

Pullman School District No.267
FISCAL YEAR 2023-2024

REPORT TITLE	PAGE NAME
LEVY	
Budget and Excess Levy Certification	Certification Page
Budget and Excess Levy Summary	Fund Summary
GENERAL FUND BUDGET	
Financial Summary	Budget Summary
Enrollment and Staff Counts	GF1
Summary of General Fund	GF2
Revenues and Other Financing Sources	GF4
Expenditure by Program	GF8
Program Summary by Object of Expenditure	GF9
Program Matrices	GF9-XX
Salary Exhibits: Certificated Employees	GF9-201-XX
Salary Exhibits: Classified Employees	GF9-301-XX
Objects of Expenditure	GF10
Activity Summary	GF11
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	GF13
Long-Term Financing: Conditional Sales Contract	GF14
Certificated/Classified Staff Counts by Activity	GF15
ASSOCIATED STUDENT BODY FUND BUDGET	
Summary of Associated Student Body Fund	ASB1
DEBT SERVICE FUND BUDGET	
Summary of Debt Service Fund	DS1
Revenues and Other Financing Sources	DS2
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	DS3
Detail of Outstanding Bonds	DS4
CAPITAL PROJECTS FUND BUDGET	
Summary of Capital Projects Fund	CP1
Revenues and Other Financing Sources	CP3
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	CP5
Description of Projects	CP6
Salary Exhibit: Certificated Employees	CP7
Salary Exhibit: Classified Employees	CP8
Long-Term Financing: Conditional Sales Contracts	CP9

Pullman School District No.267

FISCAL YEAR 2023-2024

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

Pullman School District No.267

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Pullman School District School District No. 267 of Whitman County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or

(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and

(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and

(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

Signed Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2023 through August 31, 2024.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 06/28/2023

Pullman School District No.267

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	42,110,770	597,915	7,278,190	283,000	237,695
Total Appropriation (Expenditures)	44,336,828	619,967	7,991,470	2,366,923	450,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-2,226,058	-22,052	-713,280	-2,083,923	-212,305
Beginning Total Fund Balance	5,858,903	408,753	4,127,888	2,383,923	667,299
Ending Total Fund Balance	3,632,845	386,701	3,414,608	300,000	454,994
SECTION B: EXCESS LEVIES FOR 2024 COLLECTION					
Excess levies approved by voters for 2024 collection	5,300,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	5,300,000	XXXXX	7,353,000	200,000	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.

Pullman School District No.267

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,599.97		2,669.57		2,703.00	
FTE Certificated Employees	212.949		220.690		215.857	
FTE Classified Employees	105.583		115.959		111.943	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	39,681,699		41,736,039		42,110,770	
Total Expenditures	39,720,671		43,373,701		44,336,828	
Total Beginning Fund Balance	6,198,878		5,819,483		5,858,903	
Total Ending Fund Balance	6,159,905		4,181,821		3,632,845	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	20,236,187	50.95	23,203,526	53.50	25,126,433	56.67
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
Special Education Instruction	4,089,998	10.30	4,255,441	9.81	4,898,618	11.05
Vocational Instruction	1,459,493	3.67	1,676,584	3.87	1,711,506	3.86
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,511,021	3.80	1,759,401	4.06	2,156,078	4.86
Other Instructional Programs	111,143	0.28	84,275	0.19	121,700	0.27
Community Services	0	0.00	50,000	0.12	50,000	0.11
Support Services	9,083,643	22.87	9,882,233	22.78	10,272,493	23.17
Total - Program Groups	39,720,671	100.00	43,373,701	100.00	44,336,828	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	22,439,735	56.49	24,473,344	56.42	24,879,110	56.11
Teaching Support	4,630,524	11.66	5,260,372	12.13	5,291,851	11.94
Other Supportive Activities	7,164,633	18.04	7,646,191	17.63	7,933,489	17.89
Building Administration	2,654,527	6.68	3,036,056	7.00	3,134,621	7.07
Central Administration	2,595,967	6.54	2,957,738	6.82	3,087,455	6.96
Total - Activity Groups	39,720,671	100.00	43,373,701	100.00	44,336,828	100.00

Pullman School District No.267

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	17,760,435	44.71	19,254,040	44.39	20,184,790	45.53
Classified Salaries	6,424,231	16.17	7,299,128	16.83	7,479,394	16.87
Employee Benefits and Payroll Taxes	9,583,306	24.13	10,632,937	24.51	10,036,158	22.64
Supplies, Instructional Resources and Noncapitalized Items	2,392,670	6.02	2,474,394	5.70	2,307,748	5.21
Purchased Services	3,367,980	8.48	3,568,866	8.23	4,142,012	9.34
Travel	130,704	0.33	124,336	0.29	166,726	0.38
Capital Outlay	61,344	0.15	20,000	0.05	20,000	0.05
Total - Objects	39,720,671	100.00	43,373,701	100.00	44,336,828	100.00

Pullman School District No.267

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	192.13	200.00	195.00
2. Grade 1	205.26	200.00	210.00
3. Grade 2	179.70	204.00	215.00
4. Grade 3	202.90	186.00	206.00
5. Grade 4	198.70	203.00	185.00
6. Grade 5	192.27	200.00	206.00
7. Grade 6	186.14	200.00	205.00
8. Grade 7	182.08	195.00	198.00
9. Grade 8	209.21	195.00	195.00
10. Grade 9	247.17	210.00	190.00
11. Grade 10	203.47	249.00	225.00
12. Grade 11 (excluding Running Start)	196.01	208.00	235.00
13. Grade 12 (excluding Running Start)	157.77	175.00	185.00
14. SUBTOTAL	2,552.81	2,625.00	2,650.00
15. Running Start	34.66	34.37	42.00
16. Dropout Reengagement Enrollment	1.50	0.00	1.00
17. ALE Enrollment	11.00	10.20	10.00
18. TOTAL K-12	2,599.97	2,669.57	2,703.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	212.95	220.69	215.857
2. General Fund FTE Classified Employees /4	105.58	115.96	111.943

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

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

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

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

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

Pullman School District No.267

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,241,158	5,247,000	5,247,000
2000 Local Nontax Support	230,942	903,800	801,500
3000 State, General Purpose	23,237,570	25,378,493	26,935,725
4000 State, Special Purpose	5,241,455	5,468,163	6,873,338
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	5,730,573	4,668,083	2,187,707
7000 Revenues from Other School Districts	0	50,000	50,000
8000 Revenues from Other Entities	0	20,500	15,500
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	39,681,699	41,736,039	42,110,770
EXPENDITURES			
00 Regular Instruction	20,236,187	23,203,526	25,126,433
10 Federal Special Purpose Funding	3,229,186	2,462,241	0
20 Special Education Instruction	4,089,998	4,255,441	4,898,618
30 Vocational Education Instruction	1,459,493	1,676,584	1,711,506
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,511,021	1,759,401	2,156,078
70 Other Instructional Programs	111,143	84,275	121,700
80 Community Services	0	50,000	50,000
90 Support Services	9,083,643	9,882,233	10,272,493
B. TOTAL EXPENDITURES	39,720,671	43,373,701	44,336,828
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-38,972	-1,637,662	-2,226,058
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	0	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

Pullman School District No.267

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	12,216	49,000	19,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
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	0	0	0
G.L.890 Unassigned Fund Balance	3,614,928	2,745,780	2,514,641
G.L.891 Unassigned to Minimum Fund Balance Policy	2,571,735	3,024,703	3,325,262
F. TOTAL BEGINNING FUND BALANCE	6,198,878	5,819,483	5,858,903
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
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	4,968	49,000	19,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
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	0	0	0
G.L.890 Unassigned Fund Balance	3,175,887	879,793	288,583

Pullman School District No.267

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	2,979,050	3,253,028	3,325,262
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	6,159,905	4,181,821	3,632,845

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.

Pullman School District No.267
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	5,241,158	5,247,000	5,247,000
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	5,241,158	5,247,000	5,247,000
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	41,314	47,800	58,100
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	375	500	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	75	3,000	3,000
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	282	2,000	2,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	6,869	6,250	7,300
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	5,000	5,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	43,252	400,500	350,500
2300 Investment Earnings	27,637	6,000	115,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	42,173	190,000	90,000
2600 Fines and Damages	12,138	15,750	13,600
2700 Rentals and Leases	17,748	42,000	137,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	15,279	35,000	20,000
2910 E-Rate	23,798	150,000	0
2998 Local School Food Services-non NSLP	0	0	0

Pullman School District No.267
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	230,942	903,800	801,500
STATE, GENERAL PURPOSE			
3100 Apportionment	22,263,124	24,525,715	25,502,587
3121 Special Education--General Apportionment	486,738	473,669	535,846
3300 Local Effort Assistance	487,708	379,109	897,292
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	23,237,570	25,378,493	26,935,725
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	33,834	1,000	37,000
4109 Transition To Kindergarten	XXXXX	XXXXX	0
4121 Special Education	3,158,118	3,282,878	3,930,493
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	441,235	536,487	738,267
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	124,239	149,468	279,890
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	196,243	218,843	240,387
4174 Highly Capable	73,180	79,449	80,829
4188 Childcare	0	0	0
4198 School Food Services	25,262	13,448	11,828
4199 Transportation--Operations	1,129,590	1,129,590	1,379,644
4300 Other State Agencies, Unassigned	6,656	6,000	130,000
4321 Special Education--Other State Agencies	16,753	15,000	25,000
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	36,344	36,000	20,000
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	0
4000 TOTAL STATE, SPECIAL PURPOSE	5,241,455	5,468,163	6,873,338

Pullman School District No.267
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
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
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	30,000	0	0
6109 Transition To Kindergarten	XXXXX	XXXXX	0
6111 Federal Special Purpose-SLFRF	921,597	274,292	0
6112 Federal Special Purpose-ESSER II	937,996	0	0
6113 Federal Special Purpose-ESSER III	688,995	2,461,941	0
6114 Federal Special Purpose ESSER III Learning Loss	671,698	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	32,222	95,650	0
6124 Special Education--Supplemental	435,094	456,962	507,174
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	19,217	19,835	19,635
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	561,302	592,635	648,848
6152 School Improve, Fed Other Title Grants under ESEA, Fed	137,057	136,664	167,498
6153 Migrant ESEA Migrant, Federal	0	0	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)	2,782	30,338	41,934
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

Pullman School District No.267
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	1,152,186	478,000	670,550
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	10,302
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	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0

Pullman School District No.267
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
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	56,504	35,000	35,000
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	83,925	86,766	86,766
6000 TOTAL FEDERAL, SPECIAL PURPOSE	5,730,573	4,668,083	2,187,707

Pullman School District No.267
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	50,000	50,000
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	50,000	50,000
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	10,000	5,000
8199 Transportation	0	0	0
8200 Private Foundations	0	10,000	10,000
8500 Nonfederal, ESD	0	500	500
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	20,500	15,500
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	39,681,699	41,736,039	42,110,770

Pullman School District No.267
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Pullman School District No.267

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	20,182,575	23,108,238	25,030,538
02 Alternative Learning Experience	53,613	95,288	95,895
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	20,236,187	23,203,526	25,126,433
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	930,277	0	0
12 Federal Special Purpose - ESSER II	938,167	0	0
13 Federal Special Purpose - ESSER III	689,044	2,462,241	0
14 Federal Special Purpose ESSER III Learning Loss	671,698	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	3,229,186	2,462,241	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	3,622,682	3,702,829	4,391,443
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	32,222	95,650	0
24 Special Education, Supplemental, Federal	435,094	456,962	507,175
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	4,089,998	4,255,441	4,898,618
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,056,875	1,277,936	1,372,095
34 Middle School Career and Technical Education, State	383,401	378,813	319,776
38 Vocational, Federal	19,217	19,835	19,635
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,459,493	1,676,584	1,711,506
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Pullman School District No.267

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	561,302	592,935	648,847
52 Other Title Grants under ESEA-Federal	137,057	162,569	192,344
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	441,884	540,862	738,267
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	171,753	185,468	293,400
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	2,782	30,338	41,934
65 Transitional Bilingual, State	196,243	247,229	241,286
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	1,511,021	1,759,401	2,156,078
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	23,816
74 Highly Capable	79,936	84,275	87,582
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	31,207	0	10,302
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	111,143	84,275	121,700
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

Pullman School District No.267

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	0	50,000	50,000
80 TOTAL COMMUNITY SERVICES	0	50,000	50,000
SUPPORT SERVICES			
97 District-wide Support	6,651,724	7,186,731	7,662,496
98 School Food Services	1,157,010	1,182,469	1,230,353
99 Pupil Transportation	1,274,909	1,513,033	1,379,644
90 TOTAL SUPPORT SERVICES	9,083,643	9,882,233	10,272,493
TOTAL PROGRAM EXPENDITURES	39,720,671	43,373,701	44,336,828

Pullman School District No.267
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	25,030,538	131,200		15,026,210	2,059,687	5,708,530	932,969	1,103,942	68,000	0
02 ALE	95,895	0		61,813	500	24,644	8,938	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	25,126,433	131,200		15,088,023	2,060,187	5,733,174	941,907	1,103,942	68,000	0
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	0
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	4,391,443	1,700		2,204,580	867,499	1,279,864	8,800	27,500	1,500	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	507,175	500		355,849	0	130,065	6,577	10,538	3,646	0

Pullman School District No.267
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	4,898,618	2,200		2,560,429	867,499	1,409,929	15,377	38,038	5,146	0
31 Voc, Basic, St	1,372,095	1,000		878,576	62,517	302,456	79,509	30,637	17,400	0
34 MidSchCar/Tec	319,776	1,000		203,779	0	62,729	45,268	5,500	1,500	0
38 Voc, Fed	19,635	0		0	0	0	19,635	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,711,506	2,000		1,082,355	62,517	365,185	144,412	36,137	18,900	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	648,847	0		240,845	193,075	190,819	3,250	16,478	4,380	0
52 Other Title Grants under ESEA-Federal	192,344	0	0	82,965	0	25,675	18,000	47,704	18,000	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	738,267	0		373,139	78,052	182,978	8,204	95,894	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

Pullman School District No.267
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	293,400	0		99,090	20,000	21,427	18,883	108,000	26,000	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	41,934	0		1,000	0	398	0	40,536	0	0
65 Tran Biling, St	241,286	0		154,038	19,116	68,132	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,156,078	0	0	951,077	310,243	489,429	48,337	308,612	48,380	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	23,816	0		20,000	0	3,816	0	0	0	0
74 Highly Capable	87,582	0		60,713	0	26,869	0	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	10,302	0		0	0	0	0	10,302	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	121,700	0		80,713	0	30,685	0	10,302	0	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

Pullman School District No.267
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	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	50,000	50,000	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	50,000	50,000	0	0	0	0	0	0	0	0
97 Distwide Suppt	7,662,496	8,450	0	422,193	2,932,045	1,265,458	408,800	2,580,550	25,000	20,000
98 Schl Food Serv	1,230,353	0	-5,000	0	419,620	288,567	522,766	3,100	1,300	0
99 Pupil Transp	1,379,644	0	-188,850	0	827,283	453,731	226,149	61,331	0	0
TOTAL SUPPORT SERVICES	10,272,493	8,450	-193,850	422,193	4,178,948	2,007,756	1,157,715	2,644,981	26,300	20,000
OBJECT TOTALS	44,336,828	193,850	-193,850	20,184,790	7,479,394	10,036,158	2,307,748	4,142,012	166,726	20,000

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity		(0) Debit 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	396,251	0		145,819	151,700	91,632	1,100	3,500	2,500	0
22 Lrn Resrc	430,085	0		74,107	199,145	136,733	19,500	600	0	0
23 Princ Off	3,134,621	0		1,829,976	534,925	734,251	25,045	9,324	1,100	0
24 Guid/Coun	980,456	0		709,793	27,218	241,245	1,700	500	0	0
25 Pupil M/S	265,478	0		0	147,878	117,600	0	0	0	0
26 Health	593,676	0		12,403	398,138	176,735	4,750	1,150	500	0
27 Teaching	17,140,190	4,500		11,440,338	265,329	3,986,027	584,235	856,361	3,400	0
28 Extracur	1,013,564	126,200		241,614	335,354	123,896	21,000	121,500	44,000	0
29 Pmt to SD	0							0		
31 InstProDev	533,479	500		343,086	0	60,286	7,250	105,857	16,500	0
32 Inst Tech	103,864	0			0	0	103,864	0	0	0
33 Curriculum	205,237	0		30,259	0	5,303	164,525	5,150	0	0
34 Prof Lrng St	233,637	0		198,815		34,822	0	0	0	0
Total	25,030,538	131,200		15,026,210	2,059,687	5,708,530	932,969	1,103,942	68,000	0
FTE Program Staff				159.974	26.727					

Pullman School District No.267

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	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	95,895	0		61,813	500	24,644	8,938	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
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	95,895	0		61,813	500	24,644	8,938	0	0	0
FTE Program Staff				1.000	0.000					

Pullman School District No.267

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	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 09 - Transition to Kindergarten

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

Pullman School District No.267

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	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
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Pullman School District No.267

OBJECTS OF EXPENDITURE

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

Pullman School District No.267

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	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
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Pullman School District No.267

OBJECTS OF EXPENDITURE

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

Pullman School District No.267

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	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
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Pullman School District No.267

OBJECTS OF EXPENDITURE

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

Pullman School District No.267

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	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
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Pullman School District No.267

OBJECTS OF EXPENDITURE

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

Pullman School District No.267

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	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
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Pullman School District No.267

OBJECTS OF EXPENDITURE

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

Pullman School District No.267

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	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
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Pullman School District No.267

OBJECTS OF EXPENDITURE

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity		(0) Debit 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	330,468	0		182,135	56,800	71,033	1,000	19,000	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
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	111,632	0		0	68,954	42,678	0	0	0	0
26 Health	1,100,429	0		808,997	0	283,932	2,500	5,000	0	0
27 Teaching	2,749,749	1,700		1,131,217	740,745	867,587	4,500	3,500	500	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	60,661	0		49,989	1,000	8,972	200	0	500	0
32 Inst Tech	600	0			0	0	600	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	37,904	0		32,242		5,662	0	0	0	0
Total	4,391,443	1,700		2,204,580	867,499	1,279,864	8,800	27,500	1,500	0
FTE Program Staff				25.801	16.269					

Pullman School District No.267

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

Pullman School District No.267
OBJECTS OF EXPENDITURE
PROGRAM 23 - SP,Ed, Sup, IDEA, Fed

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

Pullman School District No.267

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	482,148	500		341,058	0	127,475	3,577	9,538	0	0
29 Pmt to SD	0							0		
31 InstProDev	25,027	0		14,791	0	2,590	3,000	1,000	3,646	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	507,175	500		355,849	0	130,065	6,577	10,538	3,646	0
FTE Program Staff				5.000						

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

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

Pullman School District No.267

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	65,096	0		40,135	0	12,452	12,509	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	1,272,928	1,000		809,459	62,517	284,915	67,000	30,637	17,400	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	19,469	0		16,561	0	2,908	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	14,602	0		12,421		2,181	0	0	0	0
Total	1,372,095	1,000		878,576	62,517	302,456	79,509	30,637	17,400	0
FTE Program Staff				9.000	1.022					

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	310,014	1,000		196,751	0	61,495	45,268	5,500	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	6,222	0		4,016	0	706	0	0	1,500	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	3,540	0		3,012		528	0	0	0	0
Total	319,776	1,000		203,779	0	62,729	45,268	5,500	1,500	0
FTE Program Staff				2.000						

Pullman School District No.267

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	19,635	0		0	0	0	19,635	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	19,635	0		0	0	0	19,635	0	0	0

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

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

Pullman School District No.267

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

Pullman School District No.267
OBJECTS OF EXPENDITURE
PROGRAM 46 - Skill Center, Federal

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

Pullman School District No.267

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

Pullman School District No.267

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		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		623,425	0		232,091	193,075	189,281	0	8,978	0	0
29 Pmt to SD		0							0		
31 InstProDev		22,172	0		8,754	0	1,538	0	7,500	4,380	0
32 Inst Tech		3,250	0			0	0	3,250	0	0	0
33 Curriculum		0	0		0	0	0	0	0	0	0
63 Oper Bldg		0	0			0	0	0	0	0	0
64 Maintnce		0	0			0	0	0	0	0	0
65 Utilities		0	0					0	0		0
Total		648,847	0		240,845	193,075	190,819	3,250	16,478	4,380	0
FTE Program Staff					2.500	3.626					

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn		0	0		0	0	0	0	0	0	0
21 Supv Inst		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	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		3,000	0		0	0	0	3,000	0	0	0
27 Teaching		25,000	0		0	0	0	15,000	10,000	0	0
28 Extracur		0	0		0	0	0	0	0	0	0
29 Pmt to SD		0							0		
31 InstProDev		160,344	0		82,965	0	25,675	0	33,704	18,000	0
32 Inst Tech		0	0			0	0	0	0	0	0
33 Curriculum		4,000	0		0	0	0	0	4,000	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		192,344	0	0	82,965	0	25,675	18,000	47,704	18,000	0
FTE Program Staff					0.800						

Pullman School District No.267

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	0	0		0	0	0	0	0	0	0
22	Lrn Resrc	0	0		0	0	0	0	0	0	0
24	Guid/Coun	0	0		0	0	0	0	0	0	0
25	Pupil M/S	0	0		0	0	0	0	0	0	0
26	Health	0	0		0	0	0	0	0	0	0
27	Teaching	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	0	0		0	0	0	0	0	0	0
32	Inst Tech	0	0			0	0	0	0	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
63	Oper Bldg	0	0			0	0	0	0	0	0
64	Maintnce	0	0			0	0	0	0	0	0
65	Utilities	0	0					0	0		0
68	Insurance	0	0						0		
Total		0	0		0	0	0	0	0	0	0

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 54 - Reading First, Federal

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

Pullman School District No.267

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	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	35,919	0		24,806	0	11,113	0	0	0	0
27 Teaching	682,782	0		334,007	77,052	169,125	6,704	95,894	0	0
29 Pmt to SD	0							0		
31 InstProDev	10,890	0		8,220	1,000	1,670	0	0	0	0
32 Inst Tech	500	0			0	0	500	0	0	0
33 Curriculum	1,000	0		0	0	0	1,000	0	0	0
34 Prof Lrng St	7,176	0		6,106		1,070	0	0	0	0
Total	738,267	0		373,139	78,052	182,978	8,204	95,894	0	0
FTE Program Staff				5.060	1.406					

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

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

Pullman School District No.267

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	124,379	0		93,090	0	16,289	15,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	39,021	0		6,000	20,000	5,138	3,883	3,000	1,000	0
32 Inst Tech	130,000	0			0	0	0	105,000	25,000	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	293,400	0		99,090	20,000	21,427	18,883	108,000	26,000	0
FTE Program Staff				0.000	0.000					

Pullman School District No.267

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	0
Total		0	0		0	0	0	0	0	0	0

Pullman School District No.267

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	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
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 62 - Math and Science, Professional Development, Federal

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

Activity		(0) Debit 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	41,934	0		1,000	0	398	0	40,536	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	41,934	0		1,000	0	398	0	40,536	0	0
FTE Program Staff				0.000						

Pullman School District No.267

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	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	233,759	0		147,866	19,116	66,777	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	4,670	0		3,741	0	929	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	2,857	0		2,431		426	0	0	0	0
Total	241,286	0		154,038	19,116	68,132	0	0	0	0
FTE Program Staff				2.000	0.389					

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 69 - Compensatory, Other

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

Activity		(0) Debit 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	23,816	0		20,000	0	3,816	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	23,816	0		20,000	0	3,816	0	0	0	0
FTE Program Staff				0.000						

Pullman School District No.267

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	81,826	0		55,811	0	26,015	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	4,042	0		3,444	0	598	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	1,714	0		1,458		256	0	0	0	0
Total	87,582	0		60,713	0	26,869	0	0	0	0
FTE Program Staff				0.722						

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

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

Pullman School District No.267

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	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
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	10,302	0					0	10,302		0
68	Insurance	0	0						0		
91	Publ Actv	0	0		0	0	0	0	0	0	0
Total		10,302	0		0	0	0	0	10,302	0	0

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

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

Pullman School District No.267

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	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Pullman School District No.267
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	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
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
75 Mtr Pool	0	0			0	0	0	0	0	0
91 Publ Actv	50,000	50,000	0	0	0	0	0	0	0	0
Total	50,000	50,000	0	0	0	0	0	0	0	0

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity		(0) Debit 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	286,603	1,450			13,000	1,053	4,000	262,100	5,000	0
12 Supt Off	826,020	7,000		411,193	148,854	148,773	11,500	83,700	15,000	0
13 Busns Off	517,136	0		0	352,649	112,987	12,500	37,500	1,500	0
14 HR	266,136	0		11,000	172,092	55,044	2,500	24,500	1,000	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	114,064	0		0	83,623	30,441	0	0	0	0
62 Grnd Mnt	265,416	0			158,248	57,918	46,300	2,950	0	0
63 Oper Bldg	1,844,761	0			1,152,634	534,527	156,500	1,100	0	0
64 Maintnce	830,819	0	0		330,620	137,499	167,500	174,700	500	20,000
65 Utilities	1,274,500	0	0		0	0	0	1,274,500	0	0
67 Bldg Secu	5,000	0			0	0	0	5,000	0	0
68 Insurance	420,000	0					0	420,000		0
69 Dep Fac Mnt	0	0			0	0	0	0		0
72 Info Sys	1,008,541	0	0	0	520,325	187,216	6,000	293,000	2,000	0
73 Printing	0	0	0	0	0	0	0	0	0	0
74 Warehouse	0	0	0	0	0	0	0	0	0	0
75 Mtr Pool	2,500	0	0	0	0	0	2,000	500	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	1,000		0					1,000		0
Total	7,662,496	8,450	0	422,193	2,932,045	1,265,458	408,800	2,580,550	25,000	20,000
FTE Program Staff				2.000	43.000					

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	124,503	0		0	92,245	32,058	0	200	0	0
42 Food	482,766	0					482,766	0		
44 Operation	628,084	0			327,375	256,509	40,000	2,900	1,300	0
49 Transfers	-5,000		-5,000							
Total	1,230,353	0	-5,000	0	419,620	288,567	522,766	3,100	1,300	0
FTE Program Staff					8.142					

Pullman School District No.267

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	93,364	0		0	54,894	38,470	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	161,178	0		0	112,737	43,341	0	5,100	0	0
52 Operation	999,554	0			521,873	322,481	152,000	3,200	0	0
53 Maintnce	269,398	0			137,779	49,439	74,149	8,031	0	0
56 Insurance	45,000							45,000		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-188,850		-188,850							
Total	1,379,644	0	-188,850	0	827,283	453,731	226,149	61,331	0	0
FTE Program Staff					11.362					

Pullman School District No.267
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
01-21-120	DEPUTY/ASSISTANT SUPERINTENDENT	0.750	182,120	182,120	182,120.00	136,590	136,590	0
01-21-122	DEPUTY/ASST. SUPERINTENDENT SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,229	9,229	0
ACTIVITY CODE 21 TOTAL		0.750				145,819	145,819	0
01-22-410	LIBRARY MEDIA SPECIALIST	1.000	70,207	70,207	70,207.00	70,207	70,207	0
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,900	0	3,900
ACTIVITY CODE 22 TOTAL		1.000				74,107	70,207	3,900
01-23-004	VACATION PAYOFF	0.000	0	0	0.00	60,000	0	60,000
01-23-210	ELEMENTARY PRINCIPAL	4.000	143,329	143,329	143,329.00	573,316	573,316	0
01-23-212	ELEMENTARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,330	0	10,330
01-23-220	ELEMENTARY VICE PRINCIPAL	2.000	110,933	107,702	109,317.50	218,635	218,635	0
01-23-222	ELEMENTARY VICE PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,939	0	3,939
01-23-230	SECONDARY PRINCIPAL	2.000	154,027	148,678	151,352.50	302,705	302,705	0
01-23-232	SECONDARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,454	0	5,454
01-23-240	SECONDARY VICE PRINCIPAL	4.892	137,981	119,411	131,595.46	643,765	68,991	574,775
01-23-242	SECONDARY VICE PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,832	0	11,832
ACTIVITY CODE 23 TOTAL		12.892				1,829,976	1,163,647	666,330
01-24-420	COUNSELOR	7.750	99,584	66,084	87,165.16	675,530	675,530	0
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	34,263	0	34,263
ACTIVITY CODE 24 TOTAL		7.750				709,793	675,530	34,263
01-26-440	SOCIAL WORKER	0.180	68,958	68,958	68,905.56	12,403	12,403	0
ACTIVITY CODE 26 TOTAL		0.180				12,403	12,403	0
01-27-001	SICK LEAVE	0.000	0	0	0.00	100,000	100,000	0

Pullman School District No.267
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
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	270,000	77,380	192,620
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	75,600	21,800	53,800
01-27-310	ELEMENTARY HOMEROOM TEACHER	68.000	99,584	52,835	77,750.47	5,287,032	5,287,032	0
01-27-320	SECONDARY TEACHER	56.970	99,584	54,223	82,804.42	4,717,368	4,516,895	200,474
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	26,167	0	26,167
01-27-330	OTHER TEACHER	2.500	64,048	53,546	57,086.40	142,716	0	142,716
01-27-340	ELEMENTARY SPECIALIST TEACHER	8.932	99,584	53,546	80,548.59	719,460	319,197	400,263
01-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,411	0	2,411
01-27-400	OTHER SUPPORT PERSONNEL	1.000	99,584	99,584	99,584.00	99,584	0	99,584
ACTIVITY CODE 27 TOTAL		137.402				11,440,338	10,322,304	1,118,035
01-28-002	SUBSTITUTE PAY	0.000	0	0	0.00	4,800	0	4,800
01-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,000	0	2,000
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,181	0	13,181
01-28-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,662	0	16,662
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	193,854	0	193,854
01-28-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,117	0	11,117
ACTIVITY CODE 28 TOTAL		0.000				241,614	0	241,614
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	8,000	0	8,000
01-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	117,749	0	117,749
01-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	177,718	0	177,718
01-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,171	0	3,171

Pullman School District No.267
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-31-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	17,280	0	17,280
01-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,213	0	2,213
01-31-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,560	0	1,560
01-31-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	15,012	0	15,012
01-31-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	383	0	383
ACTIVITY CODE 31 TOTAL		0.000				343,086	0	343,086
01-33-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,259	0	12,259
01-33-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,000	0	13,000
01-33-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,000	0	3,000
01-33-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,000	0	2,000
ACTIVITY CODE 33 TOTAL		0.000				30,259	0	30,259
01-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	88,312	88,312	0
01-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	80,788	80,788	0
01-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,379	2,379	0
01-34-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,960	12,960	0
01-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,660	1,660	0
01-34-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,170	1,170	0
01-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,259	11,259	0

Pullman School District No.267
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
01-34-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	287	287	0
ACTIVITY CODE 34 TOTAL		0.000				198,815	198,815	0
PROGRAM TOTAL		159.974				15,026,210	12,588,725	2,437,487

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.

Pullman School District No.267
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
02-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	1,000	1,000	0
02-27-320	SECONDARY TEACHER	1.000	65,430	54,223	60,813.00	60,813	60,813	0
ACTIVITY CODE 27 TOTAL		1.000				61,813	61,813	0
PROGRAM TOTAL		1.000				61,813	61,813	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.

Pullman School District No.267
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
21-21-120	DEPUTY/ASSISTANT SUPERINTENDENT	0.250	182,120	182,120	182,120.00	45,530	45,530	0
21-21-122	DEPUTY/ASST. SUPERINTENDENT SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,076	3,076	0
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	131,166	131,166	131,166.00	131,166	131,166	0
21-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,363	2,363	0
ACTIVITY CODE 21 TOTAL		1.250				182,135	182,135	0
21-26-430	OCCUPATIONAL THERAPIST	1.504	74,883	64,048	67,700.80	101,822	101,822	0
21-26-440	SOCIAL WORKER	0.180	68,958	68,958	68,905.56	12,403	12,403	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	4.800	99,584	65,430	81,019.79	388,895	388,895	0
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,851	7,851	0
21-26-460	PSYCHOLOGIST	3.067	99,584	80,697	94,543.85	289,966	289,966	0
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,060	8,060	0
ACTIVITY CODE 26 TOTAL		9.551				808,997	808,997	0
21-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	20,000	20,000	0
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	10,000	10,000	0
21-27-330	OTHER TEACHER	14.000	99,584	52,835	71,251.50	997,521	997,521	0
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	27,669	27,669	0
21-27-400	OTHER SUPPORT PERSONNEL	1.000	76,027	76,027	76,027.00	76,027	76,027	0
ACTIVITY CODE 27 TOTAL		15.000				1,131,217	1,131,217	0
21-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	7,000	7,000	0
21-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	22,135	22,135	0
21-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,689	1,689	0
21-31-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,087	3,087	0

Pullman School District No.267
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
21-31-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	383	383	0
21-31-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,975	8,975	0
21-31-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,720	6,720	0
ACTIVITY CODE 31 TOTAL		0.000				49,989	49,989	0
21-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,601	16,601	0
21-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,267	1,267	0
21-34-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,316	2,316	0
21-34-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	287	287	0
21-34-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,731	6,731	0
21-34-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,040	5,040	0
ACTIVITY CODE 34 TOTAL		0.000				32,242	32,242	0
PROGRAM TOTAL		25.801				2,204,580	2,204,580	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.

Pullman School District No.267
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
24-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	3,000	3,000	0
24-27-330	OTHER TEACHER	5.000	89,527	53,546	65,784.20	328,921	328,921	0
24-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,137	9,137	0
ACTIVITY CODE 27 TOTAL		5.000				341,058	341,058	0
24-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,000	2,000	0
24-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,791	12,791	0
ACTIVITY CODE 31 TOTAL		0.000				14,791	14,791	0
PROGRAM TOTAL		5.000				355,849	355,849	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.

Pullman School District No.267
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
31-21-400	OTHER SUPPORT PERSONNEL	0.400	95,158	95,158	95,157.50	38,063	38,063	0
31-21-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,072	2,072	0
ACTIVITY CODE 21 TOTAL		0.400				40,135	40,135	0
31-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	20,000	20,000	0
31-27-320	SECONDARY TEACHER	8.600	99,584	54,223	82,232.79	707,202	707,202	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	82,257	82,257	0
ACTIVITY CODE 27 TOTAL		8.600				809,459	809,459	0
31-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,561	16,561	0
ACTIVITY CODE 31 TOTAL		0.000				16,561	16,561	0
31-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,421	12,421	0
ACTIVITY CODE 34 TOTAL		0.000				12,421	12,421	0
PROGRAM TOTAL		9.000				878,576	878,576	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.

Pullman School District No.267
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	4,000	4,000	0
34-27-320	SECONDARY TEACHER	2.000	95,158	85,546	90,352.00	180,704	180,704	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,047	12,047	0
ACTIVITY CODE 27 TOTAL		2.000				196,751	196,751	0
34-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,016	4,016	0
ACTIVITY CODE 31 TOTAL		0.000				4,016	4,016	0
34-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,012	3,012	0
ACTIVITY CODE 34 TOTAL		0.000				3,012	3,012	0
PROGRAM TOTAL		2.000				203,779	203,779	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.

Pullman School District No.267
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

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

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.

Pullman School District No.267
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
51-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	6,200	6,200	0
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	800	800	0
51-27-330	OTHER TEACHER	2.500	99,584	64,048	90,036.40	225,091	225,091	0
ACTIVITY CODE 27 TOTAL		2.500				232,091	232,091	0
51-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,754	8,754	0
ACTIVITY CODE 31 TOTAL		0.000				8,754	8,754	0
PROGRAM TOTAL		2.500				240,845	240,845	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.

Pullman School District No.267
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	200	200	0
52-31-400	OTHER SUPPORT PERSONNEL	0.800	99,584	99,584	99,583.75	79,667	79,667	0
52-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,098	3,098	0
ACTIVITY CODE 31 TOTAL		0.800				82,965	82,965	0
PROGRAM TOTAL		0.800				82,965	82,965	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.

Pullman School District No.267
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
55-26-440	SOCIAL WORKER	0.360	68,958	68,958	68,905.56	24,806	24,806	0
ACTIVITY CODE 26 TOTAL		0.360				24,806	24,806	0
55-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	3,600	3,600	0
55-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,500	5,500	0
55-27-320	SECONDARY TEACHER	0.200	89,611	89,611	89,610.00	17,922	17,922	0
55-27-330	OTHER TEACHER	4.500	99,584	54,223	68,218.89	306,985	306,985	0
ACTIVITY CODE 27 TOTAL		4.700				334,007	334,007	0
55-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,837	1,837	0
55-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,617	5,617	0
55-31-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	766	766	0
ACTIVITY CODE 31 TOTAL		0.000				8,220	8,220	0
55-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	299	299	0
55-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,232	5,232	0
55-34-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	575	575	0
ACTIVITY CODE 34 TOTAL		0.000				6,106	6,106	0
PROGRAM TOTAL		5.060				373,139	373,139	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.

Pullman School District No.267
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	18,618	18,618	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	62,060	62,060	0
58-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,412	12,412	0
ACTIVITY CODE 27 TOTAL		0.000				93,090	93,090	0
58-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	6,000	6,000	0
ACTIVITY CODE 31 TOTAL		0.000				6,000	6,000	0
PROGRAM TOTAL		0.000				99,090	99,090	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.

Pullman School District No.267
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	1,000	1,000	0
ACTIVITY CODE 31 TOTAL		0.000				1,000	1,000	0
PROGRAM TOTAL		0.000				1,000	1,000	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.

Pullman School District No.267
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
65-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	2,000	2,000	0
65-27-330	OTHER TEACHER	2.000	80,436	65,430	72,933.00	145,866	145,866	0
ACTIVITY CODE 27 TOTAL		2.000				147,866	147,866	0
65-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	500	500	0
65-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,241	3,241	0
ACTIVITY CODE 31 TOTAL		0.000				3,741	3,741	0
65-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,431	2,431	0
ACTIVITY CODE 34 TOTAL		0.000				2,431	2,431	0
PROGRAM TOTAL		2.000				154,038	154,038	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.

Pullman School District No.267
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 73 - Summer School

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
73-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	20,000	0	20,000
ACTIVITY CODE 27 TOTAL		0.000				20,000	0	20,000
PROGRAM TOTAL		0.000				20,000	0	20,000

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.

Pullman School District No.267
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
74-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	600	600	0
74-27-400	OTHER SUPPORT PERSONNEL	0.722	99,584	67,584	76,469.53	55,211	55,211	0
ACTIVITY CODE 27 TOTAL		0.722				55,811	55,811	0
74-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,500	1,500	0
74-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,944	1,944	0
ACTIVITY CODE 31 TOTAL		0.000				3,444	3,444	0
74-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,458	1,458	0
ACTIVITY CODE 34 TOTAL		0.000				1,458	1,458	0
PROGRAM TOTAL		0.722				60,713	60,713	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.

Pullman School District No.267
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
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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.

Pullman School District No.267
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

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

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.

Pullman School District No.267
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	204,035	204,035	204,035.00	204,035	204,035	0
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	36,726	36,726	0
97-12-130	OTHER DISTRICT ADMINISTRATOR	1.000	166,678	166,678	166,678.00	166,678	166,678	0
97-12-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,754	3,754	0
ACTIVITY CODE 12 TOTAL		2.000				411,193	411,193	0
97-14-005	OTHER SALARY ITEMS	0.000	0	0	0.00	11,000	5,000	6,000
ACTIVITY CODE 14 TOTAL		0.000				11,000	5,000	6,000
PROGRAM TOTAL		2.000				422,193	416,193	6,000

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.

Pullman School District No.267
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

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

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.

PROGRAM 99 - Pupil Transportation

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

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

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

3/ Use three decimal places.

Pullman School District No.267
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	2.125	4,420.00	36.50	27.24	34.32	151,700	28,330	123,370
ACTIVITY CODE 21 TOTAL		2.125					151,700	28,330	123,370
01-22-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	6,000	0	6,000
01-22-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,800	0	1,800
01-22-910	AIDES	3.375	7,020.00	28.47	23.87	27.26	191,345	191,345	0
ACTIVITY CODE 22 TOTAL		3.375					199,145	191,345	7,800
01-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	7,500	0	7,500
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	1,000	2,000
01-23-910	AIDES	1.311	2,728.00	24.93	24.89	24.91	67,951	35,842	32,110
01-23-940	OFFICE/CLERICAL	7.582	15,776.00	29.33	27.65	28.93	456,474	456,474	0
ACTIVITY CODE 23 TOTAL		8.893					534,925	493,316	41,610
01-24-940	OFFICE/CLERICAL	0.446	928.00	29.33	29.33	29.33	27,218	27,218	0
ACTIVITY CODE 24 TOTAL		0.446					27,218	27,218	0
01-25-910	AIDES	2.987	6,210.00	28.47	20.68	23.81	147,878	52,313	95,565
ACTIVITY CODE 25 TOTAL		2.987					147,878	52,313	95,565
01-26-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,000	0	5,000
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	8,930	0	8,930
01-26-910	AIDES	0.202	419.40	22.58	21.61	21.82	9,151	0	9,151
01-26-960	PROFESSIONAL	4.675	9,720.00	48.89	32.43	38.59	375,057	210,318	164,739
ACTIVITY CODE 26 TOTAL		4.877					398,138	210,318	187,820
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	30,000	30,000	0
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	20,000	0	20,000
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	11,300	500	10,800

Pullman School District No.267
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
01-27-910	AIDES	4.024	8,370.00	29.93	21.61	24.38	204,029	113,540	90,489
ACTIVITY CODE 27 TOTAL		4.024					265,329	144,040	121,289
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	77,000	0	77,000
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	258,354	0	258,354
ACTIVITY CODE 28 TOTAL		0.000					335,354	0	335,354
PROGRAM TOTAL		26.727					2,059,687	1,146,880	912,808

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.

Pullman School District No.267
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
02-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	500	500	0
ACTIVITY CODE 27 TOTAL		0.000					500	500	0
PROGRAM TOTAL		0.000					500	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.

Pullman School District No.267
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	0.875	1,820.00	36.50	27.24	31.21	56,800	56,800	0
ACTIVITY CODE 21 TOTAL		0.875					56,800	56,800	0
21-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,000	5,000	0
21-25-910	AIDES	1.277	2,652.18	25.21	21.23	24.11	63,954	63,954	0
ACTIVITY CODE 25 TOTAL		1.277					68,954	68,954	0
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	35,000	35,000	0
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	3,000	0
21-27-910	AIDES	14.117	29,364.42	25.21	21.23	23.93	702,745	702,745	0
ACTIVITY CODE 27 TOTAL		14.117					740,745	740,745	0
21-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
ACTIVITY CODE 31 TOTAL		0.000					1,000	1,000	0
PROGRAM TOTAL		16.269					867,499	867,499	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.

Pullman School District No.267
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
**** 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.

Pullman School District No.267
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
31-27-910	AIDES	0.130	270.00	29.93	29.93	29.93	8,081	8,081	0
31-27-940	OFFICE/CLERICAL	0.892	1,856.00	29.33	29.33	29.33	54,436	54,436	0
ACTIVITY CODE 27 TOTAL		1.022					62,517	62,517	0
PROGRAM TOTAL		1.022					62,517	62,517	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.

Pullman School District No.267
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
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								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.

Pullman School District No.267
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

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

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

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

3/ Use three decimal places.

Pullman School District No.267
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
51-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	7,000	7,000	0
51-27-910	AIDES	3.626	7,545.60	24.66	24.66	24.66	186,075	186,075	0
ACTIVITY CODE 27 TOTAL		3.626					193,075	193,075	0
PROGRAM TOTAL		3.626					193,075	193,075	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.

Pullman School District No.267
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
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								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.

Pullman School District No.267
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
55-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	10,000	10,000	0
55-27-910	AIDES	1.406	2,925.00	24.66	21.61	22.92	67,052	67,052	0
ACTIVITY CODE 27 TOTAL		1.406					77,052	77,052	0
55-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
ACTIVITY CODE 31 TOTAL		0.000					1,000	1,000	0
PROGRAM TOTAL		1.406					78,052	78,052	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.

Pullman School District No.267
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
58-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	20,000	20,000	0
ACTIVITY CODE 31 TOTAL		0.000					20,000	20,000	0
PROGRAM TOTAL		0.000					20,000	20,000	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.

Pullman School District No.267
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
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								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.

Pullman School District No.267
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
65-27-910	AIDES	0.389	810.00	23.60	23.60	23.60	19,116	19,116	0
ACTIVITY CODE 27 TOTAL		0.389					19,116	19,116	0
PROGRAM TOTAL		0.389					19,116	19,116	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.

Pullman School District No.267
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 73 - Summer School

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.

Pullman School District No.267
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

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

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

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

3/ Use three decimal places.

Pullman School District No.267
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	

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.

Pullman School District No.267
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
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								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.

Pullman School District No.267
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
97-11-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	13,000	0	13,000
ACTIVITY CODE 11 TOTAL		0.000					13,000	0	13,000
97-12-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
97-12-940	OFFICE/CLERICAL	2.000	4,160.00	43.84	27.24	35.54	147,854	91,195	56,659
ACTIVITY CODE 12 TOTAL		2.000					148,854	92,195	56,659
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,480	500	8,980
97-13-940	OFFICE/CLERICAL	2.500	5,200.00	36.50	32.09	34.05	177,039	75,920	101,119
97-13-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	79.87	79.87	79.87	166,130	166,130	0
ACTIVITY CODE 13 TOTAL		3.500					352,649	242,550	110,099
97-14-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	14,178	500	13,678
97-14-940	OFFICE/CLERICAL	0.500	1,040.00	33.05	33.05	33.05	34,372	0	34,372
97-14-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	59.40	59.40	59.40	123,542	123,542	0
ACTIVITY CODE 14 TOTAL		1.500					172,092	124,042	48,050
97-61-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	40.20	40.20	40.20	83,623	0	83,623
ACTIVITY CODE 61 TOTAL		1.000					83,623	0	83,623
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	27,000	6,000	21,000
97-62-920	CRAFTS/TRADES	2.000	4,160.00	31.55	31.55	31.55	131,248	131,248	0
ACTIVITY CODE 62 TOTAL		2.000					158,248	137,248	21,000
97-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	23,000	0	23,000
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	17,000	17,000	0
97-63-970	SERVICE WORKERS	22.000	45,760.00	26.74	20.24	24.31	1,112,634	524,950	587,683
ACTIVITY CODE 63 TOTAL		22.000					1,152,634	541,950	610,683
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,500	2,500	0

Pullman School District No.267
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
97-64-920	CRAFTS/TRADES	5.000	10,400.00	31.55	31.55	31.55	328,120	131,248	196,872
ACTIVITY CODE 64 TOTAL		5.000					330,620	133,748	196,872
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	21,678	0	21,678
97-72-980	TECHNICAL	5.000	10,400.00	45.16	30.63	36.07	375,105	157,641	217,464
97-72-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	59.40	59.40	59.40	123,542	0	123,542
ACTIVITY CODE 72 TOTAL		6.000					520,325	157,641	362,684
PROGRAM TOTAL		43.000					2,932,045	1,429,374	1,502,670

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.

Pullman School District No.267
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
98-41-990	DIRECTOR/SUPERVISOR	1.002	2,080.00	44.35	44.35	44.35	92,245	92,245	0
ACTIVITY CODE 41 TOTAL		1.002					92,245	92,245	0
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,000	5,000	0
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,000	9,000	0
98-44-970	SERVICE WORKERS	7.140	14,850.00	22.64	18.96	21.10	313,375	313,375	0
ACTIVITY CODE 44 TOTAL		7.140					327,375	327,375	0
PROGRAM TOTAL		8.142					419,620	419,620	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.

Pullman School District No.267
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
99-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	3,000	0
99-25-910	AIDES	1.047	2,174.40	24.66	20.68	23.87	51,894	51,894	0
ACTIVITY CODE 25 TOTAL		1.047					54,894	54,894	0
99-51-990	DIRECTOR/SUPERVISOR	1.500	3,120.00	38.31	31.79	36.13	112,737	112,737	0
ACTIVITY CODE 51 TOTAL		1.500					112,737	112,737	0
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	20,000	20,000	0
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	93,000	93,000	0
99-52-950	OPERATORS	6.815	14,180.00	31.79	27.18	28.83	408,873	408,873	0
ACTIVITY CODE 52 TOTAL		6.815					521,873	521,873	0
99-53-920	CRAFTS/TRADES	2.000	4,160.00	36.50	29.74	33.12	137,779	137,779	0
ACTIVITY CODE 53 TOTAL		2.000					137,779	137,779	0
PROGRAM TOTAL		11.362					827,283	827,283	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.

Pullman School District No.267

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
(0) Debit Transfers	287,662	XXXXX	193,350	XXXXX	193,850	XXXXX
(1) Credit Transfers	-287,662	XXXXX	-193,350	XXXXX	-193,850	XXXXX
(2) Certificated Salaries	17,760,435	44.71	19,254,040	44.39	20,184,790	45.53
(3) Classified Salaries	6,424,231	16.17	7,299,128	16.83	7,479,394	16.87
(4) Employee Benefits and Payroll Taxes	9,583,306	24.13	10,632,937	24.51	10,036,158	22.64
(5) Supplies and Materials	2,392,670	6.02	2,474,394	5.70	2,307,748	5.21
(7) Purchased Services	3,367,980	8.48	3,568,866	8.23	4,142,012	9.34
(8) Travel	130,704	0.33	124,336	0.29	166,726	0.38
(9) Capital Outlay	61,344	0.15	20,000	0.05	20,000	0.05
TOTAL EXPENDITURES	39,720,671	100.00	43,373,701	100.00	44,336,828	100.00

Pullman School District No.267
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	21,529,267	54.20	23,668,516	54.57	23,865,546	53.83
28 Extracur	910,468	2.29	804,828	1.86	1,013,564	2.29
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	22,439,735	56.49	24,473,344	56.42	24,879,110	56.11
TEACHING SUPPORT						
22 Lrn Resrc	449,190	1.13	411,116	0.95	430,085	0.97
24 Guid/Coun	1,021,315	2.57	955,061	2.20	980,456	2.21
25 Pupil M/S	404,597	1.02	431,581	1.00	470,474	1.06
26 Health	1,440,109	3.63	1,567,272	3.61	1,733,024	3.91
31 InstProDev	821,385	2.07	967,932	2.23	927,931	2.09
32 Inst Tech	198,882	0.50	144,138	0.33	238,214	0.54
33 Curriculum	295,047	0.74	473,290	1.09	210,237	0.47
34 Prof Lrng St	235,285	0.59	309,982	0.71	301,430	0.68
TOTAL TEACHING SUPPORT	4,630,524	11.66	5,260,372	12.13	5,291,851	11.94
OTHER SUPPORT ACTIVITIES						
42 Food	468,364	1.18	446,804	1.03	482,766	1.09
44 Operation	576,638	1.45	613,790	1.42	628,084	1.42
49 Transfers	-2,017	-0.01	-5,000	-0.01	-5,000	-0.01
52 Operation	1,023,735	2.58	1,165,984	2.69	999,554	2.25
53 Maintnce	252,447	0.64	266,546	0.61	269,398	0.61
56 Insurance	30,431	0.08	32,000	0.07	45,000	0.10
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-285,645	-0.72	-188,350	-0.43	-188,850	-0.43
62 Grnd Mnt	262,683	0.66	274,015	0.63	265,416	0.60
63 Oper Bldg	1,647,921	4.15	1,853,673	4.27	1,844,761	4.16
64 Maintnce	739,433	1.86	796,125	1.84	830,819	1.87
65 Utilities	1,092,061	2.75	952,700	2.20	1,274,500	2.87
67 Bldg Secu	5,000	0.01	0	0.00	5,000	0.01
68 Insurance	363,840	0.92	380,000	0.88	420,000	0.95
72 Info Sys	948,635	2.39	999,404	2.30	1,008,541	2.27
73 Printing	0	0.00	0	0.00	0	0.00

Pullman School District No.267

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	41,107	0.10	7,500	0.02	2,500	0.01
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	1,000	0.00	1,000	0.00
91 Publ Actv	0	0.00	50,000	0.12	50,000	0.11
TOTAL OTHER SUPPORT ACTIVITIES	7,164,633	18.04	7,646,191	17.63	7,933,489	17.89
UNIT ADMINISTRATION						
23 Princ Off	2,654,527	6.68	3,036,056	7.00	3,134,621	7.07
TOTAL UNIT ADMINISTRATION	2,654,527	6.68	3,036,056	7.00	3,134,621	7.07
CENTRAL ADMINISTRATION						
11 Bd of Dir	153,083	0.39	237,001	0.55	286,603	0.65
12 Supt Off	775,485	1.95	814,888	1.88	826,020	1.86
13 Busns Off	424,843	1.07	490,933	1.13	517,136	1.17
14 HR	214,304	0.54	270,257	0.62	266,136	0.60
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	638,143	1.61	753,072	1.74	791,815	1.79
41 Supervisn	114,025	0.29	126,875	0.29	124,503	0.28
51 Supervisn	173,426	0.44	155,477	0.36	161,178	0.36
61 Supv Bldg	102,657	0.26	109,235	0.25	114,064	0.26
TOTAL CENTRAL ADMINISTRATION	2,595,967	6.54	2,957,738	6.82	3,087,455	6.96
TOTAL EXPENDITURES	39,720,671	100.00	43,373,701	100.00	44,336,828	100.00

Pullman School District No.267

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 2023	5,300,000	0	5,300,000	42.00	2,226,000
Spring 2024	5,300,000	0	5,300,000	57.00	3,021,000
1100 TOTAL LOCAL TAXES:					5,247,000

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 2023	0	0.000	0	0.00	XXXXX
Spring 2024	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.

Pullman School District No.267

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, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (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 2023-2024	Interest Payments in FY 2023-2024	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

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

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

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

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

Pullman School District No.267

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	178.924	82.89	24.584	21.96
28 Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	178.924	82.89	24.584	21.96
TEACHING SUPPORT				
22 Learning Resources	1.000	0.46	3.375	3.01
24 Guidance and Counseling	7.750	3.59	0.446	0.40
25 Pupil Management and Safety	0.000	0.00	5.311	4.74
26 Health/Related Services	10.091	4.67	4.877	4.36
31 InstProDev	0.800	0.37	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	19.641	9.10	14.009	12.51
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	7.140	6.38
52 Operations	XXXXX	XXXXX	6.815	6.09
53 Maintenance	XXXXX	XXXXX	2.000	1.79
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	2.000	1.79
63 Operation of Buildings	XXXXX	XXXXX	22.000	19.65
64 Maintenance	XXXXX	XXXXX	5.000	4.47
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	6.000	5.36
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	50.955	45.52

Pullman School District No.267

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	12.892	5.97	8.893	7.94
TOTAL UNIT ADMINISTRATION	12.892	5.97	8.893	7.94
CENTRAL ADMINISTRATION				
12 Superintendent's Office	2.000	0.93	2.000	1.79
13 Business Office	0.000	0.00	3.500	3.13
14 Human Resources	0.000	0.00	1.500	1.34
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	2.400	1.11	3.000	2.68
41 Supervision - Nutrition Services	0.000	0.00	1.002	0.90
51 Supervision - Transportation	0.000	0.00	1.500	1.34
61 Supervision - Building	0.000	0.00	1.000	0.89
TOTAL CENTRAL ADMINISTRATION	4.400	2.04	13.502	12.06
TOTAL FTE STAFF	215.857	100.00	111.943	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.

Pullman School District No.267
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES			
100 General Student Body	72,014	202,055	208,495
200 Athletics	64,097	201,720	214,720
300 Classes	11,526	14,500	13,400
400 Clubs	98,333	187,600	155,300
600 Private Moneys	1,243	7,200	6,000
A. TOTAL REVENUES	247,214	613,075	597,915
EXPENDITURES			
100 General Student Body	30,582	197,225	197,365
200 Athletics	85,703	189,257	183,657
300 Classes	7,707	12,640	13,640
400 Clubs	108,848	218,755	218,805
600 Private Moneys	1,242	10,300	6,500
B. TOTAL EXPENDITURES	234,082	628,177	619,967
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	13,132	-15,102	-22,052
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	373,256	345,325	408,753
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	373,256	345,325	408,753
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	386,388	330,223	386,701
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Pullman School District No.267
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	386,388	330,223	386,701

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

Pullman School District No.267
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	6,952,735	7,068,410	7,223,190
2000 Local Nontax Support	15,238	5,000	55,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,967,973	7,073,410	7,278,190
EXPENDITURES			
Matured Bond Expenditures	3,670,000	4,190,000	4,980,000
Interest on Bonds	2,966,190	2,801,291	3,001,470
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	10,000	10,000
B. TOTAL EXPENDITURES	6,636,190	7,001,291	7,991,470
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)	331,783	72,119	-713,280
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,115,627	3,175,034	4,127,888
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	3,115,627	3,175,034	4,127,888
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,447,410	3,247,153	3,414,608
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Pullman School District No.267
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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)	3,447,410	3,247,153	3,414,608

Pullman School District No.267

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Taxes	6,952,735	7,068,410	7,223,190
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	6,952,735	7,068,410	7,223,190
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	15,238	5,000	55,000
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	15,238	5,000	55,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

Pullman School District No.267

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,967,973	7,073,410	7,278,190

Pullman School District No.267

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 2023	7,219,000	0	7,219,000	42.00	3,031,980
Spring 2024	7,353,000	0	7,353,000	57.00	4,191,210
1100 TOTAL LOCAL TAXES:					7,223,190

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 2023	0	0.000	0	0.00	XXXXX
Spring 2024	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).

Pullman School District No.267
DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2023
04-19-2023	35,555,000	35,555,000
06-08-2016	20,450,000	17,435,000
06-02-2020	9,180,000	9,180,000
06-02-2020	4,960,000	4,520,000
TOTAL VOTED BONDS	70,145,000	66,690,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2023
TOTAL ALL BONDS	70,145,000	66,690,000 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.

Pullman School District No.267
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	196,448	198,000	198,000
2000 Local Nontax Support	13,184	5,000	85,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	1,842,789	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,052,421	203,000	283,000
EXPENDITURES			
10 Sites	1,801,206	0	0
20 Buildings	2,484,934	1,906,743	2,078,423
30 Equipment	173,467	198,000	284,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	4,500	4,500
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	4,459,606	2,109,243	2,366,923
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-2,407,186	-1,906,243	-2,083,923
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	3,951,152	1,606,243	1,799,950
G.L.862 Committed from Levy Proceeds	80,280	47,347	284,000

Pullman School District No.267
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	731,216	731,595	299,973
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	4,762,647	2,385,185	2,383,923
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	1,516,782	0	0
G.L.862 Committed from Levy Proceeds	103,798	47,347	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	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	734,882	431,595	300,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,355,462	478,942	300,000

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

Pullman School District No.267

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.

Pullman School District No.267

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	196,448	198,000	198,000
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	196,448	198,000	198,000
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	13,184	5,000	85,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	13,184	5,000	85,000
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	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	1,842,789	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	1,842,789	0	0

Pullman School District No.267

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
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

Pullman School District No.267

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,052,421	203,000	283,000

Pullman School District No.267

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 2023	200,000	0	200,000	42.00	84,000
Spring 2024	200,000	0	200,000	57.00	114,000
1100 TOTAL LOCAL TAXES:					198,000

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 2023	0	0.000	0	0.00	XXXXX
Spring 2024	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).

Pullman School District No.267

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2023-2024

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
Pioneer Center Renovation	2,078,423	0	2,078,423	0	0	0	0	0	0
Technology Levy	284,000	0	0	0	284,000	0	0	0	0
Bond Issuance Expenditures	4,500	0	0	0	0	0	0	4,500	0
TOTAL EXPENDITURES	2,366,923	0	2,078,423	0	284,000	0	0	4,500	0

Pullman School District No.267
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.

Pullman School District No.267
SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

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

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

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

3/ Use three decimal places.

Pullman School District No.267

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, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (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 2023-2024	Interest Payments in FY 2023-2024	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

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

2/ Budget expenditure(s) in appropriate 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.

Pullman School District No.267
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	3,377	1,000	18,000
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	265,750	0	0
4499 Transportation Reimbursement Depreciation	160,408	159,789	219,695
5200 General Purposes 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
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	1,232	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Pullman School District No.267
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	430,767	160,789	237,695
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	430,767	160,789	237,695
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	522,292	640,000	400,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	50,000	50,000
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	522,292	690,000	450,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-91,525	-529,211	-212,305
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	797,659	703,880	667,299
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	797,659	703,880	667,299
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	706,133	174,669	454,994

Pullman School District No.267
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.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/	706,133	174,669	454,994

- 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.

Pullman School District No.267

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 2023	0	0	0	0.00	0
Spring 2024	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 2023	0	0.000	0	0.00	XXXXX
Spring 2024	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).

Pullman School District No.267

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, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (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 2023-2024	Interest Payments in FY 2023-2024	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

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

2/ Budget 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.

Pullman School District No. 267
Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.728	On report GF4, Revenue Account 2173; on report GF8, expenditures for Program 73.	3,000.00	23,816.00
Informational	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	55,000.00	50,000.00
Informational	1.801	For Program-Activity-Duty Code [21-26-440], the average salary should be less than the high or equal to or greater than the low.	68,905.55	
Informational	1.801	For Program-Activity-Duty Code [55-26-440], the average salary should be less than the high or equal to or greater than the low.	68,905.55	
Informational	1.801	For Program-Activity-Duty Code [01-26-440], the average salary should be less than the high or equal to or greater than the low.	68,905.55	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

Pullman School District
Whitman County

F-203 Summary Report
2023-24 Pullman School District F203

Educational Service District 101
CCDDDD 38267

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	25,502,586.64
3121	Z288	Special Education, Gen Apportionment	535,845.97
4121	N7	Special Education	3,930,493.38
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	738,266.45
4165	Z477	Transitional Bilingual	240,387.24
4174	Z095	Highly Capable	80,829.05
4198	S5	School Food Service	11,828.40
4199	I4	Transportation - Operations	1,379,644.00
4499	J1	Transportation Reimbursement	219,695.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	319,775.88
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	1,272,094.58
n/a	V13	Estimated Next Year LEA	897,292
n/a	A30h	Estimated Stabilization	0.00
n/a	TKM49S	Transition to Kindergarten State Funding	0.00
n/a	TKM49F	Transition to Kindergarten Federal Funding	0.00

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	142.07	9.66	151.73
District Generated			
Total	142.07	9.66	151.73
CIS Salary Allocation			
School Generated	10,714,852.75	728,396.71	11,443,249.46
District Generated			
Total	10,714,852.75	728,396.71	11,443,249.46
Total Certificated Administrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	7.76	0.73	8.49
District Generated	2.51		2.51
Total	10.27	0.73	11.00
CAS Salary Allocation			
School Generated	868,620.05	81,947.40	950,567.45
District Generated	281,106.45		281,106.45
Total	1,149,726.50	81,947.40	1,231,673.90
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	29.30	2.97	32.27
District Generated	14.22		14.22
Total	43.52	2.97	46.48
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	1,585,272.00	160,469.49	1,745,741.49
District Generated	769,128.25		769,128.25

Total

2,354,400.25

160,469.49

2,514,869.74

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Assumptions Report

CCDDDD 38267

2023-24 Pullman School District F203

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B9	Enroll Sped 0-2	0.00
B1	Enroll Sped 3-PK	30.00
TKB2L1	Enroll Sped TK Tier 14/18	0.00
TKB2L	Enroll Sped TK Tier Other	0.00
B2L1	Enroll Sped K-21 LRE1	265.00
B2	Enroll Sped K-21 Other	75.00
Z271	Enroll K	195.00
A6A1	Enroll 1	210.00
A6A2	Enroll 2	215.00
A6A3	Enroll 3	206.00
A39	Enroll K-3	826.00
A7a	Enroll 4	185.00
A8a5	Enroll 5	206.00
A8a6	Enroll 6	205.00
A40	Enroll 5-6	411.00
A11a7	Enroll 7	198.00
A11a8	Enroll 8	195.00
A12	Enroll 7-8	393.00
A13a9	Enroll 9	190.00
A13a10	Enroll 10	225.00
A13a11	Enroll 11	235.00
A13a12	Enroll 12	185.00
A41	Enroll 9-12	835.00
Z298	Enroll K-8	1,815.00
Z472	Enroll Total Entered	2,650.00
A42	Enroll Total	2,650.00
A14	Enroll ALE K-6	0.00
A14B	Enroll ALE 7-8	0.00
A18	Enroll ALE 9-12	10.00
A16	Enroll Run Start	41.00
A15	Enroll Run Start CTE	1.00
A60	Enroll Program 1418 Reg	1.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Dropout and ALE	2,703.00
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

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
A5C	Enroll R&N 5-6	0.00
A49	Enroll R&N 7	0.00
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
Z299	Enroll R&N K-8	0.00
A62	Enroll TBIP K-6	110.00
A63	Enroll TBIP 7-8	12.00
A64	Enroll TBIP 9-12	23.00
A65	Enroll TBIP Exited	40.00

Other Enrollment

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	35.00
E55	Enroll 9-12 CTE exp	138.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

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
Z268e	Counselor Enh Elem Enroll	314.72
A12e	Counselor Enh Middle Enroll	0.00
A41e	Counselor Enh High Enroll	0.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues

Enrollment and Headcounts

Item Code	Item Name	Amount
A23	Enroll Fire Dist	0.00
C1	Enroll Total PY for LAP	2,691.59
Z076	LAP PY HiPov Students	314.72
B3	Adj Resident BEA	0.00

Pullman School District
Whitman County

F-203 Assumptions Report
2023-24 Pullman School District F203

Educational Service District 101
CCDDD 38267

Estimated Revenues

Grants, Allocations and Awards

Item Code		Item Name	Amount
B4	State Safety Net		0.00
B5	Home/Hosp Ed Alloc		0.00
B8	% Stdnt Avg FTE SpEd		0.19820
B7	Co-op SpEd Alloc Rate		0.00
A34	BEA Reduce/Delay		0.00
F1	HiCap Yes/No		1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est NXT Yr LEA	897,292

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	1,379,644.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	219,695.00

Estimate of Deductible Revenues

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

Estimated Stabilization

Item Code	Item Name	Amount
A30h	Estimated Stabilization	0.00

Free and Reduced Meals

Item Code	Item Name	Amount
H2	Est FRPB	49,775.00
H3	Est RPB	6,783.00
H4	Est RPL K3	4,170.00

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	0.00
TKM49S	TTK State Funding	0.00
TKM49F	TTK Federal Funding	0.00

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

CCDDD 38267

2023-24 Pullman School District F203

I. Apportionment - Acct 3100**I. Computation for Guaranteed School - Generated Entitlement**

Item Code		Amount
A33rb A33r A33re	A. District-Wide Regionalization	
	1. District-Wide Regionalization Base	1.000
	2. District-Wide Regionalization	1.000
	3. District-Wide Regionalization Experience	0.000
Z344 Z345 Z346	B. School Generated – Certificated Instructional Staff (CIS)	
	1. School CIS Salary Maint Total	\$ 10,332,539.69
	[School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]	
	142,071 * 72,728.00 * 1.000	
	2. School CIS Salary Increase	\$ 382,313.06
	(([School Generated CIS FTE] * [CIS Sal Inc] * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total])	
	((142,071 * 75,419.00) * (1.000 + 0.000)) - 10,332,539.69	
	3. Subtotal School Generated CIS Salary	
	[School CIS Salary Maint Total] + [School CIS Salary Inc Total]	\$ 10,714,852.75
	10,332,539.69 + 382,313.06	
Z347 Z348 Z349	C. School Generated – Certificated Administrative Staff (CAS)	
	1. School CAS Salary Maintenance Total	\$ 837,622.85
	[School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	
	7.759 * 107,955.00 * 1.000	
	2. School CAS Salary Increase Total	\$ 30,997.20
	[School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total]	
	7.759 * 111,950.00 * 1.000 - 837,622.85	
	3. Subtotal School Generated CAS Salary	
	[School CAS Salary Maint Total] + [School CAS Salary Inc Total]	\$ 868,620.05
	837,622.85 + 30,997.20	

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

CCDDD 38267

2023-24 Pullman School District F203

Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 29,301 * 52,173.00 * 1,000	\$ 1,528,721.07
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 29,301 * 54,103.00 * 1,000 - 1,528,721.07	\$ 56,550.93
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 1,528,721.07 + 56,550.93	\$ 1,585,272.00
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 127,048 * 4,000 * 151.86	\$ 77,174.04
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] 4,491 * 52,173.00 * 1,000	\$ 234,308.94
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 4,491 * 54,103.00 * 1,000 - 234,308.94	\$ 8,667.63
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 234,308.94 + 8,667.63	\$ 242,976.57

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

CCDDD 38267

2023-24 Pullman School District F203

Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.822 * 52,173.00 * 1.000 2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.822 * 54,103.00 * 1.000 - 42,886.21 3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 42,886.21 + 1,586.46	\$	42,886.21
Z358		\$	1,586.46
Z359		\$	44,472.67
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.556 * 52,173.00 * 1.000 2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 1.556 * 54,103.00 * 1.000 - 81,181.19 3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 81,181.19 + 3,003.08	\$	81,181.19
Z361		\$	3,003.08
Z362		\$	84,184.27
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 7.347 * 52,173.00 * 1.000 2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 7.347 * 54,103.00 * 1.000 - 383,315.03 3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 383,315.03 + 14,179.71	\$	383,315.03
Z364		\$	14,179.71
Z365		\$	397,494.74

Z366	E. Central Admin – Certificated Administrative Staff (CAS)	
	1. Central Admin CAS Salary Maint Total	\$ 271,075.01
	[Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	
	2.511 * 107,955.00 * 1.000	
Z367	2. Central Admin CAS Salary Inc Total	\$ 10,031.44
	[Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total]	
	2.511 * 111,950.00 * 1.000 - 271,075.01	
	3. Central Admin CAS Salary Total	\$ 281,106.45
Z368	[Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total]	
	271,075.01 + 10,031.44	

III. Summary and Benefits

Item Code		Amount
Z344	A. District Staffing Total Salaries	
	1. School CIS Salary Maint Total	\$ 10,332,539.69
	[School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]	
	142.071 * 72,728.00 * 1.000	
Z345	2. School CIS Salary Increase	\$ 382,313.06
	(([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total]	
	((142.071 * 75,419.00) * (1.000 + 0.000)) - 10,332,539.69	
	3. Total CAS Salary Maint	\$ 1,108,697.86
Z371	[Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total]	
	271,075.01 + 837,622.85	
	4. Total CAS Salary Inc	\$ 41,028.64
	[Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total]	
Z372	10,031.44 + 30,997.20	
	5. Total CLS Salary Maint	\$ 2,270,412.44
	[School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total]	
	1,528,721.07 + 234,308.94 + 42,886.21 + 81,181.19 + 383,315.03	
Z374	6. Total CLS Salary Increase	\$ 83,987.81
	[School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total]	
	56,550.93 + 8,667.63 + 1,586.46 + 3,003.08 + 14,179.71	
	7. TOTAL Salaries	\$ 14,218,979.50
Z375	[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]	
	10,332,539.69 + 382,313.06 + 1,108,697.86 + 41,028.64 + 2,270,412.44 + 83,987.81	

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

2023-24 Pullman School District F203

CCDDD 38267

	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] (142.071 + 10.270) * 12,312.00	\$ 1,875,622.39
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] (142.071 + 10.270) * (13,200.00 * 1.02) - 1,875,622.39	\$ 175,496.83
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 43.517 * 12,312.00	\$ 535,781.30
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (43.517 * 13,200.00 * 1.430) - 535,781.30	\$ 285,645.59
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (10,332,539.69 + 1,108,697.86) * 0.17970	\$ 2,055,990.39
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (382,313.06 + 41,028.64) * 0.17330	\$ 73,365.12
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 2,270,412.44 * 0.22060	\$ 500,852.98
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 83,987.81 * 0.18560	\$ 15,588.14
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] 1,875,622.39 + 175,496.83 + 535,781.30 + 285,645.59 + 2,055,990.39 + 73,365.12 + 500,852.98 + 15,588.14	\$ 5,518,342.74

Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries $\frac{(((\text{School Generated CIS FTE}) * [\text{CIS Sal Incj}] * [\text{Regionalization}] + [\text{Regionalization Experience}]) / [\text{School Year Total Days}]) * [\text{Prof Learning Days}])}{((142.071 * 75,419.00) * (1.000 + 0.000)) / 180.00} * 3.00$	\$	178,580.88
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits $[\text{School CIS PD Salary}] * [\text{CIS/CAS - Benefits Incj}]$	\$	30,948.07
3100pd	3. Total General Apportionment Professional Learning Days $[\text{School CIS PD Salary}] + [\text{CIS PD Benefits}]$	\$	209,528.95
	$178,580.88 + 30,948.07$		
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg $[\text{Enroll Run Start}] * [\text{Run Start - Reg Rate}]$	\$	391,755.82
Z386	2. Run Start-CTE $[\text{Enroll Run Start CTE}] * [\text{Run Start - CTE Rate}]$	\$	10,463.80
Z387	3. Total Run Start $[\text{Run Start-Reg}] + [\text{Run Start-CTE}]$	\$	402,219.62
	$391,755.82 + 10,463.80$		
Z389	E. Dropout Reengagement 1. Reengage - Reg $[\text{Enroll Program 1418 Reg}] * [\text{Run Start - Reg Rate}]$	\$	9,555.02
Z340	2. Reengage - CTE $[\text{Enroll Program 1418 CTE}] * [\text{Run Start - CTE Rate}]$	\$	0.00
Z342	3. Total Reengage $[\text{Reengage - Reg}] + [\text{Reengage - CTE}]$	\$	9,555.02
	$9,555.02 + 0.00$		
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE $([\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}]) * [\text{Run Start - Reg Rate}]$	\$	95,550.20
	$(0.00 + 0.00 + 10.00) * 9,555.02$		

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

CCDDD 38267

2023-24 Pullman School District F203

M8	<p>G. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Regular Instruction: Total Allocated MSOC</p> <p>[Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library-Reg] + [Total MSOC Other Supplies-Reg] + [Total MSOC Prof Dvp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg]</p> <p>443,333.46 + 1,031,076.02 + 407,416.96 + 56,104.05 + 808,839.58 + 63,014.88 + 510,806.94 + 353,888.99</p> <p>2. Grades 9-12 Additional: Total Allocated MSOC</p> <p>[Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library-LabSci] + [Total MSOC Other Supplies-LabSci] + [Total MSOC Prof Dvp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci]</p> <p>36,773.40 + 0.00 + 40,130.10 + 5,051.75 + 78,548.45 + 6,688.35 + 0.00 + 0.00</p> <p>3. Small School District and Remote & Necessary MSOC enhancement (ISS RN CIS FTE] + [SS RN CAS FTE] * [MSOC -SSRN] (0.000 + 0.000) * 13,473.20</p> <p>4. Total GenEd MSOC</p> <p>[Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN]</p> <p>3,674,480.88 + 167,192.05 + 0.00</p>	\$	3,674,480.88
M16	<p>2. Grades 9-12 Additional: Total Allocated MSOC</p> <p>[Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library-LabSci] + [Total MSOC Other Supplies-LabSci] + [Total MSOC Prof Dvp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci]</p>	\$	167,192.05
M91	<p>3. Small School District and Remote & Necessary MSOC enhancement (ISS RN CIS FTE] + [SS RN CAS FTE] * [MSOC -SSRN] (0.000 + 0.000) * 13,473.20</p>	\$	0.00
Z390	<p>4. Total GenEd MSOC</p> <p>[Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN]</p> <p>3,674,480.88 + 167,192.05 + 0.00</p>	\$	3,841,672.93
Z123	<p>H. Career & Technical Education and Skills Centers</p> <p>1. CTE 7-8 Total</p> <p>[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]</p> <p>147,368.73 + 16,456.65 + 32,353.59 + 76,074.53 + 60,361.70 + 1,109.19 + 2,881.80</p> <p>2. Grades 9 - 12 Exploratory Career & Technical Education - Total</p> <p>[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]</p> <p>581,027.98 + 65,490.75 + 128,115.90 + 300,435.66 + 237,997.56 + 4,373.57 + 11,362.00</p> <p>3. Skills Center Total</p> <p>[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills Insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p> <p>4. Total Middle School CTE, High School CTE, and Skill Center</p> <p>[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]</p> <p>336,606.19 + 1,328,803.42 + 0.00</p>	\$	336,606.19
Z137	<p>2. Grades 9 - 12 Exploratory Career & Technical Education - Total</p> <p>[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]</p> <p>581,027.98 + 65,490.75 + 128,115.90 + 300,435.66 + 237,997.56 + 4,373.57 + 11,362.00</p> <p>3. Skills Center Total</p> <p>[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills Insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p> <p>4. Total Middle School CTE, High School CTE, and Skill Center</p> <p>[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]</p> <p>336,606.19 + 1,328,803.42 + 0.00</p>	\$	1,328,803.42
Z109	<p>3. Skills Center Total</p> <p>[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills Insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p> <p>4. Total Middle School CTE, High School CTE, and Skill Center</p> <p>[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]</p> <p>336,606.19 + 1,328,803.42 + 0.00</p>	\$	0.00
144A	<p>4. Total Middle School CTE, High School CTE, and Skill Center</p> <p>[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]</p> <p>336,606.19 + 1,328,803.42 + 0.00</p>	\$	1,665,409.61

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

CCDDD 38267

2023-24 Pullman School District F203

IV. Guaranteed Entitlement

Item Code		Amount
m49	A.Totals	
	1. Total Guaranteed Entitlement	\$ 26,038,432.61
	[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]	
	77,174.04 + 0.00 + 14,218,979.50 + 5,518,342.74 + 402,219.62 + 9,555.02 + 95,550.20 + 3,841,672.93 + 0.00 + 336,606.19 + 1,328,803.42 + 209,528.95	
	2. Guar Entitmt per Student	\$ 9,633.16
	[Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE]	
	26,038,432.61 / 2,703.00	
	4. Computation of State Funded Support Computation of State Funded Support	
	a. Local Deductible Revenue Sources	
	i. 1400 Local In-Lieu-of Taxes	\$ 0.00
	ii. 5400 Federal In-Lieu-of Taxes	\$ 0.00
	iii. Total Deductible Revenue	\$ 0.00
	[1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes]	
Z292	0.00 + 0.00	
A34	b. BEA Reduce/Delay	\$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121	\$ 535,845.97
	[SpEd Gen Apport Instruct] * [% Stidnt Avg FTE SpEd]	
A28	2,703,561.90 * 0.19820	
	d. Federal Forest Account 5500 Deduction	\$ 0.00
Z456	e. Fire District Payment	\$ 0.00
	[Enroll Fire Dist] * [Fire Dist Rate]	
	0.00 * 1.10	
M70	g. Total Amount to be Paid Sept. 2021 - Aug 2022 in Account 3100	\$ 25,502,586.64
	[Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment]	
	26,038,432.61 - 0.00 - 0.00 - 535,845.97 - 0.00 + 0.00	

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

CCDDD 38267

2023-24 Pullman School District F203

1191 SC – Skill Center

Item Code	Amount
A. Skill Center – Certificated Instructional Staff (CIS) District Total	
Z096	\$ 0.00
1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]	
0.000 * 72,728.00 * 1.000	
Z097	\$ 0.00
2. Skill CIS Salary Inc (([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]	
((0.000 * 75,419.00) * (1.000 + 0.000)) - 0.00	
Z098	\$ 0.00
3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc]	
0.00 + 0.00	
B. Skill Center – Certificated Administrative Staff (CAS)	
Z099	\$ 0.00
1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	
0.000 * 107,955.00 * 1.000	
Z100	\$ 0.00
2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint]	
0.000 * 111,950.00 * 1.000 - 0.00	
Z101	\$ 0.00
3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc]	
0.00 + 0.00	
C. Skill Center - Classified Staff (CLS)	
111A	\$ 0.00
1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]	
0.000 * 52,173.00 * 1.000	
110A	\$ 0.00
2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint]	
0.000 * 54,103.00 * 1.000 - 0.00	
112A	\$ 0.00
3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc]	
0.00 + 0.00	

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

2023-24 Pullman School District F203

CCDDD 38267

	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance]	\$ 0.00
	0.000 * 12,312.00	
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance]	\$ 0.00
	(0.000 * 13,200.00 * 1.02) - 0.00	
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint]	\$ 0.00
	(0.00 + 0.00) * 0.17970	
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc]	\$ 0.00
	(0.00 + 0.00) * 0.17330	
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance]	\$ 0.00
	0.000 * 12,312.00	
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance]	\$ 0.00
	(0.000 * 13,200.00 * 1.430) - 0.00	
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint]	\$ 0.00
	0.00 * 0.22060	
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc]	\$ 0.00
	0.00 * 0.18560	
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]	\$ 0.00
	0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	

Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries $\frac{(((\text{Skills Center CIS FTE}] * [\text{CIS Sal Inc}] * ([\text{Regionalization}] + [\text{Regionalization Experience}])) / [\text{School Year Total Days}] * [\text{Prof Learning Days}] * ((0.000 * 75,419.00) * (1.000 + 0.000)) / 180.00) * 3.00$	\$	0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits $[\text{Skill CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$	\$	0.00
3045pd	0.00 * 0.17330 3. Total Skill Center Professional Learning Days $[\text{Skill CIS PD Salary}] + [\text{Skill CIS PD Benefits}]$	\$	0.00
0.00 + 0.00			
M40	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC $[\text{Total MSOC Technology-Skills}] + [\text{Total MSOC Utilities-Skills}] + [\text{Total MSOC Curriculum-Skills}] + [\text{Total MSOC Other Supplies-Skill}] + [\text{Total MSOC Library-Skill}] + [\text{Total MSOC Prof Dvp-Skills}] + [\text{Total MSOC Facilities-Skills}] + [\text{Total MSOC Districtwide-Skills}]$	\$	0.00
Z108	0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 2. Skill Center Substitutes $[\text{Skills Center Teacher FTE}] * [\text{Substitutes Days}] * [\text{Substitutes Rate}]$	\$	0.00
	0.000 * 4,000 * 151.86		
Z109	G. Total 1. Skill Center Total $[\text{Skills CIS Salary Total}] + [\text{Skills CAS Salary Total}] + [\text{Skills CLS Salary Total}] + [\text{Skills Insurance/Benefits Total}] + [\text{Total MSOC -Skills}] + [\text{Skills Center Substitutes}] + [\text{Total Program 45 PD}]$	\$	0.00
	0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00		

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]	\$ 142,110.51
	1.954 * 72,728.00 * 1.000	
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]	\$ 5,258.22
	((1.954 * 75,419.00) * (1.000 + 0.000)) - 142,110.51	
	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc]	\$ 147,368.73
Z112	142,110.51 + 5,258.22	
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]	\$ 15,869.39
	0.147 * 107,955.00 * 1.000	
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint]	\$ 587.26
	0.147 * 111,950.00 * 1.000 - 15,869.39	
	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc]	\$ 16,456.65
Z115	15,869.39 + 587.26	
021A	C. CTE 7-8 - Classified Staff (CLS)	
	1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]	\$ 31,199.45
	0.598 * 52,173.00 * 1.000	
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint]	\$ 1,154.14
	0.598 * 54,103.00 * 1.000 - 31,199.45	
	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc]	\$ 32,353.59
022A	31,199.45 + 1,154.14	

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

2023-24 Pullman School District F203

CCDDD 38267

	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance]	\$ 25,867.51
	2. 101 * 12,312.00	
Z117	2. CTE 7-8 Cert Insurance Inc [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor] - [CTE 7-8 Cert Insurance]	\$ 2,420.35
	(2.101 * 13,200.00 * 1.02) - 25,867.51	
Z118	3. CTE 7-8 Cert Benefits Maint [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint] * [CIS/CAS - Benefits Maint]	\$ 28,388.99
	(142,110.51 + 15,869.39) * 0.17970	
Z119	4. CTE 7-8 Cert Benefits Inc [CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc] * [CIS/CAS - Benefits Inc]	\$ 1,013.02
	(5,258.22 + 587.26) * 0.17330	
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance]	\$ 7,362.58
	0.598 * 12,312.00	
019A	6. Classified Insurance Benefits - Increase [CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor] - [CTE 7-8 CLS Insurance]	\$ 3,925.27
	(0.598 * 13,200.00 * 1.430) - 7,362.58	
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint]	\$ 6,882.60
	31,199.45 * 0.22060	
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc]	\$ 214.21
	1,154.14 * 0.18560	
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]	\$ 76,074.53
	25,867.51 + 2,420.35 + 28,388.99 + 1,013.02 + 7,362.58 + 3,925.27 + 6,882.60 + 214.21	

Educational Service District 101

CCDD 38267

Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries $((([CTE\ 7-8\ CIS\ FTE] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience]))) / [School\ Year\ Total\ Days]) * [Prof\ Learning\ Days]$ $((([1.954 * 75,419.00] * (1.000 + 0.000)) / 180.00) * 3.00$	\$	2,456.15
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] $2,456.15 * 0.17330$	\$	425.65
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] $2,456.15 + 425.65$	\$	2,881.80
Z164	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Total MSOC Technology-CTE 7-8] + [Total MSOC Utilities-CTE 7-8] + [Total MSOC Curriculum-CTE 7-8] + [Total MSOC Library-CTE 7-8] + [Total MSOC Other Supplies-CTE 7-8] + [Total MSOC Prof Dvlp-CTE 7-8] + [Total MSOC Facilities-CTE 7-8] + [Total MSOC Districtwide-CTE 7-8] $6,036.45 + 17,504.55 + 6,639.50 + 1,207.15 + 13,279.35 + 1,207.15 + 8,451.10 + 6,036.45$	\$	60,361.70
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] $1.826 * 4,000 * 151.86$	\$	1,109.19
Z123	G. Grades 7-8 Exploratory Career & Technical Education – Total 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] $147,368.73 + 16,456.65 + 32,353.59 + 76,074.53 + 60,361.70 + 1,109.19 + 2,881.80$	\$	336,606.19

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

CCDDD 38267

2023-24 Pullman School District F203

1191 CTE**Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

Item Code		Amount
Z124	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]	\$ 560,296.51
	7.704 * 72,728.00 * 1.000	
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]	\$ 20,731.47
	((7.704 * 75,419.00) * (1.000 + 0.000)) - 560,296.51	
	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc]	\$ 581,027.98
Z126	560,296.51 + 20,731.47	
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	\$ 63,153.68
	0.585 * 107,955.00 * 1.000	
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint]	\$ 2,337.07
	0.585 * 111,950.00 * 1.000 - 63,153.68	
	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc]	\$ 65,490.75
Z129	63,153.68 + 2,337.07	
036A	C. CTE 9-12 - Classified Staff (CLS)	
	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]	\$ 123,545.66
	2.368 * 52,173.00 * 1.000	
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint]	\$ 4,570.24
	2.368 * 54,103.00 * 1.000 - 123,545.66	
	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc]	\$ 128,115.90
037A	123,545.66 + 4,570.24	

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

2023-24 Pullman School District F203

CCDDD 38267

Z130	D. Staff Units Insurance, Payroll Taxes, and Benefits		
	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance]		\$ 102,054.17
Z131	8.289 * 12,312.00		
	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]		\$ 9,548.93
Z132	(8.289 * 13,200.00 * 1.02) - 102,054.17		
	3. CTE 9-12 Cert Benefits Maint [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint] * [CIS/CAS - Benefits Maint]		\$ 112,034.00
Z133	(560,296.51 + 63,153.68) * 0.17970		
	4. CTE 9-12 Cert Benefits Inc [CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc] * [CIS/CAS - Benefits Inc]		\$ 3,997.78
033A	(20,731.47 + 2,337.07) * 0.17330		
	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance]		\$ 29,154.82
034A	2.368 * 12,312.00		
	6. Classified Insurance Benefits - Increase [CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor] - [CTE 9-12 CLS Insurance]		\$ 15,543.55
031A	(2.368 * 13,200.00 * 1.430) - 29,154.82		
	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint]		\$ 27,254.17
030A	123,545.66 * 0.22060		
	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc]		\$ 848.24
Z134	4,570.24 * 0.18560		
	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 Salary Maint] + [CTE 9-12 CLS Benefits Inc]		\$ 300,435.66
	102,054.17 + 9,548.93 + 112,034.00 + 3,997.78 + 29,154.82 + 15,543.55 + 27,254.17 + 848.24		

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

CCDDD 38267

2023-24 Pullman School District F203

Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries (((CTE 9-12 CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((7.704 * 75,419.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 9,683.80
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc] 9,683.80 * 0.17330	\$ 1,678.20
3031pd	3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits] 9,683.80 + 1,678.20	\$ 11,362.00
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12expl] + [Total MSOC -CTE 9-12prep] 237,997.56 + 0.00	\$ 237,997.56
Z136	2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate]) (7.200 + 0.000) * (4.000 * 151.86)	\$ 4,373.57
Z137	G. 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] 581,027.98 + 65,490.75 + 128,115.90 + 300,435.66 + 237,997.56 + 4,373.57 + 11,362.00	\$ 1,328,803.42

II. Special Education Excess Cost Allocation – Acct 4121

Item Code	Amount
B9 A. Enroll SpEd Birth - Age 2	0.00
B1 B. Enroll SpEd 3-PK	30.00
B2L1 C. Kindergarten - Age 21 LRE1	265.00
B2 D. Kindergarten - Age 21 Other	75.00
Z272 E. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 2,703.00 + 0.00	2,703.00
Z273 F. Enroll SpEd% K-21 ([Enroll SpEd TK Tier 14/18] + [Enroll SpEd TK Tier Other] + [Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]) / [Enroll BEA Resident] (0.00 + 0.00 + 265.00 + 75.00) / 2,703.00	0.1258
Z274E G. SpEd K-21 Excess% IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN [Enroll SpEd% K-21] - [SpEd Max Fund %] ELSE 0 IF 0.1258 > 0.15000 THEN 0.1258 - 0.15000 ELSE 0	0.0000
Z277 I. SpEd 3-PK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd O-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd O-PK Alloc Factor]) IF 0.00 > 0 THEN 30.00 * 0.00 * 1.20 ELSE (30.00 * 9,550.73 * 1.20)	\$ 343,826.28
Z278 J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.39
Z280L1 2. Age K-21 LRE1 Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] IF 0.00 > 0 THEN ((0.00 * 1.1200) - 21.39) * 265.00 ELSE ((9,550.73 * 1.1200) - 21.39) * 265.00 3. Age K-21 Other Allocation	\$ 2,828,988.31
Z280	\$ 757,678.79

Z280E	<p>IF [Co-op SpEd Alloc Rate] > 0 THEN (((Co-op SpEd Alloc Rate) * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other]</p> <p>IF 0.00 > 0 THEN ((0.00 * 1.0600) - 21.39) * 75.00 ELSE ((9,550.73 * 1.0600) - 21.39) * 75.00</p> <p>4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5%</p> <p>IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN ((([SpEd TK Tier 14/18 Allocation] + [SpEd TK Tier Other Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation]) * -1) / [Enroll SpEd% K-21]) * [SpEd K-21 Excess%]) ELSE 0</p> <p>IF 0.1258 > 0.15000 THEN (((0.00 + 0.00 + 2,828,988.31 + 757,678.79) * -1) / 0.1258) * 0.0000 ELSE 0</p>	\$ 0.00
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2023-2024 School Year State of Washington Superintendent of Public Instruction Run June 28, 2023 7:26 AM

Pullman School District

F-203 Worksheet Report

Educational Service District 101

Whitman County

2023-24 Pullman School District F203

CCDDD 38267

B4	K. State Safety Net Award	\$ 0.00
N7	<p>L. Total 4121</p> <p>[SpEd 3-PK Allocation] + [SpEd TK Tier 14/18 Allocation] + [SpEd TK Tier Other Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation] + [SpEd K-21 Exceeds Max Fund %] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc]</p> <p>343,826.28 + 0.00 + 0.00 + 2,828,988.31 + 757,678.79 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$ 3,930,493.38
N8	<p>M. Total 4122</p> <p>[Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]</p> <p>0.00 * 9,550.73 * 1.20</p>	\$ 0.00
N10	<p>N. Total SpEd Allocation</p> <p>[Total 4121] + [Total 4122]</p> <p>3,930,493.38 + 0.00</p>	\$ 3,930,493.38

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	<p>O. Total Enroll SpEd K-21</p> <p>[Enroll SpEd TK Tier 14/18] + [Enroll SpEd TK Tier Other] + [Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]</p> <p>0.00 + 0.00 + 265.00 + 75.00</p>	340.00
Z284	<p>P. SpEd Gen Apport</p> <p>IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-21] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-21]</p> <p>IF 0.00 > 0 THEN 0.00 * 340.00 ELSE 9,550.73 * 340.00</p>	\$ 3,247,248.20
N9	<p>Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate</p>	0.2011

Z286	R. SPeD Gen Apport Instruct [SPeD Gen Apport] / (1 + [Districtwide Allow]) 3,247,248.20 / (1 + 0.2011)	\$	2,703,561.90
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.		0.19820
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SPeD Gen Apport Instruct] * [% Stidnt Avg FTE SPeD] 2,703,561.90 * 0.19820	\$	535,845.97
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 3,930,493.38 + 535,845.97	\$	4,466,339.35

Superintendent of Public Instruction

Pullman School District
Whitman County

F-203 Worksheet Report

Educational Service District 101
CCDDD 38267

2023-24 Pullman School District F203

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

BEA Calculated Staff Units

Item Code	Amount
Z219 CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (195.00 + 210.00 + 215.00 + 206.00) * 0.073450	60.670
Z220 CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 185.00 * 0.04828	8.933
Z221 CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 411.00 * 0.04828	19.846
Z222 CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 393.00 * 0.04844	19.038
Z223 CIS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CIS BEA Ratio 9-12] (835.00 + 0.00 + 0.00 + 10.00 + 1.00 + 0.00 + 41.00 + 1.00) * 0.05013	44.515
Z224 CIS BEA FTE K-12 ([CIS BEA FTE TTK] + [CIS BEA FTE K-3] + [CIS BEA FTE 4] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + [CIS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Dropout and ALE] (0.000 + 60.670 + 8.933 + 19.846 + 19.038 + 44.515) / 2.703.00	0.056605
Z555 CAS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [CAS Ratio K-3] (195.00 + 210.00 + 215.00 + 206.00) * 0.004365	3.605
Z555Z4 CAS BEA FTE 4 [Enroll 4] * [SpEd CAS BEA Ratio 4] 185.00 * 0.00402	0.745
Z555Z6 CAS BEA FTE 5-6	1.654

	[Enroll 5-6] * [SpEd CAS BEA Ratio 5-6] 411.00 * 0.00402	
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2023-2024 School Year	State of Washington Superintendent of Public Instruction	Run June 28, 2023 7:26 AM
Pullman School District Whitman County	F-203 Worksheet Report 2023-24 Pullman School District F203	Educational Service District 101 CCDDD 38267

Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 393.00 * 0.00402	1.581
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] (835.00 + 0.00 + 0.00 + 10.00 + 1.00 + 0.00 + 41.00 + 1.00) * 0.00404	3.595
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE TTK] + [CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Droput and ALE] (0.000 +3.605 + 0.745 + 1.654 + 1.581 + 3.595) / 2,703.00	0.004136
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (195.00 + 210.00 + 215.00 + 206.00) * 0.018294	15.111
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 185.00 * 0.01730	3.201
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 411.00 * 0.01730	7.111
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 393.00 * 0.01709	6.718
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (835.00 + 0.00 + 0.00 + 10.00 + 1.00 + 0.00 + 41.00 + 1.00) * 0.01716	15.239
594X	CLS Special Ed BEA Rate (K-12)	0.017529

([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]	
(15.111 + 3.201 + 7.111 + 6.718 + 15.239) / 2,703.00	

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.056605 * 72,728.00 * 1.000	\$ 4,116.77
Z226	CIS BEA Salary Inc Total ((([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total]) ((0.056605 * 75,419.00) * (1.000 + 0.000)) - 4,116.77	\$ 152.32
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,116.77 + 152.32	\$ 4,269.09
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004136 * 107,955.00 * 1.000	\$ 446.50
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004136 * 111,950.00 * 1.000 - 446.50	\$ 16.53
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 446.50 + 16.53	\$ 463.03
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017529 * 52,173.00 * 1.000	\$ 914.54
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017529 * 54,103.00 * 1.000 - 914.54	\$ 33.83
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 914.54 + 33.83	\$ 948.37
Z234	TOTAL Salary BEA	\$ 5,680.49

	[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] 4,269.09 + 463.03 + 948.37	
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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] (0.056605 + 0.004136) * 12,312.00	\$ 747.84
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] ((0.056605 + 0.004136) * (13,200.00 * 1.02)) - 747.84	\$ 69.98
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017529 * 12,312.00	\$ 215.82
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017529 * 13,200.00 * 1.430) - 215.82	\$ 115.06
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (4,116.77 + 446.50) * 0.17970	\$ 820.02
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (152.32 + 16.53) * 0.17330	\$ 29.26
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 914.54 * 0.22060	\$ 201.75
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 33.83 * 0.18560	\$ 6.28
Z243	9. TOTAL Benefits BEA	\$ 2,206.01

[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]

747.84 + 69.98 + 215.82 + 115.06 + 820.02 + 29.26 + 201.75 + 6.28

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

CCDDD 38267

2023-24 Pullman School District F203

Substitutes BEA

Item Code		Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.056605 * 0.9170) * (4.000 * 151.86)	\$ 31.53

MSOC BEA

Item Code		Amount
Z245	MSOC BEA Per Student (((Enroll Total w/ Run Start and Dropout and ALE] * [MSOC-Reg]) + ((Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [MSOC-LabSci])) / [Enroll Total w/ Run Start and Dropout and ALE] (2,703.00 * 1,483.44) + ((0.00 + 0.00 + 10.00 + 835.00 + 1.00 + 0.00 + 41.00 + 1.00) * 200.23) / 2,703.00	\$ 1,549.22
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] (((0.056605 * 75,419.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 71.15
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc]	\$ 12.33
4120pd	71.15 * 0.17330 3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 71.15 + 12.33	\$ 83.48

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] 5,680.49 + 2,206.01 + 31.53 + 1,549.22 + 83.48	\$ 9,550.73

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 %] 2,691.59 * 0.3593	967.09
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 967.09 * 2.39750 * 36.00 / 15.00 / 900.00	6.183
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 6.183 * 72,728.00 * 1.000	\$ 449,677.22
Z070	D. LAP CIS Salary Inc ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint]) ((6.183 * 75,419.00) * (1.000 + 0.000)) - 449,677.22	\$ 16,638.46
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 6.183 * 12,312.00	\$ 76,125.10
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (6.183 * 13,200.00 * 1.02) - 76,125.10	\$ 7,122.81
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 449,677.22 * 0.17970	\$ 80,807.00
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 16,638.46 * 0.17330	\$ 2,883.45

M56	I. Learning Assistance Program: Total Allocated MSOC [Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library-LAP] + [Total MSOC Other Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 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] (((6.183 * 75,419.00) * (1.000 + 0.000)) / 180.00) * 3.00 2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 7,771.93 * 0.17330 3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 7,771.93 + 1,346.88	\$ 7,771.93
Z074pd		\$ 1,346.88
4155pd		\$ 9,118.81
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] + [Total LAP Regular PD] 449,677.22 + 16,638.46 + 76,125.10 + 7,122.81 + 80,807.00 + 2,883.45 + 0.00 + 9,118.81	\$ 642,372.85

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	314.72
Z068A	B. Formulated Staffing Units - High Poverty (((LAP PY HIPOV Students] * [HIPOV LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((314.72 * 1.10000 * 36.00) / 15.00) / 900.00	0.923
Z069hp	C. School CIS Salary Maint Total [LAP HIPOV CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.923 * 72,728.00 * 1.000	\$ 67,127.94
Z070hp	D. CIS Salary Increase (((LAP HIPOV CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HIPOV CIS Salary Maint] (((0.923 * 75,419.00) * (1.000 + 0.000)) - 67,127.94	\$ 2,483.80

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

2023-24 Pullman School District F203

CCDDD 38267

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.923 * 12,312.00	\$	11,363.98
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (0.923 * 13,200.00 * 1.02) - 11,363.98	\$	1,063.29
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 67,127.94 * 0.17970	\$	12,062.89
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 2,483.80 * 0.17330	\$	430.44
M56hp	I. LAP MSOC [Total MSOC Technology-LAP HiPov] + [Total MSOC Utilities-LAP HiPov] + [Total MSOC Curriculum-LAP HiPov] + [Total MSOC Library-LAP HiPov] + [Total MSOC Other Supplies-LAP HiPov] + [Total MSOC Prof Dv/P-LAP HiPov] + [Total MSOC Facilities-LAP HiPov] + [Total MSOC Districtwide-LAP HiPov] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.923 * 75,419.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$	1,160.20
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,160.20 * 0.17330	\$	201.06
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 1,160.20 + 201.06	\$	1,361.26
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP HiPov] + [Total LAP HiPov PD] 67,127.94 + 2,483.80 + 11,363.98 + 1,063.29 + 12,062.89 + 430.44 + 0.00 + 1,361.26	\$	95,893.60
LAP Program Totals			
O71a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 95,893.60 + 642,372.85	\$	738,266.45

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

CCDDD 38267

2023-24 Pullman School District F203

V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code	Amount
A53	145.00
A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 110.00 + 12.00 + 23.00	
A62	110.00
B. TBIP Enroll K-6 Subtotal	
Z551	1.402
C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stndt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 110.00 * 4.778 * 36.00 / 15.00 / 900.00	
A63	12.00
D. TBIP Enroll 7-8 Subtotal	
Z551Z8	0.217
E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stndt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 12.00 * 6.778 * 36.00 / 15.00 / 900.00	
A64	23.00
F. TBIP Enroll 9-12 Subtotal	
Z551Z12	0.416
G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stndt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 23.00 * 6.778 * 36.00 / 15.00 / 900.00	
A65	40.00
H. TBIP Exited Kindergarten - Grade 12	
Z554	0.320
I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stndt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 40.00 * 3.000 * 36.00 / 15.00 / 900.00	
A66	2.355
J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 1.402 + 0.217 + 0.416 + 0.320	

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

2023-24 Pullman School District F203

CCDDD 38267

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 2.355 * 72,728.00 * 1.000	\$	171,274.44
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((2.355 * 75,419.00) * (1.000 + 0.000)) - 171,274.44	\$	6,337.31
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 2.355 * 12,312.00	\$	28,994.76
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (2.355 * 13,200.00 * 1.02) - 28,994.76	\$	2,712.96
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 171,274.44 * 0.17970	\$	30,778.02
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 6,337.31 * 0.17330	\$	1,098.26
M48	Q. Transitional Bilingual: Total Allocated MSOC [Total MSOC Technology-TBIP] + [Total MSOC Utilities-TBIP] + [Total MSOC Curriculum-TBIP] + [Total MSOC Other Supplies-TBIP] + [Total MSOC Library-TBIP] + [Total MSOC Prof Dvlp-TBIP] + [Total MSOC Facilities-TBIP] + [Total MSOC Districtwide-TBIP] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries ((((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((2.355 * 75,419.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$	2,960.20
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc]	\$	513.00
4165pd	2,960.20 * 0.17330 3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 2,960.20 + 513.00	\$	3,473.20

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

CCDDD 38267

2023-24 Pullman School District F203

Z085	S. TBIP TOTAL [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP] + [Total TBIP PD] 171,274.44 + 6,337.31 + 28,994.76 + 2,712.96 + 30,778.02 + 1,098.26 + 0.00 + 3,473.20	\$ 244,668.95
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 244,668.95 * 0.0175	\$ 4,281.71
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 244,668.95 - 4,281.71	\$ 240,387.24

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

CCDD 38267

2023-24 Pullman School District F203

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	135.15
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 135.15 * 2.1590 * 36.00 / 15.00 / 900.00	0.778
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.778 * 72,728.00 * 1.000	\$ 56,582.38
Z089	D. HiCap CIS Salary Inc (((HiCap CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((0.778 * 75,419.00) * (1.000 + 0.000)) - 56,582.38	\$ 2,093.60
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 0.778 * 12,312.00	\$ 9,578.74
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (0.778 * 13,200.00 * 1.02) - 9,578.74	\$ 896.25
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 56,582.38 * 0.17970	\$ 10,167.85
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 2,093.60 * 0.17330	\$ 362.82
Z094	I. Total MSOC -HiCap [Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library-HiCap] + [Total MSOC Other Supplies-HiCap] + [Total MSOC Prof Dvp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

CCDDD 38267

2023-24 Pullman School District F203

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] (((0.778 * 75,419.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 977.93
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 977.93 * 0.17330	\$ 169.48
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 977.93 + 169.48	\$ 1,147.41
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] + [Total HiCap PD] 56,582.38 + 2,093.60 + 9,578.74 + 896.25 + 10,167.85 + 362.82 + 0.00 + 1,147.41	\$ 80,829.05

VII. School Food Service – Acct 4198

Item Code		Amount
S5	A. Total School Food Service Allocation [Tot Type A Lunches Srvd] + [Tot Rdcd F&R Bfcasts Srvd] + [Tot Rdcd Price Bfcasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd] 0.00 + 8,959.50 + 2,034.90 + 834.00	\$ 11,828.40
S1	B. Total Type A Lunches Served [Est Reimursable Stndt Lunches Srvd] * [Food Type A Lunch Rate] 0.00 * 0.200000	0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served [Est FRPB] * [Free/Red Bfast Rate] 49,775.00 * 0.180000	8,959.50
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] 6,783.00 * 0.30	2,034.90
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] 4,170.00 * 0.2000	834.00

VIII. Transportation - Operations – Acct 4199

Item Code		Amount
14	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 1,379,644.00 + 0.00	\$ 1,379,644.00

Pullman School District No.267

F-195F

ENROLLMENT AND STAFF COUNTS

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	195.00	195.00	195.00	195.00
2. Grade 1	210.00	210.00	210.00	211.00
3. Grade 2	215.00	210.00	209.00	210.00
4. Grade 3	206.00	215.00	210.00	209.00
5. Grade 4	185.00	206.00	215.00	212.00
6. Grade 5	206.00	190.00	206.00	215.00
7. Grade 6	205.00	208.00	190.00	206.00
8. Grade 7	198.00	205.00	208.00	190.00
9. Grade 8	195.00	198.00	205.00	208.00
10. Grade 9	190.00	195.00	198.00	205.00
11. Grade 10	225.00	190.00	195.00	198.00
12. Grade 11 (excluding Running Start)	235.00	225.00	190.00	195.00
13. Grade 12 (excluding Running Start)	185.00	203.00	219.00	196.00
14. SUBTOTAL	2,650.00	2,650.00	2,650.00	2,650.00
15. Running Start	42.00	42.00	42.00	42.00
16. Dropout Reengagement Enrollment	1.00	1.00	1.00	1.00
17. ALE Enrollment	10.00	10.00	10.00	10.00
18. TOTAL K-12	2,703.00	2,703.00	2,703.00	2,703.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	215.857	214.857	214.857	214.857
2. General Fund FTE Classified Employees /4	111.943	111.943	111.943	111.943

Pullman School District No.267

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	5,247,000	5,247,000	5,247,000	5,247,000
2000 Local Nontax Support	801,500	831,156	861,908	893,799
3000 State, General Purpose	26,935,725	27,932,347	28,965,844	30,037,580
4000 State, Special Purpose	6,873,338	7,127,652	7,391,375	7,664,855
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	2,187,707	2,268,652	2,352,592	2,439,638
7000 Revenues from Other School Districts	50,000	50,500	51,005	51,515
8000 Revenues from Other Entities	15,500	15,500	15,500	15,500
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	42,110,770	43,472,807	44,885,224	46,349,887
EXPENDITURES				
00 Regular Instruction	25,126,433	25,566,111	26,022,057	26,494,873
10 Federal Special Purpose Funding	0	0	0	0
20 Special Education Instruction	4,898,618	5,079,867	5,267,822	5,462,731
30 Vocational Education Instruction	1,711,506	1,774,832	1,840,500	1,908,599
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	2,156,078	2,235,853	2,318,579	2,404,367
70 Other Instructional Programs	121,700	126,203	130,872	135,715
80 Community Services	50,000	50,000	50,000	50,000
90 Support Services	10,272,493	10,652,575	11,046,721	11,455,449
B. TOTAL EXPENDITURES	44,336,828	45,485,441	46,676,551	47,911,734
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)	-2,226,058	-2,012,634	-1,791,327	-1,561,847
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

Pullman School District No.267

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergarten	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	19,000	19,000	19,000	19,000
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
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	2,514,641	288,583	1,601,211	-190,116
G.L.891 Unassigned to Minimum Fund Balance Policy	3,325,262	3,325,262	0	0
F. TOTAL BEGINNING FUND BALANCE	5,858,903	3,632,845	1,620,211	-171,116
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 Kindergarten	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	19,000	19,000	19,000	19,000
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

Pullman School District No.267

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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	288,583	1,601,211	-136,617	-1,751,963
G.L.891 Unassigned to Minimum Fund Balance Policy	3,325,262	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,632,845	1,620,211	-171,116	-1,732,963

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.

Pullman School District No.267

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES				
100 General Student Body	208,495	204,076	206,116	208,177
200 Athletics	214,720	203,737	205,775	207,832
300 Classes	13,400	14,573	14,645	14,719
400 Clubs	155,300	189,475	191,371	193,283
600 Private Moneys	6,000	7,200	7,200	7,200
A. TOTAL REVENUES	597,915	619,061	625,107	631,211
EXPENDITURES				
100 General Student Body	197,365	199,339	201,332	203,345
200 Athletics	183,657	185,494	187,349	189,222
300 Classes	13,640	13,707	13,776	13,846
400 Clubs	218,805	220,993	223,203	225,435
600 Private Moneys	6,500	6,500	6,500	6,500
B. TOTAL EXPENDITURES	619,967	626,033	632,160	638,348
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-22,052	-6,972	-7,053	-7,137
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	408,753	386,701	379,729	372,676
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	408,753	386,701	379,729	372,676
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	386,701	379,729	372,676	365,538
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

Pullman School District No.267

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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/	386,701	379,729	372,676	365,539

Pullman School District No.267

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	7,223,190	7,227,750	7,537,620	7,722,000
2000 Local Nontax Support	55,000	55,000	55,000	55,000
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	7,278,190	7,282,750	7,592,620	7,777,000
EXPENDITURES				
Matured Bond Expenditures	4,980,000	4,680,000	4,625,000	5,000,000
Interest on Bonds	3,001,470	2,560,116	2,335,591	2,111,316
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	10,000	10,000	10,000	10,000
B. TOTAL EXPENDITURES	7,991,470	7,250,116	6,970,591	7,121,316
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)	-713,280	32,634	622,029	655,684
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	4,127,888	3,414,608	3,447,242	4,069,271
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	4,127,888	3,414,608	3,447,242	4,069,271
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Pullman School District No.267

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.830 Restricted for Debt Service	3,414,608	3,447,242	4,069,271	4,724,955
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)	3,414,608	3,447,242	4,069,271	4,724,955

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.

Pullman School District No.267

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	198,000	198,000	198,000	198,000
2000 Local Nontax Support	85,000	5,000	5,000	5,000
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	283,000	203,000	203,000	203,000
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	2,078,423	0	0	0
30 Equipment	284,000	198,000	198,000	198,000
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	4,500	4,500	4,500	4,500
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	2,366,923	202,500	202,500	202,500
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)	-2,083,923	500	500	500
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

Pullman School District No.267

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	1,799,950	0	0	0
G.L.862 Committed from Levy Proceeds	284,000	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	299,973	300,000	300,500	301,000
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,383,923	300,000	300,500	301,000
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	300,000	300,500	301,000	301,500
G.L.890 Unassigned Fund Balance	0	0	0	0

Pullman School District No.267

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	300,000	300,500	301,000	301,500

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.

Pullman School District No.267

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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	18,000	18,000	18,000	18,000
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	450,000	0	0
4499 Transportation Reimbursement Depreciation	219,695	219,695	219,695	219,695
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0

Pullman School District No.267

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	237,695	687,695	237,695	237,695
EXPENDITURES				
33 Transportation Equipment Purchases	400,000	630,000	375,000	375,000
34 Transportation Equipmment Major Repair	50,000	20,000	20,000	20,000
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	450,000	650,000	395,000	395,000
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)	-212,305	37,695	-157,305	-157,305
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	667,299	454,994	492,689	335,384
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	667,299	454,994	492,689	335,384
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	454,994	492,689	335,384	178,079

Pullman School District No.267

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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.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/	454,994	492,689	335,384	178,079

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.