

Freeman School District No.358

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	14,143,253	465,437	2,313,703	1,358,026	168,667
Total Appropriation (Expenditures)	14,318,978	532,876	2,358,001	1,126,430	320,500
Other Financing Uses--Transfers Out (G.L. 536)	66,871	XXXXX	0	483,930	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	45,000	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-242,595	-67,439	-44,297	-297,333	-151,833
Beginning Total Fund Balance	1,084,511	290,285	1,078,000	300,000	209,150
Ending Total Fund Balance	841,915	222,846	1,033,702	2,666	57,317

SECTION B: EXCESS LEVIES FOR 2024 COLLECTION

Excess levies approved by voters for 2024 collection	1,594,808	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	1,594,808	XXXXX	1,786,000	1,190,328	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.

**Freeman School District No.358
GENERAL FUND FINANCIAL SUMMARY**

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	858.68		867.00		850.00	
FTE Certificated Employees	65.800		73.286		71.000	
FTE Classified Employees	34.077		47.153		40.220	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	12,403,010		13,971,756		14,143,253	
Total Expenditures	12,840,102		14,328,710		14,318,978	
Total Beginning Fund Balance	1,534,604		1,500,000		1,084,511	
Total Ending Fund Balance	1,094,177		1,143,046		841,915	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	6,681,768	52.04	7,170,928	50.05	7,107,644	49.64
Federal Special Purpose Funding	215,722	1.68	268,058	1.87	0	0.00
Special Education Instruction	1,360,950	10.60	1,517,091	10.59	1,412,014	9.86
Vocational Instruction	1,056,035	8.22	1,106,388	7.72	1,140,649	7.97
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	399,649	3.11	1,085,844	7.58	1,003,112	7.01
Other Instructional Programs	1,506	0.01	27,873	0.19	25,500	0.18
Community Services	72,229	0.56	82,747	0.58	1,000	0.01
Support Services	3,052,241	23.77	3,069,781	21.42	3,629,059	25.34
Total - Program Groups	12,840,102	100.00	14,328,710	100.00	14,318,978	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	7,504,854	58.45	8,951,781	62.47	8,781,751	61.33
Teaching Support	1,150,406	8.96	1,174,530	8.20	835,640	5.84
Other Supportive Activities	2,143,224	16.69	1,985,736	13.86	2,499,610	17.46
Building Administration	781,093	6.08	845,620	5.90	876,661	6.12
Central Administration	1,174,354	9.15	1,371,043	9.57	1,325,316	9.26
Total - Activity Groups	12,840,102	100.00	14,328,710	100.00	14,318,978	100.00

Freeman School District No.358

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	5,481,339	42.69	5,923,079	41.34	6,106,841	42.65
Classified Salaries	1,855,710	14.45	2,077,839	14.50	2,165,949	15.13
Employee Benefits and Payroll Taxes	2,967,374	23.11	3,369,146	23.51	3,198,661	22.34
Supplies, Instructional Resources and Noncapitalized Items	1,202,896	9.37	1,520,516	10.61	1,173,531	8.20
Purchased Services	1,187,725	9.25	1,379,202	9.63	1,629,384	11.38
Travel	56,114	0.44	41,428	0.29	33,612	0.23
Capital Outlay	88,944	0.69	17,500	0.12	11,000	0.08
Total - Objects	12,840,102	100.00	14,328,710	100.00	14,318,978	100.00

Freeman School District No.358

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	60.00	59.00	53.00
2. Grade 1	47.88	68.00	50.00
3. Grade 2	51.85	48.00	67.00
4. Grade 3	54.10	53.00	53.00
5. Grade 4	61.70	55.00	55.00
6. Grade 5	64.50	61.00	66.00
7. Grade 6	62.50	65.00	64.00
8. Grade 7	83.40	62.00	67.00
9. Grade 8	78.18	83.00	68.00
10. Grade 9	85.10	78.00	81.00
11. Grade 10	66.10	85.00	72.00
12. Grade 11 (excluding Running Start)	59.02	66.00	66.00
13. Grade 12 (excluding Running Start)	59.76	62.00	63.00
14. SUBTOTAL	834.09	845.00	825.00
15. Running Start	21.79	19.00	23.00
16. Dropout Reengagement Enrollment	0.10	0.00	0.00
17. ALE Enrollment	2.70	3.00	2.00
18. TOTAL K-12	858.68	867.00	850.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	65.80	73.29	71.000
2. General Fund FTE Classified Employees /4	34.08	47.15	40.220

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.

**Freeman School District No.358
SUMMARY OF GENERAL FUND BUDGET**

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,265,852	1,371,429	1,519,754
2000 Local Nontax Support	177,828	346,500	324,000
3000 State, General Purpose	7,745,193	8,365,129	8,320,238
4000 State, Special Purpose	1,995,290	3,052,647	3,042,062
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	1,168,741	784,051	817,839
7000 Revenues from Other School Districts	47,450	52,000	52,000
8000 Revenues from Other Entities	2,655	0	67,360
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	12,403,010	13,971,756	14,143,253
EXPENDITURES			
00 Regular Instruction	6,681,768	7,170,928	7,107,644
10 Federal Special Purpose Funding	215,722	268,058	0
20 Special Education Instruction	1,360,950	1,517,091	1,412,014
30 Vocational Education Instruction	1,056,035	1,106,388	1,140,649
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	399,649	1,085,844	1,003,112
70 Other Instructional Programs	1,506	27,873	25,500
80 Community Services	72,229	82,747	1,000
90 Support Services	3,052,241	3,069,781	3,629,059
B. TOTAL EXPENDITURES	12,840,102	14,328,710	14,318,978
C. OTHER FINANCING USES--TRANSFERS OUT (G.I.536) 1/	3,335	0	66,871
D. OTHER FINANCING USES (G.I.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-440,427	-356,953	-242,595
BEGINNING FUND BALANCE			
G.I.810 Restricted for Other Items	0	0	0
G.I.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.I.821 Restricted for Carryover of Restricted Revenues	235,993	129,104	138,162
G.I.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.I.825 Restricted for Skill Center	0	0	0
G.I.828 Restricted for Carryover of Food Service Revenue	0	0	0

Freeman School District No.358

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	7,039	18,501	14,902
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	16,543	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	250,000	250,000	163,922
G.L.890 Unassigned Fund Balance	668,222	669,534	328,679
G.L.891 Unassigned to Minimum Fund Balance Policy	356,807	432,861	438,846
F. TOTAL BEGINNING FUND BALANCE	1,534,604	1,500,000	1,084,511
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX

ENDING FUND BALANCE

G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	61,938	129,104	138,162
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	18,501	18,501	14,902
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	16,543	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	250,000	250,000	163,922
G.L.890 Unassigned Fund Balance	361,992	315,580	86,083

Freeman School District No.358

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	385,203	429,861	438,846
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,094,177	1,143,046	841,915

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

Freeman School District No.358

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	1,263,286	1,371,429	1,517,254
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	2,566	0	2,499
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,265,852	1,371,429	1,519,754
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	10,245	9,000	9,000
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	75,065	40,000	0
2200 Sales of Goods, Supplies, and Services, Unassigned	498	2,500	7,500
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	468	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	19,720	0	25,000
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	9,701	150,000	150,000
2300 Investment Earnings	10,302	25,000	25,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	10,500	40,000	45,000
2600 Fines and Damages	59	5,000	12,500
2700 Rentals and Leases	660	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	40,610	75,000	50,000
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	0	0	0

Freeman School District No.358

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	177,828	346,500	324,000
STATE, GENERAL PURPOSE			
3100 Apportionment	7,439,951	8,128,595	8,102,570
3121 Special Education--General Apportionment	176,411	165,539	217,668
3300 Local Effort Assistance	128,831	70,995	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	7,745,193	8,365,129	8,320,238
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	15,285	0	750,000
4109 Transition To Kindergarten	XXXXX	XXXXX	0
4121 Special Education	1,029,588	1,135,321	1,300,788
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	100,116	131,800	128,775
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	89,640	1,008,360	0
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	0	0	0
4174 Highly Capable	0	26,767	26,335
4188 Childcare	0	0	0
4198 School Food Services	10,262	0	10,000
4199 Transportation--Operations	750,399	750,399	826,164
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special 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
4000 TOTAL STATE, SPECIAL PURPOSE	1,995,290	3,052,647	3,042,062

Freeman School District No.358

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0

FEDERAL, SPECIAL PURPOSE

6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	XXXXX	348,139
6111 Federal Special Purpose-SLFRF	307,616	91,309	0
6112 Federal Special Purpose-ESSER II	113,505	0	0
6113 Federal Special Purpose-ESSER III	0	65,000	0
6114 Federal Special Purpose ESSER III Learning Loss	0	102,409	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	14,000	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	0	0	0
6124 Special Education--Supplemental	114,026	148,680	155,315
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	0	0	0
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	58,105	82,229	88,958
6152 School Improve, Fed Other Title Grants under ESEA, Fed	10,000	25,424	26,427
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

Freeman School District No.358

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	434,744	245,000	175,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXXX	XXXXXX	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0

Freeman School District No.358

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	3,541	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	82,975	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	30,231	24,000	24,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,168,741	784,051	817,839

Freeman School District No.358

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	47,450	52,000	52,000
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	47,450	52,000	52,000

REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	2,655	0	35,000
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	32,360
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	2,655	0	67,360

OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	12,403,010	13,971,756	14,143,253

Freeman School District No.358

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Freeman School District No.358

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	6,622,577	7,090,581	6,705,246
02 Alternative Learning Experience	59,191	80,347	43,385
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	XXXXX	XXXXX	359,013
00 TOTAL REGULAR INSTRUCTION	6,681,768	7,170,928	7,107,644
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	107,469	0
12 Federal Special Purpose - ESSER II	118,748	0	0
13 Federal Special Purpose - ESSER III	0	65,000	0
14 Federal Special Purpose ESSER III Learning Loss	0	95,589	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	96,975	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	215,722	268,058	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	1,166,296	1,353,597	1,238,282
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	38,654	0	0
24 Special Education, Supplemental, Federal	156,000	163,494	173,732
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	1,360,950	1,517,091	1,412,014
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	725,021	792,304	913,007
34 Middle School Career and Technical Education, State	331,014	314,084	227,642
38 Vocational, Federal	0	0	0
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,056,035	1,106,388	1,140,649
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Freeman School District No.358

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	78,659	74,558	117,252
52 Other Title Grants under ESEA-Federal	38,799	25,500	43,000
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	135,179	130,786	117,860
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	147,013	855,000	725,000
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	0	0	0
65 Transitional Bilingual, State	0	0	0
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	399,649	1,085,844	1,003,112
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	1,506	27,873	25,500
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	0	0
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,506	27,873	25,500
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	72,229	82,747	1,000

Freeman School District No.358

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	0	0	0
80 TOTAL COMMUNITY SERVICES	72,229	82,747	1,000
SUPPORT SERVICES			
97 District-wide Support	1,867,642	1,878,247	2,412,355
98 School Food Services	408,485	376,247	395,831
99 Pupil Transportation	776,114	815,287	820,873
90 TOTAL SUPPORT SERVICES	3,052,241	3,069,781	3,629,059
TOTAL PROGRAM EXPENDITURES	12,840,102	14,328,710	14,318,978

Freeman School District No.358

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	(0) Total Object	(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	6,705,246	90,000	4,374,732	321,436	1,551,593	159,964	188,659	18,862	0
02 ALE	43,385	0	17,300	11,734	13,351	1,000	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0	0	0	0	0	0	0
09 Transition to Kindergarten	359,013	0	49,299	112,363	97,351	50,000	50,000	0	0
TOTAL REGULAR INSTRUCTION	7,107,644	90,000	4,441,331	445,533	1,662,295	210,964	238,659	18,862	0
11 Federal Special Purpose - SLFRF	0	0	0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0	0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0	0	0	0	0	0	0	0
14 Federal Special Purpose - ESSER III Learning Loss	0	0	0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0	0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	1,238,282	0	548,843	239,473	357,899	11,817	80,250	0	0
22 Sp Ed, I&T, St	0	0	0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0	0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	173,732	0	108,565	21,508	43,659	0	0	0	0

Freeman School District No.358

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	(0) Total Object	(1) Debit Transfer	(2) Credit Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Sp Ed, I&T, Fed	0	0	0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0	0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0	0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	1,412,014	0	657,408	260,981	401,558	11,817	80,250	0	0
31 Voc, Basic, St	913,007	0	568,858	48,671	217,228	66,000	11,000	1,250	0
34 MidSchCar/Tec	227,642	0	130,126	11,020	49,496	27,000	10,000	0	0
38 Voc, Fed	0	0	0	0	0	0	0	0	0
39 Voc, Other	0	0	0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,140,649	0	698,984	59,691	266,724	93,000	21,000	1,250	0
45 Skill Cnt, Bas, St	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0	0	0	0	0	0	0	0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	117,252	0	16,929	48,102	47,221	5,000	0	0	0
52 Other Title Grants under ESEA-Federal	43,000	0	0	0	0	5,000	38,000	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	117,860	0	48,302	24,939	44,619	0	0	0	0
56 St In, Ctr/Hm, D	0	0	0	0	0	0	0	0	0

Freeman School District No.358

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0	0	0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	725,000	0	0	0	0	0	375,000	350,000	0	0
59 I-JAJ	0	0	0	0	0	0	0	0	0	0
61 Head Start, Fed	0	0	0	0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0	0	0	0	0	0	0	0	0
64 LEP, Fed	0	0	0	0	0	0	0	0	0	0
65 Tran Billing, St	0	0	0	0	0	0	0	0	0	0
67 Ind Ed, Fd, JOM	0	0	0	0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0	0	0	0	0	0	0	0	0
69 Comp, Othr	0	0	0	0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,003,112	0	0	65,231	73,041	91,840	385,000	388,000	0	0
71 Traffic Safety	0	0	0	0	0	0	0	0	0	0
73 Summer School	0	0	0	0	0	0	0	0	0	0
74 Highly Capable	25,500	0	0	0	0	0	25,000	500	0	0
76 Target Asst	0	0	0	0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0	0	0	0	0	0	0	0	0
79 Inst Pgm, Othr	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	25,500	0	0	0	0	0	25,000	500	0	0
81 Public Radio/TV	0	0	0	0	0	0	0	0	0	0
86 Comm Schools	0	0	0	0	0	0	0	0	0	0

Freeman School District No.358

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	1,000	0	0	0	0	1,000	0	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	1,000	0	0	0	0	1,000	0	0	0
97 Distwide Suppt	2,412,355	0	243,887	773,979	377,039	170,750	835,200	11,500	0
98 Schl Food Serv	395,831	0	0	161,474	101,357	130,000	2,000	1,000	0
99 Pupil Transp	820,873	0	-90,000	391,250	297,848	146,000	63,775	1,000	11,000
TOTAL SUPPORT SERVICES	3,629,059	0	-90,000	1,326,703	776,244	446,750	900,975	13,500	11,000
OBJECT TOTALS	14,318,978	90,000	6,106,841	2,165,949	3,198,661	1,173,531	1,629,384	33,612	11,000

Freeman School District No.358

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
(0) Debit Transfers	99,392	XXXXXX	90,000	XXXXXX	90,000	XXXXXX
(1) Credit Transfers	-99,392	XXXXXX	-90,000	XXXXXX	-90,000	XXXXXX
(2) Certificated Salaries	5,481,339	42.69	5,923,079	41.34	6,106,841	42.65
(3) Classified Salaries	1,855,710	14.45	2,077,839	14.50	2,165,949	15.13
(4) Employee Benefits and Payroll Taxes	2,967,374	23.11	3,369,146	23.51	3,198,661	22.34
(5) Supplies and Materials	1,202,896	9.37	1,520,516	10.61	1,173,531	8.20
(7) Purchased Services	1,187,725	9.25	1,379,202	9.63	1,629,384	11.38
(8) Travel	56,114	0.44	41,428	0.29	33,612	0.23
(9) Capital Outlay	88,944	0.69	17,500	0.12	11,000	0.08
TOTAL EXPENDITURES	12,840,102	100.00	14,328,710	100.00	14,318,978	100.00

Freeman School District No.358
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	7,006,398	54.57	8,465,520	59.08	8,366,655	58.43
28 Extracur	498,455	3.88	486,261	3.39	415,096	2.90
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	7,504,854	58.45	8,951,781	62.47	8,781,751	61.33
TEACHING SUPPORT						
22 Lrn Resrc	45,333	0.35	53,028	0.37	50,419	0.35
24 Guid/Coun	311,609	2.43	465,641	3.25	342,575	2.39
25 Pupil M/S	2,666	0.02	0	0.00	94,000	0.66
26 Health	249,808	1.95	436,013	3.04	291,146	2.03
31 InstProDev	2,391	0.02	14,500	0.10	500	0.00
32 Inst Tech	393,560	3.07	154,535	1.08	57,000	0.40
33 Curriculum	145,039	1.13	10,813	0.08	0	0.00
34 Prof Lrng St	86,171	0.67	40,000	0.28	0	0.00
TOTAL TEACHING SUPPORT	1,150,406	8.96	1,174,530	8.20	835,640	5.84
OTHER SUPPORT ACTIVITIES						
42 Food	163,498	1.27	122,500	0.85	127,500	0.89
44 Operation	167,620	1.31	166,748	1.16	181,346	1.27
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	575,124	4.48	606,296	4.23	654,075	4.57
53 Maintnce	122,296	0.95	138,588	0.97	117,979	0.82
56 Insurance	0	0.00	0	0.00	0	0.00
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-99,392	-0.77	-90,000	-0.63	-90,000	-0.63
62 Grnd Mnt	68,258	0.53	41,076	0.29	29,500	0.21
63 Oper Bldg	426,189	3.32	410,024	2.86	428,524	2.99
64 Maintnce	353,200	2.75	317,504	2.22	352,743	2.46
65 Utilities	271,897	2.12	202,000	1.41	260,000	1.82
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	3,657	0.03	2,500	0.02	200,000	1.40
72 Info Sys	66,593	0.52	45,000	0.31	218,193	1.52
73 Printing	0	0.00	0	0.00	0	0.00

Freeman School District No.358
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	24,284	0.19	23,500	0.16	19,750	0.14
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	2,143,224	16.69	1,985,736	13.86	2,499,610	17.46
UNIT ADMINISTRATION						
23 Princ Off	781,093	6.08	845,620	5.90	876,661	6.12
TOTAL UNIT ADMINISTRATION	781,093	6.08	845,620	5.90	876,661	6.12
CENTRAL ADMINISTRATION						
11 Bd of Dir	32,481	0.25	37,000	0.26	50,500	0.35
12 Supt Off	346,532	2.70	375,655	2.62	360,639	2.52
13 Busns Off	225,414	1.76	375,489	2.62	287,728	2.01
14 HR	49,207	0.38	47,749	0.33	113,678	0.79
15 Pblc Rltn	0	0.00	750	0.01	1,100	0.01
21 Supv Inst	265,125	2.06	286,998	2.00	285,867	2.00
41 Supervisn	77,508	0.60	86,999	0.61	86,985	0.61
51 Supervisn	178,087	1.39	160,403	1.12	138,819	0.97
61 Supv Bldg	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	1,174,354	9.15	1,371,043	9.57	1,325,316	9.26
TOTAL EXPENDITURES	12,840,102	100.00	14,328,710	100.00	14,318,978	100.00

Freeman School District No.358

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total Staff
TEACHING ACTIVITIES				
27 Teaching	58.600	82.54	11.267	28.01
28 Extracurricular	1.500	2.11	0.087	0.22
TOTAL TEACHING ACTIVITIES	60.100	84.65	11.354	28.23
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	0.710	1.77
24 Guidance and Counseling	3.000	4.23	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	0.000	0.00
26 Health/Related Services	2.400	3.38	0.000	0.00
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	5.400	7.61	0.710	1.77
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	2.415	6.00
52 Operations	XXXXX	XXXXX	5.513	13.71
53 Maintenance	XXXXX	XXXXX	0.500	1.24
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	0.000	0.00
63 Operation of Buildings	XXXXX	XXXXX	5.715	14.21
64 Maintenance	XXXXX	XXXXX	2.000	4.97
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	1.650	4.10
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	17.793	44.24

Freeman School District No.358

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total Staff	(3) No. of FTE Classified Staff	(4) % to Total Staff
UNIT ADMINISTRATION				
23 Principal's Office	3.100	4.37	4.686	11.65
TOTAL UNIT ADMINISTRATION	3.100	4.37	4.686	11.65
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	1.41	0.500	1.24
13 Business Office	0.000	0.00	1.500	3.73
14 Human Resources	0.000	0.00	1.000	2.49
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	1.400	1.97	0.350	0.87
41 Supervision - Nutrition Services	0.000	0.00	0.827	2.06
51 Supervision - Transportation	0.000	0.00	1.500	3.73
61 Supervision - Building	0.000	0.00	0.000	0.00
TOTAL CENTRAL ADMINISTRATION	2.400	3.38	5.677	14.11
TOTAL FTE STAFF	71.000	100.00	40.220	100.00

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

Freeman School District No.358

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES			
100 General Student Body	19,228	105,000	126,200
200 Athletics	184,042	150,000	269,167
300 Classes	2,037	25,000	6,600
400 Clubs	73,342	65,000	62,670
600 Private Moneys	2,102	5,000	800
A. TOTAL REVENUES	280,750	350,000	465,437
EXPENDITURES			
100 General Student Body	21,804	105,000	109,800
200 Athletics	163,896	150,000	335,259
300 Classes	4,109	25,000	6,400
400 Clubs	76,979	65,000	80,617
600 Private Moneys	7,778	5,000	800
B. TOTAL EXPENDITURES	274,565	350,000	532,876
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	6,185	0	-67,439
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	275,614	200,000	290,285
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	275,614	200,000	290,285
E. G. L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	281,799	200,000	222,846
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Freeman School District No.358

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.I. 890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	281,799	200,000	222,846

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

Freeman School District No.358

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,648,456	1,679,040	1,748,902
2000 Local Nontax Support	6,301	3,500	14,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	179,335	0	550,801
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,834,092	1,682,540	2,313,703
EXPENDITURES			
Matured Bond Expenditures	1,331,000	1,250,000	1,828,930
Interest on Bonds	451,910	407,250	429,071
Interfund Loan Interest	0	0	0
Bond Transfer Fees	600	1,500	100,000
Arbitrage Rebate	0	0	0
Underwriter's Fees	0	0	0
B. TOTAL EXPENDITURES	1,783,510	1,658,750	2,358,001
C. OTHER FINANCING USES--TRANSFERS OUT (G.I.536)	0	0	0
D. OTHER FINANCING USES (G.I.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	50,582	23,790	-44,297
BEGINNING FUND BALANCE			
G.I.810 Restricted for Other Items	0	0	0
G.I.830 Restricted for Debt Service	1,014,295	1,023,364	1,078,000
G.I.835 Restricted for Arbitrage Rebate	0	0	0
G.I.870 Committed to Other Purposes	0	0	0
G.I.889 Assigned to Fund Purposes	0	0	0
G.I.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,014,295	1,023,364	1,078,000
G. G.I.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.I.810 Restricted for Other Items	0	0	0
G.I.830 Restricted for Debt Service	1,064,877	1,047,154	1,033,702
G.I.835 Restricted for Arbitrage Rebate	0	0	0

Freeman School District No.358

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,064,877	1,047,154	1,033,702

Freeman School District No.358

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Taxes	1,641,779	1,679,040	1,742,901
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	6,677	0	6,001
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,648,456	1,679,040	1,748,902
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	6,301	3,500	14,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	6,301	3,500	14,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	179,335	0	550,801

Freeman School District No.358

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

9000 | TOTAL OTHER FINANCING SOURCES

TOTAL REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
	179,335	0	550,801
	1,834,092	1,682,540	2,313,703

**Freeman School District No.358
SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	983,100	1,077,346	1,151,526
2000 Local Nontax Support	8,943	5,000	206,500
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	30,000	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	409,636	345,000	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	2,000,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,431,679	3,427,346	1,358,026

EXPENDITURES			
10 Sites	832,455	3,159,173	1,095,930
20 Buildings	3,393	1,000,000	0
30 Equipment	8,346	0	30,500
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	1,071,975	4,159,173	1,126,430
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	176,000	0	483,930
D. OTHER FINANCING USES (G.L.535) 2/	0	0	45,000
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	183,704	-731,826	-297,333

BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	327,883	310,398	0
G.L.862 Committed from Levy Proceeds	0	0	0

**Freeman School District No.358
SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	599,344	800,533	300,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	927,227	1,110,931	300,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ OR -)	XXXXX	XXXXX	XXXXX

ENDING FUND BALANCE

G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.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	310,398	310,398	0
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	800,533	68,706	2,666
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,110,930	379,104	2,666

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

Freeman School District No.358

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

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

Freeman School District No.358

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	979,129	1,077,346	1,149,025
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	3,971	0	2,501
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	983,100	1,077,346	1,151,526
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	8,943	5,000	6,500
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	200,000
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	8,943	5,000	206,500
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	30,000	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance -- Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	30,000	0	0

Freeman School District No.358

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	409,636	345,000	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0

Freeman School District No.358

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	409,636	345,000	0

REVENUES FROM OTHER SCHOOL DISTRICTS

7100 | Program Participation, Unassigned

7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS

REVENUES FROM OTHER ENTITIES

8100 | Governmental Entities
 8101 | Governmental Entities-Enrichment
 8500 | Nonfederal ESD

8000 TOTAL REVENUES FROM OTHER ENTITIES

OTHER FINANCING SOURCES

9100 | Sale of Bonds
 9200 | Sale of Real Property
 9300 | Sale of Equipment
 9400 | Compensated Loss of Fixed Assets
 9500 | Long-Term Financing
 9900 | Transfers
 9901 | Transfers (local resources)

9000 TOTAL OTHER FINANCING SOURCES

TOTAL REVENUES AND OTHER FINANCING SOURCES

	1,431,679	3,427,346	1,358,026
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Freeman School District No.358

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	3,600	0	0
2300 Investment Earnings	855	700	700
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	162,848	148,845	167,967
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	20,000	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Freeman School District No.358
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	187,303	149,545	168,667
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	187,303	149,545	168,667
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	209,096	310,000	320,500
34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	209,096	310,000	320,500
E. OTHER FINANCING USES--TRANSFERS OUT (G.I.536) 2/	0	0	0
F. OTHER FINANCING USES (G.I.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-21,793	-160,455	-151,833
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	195,958	170,530	209,150
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	195,958	170,530	209,150
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	174,165	10,075	57,317

Freeman School District No.358

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	174,165	10,075	57,317

- 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.