

Freeman School District No.358

FISCAL YEAR 2026-2027

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Freeman School District No.358

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Freeman School District School District No. 358 of Spokane County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the Debt Service Fund budget is prepared on the modified accrual basis of accounting and all other funds are prepared on the cash basis of accounting pursuant to RCW 28A.505

(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and

(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and

(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

Signed Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2026 through August 31, 2027.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 06/28/2026

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	14,738,513	368,325	2,459,308	1,585,929	250,559
Total Appropriation (Expenditures)	14,661,457	434,775	2,465,001	820,000	263,148
Other Financing Uses--Transfers Out (G.L. 536)	14,641	XXXXX	0	536,160	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	62,415	-66,450	-5,692	229,769	-12,589
Beginning Total Fund Balance	797,045	343,145	1,368,907	69,707	263,149
Ending Total Fund Balance	859,460	276,695	1,363,214	299,476	250,560
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	2,121,644	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2027 collection after rollback	2,121,644	XXXXX	1,961,000	1,650,428	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 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	872.81		815.18		801.42	
FTE Certificated Employees	66.340		64.900		61.562	
FTE Classified Employees	38.057		41.591		41.887	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	14,490,629		14,603,517		14,738,513	
Total Expenditures	13,896,053		14,521,017		14,661,457	
Total Beginning Fund Balance	253,216		590,784		797,045	
Total Ending Fund Balance	795,931		639,698		859,460	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	6,786,367	48.84	7,083,672	48.78	7,048,542	48.08
Federal Special Purpose Funding	0	11.00	0	0.00	XXXXX	XXXXX
Special Education Instruction	1,528,364	9.17	1,744,290	12.01	1,767,826	12.06
Vocational Instruction	1,274,755	0.00	1,374,437	9.47	1,376,161	9.39
Skill Center Instruction	0	2.15	0	0.00	0	0.00
Compensatory Education	298,569	0.16	206,213	1.42	244,852	1.67
Other Instructional Programs	22,836	0.08	26,455	0.18	29,915	0.20
Community Services	10,986	28.60	1,500	0.01	1,000	0.01
Support Services	3,974,175	100.00	4,084,450	28.13	4,193,161	28.60
Total - Program Groups	13,896,053		14,521,017	100.00	14,661,457	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	7,718,073	55.54	8,327,009	57.34	8,299,083	56.60
Teaching Support	1,034,886	7.45	1,095,954	7.55	935,003	6.38
Other Supportive Activities	2,997,344	21.57	2,954,936	20.35	3,135,784	21.39
Building Administration	795,818	5.73	876,294	6.03	853,337	5.82
Central Administration	1,190,054	8.56	1,266,824	8.72	1,438,250	9.81
Total - Activity Groups	13,896,053	100.00	14,521,017	100.00	14,661,457	100.00

Freeman School District No.358

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	6,006,476	43.22	6,392,778	44.02	6,292,168	42.92
Classified Salaries	2,346,233	16.88	2,389,894	16.46	2,529,634	17.25
Employee Benefits and Payroll Taxes	3,175,499	22.85	3,322,709	22.88	3,358,477	22.91
Supplies, Instructional Resources and Noncapitalized Items	711,513	5.12	725,048	4.99	764,195	5.21
Purchased Services	1,602,291	11.53	1,644,476	11.32	1,657,143	11.30
Travel	23,950	0.17	31,112	0.21	32,840	0.22
Capital Outlay	30,092	0.22	15,000	0.10	27,000	0.18
Total - Objects	13,896,053	100.00	14,521,017	100.00	14,661,457	100.00

Freeman School District No.358

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	86.90	61.00	56.00
2. Grade 1	64.20	44.00	61.00
3. Grade 2	58.00	65.00	48.00
4. Grade 3	65.30	60.00	63.00
5. Grade 4	57.00	68.00	53.00
6. Grade 5	53.20	59.00	73.00
7. Grade 6	70.60	56.00	59.00
8. Grade 7	62.16	72.00	58.00
9. Grade 8	68.60	60.00	73.00
10. Grade 9	62.20	65.00	64.00
11. Grade 10	72.62	57.00	67.00
12. Grade 11 (excluding Running Start)	60.47	65.62	42.54
13. Grade 12 (excluding Running Start)	67.64	63.31	60.95
14. SUBTOTAL	848.89	795.93	778.49
15. Running Start	19.92	16.25	12.64
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	4.00	3.00	10.29
18. TOTAL K-12	872.81	815.18	801.42
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	66.34	64.90	61.562
2. General Fund FTE Classified Employees /4	38.06	41.59	41.887

1/ Enrollment are the average counts at school years 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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,780,069	1,894,847	1,998,997
2000 Local Nontax Support	336,182	334,700	408,500
3000 State, General Purpose	8,623,631	8,709,346	8,826,219
4000 State, Special Purpose	3,237,276	3,226,158	3,139,736
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	435,272	352,466	365,061
7000 Revenues from Other School Districts	78,200	85,000	0
8000 Revenues from Other Entities	0	1,000	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	14,490,629	14,603,517	14,738,513
EXPENDITURES			
00 Regular Instruction	6,786,367	7,083,672	7,048,542
20 Special Education Instruction	1,528,364	1,744,290	1,767,826
30 Vocational Education Instruction	1,274,755	1,374,437	1,376,161
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	298,569	206,213	244,852
70 Other Instructional Programs	22,836	26,455	29,915
80 Community Services	10,986	1,500	1,000
90 Support Services	3,974,175	4,084,450	4,193,161
B. TOTAL EXPENDITURES	13,896,053	14,521,017	14,661,457
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	51,862	33,586	14,641
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	542,715	48,914	62,415
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0

Freeman School District No.358

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	32,999	29,293	8,804
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.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	15,000	0	15,000
G.L.890 Unassigned Fund Balance	0	125,130	27,589
G.L.891 Unassigned to Minimum Fund Balance Policy	170,482	436,361	745,652
H. TOTAL BEGINNING FUND BALANCE	253,216	590,784	797,045
G.L.898 Accounting Changes and Error Corrections	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	93,147	0	0
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	29,293	29,293	8,804
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.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	15,000	0	15,000

Freeman School District No.358

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890 Unassigned Fund Balance	210,176	174,044	90,004
G.L.891 Unassigned to Minimum Fund Balance Policy	416,949	436,361	745,652
I. TOTAL ENDING FUND BALANCE (G+H)	795,931	639,698	859,460

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.

Freeman School District No.358
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Tax	1,777,960	1,894,847	1,993,992
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	2,109	0	5,005
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,780,069	1,894,847	1,998,997
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	9,091	11,000	20,000
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	8,668	9,500	10,500
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	5,350	5,300	4,500
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	28,350	25,000	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	175,608	175,000	177,000
2300 Investment Earnings	15,064	25,000	25,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	85,710	62,000	126,000
2600 Fines and Damages	6,670	12,700	10,500
2700 Rentals and Leases	1,600	4,200	4,500
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	72	5,000	5,500
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	336,182	334,700	408,500

Freeman School District No.358
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE			
3100 Apportionment	8,437,188	8,465,550	8,589,602
3121 Special Education--General Apportionment	186,442	233,796	236,617
3300 Local Effort Assistance	0	10,000	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	8,623,631	8,709,346	8,826,219
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	52,000	60,000
4109 Transition To Kindergarten	551,334	501,830	258,367
4121 Special Education	1,322,829	1,367,165	1,375,455
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	148,475	136,354	140,954
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	88,016	4,000	94,583
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	7,611	4,400	1,498
4174 Highly Capable	26,777	26,859	27,179
4188 Childcare	0	0	0
4198 School Food Services	4,890	2,550	5,200
4199 Transportation--Operations	1,056,706	1,100,000	1,176,500
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	30,637	31,000	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	3,237,276	3,226,158	3,139,736

Freeman School District No.358
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
5700 Qualified Energy Investment Tax Credits	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	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	155,928	155,315	158,613
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	81,057	36,285	30,836
6152 School Improve, Fed Other Title Grants under ESEA, Fed	43,792	25,866	22,612
6153 Migrant ESEA Migrant, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance 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	111,298	105,000	120,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	0	0	0

Freeman School District No.358
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
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
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6321 Special Education--Medicaid Reimbursement	7,548	6,000	7,000
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
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0

Freeman School District No.358
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	35,648	24,000	26,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	435,272	352,466	365,061
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	78,200	85,000	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	78,200	85,000	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	1,000	0
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	0
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 ENTITES	0	1,000	0

Freeman School District No.358
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	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	14,490,629	14,603,517	14,738,513

Freeman School District No.358

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 Basic Education	6,204,801	6,499,974	6,562,776
02 Alternative Learning Experience	52,680	76,787	73,392
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	528,887	506,911	412,374
00 TOTAL REGULAR INSTRUCTION	6,786,367	7,083,672	7,048,542
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	1,367,205	1,576,081	1,593,737
22 Special Education, Infants and Toddlers, State	0	0	0
24 Special Education, Supplemental, Federal	161,160	168,209	174,089
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	1,528,364	1,744,290	1,767,826
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,012,721	1,094,069	1,143,371
34 Middle School Career and Technical Education, State	262,034	280,368	232,790
38 Vocational, Federal	0	0	0
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,274,755	1,374,437	1,376,161
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
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 INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	99,694	31,289	48,735
52 Other Title Grants under ESEA-Federal	53,607	28,592	8,500
53 Migrant ESEA Migrant, Federal	0	0	0
55 Learning Assistance Program (LAP), State	130,445	131,524	127,550
56 State Institutions, Centers and Homes, Delinquent	0	0	0

Freeman School District No.358

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	8,575	6,000	55,000
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
64 Limited English Proficiency, Federal	0	0	0
65 Transitional Bilingual, State	6,248	8,808	5,067
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	298,569	206,213	244,852
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	22,836	26,455	29,915
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	22,836	26,455	29,915
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	10,986	1,500	1,000
89 Other Community Services	0	0	0
80 TOTAL COMMUNITY SERVICES	10,986	1,500	1,000
SUPPORT SERVICES			
97 District-wide Support	2,464,432	2,613,422	2,611,559
98 School Food Services	424,553	391,058	413,539
99 Pupil Transportation	1,090,450	1,079,970	1,168,063
90 TOTAL SUPPORT SERVICES	3,979,434	4,084,450	4,193,161
TOTAL PROGRAM EXPENDITURES	13,901,312	14,521,017	14,661,457

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
01 Basic Education	6,562,776	99,500		4,233,136	393,978	1,450,884	144,095	231,793	9,390	0
02 ALE	73,392	0		35,579	13,666	20,647	1,000	1,000	1,500	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09 Transition to Kindergarten	412,374	0		141,097	118,455	135,322	10,000	7,500	0	0
TOTAL REGULAR INSTRUCTION	7,048,542	99,500		4,409,812	526,099	1,606,853	155,095	240,293	10,890	0
21 Sp Ed, Sup, St	1,593,737	500		709,307	329,314	462,616	26,000	64,800	1,200	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	174,089	0		110,675	0	63,414	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	1,767,826	500		819,982	329,314	526,030	26,000	64,800	1,200	0
31 Voc, Basic, St	1,143,371	0		693,025	96,083	288,913	35,850	21,500	8,000	0
34 MidSchCar/Tec	232,790	0		106,404	24,709	48,677	43,000	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	1,376,161	0		799,429	120,792	337,590	78,850	31,500	8,000	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

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
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	48,735	0		5,727	17,452	20,556	5,000	0	0	0
52 Other Title Grants under ESEA-Federal	8,500	0	0	0	0	0	500	8,000	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
55 LAP	127,550	0		27,080	49,820	49,650	1,000	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	55,000	0		0	0	0	50,000	5,000	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
64 LEP, Fed	0	0		0	0	0	0	0	0	0
65 Tran Biling, St	5,067	0		0	2,938	2,129	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	244,852	0	0	32,807	70,210	72,335	56,500	13,000	0	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0

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
74 Highly Capable	29,915	0		22,054	0	7,361	0	500	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	0	0		0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	29,915	0		22,054	0	7,361	0	500	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 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	0
TOTAL COMMUNITY SERVICES	1,000	0	0	0	0	0	1,000	0	0	0
97 Distwide Suppt	2,611,559	0	0	202,293	761,846	357,130	96,750	1,184,040	9,500	0
98 Schl Food Serv	413,539	0	0	0	165,664	103,865	137,000	6,510	500	0
99 Pupil Transp	1,168,063	0	-100,000	5,791	555,709	347,313	213,000	116,500	2,750	27,000
TOTAL SUPPORT SERVICES	4,193,161	0	-100,000	208,084	1,483,219	808,308	446,750	1,307,050	12,750	27,000
OBJECT TOTALS	14,661,457	100,000	-100,000	6,292,168	2,529,634	3,358,477	764,195	1,657,143	32,840	27,000

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	26,239	0		0	14,787	9,675	1,629	148	0	0
23 Princ Off	654,767	0		348,355	130,925	168,349	1,050	4,306	1,782	0
24 Guid/Coun	203,416	0		145,379	0	55,356	1,787	894	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	80,669	0		52,112	0	22,557	500	5,500	0	0
27 Teaching	5,033,370	9,500		3,515,647	41,074	1,135,217	123,629	203,445	4,858	0
28 Extracur	450,309	90,000		86,643	207,192	47,724	2,500	13,500	2,750	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	6,000	0			0	0	3,000	3,000	0	0
33 Curriculum	11,000	0		0	0	0	10,000	1,000	0	0
34 Prof Lrng St	97,006	0		85,000		12,006	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	6,562,776	99,500		4,233,136	393,978	1,450,884	144,095	231,793	9,390	0
FTE Program Staff				40.575	6.445					

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	73,392	0		35,579	13,666	20,647	1,000	1,000	1,500	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	73,392	0		35,579	13,666	20,647	1,000	1,000	1,500	0
FTE Program Staff				0.340	0.269					

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 09 - Transition to Kindergarten

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	50,985	0		25,949	11,004	14,032	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	13,988	0		0	8,947	5,041	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	329,039	0		115,148	88,575	107,816	10,000	7,500	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0		0	0	0	0	0	0	0
63 Oper Bldg	18,362	0		0	9,929	8,433	0	0	0	0
64 Maintnce	0	0		0	0	0	0	0	0	0
65 Utilities	0	0					0	0	0	0
67 Bldg Secu	0	0		0	0	0	0	0	0	0
Total	412,374	0		141,097	118,455	135,322	10,000	7,500	0	0
FTE Program Staff				1.650	2.528					

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	210,396	0		108,821	39,319	54,556	3,000	3,500	1,200	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	61,870	0		48,318	0	13,552	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	295,189	0		180,345	0	62,844	2,000	50,000	0	0
27 Teaching	1,022,782	500		371,823	289,995	331,664	17,500	11,300	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	1,000	0			0	0	1,000	0	0	0
33 Curriculum	2,500	0		0	0	0	2,500	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	1,593,737	500		709,307	329,314	462,616	26,000	64,800	1,200	0
FTE Program Staff				7.874	7.337					

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	174,089	0		110,675	0	63,414	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	174,089	0		110,675	0	63,414	0	0	0	0
FTE Program Staff				1.080						

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	190,546	0		139,938	7,207	43,401	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	57,815	0		45,551	0	12,264	0	0	0	0
24 Guid/Coun	2,067	0		1,494	0	573	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	812,943	0		506,042	33,538	213,013	35,850	16,500	8,000	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	59,466	0			45,023	14,443	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	15,534				10,315	5,219	0	0	0	0
65 Utilities	5,000							5,000		
Total	1,143,371	0		693,025	96,083	288,913	35,850	21,500	8,000	0
FTE Program Staff				7.170	1.513					

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	6,461	0		0	4,145	2,316	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	27,900	0		21,904	0	5,996	0	0	0	0
24 Guid/Coun	2,015	0		1,449	0	566	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	163,359	0		83,051	0	32,308	43,000	5,000	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	21,022	0			16,050	4,972	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	7,033				4,514	2,519	0	0	0	0
65 Utilities	5,000							5,000		
Total	232,790	0		106,404	24,709	48,677	43,000	10,000	0	0
FTE Program Staff				1.311	0.326					

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

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

Freeman School District No.358
OBJECTS OF EXPENDITURE
PROGRAM 46 - Skill Center, Federal

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

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

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	14,957	0		5,727	0	9,230	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	5,979	0		0	4,232	1,747	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	27,799	0		0	13,220	9,579	5,000	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	48,735	0		5,727	17,452	20,556	5,000	0	0	0
FTE Program Staff				0.050	0.367					

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	2,500	0		0	0	0	0	2,500	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	6,000	0		0	0	0	500	5,500	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	8,500	0	0	0	0	0	500	8,000	0	0

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	127,550	0		27,080	49,820	49,650	1,000	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	127,550	0		27,080	49,820	49,650	1,000	0	0	0
FTE Program Staff				0.280	1.206					

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	50,000	0		0	0	0	50,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	5,000	0		0	0	0	0	5,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	55,000	0		0	0	0	50,000	5,000	0	0

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	5,067	0		0	2,938	2,129	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	5,067	0		0	2,938	2,129	0	0	0	0
FTE Program Staff					0.067					

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 69 - Compensatory, Other

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	4,031	0		2,898	0	1,133	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	25,884	0		19,156	0	6,228	0	500	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	29,915	0		22,054	0	7,361	0	500	0	0
FTE Program Staff				0.232						

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	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
66 E-Rate	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

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

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 88 - Early Learning Programs

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
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,000	0		0	0	0	1,000	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	1,000	0		0	0	0	1,000	0	0	0

Freeman School District No.358
OBJECTS OF EXPENDITURE
PROGRAM 89 - Other Community Services

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

Freeman School District No.358
OBJECTS OF EXPENDITURE
PROGRAM 97 - District-wide Support

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	94,250	0			0	0	1,750	90,500	2,000	0
12 Supt Off	324,775	0		202,293	40,201	66,381	1,500	9,400	5,000	0
13 Busns Off	262,702	0		0	167,788	49,474	10,000	33,940	1,500	0
14 HR	79,792	0		0	49,864	19,428	500	9,000	1,000	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
35 Pupil Safety	80,000	0		0	0	0	0	80,000	0	0
61 Supv Bldg	300	0		0	0	0	100	200	0	0
62 Grnd Mnt	27,000	0			0	0	17,000	10,000	0	0
63 Oper Bldg	419,311	0			234,224	125,087	35,000	25,000	0	0
64 Maintnce	364,160	0	0		154,016	59,744	15,400	135,000	0	0
65 Utilities	257,000	0	0		0	0	0	257,000	0	0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	415,000	0					0	415,000		0
69 Dep Fac Mnt	0	0			0	0	0	0		0
72 Info Sys	277,769	0	0	0	115,753	37,016	6,000	119,000	0	0
73 Printing	0	0	0	0	0	0	0	0	0	0
74 Warehouse	0	0	0	0	0	0	0	0	0	0
75 Mtr Pool	9,500	0	0	0	0	0	9,500	0	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0		0					0		0
Total	2,611,559	0	0	202,293	761,846	357,130	96,750	1,184,040	9,500	0
FTE Program Staff				0.970	10.555					

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	95,941	0		0	66,924	27,107	0	1,410	500	0
42 Food	125,000	0					125,000	0		
44 Operation	192,598	0			98,740	76,758	12,000	5,100	0	0
49 Transfers	0		0							
Total	413,539	0	0	0	165,664	103,865	137,000	6,510	500	0
FTE Program Staff					2.852					

Freeman School District No.358

OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	12,416	0		0	8,789	3,627	0	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
51 Supervisn	158,130	0		5,791	105,967	40,872	1,000	2,500	2,000	0
52 Operation	872,857	0			385,153	278,954	187,000	9,000	750	12,000
53 Maintnce	144,660	0			55,800	23,860	25,000	25,000	0	15,000
56 Insurance	80,000							80,000		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-100,000		-100,000							
Total	1,168,063	0	-100,000	5,791	555,709	347,313	213,000	116,500	2,750	27,000
FTE Program Staff				0.030	8.422					

Freeman School District No.358
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-23-210	ELEMENTARY PRINCIPAL	0.600	129,743	129,743	129,743.33	77,846	77,846	0
01-23-230	SECONDARY PRINCIPAL	1.400	151,837	146,027	148,600.00	208,040	94,139	113,901
01-23-240	SECONDARY VICE PRINCIPAL	0.500	124,938	124,938	124,938.00	62,469	0	62,469
ACTIVITY CODE 23 TOTAL		2.500				348,355	171,985	176,370
01-24-420	COUNSELOR	1.972	74,678	68,665	71,640.97	141,276	141,276	0
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,103	4,103	0
ACTIVITY CODE 24 TOTAL		1.972				145,379	145,379	0
01-26-470	NURSE	0.698	74,669	74,669	74,659.03	52,112	52,112	0
ACTIVITY CODE 26 TOTAL		0.698				52,112	52,112	0
01-27-001	SICK LEAVE	0.000	0	0	0.00	40,000	0	40,000
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	150,000	0	150,000
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	18,000	0	18,000
01-27-310	ELEMENTARY HOMEROOM TEACHER	19.680	104,643	54,077	92,934.76	1,828,956	1,828,956	0
01-27-320	SECONDARY TEACHER	12.892	104,643	54,077	94,478.90	1,218,022	1,218,022	0
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	765	765	0
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	32,570	32,570	0
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	60,000	0	60,000
01-27-340	ELEMENTARY SPECIALIST TEACHER	2.333	104,643	63,302	71,724.82	167,334	167,334	0
ACTIVITY CODE 27 TOTAL		34.905				3,515,647	3,247,647	268,000
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	22,992	0	22,992
01-28-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,182	0	1,182

Freeman School District No.358
SALARY EXHIBITS -- 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
01-28-510	EXTRACURRICULAR	0.500	124,938	124,938	124,938.00	62,469	0	62,469
ACTIVITY CODE 28 TOTAL		0.500				86,643	0	86,643
01-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	85,000	85,000	0
ACTIVITY CODE 34 TOTAL		0.000				85,000	85,000	0
PROGRAM TOTAL		40.575				4,233,136	3,702,123	531,013

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.

Freeman School District No.358
SALARY EXHIBITS -- 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	0.340	104,643	104,643	104,644.12	35,579	35,579	0
ACTIVITY CODE 27 TOTAL		0.340				35,579	35,579	0
PROGRAM TOTAL		0.340				35,579	35,579	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.

Freeman School District No.358
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

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
09-23-210	ELEMENTARY PRINCIPAL	0.200	129,743	129,743	129,745.00	25,949	0	25,949
ACTIVITY CODE 23 TOTAL		0.200				25,949	0	25,949
09-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,000	0	1,000
09-27-310	ELEMENTARY HOMEROOM TEACHER	1.450	80,218	75,401	78,722.76	114,148	0	114,148
ACTIVITY CODE 27 TOTAL		1.450				115,148	0	115,148
PROGRAM TOTAL		1.650				141,097	0	141,097

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.

Freeman School District No.358
SALARY EXHIBITS -- 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
21-21-250	OTHER SCHOOL ADMINISTRATOR	0.950	114,548	114,548	114,548.42	108,821	108,821	0
ACTIVITY CODE 21 TOTAL		0.950				108,821	108,821	0
21-23-210	ELEMENTARY PRINCIPAL	0.200	129,743	129,743	129,745.00	25,949	25,949	0
21-23-250	OTHER SCHOOL ADMINISTRATOR	0.150	151,837	146,027	149,126.67	22,369	22,369	0
ACTIVITY CODE 23 TOTAL		0.350				48,318	48,318	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	1.000	104,643	104,643	104,643.00	104,643	104,643	0
21-26-460	PSYCHOLOGIST	1.000	67,915	67,915	67,915.00	67,915	67,915	0
21-26-470	NURSE	0.104	74,669	74,669	74,875.00	7,787	7,787	0
ACTIVITY CODE 26 TOTAL		2.104				180,345	180,345	0
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,000	0	3,000
21-27-310	ELEMENTARY HOMEROOM TEACHER	2.470	104,643	75,401	88,809.31	219,359	219,359	0
21-27-320	SECONDARY TEACHER	2.000	68,771	67,401	68,086.00	136,172	136,172	0
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	13,292	13,292	0
ACTIVITY CODE 27 TOTAL		4.470				371,823	368,823	3,000
PROGRAM TOTAL		7.874				709,307	706,307	3,000

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.

Freeman School District No.358
SALARY EXHIBITS -- 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
24-27-310	ELEMENTARY HOMEROOM TEACHER	0.080	75,401	75,401	75,400.00	6,032	6,032	0
24-27-320	SECONDARY TEACHER	1.000	104,643	104,643	104,643.00	104,643	104,643	0
ACTIVITY CODE 27 TOTAL		1.080				110,675	110,675	0
PROGRAM TOTAL		1.080				110,675	110,675	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.

Freeman School District No.358
SALARY EXHIBITS -- 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
31-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	15,000	15,000	0
31-21-250	OTHER SCHOOL ADMINISTRATOR	1.000	124,938	124,938	124,938.00	124,938	124,938	0
ACTIVITY CODE 21 TOTAL		1.000				139,938	139,938	0
31-23-250	OTHER SCHOOL ADMINISTRATOR	0.300	151,837	151,837	151,836.67	45,551	45,551	0
ACTIVITY CODE 23 TOTAL		0.300				45,551	45,551	0
31-24-420	COUNSELOR	0.020	74,678	74,678	74,700.00	1,494	1,494	0
ACTIVITY CODE 24 TOTAL		0.020				1,494	1,494	0
31-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,500	0	3,500
31-27-320	SECONDARY TEACHER	5.850	104,643	55,457	82,337.09	481,672	481,672	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	20,870	20,870	0
ACTIVITY CODE 27 TOTAL		5.850				506,042	502,542	3,500
PROGRAM TOTAL		7.170				693,025	689,525	3,500

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.

PROGRAM 34 - Middle School Career and Technical Education, State

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.

Freeman School District No.358
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-250	OTHER SCHOOL ADMINISTRATOR	0.050	114,548	114,548	114,540.00	5,727	5,727	0
ACTIVITY CODE 21 TOTAL		0.050				5,727	5,727	0
PROGRAM TOTAL		0.050				5,727	5,727	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.

Freeman School District No.358

PROGRAM 52 - Other Title Grants under ESEA-Federal

[illegible]

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.

Freeman School District No.358
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.280	99,732	93,700	96,714.29	27,080	27,080	0
ACTIVITY CODE 27 TOTAL		0.280				27,080	27,080	0
PROGRAM TOTAL		0.280				27,080	27,080	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.

Freeman School District No.358

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
**** 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.

Freeman School District No.358
SALARY EXHIBITS -- 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
**** 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.

Freeman School District No.358
SALARY EXHIBITS -- 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
74-24-420	COUNSELOR	0.042	68,671	68,665	69,000.00	2,898	2,898	0
ACTIVITY CODE 24 TOTAL		0.042				2,898	2,898	0
74-27-310	ELEMENTARY HOMEROOM TEACHER	0.170	104,643	92,081	100,947.06	17,161	17,161	0
74-27-320	SECONDARY TEACHER	0.020	99,732	99,732	99,750.00	1,995	1,995	0
ACTIVITY CODE 27 TOTAL		0.190				19,156	19,156	0
PROGRAM TOTAL		0.232				22,054	22,054	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.

PROGRAM 88 - Early Learning Programs

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.

Freeman School District No.358
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-110	SUPERINTENDENT	0.970	193,025	193,025	193,024.74	187,234	154,420	32,814
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,000	0	9,000
97-12-112	SUPERINTENDENT SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,059	0	6,059
ACTIVITY CODE 12 TOTAL		0.970				202,293	154,420	47,873
PROGRAM TOTAL		0.970				202,293	154,420	47,873

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.

PROGRAM 98 - School Food Services

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.

Freeman School District No.358
SALARY EXHIBITS -- 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
99-51-130	OTHER DISTRICT ADMINISTRATOR	0.030	193,025	193,025	193,033.33	5,791	5,791	0
ACTIVITY CODE 51 TOTAL		0.030				5,791	5,791	0
PROGRAM TOTAL		0.030				5,791	5,791	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.

Freeman School District No.358
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-22-910	AIDES	0.306	635.44	23.27	23.27	23.27	14,787	14,787	0
ACTIVITY CODE 22 TOTAL		0.306					14,787	14,787	0
01-23-940	OFFICE/CLERICAL	2.674	5,561.95	26.19	21.30	23.54	130,925	112,076	18,849
ACTIVITY CODE 23 TOTAL		2.674					130,925	112,076	18,849
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	9,600	9,600	0
01-27-910	AIDES	0.568	1,182.00	26.44	22.40	24.53	28,999	0	28,999
01-27-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,475	2,475	0
ACTIVITY CODE 27 TOTAL		0.568					41,074	12,075	28,999
01-28-910	AIDES	0.029	60.67	19.48	19.48	19.48	1,182	0	1,182
01-28-980	TECHNICAL	2.868	5,944.00	69.90	6.35	34.66	206,010	0	206,010
ACTIVITY CODE 28 TOTAL		2.897					207,192	0	207,192
PROGRAM TOTAL		6.445					393,978	138,938	255,040

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.

Freeman School District No.358
SALARY EXHIBITS -- 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
02-27-910	AIDES	0.269	559.86	24.41	24.41	24.41	13,666	13,666	0
ACTIVITY CODE 27 TOTAL		0.269					13,666	13,666	0
PROGRAM TOTAL		0.269					13,666	13,666	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.

PROGRAM 09 - Transition to Kindergarten

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.

Freeman School District No.358
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-940	OFFICE/CLERICAL	0.730	1,519.20	22.59	0.00	25.88	39,319	39,319	0
ACTIVITY CODE 21 TOTAL		0.730					39,319	39,319	0
21-27-910	AIDES	5.201	10,817.76	24.41	19.27	21.03	227,538	227,538	0
21-27-960	PROFESSIONAL	1.406	2,924.85	22.34	20.44	21.35	62,457	62,457	0
ACTIVITY CODE 27 TOTAL		6.607					289,995	289,995	0
PROGRAM TOTAL		7.337					329,314	329,314	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.

Freeman School District No.358
SALARY EXHIBITS -- 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
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								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.

PROGRAM 31 - Vocational, Basic, State

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.

Freeman School District No.358
SALARY EXHIBITS -- 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	0.076	158.25	26.19	26.19	26.19	4,145	4,145	0
ACTIVITY CODE 21 TOTAL		0.076					4,145	4,145	0
34-32-980	TECHNICAL	0.050	104.00	31.39	31.39	31.39	3,265	3,265	0
34-32-990	DIRECTOR/SUPERVISOR	0.100	208.00	61.47	61.47	61.47	12,785	12,785	0
ACTIVITY CODE 32 TOTAL		0.150					16,050	16,050	0
34-63-960	PROFESSIONAL	0.100	208.00	21.70	21.70	21.70	4,514	4,514	0
ACTIVITY CODE 63 TOTAL		0.100					4,514	4,514	0
PROGRAM TOTAL		0.326					24,709	24,709	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.

Freeman School District No.358
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-25-910	AIDES	0.065	135.20	31.30	31.30	31.30	4,232	4,232	0
ACTIVITY CODE 25 TOTAL		0.065					4,232	4,232	0
51-27-960	PROFESSIONAL	0.302	627.75	21.06	21.06	21.06	13,220	13,220	0
ACTIVITY CODE 27 TOTAL		0.302					13,220	13,220	0
PROGRAM TOTAL		0.367					17,452	17,452	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.

Freeman School District No.358
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

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

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

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

3/ Use three decimal places.

Freeman School District No.358
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-27-910	AIDES	1.058	2,201.00	19.85	19.27	19.70	43,357	43,357	0
55-27-960	PROFESSIONAL	0.148	306.90	21.06	21.06	21.06	6,463	6,463	0
ACTIVITY CODE 27 TOTAL		1.206					49,820	49,820	0
PROGRAM TOTAL		1.206					49,820	49,820	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.

Freeman School District No.358
SALARY EXHIBITS -- 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
**** 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.

Freeman School District No.358
SALARY EXHIBITS -- 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
65-27-960	PROFESSIONAL	0.067	139.50	21.06	21.06	21.06	2,938	2,938	0
ACTIVITY CODE 27 TOTAL		0.067					2,938	2,938	0
PROGRAM TOTAL		0.067					2,938	2,938	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.

Freeman School District No.358
SALARY EXHIBITS -- 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.

Freeman School District No.358
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 88 - Early Learning Programs

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.

Freeman School District No.358
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-960	PROFESSIONAL	0.557	1,159.20	34.68	34.68	34.68	40,201	0	40,201
ACTIVITY CODE 12 TOTAL		0.557					40,201	0	40,201
97-13-960	PROFESSIONAL	0.450	936.00	38.28	38.28	38.28	35,832	0	35,832
97-13-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,500	0	1,500
97-13-990	DIRECTOR/SUPERVISOR	0.970	2,017.60	64.66	64.66	64.66	130,456	100,868	29,588
ACTIVITY CODE 13 TOTAL		1.420					167,788	100,868	66,920
97-14-940	OFFICE/CLERICAL	0.500	1,040.00	38.28	38.28	38.28	39,814	0	39,814
97-14-960	PROFESSIONAL	0.139	289.80	34.68	34.68	34.68	10,050	0	10,050
ACTIVITY CODE 14 TOTAL		0.639					49,864	0	49,864
97-63-960	PROFESSIONAL	4.700	9,776.00	25.16	21.70	23.45	229,260	182,160	47,100
97-63-970	SERVICE WORKERS	0.089	186.00	26.69	26.69	26.69	4,964	4,964	0
ACTIVITY CODE 63 TOTAL		4.789					234,224	187,124	47,100
97-64-970	SERVICE WORKERS	1.000	2,080.00	29.94	29.94	29.94	62,275	62,275	0
97-64-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	44.11	44.11	44.11	91,741	91,741	0
ACTIVITY CODE 64 TOTAL		2.000					154,016	154,016	0
97-72-960	PROFESSIONAL	0.500	1,040.00	31.39	31.39	31.39	32,649	0	32,649
97-72-990	DIRECTOR/SUPERVISOR	0.650	1,352.00	61.47	61.47	61.47	83,104	83,104	0
ACTIVITY CODE 72 TOTAL		1.150					115,753	83,104	32,649
PROGRAM TOTAL		10.555					761,846	525,112	236,734

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.

PROGRAM 98 - School Food Services

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.

PROGRAM 99 - Pupil Transportation

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.

Freeman School District No.358

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
(0) Debit Transfers	85,803	XXXXX	100,000	XXXXX	100,000	XXXXX
(1) Credit Transfers	-85,803	XXXXX	-100,000	XXXXX	-100,000	XXXXX
(2) Certificated Salaries	6,006,476	43.22	6,392,778	44.02	6,292,168	42.92
(3) Classified Salaries	2,346,233	16.88	2,389,894	16.46	2,529,634	17.25
(4) Employee Benefits and Payroll Taxes	3,175,499	22.85	3,322,709	22.88	3,358,477	22.91
(5) Supplies and Materials	711,513	5.12	725,048	4.99	764,195	5.21
(7) Purchased Services	1,602,291	11.53	1,644,476	11.32	1,657,143	11.30
(8) Travel	23,950	0.17	31,112	0.21	32,840	0.22
(9) Capital Outlay	30,092	0.22	15,000	0.10	27,000	0.18
TOTAL EXPENDITURES	13,896,053	100.00	14,521,017	100.00	14,661,457	100.00

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

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	7,282,474	52.41	7,841,844	54.00	7,848,774	53.53
28 Extracur	435,599	3.13	485,165	3.34	450,309	3.07
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	7,718,073	55.54	8,327,009	57.34	8,299,083	56.60
TEACHING SUPPORT						
22 Lrn Resrc	25,246	0.18	5,731	0.04	26,239	0.18
24 Guid/Coun	355,513	2.56	366,951	2.53	211,529	1.44
25 Pupil M/S	12,493	0.09	86,404	0.60	32,383	0.22
26 Health	443,938	3.19	364,707	2.51	375,858	2.56
31 InstProDev	53,324	0.38	31,342	0.22	11,000	0.08
32 Inst Tech	135,483	0.97	130,360	0.90	87,488	0.60
33 Curriculum	8,889	0.06	2,000	0.01	13,500	0.09
34 Prof Lrng St	83,656	0.60	98,459	0.68	97,006	0.66
35 Pupil Safety	0	0.00	10,000	0.07	80,000	0.55
TOTAL TEACHING SUPPORT	1,034,886	7.45	1,095,954	7.55	935,003	6.38
OTHER SUPPORT ACTIVITIES						
42 Food	157,409	1.13	115,500	0.80	125,000	0.85
44 Operation	176,277	1.27	183,912	1.27	192,598	1.31
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	803,363	5.78	779,270	5.37	872,857	5.95
53 Maintnce	152,887	1.10	139,682	0.96	144,660	0.99
56 Insurance	72,396	0.52	100,000	0.69	80,000	0.55
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-85,803	-0.62	-100,000	-0.69	-100,000	-0.68
62 Grnd Mnt	41,926	0.30	32,500	0.22	27,000	0.18
63 Oper Bldg	444,138	3.20	437,650	3.01	460,240	3.14
64 Maintnce	312,477	2.25	312,669	2.15	364,160	2.48
65 Utilities	243,194	1.75	262,000	1.80	267,000	1.82
66 E-Rate	8,889	0.06	0	0.00	0	0.00
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	381,776	2.75	417,000	2.87	415,000	2.83

Freeman School District No.358

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 Info Sys	281,287	2.02	262,253	1.81	277,769	1.89
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	10,757	0.08	12,500	0.09	9,500	0.06
83 Interest	5,259	0.04	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	2,997,344	21.57	2,954,936	20.35	3,135,784	21.39
UNIT ADMINISTRATION						
23 Princ Off	795,818	5.73	876,294	6.03	853,337	5.82
TOTAL UNIT ADMINISTRATION	795,818	5.73	876,294	6.03	853,337	5.82
CENTRAL ADMINISTRATION						
11 Bd of Dir	53,929	0.39	57,750	0.40	94,250	0.64
12 Supt Off	318,459	2.29	434,556	2.99	324,775	2.22
13 Busns Off	264,167	1.90	256,314	1.77	262,702	1.79
14 HR	68,383	0.49	80,512	0.55	79,792	0.54
15 Pblc Rltn	0	0.00	450	0.00	0	0.00
21 Supv Inst	259,136	1.86	201,982	1.39	422,360	2.88
41 Supervisn	90,867	0.65	91,646	0.63	95,941	0.65
51 Supervisn	135,114	0.97	143,614	0.99	158,130	1.08
61 Supv Bldg	0	0.00	0	0.00	300	0.00
TOTAL CENTRAL ADMINISTRATION	1,190,054	8.56	1,266,824	8.72	1,438,250	9.81
TOTAL EXPENDITURES	13,896,053	100.00	14,521,017	100.00	14,661,457	100.00

Freeman School District No.358

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 2026	2,020,770	0	2,020,770	37.63	760,416
Spring 2027	2,121,644	5,005	2,116,639	58.28	1,233,577
1100 TOTAL LOCAL TAXES:					1,993,992

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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	5,500,000	0.910	5,005	100.00	5,005
1500 TIMBER EXCISE TAXES:					5,005

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.

Freeman School District No.358

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, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (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 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

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

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

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

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

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
TEACHING ACTIVITIES				
27 Teaching	49.705	80.74	11.624	27.75
28 Extracurricular	0.500	0.81	2.897	6.92
TOTAL TEACHING ACTIVITIES	50.205	81.55	14.521	34.67
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	0.306	0.73
24 Guidance and Counseling	2.055	3.34	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	0.415	0.99
26 Health/Related Services	2.802	4.55	0.000	0.00
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.600	1.43
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
35 Pupil Safety	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	4.857	7.89	1.321	3.15
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	2.064	4.93
52 Operations	XXXXX	XXXXX	6.228	14.87
53 Maintenance	XXXXX	XXXXX	0.679	1.62
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	5.268	12.58
64 Maintenance	XXXXX	XXXXX	2.000	4.77
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	1.150	2.75
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	17.389	41.51

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
UNIT ADMINISTRATION				
23 Principal's Office	3.500	5.69	2.917	6.96
TOTAL UNIT ADMINISTRATION	3.500	5.69	2.917	6.96
CENTRAL ADMINISTRATION				
12 Superintendent's Office	0.970	1.58	0.557	1.33
13 Business Office	0.000	0.00	1.420	3.39
14 Human Resources	0.000	0.00	0.639	1.53
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	2.000	3.25	0.955	2.28
41 Supervision - Nutrition Services	0.000	0.00	0.788	1.88
51 Supervision - Transportation	0.030	0.05	1.380	3.29
61 Supervision - Building	0.000	0.00	0.000	0.00
TOTAL CENTRAL ADMINISTRATION	3.000	4.87	5.739	13.70
TOTAL FTE STAFF	61.562	100.00	41.887	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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 General Student Body	80,931	81,900	79,900
200 Athletics	286,424	275,025	203,325
300 Classes	10,183	7,200	6,250
400 Clubs	79,532	79,515	77,550
600 Private Moneys	3,042	1,300	1,300
A. TOTAL REVENUES	460,111	444,940	368,325
EXPENDITURES			
100 General Student Body	38,304	82,650	89,800
200 Athletics	285,922	337,135	246,525
300 Classes	6,076	7,800	7,940
400 Clubs	67,617	91,000	89,710
600 Private Moneys	4,380	800	800
B. TOTAL EXPENDITURES	402,300	519,385	434,775
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0
E. Net Change in Fund Balance (A-B+C-D)	57,812	-74,445	-66,450
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	349,263	330,326	343,145
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
F. TOTAL BEGINNING FUND BALANCE	349,263	330,326	343,145
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	407,075	255,881	276,695
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

Freeman School District No.358
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
G. TOTAL ENDING FUND BALANCE (E+F)	407,075	255,881	276,695

Freeman School District No.358
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,843,609	1,815,852	1,883,507
2000 Local Nontax Support	29,696	14,000	25,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	550,802	550,806	550,801
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,424,107	2,380,658	2,459,308
EXPENDITURES			
Matured Bond Expenditures	1,948,940	2,082,220	2,216,160
Interest on Bonds	359,362	282,037	198,841
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	50,000	50,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	2,308,302	2,414,257	2,465,001
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	115,805	-33,598	-5,692
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,181,456	1,280,242	1,368,907
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
H. TOTAL BEGINNING FUND BALANCE	1,181,456	1,280,242	1,368,907
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,297,261	1,246,643	1,363,214

Freeman School District No.358
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
I. TOTAL ENDING FUND BALANCE (G+H)	1,297,261	1,246,643	1,363,214

Freeman School District No.358

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Taxes	1,836,212	1,809,852	1,877,006
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	7,398	6,000	6,501
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,843,609	1,815,852	1,883,507
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	29,696	14,000	25,000
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	29,696	14,000	25,000
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
5700 Qualified Energy Investment Tax Credits	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

Freeman School District No.358

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 Transfers (local resources)	550,802	550,806	550,801
9000 TOTAL OTHER FINANCING SOURCES	550,802	550,806	550,801
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,424,107	2,380,658	2,459,308

Freeman School District No.358

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 2026	1,961,000	0	1,961,000	37.63	737,924
Spring 2027	1,961,000	6,501	1,954,499	58.28	1,139,082
1100 TOTAL LOCAL TAXES:					1,877,006

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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	5,500,000	1.182	6,501	100.00	6,501
1500 TIMBER EXCISE TAXES:					6,501

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).

Freeman School District No.358
DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026
06-25-2014	9,995,000	3,075,000
12-15-2015	3,220,000	2,370,000
TOTAL VOTED BONDS	13,215,000	5,445,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026
06-14-2023	2,036,250	536,160
TOTAL NONVOTED BONDS	2,036,250	536,160
TOTAL ALL BONDS	15,251,250	5,981,160 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	515,249	916,668	1,553,929
2000 Local Nontax Support	103,322	12,000	12,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	20,000	20,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	618,571	948,668	1,585,929
EXPENDITURES			
10 Sites	109,321	85,000	85,000
20 Buildings	76,746	20,000	50,000
30 Equipment	12,633	520,000	685,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	15,858	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	214,557	625,000	820,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	498,940	517,220	536,160
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	-94,926	-193,551	229,769
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

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.861 Restricted from Bond Proceeds	526,548	0	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	16,000	334,301	69,707
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	542,548	334,301	69,707
G.L.898 Accounting Changes and Error Corrections	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	434,122	0	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	13,500	140,749	299,476
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	447,622	140,749	299,476

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.

Freeman School District No.358

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Tax	513,127	915,668	1,552,829
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	2,123	1,000	1,100
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	515,249	916,668	1,553,929
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	19,567	12,000	12,000
2400 Interfund Loan Interest Earnings	5,259	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	78,496	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	103,322	12,000	12,000
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
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	20,000	20,000
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	20,000	20,000
FEDERAL, GENERAL PURPOSE			

Freeman School District No.358

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	XXXXX
6112 Federal Special Purpose-ESSER II	0	0	XXXXX
6113 Federal Special Purpose-ESSER III	0	0	XXXXX
6114 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118 Federal Special Purpose-Reserved G	0	0	XXXXX
6119 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
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	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	XXXXX
6212 Federal Special Purpose-ESSER II	0	0	XXXXX
6213 Federal Special Purpose-ESSER III	0	0	XXXXX
6214 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218 Federal Special Purpose-Reserved G	0	0	XXXXX
6219 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
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	XXXXX
6312 Federal Special Purpose-ESSER II	0	0	XXXXX
6313 Federal Special Purpose-ESSER III	0	0	XXXXX
6314 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318 Federal Special Purpose-Reserved G	0	0	XXXXX
6319 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6340 Impact Aid-Construction	0	0	0

Freeman School District No.358

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	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	618,571	948,668	1,585,929

Freeman School District No.358

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 2026	1,572,154	0	1,572,154	37.63	591,602
Spring 2027	1,650,428	1,100	1,649,328	58.28	961,228
1100 TOTAL LOCAL TAXES:					1,552,829

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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	5,500,000	0.200	1,100	100.00	1,100
1500 TIMBER EXCISE TAXES:					1,100

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).

Freeman School District No.358
CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2026-2027

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
Grounds/Parking Lots	65,000	65,000	0	0	0	0	0	0	0
Well Expenditures	10,000	10,000	0	0	0	0	0	0	0
Tech/Safety for Non-Students	500,000	0	0	500,000	0	0	0	0	0
Tech Supplies for Students	150,000	0	0	0	150,000	0	0	0	0
Turf Field Maintenance/Replacement	10,000	10,000	0	0	0	0	0	0	0
Misc. Equipment Replacement	35,000	0	0	35,000	0	0	0	0	0
Misc. Building Repairs	50,000	0	50,000	0	0	0	0	0	0
TOTAL EXPENDITURES	820,000	85,000	50,000	535,000	150,000	0	0	0	0

Freeman School District No.358
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.

Freeman School District No.358
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.

Freeman School District No.358

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, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (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 2026-2027	Interest Payments in FY 2026-2027	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.

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	20,625	0	0
2300 Investment Earnings	6,588	5,000	5,000
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	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	224,441	225,882	245,559
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
5700 Qualified Energy Investment Tax Credits	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	251,654	230,882	250,559
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	251,654	230,882	250,559
EXPENDITURES			
33 Transportation Equipment Purchases	286,000	264,491	263,148
34 Transportation Equipmment Major Repair	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	286,000	264,491	263,148
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	-34,346	-33,609	-12,589
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	288,274	259,491	263,149
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 BEGINNING FUND BALANCE	288,274	259,491	263,149
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819 Restricted for Fund Purposes	253,928	225,882	250,560
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
K. TOTAL ENDING FUND BALANCE (I+J)	253,928	225,882	250,560

- 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.

Freeman School District No.358

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 2026	0	0	0	0.00	0
Spring 2027	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

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

Freeman School District No.358

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, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (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 2026-2027	Interest Payments in FY 2026-2027	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 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.

Freeman School District No. 358

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.006	On Certification page, district has selected Cash Basis of accounting and prior year total K-12 FTE Enrollment on page GF1 is less than 1000. District has elected to be on cash basis.	0.00	0.00
Informational	1.601	Expenditures Exceed Revenues by 2% or greater	0.99	0.00
Informational	1.602	Unrestricted Fund Balance is below 6% of Revenues	0.05	0.00
Informational	1.705	On report GF4, Revenue Account 6124 + 6224 + 6324; on report GF8, expenditures for Program 24.	158,613.00	174,089.00
Informational	1.715	On report GF4, Revenue Account 6151 + 6251 + 6351; on report GF8, expenditures for Program 51.	30,836.00	48,735.00
Informational	1.717	On report GF4, Revenue Account 4155; on report GF8, expenditures for Program 55.	140,954.00	127,550.00
Informational	1.724	On report GF4, Revenue Account 4165 + 4365; on report GF8, expenditures for Program 65.	1,498.00	5,067.00
Informational	1.739	On report GF4, Revenue Account 2298 + 4198 + 4398 + 6198 + 6298 + 6398 + 6998 + 7198; on report GF8, expenditures for Program 98.	328,200.00	413,539.00
Informational	1.743	On report GF4, Revenue Account 2188 + 4188 + 4388 + 6188 + 6288 + 6388 + 8188; on report GF8, expenditures for Program 88.	0.00	1,000.00
Informational	1.801	For Program-Activity-Duty Code [34-24-420], the average salary should be less than the high or equal to or greater than the low.	69,000.00	
Informational	1.801	For Program-Activity-Duty Code [74-24-420], the average salary should be less than the high or equal to or greater than the low.	69,000.00	
Informational	1.801	For Program-Activity-Duty Code [21-26-470], the average salary should be less than the high or equal to or greater than the low.	74,875.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

Freeman School District No. 358
Budget Edit Report

TRANSPORTATION VEHICLE FUND
Transportation Vehicle Fund: Cleared all edits

Freeman School District No. 358

Revenue Edit Report

Info 300	Revenue Code	F-203 Amount	F-195 Amount	Difference
	1400	0.00	0.00	0.00
	1600	0.00	0.00	0.00
	3100	8,589,601.89	8,589,602.00	-0.11
	3121	236,616.87	236,617.00	-0.13
	3600	0.00	0.00	0.00
	4121	1,375,454.92	1,375,455.00	-0.08
	4155	140,953.96	140,954.00	-0.04
	4165	1,498.34	1,498.00	0.34
	4174	27,178.93	27,179.00	-0.07
	4198	0.00	5,200.00	-5,200.00
	4199	1,176,500.00	1,176,500.00	0.00
	4499	245,558.91	245,559.00	-0.09
	5400	0.00	0.00	0.00
	Total	11,793,363.82	11,798,564.00	-5,200.18

MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
Informational	115	F-195 Revenue Account 4198 (School Food Service) on page GF5 is not equal to Revenue Account 4198, F-203 Output Item S5.	5,200.00	0.00

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	601	On F-195, page GF2, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	797,045.00	898,500.93

Freeman School District No. 358

Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	602	On F-195, page TVF1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$5,000.	263,149.00	807.25
Informational	603	On F-195, page CP1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$1.	69,707.00	886,496.43
Informational	604	On F-195, page ASB1, Column 3, Beginning Fund Balance, G.L. 819, Restricted to Fund Purposes is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	343,145.00	446,976.49

Superintendent of Public Instruction

Freeman School District
Spokane County

F-203 Summary Report
F-203 2026-27 Original

Educational Service District 101
CCDDD 32358

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	8,589,601.89
3121	Z288	Special Education, Gen Apportionment	236,616.87
4121	N7	Special Education	1,375,454.92
4155	071a	Learning Assistance Program	140,953.96
4165	Z477	Transitional Bilingual	1,498.34
4174	Z095	Highly Capable	27,178.93
4199	I4	Transportation - Operations	1,176,500.00
4499	J1	Transportation Reimbursement	245,558.91
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	204,800.65
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	915,964.97
n/a	V13	Estimated Next Year LEA	0
n/a	TKM49S	Transition to Kindergarten State Funding	258,366.52

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	39.49	6.06	45.55
District Generated			
Total	39.49	6.06	45.55
CIS Salary Allocation			
School Generated	3,377,806.92	518,017.65	3,895,824.57
District Generated			
Total	3,377,806.92	518,017.65	3,895,824.57
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	2.15	0.46	2.61
District Generated	0.69		0.69
Total	2.84	0.46	3.30
CAS Salary Allocation			
School Generated	262,000.85	56,038.39	318,039.24
District Generated	84,606.98		84,606.98
Total	346,607.83	56,038.39	402,646.22
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	8.27	1.89	10.16
District Generated	3.89		3.89
Total	12.16	1.89	14.05
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	488,123.55	111,277.77	599,401.32
District Generated	229,458.78		229,458.78
Total	717,582.33	111,277.77	828,860.10

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	4.00
TKB2	Enroll SpEd TK	6.00
B2	Enroll SpEd K-22	100.00
Z271	Enroll K	56.00
A6A1	Enroll 1	61.00
A6A2	Enroll 2	48.00
A6A3	Enroll 3	63.00
A39	Enroll K-3	228.00
A7a	Enroll 4	53.00
A8a5	Enroll 5	73.00
A8a6	Enroll 6	59.00
A40	Enroll 5-6	132.00
A11a7	Enroll 7	58.00
A11a8	Enroll 8	73.00
A12	Enroll 7-8	131.00
A13a9	Enroll 9	64.00
A13a10	Enroll 10	67.00
A13a11	Enroll 11	42.54
A13a12	Enroll 12	60.95
A41	Enroll 9-12	234.49
Z298	Enroll K-8	544.00
Z472	Enroll Total Entered	778.49
A42	Enroll Total	778.49
A14	Enroll ALE K-6	0.00
A14B	Enroll ALE 7-8	0.00
A18	Enroll ALE 9-12	10.29
A16	Enroll Run Start	11.32
A15	Enroll Run Start CTE	1.32
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Dropout and ALE	801.42
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	1.00
A49	Enroll R&N 7	0.00

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
A63	Enroll TBIP 7-8	0.00
A64	Enroll TBIP 9-12	0.00
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	0.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	20.00
E55	Enroll 9-12 CTE exp	88.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

Other Staff Factors**Other Staff Factors**

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.000
A33r	Regionalization	1.000
A33re	Regionalization Experience	0.040
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues**Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	882.00
C1	Enroll Total PY for LAP	873.70
Z076	LAP PY HiPov Students	0.00
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8S	State % for 3121 Calculations	0.25000
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00

Estimated Revenues**Grants, Allocations and Awards**

Item Code	Item Name	Amount
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	0

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	1,176,500.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	245,558.91

Estimate of Deductible Revenues

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

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	20.00

Freeman School District
Spokane County

Educational Service District 101
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I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code		Amount
A33rb	A. District-Wide Regionalization 1. District-Wide Regionalization Base	1.000
A33r	2. District-Wide Regionalization	1.000
A33re	3. District-Wide Regionalization Experience	0.040
Z344	B. School Generated – Certificated Instructional Staff (CIS) 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 39.489 * 78,209.00 * 1.000	\$ 3,088,395.20
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [School CIS Salary Maint Total] ((39.489 * 82,248.00) * (1.000 + 0.040)) - 3,088,395.20	\$ 289,411.72
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 3,088,395.20 + 289,411.72	\$ 3,377,806.92
Z347	C. School Generated – Certificated Administrative Staff (CAS) 1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 2.146 * 116,092.00 * 1.000	\$ 249,133.43
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 2.146 * 122,088.00 * 1.000 - 249,133.43	\$ 12,867.42
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 249,133.43 + 12,867.42	\$ 262,000.85

Freeman School District
Spokane CountyF-203 Worksheet Report
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Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 8.273 * 56,105.00 * 1.000	\$ 464,156.67
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 8.273 * 59,002.00 * 1.000 - 464,156.67	\$ 23,966.88
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 464,156.67 + 23,966.88	\$ 488,123.55
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 34.548 * 4.000 * 151.86	\$ 20,985.84
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.254 * 0.9170 * 4.000 * 151.86	\$ 141.48

II. Computation for Guaranteed District-Generated Entitlement

Item Code		Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.216 * 56,105.00 * 1.000	\$ 68,223.68
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 1.216 * 59,002.00 * 1.000 - 68,223.68	\$ 3,522.75
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 68,223.68 + 3,522.75	\$ 71,746.43

Freeman School District
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Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.223 * 56,105.00 * 1.000	\$ 12,511.42
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.223 * 59,002.00 * 1.000 - 12,511.42	\$ 646.03
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 12,511.42 + 646.03	\$ 13,157.45
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.421 * 56,105.00 * 1.000	\$ 23,620.21
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 0.421 * 59,002.00 * 1.000 - 23,620.21	\$ 1,219.63
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 23,620.21 + 1,219.63	\$ 24,839.84
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.029 * 56,105.00 * 1.000	\$ 113,837.05
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 2.029 * 59,002.00 * 1.000 - 113,837.05	\$ 5,878.01
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 113,837.05 + 5,878.01	\$ 119,715.06

Freeman School District
Spokane CountyF-203 Worksheet Report
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	E. Central Admin – Certificated Administrative Staff (CAS)	
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.693 * 116,092.00 * 1.000	\$ 80,451.76
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 0.693 * 122,088.00 * 1.000 - 80,451.76	\$ 4,155.22
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 80,451.76 + 4,155.22	\$ 84,606.98

III. Summary and Benefits

Item Code		Amount
	A. District Staffing Total Salaries	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 39.489 * 78,209.00 * 1.000	\$ 3,088,395.20
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((39.489 * 82,248.00) * (1.000 + 0.040)) - 3,088,395.20	\$ 289,411.72
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 80,451.76 + 249,133.43	\$ 329,585.19
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 4,155.22 + 12,867.42	\$ 17,022.64
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 464,156.67 + 68,223.68 + 12,511.42 + 23,620.21 + 113,837.05	\$ 682,349.03
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 23,966.88 + 3,522.75 + 646.03 + 1,219.63 + 5,878.01	\$ 35,233.30
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 3,088,395.20 + 289,411.72 + 329,585.19 + 17,022.64 + 682,349.03 + 35,233.30	\$ 4,441,997.08

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	B. Staff Units Insurance, Payroll Taxes, and Benefits	
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (39.489 + 2.839) * 15,684.00	\$ 663,872.35
Z377	2. CIS/CAS Insurance Inc Total (((School Generated CIS FTE) + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] ((39.489 + 2.839) * (16,488.00 * 1.02)) - 663,872.35	\$ 47,989.80
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 12.162 * 15,684.00	\$ 190,748.81
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (12.162 * 16,488.00 * 1.430) - 190,748.81	\$ 96,004.88
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (3,088,395.20 + 329,585.19) * 0.16020	\$ 547,560.46
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (289,411.72 + 17,022.64) * 0.15390	\$ 47,160.25
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 682,349.03 * 0.18070	\$ 123,300.47
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 35,233.30 * 0.14720	\$ 5,186.34
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 663,872.35 + 47,989.80 + 190,748.81 + 96,004.88 + 547,560.46 + 47,160.25 + 123,300.47 + 5,186.34	\$ 1,721,823.36

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Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((39.489 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00	\$ 56,296.78
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 56,296.78 * 0.15390	\$ 8,664.07
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 56,296.78 + 8,664.07	\$ 64,960.85
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 11.32 * 10,585.00	\$ 119,822.20
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 1.32 * 11,479.00	\$ 15,152.28
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 119,822.20 + 15,152.28	\$ 134,974.48
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 0.00 * 10,585.00	\$ 0.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 11,479.00	\$ 0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 0.00 + 0.00	\$ 0.00
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (0.00 + 0.00 + 10.29) * 10,585.00	\$ 108,919.65

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M8T	G. Materials, Supplies, and Operating Costs (MSOC) 1. Regular Instruction: Total Allocated MSOC [Regular Students] * [MSOC -Reg Inst per Student] 670.49 * 1,656.25	1,110,499.06
M16T	2. Grades 9-12 Additional: Total Allocated MSOC [LabSci Students] * [MSOC 9-12 Additional per Student] 234.49 * 220.43	\$ 51,688.63
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (0.254 + 0.045) * 14,508.80	\$ 4,338.13
Z390	4. Total GenEd MSOC [Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN] 1,110,499.06 + 51,688.63 + 4,338.13	\$ 1,166,525.82
Z123	H. Career & Technical Education and Skills Centers 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 95,888.01 + 10,255.39 + 20,650.70 + 49,164.49 + 37,143.40 + 633.56 + 1,844.08	\$ 215,579.63
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 422,129.64 + 45,783.00 + 90,627.07 + 216,462.69 + 163,430.96 + 2,788.76 + 8,118.25	\$ 949,340.37
Z109	3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
144A	4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 215,579.63 + 949,340.37 + 0.00	\$ 1,164,920.00

IV. Guaranteed Entitlement

Item Code	Amount
A.Totals	
m49	1. Total Guaranteed Entitlement
	$[Substitutes] + [SS\ RN\ Substitutes] + [TOTAL\ Salaries] + [TOTAL\ Benefits] + [Total\ Run\ Start] + [Total\ Reengage] + [Total\ ALE] + [Total\ GenEd\ MSOC] + [Skills\ Center\ Total] + [CTE\ 7-8\ Total] + [CTE\ 9-12\ Total] + [Total\ 3100\ PD]$
	$20,985.84 + 141.48 + 4,441,997.08 + 1,721,823.36 + 134,974.48 + 0.00 + 108,919.65 + 1,166,525.82 + 0.00 + 215,579.63 + 949,340.37 + 64,960.85$
Z457	2. Guar Entlmnt per Student
	$[Total\ Guaranteed\ Entitlement] / [Enroll\ Total\ w/\ Run\ Start\ and\ Droput\ and\ ALE]$
	$8,825,248.56 / 801.42$
Z246	3. BEA Rate for Special Education
	$[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student] + [Total\ SpEd\ BEA\ PD]$
	$6,482.02 + 2,514.69 + 32.03 + 1,725.33 + 94.59$
	4. Computation of State Funded Support
	a. Local Deductible Revenue Sources
A24	i. 1400 Local In-Lieu-of Taxes
	0.00
A27	ii. 5400 Federal In-Lieu-of Taxes
	0.00
Z292	iii. Total Deductible Revenue
	$[1400\ Local\ In-Lieu-of\ Taxes] + [5400\ Federal\ In-Lieu-of\ Taxes]$
	$0.00 + 0.00$
A34	b. BEA Reduce/Delay
	0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121
	$[SpEd\ Gen\ Apport\ Instruct] * [State\ \% \ for\ 3121\ Calculations]$
	$946,467.46 * 0.25000$
A28	d. Federal Forest Account 5500 Deduction
	0.00
Z456	e. Fire District Payment
	$[Enroll\ Fire\ Dist] * [Fire\ Dist\ Rate]$
	$882.00 * 1.10$
M70	g. Total Amount to be Paid Sept. 2026 - Aug 2027 in Account 3100
	$[Total\ Guaranteed\ Entitlement] - [Local\ Deductible\ Revenue\ Sources] - [BEA\ Reduce/Delay] - [Gen\ Apport\ 3121] - [5500\ Federal\ Forests] + [Fire\ Dist\ Payment]$
	$8,825,248.56 - 0.00 - 0.00 - 236,616.87 - 0.00 + 970.20$

1191 SC – Skill Center

Item Code		Amount
Z096	A. Skill Center – Certificated Instructional Staff (CIS) District Total 1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.000	\$ 0.00
Z097	2. Skill CIS Salary Inc (((Skills Center CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint] ((0.000 * 82,248.00) * (1.000 + 0.040)) - 0.00	\$ 0.00
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 0.00 + 0.00	\$ 0.00
Z099	B. Skill Center – Certificated Administrative Staff (CAS) 1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 116,092.00 * 1.000	\$ 0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.000 * 122,088.00 * 1.000 - 0.00	\$ 0.00
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 0.00 + 0.00	\$ 0.00
111A	C. Skill Center - Classified Staff (CLS) 1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 56,105.00 * 1.000	\$ 0.00
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 0.000 * 59,002.00 * 1.000 - 0.00	\$ 0.00
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 0.00 + 0.00	\$ 0.00

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.16020	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15390	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 15,684.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 16,488.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.18070	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.14720	\$ 0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries (((Skills Center CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00	\$ 0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 0.00 + 0.00	\$ 0.00
M40T	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC [Enroll Skills 9-12] * [MSOC-Skill Center per Student] 0.00 * 1,857.17	\$ 0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	\$ 0.00
Z109	G. Total 1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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CCDDD 32358**1191 MSCTE****Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)**

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint $[CTE\ 7-8\ CIS\ FTE] * [CIS\ Biennial\ Base\ Sal] * [Regionalization\ Base]$ $1.121 * 78,209.00 * 1.000$	\$ 87,672.29
Z111	2. CTE 7-8 CIS Salary Inc $(([CTE\ 7-8\ CIS\ FTE] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) - [CTE\ 7-8\ CIS\ Salary\ Maint]$ $((1.121 * 82,248.00) * (1.000 + 0.040)) - 87,672.29$	\$ 8,215.72
Z112	3. CTE 7-8 CIS Salary Total $[CTE\ 7-8\ CIS\ Salary\ Maint] + [CTE\ 7-8\ CIS\ Salary\ Inc]$ $87,672.29 + 8,215.72$	\$ 95,888.01
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint $[CTE\ 7-8\ CAS\ FTE] * [CAS - Salary\ Maint] * [Regionalization\ Base]$ $0.084 * 116,092.00 * 1.000$	\$ 9,751.73
Z114	2. CTE 7-8 CAS Salary Inc $[CTE\ 7-8\ CAS\ FTE] * [CAS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CAS\ Salary\ Maint]$ $0.084 * 122,088.00 * 1.000 - 9,751.73$	\$ 503.66
Z115	3. CTE 7-8 CAS Salary Total $[CTE\ 7-8\ CAS\ Salary\ Maint] + [CTE\ 7-8\ CAS\ Salary\ Inc]$ $9,751.73 + 503.66$	\$ 10,255.39
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total $[CTE\ 7-8\ CLS\ FTE] * [CLS - Salary\ Maint] * [Regionalization\ Base]$ $0.350 * 56,105.00 * 1.000$	\$ 19,636.75
020A	2. CLS Salary Increase $[CTE\ 7-8\ CLS\ FTE] * [CLS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CLS\ Salary\ Maint]$ $0.350 * 59,002.00 * 1.000 - 19,636.75$	\$ 1,013.95
022A	3. Subtotal CTE CLS Salary $[CTE\ 7-8\ CLS\ Salary\ Maint] + [CTE\ 7-8\ CLS\ Salary\ Inc]$ $19,636.75 + 1,013.95$	\$ 20,650.70

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 1.205 * 15,684.00	\$ 18,899.22
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (1.205 * 16,488.00 * 1.02) - 18,899.22	\$ 1,366.18
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (87,672.29 + 9,751.73) * 0.16020	\$ 15,607.33
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (8,215.72 + 503.66) * 0.15390	\$ 1,341.91
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.350 * 15,684.00	\$ 5,489.40
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.350 * 16,488.00 * 1.430) - 5,489.40	\$ 2,762.84
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 19,636.75 * 0.18070	\$ 3,548.36
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 1,013.95 * 0.14720	\$ 149.25
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 18,899.22 + 1,366.18 + 15,607.33 + 1,341.91 + 5,489.40 + 2,762.84 + 3,548.36 + 149.25	\$ 49,164.49

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Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries ((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((1.121 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00	\$ 1,598.13
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,598.13 * 0.15390	\$ 245.95
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] 1,598.13 + 245.95	\$ 1,844.08
Z164T	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Enroll 7-8 CTE] * [MSOC -CTE per Student] 20.00 * 1,857.17	\$ 37,143.40
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 1.043 * 4.000 * 151.86	\$ 633.56
Z123	G. Grades 7-8 Exploratory Career & Technical Education - Total 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 95,888.01 + 10,255.39 + 20,650.70 + 49,164.49 + 37,143.40 + 633.56 + 1,844.08	\$ 215,579.63

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CCDDD 32358**1191 CTE****Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

Item Code		Amount
	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z124	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 4.935 * 78,209.00 * 1.000	\$ 385,961.42
Z125	2. CTE 9-12 CIS Salary Inc ((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [CTE 9-12 CIS Salary Maint] ((4.935 * 82,248.00) * (1.000 + 0.040)) - 385,961.42	\$ 36,168.22
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 385,961.42 + 36,168.22	\$ 422,129.64
	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z127	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.375 * 116,092.00 * 1.000	\$ 43,534.50
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 0.375 * 122,088.00 * 1.000 - 43,534.50	\$ 2,248.50
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 43,534.50 + 2,248.50	\$ 45,783.00
	C. CTE 9-12 - Classified Staff (CLS)	
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.536 * 56,105.00 * 1.000	\$ 86,177.28
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 1.536 * 59,002.00 * 1.000 - 86,177.28	\$ 4,449.79
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 86,177.28 + 4,449.79	\$ 90,627.07

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 5.310 * 15,684.00	\$ 83,282.04
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (5.310 * 16,488.00 * 1.02) - 83,282.04	\$ 6,020.27
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (385,961.42 + 43,534.50) * 0.16020	\$ 68,805.25
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (36,168.22 + 2,248.50) * 0.15390	\$ 5,912.33
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 1.536 * 15,684.00	\$ 24,090.62
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (1.536 * 16,488.00 * 1.430) - 24,090.62	\$ 12,124.94
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 86,177.28 * 0.18070	\$ 15,572.23
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 4,449.79 * 0.14720	\$ 655.01
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 83,282.04 + 6,020.27 + 68,805.25 + 5,912.33 + 24,090.62 + 12,124.94 + 15,572.23 + 655.01	\$ 216,462.69

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Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries $\frac{(((\text{CTE 9-12 CIS FTE} * \text{CIS Sal Inc})) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$	\$ 7,035.49
Z133pd	$\frac{(((4.935 * 82,248.00) * (1.000 + 0.040))}{180.00} * 3.00$ 2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc]	\$ 1,082.76
3031pd	7,035.49 * 0.15390 3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits] 7,035.49 + 1,082.76	\$ 8,118.25
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12 expl] + [Total MSOC -CTE 9-12 prep] 163,430.96 + 0.00	\$ 163,430.96
Z136	2. CTE 9-12 Substitutes $(\text{CTE 9-12 expl Teacher FTE} + \text{CTE 9-12 prep Teacher FTE}) * (\text{Substitutes Days} * \text{Substitutes Rate})$ $(4.591 + 0.000) * (4.000 * 151.86)$	\$ 2,788.76
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 422,129.64 + 45,783.00 + 90,627.07 + 216,462.69 + 163,430.96 + 2,788.76 + 8,118.25	\$ 949,340.37

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CCDDD 32358**II. Special Education Excess Cost Allocation – Acct 4121**

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	4.00
TKB2	B. TK Resident Special Education Enrollment	6.00
B2	C. Age K-22 Resident Special Education Enrollment	100.00
Z272	D. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 20.00 + 801.42 + 0.00	821.42
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (6.00 + 100.00) / 821.42	0.1290
Z274E	F. Funded Age K-22 Special Ed Enrollment Percent IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN [Enroll SpEd% K-22] - [SpEd Max Fund %] ELSE 0 IF 0.1290 > 1.00000 THEN 0.1290 - 1.00000 ELSE 0	0.0000
Z246	G. Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,482.02 + 2,514.69 + 32.03 + 1,725.33 + 94.59	\$ 10,848.66
Z277	H. Age 3-PreK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 4.00 * 0.00 * 1.20 ELSE (4.00 * 10,848.66 * 1.20)	\$ 52,073.57
Z278	I. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.39
TKZ280	2. TK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] ELSE ([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate] * [Enroll SpEd TK] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.39) * 6.00 ELSE ((10,848.66 * 1.1600) - 21.39) * 6.00	\$ 75,378.33

Z280	3. Age K-22 Other Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.39) * 100.00 ELSE ((10,848.66 * 1.1600) - 21.39) * 100.00	\$ 1,256,305.56
Z280E	4. If Age K-22 Special Ed Enrollment Percent exceeds threshold IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN ((([SpEd TK Tier Other Allocation] + [SpEd K-22 Allocation]) * -1) / [Enroll SpEd% K-22]) * [SpEd K-22 Excess%]) ELSE 0 IF 0.1290 > 1.00000 THEN (((0 + 1,256,305.56) * -1) / 0.1290) * 0.0000 ELSE 0	\$ 0.00

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B4	J. State Safety Net	\$ 0.00
B5	K. Home Hospital Allocation	\$ 0.00
N7S	L. Special Ed Total [SpEd 3-PK Allocation] + [SpEd TK Allocation] + [SpEd K-22 Allocation] + [SpEd K-22 Exceeds Max Fund%] 52,073.57 + 75,378.33 + 1,256,305.56 + 0.00	\$ 1,383,757.46
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor] 1,383,757.46 * 0.0060	\$ 8,302.54
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount] + [State Safety Net] + [Home/Hosp Ed Alloc] 1,383,757.46 - 8,302.54 + 0.00 + 0.00	\$ 1,375,454.92

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK] 100.00 + 6.00	106.00
Z284	P. SpEd Gen Apport IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-22] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-22] IF 0.00 > 0 THEN 0.00 * 106.00 ELSE 10,848.66 * 106.00	\$ 1,149,957.96
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.2150

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 1,149,957.96 / (1 + 0.2150)	\$ 946,467.46
B8S	S. Percent used in Special Education Instruction	0.25000
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 946,467.46 * 0.25000	\$ 236,616.87
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 1,375,454.92 + 236,616.87	\$ 1,612,071.79

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CCDDD 32358**III. Special Education BEA Rate per Student Calculation - Acct 4121****BEA Calculated Staff Units**

Item Code		Amount
TKZ219	CIS BEA FTE TTK [Enroll TTK] * [SpEd CIS Ratio K-3] 20.00 * 0.074582	1.492
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (56.00 + 61.00 + 48.00 + 63.00) * 0.074582	17.005
Z220	CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 53.00 * 0.04941	2.619
Z221	CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 132.00 * 0.04941	6.523
Z222	CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 131.00 * 0.04954	6.491
Z223	CIS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CIS BEA Ratio 9-12] (234.49 + 0.00 + 0.00 + 10.29 + 0.00 + 0.00 + 11.32 + 1.32) * 0.05088	13.098
Z224	CIS BEA FTE K-12 ([CIS BEA FTE TTK] + [CIS BEA FTE K-3] + [CIS BEA FTE 4] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + [CIS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Dropout and ALE] + [Enroll TTK]) (1.492 + 17.005 + 2.619 + 6.523 + 6.491 + 13.098) / (801.42 + 20.00)	0.057496
TKZ555	CAS BEA FTE TTK [Enroll TTK] * [CAS Ratio K-3] 20.00 * 0.004385	0.088
Z555	CAS BEA FTE K-3	1.000

	$([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(56.00 + 61.00 + 48.00 + 63.00) * 0.004385$	
Z555Z4	CAS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4]$ $53.00 * 0.00404$	0.214
Z555Z6	CAS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CAS\ BEA\ Ratio\ 5-6]$ $132.00 * 0.00404$	0.534

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Z555Z8	CAS BEA FTE 7-8 $[Enroll\ 7-8] * [SpEd\ CAS\ BEA\ Ratio\ 7-8]$ $131.00 * 0.00404$	0.530
Z555Z12	CAS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CAS\ BEA\ Ratio\ 9-12]$ $(234.49 + 0.00 + 0.00 + 10.29 + 0.00 + 0.00 + 11.32 + 1.32) * 0.00406$	1.045
593X	CAS Special Ed BEA Rate (K-12) $([CAS\ BEA\ FTE\ TTK] + [CAS\ BEA\ FTE\ K-3] + [CAS\ BEA\ FTE\ 4] + [CAS\ BEA\ FTE\ 5-6] + [CAS\ BEA\ FTE\ 7-8] + [CAS\ BEA\ FTE\ 9-12]) / ([Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE] + [Enroll\ TTK])$ $(0.088 + 1.000 + 0.214 + 0.534 + 0.530 + 1.045) / (801.42 + 20.00)$	0.004153
TKZ556	CLS BEA FTE TTK $[Enroll\ TTK] * [SpEd\ CLS\ BEA\ Ratio\ TTK]$ $20.00 * 0.018734$	0.375
Z556	CLS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CLS\ BEA\ Ratio\ K-3]$ $(56.00 + 61.00 + 48.00 + 63.00) * 0.018734$	4.271
Z556Z4	CLS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CLS\ BEA\ Ratio\ 4]$ $53.00 * 0.01774$	0.940
Z556Z6	CLS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CLS\ BEA\ Ratio\ 5-6]$ $132.00 * 0.01774$	2.342

Z556Z8	CLS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CLS BEA Ratio 7-8}]$ $131.00 * 0.01750$	2.293
Z556Z12	CLS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CLS BEA Ratio 9-12}]$ $(234.49 + 0.00 + 0.00 + 10.29 + 0.00 + 0.00 + 11.32 + 1.32) * 0.01745$	4.493
594X	CLS Special Ed BEA Rate (K-12) $([\text{CLS BEA FTE TTK}] + [\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}]) / ([\text{Enroll Total w/ Run Start and Dropout and ALE}] + [\text{Enroll TTK}])$ $(0.375 + 4.271 + 0.940 + 2.342 + 2.293 + 4.493) / (801.42 + 20.00)$	0.017913

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Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.057496 * 78,209.00 * 1.000	\$ 4,496.70
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] (((0.057496 * 82,248.00) * (1.000 + 0.040)) - 4,496.70	\$ 421.39
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,496.70 + 421.39	\$ 4,918.09
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004153 * 116,092.00 * 1.000	\$ 482.13
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004153 * 122,088.00 * 1.000 - 482.13	\$ 24.90
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 482.13 + 24.90	\$ 507.03
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017913 * 56,105.00 * 1.000	\$ 1,005.01
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017913 * 59,002.00 * 1.000 - 1,005.01	\$ 51.89
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,005.01 + 51.89	\$ 1,056.90
Z234	TOTAL Salary BEA	\$ 6,482.02

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

4,918.09 + 507.03 + 1,056.90

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Certificated\ Health\ Insurance]$ $(0.057496 + 0.004153) * 15,684.00$	\$ 966.90
Z236	2. CIS/CAS BEA Insurance Inc Total $(([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * ([Certificated\ Health\ Insurance\ Inc] * [Cert\ Health\ Factor])) - [CIS/CAS\ BEA\ Insurance\ Maint\ Total]$ $((0.057496 + 0.004153) * (16,488.00 * 1.02)) - 966.90$	\$ 69.90
Z237	3. CLS BEA Insurance Maint Total $[CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance]$ $0.017913 * 15,684.00$	\$ 280.95
Z238	4. CLS BEA Insurance Inc Total $([CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ BEA\ Insurance\ Maint\ Total]$ $(0.017913 * 16,488.00 * 1.430) - 280.95$	\$ 141.40
Z239	5. CIS/CAS BEA Benefits Maint Total $([CIS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Maint\ Total]) * [CIS/CAS - Benefits\ Maint]$ $(4,496.70 + 482.13) * 0.16020$	\$ 797.61
Z240	6. CIS/CAS BEA Benefits Inc Total $([CIS\ BEA\ Salary\ Inc\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]) * [CIS/CAS - Benefits\ Inc]$ $(421.39 + 24.90) * 0.15390$	\$ 68.68
Z241	7. CLS BEA Benefits Maint Total $[CLS\ BEA\ Salary\ Maint\ Total] * [CLS - Benefits\ Maint]$ $1,005.01 * 0.18070$	\$ 181.61
Z242	8. CLS BEA Benefits Inc Total $[CLS\ BEA\ Salary\ Inc\ Total] * [CLS - Benefits\ Inc]$ $51.89 * 0.14720$	\$ 7.64
Z243	9. TOTAL Benefits BEA	\$ 2,514.69

[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]	
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966.90 + 69.90 + 280.95 + 141.40 + 797.61 + 68.68 + 181.61 + 7.64	
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Substitutes BEA

Item Code		Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.057496 * 0.9170) * (4.000 * 151.86)	\$ 32.03

MSOC BEA

Item Code		Amount
Z245	MSOC BEA Per Student	\$ 1,725.33
Z226pd	Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries ((([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.057496 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00	\$ 81.97
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 81.97 * 0.15390	\$ 12.62
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 81.97 + 12.62	\$ 94.59

3. BEA Rate for Special Education

Item Code		Amount
Z246	Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,482.02 + 2,514.69 + 32.03 + 1,725.33 + 94.59	\$ 10,848.66

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CCDDD 32358**IV. Learning Assistance Program (LAP) – Acct 4155****LAP Regular Calculations**

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 873.70 * 0.2144	187.32
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 187.32 * 2.39750 * 36.00 / 15.00 / 900.00	1.198
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1.198 * 78,209.00 * 1.000	\$ 93,694.38
Z070	D. LAP CIS Salary Inc (((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((1.198 * 82,248.00) * (1.000 + 0.040)) - 93,694.38	\$ 8,780.05
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 1.198 * 15,684.00	\$ 18,789.43
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (1.198 * 16,488.00 * 1.02) - 18,789.43	\$ 1,358.25
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 93,694.38 * 0.16020	\$ 15,009.84
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 8,780.05 * 0.15390	\$ 1,351.25

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M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 187.32 * 0	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((1.198 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00	\$ 1,707.91
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,707.91 * 0.15390	\$ 262.85
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 1,707.91 + 262.85	\$ 1,970.76
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP Base] + [Total LAP Regular PD] 93,694.38 + 8,780.05 + 18,789.43 + 1,358.25 + 15,009.84 + 1,351.25 + 0.00 + 1,970.76	\$ 140,953.96

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	0.00
Z068A	B. Formulated Staffing Units - High Poverty ((([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((0.00 * 1.10000 * 36.00) / 15.00) / 900.00	0.000
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.000	\$ 0.00
Z070hp	D. CIS Salary Increase ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((0.000 * 82,248.00) * (1.000 + 0.040)) - 0.00	\$ 0.00

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Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 0.00
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 0.00 * 0.16020	\$ 0.00
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 0.00 * 0	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00	\$ 0.00
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 0.00 + 0.00	\$ 0.00
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP High Poverty] + [Total LAP HiPov PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 0.00 + 140,953.96	\$ 140,953.96

Freeman School District
Spokane CountyF-203 Worksheet Report
F-203 2026-27 OriginalEducational Service District 101
CCDDD 32358**V. Transitional Bilingual Program (TBIP) – Acct 4165**

Item Code		Amount
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 1.00 + 0.00 + 0.00	1.00
A62	B. TBIP Enroll K-6 Subtotal	1.00
Z551	C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 1.00 * 4.778 * 36.00 / 15.00 / 900.00	0.013
A63	D. TBIP Enroll 7-8 Subtotal	0.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 0.00 * 6.778 * 36.00 / 15.00 / 900.00	0.000
A64	F. TBIP Enroll 9-12 Subtotal	0.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 0.00 * 6.778 * 36.00 / 15.00 / 900.00	0.000
A65	H. TBIP Exited Kindergarten - Grade 12	0.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 0.00 * 3.000 * 36.00 / 15.00 / 900.00	0.000
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 0.013 + 0.000 + 0.000 + 0.000	0.013

Freeman School District
Spokane CountyF-203 Worksheet Report
F-203 2026-27 OriginalEducational Service District 101
CCDDD 32358

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.013 * 78,209.00 * 1.000	\$ 1,016.72
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] (((0.013 * 82,248.00) * (1.000 + 0.040)) - 1,016.72	\$ 95.27
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 0.013 * 15,684.00	\$ 203.89
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (0.013 * 16,488.00 * 1.02) - 203.89	\$ 14.74
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,016.72 * 0.16020	\$ 162.88
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 95.27 * 0.15390	\$ 14.66
M48T	Q. TBIP MSOC [Enroll TBIP K-12] * [MSOC -TBIP per Student] 1.00 * 0	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.013 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00	\$ 18.53
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 18.53 * 0.15390	\$ 2.85
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 18.53 + 2.85	\$ 21.38

Freeman School District
Spokane CountyF-203 Worksheet Report
F-203 2026-27 OriginalEducational Service District 101
CCDDD 32358

Z085	S. Total Transitional Bilingual Program [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP Program] + [Total TBIP PD] 1,016.72 + 95.27 + 203.89 + 14.74 + 162.88 + 14.66 + 0.00 + 21.38	\$ 1,529.54
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 1,529.54 * 0.0204	\$ 31.20
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 1,529.54 - 31.20	\$ 1,498.34

Freeman School District
Spokane CountyF-203 Worksheet Report
F-203 2026-27 OriginalEducational Service District 101
CCDDD 32358**VI. Highly Capable (HiCap) – Acct 4174**

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	40.07
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 40.07 * 2.1590 * 36.00 / 15.00 / 900.00	0.231
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.231 * 78,209.00 * 1.000	\$ 18,066.28
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((0.231 * 82,248.00) * (1.000 + 0.040)) - 18,066.28	\$ 1,692.98
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 0.231 * 15,684.00	\$ 3,623.00
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (0.231 * 16,488.00 * 1.02) - 3,623.00	\$ 261.90
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 18,066.28 * 0.16020	\$ 2,894.22
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 1,692.98 * 0.15390	\$ 260.55
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 40.07 * 0	\$ 0.00

Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries (((HiCap CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.231 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00	\$ 329.32
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 329.32 * 0.15390	\$ 50.68
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 329.32 + 50.68	\$ 380.00
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC -HiCap Program] + [Total HiCap PD] 18,066.28 + 1,692.98 + 3,623.00 + 261.90 + 2,894.22 + 260.55 + 0.00 + 380.00	\$ 27,178.93

VII. Transportation - Operations – Acct 4199

Item Code		Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 1,176,500.00 + 0.00	\$ 1,176,500.00

Type	Number	Message	Input Value	Comparison Value
Warning	W-32	Why is Transportation Depreciation Allocation Act 4499 so different from Prior Year?	245,558.91	285,992.10

Freeman School District No.358

F-195F

ENROLLMENT AND STAFF COUNTS

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	56.00	60.00	60.00	60.00
2. Grade 1	61.00	60.00	60.00	60.00
3. Grade 2	48.00	61.00	56.00	59.00
4. Grade 3	63.00	48.00	61.00	56.00
5. Grade 4	53.00	63.00	48.00	61.00
6. Grade 5	73.00	53.00	63.00	48.00
7. Grade 6	59.00	73.00	53.00	63.00
8. Grade 7	58.00	59.00	73.00	53.00
9. Grade 8	73.00	58.00	59.00	73.00
10. Grade 9	64.00	73.00	58.00	62.00
11. Grade 10	67.00	64.00	73.00	59.00
12. Grade 11 (excluding Running Start)	42.54	59.65	55.22	65.50
13. Grade 12 (excluding Running Start)	60.95	45.54	61.65	57.22
14. SUBTOTAL	778.49	777.19	780.87	776.72
15. Running Start	12.64	13.50	13.50	13.50
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	10.29	15.00	15.00	15.00
18. TOTAL K-12	801.42	805.69	809.37	805.22
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	61.562	60.562	60.562	60.562
2. General Fund FTE Classified Employees /4	41.887	40.887	40.887	40.887

Freeman School District No.358

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	1,998,997	2,148,997	2,248,997	2,348,997
2000 Local Nontax Support	408,500	418,713	429,181	439,911
3000 State, General Purpose	8,826,219	9,046,874	9,273,046	9,504,872
4000 State, Special Purpose	3,139,736	3,218,229	3,298,685	3,381,152
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	365,061	374,188	383,543	393,132
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	14,738,513	15,207,001	15,633,452	16,068,064
EXPENDITURES				
00 Regular Instruction	7,048,542	7,259,998	7,477,798	7,702,132
20 Special Education Instruction	1,767,826	1,820,861	1,875,487	1,931,752
30 Vocational Education Instruction	1,376,161	1,417,446	1,459,969	1,503,768
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	244,852	252,198	259,764	267,557
70 Other Instructional Programs	29,915	30,812	31,736	32,688
80 Community Services	1,000	1,000	1,000	1,000
90 Support Services	4,193,161	4,318,956	4,448,525	4,581,981
B. TOTAL EXPENDITURES	14,661,457	15,101,271	15,554,279	16,020,878
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	14,641	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	62,415	105,730	79,173	47,186
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0

Freeman School District No.358

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	8,804	8,804	8,804	8,804
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	15,000	15,000	0	0
G.L.890 Unassigned Fund Balance	27,589	90,004	201,322	257,845
G.L.891 Unassigned to Minimum Fund Balance Policy	745,652	745,652	755,064	777,714
H. TOTAL BEGINNING FUND BALANCE	797,045	859,460	965,190	1,044,363
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	8,804	8,804	8,804	8,804
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

Freeman School District No.358

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	15,000	0	0	0
G.L.890 Unassigned Fund Balance	90,004	201,322	257,845	281,701
G.L.891 Unassigned to Minimum Fund Balance Policy	745,652	755,064	777,714	801,044
I. TOTAL ENDING FUND BALANCE (G+H)	859,460	965,190	1,044,363	1,091,549

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

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

Freeman School District No.358

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES				
100 General Student Body	79,900	81,498	83,128	84,791
200 Athletics	203,325	207,392	211,540	215,771
300 Classes	6,250	6,375	6,503	6,633
400 Clubs	77,550	79,101	80,683	82,297
600 Private Moneys	1,300	1,326	1,353	1,380
A. TOTAL REVENUES	368,325	375,692	383,207	390,872
EXPENDITURES				
100 General Student Body	89,800	91,596	93,428	95,297
200 Athletics	246,525	251,456	256,485	261,615
300 Classes	7,940	8,099	8,261	8,426
400 Clubs	89,710	91,504	93,334	95,201
600 Private Moneys	800	816	832	849
B. TOTAL EXPENDITURES	434,775	443,471	452,340	461,388
C. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
D. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
E. Net Change In Fund Balance (A-B+C-D)	-66,450	-67,779	-69,133	-70,516
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	343,145	276,695	208,916	139,783
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	343,145	276,695	208,916	139,783
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	276,695	208,916	139,783	69,267

Freeman School District No.358

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
G. TOTAL ENDING FUND BALANCE (E+F)	276,695	208,916	139,783	69,267

Freeman School District No.358

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	1,883,507	1,902,342	925,000	0
2000 Local Nontax Support	25,000	10,000	10,000	5,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	550,801	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,459,308	1,912,342	935,000	5,000
EXPENDITURES				
Matured Bond Expenditures	2,216,160	1,810,000	1,955,000	0
Interest on Bonds	198,841	114,400	39,100	0
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	50,000	10,000	5,000	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	2,465,001	1,934,400	1,999,100	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	-5,692	-22,058	-1,064,100	5,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,368,907	1,363,214	1,341,156	277,056
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,368,907	1,363,214	1,341,156	277,056
ENDING FUND BALANCE				

Freeman School District No.358

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,363,214	1,341,156	277,056	282,056
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	1,363,214	1,341,156	277,056	282,056

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.

Freeman School District No.358

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	1,553,929	758,676	750,000	750,000
2000 Local Nontax Support	12,000	12,000	2,000	2,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	20,000	20,000	20,000	20,000
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,585,929	790,676	772,000	772,000
EXPENDITURES				
10 Sites	85,000	100,000	75,000	80,000
20 Buildings	50,000	60,000	50,000	70,000
30 Equipment	685,000	300,000	300,000	500,000
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	820,000	460,000	425,000	650,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	536,160	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D)	229,769	330,676	347,000	122,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	69,707	299,476	630,152	977,152
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	69,707	299,476	630,152	977,152
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.889 Assigned to Fund Purposes	299,476	630,152	977,152	1,099,152
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	299,476	630,152	977,152	1,099,152

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.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	5,000	5,000	5,000	5,000
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	245,559	240,000	240,000	240,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
9300 Sale of Equipment	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	250,559	245,000	245,000	245,000
EXPENDITURES				
33 Transportation Equipment Purchases	263,148	240,000	240,000	240,000
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	263,148	240,000	240,000	240,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
H. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
I. Net Change In Fund Balance (C-D-E-F+G-H)	-12,589	5,000	5,000	5,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	263,149	250,560	255,560	260,560
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL BEGINNING FUND BALANCE	263,149	250,560	255,560	260,560

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	250,560	255,560	260,560	265,560
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
K. TOTAL ENDING FUND BALANCE (I+J)	250,560	255,560	260,560	265,560

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.