

Pullman School District No.267

FISCAL YEAR 2022-2023

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FISCAL YEAR 2022-2023

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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, 2022 through August 31, 2023.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 06/14/2022

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BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	41,736,039	613,075	7,073,410	203,000	160,789
Total Appropriation (Expenditures)	43,373,701	628,177	7,001,291	2,109,243	690,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,637,662	-15,102	72,119	-1,906,243	-529,211
Beginning Total Fund Balance	5,819,483	345,325	3,175,034	2,385,185	703,880
Ending Total Fund Balance	4,181,821	330,223	3,247,153	478,942	174,669

SECTION B: EXCESS LEVIES FOR 2023 COLLECTION

Excess levies approved by voters for 2023 collection	5,300,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2023 collection after rollback	5,300,000	XXXXX	7,219,000	200,000	0

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

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	2,554.15		2,659.00		2,669.57	
FTE Certificated Employees	190.700		217.339		220.690	
FTE Classified Employees	103.138		113.961		115.959	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	36,131,532		39,104,664		41,736,039	
Total Expenditures	36,739,065		40,329,367		43,373,701	
Total Beginning Fund Balance	7,606,410		5,622,822		5,819,483	
Total Ending Fund Balance	6,198,878		4,398,119		4,181,821	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	20,704,837	56.36	21,650,723	53.68	23,203,526	53.50
Federal Special Purpose Funding	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,462,241	5.68
Special Education Instruction	4,035,124	10.98	4,158,201	10.31	4,255,441	9.81
Vocational Instruction	1,269,774	3.46	1,299,518	3.22	1,676,584	3.87
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,579,080	4.30	1,670,293	4.14	1,759,401	4.06
Other Instructional Programs	65,889	0.18	74,578	0.18	84,275	0.19
Community Services	0	0.00	50,000	0.12	50,000	0.12
Support Services	8,511,717	23.17	9,063,750	22.47	9,882,233	22.78
Total - Program Groups	36,739,065	100.00	40,329,367	100.00	43,373,701	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	21,073,736	57.36	23,040,031	57.13	24,473,344	56.42
Teaching Support	3,769,566	10.26	4,791,187	11.88	5,260,372	12.13
Other Supportive Activities	6,775,370	18.44	7,308,367	18.12	7,646,191	17.63
Building Administration	2,298,604	6.26	2,643,720	6.56	3,036,056	7.00
Central Administration	2,470,746	6.73	2,546,062	6.31	2,957,738	6.82
Total - Activity Groups	36,739,065	100.00	40,329,367	100.00	43,373,701	100.00

Pullman School District No.267

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	16,110,338	43.85	17,889,580	44.36	19,254,040	44.39
Classified Salaries	5,945,421	16.18	6,566,346	16.28	7,299,128	16.83
Employee Benefits and Payroll Taxes	9,158,533	24.93	9,902,950	24.56	10,632,937	24.51
Supplies, Instructional Resources and Noncapitalized Items	2,185,473	5.95	2,340,160	5.80	2,474,394	5.70
Purchased Services	3,058,323	8.32	3,501,290	8.68	3,568,866	8.23
Travel	14,626	0.04	109,041	0.27	124,336	0.29
Capital Outlay	266,350	0.72	20,000	0.05	20,000	0.05
Total - Objects	36,739,065	100.00	40,329,367	100.00	43,373,701	100.00

Pullman School District No.267

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2020-2021	Budget 2/ 2021-2022	Budget 3/ 2022-2023
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	205.19	205.00	200.00
2. Grade 1	175.78	204.00	200.00
3. Grade 2	194.44	197.00	204.00
4. Grade 3	191.50	209.00	186.00
5. Grade 4	181.91	202.00	203.00
6. Grade 5	184.20	194.00	200.00
7. Grade 6	183.26	195.00	200.00
8. Grade 7	213.50	191.00	195.00
9. Grade 8	234.87	227.00	195.00
10. Grade 9	206.16	219.00	210.00
11. Grade 10	213.14	200.00	249.00
12. Grade 11 (excluding Running Start)	169.71	195.00	208.00
13. Grade 12 (excluding Running Start)	153.62	177.00	175.00
<b>14. SUBTOTAL</b>	<b>2,507.28</b>	<b>2,615.00</b>	<b>2,625.00</b>
15. Running Start	42.39	40.00	34.37
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	4.48	4.00	10.20
<b>18. TOTAL K-12</b>	<b>2,554.15</b>	<b>2,659.00</b>	<b>2,669.57</b>
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	190.70	217.34	220.690
2. General Fund FTE Classified Employees /4	103.14	113.96	115.959

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

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

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

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

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

Pullman School District No.267

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	5,457,865	5,247,000	5,247,000
2000   Local Nontax Support	101,599	803,400	903,800
3000   State, General Purpose	23,046,971	23,759,336	25,378,493
4000   State, Special Purpose	5,003,490	5,115,059	5,468,163
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	2,513,844	4,094,369	4,668,083
7000   Revenues from Other School Districts	0	50,000	50,000
8000   Revenues from Other Entities	7,764	35,500	20,500
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>36,131,532</b>	<b>39,104,664</b>	<b>41,736,039</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	20,704,837	21,650,723	23,203,526
10   Federal Special Purpose Funding	572,643	2,362,304	2,462,241
20   Special Education Instruction	4,035,124	4,158,201	4,255,441
30   Vocational Education Instruction	1,269,774	1,299,518	1,676,584
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	1,579,080	1,670,293	1,759,401
70   Other Instructional Programs	65,889	74,578	84,275
80   Community Services	0	50,000	50,000
90   Support Services	8,511,717	9,063,750	9,882,233
<b>B. TOTAL EXPENDITURES</b>	<b>36,739,065</b>	<b>40,329,367</b>	<b>43,373,701</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>800,000</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-1,407,532</b>	<b>-1,224,703</b>	<b>-1,637,662</b>
<b>BEGINNING FUND BALANCE</b>			
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	54,897	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



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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	19,570	49,000	49,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.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	5,041,002	2,751,466	2,745,780
G.L.891 Unassigned to Minimum Fund Balance Policy	2,490,941	2,822,356	3,024,703
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>7,606,410</b>	<b>5,622,822</b>	<b>5,819,483</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.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	12,216	49,000	49,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	3,614,928	1,526,763	879,793
G.L.891 Unassigned to Minimum Fund Balance Policy	2,571,735	2,822,356	3,253,028
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>6,198,878</b>	<b>4,398,119</b>	<b>4,181,821</b>

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 GENERAL FUND BUDGET**

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

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

Pullman School District No.267

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>LOCAL TAXES</b>			
1100   Local Property Tax	5,457,865	5,247,000	5,247,000
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>5,457,865</b>	<b>5,247,000</b>	<b>5,247,000</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	33,002	47,800	47,800
2122   Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131   Secondary Vocational Education Tuition	180	500	500
2145   Skill Center Tuitions and Fees	0	0	0
2171   Traffic Safety Education Fees	0	0	0
2173   Summer School Tuition and Fees	0	3,000	3,000
2186   Community School Tuition and Fees	0	0	0
2188   Childcare Tuitions and Fees	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	4,000	2,000
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	2,749	5,250	6,250
2245   Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288   Childcare, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Svcs Sales of Goods, Supplies and Svcs	0	5,000	5,000
2298   School Food Services, Sales of Goods, Supplies and Svcs	1,299	400,200	400,500
2300   Investment Earnings	7,547	10,000	6,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	35,958	95,000	190,000
2600   Fines and Damages	2,002	5,650	15,750
2700   Rentals and Leases	2,105	42,000	42,000
2800   Insurance Recoveries	6,393	0	0
2900   Local Support Nontax, Unassigned	10,365	35,000	35,000
2910   E-Rate	0	150,000	150,000
2998   Local School Food Services-non NSLP	0	0	0

Pullman School District No.267

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>101,599</b>	<b>803,400</b>	<b>903,800</b>
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	21,827,660	22,788,333	24,525,715
3121   Special Education--General Apportionment	534,448	481,489	473,669
3300   Local Effort Assistance	684,863	489,514	379,109
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>23,046,971</b>	<b>23,759,336</b>	<b>25,378,493</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	1,000	1,000
4121   Special Education	3,147,953	3,093,676	3,282,878
4122   Special Ed-Infants and Toddlers-State	0	0	0
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	529,491	441,431	536,487
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	169,756	143,122	149,468
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	189,322	188,074	218,843
4174   Highly Capable	71,619	74,844	79,449
4188   Childcare	0	0	0
4198   School Food Services	12,434	2,322	13,448
4199   Transportation--Operations	843,616	1,129,590	1,129,590
4300   Other State Agencies, Unassigned	945	0	6,000
4321   Special Education--Other State Agencies	15,592	15,000	15,000
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	22,762	26,000	36,000
4365   Transitional Bilingual--Other State Agencies	0	0	0
4388   Childcare--Other State Agencies	0	0	0
4398   School Food Services--Other State Agencies	0	0	0
4399   Transportation--Operations--Other State Agencies	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>5,003,490</b>	<b>5,115,059</b>	<b>5,468,163</b>

Pullman School District No.267

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>FEDERAL, GENERAL PURPOSE</b>			
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
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	0	0
6111   Federal Special Purpose--SLFRF	13,888	0	274,292
6112   Federal Special Purpose--ESSER II	557,202	1,109,820	0
6113   Federal Special Purpose--ESSER III	0	574,532	2,461,941
6114   Federal Special Purpose ESSER III Learning Loss	0	671,698	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	XXXXX	0	95,650
6124   Special Education--Supplemental	457,895	421,007	456,962
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	19,492	19,835	19,835
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	473,549	597,900	592,635
6152   School Improve, Fed Other Title Grants under ESEA, Fed	80,142	119,800	136,664
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)	1,328	15,227	30,338
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance ESSER I	169,064	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6178   Youth Training Programs	0	0	0
6188   Childcare	0	0	0
6189   Other Community Services	0	0	0
6198   School Food Services	607,064	460,000	478,000
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6211   Federal Special Purpose--SLFRF	0	0	0
6212   Federal Special Purpose--ESSER II	0	0	0
6213   Federal Special Purpose--ESSER III	0	0	0
6214   Federal Special Purpose ESSER III Learning Loss	0	0	0
6218   Federal Special Purpose--Reserved G	0	0	0
6219   Federal Special Purpose--Cares Act - Other	0	0	0
6221   Special Education--Medicaid Reimbursement	0	0	0
6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223   SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6224   Special Education--Supplemental	0	0	0
6225   Special Education-Infants and Toddlers-Federal	0	0	0
6238   Secondary Vocational Education	0	0	0
6246   Skill Center	0	0	0
6251   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253   ESEA Migrant, Federal	0	0	0
6254   Reading First, Federal	0	0	0
6257   Institutions, Neglected and Delinquent	0	0	0
6261   Head Start	0	0	0
6262   Math & Science--Professional Development	0	0	0
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	0	0	0
6276   Targeted Assistance ESSER I	0	0	0
6278   Youth Training, Direct Grants	0	0	0
6288   Childcare	0	0	0
6289   Other Community Services	0	0	0
6298   School Food Services	0	0	0
6299   Transportation--Operations	0	0	0

Pullman School District No.267

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6310   Medicaid Administrative Match	0	0	0
6311   Federal Special Purpose--SLFRF	0	0	0
6312   Federal Special Purpose--ESSER II	0	0	0
6313   Federal Special Purpose--ESSER III	0	0	0
6314   Federal Special Purpose ESSER III Learning Loss	0	0	0
6318   Federal Special Purpose--Reserved G	0	0	0
6319   Federal Special Purpose--Cares Act - Other	0	0	0
6321   Special Education--Medicaid Reimbursement	50,039	35,000	35,000
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323   SP,Ed, Sup, IDEA, Fed	XXXXXX	0	0
6324   Special Education--Supplemental	0	0	0
6325   Special Education-Infants and Toddlers-Federal	0	0	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	0	0	0
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0
6367   Indian Education JOM	0	0	0
6368   Indian Education, ED	0	0	0
6376   Targeted Assistance ESSER I	0	0	0
6378   Youth Training Programs	0	0	0
6388   Childcare	0	0	0
6389   Other Community Services	0	0	0
6398   School Food Services	0	0	0
6399   Transportation--Operations	0	0	0
6998   USDA Commodities	84,180	69,550	86,766
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>2,513,844</b>	<b>4,094,369</b>	<b>4,668,083</b>

REVENUES FROM OTHER SCHOOL DISTRICTS

Pullman School District No.267

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
7100   Program Participation, Unassigned	0	0	0
7121   Special Education	0	0	0
7122   Special Education-Infants and Toddlers	0	0	0
7131   Vocational Education	0	0	0
7145   Skill Center	0	0	0
7189   Other Community Services	0	50,000	50,000
7197   Support Services	0	0	0
7198   School Food Services	0	0	0
7199   Transportation	0	0	0
7301   Nonhigh Participation	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8101   Governmental Entities-Enrichment	0	0	0
8188   Childcare	0	0	0
8189   Community Services	0	0	0
8198   School Food Services	0	10,000	10,000
8199   Transportation	0	0	0
8200   Private Foundations	7,764	25,000	10,000
8500   Nonfederal, ESD	0	500	500
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITES</b>	<b>7,764</b>	<b>35,500</b>	<b>20,500</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>36,131,532</b>	<b>39,104,664</b>	<b>41,736,039</b>



Pullman School District No.267

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	20,618,976	21,575,127	23,108,238
02   Alternative Learning Experience	85,860	75,596	95,288
03   Basic Education - Dropout Reengagement	0	0	0
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>20,704,837</b>	<b>21,650,723</b>	<b>23,203,526</b>
<b>FEDERAL SPECIAL PURPOSE FUNDING</b>			
11   Federal Special Purpose - SLFRF	13,888	0	0
12   Federal Special Purpose - ESSER II	558,755	1,109,820	0
13   Federal Special Purpose - ESSER III	0	574,532	2,462,241
14   Federal Special Purpose ESSER III Learning Loss	0	677,952	0
18   Federal Special Purpose - Reserved G	0	0	0
19   Federal Special Purpose - Cares Act - Other	0	0	0
<b>10   TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>572,643</b>	<b>2,362,304</b>	<b>2,462,241</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	3,574,638	3,701,960	3,702,829
22   Special Education, Infants and Toddlers, State	0	0	0
23   Special Education, ARP, IDEA, Federal	XXXXX	0	95,650
24   Special Education, Supplemental, Federal	460,486	456,241	456,962
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
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>4,035,124</b>	<b>4,158,201</b>	<b>4,255,441</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	928,459	974,869	1,277,936
34   Middle School Career and Technical Education, State	321,823	304,814	378,813
38   Vocational, Federal	19,492	19,835	19,835
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>1,269,774</b>	<b>1,299,518</b>	<b>1,676,584</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0
46   Skill Center, Federal	0	0	0

Pullman School District No.267

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
47   Skill Center - Facility Upgrades	0	0	0
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPENSATORY EDUCATION INSTUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	473,549	597,900	592,935
52   Other Title Grants under ESEA-Federal	100,275	133,923	162,569
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	534,469	459,739	540,862
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	180,709	158,074	185,468
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	1,727	15,227	30,338
65   Transitional Bilingual, State	288,350	305,430	247,229
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	0	0	0
69   Compensatory, Other	0	0	0
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>1,579,080</b>	<b>1,670,293</b>	<b>1,759,401</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	0	0	0
74   Highly Capable	65,889	74,578	84,275
76   Targeted Assistance	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	0	0	0
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>65,889</b>	<b>74,578</b>	<b>84,275</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Child Care	0	0	0
89   Other Community Services	0	50,000	50,000

Pullman School District No.267

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	6,556,743	6,541,947	7,186,731
98   School Food Services	953,486	1,121,611	1,182,469
99   Pupil Transportation	1,001,488	1,400,192	1,513,033
<b>90   TOTAL SUPPORT SERVICES</b>	<b>8,511,717</b>	<b>9,063,750</b>	<b>9,882,233</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>36,739,065</b>	<b>40,329,367</b>	<b>43,373,701</b>

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	23,108,238	135,600		13,583,849	1,977,163	5,838,944	867,929	659,953	44,800	0
02   ALE	95,288	0		35,743	0	19,002	40,543	0	0	0
03   Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
<b>TOTAL REGULAR INSTRUCTION</b>	<b>23,203,526</b>	<b>135,600</b>		<b>13,619,592</b>	<b>1,977,163</b>	<b>5,857,946</b>	<b>908,472</b>	<b>659,953</b>	<b>44,800</b>	<b>0</b>
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	2,462,241	300		1,332,274	144,159	628,996	157,843	198,669	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
<b>TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>2,462,241</b>	<b>300</b>		<b>1,332,274</b>	<b>144,159</b>	<b>628,996</b>	<b>157,843</b>	<b>198,669</b>	<b>0</b>	<b>0</b>
21   Sp Ed, Sup, St	3,702,829	1,700		1,807,623	728,889	1,143,117	11,000	9,000	1,500	0
22   Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23   Sp Ed, Sup, IDEA, Fed	95,650	0		0	48,532	26,386	10,831	9,901	0	0
24   Sp Ed, Sup, Fed	456,962	0		290,909	5,700	119,824	19,076	8,851	12,602	0
25   Sp Ed, I&T, Fed	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
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
<b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>4,255,441</b>	<b>1,700</b>		<b>2,098,532</b>	<b>783,121</b>	<b>1,289,327</b>	<b>40,907</b>	<b>27,752</b>	<b>14,102</b>	<b>0</b>
31   Voc, Basic, St	1,277,936	1,000		786,678	59,706	314,793	96,207	14,552	5,000	0
34   MidSchCar/Tec	378,813	1,000		186,202	0	67,010	116,101	7,500	1,000	0
38   Voc, Fed	19,835	0		0	0	0	19,835	0	0	0
39   Voc, Other	0	0		0	0	0	0	0	0	0
<b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>1,676,584</b>	<b>2,000</b>		<b>972,880</b>	<b>59,706</b>	<b>381,803</b>	<b>232,143</b>	<b>22,052</b>	<b>6,000</b>	<b>0</b>
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
<b>TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
51   ESEA Disadvantaged, Federal	592,935	300		192,220	148,418	163,175	35,871	43,500	9,451	0
52   Other Title Grants under ESEA-Federal	162,569	0	0	79,249	0	28,228	1,500	34,909	18,683	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	540,862	0		227,860	132,773	178,229	2,000	0	0	0
56   St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57   St In, N/D, Fed	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
58   Sp/Plt Pgm, St	185,468	0		101,304	0	22,119	38,045	23,000	1,000	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	30,338	0		1,000	0	388	910	28,040	0	0
65   Tran Biling, St	247,229	0		181,088	0	66,141	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
<b>TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>1,759,401</b>	<b>300</b>	<b>0</b>	<b>782,721</b>	<b>281,191</b>	<b>458,280</b>	<b>78,326</b>	<b>129,449</b>	<b>29,134</b>	<b>0</b>
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	0	0		0	0	0	0	0	0	0
74   Highly Capable	84,275	0		56,434	0	27,841	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	0	0		0	0	0	0	0	0	0
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>84,275</b>	<b>0</b>		<b>56,434</b>	<b>0</b>	<b>27,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
81   Public Radio/TV	0	0		0	0	0	0	0	0	0
86   Comm Schools	0	0		0	0	0	0	0	0	0
88   Child Care	0	0		0	0	0	0	0	0	0

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
89   Othr Comm Srv	50,000	50,000	0	0	0	0	0	0	0	0
<b>TOTAL COMMUNITY SERVICES</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
97   Distwide Suppt	7,186,731	3,450	0	391,607	2,850,155	1,263,319	423,000	2,207,200	28,000	20,000
98   Schl Food Serv	1,182,469	0	-5,000	0	406,332	275,884	484,753	19,700	800	0
99   Pupil Transp	1,513,033	0	-188,350	0	797,301	449,541	148,950	304,091	1,500	0
<b>TOTAL SUPPORT SERVICES</b>	<b>9,882,233</b>	<b>3,450</b>	<b>-193,350</b>	<b>391,607</b>	<b>4,053,788</b>	<b>1,988,744</b>	<b>1,056,703</b>	<b>2,530,991</b>	<b>30,300</b>	<b>20,000</b>
<b>OBJECT TOTALS</b>	<b>43,373,701</b>	<b>193,350</b>	<b>-193,350</b>	<b>19,254,040</b>	<b>7,299,128</b>	<b>10,632,937</b>	<b>2,474,394</b>	<b>3,568,866</b>	<b>124,336</b>	<b>20,000</b>

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	339,577	0		139,274	113,889	80,914	1,500	1,500	2,500	0
22   Lrn Resrc	411,116	0		70,269	197,097	124,250	19,500	0	0	0
23   Princ Off	2,754,069	400		1,509,026	503,526	704,915	22,728	12,374	1,100	0
24   Guid/Coun	955,061	0		668,438	25,993	259,630	1,000	0	0	0
25   Pupil M/S	262,737	0		0	156,455	106,282	0	0	0	0
26   Health	524,546	0		11,386	354,507	157,653	0	1,000	0	0
27   Teaching	16,042,503	3,600		10,481,810	272,486	4,285,448	463,705	531,254	4,200	0
28   Extracur	804,828	131,100		176,718	353,210	0	18,500	93,800	31,500	0
29   Pmt to SD	0							0		
31   InstProDev	389,226	500		287,925	0	66,276	9,000	20,025	5,500	0
32   Inst Tech	5,038	0			0	0	5,038	0	0	0
33   Curriculum	372,862	0		37,500	0	8,404	326,958	0	0	0
34   Prof Lrng St	246,675	0		201,503		45,172	0	0	0	0
<b>Total</b>	<b>23,108,238</b>	<b>135,600</b>		<b>13,583,849</b>	<b>1,977,163</b>	<b>5,838,944</b>	<b>867,929</b>	<b>659,953</b>	<b>44,800</b>	<b>0</b>
<b>FTE Program Staff</b>				<b>155.778</b>	<b>26.419</b>					



Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	95,288	0		35,743	0	19,002	40,543	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
<b>Total</b>	<b>95,288</b>	<b>0</b>		<b>35,743</b>	<b>0</b>	<b>19,002</b>	<b>40,543</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE Program Staff</b>				<b>0.560</b>						

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 11 - Federal Special Purpose - SLFRF

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 12 - Federal Special Purpose - ESSER II

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

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

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	800	300		0	0	0	500	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	281,987	0		209,443	0	72,544	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	1,823,442	0		1,122,831	144,159	556,452	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	170,200	0		0	0	0	0	170,200	0	0
32   Inst Tech	120,000	0			0	0	120,000	0	0	0
33   Curriculum	65,812	0		0	0	0	37,343	28,469	0	0
41   Supervisn	0	0		0	0	0	0	0	0	0
42   Food	0	0					0	0		
44   Operation	0	0			0	0	0	0	0	0
51   Supervisn	0	0		0	0	0	0	0	0	0
52   Operation	0	0			0	0	0	0	0	0
53   Maintnce	0	0			0	0	0	0	0	0
56   Insurance	0							0		
58   Remote Learning Operations	0	0			0	0	0	0		
61   Supv Bldg	0	0		0	0	0	0	0	0	0
62   Grnd Mnt	0	0			0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0

Pullman School District No.267

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
64   Maintnce	0	0			0	0	0	0	0	0
65   Utilities	0	0					0	0		0
67   Bldg Secu	0	0			0	0	0	0	0	0
68   Insurance	0	0						0		0
72   Info Sys	0	0		0	0	0	0	0	0	0
73   Printing	0	0		0	0	0	0	0	0	0
74   Warehouse	0	0		0	0	0	0	0	0	0
75   Mtr Pool	0	0		0	0	0	0	0	0	0
91   Publ Actv	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>2,462,241</b>	<b>300</b>		<b>1,332,274</b>	<b>144,159</b>	<b>628,996</b>	<b>157,843</b>	<b>198,669</b>	<b>0</b>	<b>0</b>
<b>FTE Program Staff</b>				<b>17.500</b>	<b>3.334</b>					



Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 18 - Federal Special Purpose - Reserved G

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 19 - Federal Special Purpose - Other

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	342,633	0		181,727	73,220	85,686	1,000	500	500	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	87,468	0		0	53,115	34,353	0	0	0	0
26   Health	1,000,417	0		710,254	0	282,663	2,500	5,000	0	0
27   Teaching	2,188,571	1,700		849,583	601,554	725,034	6,700	3,500	500	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	48,988	0		38,177	1,000	9,111	200	0	500	0
32   Inst Tech	600	0			0	0	600	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	34,152	0		27,882		6,270	0	0	0	0
<b>Total</b>	<b>3,702,829</b>	<b>1,700</b>		<b>1,807,623</b>	<b>728,889</b>	<b>1,143,117</b>	<b>11,000</b>	<b>9,000</b>	<b>1,500</b>	<b>0</b>
<b>FTE Program Staff</b>				<b>21.082</b>	<b>14.272</b>					

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
<b>Total</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Pullman School District No.267

OBJECTS OF EXPENDITURE

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

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	91,774	0		0	48,532	26,386	6,955	9,901	0	0
29   Pmt to SD	0							0		
31   InstProDev	3,876	0		0	0	0	3,876	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
<b>Total</b>	<b>95,650</b>	<b>0</b>		<b>0</b>	<b>48,532</b>	<b>26,386</b>	<b>10,831</b>	<b>9,901</b>	<b>0</b>	<b>0</b>
<b>FTE Program Staff</b>					<b>1.126</b>					

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	7,102	0		0	0	0	0	0	7,102	0
27   Teaching	412,916	0		278,705	3,700	116,583	5,077	8,851	0	0
29   Pmt to SD	0							0		
31   InstProDev	27,944	0		12,204	2,000	3,241	4,999	0	5,500	0
32   Inst Tech	6,000	0			0	0	6,000	0	0	0
33   Curriculum	3,000	0		0	0	0	3,000	0	0	0
<b>Total</b>	<b>456,962</b>	<b>0</b>		<b>290,909</b>	<b>5,700</b>	<b>119,824</b>	<b>19,076</b>	<b>8,851</b>	<b>12,602</b>	<b>0</b>
<b>FTE Program Staff</b>				<b>4.000</b>	<b>0.000</b>					

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
<b>Total</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

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

**Pullman School District No.267**

**OBJECTS OF EXPENDITURE**

**PROGRAM 31 - Vocational, Basic, State**

<b>Activity</b>	<b>Total</b>	(0) Debit 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	70,062	0		36,745	0	13,317	20,000	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	1,166,839	1,000		719,595	59,706	295,029	76,207	10,302	5,000	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	25,050	0		17,156	0	3,644	0	4,250	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	15,985	0		13,182		2,803	0	0	0	0
<b>Total</b>	<b>1,277,936</b>	<b>1,000</b>		<b>786,678</b>	<b>59,706</b>	<b>314,793</b>	<b>96,207</b>	<b>14,552</b>	<b>5,000</b>	<b>0</b>
<b>FTE Program Staff</b>				<b>9.200</b>	<b>1.022</b>					

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	369,838	1,000		179,692	0	65,545	116,101	7,500	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	5,558	0		3,720	0	838	0	0	1,000	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	3,417	0		2,790		627	0	0	0	0
<b>Total</b>	<b>378,813</b>	<b>1,000</b>		<b>186,202</b>	<b>0</b>	<b>67,010</b>	<b>116,101</b>	<b>7,500</b>	<b>1,000</b>	<b>0</b>
<b>FTE Program Staff</b>				<b>2.000</b>						

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	19,835	0		0	0	0	19,835	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
63   Oper Bldg	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>19,835</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>19,835</b>	<b>0</b>	<b>0</b>	<b>0</b>



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
<b>Total</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0	0	0	0	0	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	0	0		0		0	0	0	0	0
61   Supv Bldg	0	0		0	0	0	0	0	0	0
62   Grnd Mnt	0	0			0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0
64   Maintnce	0	0			0	0	0	0	0	0
65   Utilities	0	0					0	0		0
67   Bldg Secu	0	0			0	0	0	0	0	0
68   Insurance	0	0						0		
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 46 - Skill Center, Federal

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

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

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15   Pblc Rltn	0	0		0	0	0	0	0	0	0
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	512,292	0		185,137	148,418	161,582	9,155	8,000	0	0
29   Pmt to SD	0							0		
31   InstProDev	42,027	300		7,083	0	1,593	100	23,500	9,451	0
32   Inst Tech	12,000	0			0	0	12,000	0	0	0
33   Curriculum	26,616	0		0	0	0	14,616	12,000	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0
64   Maintnce	0	0			0	0	0	0	0	0
65   Utilities	0	0					0	0		0
<b>Total</b>	<b>592,935</b>	<b>300</b>		<b>192,220</b>	<b>148,418</b>	<b>163,175</b>	<b>35,871</b>	<b>43,500</b>	<b>9,451</b>	<b>0</b>
<b>FTE Program Staff</b>				<b>2.000</b>	<b>3.044</b>					

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	1,000	0		0	0	0	1,000	0	0	0
27   Teaching	6,409	0		0	0	0	500	5,909	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	151,160	0		79,249	0	28,228	0	25,000	18,683	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	4,000	0		0	0	0	0	4,000	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0
64   Maintnce	0	0			0	0	0	0	0	0
65   Utilities	0	0					0	0		0
91   Publ Actv	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>162,569</b>	<b>0</b>	<b>0</b>	<b>79,249</b>	<b>0</b>	<b>28,228</b>	<b>1,500</b>	<b>34,909</b>	<b>18,683</b>	<b>0</b>
<b>FTE Program Staff</b>				<b>0.800</b>						

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

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

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
<b>Total</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	34,207	0		22,772	0	11,435	0	0	0	0
27   Teaching	494,522	0		198,389	130,773	164,860	500	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	7,115	0		3,828	2,000	1,287	0	0	0	0
32   Inst Tech	500	0			0	0	500	0	0	0
33   Curriculum	1,000	0		0	0	0	1,000	0	0	0
34   Prof Lrng St	3,518	0		2,871		647	0	0	0	0
<b>Total</b>	<b>540,862</b>	<b>0</b>		<b>227,860</b>	<b>132,773</b>	<b>178,229</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE Program Staff</b>				<b>3.053</b>	<b>2.813</b>					

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
<b>Total</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	129,968	0		96,304	0	21,664	12,000	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	55,500	0		5,000	0	455	26,045	23,000	1,000	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>185,468</b>	<b>0</b>		<b>101,304</b>	<b>0</b>	<b>22,119</b>	<b>38,045</b>	<b>23,000</b>	<b>1,000</b>	<b>0</b>
<b>FTE Program Staff</b>				<b>0.000</b>						

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
<b>Total</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

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

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
<b>Total</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	30,338	0		1,000	0	388	910	28,040	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>30,338</b>	<b>0</b>		<b>1,000</b>	<b>0</b>	<b>388</b>	<b>910</b>	<b>28,040</b>	<b>0</b>	<b>0</b>
<b>FTE Program Staff</b>				<b>0.000</b>						



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	235,459	0		171,588	0	63,871	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	7,228	0		5,643	0	1,585	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	4,542	0		3,857		685	0	0	0	0
<b>Total</b>	<b>247,229</b>	<b>0</b>		<b>181,088</b>	<b>0</b>	<b>66,141</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE Program Staff</b>				<b>2.000</b>						

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
<b>Total</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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
<b>Total</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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
<b>Total</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

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

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	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
<b>Total</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	78,860	0		52,011	0	26,849	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	3,722	0		3,042	0	680	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	1,693	0		1,381		312	0	0	0	0
<b>Total</b>	<b>84,275</b>	<b>0</b>		<b>56,434</b>	<b>0</b>	<b>27,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE Program Staff</b>				<b>0.717</b>						

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
<b>Total</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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
<b>Total</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 88 - Child Care

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

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
42   Food	0	0					0	0		
44   Operation	0	0			0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0
65   Utilities	0	0			0	0	0	0	0	0
68   Insurance	0	0						0		
75   Mtr Pool	0	0			0	0	0	0	0	0
91   Publ Actv	50,000	50,000	0	0	0	0	0	0	0	0
<b>Total</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	237,001	1,450			13,000	1,051	2,000	213,500	6,000	0
12   Supt Off	814,888	2,000		378,607	141,186	158,095	19,500	100,500	15,000	0
13   Busns Off	490,933	0		0	334,991	108,442	20,000	23,000	4,500	0
14   HR	270,257	0		13,000	166,707	54,650	4,500	30,400	1,000	0
15   Pblc Rltn	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
61   Supv Bldg	109,235	0		0	79,870	29,365	0	0	0	0
62   Grnd Mnt	274,015	0			146,341	55,174	53,000	19,000	500	0
63   Oper Bldg	1,853,673	0			1,160,080	544,493	145,000	4,100	0	0
64   Maintnce	796,125	0	0		315,852	132,273	157,000	171,000	0	20,000
65   Utilities	952,700	0	0		0	0	0	952,700	0	0
67   Bldg Secu	0	0			0	0	0	0	0	0
68   Insurance	380,000	0					0	380,000		0
72   Info Sys	999,404	0	0	0	492,128	179,776	16,000	310,500	1,000	0
73   Printing	0	0	0	0	0	0	0	0	0	0
74   Warehouse	0	0	0	0	0	0	0	0	0	0
75   Mtr Pool	7,500	0	0	0	0	0	6,000	1,500	0	0
83   Interest	0							0		
84   Principal	0							0		
85   Debt Expn	1,000		0					1,000		0
<b>Total</b>	<b>7,186,731</b>	<b>3,450</b>	<b>0</b>	<b>391,607</b>	<b>2,850,155</b>	<b>1,263,319</b>	<b>423,000</b>	<b>2,207,200</b>	<b>28,000</b>	<b>20,000</b>
<b>FTE Program Staff</b>				<b>2.000</b>	<b>44.000</b>					

Pullman School District No.267

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25   Pupil M/S	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
41   Supervisn	126,875	0		0	88,103	30,972	0	7,800	0	0
42   Food	446,804	0					446,804	0		
44   Operation	613,790	0			318,229	244,912	37,949	11,900	800	0
49   Transfers	-5,000		-5,000							
<b>Total</b>	<b>1,182,469</b>	<b>0</b>	<b>-5,000</b>	<b>0</b>	<b>406,332</b>	<b>275,884</b>	<b>484,753</b>	<b>19,700</b>	<b>800</b>	<b>0</b>
<b>FTE Program Staff</b>					<b>8.272</b>					



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	81,376	0		0	50,697	30,679	0	0	0	0
29   Pmt to SD	0							0		
51   Supervisn	155,477	0		0	106,756	41,571	0	6,650	500	0
52   Operation	1,165,984	0			509,973	324,120	93,950	237,941	0	0
53   Maintnce	266,546	0			129,875	53,171	55,000	27,500	1,000	0
56   Insurance	32,000							32,000		
58   Remote Learning Operations	0	0			0	0	0	0		
59   Transfers	-188,350		-188,350							
<b>Total</b>	<b>1,513,033</b>	<b>0</b>	<b>-188,350</b>	<b>0</b>	<b>797,301</b>	<b>449,541</b>	<b>148,950</b>	<b>304,091</b>	<b>1,500</b>	<b>0</b>
<b>FTE Program Staff</b>					<b>11.657</b>					

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

PROGRAM 01 - Basic Education

Table with columns: 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. Rows include various salary items like OTHER SALARY ITEMS, DEPUTY/ASSISTANT SUPERINTENDENT, SUBSTITUTE PAY, LIBRARY MEDIA SPECIALIST, VACATION PAYOFF, ELEMENTARY PRINCIPAL, SECONDARY PRINCIPAL, COUNSELOR, BEHAVIOR ANALYST, SICK LEAVE, and SUBSTITUTE PAY.

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

PROGRAM 01 - Basic Education

Table with columns: 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. Rows include various teacher and support roles with their respective rates and salaries.

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

PROGRAM 01 - Basic Education

Table with columns: 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. Rows include positions like ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS, SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS, etc.

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

PROGRAM 01 - Basic Education

Table with columns: 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. Rows include positions like OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS, LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS, COUNSELOR SUPPLEMENTAL DAYS & HOURS, BEHAVIOR ANALYST SUPPLEMENTAL DAYS & HOURS, and a total row for ACTIVITY CODE 34.

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

Table with 9 columns: 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. Rows include 02-27-320 SECONDARY TEACHER and summary rows for ACTIVITY CODE 27 TOTAL and PROGRAM TOTAL.

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 13 - Federal Special Purpose - ESSER III

Table with 9 columns: 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. Rows include positions like ELEMENTARY VICE PRINCIPAL, OTHER SALARY ITEMS, and various teacher roles, ending with a PROGRAM TOTAL row.

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

Table with columns: 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. Rows include various positions like DEPUTY/ASSISTANT SUPERINTENDENT, SCHOOL ADMINISTRATOR, THERAPIST, and PSYCHOLOGIST.



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

PROGRAM 21 - Special Education, Supplemental, State

Table with columns: 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. Rows include activity codes 21-31-452, 21-31-462, 21-31-492, 21-34-332, 21-34-402, 21-34-432, 21-34-452, 21-34-462, 21-34-492, and totals for codes 31, 34, and the program total.

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 23 - SP,Ed, Sup, IDEA, Fed

ACTIVITY CODE TITLE OF POSITION FTE 1/, HIGH ANNUAL LOW ANNUAL AVERAGE ANNUAL TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ ANNUAL RATE RATE RATE SALARY 2/ SALARY SALARY
RATE

\*\*\*\* 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 24 - Special Education, Supplemental, Federal

Table with columns: 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. Rows include 24-27-002, 24-27-330, 24-27-332, 24-31-005, 24-31-332, and PROGRAM TOTAL.

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

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

3/ Use three decimal places.

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

PROGRAM 31 - Vocational, Basic, State

Table with columns: 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. Rows include activity codes 31-21-400, 31-21-402, 31-27-002, 31-27-320, 31-27-322, 31-31-322, 31-34-322 and their respective totals.

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

Table with columns: 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. Rows include SUBSTITUTE PAY, SECONDARY TEACHER, and various supplemental days & hours categories with their respective rates and totals.

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

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

3/ Use three decimal places.

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

PROGRAM 38 - Vocational, Federal

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/, 3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY

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

0 0
0 0
0 0

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

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

3/ Use three decimal places.

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

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	500	500	0
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,500	2,500	0
51-27-330	OTHER TEACHER	2.000	95,113	87,024	91,068.50	182,137	182,137	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>2.000</b>				<b>185,137</b>	<b>185,137</b>	<b>0</b>
51-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,083	7,083	0
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>7,083</b>	<b>7,083</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>2.000</b>				<b>192,220</b>	<b>192,220</b>	<b>0</b>

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

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

3/ Use three decimal places.

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

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	200	200	0
52-31-400	OTHER SUPPORT PERSONNEL	0.800	95,113	95,113	95,112.50	76,090	76,090	0
52-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,959	2,959	0
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.800</b>				<b>79,249</b>	<b>79,249</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>0.800</b>				<b>79,249</b>	<b>79,249</b>	<b>0</b>

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

Table with columns: 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. Rows include various activity codes like 55-26-490, 55-27-002, 55-31-322, etc., and their respective salary details.

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

Table with columns: 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. Rows include positions like ELEMENTARY HOMEROOM TEACHER and SUBSTITUTE PAY.

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

Table with 9 columns: 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. Rows include 64-31-002 SUBSTITUTE PAY, ACTIVITY CODE 31 TOTAL, and PROGRAM TOTAL.

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

Table with columns: 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. Rows include activity codes 65-27-002, 65-27-330, 65-31-002, 65-31-332, 65-31-402, 65-34-332, 65-34-402, and PROGRAM TOTAL.

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

Table with columns: 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. Rows include activity codes 74-27-400, 74-31-005, 74-31-402, 74-34-402 and their respective totals.

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

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

3/ Use three decimal places.

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

PROGRAM 89 - Other Community Services

ACTIVITY CODE TITLE OF POSITION FTE 1/, HIGH ANNUAL LOW ANNUAL AVERAGE ANNUAL TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ RATE RATE RATE SALARY 2/ SALARY 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

Table with columns: 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. Rows include positions like SUPERINTENDENT, ADMINISTRATOR, and various totals for activity codes 12 and 14, and a final PROGRAM TOTAL.

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

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

3/ Use three decimal places.

Pullman School District No.267

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

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

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

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

3/ Use three decimal places.



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

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE TITLE OF POSITION FTE 1/, HIGH ANNUAL LOW ANNUAL AVERAGE ANNUAL TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ ANNUAL RATE RATE RATE SALARY 2/ SALARY SALARY
RATE

\*\*\*\* 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

Table with columns: 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. Rows include various activity codes (01-21-005, 01-21-940, etc.) and their corresponding salary details.

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

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-27-910	AIDES	4.045	8,415.00	28.59	20.63	22.75	191,456	88,440	103,017
01-27-940	OFFICE/CLERICAL	0.250	520.00	26.02	26.02	26.02	13,530	0	13,530
<b>ACTIVITY CODE 27 TOTAL</b>		<b>4.295</b>					<b>272,486</b>	<b>88,440</b>	<b>184,047</b>
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	152,000	0	152,000
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	201,210	0	201,210
<b>ACTIVITY CODE 28 TOTAL</b>		<b>0.000</b>					<b>353,210</b>	<b>0</b>	<b>353,210</b>
<b>PROGRAM TOTAL</b>		<b>26.419</b>					<b>1,977,163</b>	<b>937,328</b>	<b>1,039,837</b>

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/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

\*\*\*\* 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 13 - Federal Special Purpose - ESSER III

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
13-27-910	AIDES	3.334	6,930.00	22.53	19.75	20.80	144,159	144,159	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>3.334</b>					<b>144,159</b>	<b>144,159</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>3.334</b>					<b>144,159</b>	<b>144,159</b>	<b>0</b>

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	1.200	2,496.00	34.86	26.02	29.33	73,220	73,220	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>1.200</b>					<b>73,220</b>	<b>73,220</b>	<b>0</b>
21-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	3,000	0
21-25-910	AIDES	1.060	2,200.83	24.10	20.30	22.77	50,115	50,115	0
<b>ACTIVITY CODE 25 TOTAL</b>		<b>1.060</b>					<b>53,115</b>	<b>53,115</b>	<b>0</b>
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	20,000	20,000	0
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	3,000	0
21-27-910	AIDES	12.012	24,986.67	24.10	20.30	23.15	578,554	578,554	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>12.012</b>					<b>601,554</b>	<b>601,554</b>	<b>0</b>
21-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>					<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>14.272</b>					<b>728,889</b>	<b>728,889</b>	<b>0</b>

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 23 - SP,Ed, Sup, IDEA, Fed

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
23-27-910	AIDES	1.126	2,340.00	21.18	20.30	20.74	48,532	48,532	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.126</b>					<b>48,532</b>	<b>48,532</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>1.126</b>					<b>48,532</b>	<b>48,532</b>	<b>0</b>

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

Table with 10 columns: 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. Rows include 24-27-002 SUBSTITUTE PAY, 24-31-005 OTHER SALARY ITEMS, and PROGRAM TOTAL.

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

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

3/ Use three decimal places.



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

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-27-910	AIDES	0.130	270.00	28.59	28.59	28.59	7,719	7,719	0
31-27-940	OFFICE/CLERICAL	0.892	1,856.00	28.01	28.01	28.01	51,987	51,987	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.022</b>					<b>59,706</b>	<b>59,706</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>1.022</b>					<b>59,706</b>	<b>59,706</b>	<b>0</b>

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

Table with columns: 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. Includes text: \*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

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

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

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

\*\*\*\* 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	2,500	2,500	0
51-27-910	AIDES	3.044	6,330.00	23.55	20.63	23.05	145,918	145,918	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>3.044</b>					<b>148,418</b>	<b>148,418</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>3.044</b>					<b>148,418</b>	<b>148,418</b>	<b>0</b>

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/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

\*\*\*\* 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 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-27-910	AIDES	2.813	5,850.00	23.55	19.75	22.35	130,773	130,773	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>2.813</b>					<b>130,773</b>	<b>130,773</b>	<b>0</b>
55-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,000	2,000	0
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>					<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>2.813</b>					<b>132,773</b>	<b>132,773</b>	<b>0</b>

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/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

\*\*\*\* 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 64 - Limited English Proficiency, Federal

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

\*\*\*\* 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/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

\*\*\*\* 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/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

\*\*\*\* 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 89 - Other Community Services

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

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

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

PROGRAM 97 - District-wide Support

Table with 10 columns: 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. Rows include activity codes 11 through 63 with various titles like 'OTHER SALARY ITEMS', 'OFFICE/CLERICAL', and 'DIRECTOR/SUPERVISOR'.

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

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-64-920	CRAFTS/TRADES	5.000	10,400.00	30.13	30.13	30.13	313,352	125,341	188,011
<b>ACTIVITY CODE 64 TOTAL</b>		<b>5.000</b>					<b>315,852</b>	<b>125,341</b>	<b>190,511</b>
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	17,658	0	17,658
97-72-980	TECHNICAL	5.000	10,400.00	43.13	28.40	34.28	356,474	89,714	266,760
97-72-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	56.73	56.73	56.73	117,996	0	117,996
<b>ACTIVITY CODE 72 TOTAL</b>		<b>6.000</b>					<b>492,128</b>	<b>89,714</b>	<b>402,414</b>
<b>PROGRAM TOTAL</b>		<b>44.000</b>					<b>2,850,155</b>	<b>1,326,013</b>	<b>1,524,143</b>

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

Table with 10 columns: 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. Rows include Director/Supervisor, Substitute Pay, Other Salary Items, Service Workers, and Program Total.

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

Table with 10 columns: 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. Rows include categories like OTHER SALARY ITEMS, AIDES, DIRECTOR/SUPERVISOR, SUBSTITUTE PAY, OPERATORS, CRAFTS/TRADES, and a final PROGRAM TOTAL row.

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 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
<b>OBJECT OF EXPENDITURE</b>						
(0) Debit Transfers	84,748	XXXXX	192,950	XXXXX	193,350	XXXXX
(1) Credit Transfers	-84,748	XXXXX	-192,950	XXXXX	-193,350	XXXXX
(2) Certificated Salaries	16,110,338	43.85	17,889,580	44.36	19,254,040	44.39
(3) Classified Salaries	5,945,421	16.18	6,566,346	16.28	7,299,128	16.83
(4) Employee Benefits and Payroll Taxes	9,158,533	24.93	9,902,950	24.56	10,632,937	24.51
(5) Supplies and Materials	2,185,473	5.95	2,340,160	5.80	2,474,394	5.70
(7) Purchased Services	3,058,323	8.32	3,501,290	8.68	3,568,866	8.23
(8) Travel	14,626	0.04	109,041	0.27	124,336	0.29
(9) Capital Outlay	266,350	0.72	20,000	0.05	20,000	0.05
<b>TOTAL EXPENDITURES</b>	<b>36,739,065</b>	<b>100.00</b>	<b>40,329,367</b>	<b>100.00</b>	<b>43,373,701</b>	<b>100.00</b>



Pullman School District No.267

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	20,610,998	56.10	22,203,088	55.05	23,668,516	54.57
28   Extracur	462,738	1.26	836,943	2.08	804,828	1.86
29   Pmt to SD	0	0.00	0	0.00	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>21,073,736</b>	<b>57.36</b>	<b>23,040,031</b>	<b>57.13</b>	<b>24,473,344</b>	<b>56.42</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	364,402	0.99	443,733	1.10	411,116	0.95
24   Guid/Coun	879,557	2.39	1,026,516	2.55	955,061	2.20
25   Pupil M/S	206,214	0.56	344,292	0.85	431,581	1.00
26   Health	1,277,418	3.48	1,471,344	3.65	1,567,272	3.61
31   InstProDev	621,087	1.69	832,145	2.06	967,932	2.23
32   Inst Tech	94,275	0.26	34,157	0.08	144,138	0.33
33   Curriculum	326,613	0.89	350,940	0.87	473,290	1.09
34   Prof Lrng St	314,441	0.86	288,060	0.71	309,982	0.71
<b>TOTAL TEACHING SUPPORT</b>	<b>3,769,566</b>	<b>10.26</b>	<b>4,791,187</b>	<b>11.88</b>	<b>5,260,372</b>	<b>12.13</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	285,576	0.78	430,895	1.07	446,804	1.03
44   Operation	567,088	1.54	579,706	1.44	613,790	1.42
49   Transfers	-1,194	0.00	-5,000	-0.01	-5,000	-0.01
52   Operation	703,899	1.92	1,077,181	2.67	1,165,984	2.69
53   Maintnce	156,596	0.43	273,790	0.68	266,546	0.61
56   Insurance	30,400	0.08	32,000	0.08	32,000	0.07
58   Remote Learning Operations	36,602	0.10	0	0.00	0	0.00
59   Transfers	-83,554	-0.23	-187,950	-0.47	-188,350	-0.43
62   Grnd Mnt	640,688	1.74	254,974	0.63	274,015	0.63
63   Oper Bldg	1,499,299	4.08	1,678,540	4.16	1,853,673	4.27
64   Maintnce	467,822	1.27	865,735	2.15	796,125	1.84
65   Utilities	931,937	2.54	858,200	2.13	952,700	2.20
67   Bldg Secu	5,041	0.01	0	0.00	0	0.00
68   Insurance	323,988	0.88	375,000	0.93	380,000	0.88
72   Info Sys	1,246,103	3.39	1,016,796	2.52	999,404	2.30
73   Printing	0	0.00	0	0.00	0	0.00

Pullman School District No.267

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
74   Warehouse	0	0.00	0	0.00	0	0.00
75   Mtr Pool	1,680	0.00	7,500	0.02	7,500	0.02
83   Interest	0	0.00	0	0.00	0	0.00
84   Principal	0	0.00	0	0.00	0	0.00
85   Debt Expn	0	0.00	1,000	0.00	1,000	0.00
91   Publ Actv	0	0.00	50,000	0.12	50,000	0.12
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>6,775,370</b>	<b>18.44</b>	<b>7,308,367</b>	<b>18.12</b>	<b>7,646,191</b>	<b>17.63</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	2,298,604	6.26	2,643,720	6.56	3,036,056	7.00
<b>TOTAL UNIT ADMINISTRATION</b>	<b>2,298,604</b>	<b>6.26</b>	<b>2,643,720</b>	<b>6.56</b>	<b>3,036,056</b>	<b>7.00</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	161,359	0.44	205,000	0.51	237,001	0.55
12   Supt Off	793,851	2.16	750,656	1.86	814,888	1.88
13   Busns Off	353,807	0.96	367,642	0.91	490,933	1.13
14   HR	212,594	0.58	256,834	0.64	270,257	0.62
15   Pblc Rltn	0	0.00	0	0.00	0	0.00
21   Supv Inst	586,868	1.60	594,826	1.47	753,072	1.74
41   Supervisn	111,162	0.30	116,010	0.29	126,875	0.29
51   Supervisn	149,448	0.41	151,812	0.38	155,477	0.36
61   Supv Bldg	101,657	0.28	103,282	0.26	109,235	0.25
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>2,470,746</b>	<b>6.73</b>	<b>2,546,062</b>	<b>6.31</b>	<b>2,957,738</b>	<b>6.82</b>
<b>TOTAL EXPENDITURES</b>	<b>36,739,065</b>	<b>100.00</b>	<b>40,329,367</b>	<b>100.00</b>	<b>43,373,701</b>	<b>100.00</b>

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 2022	5,300,000	0	5,300,000	56.00	2,968,000
Spring 2023	5,300,000	0	5,300,000	43.00	2,279,000
<b>1100 TOTAL LOCAL TAXES:</b>					<b>5,247,000</b>

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	0	0.000	0	0.00	XXXXX
Spring 2023	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

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, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

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

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

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

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

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
<b>TEACHING ACTIVITIES</b>				
27   Teaching	184.487	83.60	27.646	23.84
28   Extracurricular	0.000	0.00	0.000	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>184.487</b>	<b>83.60</b>	<b>27.646</b>	<b>23.84</b>
<b>TEACHING SUPPORT</b>				
22   Learning Resources	1.000	0.45	3.397	2.93
24   Guidance and Counseling	7.750	3.51	0.446	0.38
25   Pupil Management and Safety	0.000	0.00	5.363	4.62
26   Health/Related Services	9.361	4.24	4.531	3.91
31   InstProDev	0.800	0.36	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
<b>TOTAL TEACHING SUPPORT</b>	<b>18.911</b>	<b>8.57</b>	<b>13.737</b>	<b>11.85</b>
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	7.270	6.27
52   Operations	XXXXX	XXXXX	7.161	6.18
53   Maintenance	XXXXX	XXXXX	2.000	1.72
58   Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62   Grounds--Maintenance	XXXXX	XXXXX	2.000	1.72
63   Operation of Buildings	XXXXX	XXXXX	23.000	19.83
64   Maintenance	XXXXX	XXXXX	5.000	4.31
65   Utilities	XXXXX	XXXXX	0.000	0.00
67   Building Security	XXXXX	XXXXX	0.000	0.00
72   Information Systems	0.000	0.00	6.000	5.17
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
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>0.000</b>	<b>0.00</b>	<b>52.431</b>	<b>45.22</b>

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
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	12.892	5.84	8.893	7.67
<b>TOTAL UNIT ADMINISTRATION</b>	<b>12.892</b>	<b>5.84</b>	<b>8.893</b>	<b>7.67</b>
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	2.000	0.91	2.000	1.72
13   Business Office	0.000	0.00	3.500	3.02
14   Human Resources	0.000	0.00	1.500	1.29
15   Public Relations	0.000	0.00	0.000	0.00
21   Supervision - Instruction	2.400	1.09	2.750	2.37
41   Supervision - Nutrition Services	0.000	0.00	1.002	0.86
51   Supervision - Transportation	0.000	0.00	1.500	1.29
61   Supervision - Building	0.000	0.00	1.000	0.86
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>4.400</b>	<b>1.99</b>	<b>13.252</b>	<b>11.43</b>
<b>TOTAL FTE STAFF</b>	<b>220.690</b>	<b>100.00</b>	<b>115.959</b>	<b>100.00</b>

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

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, etc.), and ENDING FUND BALANCE (Restricted for Other Items, Fund Purposes, etc.).

Pullman School District No.267

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>373,256</b>	<b>425,451</b>	<b>330,223</b>

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

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, BEGINNING FUND BALANCE, and ENDING FUND BALANCE.

Pullman School District No.267

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>3,115,627</b>	<b>3,315,926</b>	<b>3,247,153</b>

Pullman School District No.267

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	6,750,724	6,947,310	7,068,410
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
<b>1000   TOTAL LOCAL TAXES</b>	<b>6,750,724</b>	<b>6,947,310</b>	<b>7,068,410</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	2,695	5,000	5,000
2450   Other Interest Earnings	0	0	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>2,695</b>	<b>5,000</b>	<b>5,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
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
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	0	0	0

Pullman School District No.267

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9000   TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,753,419	6,952,310	7,073,410

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 2022	7,079,000	0	7,079,000	56.00	3,964,240
Spring 2023	7,219,000	0	7,219,000	43.00	3,104,170
<b>1100 TOTAL LOCAL TAXES:</b>					<b>7,068,410</b>

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 2022	0	0.000	0	0.00	XXXXX
Spring 2023	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

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 1,2022
05-23-2013	49,930,000	42,225,000
06-08-2016	20,450,000	18,480,000
06-02-2020	9,180,000	9,180,000
06-02-2020	4,960,000	4,860,000
TOTAL VOTED BONDS	84,520,000	74,745,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2022
TOTAL ALL BONDS	84,520,000	74,745,000 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

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

Pullman School District No.267

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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	749,933	1,003,265	731,595
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>19,973,248</b>	<b>8,310,980</b>	<b>2,385,185</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	3,951,152	467,393	0
G.L.862 Committed from Levy Proceeds	80,280	97,679	47,347
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	731,216	251,265	431,595
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>4,762,647</b>	<b>816,337</b>	<b>478,942</b>

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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>LOCAL TAXES</b>			
1100   Local Property Tax	114,522	198,000	198,000
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>114,522</b>	<b>198,000</b>	<b>198,000</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	19,873	25,000	5,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	20,619	0	0
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>40,492</b>	<b>25,000</b>	<b>5,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	3,342,930	3,600,521	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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>3,342,930</b>	<b>3,600,521</b>	<b>0</b>

Pullman School District No.267

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>FEDERAL, GENERAL PURPOSE</b>			
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
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
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
6211   Federal Special Purpose-SLFRF	0	0	0
6212   Federal Special Purpose-ESSER II	0	0	0
6213   Federal Special Purpose-ESSER III	0	0	0
6214   Federal Special Purpose ESSER III Learning Loss	0	0	0
6218   Federal Special Purpose-Reserved G	0	0	0
6219   Federal Special Purpose-Cares Act - Other	0	0	0
6240   Impact Aid-Construction	0	0	0
6276   Targeted Assistance ESSER I	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6311   Federal Special Purpose-SLFRF	0	0	0
6312   Federal Special Purpose-ESSER II	0	0	0
6313   Federal Special Purpose-ESSER III	0	0	0
6314   Federal Special Purpose ESSER III Learning Loss	0	0	0
6318   Federal Special Purpose-Reserved G	0	0	0
6319   Federal Special Purpose-Cares Act - Other	0	0	0
6340   Impact Aid-Construction	0	0	0
6376   Targeted Assistance ESSER I	0	0	0

Pullman School District No.267

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	0	0	0
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	0	0	0
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8101   Governmental Entities-Enrichment	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITES</b>	0	0	0
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	800,000	0	0
9901   Transfers (local resources)	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>800,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>4,297,943</b>	<b>3,823,521</b>	<b>203,000</b>

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 2022	200,000	0	200,000	56.00	112,000
Spring 2023	200,000	0	200,000	43.00	86,000
<b>1100 TOTAL LOCAL TAXES:</b>					<b>198,000</b>

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 2022	0	0.000	0	0.00	XXXXX
Spring 2023	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

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 2022-2023

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
LMS Renovation	193,619	0	193,619	0	0	0	0	0	0
Pioneer Center Renovation	1,713,124	0	1,713,124	0	0	0	0	0	0
Technology Levy	198,000	0	0	0	198,000	0	0	0	0
Bond Issuance Expenditures	4,500	0	0	0	0	0	0	4,500	0
<b>TOTAL EXPENDITURES</b>	<b>2,109,243</b>	<b>0</b>	<b>1,906,743</b>	<b>0</b>	<b>198,000</b>	<b>0</b>	<b>0</b>	<b>4,500</b>	<b>0</b>

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/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

\*\*\*\* 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, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.  
2/ Budget expenditure(s) in appropriate 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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
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	850	1,000	1,000
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
3600   State Forests	0	0	0
4100   Special Purpose-Unassigned	0	0	0
4300   Other State Agencies-Unassigned	0	250,000	0
4499   Transportation Reimbursement Depreciation	121,896	121,896	159,789
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0
8100   Governmental Entities	0	0	0
8101   Governmental Entities	0	0	0
8500   NonFederal ESD	0	0	0
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0

Pullman School District No.267

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9901   Transfers (local resources)	0	0	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>122,745</b>	<b>372,896</b>	<b>160,789</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>122,745</b>	<b>372,896</b>	<b>160,789</b>
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	121,152	500,000	640,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	24,393	75,000	50,000
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
<b>D. TOTAL EXPENDITURES</b>	<b>145,545</b>	<b>575,000</b>	<b>690,000</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>-22,800</b>	<b>-202,104</b>	<b>-529,211</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	820,458	675,600	703,880
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
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>820,458</b>	<b>675,600</b>	<b>703,880</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	797,659	473,496	174,669
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Pullman School District No.267

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>797,659</b>	<b>473,496</b>	<b>174,669</b>

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 2022	0	0	0	0.00	0
Spring 2023	0	0	0	0.00	0
<b>1100 TOTAL LOCAL TAXES:</b>					<b>0</b>

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 2022	0	0.000	0	0.00	XXXXX
Spring 2023	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

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, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
		0	0	0	0
<b>A. TOTAL</b>			0	0	0
B. Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0
<b>B. TOTAL</b>			0	0	0 4/
<b>C. TOTAL for Both Sections (A+B)</b>				0 3/	0

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

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

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

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

Pullman School District No. 267

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.728	On report GF4, Revenue Account 2173; on report GF8, expenditures for Program 73.	3,000.00	0.00
Informational	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	55,000.00	50,000.00
Informational	1.739	On report GF4, Revenue Account 2298 + 4198 + 4398 + 6198 + 6298 + 6398 + 6998 + 7198; on report GF8, expenditures for Program 98.	988,714.00	1,182,469.00
Informational	1.740	On report GF4, Revenue Account 4199 + 4399 + 6199 + 6299 + 6399 + 7199; on report GF8, expenditures for Program 99.	1,129,590.00	1,513,033.00
Informational	1.801	For Program-Activity-Duty Code [ 55-26-490], the average salary should be less than the high or equal to or greater than the low.	64,509.91	
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.	64,693.18	
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.	64,693.18	

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	24,525,715.23	24,525,715.00	0.23
	3121	473,668.71	473,669.00	-0.29
	3600	0.00	0.00	0.00
	4121	3,282,877.79	3,282,878.00	-0.21
	4155	536,487.26	536,487.00	0.26
	4165	218,843.28	218,843.00	0.28
	4174	79,448.94	79,449.00	-0.06
	4198	13,448.00	13,448.00	0.00
	4199	1,129,589.51	1,129,590.00	-0.49
	4499	159,789.00	159,789.00	0.00
	5400	0.00	0.00	0.00
	Total	30,419,867.72	30,419,868.00	-0.28

MESSAGES

Type	Number	Message	F-195 Amount	F-203 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.	5,819,483.00	4,446,976.11
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.	703,880.00	681,116.77



Pullman School District No. 267

Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
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.	2,385,185.00	2,392,808.54
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.	345,325.00	416,787.01

Superintendent of Public Instruction

Pullman School District  
Whitman County

Educational Service District 101  
CCDDD 38267

F-203 Summary Report  
2022-23 Pullman School District F203

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	24,525,715.23
3121	Z288	Special Education, Gen Apportionment	473,668.71
4121	N7	Special Education	3,282,877.79
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	536,487.26
4165	Z477	Transitional Bilingual	218,843.28
4174	Z095	Highly Capable	79,448.94
4198	S5	School Food Service	13,448.00
4199	I4	Transportation - Operations	1,129,589.51
4499	J1	Transportation Reimbursement	159,789.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	358,922.54
n/a	A30h	Estimated Stabilization	274,292.00
n/a	V13	Estimated Next Year LEA	379,109
n/a	Z109	Skill Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	1,216,914.77

<b>Total Certificated Instructional Staff Units and Salary</b>	<b>1191/1191ED</b>	<b>Other</b>	<b>Total</b>
Certificated Instructional Staff (CIS) Units			
School Generated	137.22	9.72	146.93
District Generated			
Total	137.22	9.72	146.93
CIS Salary Allocation			
School Generated	9,979,445.25	706,625.25	10,686,070.50
District Generated			
Total	9,979,445.25	706,625.25	10,686,070.50
<b>Total Certificated Adminstrative Staff Units and Salary</b>	<b>1191/1191ED</b>	<b>Other</b>	<b>Total</b>
Certificated Administrative Staff (CAS) Units			
School Generated	7.68	0.74	8.41
District Generated	2.44		2.44
Total	10.11	0.74	10.85
CAS Salary Allocation			
School Generated	828,554.63	79,670.80	908,225.43
District Generated	263,302.25		263,302.25
Total	1,091,856.88	79,670.80	1,171,527.68
<b>Total Classified Staff Units and Salary</b>	<b>1191/1191ED</b>	<b>Other</b>	<b>Total</b>
Classified Staff (CLS) Units			
School Generated	28.98	2.99	31.97
District Generated	13.93		13.93
Total	42.91	2.99	45.90
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	1,511,973.54	156,205.97	1,668,179.51
District Generated	726,769.90		726,769.90
Total	2,238,743.44	156,205.97	2,394,949.41

**Student Enrollment****Student Enrollment**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
B9	Enroll SpEd 0-2	0.00
B1	Enroll SpEd 3-PK	40.00
B2L1	Enroll SpEd K-21 LRE1	230.00
B2	Enroll SpEd K-21 Other	77.00
Z271	Enroll K	200.00
A6A1	Enroll 1	200.00
A6A2	Enroll 2	204.00
A6A3	Enroll 3	186.00
A39	Enroll K-3	790.00
A7a	Enroll 4	203.00
A8a5	Enroll 5	200.00
A8a6	Enroll 6	200.00
A40	Enroll 5-6	400.00
A11a7	Enroll 7	195.00
A11a8	Enroll 8	195.00
A12	Enroll 7-8	390.00
A13a9	Enroll 9	210.00
A13a10	Enroll 10	249.00
A13a11	Enroll 11	208.00
A13a12	Enroll 12	175.00
A41	Enroll 9-12	842.00
Z298	Enroll K-8	1,783.00
Z472	Enroll Total Entered	2,625.00
A42	Enroll Total	2,625.00
A14	Enroll ALE K-6	0.00
A14B	Enroll ALE 7-8	0.00
A18	Enroll ALE 9-12	10.20
A16	Enroll Run Start	33.97
A15	Enroll Run Start CTE	0.40
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Droput and ALE	2,669.57
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
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
Z299	Enroll R&N K-8	0.00
A62	Enroll TBIP K-6	93.00
A63	Enroll TBIP 7-8	11.00
A64	Enroll TBIP 9-12	25.00
A65	Enroll TBIP Exited	40.00

**Other Enrollment**

**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	40.00
E55	Enroll 9-12 CTE exp	135.00
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	1.00
A33r	Regionalization	1.00
A33re	Regionalization Experience	0.00
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
Z268e	Counselor Enh Elem Enroll	0.00
A12e	Counselor Enh Middle Enroll	0.00
A41e	Counselor Enh High Enroll	0.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

**Estimated Revenues**

**Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	0.00
C1	Enroll Total PY for LAP	2,603.26
Z076	LAP PY HiPov Students	0.00
B3	Adj Resident BEA	0.00

**Grants, Allocations and Awards**

Item Code	Item Name	Amount
B4	State Safety Net	0.00

**Estimated Revenues**

**Grants, Allocations and Awards**

Item Code	Item Name	Amount
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.20230
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

**Levies and Levy Transfers**

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	379,109

**Transportation Allocation and Depreciation**

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	1,129,589.51
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	159,789.00

**Estimate of Deductible Revenues**

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

**Estimated Stabilization**

Item Code	Item Name	Amount
A30h	Estimated Stabilization	274,292.00

**Free and Reduced Meals**

Item Code	Item Name	Amount
H2	Est FRPB	54,600.00
H3	Est RPB	7,600.00
H4	Est RPL K3	6,700.00

**I. Apportionment - Acct 3100**

**I. Computation for Guaranteed School - Generated Entitlement**

Item Code		Amount
	A. District-Wide Staff Mix	
A33rb	1. District-Wide Regionalization Base	1.00
A33r	2. District-Wide Regionalization	1.00
A33re	3. District-Wide Regionalization Experience	0.00
	B. School Generated – Certificated Instructional Staff (CIS)	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] $137.216 * 67,585.00 * 1.00$	\$ 9,273,743.36
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] $((137.216 * 72,728.00) * (1.00 + 0.00)) - 9,273,743.36$	\$ 705,701.89
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] $9,273,743.36 + 705,701.89$	\$ 9,979,445.25
	C. School Generated – Certificated Administrative Staff (CAS)	
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] $7.675 * 100,321.00 * 1.00$	\$ 769,963.68
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] $7.675 * 107,955.00 * 1.00 - 769,963.68$	\$ 58,590.95
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] $769,963.68 + 58,590.95$	\$ 828,554.63

Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]  28.980 * 48,483.00 * 1.00	\$ 1,405,037.34
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total]  28.980 * 52,173.00 * 1.00 - 1,405,037.34	\$ 106,936.20
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total]  1,405,037.34 + 106,936.20	\$ 1,511,973.54
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate]  124.994 * 4.000 * 151.86	\$ 75,926.36
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]  4.442 * 48,483.00 * 1.00	\$ 215,361.49
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total]  4.442 * 52,173.00 * 1.00 - 215,361.49	\$ 16,390.98
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total]  215,361.49 + 16,390.98	\$ 231,752.47

<p>Z357</p> <p>Z358</p> <p>Z359</p>	<p>B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)</p> <p>1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base]  0.813 * 48,483.00 * 1.00</p> <p>2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total]  0.813 * 52,173.00 * 1.00 - 39,416.68</p> <p>3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total]  39,416.68 + 2,999.97</p>	<p>\$ 39,416.68</p> <p>\$ 2,999.97</p> <p>\$ 42,416.65</p>
<p>Z360</p> <p>Z361</p> <p>Z362</p>	<p>C. District Generated - Technology - Classified Staff (CLS)</p> <p>1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base]  1.539 * 48,483.00 * 1.00</p> <p>2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total]  1.539 * 52,173.00 * 1.00 - 74,615.34</p> <p>3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total]  74,615.34 + 5,678.91</p>	<p>\$ 74,615.34</p> <p>\$ 5,678.91</p> <p>\$ 80,294.25</p>
<p>Z363</p> <p>Z364</p> <p>Z365</p>	<p>D. Central Administration – Classified Staff (CLS)</p> <p>1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]  7.136 * 48,483.00 * 1.00</p> <p>2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total]  7.136 * 52,173.00 * 1.00 - 345,974.69</p> <p>3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total]  345,974.69 + 26,331.84</p>	<p>\$ 345,974.69</p> <p>\$ 26,331.84</p> <p>\$ 372,306.53</p>



E. Central Admin – Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]  2.439 * 100,321.00 * 1.00	\$ 244,682.92
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total]  2.439 * 107,955.00 * 1.00 - 244,682.92	\$ 18,619.33
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total]  244,682.92 + 18,619.33	\$ 263,302.25

**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]  137.216 * 67,585.00 * 1.00	\$ 9,273,743.36
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total]  ((137.216 * 72,728.00) * (1.00 + 0.00)) - 9,273,743.36	\$ 705,701.89
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total]  244,682.92 + 769,963.68	\$ 1,014,646.60
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total]  18,619.33 + 58,590.95	\$ 77,210.28
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]  1,405,037.34 + 215,361.49 + 39,416.68 + 74,615.34 + 345,974.69	\$ 2,080,405.54
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]  106,936.20 + 16,390.98 + 2,999.97 + 5,678.91 + 26,331.84	\$ 158,337.90
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]  9,273,743.36 + 705,701.89 + 1,014,646.60 + 77,210.28 + 2,080,405.54 + 158,337.90	\$ 13,310,045.57

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]  (137.216 + 10.114) * 12,000.00	\$ 1,767,960.00
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]  ((137.216 + 10.114) * (12,312.00 * 1.02)) - 1,767,960.00	\$ 82,245.50
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance]  42.910 * 12,000.00	\$ 514,920.00
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total]  (42.910 * 12,312.00 * 1.430) - 514,920.00	\$ 240,560.33
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (9,273,743.36 + 1,014,646.60) * 0.22980	\$ 2,364,272.01
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (705,701.89 + 77,210.28) * 0.22340	\$ 174,902.58
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint]  2,080,405.54 * 0.22800	\$ 474,332.46
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc]  158,337.90 * 0.19300	\$ 30,559.21
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total]  1,767,960.00 + 82,245.50 + 514,920.00 + 240,560.33 + 2,364,272.01 + 174,902.58 + 474,332.46 + 30,559.21	\$ 5,649,752.09

<p>Z345pd</p> <p>Z381pd</p> <p>3100pd</p>	<p>C. Professional Learning Days - General Apportionment</p> <p>1. Professional Learning Days Salaries  <math display="block">\frac{(((\text{School Generated CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})) / \text{School Year Total Days}) * \text{Prof Learning Days}}{((137.216 * 72,728.00) * (1.00 + 0.00)) / 180.00} * 3.00</math></p> <p>2. Professional Learning Day - Payroll Tax and Benefits  <math display="block">\text{School CIS PD Salary} * \text{CIS/CAS - Benefits Inc}</math> <math display="block">166,324.09 * 0.22340</math></p> <p>3. Total General Apportionment Professional Learning Days  <math display="block">\text{School CIS PD Salary} + \text{CIS PD Benefits}</math> <math display="block">166,324.09 + 37,156.80</math></p>	<p>\$ 166,324.09</p> <p>\$ 37,156.80</p> <p>\$ 203,480.89</p>
<p>Z385</p> <p>Z386</p> <p>Z387</p>	<p>D. Running Start (Community and Technical College FTEs)</p> <p>1. Run Start-Reg  <math display="block">\text{Enroll Run Start} * \text{Run Start - Reg Rate}</math> <math display="block">33.97 * 9,341.94</math></p> <p>2. Run Start-CTE  <math display="block">\text{Enroll Run Start CTE} * \text{Run Start - CTE Rate}</math> <math display="block">0.40 * 10,284.31</math></p> <p>3. Total Run Start  <math display="block">\text{Run Start-Reg} + \text{Run Start-CTE}</math> <math display="block">317,345.70 + 4,113.72</math></p>	<p>\$ 317,345.70</p> <p>\$ 4,113.72</p> <p>\$ 321,459.42</p>
<p>Z389</p> <p>Z340</p> <p>Z342</p>	<p>E. Dropout Reengagement</p> <p>1. Reengage - Reg  <math display="block">\text{Enroll Program 1418 Reg} * \text{Run Start - Reg Rate}</math> <math display="block">0.00 * 9,341.94</math></p> <p>2. Reengage - CTE  <math display="block">\text{Enroll Program 1418 CTE} * \text{Run Start - CTE Rate}</math> <math display="block">0.00 * 10,284.31</math></p> <p>3. Total Reengage  <math display="block">\text{Reengage - Reg} + \text{Reengage - CTE}</math> <math display="block">0.00 + 0.00</math></p>	<p>\$ 0.00</p> <p>\$ 0.00</p> <p>\$ 0.00</p>
<p>Z343</p>	<p>F. Alternative Learning Experience Program Funding</p> <p>1. Enroll K-12 Total ALE  <math display="block">([\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}]) * \text{Run Start - Reg Rate}</math> <math display="block">(0.00 + 0.00 + 10.20) * 9,341.94</math></p>	<p>\$ 95,287.79</p>

Superintendent of Public Instruction

Pullman School District

Educational Service District 101

Whitman County

F-203 Worksheet Report

CCDDD 38267

2022-23 Pullman School District F203

<p>M8</p> <p>M16</p> <p>M91</p> <p>Z390</p>	<p>G. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Regular Instruction: Total Allocated MSOC                  [Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library-Reg] + [Total MSOC Other Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg]                   425,295.50 + 989,187.50 + 390,873.00 + 53,826.50 + 775,988.50 + 60,441.50 + 490,049.00 + 339,496.50</p> <p>2. Grades 9-12 Additional: Total Allocated MSOC                  [Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library-LabSci] + [Total MSOC Other Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci]                   35,970.24 + 0.00 + 39,245.62 + 5,321.44 + 76,445.18 + 6,542.34 + 0.00 + 0.00</p> <p>3. Small School District and Remote &amp; Necessary MSOC enhancement                  ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN]                   (0.000 + 0.000) * 13,068.10</p> <p>4. Total GenEd MSOC                  [Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN]                   3,525,158.00 + 163,524.82 + 0.00</p>	<p>\$ 3,525,158.00</p> <p>\$ 163,524.82</p> <p>\$ 0.00</p> <p>\$ 3,688,682.82</p>
<p>Z123</p> <p>Z137</p> <p>Z109</p> <p>144A</p>	<p>H. Career &amp; Technical Education and Skills Centers</p> <p>1. CTE 7-8 Total                  [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]                   161,528.89 + 18,028.49 + 35,581.99 + 91,202.12 + 66,910.40 + 1,267.73 + 3,293.58</p> <p>2. Grades 9 - 12 Exploratory Career &amp; 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]                   545,096.36 + 61,642.31 + 120,623.98 + 308,357.83 + 225,822.60 + 4,278.20 + 11,114.52</p> <p>3. Skills Center Total                  [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]                   0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p> <p>4. Total Middle School CTE, High School CTE, and Skill Center                  [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]                   377,813.20 + 1,276,935.80 + 0.00</p>	<p>\$ 377,813.20</p> <p>\$ 1,276,935.80</p> <p>\$ 0.00</p> <p>\$ 1,654,749.00</p>

**IV. Guaranteed Entitlement**

Item Code		Amount
	A.Totals	
m49	1. Total Guaranteed Entitlement	\$ 24,999,383.94
	[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]  75,926.36 + 0.00 + 13,310,045.57 + 5,649,752.09 + 321,459.42 + 0.00 + 95,287.79 + 3,688,682.82 + 0.00 + 377,813.20 + 1,276,935.80 + 203,480.89	
Z457	2. Guar Entlmt per Student	\$ 9,364.57
	[Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Dropout and ALE]	
	24,999,383.94 / 2,669.57	
	4. Computation of State Funded Support Computation of State Funded Support	
	a. Local Deductible Revenue Sources	
A24	i. 1400 Local In-Lieu-of Taxes	\$ 0.00
A27	ii. 5400 Federal In-Lieu-of Taxes	\$ 0.00
Z292	iii. Total Deductible Revenue	\$ 0.00
	[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	\$ 473,668.71
	[SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]	
	2,341,417.27 * 0.20230	
A28	d. Federal Forest Account 5500 Deduction	\$ 0.00
Z456	e. Fire District Payment	\$ 0.00
	[Enroll Fire Dist] * [Fire Dist Rate]	
	0.00 * 1.10	
A30h	f. Estimated Stabilization	\$ 274,292.00
M70	g. Total Amount to be Paid Sept. 2021 - Aug 2022 in Account 3100	\$ 24,525,715.23
	[Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment]	
	24,999,383.94 - 0.00 - 0.00 - 473,668.71 - 0.00 + 0.00	

**1191 SC – Skill Center**

Item Code		Amount
Z096	A. Skill Center – Certificated Instructional Staff (CIS) District Total 1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 67,585.00 * 1.00	\$ 0.00
Z097	2. Skill CIS Salary Inc ((([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]) ((0.000 * 72,728.00) * (1.00 + 0.00)) - 0.00	\$ 0.00
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 0.00 + 0.00	\$ 0.00
Z099	B. Skill Center – Certificated Administrative Staff (CAS) 1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 100,321.00 * 1.00	\$ 0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.000 * 107,955.00 * 1.00 - 0.00	\$ 0.00
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 0.00 + 0.00	\$ 0.00
111A	C. Skill Center - Classified Staff (CLS) 1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 48,483.00 * 1.00	\$ 0.00
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 0.000 * 52,173.00 * 1.00 - 0.00	\$ 0.00
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 0.00 + 0.00	\$ 0.00

D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 12,000.00	\$ 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 * 12,312.00 * 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) * 0.22980	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.22340	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 12,000.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 12,312.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.22800	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.19300	\$ 0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries (((Skills Center CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((0.000 * 72,728.00) * (1.00 + 0.00)) / 180.00) * 3.00	\$	0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc]  0.00 * 0.22340	\$	0.00
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits]  0.00 + 0.00	\$	0.00
M40	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC [Total MSOC Technology-Skills] + [Total MSOC Utilities-Skills] + [Total MSOC Curriculum-Skills] + [Total MSOC Other Supplies-Skill] + [Total MSOC Library-Skill] + [Total MSOC Prof Dvlp-Skills] + [Total MSOC Facilities-Skills] + [Total MSOC Districtwide-Skills]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate]  0.000 * 4.000 * 151.86	\$	0.00
Z109	G. Total 1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00



**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]	\$ 150,106.29
	2.221 * 67,585.00 * 1.00	
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])	\$ 11,422.60
	((2.221 * 72,728.00) * (1.00 + 0.00)) - 150,106.29	
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc]	\$ 161,528.89
	150,106.29 + 11,422.60	
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]	\$ 16,753.61
	0.167 * 100,321.00 * 1.00	
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint]	\$ 1,274.88
	0.167 * 107,955.00 * 1.00 - 16,753.61	
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc]	\$ 18,028.49
	16,753.61 + 1,274.88	
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]	\$ 33,065.41
	0.682 * 48,483.00 * 1.00	
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint]	\$ 2,516.58
	0.682 * 52,173.00 * 1.00 - 33,065.41	
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc]	\$ 35,581.99
	33,065.41 + 2,516.58	

D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance]  2.388 * 12,000.00	\$ 28,656.00
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance]  (2.388 * 12,312.00 * 1.02) - 28,656.00	\$ 1,333.08
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (150,106.29 + 16,753.61) * 0.22980	\$ 38,344.41
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (11,422.60 + 1,274.88) * 0.22340	\$ 2,836.62
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance]  0.682 * 12,000.00	\$ 8,184.00
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance]  (0.682 * 12,312.00 * 1.430) - 8,184.00	\$ 3,823.40
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint]  33,065.41 * 0.22800	\$ 7,538.91
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc]  2,516.58 * 0.19300	\$ 485.70
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]  28,656.00 + 1,333.08 + 38,344.41 + 2,836.62 + 8,184.00 + 3,823.40 + 7,538.91 + 485.70	\$ 91,202.12



**1191 CTE**

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

Item Code		Amount
Z124	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  7.495 * 67,585.00 * 1.00	\$ 506,549.58
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]  ((7.495 * 72,728.00) * (1.00 + 0.00)) - 506,549.58	\$ 38,546.78
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc]  506,549.58 + 38,546.78	\$ 545,096.36
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]  0.571 * 100,321.00 * 1.00	\$ 57,283.29
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint]  0.571 * 107,955.00 * 1.00 - 57,283.29	\$ 4,359.02
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc]  57,283.29 + 4,359.02	\$ 61,642.31
036A	C. CTE 9-12 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]  2.312 * 48,483.00 * 1.00	\$ 112,092.70
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint]  2.312 * 52,173.00 * 1.00 - 112,092.70	\$ 8,531.28
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc]  112,092.70 + 8,531.28	\$ 120,623.98

D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance]  8.066 * 12,000.00	\$ 96,792.00
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]  (8.066 * 12,312.00 * 1.02) - 96,792.00	\$ 4,502.76
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (506,549.58 + 57,283.29) * 0.22980	\$ 129,568.79
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (38,546.78 + 4,359.02) * 0.22340	\$ 9,585.16
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance]  2.312 * 12,000.00	\$ 27,744.00
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance]  (2.312 * 12,312.00 * 1.430) - 27,744.00	\$ 12,961.44
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint]  112,092.70 * 0.22800	\$ 25,557.14
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc]  8,531.28 * 0.19300	\$ 1,646.54
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]  96,792.00 + 4,502.76 + 129,568.79 + 9,585.16 + 27,744.00 + 12,961.44 + 25,557.14 + 1,646.54	\$ 308,357.83



**II. Special Education Excess Cost Allocation – Acct 4121**

Item Code		Amount
B9	A. Enroll SpEd Birth - Age 2	0.00
B1	B. Enroll SpEd 3-PK	40.00
B2L1	C. Kindergarten - Age 21 LRE1	230.00
B2	D. Kindergarten - Age 21 Other	77.00
Z272	E. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 2,669.57 + 0.00	2,669.57
Z273	F. Enroll SpEd% K-21 ([Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]) / [Enroll BEA Resident] (230.00 + 77.00) / 2,669.57	0.1150
Z274E	G. SpEd K-21 Excess% IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN [Enroll SpEd% K-21] - [SpEd Max Fund %] ELSE 0 IF 0.1150 > 0.13500 THEN 0.1150 - 0.13500 ELSE 0	0.0000
Z277	I. SpEd 3-PK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 40.00 * 0.00 * 1.15 ELSE (40.00 * 9,283.30 * 1.15)	\$ 427,031.80
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.39
Z280L1	2. Age K-21 LRE1 Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] IF 0.00 > 0 THEN ((0.00 * 1.0075) - 21.39) * 230.00 ELSE ((9,283.30 * 1.0075) - 21.39) * 230.00	\$ 2,146,252.99
Z280	3. Age K-21 Other Allocation	\$ 709,593.00

Z280E	<p>IF [Co-op SpEd Alloc Rate] &gt; 0 THEN ((([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other])</p> <p>IF 0.00 &gt; 0 THEN ((0.00 * 0.9950) - 21.39) * 77.00 ELSE ((9,283.30 * 0.9950) - 21.39) * 77.00</p> <p>4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5%</p> <p>IF [Enroll SpEd% K-21] &gt; [SpEd Max Fund %] THEN ((([SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation]) * -1) / [Enroll SpEd% K-21]) * [SpEd K-21 Excess%]) ELSE 0</p> <p>IF 0.1150 &gt; 0.13500 THEN (((2,146,252.99 + 709,593.00) * -1) / 0.1150) * 0.0000 ELSE 0</p>	\$	0.00
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2022-2023 School Year

State of Washington

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B4	K. State Safety Net Award	\$	0.00
N7	<p>L. Total 4121</p> <p>[SpEd 3-PK Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation] + [SpEd K-21 Exceeds Max Fund%] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc]</p> <p>427,031.80 + 2,146,252.99 + 709,593.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$	3,282,877.79
N8	<p>M. Total 4122</p> <p>[Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]</p> <p>0.00 * 9,283.30 * 1.15</p>	\$	0.00
N10	<p>N. Total Sped Allocation</p> <p>[Total 4121] + [Total 4122]</p> <p>3,282,877.79 + 0.00</p>	\$	3,282,877.79

**Account 3121 Special Education, General Apportionment**

Item Code		Amount
B2T	<p>O. Total Enroll SpEd K-21</p> <p>[Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]</p> <p>230.00 + 77.00</p>	307.00
Z284	<p>P. SpEd Gen Apport</p> <p>IF [Co-op SpEd Alloc Rate] &gt; 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-21] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-21]</p> <p>IF 0.00 &gt; 0 THEN 0.00 * 307.00 ELSE 9,283.30 * 307.00</p>	\$ 2,849,973.10
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.2172
Z286	R. SpEd Gen Apport Instruct	\$ 2,341,417.27



	[SpEd Gen Apport] / (1 + [Districtwide Allow]) 2,849,973.10 / (1 + 0.2172)	
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.20230
Z288	T. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 2,341,417.27 * 0.20230	\$ 473,668.71
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 3,282,877.79 + 473,668.71	\$ 3,756,546.50

Pullman School District  
 Whitman County

F-203 Worksheet Report  
 2022-23 Pullman School District F203

Educational Service District 101  
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**III. Special Education BEA Rate per Student Calculation - Acct 4121**

**BEA Calculated Staff Units**

Item Code		Amount
Z219	CIS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{SpEd CIS Ratio K-3}]$ $(200.00 + 200.00 + 204.00 + 186.00) * 0.072310$	57.125
Z220	CIS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CIS BEA Ratio 4}]$ $203.00 * 0.04714$	9.571
Z221	CIS BEA FTE 5-6 $[\text{Enroll 5-6}] * [\text{SpEd CIS BEA Ratio 5-6}]$ $400.00 * 0.04714$	18.858
Z222	CIS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CIS BEA Ratio 7-8}]$ $390.00 * 0.04733$	18.462
Z223	CIS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CIS BEA Ratio 9-12}]$ $(842.00 + 0.00 + 0.00 + 10.20 + 0.00 + 0.00 + 33.97 + 0.40) * 0.04934$	43.750
Z224	CIS BEA FTE K-12 $([\text{CIS BEA FTE K-3}] + [\text{CIS BEA FTE 4}] + [\text{CIS BEA FTE 5-6}] + [\text{CIS BEA FTE 7-8}] + [\text{CIS BEA FTE 9-12}]) / [\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $(57.125 + 9.571 + 18.858 + 18.462 + 43.750) / 2,669.57$	0.055352
Z555	CAS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{CAS Ratio K-3}]$ $(200.00 + 200.00 + 204.00 + 186.00) * 0.004350$	3.437
Z555Z4	CAS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CAS BEA Ratio 4}]$ $203.00 * 0.00401$	0.814
Z555Z6	CAS BEA FTE 5-6	1.604

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

400.00 \* 0.00401

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 390.00 * 0.00400	1.564
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] (842.00 + 0.00 + 0.00 + 10.20 + 0.00 + 0.00 + 33.97 + 0.40) * 0.00403	3.579
593X	CAS Special Ed BEA Rate (K-12) ([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] (3.437 + 0.814 + 1.604 + 1.564 + 3.579) / 2,669.57	0.004120
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (200.00 + 200.00 + 204.00 + 186.00) * 0.018249	14.417
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 203.00 * 0.01726	3.504
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 400.00 * 0.01726	6.904
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 390.00 * 0.01705	6.650
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (842.00 + 0.00 + 0.00 + 10.20 + 0.00 + 0.00 + 33.97 + 0.40) * 0.01710	15.160
594X	CLS Special Ed BEA Rate (K-12)	0.017469

([CLS BEA FTE K-3] + [CLS BEA FTE 4] + [CLS BEA FTE 5-6] + [CLS BEA FTE 7-8] + [CLS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Droput and ALE]

(14.417 + 3.504 + 6.904 + 6.650 + 15.160) / 2,669.57

**Salary Allocation**

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] $0.055352 * 67,585.00 * 1.00$	\$ 3,740.96
Z226	CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] $((0.055352 * 72,728.00) * (1.00 + 0.00)) - 3,740.96$	\$ 284.68
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] $3,740.96 + 284.68$	\$ 4,025.64
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] $0.004120 * 100,321.00 * 1.00$	\$ 413.32
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] $0.004120 * 107,955.00 * 1.00 - 413.32$	\$ 31.45
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] $413.32 + 31.45$	\$ 444.77
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] $0.017469 * 48,483.00 * 1.00$	\$ 846.95
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] $0.017469 * 52,173.00 * 1.00 - 846.95$	\$ 64.46
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] $846.95 + 64.46$	\$ 911.41
Z234	TOTAL Salary BEA	\$ 5,381.82

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

4,025.64 + 444.77 + 911.41

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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] (0.055352 + 0.004120) * 12,000.00	\$ 713.66
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] ((0.055352 + 0.004120) * (12,312.00 * 1.02)) - 713.66	\$ 33.20
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017469 * 12,000.00	\$ 209.63
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017469 * 12,312.00 * 1.430) - 209.63	\$ 97.93
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (3,740.96 + 413.32) * 0.22980	\$ 954.65
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (284.68 + 31.45) * 0.22340	\$ 70.62
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 846.95 * 0.22800	\$ 193.10
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 64.46 * 0.19300	\$ 12.44
Z243	9. TOTAL Benefits BEA	\$ 2,285.23

[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]

713.66 + 33.20 + 209.63 + 97.93 + 954.65 + 70.62 + 193.10 + 12.44

**Substitutes BEA**

Item Code	Amount
Z244 Substitutes BEA $([\text{CIS BEA FTE K-12}] * [\text{Teachers \%}] * ([\text{Substitutes Days}] * [\text{Substitutes Rate}]$ $(0.055352 * 0.9170) * (4.000 * 151.86)$	\$ 30.83

**MSOC BEA**

Item Code	Amount
Z245 MSOC BEA Per Student $(([\text{Enroll Total w/ Run Start and Dropout and ALE}] * [\text{MSOC-Reg}]) + (([\text{Enroll ALE K-6}] +$ $[\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll}$ $\text{Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{MSOC-LabSci}])) /$ $[\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $((2,669.57 * 1,438.84) + ((0.00 + 0.00 + 10.20 + 842.00 + 0.00 + 0.00 + 33.97 + 0.40) * 194.21)) / 2,669.57$	\$ 1,503.34
Z226pd Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries $((( [\text{CIS BEA FTE K-12}] * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}])) / [\text{School Year Total Days}]) * [\text{Prof Learning Days}]$ $(((0.055352 * 72,728.00) * (1.00 + 0.00)) / 180.00) * 3.00$	\$ 67.09
Z240pd 2. Professional Learning Day - Payroll Tax and Benefits $[\text{CIS BEA PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$ $67.09 * 0.22340$	\$ 14.99
4120pd 3. Total SpEd BEA Professional Learning Days $[\text{CIS BEA PD Salary}] + [\text{CIS BEA PD Benefits}]$ $67.09 + 14.99$	\$ 82.08

**3. BEA Rate for Special Education**

Item Code	Amount
Z246 Total BEA per SpEd student $[\text{TOTAL Salary BEA}] + [\text{TOTAL Benefits BEA}] + [\text{Substitutes BEA}] + [\text{MSOC BEA Per Student}] + [\text{Total SpEd BEA PD}]$ $5,381.82 + 2,285.23 + 30.83 + 1,503.34 + 82.08$	\$ 9,283.30



**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 %]  2,603.26 * 0.3116	811.18
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year]  811.18 * 2.39750 * 36.00 / 15.00 / 900.00	5.186
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  5.186 * 67,585.00 * 1.00	\$ 350,495.81
Z070	D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint]  ((5.186 * 72,728.00) * (1.00 + 0.00)) - 350,495.81	\$ 26,671.60
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance]  5.186 * 12,000.00	\$ 62,232.00
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance]  (5.186 * 12,312.00 * 1.02) - 62,232.00	\$ 2,895.03
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint]  350,495.81 * 0.22980	\$ 80,543.94
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc]  26,671.60 * 0.22340	\$ 5,958.44

M56	<p>I. Learning Assistance Program: Total Allocated MSOC</p> <p>[Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library-LAP] + [Total MSOC Other Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$ 0.00
Z070pd	<p>J. Professional Learning Days - LAP</p> <p>1. Professional Learning Days Salaries</p> <p>((( [LAP CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]</p> <p>(((5.186 * 72,728.00) * (1.00 + 0.00)) / 180.00) * 3.00</p>	\$ 6,286.12
Z074pd	<p>2. Professional Learning Day - Payroll Tax and Benefits</p> <p>[LAP CIS PD Salary] * [CIS/CAS - Benefits Inc]</p> <p>6,286.12 * 0.22340</p>	\$ 1,404.32
4155pd	<p>3. Total LAP Professional Learning Days</p> <p>[LAP CIS PD Salary] + [LAP CIS PD Benefits]</p> <p>6,286.12 + 1,404.32</p>	\$ 7,690.44
O7	<p>K. Lap Regular Total</p> <p>[LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP] + [Total LAP Regular PD]</p> <p>350,495.81 + 26,671.60 + 62,232.00 + 2,895.03 + 80,543.94 + 5,958.44 + 0.00 + 7,690.44</p>	\$ 536,487.26

**LAP High Poverty Calculations**

Item Code		Amount
Z076	A. Eligible Students - High Poverty	0.00
Z068A	<p>B. Formulated Staffing Units - High Poverty</p> <p>((( [LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year] ) / [LAP Class Size]) / [Instruct Hr/Year]</p> <p>((0.00 * 1.10000 * 36.00) / 15.00) / 900.00</p>	0.000
Z069hp	<p>C. School CIS Salary Maint Total</p> <p>[LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]</p> <p>0.000 * 67,585.00 * 1.00</p>	\$ 0.00
Z070hp	<p>D. CIS Salary Increase</p> <p>((( [LAP HiPov CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint]</p> <p>((0.000 * 72,728.00) * (1.00 + 0.00)) - 0.00</p>	\$ 0.00

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.000 * 12,000.00	\$ 0.00
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (0.000 * 12,312.00 * 1.02) - 0.00	\$ 0.00
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 0.00 * 0.22980	\$ 0.00
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 0.00 * 0.22340	\$ 0.00
M56hp	I. LAP MSOC [Total MSOC Technology-LAP HiPov] + [Total MSOC Utilities-LAP HiPov] + [Total MSOC Curriculum-LAP HiPov] + [Total MSOC Library-LAP HiPov] + [Total MSOC Other Supplies-LAP HiPov] + [Total MSOC Prof Dvlp-LAP HiPov] + [Total MSOC Facilities-LAP HiPov] + [Total MSOC Districtwide-LAP HiPov] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries ((( [LAP HiPov CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience]) ) / [School Year Total Days] ) * [Prof Learning Days] (((0.000 * 72,728.00) * (1.00 + 0.00)) / 180.00) * 3.00	\$ 0.00
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.22340	\$ 0.00
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 0.00 + 0.00	\$ 0.00
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP HiPov] + [Total LAP HiPov PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
<b>LAP Program Totals</b>		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 0.00 + 536,487.26	\$ 536,487.26

**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]  93.00 + 11.00 + 25.00	129.00
A62	B. TBIP Enroll K-6 Subtotal	93.00
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]  93.00 * 4.778 * 36.00 / 15.00 / 900.00	1.185
A63	D. TBIP Enroll 7-8 Subtotal	11.00
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]  11.00 * 6.778 * 36.00 / 15.00 / 900.00	0.199
A64	F. TBIP Enroll 9-12 Subtotal	25.00
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]  25.00 * 6.778 * 36.00 / 15.00 / 900.00	0.452
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]  1.185 + 0.199 + 0.452 + 0.320	2.156

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  2.156 * 67,585.00 * 1.00	\$ 145,713.26
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint]  ((2.156 * 72,728.00) * (1.00 + 0.00)) - 145,713.26	\$ 11,088.31
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance]  2.156 * 12,000.00	\$ 25,872.00
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance]  (2.156 * 12,312.00 * 1.02) - 25,872.00	\$ 1,203.57
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint]  145,713.26 * 0.22980	\$ 33,484.91
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc]  11,088.31 * 0.22340	\$ 2,477.13
M48	Q. Transitional Bilingual: Total Allocated MSOC [Total MSOC Technology-TBIP] + [Total MSOC Utilities-TBIP] + [Total MSOC Curriculum-TBIP] + [Total MSOC Other Supplies-TBIP] + [Total MSOC Library-TBIP] + [Total MSOC Prof Dvlp-TBIP] + [Total MSOC Facilities-TBIP] + [Total MSOC Districtwide-TBIP]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days]  (((2.156 * 72,728.00) * (1.00 + 0.00)) / 180.00) * 3.00	\$ 2,613.36
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc]  2,613.36 * 0.22340	\$ 583.82
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits]  2,613.36 + 583.82	\$ 3,197.18

Z085	S. TBIP TOTAL [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP] + [Total TBIP PD]  145,713.26 + 11,088.31 + 25,872.00 + 1,203.57 + 33,484.91 + 2,477.13 + 0.00 + 3,197.18	\$ 223,036.36
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor]  223,036.36 * 0.0188	\$ 4,193.08
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount]  223,036.36 - 4,193.08	\$ 218,843.28

**VI. Highly Capable (HiCap) – Acct 4174**

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	133.48
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year]  133.48 * 2.1590 * 36.00 / 15.00 / 900.00	0.768
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  0.768 * 67,585.00 * 1.00	\$ 51,905.28
Z089	D. HiCap CIS Salary Inc (( [HiCap CIS FTE] * [CIS Sal Inc] ) * ( [Regionalization] + [Regionalization Experience] )) - [HiCap CIS Salary Maint]  ((0.768 * 72,728.00) * (1.00 + 0.00)) - 51,905.28	\$ 3,949.82
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance]  0.768 * 12,000.00	\$ 9,216.00
Z091	F. HiCap CIS Insurance Inc (( [HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor] )) - [HiCap CIS Insurance]  (0.768 * 12,312.00 * 1.02) - 9,216.00	\$ 428.73
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]  51,905.28 * 0.22980	\$ 11,927.83
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]  3,949.82 * 0.22340	\$ 882.39
Z094	I. Total MSOC -HiCap [Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library-HiCap] + [Total MSOC Other Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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]  (((0.768 * 72,728.00) * (1.00 + 0.00)) / 180.00) * 3.00	\$ 930.92
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc]  930.92 * 0.22340	\$ 207.97
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits]  930.92 + 207.97	\$ 1,138.89
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC - HiCap] + [Total HiCap PD]  51,905.28 + 3,949.82 + 9,216.00 + 428.73 + 11,927.83 + 882.39 + 0.00 + 1,138.89	\$ 79,448.94

**VII. School Food Service – Acct 4198**

Item Code		Amount
S5	A. Total School Food Service Allocation [Tot Type A Lunches Srvd] + [Tot Rdcd F&R Brfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd]  0.00 + 9,828.00 + 2,280.00 + 1,340.00	\$ 13,448.00
S1	B. Total Type A Lunches Served [Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate]  0.00 * 0.200000	0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served [Est FRPB] * [Free/Red Bfast Rate]  54,600.00 * 0.180000	9,828.00
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate]  7,600.00 * 0.30	2,280.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate]  6,700.00 * 0.2000	1,340.00



**VIII. Transportation - Operations – Acct 4199**

<b>Item Code</b>		<b>Amount</b>
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists]  1,129,589.51 + 0.00	\$ 1,129,589.51

2022-23 Pullman School District F203

Type	Number	Message	Input Value	Comparison Value
Warning	W-5	Why is headcount in fire protection district so different from count used for prior July payment?	0.00	2,637.00

## Pullman School District No.267

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## ENROLLMENT AND STAFF COUNTS

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	200.00	200.00	205.00	205.00
2. Grade 1	200.00	200.00	205.00	205.00
3. Grade 2	204.00	200.00	205.00	205.00
4. Grade 3	186.00	204.00	200.00	205.00
5. Grade 4	203.00	186.00	206.00	205.00
6. Grade 5	200.00	203.00	190.00	206.00
7. Grade 6	200.00	200.00	206.00	205.00
8. Grade 7	195.00	200.00	205.00	206.00
9. Grade 8	195.00	195.00	203.00	205.00
10. Grade 9	210.00	195.00	199.00	203.00
11. Grade 10	249.00	210.00	197.00	210.00
12. Grade 11 (excluding Running Start)	208.00	249.00	210.00	205.00
13. Grade 12 (excluding Running Start)	175.00	208.00	244.00	210.00
14. SUBTOTAL	2,625.00	2,650.00	2,675.00	2,675.00
15. Running Start	34.37	34.71	35.06	35.41
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	10.20	10.20	10.20	10.20
18. TOTAL K-12	2,669.57	2,694.91	2,720.26	2,720.61
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	220.690	200.390	200.390	200.390
2. General Fund FTE Classified Employees /4	115.959	110.449	110.449	110.449

Pullman School District No.267

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**SUMMARY OF GENERAL FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
1000   Local Taxes	5,247,000	5,247,000	5,247,000	5,247,000
2000   Local Nontax Support	903,800	921,876	941,235	960,060
3000   State, General Purpose	25,378,493	26,165,841	26,765,324	27,350,630
4000   State, Special Purpose	5,468,163	5,577,526	5,694,654	5,808,547
5000   Federal, General Purpose	0	0	0	0
6000   Federal, Special Purpose	4,668,083	2,125,617	2,170,255	2,213,660
7000   Revenues from Other School Districts	50,000	50,500	51,005	51,515
8000   Revenues from Other Entities	20,500	50,000	50,000	50,000
9000   Other Financing Sources	0	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>41,736,039</b>	<b>40,138,360</b>	<b>40,919,473</b>	<b>41,681,412</b>
<b>EXPENDITURES</b>				
00   Regular Instruction	23,203,526	23,459,885	23,952,543	24,431,594
10   Federal Special Purpose Funding	2,462,241	0	0	0
20   Special Education Instruction	4,255,441	4,244,900	4,334,043	4,420,724
30   Vocational Education Instruction	1,676,584	1,710,116	1,746,028	1,780,949
40   Skill Center Instruction	0	0	0	0
50 and 60   Compensatory Education Instruction	1,759,401	1,794,589	1,832,275	1,868,921
70   Other Instructional Programs	84,275	85,961	87,766	89,521
80   Community Services	50,000	50,000	50,000	50,000
90   Support Services	9,882,233	10,079,877	10,291,555	10,497,385
<b>B. TOTAL EXPENDITURES</b>	<b>43,373,701</b>	<b>41,425,328</b>	<b>42,294,210</b>	<b>43,139,094</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-1,637,662</b>	<b>-1,286,968</b>	<b>-1,374,737</b>	<b>-1,457,682</b>
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0

## Pullman School District No.267

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## SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
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	49,000	49,000	49,000	49,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	2,745,780	1,096,662	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,024,703	3,036,159	2,845,853	1,471,116
F. TOTAL BEGINNING FUND BALANCE	5,819,483	4,181,821	2,894,853	1,520,116
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.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	49,000	49,000	49,000	49,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.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

Pullman School District No.267

F-195F

**SUMMARY OF GENERAL FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
G.L.890 Unassigned Fund Balance	879,793	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,253,028	2,845,853	1,471,116	13,434
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,181,821	2,894,853	1,520,116	62,434

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

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

Pullman School District No.267

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**SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
<b>REVENUES</b>				
100   General Student Body	202,055	204,076	206,116	208,177
200   Athletics	201,720	203,737	205,775	207,832
300   Classes	14,500	14,573	14,645	14,719
400   Clubs	187,600	189,475	191,371	193,283
600   Private Moneys	7,200	7,200	7,200	7,200
<b>A. TOTAL REVENUES</b>	<b>613,075</b>	<b>619,061</b>	<b>625,107</b>	<b>631,211</b>
<b>EXPENDITURES</b>				
100   General Student Body	197,225	199,197	201,189	203,201
200   Athletics	189,257	191,150	193,061	194,992
300   Classes	12,640	12,703	12,767	12,831
400   Clubs	218,755	220,943	223,152	225,383
600   Private Moneys	10,300	10,300	10,300	10,300
<b>B. TOTAL EXPENDITURES</b>	<b>628,177</b>	<b>634,293</b>	<b>640,469</b>	<b>646,707</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>-15,102</b>	<b>-15,232</b>	<b>-15,362</b>	<b>-15,496</b>
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	345,325	330,223	314,991	299,629
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
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>345,325</b>	<b>330,223</b>	<b>314,991</b>	<b>299,629</b>
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	330,223	314,991	299,629	284,133
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**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
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/	330,223	314,991	299,629	284,133



Pullman School District No.267

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	7,068,410	7,227,750	7,537,620	7,722,000
2000   Local Nontax Support	5,000	5,000	5,000	5,000
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	7,073,410	7,232,750	7,542,620	7,727,000
EXPENDITURES				
Matured Bond Expenditures	4,190,000	4,505,000	4,835,000	5,185,000
Interest on Bonds	2,801,291	2,619,916	2,424,766	2,215,091
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	10,000	10,000	10,000	10,000
B. TOTAL EXPENDITURES	7,001,291	7,134,916	7,269,766	7,410,091
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)	72,119	97,834	272,854	316,909
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	3,175,034	3,247,153	3,344,987	3,617,841
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	3,175,034	3,247,153	3,344,987	3,617,841
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Pullman School District No.267

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**SUMMARY OF DEBT SERVICE FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
G.L.830 Restricted for Debt Service	3,247,153	3,344,987	3,617,841	3,934,750
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,247,153	3,344,987	3,617,841	3,934,750

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

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

Pullman School District No.267

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**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
1000   Local Taxes	198,000	198,000	198,000	198,000
2000   Local Nontax Support	5,000	1,000	1,000	1,000
3000   State, General Purpose	0	0	0	0
4000   State, Special Purpose	0	0	0	0
5000   Federal, General Purpose	0	0	0	0
6000   Federal, Special Purpose	0	0	0	0
7000   Revenues from Other School Districts	0	0	0	0
8000   Revenues from Other Entities	0	0	0	0
9000   Other Financing Sources	0	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>203,000</b>	<b>199,000</b>	<b>199,000</b>	<b>199,000</b>
<b>EXPENDITURES</b>				
10   Sites	0	0	0	0
20   Buildings	1,906,743	20,000	20,000	20,000
30   Equipment	198,000	198,000	198,000	198,000
40   Energy	0	0	0	0
50   Sales and Lease Expenditures	0	0	0	0
60   Bond Issuance Expenditures	4,500	0	0	0
90   Debt Expenditures	0	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>2,109,243</b>	<b>218,000</b>	<b>218,000</b>	<b>218,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-1,906,243</b>	<b>-19,000</b>	<b>-19,000</b>	<b>-19,000</b>
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

Pullman School District No.267

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**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	1,606,243	0	0	0
G.L.862 Committed from Levy Proceeds	47,347	47,347	47,347	47,347
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	731,595	431,595	412,595	393,595
G.L.890 Unassigned Fund Balance	0	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2,385,185</b>	<b>478,942</b>	<b>459,942</b>	<b>440,942</b>
<b>ENDING FUND BALANCE</b>				
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	47,347	47,347	47,347	47,347
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	431,595	412,595	393,595	374,595
G.L.890 Unassigned Fund Balance	0	0	0	0

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**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	478,942	459,942	440,942	421,942

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F-195F

**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
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	1,000	1,000	1,000	1,000
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	159,789	159,789	159,789	159,789
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0	0
5400   Federal in lieu of Taxes	0	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0	0
6200   Direct Special Purpose Grants	0	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100   Governmental Entities	0	0	0	0
8500   NonFederal ESD	0	0	0	0
9100   Sale of Bonds	0	0	0	0
9300   Sale of Equipment	0	0	0	0

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**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
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	160,789	160,789	160,789	160,789
<b>EXPENDITURES</b>				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	640,000	140,000	140,000	140,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	50,000	20,000	20,000	20,000
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	690,000	160,000	160,000	160,000
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)	-529,211	789	789	789
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	703,880	174,669	175,458	176,247
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	703,880	174,669	175,458	176,247
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	174,669	175,458	176,247	177,036
G.L.830 Restricted for Debt Service	0	0	0	0

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**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
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/	174,669	175,458	176,247	177,036

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.