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Fiscal Year 2019-2020

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**Kelso School District No.458**

**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	70,258,589	1,007,445	7,408,750	9,740,000	270,500
Total Appropriation (Expenditures)	70,602,812	1,067,540	8,168,137	60,000,000	0
Other Financing Uses--Transfers Out (G.L. 536)	140,000	XXXX	0	140,000	257,000
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-484,223	-60,095	-759,387	-50,400,000	13,500
Beginning Total Fund Balance	5,000,000	312,867	3,503,000	84,600,000	295,000
Ending Total Fund Balance	4,515,777	252,772	2,743,613	34,200,000	308,500
<b>SECTION B: EXCESS LEVIES FOR 2020 COLLECTION</b>					
Excess levies approved by voters for 2020 collection	3,850,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2020 collection after rollback	3,850,000	XXXX	7,050,000	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 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	5,088.16		5,172.00		4,988.00	
FTE Certificated Employees	354.749		371.056		346.300	
FTE Classified Employees	209.113		233.652		222.574	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	63,320,245		70,362,848		70,258,589	
Total Expenditures	62,357,471		70,369,493		70,602,812	
Total Beginning Fund Balance	5,046,656		5,500,000		5,000,000	
Total Ending Fund Balance	5,509,528		5,003,355		4,515,777	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	33,579,101	53.85	37,519,547	53.32	36,300,032	51.41
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	8,528,349	13.68	10,076,297	14.32	10,448,267	14.80
Vocational Instruction	2,689,737	4.31	2,914,390	4.14	2,919,517	4.14
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	4,151,771	6.66	4,464,186	6.34	5,192,727	7.35
Other Instructional Programs	323,041	0.52	1,486,856	2.11	1,507,435	2.14
Community Services	124,379	0.20	47,572	0.07	49,789	0.07
Support Services	12,961,092	20.79	13,860,645	19.70	14,185,045	20.09
Total - Program Groups	62,357,471	100.00	70,369,493	100.00	70,602,812	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	35,532,685	56.98	42,112,303	59.84	43,077,011	61.01
Teaching Support	8,339,303	13.37	8,542,976	12.14	7,440,724	10.54
Other Supportive Activities	9,984,031	16.01	10,723,717	15.24	11,127,459	15.76
Building Administration	3,799,559	6.09	3,949,944	5.61	4,013,514	5.68
Central Administration	4,701,892	7.54	5,040,553	7.16	4,944,104	7.00
Total - Activity Groups	62,357,471	100.00	70,369,493	100.00	70,602,812	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	26,370,371	42.29	29,326,727	41.68	28,752,063	40.72
Classified Salaries	9,997,696	16.03	11,290,166	16.04	11,131,253	15.77

**Kelso School District No.458**

**GENERAL FUND FINANCIAL SUMMARY**

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
Employee Benefits and Payroll Taxes	14,496,311	23.25	16,231,882	23.07	17,144,725	24.28
Supplies, Instructional Resources and Noncapitalized Items	4,117,623	6.60	4,035,308	5.73	4,588,137	6.50
Purchased Services	6,963,410	11.17	7,740,725	11.00	7,369,796	10.44
Travel	261,058	0.42	304,685	0.43	156,838	0.22
Capital Outlay	151,001	0.24	1,440,000	2.05	1,460,000	2.07
Total - Objects	62,357,471	100.00	70,369,493	100.00	70,602,812	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2017-2018	Budget 2/ 2018-2019	Budget 3/ 2019-2020
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	384.50	385.00	321.00
2. Grade 1	382.93	388.00	325.00
3. Grade 2	389.37	381.00	378.00
4. Grade 3	409.48	390.00	388.00
5. Grade 4	387.00	409.00	395.00
6. Grade 5	380.22	387.00	417.00
7. Grade 6	368.56	384.00	394.00
8. Grade 7	400.30	372.00	387.00
9. Grade 8	345.15	405.00	376.00
10. Grade 9	386.73	345.00	406.00
11. Grade 10	374.78	385.00	365.00
12. Grade 11 (excluding Running Start)	308.10	351.00	340.00
13. Grade 12 (excluding Running Start)	398.40	408.00	331.00
14. SUBTOTAL	4,915.52	4,990.00	4,823.00
15. Running Start	137.79	142.00	125.00
16. Dropout Reengagement Enrollment	3.00	0.00	15.00
17. ALE Enrollment	31.85	40.00	25.00
18. TOTAL K-12	5,088.16	5,172.00	4,988.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	354.749	371.056	346.300
2. General Fund FTE Classified Employees /4	209.113	233.652	222.574

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.

Kelso School District No.458

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	7,734,806	5,357,290	3,751,674
2000   Local Nontax Support	888,556	814,881	785,500
3000   State, General Purpose	39,788,920	46,434,399	46,623,663
4000   State, Special Purpose	10,271,848	12,016,538	13,112,589
5000   Federal, General Purpose	16,604	16,165	16,165
6000   Federal, Special Purpose	4,481,817	4,363,575	4,608,998
7000   Revenues from Other School Districts	1,623	0	0
8000   Revenues from Other Entities	135,822	1,358,500	1,358,500
9000   Other Financing Sources	250	1,500	1,500
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>63,320,245</b>	<b>70,362,848</b>	<b>70,258,589</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	33,579,101	37,519,547	36,300,032
10   Federal Stimulus	0	0	0
20   Special Education Instruction	8,528,349	10,076,297	10,448,267
30   Vocational Education Instruction	2,689,737	2,914,390	2,919,517
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	4,151,771	4,464,186	5,192,727
70   Other Instructional Programs	323,041	1,486,856	1,507,435
80   Community Services	124,379	47,572	49,789
90   Support Services	12,961,092	13,860,645	14,185,045
<b>B. TOTAL EXPENDITURES</b>	<b>62,357,471</b>	<b>70,369,493</b>	<b>70,602,812</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>499,903</b>	<b>490,000</b>	<b>140,000</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>462,872</b>	<b>-496,645</b>	<b>-484,223</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	64,186	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	315,255	625,300	347,750
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	252,015	230,000	250,000
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	500,000	300,000	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	133,166	95,000	125,000
G.L.890 Unassigned Fund Balance	3,782,034	4,249,700	4,277,250
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>5,046,656</b>	<b>5,500,000</b>	<b>5,000,000</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	58,301	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	321,629	341,000	340,000
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	583,074	250,000	250,000
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	70,004	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	159,717	105,000	125,000
G.L.890 Unassigned Fund Balance	4,316,804	4,307,355	3,800,777
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>5,509,528</b>	<b>5,003,355</b>	<b>4,515,777</b>

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

**Kelso School District No.458**

**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.



Kelso School District No.458

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
<b>LOCAL TAXES</b>			
1100   Local Property Tax	7,509,884	5,132,547	3,564,314
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	224,922	224,743	92,360
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	95,000
<b>1000   TOTAL LOCAL TAXES</b>	<b>7,734,806</b>	<b>5,357,290</b>	<b>3,751,674</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	20,988	15,000	15,000
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	0	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	17,946	20,000	20,000
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	10,489	10,000	10,000
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	62,511	35,000	50,000
2298   School Food Services, Sales of Goods, Supplies and Svcs	419,684	430,000	430,000
2300   Investment Earnings	60,699	10,000	100,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	50,292	40,000	50,000
2600   Fines and Damages	10,558	10,000	10,000
2700   Rentals and Leases	41,591	35,000	35,000
2800   Insurance Recoveries	0	500	500
2900   Local Support Nontax, Unassigned	88,790	65,000	65,000
2910   E-Rate	105,008	144,381	0
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>888,556</b>	<b>814,881</b>	<b>785,500</b>
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	34,133,666	40,634,681	40,755,038

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
3121   Special Education--General Apportionment	1,206,934	1,517,792	1,539,823
3300   Local Effort Assistance	4,448,263	4,281,871	4,328,747
3600   State Forests	57	55	55
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>39,788,920</b>	<b>46,434,399</b>	<b>46,623,663</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4121   Special Education	4,905,651	6,031,648	6,387,822
4122   Special Ed-Infants and Toddlers-State	351,528	389,109	559,199
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	2,138,129	2,458,046	2,665,007
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	321,345	293,710	409,439
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	363,898	431,823	465,557
4174   Highly Capable	113,930	135,707	136,970
4188   Childcare	0	0	0
4198   School Food Services	42,425	38,596	38,595
4199   Transportation--Operations	2,011,917	2,237,899	2,450,000
4300   Other State Agencies, Unassigned	1,000	0	0
4321   Special Education--Other State Agencies	22,024	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	0	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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>10,271,848</b>	<b>12,016,538</b>	<b>13,112,589</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
5329   Impact Aid, Special Education Funding	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	16,604	16,165	16,165
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>16,604</b>	<b>16,165</b>	<b>16,165</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
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	1,141,457	1,031,790	1,059,767
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	38,616	38,616	36,327
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	1,220,421	1,186,839	1,336,870
6152   School Improve, Fed Other Title Grants under ESEA, Fed	167,521	265,973	315,677
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)	38,277	39,857	39,857
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	10,505	0	0
6198   School Food Services	1,554,727	1,600,000	1,600,000
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
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
6225   Special Education-Infants and Toddlers-Federal	0	0	0
6238   Secondary Vocational Education	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	76,774	20,500	20,500
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	1,990	0	0
6310   Medicaid Administrative Match	0	0	0
6318   Federal Stimulus--Competitive Grants	0	0	0
6321   Special Education--Medicaid Reimbursement	55,061	40,000	40,000
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
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	176,469	140,000	160,000
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>4,481,817</b>	<b>4,363,575</b>	<b>4,608,998</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
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	1,623	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
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>1,623</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	3,120	1,300,000	1,300,000
8188   Childcare	0	0	0
8189   Community Services	2,230	500	500
8198   School Food Services	0	0	0
8199   Transportation	0	0	0
8200   Private Foundations	23,267	18,000	18,000
8500   Nonfederal, ESD	107,205	40,000	40,000
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 ENTITIES</b>	<b>135,822</b>	<b>1,358,500</b>	<b>1,358,500</b>
<b>OTHER FINANCING SOURCES</b>			

Kelso School District No.458

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	250	1,500	1,500
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	XXXXX	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>250</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>63,320,245</b>	<b>70,362,848</b>	<b>70,258,589</b>

Kelso School District No.458

EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	33,427,373	37,356,766	36,047,600
02   Alternative Learning Experience	151,728	162,781	134,082
03   Basic Education - Dropout Reengagement	0	0	118,350
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>33,579,101</b>	<b>37,519,547</b>	<b>36,300,032</b>
<b>FEDERAL STIMULUS</b>			
18   Federal Stimulus - Competitive Grants	0	0	0
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	7,054,953	8,528,225	8,880,370
22   Special Education, Infants and Toddlers, State	315,000	370,686	536,402
24   Special Education, Supplemental, Federal	1,158,396	1,177,386	1,031,495
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>8,528,349</b>	<b>10,076,297</b>	<b>10,448,267</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	2,275,712	2,523,877	2,473,096
34   Middle School Career and Technical Education, State	377,237	358,625	411,575
38   Vocational, Federal	36,788	31,888	34,846
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>2,689,737</b>	<b>2,914,390</b>	<b>2,919,517</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0
46   Skill Center, Federal	0	0	0
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	1,162,638	1,058,459	1,380,982
52   Other Title Grants under ESEA-Federal	193,027	273,531	302,805
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	1,958,667	2,329,864	2,556,368
56   State Institutions, Centers and Homes, Delinquent	0	0	0

Kelso School District No.458

EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	346,880	293,710	409,439
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	36,465	38,303	39,076
65   Transitional Bilingual, State	347,469	431,819	465,557
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	85,368	20,500	20,500
69   Compensatory, Other	21,257	18,000	18,000
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>4,151,771</b>	<b>4,464,186</b>	<b>5,192,727</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	0	0	0
74   Highly Capable	154,015	156,856	136,970
75   Professional Development, State	0	0	0
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	169,026	1,330,000	1,370,465
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>323,041</b>	<b>1,486,856</b>	<b>1,507,435</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	124,379	47,572	49,789
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>124,379</b>	<b>47,572</b>	<b>49,789</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	8,638,794	9,228,094	9,154,931
98   School Food Services	2,347,140	2,485,678	2,623,960
99   Pupil Transportation	1,975,159	2,146,873	2,406,154
<b>90   TOTAL SUPPORT SERVICES</b>	<b>12,961,092</b>	<b>13,860,645</b>	<b>14,185,045</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>62,357,471</b>	<b>70,369,493</b>	<b>70,602,812</b>



Kelso School District No.458

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	36,047,600	240,233		20,895,308	2,406,099	8,931,601	1,394,348	2,107,442	72,569	0
02   ALE	134,082	120		90,632	0	32,535	5,660	3,035	2,100	0
03   Basic Education - Dropout Reengagement	118,350	0		0	0	0	0	118,350	0	0
TOTAL REGULAR INSTRUCTION	36,300,032	240,353		20,985,940	2,406,099	8,964,136	1,400,008	2,228,827	74,669	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	8,880,370	5,150		2,992,825	1,891,031	2,510,954	68,810	1,404,550	7,050	0
22   Sp Ed, I&T, St	536,402	0		0	0	0	0	536,402	0	0
24   Sp Ed, Sup, Fed	1,031,495	0		579,398	127,904	324,193	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	10,448,267	5,150		3,572,223	2,018,935	2,835,147	68,810	1,940,952	7,050	0
31   Voc, Basic, St	2,473,096	17,150		1,225,685	97,748	527,242	269,072	308,955	27,244	0
34   MidSchCar/Tec	411,575	0		263,492	5,636	101,028	38,269	1,450	1,700	0
38   Voc, Fed	34,846	3,000		0	0	0	24,846	1,000	6,000	0
39   Voc, Other	0	0		0	0	0	0	0	0	0

Kelso School District No.458

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	2,919,517	20,150		1,489,177	103,384	628,270	332,187	311,405	34,944	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	1,380,982	0		484,487	314,096	413,035	139,427	29,937	0	0
52   Other Title Grants under ESEA -Federal	302,805	0	0	144,896	54,108	79,673	1,000	23,128	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	2,556,368	0		998,723	334,404	621,092	574,949	27,200	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	409,439	0		286,182	29,230	94,027	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	39,076	50		17,948	0	6,468	12,110	500	2,000	0
65   Tran Biling, St	465,557	0		165,016	112,117	157,942	29,482	1,000	0	0
67   Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Kelso School District No.458

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	20,500	0		0	0	0	20,500	0	0	0
69   Comp, Othr	18,000	0		0	0	0	18,000	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	5,192,727	50	0	2,097,252	843,955	1,372,237	795,468	81,765	2,000	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	136,970	1,150		78,443	0	36,810	13,967	4,100	2,500	0
75   Prof Dev, State	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	1,370,465	0		32,468	0	7,997	30,000	0	0	1,300,000
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,507,435	1,150		110,911	0	44,807	43,967	4,100	2,500	1,300,000
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	49,789	20	0	0	35,555	9,014	1,500	3,600	100	0
TOTAL COMMUNITY SERVICES	49,789	20	0	0	35,555	9,014	1,500	3,600	100	0
97   Distwide Suppt	9,154,931	19,520	-140,899	496,560	3,529,776	1,802,312	659,840	2,606,447	31,375	150,000
98   Schl Food Serv	2,623,960	3,000	-2,975	0	871,767	695,011	1,024,607	19,550	3,000	10,000
99   Pupil Transp	2,406,154	700	-146,219	0	1,321,782	793,791	261,750	173,150	1,200	0

Kelso School District No.458

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 SUPPORT SERVICES	14,185,045	23,220	-290,093	496,560	5,723,325	3,291,114	1,946,197	2,799,147	35,575	160,000
OBJECT TOTALS	70,602,812	290,093	-290,093	28,752,063	11,131,253	17,144,725	4,588,137	7,369,796	156,838	1,460,000

Kelso School No. 458

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
75 Mtr Pool	0	0			0	0	0	0	0	0
91 Publ Actv	23,315	20	0	0	14,105	3,990	1,500	3,600	100	0
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	26,474	0		0	21,450	5,024	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		
<b>Total</b>	<b>49,789</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>35,555</b>	<b>9,014</b>	<b>1,500</b>	<b>3,600</b>	<b>100</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

**Kelso School No. 458**

**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	115,400	300			0	0	1,350	107,850	5,900	0
12 Supt Off	368,576	4,200		193,046	73,507	79,023	6,800	9,000	3,000	0
13 Busns Off	861,732	4,550		157,003	428,241	218,563	26,400	20,750	6,225	0
14 HR	710,954	2,850		146,511	320,736	172,607	6,000	52,750	9,500	0
15 Pblc Rltn	85,924	7,000		0	0	0	10,700	68,224	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	344,956	210		0	231,281	85,265	22,800	3,400	2,000	0
62 Grnd Mnt	355,801	0			141,066	80,335	54,000	40,400	0	40,000
63 Oper Bldg	2,151,243	300			1,324,696	691,997	109,200	4,050	1,000	20,000
64 Maintnce	1,103,627	100	0		476,560	245,267	208,000	101,700	2,000	70,000
65 Utilities	1,339,400	0	0		0	0	0	1,339,400	0	0
67 Bldg Secu	26,810	0			0	0	0	26,810	0	0
68 Insurance	402,863	0					0	402,863		0
72 Info Sys	1,127,693	10	0	0	439,066	174,227	141,840	371,050	1,500	0
73 Printing	47,417	0	-126,211	0	43,716	29,912	44,150	55,600	250	0
74 Warehouse	77,723	0	0	0	50,907	25,116	1,100	600	0	0
75 Mtr Pool	34,812	0	-14,688	0	0	0	27,500	2,000	0	20,000
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0							0		
<b>Total</b>	<b>9,154,931</b>	<b>19,520</b>	<b>-140,899</b>	<b>496,560</b>	<b>3,529,776</b>	<b>1,802,312</b>	<b>659,840</b>	<b>2,606,447</b>	<b>31,375</b>	<b>150,000</b>
<b>FTE PROGRAM STAFF</b>				<b>3.000</b>	<b>64.207</b>					

**Kelso School No. 458**  
**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	206,194	3,000		0	139,072	54,965	5,107	2,550	1,500	0
42 Food	900,000	0					900,000	0		
44 Operation	1,520,741	0			732,695	640,046	119,500	17,000	1,500	10,000
49 Transfers	-2,975		-2,975							
<b>Total</b>	<b>2,623,960</b>	<b>3,000</b>	<b>-2,975</b>	<b>0</b>	<b>871,767</b>	<b>695,011</b>	<b>1,024,607</b>	<b>19,550</b>	<b>3,000</b>	<b>10,000</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>21.051</b>					

**Kelso School No. 458**

**PROGRAM 99 - Pupil Transportation**

**OBJECTS OF EXPENDITURE**

<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
25 Pupil M/S	59,000	0		0	0	0	0	59,000	0	0
29 Pmt to SD	0							0		
51 Supervisn	328,165	700		0	219,283	97,902	4,750	5,030	500	0
52 Operation	1,763,127	0			904,039	606,888	192,500	59,500	200	0
53 Maintnce	364,581	0			198,460	89,001	64,500	12,120	500	0
56 Insurance	37,500							37,500		
59 Transfers	-146,219		-146,219							
<b>Total</b>	<b>2,406,154</b>	<b>700</b>	<b>-146,219</b>	<b>0</b>	<b>1,321,782</b>	<b>793,791</b>	<b>261,750</b>	<b>173,150</b>	<b>1,200</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>21.124</b>					



**Kelso School No. 458**

**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	750,620	3,655		458,387	46,431	168,339	20,580	43,028	10,200	0
22 Lrn Resrc	756,592	0		487,744	13,928	200,364	44,591	9,465	500	0
23 Princ Off	3,965,636	7,074		2,088,959	716,118	1,044,120	29,770	55,495	24,100	0
24 Guid/Coun	1,410,389	0		841,769	95,966	381,691	5,275	77,269	8,419	0
25 Pupil M/S	461,459	0		5,786	204,568	145,755	0	104,750	600	0
26 Health	711,731	40		137,880	298,205	221,895	7,650	45,261	800	0
27 Teaching	25,543,122	124,664		16,470,651	488,683	6,603,740	207,980	1,642,904	4,500	0
28 Extracur	1,069,522	101,800		311,669	501,000	128,903	10,100	10,850	5,200	0
29 Pmt to SD	0							0		
31 InstProDev	189,210	2,500		78,605	0	15,330	8,000	66,525	18,250	0
32 Inst Tech	358,255	0			0	0	358,255	0	0	0
33 Curriculum	831,064	500		13,858	41,200	21,464	702,147	51,895	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>36,047,600</b>	<b>240,233</b>		<b>20,895,308</b>	<b>2,406,099</b>	<b>8,931,601</b>	<b>1,394,348</b>	<b>2,107,442</b>	<b>72,569</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>254.020</b>	<b>40.597</b>					

Kelso School No. 458

PROGRAM 02 - Alternative Learning Experience

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	1,035	0		0	0	0	0	435	600	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	126,387	120		90,632	0	32,535	300	1,300	1,500	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	1,300	0		0	0	0	0	1,300	0	0
32 Inst Tech	1,360	0			0	0	1,360	0	0	0
33 Curriculum	4,000	0		0	0	0	4,000	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>134,082</b>	<b>120</b>		<b>90,632</b>	<b>0</b>	<b>32,535</b>	<b>5,660</b>	<b>3,035</b>	<b>2,100</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>1.000</b>	<b>0.000</b>					

Kelso School No. 458

PROGRAM 03 - Basic Education - Dropout Reengagement

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	118,350	0	0	0	0	0	0	118,350	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>118,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,350</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

Kelso School No. 458

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	338,880	2,150		143,341	89,863	85,676	3,800	13,050	1,000	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	32,755	0		0	18,611	14,144	0	0	0	0
26 Health	1,856,166	1,000		996,536	74,188	457,862	20,980	301,600	4,000	0
27 Teaching	5,837,091	2,000		1,849,448	1,708,369	1,952,794	25,880	296,850	1,750	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	790,000							790,000		
31 InstProDev	7,528	0		3,500	0	478	200	3,050	300	0
32 Inst Tech	5,450	0			0	0	5,450	0	0	0
33 Curriculum	12,500	0		0	0	0	12,500	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>8,880,370</b>	<b>5,150</b>		<b>2,992,825</b>	<b>1,891,031</b>	<b>2,510,954</b>	<b>68,810</b>	<b>1,404,550</b>	<b>7,050</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>40.200</b>	<b>48.025</b>					

Kelso School No. 458

PROGRAM 22 - Special Education, Infants and Toddlers, 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	536,402	0		0	0	0	0	536,402	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>536,402</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>536,402</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

Kelso School No. 458

PROGRAM 24 - Special Education, Supplemental, 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
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	41,959	0		0	25,247	16,712	0	0	0	0
27 Teaching	988,258	0		578,398	102,657	307,203	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	1,278	0		1,000	0	278	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>1,031,495</b>	<b>0</b>		<b>579,398</b>	<b>127,904</b>	<b>324,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>8.000</b>	<b>3.300</b>					

Kelso School No. 458

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	254,861	3,100		104,786	54,220	68,531	6,000	14,255	3,969	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	204,660	5,100		85,561	43,028	52,071	17,000	900	1,000	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	1,954,454	8,950		1,030,338	500	405,844	207,172	287,100	14,550	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	20,221	0		5,000	0	796	0	6,700	7,725	0
32 Inst Tech	19,900	0			0	0	19,900	0	0	0
33 Curriculum	19,000	0		0	0	0	19,000	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>2,473,096</b>	<b>17,150</b>		<b>1,225,685</b>	<b>97,748</b>	<b>527,242</b>	<b>269,072</b>	<b>308,955</b>	<b>27,244</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>15.380</b>	<b>1.879</b>					

Kelso School No. 458

PROGRAM 34 - Middle School Career and Technical Education, 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	32,493	0		18,052	5,636	8,805	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	371,288	0		243,540	0	90,979	36,569	200	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	6,094	0		1,900	0	1,244	0	1,250	1,700	0
32 Inst Tech	1,100	0			0	0	1,100	0	0	0
33 Curriculum	600	0		0	0	0	600	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>411,575</b>	<b>0</b>		<b>263,492</b>	<b>5,636</b>	<b>101,028</b>	<b>38,269</b>	<b>1,450</b>	<b>1,700</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>2.950</b>	<b>0.120</b>					



**Kelso School No. 458**

**PROGRAM 38 - Vocational, 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
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	22,646	3,000		0	0	0	16,146	500	3,000	0
29 Pmt to SD	0							0		
31 InstProDev	3,500	0		0	0	0	0	500	3,000	0
32 Inst Tech	2,200	0			0	0	2,200	0	0	0
33 Curriculum	6,500	0		0	0	0	6,500	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>34,846</b>	<b>3,000</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>24,846</b>	<b>1,000</b>	<b>6,000</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

Kelso School No. 458

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	227,414	0		99,750	38,464	59,263	0	29,937	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	66,351	0		46,265	0	20,086	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	1,087,217	0		338,472	275,632	333,686	139,427	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>1,380,982</b>	<b>0</b>		<b>484,487</b>	<b>314,096</b>	<b>413,035</b>	<b>139,427</b>	<b>29,937</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>5.500</b>	<b>8.280</b>					

Kelso School No. 458

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	150,788	0		35,896	54,108	60,784	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	152,017	0		109,000	0	18,889	1,000	23,128	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
<b>Total</b>	<b>302,805</b>	<b>0</b>	<b>0</b>	<b>144,896</b>	<b>54,108</b>	<b>79,673</b>	<b>1,000</b>	<b>23,128</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.400</b>	<b>1.548</b>					

Kelso School No. 458

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	188,147	0		119,910	22,129	46,108	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	3,577	0		0	2,322	1,255	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	2,248,791	0		794,164	309,953	542,525	574,949	27,200	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	115,853	0		84,649	0	31,204	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>2,556,368</b>	<b>0</b>		<b>998,723</b>	<b>334,404</b>	<b>621,092</b>	<b>574,949</b>	<b>27,200</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>12.050</b>	<b>8.896</b>					

Kelso School No. 458

PROGRAM 58 - Special and Pilot Programs, 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	46,843	0		0	29,230	17,613	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	346,506	0		273,629	0	72,877	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	16,090	0		12,553	0	3,537	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>409,439</b>	<b>0</b>		<b>286,182</b>	<b>29,230</b>	<b>94,027</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.400</b>	<b>0.738</b>					

Kelso School No. 458

PROGRAM 64 - Limited English Proficiency, 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
21 Supv Inst	24,466	50		17,948	0	6,468	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	5,110	0		0	0	0	5,110	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	9,500	0		0	0	0	7,000	500	2,000	0
32 Inst Tech	0	0		0	0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>39,076</b>	<b>50</b>		<b>17,948</b>	<b>0</b>	<b>6,468</b>	<b>12,110</b>	<b>500</b>	<b>2,000</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.200</b>	<b>0.000</b>					

Kelso School No. 458

PROGRAM 65 - Transitional Bilingual, 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	105,322	0		61,000	14,752	27,570	2,000	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	353,235	0		104,016	97,365	130,372	21,482	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	1,000	0		0	0	0	0	1,000	0	0
32 Inst Tech	750	0			0	0	750	0	0	0
33 Curriculum	5,250	0		0	0	0	5,250	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>465,557</b>	<b>0</b>		<b>165,016</b>	<b>112,117</b>	<b>157,942</b>	<b>29,482</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>2.000</b>	<b>2.809</b>					

Kelso School No. 458

PROGRAM 68 - Indian Education, Federal, ED

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
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	20,500	0		0	0	0	20,500	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>20,500</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>20,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					



**Kelso School No. 458**

**PROGRAM 69 - Compensatory, Other**

**OBJECTS OF EXPENDITURE**

Activity	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies / Materials	Purchased Services	Travel	Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	18,000	0		0	0	0	18,000	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>18,000</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

**Kelso School No. 458**

**PROGRAM 74 - Highly Capable**

**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	132,870	1,150		78,443	0	36,810	12,967	2,500	1,000	0
29 Pmt to SD	0							0		
31 InstProDev	3,100	0		0	0	0	0	1,600	1,500	0
32 Inst Tech	1,000	0			0	0	1,000	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>136,970</b>	<b>1,150</b>		<b>78,443</b>	<b>0</b>	<b>36,810</b>	<b>13,967</b>	<b>4,100</b>	<b>2,500</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>1.200</b>	<b>0.000</b>					

Kelso School No. 458

PROGRAM 79 - Instructional Programs, 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	1,330,000	0		0	0	0	30,000	0	0	1,300,000
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	40,465	0		32,468	0	7,997	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>1,370,465</b>	<b>0</b>		<b>32,468</b>	<b>0</b>	<b>7,997</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>1,300,000</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

Kelso School District No.458

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
01-21-004	VACATION PAYOFF	0.000	0	0	0.00	9,950	0	0
01-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,045	0	0
01-21-130	OTHER DISTRICT ADMINISTRATOR	2.700	138,861	127,105	135,333.33	365,400	0	0
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,200	0	0
01-21-400	OTHER SUPPORT PERSONNEL	0.800	89,740	89,740	89,740.00	71,792	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>3.500</b>				<b>458,387</b>	<b>0</b>	<b>0</b>
01-22-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,200	0	0
01-22-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,215	0	0
01-22-410	LIBRARY MEDIA SPECIALIST	5.633	90,633	64,436	83,958.81	472,940	0	0
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,389	0	0
<b>ACTIVITY CODE 22 TOTAL</b>		<b>5.633</b>				<b>487,744</b>	<b>0</b>	<b>0</b>
01-23-001	SICK LEAVE	0.000	0	0	0.00	6,150	0	0
01-23-002	SUBSTITUTE PAY	0.000	0	0	0.00	7,000	0	0
01-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	7,900	0	0
01-23-210	ELEMENTARY PRINCIPAL	7.000	127,105	114,496	123,502.43	864,517	0	0
01-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	25,900	0	0
01-23-220	ELEMENTARY VICE PRINCIPAL	2.500	108,763	105,895	108,189.60	270,474	0	0
01-23-221	ELEMENTARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,200	0	0
01-23-230	SECONDARY PRINCIPAL	3.000	143,796	129,855	135,751.33	407,254	0	0
01-23-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,400	0	0
01-23-240	SECONDARY VICE PRINCIPAL	4.000	124,737	110,142	119,991.00	479,964	0	0

Kelso School District No.458

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
01-23-241	SECONDARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,200	0	0
<b>ACTIVITY CODE 23 TOTAL</b>		<b>16.500</b>				<b>2,088,959</b>	<b>0</b>	<b>0</b>
01-24-001	SICK LEAVE	0.000	0	0	0.00	1,025	0	0
01-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,900	0	0
01-24-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,209	0	0
01-24-420	COUNSELOR	11.600	90,632	56,862	68,615.09	795,935	0	0
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,041	0	0
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	30,659	0	0
<b>ACTIVITY CODE 24 TOTAL</b>		<b>11.600</b>				<b>841,769</b>	<b>0</b>	<b>0</b>
01-25-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,786	0	0
<b>ACTIVITY CODE 25 TOTAL</b>		<b>0.000</b>				<b>5,786</b>	<b>0</b>	<b>0</b>
01-26-470	NURSE	1.000	48,140	48,140	48,140.00	48,140	0	0
01-26-400	OTHER SUPPORT PERSONNEL	1.000	89,740	89,740	89,740.00	89,740	0	0
<b>ACTIVITY CODE 26 TOTAL</b>		<b>2.000</b>				<b>137,880</b>	<b>0</b>	<b>0</b>
01-27-001	SICK LEAVE	0.000	0	0	0.00	41,400	0	0
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	472,435	0	0
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	456,567	0	0
01-27-310	ELEMENTARY HOMEROOM TEACHER	120.887	90,632	46,907	70,585.94	8,532,923	0	0
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	43,300	0	0
01-27-320	SECONDARY TEACHER	78.163	90,632	46,907	70,991.34	5,548,896	0	0
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	124,588	0	0
01-27-330	OTHER TEACHER	1.500	89,740	80,329	83,466.00	125,199	0	0

Kelso School District No.458

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
01-27-400	OTHER SUPPORT PERSONNEL	2.500	90,632	73,624	83,472.00	208,680	0	0
01-27-340	ELEMENTARY SPECIALIST TEACHER	11.737	90,633	47,538	78,100.28	916,663	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>214.787</b>				<b>16,470,651</b>	<b>0</b>	<b>0</b>
01-28-002	SUBSTITUTE PAY	0.000	0	0	0.00	11,250	0	0
01-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	101,380	0	0
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	119,031	0	0
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	80,008	0	0
<b>ACTIVITY CODE 28 TOTAL</b>		<b>0.000</b>				<b>311,669</b>	<b>0</b>	<b>0</b>
01-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	62,105	0	0
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	16,500	0	0
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>78,605</b>	<b>0</b>	<b>0</b>
01-33-005	OTHER SALARY ITEMS	0.000	0	0	0.00	13,858	0	0
<b>ACTIVITY CODE 33 TOTAL</b>		<b>0.000</b>				<b>13,858</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>254.020</b>				<b>20,895,308</b>	<b>0</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.

Kelso School District No.458

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-27-320	SECONDARY TEACHER	1.000	90,632	90,632	90,632.00	90,632	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.000</b>				<b>90,632</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>1.000</b>				<b>90,632</b>	<b>0</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.

Kelso School District No.458

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

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

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

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

3/ Use three decimal places.



Kelso School District No.458

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
21-21-004	VACATION PAYOFF	0.000	0	0	0.00	5,225	0	0
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	138,116	138,116	138,116.00	138,116	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>1.000</b>				<b>143,341</b>	<b>0</b>	<b>0</b>
21-26-001	SICK LEAVE	0.000	0	0	0.00	515	0	0
21-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	21,497	0	0
21-26-430	OCCUPATIONAL THERAPIST	1.000	61,744	61,744	61,744.00	61,744	0	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	7.800	77,196	57,492	64,184.10	500,636	0	0
21-26-460	PSYCHOLOGIST	4.800	89,740	61,744	79,214.38	380,229	0	0
21-26-480	PHYSICAL THERAPIST	0.500	63,830	63,830	63,830.00	31,915	0	0
<b>ACTIVITY CODE 26 TOTAL</b>		<b>14.100</b>				<b>996,536</b>	<b>0</b>	<b>0</b>
21-27-001	SICK LEAVE	0.000	0	0	0.00	1,125	0	0
21-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	67,830	0	0
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	77,327	0	0
21-27-310	ELEMENTARY HOMEROOM TEACHER	0.500	89,740	89,740	89,740.00	44,870	0	0
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	17,948	0	0
21-27-330	OTHER TEACHER	24.600	90,632	46,907	66,472.89	1,635,233	0	0
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,115	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>25.100</b>				<b>1,849,448</b>	<b>0</b>	<b>0</b>
21-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	3,500	0	0
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>3,500</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>40.200</b>				<b>2,992,825</b>	<b>0</b>	<b>0</b>

**Kelso School District No.458**

**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.

Kelso School District No.458

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 22 - Special Education, Infants and Toddlers, 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.

Kelso School District No.458

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-27-001	SICK LEAVE	0.000	0	0	0.00	720	0	0
24-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	10,230	0	0
24-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	500	0	0
24-27-330	OTHER TEACHER	8.000	89,740	48,140	70,868.50	566,948	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>8.000</b>				<b>578,398</b>	<b>0</b>	<b>0</b>
24-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	1,000	0	0
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>1,000</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>8.000</b>				<b>579,398</b>	<b>0</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.

Kelso School District No.458

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
31-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	690	0	0
31-21-250	OTHER SCHOOL ADMINISTRATOR	0.850	120,348	120,348	120,348.24	102,296	0	0
31-21-251	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,800	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.850</b>				<b>104,786</b>	<b>0</b>	<b>0</b>
31-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	391	0	0
31-24-420	COUNSELOR	1.000	82,994	82,994	82,994.00	82,994	0	0
31-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,176	0	0
<b>ACTIVITY CODE 24 TOTAL</b>		<b>1.000</b>				<b>85,561</b>	<b>0</b>	<b>0</b>
31-27-001	SICK LEAVE	0.000	0	0	0.00	3,500	0	0
31-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	82,898	0	0
31-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,719	0	0
31-27-320	SECONDARY TEACHER	13.530	90,632	50,152	66,719.22	902,711	0	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	34,633	0	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,877	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>13.530</b>				<b>1,030,338</b>	<b>0</b>	<b>0</b>
31-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,000	0	0
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>5,000</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>15.380</b>				<b>1,225,685</b>	<b>0</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.

Kelso School District No.458

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

3/ Use three decimal places.

Kelso School District No.458

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-250	OTHER SCHOOL ADMINISTRATOR	0.150	120,348	120,348	120,346.67	18,052	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.150</b>				<b>18,052</b>	<b>0</b>	<b>0</b>
34-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	6,903	0	0
34-27-320	SECONDARY TEACHER	2.800	90,632	78,414	84,513.21	236,637	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>2.800</b>				<b>243,540</b>	<b>0</b>	<b>0</b>
34-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	1,900	0	0
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>1,900</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>2.950</b>				<b>263,492</b>	<b>0</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.

Kelso School District No.458

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

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

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

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

3/ Use three decimal places.



Kelso School District No.458

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
51-21-130	OTHER DISTRICT ADMINISTRATOR	0.250	127,105	127,105	127,104.00	31,776	0	0
51-21-400	OTHER SUPPORT PERSONNEL	0.750	90,632	90,632	90,632.00	67,974	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>1.000</b>				<b>99,750</b>	<b>0</b>	<b>0</b>
51-24-420	COUNSELOR	0.600	84,482	63,605	77,108.33	46,265	0	0
<b>ACTIVITY CODE 24 TOTAL</b>		<b>0.600</b>				<b>46,265</b>	<b>0</b>	<b>0</b>
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	20,000	0	0
51-27-340	ELEMENTARY SPECIALIST TEACHER	0.800	54,416	54,416	54,416.25	43,533	0	0
51-27-310	ELEMENTARY HOMEROOM TEACHER	1.000	89,740	89,740	89,740.00	89,740	0	0
51-27-330	OTHER TEACHER	2.100	90,632	84,482	88,190.00	185,199	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>3.900</b>				<b>338,472</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>5.500</b>				<b>484,487</b>	<b>0</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.

Kelso School District No.458

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
52-27-330	OTHER TEACHER	0.400	89,740	89,740	89,740.00	35,896	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.400</b>				<b>35,896</b>	<b>0</b>	<b>0</b>
52-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	93,000	0	0
52-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	16,000	0	0
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>109,000</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>0.400</b>				<b>144,896</b>	<b>0</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.

Kelso School District No.458

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
55-21-400	OTHER SUPPORT PERSONNEL	1.250	90,632	88,411	88,855.20	111,069	0	0
55-21-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,841	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>1.250</b>				<b>119,910</b>	<b>0</b>	<b>0</b>
55-27-340	ELEMENTARY SPECIALIST TEACHER	0.500	69,541	69,541	69,542.00	34,771	0	0
55-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	12,875	0	0
55-27-310	ELEMENTARY HOMEROOM TEACHER	2.100	77,925	46,907	61,936.67	130,067	0	0
55-27-320	SECONDARY TEACHER	2.200	85,500	48,760	57,211.36	125,865	0	0
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,751	0	0
55-27-330	OTHER TEACHER	2.500	89,740	80,277	85,744.40	214,361	0	0
55-27-400	OTHER SUPPORT PERSONNEL	2.500	108,763	105,895	108,189.60	270,474	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>9.800</b>				<b>794,164</b>	<b>0</b>	<b>0</b>
55-33-400	OTHER SUPPORT PERSONNEL	1.000	84,649	84,649	84,649.00	84,649	0	0
<b>ACTIVITY CODE 33 TOTAL</b>		<b>1.000</b>				<b>84,649</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>12.050</b>				<b>998,723</b>	<b>0</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.

Kelso School District No.458

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	253,886	0	0
58-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	980	0	0
58-27-320	SECONDARY TEACHER	0.400	46,907	46,907	46,907.50	18,763	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.400</b>				<b>273,629</b>	<b>0</b>	<b>0</b>
58-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	10,000	0	0
58-31-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,553	0	0
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>12,553</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>0.400</b>				<b>286,182</b>	<b>0</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.

Kelso School District No.458

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-21-400	OTHER SUPPORT PERSONNEL	0.200	89,740	89,740	89,740.00	17,948	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.200</b>				<b>17,948</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>0.200</b>				<b>17,948</b>	<b>0</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.

Kelso School District No.458

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-004	VACATION PAYOFF	0.000	0	0	0.00	250	0	0
65-21-130	OTHER DISTRICT ADMINISTRATOR	0.050	138,116	138,116	138,120.00	6,906	0	0
65-21-400	OTHER SUPPORT PERSONNEL	0.600	89,740	89,740	89,740.00	53,844	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.650</b>				<b>61,000</b>	<b>0</b>	<b>0</b>
65-27-320	SECONDARY TEACHER	1.350	89,740	46,907	77,048.89	104,016	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.350</b>				<b>104,016</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>2.000</b>				<b>165,016</b>	<b>0</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.

Kelso School District No.458

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

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.

Kelso School District No.458

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
**** 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.



Kelso School District No.458

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,405	0	0
74-27-330	OTHER TEACHER	1.200	89,740	51,427	64,198.33	77,038	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.200</b>				<b>78,443</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>1.200</b>				<b>78,443</b>	<b>0</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.

Kelso School District No.458

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	32,468	0	0
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>32,468</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>0.000</b>				<b>32,468</b>	<b>0</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.

Kelso School District No.458

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.

Kelso School District No.458

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
97-12-005	OTHER SALARY ITEMS	0.000	0	0	0.00	710	0	0
97-12-110	SUPERINTENDENT	1.000	189,336	189,336	189,336.00	189,336	0	0
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,000	0	0
<b>ACTIVITY CODE 12 TOTAL</b>		<b>1.000</b>				<b>193,046</b>	<b>0</b>	<b>0</b>
97-13-004	VACATION PAYOFF	0.000	0	0	0.00	5,760	0	0
97-13-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,590	0	0
97-13-130	OTHER DISTRICT ADMINISTRATOR	1.000	148,653	148,653	148,653.00	148,653	0	0
<b>ACTIVITY CODE 13 TOTAL</b>		<b>1.000</b>				<b>157,003</b>	<b>0</b>	<b>0</b>
97-14-001	SICK LEAVE	0.000	0	0	0.00	1,640	0	0
97-14-004	VACATION PAYOFF	0.000	0	0	0.00	5,630	0	0
97-14-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,125	0	0
97-14-130	OTHER DISTRICT ADMINISTRATOR	1.000	138,116	138,116	138,116.00	138,116	0	0
<b>ACTIVITY CODE 14 TOTAL</b>		<b>1.000</b>				<b>146,511</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>3.000</b>				<b>496,560</b>	<b>0</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.

Kelso School District No.458

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.

Kelso School District No.458

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.

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3/ Use three decimal places.

Kelso School District No.458

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
01-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	795	0	0
01-21-940	OFFICE/CLERICAL	0.831	1,728.00	26.41	26.41	26.41	45,636	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.831</b>					<b>46,431</b>	<b>0</b>	<b>0</b>
01-22-940	OFFICE/CLERICAL	0.367	764.00	18.23	18.23	18.23	13,928	0	0
<b>ACTIVITY CODE 22 TOTAL</b>		<b>0.367</b>					<b>13,928</b>	<b>0</b>	<b>0</b>
01-23-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	525	0	0
01-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	16,050	0	0
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	21,495	0	0
01-23-910	AIDES	0.590	1,227.75	16.59	16.59	16.59	20,368	0	0
01-23-940	OFFICE/CLERICAL	14.773	30,716.54	500.00	16.59	21.41	657,680	0	0
<b>ACTIVITY CODE 23 TOTAL</b>		<b>15.363</b>					<b>716,118</b>	<b>0</b>	<b>0</b>
01-24-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,030	0	0
01-24-940	OFFICE/CLERICAL	2.157	4,485.20	22.00	18.13	20.94	93,936	0	0
<b>ACTIVITY CODE 24 TOTAL</b>		<b>2.157</b>					<b>95,966</b>	<b>0</b>	<b>0</b>
01-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	9,815	0	0
01-25-910	AIDES	4.575	9,514.72	18.59	15.79	17.26	164,224	0	0
01-25-960	PROFESSIONAL	0.708	1,472.00	20.74	20.74	20.74	30,529	0	0
<b>ACTIVITY CODE 25 TOTAL</b>		<b>5.283</b>					<b>204,568</b>	<b>0</b>	<b>0</b>
01-26-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	6,670	0	0
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,500	0	0
01-26-960	PROFESSIONAL	5.718	11,890.52	26.13	22.63	24.22	288,035	0	0
<b>ACTIVITY CODE 26 TOTAL</b>		<b>5.718</b>					<b>298,205</b>	<b>0</b>	<b>0</b>

Kelso School District No.458

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
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	260	0	0
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	24,705	0	0
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	77,135	0	0
01-27-910	AIDES	9.944	20,685.89	25.95	15.79	18.31	378,859	0	0
01-27-940	OFFICE/CLERICAL	0.184	382.00	20.22	20.22	20.22	7,724	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>10.128</b>					<b>488,683</b>	<b>0</b>	<b>0</b>
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	43,925	0	0
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	457,075	0	0
<b>ACTIVITY CODE 28 TOTAL</b>		<b>0.000</b>					<b>501,000</b>	<b>0</b>	<b>0</b>
01-33-940	OFFICE/CLERICAL	0.750	1,560.00	26.41	26.41	26.41	41,200	0	0
<b>ACTIVITY CODE 33 TOTAL</b>		<b>0.750</b>					<b>41,200</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>40.597</b>					<b>2,406,099</b>	<b>0</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.



Kelso School District No.458

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

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

Kelso School District No.458

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

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

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

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

3/ Use three decimal places.

Kelso School District No.458

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
21-21-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	620	0	0
21-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,165	0	0
21-21-940	OFFICE/CLERICAL	1.623	3,376.00	27.57	22.17	25.50	86,078	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>1.623</b>					<b>89,863</b>	<b>0</b>	<b>0</b>
21-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	500	0	0
21-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	528	0	0
21-25-910	AIDES	0.485	1,006.04	18.57	15.79	17.48	17,583	0	0
<b>ACTIVITY CODE 25 TOTAL</b>		<b>0.485</b>					<b>18,611</b>	<b>0</b>	<b>0</b>
21-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	13,633	0	0
21-26-910	AIDES	1.631	3,392.94	18.07	17.41	17.85	60,555	0	0
<b>ACTIVITY CODE 26 TOTAL</b>		<b>1.631</b>					<b>74,188</b>	<b>0</b>	<b>0</b>
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	75,935	0	0
21-27-910	AIDES	44.286	92,096.50	22.92	15.79	17.02	1,567,499	0	0
21-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	690	0	0
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	64,245	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>44.286</b>					<b>1,708,369</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>48.025</b>					<b>1,891,031</b>	<b>0</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.

Kelso School District No.458

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 22 - Special Education, Infants and Toddlers, 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.

Kelso School District No.458

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-26-910	AIDES	0.636	1,322.50	19.09	19.09	19.09	25,247	0	0
<b>ACTIVITY CODE 26 TOTAL</b>		<b>0.636</b>					<b>25,247</b>	<b>0</b>	<b>0</b>
24-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,090	0	0
24-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,225	0	0
24-27-910	AIDES	2.664	5,540.07	18.59	16.46	17.39	96,342	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>2.664</b>					<b>102,657</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>3.300</b>					<b>127,904</b>	<b>0</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.

Kelso School District No.458

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
31-21-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	900	0	0
31-21-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	900	0	0
31-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,000	0	0
31-21-940	OFFICE/CLERICAL	1.135	2,361.15	22.58	17.41	20.51	48,420	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>1.135</b>					<b>54,220</b>	<b>0</b>	<b>0</b>
31-24-960	PROFESSIONAL	0.744	1,547.76	27.80	27.80	27.80	43,028	0	0
<b>ACTIVITY CODE 24 TOTAL</b>		<b>0.744</b>					<b>43,028</b>	<b>0</b>	<b>0</b>
31-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	500	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.000</b>					<b>500</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>1.879</b>					<b>97,748</b>	<b>0</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.

Kelso School District No.458

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-940	OFFICE/CLERICAL	0.120	249.60	22.58	22.58	22.58	5,636	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.120</b>					<b>5,636</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>0.120</b>					<b>5,636</b>	<b>0</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.

Kelso School District No.458

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

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

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

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

3/ Use three decimal places.



Kelso School District No.458

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
51-21-940	OFFICE/CLERICAL	0.694	1,442.50	28.37	18.26	26.66	38,464	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.694</b>					<b>38,464</b>	<b>0</b>	<b>0</b>
51-27-910	AIDES	7.586	15,775.67	20.40	15.79	17.47	275,632	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>7.586</b>					<b>275,632</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>8.280</b>					<b>314,096</b>	<b>0</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.

Kelso School District No.458

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
52-27-910	AIDES	1.548	3,219.16	17.09	16.12	16.81	54,108	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.548</b>					<b>54,108</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>1.548</b>					<b>54,108</b>	<b>0</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.

Kelso School District No.458

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
55-21-940	OFFICE/CLERICAL	0.375	780.00	28.37	28.37	28.37	22,129	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.375</b>					<b>22,129</b>	<b>0</b>	<b>0</b>
55-24-940	OFFICE/CLERICAL	0.051	105.55	22.00	22.00	22.00	2,322	0	0
<b>ACTIVITY CODE 24 TOTAL</b>		<b>0.051</b>					<b>2,322</b>	<b>0</b>	<b>0</b>
55-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,450	0	0
55-27-910	AIDES	8.424	17,523.99	18.59	15.79	17.40	304,841	0	0
55-27-940	OFFICE/CLERICAL	0.046	95.46	17.41	17.41	17.41	1,662	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>8.470</b>					<b>309,953</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>8.896</b>					<b>334,404</b>	<b>0</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.

Kelso School District No.458

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-23-940	OFFICE/CLERICAL	0.738	1,536.00	19.03	19.03	19.03	29,230	0	0
<b>ACTIVITY CODE 23 TOTAL</b>		<b>0.738</b>					<b>29,230</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>0.738</b>					<b>29,230</b>	<b>0</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.

Kelso School District No.458

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

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

Kelso School District No.458

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-940	OFFICE/CLERICAL	0.250	520.00	28.37	28.37	28.37	14,752	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.250</b>					<b>14,752</b>	<b>0</b>	<b>0</b>
65-27-910	AIDES	2.559	5,321.52	20.15	16.46	18.30	97,365	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>2.559</b>					<b>97,365</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>2.809</b>					<b>112,117</b>	<b>0</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.

Kelso School District No.458

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

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.

Kelso School District No.458

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.



Kelso School District No.458

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

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

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

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

3/ Use three decimal places.

Kelso School District No.458

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

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

Kelso School District No.458

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
89-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	21,450	0	0
<b>ACTIVITY CODE 28 TOTAL</b>		<b>0.000</b>					<b>21,450</b>	<b>0</b>	<b>0</b>
89-91-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	7,060	0	0
89-91-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	7,045	0	0
<b>ACTIVITY CODE 91 TOTAL</b>		<b>0.000</b>					<b>14,105</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>0.000</b>					<b>35,555</b>	<b>0</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.

Kelso School District No.458

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
97-12-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,325	0	0
97-12-940	OFFICE/CLERICAL	1.000	2,080.00	32.78	32.78	32.78	68,182	0	0
<b>ACTIVITY CODE 12 TOTAL</b>		<b>1.000</b>					<b>73,507</b>	<b>0</b>	<b>0</b>
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,710	0	0
97-13-940	OFFICE/CLERICAL	7.000	14,560.00	35.93	22.62	29.02	422,531	0	0
<b>ACTIVITY CODE 13 TOTAL</b>		<b>7.000</b>					<b>428,241</b>	<b>0</b>	<b>0</b>
97-14-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	1,025	0	0
97-14-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,260	0	0
97-14-940	OFFICE/CLERICAL	5.000	10,400.00	35.93	23.91	30.43	316,451	0	0
<b>ACTIVITY CODE 14 TOTAL</b>		<b>5.000</b>					<b>320,736</b>	<b>0</b>	<b>0</b>
97-61-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	1,125	0	0
97-61-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,500	0	0
97-61-004	VACATION PAYOFF	0.000	0.00	0.00	0.00	0.00	3,650	0	0
97-61-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,610	0	0
97-61-940	OFFICE/CLERICAL	2.000	4,160.00	32.71	21.76	27.24	113,298	0	0
97-61-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	51.97	51.97	51.97	108,098	0	0
<b>ACTIVITY CODE 61 TOTAL</b>		<b>3.000</b>					<b>231,281</b>	<b>0</b>	<b>0</b>
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	11,524	0	0
97-62-920	CRAFTS/TRADES	3.000	6,240.00	28.00	17.06	20.76	129,542	0	0
<b>ACTIVITY CODE 62 TOTAL</b>		<b>3.000</b>					<b>141,066</b>	<b>0</b>	<b>0</b>
97-63-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	2,355	0	0
97-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	71,045	0	0

Kelso School District No.458

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
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	20,316	0	0
97-63-970	SERVICE WORKERS	27.707	57,624.00	24.55	18.39	21.36	1,230,980	0	0
<b>ACTIVITY CODE 63 TOTAL</b>		<b>27.707</b>					<b>1,324,696</b>	<b>0</b>	<b>0</b>
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	29,765	0	0
97-64-920	CRAFTS/TRADES	6.500	13,520.00	27.63	21.98	24.73	334,329	0	0
97-64-970	SERVICE WORKERS	2.000	4,160.00	27.63	26.44	27.04	112,466	0	0
<b>ACTIVITY CODE 64 TOTAL</b>		<b>8.500</b>					<b>476,560</b>	<b>0</b>	<b>0</b>
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	260	0	0
97-72-940	OFFICE/CLERICAL	3.000	6,240.00	41.68	33.59	36.49	227,698	0	0
97-72-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,735	0	0
97-72-960	PROFESSIONAL	4.000	8,320.00	26.12	23.75	25.17	209,373	0	0
<b>ACTIVITY CODE 72 TOTAL</b>		<b>7.000</b>					<b>439,066</b>	<b>0</b>	<b>0</b>
97-73-980	TECHNICAL	1.000	2,080.00	19.39	19.39	19.39	40,331	0	0
97-73-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,865	0	0
97-73-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	520	0	0
<b>ACTIVITY CODE 73 TOTAL</b>		<b>1.000</b>					<b>43,716</b>	<b>0</b>	<b>0</b>
97-74-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	280	0	0
97-74-970	SERVICE WORKERS	1.000	2,080.00	24.34	24.34	24.34	50,627	0	0
<b>ACTIVITY CODE 74 TOTAL</b>		<b>1.000</b>					<b>50,907</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>64.207</b>					<b>3,529,776</b>	<b>0</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.

**Kelso School District No.458**

**SALARY EXHIBIT -- CLASSIFIED EMPLOYEES**

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.

Kelso School District No.458

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
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	45.14	45.14	45.14	93,891	0	0
98-41-004	VACATION PAYOFF	0.000	0.00	0.00	0.00	0.00	1,610	0	0
98-41-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,650	0	0
98-41-940	OFFICE/CLERICAL	0.850	1,768.00	22.58	22.58	22.58	39,921	0	0
<b>ACTIVITY CODE 41 TOTAL</b>		<b>1.850</b>					<b>139,072</b>	<b>0</b>	<b>0</b>
98-44-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	540	0	0
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	43,345	0	0
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	34,150	0	0
98-44-970	SERVICE WORKERS	19.201	39,937.40	18.56	14.91	16.39	654,660	0	0
<b>ACTIVITY CODE 44 TOTAL</b>		<b>19.201</b>					<b>732,695</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>21.051</b>					<b>871,767</b>	<b>0</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.

Kelso School District No.458

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
99-51-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	215	0	0
99-51-004	VACATION PAYOFF	0.000	0.00	0.00	0.00	0.00	3,375	0	0
99-51-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	12,325	0	0
99-51-940	OFFICE/CLERICAL	0.831	1,728.00	23.08	23.08	23.08	39,882	0	0
99-51-950	OPERATORS	1.332	2,770.00	24.91	23.83	24.28	67,244	0	0
99-51-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	46.27	46.27	46.27	96,242	0	0
<b>ACTIVITY CODE 51 TOTAL</b>		<b>3.163</b>					<b>219,283</b>	<b>0</b>	<b>0</b>
99-52-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	2,160	0	0
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	38,485	0	0
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	164,710	0	0
99-52-950	OPERATORS	14.777	30,738.05	24.26	21.03	22.73	698,684	0	0
<b>ACTIVITY CODE 52 TOTAL</b>		<b>14.777</b>					<b>904,039</b>	<b>0</b>	<b>0</b>
99-53-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	7,610	0	0
99-53-920	CRAFTS/TRADES	3.184	6,622.00	30.64	23.93	28.82	190,850	0	0
<b>ACTIVITY CODE 53 TOTAL</b>		<b>3.184</b>					<b>198,460</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>21.124</b>					<b>1,321,782</b>	<b>0</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.



Kelso School District No.458

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
(0) Debit Transfers	340,683	XXXXX	270,627	XXXXX	290,093	XXXXX
(1) Credit Transfers	-340,683	XXXXX	-270,627	XXXXX	-290,093	XXXXX
(2) Certificated Salaries	26,370,371	42.29	29,326,727	41.68	28,752,063	40.72
(3) Classified Salaries	9,997,696	16.03	11,290,166	16.04	11,131,253	15.77
(4) Employee Benefits and Payroll Taxes	14,496,311	23.25	16,231,882	23.07	17,144,725	24.28
(5) Supplies and Materials	4,117,623	6.60	4,035,308	5.73	4,588,137	6.50
(7) Purchased Services	6,963,410	11.17	7,740,725	11.00	7,369,796	10.44
(8) Travel	261,058	0.42	304,685	0.43	156,838	0.22
(9) Capital Outlay	151,001	0.24	1,440,000	2.05	1,460,000	2.07
<b>TOTAL EXPENDITURES</b>	<b>62,357,471</b>	<b>100.00</b>	<b>70,369,493</b>	<b>100.00</b>	<b>70,602,812</b>	<b>100.00</b>

Kelso School District No.458

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	34,322,607	55.04	40,852,532	58.05	41,191,015	58.34
28   Extracur	1,108,554	1.78	1,219,771	1.73	1,095,996	1.55
29   Pmt to SD	101,524	0.16	40,000	0.06	790,000	1.12
<b>TOTAL TEACHING ACTIVITIES</b>	<b>35,532,685</b>	<b>56.98</b>	<b>42,112,303</b>	<b>59.84</b>	<b>43,077,011</b>	<b>61.01</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	881,889	1.41	950,875	1.35	756,592	1.07
24   Guid/Coun	1,546,127	2.48	1,627,140	2.31	1,684,977	2.39
25   Pupil M/S	455,968	0.73	510,059	0.72	553,214	0.78
26   Health	2,277,208	3.65	2,772,783	3.94	2,609,856	3.70
31   InstProDev	828,964	1.33	582,173	0.83	451,303	0.64
32   Inst Tech	737,138	1.18	433,948	0.62	390,015	0.55
33   Curriculum	315,000	0.51	1,665,998	2.37	994,767	1.41
34   Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
<b>TOTAL TEACHING SUPPORT</b>	<b>8,339,303</b>	<b>13.37</b>	<b>8,542,976</b>	<b>12.14</b>	<b>7,440,724</b>	<b>10.54</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	945,039	1.52	920,000	1.31	900,000	1.27
44   Operation	1,181,268	1.89	1,311,336	1.86	1,520,741	2.15
49   Transfers	-5,838	-0.01	-2,775	0.00	-2,975	0.00
52   Operation	1,422,417	2.28	1,482,563	2.11	1,763,127	2.50
53   Maintnce	336,501	0.54	365,171	0.52	364,581	0.52
56   Insurance	51,368	0.08	41,000	0.06	37,500	0.05
59   Transfers	-204,483	-0.33	-119,100	-0.17	-146,219	-0.21
62   Grnd Mnt	389,141	0.62	319,762	0.45	355,801	0.50
63   Oper Bldg	2,135,892	3.43	2,271,546	3.23	2,151,243	3.05
64   Maintnce	1,026,727	1.65	1,101,932	1.57	1,103,627	1.56
65   Utilities	1,160,681	1.86	1,339,400	1.90	1,339,400	1.90
67   Bldg Secu	23,759	0.04	26,810	0.04	26,810	0.04
68   Insurance	354,374	0.57	414,137	0.59	402,863	0.57
72   Info Sys	933,967	1.50	1,048,008	1.49	1,127,693	1.60
73   Printing	51,389	0.08	89,950	0.13	47,417	0.07
74   Warehouse	112,831	0.18	101,488	0.14	77,723	0.11
75   Mtr Pool	38,720	0.06	-8,688	-0.01	34,812	0.05
83   Interest	0	0.00	0	0.00	0	0.00

Kelso School District No.458

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(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	30,279	0.05	21,177	0.03	23,315	0.03
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>9,984,031</b>	<b>16.01</b>	<b>10,723,717</b>	<b>15.24</b>	<b>11,127,459</b>	<b>15.76</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	3,799,559	6.09	3,949,944	5.61	4,013,514	5.68
<b>TOTAL UNIT ADMINISTRATION</b>	<b>3,799,559</b>	<b>6.09</b>	<b>3,949,944</b>	<b>5.61</b>	<b>4,013,514</b>	<b>5.68</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	121,968	0.20	120,400	0.17	115,400	0.16
12   Supt Off	357,342	0.57	360,684	0.51	368,576	0.52
13   Busns Off	942,482	1.51	910,103	1.29	861,732	1.22
14   HR	599,974	0.96	707,232	1.01	710,954	1.01
15   Pblc Rltn	78,843	0.13	85,924	0.12	85,924	0.12
21   Supv Inst	1,752,332	2.81	1,941,448	2.76	1,922,203	2.72
41   Supervisn	226,671	0.36	257,117	0.37	206,194	0.29
51   Supervisn	311,516	0.50	318,239	0.45	328,165	0.46
61   Supv Bldg	310,764	0.50	339,406	0.48	344,956	0.49
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>4,701,892</b>	<b>7.54</b>	<b>5,040,553</b>	<b>7.16</b>	<b>4,944,104</b>	<b>7.00</b>
<b>TOTAL EXPENDITURES</b>	<b>62,357,471</b>	<b>100.00</b>	<b>70,369,493</b>	<b>100.00</b>	<b>70,602,812</b>	<b>100.00</b>

Kelso School District No.458

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 2019	3,500,000	92,360	3,407,640	44.50	1,516,400
Spring 2020	3,850,000	92,360	3,757,640	54.50	2,047,914
<b>1100 TOTAL LOCAL TAXES:</b>					<b>3,564,314</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 2019	61,573,309	1.500	92,360	0.00	XXXXX
Spring 2020	61,573,309	1.500	92,360	100.00	92,360
<b>1500 TIMBER EXCISE TAXES:</b>					<b>92,360</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.

Kelso School District No.458

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 1,2019	(4) Principal Payments in FY 2019-2020	(5) Interest Payments in FY 2019-2020	(6) Outstanding Balance at Aug 31, 2020 (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 2019-2020	Interest Payments in FY 2019-2020	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/

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.

Kelso School District No. 458

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
<b>TEACHING ACTIVITIES</b>				
27   Teaching	282.267	81.51	77.241	34.70
28   Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITES	282.267	81.51	77.241	34.70
<b>TEACHING SUPPORT</b>				
22   Learning Resources	5.633	1.63	0.367	0.16
24   Guidance and Counseling	13.200	3.81	2.952	1.33
25   Pupil Management and Safety	0.000	0.00	5.768	2.59
26   Health/Related Services	16.100	4.65	7.985	3.59
31   InstProDev	0.000	0.00	0.000	0.00
33   Curriculum	1.000	0.29	0.750	0.34
TOTAL TEACHING SUPPORT	35.933	10.38	17.822	8.01
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	19.201	8.63
52   Operations	XXXXX	XXXXX	14.777	6.64
53   Maintenance	XXXXX	XXXXX	3.184	1.43
62   Grounds--Maintenance	XXXXX	XXXXX	3.000	1.35
63   Operation of Buildings	XXXXX	XXXXX	27.707	12.45
64   Maintenance	XXXXX	XXXXX	8.500	3.82
72   Information Systems	0.000	0.00	7.000	3.15
73   Printing	0.000	0.00	1.000	0.45
74   Warehousing and Distribution	0.000	0.00	1.000	0.45
91   Public Activities	XXXXX	XXXXX	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	85.369	38.36
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	16.500	4.76	16.101	7.23
TOTAL UNIT ADMINISTRATION	16.500	4.76	16.101	7.23
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	1.000	0.29	1.000	0.45
13   Business Office	1.000	0.29	7.000	3.15
14   Human Resources	1.000	0.29	5.000	2.25
21   Supervision - Instruction	8.600	2.48	5.028	2.26

Kelso School District No. 458

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
41   Supervision - Nutrition Services	0.000	0.00	1.850	0.83
51   Supervision - Transportation	0.000	0.00	3.163	1.42
61   Supervision - Building	0.000	0.00	3.000	1.35
TOTAL CENTRAL ADMINISTRATION	11.600	3.35	26.041	11.70
<b>TOTAL FTE STAFF</b>	<b>346.300</b>	<b>100.00</b>	<b>222.574</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.

Kelso School District No.458

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
<b>REVENUES</b>			
100   General Student Body	283,576	433,055	489,895
200   Athletics	52,362	55,050	69,350
300   Classes	30,191	38,500	43,950
400   Clubs	218,238	335,390	367,750
600   Private Moneys	6,608	33,500	36,500
<b>A. TOTAL REVENUES</b>	<b>590,975</b>	<b>895,495</b>	<b>1,007,445</b>
<b>EXPENDITURES</b>			
100   General Student Body	163,363	248,600	345,460
200   Athletics	199,710	212,495	250,040
300   Classes	13,019	33,950	45,050
400   Clubs	220,911	298,844	390,490
600   Private Moneys	6,609	33,500	36,500
<b>B. TOTAL EXPENDITURES</b>	<b>603,612</b>	<b>827,389</b>	<b>1,067,540</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>-12,637</b>	<b>68,106</b>	<b>-60,095</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	306,425	290,000	282,867
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	26,719	30,000	30,000
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
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>333,144</b>	<b>320,000</b>	<b>312,867</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</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	289,160	358,106	222,772
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	31,347	30,000	30,000
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
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>320,508</b>	<b>388,106</b>	<b>252,772</b>



**Kelso School District No.458**

**SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET**

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

Kelso School District No.458

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	2,792,118	5,115,500	7,001,750
2000   Local Nontax Support	30,050	5,000	10,000
3000   State, General Purpose	20	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	10,086,223	400,000	397,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>12,908,411</b>	<b>5,520,500</b>	<b>7,408,750</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	4,108,947	2,671,707	3,989,079
Interest on Bonds	445,671	3,255,277	4,179,058
Interfund Loan Interest	0	0	0
Bond Transfer Fees	59,423	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	31,375	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>4,645,416</b>	<b>5,926,984</b>	<b>8,168,137</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>6,580,913</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>1,682,083</b>	<b>-406,484</b>	<b>-759,387</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,144,141	3,700,000	3,503,000
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
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2,144,141</b>	<b>3,700,000</b>	<b>3,503,000</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.830 Restricted for Debt Service	3,826,224	3,293,516	2,743,613
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

**Kelso School District No.458**

**SUMMARY OF DEBT SERVICE FUND BUDGET**

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.890 Unassigned Fund Balance		0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>3,826,224</b>	<b>3,293,516</b>	<b>2,743,613</b>

Kelso School District No.458

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	2,661,957	5,115,500	7,001,750
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	130,160	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>2,792,118</b>	<b>5,115,500</b>	<b>7,001,750</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	30,050	5,000	10,000
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>30,050</b>	<b>5,000</b>	<b>10,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	20	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>20</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	1,478,322	0	0
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	6,551,583	0	0
9900   Transfers	2,056,319	400,000	397,000
9901   Transfers (local resources)	XXXXX	XXXXX	0
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>10,086,223</b>	<b>400,000</b>	<b>397,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>12,908,411</b>	<b>5,520,500</b>	<b>7,408,750</b>

Kelso School District No.458

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 2019	7,100,000	0	7,100,000	44.50	3,159,500
Spring 2020	7,050,000	0	7,050,000	54.50	3,842,250
<b>1100 TOTAL LOCAL TAXES:</b>					<b>7,001,750</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 2019	0	0.000	0	0.00	XXXXX
Spring 2020	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).

**Kelso School District No.458**

**DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS**

**A. VOTED BONDS**

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2019
09-04-2014	7,740,000	2,825,000
10-30-2017	6,075,000	5,000,000
05-17-2018	60,125,000	60,125,000
07-09-2019	28,835,000	28,835,000
<b>TOTAL VOTED BONDS</b>	<b>102,775,000</b>	<b>96,785,000</b>

**B. NONVOTED BONDS**

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2019
08-23-2012	1,085,847	379,557
08-22-2013	1,087,722	495,808
03-02-2017	888,310	756,332
<b>TOTAL NONVOTED BONDS</b>	<b>3,061,879</b>	<b>1,631,697</b>
<b>TOTAL ALL BONDS</b>	<b>105,836,879</b>	<b>98,416,697 2/</b>

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.

Kelso School District No.458

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	0	0	0
2000   Local Nontax Support	260,218	15,000	1,000,000
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	0	0	8,600,000
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	67,309,073	390,000	140,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>67,569,291</b>	<b>405,000</b>	<b>9,740,000</b>
<b>EXPENDITURES</b>			
10   Sites	1,673,430	10,000,000	10,000,000
20   Buildings	2,120,693	20,000,000	50,000,000
30   Equipment	0	0	0
40   Energy	0	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	330,675	0	0
90   Debt Expenditures	XXXXX	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>4,124,798</b>	<b>30,000,000</b>	<b>60,000,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>1,648,660</b>	<b>140,000</b>	<b>140,000</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>61,795,833</b>	<b>-29,735,000</b>	<b>-50,400,000</b>
<b>BEGINNING 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	0	63,000,000	84,600,000
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

Kelso School District No.458

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	189,975	0	0
G.L.890 Unassigned Fund Balance	464,980	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>189,975</b>	<b>63,000,000</b>	<b>84,600,000</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.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	61,520,828	33,265,000	34,200,000
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	464,980	0	0
G.L.890 Unassigned Fund Balance		0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>61,985,808</b>	<b>33,265,000</b>	<b>34,200,000</b>

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.



Kelso School District No.458

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
<b>LOCAL TAXES</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
<b>1000   TOTAL LOCAL TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	260,218	15,000	1,000,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>260,218</b>	<b>15,000</b>	<b>1,000,000</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	0	0	8,600,000
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>0</b>	<b>0</b>	<b>8,600,000</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

Kelso School District No.458

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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>			
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
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	66,888,675	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	420,398	390,000	140,000
9901   Transfers (local resources)	XXXXX	XXXXX	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>67,309,073</b>	<b>390,000</b>	<b>140,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>67,569,291</b>	<b>405,000</b>	<b>9,740,000</b>

Kelso School District No.458

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 2019	0	0	0	0.00	0
Spring 2020	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 2019	0	0.000	0	0.00	XXXXX
Spring 2020	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).

Kelso School District No.458

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2019-2020

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
New/Remodel Buildings	50,000,000	0	50,000,000	0	0	0	0	0	0
Site Improvements	10,000,000	10,000,000	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>60,000,000</b>	<b>10,000,000</b>	<b>50,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Kelso School District No.458

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.

Kelso School District No.458

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.

Kelso School District No.458

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 1,2019	(4) Principal Payments in FY 2019-2020	(5) Interest Payments in FY 2019-2020	(6) Outstanding Balance at Aug 31, 2020 (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 2019-2020	Interest Payments in FY 2019-2020	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.

Kelso School District No.458

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1100   Local Property Tax	0	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	3,435	500	500
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	283,789	295,000	270,000
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	600	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9901   Transfers (local resources)	XXXXX	XXXXX	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>287,824</b>	<b>295,500</b>	<b>270,500</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>60,000</b>	<b>100,000</b>	<b>0</b>



Kelso School District No.458

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>347,824</b>	<b>395,500</b>	<b>270,500</b>
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	69,082	210,000	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	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
<b>D. TOTAL EXPENDITURES</b>	<b>69,082</b>	<b>210,000</b>	<b>0</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>263,563</b>	<b>260,000</b>	<b>257,000</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>1,933</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>13,245</b>	<b>-74,500</b>	<b>13,500</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	106,571	119,504	38,000
G.L.830 Restricted for Debt Service	269,707	265,496	257,000
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
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>376,278</b>	<b>385,000</b>	<b>295,000</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</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	129,523	50,500	58,500
G.L.830 Restricted for Debt Service	260,000	260,000	250,000
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

Kelso School District No.458

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>389,523</b>	<b>310,500</b>	<b>308,500</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.

Kelso School District No.458

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 2019	0	0	0	0.00	0
Spring 2020	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 2019	0	0.000	0	0.00	XXXXX
Spring 2020	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).

Kelso School District No.458

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 1,2019	(4) Principal Payments in FY 2019-2020	(5) Interest Payments in FY 2019-2020	(6) Outstanding Balance at Aug 31, 2020 (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 2019-2020	Interest Payments in FY 2019-2020	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/

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.