

Wishram School District No.094

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	2,332,050	33,200	0	3,440,000	14,228
Total Appropriation (Expenditures)	2,301,317	25,870	0	3,459,000	15,740
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	30,733	7,330	0	-19,000	-1,512
Beginning Total Fund Balance	545,000	16,800	0	19,000	40,600
Ending Total Fund Balance	575,733	24,130	0	0	39,088
SECTION B: EXCESS LEVIES FOR 2021 COLLECTION					
Excess levies approved by voters for 2021 collection	75,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2021 collection after rollback	75,000	XXXX	0	0	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 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	67.39		66.15		69.15	
FTE Certificated Employees	10.000		10.990		11.448	
FTE Classified Employees	9.254		9.728		9.459	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	2,257,332		2,340,594		2,332,050	
Total Expenditures	2,295,656		2,430,275		2,301,317	
Total Beginning Fund Balance	724,065		490,000		545,000	
Total Ending Fund Balance	685,741		400,319		575,733	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	1,299,698	56.62	1,402,981	57.73	1,271,908	55.27
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	114,952	5.01	147,243	6.06	100,682	4.37
Vocational Instruction	604	0.03	0	0.00	71,926	3.13
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	133,827	5.83	151,867	6.25	124,619	5.42
Other Instructional Programs	89,781	3.91	4,421	0.18	0	0.00
Community Services	0	0.00	0	0.00	1,709	0.07
Support Services	656,793	28.61	723,763	29.78	730,473	31.74
Total - Program Groups	2,295,656	100.00	2,430,275	100.00	2,301,317	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	1,424,379	62.05	1,504,975	61.93	1,356,660	58.95
Teaching Support	129,473	5.64	121,872	5.01	130,079	5.65
Other Supportive Activities	442,086	19.26	503,245	20.71	482,867	20.98
Building Administration	78,952	3.44	79,665	3.28	82,396	3.58
Central Administration	214,707	9.35	220,518	9.07	249,315	10.83
Total - Activity Groups	2,295,656	100.00	2,430,275	100.00	2,301,317	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	870,358	37.91	906,355	37.29	910,470	39.56
Classified Salaries	444,112	19.35	453,096	18.64	473,205	20.56

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
Employee Benefits and Payroll Taxes	534,430	23.28	578,471	23.80	579,708	25.19
Supplies, Instructional Resources and Noncapitalized Items	107,952	4.70	108,245	4.45	113,764	4.94
Purchased Services	293,601	12.79	357,508	14.71	218,570	9.50
Travel	9,924	0.43	6,600	0.27	5,600	0.24
Capital Outlay	35,278	1.54	20,000	0.82	0	0.00
Total - Objects	2,295,656	100.00	2,430,275	100.00	2,301,317	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2018-2019	Budget 2/ 2019-2020	Budget 3/ 2020-2021
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	5.80	6.00	7.00
2. Grade 1	2.90	6.00	6.00
3. Grade 2	8.00	2.00	6.00
4. Grade 3	1.10	8.00	3.00
5. Grade 4	7.40	2.00	9.00
6. Grade 5	3.00	9.00	2.00
7. Grade 6	2.00	3.00	8.00
8. Grade 7	4.90	2.00	3.00
9. Grade 8	5.90	6.00	3.00
10. Grade 9	6.30	7.00	7.00
11. Grade 10	5.40	6.00	6.00
12. Grade 11 (excluding Running Start)	3.50	6.00	5.00
13. Grade 12 (excluding Running Start)	10.53	3.00	4.00
14. SUBTOTAL	66.73	66.00	69.00
15. Running Start	0.66	0.15	0.15
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	67.39	66.15	69.15
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	10.000	10.990	11.448
2. General Fund FTE Classified Employees /4	9.254	9.728	9.459

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.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	40,872	75,000	72,240
2000 Local Nontax Support	7,765	9,000	4,300
3000 State, General Purpose	1,821,064	1,887,222	1,943,013
4000 State, Special Purpose	207,073	235,603	181,397
5000 Federal, General Purpose	437	0	300
6000 Federal, Special Purpose	116,461	98,769	91,800
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	63,661	35,000	39,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,257,332	2,340,594	2,332,050
EXPENDITURES			
00 Regular Instruction	1,299,698	1,402,981	1,271,908
10 Federal Stimulus	0	0	0
20 Special Education Instruction	114,952	147,243	100,682
30 Vocational Education Instruction	604	0	71,926
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	133,827	151,867	124,619
70 Other Instructional Programs	89,781	4,421	0
80 Community Services	0	0	1,709
90 Support Services	656,793	723,763	730,473
B. TOTAL EXPENDITURES	2,295,656	2,430,275	2,301,317
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-38,323	-89,681	30,733
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	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	724,065	490,000	545,000
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
F. TOTAL BEGINNING FUND BALANCE	724,065	490,000	545,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	13,687	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	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	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	672,054	400,319	575,733
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	685,741	400,319	575,733

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

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SUMMARY OF 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.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	40,872	75,000	72,240
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	40,872	75,000	72,240
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	18	0	0
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	660	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
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	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	4,106	3,000	2,000
2300 Investment Earnings	1,201	400	1,300
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	1,780	5,600	1,000
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	XXXXX	XXXXX	0
2000 TOTAL LOCAL SUPPORT NONTAX	7,765	9,000	4,300

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
STATE, GENERAL PURPOSE			
3100 Apportionment	1,789,347	1,845,383	1,902,071
3121 Special Education--General Apportionment	15,476	17,398	13,713
3300 Local Effort Assistance	16,241	24,441	27,229
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	1,821,064	1,887,222	1,943,013
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	80,894	110,264	86,969
4122 Special Ed-Infants and Toddlers-State	18,583	19,581	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	50,349	50,076	53,202
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	0	0	0
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	0	0	0
4174 Highly Capable	593	1,812	0
4188 Childcare	0	0	0
4198 School Food Services	1,088	304	700
4199 Transportation--Operations	53,566	53,566	40,526
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	2,000	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	207,073	235,603	181,397
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	437	0	300
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	437	0	300
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	0	0	0
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	0	0	0
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	41,187	38,088	38,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	16,411	12,525	12,200
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)	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	44,771	35,456	34,600
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	8,976	12,000	7,000
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	741	700	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance	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
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6318 Federal Stimulus--Competitive Grants	XXXXX	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	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	4,374	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	116,461	98,769	91,800
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	3,000	0	0
8500 Nonfederal, ESD	60,661	35,000	39,000
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
8000 TOTAL REVENUES FROM OTHER ENTITES	63,661	35,000	39,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,257,332	2,340,594	2,332,050

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EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REGULAR INSTRUCTION			
01 Basic Education	1,299,698	1,402,981	1,271,908
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	1,299,698	1,402,981	1,271,908
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	XXXXXX	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	96,370	127,662	100,682
22 Special Education, Infants and Toddlers, State	18,583	0	0
24 Special Education, Supplemental, Federal	0	0	0
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	19,581	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	114,952	147,243	100,682
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	604	0	71,926
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	0	0	0
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	604	0	71,926
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center-Facility Upgrades	0	XXXXXX	XXXXXX
47 Skill Center - Facility Upgrades	XXXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	52,239	62,213	40,257
52 Other Title Grants under ESEA-Federal	12,717	12,525	17,609
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	50,557	60,694	54,819

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EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	0	0	0
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	0	0	0
65 Transitional Bilingual, State	0	0	0
67 Indian Education, Federal, JOM	1,376	700	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	16,939	15,735	11,934
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	133,827	151,867	124,619
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	1,000	0
73 Summer School	0	0	0
74 Highly Capable	3,353	0	0
75 Professional Development, State	0	0	XXXXX
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	86,428	3,421	0
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	89,781	4,421	0
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	0
89 Other Community Services	0	0	1,709
80 TOTAL COMMUNITY SERVICES	0	0	1,709
SUPPORT SERVICES			
97 District-wide Support	529,016	532,476	534,468
98 School Food Services	85,485	90,798	86,908
99 Pupil Transportation	42,293	100,489	109,097
90 TOTAL SUPPORT SERVICES	656,793	723,763	730,473
TOTAL PROGRAM EXPENDITURES	2,295,656	2,430,275	2,301,317

Wishram School District No.094

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	1,271,908	0		759,733	110,622	338,418	22,655	39,380	1,100	0
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	1,271,908	0		759,733	110,622	338,418	22,655	39,380	1,100	0
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	100,682	0		0	0	0	0	100,682	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	0	0		0	0	0	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	100,682	0		0	0	0	0	100,682	0	0
31 Voc, Basic, St	71,926	0		47,834	0	19,092	5,000	0	0	0
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	0	0		0	0	0	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

Wishram School District No.094

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
TOTAL VOCATIONAL EDUCATION INSTRUCTION	71,926	0		47,834	0	19,092	5,000	0	0	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	40,257	0		11,218	12,171	16,868	0	0	0	0
52 Other Title Grants under ESEA -Federal	17,609	0	0	5,609	0	0	1,500	10,500	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	54,819	0		22,435	12,658	19,726	0	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
58 Sp/Plt Pgm, St	0	0		0	0	0	0	0	0	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	0	0		0	0	0	0	0	0	0
65 Tran Biling, St	0	0		0	0	0	0	0	0	0
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Wishram School District No.094

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
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	11,934	0		5,609	0	6,325	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	124,619	0	0	44,871	24,829	42,919	1,500	10,500	0	0
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	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	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
TOTAL OTHER INSTRUCTIONAL PROGRAMS	0	0		0	0	0	0	0	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	1,709	0	0	0	0	0	1,709	0	0	0
TOTAL COMMUNITY SERVICES	1,709	0	0	0	0	0	1,709	0	0	0
97 Distwide Suppt	534,468	0	0	58,032	248,267	127,011	31,400	65,258	4,500	0
98 Schl Food Serv	86,908	0	0	0	34,034	22,374	30,500	0	0	0
99 Pupil Transp	109,097	0	0	0	55,453	29,894	21,000	2,750	0	0
TOTAL SUPPORT SERVICES	730,473	0	0	58,032	337,754	179,279	82,900	68,008	4,500	0

Wishram School District No.094

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
OBJECT TOTALS	2,301,317	0	0	910,470	473,205	579,708	113,764	218,570	5,600	0

Wishram School No. 094

PROGRAM 01 - Basic Education

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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	1,904	0		0	460	344	1,100	0	0	0
23 Princ Off	82,396	0		58,032	0	19,964	2,200	1,600	600	0
24 Guid/Coun	85,697	0		59,310	0	26,387	0	0	0	0
25 Pupil M/S	20,329	0		0	9,350	7,879	600	2,000	500	0
26 Health	7,643	0		0	0	0	5,500	2,143	0	0
27 Teaching	1,009,686	0		626,698	82,663	275,637	13,255	11,433	0	0
28 Extracur	27,543	0		4,000	18,149	5,394	0	0	0	0
29 Pmt to SD	22,204							22,204		
31 InstProDev	2,813	0		0	0	2,813	0	0	0	0
32 Inst Tech	0	0				0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	11,693	0		11,693		0	0	0	0	0
Total	1,271,908	0		759,733	110,622	338,418	22,655	39,380	1,100	0
FTE PROGRAM STAFF				9.518	1.988					

Wishram School No. 094

PROGRAM 21 - Special Education, Supplemental, State

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
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	100,682							100,682		
31 InstProDev		0	0	0	0	0	0	0	0	0
32 Inst Tech		0	0		0	0	0	0	0	0
33 Curriculum		0	0	0	0	0	0	0	0	0
34 Prof Lrng St		0	0	0		0	0	0	0	0
Total	100,682	0	0	0	0	0	0	100,682	0	0
FTE PROGRAM STAFF				0.000	0.000					

Wishram School No. 094

PROGRAM 31 - Vocational, Basic, State

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
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	71,926	0	0	47,834	0	19,092	5,000	0	0	0
28 Extracur		0	0	0	0	0	0	0	0	0
29 Pmt to SD		0	0	0	0	0	0	0	0	0
31 InstProDev		0	0	0	0	0	0	0	0	0
32 Inst Tech		0	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	0
Total	71,926	0	0	47,834	0	19,092	5,000	0	0	0
FTE PROGRAM STAFF				0.630	0.000					

Wishram School No. 094

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

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
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	40,257	0		11,218	12,171	16,868	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	40,257	0		11,218	12,171	16,868	0	0	0	0
FTE PROGRAM STAFF				0.200	0.284					

Wishram School No. 094

PROGRAM 52 - Other Title Grants under ESEA-Federal

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
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	17,609	0		5,609	0	0	1,500	10,500	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
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	17,609	0	0	5,609	0	0	1,500	10,500	0	0
FTE PROGRAM STAFF				0.100	0.000					

Wishram School No. 094

PROGRAM 55 - Learning Assistance Program (LAP), State

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
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	54,819	0		22,435	12,658	19,726	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	54,819	0		22,435	12,658	19,726	0	0	0	0
FTE PROGRAM STAFF				0.400	0.338					

Wishram School No. 094

PROGRAM 69 - Compensatory, Other

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
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	11,934	0	0	5,609	0	6,325	0	0	0	0
28 Extracur	0	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	0
32 Inst Tech	0	0	0		0	0	0	0	0	0
33 Curriculum	0	0	0	0	0	0	0	0	0	0
Total	11,934	0	0	5,609	0	6,325	0	0	0	0
FTE PROGRAM STAFF				0.100	0.000					

Wishram School No. 094

PROGRAM 89 - Other Community Services

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
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	1,500	0					1,500	0		
44 Operation	209	0			0	0	209	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	0	0	0	0	0	0	0	0	0	0
Total	1,709	0	0	0	0	0	1,709	0	0	0
FTE PROGRAM STAFF				0.000	0.000					

Wishram School No. 094

PROGRAM 97 - District-wide Support

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
11 Bd of Dir	17,300	0			0	0	0	15,800	1,500	0
12 Supt Off	140,487	0		58,032	30,268	36,987	600	12,600	2,000	0
13 Busns Off	58,259	0		0	35,612	12,772	1,200	7,675	1,000	0
14 HR	500	0		0	0	0	0	500	0	0
15 Pblc Rltn	2,700	0		0	0	0	100	2,600	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	6,700	0			0	0	5,200	1,500	0	0
63 Oper Bldg	97,473	0			48,357	26,116	23,000	0	0	0
64 Maintnce	124,294	0	0		87,734	30,160	1,300	5,100	0	0
65 Utilities	8,500	0	0		0	0	0	8,500	0	0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0					0	0		0
72 Info Sys	78,255	0	0	0	46,296	20,976	0	10,983	0	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	0	0	0	0	0	0	0	0	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0							0		
Total	534,468	0	0	58,032	248,267	127,011	31,400	65,258	4,500	0
FTE PROGRAM STAFF				0.500	4.064					

Wishram School No. 094

PROGRAM 98 - School Food Services

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
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	30,500	0					30,500	0		
44 Operation	56,408	0			34,034	22,374	0	0	0	0
49 Transfers	0		0							
Total	86,908	0	0	0	34,034	22,374	30,500	0	0	0
FTE PROGRAM STAFF				0.000	0.795					

Wishram School No. 094

PROGRAM 99 - Pupil Transportation

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
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	30,069	0		0	21,207	8,862	0	0	0	0
52 Operation	72,528	0			34,246	21,032	17,000	250	0	0
53 Maintnce	6,500	0			0	0	4,000	2,500	0	0
56 Insurance	0							0		
59 Transfers	0		0							
Total	109,097	0	0	0	55,453	29,894	21,000	2,750	0	0
FTE PROGRAM STAFF				0.000	1.990					

Wishram School District No.094

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-23-210	ELEMENTARY PRINCIPAL	0.500	116,065	116,065	116,064.00	58,032	58,032	0
ACTIVITY CODE 23 TOTAL		0.500				58,032	58,032	0
01-24-420	COUNSELOR	1.000	58,982	58,982	58,982.00	58,982	0	58,982
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	328	0	328
ACTIVITY CODE 24 TOTAL		1.000				59,310	0	59,310
01-27-001	SICK LEAVE	0.000	0	0	0.00	12,000	12,000	0
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	20,000	20,000	0
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,830	5,830	0
01-27-310	ELEMENTARY HOMEROOM TEACHER	3.200	84,456	56,088	78,895.94	252,467	252,467	0
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,000	4,000	0
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,419	10,419	0
01-27-320	SECONDARY TEACHER	4.818	84,456	41,616	64,205.69	309,343	309,343	0
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,639	12,639	0
ACTIVITY CODE 27 TOTAL		8.018				626,698	626,698	0
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,000	0	4,000
ACTIVITY CODE 28 TOTAL		0.000				4,000	0	4,000
01-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,304	3,304	0
01-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,389	8,389	0
ACTIVITY CODE 34 TOTAL		0.000				11,693	11,693	0
PROGRAM TOTAL		9.518				759,733	696,423	63,310

Wishram School District No.094

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

- 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.

Wishram School District No.094

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

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

Wishram School District No.094

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-27-320	SECONDARY TEACHER	0.630	75,927	75,927	75,926.98	47,834	47,834	0
ACTIVITY CODE 27 TOTAL		0.630				47,834	47,834	0
PROGRAM TOTAL		0.630				47,834	47,834	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.

Wishram School District No.094

SALARY EXHIBIT -- 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
51-27-310	ELEMENTARY HOMEROOM TEACHER	0.200	56,088	56,088	56,090.00	11,218	11,218	0
ACTIVITY CODE 27 TOTAL		0.200				11,218	11,218	0
PROGRAM TOTAL		0.200				11,218	11,218	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.

Wishram School District No.094

SALARY EXHIBIT -- 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
52-27-310	ELEMENTARY HOMEROOM TEACHER	0.100	56,088	56,088	56,090.00	5,609	5,609	0
ACTIVITY CODE 27 TOTAL		0.100				5,609	5,609	0
PROGRAM TOTAL		0.100				5,609	5,609	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.

Wishram School District No.094

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.400	56,088	56,088	56,087.50	22,435	22,435	0
ACTIVITY CODE 27 TOTAL		0.400				22,435	22,435	0
PROGRAM TOTAL		0.400				22,435	22,435	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.

Wishram School District No.094

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 69 - Compensatory, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
69-27-310	ELEMENTARY HOMEROOM TEACHER	0.100	56,088	56,088	56,090.00	5,609	0	0
ACTIVITY CODE 27 TOTAL		0.100				5,609	0	0
PROGRAM TOTAL		0.100				5,609	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.

Wishram School District No.094

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

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

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

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

3/ Use three decimal places.

Wishram School District No.094

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-110	SUPERINTENDENT	0.500	116,065	116,065	116,064.00	58,032	58,032	0
ACTIVITY CODE 12 TOTAL		0.500				58,032	58,032	0
PROGRAM TOTAL		0.500				58,032	58,032	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.

Wishram School District No.094

SALARY EXHIBIT -- 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.

Wishram School District No.094

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

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

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

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

3/ Use three decimal places.

Wishram School District No.094

SALARY EXHIBIT -- 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
01-22-910	AIDES	0.012	25.50	18.05	18.05	18.04	460	460	0
ACTIVITY CODE 22 TOTAL		0.012					460	460	0
01-25-910	AIDES	0.236	489.81	20.64	18.05	19.09	9,350	9,350	0
ACTIVITY CODE 25 TOTAL		0.236					9,350	9,350	0
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	9,000	9,000	0
01-27-910	AIDES	1.740	3,619.00	23.55	18.05	20.35	73,663	73,663	0
ACTIVITY CODE 27 TOTAL		1.740					82,663	82,663	0
01-28-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	12,757	0	12,757
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,392	0	5,392
ACTIVITY CODE 28 TOTAL		0.000					18,149	0	18,149
PROGRAM TOTAL		1.988					110,622	92,473	18,149

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.

Wishram School District No.094

SALARY EXHIBIT -- 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
**** 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.

Wishram School District No.094

SALARY EXHIBIT -- 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
**** 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.

Wishram School District No.094

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-27-910	AIDES	0.284	589.69	20.64	20.64	20.64	12,171	12,171	0
ACTIVITY CODE 27 TOTAL		0.284					12,171	12,171	0
PROGRAM TOTAL		0.284					12,171	12,171	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.

Wishram School District No.094

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

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

Wishram School District No.094

SALARY EXHIBIT -- 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	0.338	701.25	18.05	18.05	18.05	12,658	12,658	0
ACTIVITY CODE 27 TOTAL		0.338					12,658	12,658	0
PROGRAM TOTAL		0.338					12,658	12,658	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.

Wishram School District No.094

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 69 - Compensatory, Other

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

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

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

3/ Use three decimal places.

Wishram School District No.094

SALARY EXHIBIT -- 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.

Wishram School District No.094

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-940	OFFICE/CLERICAL	0.705	1,466.46	20.64	20.64	20.64	30,268	30,268	0
ACTIVITY CODE 12 TOTAL		0.705					30,268	30,268	0
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,000	5,000	0
97-13-980	TECHNICAL	0.500	1,040.00	29.43	29.43	29.43	30,612	30,612	0
ACTIVITY CODE 13 TOTAL		0.500					35,612	35,612	0
97-63-970	SERVICE WORKERS	1.058	2,200.00	23.55	21.89	21.98	48,357	48,357	0
ACTIVITY CODE 63 TOTAL		1.058					48,357	48,357	0
97-64-004	VACATION PAYOFF	0.000	0.00	0.00	0.00	0.00	3,000	0	0
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	12,000	0	0
97-64-920	CRAFTS/TRADES	0.750	1,560.00	37.36	37.36	37.36	58,280	0	0
97-64-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,150	0	0
97-64-970	SERVICE WORKERS	0.231	480.00	23.55	23.55	23.55	11,304	0	0
ACTIVITY CODE 64 TOTAL		0.981					87,734	0	0
97-72-980	TECHNICAL	0.820	1,706.00	29.43	23.55	27.14	46,296	46,296	0
ACTIVITY CODE 72 TOTAL		0.820					46,296	46,296	0
PROGRAM TOTAL		4.064					248,267	160,533	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.

Wishram School District No.094

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,850	1,850	0
98-44-940	OFFICE/CLERICAL	0.083	172.53	20.64	20.64	20.64	3,561	3,561	0
98-44-970	SERVICE WORKERS	0.712	1,480.00	19.34	19.34	19.34	28,623	28,623	0
ACTIVITY CODE 44 TOTAL		0.795					34,034	34,034	0
PROGRAM TOTAL		0.795					34,034	34,034	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.

Wishram School District No.094

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-51-940	OFFICE/CLERICAL	0.041	86.26	20.64	20.64	20.64	1,780	1,780	0
99-51-990	DIRECTOR/SUPERVISOR	0.250	520.00	37.36	37.36	37.36	19,427	19,427	0
ACTIVITY CODE 51 TOTAL		0.291					21,207	21,207	0
99-52-950	OPERATORS	1.699	3,536.00	22.56	1.22	9.68	34,246	25,685	8,561
ACTIVITY CODE 52 TOTAL		1.699					34,246	25,685	8,561
PROGRAM TOTAL		1.990					55,453	46,892	8,561

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.

Wishram School District No.094

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
(0) Debit Transfers	50,961	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	-50,961	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	870,358	37.91	906,355	37.29	910,470	39.56
(3) Classified Salaries	444,112	19.35	453,096	18.64	473,205	20.56
(4) Employee Benefits and Payroll Taxes	534,430	23.28	578,471	23.80	579,708	25.19
(5) Supplies and Materials	107,952	4.70	108,245	4.45	113,764	4.94
(7) Purchased Services	293,601	12.79	357,508	14.71	218,570	9.50
(8) Travel	9,924	0.43	6,600	0.27	5,600	0.24
(9) Capital Outlay	35,278	1.54	20,000	0.82	0	0.00
TOTAL EXPENDITURES	2,295,656	100.00	2,430,275	100.00	2,301,317	100.00

Wishram School District No.094

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	1,126,826	49.09	1,254,580	51.62	1,206,231	52.41
28 Extracur	146,890	6.40	28,366	1.17	27,543	1.20
29 Pmt to SD	150,663	6.56	222,029	9.14	122,886	5.34
TOTAL TEACHING ACTIVITIES	1,424,379	62.05	1,504,975	61.93	1,356,660	58.95
TEACHING SUPPORT						
22 Lrn Resrc	7,898	0.34	2,189	0.09	1,904	0.08
24 Guid/Coun	71,229	3.10	76,870	3.16	85,697	3.72
25 Pupil M/S	7,628	0.33	18,897	0.78	20,329	0.88
26 Health	0	0.00	50	0.00	7,643	0.33
31 InstProDev	10,281	0.45	5,439	0.22	2,813	0.12
32 Inst Tech	18,444	0.80	6,400	0.26	0	0.00
33 Curriculum	13,993	0.61	5,000	0.21	0	0.00
34 Prof Lrng St	6,058	0.26	7,027	0.29	11,693	0.51
TOTAL TEACHING SUPPORT	129,473	5.64	121,872	5.01	130,079	5.65
OTHER SUPPORT ACTIVITIES						
42 Food	29,283	1.28	33,700	1.39	32,000	1.39
44 Operation	56,126	2.44	57,098	2.35	56,617	2.46
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	65,099	2.84	63,674	2.62	72,528	3.15
53 Maintnce	517	0.02	7,000	0.29	6,500	0.28
56 Insurance	0	0.00	0	0.00	0	0.00
59 Transfers	-50,961	-2.22	0	0.00	0	0.00
62 Grnd Mnt	2,857	0.12	7,700	0.32	6,700	0.29
63 Oper Bldg	88,442	3.85	85,720	3.53	97,473	4.24
64 Maintnce	108,495	4.73	112,306	4.62	124,294	5.40
65 Utilities	50,084	2.18	51,660	2.13	8,500	0.37
67 Bldg Secu	0	0.00	500	0.02	0	0.00
68 Insurance	14,525	0.63	15,000	0.62	0	0.00
72 Info Sys	39,755	1.73	64,287	2.65	78,255	3.40
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	37,864	1.65	4,600	0.19	0	0.00
83 Interest	0	0.00	0	0.00	0	0.00

Wishram School District No.094

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	442,086	19.26	503,245	20.71	482,867	20.98
UNIT ADMINISTRATION						
23 Princ Off	78,952	3.44	79,665	3.28	82,396	3.58
TOTAL UNIT ADMINISTRATION	78,952	3.44	79,665	3.28	82,396	3.58
CENTRAL ADMINISTRATION						
11 Bd of Dir	1,556	0.07	7,460	0.31	17,300	0.75
12 Supt Off	133,275	5.81	130,389	5.37	140,487	6.10
13 Busns Off	48,899	2.13	48,579	2.00	58,259	2.53
14 HR	766	0.03	0	0.00	500	0.02
15 Pblc Rltn	2,497	0.11	4,275	0.18	2,700	0.12
21 Supv Inst	0	0.00	0	0.00	0	0.00
41 Supervisn	76	0.00	0	0.00	0	0.00
51 Supervisn	27,638	1.20	29,815	1.23	30,069	1.31
61 Supv Bldg	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	214,707	9.35	220,518	9.07	249,315	10.83
TOTAL EXPENDITURES	2,295,656	100.00	2,430,275	100.00	2,301,317	100.00

Wishram School District No.094

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 2020	75,000	0	75,000	41.82	31,365
Spring 2021	75,000	0	75,000	54.50	40,875
1100 TOTAL LOCAL TAXES:					72,240

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 2020	0	0.000	0	0.00	XXXXX
Spring 2021	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

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

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Wishram School District No.094

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 1,2020	(4) Principal Payments in FY 2020-2021	(5) Interest Payments in FY 2020-2021	(6) Outstanding Balance at Aug 31, 2021 (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 2020-2021	Interest Payments in FY 2020-2021	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.

Wishram School District No. 094

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	9.448	82.53	2.362	24.97
28 Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	9.448	82.53	2.362	24.97
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	0.012	0.13
24 Guidance and Counseling	1.000	8.74	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	0.236	2.49
34 Professional Learning - State	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	1.000	8.74	0.248	2.62
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	0.795	8.40
52 Operations	XXXXX	XXXXX	1.699	17.96
63 Operation of Buildings	XXXXX	XXXXX	1.058	11.19
64 Maintenance	XXXXX	XXXXX	0.981	10.37
72 Information Systems	0.000	0.00	0.820	8.67
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	5.353	56.59
UNIT ADMINISTRATION				
23 Principal's Office	0.500	4.37	0.000	0.00
TOTAL UNIT ADMINISTRATION	0.500	4.37	0.000	0.00
CENTRAL ADMINISTRATION				
12 Superintendent's Office	0.500	4.37	0.705	7.45
13 Business Office	0.000	0.00	0.500	5.29
51 Supervision - Transportation	0.000	0.00	0.291	3.08
TOTAL CENTRAL ADMINISTRATION	0.500	4.37	1.496	15.82
TOTAL FTE STAFF	11.448	100.00	9.459	100.00

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

Wishram School District No.094

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES			
100 General Student Body	864	3,600	3,000
200 Athletics	1,361	8,020	3,300
300 Classes	10,385	35,000	25,000
400 Clubs	2,727	1,300	1,900
600 Private Moneys	0	0	0
A. TOTAL REVENUES	15,337	47,920	33,200
EXPENDITURES			
100 General Student Body	737	7,000	4,000
200 Athletics	225	2,500	5,320
300 Classes	10,997	35,620	13,500
400 Clubs	2,038	2,800	3,050
600 Private Moneys	0	0	0
B. TOTAL EXPENDITURES	13,996	47,920	25,870
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	1,341	0	7,330
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	14,184	14,000	16,800
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	14,184	14,000	16,800
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	15,525	14,000	24,130
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	15,525	14,000	24,130

Wishram School District No.094

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

Wishram School District No.094

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	0	0	0
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0
EXPENDITURES			
Matured Bond Expenditures	0	0	0
Interest on Bonds	0	0	0
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	0	0	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	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.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	0	0	0
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Wishram School District No.094

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance			0 0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	0	0	0

Wishram School District No.094

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Taxes	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
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	0	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0

Wishram School District No.094

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 2020	0	0	0	0.00	0
Spring 2021	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	0	0.000	0	0.00	XXXXX
Spring 2021	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

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

Wishram School District No.094

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue	1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2020
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B. NONVOTED BONDS

Date of Issue	1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2020
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TOTAL ALL BONDS	0	0 2/
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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.

Wishram School District No.094

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	103	0	0
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	11,450	3,717,854	3,440,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	11,554	3,717,854	3,440,000
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	21,322	3,765,854	3,459,000
30 Equipment	0	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	21,322	3,765,854	3,459,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-9,768	-48,000	-19,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	19,000

Wishram School District No.094

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	65,435	48,000	0
G.L.890 Unassigned Fund Balance	65,538	0	0
F. TOTAL BEGINNING FUND BALANCE	65,435	48,000	19,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	-9,871	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	65,538	0	0
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	55,667	0	0

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

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

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

Wishram School District No.094

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
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
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	103	0	0
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	103	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	11,450	3,717,854	3,440,000
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	11,450	3,717,854	3,440,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Wishram School District No.094

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	11,554	3,717,854	3,440,000

Wishram School District No.094

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 2020	0	0	0	0.00	0
Spring 2021	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	0	0.000	0	0.00	XXXXX
Spring 2021	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

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

Wishram School District No.094

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2020-2021

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
CTE BUILDING EXPANSION	102,000	0	102,000	0	0	0	0	0	0
NORTH WALL DRAINAGE REPAIR	3,357,000	0	3,357,000	0	0	0	0	0	0
TOTAL EXPENDITURES	3,459,000	0	3,459,000	0	0	0	0	0	0

Wishram School District No.094

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.

Wishram School District No.094

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

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

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

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

3/ Use three decimal places.

Wishram School District No.094

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 1,2020	(4) Principal Payments in FY 2020-2021	(5) Interest Payments in FY 2020-2021	(6) Outstanding Balance at Aug 31, 2021 (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 2020-2021	Interest Payments in FY 2020-2021	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.

Wishram School District No.094

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	54	30	300
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	13,929	13,928	13,928
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
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
9901 Transfers (local resources)	XXXXX	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	13,982	13,958	14,228

Wishram School District No.094

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	13,982	13,958	14,228
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	0	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	14,101	14,888	14,950
92 Interest 1/ - formerly Act. 83	1,616	900	790
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	15,717	15,788	15,740
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-1,735	-1,830	-1,512
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	45,120	29,455	40,600
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
H. TOTAL BEGINNING FUND BALANCE	45,120	29,455	40,600
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	43,385	27,625	39,088
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

Wishram School District No.094

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	43,385	27,625	39,088

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.

Wishram School District No.094

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 2020	0	0	0	0.00	0
Spring 2021	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	0	0.000	0	0.00	XXXXX
Spring 2021	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

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

Wishram School District No.094

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 1,2020	(4) Principal Payments in FY 2020-2021	(5) Interest Payments in FY 2020-2021	(6) Outstanding Balance at Aug 31, 2021 (Col.3-Col.4)
	SCHOOL BUS	84	30,247	14,929	788	15,318
A.	TOTAL		30,247	14,929	788	15,318
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 2020-2021	Interest Payments in FY 2020-2021	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL		0	0	0	0 4/
C.	TOTAL for Both Sections (A+B)			14,929 3/	788 3/	15,318

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.