| PROGRAM<br>**PP**SS AA OBBB LLL 4444 5555 (*example account code strand* : **01**10 27 5610 1080 0000 0000 0 | | |
|---|---|---|
| **01XX BASIC EDUCATION** | | |
| 0100 | Teaching and Learning | Christy Krutulis |
| 0121 | District Support to SpEd | Barb Casey |
| 0141 | Assessment | Christine Schumacher |
| 0158 | Homeless Donations | Christy Krutulis |
| 0160 | AVID | Casey Monahan |
| 0161 | Family Engagement | Pam Clayton |
| 0165 | Bilingual Outreach | Julie Perron |
| 0170 | Technology | Keith Ross |
| 0176 | Classified Prof Growth | Mindy Meyer |
| 0181 | District Translation | Julie Perron |
| 0182 | Para Meeting Time | Building Principals |
| 0197 | Classroom Startup | Nancy Taylor |
| **02XX ALTERNATIVE LEARNING EXPERIENCE** | | |
| 0210 - loc 4130 | WaHi Contract Based/ Opportunity | Chris Gardea |
| 0210 - loc 5050 | Lincoln Contract Based | Chris Gardea/ Marci Knauft |
| 0210 - loc 5636 | WW Online | Tom Porter |
| **03XX DROPOUT REENGAGEMENT** | | |
| 0310 - loc 0000 | Opportunity Reengagement | Chris Gardea/ Tom Porter |
| 0310 - loc 5050 | Lincoln Reengagement | Chris Gardea/ Marci Knauft |
| **1XXX ESSER** | | |
| 12XX | ESSER | Nancy Taylor |
| 13XX | ESSER | Nancy Taylor |
| **2XXX SPECIAL EDUCATION** | | |
| 21XX | Supplemental, State | Barb Casey |
| 24XX | Supplemental, Federal (IDEA Grant) | Barb Casey |
| **3XXX VOCATIONAl EDUCATION INSTRUCTION** | | |
| 31XX | Vocational, State, CTE | Jerry Maher |
| 34XX | Vocational, State, Middle School STEM | Jerry Maher |
| 38XX | Vocational, Federal, Carl Perkins | Jerry Maher |
| **45XX SKILL CENTER INSTRUCTION** | | |
| 45XX | Basic, State | Jerry Maher |
| **5XXX/6XXX COMPENSATORY EDUCATION INSTRUCTION** | | |
| 51XX | Title I, Federal | Christy Krutulis |
| 5153 | Title I, Family Engagement, Federal | Pam Clayton |
| 5158 | Title I, Homeless, Federal | Christy Krutulis |
| 5204 | Title IV, Federal | Christy Krutulis |
| 5210 | Title II, Federal | Christy Krutulis |
| 5221 | 21st Century, Title IV, Federal | William Hammond |
| 5222 | 21st Century, Title IV, Federal | William Hammond |
| 5510 | LAP General, State | Christy Krutulis |
| 5511 | LAP High Poverty, State | Christy Krutulis |
| 5553 | LAP Parent Involvement, State | Christy Krutulis |
| 5810 | Special and Pilot Programs, State | Various |

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|---|---|---|
| 5814 | Truancy | HR/ Veronica |
| 61XX | Headstart, Federal | Brent Cummings/ Nancy Taylor |
| 6410 | T3 Bilingual, Federal | Julie Perron |
| 6510 | Transitional Bilingual, State | Julie Perron |
| 7410 | Highly Capable, Explorers, Federal | Christy Krutulis |
| 79XX | Instructional Programs | Various |
| 7910-0012 | ROTC | Jerry Maher |
| 79-0414 | Gear Up | Various |
| 89XX | Community Services | Various |
| 8910 | Fair, Indoor, Soccer, etc | Mike Kay/ Nancy Taylor |
| 8998 | Catering & Summer Lunch Program | Pamela Milleson |
| 8999 | SEWTC (Transp Co-op) | John Griffith |
| 97XX | Districtwide Support | Nancy Taylor/ Wade Smith |
| 9710 | Facilities | Mike Kay |
| 9770 | Technology | Keith Ross |
| 9772 | WESPaC Student | Pam Jacobson |
| 9776 | Professional Growth - Classified/ Admin | Mindy Meyer |
| 98XX | Nutrition Services | Pam Milleson |
| 99XX | Pupil Transportation | John Griffith |

| SUBPROGRAM<br>PPSS AA OBBB LLL 4444 5555 (*example account code strand* : 0110 27 5610 1080 0000 0000 0 | | |
|---|---|---|
| | | **Related Program** |
| 00 | Curriculum & Instruction (TL) | 01 |
| 01 | Special Education/ Community Preschool | 24 |
| 10 | General Coding | any |
| 13 | WESPaC Fiscal | 97 |
| 14 | Personnel | 01 |
| | Truancy | 58 |
| 15 | Communications/ Notifications | 97 |
| 20 | SpEd Health Services/ Home & Hospital | 21 |
| 21 | Basic Ed Special Education | 01 |
| 25 | Distirct Music - activity 27 & 28 | 01 |
| 26 | Distirct Athletics - activity 28 | 01 |
| 26 | PE - activity 27, instruction | 01 |
| 30 | Administrative Match | 79 |
| 32 | WWCC Running Start | 01-7000 |
| | WWCC Running Start - VOC | 3132 |
| | WWCC Alt Education (AEP) | 01-7010 |
| 40 | Science Testing Curriuclum (STC) | 01 |
| 41 | Test/ Assessment | 01 |
| 50 | Clock Hours | 01 |
| | Medical Contractual | 61 |
| 51 | Dental Contractual | 61 |
| 52 | Mental Health | 61 |
| 53 | Parent Involve set-aside | 61, 51, 55 |
| 54 | Emerging, Focus, Priority Schoos | 51, 55 |
| 55 | PAC Council | 61 |
| 56 | Head Start/ ECEAP, T1 Support | 51 |
| 57 | Staff Training (activity 31) | 61 |
| 58 | Homeless | 01, 51 |
| 59 | T1, SES | 51 |
| 60 | AVID | 01, 52 |
| 61 | Ready 4 Kindergarten | 01 |
| 65 | Bilingual Outreach | 01 |
| 67 | Safe Schools | 01 |
| 70 | Technology - activity 32 | 01, 21, 24 |
| 70 | Technology - activity 72 | 97 |
| 71 | New Teacher Support | 01 |
| 72 | Skyward Student | 97 |
| 76 | Professional Growth - activity 31 | 01, 97 |
| 80 | Tutors | 21, 24 |
| | Borleske | 97 |
| 81 | Translation | 01, 21, 22 |
| 82 | Para Meeting Time | 01 |
| 89 | Leadership Academy | 01 |

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| 90 | HIV/HBV materials/ supplies | 01 |
| 91 | First Aid | 01 |
| 92 | Energy Education | 97 |
| 93 | SpEd Autism | 21 |
| 94 | SpEd Life Skills | 21 |
| 95 | Directors | 01 |
| 96 | SpEd Behavior | 21 |
| 97 | New Classroom Start-Up | 01 |
| | SpEd BR 3-5 | 21 |
| | ESY | 21, 24 |
| | Facility Review | 97 |
| | Food SVC, City Parks and Rec | 98 |
| 99 | SpEd Developmentally Delayed | 21 |
| | Wellness | 01 |
| | Health Care Authority | 01 |

| ACTIVITY<br>PPSS AA OBBB LLL 4444 5555 (*example account code strand*: 0110 27 5610 1080 0000 0000 0 | |
|---|---|
| **10 ADMINISTRATION** | |
| 11 | Board of Directors |
| 12 | Superintendent's Office |
| 13 | Business Office |
| 14 | Human Resources |
| 15 | Public Relations/ Communications |
| **20 INSTRUCTION** | |
| 21 | Supervision |
| 22 | Learning Resources (Library/ Media) |
| 23 | Principal's Office |
| 24 | Guidance & Counseling |
| 25 | Pupil Management & Safety (secru guards, bus/ noon duty aides, etc) |
| 26 | Heatlh and Related Services |
| 27 | Teaching |
| 28 | Extracurricular |
| 29 | Payments to School Districts |
| **30 INSTRUCTIONAL SUPPORT** | |
| 31 | Instructional Professional Development |
| 32 | Instructional Technology |
| 33 | Curriculum |
| 34 | Professional Learning - State |
| **40 SCHOOL FOOD SERVICES** | |
| 41 | Supervision |
| 42 | Food |
| 44 | Operations |
| 49 | Transfers |
| **50 PUPIL TRANSPORTATION** | |
| 51 | Supervision |
| 52 | Operations |
| 53 | Maintenance |
| 56 | Insurance |
| 59 | Transfers |
| **60 MAINTENANCE AND OPERATION** | |
| 61 | Supervision |
| 62 | Grounds Maintenance |
| 63 | Operation of Buildings (Custodial) |
| 64 | Maintenance |
| 65 | Utilities |
| 67 | Building and Property Security |
| 68 | Insurance |
| **70 OTHER SERVICES** | |
| 72 | Information Systems |
| 73 | Printing |
| 74 | Warehousing and Distribution |

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| 75 | Motor Pool |
| **80 DEBT SERVICE** | |
| 83 | Interest |
| 84 | Principal |
| 85 | Debt-Related Expendtitures |
| **90 PUBLIC ACTIVITIES** | |
| 91 | Public Activiites |

| OBJECT | |
|---|---|
| PPSS AA **OBBB** LLL 4444 5555 (*example account code strand* : 0110 27 **5610** 1080 0000 0000 0 | |
| **2XXX CERTIFICATED EMPLOYEE SALARIES** | |
| 2110 | **Base Contract** |
| 2120 | **Salary for Temp Certificated Employee and Substitutes** |
| 2130 | **Additional Pay, Time Outside Work Day, Overtime Pay** |
| 2140 | **Sabbatical Leave** |
| 2150 | **Longevity Stipend/ Extra Contract Day** |
| **3XXX CLASSIFIED EMPLOYEE SALARIES** | |
| 3110 | **Basic Employment Contract for Classified Employee** |
| 3120 | **Salary for Temp Classified Employee and Substitutes** |
| 3130 | **Salary for Time Outside the Work Day and Overtime Pay** |
| 3150 | **Supplemental Contracts - Extracurricular Duty, Special Contracts** |
| **4XXX EMPLOYEE BENEFITS AND PAYROLL TAXES** | |
| 4212 | **PFML - Certificated Staff** |
| 4213 | **PFML - Classified Staff** |
| 4222 | **FICA - Certificated Staff** |
| 4223 | **FICA - Classified Staff** |
| 4232 | **Retirement - Certificated Staff** |
| 4233 | **Retirement - Classified Staff** |
| 4262 | **Unemployment Compensation - Certificated Staff** |
| 4263 | **Unemployment Compenation - Classified Staff** |
| 4272 | **Worker's Compensation - Certificated** |
| 4273 | **Worker's Compensation - Classified** |
| 4282 | **SEBB - Certificated Staff** |
| 4283 | **SEBB - Classified Staff** |
| 4292 | **CALP - Certificated Staff** |
| 4293 | **CALP - Classfied Staff** |
| **5XXX SUPPLIES** | |
| ***Items here have a useful life of less than one year or less than $5,000 value*** | |
| 5610 | **General Supplies** - *food for staff meetings, office supplies, postsage, consumables, pre-printed forms* |
| 5626 | **Motor Vehicle Fuels** - *purchased in bulk or from service stations* |
| 5630 | **Food (Programs 89/ 98 only)** |
| | 5630 - Foord Staples; 5631 Bakery Products, Meat, Fish; 5632 Dairy Products, Novelties; 5633 Produce |
| 5640 | **Books and Periodicals** - *available for general use, book binding or repairs, nonconsumables* |
| 5650 | **Technoloy Related Supplies** |
| **7XXX PURCHASED SERVICES** | |
| **73XX Professional and Technical** | |
| 7310 | **Office and Aministrative Services** - *general governance or business and financial management of the school district* |
| 7311 | **Election Fees** |
| 7320 | **Professional Educational Services** - *services support instructional program and its administration* |
| 7321 | **Contracted Teachers** |
| 7322 | **Contracted Educational Staff Associates** - *includes counseling and guidance services, library and media support services* |
| 7330 | **Employee Training and Development Services** |
| 7340 | **Other Professional Services** - *includes therapists, audiologists, system analysts, costs incurred for fingerprinting and background checks* |
| 7341 | **Legal Services for District Support** - *legal costs associated with interpretation of laws and regulations* |
| 7342 | **Audit Services** - *costs recorded in Program 97, Activity 11, not direct charged to another program* |
| 7343 | **Other Legal Services** |
| 7350 | **Technical Services**- *purchasing and warehousing services, graphic arts, etc* |
| 7351 | **Data Processing and Coding Services** - *data entry, formatting, processing services and programming* |
| 7352 | **Other Technical Services** |
| **74XX Property** | |
| 7410 | **Utility Services** - *water/ sewer* |
| 7420 | **Cleaning Services** - *garbage service, contracted custodial, snow removal, laundry and lawn care* |
| 7431 | **Non-Technology-Related Repairs and Mainteance** - *contracts covering upkeep of buildings and non-tech equipment* |
| 7432 | **Technology - Related Repairs and Mainteannce** |
| 7441 | **Rentals of Land and Buildings** |
| 7442 | **Rentals of Equipment and Vehicles** |
| 7443 | **Rentals of Computers and Related Equipment** - *Activities 32 and 72 only* |
| 7450 | **Contractor Services** - *minor renovating, remodeling* |
| 7490 | **Other Purchased Property Services** - *includes moving costs associated with reassignments and redesigns* |
| **75XX Property** | |
| 7511 | **Student Transportation Purchased from Another School District or ESD** |
| 7512 | **Student Transportation Purchased from an LEA or SEA Out-of-State** |
| 7519 | **Student Transportation Services Purchased from Another Source** |
| 7520 | **Insurance Premiums** - *Property, Liability, Vehicle* |

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|---|---|
| 7530 | **Communications** - *services to assist in transmitting and receiving messages or information* |
| 7540 | **Advertising** - *announcements* |
| 7550 | **Printing and Binding** - *designing and printing publications, forms and posters* |
| 7565 | **Tuition Paid to Postsecondary Schools (Dual Credit)** |
| 7569 | **Tuition - Other** |
| 7570 | **Food Service Management** - *contracted services for food preparation, outside vendor* |
| 7580 | **Registration and Entrance Fees** - *event registrations and entrance costs* |
| 7591 | **Services Purchased from Another School District or ESD** |
| 7592 | **Services Purchased from Another LEA or SEA Out-of-State** |
| | **76XX Energy (Facility Use Only in Gray)** |
| 7621 | **Natural Gas** |
| 7622 | **Electricity** |
| 7623 | **Bottled Gas** |
| 7624 | **Oil** |
| 7625 | **Coal** |
| 7629 | **Other Energy** |
| | **78XX Debt Service and Fees (Business Office Use Only in Gray)** |
| 7810 | **Dues and Fees** - *memberships and student entry fees* |
| 7820 | **Settlements and Judgments Against the School District** |
| 7831 | **Redemption on Principal** |
| 7832 | **Interest on Long-Term Debt** |
| 7833 | **Bond Issuance and Other Debt-Related Costs** |
| 7835 | **Interest on Short-Term Debt** |
| | **8XXX TRAVEL** |
| 8580 | **Travels, Meals and Lodging** - *includes baggage, garage, parking* |
| | **9XXX CAPITAL OUTLAY** |
| | ***Items here have a useful life of more than one year or more than $5,000 value*** |
| | **97XX Property** |
| 9710 | **Land and Improvements** - *includes special assessments for capital improvements* |
| 9720 | **Buildings** - *includes major renovations and acquisition of buildings* |
| | **973X Equipment** |
| 9731 | **Machinery** |
| 9732 | **Vehicles** |
| 9733 | **Furniture and Fixtures** |
| 9734 | **Technology-Related Hardware** |
| 9735 | **Technology Software** |
| 9739 | **Other Equipment** |

| LOCATION<br>PPSS AA OBBB **LLLL** 4444 5555 (*example account code strand* : 0110 27 5610 **1080** 0000 0000 0 | | |
|---|---|---|
| | | **Program** |
| 0000 | General | all |
| 1010 | Berney Elementary School | all |
| 1020 | Edison Elementary School | all |
| 1030 | Green Park Elementary School | all |
| 1070 | Prospect Point Elementary School | all |
| 1080 | Sharpstein Elementary School | all |
| 2110 | Garrison Middle School | all |
| 2120 | Pioneer Middle School | all |
| 4130 | Walla Walla High School | all |
| 4200 | SeaTech (special purposes for tracking only) | 58 |
| 5050 | Lincoln High School | 02,03 |
| 5616 | Walla Walla Center for Children and Families | all |
| 5636 | Walla Walla Online | 02,03 |
| 0150 | Intervention Specialists | Prof Grwth 0176 |
| 0160 | Plant Facilities | Prof Grwth 0176 |
| 0170 | Transportation | Prof Grwth 0176 |
| 0180 | Custodial | Prof Grwth 0176 |
| 0190 | Food Service | Prof Grwth 0176 |
| 0220 | Health Clinicians | Prof Grwth 0176 |
| 0230 | Secretaries | Prof Grwth 0176 |
| 0240 | Para Educators | Prof Grwth 0176 |
| 0250 | Computer Tech | Prof Grwth 0176 |
| 0260 | Private Schools: DeSales & Assumption | 24, 51, 5210, 64 |
| 0490 | Banquets, DR/CR | 61, 7969 |
| 0590 | Field Trips, DR/CR | all |
| 0600 | Misc. General Purpose | 01 |
| 0610 | Head Start | 01, 58, 61, 7930, 97, 98, 99 |
| 0620 | Transportation, Extra Curricular | 99 |
| 0640 | Transportation, Field Trips | 99 |
| 0690 | ECEAP | 79, 98, 99 |
| 0730 | Printing, DR/ CR | all |
| 0750 | Motor Pool, DR/ CR | 01, 97 |
| 0980 | DRS Sub Buyback | |
| 0990 | DRS Buyback | |

**SEGMENTS 4, 5 and SUBFUNDS**

PPSS AA OBBB LLL **4444 5555** (*example account code strand* : 0110 27 5610 1080 **0000 0000 0**

**SEGMENT 4444 & SEGMENT 5555**

*These segments are used for tracking special expenditures and are strictly optional.
*Most State and Federal agencies will assign a grant number specific to a particular program or activity for identification purposes. By using these segments, we can identify and track expenditures.
*Local or regional grants/ donations that we receive from sources other than state or federal are tracked each year by assigning special codes based on an "as awarded" system. As awards are received in the Business Office, expenditure codes will be assigned. The recipient (school/ dept) will be notified so all appropriate expenditures can be coded correctly.
*Notice that we use four (4) digits for this type of grant or donation; all state and federal grants use six (6).

**SUBFUND**

| 0 | 1 |
|---|---|
| *Activities funded by protoypical model & state/ federal grants. | Enrichment activities and time paid outside the school day. Activities funded by Levy. |
| Basic Ed | Athletics |
| CTE | Library |
| Skill Center | Music |
| Title I, II, III, IV | Highly Capable/ Explorers |
| Bilingual | Extra Pay, Stipends, Overload |
| Special Education | Art |
| | Advanced Placement |
| | Drama |
| | HR - Classified Professional Growth |