

Pullman School District No.267

FISCAL YEAR 2025-2026

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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, 2025 through August 31, 2026.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 06/24/2025

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	44,541,325	626,475	7,177,920	1,618,000	330,518
Total Appropriation (Expenditures)	44,541,325	739,877	6,970,591	3,726,596	285,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	100,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	0	-113,402	207,329	-2,208,596	45,518
Beginning Total Fund Balance	3,904,808	614,281	3,766,324	2,705,515	847,828
Ending Total Fund Balance	3,904,808	500,879	3,973,653	496,919	893,346
SECTION B: EXCESS LEVIES FOR 2026 COLLECTION					
Excess levies approved by voters for 2026 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 2026 collection after rollback	6,300,000	XXXXX	7,224,000	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 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,620.72		2,609.70		2,589.50	
FTE Certificated Employees	214.489		200.525		198.722	
FTE Classified Employees	107.609		107.594		101.761	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	41,291,444		43,365,475		44,541,325	
Total Expenditures	42,997,665		44,767,954		44,541,325	
Total Beginning Fund Balance	5,948,793		3,467,707		3,904,808	
Total Ending Fund Balance	4,242,572		2,065,228		3,904,808	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	23,743,172	55.22	23,820,385	53.21	23,595,015	52.97
Federal Special Purpose Funding	12,198	0.03	0	0.00	0	0.00
Special Education Instruction	4,995,396	11.62	5,356,610	11.97	5,777,707	12.97
Vocational Instruction	1,622,864	3.77	1,569,215	3.51	1,688,845	3.79
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	2,065,731	4.80	2,325,923	5.20	2,232,592	5.01
Other Instructional Programs	157,528	0.37	752,390	1.68	694,019	1.56
Community Services	22,072	0.05	39,000	0.09	9,850	0.02
Support Services	10,378,704	24.14	10,904,431	24.36	10,543,297	23.67
Total - Program Groups	42,997,665	100.00	44,767,954	100.00	44,541,325	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	24,325,051	56.57	25,142,235	56.16	25,523,675	57.30
Teaching Support	4,382,517	10.19	5,183,290	11.58	5,082,978	11.41
Other Supportive Activities	7,902,167	18.38	8,639,311	19.30	8,229,229	18.48
Building Administration	2,974,227	6.92	2,778,891	6.21	2,765,069	6.21
Central Administration	3,167,882	7.37	3,024,227	6.76	2,940,374	6.60
Total - Activity Groups	42,997,665	100.00	44,767,954	100.00	44,541,325	100.00

Pullman School District No.267

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	20,012,026	46.54	20,105,858	44.91	20,460,797	45.94
Classified Salaries	7,362,567	17.12	7,538,790	16.84	7,324,850	16.45
Employee Benefits and Payroll Taxes	9,837,725	22.88	10,057,046	22.46	9,849,959	22.11
Supplies, Instructional Resources and Noncapitalized Items	1,696,123	3.94	2,316,514	5.17	2,275,962	5.11
Purchased Services	3,899,658	9.07	4,653,982	10.40	4,519,570	10.15
Travel	122,057	0.28	85,764	0.19	105,187	0.24
Capital Outlay	67,510	0.16	10,000	0.02	5,000	0.01
Total - Objects	42,997,665	100.00	44,767,954	100.00	44,541,325	100.00

Pullman School District No.267

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	181.82	183.00	176.00
2. Grade 1	190.60	185.00	176.00
3. Grade 2	227.40	193.00	191.00
4. Grade 3	202.30	228.00	217.00
5. Grade 4	170.80	203.00	239.00
6. Grade 5	206.60	171.00	206.00
7. Grade 6	210.18	204.00	175.00
8. Grade 7	198.76	209.00	206.00
9. Grade 8	205.79	196.00	207.00
10. Grade 9	180.74	206.00	200.00
11. Grade 10	209.62	180.00	198.00
12. Grade 11 (excluding Running Start)	213.26	205.00	173.00
13. Grade 12 (excluding Running Start)	169.69	197.00	176.00
14. SUBTOTAL	2,567.56	2,560.00	2,540.00
15. Running Start	44.52	43.00	43.50
16. Dropout Reengagement Enrollment	2.30	2.00	2.00
17. ALE Enrollment	6.34	4.70	4.00
18. TOTAL K-12	2,620.72	2,609.70	2,589.50
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	214.49	200.53	198.722
2. General Fund FTE Classified Employees /4	107.61	107.59	101.761

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

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

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

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

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

Pullman School District No.267

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,310,589	5,817,000	6,237,000
2000 Local Nontax Support	712,052	873,850	866,200
3000 State, General Purpose	26,159,169	26,969,312	26,988,051
4000 State, Special Purpose	6,808,124	6,957,089	7,491,606
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	2,235,769	2,208,724	2,323,968
7000 Revenues from Other School Districts	551	24,000	24,000
8000 Revenues from Other Entities	10,000	515,500	510,500
9000 Other Financing Sources	55,189	0	100,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	41,291,444	43,365,475	44,541,325
EXPENDITURES			
00 Regular Instruction	23,743,172	23,820,385	23,595,015
10 Federal Special Purpose Funding	12,198	0	0
20 Special Education Instruction	4,995,396	5,356,610	5,777,707
30 Vocational Education Instruction	1,622,864	1,569,215	1,688,845
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	2,065,731	2,325,923	2,232,592
70 Other Instructional Programs	157,528	752,390	694,019
80 Community Services	22,072	39,000	9,850
90 Support Services	10,378,704	10,904,431	10,543,297
B. TOTAL EXPENDITURES	42,997,665	44,767,954	44,541,325
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)	-1,706,221	-1,402,479	0
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	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

Pullman School District No.267

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	3,311	3,311	7,550
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	114,299	556,659
G.L.891 Unassigned to Minimum Fund Balance Policy	3,203,040	3,350,097	3,340,599
F. TOTAL BEGINNING FUND BALANCE	5,948,793	3,467,707	3,904,808
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	37,926	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	7,550	3,311	7,550
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	972,270	0	556,659

Pullman School District No.267

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	3,224,825	2,061,917	3,340,599
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,242,572	2,065,228	3,904,808

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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	5,310,589	5,817,000	6,237,000
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	5,310,589	5,817,000	6,237,000
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	40,387	46,450	45,050
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	105	200	100
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	5,000
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	157	2,000	5,700
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	2,688	3,200	3,400
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	18,231	15,000	12,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	280,358	325,500	300,500
2300 Investment Earnings	197,871	160,000	101,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	110,743	240,000	240,000
2600 Fines and Damages	-491	12,500	12,950
2700 Rentals and Leases	21,766	36,000	100,500
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	40,237	30,000	40,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	712,052	873,850	866,200

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

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE				
3100	Apportionment	24,801,500	25,868,467	26,084,016
3121	Special Education--General Apportionment	562,074	602,190	776,762
3300	Local Effort Assistance	795,596	498,655	127,273
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	TOTAL STATE, GENERAL PURPOSE	26,159,169	26,969,312	26,988,051
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	5,573	35,000	35,000
4109	Transition To Kindergarten	0	0	0
4121	Special Education	4,171,600	4,219,919	4,706,136
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	737,435	749,678	797,940
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	258,697	321,653	267,034
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	263,150	267,400	266,663
4174	Highly Capable	78,336	81,348	82,347
4188	Childcare	0	0	0
4198	School Food Services	97,818	83,374	123,194
4199	Transportation--Operations	1,113,597	1,113,597	1,124,292
4300	Other State Agencies, Unassigned	10,221	25,000	15,000
4321	Special Education--Other State Agencies	52,647	30,000	35,000
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	19,050	26,000	29,000
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	4,120	10,000
4399	Transportation--Operations--Other State Agencies	0	0	0
4000	TOTAL STATE, SPECIAL PURPOSE	6,808,124	6,957,089	7,491,606

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	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
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	10,000
6109 Transition To Kindergarten	0	0	0
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	12,198	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	0	0	0
6124 Special Education--Supplemental	507,362	568,855	524,809
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	33,051	33,052	23,977
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	599,448	554,999	679,276
6152 School Improve, Fed Other Title Grants under ESEA, Fed	108,416	155,492	151,341
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)	5,881	38,000	53,508
6167 Indian Education JOM	0	0	0

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	698,643	592,000	685,611
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	23,100	36,516	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	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0

Pullman School District No.267

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6289 Other Community Services	0	0	0
6298 School Food Services	49,504	25,880	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	27,925	105,000	60,000
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	52,647	30,000	35,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	15,878	5,000	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	101,718	63,930	63,930

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6000 TOTAL FEDERAL, SPECIAL PURPOSE	2,235,769	2,208,724	2,323,968
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	325	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	24,000	24,000
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	226	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	551	24,000	24,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	500,000	500,000
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	5,000	5,000
8199 Transportation	0	0	0
8200 Private Foundations	10,000	10,000	5,000
8500 Nonfederal, ESD	0	500	500
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	10,000	515,500	510,500
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	55,189	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	100,000
9000 TOTAL OTHER FINANCING SOURCES	55,189	0	100,000

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	41,291,444	43,365,475	44,541,325

Pullman School District No.267

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 Basic Education	23,622,147	23,714,508	23,530,660
02 Alternative Learning Experience	99,203	85,801	43,773
03 Basic Education - Dropout Reengagement	21,822	20,076	20,582
09 Transition to Kindergarten	0	0	0
00 TOTAL REGULAR INSTRUCTION	23,743,172	23,820,385	23,595,015
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	0	0	0
13 Federal Special Purpose - ESSER III	12,198	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	12,198	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	4,488,034	4,787,755	5,252,898
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	0	0
24 Special Education, Supplemental, Federal	507,362	568,855	524,809
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	4,995,396	5,356,610	5,777,707
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,296,632	1,261,080	1,311,229
34 Middle School Career and Technical Education, State	293,182	275,083	353,639
38 Vocational, Federal	33,051	33,052	23,977
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,622,864	1,569,215	1,688,845
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Pullman School District No.267

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	599,448	680,905	679,276
52 Other Title Grants under ESEA-Federal	132,445	155,492	151,341
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	748,959	760,708	769,829
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	265,084	344,976	293,676
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	5,881	38,000	53,508
65 Transitional Bilingual, State	313,914	345,842	284,962
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	2,065,731	2,325,923	2,232,592
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	5,983	11,739	12,686
74 Highly Capable	102,306	73,458	69,817
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	49,239	667,193	611,516
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	157,528	752,390	694,019
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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 Other Community Services	22,072	39,000	9,850
80 TOTAL COMMUNITY SERVICES	22,072	39,000	9,850
SUPPORT SERVICES			
97 District-wide Support	7,749,216	8,415,369	7,966,441
98 School Food Services	1,409,114	1,342,781	1,296,230
99 Pupil Transportation	1,220,374	1,146,281	1,280,626
90 TOTAL SUPPORT SERVICES	10,378,704	10,904,431	10,543,297
TOTAL PROGRAM EXPENDITURES	42,997,665	44,767,954	44,541,325

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	23,530,660	166,500		15,003,366	1,612,298	5,379,246	512,358	828,242	28,650	0
02 ALE	43,773	0		26,380	0	11,344	0	6,049	0	0
03 Basic Education - Dropout Reengagement	20,582	0		0	0	0	0	20,582	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	23,595,015	166,500		15,029,746	1,612,298	5,390,590	512,358	854,873	28,650	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	5,252,898	1,700		2,345,337	1,221,621	1,521,957	8,900	152,283	1,100	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	524,809	0		370,519	0	137,521	6,794	9,975	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
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	5,777,707	1,700		2,715,856	1,221,621	1,659,478	15,694	162,258	1,100	0
31 Voc, Basic, St	1,311,229	6,000		839,112	67,805	281,269	75,094	36,700	5,249	0
34 MidSchCar/Tec	353,639	0		216,026	0	65,401	64,212	8,000	0	0
38 Voc, Fed	23,977	0		0	0	0	23,977	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,688,845	6,000		1,055,138	67,805	346,670	163,283	44,700	5,249	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	679,276	0		295,374	82,675	142,103	110,624	29,500	19,000	0
52 Other Title Grants under ESEA-Federal	151,341	0	0	53,436	0	16,381	27,747	34,873	18,904	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	769,829	0		493,635	53,917	207,993	9,000	0	5,284	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

Pullman School District No.267

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	293,676	0		117,252	8,993	19,613	91,818	52,000	4,000	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	53,508	0		0	0	0	28,508	15,000	10,000	0
65 Tran Biling, St	284,962	0		177,092	29,128	78,742	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	2,232,592	0	0	1,136,789	174,713	464,832	267,697	131,373	57,188	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	12,686	0		11,002	0	1,684	0	0	0	0
74 Highly Capable	69,817	0		53,436	0	16,381	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	611,516	0		0	0	0	325,000	286,516	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	694,019	0		64,438	0	18,065	325,000	286,516	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

Pullman School District No.267

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	9,850	9,850	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	9,850	9,850	0	0	0	0	0	0	0	0
97 Distwide Suppt	7,966,441	5,950	-5,000	458,830	2,987,552	1,232,109	305,850	2,964,650	11,500	5,000
98 Schl Food Serv	1,296,230	0	-5,000	0	455,112	300,488	534,930	9,700	1,000	0
99 Pupil Transp	1,280,626	0	-180,000	0	805,749	437,727	151,150	65,500	500	0
TOTAL SUPPORT SERVICES	10,543,297	5,950	-190,000	458,830	4,248,413	1,970,324	991,930	3,039,850	13,000	5,000
OBJECT TOTALS	44,541,325	190,000	-190,000	20,460,797	7,324,850	9,849,959	2,275,962	4,519,570	105,187	5,000

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	253,900	0		113,901	52,785	47,014	600	38,100	1,500	0
22 Lrn Resrc	395,321	0		81,483	175,491	123,997	13,750	600	0	0
23 Princ Off	2,681,152	0		1,448,262	575,010	632,875	14,581	9,124	1,300	0
24 Guid/Coun	1,025,688	0		741,773	26,197	256,318	1,400	0	0	0
25 Pupil M/S	189,263	0		0	116,987	72,276	0	0	0	0
26 Health	438,941	0		12,784	272,680	128,477	2,500	22,000	500	0
27 Teaching	16,817,169	8,000		11,727,914	138,362	3,895,853	402,742	642,448	1,850	0
28 Extracur	1,037,103	158,000		349,596	254,786	138,751	6,500	107,970	21,500	0
29 Pmt to SD	0							0		
31 InstProDev	348,313	500		290,374	0	45,939	2,000	7,500	2,000	0
32 Inst Tech	8,600	0			0	0	8,600	0	0	0
33 Curriculum	97,656	0		32,250	0	5,221	59,685	500	0	0
34 Prof Lrng St	237,554	0		205,029		32,525	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	23,530,660	166,500		15,003,366	1,612,298	5,379,246	512,358	828,242	28,650	0
FTE Program Staff				144.513	19.677					

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	43,773	0		26,380	0	11,344	0	6,049	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	43,773	0		26,380	0	11,344	0	6,049	0	0
FTE Program Staff				0.350						

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

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
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	20,582	0		0	0	0	0	20,582	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	20,582	0		0	0	0	0	20,582	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) 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 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	370,711	0		188,132	95,124	86,155	200	500	600	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	143,895	0		0	92,118	51,777	0	0	0	0
26 Health	1,229,551	0		848,009	0	281,042	1,000	99,500	0	0
27 Teaching	3,404,821	1,700		1,229,382	1,029,378	1,089,728	4,500	49,633	500	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	59,427	0		46,250	5,001	7,976	200	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	5,650	0		0	0	0	3,000	2,650	0	0
34 Prof Lrng St	38,843	0		33,564		5,279	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	5,252,898	1,700		2,345,337	1,221,621	1,521,957	8,900	152,283	1,100	0
FTE Program Staff				25.255	20.509					

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

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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	509,519	0		357,298	0	135,452	6,794	9,975	0	0
29 Pmt to SD	0							0		
31 InstProDev	15,290	0		13,221	0	2,069	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	524,809	0		370,519	0	137,521	6,794	9,975	0	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

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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)	(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
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	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	64,941	0		44,553	0	13,388	5,000	2,000	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	83,917	0		0	58,965	24,952	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,126,761	3,000		766,359	8,840	238,519	70,094	34,700	5,249	0
28 Extracur	3,000	3,000		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	18,632	0		16,114	0	2,518	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	13,978	0		12,086		1,892	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0				0	0	0	0	0	0
65 Utilities	0							0		
Total	1,311,229	6,000		839,112	67,805	281,269	75,094	36,700	5,249	0
FTE Program Staff				7.600	1.022					

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, 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
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	314,099	0		208,301	0	64,192	33,606	8,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	5,104	0		4,414	0	690	0	0	0	0
32 Inst Tech	30,606	0			0	0	30,606	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	3,830	0		3,311		519	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0				0	0	0	0	0	0
65 Utilities	0							0		
Total	353,639	0		216,026	0	65,401	64,212	8,000	0	0
FTE Program Staff				2.000						

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	23,977	0		0	0	0	23,977	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	23,977	0		0	0	0	23,977	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

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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

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OBJECTS OF EXPENDITURE

PROGRAM 46 - Skill Center, Federal

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

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OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

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

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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		609,402	0		284,336	82,675	140,377	72,514	20,500	9,000	0
29 Pmt to SD		0							0		
31 InstProDev		43,764	0		11,038	0	1,726	12,000	9,000	10,000	0
32 Inst Tech		9,000	0			0	0	9,000	0	0	0
33 Curriculum		17,110	0		0	0	0	17,110	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		679,276	0		295,374	82,675	142,103	110,624	29,500	19,000	0
FTE Program Staff					3.000	1.384					

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	7,000	0		0	0	0	7,000	0	0	0
27 Teaching	12,500	0		0	0	0	6,000	6,500	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	131,841	0		53,436	0	16,381	14,747	28,373	18,904	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	151,341	0	0	53,436	0	16,381	27,747	34,873	18,904	0
FTE Program Staff				0.500						

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	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	5,284	0		0	0	0	0	0	5,284	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	120,920	0		83,760	0	37,160	0	0	0	0
27 Teaching	616,035	0		386,002	53,917	167,116	9,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	17,720	0		15,336	0	2,384	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	9,870	0		8,537		1,333	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	769,829	0		493,635	53,917	207,993	9,000	0	5,284	0
FTE Program Staff				6.004	0.915					

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		(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	252,596	0		117,252	0	18,344	67,000	50,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	31,080	0		0	8,993	1,269	14,818	2,000	4,000	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	293,676	0		117,252	8,993	19,613	91,818	52,000	4,000	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	20,000	0		0	0	0	20,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	25,000	0		0	0	0	0	15,000	10,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	8,508	0		0	0	0	8,508	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	53,508	0		0	0	0	28,508	15,000	10,000	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	277,335	0		170,500	29,128	77,707	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	4,358	0		3,767	0	591	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	3,269	0		2,825		444	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	284,962	0		177,092	29,128	78,742	0	0	0	0
FTE Program Staff				2.000	0.519					

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21	Supv Inst	0	0		0	0	0	0	0	0	0
24	Guid/Coun	0	0		0	0	0	0	0	0	0
25	Pupil M/S	0	0		0	0	0	0	0	0	0
27	Teaching	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	0	0		0	0	0	0	0	0	0
32	Inst Tech	0	0			0	0	0	0	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
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)	(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
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	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	12,686	0		11,002	0	1,684	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	12,686	0		11,002	0	1,684	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	69,817	0		53,436	0	16,381	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	69,817	0		53,436	0	16,381	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	0	0		0	0	0	0	0	0	0
32 Inst Tech	225,000	0			0	0	150,000	75,000	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	611,516	0		0	0	0	325,000	286,516	0	0

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
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	2,500	2,500	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	7,350	7,350	0	0	0	0	0	0	0
Total		9,850	9,850	0	0	0	0	0	0	0

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	232,369	2,150			13,994	1,975	2,500	208,750	3,000	0
12 Supt Off	851,350	3,500		451,832	164,529	153,289	7,700	65,500	5,000	0
13 Busns Off	585,655	0		0	386,339	113,566	17,250	68,000	500	0
14 HR	278,666	0		6,998	188,590	53,478	1,500	28,100	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	138,800	0			75,706	28,794	32,300	2,000	0	0
63 Oper Bldg	1,778,804	0			1,151,095	520,909	104,500	2,300	0	0
64 Maintnce	974,659	0	0		524,903	200,756	135,000	108,500	500	5,000
65 Utilities	1,433,800	0	0		0	0	0	1,433,800	0	0
67 Bldg Secu	5,000	0			0	0	0	5,000	0	0
68 Insurance	810,000	0					0	810,000		0
69 Dep Fac Mnt	0	0			0	0	0	0		0
72 Info Sys	875,838	300	0	0	482,396	159,342	1,600	229,700	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	1,500	0	-5,000	0	0	0	3,500	3,000	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0		0					0		0
Total	7,966,441	5,950	-5,000	458,830	2,987,552	1,232,109	305,850	2,964,650	11,500	5,000
FTE Program Staff				2.000	40.000					

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	131,860	0		0	98,994	32,166	0	700	0	0
42 Food	494,930	0					494,930	0		
44 Operation	674,440	0			356,118	268,322	40,000	9,000	1,000	0
49 Transfers	-5,000		-5,000							
Total	1,296,230	0	-5,000	0	455,112	300,488	534,930	9,700	1,000	0
FTE Program Staff					7.668					

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	107,112	0		0	58,471	48,641	0	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
51 Supervisn	170,922	0		0	117,189	43,533	0	10,200	0	0
52 Operation	973,627	0			542,407	314,970	111,150	5,100	0	0
53 Maintnce	161,965	0			87,682	30,583	40,000	3,200	500	0
56 Insurance	47,000							47,000		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-180,000		-180,000							
Total	1,280,626	0	-180,000	0	805,749	437,727	151,150	65,500	500	0
FTE Program Staff					10.067					

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	0.600	179,716	179,716	179,716.67	107,830	107,830	0
01-21-122	DEPUTY/ASST. SUPERINTENDENT SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,071	6,071	0
ACTIVITY CODE 21 TOTAL		0.600				113,901	113,901	0
01-22-002	SUBSTITUTE PAY	0.000	0	0	0.00	326	0	326
01-22-410	LIBRARY MEDIA SPECIALIST	1.000	76,886	76,886	76,886.00	76,886	76,886	0
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,271	0	4,271
ACTIVITY CODE 22 TOTAL		1.000				81,483	76,886	4,597
01-23-004	VACATION PAYOFF	0.000	0	0	0.00	15,000	0	15,000
01-23-210	ELEMENTARY PRINCIPAL	5.000	160,320	141,436	151,307.40	756,537	756,537	0
01-23-212	ELEMENTARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,475	0	12,475
01-23-220	ELEMENTARY VICE PRINCIPAL	2.000	143,021	133,115	138,068.00	276,136	133,115	143,021
01-23-222	ELEMENTARY VICE PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,975	0	4,975
01-23-230	SECONDARY PRINCIPAL	1.000	151,994	151,994	151,994.00	151,994	151,994	0
01-23-232	SECONDARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,419	0	5,419
01-23-240	SECONDARY VICE PRINCIPAL	1.500	148,785	148,785	148,785.33	223,178	148,785	74,393
01-23-242	SECONDARY VICE PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,548	0	2,548
ACTIVITY CODE 23 TOTAL		9.500				1,448,262	1,190,431	257,831
01-24-420	COUNSELOR	7.811	106,871	75,345	90,296.50	705,306	705,306	0
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	36,467	0	36,467
ACTIVITY CODE 24 TOTAL		7.811				741,773	705,306	36,467
01-26-490	BEHAVIOR ANALYST	0.152	84,061	84,061	84,105.26	12,784	12,784	0
ACTIVITY CODE 26 TOTAL		0.152				12,784	12,784	0

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

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-27-001	SICK LEAVE	0.000	0	0	0.00	62,000	0	62,000
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	264,989	89,841	175,148
01-27-004	VACATION PAYOFF	0.000	0	0	0.00	105,000	0	105,000
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	46,003	0	46,003
01-27-310	ELEMENTARY HOMEROOM TEACHER	68.000	106,871	56,701	86,006.07	5,848,413	5,848,413	0
01-27-320	SECONDARY TEACHER	47.950	106,871	70,973	94,985.15	4,554,538	4,383,021	171,517
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	27,009	0	27,009
01-27-340	ELEMENTARY SPECIALIST TEACHER	8.000	106,871	68,503	92,011.13	736,089	357,075	379,014
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,370	0	8,370
01-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,301	0	2,301
01-27-400	OTHER SUPPORT PERSONNEL	0.800	106,871	76,135	91,502.50	73,202	0	73,202
ACTIVITY CODE 27 TOTAL		124.750				11,727,914	10,678,350	1,049,564
01-28-002	SUBSTITUTE PAY	0.000	0	0	0.00	9,294	0	9,294
01-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,997	0	1,997
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	19,323	0	19,323
01-28-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	17,704	0	17,704
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	168,743	0	168,743
01-28-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	35,376	0	35,376
01-28-510	EXTRACURRICULAR	0.700	148,785	106,871	136,810.00	95,767	0	95,767
01-28-512	EXTRACURRICULAR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,392	0	1,392
ACTIVITY CODE 28 TOTAL		0.700				349,596	0	349,596
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	17,002	16,003	998

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
01-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	129,965	0	129,965
01-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	105,445	0	105,445
01-31-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,358	0	16,358
01-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,325	0	3,325
01-31-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,709	0	1,709
01-31-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,103	0	16,103
01-31-492	BEHAVIOR ANALYST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	467	0	467
ACTIVITY CODE 31 TOTAL		0.000				290,374	16,003	274,370
01-33-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	17,000	0	17,000
01-33-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,250	0	11,250
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				32,250	0	32,250
01-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	98,853	98,853	0
01-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	79,084	79,084	0
01-34-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,268	12,268	0
01-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,494	2,494	0
01-34-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,282	1,282	0
01-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,697	10,697	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	351	351	0
ACTIVITY CODE 34 TOTAL		0.000				205,029	205,029	0
PROGRAM TOTAL		144.513				15,003,366	12,998,690	2,004,675

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	0.350	78,671	70,973	75,371.43	26,380	26,380	0
ACTIVITY CODE 27 TOTAL		0.350				26,380	26,380	0
PROGRAM TOTAL		0.350				26,380	26,380	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
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**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0	0
0	0
0	0

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

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

3/ Use three decimal places.

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

PROGRAM 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	0.400	179,716	179,716	179,715.00	71,886	71,886	0
21-21-122	DEPUTY/ASST. SUPERINTENDENT SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,024	2,024	0
21-21-130	OTHER DISTRICT ADMINISTRATOR	0.892	125,475	125,475	125,516.82	111,961	111,961	0
21-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,261	2,261	0
ACTIVITY CODE 21 TOTAL		1.292				188,132	188,132	0
21-26-430	OCCUPATIONAL THERAPIST	1.000	78,729	78,729	78,729.00	78,729	78,729	0
21-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,750	1,750	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	4.811	106,871	70,217	87,928.29	423,023	423,023	0
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,420	9,420	0
21-26-460	PSYCHOLOGIST	3.000	106,871	89,260	103,936.00	311,808	311,808	0
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,495	10,495	0
21-26-490	BEHAVIOR ANALYST	0.152	84,061	84,061	84,105.26	12,784	12,784	0
ACTIVITY CODE 26 TOTAL		8.963				848,009	848,009	0
21-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	25,012	25,012	0
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,003	4,003	0
21-27-330	OTHER TEACHER	15.000	106,871	56,701	77,483.67	1,162,255	1,162,255	0
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	38,112	38,112	0
ACTIVITY CODE 27 TOTAL		15.000				1,229,382	1,229,382	0
21-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,498	1,498	0
21-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	25,828	25,828	0
21-31-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,750	1,750	0

PROGRAM 21 - Special Education, Supplemental, State

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	6,000	6,000	0
24-27-330	OTHER TEACHER	5.000	94,256	57,464	67,993.20	339,966	339,966	0
24-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,332	11,332	0
ACTIVITY CODE 27 TOTAL		5.000				357,298	357,298	0
24-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	13,221	13,221	0
ACTIVITY CODE 31 TOTAL		0.000				13,221	13,221	0
PROGRAM TOTAL		5.000				370,519	370,519	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 31 - Vocational, Basic, State

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	499	499	0
34-27-320	SECONDARY TEACHER	2.000	106,871	96,078	99,316.00	198,632	198,632	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,670	4,670	0
ACTIVITY CODE 27 TOTAL		2.000				208,301	208,301	0
34-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,414	4,414	0
ACTIVITY CODE 31 TOTAL		0.000				4,414	4,414	0
34-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,311	3,311	0
ACTIVITY CODE 34 TOTAL		0.000				3,311	3,311	0
PROGRAM TOTAL		2.000				216,026	216,026	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 38 - Vocational, Federal

[illegible]

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	499	499	0
51-27-330	OTHER TEACHER	3.000	106,871	74,637	94,612.33	283,837	283,837	0
ACTIVITY CODE 27 TOTAL		3.000				284,336	284,336	0
51-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,038	11,038	0
ACTIVITY CODE 31 TOTAL		0.000				11,038	11,038	0
PROGRAM TOTAL		3.000				295,374	295,374	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	106,871	106,871	106,872.00	53,436	53,436	0
ACTIVITY CODE 31 TOTAL		0.500				53,436	53,436	0
PROGRAM TOTAL		0.500				53,436	53,436	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	1.304	84,061	58,191	64,233.13	83,760	83,760	0
ACTIVITY CODE 26 TOTAL		1.304				83,760	83,760	0
55-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	998	998	0
55-27-330	OTHER TEACHER	4.700	106,871	70,973	81,915.74	385,004	385,004	0
ACTIVITY CODE 27 TOTAL		4.700				386,002	386,002	0
55-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,002	5,002	0
55-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,107	8,107	0
55-31-492	BEHAVIOR ANALYST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,227	2,227	0
ACTIVITY CODE 31 TOTAL		0.000				15,336	15,336	0
55-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,866	6,866	0
55-34-492	BEHAVIOR ANALYST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,671	1,671	0
ACTIVITY CODE 34 TOTAL		0.000				8,537	8,537	0
PROGRAM TOTAL		6.004				493,635	493,635	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	39,084	39,084	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	65,140	65,140	0
58-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,514	6,514	0
58-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,514	6,514	0
ACTIVITY CODE 27 TOTAL		0.000				117,252	117,252	0
PROGRAM TOTAL		0.000				117,252	117,252	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
65-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	978	978	0
65-27-330	OTHER TEACHER	2.000	97,781	71,741	84,761.00	169,522	169,522	0
ACTIVITY CODE 27 TOTAL		2.000				170,500	170,500	0
65-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,173	2,173	0
65-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,594	1,594	0
ACTIVITY CODE 31 TOTAL		0.000				3,767	3,767	0
65-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,825	2,825	0
ACTIVITY CODE 34 TOTAL		0.000				2,825	2,825	0
PROGRAM TOTAL		2.000				177,092	177,092	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	11,002	0	11,002
ACTIVITY CODE 27 TOTAL		0.000				11,002	0	11,002
PROGRAM TOTAL		0.000				11,002	0	11,002

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
74-27-400	OTHER SUPPORT PERSONNEL	0.500	106,871	106,871	106,872.00	53,436	53,436	0
ACTIVITY CODE 27 TOTAL		0.500				53,436	53,436	0
PROGRAM TOTAL		0.500				53,436	53,436	0

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

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

3/ Use three decimal places.

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

PROGRAM 79 - Instructional Programs, Other

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

0	0
0	0
0	0

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

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

3/ Use three decimal places.

PROGRAM 89 - Other Community Services

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

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

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

3/ Use three decimal places.

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	222,103	222,103	222,103.00	222,103	222,103	0
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	41,300	41,300	0
97-12-112	SUPERINTENDENT SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,005	10,005	0
97-12-130	OTHER DISTRICT ADMINISTRATOR	1.000	174,494	174,494	174,494.00	174,494	174,494	0
97-12-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,930	3,930	0
ACTIVITY CODE 12 TOTAL		2.000				451,832	451,832	0
97-14-005	OTHER SALARY ITEMS	0.000	0	0	0.00	6,998	499	6,499
ACTIVITY CODE 14 TOTAL		0.000				6,998	499	6,499
PROGRAM TOTAL		2.000				458,830	452,331	6,499

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 98 - School Food Services

[illegible]

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	0.750	1,560.00	40.71	30.40	33.84	52,785	31,616	21,169
ACTIVITY CODE 21 TOTAL		0.750					52,785	31,616	21,169
01-22-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,005	0	2,005
01-22-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,996	0	1,996
01-22-910	AIDES	2.704	5,625.00	31.13	26.90	30.49	171,490	171,490	0
ACTIVITY CODE 22 TOTAL		2.704					175,491	171,490	4,001
01-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	8,999	0	8,999
01-23-910	AIDES	1.311	2,728.00	30.40	29.23	29.85	81,424	43,776	37,648
01-23-940	OFFICE/CLERICAL	7.690	16,000.00	31.77	27.41	30.29	484,587	484,587	0
ACTIVITY CODE 23 TOTAL		9.001					575,010	528,363	46,647
01-24-940	OFFICE/CLERICAL	0.446	928.00	28.23	28.23	28.23	26,197	26,197	0
ACTIVITY CODE 24 TOTAL		0.446					26,197	26,197	0
01-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	8,999	0	8,999
01-25-910	AIDES	1.918	3,990.60	31.13	23.30	27.06	107,988	56,740	51,248
ACTIVITY CODE 25 TOTAL		1.918					116,987	56,740	60,247
01-26-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	1,002	0	1,002
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,616	0	4,616
01-26-910	AIDES	0.065	135.00	26.97	26.97	26.97	3,641	0	3,641
01-26-960	PROFESSIONAL	2.919	6,068.00	52.47	37.64	43.41	263,421	97,379	166,042
ACTIVITY CODE 26 TOTAL		2.984					272,680	97,379	175,301
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	10,000	0	10,000
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	7,997	0	7,997
01-27-004	VACATION PAYOFF	0.000	0.00	0.00	0.00	0.00	8,000	0	8,000

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	1,502	0	1,502
01-27-910	AIDES	1.874	3,898.80	32.74	26.97	28.44	110,863	59,857	51,006
ACTIVITY CODE 27 TOTAL		1.874					138,362	59,857	78,505
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	22,041	0	22,041
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	232,745	0	232,745
ACTIVITY CODE 28 TOTAL		0.000					254,786	0	254,786
PROGRAM TOTAL		19.677					1,612,298	971,642	640,656

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
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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 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
**** 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	1.250	2,600.00	40.71	30.40	36.59	95,124	95,124	0
ACTIVITY CODE 21 TOTAL		1.250					95,124	95,124	0
21-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,500	2,500	0
21-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	8,006	8,006	0
21-25-910	AIDES	1.434	2,979.75	27.97	25.47	27.39	81,612	81,612	0
ACTIVITY CODE 25 TOTAL		1.434					92,118	92,118	0
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	29,994	29,994	0
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,001	5,001	0
21-27-910	AIDES	17.825	37,079.55	27.97	24.30	26.82	994,383	994,383	0
ACTIVITY CODE 27 TOTAL		17.825					1,029,378	1,029,378	0
21-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,001	5,001	0
ACTIVITY CODE 31 TOTAL		0.000					5,001	5,001	0
PROGRAM TOTAL		20.509					1,221,621	1,221,621	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
31-23-940	OFFICE/CLERICAL	0.892	1,856.00	31.77	31.77	31.77	58,965	58,965	0
ACTIVITY CODE 23 TOTAL		0.892					58,965	58,965	0
31-27-910	AIDES	0.130	270.00	32.74	32.74	32.74	8,840	8,840	0
ACTIVITY CODE 27 TOTAL		0.130					8,840	8,840	0
PROGRAM TOTAL		1.022					67,805	67,805	0

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

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

3/ Use three decimal places.

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

PROGRAM 34 - Middle School Career and Technical Education, State

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

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

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

3/ Use three decimal places.

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

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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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
51-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,001	5,001	0
51-27-910	AIDES	1.384	2,880.00	26.97	26.97	26.97	77,674	77,674	0
ACTIVITY CODE 27 TOTAL		1.384					82,675	82,675	0
PROGRAM TOTAL		1.384					82,675	82,675	0

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

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

3/ Use three decimal places.

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

PROGRAM 52 - Other Title Grants under ESEA-Federal

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

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

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

3/ Use three decimal places.

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

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,990	4,990	0
55-27-910	AIDES	0.915	1,904.40	26.97	24.47	25.69	48,927	48,927	0
ACTIVITY CODE 27 TOTAL		0.915					53,917	53,917	0
PROGRAM TOTAL		0.915					53,917	53,917	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	8,993	8,993	0
ACTIVITY CODE 31 TOTAL		0.000					8,993	8,993	0
PROGRAM TOTAL		0.000					8,993	8,993	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	0.519	1,080.00	26.97	26.97	26.97	29,128	29,128	0
ACTIVITY CODE 27 TOTAL		0.519					29,128	29,128	0
PROGRAM TOTAL		0.519					29,128	29,128	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.

PROGRAM 89 - Other Community Services

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

0	0
0	0
0	0

3/ Use three decimal places.

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

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-11-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	13,994	0	13,994
ACTIVITY CODE 11 TOTAL		0.000					13,994	0	13,994
97-12-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	494	494	0
97-12-940	OFFICE/CLERICAL	2.000	4,160.00	48.46	30.40	39.43	164,035	100,803	63,232
ACTIVITY CODE 12 TOTAL		2.000					164,529	101,297	63,232
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	10,131	494	9,637
97-13-940	OFFICE/CLERICAL	2.500	5,200.00	40.71	34.09	38.06	197,922	84,677	113,246
97-13-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	85.71	85.71	85.71	178,286	178,286	0
ACTIVITY CODE 13 TOTAL		3.500					386,339	263,457	122,883
97-14-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	13,670	494	13,176
97-14-940	OFFICE/CLERICAL	0.500	1,040.00	40.71	40.71	40.71	42,338	0	42,338
97-14-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	63.74	63.74	63.74	132,582	132,582	0
ACTIVITY CODE 14 TOTAL		1.500					188,590	133,076	55,514
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,511	0	2,511
97-62-920	CRAFTS/TRADES	1.000	2,080.00	35.19	35.19	35.19	73,195	73,195	0
ACTIVITY CODE 62 TOTAL		1.000					75,706	73,195	2,511
97-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	15,002	0	15,002
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	10,002	0	10,002
97-63-970	SERVICE WORKERS	20.000	41,600.00	28.70	25.14	27.07	1,126,091	584,168	541,923
ACTIVITY CODE 63 TOTAL		20.000					1,151,095	584,168	566,927
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,483	2,490	3,993
97-64-920	CRAFTS/TRADES	6.000	12,480.00	35.19	32.54	34.31	428,147	146,390	281,757

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	43.40	43.40	43.40	90,273	0	90,273
ACTIVITY CODE 64 TOTAL		7.000					524,903	148,880	376,023
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,490	0	2,490
97-72-980	TECHNICAL	4.000	8,320.00	50.37	35.19	41.75	347,324	104,775	242,549
97-72-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	63.74	63.74	63.74	132,582	0	132,582
ACTIVITY CODE 72 TOTAL		5.000					482,396	104,775	377,621
PROGRAM TOTAL		40.000					2,987,552	1,408,848	1,578,705

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	47.59	47.59	47.59	98,994	98,994	0
ACTIVITY CODE 41 TOTAL		1.002					98,994	98,994	0
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,005	2,005	0
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	18,995	18,995	0
98-44-970	SERVICE WORKERS	6.666	13,860.00	26.53	21.16	24.18	335,118	335,118	0
ACTIVITY CODE 44 TOTAL		6.666					356,118	356,118	0
PROGRAM TOTAL		7.668					455,112	455,112	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	2,005	2,005	0
99-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	803	803	0
99-25-910	AIDES	1.009	2,098.80	26.97	24.47	26.52	55,663	55,663	0
ACTIVITY CODE 25 TOTAL		1.009					58,471	58,471	0
99-51-990	DIRECTOR/SUPERVISOR	1.446	3,008.00	39.72	37.26	38.96	117,189	117,189	0
ACTIVITY CODE 51 TOTAL		1.446					117,189	117,189	0
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	15,002	15,002	0
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	84,995	84,995	0
99-52-950	OPERATORS	6.612	13,753.00	37.26	27.49	32.17	442,410	442,410	0
ACTIVITY CODE 52 TOTAL		6.612					542,407	542,407	0
99-53-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,005	3,005	0
99-53-920	CRAFTS/TRADES	1.000	2,080.00	40.71	40.71	40.71	84,677	84,677	0
ACTIVITY CODE 53 TOTAL		1.000					87,682	87,682	0
PROGRAM TOTAL		10.067					805,749	805,749	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 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	219,191	XXXXX	263,650	XXXXX	190,000	XXXXX
(1) Credit Transfers	-219,191	XXXXX	-263,650	XXXXX	-190,000	XXXXX
(2) Certificated Salaries	20,012,026	46.54	20,105,858	44.91	20,460,797	45.94
(3) Classified Salaries	7,362,567	17.12	7,538,790	16.84	7,324,850	16.45
(4) Employee Benefits and Payroll Taxes	9,837,725	22.88	10,057,046	22.46	9,849,959	22.11
(5) Supplies and Materials	1,696,123	3.94	2,316,514	5.17	2,275,962	5.11
(7) Purchased Services	3,899,658	9.07	4,653,982	10.40	4,519,570	10.15
(8) Travel	122,057	0.28	85,764	0.19	105,187	0.24
(9) Capital Outlay	67,510	0.16	10,000	0.02	5,000	0.01
TOTAL EXPENDITURES	42,997,665	100.00	44,767,954	100.00	44,541,325	100.00

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

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	23,199,546	53.96	23,978,275	53.56	24,481,072	54.96
28 Extracur	1,125,505	2.62	1,163,960	2.60	1,042,603	2.34
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	24,325,051	56.57	25,142,235	56.16	25,523,675	57.30
TEACHING SUPPORT						
22 Lrn Resrc	417,416	0.97	445,315	0.99	395,321	0.89
24 Guid/Coun	985,946	2.29	1,055,395	2.36	1,030,972	2.31
25 Pupil M/S	469,291	1.09	482,031	1.08	440,270	0.99
26 Health	1,690,885	3.93	1,693,432	3.78	1,796,412	4.03
31 InstProDev	711,961	1.66	685,885	1.53	700,529	1.57
32 Inst Tech	42,062	0.10	300,600	0.67	283,206	0.64
33 Curriculum	64,955	0.15	216,059	0.48	128,924	0.29
34 Prof Lrng St	232,110	0.54	304,573	0.68	307,344	0.69
35 Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	4,382,517	10.19	5,183,290	11.58	5,082,978	11.41
OTHER SUPPORT ACTIVITIES						
42 Food	566,613	1.32	494,050	1.10	494,930	1.11
44 Operation	725,550	1.69	722,279	1.61	674,440	1.51
49 Transfers	-8,575	-0.02	-5,000	-0.01	-5,000	-0.01
52 Operation	946,329	2.20	959,461	2.14	973,627	2.19
53 Maintnce	200,817	0.47	182,873	0.41	161,965	0.36
56 Insurance	39,210	0.09	54,894	0.12	47,000	0.11
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-205,401	-0.48	-253,650	-0.57	-180,000	-0.40
62 Grnd Mnt	237,711	0.55	238,940	0.53	138,800	0.31
63 Oper Bldg	1,733,647	4.03	1,850,224	4.13	1,778,804	3.99
64 Maintnce	851,848	1.98	1,065,049	2.38	974,659	2.19
65 Utilities	1,246,213	2.90	1,442,300	3.22	1,433,800	3.22
66 E-Rate	64,955	0.15	36,516	0.08	36,516	0.08
67 Bldg Secu	5,000	0.01	5,000	0.01	5,000	0.01
68 Insurance	586,911	1.36	820,275	1.83	810,000	1.82

Pullman School District No.267

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 Info Sys	947,733	2.20	988,100	2.21	875,838	1.97
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	8,413	0.02	4,000	0.01	1,500	0.00
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	20,149	0.05	34,000	0.08	7,350	0.02
TOTAL OTHER SUPPORT ACTIVITIES	7,902,167	18.38	8,639,311	19.30	8,229,229	18.48
UNIT ADMINISTRATION						
23 Princ Off	2,974,227	6.92	2,778,891	6.21	2,765,069	6.21
TOTAL UNIT ADMINISTRATION	2,974,227	6.92	2,778,891	6.21	2,765,069	6.21
CENTRAL ADMINISTRATION						
11 Bd of Dir	224,813	0.52	230,368	0.51	232,369	0.52
12 Supt Off	866,673	2.02	888,492	1.98	851,350	1.91
13 Busns Off	567,426	1.32	599,974	1.34	585,655	1.31
14 HR	258,751	0.60	282,647	0.63	278,666	0.63
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	753,552	1.75	773,292	1.73	689,552	1.55
41 Supervisn	125,526	0.29	131,452	0.29	131,860	0.30
51 Supervisn	157,063	0.37	118,002	0.26	170,922	0.38
61 Supv Bldg	214,079	0.50	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	3,167,882	7.37	3,024,227	6.76	2,940,374	6.60
TOTAL EXPENDITURES	42,997,665	100.00	44,767,954	100.00	44,541,325	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 2025	6,300,000	0	6,300,000	42.00	2,646,000
Spring 2026	6,300,000	0	6,300,000	57.00	3,591,000
1100 TOTAL LOCAL TAXES:					6,237,000

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 2025	0	0.000	0	0.00	XXXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

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, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	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	164.500	82.78	22.647	22.26
28 Extracurricular	0.700	0.35	0.000	0.00
TOTAL TEACHING ACTIVITIES	165.200	83.13	22.647	22.26
TEACHING SUPPORT				
22 Learning Resources	1.000	0.50	2.704	2.66
24 Guidance and Counseling	7.811	3.93	0.446	0.44
25 Pupil Management and Safety	0.000	0.00	4.361	4.29
26 Health/Related Services	10.419	5.24	2.984	2.93
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
35 Pupil Safety	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	19.730	9.93	10.495	10.31
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	6.666	6.55
52 Operations	XXXXX	XXXXX	6.612	6.50
53 Maintenance	XXXXX	XXXXX	1.000	0.98
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	1.000	0.98
63 Operation of Buildings	0.000	0.00	20.000	19.65
64 Maintenance	0.000	0.00	7.000	6.88
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	5.000	4.91
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	47.278	46.46

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	9.500	4.78	9.893	9.72
TOTAL UNIT ADMINISTRATION	9.500	4.78	9.893	9.72
CENTRAL ADMINISTRATION				
12 Superintendent's Office	2.000	1.01	2.000	1.97
13 Business Office	0.000	0.00	3.500	3.44
14 Human Resources	0.000	0.00	1.500	1.47
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	2.292	1.15	2.000	1.97
41 Supervision - Nutrition Services	0.000	0.00	1.002	0.98
51 Supervision - Transportation	0.000	0.00	1.446	1.42
61 Supervision - Building	0.000	0.00	0.000	0.00
TOTAL CENTRAL ADMINISTRATION	4.292	2.16	11.448	11.25
TOTAL FTE STAFF	198.722	100.00	101.761	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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES			
100 General Student Body	126,947	236,105	295,555
200 Athletics	153,927	153,970	178,470
300 Classes	23,281	13,400	15,300
400 Clubs	208,891	125,900	130,150
600 Private Moneys	1,126	7,000	7,000
A. TOTAL REVENUES	514,172	536,375	626,475
EXPENDITURES			
100 General Student Body	42,369	258,725	251,275
200 Athletics	148,916	233,307	239,057
300 Classes	20,544	13,640	20,640
400 Clubs	223,729	209,055	221,905
600 Private Moneys	1,126	7,000	7,000
B. TOTAL EXPENDITURES	436,684	721,727	739,877
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	77,488	-185,352	-113,402
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	448,278	543,116	614,281
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	448,278	543,116	614,281
E. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	525,766	357,764	500,879
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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	525,766	357,764	500,879

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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,301,437	7,119,300	7,087,920
2000 Local Nontax Support	130,137	85,000	90,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,431,574	7,204,300	7,177,920
EXPENDITURES			
Matured Bond Expenditures	4,980,000	4,680,000	4,625,000
Interest on Bonds	3,001,470	2,560,116	2,335,591
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	1,460	10,000	10,000
B. TOTAL EXPENDITURES	7,982,930	7,250,116	6,970,591
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-551,356	-45,816	207,329
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	4,363,149	3,984,549	3,766,324
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	4,363,149	3,984,549	3,766,324
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,811,794	3,938,733	3,973,653
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,811,794	3,938,733	3,973,653

Pullman School District No.267

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Taxes	7,301,437	7,119,300	7,087,920
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	7,301,437	7,119,300	7,087,920
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	130,137	85,000	90,000
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	130,137	85,000	90,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0

Pullman School District No.267

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,431,574	7,204,300	7,177,920

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 2025	7,072,000	0	7,072,000	42.00	2,970,240
Spring 2026	7,224,000	0	7,224,000	57.00	4,117,680
1100 TOTAL LOCAL TAXES:					7,087,920

PART II: TIMBER EXCISE TAX

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

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

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

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 1,2025
06-08-2016	20,450,000	15,010,000
06-02-2020	9,180,000	9,180,000
06-02-2020	4,960,000	3,765,000
04-19-2023	35,555,000	29,075,000
TOTAL VOTED BONDS	70,145,000	57,030,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2025
TOTAL ALL BONDS	70,145,000	57,030,000 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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	199,645	255,000	297,000
2000 Local Nontax Support	139,099	114,800	121,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	10,424	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	1,200,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	349,167	369,800	1,618,000
EXPENDITURES			
10 Sites	17,504	0	1,200,000
20 Buildings	17,719	2,138,800	2,262,000
30 Equipment	224,509	255,686	260,096
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	260,571	2,398,986	3,726,596
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	100,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	88,596	-2,029,186	-2,208,596
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	1,642,607	1,679,130	4,500
G.L.862 Committed from Levy Proceeds	67,660	686	260,096

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	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	799,333	2,440,919
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,475,863	2,479,149	2,705,515
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	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	1,702,954	35,830	0
G.L.862 Committed from Levy Proceeds	30,702	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	830,803	414,133	496,919
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,564,459	449,963	496,919

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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	199,645	255,000	297,000
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	199,645	255,000	297,000
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	132,199	110,000	115,000
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	6,900	4,800	6,000
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	139,099	114,800	121,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	10,424	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	10,424	0	0
FEDERAL, GENERAL PURPOSE			

Pullman School District No.267

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

Pullman School District No.267

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	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	1,200,000
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	1,200,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	349,167	369,800	1,618,000

Pullman School District No.267

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	300,000	0	300,000	42.00	126,000
Spring 2026	300,000	0	300,000	57.00	171,000
1100 TOTAL LOCAL TAXES:					297,000

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 2025	0	0.000	0	0.00	XXXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

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

Pullman School District No.267

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

PROJECT DESCRIPTION	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
Technology Levy	260,096	0	0	160,096	100,000	0	0	0	0
Property	1,200,000	1,200,000	0	0	0	0	0	0	0
Building Remodeling	2,262,000	0	2,262,000	0	0	0	0	0	0
Bond Issuance	4,500	0	0	0	0	0	0	4,500	0
TOTAL EXPENDITURES	3,726,596	1,200,000	2,262,000	160,096	100,000	0	0	4,500	0

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

PROGRAM CP - Capital Projects

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

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

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

3/ Use three decimal places.

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

PROGRAM CP - Capital Projects

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

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

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

3/ Use three decimal places.

Pullman School District No.267

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

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	26,780	21,000	30,000
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 Judgement and Settlements	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	292,802	0
4499 Transportation Reimbursement Depreciation	315,745	260,589	300,518
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
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	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 Insurance Recoveries	0	0	0

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	342,525	574,391	330,518
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	342,525	574,391	330,518
EXPENDITURES			
33 Transportation Equipment Purchases	358,188	586,000	185,000
34 Transportation Equipmment Major Repair	0	100,000	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	358,188	686,000	285,000
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)	-15,664	-111,609	45,518
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	667,544	644,526	847,828
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	667,544	644,526	847,828
I. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	651,881	532,917	893,346

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	651,881	532,917	893,346

- 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 2025	0	0	0	42.00	0
Spring 2026	0	0	0	57.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

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

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

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

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, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

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

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

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

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

Pullman School District No. 267
Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.156	There are expenditures in Program 03, but district has no approved Dropout Reengagement Program	20,582.00	0.00
Informational	1.704	On report GF4, Revenue Account 3121 + 4121 + 4321 + 6121 + 6221 + 6321 + 7121 + 8521; on report GF8, expenditures for Program 21	5,552,898.00	5,252,898.00
Informational	1.728	On report GF4, Revenue Account 2173; on report GF8, expenditures for Program 73.	5,000.00	12,686.00
Informational	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	36,000.00	9,850.00
Informational	1.801	For Program-Activity-Duty Code [21-21-130], the average salary should be less than the high or equal to or greater than the low.	125,516.81	
Informational	1.801	For Program-Activity-Duty Code [21-26-490], the average salary should be less than the high or equal to or greater than the low.	84,105.26	
Informational	1.801	For Program-Activity-Duty Code [01-26-490], the average salary should be less than the high or equal to or greater than the low.	84,105.26	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

Pullman School District No. 267

Revenue Edit Report

Info 300	Revenue Code	F-203 Amount	F-195 Amount	Difference
	1400	0.00	0.00	0.00
	1600	0.00	0.00	0.00
	3100	26,084,015.69	26,084,016.00	-0.31
	3121	776,761.93	776,762.00	-0.07
	3600	0.00	0.00	0.00
	4121	4,706,135.67	4,706,136.00	-0.33
	4155	788,323.66	797,940.00	-9,616.34
	4165	266,663.41	266,663.00	0.41
	4174	82,347.33	82,347.00	0.33
	4198	0.00	123,194.00	-123,194.00
	4199	1,124,292.41	1,124,292.00	0.41
	4499	300,518.00	300,518.00	0.00
	5400	0.00	0.00	0.00
	Total	34,129,058.10	34,261,868.00	-132,809.90

MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
Informational	115	F-195 Revenue Account 4198 (School Food Service) on page GF5 is not equal to Revenue Account 4198, F-203 Output Item S5.	123,194.00	0.00
Informational	116	F-195 Revenue Account 4155 (Learning Assistance) on page GF5 is not equal to Revenue Account 4155, F-203 Output Item 071a.	797,940.00	788,323.66

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	601	On F-195, page GF2, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	3,904,808.00	4,990,867.69

Pullman School District No. 267

Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	602	On F-195, page TVF1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$5,000.	847,828.00	508,738.63
Informational	603	On F-195, page CP1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$1.	2,705,515.00	2,737,014.52
Informational	604	On F-195, page ASB1, Column 3, Beginning Fund Balance, G.L. 819, Restricted to Fund Purposes is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	614,281.00	594,264.31

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Summary Report

CCDDD 38267

2025-26 Pullman School District F203

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	26,084,015.69
3121	Z288	Special Education, Gen Apportionment	776,761.93
4121	N7	Special Education	4,706,135.67
4155	071a	Learning Assistance Program	788,323.66
4165	Z477	Transitional Bilingual	266,663.41
4174	Z095	Highly Capable	82,347.33
4199	I4	Transportation - Operations	1,124,292.41
4499	J1	Transportation Reimbursement	300,518.00
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	353,638.99
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	1,311,228.65
n/a	V13	Estimated Next Year LEA	127,273
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	137.44	9.48	146.92
District Generated			
Total	137.44	9.48	146.92
CIS Salary Allocation			
School Generated	11,018,060.82	759,794.40	11,777,855.22
District Generated			
Total	11,018,060.82	759,794.40	11,777,855.22
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	7.43	0.72	8.15
District Generated	2.43		2.43
Total	9.86	0.72	10.58
CAS Salary Allocation			
School Generated	883,887.43	85,556.68	969,444.11
District Generated	289,631.40		289,631.40
Total	1,173,518.83	85,556.68	1,259,075.51
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	28.86	2.95	31.81
District Generated	13.70		13.70
Total	42.56	2.95	45.51
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	1,659,824.54	169,703.16	1,829,527.70
District Generated	787,673.37		787,673.37
Total	2,447,497.91	169,703.16	2,617,201.07

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	28.00
TKB2	Enroll SpEd TK	0.00
B2	Enroll SpEd K-22	368.00
Z271	Enroll K	176.00
A6A1	Enroll 1	176.00
A6A2	Enroll 2	191.00
A6A3	Enroll 3	217.00
A39	Enroll K-3	760.00
A7a	Enroll 4	239.00
A8a5	Enroll 5	206.00
A8a6	Enroll 6	175.00
A40	Enroll 5-6	381.00
A11a7	Enroll 7	206.00
A11a8	Enroll 8	207.00
A12	Enroll 7-8	413.00
A13a9	Enroll 9	200.00
A13a10	Enroll 10	198.00
A13a11	Enroll 11	173.00
A13a12	Enroll 12	176.00
A41	Enroll 9-12	747.00
Z298	Enroll K-8	1,793.00
Z472	Enroll Total Entered	2,540.00
A42	Enroll Total	2,540.00
A14	Enroll ALE K-6	0.00
A14B	Enroll ALE 7-8	0.00
A18	Enroll ALE 9-12	4.00
A16	Enroll Run Start	43.00
A15	Enroll Run Start CTE	0.50
A60	Enroll Program 1418 Reg	2.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Dropout and ALE	2,589.50
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	103.00
A49	Enroll R&N 7	0.00

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
A63	Enroll TBIP 7-8	16.00
A64	Enroll TBIP 9-12	29.00
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	40.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	36.00
E55	Enroll 9-12 CTE exp	133.00
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	2,650.04
Z076	LAP PY HiPov Students	311.72
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

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

Estimated Revenues**Grants, Allocations and Awards**

Item Code	Item Name	Amount
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	127,273

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	1,124,292.41
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	300,518.00

Estimate of Deductible Revenues

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

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	0.00

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	\$ 10,749,357.80
	[School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]	
	137.444 * 78,209.00 * 1.000	
	2. School CIS Salary Increase	\$ 268,703.02
	((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total])	
Z347 Z348 Z349	((137.444 * 80,164.00) * (1.000 + 0.000)) - 10,749,357.80	
	3. Subtotal School Generated CIS Salary	\$ 11,018,060.82
	[School CIS Salary Maint Total] + [School CIS Salary Inc Total]	
	10,749,357.80 + 268,703.02	
Z347 Z348 Z349	C. School Generated – Certificated Administrative Staff (CAS)	
	1. School CAS Salary Maintenance Total	\$ 862,331.38
	[School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	
	7.428 * 116,092.00 * 1.000	
	2. School CAS Salary Increase Total	\$ 21,556.05
	[School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total]	
Z347 Z348 Z349	7.428 * 118,994.00 * 1.000 - 862,331.38	
	3. Subtotal School Generated CAS Salary	\$ 883,887.43
	[School CAS Salary Maint Total] + [School CAS Salary Inc Total]	
	862,331.38 + 21,556.05	

Pullman School District
Whitman CountyF-203 Worksheet Report
2025-26 Pullman School District F203Educational 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] 28.863 * 56,105.00 * 1.000	\$ 1,619,358.62
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 28.863 * 57,507.00 * 1.000 - 1,619,358.62	\$ 40,465.92
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 1,619,358.62 + 40,465.92	\$ 1,659,824.54
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 120.790 * 4.000 * 151.86	\$ 73,372.68
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] 4.299 * 56,105.00 * 1.000	\$ 241,195.40
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 4.299 * 57,507.00 * 1.000 - 241,195.40	\$ 6,027.19
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 241,195.40 + 6,027.19	\$ 247,222.59

Pullman School District
Whitman CountyF-203 Worksheet Report
2025-26 Pullman School District F203Educational Service District 101
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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] 0.787 * 56,105.00 * 1.000	\$ 44,154.64
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.787 * 57,507.00 * 1.000 - 44,154.64	\$ 1,103.37
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 44,154.64 + 1,103.37	\$ 45,258.01
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.489 * 56,105.00 * 1.000	\$ 83,540.35
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 1.489 * 57,507.00 * 1.000 - 83,540.35	\$ 2,087.57
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 83,540.35 + 2,087.57	\$ 85,627.92
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 7.122 * 56,105.00 * 1.000	\$ 399,579.81
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 7.122 * 57,507.00 * 1.000 - 399,579.81	\$ 9,985.04
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 399,579.81 + 9,985.04	\$ 409,564.85

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	E. Central Admin – Certificated Administrative Staff (CAS)	
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 2.434 * 116,092.00 * 1.000	\$ 282,567.93
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 2.434 * 118,994.00 * 1.000 - 282,567.93	\$ 7,063.47
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 282,567.93 + 7,063.47	\$ 289,631.40

III. Summary and Benefits

Item Code		Amount
	A. District Staffing Total Salaries	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 137.444 * 78,209.00 * 1.000	\$ 10,749,357.80
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((137.444 * 80,164.00) * (1.000 + 0.000)) - 10,749,357.80	\$ 268,703.02
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 282,567.93 + 862,331.38	\$ 1,144,899.31
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 7,063.47 + 21,556.05	\$ 28,619.52
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] 1,619,358.62 + 241,195.40 + 44,154.64 + 83,540.35 + 399,579.81	\$ 2,387,828.82
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] 40,465.92 + 6,027.19 + 1,103.37 + 2,087.57 + 9,985.04	\$ 59,669.09
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] 10,749,357.80 + 268,703.02 + 1,144,899.31 + 28,619.52 + 2,387,828.82 + 59,669.09	\$ 14,639,077.56

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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] (137.444 + 9.862) * 14,136.00	\$ 2,082,317.62
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] ((137.444 + 9.862) * (15,684.00 * 1.02)) - 2,082,317.62	\$ 274,236.63
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 42.560 * 14,136.00	\$ 601,628.16
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (42.560 * 15,684.00 * 1.430) - 601,628.16	\$ 352,912.63
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (10,749,357.80 + 1,144,899.31) * 0.16020	\$ 1,905,459.99
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (268,703.02 + 28,619.52) * 0.15390	\$ 45,757.94
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 2,387,828.82 * 0.18070	\$ 431,480.67
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 59,669.09 * 0.14720	\$ 8,783.29
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] 2,082,317.62 + 274,236.63 + 601,628.16 + 352,912.63 + 1,905,459.99 + 45,757.94 + 431,480.67 + 8,783.29	\$ 5,702,576.93

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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] (((137.444 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 183,634.35
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 183,634.35 * 0.15390	\$ 28,261.33
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 183,634.35 + 28,261.33	\$ 211,895.68
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 43.00 * 10,291.15	\$ 442,519.45
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 0.50 * 11,156.93	\$ 5,578.47
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 442,519.45 + 5,578.47	\$ 448,097.92
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 2.00 * 10,291.15	\$ 20,582.30
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 11,156.93	\$ 0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 20,582.30 + 0.00	\$ 20,582.30
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 + 4.00) * 10,291.15	\$ 41,164.60

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M8T	G. Materials, Supplies, and Operating Costs (MSOC) 1. Regular Instruction: Total Allocated MSOC [Regular Students] * [MSOC -Reg Inst per Student] 2,371.00 * 1,614.28	3,827,457.88
M16T	2. Grades 9-12 Additional: Total Allocated MSOC [LabSci Students] * [MSOC 9-12 Additional per Student] 747.00 * 214.84	\$ 160,485.48
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (0.000 + 0.000) * 14,141.10	\$ 0.00
Z390	4. Total GenEd MSOC [Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN] 3,827,457.88 + 160,485.48 + 0.00	\$ 3,987,943.36
Z123	H. Career & Technical Education and Skills Centers 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 161,851.12 + 18,206.08 + 36,229.41 + 84,211.25 + 65,163.96 + 1,140.77 + 3,112.67	\$ 369,915.26
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 597,943.28 + 67,350.60 + 133,473.75 + 310,924.60 + 240,744.63 + 4,215.03 + 11,499.44	\$ 1,366,151.33
Z109	3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
144A	4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 369,915.26 + 1,366,151.33 + 0.00	\$ 1,736,066.59

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]
	73,372.68 + 0.00 + 14,639,077.56 + 5,702,576.93 + 448,097.92 + 20,582.30 + 41,164.60 + 3,987,943.36 + 0.00 + 369,915.26 + 1,366,151.33 + 211,895.68
Z457	2. Guar Entlmt per Student
	[Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE]
	26,860,777.62 / 2,589.50
Z246	3. BEA Rate for Special Education
	[TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD]
	6,114.94 + 2,383.35 + 31.90 + 1,680.36 + 88.30
	4. 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
A34	b. BEA Reduce/Delay
	0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121
	[SpEd Gen Apport Instruct] * [State % for 3121 Calculations]
	3,107,047.71 * 0.25000
A28	d. Federal Forest Account 5500 Deduction
	0.00
Z456	e. Fire District Payment
	[Enroll Fire Dist] * [Fire Dist Rate]
	0.00 * 1.10
M70	g. Total Amount to be Paid Sept. 2025 - Aug 2026 in Account 3100
	[Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment]
	26,860,777.62 - 0.00 - 0.00 - 776,761.93 - 0.00 + 0.00

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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 $[\text{Skills Center CIS FTE}] * [\text{CIS Biennial Base Sal}] * [\text{Regionalization Base}]$ $0.000 * 78,209.00 * 1.000$
Z097	2. Skill CIS Salary Inc $(([\text{Skills Center CIS FTE}] * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}])) - [\text{Skills CIS Salary Maint}]$ $((0.000 * 80,164.00) * (1.000 + 0.000)) - 0.00$
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 $[\text{Skills Center CAS FTE}] * [\text{CAS - Salary Maint}] * [\text{Regionalization Base}]$ $0.000 * 116,092.00 * 1.000$
Z100	2. Skill CAS Salary Inc $[\text{Skills Center CAS FTE}] * [\text{CAS - Salary Inc}] * [\text{Regionalization}] - [\text{Skills CAS Salary Maint}]$ $0.000 * 118,994.00 * 1.000 - 0.00$
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 $[\text{Skills Center CLS FTE}] * [\text{CLS - Salary Maint}] * [\text{Regionalization Base}]$ $0.000 * 56,105.00 * 1.000$
110A	2. CAS Salary Increase $[\text{Skills Center CLS FTE}] * [\text{CLS - Salary Inc}] * [\text{Regionalization}] - [\text{Skills CLS Salary Maint}]$ $0.000 * 57,507.00 * 1.000 - 0.00$
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 * 14,136.00	\$ 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 * 15,684.00 * 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) * 0.16020	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15390	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 14,136.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 15,684.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.18070	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.14720	\$ 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	<p>E. Professional Learning Days - Skill Center</p> <p>1. Professional Learning Days Salaries</p> $(((\text{[Skills Center CIS FTE]} * \text{[CIS Sal Inc]}) * (\text{[Regionalization]} + \text{[Regionalization Experience]})) / \text{[School Year Total Days]}) * \text{[Prof Learning Days]}$ $(((0.000 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00$	\$	0.00
Z105pd	<p>2. Professional Learning Day - Payroll Tax and Benefits</p> $\text{[Skill CIS PD Salary]} * \text{[CIS/CAS - Benefits Inc]}$ $0.00 * 0.15390$	\$	0.00
3045pd	<p>3. Total Skill Center Professional Learning Days</p> $\text{[Skill CIS PD Salary]} + \text{[Skill CIS PD Benefits]}$ $0.00 + 0.00$	\$	0.00
M40T	<p>F. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Skill Center: Total Allocated MSOC</p> $\text{[Enroll Skills 9-12]} * \text{[MSOC-Skill Center per Student]}$ $0.00 * 1,810.11$	\$	0.00
Z108	<p>2. Skill Center Substitutes</p> $\text{[Skills Center Teacher FTE]} * \text{[Substitutes Days]} * \text{[Substitutes Rate]}$ $0.000 * 4.000 * 151.86$	\$	0.00
Z109	<p>G. Total</p> <p>1. Skill Center Total</p> $\text{[Skills CIS Salary Total]} + \text{[Skills CAS Salary Total]} + \text{[Skills CLS Salary Total]} + \text{[Skills insurance/Benefits Total]} + \text{[Total MSOC -Skill Center]} + \text{[Skills Center Substitutes]} + \text{[Total Program 45 PD]}$ $0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$	\$	0.00

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2025-26 Pullman School District F203Educational Service District 101
CCDDD 38267**1191 MSCTE****Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)**

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint $[CTE\ 7-8\ CIS\ FTE] * [CIS\ Biennial\ Base\ Sal] * [Regionalization\ Base]$ $2.019 * 78,209.00 * 1.000$	\$ 157,903.97
Z111	2. CTE 7-8 CIS Salary Inc $(([CTE\ 7-8\ CIS\ FTE] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) - [CTE\ 7-8\ CIS\ Salary\ Maint]$ $((2.019 * 80,164.00) * (1.000 + 0.000)) - 157,903.97$	\$ 3,947.15
Z112	3. CTE 7-8 CIS Salary Total $[CTE\ 7-8\ CIS\ Salary\ Maint] + [CTE\ 7-8\ CIS\ Salary\ Inc]$ $157,903.97 + 3,947.15$	\$ 161,851.12
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint $[CTE\ 7-8\ CAS\ FTE] * [CAS - Salary\ Maint] * [Regionalization\ Base]$ $0.153 * 116,092.00 * 1.000$	\$ 17,762.08
Z114	2. CTE 7-8 CAS Salary Inc $[CTE\ 7-8\ CAS\ FTE] * [CAS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CAS\ Salary\ Maint]$ $0.153 * 118,994.00 * 1.000 - 17,762.08$	\$ 444.00
Z115	3. CTE 7-8 CAS Salary Total $[CTE\ 7-8\ CAS\ Salary\ Maint] + [CTE\ 7-8\ CAS\ Salary\ Inc]$ $17,762.08 + 444.00$	\$ 18,206.08
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total $[CTE\ 7-8\ CLS\ FTE] * [CLS - Salary\ Maint] * [Regionalization\ Base]$ $0.630 * 56,105.00 * 1.000$	\$ 35,346.15
020A	2. CLS Salary Increase $[CTE\ 7-8\ CLS\ FTE] * [CLS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CLS\ Salary\ Maint]$ $0.630 * 57,507.00 * 1.000 - 35,346.15$	\$ 883.26
022A	3. Subtotal CTE CLS Salary $[CTE\ 7-8\ CLS\ Salary\ Maint] + [CTE\ 7-8\ CLS\ Salary\ Inc]$ $35,346.15 + 883.26$	\$ 36,229.41

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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] 2.172 * 14,136.00	\$ 30,703.39
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (2.172 * 15,684.00 * 1.02) - 30,703.39	\$ 4,043.57
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (157,903.97 + 17,762.08) * 0.16020	\$ 28,141.70
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (3,947.15 + 444.00) * 0.15390	\$ 675.80
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.630 * 14,136.00	\$ 8,905.68
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.630 * 15,684.00 * 1.430) - 8,905.68	\$ 5,224.04
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 35,346.15 * 0.18070	\$ 6,387.05
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 883.26 * 0.14720	\$ 130.02
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] 30,703.39 + 4,043.57 + 28,141.70 + 675.80 + 8,905.68 + 5,224.04 + 6,387.05 + 130.02	\$ 84,211.25

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Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries ((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((2.019 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 2,697.52
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] 2,697.52 * 0.15390	\$ 415.15
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] 2,697.52 + 415.15	\$ 3,112.67
Z164T	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Enroll 7-8 CTE] * [MSOC -CTE per Student] 36.00 * 1,810.11	\$ 65,163.96
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 1.878 * 4.000 * 151.86	\$ 1,140.77
Z123	G. Grades 7-8 Exploratory Career & Technical Education - Total 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 161,851.12 + 18,206.08 + 36,229.41 + 84,211.25 + 65,163.96 + 1,140.77 + 3,112.67	\$ 369,915.26

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2025-26 Pullman School District F203Educational Service District 101
CCDDD 38267**1191 CTE****Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

Item Code		Amount
	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z124	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 7.459 * 78,209.00 * 1.000	\$ 583,360.93
Z125	2. CTE 9-12 CIS Salary Inc (([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 9-12 CIS Salary Maint] ((7.459 * 80,164.00) * (1.000 + 0.000)) - 583,360.93	\$ 14,582.35
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 583,360.93 + 14,582.35	\$ 597,943.28
	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z127	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.566 * 116,092.00 * 1.000	\$ 65,708.07
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 0.566 * 118,994.00 * 1.000 - 65,708.07	\$ 1,642.53
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 65,708.07 + 1,642.53	\$ 67,350.60
	C. CTE 9-12 - Classified Staff (CLS)	
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.321 * 56,105.00 * 1.000	\$ 130,219.71
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 2.321 * 57,507.00 * 1.000 - 130,219.71	\$ 3,254.04
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 130,219.71 + 3,254.04	\$ 133,473.75

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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] 8.025 * 14,136.00	\$ 113,441.40
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] (8.025 * 15,684.00 * 1.02) - 113,441.40	\$ 14,939.98
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (583,360.93 + 65,708.07) * 0.16020	\$ 103,980.85
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (14,582.35 + 1,642.53) * 0.15390	\$ 2,497.01
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 2.321 * 14,136.00	\$ 32,809.66
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (2.321 * 15,684.00 * 1.430) - 32,809.66	\$ 19,246.01
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 130,219.71 * 0.18070	\$ 23,530.70
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 3,254.04 * 0.14720	\$ 478.99
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] 113,441.40 + 14,939.98 + 103,980.85 + 2,497.01 + 32,809.66 + 19,246.01 + 23,530.70 + 478.99	\$ 310,924.60

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Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries $\frac{(((\text{CTE 9-12 CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$ $(((7.459 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00$	\$ 9,965.72
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits $[\text{CTE 9-12 CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$ $9,965.72 * 0.15390$	\$ 1,533.72
3031pd	3. Total CTE 9-12 Professional Learning Days $[\text{CTE 9-12 CIS PD Salary}] + [\text{CTE 9-12 CIS PD Benefits}]$ $9,965.72 + 1,533.72$	\$ 11,499.44
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) $[\text{Total MSOC -CTE 9-12 expl}] + [\text{Total MSOC -CTE 9-12 prep}]$ $240,744.63 + 0.00$	\$ 240,744.63
Z136	2. CTE 9-12 Substitutes $([\text{CTE 9-12 expl Teacher FTE}] + [\text{CTE 9-12 prep Teacher FTE}]) * ([\text{Substitutes Days}] * [\text{Substitutes Rate}])$ $(6.939 + 0.000) * (4.000 * 151.86)$	\$ 4,215.03
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education - Total $[\text{CTE 9-12 CIS Salary Total}] + [\text{CTE 9-12 CAS Salary Total}] + [\text{CTE 9-12 CLS Salary Total}] + [\text{CTE 9-12 insurance/Benefits Total}] + [\text{Total MSOC CTE 9-12}] + [\text{CTE 9-12 Substitutes}] + [\text{Total Program 31 PD}]$ $597,943.28 + 67,350.60 + 133,473.75 + 310,924.60 + 240,744.63 + 4,215.03 + 11,499.44$	\$ 1,366,151.33

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II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	28.00
TKB2	B. TK Resident Special Education Enrollment	0.00
B2	C. Age K-22 Resident Special Education Enrollment	368.00
Z272	E. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 0.00 + 2,589.50 + 0.00	2,589.50
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (0.00 + 368.00) / 2,589.50	0.1421
Z274E	F. Funded Age K-22 Special Ed Enrollment Percent IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN [Enroll SpEd% K-22] - [SpEd Max Fund %] ELSE 0 IF 0.1421 > 1.00000 THEN 0.1421 - 1.00000 ELSE 0	0.0000
Z246	G. Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,114.94 + 2,383.35 + 31.90 + 1,680.36 + 88.30	\$ 10,298.85
Z277	H. Age 3-PreK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 28.00 * 0.00 * 1.20 ELSE (28.00 * 10,298.85 * 1.20)	\$ 346,041.36
Z278	I. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.39
TKZ280	2. TK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] ELSE ([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate] * [Enroll SpEd TK] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.39) * 0.00 ELSE ((10,298.85 * 1.1600) - 21.39) * 0.00	\$ 0.00

Z280	3. Age K-22 Other Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.39) * 368.00 ELSE ((10,298.85 * 1.1600) - 21.39) * 368.00	\$ 4,388,501.57
Z280E	4. If Age K-22 Special Ed Enrollment Percent exceeds threshold IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN ((([SpEd TK Tier Other Allocation] + [SpEd K-22 Allocation]) * -1) / [Enroll SpEd% K-22]) * [SpEd K-22 Excess%]) ELSE 0 IF 0.1421 > 1.00000 THEN (((0 + 4,388,501.57) * -1) / 0.1421) * 0.0000 ELSE 0	\$ 0.00

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B4	J. State Safety Net	\$ 0.00
B5	K. Home Hospital Allocation	\$ 0.00
N7S	L. Special Ed Total [SpEd 3-PK Allocation] + [SpEd TK Allocation] + [SpEd K-22 Allocation] + [SpEd K-22 Exceeds Max Fund%] + [State Safety Net] + [Home/Hosp Ed Alloc] 346,041.36 + 0.00 + 4,388,501.57 + 0.00 + 0.00 + 0.00	\$ 4,734,542.93
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor] 4,734,542.93 * 0.0060	\$ 28,407.26
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount] 4,734,542.93 - 28,407.26	\$ 4,706,135.67

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK] 368.00 + 0.00	368.00
Z284	P. SpEd Gen Apport IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-22] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-22] IF 0.00 > 0 THEN 0.00 * 368.00 ELSE 10,298.85 * 368.00	\$ 3,789,976.80
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.2198

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 3,789,976.80 / (1 + 0.2198)	\$ 3,107,047.71
B8S	S. Percent used in Special Education Instruction	0.25000
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 3,107,047.71 * 0.25000	\$ 776,761.93
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 4,706,135.67 + 776,761.93	\$ 5,482,897.60

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

Item Code		Amount
TKZ219	CIS BEA FTE TTK [Enroll TTK] * [SpEd CIS Ratio K-3] 0.00 * 0.074582	0.000
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (176.00 + 176.00 + 191.00 + 217.00) * 0.074582	56.682
Z220	CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 239.00 * 0.04941	11.811
Z221	CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 381.00 * 0.04941	18.828
Z222	CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 413.00 * 0.04954	20.464
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] (747.00 + 0.00 + 0.00 + 4.00 + 2.00 + 0.00 + 43.00 + 0.50) * 0.05088	40.528
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 + 56.682 + 11.811 + 18.828 + 20.464 + 40.528) / (2,589.50 + 0.00)	0.057275
TKZ555	CAS BEA FTE TTK [Enroll TTK] * [CAS Ratio K-3] 0.00 * 0.004385	0.000
Z555	CAS BEA FTE K-3	3.333

	$([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(176.00 + 176.00 + 191.00 + 217.00) * 0.004385$	
Z555Z4	CAS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4]$ $239.00 * 0.00404$	0.967
Z555Z6	CAS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CAS\ BEA\ Ratio\ 5-6]$ $381.00 * 0.00404$	1.542

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Z555Z8	CAS BEA FTE 7-8 $[Enroll\ 7-8] * [SpEd\ CAS\ BEA\ Ratio\ 7-8]$ $413.00 * 0.00404$	1.670
Z555Z12	CAS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CAS\ BEA\ Ratio\ 9-12]$ $(747.00 + 0.00 + 0.00 + 4.00 + 2.00 + 0.00 + 43.00 + 0.50) * 0.00406$	3.235
593X	CAS Special Ed BEA Rate (K-12) $([CAS\ BEA\ FTE\ TTK] + [CAS\ BEA\ FTE\ K-3] + [CAS\ BEA\ FTE\ 4] + [CAS\ BEA\ FTE\ 5-6] + [CAS\ BEA\ FTE\ 7-8] + [CAS\ BEA\ FTE\ 9-12]) / ([Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE] + [Enroll\ TTK])$ $(0.000 + 3.333 + 0.967 + 1.542 + 1.670 + 3.235) / (2,589.50 + 0.00)$	0.004150
TKZ556	CLS BEA FTE TTK $[Enroll\ TTK] * [SpEd\ CLS\ BEA\ Ratio\ TTK]$ $0.00 * 0.018734$	0.000
Z556	CLS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CLS\ BEA\ Ratio\ K-3]$ $(176.00 + 176.00 + 191.00 + 217.00) * 0.018734$	14.238
Z556Z4	CLS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CLS\ BEA\ Ratio\ 4]$ $239.00 * 0.01774$	4.240
Z556Z6	CLS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CLS\ BEA\ Ratio\ 5-6]$ $381.00 * 0.01774$	6.759

Z556Z8	CLS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CLS BEA Ratio 7-8}]$ $413.00 * 0.01750$	7.229
Z556Z12	CLS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CLS BEA Ratio 9-12}]$ $(747.00 + 0.00 + 0.00 + 4.00 + 2.00 + 0.00 + 43.00 + 0.50) * 0.01745$	13.902
594X	CLS Special Ed BEA Rate (K-12) $([\text{CLS BEA FTE TTK}] + [\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}]) / ([\text{Enroll Total w/ Run Start and Dropout and ALE}] + [\text{Enroll TTK}])$ $(0.000 + 14.238 + 4.240 + 6.759 + 7.229 + 13.902) / (2,589.50 + 0.00)$	0.017906

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CCDDD 38267**Salary Allocation**

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.057275 * 78,209.00 * 1.000	\$ 4,479.42
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] (((0.057275 * 80,164.00) * (1.000 + 0.000)) - 4,479.42	\$ 111.97
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,479.42 + 111.97	\$ 4,591.39
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004150 * 116,092.00 * 1.000	\$ 481.78
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004150 * 118,994.00 * 1.000 - 481.78	\$ 12.05
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 481.78 + 12.05	\$ 493.83
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017906 * 56,105.00 * 1.000	\$ 1,004.62
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017906 * 57,507.00 * 1.000 - 1,004.62	\$ 25.10
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,004.62 + 25.10	\$ 1,029.72
Z234	TOTAL Salary BEA	\$ 6,114.94

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

4,591.39 + 493.83 + 1,029.72

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Certificated\ Health\ Insurance]$ $(0.057275 + 0.004150) * 14,136.00$	\$ 868.30
Z236	2. CIS/CAS BEA Insurance Inc Total $(([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * ([Certificated\ Health\ Insurance\ Inc] * [Cert\ Health\ Factor])) - [CIS/CAS\ BEA\ Insurance\ Maint\ Total]$ $((0.057275 + 0.004150) * (15,684.00 * 1.02)) - 868.30$	\$ 114.36
Z237	3. CLS BEA Insurance Maint Total $[CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance]$ $0.017906 * 14,136.00$	\$ 253.12
Z238	4. CLS BEA Insurance Inc Total $([CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ BEA\ Insurance\ Maint\ Total]$ $(0.017906 * 15,684.00 * 1.430) - 253.12$	\$ 148.48
Z239	5. CIS/CAS BEA Benefits Maint Total $([CIS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Maint\ Total]) * [CIS/CAS - Benefits\ Maint]$ $(4,479.42 + 481.78) * 0.16020$	\$ 794.78
Z240	6. CIS/CAS BEA Benefits Inc Total $([CIS\ BEA\ Salary\ Inc\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]) * [CIS/CAS - Benefits\ Inc]$ $(111.97 + 12.05) * 0.15390$	\$ 19.09
Z241	7. CLS BEA Benefits Maint Total $[CLS\ BEA\ Salary\ Maint\ Total] * [CLS - Benefits\ Maint]$ $1,004.62 * 0.18070$	\$ 181.53
Z242	8. CLS BEA Benefits Inc Total $[CLS\ BEA\ Salary\ Inc\ Total] * [CLS - Benefits\ Inc]$ $25.10 * 0.14720$	\$ 3.69
Z243	9. TOTAL Benefits BEA	\$ 2,383.35

[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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868.30 + 114.36 + 253.12 + 148.48 + 794.78 + 19.09 + 181.53 + 3.69	
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Substitutes BEA

Item Code	Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.057275 * 0.9170) * (4.000 * 151.86)
	\$ 31.90

MSOC BEA

Item Code	Amount
Z245	MSOC BEA Per Student
	\$ 1,680.36
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] (((0.057275 * 80,164.00) * (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] 76.52 * 0.15390
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 76.52 + 11.78
	\$ 76.52
	\$ 11.78
	\$ 88.30

3. BEA Rate for Special Education

Item Code	Amount
Z246	Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,114.94 + 2,383.35 + 31.90 + 1,680.36 + 88.30
	\$ 10,298.85

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CCDDD 38267**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 %] 2,650.04 * 0.3670	972.56
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 972.56 * 2.39750 * 36.00 / 15.00 / 900.00	6.218
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 6.218 * 78,209.00 * 1.000	\$ 486,303.56
Z070	D. LAP CIS Salary Inc (((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((6.218 * 80,164.00) * (1.000 + 0.000)) - 486,303.56	\$ 12,156.19
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 6.218 * 14,136.00	\$ 87,897.65
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (6.218 * 15,684.00 * 1.02) - 87,897.65	\$ 11,575.92
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 486,303.56 * 0.16020	\$ 77,905.83
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 12,156.19 * 0.15390	\$ 1,870.84

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M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 972.56 * 0	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((6.218 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 8,307.66
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 8,307.66 * 0.15390	\$ 1,278.55
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 8,307.66 + 1,278.55	\$ 9,586.21
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP Base] + [Total LAP Regular PD] 486,303.56 + 12,156.19 + 87,897.65 + 11,575.92 + 77,905.83 + 1,870.84 + 0.00 + 9,586.21	\$ 687,296.20

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	311.72
Z068A	B. Formulated Staffing Units - High Poverty ((([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((311.72 * 1.10000 * 36.00) / 15.00) / 900.00	0.914
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.914 * 78,209.00 * 1.000	\$ 71,483.03
Z070hp	D. CIS Salary Increase ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((0.914 * 80,164.00) * (1.000 + 0.000)) - 71,483.03	\$ 1,786.87

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Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.914 * 14,136.00	\$ 12,920.30
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (0.914 * 15,684.00 * 1.02) - 12,920.30	\$ 1,701.58
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 71,483.03 * 0.16020	\$ 11,451.58
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 1,786.87 * 0.15390	\$ 275.00
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 311.72 * 0	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.914 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 1,221.16
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,221.16 * 0.15390	\$ 187.94
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 1,221.16 + 187.94	\$ 1,409.10
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP High Poverty] + [Total LAP HiPov PD] 71,483.03 + 1,786.87 + 12,920.30 + 1,701.58 + 11,451.58 + 275.00 + 0.00 + 1,409.10	\$ 101,027.46
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 101,027.46 + 687,296.20	\$ 788,323.66

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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] 103.00 + 16.00 + 29.00	148.00
A62 B. TBIP Enroll K-6 Subtotal	103.00
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] 103.00 * 4.778 * 36.00 / 15.00 / 900.00	1.312
A63 D. TBIP Enroll 7-8 Subtotal	16.00
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] 16.00 * 6.778 * 36.00 / 15.00 / 900.00	0.289
A64 F. TBIP Enroll 9-12 Subtotal	29.00
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] 29.00 * 6.778 * 36.00 / 15.00 / 900.00	0.524
A65 H. TBIP Exited Kindergarten - Grade 12	40.00
Z554 I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 40.00 * 3.000 * 36.00 / 15.00 / 900.00	0.320
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] 1.312 + 0.289 + 0.524 + 0.320	2.445

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Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 2.445 * 78,209.00 * 1.000	\$ 191,221.01
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((2.445 * 80,164.00) * (1.000 + 0.000)) - 191,221.01	\$ 4,779.97
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 2.445 * 14,136.00	\$ 34,562.52
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (2.445 * 15,684.00 * 1.02) - 34,562.52	\$ 4,551.81
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 191,221.01 * 0.16020	\$ 30,633.61
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 4,779.97 * 0.15390	\$ 735.64
M48T	Q. TBIP MSOC [Enroll TBIP K-12] * [MSOC -TBIP per Student] 148.00 * 0	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((2.445 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 3,266.68
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 3,266.68 * 0.15390	\$ 502.74
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 3,266.68 + 502.74	\$ 3,769.42

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Z085	S. Total Transitional Bilingual Program $[\text{TBIP CIS Salary Maint}] + [\text{TBIP CIS Salary Inc}] + [\text{TBIP CIS Insurance}] + [\text{TBIP CIS Insurance Inc}] + [\text{TBIP CIS Benefits Maint}] + [\text{TBIP CIS Benefits Inc}] + [\text{TOTAL MSOC -TBIP Program}] + [\text{Total TBIP PD}]$ $191,221.01 + 4,779.97 + 34,562.52 + 4,551.81 + 30,633.61 + 735.64 + 0.00 + 3,769.42$	\$ 270,253.98
Z476	T. TBIP WithHold Amount $([\text{TBIP TOTAL}] - [\text{TBIP CIS Salary Inc}] - [\text{TBIP CIS Insurance Inc}] - [\text{TBIP CIS Benefits Inc}]) * [\text{TBIP WithHold Factor}]$ $(270,253.98 - 4,779.97 - 4,551.81 - 735.64) * 0.0138$	\$ 3,590.57
Z477	U. TBIP Net Total $[\text{TBIP TOTAL}] - [\text{TBIP WithHold Amount}]$ $270,253.98 - 3,590.57$	\$ 266,663.41

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Item Code	Formula Desc	Amount
Z086	A. HiCap Students	129.48
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 129.48 * 2.1590 * 36.00 / 15.00 / 900.00	0.745
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.745 * 78,209.00 * 1.000	\$ 58,265.71
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((0.745 * 80,164.00) * (1.000 + 0.000)) - 58,265.71	\$ 1,456.47
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 0.745 * 14,136.00	\$ 10,531.32
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (0.745 * 15,684.00 * 1.02) - 10,531.32	\$ 1,386.95
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 58,265.71 * 0.16020	\$ 9,334.17
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 1,456.47 * 0.15390	\$ 224.15
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 129.48 * 0	\$ 0.00

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Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries ((([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] ((((0.745 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 995.37
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 995.37 * 0.15390	\$ 153.19
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 995.37 + 153.19	\$ 1,148.56
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC -HiCap Program] + [Total HiCap PD] 58,265.71 + 1,456.47 + 10,531.32 + 1,386.95 + 9,334.17 + 224.15 + 0.00 + 1,148.56	\$ 82,347.33

VII. Transportation - Operations – Acct 4199

Item Code		Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 1,124,292.41 + 0.00	\$ 1,124,292.41

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ENROLLMENT AND STAFF COUNTS

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	176.00	175.00	174.00	174.00
2. Grade 1	176.00	175.00	175.00	174.00
3. Grade 2	191.00	190.00	174.00	174.00
4. Grade 3	217.00	216.00	190.00	172.00
5. Grade 4	239.00	239.00	216.00	190.00
6. Grade 5	206.00	205.00	239.00	214.00
7. Grade 6	175.00	174.00	205.00	237.00
8. Grade 7	206.00	205.00	174.00	203.00
9. Grade 8	207.00	207.00	205.00	172.00
10. Grade 9	200.00	200.00	205.00	200.00
11. Grade 10	198.00	198.00	198.00	203.00
12. Grade 11 (excluding Running Start)	173.00	173.00	195.00	193.00
13. Grade 12 (excluding Running Start)	176.00	173.00	170.00	194.00
14. SUBTOTAL	2,540.00	2,530.00	2,520.00	2,500.00
15. Running Start	43.50	43.50	43.50	43.50
16. Dropout Reengagement Enrollment	2.00	2.00	2.00	2.00
17. ALE Enrollment	4.00	4.00	4.00	4.00
18. TOTAL K-12	2,589.50	2,579.50	2,569.50	2,549.50
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	198.722	198.722	198.722	198.722
2. General Fund FTE Classified Employees /4	101.761	101.761	101.761	101.761

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	6,237,000	6,237,000	6,237,000	6,237,000
2000 Local Nontax Support	866,200	866,200	866,200	866,200
3000 State, General Purpose	26,988,051	27,999,642	28,607,416	28,953,426
4000 State, Special Purpose	7,491,606	7,585,729	7,681,734	7,767,152
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	2,323,968	2,263,968	2,162,692	2,162,692
7000 Revenues from Other School Districts	24,000	24,000	24,000	24,000
8000 Revenues from Other Entities	510,500	510,500	510,500	510,500
9000 Other Financing Sources	100,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	44,541,325	45,487,039	46,089,542	46,520,970
EXPENDITURES				
00 Regular Instruction	23,595,015	23,965,629	24,429,989	24,887,660
10 Federal Special Purpose Funding	0	0	0	0
20 Special Education Instruction	5,777,707	5,817,365	6,042,766	6,068,206
30 Vocational Education Instruction	1,688,845	1,722,142	1,756,106	1,790,748
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	2,232,592	2,268,802	2,173,339	2,166,762
70 Other Instructional Programs	694,019	706,549	706,549	706,549
80 Community Services	9,850	9,850	9,850	9,850
90 Support Services	10,543,297	10,996,702	10,970,943	10,891,195
B. TOTAL EXPENDITURES	44,541,325	45,487,039	46,089,542	46,520,970
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	0	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	7,550	7,550	7,550	7,550
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	556,659	556,659	485,730	440,542
G.L.891 Unassigned to Minimum Fund Balance Policy	3,340,599	3,340,599	3,411,528	3,456,716
F. TOTAL BEGINNING FUND BALANCE	3,904,808	3,904,808	3,904,808	3,904,808
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	7,550	7,550	7,550	7,550
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	556,659	485,730	440,542	408,185
G.L.891 Unassigned to Minimum Fund Balance Policy	3,340,599	3,411,528	3,456,716	3,489,073
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,904,808	3,904,808	3,904,808	3,904,808

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

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

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

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES				
100 General Student Body	295,555	301,466	307,496	313,646
200 Athletics	178,470	187,394	196,763	206,601
300 Classes	15,300	15,606	15,918	16,236
400 Clubs	130,150	132,753	135,408	138,116
600 Private Moneys	7,000	7,000	7,000	7,000
A. TOTAL REVENUES	626,475	644,219	662,585	681,599
EXPENDITURES				
100 General Student Body	251,275	227,531	229,806	232,104
200 Athletics	239,057	215,252	217,405	219,579
300 Classes	20,640	21,672	21,889	22,108
400 Clubs	221,905	213,015	215,145	217,296
600 Private Moneys	7,000	7,000	7,000	7,000
B. TOTAL EXPENDITURES	739,877	684,470	691,245	698,087
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-113,402	-40,251	-28,660	-16,488
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	614,281	500,879	460,628	431,968
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	614,281	500,879	460,628	431,968
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	500,879	460,628	431,968	415,479
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	500,879	460,628	431,968	415,480

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	7,087,920	7,236,690	7,392,180	7,240,620
2000 Local Nontax Support	90,000	90,000	90,000	90,000
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	7,177,920	7,326,690	7,482,180	7,330,620
EXPENDITURES				
Matured Bond Expenditures	4,625,000	5,000,000	5,375,000	5,780,000
Interest on Bonds	2,335,591	2,111,316	1,877,166	1,625,416
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	6,970,591	7,121,316	7,262,166	7,415,416
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)	207,329	205,374	220,014	-84,796
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	3,766,324	3,973,653	4,179,027	4,399,041
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	3,766,324	3,973,653	4,179,027	4,399,041
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.830 Restricted for Debt Service	3,973,653	4,179,027	4,399,041	4,314,245
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)	3,973,653	4,179,027	4,399,041	4,314,245

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

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	297,000	297,000	297,000	297,000
2000 Local Nontax Support	121,000	121,000	121,000	121,000
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	1,200,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,618,000	418,000	418,000	418,000
EXPENDITURES				
10 Sites	1,200,000	0	0	0
20 Buildings	2,262,000	100,000	100,000	100,000
30 Equipment	260,096	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	3,726,596	401,500	401,500	401,500
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	100,000	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)	-2,208,596	16,500	16,500	16,500
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

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	4,500	0	0	0
G.L.862 Committed from Levy Proceeds	260,096	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	2,440,919	496,919	513,419	529,919
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,705,515	496,919	513,419	529,919
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	496,919	513,419	529,919	546,419
G.L.890 Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	496,919	513,419	529,919	546,419

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.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	30,000	30,000	30,000	30,000
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	300,518	300,518	300,518	300,518
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
9300 Sale of Equipment	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	330,518	330,518	330,518	330,518
EXPENDITURES				
33 Transportation Equipment Purchases	185,000	585,000	185,000	585,000
34 Transportation Equipmment Major Repair	100,000	100,000	100,000	100,000
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	285,000	685,000	285,000	685,000
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)	45,518	-354,482	45,518	-354,482
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	847,828	893,346	538,864	584,382
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	847,828	893,346	538,864	584,382
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.819 Restricted for Fund Purposes	893,346	538,864	584,382	229,900
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/	893,346	538,864	584,382	229,900

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.