

Pullman School District No.267

FISCAL YEAR 2024-2025

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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, 2024 through August 31, 2025.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 06/13/2024

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	43,365,475	536,375	7,204,300	369,800	574,391
Total Appropriation (Expenditures)	44,767,954	721,727	7,250,116	2,398,986	686,000
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	-1,402,479	-185,352	-45,816	-2,029,186	-111,609
Beginning Total Fund Balance	3,467,707	543,116	3,984,549	2,479,149	644,526
Ending Total Fund Balance	2,065,228	357,764	3,938,733	449,963	532,917
SECTION B: EXCESS LEVIES FOR 2025 COLLECTION					
Excess levies approved by voters for 2025 collection	6,300,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2025 collection after rollback	6,300,000	XXXXX	7,072,000	300,000	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.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,687.40		2,703.00		2,609.70	
FTE Certificated Employees	215.508		215.857		200.525	
FTE Classified Employees	109.961		111.943		107.594	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	42,496,090		42,110,770		43,365,475	
Total Expenditures	42,707,203		44,336,828		44,767,954	
Total Beginning Fund Balance	6,159,905		5,858,903		3,467,707	
Total Ending Fund Balance	5,948,793		3,632,845		2,065,228	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	22,513,406	52.72	25,126,433	56.67	23,820,385	53.21
Federal Special Purpose Funding	2,235,965	5.24	0	0.00	0	0.00
Special Education Instruction	4,502,008	10.54	4,898,618	11.05	5,356,610	11.97
Vocational Instruction	1,721,686	4.03	1,711,506	3.86	1,569,215	3.51
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,725,644	4.04	2,156,078	4.86	2,325,923	5.20
Other Instructional Programs	98,287	0.23	121,700	0.27	752,390	1.68
Community Services	19,410	0.05	50,000	0.11	39,000	0.09
Support Services	9,890,796	23.16	10,272,493	23.17	10,904,431	24.36
Total - Program Groups	42,707,203	100.00	44,336,828	100.00	44,767,954	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	24,019,804	56.24	24,879,110	56.11	25,142,235	56.16
Teaching Support	4,750,485	11.12	5,291,851	11.94	5,183,290	11.58
Other Supportive Activities	7,668,089	17.96	7,933,489	17.89	8,602,795	19.22
Building Administration	3,104,563	7.27	3,134,621	7.07	2,778,891	6.21
Central Administration	2,903,509	6.80	3,087,455	6.96	3,024,227	6.76
Total - Activity Groups	42,707,203	100.00	44,336,828	100.00	44,767,954	100.00

Pullman School District No.267

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	19,034,732	44.57	20,184,790	45.53	20,105,858	44.91
Classified Salaries	7,093,365	16.61	7,479,394	16.87	7,538,790	16.84
Employee Benefits and Payroll Taxes	10,309,300	24.14	10,036,158	22.64	10,057,046	22.46
Supplies, Instructional Resources and Noncapitalized Items	2,160,631	5.06	2,307,748	5.21	2,316,514	5.17
Purchased Services	3,905,588	9.15	4,142,012	9.34	4,653,982	10.40
Travel	187,567	0.44	166,726	0.38	85,764	0.19
Capital Outlay	16,019	0.04	20,000	0.05	10,000	0.02
Total - Objects	42,707,203	100.00	44,336,828	100.00	44,767,954	100.00

Pullman School District No.267

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2022-2023	Budget 2/ 2023-2024	Budget 3/ 2024-2025
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	191.40	195.00	183.00
2. Grade 1	217.30	210.00	185.00
3. Grade 2	205.70	215.00	193.00
4. Grade 3	181.00	206.00	228.00
5. Grade 4	207.20	185.00	203.00
6. Grade 5	214.11	206.00	171.00
7. Grade 6	200.70	205.00	204.00
8. Grade 7	201.19	198.00	209.00
9. Grade 8	184.25	195.00	196.00
10. Grade 9	219.69	190.00	206.00
11. Grade 10	241.31	225.00	180.00
12. Grade 11 (excluding Running Start)	186.46	235.00	205.00
13. Grade 12 (excluding Running Start)	179.45	185.00	197.00
14. SUBTOTAL	2,629.76	2,650.00	2,560.00
15. Running Start	44.99	42.00	43.00
16. Dropout Reengagement Enrollment	1.70	1.00	2.00
17. ALE Enrollment	10.95	10.00	4.70
18. TOTAL K-12	2,687.40	2,703.00	2,609.70
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	215.51	215.86	200.525
2. General Fund FTE Classified Employees /4	109.96	111.94	107.594

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,201,956	5,247,000	5,817,000
2000 Local Nontax Support	897,464	801,500	873,850
3000 State, General Purpose	25,917,411	26,935,725	26,969,312
4000 State, Special Purpose	6,160,116	6,873,338	6,957,089
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	4,318,259	2,187,707	2,208,724
7000 Revenues from Other School Districts	125	50,000	24,000
8000 Revenues from Other Entities	760	15,500	515,500
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	42,496,090	42,110,770	43,365,475
EXPENDITURES			
00 Regular Instruction	22,513,406	25,126,433	23,820,385
10 Federal Special Purpose Funding	2,235,965	0	0
20 Special Education Instruction	4,502,008	4,898,618	5,356,610
30 Vocational Education Instruction	1,721,686	1,711,506	1,569,215
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,725,644	2,156,078	2,325,923
70 Other Instructional Programs	98,287	121,700	752,390
80 Community Services	19,410	50,000	39,000
90 Support Services	9,890,796	10,272,493	10,904,431
B. TOTAL EXPENDITURES	42,707,203	44,336,828	44,767,954
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)	-211,112	-2,226,058	-1,402,479
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	19,000	3,311
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	2,514,641	114,299
G.L.891 Unassigned to Minimum Fund Balance Policy	2,979,050	3,325,262	3,350,097
F. TOTAL BEGINNING FUND BALANCE	6,159,905	5,858,903	3,467,707
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	1,060	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	3,311	19,000	3,311
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	2,741,382	288,583	0

Pullman School District No.267

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.891 Unassigned to Minimum Fund Balance Policy	3,203,040	3,325,262	2,061,917
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,948,793	3,632,845	2,065,228

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	5,201,956	5,247,000	5,817,000
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	5,201,956	5,247,000	5,817,000
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	51,501	58,100	46,450
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	15	0	200
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	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	102	2,000	2,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	6,410	7,300	3,200
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	10,368	5,000	15,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	312,037	350,500	325,500
2300 Investment Earnings	198,443	115,000	160,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	163,391	90,000	240,000
2600 Fines and Damages	6,774	13,600	12,500
2700 Rentals and Leases	28,998	137,000	36,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	20,136	20,000	30,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	897,464	801,500	873,850

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

		(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
STATE, GENERAL PURPOSE				
3100	Apportionment	24,644,510	25,502,587	25,868,467
3121	Special Education--General Apportionment	531,515	535,846	602,190
3300	Local Effort Assistance	741,387	897,292	498,655
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	TOTAL STATE, GENERAL PURPOSE	25,917,411	26,935,725	26,969,312
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	9,595	37,000	35,000
4109	Transition To Kindergarten	XXXXX	0	0
4121	Special Education	3,558,045	3,930,493	4,219,919
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	535,867	738,267	749,678
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	310,564	279,890	321,653
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	224,426	240,387	267,400
4174	Highly Capable	80,070	80,829	81,348
4188	Childcare	0	0	0
4198	School Food Services	9,792	11,828	83,374
4199	Transportation--Operations	1,379,644	1,379,644	1,113,597
4300	Other State Agencies, Unassigned	606	130,000	25,000
4321	Special Education--Other State Agencies	32,099	25,000	30,000
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	19,409	20,000	26,000
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	4,120
4399	Transportation--Operations--Other State Agencies	0	0	0
4000	TOTAL STATE, SPECIAL PURPOSE	6,160,116	6,873,338	6,957,089

Pullman School District No.267

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	0	0	0
6109 Transition To Kindergarten	XXXXX	0	0
6111 Federal Special Purpose-SLFRF	225,994	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	1,999,664	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	93,948	0	0
6124 Special Education--Supplemental	493,742	507,174	568,855
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	21,284	19,635	33,052
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	531,647	648,848	554,999
6152 School Improve, Fed Other Title Grants under ESEA, Fed	99,530	167,498	155,492
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)	9,599	41,934	38,000
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	709,351	670,550	592,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	10,302	36,516
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	800	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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6298 School Food Services	0	0	25,880
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	105,000
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	40,089	35,000	30,000
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	5,000
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	92,611	86,766	63,930
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,318,259	2,187,707	2,208,724

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	125	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	24,000
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	125	50,000	24,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	500,000
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	592	5,000	5,000
8199 Transportation	0	0	0
8200 Private Foundations	0	10,000	10,000
8500 Nonfederal, ESD	168	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	760	15,500	515,500
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	42,496,090	42,110,770	43,365,475

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

Pullman School District No.267

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REGULAR INSTRUCTION			
01 Basic Education	22,421,732	25,030,538	23,714,508
02 Alternative Learning Experience	76,587	95,895	85,801
03 Basic Education - Dropout Reengagement	15,087	0	20,076
09 Transition to Kindergarten	XXXXX	0	0
00 TOTAL REGULAR INSTRUCTION	22,513,406	25,126,433	23,820,385
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	225,994	0	0
12 Federal Special Purpose - ESSER II	0	0	0
13 Federal Special Purpose - ESSER III	2,009,171	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	800	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	2,235,965	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	3,905,218	4,391,443	4,787,755
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	103,048	0	0
24 Special Education, Supplemental, Federal	493,742	507,175	568,855
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	4,502,008	4,898,618	5,356,610
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,368,773	1,372,095	1,261,080
34 Middle School Career and Technical Education, State	331,624	319,776	275,083
38 Vocational, Federal	21,290	19,635	33,052
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,721,686	1,711,506	1,569,215
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Pullman School District No.267

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	534,587	648,847	680,905
52 Other Title Grants under ESEA-Federal	102,874	192,344	155,492
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	520,282	738,267	760,708
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	358,224	293,400	344,976
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	9,599	41,934	38,000
65 Transitional Bilingual, State	200,079	241,286	345,842
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	1,725,644	2,156,078	2,325,923
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	12,477	23,816	11,739
74 Highly Capable	85,810	87,582	73,458
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	10,302	667,193
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	98,287	121,700	752,390
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
89 Other Community Services	19,410	50,000	39,000
80 TOTAL COMMUNITY SERVICES	19,410	50,000	39,000
SUPPORT SERVICES			
97 District-wide Support	7,313,201	7,662,496	8,415,369
98 School Food Services	1,191,783	1,230,353	1,342,781
99 Pupil Transportation	1,385,811	1,379,644	1,146,281
90 TOTAL SUPPORT SERVICES	9,890,796	10,272,493	10,904,431
TOTAL PROGRAM EXPENDITURES	42,707,203	44,336,828	44,767,954

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	23,714,508	205,000		14,671,147	1,860,022	5,469,698	709,637	762,854	36,150	0
02 ALE	85,801	0		55,700	502	18,599	0	11,000	0	0
03 Basic Education - Dropout Reengagement	20,076	0		0	0	0	0	20,076	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	23,820,385	205,000		14,726,847	1,860,524	5,488,297	709,637	793,930	36,150	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	4,787,755	1,700		2,284,009	942,971	1,377,286	7,400	173,389	1,000	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	568,855	0		384,368	0	139,783	3,528	39,676	1,500	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	5,356,610	1,700		2,668,377	942,971	1,517,069	10,928	213,065	2,500	0
31 Voc, Basic, St	1,261,080	11,000		851,308	65,603	294,376	21,093	17,200	500	0
34 MidSchCar/Tec	275,083	0		209,584	0	65,499	0	0	0	0
38 Voc, Fed	33,052	0		0	0	0	33,052	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,569,215	11,000		1,060,892	65,603	359,875	54,145	17,200	500	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	680,905	0		282,705	180,937	208,263	3,000	6,000	0	0
52 Other Title Grants under ESEA-Federal	155,492	0	0	54,161	32,907	37,177	5,071	26,176	0	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	760,708	0		464,407	66,704	218,364	2,000	6,233	3,000	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	344,976	1,000		116,691	23,008	24,417	102,297	66,563	11,000	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	38,000	0		0	0	0	7,886	22,000	8,114	0
65 Tran Biling, St	345,842	0		186,592	52,973	106,277	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	2,325,923	1,000	0	1,104,556	356,529	594,498	120,254	126,972	22,114	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	11,739	0		9,997	0	1,742	0	0	0	0
74 Highly Capable	73,458	0		56,261	0	17,197	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	667,193	0		576	0	101	325,000	331,516	10,000	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	752,390	0		66,834	0	19,040	325,000	331,516	10,000	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

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	39,000	39,000	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	39,000	39,000	0	0	0	0	0	0	0	0
97 Distwide Suppt	8,415,369	5,950	-5,000	478,352	3,107,609	1,363,983	374,350	3,067,125	13,000	10,000
98 Schl Food Serv	1,342,781	0	-5,000	0	465,937	310,514	539,050	31,280	1,000	0
99 Pupil Transp	1,146,281	0	-253,650	0	739,617	403,770	183,150	72,894	500	0
TOTAL SUPPORT SERVICES	10,904,431	5,950	-263,650	478,352	4,313,163	2,078,267	1,096,550	3,171,299	14,500	10,000
OBJECT TOTALS	44,767,954	263,650	-263,650	20,105,858	7,538,790	10,057,046	2,316,514	4,653,982	85,764	10,000

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	424,422	0		153,402	165,090	97,730	600	5,600	2,000	0
22 Lrn Resrc	445,315	0		78,404	207,076	142,585	16,650	600	0	0
23 Princ Off	2,778,891	0		1,531,591	552,646	662,750	21,580	9,024	1,300	0
24 Guid/Coun	1,047,395	0		762,382	24,583	259,030	1,400	0	0	0
25 Pupil M/S	271,880	0		0	166,703	105,177	0	0	0	0
26 Health	410,030	0		12,161	266,739	128,130	2,500	0	500	0
27 Teaching	16,370,741	7,500		11,225,865	179,316	3,869,593	461,087	625,530	1,850	0
28 Extracur	1,155,960	197,000		404,936	297,869	116,055	14,500	102,100	23,500	0
29 Pmt to SD	0							0		
31 InstProDev	350,309	500		271,919	0	47,890	5,500	17,500	7,000	0
32 Inst Tech	19,600	0			0	0	19,600	0	0	0
33 Curriculum	205,623	0		31,345	0	5,558	166,220	2,500	0	0
34 Prof Lrng St	234,342	0		199,142		35,200	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	23,714,508	205,000		14,671,147	1,860,022	5,469,698	709,637	762,854	36,150	0
FTE Program Staff				145.118	23.062					

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	85,801	0		55,700	502	18,599	0	11,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	85,801	0		55,700	502	18,599	0	11,000	0	0
FTE Program Staff				0.600	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	20,076	0		0	0	0	0	20,076	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
35	Pupil Safety	0	0		0	0	0	0	0	0	0
Total		20,076	0		0	0	0	0	20,076	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
35	Pupil Safety	0	0		0	0	0	0	0	0	0
62	Grnd Mnt	0	0		0	0	0	0	0	0	0
63	Oper Bldg	0	0		0	0	0	0	0	0	0
64	Maintnce	0	0		0	0	0	0	0	0	0
65	Utilities	0	0					0	0	0	0
67	Bldg Secu	0	0		0	0	0	0	0	0	0
Total		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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0

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
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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

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
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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

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
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

Activity	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit	Credit	Cert.	Class.	Employee	Supplies /	Purchased	Travel	Capital
		Transfer	Transfer	Salaries	Salaries	Benefits	Materials	Services		Outlay
63 Oper Bldg	0	0				0	0	0	0	0
64 Maintnce	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0

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
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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

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
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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	292,542	0		159,324	61,818	69,900	200	800	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	125,450	0		0	80,289	45,161	0	0	0	0
26 Health	1,167,067	0		812,136	0	281,371	2,500	71,060	0	0
27 Teaching	3,105,045	1,700		1,233,854	799,871	966,741	4,500	97,879	500	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	53,694	0		44,466	993	8,035	200	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	3,650	0		0	0	0	0	3,650	0	0
34 Prof Lrng St	40,307	0		34,229		6,078	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	4,787,755	1,700		2,284,009	942,971	1,377,286	7,400	173,389	1,000	0
FTE Program Staff				25.151	16.722					

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
35	Pupil Safety	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 23 - SP,Ed, Sup, IDEA, Fed

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21	Supv Inst	0	0		0	0	0	0	0	0	0
22	Lrn Resrc	0	0		0	0	0	0	0	0	0
24	Guid/Coun	0	0		0	0	0	0	0	0	0
25	Pupil M/S	0	0		0	0	0	0	0	0	0
26	Health	0	0		0	0	0	0	0	0	0
27	Teaching	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	0	0		0	0	0	0	0	0	0
32	Inst Tech	0	0			0	0	0	0	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
35	Pupil Safety	0	0		0	0	0	0	0	0	0
Total		0	0		0	0	0	0	0	0	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	547,166	0		370,616	0	137,346	528	38,676	0	0
29 Pmt to SD	0							0		
31 InstProDev	18,689	0		13,752	0	2,437	0	1,000	1,500	0
32 Inst Tech	1,000	0			0	0	1,000	0	0	0
33 Curriculum	2,000	0		0	0	0	2,000	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	568,855	0		384,368	0	139,783	3,528	39,676	1,500	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
35	Pupil Safety	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
35 Pupil Safety	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 29 - Special Education, Other, Federal

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21	Supv Inst	0	0		0	0	0	0	0	0	0
22	Lrn Resrc	0	0		0	0	0	0	0	0	0
23	Princ Off	0	0		0	0	0	0	0	0	0
24	Guid/Coun	0	0		0	0	0	0	0	0	0
25	Pupil M/S	0	0		0	0	0	0	0	0	0
26	Health	0	0		0	0	0	0	0	0	0
27	Teaching	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	0	0		0	0	0	0	0	0	0
32	Inst Tech	0	0			0	0	0	0	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
35	Pupil Safety	0	0		0	0	0	0	0	0	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		(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	56,328	0		42,932	0	13,396	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	1,167,983	8,000		779,692	65,603	275,895	21,093	17,200	500	0
28 Extracur	3,000	3,000		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	19,296	0		16,391	0	2,905	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	14,473	0		12,293		2,180	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	1,261,080	11,000		851,308	65,603	294,376	21,093	17,200	500	0
FTE Program Staff				8.000	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
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	270,309	0		205,529	0	64,780	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	2,728	0		2,317	0	411	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	2,046	0		1,738		308	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	275,083	0		209,584	0	65,499	0	0	0	0
FTE Program Staff				2.000						

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, 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	33,052	0		0	0	0	33,052	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	33,052	0		0	0	0	33,052	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
35	Pupil Safety	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
35	Pupil Safety	0	0		0	0	0	0	0	0	0
61	Supv Bldg	0	0		0	0	0	0	0	0	0
62	Grnd Mnt	0	0			0	0	0	0	0	0
63	Oper Bldg	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
35	Pupil Safety	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)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies / Materials	Purchased Services	Travel	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		667,490	0		272,159	180,937	206,394	2,000	6,000	0	0
29 Pmt to SD		0							0		
31 InstProDev		12,415	0		10,546	0	1,869	0	0	0	0
32 Inst Tech		0	0			0	0	0	0	0	0
33 Curriculum		1,000	0		0	0	0	1,000	0	0	0
35 Pupil Safety		0	0		0	0	0	0	0	0	0
63 Oper Bldg		0	0			0	0	0	0	0	0
64 Maintnce		0	0			0	0	0	0	0	0
65 Utilities		0	0					0	0		0
Total		680,905	0		282,705	180,937	208,263	3,000	6,000	0	0
FTE Program Staff					3.000	3.425					

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		0	0		0	0	0	0	0	0	0
27 Teaching		78,323	0		0	32,907	20,345	5,071	20,000	0	0
28 Extracur		0	0		0	0	0	0	0	0	0
29 Pmt to SD		0							0		
31 InstProDev		77,169	0		54,161	0	16,832	0	6,176	0	0
32 Inst Tech		0	0			0	0	0	0	0	0
33 Curriculum		0	0		0	0	0	0	0	0	0
35 Pupil Safety		0	0		0	0	0	0	0	0	0
63 Oper Bldg		0	0			0	0	0	0	0	0
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		155,492	0	0	54,161	32,907	37,177	5,071	26,176	0	0
FTE Program Staff					0.500	0.354					

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
35	Pupil Safety	0	0		0	0	0	0	0	0	0
63	Oper Bldg	0	0			0	0	0	0	0	0
64	Maintnce	0	0			0	0	0	0	0	0
65	Utilities	0	0					0	0		0
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
35	Pupil Safety	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		(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	8,000	0		0	0	0	0	5,000	3,000	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	116,335	0		80,386	0	35,949	0	0	0	0
27 Teaching	609,820	0		361,455	66,704	178,428	2,000	1,233	0	0
29 Pmt to SD	0							0		
31 InstProDev	17,689	0		15,038	0	2,651	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	8,864	0		7,528		1,336	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	760,708	0		464,407	66,704	218,364	2,000	6,233	3,000	0
FTE Program Staff				6.006	1.348					

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
35	Pupil Safety	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 57 - State Institutions, Neglected and Delinquent, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	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	249,683	0		101,184	0	17,936	78,000	52,563	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	85,293	1,000		15,507	23,008	6,481	14,297	14,000	11,000	0
32 Inst Tech	10,000	0			0	0	10,000	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	344,976	1,000		116,691	23,008	24,417	102,297	66,563	11,000	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
35 Pupil Safety	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 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
35 Pupil Safety	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
35	Pupil Safety	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	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	4,100	0		0	0	0	4,100	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	30,114	0		0	0	0	0	22,000	8,114	0
32 Inst Tech	0	0				0	0	0	0	0
33 Curriculum	3,786	0		0	0	0	3,786	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	38,000	0		0	0	0	7,886	22,000	8,114	0

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	337,641	0		179,627	52,973	105,041	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	4,684	0		3,980	0	704	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	3,517	0		2,985		532	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	345,842	0		186,592	52,973	106,277	0	0	0	0
FTE Program Staff				2.400	1.039					

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

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

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
35	Pupil Safety	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
35	Pupil Safety	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
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	11,739	0		9,997	0	1,742	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	11,739	0		9,997	0	1,742	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	69,306	0		52,730	0	16,576	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	3,128	0		2,662	0	466	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	1,024	0		869		155	0	0	0	0
35	Pupil Safety	0	0		0	0	0	0	0	0	0
Total		73,458	0		56,261	0	17,197	0	0	0	0
FTE Program Staff					0.500						

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
35	Pupil Safety	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
35	Pupil Safety	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	350,000	0		0	0	0	175,000	175,000	0	0
28	Extracur	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	10,677	0		576	0	101	0	0	10,000	0
32	Inst Tech	270,000	0			0	0	150,000	120,000	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
35	Pupil Safety	0	0		0	0	0	0	0	0	0
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	36,516	0					0	36,516		0
68	Insurance	0	0						0		
91	Publ Actv	0	0		0	0	0	0	0	0	0
Total		667,193	0		576	0	101	325,000	331,516	10,000	0
FTE Program Staff					0.000						

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
35	Pupil Safety	0	0		0	0	0	0	0	0	0
63	Oper Bldg	0	0			0	0	0	0	0	0
65	Utilities	0	0					0	0		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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		
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
35	Pupil Safety	0	0		0	0	0	0	0	0	0
42	Food	0	0					0	0		
44	Operation	0	0			0	0	0	0	0	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		(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	5,000	5,000		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	34,000	34,000	0	0	0	0	0	0	0	0
Total	39,000	39,000	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	230,368	2,150			11,998	1,970	3,000	206,750	4,500	0
12 Supt Off	888,492	3,500		469,357	161,010	179,925	7,700	62,000	5,000	0
13 Busns Off	599,974	0		0	374,778	118,946	18,750	87,000	500	0
14 HR	282,647	0		8,995	186,956	57,596	2,000	27,100	0	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	238,940	0			144,822	58,318	32,300	3,500	0	0
63 Oper Bldg	1,850,224	0			1,176,585	548,339	123,000	2,300	0	0
64 Maintnce	1,065,049	0	0		503,942	203,407	182,000	165,200	500	10,000
65 Utilities	1,442,300	0	0		0	0	0	1,442,300	0	0
67 Bldg Secu	5,000	0			0	0	0	5,000	0	0
68 Insurance	820,275	0					0	820,275		0
69 Dep Fac Mnt	0	0			0	0	0	0		0
72 Info Sys	988,100	300	0	0	547,518	195,482	1,600	240,700	2,500	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	4,000	0	-5,000	0	0	0	4,000	5,000	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0		0					0		0
Total	8,415,369	5,950	-5,000	478,352	3,107,609	1,363,983	374,350	3,067,125	13,000	10,000
FTE Program Staff				2.250	43.000					

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

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
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	131,452	0		0	96,580	33,472	0	1,400	0	0
42 Food	494,050	0					494,050	0		
44 Operation	722,279	0			369,357	277,042	45,000	29,880	1,000	0
49 Transfers	-5,000		-5,000							
Total	1,342,781	0	-5,000	0	465,937	310,514	539,050	31,280	1,000	0
FTE Program Staff					8.229					

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	84,701	0		0	53,043	31,658	0	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
51 Supervisn	118,002	0		0	78,500	30,302	0	9,200	0	0
52 Operation	959,461	0			522,453	310,258	121,150	5,600	0	0
53 Maintnce	182,873	0			85,621	31,552	62,000	3,200	500	0
56 Insurance	54,894							54,894		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-253,650		-253,650							
Total	1,146,281	0	-253,650	0	739,617	403,770	183,150	72,894	500	0
FTE Program Staff					9.393					

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	191,591	191,591	191,590.67	143,693	143,693	0
01-21-122	DEPUTY/ASST. SUPERINTENDENT SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,709	9,709	0
ACTIVITY CODE 21 TOTAL		0.750				153,402	153,402	0
01-22-410	LIBRARY MEDIA SPECIALIST	1.000	74,278	74,278	74,278.00	74,278	74,278	0
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,126	0	4,126
ACTIVITY CODE 22 TOTAL		1.000				78,404	74,278	4,126
01-23-004	VACATION PAYOFF	0.000	0	0	0.00	60,000	0	60,000
01-23-210	ELEMENTARY PRINCIPAL	5.000	156,410	131,792	148,109.00	740,545	740,545	0
01-23-212	ELEMENTARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	13,343	0	13,343
01-23-220	ELEMENTARY VICE PRINCIPAL	2.000	139,533	122,414	130,973.50	261,947	192,181	69,767
01-23-222	ELEMENTARY VICE PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,726	0	4,726
01-23-240	SECONDARY VICE PRINCIPAL	3.000	152,735	145,156	147,682.33	443,047	152,735	290,312
01-23-242	SECONDARY VICE PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,983	0	7,983
ACTIVITY CODE 23 TOTAL		10.000				1,531,591	1,085,461	446,131
01-24-420	COUNSELOR	7.750	104,265	72,817	93,601.29	725,410	725,410	0
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	36,972	0	36,972
ACTIVITY CODE 24 TOTAL		7.750				762,382	725,410	36,972
01-26-490	BEHAVIOR ANALYST	0.153	79,601	79,601	79,483.66	12,161	12,161	0
ACTIVITY CODE 26 TOTAL		0.153				12,161	12,161	0
01-27-001	SICK LEAVE	0.000	0	0	0.00	100,000	0	100,000
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	267,000	89,835	177,165
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	146,883	4,000	142,883

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
01-27-310	ELEMENTARY HOMEROOM TEACHER	67.000	104,265	56,063	82,850.04	5,550,953	5,550,953	0
01-27-320	SECONDARY TEACHER	49.307	104,265	56,772	88,987.36	4,387,700	4,232,450	155,250
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	26,350	0	26,350
01-27-340	ELEMENTARY SPECIALIST TEACHER	8.266	104,265	63,018	90,060.37	744,439	341,601	402,838
01-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,540	0	2,540
ACTIVITY CODE 27 TOTAL		124.573				11,225,865	10,218,839	1,007,026
01-28-002	SUBSTITUTE PAY	0.000	0	0	0.00	10,000	0	10,000
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	20,490	0	20,490
01-28-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,637	0	12,637
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	184,748	0	184,748
01-28-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	31,480	0	31,480
01-28-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	16,532	0	16,532
01-28-510	EXTRACURRICULAR	0.892	139,534	139,534	139,612.11	124,534	0	124,534
01-28-512	EXTRACURRICULAR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,515	0	2,515
ACTIVITY CODE 28 TOTAL		0.892				404,936	0	404,936
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	6,398	4,998	1,400
01-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	124,378	0	124,378
01-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	105,286	0	105,286
01-31-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	17,644	0	17,644

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
01-31-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,651	0	1,651
01-31-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,120	0	16,120
01-31-492	BEHAVIOR ANALYST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	442	0	442
ACTIVITY CODE 31 TOTAL		0.000				271,919	4,998	266,921
01-33-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	14,000	0	14,000
01-33-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,345	0	13,345
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	1,000	0	1,000
ACTIVITY CODE 33 TOTAL		0.000				31,345	0	31,345
01-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	94,608	94,608	0
01-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	78,965	78,965	0
01-34-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	13,228	13,228	0
01-34-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,238	1,238	0
01-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,771	10,771	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
01-34-492	BEHAVIOR ANALYST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	332	332	0
ACTIVITY CODE 34 TOTAL		0.000				199,142	199,142	0
PROGRAM TOTAL		145.118				14,671,147	12,473,691	2,197,457

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
02-27-320	SECONDARY TEACHER	0.600	104,265	84,489	92,833.33	55,700	55,700	0
ACTIVITY CODE 27 TOTAL		0.600				55,700	55,700	0
PROGRAM TOTAL		0.600				55,700	55,700	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 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** 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 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	191,591	191,591	191,592.00	47,898	47,898	0
21-21-122	DEPUTY/ASST. SUPERINTENDENT SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,236	3,236	0
21-21-130	OTHER DISTRICT ADMINISTRATOR	0.892	118,849	118,849	118,889.01	106,049	106,049	0
21-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,141	2,141	0
ACTIVITY CODE 21 TOTAL		1.142				159,324	159,324	0
21-26-430	OCCUPATIONAL THERAPIST	1.000	67,801	67,801	67,801.00	67,801	67,801	0
21-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,507	1,507	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	4.806	104,265	67,801	85,256.55	409,743	409,743	0
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,891	8,891	0
21-26-460	PSYCHOLOGIST	3.050	104,265	84,489	99,077.70	302,187	302,187	0
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,842	9,842	0
21-26-490	BEHAVIOR ANALYST	0.153	79,601	79,601	79,509.80	12,165	12,165	0
ACTIVITY CODE 26 TOTAL		9.009				812,136	812,136	0
21-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	25,000	25,000	0
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	8,200	8,200	0
21-27-330	OTHER TEACHER	15.000	104,265	56,063	77,455.67	1,161,835	1,161,835	0
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	38,819	38,819	0
ACTIVITY CODE 27 TOTAL		15.000				1,233,854	1,233,854	0
21-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	25,867	25,867	0
21-31-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,507	1,507	0
21-31-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,556	9,556	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
21-31-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,091	7,091	0
21-31-492	BEHAVIOR ANALYST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	445	445	0
ACTIVITY CODE 31 TOTAL		0.000				44,466	44,466	0
21-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	19,400	19,400	0
21-34-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,130	1,130	0
21-34-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,047	8,047	0
21-34-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,318	5,318	0
21-34-492	BEHAVIOR ANALYST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	334	334	0
ACTIVITY CODE 34 TOTAL		0.000				34,229	34,229	0
PROGRAM TOTAL		25.151				2,284,009	2,284,009	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	5,000	5,000	0
24-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	200	200	0
24-27-330	OTHER TEACHER	5.000	93,735	56,772	70,726.20	353,631	353,631	0
24-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,785	11,785	0
ACTIVITY CODE 27 TOTAL		5.000				370,616	370,616	0
24-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	13,752	13,752	0
ACTIVITY CODE 31 TOTAL		0.000				13,752	13,752	0
PROGRAM TOTAL		5.000				384,368	384,368	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
31-21-250	OTHER SCHOOL ADMINISTRATOR	0.400	102,221	102,221	102,220.00	40,888	40,888	0
31-21-252	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,044	2,044	0
ACTIVITY CODE 21 TOTAL		0.400				42,932	42,932	0
31-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	15,000	15,000	0
31-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,000	1,000	0
31-27-320	SECONDARY TEACHER	7.600	104,265	57,503	91,668.42	696,680	696,680	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	67,012	67,012	0
ACTIVITY CODE 27 TOTAL		7.600				779,692	779,692	0
31-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,391	16,391	0
ACTIVITY CODE 31 TOTAL		0.000				16,391	16,391	0
31-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,293	12,293	0
ACTIVITY CODE 34 TOTAL		0.000				12,293	12,293	0
PROGRAM TOTAL		8.000				851,308	851,308	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	4,500	4,500	0
34-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	500	500	0
34-27-320	SECONDARY TEACHER	2.000	104,265	91,898	98,081.50	196,163	196,163	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,366	4,366	0
ACTIVITY CODE 27 TOTAL		2.000				205,529	205,529	0
34-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,317	2,317	0
ACTIVITY CODE 31 TOTAL		0.000				2,317	2,317	0
34-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,738	1,738	0
ACTIVITY CODE 34 TOTAL		0.000				1,738	1,738	0
PROGRAM TOTAL		2.000				209,584	209,584	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
**** 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
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,000	1,000	0
51-27-330	OTHER TEACHER	3.000	104,265	67,059	90,386.33	271,159	271,159	0
ACTIVITY CODE 27 TOTAL		3.000				272,159	272,159	0
51-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,546	10,546	0
ACTIVITY CODE 31 TOTAL		0.000				10,546	10,546	0
PROGRAM TOTAL		3.000				282,705	282,705	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
52-31-400	OTHER SUPPORT PERSONNEL	0.500	104,265	104,265	104,268.00	52,134	52,134	0
52-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,027	2,027	0
ACTIVITY CODE 31 TOTAL		0.500				54,161	54,161	0
PROGRAM TOTAL		0.500				54,161	54,161	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
55-26-490	BEHAVIOR ANALYST	1.306	79,601	56,063	61,551.30	80,386	80,386	0
ACTIVITY CODE 26 TOTAL		1.306				80,386	80,386	0
55-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,500	5,500	0
55-27-330	OTHER TEACHER	4.700	104,265	57,503	75,735.11	355,955	355,955	0
ACTIVITY CODE 27 TOTAL		4.700				361,455	361,455	0
55-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,000	5,000	0
55-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,910	7,910	0
55-31-492	BEHAVIOR ANALYST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,128	2,128	0
ACTIVITY CODE 31 TOTAL		0.000				15,038	15,038	0
55-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,930	5,930	0
55-34-492	BEHAVIOR ANALYST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,598	1,598	0
ACTIVITY CODE 34 TOTAL		0.000				7,528	7,528	0
PROGRAM TOTAL		6.006				464,407	464,407	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	25,296	25,296	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	63,240	63,240	0
58-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,324	6,324	0
58-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,324	6,324	0
ACTIVITY CODE 27 TOTAL		0.000				101,184	101,184	0
58-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	15,507	15,507	0
ACTIVITY CODE 31 TOTAL		0.000				15,507	15,507	0
PROGRAM TOTAL		0.000				116,691	116,691	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
**** 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 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
65-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	500	500	0
65-27-330	OTHER TEACHER	2.400	86,883	57,503	74,636.25	179,127	179,127	0
ACTIVITY CODE 27 TOTAL		2.400				179,627	179,627	0
65-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,930	1,930	0
65-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,050	2,050	0
ACTIVITY CODE 31 TOTAL		0.000				3,980	3,980	0
65-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,985	2,985	0
ACTIVITY CODE 34 TOTAL		0.000				2,985	2,985	0
PROGRAM TOTAL		2.400				186,592	186,592	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	9,997	0	9,997
ACTIVITY CODE 27 TOTAL		0.000				9,997	0	9,997
PROGRAM TOTAL		0.000				9,997	0	9,997

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	0.500	104,265	104,265	104,260.00	52,130	52,130	0
ACTIVITY CODE 27 TOTAL		0.500				52,730	52,730	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	1,162	1,162	0
ACTIVITY CODE 31 TOTAL		0.000				2,662	2,662	0
74-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	869	869	0
ACTIVITY CODE 34 TOTAL		0.000				869	869	0
PROGRAM TOTAL		0.500				56,261	56,261	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
79-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	576	576	0
ACTIVITY CODE 31 TOTAL		0.000				576	576	0
PROGRAM TOTAL		0.000				576	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.

PROGRAM 89 - Other Community Services

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	216,686	216,686	216,686.00	216,686	216,686	0
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	39,831	39,831	0
97-12-130	OTHER DISTRICT ADMINISTRATOR	1.250	175,346	165,280	167,293.60	209,117	209,117	0
97-12-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,723	3,723	0
ACTIVITY CODE 12 TOTAL		2.250				469,357	469,357	0
97-14-005	OTHER SALARY ITEMS	0.000	0	0	0.00	8,995	2,995	6,000
ACTIVITY CODE 14 TOTAL		0.000				8,995	2,995	6,000
PROGRAM TOTAL		2.250				478,352	472,352	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
**** 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 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	39.72	29.65	37.35	165,090	30,836	134,254
ACTIVITY CODE 21 TOTAL		2.125					165,090	30,836	134,254
01-22-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,016	0	4,016
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	3.304	6,870.60	30.38	26.24	29.29	201,260	201,260	0
ACTIVITY CODE 22 TOTAL		3.304					207,076	201,260	5,816
01-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	8,000	0	8,000
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,000	800	1,200
01-23-910	AIDES	1.311	2,728.00	29.65	26.36	28.10	76,646	42,696	33,950
01-23-940	OFFICE/CLERICAL	7.690	16,000.00	30.70	25.71	29.13	466,000	466,000	0
ACTIVITY CODE 23 TOTAL		9.001					552,646	509,496	43,150
01-24-940	OFFICE/CLERICAL	0.446	928.00	26.49	26.49	26.49	24,583	24,583	0
ACTIVITY CODE 24 TOTAL		0.446					24,583	24,583	0
01-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,000	0	5,000
01-25-910	AIDES	3.029	6,300.00	30.38	22.73	25.67	161,703	51,694	110,009
ACTIVITY CODE 25 TOTAL		3.029					166,703	51,694	115,009
01-26-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,000	0	4,000
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,674	0	9,674
01-26-910	AIDES	0.072	149.40	26.32	26.32	26.31	3,930	0	3,930
01-26-960	PROFESSIONAL	2.871	5,971.50	51.19	35.31	41.72	249,135	95,004	154,131
ACTIVITY CODE 26 TOTAL		2.943					266,739	95,004	171,735
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	25,000	0	25,000
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	15,000	0	15,000

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
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	14,108	1,200	12,908
01-27-910	AIDES	2.214	4,604.40	31.94	23.87	27.19	125,208	77,385	47,823
ACTIVITY CODE 27 TOTAL		2.214					179,316	78,585	100,731
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	22,000	0	22,000
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	275,869	0	275,869
ACTIVITY CODE 28 TOTAL		0.000					297,869	0	297,869
PROGRAM TOTAL		23.062					1,860,022	991,458	868,564

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	502	502	0
ACTIVITY CODE 27 TOTAL		0.000					502	502	0
PROGRAM TOTAL		0.000					502	502	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 03 - Basic Education - Dropout Reengagement

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

0	0
0	0
0	0

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

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

3/ Use three decimal places.

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	39.72	29.65	33.97	61,818	61,818	0
ACTIVITY CODE 21 TOTAL		0.875					61,818	61,818	0
21-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,000	3,000	0
21-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	8,000	8,000	0
21-25-910	AIDES	1.276	2,650.35	27.32	23.73	26.14	69,289	69,289	0
ACTIVITY CODE 25 TOTAL		1.276					80,289	80,289	0
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	10,000	10,000	0
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,000	4,000	0
21-27-910	AIDES	14.571	30,313.35	27.32	23.73	25.92	785,871	785,871	0
ACTIVITY CODE 27 TOTAL		14.571					799,871	799,871	0
21-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	993	993	0
ACTIVITY CODE 31 TOTAL		0.000					993	993	0
PROGRAM TOTAL		16.722					942,971	942,971	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
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0	0
0	0
0	0

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

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

3/ Use three decimal places.

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	31.94	31.94	31.94	8,624	8,624	0
31-27-940	OFFICE/CLERICAL	0.892	1,856.00	30.70	30.70	30.70	56,979	56,979	0
ACTIVITY CODE 27 TOTAL		1.022					65,603	65,603	0
PROGRAM TOTAL		1.022					65,603	65,603	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
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0	0
0	0
0	0

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

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

3/ Use three decimal places.

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

0	0
0	0
0	0

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

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

3/ Use three decimal places.

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
51-27-910	AIDES	3.425	7,126.20	26.32	22.73	25.39	180,937	180,937	0
ACTIVITY CODE 27 TOTAL		3.425					180,937	180,937	0
PROGRAM TOTAL		3.425					180,937	180,937	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
52-27-960	PROFESSIONAL	0.354	736.00	44.71	44.71	44.71	32,907	32,907	0
ACTIVITY CODE 27 TOTAL		0.354					32,907	32,907	0
PROGRAM TOTAL		0.354					32,907	32,907	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
55-27-910	AIDES	1.348	2,804.40	26.32	22.73	23.79	66,704	66,704	0
ACTIVITY CODE 27 TOTAL		1.348					66,704	66,704	0
PROGRAM TOTAL		1.348					66,704	66,704	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	23,008	23,008	0
ACTIVITY CODE 31 TOTAL		0.000					23,008	23,008	0
PROGRAM TOTAL		0.000					23,008	23,008	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
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0	0
0	0
0	0

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

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

3/ Use three decimal places.

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	1.039	2,160.00	26.32	22.73	24.52	52,973	52,973	0
ACTIVITY CODE 27 TOTAL		1.039					52,973	52,973	0
PROGRAM TOTAL		1.039					52,973	52,973	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	11,998	0	11,988
ACTIVITY CODE 11 TOTAL		0.000					11,998	0	11,988
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	47.28	29.65	38.46	160,010	98,338	61,672
ACTIVITY CODE 12 TOTAL		2.000					161,010	99,338	61,672
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	10,402	1,000	9,402
97-13-940	OFFICE/CLERICAL	2.500	5,200.00	39.72	31.98	36.62	190,445	82,618	107,827
97-13-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	83.62	83.62	83.62	173,931	173,931	0
ACTIVITY CODE 13 TOTAL		3.500					374,778	257,549	117,229
97-14-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	16,292	500	15,792
97-14-940	OFFICE/CLERICAL	0.500	1,040.00	39.72	39.72	39.73	41,320	0	41,320
97-14-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	62.19	62.19	62.18	129,344	129,344	0
ACTIVITY CODE 14 TOTAL		1.500					186,956	129,844	57,112
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,010	0	2,010
97-62-920	CRAFTS/TRADES	2.000	4,160.00	34.33	34.33	34.33	142,812	142,812	0
ACTIVITY CODE 62 TOTAL		2.000					144,822	142,812	2,010
97-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	10,000	0	10,000
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	20,000	0	20,000
97-63-970	SERVICE WORKERS	21.000	43,680.00	28.00	22.25	26.25	1,146,585	567,528	579,057
ACTIVITY CODE 63 TOTAL		21.000					1,176,585	567,528	609,057
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	10,507	8,000	2,507
97-64-920	CRAFTS/TRADES	6.000	12,480.00	34.33	30.52	33.06	412,580	142,804	269,776

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
97-64-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	38.87	38.87	38.87	80,855	0	80,855
ACTIVITY CODE 64 TOTAL		7.000					503,942	150,804	353,138
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	7,902	0	7,902
97-72-980	TECHNICAL	5.000	10,400.00	49.14	34.33	39.45	410,268	173,626	236,642
97-72-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	62.19	62.19	62.19	129,348	0	129,348
ACTIVITY CODE 72 TOTAL		6.000					547,518	173,626	373,892
PROGRAM TOTAL		43.000					3,107,609	1,521,501	1,586,098

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	46.43	46.43	46.43	96,580	96,580	0
ACTIVITY CODE 41 TOTAL		1.002					96,580	96,580	0
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,000	2,000	0
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	19,000	19,000	0
98-44-970	SERVICE WORKERS	7.227	15,030.00	24.89	20.65	23.18	348,357	348,357	0
ACTIVITY CODE 44 TOTAL		7.227					369,357	369,357	0
PROGRAM TOTAL		8.229					465,937	465,937	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
99-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,000	2,000	0
99-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,000	2,000	0
99-25-910	AIDES	0.945	1,963.80	26.32	22.73	24.97	49,043	49,043	0
ACTIVITY CODE 25 TOTAL		0.945					53,043	53,043	0
99-51-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	37.74	37.74	37.74	78,500	78,500	0
ACTIVITY CODE 51 TOTAL		1.000					78,500	78,500	0
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	15,000	15,000	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	6.448	13,410.00	31.38	27.90	30.91	414,453	414,453	0
ACTIVITY CODE 52 TOTAL		6.448					522,453	522,453	0
99-53-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	3,000	0
99-53-920	CRAFTS/TRADES	1.000	2,080.00	39.72	39.72	39.72	82,621	82,621	0
ACTIVITY CODE 53 TOTAL		1.000					85,621	85,621	0
PROGRAM TOTAL		9.393					739,617	739,617	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

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	339,915	XXXXX	193,850	XXXXX	263,650	XXXXX
(1) Credit Transfers	-339,915	XXXXX	-193,850	XXXXX	-263,650	XXXXX
(2) Certificated Salaries	19,034,732	44.57	20,184,790	45.53	20,105,858	44.91
(3) Classified Salaries	7,093,365	16.61	7,479,394	16.87	7,538,790	16.84
(4) Employee Benefits and Payroll Taxes	10,309,300	24.14	10,036,158	22.64	10,057,046	22.46
(5) Supplies and Materials	2,160,631	5.06	2,307,748	5.21	2,316,514	5.17
(7) Purchased Services	3,905,588	9.15	4,142,012	9.34	4,653,982	10.40
(8) Travel	187,567	0.44	166,726	0.38	85,764	0.19
(9) Capital Outlay	16,019	0.04	20,000	0.05	10,000	0.02
TOTAL EXPENDITURES	42,707,203	100.00	44,336,828	100.00	44,767,954	100.00

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

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	23,005,661	53.87	23,865,546	53.83	23,978,275	53.56
28 Extracur	1,014,142	2.37	1,013,564	2.29	1,163,960	2.60
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	24,019,804	56.24	24,879,110	56.11	25,142,235	56.16
TEACHING SUPPORT						
22 Lrn Resrc	412,540	0.97	430,085	0.97	445,315	0.99
24 Guid/Coun	963,576	2.26	980,456	2.21	1,055,395	2.36
25 Pupil M/S	423,238	0.99	470,474	1.06	482,031	1.08
26 Health	1,663,355	3.89	1,733,024	3.91	1,693,432	3.78
31 InstProDev	885,217	2.07	927,931	2.09	685,885	1.53
32 Inst Tech	235,645	0.55	238,214	0.54	300,600	0.67
33 Curriculum	166,914	0.39	210,237	0.47	216,059	0.48
34 Prof Lrng St	260,754	0.61	301,430	0.68	304,573	0.68
TOTAL TEACHING SUPPORT	4,750,485	11.12	5,291,851	11.94	5,183,290	11.58
OTHER SUPPORT ACTIVITIES						
42 Food	507,897	1.19	482,766	1.09	494,050	1.10
44 Operation	567,209	1.33	628,084	1.42	722,279	1.61
49 Transfers	-10,171	-0.02	-5,000	-0.01	-5,000	-0.01
52 Operation	1,185,052	2.77	999,554	2.25	959,461	2.14
53 Maintnce	254,584	0.60	269,398	0.61	182,873	0.41
56 Insurance	35,310	0.08	45,000	0.10	54,894	0.12
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-329,744	-0.77	-188,850	-0.43	-253,650	-0.57
62 Grnd Mnt	260,288	0.61	265,416	0.60	238,940	0.53
63 Oper Bldg	1,745,217	4.09	1,844,761	4.16	1,850,224	4.13
64 Maintnce	791,949	1.85	830,819	1.87	1,065,049	2.38
65 Utilities	1,281,954	3.00	1,274,500	0.00	1,442,300	0.08
66 E-Rate	XXXXX	XXXXX	0	2.87	36,516	3.22
67 Bldg Secu	5,000	0.01	5,000	0.01	5,000	0.01
68 Insurance	404,640	0.95	420,000	0.95	820,275	1.83
72 Info Sys	965,021	2.26	1,008,541	2.27	988,100	2.21

Pullman School District No.267

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	3,883	0.01	2,500	0.01	4,000	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	0	0.00
91 Publ Actv	0	0.00	50,000	0.11	34,000	0.08
TOTAL OTHER SUPPORT ACTIVITIES	7,668,089	17.96	7,933,489	17.89	8,602,795	19.22
UNIT ADMINISTRATION						
23 Princ Off	3,104,563	7.27	3,134,621	7.07	2,778,891	6.21
TOTAL UNIT ADMINISTRATION	3,104,563	7.27	3,134,621	7.07	2,778,891	6.21
CENTRAL ADMINISTRATION						
11 Bd of Dir	210,977	0.49	286,603	0.65	230,368	0.51
12 Supt Off	831,548	1.95	826,020	1.86	888,492	1.98
13 Busns Off	480,183	1.12	517,136	1.17	599,974	1.34
14 HR	234,249	0.55	266,136	0.60	282,647	0.63
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	756,214	1.77	791,815	1.79	773,292	1.73
41 Supervisn	126,849	0.30	124,503	0.28	131,452	0.29
51 Supervisn	154,136	0.36	161,178	0.36	118,002	0.26
61 Supv Bldg	109,353	0.26	114,064	0.26	0	0.00
TOTAL CENTRAL ADMINISTRATION	2,903,509	6.80	3,087,455	6.96	3,024,227	6.76
TOTAL EXPENDITURES	42,707,203	100.00	44,336,828	100.00	44,767,954	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 2024	5,300,000	0	5,300,000	42.00	2,226,000
Spring 2025	6,300,000	0	6,300,000	57.00	3,591,000
1100 TOTAL LOCAL TAXES:					5,817,000

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 2024	0	0.000	0	0.00	XXXXX
Spring 2025	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, 2024	(4) Principal Payments in FY 2024-2025	(5) Interest Payments in FY 2024-2025	(6) Outstanding Balance at Aug 31, 2025 (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 2024-2025	Interest Payments in FY 2024-2025	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	165.373	82.47	23.973	22.28
28 Extracurricular	0.892	0.44	0.000	0.00
TOTAL TEACHING ACTIVITIES	166.265	82.91	23.973	22.28
TEACHING SUPPORT				
22 Learning Resources	1.000	0.50	3.304	3.07
24 Guidance and Counseling	7.750	3.86	0.446	0.41
25 Pupil Management and Safety	0.000	0.00	5.250	4.88
26 Health/Related Services	10.468	5.22	2.943	2.74
31 InstProDev	0.500	0.25	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	19.718	9.83	11.943	11.10
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	7.227	6.72
52 Operations	XXXXX	XXXXX	6.448	5.99
53 Maintenance	XXXXX	XXXXX	1.000	0.93
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	2.000	1.86
63 Operation of Buildings	0.000	0.00	21.000	19.52
64 Maintenance	0.000	0.00	7.000	6.51
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	6.000	5.58
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	50.675	47.10

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	10.000	4.99	9.001	8.37
TOTAL UNIT ADMINISTRATION	10.000	4.99	9.001	8.37
CENTRAL ADMINISTRATION				
12 Superintendent's Office	2.250	1.12	2.000	1.86
13 Business Office	0.000	0.00	3.500	3.25
14 Human Resources	0.000	0.00	1.500	1.39
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	2.292	1.14	3.000	2.79
41 Supervision - Nutrition Services	0.000	0.00	1.002	0.93
51 Supervision - Transportation	0.000	0.00	1.000	0.93
61 Supervision - Building	0.000	0.00	0.000	0.00
TOTAL CENTRAL ADMINISTRATION	4.542	2.27	12.002	11.15
TOTAL FTE STAFF	200.525	100.00	107.594	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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES			
100 General Student Body	106,643	208,495	236,105
200 Athletics	131,711	214,720	153,970
300 Classes	20,409	13,400	13,400
400 Clubs	129,773	155,300	125,900
600 Private Moneys	2,167	6,000	7,000
A. TOTAL REVENUES	390,703	597,915	536,375
EXPENDITURES			
100 General Student Body	31,104	197,365	258,725
200 Athletics	147,036	183,657	233,307
300 Classes	20,344	13,640	13,640
400 Clubs	128,166	218,805	209,055
600 Private Moneys	2,162	6,500	7,000
B. TOTAL EXPENDITURES	328,812	619,967	721,727
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	61,891	-22,052	-185,352
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	386,388	408,753	543,116
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	386,388	408,753	543,116
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	448,278	386,701	357,764
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	448,278	386,701	357,764

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,021,949	7,223,190	7,119,300
2000 Local Nontax Support	97,904	55,000	85,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	40,234,978	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	47,354,831	7,278,190	7,204,300
EXPENDITURES			
Matured Bond Expenditures	4,190,000	4,980,000	4,680,000
Interest on Bonds	2,012,890	3,001,470	2,560,116
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	250,009	10,000	10,000
B. TOTAL EXPENDITURES	6,452,899	7,991,470	7,250,116
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	39,986,193	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	915,740	-713,280	-45,816
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,447,410	4,127,888	3,984,549
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	3,447,410	4,127,888	3,984,549
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	4,363,149	3,414,608	3,938,733
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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)	4,363,149	3,414,608	3,938,733

Pullman School District No.267

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Taxes	7,021,949	7,223,190	7,119,300
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	7,021,949	7,223,190	7,119,300
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	97,904	55,000	85,000
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	97,904	55,000	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
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	40,234,978	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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9000 TOTAL OTHER FINANCING SOURCES	40,234,978	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	47,354,831	7,278,190	7,204,300

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 2024	7,353,000	0	7,353,000	42.00	3,088,260
Spring 2025	7,072,000	0	7,072,000	57.00	4,031,040
1100 TOTAL LOCAL TAXES:					7,119,300

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 2024	0	0.000	0	0.00	XXXXX
Spring 2025	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 1,2024
06-08-2016	20,450,000	16,280,000
06-02-2020	9,180,000	9,180,000
06-02-2020	4,960,000	4,155,000
04-19-2023	35,555,000	32,095,000
TOTAL VOTED BONDS	70,145,000	61,710,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2024
TOTAL ALL BONDS	70,145,000	61,710,000 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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	195,651	198,000	255,000
2000 Local Nontax Support	98,488	85,000	114,800
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	1,479,202	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	1,773,341	283,000	369,800
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	79,845	2,078,423	2,138,800
30 Equipment	1,573,095	284,000	255,686
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	1,652,940	2,366,923	2,398,986
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)	120,401	-2,083,923	-2,029,186
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	1,516,782	1,799,950	1,679,130
G.L.862 Committed from Levy Proceeds	103,798	284,000	686

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	299,973	799,333
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,355,462	2,383,923	2,479,149
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	1,642,607	0	35,830
G.L.862 Committed from Levy Proceeds	67,660	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	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	765,596	300,000	414,133
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,475,863	300,000	449,963

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	195,651	198,000	255,000
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	195,651	198,000	255,000
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	93,688	85,000	110,000
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	4,800	0	4,800
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	98,488	85,000	114,800
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	146,268	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	1,332,935	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	1,479,202	0	0
FEDERAL, GENERAL PURPOSE			

Pullman School District No.267

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Pullman School District No.267

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	1,773,341	283,000	369,800

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 2024	200,000	0	200,000	42.00	84,000
Spring 2025	300,000	0	300,000	57.00	171,000
1100 TOTAL LOCAL TAXES:					255,000

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 2024	0	0.000	0	0.00	XXXXX
Spring 2025	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 2024-2025

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
Technology Levy	255,686	0	0	255,686	0	0	0	0	0
Pioneer Center Remodel	2,138,800	0	2,138,800	0	0	0	0	0	0
Bond Issuance	4,500	0	0	0	0	0	0	4,500	0
TOTAL EXPENDITURES	2,398,986	0	2,138,800	255,686	0	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, 2024	(4) Principal Payments in FY 2024-2025	(5) Interest Payments in FY 2024-2025	(6) Outstanding Balance at Aug 31, 2025 (Col.3-Col.4)
		0	0	0	0	0
A.	TOTAL		0	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 2024-2025	Interest Payments in FY 2024-2025	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	TOTAL		0	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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	22,045	18,000	21,000
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	0	0	292,802
4499 Transportation Reimbursement Depreciation	219,695	219,695	260,589
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	0	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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	241,740	237,695	574,391
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	241,740	237,695	574,391
EXPENDITURES			
33 Transportation Equipment Purchases	280,329	400,000	586,000
34 Transportation Equipmment Major Repair	0	50,000	100,000
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	280,329	450,000	686,000
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)	-38,589	-212,305	-111,609
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	706,133	667,299	644,526
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	706,133	667,299	644,526
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	667,544	454,994	532,917
G.L.830 Restricted for Debt Service	0	0	0

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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/	667,544	454,994	532,917

- 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 2024	0	0	0	0.00	0
Spring 2025	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 2024	0	0.000	0	0.00	XXXXX
Spring 2025	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, 2024	(4) Principal Payments in FY 2024-2025	(5) Interest Payments in FY 2024-2025	(6) Outstanding Balance at Aug 31, 2025 (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 2024-2025	Interest Payments in FY 2024-2025	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.

Superintendent of Public Instruction

Pullman School District
Whitman County

Educational Service District 101
CCDDD 38267

F-203 Summary Report
2024-25 Pullman SD F203

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	25,868,467.08
3121	Z288	Special Education, Gen Apportionment	602,190.25
4121	N7	Special Education	4,219,918.60
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	749,677.87
4165	Z477	Transitional Bilingual	267,399.67
4174	Z095	Highly Capable	81,347.80
4198	S5	School Food Service	9,373.60
4199	I4	Transportation - Operations	1,113,597.00
4499	J1	Transportation Reimbursement	260,589.00
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	267,397.88
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	1,261,079.93
n/a	V13	Estimated Next Year LEA	498,655
n/a	A30h	Estimated Stabilization	0.00
n/a	TKM49S	Transition to Kindergarten State Funding	0.00

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	139.72	8.92	148.64
District Generated			
Total	139.72	8.92	148.64
CIS Salary Allocation			
School Generated	10,927,283.27	697,389.65	11,624,672.92
District Generated			
Total	10,927,283.27	697,389.65	11,624,672.92
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	7.52	0.68	8.20
District Generated	2.47		2.47
Total	9.99	0.68	10.67
CAS Salary Allocation			
School Generated	873,127.93	78,594.29	951,722.22
District Generated	286,979.42		286,979.42
Total	1,160,107.35	78,594.29	1,238,701.64
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	29.22	2.78	32.00
District Generated	13.89		13.89
Total	43.11	2.78	45.89
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	1,639,275.89	155,803.59	1,795,079.48
District Generated	779,354.57		779,354.57
Total	2,418,630.46	155,803.59	2,574,434.05

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
B9	Enroll SpEd 0-2	0.00
B1	Enroll SpEd 3-PK	32.00
TKB2L1	Enroll SpEd TK Tier 14/18	0.00
TKB2L	Enroll SpEd TK Tier Other	0.00
B2L1	Enroll SpEd K-21 LRE1	260.00
B2	Enroll SpEd K-21 Other	85.00
Z271	Enroll K	183.00
A6A1	Enroll 1	185.00
A6A2	Enroll 2	193.00
A6A3	Enroll 3	228.00
A39	Enroll K-3	789.00
A7a	Enroll 4	203.00
A8a5	Enroll 5	171.00
A8a6	Enroll 6	204.00
A40	Enroll 5-6	375.00
A11a7	Enroll 7	209.00
A11a8	Enroll 8	196.00
A12	Enroll 7-8	405.00
A13a9	Enroll 9	206.00
A13a10	Enroll 10	180.00
A13a11	Enroll 11	205.00
A13a12	Enroll 12	197.00
A41	Enroll 9-12	788.00
Z298	Enroll K-8	1,772.00
Z472	Enroll Total Entered	2,560.00
A42	Enroll Total	2,560.00
A14	Enroll ALE K-6	0.00
A14B	Enroll ALE 7-8	0.00
A18	Enroll ALE 9-12	4.70
A16	Enroll Run Start	42.00
A15	Enroll Run Start CTE	1.00
A60	Enroll Program 1418 Reg	2.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Dropout and ALE	2,609.70
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	112.00
A63	Enroll TBIP 7-8	15.00
A64	Enroll TBIP 9-12	28.00
A65	Enroll TBIP Exited	38.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	28.00
E55	Enroll 9-12 CTE exp	131.00
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
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	2,618.50
Z076	LAP PY HiPov Students	309.02
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00

Estimated Revenues**Grants, Allocations and Awards**

Item Code	Item Name	Amount
B8	% Stdnt Avg FTE SpEd	0.20910
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	498,655

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	1,113,597.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	260,589.00

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	40,000.00
H3	Est RPB	4,420.00
H4	Est RPL K3	4,238.00

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	0.00

Pullman School District
Whitman County

F-203 Worksheet Report
2024-25 Pullman SD F203

Educational Service District 101
CCDDD 38267

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	\$ 10,161,483.43
	[School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]	
	139.719 * 72,728.00 * 1.000	
	2. School CIS Salary Increase	\$ 765,799.84
	((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total])	
Z347 Z348 Z349	(((139.719 * 78,209.00) * (1.000 + 0.000)) - 10,161,483.43	
	3. Subtotal School Generated CIS Salary	\$ 10,927,283.27
	[School CIS Salary Maint Total] + [School CIS Salary Inc Total]	
	10,161,483.43 + 765,799.84	
	C. School Generated – Certificated Administrative Staff (CAS)	
	1. School CAS Salary Maintenance Total	\$ 811,929.56
Z347 Z348 Z349	[School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	
	7.521 * 107,955.00 * 1.000	
	2. School CAS Salary Increase Total	\$ 61,198.37
	[School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total]	
	7.521 * 116,092.00 * 1.000 - 811,929.56	
	3. Subtotal School Generated CAS Salary	\$ 873,127.93
	[School CAS Salary Maint Total] + [School CAS Salary Inc Total]	
	811,929.56 + 61,198.37	

Pullman School District
Whitman County

F-203 Worksheet Report
2024-25 Pullman SD F203

Educational Service District 101
CCDDD 38267

Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 29.218 * 52,173.00 * 1.000	\$ 1,524,390.71
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 29.218 * 56,105.00 * 1.000 - 1,524,390.71	\$ 114,885.18
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 1,524,390.71 + 114,885.18	\$ 1,639,275.89
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 122.823 * 4.000 * 151.86	\$ 74,607.60
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] 4.353 * 52,173.00 * 1.000	\$ 227,109.07
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 4.353 * 56,105.00 * 1.000 - 227,109.07	\$ 17,116.00
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 227,109.07 + 17,116.00	\$ 244,225.07

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Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.797 * 52,173.00 * 1.000	\$ 41,581.88
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.797 * 56,105.00 * 1.000 - 41,581.88	\$ 3,133.81
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 41,581.88 + 3,133.81	\$ 44,715.69
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.508 * 52,173.00 * 1.000	\$ 78,676.88
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 1.508 * 56,105.00 * 1.000 - 78,676.88	\$ 5,929.46
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 78,676.88 + 5,929.46	\$ 84,606.34
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 7.233 * 52,173.00 * 1.000	\$ 377,367.31
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 7.233 * 56,105.00 * 1.000 - 377,367.31	\$ 28,440.16
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 377,367.31 + 28,440.16	\$ 405,807.47

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Z366	E. Central Admin – Certificated Administrative Staff (CAS)	
	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 2.472 * 107,955.00 * 1.000	\$ 266,864.76
	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 2.472 * 116,092.00 * 1.000 - 266,864.76	\$ 20,114.66
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 266,864.76 + 20,114.66	\$ 286,979.42

III. Summary and Benefits

Item Code		Amount
Z344	A. District Staffing Total Salaries	
	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 139.719 * 72,728.00 * 1.000	\$ 10,161,483.43
	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((139.719 * 78,209.00) * (1.000 + 0.000)) - 10,161,483.43	\$ 765,799.84
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 266,864.76 + 811,929.56	\$ 1,078,794.32
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 20,114.66 + 61,198.37	\$ 81,313.03
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 1,524,390.71 + 227,109.07 + 41,581.88 + 78,676.88 + 377,367.31	\$ 2,249,125.85
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 114,885.18 + 17,116.00 + 3,133.81 + 5,929.46 + 28,440.16	\$ 169,504.61
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 10,161,483.43 + 765,799.84 + 1,078,794.32 + 81,313.03 + 2,249,125.85 + 169,504.61	\$ 14,506,021.08

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	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] (139.719 + 9.993) * 12,312.00	\$ 1,843,254.14
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] (((139.719 + 9.993) * (14,136.00 * 1.02)) - 1,843,254.14	\$ 315,401.27
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 43.109 * 12,312.00	\$ 530,758.01
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (43.109 * 14,136.00 * 1.430) - 530,758.01	\$ 340,668.01
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (10,161,483.43 + 1,078,794.32) * 0.18150	\$ 2,040,110.41
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (765,799.84 + 81,313.03) * 0.17510	\$ 148,329.46
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 2,249,125.85 * 0.21660	\$ 487,160.66
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 169,504.61 * 0.18160	\$ 30,782.04
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 1,843,254.14 + 315,401.27 + 530,758.01 + 340,668.01 + 2,040,110.41 + 148,329.46 + 487,160.66 + 30,782.04	\$ 5,736,464.00

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Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((139.719 * 78,209.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 182,121.39
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 182,121.39 * 0.17510	\$ 31,889.46
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 182,121.39 + 31,889.46	\$ 214,010.85
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 42.00 * 10,037.85	\$ 421,589.70
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 1.00 * 10,916.85	\$ 10,916.85
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 421,589.70 + 10,916.85	\$ 432,506.55
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 2.00 * 10,037.85	\$ 20,075.70
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 10,916.85	\$ 0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 20,075.70 + 0.00	\$ 20,075.70
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (0.00 + 0.00 + 4.70) * 10,037.85	\$ 47,177.90

Superintendent of Public Instruction

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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 Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg]</p> <p>437,870.37 + 1,052,670.43 + 402,431.61 + 55,439.09 + 798,908.74 + 70,829.50 + 504,522.13 + 358,109.15</p>	\$ 3,680,781.02
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 Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci]</p> <p>35,365.44 + 0.00 + 38,588.36 + 4,854.08 + 75,537.68 + 6,430.08 + 0.00 + 0.00</p>	\$ 160,775.64
M91	<p>3. Small School District and Remote & Necessary MSOC enhancement</p> <p>[(SS RN CIS FTE) + (SS RN CAS FTE)] * [MSOC -SSRN]</p> <p>(0.000 + 0.000) * 13,729.20</p>	\$ 0.00
Z390	<p>4. Total GenEd MSOC</p> <p>[Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN]</p> <p>3,680,781.02 + 160,775.64 + 0.00</p>	\$ 3,841,556.66
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>122,788.13 + 13,814.95 + 27,491.45 + 64,877.72 + 49,206.92 + 887.47 + 2,404.81</p>	\$ 281,471.45
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>574,601.52 + 64,779.34 + 128,312.14 + 303,449.03 + 230,218.09 + 4,151.85 + 11,253.57</p>	\$ 1,316,765.54
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 + 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>281,471.45 + 1,316,765.54 + 0.00</p>	\$ 1,598,236.99

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IV. Guaranteed Entitlement

Item Code		Amount
	A.Totals	
m49	1. Total Guaranteed Entitlement [Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD] 74,607.60 + 0.00 + 14,506,021.08 + 5,736,464.00 + 432,506.55 + 20,075.70 + 47,177.90 + 3,841,556.66 + 0.00 + 281,471.45 + 1,316,765.54 + 214,010.85	\$ 26,470,657.33
Z457	2. Guar Entlmnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 26,470,657.33 / 2,609.70	\$ 10,143.18
	4. Computation of State Funded Support Computation of State Funded Support	
	a. Local Deductible Revenue Sources	
A24	i. 1400 Local In-Lieu-of Taxes	\$ 0.00
A27	ii. 5400 Federal In-Lieu-of Taxes	\$ 0.00
Z292	iii. Total Deductible Revenue [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes] 0.00 + 0.00	\$ 0.00
A34	b. BEA Reduce/Delay	\$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 2,879,915.09 * 0.20910	\$ 602,190.25
A28	d. Federal Forest Account 5500 Deduction	\$ 0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 0.00 * 1.10	\$ 0.00
M70	g. Total Amount to be Paid Sept. 2021 - Aug 2022 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 26,470,657.33 - 0.00 - 0.00 - 602,190.25 - 0.00 + 0.00	\$ 25,868,467.08

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CCDDD 38267**1191 SC – Skill Center**

Item Code	Amount
	A. Skill Center – Certificated Instructional Staff (CIS) District Total
Z096	1. Skill CIS Salary Maint $[\text{Skills Center CIS FTE}] * [\text{CIS Biennial Base Sal}] * [\text{Regionalization Base}]$ $0.000 * 72,728.00 * 1.000$
Z097	2. Skill CIS Salary Inc $(([\text{Skills Center CIS FTE}] * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}])) - [\text{Skills CIS Salary Maint}]$ $((0.000 * 78,209.00) * (1.000 + 0.000)) - 0.00$
Z098	3. Skill CIS Salary Total $[\text{Skills CIS Salary Maint}] + [\text{Skills CIS Salary Inc}]$ $0.00 + 0.00$
	B. Skill Center – Certificated Administrative Staff (CAS)
Z099	1. Skill CAS Salary Maint $[\text{Skills Center CAS FTE}] * [\text{CAS - Salary Maint}] * [\text{Regionalization Base}]$ $0.000 * 107,955.00 * 1.000$
Z100	2. Skill CAS Salary Inc $[\text{Skills Center CAS FTE}] * [\text{CAS - Salary Inc}] * [\text{Regionalization}] - [\text{Skills CAS Salary Maint}]$ $0.000 * 116,092.00 * 1.000 - 0.00$
Z101	3. Skill CAS Salary Total $[\text{Skills CAS Salary Maint}] + [\text{Skills CAS Salary Inc}]$ $0.00 + 0.00$
	C. Skill Center - Classified Staff (CLS)
111A	1. Skill CLS Salary Maint Total $[\text{Skills Center CLS FTE}] * [\text{CLS - Salary Maint}] * [\text{Regionalization Base}]$ $0.000 * 52,173.00 * 1.000$
110A	2. CAS Salary Increase $[\text{Skills Center CLS FTE}] * [\text{CLS - Salary Inc}] * [\text{Regionalization}] - [\text{Skills CLS Salary Maint}]$ $0.000 * 56,105.00 * 1.000 - 0.00$
112A	3. Subtotal CTE CAS Salary $[\text{Skills CLS Salary Maint}] + [\text{Skills CLS Salary Inc}]$ $0.00 + 0.00$

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 12,312.00	\$ 0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (0.000 * 14,136.00 * 1.02) - 0.00	\$ 0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.18150	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.17510	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 12,312.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 14,136.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.21660	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.18160	\$ 0.00
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

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Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries (((Skills Center CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 78,209.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.17510	\$ 0.00
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 0.00 + 0.00	\$ 0.00
M40	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC [Total MSOC Technology-Skills] + [Total MSOC Utilities-Skills] + [Total MSOC Curriculum-Skills] + [Total MSOC Other Supplies-Skill] + [Total MSOC Library-Skill] + [Total MSOC Prof Dvlp-Skills] + [Total MSOC Facilities-Skills] + [Total MSOC Districtwide-Skills] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	\$ 0.00
Z109	G. Total 1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills Insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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CCDDD 38267**1191 MSCTE****Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)**

Item Code		Amount
	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS)	
Z110	1. CTE 7-8 CIS Salary Maint $[\text{CTE 7-8 CIS FTE}] * [\text{CIS Biennial Base Sal}] * [\text{Regionalization Base}]$ $1.570 * 72,728.00 * 1.000$	\$ 114,182.96
Z111	2. CTE 7-8 CIS Salary Inc $([\text{CTE 7-8 CIS FTE}] * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}]) - [\text{CTE 7-8 CIS Salary Maint}]$ $((1.570 * 78,209.00) * (1.000 + 0.000)) - 114,182.96$	\$ 8,605.17
Z112	3. CTE 7-8 CIS Salary Total $[\text{CTE 7-8 CIS Salary Maint}] + [\text{CTE 7-8 CIS Salary Inc}]$ $114,182.96 + 8,605.17$	\$ 122,788.13
	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)	
Z113	1. CTE 7-8 CAS Salary Maint $[\text{CTE 7-8 CAS FTE}] * [\text{CAS - Salary Maint}] * [\text{Regionalization Base}]$ $0.119 * 107,955.00 * 1.000$	\$ 12,846.65
Z114	2. CTE 7-8 CAS Salary Inc $[\text{CTE 7-8 CAS FTE}] * [\text{CAS - Salary Inc}] * [\text{Regionalization}] - [\text{CTE 7-8 CAS Salary Maint}]$ $0.119 * 116,092.00 * 1.000 - 12,846.65$	\$ 968.30
Z115	3. CTE 7-8 CAS Salary Total $[\text{CTE 7-8 CAS Salary Maint}] + [\text{CTE 7-8 CAS Salary Inc}]$ $12,846.65 + 968.30$	\$ 13,814.95
	C. CTE 7-8 - Classified Staff (CLS)	
021A	1. CLS Salary Maintenance Total $[\text{CTE 7-8 CLS FTE}] * [\text{CLS - Salary Maint}] * [\text{Regionalization Base}]$ $0.490 * 52,173.00 * 1.000$	\$ 25,564.77
020A	2. CLS Salary Increase $[\text{CTE 7-8 CLS FTE}] * [\text{CLS - Salary Inc}] * [\text{Regionalization}] - [\text{CTE 7-8 CLS Salary Maint}]$ $0.490 * 56,105.00 * 1.000 - 25,564.77$	\$ 1,926.68
022A	3. Subtotal CTE CLS Salary $[\text{CTE 7-8 CLS Salary Maint}] + [\text{CTE 7-8 CLS Salary Inc}]$ $25,564.77 + 1,926.68$	\$ 27,491.45

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 1.689 * 12,312.00	\$ 20,794.97
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] (1.689 * 14,136.00 * 1.02) - 20,794.97	\$ 3,558.25
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (114,182.96 + 12,846.65) * 0.18150	\$ 23,055.87
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (8,605.17 + 968.30) * 0.17510	\$ 1,676.31
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.490 * 12,312.00	\$ 6,032.88
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.490 * 14,136.00 * 1.430) - 6,032.88	\$ 3,872.22
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 25,564.77 * 0.21660	\$ 5,537.33
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 1,926.68 * 0.18160	\$ 349.89
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] 20,794.97 + 3,558.25 + 23,055.87 + 1,676.31 + 6,032.88 + 3,872.22 + 5,537.33 + 349.89	\$ 64,877.72

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

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2024-25 Pullman SD F203

Z111pd	<p>E. Professional Learning Days - CTE 7-8</p> <p>1. Professional Learning Days Salaries</p> $\frac{(((\text{CTE 7-8 CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$ $(((1.570 * 78,209.00) * (1.000 + 0.000)) / 180.00) * 3.00$	\$ 2,046.47
Z119pd	<p>2. Professional Learning Day - Payroll Tax and Benefits</p> $[\text{CTE 7-8 CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$ $2,046.47 * 0.17510$	\$ 358.34
3034pd	<p>3. Total CTE 7-8 Professional Learning Days</p> $[\text{CTE 7-8 CIS PD Salary}] + [\text{CTE 7-8 CIS PD Benefits}]$ $2,046.47 + 358.34$	\$ 2,404.81
Z164	<p>F. Other Generated Entitlements</p> <p>1. Total MSOC CTE 7-8</p> $[\text{Total MSOC Technology-CTE 7-8}] + [\text{Total MSOC Utilities-CTE 7-8}] + [\text{Total MSOC Curriculum-CTE 7-8}] + [\text{Total MSOC Library-CTE 7-8}] + [\text{Total MSOC Other Supplies-CTE 7-8}] + [\text{Total MSOC Prof Dvlp-CTE 7-8}] + [\text{Total MSOC Facilities-CTE 7-8}] + [\text{Total MSOC Districtwide-CTE 7-8}]$ $4,921.00 + 14,269.36 + 5,412.40 + 984.20 + 10,825.36 + 984.20 + 6,889.40 + 4,921.00$	\$ 49,206.92
Z122	<p>2. CTE 7-8 Substitutes</p> $[\text{CTE 7-8 Teacher FTE}] * [\text{Substitutes Days}] * [\text{Substitutes Rate}]$ $1.461 * 4.000 * 151.86$	\$ 887.47
Z123	<p>G. Grades 7-8 Exploratory Career & Technical Education - Total</p> <p>1. CTE 7-8 Total</p> $[\text{CTE 7-8 CIS Salary Total}] + [\text{CTE 7-8 CAS Salary Total}] + [\text{CTE 7-8 CLS Salary Total}] + [\text{CTE 7-8 insurance/Benefits Total}] + [\text{Total MSOC CTE 7-8}] + [\text{CTE 7-8 Substitutes}] + [\text{Total Program 34 PD}]$ $122,788.13 + 13,814.95 + 27,491.45 + 64,877.72 + 49,206.92 + 887.47 + 2,404.81$	\$ 281,471.45

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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] 7.347 * 72,728.00 * 1.000	\$ 534,332.62
	2. CTE 9-12 CIS Salary Inc ((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [CTE 9-12 CIS Salary Maint] ((7.347 * 78,209.00) * (1.000 + 0.000)) - 534,332.62	\$ 40,268.90
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 534,332.62 + 40,268.90	\$ 574,601.52
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] 0.558 * 107,955.00 * 1.000	\$ 60,238.89
	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 0.558 * 116,092.00 * 1.000 - 60,238.89	\$ 4,540.45
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 60,238.89 + 4,540.45	\$ 64,779.34
036A	C. CTE 9-12 - Classified Staff (CLS)	
	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.287 * 52,173.00 * 1.000	\$ 119,319.65
	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 2.287 * 56,105.00 * 1.000 - 119,319.65	\$ 8,992.49
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 119,319.65 + 8,992.49	\$ 128,312.14

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 7.905 * 12,312.00	\$ 97,326.36
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (7.905 * 14,136.00 * 1.02) - 97,326.36	\$ 16,653.62
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (534,332.62 + 60,238.89) * 0.18150	\$ 107,914.73
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (40,268.90 + 4,540.45) * 0.17510	\$ 7,846.12
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 2.287 * 12,312.00	\$ 28,157.54
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (2.287 * 14,136.00 * 1.430) - 28,157.54	\$ 18,072.98
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 119,319.65 * 0.21660	\$ 25,844.64
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 8,992.49 * 0.18160	\$ 1,633.04
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 97,326.36 + 16,653.62 + 107,914.73 + 7,846.12 + 28,157.54 + 18,072.98 + 25,844.64 + 1,633.04	\$ 303,449.03

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Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries $\frac{(((\text{CTE 9-12 CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$ $(((7.347 * 78,209.00) * (1.000 + 0.000)) / 180.00) * 3.00$	\$ 9,576.69
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc] $9,576.69 * 0.17510$	\$ 1,676.88
3031pd	3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits] $9,576.69 + 1,676.88$	\$ 11,253.57
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12expl] + [Total MSOC -CTE 9-12prep] $230,218.09 + 0.00$	\$ 230,218.09
Z136	2. CTE 9-12 Substitutes $(\text{CTE 9-12 expl Teacher FTE} + \text{CTE 9-12 prep Teacher FTE}) * (\text{Substitutes Days} * \text{Substitutes Rate})$ $(6.835 + 0.000) * (4.000 * 151.86)$	\$ 4,151.85
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] $574,601.52 + 64,779.34 + 128,312.14 + 303,449.03 + 230,218.09 + 4,151.85 + 11,253.57$	\$ 1,316,765.54

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	32.00
B2L1	C. Kindergarten - Age 21 LRE1	260.00
B2	D. Kindergarten - Age 21 Other	85.00
Z272	E. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 0.00 + 2,609.70 + 0.00	2,609.70
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 + 260.00 + 85.00) / 2,609.70	0.1322
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 0.1322 > 0.16000 THEN 0.1322 - 0.16000 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 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 32.00 * 0.00 * 1.20 ELSE (32.00 * 10,072.19 * 1.20)	\$ 386,772.10
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) * 260.00 ELSE ((10,072.19 * 1.1200) - 21.39) * 260.00	\$ 2,927,460.33
Z280	3. Age K-21 Other Allocation	\$ 905,686.17

Z280E	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] IF 0.00 > 0 THEN ((0.00 * 1.0600) - 21.39) * 85.00 ELSE ((10,072.19 * 1.0600) - 21.39) * 85.00	
	4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5% 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 IF 0.1322 > 0.16000 THEN (((0.00 + 0.00 + 2,927,460.33 + 905,686.17) * -1) / 0.1322) * 0.0000) ELSE 0	\$ 0.00

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B4	K. State Safety Net Award	\$ 0.00
N7	L. Total 4121 [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] 386,772.10 + 0.00 + 0.00 + 2,927,460.33 + 905,686.17 + 0.00 + 0.00 + 0.00 + 0.00	\$ 4,219,918.60
N8	M. Total 4122 [Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor] 0.00 * 10,072.19 * 1.20	\$ 0.00
N10	N. Total Sped Allocation [Total 4121] + [Total 4122] 4,219,918.60 + 0.00	\$ 4,219,918.60

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total 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] 0.00 + 0.00 + 260.00 + 85.00	345.00
Z284	P. SpEd Gen Apport 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] IF 0.00 > 0 THEN 0.00 * 345.00 ELSE 10,072.19 * 345.00	\$ 3,474,905.55
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.2066

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 3,474,905.55 / (1 + 0.2066)	\$ 2,879,915.09
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.20910
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 2,879,915.09 * 0.20910	\$ 602,190.25
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 4,219,918.60 + 602,190.25	\$ 4,822,108.85

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CCDDD 38267**III. Special Education BEA Rate per Student Calculation - Acct 4121****BEA Calculated Staff Units**

Item Code		Amount
Z219	CIS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CIS\ Ratio\ K-3]$ $(183.00 + 185.00 + 193.00 + 228.00) * 0.074582$	58.845
Z220	CIS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CIS\ BEA\ Ratio\ 4]$ $203.00 * 0.04941$	10.032
Z221	CIS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CIS\ BEA\ Ratio\ 5-6]$ $375.00 * 0.04941$	18.532
Z222	CIS BEA FTE 7-8 $[Enroll\ 7-8] * [SpEd\ CIS\ BEA\ Ratio\ 7-8]$ $405.00 * 0.04954$	20.067
Z223	CIS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CIS\ BEA\ Ratio\ 9-12]$ $(788.00 + 0.00 + 0.00 + 4.70 + 2.00 + 0.00 + 42.00 + 1.00) * 0.05088$	42.624
Z224	CIS BEA FTE K-12 $([CIS\ BEA\ FTE\ TTK] + [CIS\ BEA\ FTE\ K-3] + [CIS\ BEA\ FTE\ 4] + [CIS\ BEA\ FTE\ 5-6] + [CIS\ BEA\ FTE\ 7-8] + [CIS\ BEA\ FTE\ 9-12]) / ([Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE] + [Enroll\ TTK])$ $(0.000 + 58.845 + 10.032 + 18.532 + 20.067 + 42.624) / (2,609.70 + 0.00)$	0.057516
Z555	CAS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(183.00 + 185.00 + 193.00 + 228.00) * 0.004385$	3.460
Z555Z4	CAS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4]$ $203.00 * 0.00404$	0.821
Z555Z6	CAS BEA FTE 5-6	1.517

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

375.00 * 0.00404

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 405.00 * 0.00404	1.637
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] (788.00 + 0.00 + 0.00 + 4.70 + 2.00 + 0.00 + 42.00 + 1.00) * 0.00406	3.402
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE TTK] + [CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Dropout and ALE] + [Enroll TTK]) (0.000 + 3.460 + 0.821 + 1.517 + 1.637 + 3.402) / (2,609.70 + 0.00)	0.004153
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (183.00 + 185.00 + 193.00 + 228.00) * 0.018734	14.781
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 203.00 * 0.01774	3.601
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 375.00 * 0.01774	6.653
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 405.00 * 0.01750	7.089
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] (788.00 + 0.00 + 0.00 + 4.70 + 2.00 + 0.00 + 42.00 + 1.00) * 0.01745	14.621
594X	CLS Special Ed BEA Rate (K-12)	0.017912

$\frac{([\text{CLS BEA FTE TTK}] + [\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}])}{([\text{Enroll Total w/ Run Start and Dropout and ALE}] + [\text{Enroll TTK}])}$	
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$(0.000 + 14.781 + 3.601 + 6.653 + 7.089 + 14.621) / (2,609.70 + 0.00)$	
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Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.057516 * 72,728.00 * 1.000	\$ 4,183.02
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [CIS BEA Salary Maint Total] (((0.057516 * 78,209.00) * (1.000 + 0.000))) - 4,183.02	\$ 315.25
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,183.02 + 315.25	\$ 4,498.27
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004153 * 107,955.00 * 1.000	\$ 448.34
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004153 * 116,092.00 * 1.000 - 448.34	\$ 33.79
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 448.34 + 33.79	\$ 482.13
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017912 * 52,173.00 * 1.000	\$ 934.52
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017912 * 56,105.00 * 1.000 - 934.52	\$ 70.43
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 934.52 + 70.43	\$ 1,004.95
Z234	TOTAL Salary BEA	\$ 5,985.35

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

4,498.27 + 482.13 + 1,004.95

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Certificated\ Health\ Insurance]$ $(0.057516 + 0.004153) * 12,312.00$	\$ 759.27
Z236	2. CIS/CAS BEA Insurance Inc Total $((([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * ([Certificated\ Health\ Insurance\ Inc] * [Cert\ Health\ Factor]))) - [CIS/CAS\ BEA\ Insurance\ Maint\ Total]$ $((0.057516 + 0.004153) * (14,136.00 * 1.02)) - 759.27$	\$ 129.92
Z237	3. CLS BEA Insurance Maint Total $[CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance]$ $0.017912 * 12,312.00$	\$ 220.53
Z238	4. CLS BEA Insurance Inc Total $([CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ BEA\ Insurance\ Maint\ Total]$ $(0.017912 * 14,136.00 * 1.430) - 220.53$	\$ 141.55
Z239	5. CIS/CAS BEA Benefits Maint Total $([CIS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Maint\ Total]) * [CIS/CAS - Benefits\ Maint]$ $(4,183.02 + 448.34) * 0.18150$	\$ 840.59
Z240	6. CIS/CAS BEA Benefits Inc Total $([CIS\ BEA\ Salary\ Inc\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]) * [CIS/CAS - Benefits\ Inc]$ $(315.25 + 33.79) * 0.17510$	\$ 61.12
Z241	7. CLS BEA Benefits Maint Total $[CLS\ BEA\ Salary\ Maint\ Total] * [CLS - Benefits\ Maint]$ $934.52 * 0.21660$	\$ 202.42
Z242	8. CLS BEA Benefits Inc Total $[CLS\ BEA\ Salary\ Inc\ Total] * [CLS - Benefits\ Inc]$ $70.43 * 0.18160$	\$ 12.79
Z243	9. TOTAL Benefits BEA	\$ 2,368.19

[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]	
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759.27 + 129.92 + 220.53 + 141.55 + 840.59 + 61.12 + 202.42 + 12.79	
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Substitutes BEA

Item Code	Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.057516 * 0.9170) * (4.000 * 151.86)
	\$ 32.04

MSOC BEA

Item Code	Amount
Z245	MSOC BEA Per Student (((Enroll TTK] * [MSOC-Reg]) + [Enroll Total w/ Run Start and Droput 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 Droput and ALE] + [Enroll TTK]) (((0.00 * 1,533.02) + 2,609.70 * 1,533.02) + ((0.00 + 0.00 + 4.70 + 788.00 + 2.00 + 0.00 + 42.00 + 1.00) * 204.03)) / (2,609.70 + 0.00)
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] (((0.057516 * 78,209.00) * (1.000 + 0.000)) / 180.00) * 3.00
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 74.97 * 0.17510
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 74.97 + 13.13
	\$ 1,598.51
	\$ 74.97
	\$ 13.13
	\$ 88.10

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] 5,985.35 + 2,368.19 + 32.04 + 1,598.51 + 88.10
	\$ 10,072.19

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IV. Learning Assistance Program (LAP) – Acct 4155

LAP Regular Calculations

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 2,618.50 * 0.3593	940.83
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 940.83 * 2.39750 * 36.00 / 15.00 / 900.00	6.015
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 6.015 * 72,728.00 * 1.000	\$ 437,458.92
Z070	D. LAP CIS Salary Inc (((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((6.015 * 78,209.00) * (1.000 + 0.000)) - 437,458.92	\$ 32,968.22
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 6.015 * 12,312.00	\$ 74,056.68
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (6.015 * 14,136.00 * 1.02) - 74,056.68	\$ 12,671.92
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 437,458.92 * 0.18150	\$ 79,398.79
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 32,968.22 * 0.17510	\$ 5,772.74

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M56	<p>I. Learning Assistance Program: Total Allocated MSOC</p> <p>[Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library-LAP] + [Total MSOC Other Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$ 0.00
Z070pd	<p>J. Professional Learning Days - LAP</p> <p>1. Professional Learning Days Salaries</p> <p>((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]</p> <p>(((6.015 * 78,209.00) * (1.000 + 0.000)) / 180.00) * 3.00</p>	\$ 7,840.45
Z074pd	<p>2. Professional Learning Day - Payroll Tax and Benefits</p> <p>[LAP CIS PD Salary] * [CIS/CAS - Benefits Inc]</p> <p>7,840.45 * 0.17510</p>	\$ 1,372.86
4155pd	<p>3. Total LAP Professional Learning Days</p> <p>[LAP CIS PD Salary] + [LAP CIS PD Benefits]</p> <p>7,840.45 + 1,372.86</p>	\$ 9,213.31
O7	<p>K. Lap Regular Total</p> <p>[LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP] + [Total LAP Regular PD]</p> <p>437,458.92 + 32,968.22 + 74,056.68 + 12,671.92 + 79,398.79 + 5,772.74 + 0.00 + 9,213.31</p>	\$ 651,540.58

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	309.02
Z068A	<p>B. Formulated Staffing Units - High Poverty</p> <p>((([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year]</p> <p>(((309.02 * 1.10000 * 36.00) / 15.00) / 900.00</p>	0.906
Z069hp	<p>C. School CIS Salary Maint Total</p> <p>[LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]</p> <p>0.906 * 72,728.00 * 1.000</p>	\$ 65,891.57
Z070hp	<p>D. CIS Salary Increase</p> <p>((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint]</p> <p>(((0.906 * 78,209.00) * (1.000 + 0.000)) - 65,891.57</p>	\$ 4,965.78

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Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.906 * 12,312.00	\$ 11,154.67
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (0.906 * 14,136.00 * 1.02) - 11,154.67	\$ 1,908.69
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 65,891.57 * 0.18150	\$ 11,959.32
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 4,965.78 * 0.17510	\$ 869.51
M56hp	I. LAP MSOC [Total MSOC Technology-LAP HiPov] + [Total MSOC Utilities-LAP HiPov] + [Total MSOC Curriculum-LAP HiPov] + [Total MSOC Library-LAP HiPov] + [Total MSOC Other Supplies-LAP HiPov] + [Total MSOC Prof Dvlp-LAP HiPov] + [Total MSOC Facilities-LAP HiPov] + [Total MSOC Districtwide-LAP HiPov] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.906 * 78,209.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 1,180.96
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,180.96 * 0.17510	\$ 206.79
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 1,180.96 + 206.79	\$ 1,387.75
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] 65,891.57 + 4,965.78 + 11,154.67 + 1,908.69 + 11,959.32 + 869.51 + 0.00 + 1,387.75	\$ 98,137.29
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 98,137.29 + 651,540.58	\$ 749,677.87

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CCDDD 38267**V. Transitional Bilingual Program (TBIP) – Acct 4165**

Item Code		Amount
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 112.00 + 15.00 + 28.00	155.00
A62	B. TBIP Enroll K-6 Subtotal	112.00
Z551	C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 112.00 * 4.778 * 36.00 / 15.00 / 900.00	1.427
A63	D. TBIP Enroll 7-8 Subtotal	15.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 15.00 * 6.778 * 36.00 / 15.00 / 900.00	0.271
A64	F. TBIP Enroll 9-12 Subtotal	28.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 28.00 * 6.778 * 36.00 / 15.00 / 900.00	0.506
A65	H. TBIP Exited Kindergarten - Grade 12	38.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 38.00 * 3.000 * 36.00 / 15.00 / 900.00	0.304
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 1.427 + 0.271 + 0.506 + 0.304	2.508

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Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 2.508 * 72,728.00 * 1.000	\$ 182,401.82
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((2.508 * 78,209.00) * (1.000 + 0.000)) - 182,401.82	\$ 13,746.35
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 2.508 * 12,312.00	\$ 30,878.50
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (2.508 * 14,136.00 * 1.02) - 30,878.50	\$ 5,283.65
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 182,401.82 * 0.18150	\$ 33,105.93
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 13,746.35 * 0.17510	\$ 2,406.99
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] (((2.508 * 78,209.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 3,269.14
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 3,269.14 * 0.17510	\$ 572.43
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 3,269.14 + 572.43	\$ 3,841.57

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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] 182,401.82 + 13,746.35 + 30,878.50 + 5,283.65 + 33,105.93 + 2,406.99 + 0.00 + 3,841.57	\$ 271,664.81
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 271,664.81 * 0.0157	\$ 4,265.14
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 271,664.81 - 4,265.14	\$ 267,399.67

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Item Code	Formula Desc	Amount
Z086	A. HiCap Students	130.49
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 130.49 * 2.1590 * 36.00 / 15.00 / 900.00	0.751
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.751 * 72,728.00 * 1.000	\$ 54,618.73
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((0.751 * 78,209.00) * (1.000 + 0.000)) - 54,618.73	\$ 4,116.23
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 0.751 * 12,312.00	\$ 9,246.31
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (0.751 * 14,136.00 * 1.02) - 9,246.31	\$ 1,582.15
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 54,618.73 * 0.18150	\$ 9,913.30
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 4,116.23 * 0.17510	\$ 720.75
Z094	I. Total MSOC -HiCap [Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library-HiCap] + [Total MSOC Other Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

Superintendent of Public Instruction

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Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries $\frac{(((\text{HiCap CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$	\$ 978.92
Z093pd	$(((0.751 * 78,209.00) * (1.000 + 0.000)) / 180.00) * 3.00$ 2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc]	\$ 171.41
4174pd	978.92 * 0.17510 3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 978.92 + 171.41	\$ 1,150.33
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] $54,618.73 + 4,116.23 + 9,246.31 + 1,582.15 + 9,913.30 + 720.75 + 0.00 + 1,150.33$	\$ 81,347.80

VII. School Food Service – Acct 4198

Item Code		Amount
S5	A. Total School Food Service Allocation [Tot Type A Lunches Srvd] + [Tot Rdcd F&R Brfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd] $0.00 + 7,200.00 + 1,326.00 + 847.60$	\$ 9,373.60
S1	B. Total Type A Lunches Served [Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate] $0.00 * 0.200000$	0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served [Est FRPB] * [Free/Red Bfast Rate] $40,000.00 * 0.180000$	7,200.00
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] $4,420.00 * 0.30$	1,326.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] $4,238.00 * 0.2000$	847.60

VIII. Transportation - Operations – Acct 4199

Item Code		Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 1,113,597.00 + 0.00	\$ 1,113,597.00

Type	Number	Message	Input Value	Comparison Value
Warning	W-32	Why is Transportation Depreciation Allocation Act 4499 so different from Prior Year?	260,589.00	315,026.34

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ENROLLMENT AND STAFF COUNTS

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	183.00	183.00	185.00	185.00
2. Grade 1	185.00	183.00	185.00	187.00
3. Grade 2	193.00	187.00	185.00	187.00
4. Grade 3	228.00	193.00	189.00	187.00
5. Grade 4	203.00	228.00	195.00	195.00
6. Grade 5	171.00	203.00	230.00	195.00
7. Grade 6	204.00	171.00	205.00	230.00
8. Grade 7	209.00	204.00	173.00	205.00
9. Grade 8	196.00	209.00	205.00	173.00
10. Grade 9	206.00	196.00	211.00	205.00
11. Grade 10	180.00	206.00	198.00	211.00
12. Grade 11 (excluding Running Start)	205.00	180.00	208.00	198.00
13. Grade 12 (excluding Running Start)	197.00	197.00	181.00	202.00
14. SUBTOTAL	2,560.00	2,540.00	2,550.00	2,560.00
15. Running Start	43.00	42.00	42.00	42.00
16. Dropout Reengagement Enrollment	2.00	2.00	2.00	2.00
17. ALE Enrollment	4.70	6.00	6.00	6.00
18. TOTAL K-12	2,609.70	2,590.00	2,600.00	2,610.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	200.525	199.525	199.525	199.525
2. General Fund FTE Classified Employees /4	107.594	105.594	105.594	105.594

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SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	5,817,000	6,174,000	6,174,000	6,174,000
2000 Local Nontax Support	873,850	873,850	873,850	873,850
3000 State, General Purpose	26,969,312	27,341,128	28,283,632	29,316,490
4000 State, Special Purpose	6,957,089	7,103,876	7,270,732	7,448,226
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	2,208,724	2,208,724	2,208,724	2,208,724
7000 Revenues from Other School Districts	24,000	24,000	24,000	24,000
8000 Revenues from Other Entities	515,500	515,500	515,500	515,500
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	43,365,475	44,241,078	45,350,438	46,560,790
EXPENDITURES				
00 Regular Instruction	23,820,385	24,534,417	25,378,568	26,253,953
10 Federal Special Purpose Funding	0	0	0	0
20 Special Education Instruction	5,356,610	5,422,455	5,599,116	5,782,314
30 Vocational Education Instruction	1,569,215	1,620,739	1,661,693	1,704,917
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	2,325,923	2,222,790	2,257,626	2,293,975
70 Other Instructional Programs	752,390	762,344	765,249	768,535
80 Community Services	39,000	39,000	39,000	39,000
90 Support Services	10,904,431	10,958,613	11,222,200	11,495,539
B. TOTAL EXPENDITURES	44,767,954	45,560,358	46,923,452	48,338,233
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)	-1,402,479	-1,319,280	-1,573,014	-1,777,443
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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	3,311	3,311	3,311	3,311
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	114,299	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,350,097	2,061,917	742,637	-830,377
F. TOTAL BEGINNING FUND BALANCE	3,467,707	2,065,228	745,948	-827,066
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	3,311	3,311	3,311	3,311
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	2,061,917	742,637	-830,377	-2,607,820
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,065,228	745,948	-827,066	-2,604,509

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES				
100 General Student Body	236,105	240,827	245,644	250,557
200 Athletics	153,970	157,049	160,190	163,394
300 Classes	13,400	13,668	13,941	14,220
400 Clubs	125,900	128,418	130,986	133,606
600 Private Moneys	7,000	7,000	7,000	7,000
A. TOTAL REVENUES	536,375	546,962	557,761	568,777
EXPENDITURES				
100 General Student Body	258,725	206,980	209,050	211,140
200 Athletics	233,307	186,646	188,512	190,397
300 Classes	13,640	10,912	11,021	11,131
400 Clubs	209,055	167,244	168,916	170,606
600 Private Moneys	7,000	7,000	7,000	7,000
B. TOTAL EXPENDITURES	721,727	578,782	584,499	590,274
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-185,352	-31,820	-26,738	-21,497
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	543,116	357,764	325,944	299,206
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	543,116	357,764	325,944	299,206
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	357,764	325,944	299,206	277,709
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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/	357,764	325,944	299,206	277,709

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	7,119,300	7,227,750	7,537,620	7,722,000
2000 Local Nontax Support	85,000	85,000	85,000	85,000
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	7,204,300	7,312,750	7,622,620	7,807,000
EXPENDITURES				
Matured Bond Expenditures	4,680,000	4,625,000	5,000,000	5,375,000
Interest on Bonds	2,560,116	2,335,591	2,111,316	1,877,166
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	7,250,116	6,970,591	7,121,316	7,262,166
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)	-45,816	342,159	501,304	544,834
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)				
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	3,984,549	3,938,733	4,280,892	4,782,196
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,984,549	3,938,733	4,280,892	4,782,196
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.830 Restricted for Debt Service	3,938,733	4,280,892	4,782,196	5,327,030
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)	3,938,733	4,280,892	4,782,196	5,327,030

1/ G.L. 536 is an account that is used to summarize actions for other financing uses-transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	255,000	297,000	297,000	297,000
2000 Local Nontax Support	114,800	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	369,800	302,000	302,000	302,000
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	2,138,800	20,000	20,000	20,000
30 Equipment	255,686	297,000	297,000	297,000
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	2,398,986	321,500	321,500	321,500
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)	-2,029,186	-19,500	-19,500	-19,500
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

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	1,679,130	0	0	0
G.L.862 Committed from Levy Proceeds	686	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	799,333	449,963	430,463	410,963
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,479,149	449,963	430,463	410,963
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	35,830	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	414,133	425,463	358,616	339,116
G.L.890 Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	449,963	430,463	410,963	391,463

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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	21,000	21,000	21,000	21,000
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	292,802	0	292,000	0
4499 Transportation Reimbursement Depreciation	260,589	310,000	310,000	325,000
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

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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	574,391	331,000	623,000	346,000
EXPENDITURES				
33 Transportation Equipment Purchases	586,000	360,000	586,000	360,000
34 Transportation Equipmpent Major Repair	100,000	25,000	75,000	25,000
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	686,000	385,000	661,000	385,000
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)	-111,609	-54,000	-38,000	-39,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	644,526	532,917	478,917	440,917
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	644,526	532,917	478,917	440,917
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	532,917	532,917	478,917	440,917

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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/	532,917	478,917	440,917	401,917

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.