.



Rules of Procedure

The amendment will be shown both in the handbook and on the screen at the General Assembly. Delegates then vote on the proposal as amended or the original proposal, depending upon whether the vote to amend was successful.

If emergency proposals are brought to the General Assembly, live amendments to the emergency proposals will not be available. The operating policy and process for submitting an emergency proposal request to the WSSDA Board is included in the General Assembly Handbook. These rules of procedure hereby incorporate the process for submitting an emergency proposal to the WSSDA Board.

Amendments

The following is the sole process by which the legislative and permanent position proposals in the 2025 WSSDA General Assembly Handbook may be amended. **Note:** There will not be an opportunity for live amendments during the General Assembly.

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7/1/25 - General Assembly Handbook Posted on the WSSDA Website

The General Assembly Handbook includes all proposals scheduled to be voted on by the delegates at the General Assembly. On the same day that the handbook is posted, an email is sent to all WSSDA members, alerting them to the posting of the General Assembly Handbook, and providing them with a link. Any administrative errors identified in the Handbook, such as typos, punctuation, or clearly erroneous information, should be reported to WSSDA staff for correction at assembly@wssda.org.

8/1/25 - Amendment Proposal Window Opens

The window for proposing amendments to the legislative and permanent proposals in the General Assembly Handbook opens by 8:00 AM on August 1, 2025. All proposed amendments must be:



Rules of Procedure

- Submitted during the amendment proposal window
- Adopted by at least one Washington state public school board
- Submitted via the Amendment Proposal Form at wssda.org/amendments.

8/7/25 - Amendment Proposal Window Closes

The amendment proposal window closes at 5:00 PM on August 7, 2025. No further amendment proposals will be accepted after this time. For any proposal in the General Assembly Handbook that had only one proposed amendment, that proposed amendment will automatically be brought forward to the General Assembly as a motion to amend the proposal.

8/8/25–8/12/25 - Informal Conference Committee Meetings (scheduled if necessary)

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In the event that a proposal in the General Assembly Handbook has multiple proposed amendments, an Informal Conference Committee will be established. The committee will include:

- A representative from each school board that proposed an amendment for that proposal in the General Assembly Handbook;
- A virtual meeting will be held to review the multiple proposed amendments to a proposal in the General Assembly Handbook.
- The Informal Conference Committee will seek consensus on a consolidated proposed amendment for consideration at General Assembly.
- If the conference committee reaches an agreement on a new proposed amendment, that amendment will be included in the final handbook and shall be considered at General Assembly in place of the original amendment(s). If they do not agree, their amendments will be included in the final handbook separately in the order in which they were submitted.

8/18/25 - Final General Assembly Handbook Posted on the WSSDA Website

The final General Assembly Handbook is comprehensive of all proposals known to be voted on



Rules of Procedure

by the delegates at the General Assembly, including proposed amendments as set forth in this process. On the same day that the final handbook is posted, an email is sent to all WSSDA members, alerting them that the Final General Assembly Handbook has been posted and providing them with a link.

9/20/25 - WSSDA General Assembly 2025

All proposals in the Final General Assembly Handbook will be brought before the members for vote at the General Assembly. All final proposed amendments will be considered properly “moved” by virtue of this amendment process.

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Parliamentary Authority

Parliamentary law and parliamentary procedure are the keys to order and fairness. By using parliamentary procedures properly, the WSSDA General Assembly can be conducted in an orderly, efficient, and fair democratic fashion.

The parliamentary authority shall be the current edition of *Robert’s Rules of Order Newly Revised* (RONR) except as otherwise set forth in the WSSDA Bylaws, operating policies, or these rules of procedure (RONR 2:16). Special rules of order contained in the WSSDA Bylaws, operating policies, or these rules of procedure will supersede all other rules of parliamentary procedure.

By virtue of being the presiding officer, the WSSDA president has the authority and duty to make necessary rulings on questions of parliamentary law. In making any ruling, the WSSDA president may consult with anyone for parliamentary advice (RONR 23:17), including designated parliamentarian advisor(s) identified for the purpose of assisting the WSSDA president. However, the delegates as a body are the final arbiter of parliamentary questions or points of order. Upon the motion and second to do so, delegates may appeal parliamentarian decisions made by the WSSDA president to the delegates as a body. The parliamentarian decision as voted on by the voting delegates is final.

Process for Emergency Proposals

Requests for an emergency proposal must occur via the Emergency Proposal Form on the WSSDA website before 3:00 PM, Wednesday, September 10, 2025.

The WSSDA Bylaws provide that the WSSDA Board may submit emergency proposals for consideration at General Assembly. These emergency proposals may address matters of business, new or revised permanent positions, and new or revised legislative positions. Emergency proposals do not extend to proposals to the Bylaws.

Operating Policy 1281 – Emergency Proposals Submitted to the Board for General Assembly sets out parameters for submitting an emergency proposal to the WSSDA Board. It states,

Background:

WSSDA's permanent and legislative positions are publicly available on the WSSDA website and members are encouraged to review them and consider whether revisions, removals, or new positions are necessary. Each school board is given ample notice regarding the annual spring window for submitting position proposals to the Resolutions and Legislative Committees to propose changes.

Each year after reviewing all proposals, the Resolutions and Legislative Committees present all proposals that were not retracted by the proposers to the General Assembly. Each proposal is designated with the respective committee's recommendation of "do pass" or "do not pass" and publicly posted on the WSSDA website at least 30 days before General Assembly. While the committees' recommendations are not determinative, the committees' familiarity with the positions and their work evaluating the proposals is informative and valuable to the WSSDA members.

WSSDA recognizes that in rare circumstances, issues of significant concern may arise outside the standard proposal submission window. To address such instances, WSSDA establishes the following policy regarding emergency proposals:

Process for Emergency Proposals

Policy Statement:

Notice to members and committee preparation are foundational to General Assembly. However, emergency circumstances can still occur that require swift action at General Assembly. Article XI Section 2 of the Bylaws provide that the WSSDA Board may send emergency proposals to the WSSDA General Assembly for consideration by the WSSDA membership with a minimum of four (4) hours' notice. Emergency proposals may pertain to matters of business, new or revised permanent positions, and new or revised legislative positions. Emergency proposals do not pertain to amendments to the WSSDA Bylaws.

Emergency proposals should not be used to circumvent the deliberative process of submitting position proposals to the Resolutions and Legislative Committees during the proposal window. If a Washington state school board believes that an emergency proposal is warranted, the school board must:

- Adopt a written emergency proposal, and
- Submit the written emergency proposal through the portal on WSSDA's website by the time and date and according to any instructions specified in that year's General Assembly Handbook.

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Definition and Criteria:

An emergency proposal may be submitted only if all the following conditions are met:

- The issue or topic did not exist or was reasonably unknown during the open window for proposal submissions.
- The issue presents actual or imminent harm to one or more of the following:
 1. Students
 2. Staff
 3. District financial stability
 4. School or district facilities

Process for Emergency Proposals

- The issue is of such urgency that it cannot be reasonably deferred until the next annual proposal cycle.
- There are no previously submitted proposals that address the same issue or subject matter.

No other submissions will be considered, including those from individual WSSDA members whose board has not voted to proceed with the emergency proposal submission.

For timely emergency proposals that have been offered by a school board, the Resolutions or the Legislative Committee, or both will consider the proposals and may contact the proposer(s) with questions. The committee(s) will inform the WSSDA Board whether the committee(s) recommend: (1) submitting the emergency proposals to the General Assembly, (2) a “do pass” or “do not pass” designation, and (3) advise the WSSDA Board on any other related information.

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The WSSDA Board will then determine whether to submit any emergency proposals received at the meeting held before the General Assembly. The WSSDA Board may designate any emergency proposal sent to the General Assembly with the Board’s and/or committee(s)’ “do pass” or “do not pass” recommendation. The WSSDA Board’s determination is final.

If the WSSDA Board will submit any emergency proposals for voting at General Assembly, the emergency proposals will be posted on the WSSDA website no later than four (4) hours before the start of General Assembly.

The Emergency Proposal Form will be posted to the WSSDA website by September 2, 2025 and is available until 3:00 PM on September 10, 2025.

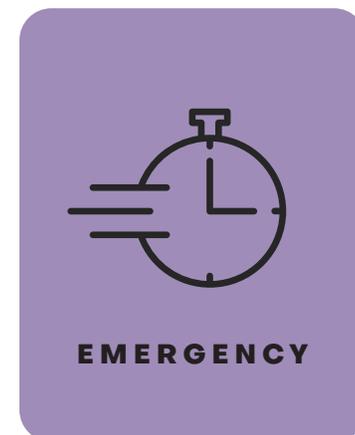
How to Read this Book



The permanent positions represent WSSDA's beliefs and values and indicate WSSDA's stance on issues of widespread concern for its membership. The permanent positions are advisory to individual school boards and the greater community



The legislative positions are WSSDA's call to action directed at the state Legislature. These member-ratified positions define and direct the work of WSSDA's staff as they engage with legislators in Olympia to support public education.



Emergency proposals address an issue or topic that did not exist or was reasonably unknown during the open window for proposal submissions. They might be for permanent or legislative positions but are not available for revisions to the bylaws.



BYLAW PROPOSALS



ASSOCIATION OPERATIONS



CAP. FACILITIES & SCHOOL CONSTRUCTION



FUNDING & ALLOCATIONS

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GOVERNANCE



LEARNING



STAFF

WSSDA Bylaws

Amendment Proposal

1. Article XIV. Amendments

Submitted by: WSSDA Board

Recommendation: Do Pass

Current Statement

ARTICLE XIV. AMENDMENTS

Section 1.

1. Any proposed amendment to the Bylaws must be submitted to the Board of Directors no later than ninety (90) days prior to the General Assembly.
2. The amendment must be submitted by: At least five school boards that have taken formal board action to recommend the amendment; or

A majority of members of the Board of Directors of WSSDA.

3. The Board of Directors shall review and refer all proposed amendments to the General Assembly with recommendations.

Section 2

Bylaws may be amended at the General Assembly by a two-thirds vote of the delegates present, provided due notice, in writing, of the proposed amendment is submitted to the members at least thirty (30) days prior to the General Assembly.

Proposed Amendment

ARTICLE XIV. CHANGE TO BYLAWS AMENDMENTS

Section 1.

Process for changes of the Bylaws

WSSDA Board Rationale

WSSDA bylaws are lasting, foundational documents that guide the structure and governance of the association. They require approval by WSSDA's Board of Directors at a meeting of the board and a two-thirds vote of the members at General Assembly to be enacted. The current 90-day 360 timeframe is inadequate for the board to consider the impact of proposals for a new or revised bylaw; hold at least one board meeting to discuss, deliberate, and vote on its recommendation; and meet the deadline for publication of the first version of the General Assembly Handbook. It is also a shorter timeline than is provided for permanent and legislative positions. Extending the timeframe for bylaw proposal submissions from 90 days to 180 before the General Assembly would better accommodate a transparent process.

90 days is a shorter timeline than the current one used for permanent and legislative positions. Due to the challenges created by this, the board is unable to use a similar process in discussing and evaluating

WSSDA Bylaws

Amendment Proposal

1. Any proposed amendment ~~change~~ to the Bylaws must be submitted to the Board of Directors no later than one hundred eighty~~ninety~~ (~~180~~90) days prior to the General Assembly.
2. ~~The~~**Any proposed amendment change to the Bylaws submitted by membership require** must be submitted by: ~~At~~ least five school boards that have taken formal board action to recommend the amendment~~change~~; or

Any proposed change to the Bylaws submitted by Any majority of members of the WSSDA Board of Directors requires the approval of the majority of the Board of Directors of WSSDA Board.

3. The Board of Directors shall review and refer all proposed amendments changes to the General Assembly with recommendations.

bylaw proposals as the Resolutions and Legislative Committees.

Other changes to language provide greater clarity.

Section 2 – Adoption of Bylaw Changes

Changes to the Bylaws may be amended presented at the General Assembly through the process described above require by a two-thirds vote of the delegates present to be approved for adoption, provided due notice, in writing, of the proposed amendment is submitted to the members at least thirty (30) days prior to the General Assembly.

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Clean Proposed Amendment Statement

ARTICLE XIV. CHANGE TO BYLAWS

Section 1.

Process for changes of the Bylaws

1. Any proposed change to the Bylaws must be submitted to the Board of Directors no later than one hundred eighty (180) days prior to the General Assembly.
2. Any proposed change to the Bylaws submitted by membership require at least five school boards that have taken formal board action to recommend the change; or

Any proposed change to the Bylaws submitted by any member of the WSSDA Board of Directors requires the approval of the majority of the WSSDA Board.

3. The Board of Directors shall review and refer all proposed changes to the General Assembly with recommendations.

Section 2 – Adoption of Bylaw Changes

Changes to the Bylaws presented at General Assembly through the process described above require a two-thirds vote of the delegates present to be approved for adoption.

WSSDA Bylaws

New Bylaw Proposal

2. WSSDA Model Policy and Procedure Development (1)

Submitted by: Lynden School District, Naches Valley School District, Central Valley School District, Centralia School District, Omak School District

WSSDA Board Recommendation: Do Not Pass

Proposed New Bylaw

WSSDA Model Policy and Procedure Development

WHEREAS, the Washington State School Directors' Association (WSSDA) provides model policies that member districts rely upon for legal compliance and governance guidance; and

WHEREAS, increasing legislation requires WSSDA to create model policies and procedures that significantly impact local district operations, student rights, and governance responsibilities; and

WHEREAS, a transparent, collaborative policy development process maintains the trust, credibility, and effectiveness of WSSDA; and

WHEREAS, WSSDA's Operating Policies currently do not include a clearly defined process for drafting and revising model policies and procedures in response to legislation;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of Lynden School District, through the WSSDA General Assembly, hereby add Article XVII - Model Policy and Procedure Development to WSSDA's By-laws as follows:

Section 1. Purpose

To establish procedure for aligning model policies and procedures with legislation while incorporating stakeholder input.

Section 2. Initiation and Notification

Upon the enactment of legislation necessitating model policy or procedure development or revision, WSSDA shall:

Proposer Rationale

To create a transparent and effective process for how policy is created.

WSSDA Board Rationale

The WSSDA Board unanimously recommended “Do not pass” on this proposal due to significant legal, operational, and financial concerns. 363

Bylaws address structure and governance, while policies describe how WSSDA operates. This proposal is a highly prescriptive set of operations to be carried out by WSSDA staff, and out of scope as a bylaw.

The bylaw also requires WSSDA to “maintain public access to all approved model policies.” This would eliminate WSSDA’s subscription service model, WSSDA’s second largest revenue stream (\$590,000 in 2025), and result in a reduction of services, supports, and resources for WSSDA members. School districts could also incur increased costs to

WSSDA Bylaws

New Bylaw Proposal

- a. Publicly announce the initiation of the process via official communication channels;
- b. Provide a summary of the legislation, its implications, and an anticipated timeline.

Section 3. Stakeholder Engagement

WSSDA shall seek diverse input from:

School boards, educators, parents, students, and community members;

Engagement tools may include, but not be limited to, public forums, surveys, and the General Assembly.

Section 4. Drafting and Public Comment

WSSDA shall:

- a. Publish the model policy and/or procedure on its website;
- b. Allow for a public comment period of no fewer than 30 days.

Section 5. Review and Revision

Following the public comment period, WSSDA shall:

- a. Review and consider all submitted feedback;
- b. Revise the draft policy and/or procedure to align with legislation and stakeholder input.

Section 6. Finalization and Adoption

WSSDA shall:

- a. Submit the final policy draft to the WSSDA Board for approval;
- b. Disseminate the approved model policy to member districts;
- c. Maintain public access to all approved model policies.

Section 7. Alignment with Bylaws

This article shall be subject to procedures established in Article XIV of the Bylaws concerning resolutions and actions taken by the General Assembly.

retain their own legal counsel for policy support.

WSSDA creates or revises >60 policies each year. Adding the prescribed public input process for each policy would require additional staff and challenge WSSDA's ability to provide final model policies by the time legislative changes go into effect.

Finally, mandating member approval before finalizing model policies could conflict with the statutory intent of RCW 28A.345, which assigns this responsibility directly to WSSDA as a state agency 364

WSSDA Bylaws

New Bylaw Proposal

3. WSSDA Model Policy and Procedure Development (2)

Submitted by: Lynden School District, Naches Valley School District, Central Valley School District, Moses Lake School District, Woodland School District, Blaine School District

WSSDA Board Recommendation: Do Not Pass

Proposed New Bylaw

WSSDA Model Policy and Procedure Development (2)

WHEREAS, the Washington State School Directors' Association (WSSDA) provides model policies that member districts rely upon for legal compliance and governance guidance; and

WHEREAS, increasing legislation requires WSSDA to create model policies and procedures that significantly impact local district operations, student rights, and governance responsibilities; and

WHEREAS, a transparent, collaborative policy development process maintains the trust, credibility, and effectiveness of WSSDA; and

WHEREAS, WSSDA's Operating Policies currently do not include a clearly defined process for drafting and revising model policies and procedure in response to legislation;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of Central Valley School District, through the WSSDA General Assembly, hereby add Article XVII - Model Policy and Procedure Development to WSSDA's By-laws as follows:

Section 1. Purpose

To establish procedure for aligning model policies and procedure with legislation while incorporating stakeholder input.

Section 2. Initiation and Notification

Upon the enactment of legislation necessitating model policy or procedure development or revision, WSSDA shall:

Proposer Rationale

To create a transparent and effective process for how policy is created.

WSSDA Board Rationale

As with the first bylaw proposal, the WSSDA Board of Directors voted 365 unanimously to recommend "Do not pass" on this proposal for many of the same reasons. It contains the same elements, except that:

Section 3: Removed educators, parents, students, and community members; replaced with membership.

Section 6: Removed a) Submit the final policy draft to the WSSDA Board for approval.

Neither of these changes addresses the significant financial, legal, legislative, member service, and reputational harms to the organization described in the rationale for the first proposed bylaw.

WSSDA Bylaws

New Bylaw Proposal

- a. Publicly announce the initiation of the process via official communication channels;
- b. Provide a summary of the legislation, its implications, and an anticipated timeline.

Section 3. Stakeholder Engagement

WSSDA shall seek diverse input from:

- a. School boards and membership

Engagement tools may include, but not be limited to, public forums, surveys, and the General Assembly.

Section 4. Drafting and Public Comment

WSSDA shall:

- a. Publish the model policy and/or procedure on its website;
- b. Allow for a public comment period of no fewer than 30 days.

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Section 5. Review and Revision

Following the public comment period, WSSDA shall:

- a. Review and consider all submitted feedback;
- b. Revise the draft policy and/or procedure to align with legislation and stakeholder input.

Section 6. Finalization and Adoption

WSSDA shall:

- a. Disseminate the approved model policy to member districts;
- b. Maintain public access to all approved model policies.

Section 7. Alignment with Bylaws

This article shall be subject to procedures established in Article XIV of the Bylaws concerning resolutions and actions taken by the General Assembly.



POSITION PROPOSALS

Permanent & Legislative



ASSOCIATION OPERATIONS



CAP. FACILITIES & SCHOOL CONSTRUCTION



FUNDING & ALLOCATIONS

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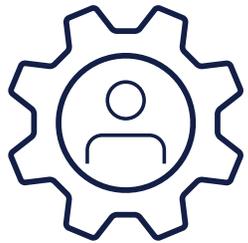
GOVERNANCE



LEARNING



STAFF



ASSOCIATION OPERATIONS

Permanent & Legislative



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Association Operations

No proposals have been submitted in this category for 2025.



CAPITAL FACILITIES & SCHOOL CONSTRUCTION

Permanent & Legislative



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Capital Facilities & School Construction

No proposals have been submitted in this category for 2025.



FUNDING & ALLOCATIONS

Permanent & Legislative



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Funding & Allocations

Amendment Proposal

4. Budget Stability

Submitted by: Tukwila School District

Legislative Committee Recommendation: Do Pass

Current Statement

WSSDA shall initiate and/or support legislation which would ensure that funding of school district operations and program obligations necessary to deliver the program of basic education (i.e., state transportation, special education, MSOC) is maintained or enhanced during:

- State budget cuts: No school district loses levy authority if the district's apportionment/budgets are decreased by the state.
- Declining enrollment: ensures no school district experiences steep loss of levy authority due to declines in enrollment (e.g. levy authority should be based on the greatest of current year, average past two years, or average past three years.
- Declining assessed valuation: No school district experiences steep loss of levy authority due to declines in assessed valuation (e.g., levy authority should be based on the greatest of current year, average of past two years, or average of past three years.)

Proposed Amendment

WSSDA shall initiate and/or support legislation which would ensure that funding of school district operations and program obligations necessary to deliver the program of basic education (i.e., state transportation, special education, MSOC) is maintained or enhanced during:

- State budget cuts: No school district loses levy authority if the district's apportionment/budgets are decreased by the state.
- Declining enrollment: Ensures no school district experiences steep loss of levy authority due to declines in enrollment (e.g. levy authority should be based on the greatest of current year, average past two years, or average past three years.
- Declining assessed valuation: No school district experiences steep loss of levy authority due to declines in assessed valuation (e.g., levy authority should be based on the greatest of current year, average of past two years, or average of past three years.)

Proposer Rationale

In recent years the legislature has pushed more of the apportionment distribution to the end of the school year (July and August). The biggest cost for district is salary and benefits which must be paid out evenly over the year. The state payment system must correspond to reality. 373

Committee Rationale

The majority of Legislative Committee members supported this proposed amendment language to respond to the legislature's 2025 proposals to postpone, or inequitably adjust, school district apportionment schedules.



Funding & Allocations

Amendment Proposal

- **State budget balancing: School district apportionment payments shall be distributed evenly throughout the year.**

Clean Proposed Amendment Statement

WSSDA shall initiate and/or support legislation which would ensure that funding of school district operations and program obligations necessary to deliver the program of basic education (i.e., state transportation, special education, MSOC) is maintained or enhanced during:

- State budget cuts: No school district loses levy authority if the district's apportionment/budgets are decreased by the state.
- Declining enrollment: Ensures no school district experiences steep loss of levy authority due to declines in enrollment (e.g. levy authority should be based on the greatest of current year, average past two years, or average past three years.
- Declining assessed valuation: No school district experiences steep loss of levy authority due to declines in assessed valuation (e.g., levy authority should be based on the greatest of current year, average of past two years, or average of past three years.)
- State budget balancing: School district apportionment payments shall be distributed evenly throughout the year.



Funding & Allocations

Amendment Proposal

5. Full Funding of Basic Education

Submitted by: Tukwila School District

Legislative Committee Recommendation: Do Pass

Current Statement

WSSDA shall initiate and/or support legislation that fully, amply, and sustainably funds and implements all aspects of Washington's Program of Basic Education including all graduation requirements as established in RCW 28A.150.200. Materials, supplies, and operating costs shall be included in the funding of basic education.

Proposed Amendment

WSSDA shall initiate and/or support legislation that fully, amply, **equitably**, and sustainably funds and implements all aspects of Washington's Program of Basic Education including all graduation requirements as established in RCW 28A.150.200. Materials, supplies, and operating costs shall be included in the funding of basic education.

Clean Proposed Amendment Statement

WSSDA shall initiate and/or support legislation that fully, amply, equitably, and sustainably funds and implements all aspects of Washington's Program of Basic Education including all graduation requirements as established in RCW 28A.150.200. Materials, supplies, and operating costs shall be included in the funding of basic education.

Proposer Rationale

The funding should be equitable to be consistent with WSSDA's Equity Statement and the Equity-Based P-12 Educational System Legislative Position.

Committee Rationale

The committee supported the proposal ³⁷⁵ to add additional language describing the type of funding necessary to support the public education system.



Funding & Allocations

Amendment Proposal

6. Transition to Kindergarten

Submitted by: Sequim School District

Legislative Committee Recommendation: Do Pass

Current Statement

WSSDA shall oppose policy and legislation that would restrict or deter a school district's ability to create or maintain a Transition to Kindergarten program. This includes but is not limited to:

- Reducing or freezing funding formulas that would cause a disparity between Transition to Kindergarten funding and K-12 funding formulas, including state categorical funding
- Implementing limits to funded student enrollment within a district or statewide
- Implementing limits on the number of districts eligible to participate in the program
- Applying endorsement restrictions for staffing that are not consistent with that of a kindergarten classroom
- Adding additional student eligibility restrictions.

Proposed Amendment

WSSDA shall support and/or initiate legislation that enables school districts to best support early learners in local communities by maintaining and growing its Transition to Kindergarten Program to meet family and community needs. Additionally, WSSDA shall oppose policy and legislation that would restrict or deter a school district's ability to create or maintain a Transition to Kindergarten program. This includes but is not limited to:

- Reducing or freezing funding formulas that would cause a disparity between Transition to Kindergarten funding and K-12 funding formulas, including state categorical funding
- Implementing limits to funded student enrollment within a district or statewide
- Implementing limits on the number of districts eligible to participate in the program
- Applying endorsement restrictions for staffing that are not consistent with that of a kindergarten classroom
- Adding additional student eligibility restrictions

Proposer Rationale

In the 2025 legislative session, the legislature passed a bill that prevents additional enrollment or new districts to start a transition to kindergarten program.

Committee Rationale

The committee provided a Do Pass recommendation because they agreed with the need to add affirmative language to maintain and expand TK programs.

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Funding & Allocations

Amendment Proposal

Clean Proposed Amendment Statement

WSSDA shall support and/or initiate legislation that enables school districts to best support early learners in local communities by maintaining and growing its Transition to Kindergarten Program to meet family and community needs. Additionally, WSSDA shall oppose policy and legislation that would restrict or deter a school district's ability to create or maintain a Transition to Kindergarten program. This includes but is not limited to:

- Reducing or freezing funding formulas that would cause a disparity between Transition to Kindergarten funding and K-12 funding formulas, including state categorical funding
- Implementing limits to funded student enrollment within a district or statewide
- Implementing limits on the number of districts eligible to participate in the program
- Applying endorsement restrictions for staffing that are not consistent with that of a kindergarten classroom
- Adding additional student eligibility restrictions



Funding & Allocations

Consolidation Proposal

7. Emergency Funding

Submitted by: Legislative Committee

Legislative Committee Recommendation: Do Pass

Current Positions

Increase Amount and Flexibility of Funding

WSSDA will initiate and/or support legislation that provides enhanced funding and greater flexibility in the use of state and federal funds to address the effects of any declared state or federal emergency situation for school districts and their staff and students, including, but not limited to transportation, cleaning and sanitizing buildings and equipment, distance learning, staff professional development and supports for distance learning, student learning loss, and mental health supports for students and staff.

Promptly Pass Through Federal Dollars

WSSDA shall advocate for the immediate disbursement to public school districts and tribal compact schools of any federal funds allocated to address the effects and added costs associated with a declared emergency.

Proposed Consolidated Position

WSSDA will initiate and/or support legislation that provides enhanced funding and greater flexibility in the use of state and federal funds to address the effects of any declared state or federal emergency situation for school districts, their staff, and/or their students; and will advocate for the immediate disbursement by OSPI and/or the legislature of any federal funds allocated to address the effects and added costs associated with a declared emergency to public school districts and tribal compact schools.

Committee Rationale

Adoption of this proposal would consolidate the following positions into one single position:

- Increase Amount and Flexibility of Funding
- Promptly Pass Through Federal Dollars

In contrast to regular, ongoing funding, ³⁷⁸ emergency funding is a separate and unpredictable situation that can occur in the case of extreme circumstances surrounding schools. These two existing legislative positions deal with advocacy goals around allocation and funding parameters connected with emergency funding. Consolidating these positions into a singular position can bring these intersecting concerns together so the funding and policy strategies connected with them can be better prioritized as an area of concern within WSSDA positions. In addition, with a consolidated position, future funding/policy proposals can be integrated into this position instead of requiring a separate position, keeping the position catalog streamlined and effective for strategic advocacy.



Funding & Allocations

Consolidation Proposal

8. Equitable PK-12 School Funding

Submitted by: Legislative Committee

Legislative Committee Recommendation: Do Pass

Current Positions

Equitable School Funding

WSSDA shall oppose legislation resulting in reduction to state education funding, if impacts fall inequitably among students persistently and disproportionately impacted by opportunity gaps.

Equity in Remediation Money

WSSDA shall initiate and/or support federal legislation that allows for flexibility in the delivery of remedial money for Title I services by allowing the use of state dollars to remove the gap created by differing federal Title I funding formulas in per student funding in order to mitigate inequities in Title I funding.

Equity-Based PK-12 Education System

WSSDA shall initiate and/or support legislation that establishes an equity-based educational funding model, determined by student need, for PK-12 education in Washington state. The ultimate outcome should be that no students suffer from inequities with this model, especially those who are persistently and disproportionately impacted by opportunity gaps. Every student, especially those who are marginalized and disadvantaged, must have access to the necessary support for social, emotional, and mental health, special education, safety and security, and English language learning needs, all of which can only be accomplished through an equitable staff funding allocation model. It should include an additional funding factor for necessary, rural, and/or remote small schools, which by their very nature are usually significantly underfunded. This transformative model should serve each and every student to reach their full potential. This model should include, at a minimum, a biennial review and needed revision of the various funding formula factors contained within it.

Committee Rationale

Adoption of this proposal would consolidate the following positions into one single position:

- Ample Funding for High-Poverty Schools
- Equitable Funding for Regionalization and Staff Mix 379
- Equitable School Funding
- Equity in Remediation Money
- Equity-Based PK-12 Education System
- Expanding Access to and Equitable Funding for All Dual Credit Options
- Fund Transitional Bilingual Instruction Program (TBIP) and Learning Assistance Program (LAP) Based on Student Need

Equitable funding for PK-12 school funding, as well as specific programs/approaches, are a core focus for WSSDA and our collective advocacy. In recent years, our disparate positions on this need have been in competition with each other for prioritization, while



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Consolidation Proposal

Ample Funding for High-Poverty Schools

WSSDA shall initiate and/or support state and federal legislation that would provide full, ample, sustainable, and equitable funding for programs and services for each student who is economically disadvantaged to close achievement and opportunity gaps. As part of this funding, OSPI should alleviate the need for districts to collect income data directly from families while producing an accurate count of students who are economically disadvantaged. An even higher level of funding should be provided to schools with high concentrations of economically disadvantaged students.

Equitable Funding for Regionalization and Staff Mix

WSSDA shall initiate and/or support legislation that improves the regionalization funding model and the staff-mix/experience factor funding model consistent with the 2022 recommendations from the K-12 Basic Education Compensation Advisory Committee (also known as the Rebase Committee).

Expanding Access to and Equitable Funding for all Dual Credit Options

WSSDA shall initiate and/or support legislation that provides a full, ample, sustainable, and equitable funding system for student and district costs associated with all of Washington's dual credit options.

Fund Transitional Bilingual Instruction Program (TBIP) and Learning Assistance Program (LAP) Based on Student Need

WSSDA shall initiate and/or support legislation that allocates TBIP (ELL) and LAP (Learning Assistance Program) funds solely based on student need.

Proposed Consolidated Position

WSSDA shall initiate and/or support legislation that establishes and provides full, ample, sustainable, and equitable funding and an equity-based educational funding model, determined by student need, for PK-12 education in Washington state. Existing funding and any future funding models should:

containing many overlapping and/or complimentary goals in them.

In reviewing the funding positions that center on equitable funding, it was found that we could have a strong and effective singular position that can support a cohesive approach for advocating for equitable funding across the many concerns for districts across the state.

With a review and reworking of our state funding model recently directed in legislation passed during the 2025 380 session, having a consolidated position that can support equitable funding being a priority for membership will bring an opportunity for strong and effective advocacy in the coming years.



Funding & Allocations

Consolidation Proposal

- include an additional funding factor for necessary, rural, and/or remote small schools, which by their very nature are usually significantly underfunded;
- provide flexibility in delivering remedial money for Title I services, allowing use of state dollars to mitigate inequities in Title I funding;
- an even higher level of funding provided to schools with high concentrations of economically disadvantaged students;
- provide LAP (Learning Assistance Program) funds consistent with student need;
- alleviate the need for districts to collect income data directly from families while producing an accurate count of students who are economically disadvantaged;
- student and district costs associated with all of Washington's dual credit options;
- align the regionalization and staff-mix/experience factor funding models with the 2022 recommendations from the K-12 Basic Education Compensation Advisory Committee (also known as the Rebase Committee); and
- provide, at a minimum, a biennial review and needed revision of the various funding formula factors contained within it.

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The ultimate outcome should be that no students suffer from inequities, especially those who are persistently and disproportionately impacted by opportunity gaps. Every student, especially those who are marginalized and disadvantaged, must have access to the necessary support for social-emotional and mental health, special education, safety and security, and multilingual learning needs, all of which can only be accomplished through equitable funding allocation.

The state funding model and allocations should serve each and every student to reach their full potential, and to close achievement and opportunity gaps. Any reduction to state education funding, if impacts fall inequitably among students persistently and disproportionately impacted by opportunity gaps, should be opposed.



Funding & Allocations

Consolidation Proposal

9. Federal Funding

Submitted by: Legislative Committee

Legislative Committee Recommendation: Do Pass

Current Positions

Federal Funding for Unique Programs

WSSDA supports continuation and full federal funding for programs designed to address unique school district demographics and needs. This includes but is not limited to the federal Secure Rural Schools and Impact Aid programs.

Federal Impact Aid Program

WSSDA will advocate for continued strong funding and timely appropriations for all line items of the Federal Impact Aid Program, including Basic Support and Federal Properties, to ensure all federally connected school districts can provide quality education to their students.

Proposed Consolidated Position

WSSDA will initiate and/or support continuation and full federal funding for programs designed to address unique school district demographics and needs. This includes but is not limited to the federal Secure Rural Schools and Impact Aid programs; inclusive of timely appropriations for all line items of the Federal Impact Aid Program, including Basic Support and Federal Properties, to ensure all federally connected school districts can provide quality education to their students.

Committee Rationale

Adoption of this proposal would consolidate the following positions into one single position:

- Federal Funding for Unique Programs
- Federal Impact Aid Program

These two positions are the only ones in the position catalog connected with federal funding. The two positions do not contradict each other nor create a conflict in advocacy when looked at jointly. Consolidating these positions into a singular position can bring these intersecting concerns together so the funding and policy strategies connected with them can be better prioritized as an area of concern within WSSDA positions. In addition, with a consolidated position, future funding/policy proposals can be integrated into this position instead of requiring a separate position, keeping the position catalog streamlined and effective for strategic advocacy.

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Funding & Allocations

Consolidation Proposal

10. Funding for Early Learning, Co-Curricular, Enrichment, and Unique Programs

Submitted by: Legislative Committee

Legislative Committee Recommendation: Do Pass

Current Positions

Enrichment Programs

WSSDA shall initiate and/or support legislation that supports full funding of (1) enrichment programs, such as the Advancement via Individual Determination (AVID) program in secondary schools and (2) district data collection and reporting, in partnership with enrichment program enrollment eligibility, race/ethnicity, gender, and enrollment in special education/504, free and reduced lunch, multilingual programs, and other relevant equity metrics.

Funding for Unique and Necessary Programs

WSSDA shall initiate and/or support local and federal legislation that supports full, ample, and sustainable funding of unique and necessary programs. Fully, ample, and sustainable funding of P-12 programs that enhance student learning should include, but not be limited to, the following:

- World Language Programs
- Enrichment Programs
- Early Childhood Education and Kindergarten Preparedness, including Transition to Kindergarten

State Funding for Full Breadth of Co-Curricular Activities

WSSDA shall initiate and/or support legislation that commits full, ample, and sustainable state funding for dedicated facilities, equipment, and staffing to ensure equitable access to a broad and relevant array of co-curricular activities including sports, performing arts, and casual clubs, as well as competitive teams and STEM and global exploration activities (e.g., robotics, science Olympiad, and Model UN, along others).

State funding is critical to ensure all students can access such activities as a core part of an education experience that helps students grow and develop relevant technical and interpersonal

Committee Rationale

Adoption of this proposal would consolidate the following positions into one single position:

- Enrichment Programs
- Funding for Unique and Necessary Programs
- State Funding for Full Breadth of³⁸³ Co-Curricular Activities

Advocating for programs that augment and supplement core P-12 education is part of supporting comprehensive learning for students across the state. These positions were each about ways the core program in each district might be enhanced, whether with early learning or co-curricular/enhancement programs. Consolidating these positions into a singular position can bring these intersecting concerns together so the funding and policy strategies connected with them can be better prioritized as an area of concern within WSSDA positions. In addition, with a consolidated position, future funding/policy proposals can be integrated into this position instead of



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skills to prepare them as citizens, employees, contributors, and leaders in our current and future communities.

requiring a separate position, keeping the position catalog streamlined and effective for strategic advocacy.

Proposed Consolidated Position

WSSDA shall initiate and/or support legislation that supports full, ample, and sustainable funding of unique and necessary P-12 programs that enhance student learning, including:

- Early Childhood Education and Kindergarten Preparedness, including Transition to Kindergarten;
- Co-Curricular Programs; including dedicated facilities, equipment, and staffing to ensure equitable access to a broad and relevant array of co-curricular activities including sports, performing arts, and casual clubs, as well as competitive teams and STEM and global exploration activities (e.g., robotics, science Olympiad, and Model UN, along others);
- Enrichment Programs, such as the Advancement via Individual Determination (AVID) program in secondary schools; including the cost for district data collection and reporting of enrichment program enrollment eligibility, race/ethnicity, gender, and enrollment in special education/504, free and reduced lunch, multilingual programs, and other relevant equity metrics; and
- World Language Programs.



Funding & Allocations

Consolidation Proposal

11. Getting to School Safely

Submitted by: Legislative Committee

Legislative Committee Recommendation: Do Pass

Current Positions

Pedestrian and Bicycle Safety

WSSDA shall initiate and/or support legislation that fully, amply, and sustainably funds sidewalk construction and maintenance, traffic and speed calming measures, and other evidence-based safety measures for pedestrians and bicycle riders around all public schools.

Safe Routes to School

WSSDA shall initiate and/or support legislation and policy that promotes and fully, amply, and sustainably funds safe routes to schools. Those routes could consist of, but not be limited to sidewalks or walking/bicycle paths, streets or roadways known for speeding vehicles, or neighborhoods known for violence or crime.

Proposed Consolidated Position

WSSDA shall initiate and/or support legislation that fully, amply, and sustainably funds safe routes to school; which could consist of, but not be limited to, sidewalk and bike paths, construction and maintenance, traffic and speed calming measures, and other evidence-based safety measures for pedestrians and bicycle riders around all public schools.

Committee Rationale

Adoption of this proposal would consolidate the following positions into one single position:

- Pedestrian and Bicycle Safety
- Safe Routes to School

These two existing positions overlap in the concern of advocating for funding that can support safe ways for students to get to school that are outside buses. Consolidating these positions into a singular position can bring these intersecting concerns together so the funding and policy strategies connected with them can be better prioritized as an area of concern within WSSDA positions. In addition, with a consolidated position, future funding/policy proposals can be integrated into this position instead of requiring a separate position, keeping the position catalog streamlined and effective for strategic advocacy.



Funding & Allocations

Consolidation Proposal

12. Multilingual Learner (MLL) / Transitional Bilingual Instruction Program (TBIP)

Submitted by: Legislative Committee

Legislative Committee Recommendation: Do Pass

Current Positions

Enhanced Funding for Transitional Bilingual Education

WSSDA shall initiate and/or support the recommendations of the Quality Education Council (QEC) for funding and instructional hour increases for the Transitional Bilingual Instruction Program as outlined below:

- Continue to increase hours of English language development instruction for students in English proficiency levels 1-3 (as measured by the annual state based English proficiency exam) and to provide six to eight instructional hours per week for grades 6-12.
- Provide two years of three additional hours of English language and academic support instruction for exited students (level 4 students in all grades) per week.
- Increase funding to support this as outlined by the QEC.

Fund Transitional Bilingual Instruction Program (TBIP) and Learning Assistance Program (LAP) Based on Student Need

WSSDA shall initiate and/or support legislation that allocates TBIP (ELL) and LAP (Learning Assistance Program) funds solely based on student need.

Proposed Consolidated Position

WSSDA shall initiate and/or support legislation that fully funds the actions outlined for OSPI, districts, schools, and classrooms in the Multilingual Learner Statewide Strategic Plan created by the Multilingual Education Advisory Committee (MEAC) for MLL student identification, instruction and assessment, inclusionary practices, professional development, staffing and supports, community engagement and partnerships, as well as safe and supportive learning environments for the spectrum and expansion of dual, heritage, and tribal language programs across the state.

Committee Rationale

Adoption of this proposal would consolidate the following positions into one single position:

- Enhanced Funding for Transitional Bilingual Education
- Funding Transitional Bilingual Instruction Program (TBIP) and 386 Learning Assistance Program (LAP) Based on Student Need

The current positions are 1) based on old recommendations and 2) create division in the ability to prioritize MLL funding as a position by having them as two positions - with one being conflated with LAP funding. The Multilingual Learner Statewide Strategic Plan referenced in the proposed consolidation was developed and released by OSPI's Multilingual Education Advisory Committee (MEAC) in 2024. The plan creates a new framework for best practices and recommendations for implementing TBIPs and supporting MLL students. This consolidation will support more effective and aligned strategic advocacy for MLL/TBIP funding moving forward.



Funding & Allocations

Consolidation Proposal

13. Stabilizing District Budgets

Submitted by: Legislative Committee

Legislative Committee Recommendation: Do Pass

Current Positions

Budget Stability

WSSDA shall initiate and/or support legislation which would ensure that funding of school district operations and program obligations necessary to deliver the program of basic education (i.e., state transportation, special education, MSOC) is maintained or enhanced during:

- State budget cuts: No school district loses levy authority if the district's apportionment/budgets are decreased by the state.
- Declining enrollment: ensures no school district experiences steep loss of levy authority due to declines in enrollment (e.g. levy authority should be based on the greatest of current year, average past two years, or average past three years.
- Declining assessed valuation: No school district experiences steep loss of levy authority due to declines in assessed valuation (e.g., levy authority should be based on the greatest of current year, average of past two years, or average of past three years.)

Enrollment Decline

WSSDA shall initiate and/or support legislation that would lessen the negative fiscal impact when districts are adversely impacted by a dramatic decline in student enrollment.

No Mid-School Year Budget Cuts

WSSDA shall initiate and/or support legislation and policy to ensure that the Washington State Legislature shall maintain consistent P-12 funding once the academic year has started for which the committed funds were intended to be spent. The state shall not change the education-related funding after the state's budget has been adopted for the upcoming school year.

Committee Rationale

Adoption of this proposal would consolidate the following positions into one single position:

- Budget Stability
- Enrollment Decline
- No Mid-School Year Budget Cuts

Recent state and district financial ³⁸⁷ challenges have led to these three positions being added to the catalog to address the ways enrollment, mid-year financial adjustments from the state, and property tax valuation have impacted budget stability during the year and in planning for future years. Consolidating these positions into a singular position can bring these intersecting concerns together so the funding and policy strategies connected with them can be better prioritized as an area of concern within WSSDA positions. In addition, with a consolidated position, future funding / policy proposals can be integrated into this position instead of requiring a separate position, keeping the position catalog streamlined and effective for strategic advocacy.



Funding & Allocations

Consolidation Proposal

Proposed Consolidated Position

Stabilizing District Budgets

WSSDA shall initiate and/or support legislation which ensures that funding of school district operations and all obligations necessary to deliver the program of basic education (e.g. special education, MSOC, transportation) is maintained or enhanced during:

- State budget changes or cuts: The legislature shall maintain consistent P-12 funding once the academic year has started for which the committed funds were intended to be spent. The state shall not change the education-related funding after the state's budget has been adopted for the upcoming school year and no school district loses levy authority if the district's apportionment/budgets are decreased by the state.
- Declining enrollment: Lessens the negative fiscal impact when districts experience a dramatic decline in student enrollment and ensures no school district experiences steep loss of levy authority due to declines in enrollment (e.g. levy authority should be based on the greatest of either the current year, average past two years, or average past three years.)
- Declining assessed valuation: No school district experiences steep loss of levy authority due to declines in assessed valuation (e.g. levy authority should be based on the greatest of current year, average of past two years, or average of past three years.)



Funding & Allocations

Consolidation Proposal

14. State Revenue for Schools

Submitted by: Legislative Committee

Legislative Committee Recommendation: Do Pass

Current Positions

Exempting Fund Balance

WSSDA shall initiate and/or support legislation that exempts district fund balances from supplanting shortfalls in state funding.

Tax Reform

WSSDA shall initiate and/or support legislation to develop and implement a comprehensive, attainable, stable and sustainable funding plan for education in Washington state. WSSDA supports ongoing efforts to develop legislation for restructuring the state tax system around the principles of equity, adequacy, stability, transparency and economic vitality, in order to maintain funding for education and other essential state services, for the benefit of individuals, families and businesses.

Tax Revenue for Schools

WSSDA shall initiate and/or support legislation that ensures that new state revenue earmarked for education will be additive to, and can't be used to supplant, existing funding.

Proposed Consolidated Position

WSSDA shall initiate and/or support legislation that will:

- provide for ample, equitable, stable, and sustainable state revenue that is dedicated to funding the full course of public education;
- ensure any new revenue earmarked for education will be additive to and can't be used to supplant existing funding;
- make district fund balances ineligible and/or exempt from supplanting shortfalls in state funding.

Committee Rationale

Adoption of this proposal would consolidate the following positions into one single position:

- Exempting Fund Balance
- Tax Reform
- Tax Revenue for Schools

These three positions all intersect around state tax revenue for schools, protecting that in state budgets, as well as preventing the state from using school fund balances as a resource when the state is facing a financial crisis. Consolidating these positions into a singular position can bring these intersecting concerns together so the funding and policy strategies connected with them can be better prioritized as an area of concern within WSSDA positions. In addition, with a consolidated position, future funding/policy proposals can be integrated into this position instead of requiring a separate position, keeping the position catalog streamlined and effective for strategic advocacy.



Funding & Allocations

Consolidation Proposal

15. Supporting Student Mental Health and Preventing Self-Harm

Submitted by: Legislative Committee

Legislative Committee Recommendation: Do Pass

Current Positions

Preventing Self-Harm and Suicide

WSSDA shall initiate and/or support legislation that fully, amply, and sustainably funds measures to provide:

- Comprehensive education for all students, families, and staff around identifying, understanding, and responding to warning signs or indications of active self-harm or suicide ideation;
- Counseling, medical, and ongoing support services for students considering or actively pursuing self-harm or suicide; as well as for students, families, and staff experiencing second-hand trauma from this occurring in their school community.

Preventing Substance Abuse and Overdoses

WSSDA shall initiate and/or support legislation that fully, amply, and sustainably funds measures to increase:

- Student awareness and understanding of the dangers of addictive and harmful substances, including nicotine, alcohol, recreational and illegal drugs; including opioids and fentanyl;
- Substance use and abuse prevention and response strategies for students, families, and staff;
- School district capacity to prevent and respond to overdoses on school premises, transportation, or during school-related activities at other locations.

Mental Health Supports and Counseling Access

WSSDA shall initiate and/or support legislation that would provide ample and equitable funding for on-site mental health counseling, in school mental health therapy services, staff professional

Committee Rationale

Adoption of this proposal would consolidate the following positions into one single position:

- Preventing Self-Harm and Suicide
- Preventing Substance Abuse and Overdoses
- Mental Health Supports and Counseling Access 390

Student mental health, suicide ideation and self-harm, including substance abuse, are all areas that deeply impact student readiness for, and ability to, engage in learning. Consolidating these positions into a singular position can bring these intersecting concerns together so the funding and policy strategies connected with them can be better prioritized as an area of concern within WSSDA positions. In addition, with a consolidated position, future funding/policy proposals can be integrated into this position instead of requiring a separate position, keeping the position catalog streamlined and effective for strategic advocacy.



Funding & Allocations

Consolidation Proposal

development, and peer support education to be prepared for and able to respond to student mental health needs, issues, or crises.

Proposed Consolidated Position

WSSDA shall initiate and/or support legislation that fully, amply, sustainably, and equitably funds measures to provide and increase:

- On-site mental health counseling, in school mental health therapy services, staff professional development, and peer support education to be prepared for and able to respond to student mental health needs, issues, or crises;
- Comprehensive education for all students, families, and staff around identifying, understanding, and responding to warning signs or indications of active self-harm or suicide ideation;
- Counseling, medical, and ongoing support services for students considering or actively pursuing self-harm or suicide; as well as for students, families, and staff experiencing second-hand trauma from this occurring in their school community;
- Student awareness and understanding of the dangers of addictive and harmful substances, including nicotine, alcohol, recreational and illegal drugs; including opioids and fentanyl;
- Response strategies for substance use and abuse prevention for students, families, and staff; and
- School district capacity to prevent and respond to overdoses on school premises, transportation, or during school-related activities at other locations.



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GOVERNANCE

Permanent & Legislative



Governance

Amendment Proposal

16. Parents & Families are Important Stakeholders in their Children's Education

Submitted by: Manson School District and Ferndale School District

Resolutions Committee Recommendation: Do Not Pass

Current Statement

Parents & Families are Important Stakeholders in their Children's Education

WSSDA supports parents and families are important stakeholders in their child's education. Studies clearly show when parents/families are involved and engaged, it has a significant impact on student academic success and wellness. Schools should reduce barriers to parent/family participation to improve connections, collaboration, partnership, and transparency.

Proposed Amendment

Parents & Families are ~~Important~~ the Primary Stakeholders in their Children's Education

WSSDA recognizes that supports parents and guardians families are primary important stakeholders in their child's education. Studies clearly show, when parents/guardians families are involved and engaged, it has a significant impact on student academic success and wellness. Schools should reduce barriers to parents'/guardians' family participation and communication to improve connections, collaboration, partnership, and transparency.

Clean Proposed Amendment Statement

Parents are the Primary Stakeholders in their Children's Education

WSSDA recognizes that parents and guardians are primary stakeholders in their child's education. Studies clearly show, when parents/guardians are involved and engaged, it has a significant impact on student academic success and wellness. Schools should reduce barriers to parents'/guardians' participation and communication to improve connections, collaboration, partnership, and transparency.

Proposer Rationale

(Manson School District)

Passing this "revised proposal" changes our WSSDA position from parents as important" to parents as "primary" stakeholders. The People of Washington State spoke when they passed the "Parents Bill of Rights". This change in WSSDA's position would direct WSSDA to ⁹³ recognize parents' rights as the primary stakeholders in their child's lives.

(Ferndale School District)

We believe that parents are the first teachers of their children. We think it is appropriate and precise to elevate their status from merely an important stakeholder of their children's education, to the primary stakeholder in their children's education, health and well-being. This revision gives due credit and respect for parents.

Committee Rationale

The committee provided a do not pass recommendation because they felt that changing "important" to "primary" was too significant of a change, and that the removal of "families" is not appropriate.



Governance Amendment Proposal

17. Professional Development and Standards

Submitted by: Seattle Public Schools

Resolutions Committee Recommendation: Do Pass

Current Statement

WSSDA expects all members to engage in professional development and adhere to the WSSDA professional standards. WSSDA should research and update professional development tools for leadership, including training and self-assessment tools.

Proposed Amendment

WSSDA expects all members to engage in professional development and adhere to the WSSDA professional standards. WSSDA should **continuously and regularly** research and update professional development tools for leadership **and effective board governance**, including training and self-assessment tools.

Clean Proposed Amendment Statement

WSSDA expects all members to engage in professional development and adhere to the WSSDA professional standards. WSSDA should continuously and regularly research and update professional development tools for leadership and effective board governance, including training and self-assessment tools.

Proposer Rationale

School boards have a unique role in governance. Training not just in leadership but specifically in best practices for board governance will support directors in serving their communities, improving student outcomes, overseeing taxpayer funds responsibly, and upholding their oath of office. ³⁹⁴

Committee Rationale

The committee provided a do pass recommendation because they feel this holds the membership accountable to staying informed on professional development standards.



Governance

New Position Proposal

18. Governance Training

Submitted by: Seattle Public Schools

Legislative Committee Recommendation: Do Not Pass

Proposed New Position

WSSDA shall initiate and/or support legislation and funding for required training and onboarding for school board members in alignment with WSSDA's Professional Standards, including roles and responsibilities of boards and board members, best practice for school board governance, and oversight and approval of school district budgets.

Proposer Rationale

Washington has some of the weakest school board training requirements in the country. While WSSDA offers support and resources, professional development isn't required, leaving governance quality to individual boards. School boards oversee nearly half the state budget and the ³⁹⁵ education of the majority of the state's students, yet districts must choose between funding board training or student instruction with limited funds. Board members already give so much of their time and resources to serving on school boards without adequate compensation, the state should reduce barriers to access and participation where it can. The state should require and fund board onboarding and training to support effective school board governance in WA.

WSSDA's existing member-adopted permanent position on Board Development indicates support for increasing access and ability of local boards to participate in training with the state's direction and funding.



Governance

New Position Proposal

Committee Rationale

The committee provided a Do Not Pass recommendation for the following reasons:

- Requiring training for volunteers is unnecessary. Boards can take the training as they have capacity and many boards prioritize this training of their own accord.
- Requiring more training for school directors before ensuring they are compensated for their time creates challenges for effective recruitment and retention.³⁹⁶
- A training requirement for a school director should be required of other elected officials.
- Compensation should come first.
- There is a permanent position titled “Board Development” that addresses school board training in line with school governance and local control.



LEARNING

Permanent & Legislative



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Learning Amendment Proposal

19. Assessing Student Learning and Development

Submitted by: Peninsula School District

Resolutions Committee Recommendation: Do Not Pass

Current Statement

Assessing Student Learning and Development

WSSDA believes that student learning and development can be assessed in multiple ways, and should:

- Measure students' growth towards becoming well informed, productive members of society
- Focus on the improvement of student learning in all schools and school districts
- Recognize the difference between schools and school districts and the resources available to them will have an impact on student learning outcomes
- Recognize that state-mandated standardized tests are integrated with alternative assessment methods
- Recognize that some students require multiple opportunities to succeed, and those opportunities should be fully funded by the state

Proposed Amendment

Aligning Assessment with Student Learning and Data Development

WSSDA believes that student learning and development can be assessed in multiple ways, and should:

- Measure students' growth towards becoming well informed, productive members of society
- Focus on the improvement of student learning in all schools and school districts
- Recognize the difference between schools and school districts and the resources available to them will have an impact on student learning outcomes
- Recognize that state-mandated standardized tests are integrated with alternative assessment methods **and ensure these alternative methods can be disaggregated from overall school assessment data**

Proposer Rationale

We are proposing to amend the title of the position from "Assessing Student Learning and Development" to "Aligning Assessments with Student Learning and Development" to better reflect the purpose and intent behind how we evaluate student growth. The revised title emphasizes that assessments should not³⁹⁸ merely measure learning after the fact but should be thoughtfully aligned with how, when, and what students are learning throughout their educational experience.

Our proposed changes also update the body of the position to recognize the importance of allowing districts to use a variety of assessments-including short-cycle assessments, end-of-course exams, and alternative demonstrations of competency to measure and demonstrate student learning in real time. These tools provide timely, actionable feedback that supports instruction and helps districts tailor interventions to student needs more effectively than state-mandated standardized tests alone.

Importantly, by ensuring that alternative assessment data can be disaggregated from



Learning Amendment Proposal

- Recognize that some students require multiple opportunities to succeed, and those opportunities should be fully funded by the state
- **Ensure state mandated standardized tests are aligned to state learning standards and sequence of learning**

Clean Proposed Amendment Statement

Aligning Assessments with Student Learning and Data

WSSDA believes that student learning and development can be assessed in multiple ways, and should:

- Measure students' growth towards becoming well informed, productive members of society
- Focus on the improvement of student learning in all schools and school districts
- Recognize the difference between schools and school districts and the resources available to them will have an impact on student learning outcomes
- Recognize that state-mandated standardized tests are integrated with alternative assessment methods and ensure these alternative methods can be disaggregated from overall school assessment data
- Recognize that some students require multiple opportunities to succeed, and those opportunities should be fully funded by the state
- Ensure state mandated standardized tests are aligned to state learning standards and sequence of learning

overall schoolwide results, districts will be better equipped to track individual student progress and learning growth, not just broad trends. This provides a more complete and responsive picture of student achievement.

Finally, our amendments call attention to a critical misalignment in the current state assessment system: standardized tests are often administered based on student age rather than individual learning trajectories. In subjects like mathematics, this leads to students being tested out of sequence—sometimes assessed on material they have not yet been taught. Highlighting this misalignment reinforces the need for assessment systems that are better timed and more accurately reflect what students have actually learned.

These changes help ensure that assessments serve as a true support to learning rather than a barrier to demonstrating student growth.

Committee Rationale

The Resolutions Committee provided a do not pass recommendation because they believe that decisions around data should be considered in a statewide manner. Additionally, they noted that WSSDA's existing position titled 'Data Disaggregation' already contains beliefs on this topic in a way that is even stronger than your proposed language.



Learning Amendment Proposal

20. Education and Funding for Gifted Student Programs

Submitted by: Peninsula School District

Legislative Committee Recommendation: Do Not Pass

Current Statement

Education and Funding for Gifted Student Programs

WSSDA shall initiate and/or support legislation which would assure funding for the education of gifted students at a level of 10 percent of the student population, place that funding within the basic education allocation system and set a minimum number of students to be funded in small school districts.

Proposed Amendment

Education and Funding for Highly Capable ~~Gifted~~ Student Programs

WSSDA advocates for ~~shall initiate and/or support~~ legislation to ensure funding for highly capable students and integration of this ~~which would assure funding for the education of gifted students at a level of 10 percent of the student population, place that funding~~ into ~~within~~ the basic education allocation system and set a minimum number of students to be funded in small school districts.

Clean Proposed Amendment Statement

Education and Funding for Highly Capable Student Programs

WSSDA advocates for legislation to ensure funding for highly capable students and integration of this funding into the basic education allocation system.

Proposer Rationale

This amendment updates the terminology from "gifted" to "highly capable" to ensure alignment with the language currently used in Washington State programs and statutes. Using consistent and current terminology supports clear communication and reinforces statewide efforts to provide equitable and appropriate educational services.

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Additionally, this amendment removes any reference to capping funding for qualified students. Every student who meets the criteria for highly capable services deserves access to those services, and funding should not be limited by artificial caps. Removing this language supports WSSDA's commitment to equity and ensures that districts are empowered to meet the needs of all eligible students.

Committee Rationale

The committee provided a DO NOT PASS recommendation for the following reasons:



Learning Amendment Proposal

- The submission did not include a revision to the title to align with the proposed changes in the position;
- the proposed language weakens the funding elements of the original position;
- Legislative positions start with “WSSDA shall initiate and/or support” consistently and this proposes a change to the uniform language; and
- funding language just adopted last year (amply, fully, and sustainably)⁴⁰¹ is proposed for removal but should be retained.



Learning Amendment Proposal

21. Social Media Reporting Point of Contact

Submitted by: Peninsula School District

Legislative Committee Recommendation: Do Not Pass

Current Statement

WSSDA will initiate and/or support legislation that requires social media platforms and companies, which do business in the United States, to create and share with school districts mechanisms by which school districts can directly report any post or shared information that creates a material and substantial interference with the operation of its schools.

Proposed Amendment

WSSDA ~~will initiate and/or supports~~ legislation that requires social media platforms and companies, which do business in the United States, to create and share with school districts mechanisms for ~~by which school districts can directly~~ **to report any posts that materially interfere with school operations and advocates for tools and processes to manage and respond to online threats or disruptions, ensuring school safety and student well-being** ~~or shared information that creates a material and substantial interference with the operation of its schools.~~

Clean Proposed Amendment Statement

WSSDA supports legislation that requires social media platforms to create mechanisms for school districts to report posts that materially interfere with school operations and advocates for tools and processes to manage and respond to online threats or disruptions, ensuring school safety and student well-being.

Proposer Rationale

The proposed addition to the statement recognizes the inextricable link between social media interactions and incidents of harassment, intimidation, and bullying (HIB) that impact students, staff, and school communities. While schools are tasked with addressing the effects of 402 online behaviors on the educational environment, they currently have limited authority to intervene in or remove harmful online content. This amendment builds upon positions adopted in 2024 that acknowledged the detrimental effects of social media on children's development. It emphasizes the urgent need for stronger policies that empower school districts to address the real-world impacts of online harassment and calls on legislators to exert pressure on social media companies to take greater responsibility for harmful content affecting students. Without these tools, districts are left trying to manage the fallout without being able to address root causes, putting students and staff at continued risk.



Learning Amendment Proposal

Committee Rationale

The committee provided a Do Not Pass recommendation for the following reasons:

- The proposed amendment language would be more relevant and connected to one of the school and student safety positions.
- Legislative positions uniformly start with “WSSDA will support and/or initiate” and this proposal would remove that uniformity.
- The proposed language may not help but may actually harm students and infringe on their rights. ⁴⁰³
- The proposal moves attention away from the companies who are ultimately responsible.
- The position title and proposed amendment language do not align.



Learning

New Position Proposal

22. Climate Change Education and Sustainability

Submitted by: Lake Washington School District

Legislative Committee Recommendation: Do Pass

Proposed New Position

WSSDA shall initiate and/or support legislation that provides resources and funding to enable school districts to effectively integrate climate science, environmental literacy, and sustainability principles across K-12 education. This legislation should include provisions for teacher professional development, community partnerships, and learning resources that are aligned with relevant learning standards and instructional frameworks without mandating specific district-level policies or curriculum. Districts should maintain local control over implementation while being supported with the necessary tools and funding to provide these vital educational opportunities to all students.

Proposer Rationale

Our proposal that WSSDA initiate and/or support legislation providing resources and funding to help districts integrate climate science, environmental literacy, and sustainability education across K-12 is rooted in both urgency and opportunity.

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Why This Matters:

1. Prepares Future-Ready Students: Students need knowledge and skills to understand and respond to climate and sustainability challenges, which are increasingly shaping our world and economy.
2. Supports Equity: All students regardless of background should have access to quality instruction on climate and environmental issues that affect them and their communities.
3. Aligns with State Standards: Supports implementation of the Next Generation Science Standards and promotes interdisciplinary learning without mandating specific curricula.
4. Respects Local Control: Provides



Learning

New Position Proposal

districts with the tools and funding they need, while allowing flexibility in how programs are adopted.

5. Builds Educator and Community Capacity: Encourages partnerships and equips teachers to lead effective, relevant instruction in a rapidly evolving area of study.

Committee Rationale

The majority of committee members supported this new position proposal because it was unique to the WSSDA platform and allows local decision-making for implementing learning standards that are funded and supported by teacher professional development. 405



Learning

New Position Proposal

23. Expanding Access to Reengagement Programs

Submitted by: Coupeville School District

Legislative Committee Recommendation: Do Pass

Proposed New Position

WSSDA shall initiate and/or support legislation allowing students that meet the criteria for enrollment in a reengagement program and would benefit from admission to a reengagement program to be admitted if they are of high school age.

Proposer Rationale

Currently students must be age 16 by September 1st of the year of admission to enroll in a reengagement program. If they are not 16 by September 1st, they cannot be enrolled until the next year when they are almost 17. There have been several instances where students ⁴⁰⁶ would benefit greatly from a reengagement program but could not be admitted because they were not old enough. Research supports that early intervention is highly effective, resulting in measurable outcomes such as increased graduation rates when interventions are implemented as soon as possible rather than having to wait for an arbitrary age requirement to be met. By delaying admission, students will likely require even more intervention requiring more support from the state well past the graduation date of their cohort.

Committee Rationale

The committee deliberated about their recommendation on this proposal given



Learning

New Position Proposal

the overlap with the existing position proposal called, “Student Reentry and Re-engagement.” Their hope would be to combine these positions in the future. However, this proposal attends to an issue that needs to be addressed and is a real problem in our schools.



**ASSOCIATION
OPERATIONS**



**CAP. FACILITIES
& SCHOOL
CONSTRUCTION**



**FUNDING &
ALLOCATIONS**

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GOVERNANCE



LEARNING



STAFF



STAFF

Permanent & Legislative



Staff

Amendment Proposal

24. Instructional Strategies

Submitted by: Peninsula School District

Resolutions Committee Recommendation: Do Pass

Current Statement

WSSDA believes successful instructional strategies are research-based and originate from instructional materials and assessments aligned with state standards. Furthermore, effective instructional strategies must be supported by integrated teacher professional development.

Proposed Amendment

WSSDA believes successful instructional strategies should be research-based, and originate from instructional materials and assessments aligned with state standards. Furthermore, effective instructional strategies must be and supported by integrated teacher professional development for teachers, with an emphasis on scientifically backed approaches to foundational literacy and mathematics to improve student outcomes across the state.

Clean Proposed Amendment Statement

WSSDA believes successful instructional strategies should be research-based, aligned with state standards, and supported by integrated professional development for teachers, with an emphasis on scientifically backed approaches to foundational literacy and mathematics to improve student outcomes across the state.

Proposer Rationale

The added language emphasizes the importance of scientifically backed approaches to foundational literacy and mathematics as essential strategies for improving student outcomes statewide. This focus aligns our advocacy with efforts to ensure all students build strong early skills in reading and math.

The purpose of this amendment is to support legislation that integrates structured, evidence-based instruction into state learning standards and professional development, particularly in the areas of literacy and mathematics.

Committee Rationale

The committee provided a do pass recommendation because they feel the proposal creates consistency across the state, simplifies and clarifies language to improve outcomes, and aligns with other existing WSSDA positions.



Staff Amendment Proposal

25. Routes to Professional Certification

Submitted by: Peninsula School District

Resolutions Committee Recommendation: Do Not Pass

Current Statement

WSSDA supports all pathways to professional certification that meet state and federal requirements, including traditional and alternative routes, such as:

- The basic requirement of a baccalaureate degree and teachers' certification; State and federal requirements for highly qualified status;
- Alternative routes to certification for individuals with professional and/or work-related expertise; and
- Continuing education requirements for educators related to their teaching assignments.

Proposed Amendment

WSSDA supports all pathways to professional certification that meet state and federal requirements, including traditional and alternative routes **to certification, as well as licensure authorized through the Interstate Teacher Mobility Compact and the Servicemembers Civil Relief Act.**, such as:

- ~~The basic requirement of a baccalaureate degree and teachers' certification; State and federal requirements for highly qualified status;~~
- ~~Alternative routes to certification for individuals with professional and/or work-related expertise; and~~
- ~~Continuing education requirements for educators related to their teaching assignments.~~

Clean Proposed Amendment Statement

WSSDA supports all pathways to professional certification that meet state and federal requirements, including traditional and alternative routes to certification, as well as licensure authorized through the Interstate Teacher Mobility Compact and the Servicemembers Civil Relief Act.

Proposer Rationale

This amendment updates WSSDA's position to reflect recent legislative progress and to better support districts in addressing teacher shortages. By including language related to the Interstate Teacher Mobility Compact and the Servicemembers Civil Relief Act, we align our legislative advocacy with both state and federal law and existing WSSDA permanent positions.

In 2024, the Washington State Legislature approved participation in the Interstate Teacher Mobility Compact, providing a less cumbersome licensure pathway for out-of-state educators. This amendment supports that action and recognizes the federal Servicemembers Civil Relief Act, which facilitates interstate portability of professional licensure for military spouses.

WSSDA's permanent position related to Attracting, Recruiting, and Retaining Diverse Staff includes the following priority: "Promote state-to-state reciprocal agreements and eliminate



Staff

Amendment Proposal

additional testing for out-of-state graduates/credential holders to significantly increase the pool of available teachers and reduce the teacher shortage." This amendment strengthens that position by aligning it with legislative advocacy efforts aimed at expanding licensure pathways.

Additionally, the amendment aligns with the 2023 Purple Star designation legislation, which encourages districts to better support military-connected students and families. This language⁴¹¹ allows districts to employ military spouses while enabling the state to enter into interstate agreements with local control over implementation, requirements, and administration of licensure.

Committee Rationale

The committee provided a do not pass recommendation because they feel this proposal makes the overall belief statement too specific (e.g., the Interstate Teacher Mobility Compact and Servicemembers Civil Relief Act). The committee noted, however, that they are supportive of the intent to have a stronger belief statement in support of military families and out of state teachers.



Staff

Amendment Proposal

26. Unemployment Compensation

Submitted by: Chehalis School District

Legislative Committee Recommendation: Do Not Pass

Current Statement

Unemployment Compensation

WSSDA believes special federal or state unemployment compensation should not be available to school employees during vacation periods or work stoppages if such employees are eligible to return to the school district after the vacation period or work stoppage.

Proposed Amendment

Unemployment and Severance Compensation

WSSDA believes special federal or state unemployment compensation should not be available to school employees during vacation periods or work stoppages if such employees are eligible to return to the school district after the vacation period or work stoppage.

WSSDA shall initiate or support legislation that provides fair and reasonable guidelines pertaining to severance compensation. This may include but is not limited to maximum timeframes and dollar amounts, and may take into consideration any future employment/earnings the employee may receive.

Clean Proposed Amendment Statement

Unemployment and Severance Compensation

WSSDA believes special federal or state unemployment compensation should not be available to school employees during vacation periods or work stoppages if such employees are eligible to return to the school district after the vacation period or work stoppage.

WSSDA shall initiate or support legislation that provides fair and reasonable guidelines pertaining to severance compensation. This may include but is not limited to maximum timeframes and dollar amounts, and may take into consideration any future employment/earnings the employee may receive.

Proposer Rationale

Over the last several years large severance payouts to superintendents have occurred in many districts. This amounts to millions of dollars. In some situations large severances are paid and the employee being paid out has secured new employment quickly. Many states have ⁴¹² addressed the high stakes payouts by passing legislation to limit the timeframes and amounts. Legislation addressing severances makes contract negotiations more equitable for all districts.

Committee Rationale

The committee provided a do not pass recommendation because they feel the proposal is outside the scope of what WSSDA does and is unrelated to the existing position. When school districts are in the position of offering severance negotiations, it is already too late to change things as that is a result of contract negotiations. The committee believes WSSDA should not have positions on topics associated with contract law.



Staff Amendment Proposal

27. School Athletics Officials

Submitted by: Central Valley School District

Legislative Committee Recommendation: Do Not Pass

Current Statement

WSSDA will initiate or support legislation that protects school athletics officials from injury and holds those who threaten or harm school athletics officials accountable for their actions.

Proposed Amendment

WSSDA ~~shall~~ will initiate ~~and/or~~ support legislation that protects ~~school athletics officials from injury~~ **the safety and well-being of officials, judges, referees, and volunteers who are in the service of school-sponsored extracurricular athletics and activities**, and holds those who threaten or harm school athletics officials accountable for their actions.

Clean Proposed Amendment Statement

WSSDA shall initiate and/or support legislation that protects the safety and well-being of officials, judges, referees, and volunteers who are in the service of school-sponsored extracurricular athletics and activities, and holds those who threaten or harm school athletics officials accountable for their actions.

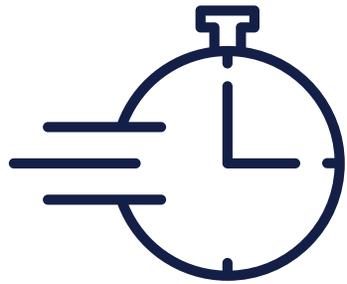
Proposer Rationale

We recognize that officials include judges, referees, and volunteers who make it possible for school districts to provide competitive opportunities for students. Expanding our legislative position to include all extracurricular activities officials will reassure those who help to officiate, judge, referee, or volunteer in all programs that their safety and well-being are a priority.

Committee Rationale

The committee provided a Do Not Pass recommendation for the following reasons:

- The proposed new language poses new and potentially harmful consequences for students and staff.
- There should be consideration for tiers for student offences.
- The authority, responsibility, and accountability of the position should be identified in the position statement or rationale.
- The proposed language complicates the issue for districts and potentially creates more liability.
- The position title and proposed amendment language do not align.



EMERGENCY PROPOSALS

Permanent & Legislative



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Emergency Proposals

If any emergency proposals are forwarded to the Assembly by the WSSDA Board of Directors, they will be provided via separate PDF documents posted to the WSSDA General Assembly webpage at least 4 hours prior to the start of the General Assembly.

BOARD POLICY

Policy No. 1820

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BOARD SELF-ASSESSMENT

At the conclusion of each year, the board will assess its own performance in terms of generally accepted principles of successful board operations and in relation to its annual goals and objectives and Washington School Board Standards. The board self-assessment will address performance in the key functions of school boards:

- A. Board functions of responsible school district governance;
- B. Communication of and commitment to high expectations for student learning;
- C. Creating conditions district-wide for student and staff success;
- D. Holding the district accountable for student learning; and
- E. Engagement of the community in education.

The results of the self-assessment will be used in setting goals for the subsequent year.

Cross References:

Board Policy 1005 - Key Functions of the Board

Board Policy 1810 - Annual Governance Goals and Objectives

Board Policy 1822 - Training and Professional Development for Board Members

Second Reading/New Policy: July 15, 2025

BOARD POLICY

Policy No. 1822

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TRAINING AND PROFESSIONAL DEVELOPMENT FOR BOARD MEMBERS

In keeping with the need for continuing professional development to enhance effective governance, the board encourages the participation of its members at appropriate board conferences, workshops, and conventions. Additionally, board members will obtain the trainings required by Washington state. Funds for board leadership training and professional development will be budgeted for on an annual basis.

Required Training for School Board Directors

There are two areas of training required by Washington state:

- [Open Government training](#), and
- [Cultural Competency, Equity, Diversity, and Inclusion training](#)

Board directors will document their completion of required trainings. The Superintendent or designee will file and maintain the documentation in the district.

Open Government Training

The school board values public participation and transparency. All board directors must complete training on the Open Public Meetings Act, Public Records Act, and Public Records Retention within 90 days of taking the oath of office. Refresher training is required at least every four years while in office. These trainings may be completed before taking office and are available through the Washington Attorney General's Office and the Washington State School Directors' Association annual conference.

Cultural Competency, Equity, Diversity and Inclusion Training

Beginning with the 2022 calendar year, each member of a board of directors shall complete a governance training program once per term of elected office. If the director is appointed or elected to a first term of office, the director must complete governance training requirements within two years of appointment or certification of the election in which they were elected.

The governance training completed by directors must be aligned with the cultural competency, diversity, equity, and inclusion standards for school director governance developed and provided by the Washington State School Directors' Association. Per Washington state law, the required training elements for both first and subsequent school director terms are defined by the Washington State School Directors' Association.

Recommended Professional Development for School Directors

In addition to the required areas of training above, Walla Walla Public Schools is committed to ongoing professional development both for individual school board directors and the board as whole. Each school board director is a member of the Washington State School Directors' Association, which provides professional development and resources at its annual conference and through year-round leadership development services for individual school board directors and boards.

Walla Walla Public Schools

BOARD POLICY

Policy No. 1822

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Cross References:

- 1005 - Key Functions of the Board
- 1731 - Board Member Expenses
- 1810 - Annual Governance Goals and Objectives
- 1820 - Board Self-Assessment

Legal References:

- ESSB 5964, Open Government Trainings Act
- RCW 28A.343.360, Oath of Office
- RCW 28A.345.120 School director governance—Cultural competency, diversity, equity, and inclusion—Training programs
- RCW 40, Public Documents, Records, and Publications
- RCW 40.14, Preservation and Destruction of Public Records
- RCW 42.30, Open Public Meetings Act
- RCW 42.56, Public Records Act
- RCW 42.56.580, Public Records Officers

Second Reading/New Policy: July 15, 2025

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Policy No. 2020

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COURSE DESIGN, SELECTION, AND ADOPTION OF INSTRUCTIONAL MATERIALS

The board recognizes its responsibility for improving and growing the schools' educational programs. To this end, course designs will be evaluated, adapted, and developed on a continuing basis. Instructional materials shall be selected to ensure alignment with state learning standards and enable all students to master foundational skills and knowledge to achieve college, career, and civic readiness.

I. Definitions

For the purpose of policy and procedure 2020, the following definitions will apply:

- A. **Course Design** is the process that includes identifying and sequencing essential content to support students' skill development towards state learning standards. Course design involves providing teachers with appropriate instructional materials, professional development, and support systems as they implement the course.
- B. **Instructional Materials** are materials designed for students and their teachers as learning resources to help students acquire facts and skills, develop cognitive processes, and meet state learning standards. Instructional materials may be printed or digital and may include textbooks, technology-based materials, other educational media, and assessments. They may carry different licensing types, from open to all rights reserved. For the purposes of this policy, there are five categories of instructional materials:

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Temporary Supplemental Materials are those items used in conjunction with the core instructional materials of a course that are of interest or value for a short period and are chosen within district-established guidelines. They are not intended to supplant the adopted curriculum nor be used on a regular instructional basis. Examples might include timely articles from relevant, reliable sources, websites, or news broadcasts. The use of temporary supplemental materials for over one year requires consideration of the material as either part of the core instructional material for a course or supplemental material for the course depending on the nature and scope of the material.

- C. **Instructional Materials Committee** is the body that recommends core instructional materials to the board based on superintendent-established procedures.

II. Course Design

The superintendent or designee will establish procedures for course design that provide for the regular review of selected content areas and implementation of any suggested changes and for the involvement of community representatives and staff members at appropriate times.

III. Selection and Adoption of Instructional Materials

The primary objective in selecting instructional materials is to implement, enrich and support the educational program of the schools. All instructional materials will be selected in conformance with applicable state and federal laws, goals and learning standards of the district and state, and Procedure 2020.

The board is responsible for adopting all core instructional materials used in the district.

The superintendent or designee will establish procedures for core material, alternate core, and intervention material selection and adoption using criteria around evidence-based practices.

The superintendent or designee will ensure that the district maintains a list of all core instructional materials used within the school curriculum and that it is available for public review in person or online.

The board intends for the superintendent to delegate responsibility for examining, evaluating, and selecting all supplemental and temporary supplemental materials to the district's professional staff. This includes preparing all student reading lists. Staff will rely on reason and professional judgment in selecting high-quality supplemental materials that align with state learning standards and are appropriate for their students' instructional programs, developmental levels, and interests.

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Cross References:

Policy 2027 - District Ownership of Staff-Created Work

Legal References:

RCW 28A.150.230 District school directors' responsibilities

RCW 28A.320.230 Instructional materials - Instructional materials committee—Complaint system

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RCW 28A.320.233 Student materials—Denial based on protected class prohibited—Complaint procedure

RCW 28A.320.235 Supplemental instructional materials—Policies and procedures—Definitions

RCW 28A.345.130 Model policy and procedure for instructional materials—Diverse and inclusive curricula

RCW 28A.405.060 Course of study and regulations - Enforcement - Withholding salary warrant for failure

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WAC 392-190-055 Textbooks and instructional materials - Instructional materials policy -Elimination of bias

Adopted: October 7, 2003

Revised: 04.20.05; October 18, 2016

Second Reading/Revision: July 15, 2025

Walla Walla Public Schools

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Policy No. 2021
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LIBRARY INFORMATION AND TECHNOLOGY PROGRAMS

The district's library information and technology programs provide a broad, flexible array of services, resources, and instruction that support student mastery state standards in all subject areas. The programs include resources that promote a positive impact on student learning, like a variety of resources for reading advocacy, student communication skills, and electronic and print information.

Teacher-librarians will collaborate as instructional partners and information specialists with classroom teachers to develop students' information and technology skills, help all students meet the content goals in all subject areas and assist high school students in completing their high school and beyond plans.

Additionally, the teacher-librarians' duties may include, but are not limited to, integrating information and technology into curriculum and instruction; providing instruction to students and staff regarding the use of emerging learning technology; providing instruction to students about the appropriate use of computers, mobile devices and navigating systems at school; helping teachers and staff access and use information ethically; instructing students in digital citizenship and information literacy; promoting a culture of reading within the school community; and providing individual support and guidance for students.

The superintendent will establish procedures for selecting library materials with the understanding that media literacy resources will consist of a balance of sources and perspectives. Parents who wish to express a concern about specific material included in the collection may do so according to the procedures outlined in Procedure 2021P, understanding that the criteria and rationale for reconsidering library resources differ from those for reconsidering classroom instructional materials.

Cross References:

Policy 2020 Course Design, Selection and Adoption of Instructional Materials
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Legal References:

RCW 28A.320.230 Instructional Materials — Instructional materials committee
RCW 28A.320.240 School Library Media Programs — Stocking of libraries — Teacher - Librarians
WAC 392-204- 005, 009, 020, 025, 055 Library Media Centers:
WAC 392-204-005 Purpose and authority
WAC 392-204-009 Definitions
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WAC 392-204-025 Services
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Adopted: July 16, 2002

Revised: 11.21.2017; 02.27.2018

Second Reading/Revision: July 15, 2025

BOARD POLICY

Policy No. 2230

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TRANSITION TO KINDERGARTEN PROGRAM

Walla Walla Public Schools operates a transition to kindergarten program. It will ensure that the program serves eligible students of all abilities who need additional preparation to be successful in kindergarten and who lack access to other early learning group settings.

Before beginning or expanding a transition to kindergarten program, the district must consider the existing availability and affordability of early learning providers, such as early childhood education and assistance programs, head start programs, and licensed childcare centers and family home providers in the region.

If the district plans to implement and administer a transition to kindergarten program, it is required to adhere to the minimum standards and requirements established by the office of the superintendent of public instruction related to:

1. Best practices for site readiness of facilities that are used for the program;
2. Developmentally appropriate curricula designed to assist in maintaining high quality programs in accordance with RCW [28A.320.230](#); and
3. Professional development opportunities.

The district may blend or co-locate a transition to kindergarten program with other early learning programs.

A transition to kindergarten program will be considered a separate class or course for data reporting requirements under RCW 28A.320.175.

Children will be eligible to participate in the district's transition to kindergarten program as follows:

1. Based on a screening process and tools, the district has determined that the child would benefit from additional preparation for kindergarten; and
2. The child's age is at least 4 years old by August 31 of the school year in which they enroll in a transition to kindergarten program.

Access to the transition to kindergarten program does not constitute an individual entitlement for any particular child.

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In determining eligibility and admitting students to a transition to kindergarten program, the district will:

1. Give priority to children most in need of additional preparation to be successful in kindergarten, as demonstrated through a screening process and tool.
2. Give priority to children with the lowest family income, not otherwise eligible and not enrolled in another local program.
3. Not exclude or establish a policy to prohibit participation of an eligible child due only to the presence of a disability.
4. Not charge tuition or other fees from state-funded eligible students for enrollment in a transition to kindergarten program.

All children enrolled in a transition to kindergarten program will be assigned a statewide student identifier.

The district will administer to all children enrolled in a transition to kindergarten program the Washington Kindergarten Inventory of Developing Skills (WaKIDS) at the beginning of their enrollment and at least one more time during the school year. Children whose parents excuse them from participating in the WaKIDS do not have to participate.

Cross References:

Board Policy 3110 – Qualification of Attendance and Placement

Legal References:

Chapter 28A.300 RCW

WAC 392-425-010

Adopted: December 12, 2023

Second Reading/Revision: July 15, 2025

BOARD POLICY

Policy No. 4217

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MEETING COMMUNICATION NEEDS

In compliance with federal and state disabilities laws, all District-sponsored programs, activities, meetings, and services will be accessible to individuals, including persons with hearing, vision, and/or speech disabilities. When communicating in this context with students, families, applicants, participants, or members of the public with disabilities, the District will take appropriate steps to ensure that any communications are as effective as communications with persons who have no disabilities. Such steps will include furnishing in a timely manner appropriate auxiliary aids and services when necessary to afford an individual with a disability an equal opportunity to participate in, and enjoy the benefits of, programs, activities, meetings, or services conducted or sponsored by the District. The information contained within the District's website is a service that will be accessible to all individuals with disabilities.

When an IDEA-eligible or a Section 504-eligible student's disability impacts their hearing, vision or speech, the school will apply both a FAPE (free and appropriate public education) analysis and the effective communication requirements of the Americans with Disabilities Act of 1990 (Title II) in determining how to meet the student's communication needs and how to formulate the student's individual education program (IEP).

For students, families, applicants, participants, or members of the public, the District's website will provide information on how to request auxiliary aids and services, ask related questions, or raise concerns. When necessary and upon request, such information will also be provided in an accessible format for the requestor at no cost. A form for requesting auxiliary aids and services will be available on the District website, at the District office and attached as an appendix to the implementing procedure for this policy. When determining an appropriate auxiliary aid or service, the District or school will give primary consideration to the auxiliary aid or service specifically requested by the person with a disability.

For purposes of this policy, "auxiliary aids and services" include a wide range of services, devices, technologies, and methods for providing effective communication, and may include:

1. Effective methods of making aurally-delivered information available to individuals who are deaf or hard of hearing, such as:
 - qualified interpreters (on-site or through video remote interpreting services)
 - note-takers
 - real-time computer-aided transcription services ("CART")
 - written materials
 - the exchange of written notes
 - telephone handset amplifiers
 - assistive listening devices

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- assistive listening systems
 - telephones compatible with hearing aids
 - closed caption decoders
 - open and closed captioning, including real-time captioning
 - voice, text, and video-based telecommunications products and systems, including text telephones (TTYs), videophones, and captioned telephones, or equally effective telecommunications devices
 - videotext displays
 - accessible electronic and information technology
2. Effective methods of making visually-delivered information available to individuals with visual impairments, such as:
- qualified readers
 - taped texts
 - audio recordings
 - Brailled materials and displays
 - screen reader software
 - magnification software
 - optical readers
 - secondary auditory programs (SAP)
 - large print materials
 - accessible electronic and information technology
3. Effective methods of enabling a person with a speech disability to communicate with the school or District personnel, such as:
- a word or letter board
 - writing materials
 - spelling to communicate
 - a qualified sign-language interpreter
 - taped texts
 - a computer
 - a portable device that writes and/or produces speech
 - telecommunication devices
4. Acquisition or modification of equipment or devices; and
5. Other similar services and actions.

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Policy No. 4217

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Auxiliary aids and services will be provided for any school-initiated program, activity, meeting, or service, which may include:

- Parent/teacher conferences
- ESE/IEP/504 meetings
- Conferences or hearings involving student corrective action
- Planning meetings
- Interviews for District employment
- Staff Meetings
- Interactive meetings regarding accommodations
- Graduation ceremonies
- Field Trips
- School Performances or Sporting Events
- Board Meetings
- Website information, including on-line information regarding curriculum, policies, and Board materials and agendas.
- Reports of student grades and academic progress
- Parental alerts regarding school closures or events

The Superintendent is granted the authority to develop procedures in order to implement this policy.

Cross References:

Policy 2161 - Special Education and Related Services for Eligible Students

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

Policy 3210 - Nondiscrimination

Policy 4218 - Language Access

Legal References:

Chapter 28A.642 RCW Discrimination prohibition

Chapter 49.60 RCW Discrimination Human rights commission

42 U.S.C. 12131-12134 Americans with Disabilities Act of 1990 (ADA) (Title II)

28 C.F.R. part 35 - Nondiscrimination on the basis of disability in state and local government services

29 U.S.C. 794 Section 504, Rehabilitation Act of 1973

34 C.F.R. part 104 Section 504 of the Rehabilitation Act of 1973

20 U.S.C. 1400-1419 Individuals with Disabilities Education Act (IDEA), Part B

34 C.F.R part 300 - Assistance to states for the education of children with disabilities

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Policy No. 5161

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CIVILITY IN THE WORKPLACE

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

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

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

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

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

Definition of Uncivil Conduct

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

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

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

Addressing Uncivil Conduct

Stakeholders are expected to:

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

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

Cross References:

Board Policy 1620 - The Board-Superintendent Relationship

Board Policy 2023 - Digital Citizenship and Media Literacy

Board Policy 4200 - Parent Access and Safe and Orderly Learning Environment

Board Policy 4220 - Complaints Concerning Staff or Programs

Board Policy 5010 - Nondiscrimination and Affirmative Action

Board Policy 5011 - Sexual Harassment of District Staff Prohibited

Legal References:

RCW 38A.330.100 Additional powers of board

Second Reading/New Policy: July 15, 2025

BOARD POLICY

Policy No. 1820

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BOARD SELF-ASSESSMENT

At the conclusion of each year, the board will assess its own performance in terms of generally accepted principles of successful board operations and in relation to its annual goals and objectives and Washington School Board Standards. The board self-assessment will address performance in the key functions of school boards:

- A. Board functions of responsible school district governance;
- B. Communication of and commitment to high expectations for student learning;
- C. Creating conditions district-wide for student and staff success;
- D. Holding the district accountable for student learning; and
- E. Engagement of the community in education.

The results of the self-assessment will be used in setting goals for the subsequent year.

Cross References:

Board Policy 1005 - Key Functions of the Board

Board Policy 1810 - Annual Governance Goals and Objectives

Board Policy 1822 - Training and Professional Development for Board Members

Second Reading/New Policy: July 15, 2025

BOARD POLICY

Policy No. 1822

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TRAINING AND PROFESSIONAL DEVELOPMENT FOR BOARD MEMBERS

In keeping with the need for continuing professional development to enhance effective governance, the board encourages the participation of its members at appropriate board conferences, workshops, and conventions. Additionally, board members will obtain the trainings required by Washington state. Funds for board leadership training and professional development will be budgeted for on an annual basis.

Required Training for School Board Directors

There are two areas of training required by Washington state:

- [Open Government training](#), and
- [Cultural Competency, Equity, Diversity, and Inclusion training](#)

Board directors will document their completion of required trainings. The Superintendent or designee will file and maintain the documentation in the district.

Open Government Training

The school board values public participation and transparency. All board directors must complete training on the Open Public Meetings Act, Public Records Act, and Public Records Retention within 90 days of taking the oath of office. Refresher training is required at least every four years while in office. These trainings may be completed before taking office and are available through the Washington Attorney General's Office and the Washington State School Directors' Association annual conference.

Cultural Competency, Equity, Diversity and Inclusion Training

Beginning with the 2022 calendar year, each member of a board of directors shall complete a governance training program once per term of elected office. If the director is appointed or elected to a first term of office, the director must complete governance training requirements within two years of appointment or certification of the election in which they were elected.

The governance training completed by directors must be aligned with the cultural competency, diversity, equity, and inclusion standards for school director governance developed and provided by the Washington State School Directors' Association. Per Washington state law, the required training elements for both first and subsequent school director terms are defined by the Washington State School Directors' Association.

Recommended Professional Development for School Directors

In addition to the required areas of training above, Walla Walla Public Schools is committed to ongoing professional development both for individual school board directors and the board as whole. Each school board director is a member of the Washington State School Directors' Association, which provides professional development and resources at its annual conference and through year-round leadership development services for individual school board directors and boards.

Walla Walla Public Schools

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Policy No. 1822

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Cross References:

- 1005 - Key Functions of the Board
- 1731 - Board Member Expenses
- 1810 - Annual Governance Goals and Objectives
- 1820 - Board Self-Assessment

Legal References:

- ESSB 5964, Open Government Trainings Act
- RCW 28A.343.360, Oath of Office
- RCW 28A.345.120 School director governance—Cultural competency, diversity, equity, and inclusion—Training programs
- RCW 40, Public Documents, Records, and Publications
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Second Reading/New Policy: July 15, 2025

BOARD POLICY

Policy No. 2020

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BOARD POLICY

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BOARD POLICY

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Adopted: October 7, 2003

Revised: 04.20.05; October 18, 2016

Second Reading/Revision: July 15, 2025

Walla Walla Public Schools

BOARD POLICY

Policy No. 2021
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Cross References:

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RCW 28A.320.240 School Library Media Programs — Stocking of libraries — Teacher - Librarians
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WAC 392-204-005 Purpose and authority
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Adopted: July 16, 2002

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Second Reading/Revision: July 15, 2025

BOARD POLICY

Policy No. 2230

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In determining eligibility and admitting students to a transition to kindergarten program, the district will:

1. Give priority to children most in need of additional preparation to be successful in kindergarten, as demonstrated through a screening process and tool.
2. Give priority to children with the lowest family income, not otherwise eligible and not enrolled in another local program.
3. Not exclude or establish a policy to prohibit participation of an eligible child due only to the presence of a disability.
4. Not charge tuition or other fees from state-funded eligible students for enrollment in a transition to kindergarten program.

All children enrolled in a transition to kindergarten program will be assigned a statewide student identifier.

The district will administer to all children enrolled in a transition to kindergarten program the Washington Kindergarten Inventory of Developing Skills (WaKIDS) at the beginning of their enrollment and at least one more time during the school year. Children whose parents excuse them from participating in the WaKIDS do not have to participate.

Cross References:

Board Policy 3110 – Qualification of Attendance and Placement

Legal References:

Chapter 28A.300 RCW

WAC 392-425-010

Adopted: December 12, 2023

Second Reading/Revision: July 15, 2025

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MEETING COMMUNICATION NEEDS

In compliance with federal and state disabilities laws, all District-sponsored programs, activities, meetings, and services will be accessible to individuals, including persons with hearing, vision, and/or speech disabilities. When communicating in this context with students, families, applicants, participants, or members of the public with disabilities, the District will take appropriate steps to ensure that any communications are as effective as communications with persons who have no disabilities. Such steps will include furnishing in a timely manner appropriate auxiliary aids and services when necessary to afford an individual with a disability an equal opportunity to participate in, and enjoy the benefits of, programs, activities, meetings, or services conducted or sponsored by the District. The information contained within the District's website is a service that will be accessible to all individuals with disabilities.

When an IDEA-eligible or a Section 504-eligible student's disability impacts their hearing, vision or speech, the school will apply both a FAPE (free and appropriate public education) analysis and the effective communication requirements of the Americans with Disabilities Act of 1990 (Title II) in determining how to meet the student's communication needs and how to formulate the student's individual education program (IEP).

For students, families, applicants, participants, or members of the public, the District's website will provide information on how to request auxiliary aids and services, ask related questions, or raise concerns. When necessary and upon request, such information will also be provided in an accessible format for the requestor at no cost. A form for requesting auxiliary aids and services will be available on the District website, at the District office and attached as an appendix to the implementing procedure for this policy. When determining an appropriate auxiliary aid or service, the District or school will give primary consideration to the auxiliary aid or service specifically requested by the person with a disability.

For purposes of this policy, "auxiliary aids and services" include a wide range of services, devices, technologies, and methods for providing effective communication, and may include:

1. Effective methods of making aurally-delivered information available to individuals who are deaf or hard of hearing, such as:
 - qualified interpreters (on-site or through video remote interpreting services)
 - note-takers
 - real-time computer-aided transcription services ("CART")
 - written materials
 - the exchange of written notes
 - telephone handset amplifiers
 - assistive listening devices

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- assistive listening systems
 - telephones compatible with hearing aids
 - closed caption decoders
 - open and closed captioning, including real-time captioning
 - voice, text, and video-based telecommunications products and systems, including text telephones (TTYs), videophones, and captioned telephones, or equally effective telecommunications devices
 - videotext displays
 - accessible electronic and information technology
2. Effective methods of making visually-delivered information available to individuals with visual impairments, such as:
- qualified readers
 - taped texts
 - audio recordings
 - Brailled materials and displays
 - screen reader software
 - magnification software
 - optical readers
 - secondary auditory programs (SAP)
 - large print materials
 - accessible electronic and information technology
3. Effective methods of enabling a person with a speech disability to communicate with the school or District personnel, such as:
- a word or letter board
 - writing materials
 - spelling to communicate
 - a qualified sign-language interpreter
 - taped texts
 - a computer
 - a portable device that writes and/or produces speech
 - telecommunication devices
4. Acquisition or modification of equipment or devices; and
5. Other similar services and actions.

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Auxiliary aids and services will be provided for any school-initiated program, activity, meeting, or service, which may include:

- Parent/teacher conferences
- ESE/IEP/504 meetings
- Conferences or hearings involving student corrective action
- Planning meetings
- Interviews for District employment
- Staff Meetings
- Interactive meetings regarding accommodations
- Graduation ceremonies
- Field Trips
- School Performances or Sporting Events
- Board Meetings
- Website information, including on-line information regarding curriculum, policies, and Board materials and agendas.
- Reports of student grades and academic progress
- Parental alerts regarding school closures or events

The Superintendent is granted the authority to develop procedures in order to implement this policy.

Cross References:

Policy 2161 - Special Education and Related Services for Eligible Students

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

Policy 3210 - Nondiscrimination

Policy 4218 - Language Access

Legal References:

Chapter 28A.642 RCW Discrimination prohibition

Chapter 49.60 RCW Discrimination Human rights commission

42 U.S.C. 12131-12134 Americans with Disabilities Act of 1990 (ADA) (Title II)

28 C.F.R. part 35 - Nondiscrimination on the basis of disability in state and local government services

29 U.S.C. 794 Section 504, Rehabilitation Act of 1973

34 C.F.R. part 104 Section 504 of the Rehabilitation Act of 1973

20 U.S.C. 1400-1419 Individuals with Disabilities Education Act (IDEA), Part B

34 C.F.R part 300 - Assistance to states for the education of children with disabilities

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CIVILITY IN THE WORKPLACE

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

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

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

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

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

Definition of Uncivil Conduct

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

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

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

Addressing Uncivil Conduct

Stakeholders are expected to:

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

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

Cross References:

Board Policy 1620 - The Board-Superintendent Relationship

Board Policy 2023 - Digital Citizenship and Media Literacy

Board Policy 4200 - Parent Access and Safe and Orderly Learning Environment

Board Policy 4220 - Complaints Concerning Staff or Programs

Board Policy 5010 - Nondiscrimination and Affirmative Action

Board Policy 5011 - Sexual Harassment of District Staff Prohibited

Legal References:

RCW 38A.330.100 Additional powers of board

Second Reading/New Policy: July 15, 2025