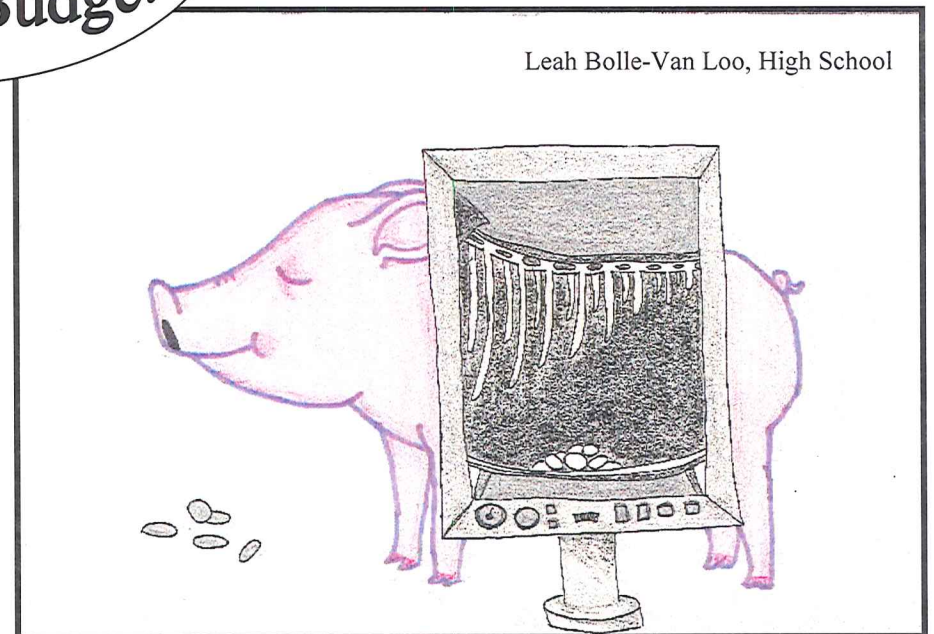




NBSD13

2014-2015

Adopted Budget



**NORTH BEND SCHOOL DISTRICT #13
ADOPTED BUDGET
2014-15**

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NORTH BEND SCHOOL DISTRICT #13
BUDGET COMMITTEE
2014-15

	<u>APPOINTED MEMBERS</u>	<u>TERM EXPIRES</u>
Zone 1	Scott Roberts	2014
Zone 2	Katherine Wash	2014
Zone 3	Jeanne Currie	2015
Zone 4	Harold Bailey	2016
Zone 5	Laurie P. Hall	2016
Zone 6	Diana Schab	2014
Zone 7	Bill Richardson	2015

	<u>SCHOOL BOARD MEMBERS</u>	<u>TERM EXPIRES</u>
Zone 1	Alane Jennings	2015
Zone 2	Deb Reid	2017
Zone 3	Megan Jacquot	2015
Zone 4	Robert Adams Jr.	2017
Zone 5	Kurt Brecheisen	2017
Zone 6	Julianna Seldon	2017
Zone 7	Douglas Gauntz	2015

NORTH BEND SCHOOL DISTRICT #13

BUDGET DEVELOPMENT STAFF

Bill Yester, Superintendent-Clerk, Budget Officer

Sherri O'Connor, Business Manager

Pat Johnson, Special Education Director

Diana Hull, Federal Programs Coordinator

Tiffany Rush, Director of Curriculum and Instruction

**NORTH BEND SCHOOL DISTRICT #13
DISTRICT FACILITIES
2014-15**

<u>FACILITY</u>	<u>GRADES</u>	<u>BUILDING PRINCIPAL/SUPERVISOR</u>
Director of Elementary Education	(K - 5)	Bruce Martin
Hillcrest Elementary School	(K - 5)	Jon Davison
North Bay Elementary School	(K - 5)	Colleen Reeves
North Bend Middle School	(6 - 8)	Marci Stadiem
PEAK (Positive Education Alternatives for Kids)	(8 - 12)	Ralph Brooks
North Bend High School	(9 - 12)	Bill Lucero
District Office		Superintendent Bill Yester
Maintenance/Food Service		Rhonda Hoffine
Network Administrator		Joe Frischman

Budget Message for the 2014-2015 School Year

North Bend School District

Bill Yester, Interim Superintendent

Good evening. Tonight's purpose is to present a balanced budget to the Board of Directors and the community of North Bend School District #13, for the 2014/2015 school year. The Oregon Department of Education on February 28, 2014 gave us a funding number of \$6.65 billion. This is \$100 million more than last year's budget and we will receive 51% from School State Funding in the second year of the biennium. The \$6.65 billion is the number we are basing the 2014/2015 balanced budget on.

The goal of the North Bend School District's balanced budget is to improve achievement kindergarten thru high school. The District Leadership Team has much in planning to help achievement throughout the district. Some of these plans will be additional expenditures and many of these plans will not add cost to the district.

We will improve achievement by adding full day kindergarten. Full day kindergarten is necessary because it contributes to increased school readiness. Students in full day kindergarten are more ready for primary learning. Full day kindergarten contributes to higher academic achievement over time and better grades on standard assessments. Students in full day kindergarten tend to have better attendance throughout primary grades, which leads to higher learning. Full day kindergarten students have faster gains on literacy and language measures including reading assessments. Three kindergarten teachers will be hired or moved from another grade level to be able to start full day kindergarten in each elementary school this will be an additional cost to the district.

The reconfiguration and equalization in our elementary schools is a major undertaking and a big step to higher achievement. Our students will be in a better configuration throughout the district for learning and achievement. The school district will be configured into two kindergartens through grade 5 schools, one 6 through 8 middle school, and one 9 through 12 high school. Research shows fifth grade students are more like elementary students than middle school students. They are more comfortable in the elementary setting. We feel this setting will lead to greater growth and achievement. The middle school will be departmentalizing. The students will have specialist teachers in math, language arts, etc. Our middle school students will be able

to transition to high school with much more success due to their middle school experiences. There will be expenses in moving teachers and classrooms along with possible renovations.

The high school will be starting freshman academy. Every freshman student will be required to take this course. This class is to help incoming freshmen transition into high school. Freshman have to cope with more freedom when they start high school. This class will help students with attendance, credits, grades, and have a successful freshman year without falling behind and having to play catch-up with credits for the next 3 years. The freshman academy will not add additional expenses to the budget.

A new administrative position will be added the Director of Elementary Education. He will be responsible for overseeing both schools. He will help in equalizing both schools, observations and evaluations, and working with title one and three. This position will be an additional cost to the district.

The Peak Alternative Education program will be in its second year. This program is for students who have for some reason or another fallen behind in credits to graduate from high school. Peak provides the possibility for students to get caught up in class work and earn credits at their own pace. The idea of Peak is to get the credits they are behind in and get back to the high school on time to graduate with their class. There are no additional funds for Peak this year.

The elementary schools will have a new discipline/behavior plan. The plan is to identify the students with the greatest behavior needs and set up a plan of action for the student to help them be as successful as possible within the classroom. This plan will use flow through dollars from South Coast ESD.

We feel these additions will help us meet many of the goals of the achievement compact and the Governor's 40-40-20 plan such as: four year and five year graduation rates, third grade reading proficiency, fifth and eighth grade math proficiency, sixth grade attendance, ninth grade attendance and credits earned.

Another addition is Synergy over Pentamation. Synergy is a much more efficient trustworthy student information system. Synergy is user friendly and brings information to a central point, which allows the district to send state reports that are much more accurate. This is an additional cost to the district.

We will have a loss of revenue due to the Lighthouse School moving to the Xerox building. However, we will make up this revenue through negotiations with Lighthouse School, through savings at Peak, and the use of carryover.

The district will make up revenue in several ways. Peak will be moved to the middle school saving rent to South Coast ESD. The Peak administrator will be reduced to .25 FTE, the secretary and special education teacher will be eliminated. The federal programs coordinator will be reduced to .5 FTE. These reductions will help us counter the costs of some of our additions.

In closing, North Bend School District's main goal is greater achievement and learning for all students. We feel the steps we are taking will help our students become very successful in their education and in their careers later in life. Our students will be challenged with the common core and smarter balance testing next year. Our teachers along with common core and smarter balance testing will be dealing with HB2220/HB4150 proficiency and reporting, along with SB290 the new evaluation system. Our administrators, teachers, and students must all be ready for the changes that aren't coming anymore, but are here. This balanced budget will give us the means for our students to be prepared for the rigors they will face in the future.

I hope at this time you would approve this proposed budget.

Thank you,

Bill Yester
Interim Superintendent
North Bend School District

A handwritten signature in black ink, appearing to read "Bill Yester", written in a cursive style.

NORTH BEND SCHOOL DISTRICT #13 BUDGET FORMAT AND PROCESS

If you are a new reader of our budget document or you need a review, the following information will guide you through the budget document's format and organization, as well as the budget preparation process.

Budget Format

The budget document is organized into four main parts:

- Executive Budget Summary
- General Fund
- Other Funds
- Appendices

Executive Budget Summary

The Table of Contents leads the budget document. The first part is the Executive Budget Summary which includes key players in the budget process and the Budget Message, a narrative overview of the 2014-15 budget.

General Fund

The General Fund is the primary operating fund of the District. This fund accounts for all revenues and expenditures except those required to be accounted for in another fund. It is the largest of the district's funds and covers the operations of schools, including expenditures for salaries and benefits, supplies, textbooks, utilities, and other general expenses.

General Fund revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which equal approximately 90% of all General Fund revenue.

The SSF is allocated through a school equalization formula that includes weightings for the number of students and extra weightings for specific types of students: special education,

English as a second language, poverty, foster care and pregnant and parenting. There are two grant calculations which include a general purpose grant and a transportation grant.

The total average daily membership (ADM) amount is combined with the extra weightings to determine the extended average membership weighted (ADMw) amount. This amount is multiplied by the general purpose grant amount per extended ADMw to determine the total General Purpose Grant amount.

The General Purpose Grant includes an Experience Adjustment. This adjustment takes into account the state average teacher experience compared to the district average teacher experience. The difference between these two averages equals the Experience Adjustment. The base General Purpose Grant amount is then increased or decreased by the Experience Adjustment.

The transportation grant is based on the total eligible transportation costs expended by the District. The total expended amount is funded at 70% by the state.

Other Funds

In addition to the General Fund, the District budgets for eight Special Revenues Funds and one debt service fund. Money in special revenue accounts may only be used for programs and services as specified by the source of the money. Other funds include:

Federal Programs Fund is used for federal grants and their related expenditures.

NORTH BEND SCHOOL DISTRICT #13 BUDGET FORMAT AND PROCESS

Food Service Fund accounts for the revenues and expenditures of the District's food service program, which include Coquille and Reedsport School Districts. Revenue sources include sales of food and subsidies under the National School Lunch and Breakfast Programs received through the State of Oregon.

PERS Reserve Fund is used to account for savings on the prepayment of the PERS (Oregon Public Employees Retirement System) obligation. The District issued limited tax pension obligation bonds in 2005 to finance the unfunded actuarial liability in the PERS system. The savings have been reserved to offset future PERS rate increases over the life of the bonds (mature 2028).

Long Term Care and Treatment Program Fund is used to account for state grants associated with providing educational services to children in the care of the Southern Oregon Adolescent Study and Treatment Center for children and families.

Lottery Bonds 1998-99 Fund accounts for a state education project grant under 1999 Legislative House Bill 2567. These funds are earmarked for textbook adoption or technology.

Student Body Fund accounts for activities associated with elementary, middle school and high school student groups. The revenue sources are participation fees, donations, and fund-raising activities. Individual accounts are maintained at each school. This fund summarizes all activity at year end.

Miscellaneous Grants Fund is used to account for revenues and expenditures of donations and grants restricted for a specific purpose.

Capital Improvements Fund accounts for projects related to the maintenance and improvement of the District's existing facilities. These projects are funded by the remaining proceeds from the sale of surplus land and buildings.

Debt Service Fund accounts for the payment of long term debt, including general obligation bonds, limited tax pension bonds and Qualified School Construction Bonds (QSCB).

Appendices

The Appendices contain information related to district vehicles, estimated athletic costs, student enrollment and the chart of accounts.

NORTH BEND SCHOOL DISTRICT #13 BUDGET FORMAT AND PROCESS

Budget Process

Oregon Local budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. All Oregon school districts are expected to follow the chart of accounts for budgeting and financial reporting.

Appropriations provide the District with legal spending authority throughout the fiscal year. Separate appropriations must be made for each fund. The District appropriates its expenditure budget at the major function level. The function describes the activity for which a service or material object is acquired.

The functional areas, as defined by ODE, are Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Inter-fund Transfers, Debt Service and Contingency.

Preparation of the budget involves many steps and months of work by District staff. Once a proposed budget is developed, the Superintendent presents it and the Budget Message to the Budget Committee, which then reviews the proposed budget and receives public comment.

The Budget Committee approves a budget for adoption by the School Board. Budget Committee meetings are typically held in May. Notice of the first budget meeting is published twice in the local newspaper, five to thirty days before the first budget

meeting. Once a document is given to the Budget Committee, citizens may obtain a copy by contacting the Business Manager at 541-751-6770.

Budget Adoption

After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review.

A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for review. After the budget hearing and consideration of public testimony, the School Board adopts the budget at the June business meeting.

Supplemental Budgets

If the district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special public hearing.

NORTH BEND SCHOOL DISTRICT #13 BUDGET AT A GLANCE

- ❖ The District's total proposed budget for 2014-15 equals \$45,435,351. This is an increase from 2013-14 of 2.77% or \$1,222,564. The General Fund represents approximately 79% of the District's total budget. The District's General Fund budget for 2014-15 equals \$35,929,192. This is an increase from 2013-14 of 4.05% or \$1,399,388.
- ❖ The General Fund revenue budget includes \$32,578,692 from the State School Fund formula. The estimate is based on ODE's April 28, 2014 projection for the 2014-15 state funding level of \$6.65 billion. This is an additional \$100 million approved by the Legislature over the 2013-14 funding level. This funding level equals \$6,735 per extended ADMw for North Bend, compared to \$6,427 for 2013-14 (increase of \$309 per ADMw).
- ❖ The April 28, 2014 estimate includes payments based on the most recent estimate of 2013-14 ADMw, which is the greater of the two years. This results in an increase of 47 ADMw or approximately \$319,000 in additional revenue for 2014-15.
- ❖ The 2014-15 General Fund budget allocates 73% to Instruction, 23% to Support Services, 3% to Contingency and 1% to Transfers and Debt Service.
- ❖ The District faces challenges in education related to the Common Core State Standards Implementation and the new evaluation system for teachers and administrators (SB 290). In addition, the District continues to work to address the issue of student achievement, balancing class size, building capacity, and equalizing programs and interventions for all students.
- ❖ The Board approved a reconfiguration plan for the 2014-15 school year to address these issues. The reconfiguration plan consists of a K-5 model for the elementary schools, with equal enrollment at both buildings. Grades 6-8 will be at the middle school. The 2014-15 proposed budget includes expenditures related to the approved reconfiguration plan.
- ❖ The proposed 2014-15 budget includes the loss of \$255,000 in rent income from Lighthouse Charter School. This revenue loss was offset by additional revenue from charter agreement negotiations, cost savings in the PEAK program, cost savings from the reduction of an administrator position and additional state school funding.
- ❖ The proposed 2014-15 budget includes a new administrator position. This position will be the Director of Elementary Education and will oversee the operations of North Bay and Hillcrest schools, under the approved reconfiguration plan.
- ❖ With the additional state funding for the 2013-15 biennium, the proposed 2014-15 budget continues the funding of 1 FTE for middle/high school art teacher and 1 FTE for the instructional coach currently being funded with federal funds.
- ❖ Given the additional \$100 million allocation for the second year of the 2013-15 biennium, the District will receive approximately \$374,000 in additional State School Funding. This allocation will be used to fund five additional certified staff positions.

NORTH BEND SCHOOL DISTRICT #13 BUDGET AT A GLANCE

- ❖ These positions include three kindergarten teachers (to offer full day kindergarten), one elementary music teacher (previously shared with Lighthouse Charter School), and one middle school teacher (6th grade - to reduce class size).
- ❖ Other additions to the 2014-15 proposed budget include costs related to the implementation of the new student information system (Synergy), a new truancy program and increased expenditures related to building maintenance.
- ❖ The additions to the proposed budget were made taking into consideration the needs of the District and School Board goals.
- ❖ The 2014-15 proposed budget includes a cost of living adjustment of 2.5% and no increase for the health insurance cap for employee. The District currently has union contracts in effect with certified and classified staff through June 30, 2015.
- ❖ In April 2013, the legislature passed Senate Bill 822 which reduced the Districts' scheduled PERS employer rate, effective July 1, 2013. The adjusted rate increase will cost the District approximately \$255,000 each year of the 2013-15 biennium. The District has budgeted to use \$200,000 of the PERS Future Rate Reserve Fund.
- ❖ The District's Fund Balance policy has been key to the District's financial stability. The District has planned for the uncertainty in state school funding by setting aside reserves and has continued to focus on sustainability in staff and programs.
- ❖ Board policy requires a minimum ending fund balance of 5% of total revenues. The General Fund ending fund balance is projected to be \$2,000,000 or approximately 6% of the total General Fund revenues at June 30, 2014.
- ❖ Increases in fund balance are the result of budget savings or the receipt of unanticipated revenues. The District received unanticipated additional state funding, as a result of the final adjustment for 2012-13 and the preliminary adjustment for 2013-14.
- ❖ The District estimates that it will spend approximately \$315,000 in General Fund reserves during 2014-15 on items that have been identified as one-time only expenditures.
- ❖ Additional one-time expenditures from reserves in the proposed budget include \$115,000 for expenditures related to reconfiguration and equalization of elementary school buildings. An additional \$35,000 has been budgeted related to the set up of three new classrooms for full day kindergarten.
- ❖ Other one time expenditures included in the proposed budget include curriculum related items: \$100,000 for textbook adoption, \$50,000 for Success Maker software and \$15,000 for ELL curriculum. The expenditure for these items has been appropriated. However, additional planning, prioritization and review will be done before making final decisions on which specific curriculum expenditures best meet the needs of the District.

NORTH BEND SCHOOL DISTRICT #13 BUDGET AT A GLANCE

- ❖ The District's enrollment has increased unexpectedly during recent years. The District had an unanticipated increase of 79 students during 2011-12, an increase of 6 students during 2012-13 and an unanticipated increase of 92 students during 2013-14. The District anticipates decreased enrollment of 14 students during 2014-15.
- ❖ Enrollment for the District's virtual charter school (ORVA) increased by 38 students during 2013-14 and an increase of 42 students is anticipated for 2014-15.
- ❖ The re-organization of the South Coast ESD has given the District an opportunity to order services based on enrollment, funding and service needs. As a result of the re-organization, the District continues to provide more services "in-house" and reduce costs. These services include technology, curriculum, school psychologists, alternative education and Life Skills.
- ❖ The District started a new alternative education program (PEAK) during the 2013-14 school year. In order to reduce the cost of the program for 2014-15, the District will move the PEAK program from the ESD building to the Middle School.
- ❖ This will result in total savings for the PEAK program of \$100,000 by decreasing rent expense, reducing .25 FTE in administration, reducing .5 FTE in certified staffing and reducing .5 FTE in special education.
- ❖ With the reductions noted above, the District will be funding 1.5 certified FTE and 1 classified FTE during 2014-15 to continue to provide alternative education services in the PEAK program.
- ❖ In addition, the proposed budget includes a new behavior program at the elementary level. The District will fund both this program and the PEAK program with resolution dollars from ESD.
- ❖ The District recognizes the importance of maintaining and enhancing the technology infrastructure, tools and applications used by students, teachers and staff in support of both the teaching and learning process and the business needs of the District.
- ❖ Prior to 2012-13, there had been no major improvements to the District's technology infrastructure since the bond levy in 2002. Technology infrastructure improvements began during 2012-13 and are planned to continue for the 2014-15 school year. These infrastructure improvements include the replacement of servers and switches.
- ❖ The Special Revenue Funds for 2014-15 total \$8,314,736 or 18% of the District's total budget.
- ❖ The Debt Service Fund for 2014-15 equals \$1,191,423 or 3% of the District's total budget.
- ❖ There were no major changes in the 2014-15 Special Revenue Funds or Debt Service Fund budgets compared to the 2013-14 budgets.
- ❖ The District continues to be fiscally conservative and works diligently to be wise stewards of the resources entrusted to its care. We continue to work to create additional learning opportunities for all students, improve the level of instruction and leverage our resources.

NORTH BEND SCHOOL DISTRICT #13
FUND SUMMARY

GENERAL FUND RESOURCES

	2012-13 Adopted	2013-14 Adopted	2014-15 Proposed	% Change	2014-15 Approved	2014-15 Adopted
Revenue from local sources	\$ 5,290,000	\$ 5,661,638	\$ 5,615,000	-0.82%	\$ 5,615,000	\$ 5,615,000
Revenue from intermediate sources	35,000	35,000	-	-100.00%	-	-
Revenue from state sources	21,838,179	26,385,276	27,883,192	5.68%	27,883,192	27,883,192
Revenue from federal sources	-	-	-	0.00%	-	-
Revenue from other sources	488,196	447,890	431,000	-3.77%	431,000	431,000
Beginning fund balance	2,000,000	2,000,000	2,000,000	0.00%	2,000,000	2,000,000
Total General Fund Resources	\$ 29,651,375	\$ 34,529,804	\$ 35,929,192	4.05%	\$ 35,929,192	\$ 35,929,192

GENERAL FUND REQUIREMENTS

1000 Instruction	\$ 20,917,287	\$ 25,084,347	\$ 25,944,559	3.43%	\$ 25,944,559	\$ 25,944,559
2000 Support Services	7,712,425	8,068,619	8,381,215	3.87%	8,381,215	8,381,215
3000 Community Services	1,312	1,338	1,418	5.98%	1,418	1,418
5000 Debt Service & Transfers	320,351	535,500	452,000	-15.59%	452,000	452,000
6000 Contingency	700,000	840,000	1,150,000	36.90%	1,150,000	1,150,000
Total General Fund Requirements	\$ 29,651,375	\$ 34,529,804	\$ 35,929,192	4.05%	\$ 35,929,192	\$ 35,929,192

OTHER FUNDS - RESOURCES/REQUIREMENTS

200 Federal Programs Fund	\$ 1,463,720	\$ 1,640,464	\$ 1,652,736	0.75%	\$ 1,652,736	\$ 1,652,736
250 Food Service Fund	2,625,000	2,625,000	2,625,000	0.00%	2,625,000	2,625,000
280 PERS Reserve Fund	1,175,000	1,175,000	975,000	-17.02%	975,000	975,000
294 Long Term Care & Treatment Program Fund	224,476	225,000	225,000	0.00%	225,000	225,000
297 Lottery Bonds Fund	143,000	143,000	143,000	0.00%	143,000	143,000
298 Student Body Fund	700,000	700,000	700,000	0.00%	700,000	700,000
299 Miscellaneous Grants Fund	526,000	701,500	925,000	31.86%	925,000	925,000
301 Debt Service Fund	1,178,008	1,168,019	1,191,423	2.00%	1,191,423	1,191,423
401 Capital Improvements Fund	1,407,650	1,305,000	1,069,000	-18.08%	1,069,000	1,069,000
Total Other Funds Resources/Requirements	\$ 9,442,854	\$ 9,682,983	\$ 9,506,159	-1.83%	\$ 9,506,159	\$ 9,506,159

Total District Budget - All Funds	\$ 39,094,229	\$ 44,212,787	\$ 45,435,351	2.77%	\$ 45,435,351	\$ 45,435,351
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NORTH BEND SCHOOL DISTRICT #13
TOTAL BUDGET AS ADOPTED @ \$6.55 BILLION PLUS \$200 MILLION PERS SAVINGS
2013-14

Fund Number & Name	Instruction	Support Services	Enterprise & Community Services	Facilities Acquisition & Construction	Debt Service	Interfund Transfers	Contingency	Reserved for Future Expenditures	Total Expenditures	Total Revenues
100 General Fund	\$ 25,084,346	\$ 8,008,621	\$ 1,337	\$ -	\$ 234,000	\$ 301,500	\$ 900,000	\$ -	\$ 34,529,804	\$ 34,529,804
200 Federal Programs Fund	1,342,699	282,765	15,000	-	-	-	-	-	1,640,464	1,640,464
250 Food Service Fund	-	-	2,325,000	-	-	-	-	300,000	2,625,000	2,625,000
280 PERS Reserve Fund	-	-	-	-	-	200,000	-	975,000	1,175,000	1,175,000
294 LTCT Program Fund	225,000	-	-	-	-	-	-	-	225,000	225,000
297 Lottery Bonds Fund	73,000	70,000	-	-	-	-	-	-	143,000	143,000
298 Student Body Fund	700,000	-	-	-	-	-	-	-	700,000	700,000
299 Miscellaneous Grants Fund	71,000	199,570	-	-	-	130,930	-	300,000	701,500	701,500
301 Debt Service Fund	-	-	-	-	1,168,019	-	-	-	1,168,019	1,168,019
401 Capital Improvements Fund	-	310,564	-	165,000	-	189,436	-	640,000	1,305,000	1,305,000
TOTALS	\$ 27,496,045	\$ 8,871,520	\$ 2,341,337	\$ 165,000	\$1,402,019	\$ 821,866	\$ 900,000	\$ 2,215,000	\$ 44,212,787	\$ 44,212,787

Total 2013-14 adopted budget	\$ 44,212,787
Less reserved for future - unappropriated	(2,215,000)
Total 2013-14 appropriations	<u>\$ 41,997,787</u>

NORTH BEND SCHOOL DISTRICT #13
TOTAL BUDGET AS ADOPTED \$6.65 BILLION (AS OF 4/28/14)
2014-15

Fund Number & Name	Instruction	Support Services	Enterprise & Community Services	Facilities Acquisition & Construction	Debt Service	Interfund Transfers	Contingency	Reserved for Future Expenditures	Total Expenditures	Total Revenues
100 General Fund	\$ 25,944,559	\$ 8,381,215	\$ 1,418	\$ -	\$ 117,000	\$ 335,000	\$ 1,150,000	\$ -	\$ 35,929,192	\$ 35,929,192
200 Federal Programs Fund	1,250,255	337,481	65,000						1,652,736	1,652,736
250 Food Service Fund			2,325,000					300,000	2,625,000	2,625,000
280 PERS Reserve Fund						200,000		775,000	975,000	975,000
294 LTCT Program Fund	225,000								225,000	225,000
297 Lottery Bonds Fund	73,000	70,000							143,000	143,000
298 Student Body Fund	700,000								700,000	700,000
299 Miscellaneous Grants Fund	88,796	205,204				231,000		400,000	925,000	925,000
301 Debt Service Fund					1,191,423				1,191,423	1,191,423
401 Capital Improvements Fund		277,700		267,000		72,300		452,000	1,069,000	1,069,000
TOTALS	\$ 28,281,610	\$ 9,271,600	\$ 2,391,418	\$ 267,000	\$ 1,308,423	\$ 838,300	\$ 1,150,000	\$ 1,927,000	\$ 45,435,351	\$ 45,435,351

Total adopted budget	\$ 45,435,351
Less reserved for future - unappropriated	(1,927,000)
Total appropriations	<u>\$ 43,508,351</u>

NORTH BEND SCHOOL DISTRICT #13
ADOPTED BUDGET 2014-15
GENERAL FUND SUMMARY

	2013-14 Adopted Budget	2014-15 Adopted Budget	Increase (Decrease)
REVENUES			
State School Fund & Local Revenue	\$ 31,015,776	\$ 32,578,692	\$ 1,562,916
Other Revenues	1,066,138	919,500	(146,638)
Transfers from other funds	447,890	431,000	(16,890)
Beginning fund balance	2,000,000	2,000,000	-
Total Estimated Revenues	\$ 34,529,804	\$ 35,929,192	\$ 1,399,388
EXPENDITURES BY FUNCTION			
Instruction	\$ 25,084,346	\$ 25,944,559	\$ 860,213
Support Services	8,068,621	8,381,215	312,594
Community Services	1,337	1,418	81
Debt Service & Transfers	535,500	452,000	(83,500)
Contingency	840,000	1,150,000	310,000
Total Estimated Expenditures by Function	\$ 34,529,804	\$ 35,929,192	\$ 1,399,388
EXPENDITURES BY OBJECT			
Salaries	\$ 8,858,625	\$ 9,176,830	\$ 318,205
Benefits	5,384,430	5,615,512	231,082
Purchased Services	17,905,211	18,381,656	476,445
Supplies & Materials	700,838	790,194	89,356
Capital Outlay	130,000	180,000	50,000
Debt Service	234,000	117,000	(117,000)
Property Insurance, Interest & Dues	175,200	183,000	7,800
Transfers to Other Funds	301,500	335,000	33,500
Contingency	840,000	1,150,000	310,000
Total Estimated Expenditures by Object	\$ 34,529,804	\$ 35,929,192	\$ 1,399,388

STATE SCHOOL FUND GRANT

2014-2015

Based on \$6.65 Billion Legislatively Approved Budget with 49/51 split as of 4/28/2014

Coos County, North Bend SD 13

District ID: 1966

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2014-2015 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$4,700,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$360,788.48
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$5,060,788.48

2014-2015 Experience Adjustment

District Average Teacher Experience	=	10.15
State Average Teacher Experience	=	13.18
Experience Adjustment (Difference in District and State Teacher Experience)	=	-3.03

2014-2015 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$1,600,000.00
Trans per ADMr Rank.	13%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$1,120,000.00

2014-2015 Extended ADMw

	2014-2015 ADMw	2013-2014 ADMw	Extended ADMw
North Bend SD 13 (non-charter)	2,118.78	2,154.69	2,154.69
Lighthouse School	206.97	213.32	213.32
Oregon Coast Technology School	500.44	505.74	505.74
Oregon Virtual Academy	1,796.85	1,659.73	1,796.85
District Extended ADMw			4,670.59

2014-2015 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (4,670.59 x [\$4500 + (\$25 x -3.03)]) X 1.522400724077 = **\$31,458,692**

2014-2015 Total Formula Revenue

General Purpose Grant + Transportation Grant

= **\$31,458,692 + \$1,120,000 = \$32,578,692**

2014-2015 State School Fund Grant

Total Formula Revenue - Local Revenue

= **\$32,578,692 - \$5,060,788 = \$27,517,904**

General Purpose Grant per Extended ADMw= **\$6,735**

Total Formula Revenue per Extended ADMw= **\$6,975**

Charter Schools Rate(ORS 338.155)= **\$6,805**

Total Paid To date
 SSF Small HS Grant Facility Grant

Estimated Remaining Balance Due
 SSF Small HS Grant Facility Grant High Cost Disability

2014-2015 Extended ADMw

North Bend SD 13 (non-charter)

	2014-2015		2013-2014	
ADMr:	1,607.00 X 1.00 =	1,607.00	1,624.23 X 1.00 =	1,624.23
Students in ESL programs:	0.00 X 0.50 =	0.00	22.22 X 0.50 =	11.11
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
463 IEP Students capped at 11% of District ADMr:	444.29 X 1.00 =	444.29	429.13 X 1.00 =	429.13
Students on IEP Above 11% of ADMr:	14.50 X 1.00 =	14.50	14.50 X 1.00 =	14.50
Students in Poverty:	190.97 X 0.25 =	47.74	283.86 X 0.25 =	70.97
Students in Foster Care and Neglected/Delinquent:	21.00 X 0.25 =	5.25	19.00 X 0.25 =	4.75
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
	2014-2015 ADMw	2,118.78	2013-2014 ADMw	2,154.69

North Bend SD 13 (non-charter) Extended ADMw 2,154.69

Lighthouse School

	2014-2015		2013-2014	
ADMr:	201.00 X 1.00 =	201.00	204.39 X 1.00 =	204.39
Students in ESL programs:	0.00 X 0.50 =	0.00	0.00 X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	23.89 X 0.25 =	5.97	35.72 X 0.25 =	8.93
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
	2014-2015 ADMw	206.97	2013-2014 ADMw	213.32

Lighthouse School Extended ADMw 213.32

STATE SCHOOL FUND GRANT
2014-2015

As of 4/28/2014

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Oregon Coast Technology School

	2014-2015		2013-2014	
ADMr:	486.00	X 1.00 = 486.00	484.57	X 1.00 = 484.57
Students in ESL programs:	0.00	X 0.50 = 0.00	0.00	X 0.50 = 0.00
Students in Pregnant and Parenting Programs:	0.00	X 1.00 = 0.00	0.00	X 1.00 = 0.00
0 IEP Students capped at 11% of District ADMr:	0.00	X 1.00 = 0.00	0.00	X 1.00 = 0.00
Students on IEP Above 11% of ADMr:	0.00	X 1.00 = 0.00	0.00	X 1.00 = 0.00
Students in Poverty:	57.76	X 0.25 = 14.44	84.68	X 0.25 = 21.17
Students in Foster Care and Neglected/Delinquent:	0.00	X 0.25 = 0.00	0.00	X 0.25 = 0.00
Remote Elementary School Correction:	0.00	X 1.00 = 0.00	0.00	X 1.00 = 0.00
Small High School Correction:	0.00	X 1.00 = 0.00	0.00	X 1.00 = 0.00
	2014-2015 ADMw	500.44	2013-2014 ADMw	505.74

Oregon Coast Technology School Extended ADMw 505.74

Oregon Virtual Academy

	2014-2015		2013-2014	
ADMr:	1,745.00	X 1.00 = 1,745.00	1,588.02	X 1.00 = 1,588.02
Students in ESL programs:	0.00	X 0.50 = 0.00	4.65	X 0.50 = 2.33
Students in Pregnant and Parenting Programs:	0.00	X 1.00 = 0.00	0.00	X 1.00 = 0.00
0 IEP Students capped at 11% of District ADMr:	0.00	X 1.00 = 0.00	0.00	X 1.00 = 0.00
Students on IEP Above 11% of ADMr:	0.00	X 1.00 = 0.00	0.00	X 1.00 = 0.00
Students in Poverty:	207.38	X 0.25 = 51.85	277.52	X 0.25 = 69.38
Students in Foster Care and Neglected/Delinquent:	0.00	X 0.25 = 0.00	0.00	X 0.25 = 0.00
Remote Elementary School Correction:	0.00	X 1.00 = 0.00	0.00	X 1.00 = 0.00
Small High School Correction:	0.00	X 1.00 = 0.00	0.00	X 1.00 = 0.00
	2014-2015 ADMw	1,796.85	2013-2014 ADMw	1,659.73

Oregon Virtual Academy Extended ADMw 1,796.85

North Bend SD 13 Extended ADMw 4,670.59

**NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
RESOURCES**

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		1000 REVENUE FROM LOCAL SOURCES				
4,529,065	4,556,241	1110 Property Taxes	4,600,000	4,700,000	4,700,000	4,700,000
6,799	5,669	1312 Tuition from other districts	5,000	5,000	5,000	5,000
26,680	35,332	1510 Interest on Investments	30,000	30,000	30,000	30,000
268,020	261,810	1910 Rentals	260,000	5,000	5,000	5,000
10,294	23,920	1960 Medicaid Reimbursement	15,000	15,000	15,000	15,000
4,127	104,977	1980 Fees Charged to Grants	37,939	30,000	30,000	30,000
282,246	507,816	1990 Miscellaneous	713,699	830,000	830,000	830,000
5,127,231	5,495,765	TOTAL Revenue from Local Sources	5,661,638	5,615,000	5,615,000	5,615,000
		2000 REVENUE INTERMEDIATE SOURCES				
27,106	35,475	2101 County School Fund	35,000	-	-	-
27,106	35,475	TOTAL Revenue from Intermediate Sources	35,000	-	-	-
		3000 REVENUE FROM STATE SOURCES				
20,308,959	21,722,479	3101 School Support Fund	26,041,927	27,517,904	27,517,904	27,517,904
216,000	290,616	3103 Common School Fund	338,849	360,788	360,788	360,788
591,108	1,680	3299 Restricted State Grants	4,500	4,500	4,500	4,500
21,116,067	22,014,775	TOTAL Revenue from State Sources	26,385,276	27,883,192	27,883,192	27,883,192
		4000 REVENUE FROM FEDERAL SOURCES				
7,530	1,500	4500 Miscellaneous	-	-	-	-
25,189	29,727	4801 Federal Forest Fees	-	-	-	-
32,719	31,227	TOTAL Revenue from Federal Sources	-	-	-	-
		5000 REVENUE FROM OTHER SOURCES				
280,702	112,282	5160 Lease Proceeds	-	-	-	-
72,158	372,351	5200 Interfund Transfers	447,890	431,000	431,000	431,000
352,860	484,633	TOTAL Revenue from Other Sources	447,890	431,000	431,000	431,000
26,655,983	28,061,875	TOTAL REVENUES	32,529,804	33,929,192	33,929,192	33,929,192
1,837,532	2,244,390	5400 Beginning Fund Balance	2,000,000	2,000,000	2,000,000	2,000,000
28,493,515	30,306,265	TOTAL RESOURCES	34,529,804	35,929,192	35,929,192	35,929,192

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND EXPENDITURES, BY FUNCTION

Function	Description	Actual 09-10	Actual 10-11	Actual 11-12	Actual 12-13	Budget 13-14	Budget 14-15	Change
<i>Instruction</i>								
1111/21/31	K-12 Instruction	\$ 6,713,400	\$ 6,916,880	\$ 7,027,289	\$ 7,015,466	\$ 7,609,106	\$ 8,211,561	\$ 602,455
1122	Middle School Co curricular	76,033	84,933	83,519	76,950	82,991	85,383	2,392
1132	Senior High Co curricular	250,434	261,722	267,351	283,303	317,843	320,762	2,919
1220	Restrictive Programs	-	-	8,337	794,673	925,195	886,929	(38,266)
1250	Less Restrictive Programs	713,975	857,384	1,036,683	853,608	1,070,108	1,078,177	8,069
1273	Homeless Programs	-	4,848	5,640	6,123	6,804	7,293	489
1280	Alternative Education	152,110	118,511	125,754	133,199	286,200	170,722	(115,478)
1288	Charter School	3,659,216	4,226,466	9,621,962	11,094,111	14,631,959	15,000,000	368,041
1291	English as a second Language	66,914	88,338	118,908	125,354	138,836	159,343	20,507
1400	Summer School	5,180	4,218	12,121	32,510	15,304	24,389	9,085
<i>Total Instruction</i>		11,637,262	12,563,300	18,307,564	20,415,297	25,084,346	25,944,559	860,213
<i>Support Services</i>								
2112	Attendance Services	43,207	43,228	45,828	46,501	47,531	76,867	29,336
2122	Counseling Services	427,366	411,093	392,166	448,744	417,372	398,530	(18,842)
2127	School To Work	68,124	86,322	26,506	614	16,200	16,200	-
2134	Nurse's Services	209,495	265,037	335,899	109,663	111,057	129,629	18,572
2161	Special Education Direction	175,016	185,287	189,565	191,973	196,859	201,347	4,488
2211	Curriculum & Instr Direction	34,308	56,726	107,798	287,513	302,237	333,629	31,392
2213	Curriculum & Instr Develop	7,729	8,680	12,388	6,231	86,050	33,225	(52,825)
2222	School Library Services	291,920	295,453	279,923	283,451	287,808	305,527	17,719
2230	Assessment & Testing	914	982	538	2,370	1,750	1,750	-
2240	Instructional Staff Development	38,875	35,829	44,766	45,231	157,334	145,232	(12,102)
2314	Election Services	-	1,708	-	2,017	3,000	3,762	762
2315	Legal & Insurance	58,081	17,130	16,565	20,929	28,000	23,000	(5,000)
2317	Audit Services	30,114	25,509	31,560	24,280	28,000	28,000	-
2319	Board Of Education Services	19,438	21,361	18,396	28,174	22,300	25,800	3,500
2321	Superintendent's Office	235,251	245,094	254,868	268,241	269,849	261,526	(8,323)
2322	Community Relations	769	937	280	828	2,839	6,418	3,579

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND EXPENDITURES, BY FUNCTION

Function	Description	Actual 09-10	Actual 10-11	Actual 11-12	Actual 12-13	Budget 13-14	Budget 14-15	Change
2410	Principal's Office	\$ 1,007,424	\$ 1,044,904	\$ 1,194,317	\$ 1,225,463	\$ 1,360,975	\$ 1,430,720	\$ 69,745
2495	Athletic/Activity Director	162,761	173,885	163,393	169,611	176,143	184,883	8,740
2510	Business Support Director	64,938	66,645	73,231	70,679	74,035	75,720	1,685
2523	Purchasing & Accts Payable	52,679	59,671	56,877	69,658	72,026	76,223	4,197
2524	Payroll Services	115,937	102,936	110,764	116,156	133,334	135,255	1,921
2525	Financial Accounting Services	63,019	65,988	70,981	69,365	74,910	76,595	1,685
2541	Maintenance & Ops Direction	57,175	48,699	53,247	54,520	56,498	58,506	2,008
2542	Buildings Care & Upkeep	1,445,874	1,441,467	1,946,309	1,601,676	1,685,447	1,828,264	142,817
2543	Grounds Care & Upkeep	86,622	89,687	95,054	108,459	87,090	89,130	2,040
2545	Vehicle/Equipment Care & Upkeep	30,826	24,191	38,821	29,095	35,750	35,750	-
2552	Transportation, Home To School	937,275	984,105	1,002,288	1,057,711	1,112,000	1,218,000	106,000
2553	Special Education Transportation	349,667	380,340	431,122	469,927	462,000	462,000	-
2554	Instructional Pupil Transportation	37,475	37,776	42,300	43,013	45,650	45,650	-
2574	Printing, Pub, & Duplicating	76,733	82,490	77,929	85,251	95,500	95,500	-
2644	Personnel Services	46,871	13,805	6,776	4,554	11,200	11,200	-
2660	Technology Services	329,143	412,652	499,323	540,186	495,691	486,549	(9,142)
2700	Supplemental Retirement	216,654	261,713	202,830	151,252	112,186	80,828	(31,358)
	<i>Total Support Services</i>	<i>6,721,680</i>	<i>6,991,330</i>	<i>7,822,608</i>	<i>7,633,336</i>	<i>8,068,621</i>	<i>8,381,215</i>	<i>312,594</i>
3201	Community Recreation	555	529	562	582	1,337	1,418	81
5110	Debt Service	-	-	23,392	171,357	234,000	117,000	(117,000)
5200	Transfers To Other Funds	100,000	345,000	95,000	131,000	301,500	335,000	33,500
	<i>Total Other</i>	<i>100,000</i>	<i>345,000</i>	<i>118,392</i>	<i>302,357</i>	<i>535,500</i>	<i>452,000</i>	<i>(83,500)</i>
6110	Contingency	-	-	-	-	840,000	1,150,000	310,000
	General Fund Total	\$ 18,459,497	\$ 19,900,159	\$ 26,249,126	\$ 28,351,572	\$ 34,529,804	\$ 35,929,192	\$ 1,399,388

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND EXPENDITURES, BY OBJECT

Object	Description	Actual 09-10	Actual 10-11	Actual 11-12	Actual 12-13	Budget 13-14	Budget 14-15	Change
<i>Salaries</i>								
111	Licensed Salaries	\$ 3,947,502	\$ 3,984,470	\$ 4,115,186	\$ 4,257,729	\$ 4,957,241	\$ 5,065,166	\$ 107,925
112	Non-Licensed Salaries	1,298,941	1,384,292	1,431,580	1,675,495	1,832,042	1,915,425	83,383
113	Administrative Salaries	809,342	854,759	972,139	1,124,797	1,158,516	1,268,129	109,613
114	Confidential Salaries	192,489	171,827	154,267	164,736	167,876	170,916	3,040
116	Early Retirement Stipends	210,510	253,833	195,631	146,562	104,000	75,084	(28,916)
121	Licensed Salaries, Substitutes	223,447	200,270	230,529	321,719	240,000	261,000	21,000
122	Non-Licensed Salaries, Substitutes	74,059	72,877	90,216	112,599	79,000	90,000	11,000
131	Licensed Salaries, Additional	22,362	23,868	28,393	21,189	39,000	35,000	(4,000)
132	Non-Licensed Salaries, Additional	12,795	14,556	10,800	12,295	21,000	21,000	-
133	Department Head Increments	1,285	1,443	1,443	1,443	1,443	1,443	-
134	Activity Increments	34,851	38,084	37,796	36,956	42,701	42,988	287
135	Athletic Increments	173,829	178,941	174,262	174,046	193,722	197,357	3,635
136	Extended Contracts	25,314	27,049	27,341	25,716	22,084	33,322	11,238
<i>Total Salaries</i>		<i>7,026,726</i>	<i>7,206,269</i>	<i>7,469,583</i>	<i>8,075,282</i>	<i>8,858,625</i>	<i>9,176,830</i>	<i>318,205</i>
<i>Benefits</i>								
205	District paid 403b	30,682	58,633	58,792	56,640	60,600	55,440	(5,160)
211-216	PERS - employer, 6% pickup, bond	913,910	945,374	1,578,359	1,663,339	2,113,371	2,228,404	115,033
220	Social Security	499,128	515,995	546,814	595,563	659,121	700,421	41,300
231	Workers Compensation Insurance	50,502	58,094	56,844	63,206	65,414	57,355	(8,059)
232	Unemployment Compensation	42,200	25,776	25,021	31,974	50,000	50,000	-
241-243/247	Health Insurance/HSA/Section 125	1,594,326	1,708,420	1,836,185	2,070,327	2,380,896	2,460,381	79,485
244	Life Insurance	19,197	17,764	18,635	21,411	22,674	26,914	4,240
245	Disability Insurance	16,314	16,150	16,871	19,361	20,774	23,937	3,163
249	Cell phone stipend	6,995	8,020	10,340	11,580	11,580	12,660	1,080
<i>Total Benefits</i>		<i>\$ 3,173,254</i>	<i>\$ 3,354,226</i>	<i>\$ 4,147,861</i>	<i>\$ 4,533,401</i>	<i>\$ 5,384,430</i>	<i>\$ 5,615,512</i>	<i>\$ 231,082</i>

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND EXPENDITURES, BY OBJECT

Object	Description	Actual 09-10	Actual 10-11	Actual 11-12	Actual 12-13	Budget 13-14	Budget 14-15	Change
<i>Purchased services</i>								
311	Instruction Services	\$ 64,173	\$ 144,486	\$ 153,722	\$ 43,995	\$ 67,000	\$ 54,000	\$ (13,000)
312	Instructional Program Improvements	36,229	34,157	36,605	48,114	42,000	50,000	8,000
314	Workshop registrations	1,864	3,861	5,386	7,615	6,339	9,150	2,811
318	Registration - non instructional	1,945	1,315	3,294	1,614	4,668	5,000	332
319	Other Instr Prof and Tech Svs	1,019,711	1,037,195	560,895	111,790	101,000	127,000	26,000
321	Cleaning Services	328	410	-	-	1,000	1,000	-
322	Repairs & Maintenance	354,258	346,778	327,316	285,329	194,500	224,056	29,556
324	Rentals	90,189	95,300	93,725	98,370	140,500	108,500	(32,000)
325	Electricity	198,437	213,445	229,243	227,977	230,000	240,000	10,000
326	Fuel	143,780	162,653	154,736	157,053	185,000	185,000	-
327	Water & Sewage	44,948	45,765	64,909	52,806	60,000	62,000	2,000
328	Garbage	82,250	82,249	85,175	92,766	90,000	91,000	1,000
329	Other property services	139	143	165	165	1,000	1,000	-
331	Student Transp, reimbursable	1,326,487	1,402,222	1,476,001	1,570,815	1,619,000	1,725,000	106,000
332	Student Transp, non-reimbursable	47,758	53,448	60,096	62,694	50,700	50,700	-
341	Staff Travel - Local	9,987	9,174	12,105	15,022	12,850	12,850	-
342	Staff Travel - Out Of District	9,858	9,146	15,059	15,849	14,907	16,000	1,093
343	Student Travel - Out of District	-	-	110	827	2,250	2,000	(250)
351	Telephone	44,156	23,080	17,675	40,399	27,500	30,000	2,500
352	Teleprocessing Services	31,630	35,113	15,556	19,795	32,000	35,000	3,000
353	Postage	16,948	18,000	17,088	14,499	19,400	19,400	-
354	Advertising	2,186	2,477	1,159	1,174	4,000	4,000	-
355	Printing and Binding	7,310	6,696	5,350	9,602	8,450	10,000	1,550
360	Charter School	3,654,847	4,225,688	9,621,184	11,094,110	14,631,959	15,000,000	368,041
370	Tuition Other Districts	182,095	147,573	155,015	165,760	35,000	40,000	5,000
385	Management Services	4,336	4,432	4,883	4,703	5,000	5,000	-
386	Data Processing Services	63,814	88,455	86,537	122,615	130,000	76,000	(54,000)
389	Other Purchased Services	243,114	298,849	350,303	117,268	189,188	198,000	8,812
<i>Total Purchased Services</i>		\$ 7,682,777	\$ 8,492,110	\$ 13,553,292	\$ 14,382,726	\$ 17,905,211	\$ 18,381,656	\$ 476,445

**NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND EXPENDITURES, BY OBJECT**

Object	Description	Actual 09-10	Actual 10-11	Actual 11-12	Actual 12-13	Budget 13-14	Budget 14-15	Change
<i>Supplies & Materials</i>								
410	Consumable Supplies	\$ 124,722	\$ 123,155	\$ 159,542	\$ 183,768	\$ 300,320	\$ 303,921	\$ 3,601
411	Gasoline, Student Transportation	10,662	14,229	-	849	6,150	6,150	-
420	Textbooks	16,451	40,915	39,290	140,307	144,745	150,000	5,255
430	Library Books	10,650	10,809	13,847	13,471	8,255	8,255	-
435	Multimedia Materials	988	1,651	196	1,284	1,745	1,745	-
440	Periodicals	8,859	8,067	7,990	8,146	9,069	9,069	-
460	Non-Consumable Items	45,642	38,020	80,438	63,485	66,975	81,975	15,000
470	Computer Software	65,593	78,986	114,816	125,461	102,875	152,875	50,000
480	Computer Hardware	44,856	30,152	56,089	365,779	60,704	76,204	15,500
	<i>Total Supplies & Materials</i>	328,423	345,984	472,208	902,550	700,838	790,194	89,356
<i>Capital outlay</i>								
520	Building and land improvements	10,000	-	2,765	-	65,000	115,000	50,000
540	Equipment	-	-	292,101	7,614	-	-	-
550	Technology	-	11,926	53,838	-	65,000	65,000	-
	<i>Total Capital Outlay</i>	10,000	11,926	348,704	7,614	130,000	180,000	50,000
<i>Other</i>								
630	Debt Service	-	-	23,392	171,357	234,000	117,000	(117,000)
640	Dues & Fees	30,045	33,753	33,297	31,840	37,200	41,000	3,800
651	Liability Insurance	15,397	15,285	14,989	15,791	18,000	18,000	-
653	Property Insurance	92,875	95,606	90,800	100,011	120,000	124,000	4,000
710	Fund Transfers	100,000	345,000	95,000	131,000	301,500	335,000	33,500
810	Contingency	-	-	-	-	840,000	1,150,000	310,000
	<i>Total Other</i>	238,317	489,644	257,478	449,999	1,550,700	1,785,000	234,300
	General Fund Total	\$ 18,459,497	\$ 19,900,159	\$ 26,249,126	\$ 28,351,572	\$ 34,529,804	\$ 35,929,192	\$ 1,399,388

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		1111 PRIMARY K-6 INSTRUCTION PROGRAM				
1,681,097	1,828,760	111 Licensed Salaries	2,054,475	2,119,508	2,119,508	2,119,508
42,704	64,895	112 Non Licensed Salaries	70,190	92,158	92,158	92,158
80,810	85,320	121 Licensed Salaries, Temporary	91,200	79,200	79,200	79,200
8,060	16,267	122 Non Licensed Salaries, Temporary	-	9,540	9,540	9,540
2,598	2,264	131 Licensed Salaries, Additional	10,150	9,800	9,800	9,800
2,139	269	132 Non Licensed Salaries, Additional	-	3,150	3,150	3,150
1,817,408	1,997,775	TOTAL Salaries	2,226,015	2,313,356	2,313,356	2,313,356
1,075,859	1,157,989	TOTAL Associated Payroll Costs	1,328,706	1,444,888	1,444,888	1,444,888
514,102	-	319 Other Instr Prof and Tech Svs	-	85,000	85,000	85,000
54	62	322 Repairs and Maintenance	-	-	-	-
235	846	3XX Travel	-	-	-	-
-	132	355 Printing and Binding	-	-	-	-
17,473	21,462	389 Other Purchased Services	22,000	-	-	-
531,864	22,502	TOTAL Purchased Services	22,000	85,000	85,000	85,000
26,926	32,456	410 Consumable Supplies	44,511	81,612	81,612	81,612
6,248	113,368	420 Textbooks	129,444	29,199	29,199	29,199
1,934	-	435 Multimedia Materials	-	-	-	-
6,320	2,254	440 Periodicals	1,910	1,910	1,910	1,910
1,066	6,999	460 Non-Consumable Items	52,625	65,125	65,125	65,125
3,072	2,892	470 Computer Software	15,100	67,100	67,100	67,100
4,074	36,472	480 Computer Hardware	20,050	35,050	35,050	35,050
49,640	194,441	TOTAL Supplies & Materials	263,640	279,996	279,996	279,996
3,474,771	3,372,707	TOTAL 1111 PRIMARY K-6	3,840,361	4,123,240	4,123,240	4,123,240

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		1121 MIDDLE SCHOOL INSTRUCTION PROGRAM				
664,569	607,749	111 Licensed Salaries	630,267	678,623	678,623	678,623
22,324	23,307	112 Non Licensed Salaries	25,748	6,367	6,367	6,367
70,139	64,275	121 Licensed Salaries, Temporary	62,400	69,600	69,600	69,600
163	1,747	122 Non Licensed Salaries, Temporary	-	-	-	-
6,347	4,681	131 Licensed Salaries, Additional	11,900	11,900	11,900	11,900
-	904	132 Non Licensed Salaries, Additional	-	-	-	-
6,925	4,904	134 Activity Increments	7,790	8,078	8,078	8,078
-	6,399	136 Extended Contracts	-	-	-	-
770,467	713,966	TOTAL Salaries	738,105	774,568	774,568	774,568
401,646	374,757	TOTAL Associated Payroll Costs	447,532	455,909	455,909	455,909
-	-	319 Other Instr Prof and Tech Svs	2,000	2,000	2,000	2,000
789	520	322 Repairs & Maintenance	500	500	500	500
110	287	3XX Travel	100	100	100	100
-	870	370 Tuition Other District	-	-	-	-
-	210	389 Other Purchased Services	1,000	1,000	1,000	1,000
899	1,887	TOTAL Purchased Services	3,600	3,600	3,600	3,600
30,920	34,369	410 Consumable Supplies	20,500	20,500	20,500	20,500
19,498	5,493	420 Textbooks	1,351	51,351	51,351	51,351
-	-	435 Multimedia Materials	400	400	400	400
671	890	440 Periodicals	-	-	-	-
460	11,421	460 Non-consumable Items	2,150	2,150	2,150	2,150
23,477	11,426	470 Computer Software	7,150	10,650	10,650	10,650
16,455	40,567	480 Computer Hardware	14,250	15,000	15,000	15,000
91,481	104,166	TOTAL Supplies & Materials	45,801	100,051	100,051	100,051
1,345	1,180	640 Dues and Fees	2,000	2,000	2,000	2,000
1,345	1,180	TOTAL Dues and Fees	2,000	2,000	2,000	2,000
1,265,838	1,195,956	TOTAL 1121 MIDDLE SCHOOL PROGRAMS	1,237,038	1,336,128	1,336,128	1,336,128

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		1122 MIDDLE SCHOOL CO-CURRICULAR				
1,348	861	131 Licensed Salaries, Additional	-	-	-	-
322	140	132 Non Licensed Salaries, Additional	-	-	-	-
50,056	43,276	135 Athletic increments	50,476	50,777	50,777	50,777
51,726	44,277	TOTAL Salaries	50,476	50,777	50,777	50,777
14,957	13,455	TOTAL Associated Payroll Costs	15,597	17,688	17,688	17,688
1,937	2,053	319 Other Instr Prof and Tech Svs	2,000	2,000	2,000	2,000
6,554	8,543	332 Student Transportation, non-reimbursable	5,000	5,000	5,000	5,000
4,859	5,604	389 Other Purchased Services	6,068	6,068	6,068	6,068
13,350	16,200	TOTAL Purchased Services	13,068	13,068	13,068	13,068
3,486	3,018	410 Consumable Supplies	2,200	2,200	2,200	2,200
-	-	411 Gasoline, Student Transportation	1,300	1,300	1,300	1,300
3,486	3,018	TOTAL Supplies & Materials	3,500	3,500	3,500	3,500
-	-	640 Dues and Fees	350	350	350	350
-	-	TOTAL Dues and Fees	350	350	350	350
83,519	76,950	TOTAL 1122 MIDDLE SCHOOL CO-CURRICULAR	82,991	85,383	85,383	85,383

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		1131 HIGH SCHOOL INSTRUCTION PROGRAM				
1,257,080	1,258,165	111 Licensed Salaries	1,399,783	1,488,589	1,488,589	1,488,589
8,032	7,018	112 Non Licensed Salaries	6,186	6,366	6,366	6,366
67,200	149,635	121 Licensed Salaries, Temporary	74,400	72,000	72,000	72,000
7,883	6,175	131 Licensed Salaries, Additional	-	-	-	-
1,443	1,443	133 Department Head Increments	1,443	1,443	1,443	1,443
22,793	23,685	134 Activity Increments	26,544	26,543	26,543	26,543
1,364,431	1,446,121	TOTAL Salaries	1,508,356	1,594,941	1,594,941	1,594,941
778,139	759,537	TOTAL Associated Payroll Costs	870,572	954,977	954,977	954,977
6,875	6,875	311 Instructional services	8,000	8,000	8,000	8,000
115	220	314 Workshop registrations	-	-	-	-
115	342	319 Other Instr Prof and Tech Svs	1,500	1,500	1,500	1,500
-	-	321 Cleaning Services	1,000	1,000	1,000	1,000
941	1,376	322 Repairs & Maintenance	1,725	1,725	1,725	1,725
325	75	324 Rentals	500	500	500	500
2,242	1,634	3XX Travel	5,300	5,050	5,050	5,050
303	3,775	355 Printing and Binding	-	-	-	-
28,761	31,113	370 Tuition Other Districts	35,000	40,000	40,000	40,000
39,677	45,410	TOTAL Purchased Services	53,025	57,775	57,775	57,775
33,721	47,293	410 Consumable Supplies	35,054	38,550	38,550	38,550
10,064	3,991	420 Textbooks	12,650	53,150	53,150	53,150
-	401	435 Multimedia Materials	350	350	350	350
18	-	440 Periodicals	400	400	400	400
10,442	11,899	460 Non-consumable Items	1,700	1,700	1,700	1,700
39,903	43,868	470 Computer Software	30,600	30,600	30,600	30,600
5,253	82,890	480 Computer Hardware	14,500	15,250	15,250	15,250
99,401	190,342	TOTAL Supplies & Materials	95,254	140,000	140,000	140,000
5,032	5,393	640 Dues and Fees	4,500	4,500	4,500	4,500
5,032	5,393	TOTAL Other Objects	4,500	4,500	4,500	4,500
2,286,680	2,446,803	TOTAL 1131 HIGH SCHOOL INSTRUCTION PROGRAM	2,531,707	2,752,193	2,752,193	2,752,193

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		1132 HIGH SCHOOL CO-CURRICULAR				
2,681	2,734	131 Licensed Salaries, Additional	-	-	-	-
2,352	2,226	132 Non Licensed Salaries, Additional	-	-	-	-
8,078	8,367	134 Activity increments	8,367	8,367	8,367	8,367
124,207	130,770	135 Athletic increments	143,246	146,580	146,580	146,580
137,318	144,097	TOTAL Salaries	151,613	154,947	154,947	154,947
30,825	34,569	TOTAL Associated Payroll Costs	48,235	47,820	47,820	47,820
11,071	10,647	319 Other Instr Prof and Tech Svs	3,500	3,500	3,500	3,500
1,187	352	322 Repairs & Maintenance	3,100	3,100	3,100	3,100
13,103	13,498	324 Rentals	15,000	15,000	15,000	15,000
53,832	54,151	332 Student Transportation, non-reimbursable	45,700	45,700	45,700	45,700
255	-	351 Telephone	-	-	-	-
-	191	355 Printing and Binding	-	-	-	-
264	304	389 Other Purchased Services	21,420	21,420	21,420	21,420
79,712	79,143	TOTAL Purchased Services	88,720	88,720	88,720	88,720
12,560	15,252	410 Consumable Supplies	15,600	15,600	15,600	15,600
(468)	849	411 Gasoline, Student Transportation	4,200	4,200	4,200	4,200
1,194	5,793	460 Non-consumable Items	-	-	-	-
-	360	470 Computer Software	-	-	-	-
399	361	480 Computer Hardware	-	-	-	-
13,685	22,615	TOTAL Supplies & Materials	19,800	19,800	19,800	19,800
5,811	2,879	640 Dues and Fees	9,475	9,475	9,475	9,475
5,811	2,879	TOTAL Other Objects	9,475	9,475	9,475	9,475
267,351	283,303	TOTAL 1132 HIGH SCHOOL CO-CURRICULAR	317,843	320,762	320,762	320,762

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		1220 RESTRICTIVE PROGRAMS				
-	189,307	111 Licensed Salaries	194,886	202,530	202,530	202,530
-	237,148	112 Non Licensed Salaries	255,028	284,262	284,262	284,262
	11,704	122 Non Licensed Salaries, Temporary	-	8,100	8,100	8,100
	685	132 Non Licensed Salaries, Additional	-	-	-	-
-	438,844	TOTAL Salaries	449,914	494,892	494,892	494,892
-	305,134	TOTAL Associated Payroll Costs	352,281	372,037	372,037	372,037
-	13,292	311 Instructional services	13,000	-	-	-
	149	314 Workshop registrations	-	-	-	-
	1,060	319 Other Instr Prof and Tech Svs	60,000	-	-	-
	149	3XX Travel	-	-	-	-
-	131	389 Other Purchased Services	-	-	-	-
-	14,781	TOTAL Purchased Services	73,000	-	-	-
673	8,715	410 Consumable Supplies	50,000	20,000	20,000	20,000
989	3,894	420 Textbooks	-	-	-	-
2,025	5,778	460 Non-consumable Items	-	-	-	-
4,650	3,521	470 Computer Software	-	-	-	-
-	13,936	480 Computer Hardware	-	-	-	-
8,337	35,844	TOTAL Supplies & Materials	50,000	20,000	20,000	20,000
-	70	640 Dues and Fees	-	-	-	-
-	70	TOTAL Other Objects	-	-	-	-
8,337	794,673	TOTAL 1220 RESTRICTIVE PROGRAMS	925,195	886,929	886,929	886,929

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		1250 LESS RESTRICTIVE PROGRAMS				
164,879	95,201	111 Licensed Salaries	203,661	167,780	167,780	167,780
315,506	311,692	112 Non Licensed Salaries	341,561	390,364	390,364	390,364
-	895	121 Licensed Salaries, Temporary	-	-	-	-
19,312	9,594	122 Non Licensed Salaries, Temporary	14,000	6,390	6,390	6,390
62	253	132 Non Licensed Salaries, Additional	-	-	-	-
5,996	7,991	136 Extended Contracts	8,145	6,270	6,270	6,270
505,755	425,626	TOTAL Salaries	567,367	570,804	570,804	570,804
334,304	275,240	TOTAL Associated Payroll Costs	405,366	416,498	416,498	416,498
131,007	23,828	311 Instructional services	30,000	30,000	30,000	30,000
-	1,779	314 Workshop registrations	100	100	100	100
-	370	318 Registrations - non instructional	200	200	200	200
33,671	67,288	319 Other Instr Prof and Tech Svs	32,000	33,000	33,000	33,000
-	3,200	322 Repairs & Maintenance	-	-	-	-
250	-	324 Rentals	-	-	-	-
-	76	331 Student Transp Reimbursable	-	-	-	-
2,297	3,848	3XX Travel	-	-	-	-
-	127	370 Tuition Other Districts	-	-	-	-
183	2,199	389 Other Purchased Services	-	-	-	-
167,408	102,715	TOTAL Purchased Services	62,300	63,300	63,300	63,300
14,630	6,564	410 Consumable Supplies	29,250	25,750	25,750	25,750
180	5,832	420 Textbooks	300	300	300	300
243	147	440 Periodicals	-	-	-	-
113	1,998	460 Non-consumable Items	3,225	225	225	225
9,945	10,934	470 Computer Software	1,250	1,250	1,250	1,250
4,105	24,552	480 Computer Hardware	1,000	-	-	-
29,216	50,027	TOTAL Supplies & Materials	35,025	27,525	27,525	27,525
-	-	640 Dues and Fees	50	50	50	50
-	-	TOTAL Other Objects	50	50	50	50
1,036,683	853,608	TOTAL 1250 LESS RESTRICTIVE PROGRAMS	1,070,108	1,078,177	1,078,177	1,078,177

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		1273 HOMELESS PROGRAMS				
5,201	5,295	112 Non Licensed Salaries	5,240	5,558	5,558	5,558
5,201	5,295	TOTAL Salaries	5,240	5,558	5,558	5,558
377	352	TOTAL Associated Payroll Costs	1,564	1,735	1,735	1,735
62	476	410 Consumable Supplies	-	-	-	-
62	476	TOTAL Supplies & Materials	-	-	-	-
5,640	6,123	TOTAL 1273 HOMELESS PROGRAMS	6,804	7,293	7,293	7,293
		1280 ALTERNATIVE EDUCATION				
-	-	111 Licensed Salaries	94,000	68,995	68,995	68,995
-	-	112 Non Licensed Salaries	27,000	22,697	22,697	22,697
-	-	TOTAL Salaries	121,000	91,692	91,692	91,692
-	-	TOTAL Associated Payroll Costs	116,000	62,830	62,830	62,830
-	-	324 Rentals	32,000	-	-	-
-	-	3XX Travel	1,000	-	-	-
125,754	133,199	370 Tuition Other Districts	-	-	-	-
125,754	133,199	TOTAL Purchased Services	33,000	-	-	-
-	-	410 Consumable Supplies	16,200	16,200	16,200	16,200
-	-	TOTAL Supplies & Materials	16,200	16,200	16,200	16,200
125,754	133,199	TOTAL 1280 ALTERNATIVE EDUCATION	286,200	170,722	170,722	170,722
		1288 CHARTER SCHOOL				
9,621,962	11,094,111	360 Charter School	14,631,959	15,000,000	15,000,000	15,000,000
9,621,962	11,094,111	TOTAL Purchased Services	14,631,959	15,000,000	15,000,000	15,000,000
9,621,962	11,094,111	TOTAL 1288 CHARTER SCHOOL	14,631,959	15,000,000	15,000,000	15,000,000

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		1291 ESL PROGRAMS				
51,430	56,711	111 Licensed Salaries	57,278	59,000	59,000	59,000
29,112	27,852	112 Non Licensed Salaries	28,774	31,262	31,262	31,262
162	-	121 Licensed, Temporary	-	-	-	-
80,704	84,563	TOTAL Salaries	86,052	90,262	90,262	90,262
37,754	39,485	TOTAL Associated Payroll Costs	52,784	54,081	54,081	54,081
-	856	3XX Travel	-	-	-	-
450	450	370 Tuition Other districts	-	-	-	-
450	1,306	TOTAL Purchased Services	-	-	-	-
-	-	420 Textbooks	-	15,000	15,000	15,000
-	-	TOTAL Supplies & Materials	-	15,000	15,000	15,000
118,908	125,354	TOTAL 1291 ESL PROGRAMS	138,836	159,343	159,343	159,343
		1400 SUMMER SCHOOL				
887	4,084	112 Non Licensed Salaries	-	-	-	-
8,406	20,624	121 Licensed Salaries, Temporary	12,000	19,200	19,200	19,200
9,293	24,708	TOTAL Salaries	12,000	19,200	19,200	19,200
12,121	32,510	TOTAL 1400 SUMMER SCHOOL	15,304	24,389	24,389	24,389
18,307,564	20,415,297	TOTAL 1000 INSTRUCTION	25,084,346	25,944,559	25,944,559	25,944,559

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2112 ATTENDANCE SERVICES				
26,309	26,439	112 Non Licensed Salaries	26,699	27,494	27,494	27,494
26,309	26,439	TOTAL Salaries	26,699	27,494	27,494	27,494
19,456	20,062	TOTAL Associated Payroll Costs	20,732	21,273	21,273	21,273
-	-	389 Other Purchased Services	-	28,000	28,000	28,000
-	-	TOTAL Purchased Services	-	28,000	28,000	28,000
63	-	410 Consumable Supplies	100	100	100	100
63	-	TOTAL Supplies & Materials	100	100	100	100
45,828	46,501	TOTAL 2112 ATTENDANCE SERVICES	47,531	76,867	76,867	76,867

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2122 COUNSELING SERVICES				
113,942	117,161	111 Licensed Salaries	115,404	118,874	118,874	118,874
123,809	138,099	112 Non Licensed Salaries	134,731	122,921	122,921	122,921
1,224	478	122 Non Licensed Salaries, Temporary	-	-	-	-
1,920	792	132 Non Licensed Salaries, Additional	-	-	-	-
5,952	5,982	136 Extended contracts	6,042	6,224	6,224	6,224
246,847	262,512	TOTAL Salaries	256,177	248,019	248,019	248,019
141,832	153,010	TOTAL Associated Payroll Costs	158,095	148,411	148,411	148,411
-	30,400	319 Other Instr Prof and Tech Svs	-	-	-	-
-	38	353 Postage	-	-	-	-
35	-	3XX Travel	-	-	-	-
-	265	389 Other purchased services	1,000	-	-	-
35	30,703	TOTAL Purchased Services	1,000	-	-	-
794	445	410 Consumable Supplies	450	450	450	450
2,658	2,074	470 Computer Software	1,650	1,650	1,650	1,650
3,452	2,519	TOTAL Supplies & Materials	2,100	2,100	2,100	2,100
392,166	448,744	TOTAL 2122 COUNSELING SERVICES	417,372	398,530	398,530	398,530

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2127 SCHOOL TO WORK PROGRAM				
8,839	528	111 Licensed Salaries	-	-	-	-
8,839	528	TOTAL Salaries	-	-	-	-
1,433	86	TOTAL Associated Payroll Costs	-	-	-	-
15,840	-	311 Instructional services	16,000	16,000	16,000	16,000
15,840	-	TOTAL Purchased Services	16,000	16,000	16,000	16,000
223	-	410 Consumable Supplies	200	200	200	200
223	-	TOTAL Supplies & Materials	200	200	200	200
171	-	640 Dues and Fees	-	-	-	-
171	-	TOTAL Other Objects	-	-	-	-
26,506	614	TOTAL 2127 SCHOOL TO WORK PROGRAM	16,200	16,200	16,200	16,200

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2134 NURSE SERVICES				
44,048	44,036	111 Licensed Salaries	44,947	46,298	46,298	46,298
28,394	23,844	112 Non Licensed Salaries	19,692	29,189	29,189	29,189
169	-	122 Non licensed, temporary	-	-	-	-
2,318	2,330	136 Extended contracts	2,353	2,424	2,424	2,424
74,929	70,210	TOTAL Salaries	66,992	77,911	77,911	77,911
37,281	37,081	TOTAL Associated Payroll Costs	42,806	50,459	50,459	50,459
220,414	-	389 Other purchased services	-	-	-	-
220,414	-	TOTAL Purchased Services	-	-	-	-
2,785	2,284	410 Consumable Supplies	1,209	1,209	1,209	1,209
490	88	460 Non-consumable Items	-	-	-	-
3,275	2,372	TOTAL Supplies & Materials	1,209	1,209	1,209	1,209
-	-	640 Dues and Fees	50	50	50	50
-	-	TOTAL Other Objects	50	50	50	50
335,899	109,663	TOTAL 2134 NURSE SERVICES	111,057	129,629	129,629	129,629

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2161 SPECIAL EDUCATION DIRECTION				
90,636	91,090	113 Administrative Salaries	92,001	94,768	94,768	94,768
28,836	30,701	114 Confidential Salaries	31,968	32,920	32,920	32,920
2,356	-	132 Non Licensed Salaries, Additional	-	-	-	-
121,828	121,791	TOTAL Salaries	123,969	127,688	127,688	127,688
66,200	68,674	TOTAL Associated Payroll Costs	71,040	71,809	71,809	71,809
-	-	314 Workshop registrations	400	400	400	400
850	850	3XX Travel	850	850	850	850
850	850	TOTAL Purchased Services	1,250	1,250	1,250	1,250
92	63	410 Consumable Supplies	-	-	-	-
92	63	TOTAL Supplies & Materials	-	-	-	-
595	595	640 Dues and Fees	600	600	600	600
595	595	TOTAL Other Objects	600	600	600	600
189,565	191,973	TOTAL 2161 SPECIAL EDUCATION DIRECTION	196,859	201,347	201,347	201,347

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2211 CURRICULUM & INSTRUCTION DIRECTION				
-	18,102	112 Non Licensed Salaries	19,032	31,666	31,666	31,666
67,891	143,575	113 Administrative Salaries	150,488	160,506	160,506	160,506
-	-	131 Licensed Salaries, Additional	14,850	11,200	11,200	11,200
-	491	132 Non Licensed Salaries, Additional	-	-	-	-
67,891	162,168	TOTAL Salaries	184,370	203,372	203,372	203,372
37,711	90,161	TOTAL Associated Payroll Costs	100,278	112,668	112,668	112,668
-	4,415	312 Instructional Program Improvements	-	-	-	-
99	3,701	314 Workshop registrations	3,600	3,600	3,600	3,600
1,113	4,806	3XX Travel	4,639	4,639	4,639	4,639
-	-	355 Printing and Binding	450	450	450	450
200	5,990	389 Other purchased services	3,500	3,500	3,500	3,500
1,412	18,912	TOTAL Purchased Services	12,189	12,189	12,189	12,189
128	1,759	410 Consumable Supplies	1,500	1,500	1,500	1,500
(338)	7,729	420 Textbooks	1,000	1,000	1,000	1,000
-	246	460 Non-consumable Items	500	500	500	500
-	425	470 Computer software	400	400	400	400
-	4,545	480 Computer hardware	500	500	500	500
(210)	14,704	TOTAL Supplies & Materials	3,900	3,900	3,900	3,900
994	1,568	640 Dues and Fees	1,500	1,500	1,500	1,500
994	1,568	TOTAL Other Objects	1,500	1,500	1,500	1,500
107,798	287,513	TOTAL 2211 CURRICULUM & INSTRUCTION DIRECTION	302,237	333,629	333,629	333,629

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2213 CURRICULUM DEVELOPMENT				
-	-	111 Licensed Salaries	52,000	-	-	-
-	148	112 Non Licensed Salaries	-	-	-	-
243	969	121 Licensed Salaries, Temporary	-	21,000	21,000	21,000
6,940	3,749	131 Licensed Salaries, Additional	-	-	-	-
-	-	136 Extended contracts	2,500	9,000	9,000	9,000
7,183	4,866	TOTAL Salaries	54,500	30,000	30,000	30,000
2,206	1,315	TOTAL Associated Payroll Costs	31,500	3,175	3,175	3,175
2,649	-	420 Textbooks	-	-	-	-
2,649	-	TOTAL Supplies and Materials	-	-	-	-
350	50	640 Dues and Fees	50	50	50	50
350	50	TOTAL Other Objects	50	50	50	50
12,388	6,231	TOTAL 2213 CURRICULUM DEVELOPMENT	86,050	33,225	33,225	33,225

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2222 SCHOOL LIBRARY SERVICES				
57,739	57,800	111 Licensed Salaries	58,126	59,874	59,874	59,874
89,349	89,808	112 Non Licensed Salaries	90,324	95,327	95,327	95,327
863	1,033	122 Non Licensed Salaries, Temporary	-	-	-	-
-	91	132 Non Licensed Salaries, Additional	-	-	-	-
2,998	3,013	136 Extended contracts	3,043	9,404	9,404	9,404
150,949	151,745	TOTAL Salaries	151,493	164,605	164,605	164,605
107,061	108,791	TOTAL Associated Payroll Costs	113,384	117,992	117,992	117,992
-	-	314 Workshop registrations	199	199	199	199
-	-	318 Registrations - non instructional	869	868	868	868
645	645	322 Repairs & Maintenance	645	645	645	645
-	-	3XX Travel	605	605	605	605
645	645	TOTAL Purchased Services	2,318	2,317	2,317	2,317
2,052	797	410 Consumable Supplies	2,125	2,125	2,125	2,125
13,847	13,471	430 Library Books	8,255	8,255	8,255	8,255
196	883	435 Multimedia materials	995	995	995	995
4,998	4,705	440 Periodicals	4,959	4,959	4,959	4,959
-	2,136	460 Non-consumable Items	1,000	1,000	1,000	1,000
100	278	470 Computer software	925	925	925	925
-	-	480 Computer hardware	2,154	2,154	2,154	2,154
21,193	22,270	TOTAL Supplies & Materials	20,413	20,413	20,413	20,413
75	-	640 Dues and Fees	200	200	200	200
75	-	TOTAL Other Objects	200	200	200	200
279,923	283,451	TOTAL 2222 SCHOOL LIBRARY SERVICES	287,808	305,527	305,527	305,527

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2230 ASSESSMENT AND TESTING				
-	440	111 Licensed Salaries	-	-	-	-
-	186	112 Non licensed salaries	-	-	-	-
-	626	TOTAL Salaries	-	-	-	-
-	920	389 Other purchased services	1,000	1,000	1,000	1,000
-	920	TOTAL Purchased Services	1,000	1,000	1,000	1,000
538	824	410 Consumable Supplies	750	750	750	750
538	824	TOTAL Supplies & Materials	750	750	750	750
538	2,370	TOTAL 2230 ASSESSMENT AND TESTING	1,750	1,750	1,750	1,750
		2240 INSTRUCTIONAL STAFF DEVELOPMENT				
-	4	111 Licensed Salaries	50,546	53,232	53,232	53,232
4,133	115	131 Licensed Salaries, Additional	-	-	-	-
4,133	119	TOTAL Salaries	50,546	53,232	53,232	53,232
658	37	TOTAL Associated Payroll Costs	30,288	31,014	31,014	31,014
36,020	43,699	312 Instructional Program Improvements	42,000	50,000	50,000	50,000
2,200	159	314 Workshop registrations	-	2,811	2,811	2,811
-	-	318 Registrations - non instructional	-	332	332	332
1,429	414	3XX Travel	-	2,093	2,093	2,093
-	-	389 Other Purchased Services	34,500	5,750	5,750	5,750
39,649	44,272	TOTAL Purchased Services	76,500	60,986	60,986	60,986
326	803	410 Consumable Supplies	-	-	-	-
326	803	TOTAL Supplies & Materials	-	-	-	-
44,766	45,231	TOTAL 2240 INSTRUCTIONAL STAFF DEVELOPMENT	157,334	145,232	145,232	145,232

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2314 ELECTION SERVICES				
-	2,017	389 Other Purchased Services	3,000	3,762	3,762	3,762
-	2,017	TOTAL Purchased Services	3,000	3,762	3,762	3,762
-	2,017	TOTAL 2314 ELECTION SERVICES	3,000	3,762	3,762	3,762
		2315 LEGAL & INSURANCE				
7,942	12,078	389 Other Purchased Services	18,000	13,000	13,000	13,000
7,942	12,078	TOTAL Purchased Services	18,000	13,000	13,000	13,000
8,448	8,676	651 Liability Insurance	10,000	10,000	10,000	10,000
175	175	652 Fidelity Bond	-	-	-	-
8,623	8,851	TOTAL Other Objects	10,000	10,000	10,000	10,000
16,565	20,929	TOTAL 2315 LEGAL & INSURANCE	28,000	23,000	23,000	23,000
		2317 AUDIT SERVICES				
31,560	24,280	389 Other Purchased Services	28,000	28,000	28,000	28,000
31,560	24,280	TOTAL Purchased Services	28,000	28,000	28,000	28,000
31,560	24,280	TOTAL 2317 AUDIT SERVICES	28,000	28,000	28,000	28,000

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2319 BOARD OF EDUCATION SERVICES				
1,285	-	318 Registrations - non instructional	1,300	1,300	1,300	1,300
3,016	1,098	3XX Travel	2,500	2,500	2,500	2,500
794	809	354 Advertising	1,500	1,500	1,500	1,500
3,862	15,812	389 Other Purchased Services	8,000	8,000	8,000	8,000
8,957	17,719	TOTAL Purchased Services	13,300	13,300	13,300	13,300
1,855	1,401	410 Consumable Supplies	2,000	2,000	2,000	2,000
-	-	440 Periodicals	500	500	500	500
-	283	460 Non-consumable Items	-	-	-	-
1,855	1,684	TOTAL Supplies & Materials	2,500	2,500	2,500	2,500
7,584	8,771	640 Dues and Fees	6,500	10,000	10,000	10,000
7,584	8,771	TOTAL Other Objects	6,500	10,000	10,000	10,000
18,396	28,174	TOTAL 2319 BOARD OF EDUCATION SERVICES	22,300	25,800	25,800	25,800

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2321 SUPERINTENDENT'S OFFICE				
1,081	-	112 Non licensed salaries	-	-	-	-
111,434	111,991	113 Administrative Salaries	113,111	110,738	110,738	110,738
45,421	47,362	114 Confidential Salaries	48,024	45,748	45,748	45,748
742	2,152	122 Non Licensed Salaries, Temporary	1,750	1,620	1,620	1,620
158,678	161,505	TOTAL Salaries	162,885	158,106	158,106	158,106
80,362	83,106	TOTAL Associated Payroll Costs	85,578	82,034	82,034	82,034
558	903	314 Workshop registrations	590	590	590	590
-	-	318 Registrations - non instructional	250	250	250	250
5,620	5,762	3XX Travel	5,696	5,696	5,696	5,696
3,282	7,249	353 Postage	7,000	7,000	7,000	7,000
365	365	354 Advertising	500	500	500	500
27	450	355 Printing and Binding	850	850	850	850
-	3,168	389 Other Purchased Services	1,000	1,000	1,000	1,000
9,852	17,897	TOTAL Purchased Services	15,886	15,886	15,886	15,886
3,693	2,633	410 Consumable Supplies	2,000	2,000	2,000	2,000
127	150	440 Periodicals	500	500	500	500
149	1,174	460 Non-consumable Items	1,500	1,500	1,500	1,500
57	-	470 Computer Software	-	-	-	-
30	-	480 Computer Hardware	-	-	-	-
4,056	3,957	TOTAL Supplies & Materials	4,000	4,000	4,000	4,000
1,920	1,776	640 Dues and Fees	1,500	1,500	1,500	1,500
1,920	1,776	TOTAL Other Objects	1,500	1,500	1,500	1,500
254,868	268,241	TOTAL 2321 SUPERINTENDENT'S OFFICE	269,849	261,526	261,526	261,526

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2322 COMMUNITY RELATIONS				
-	-	131 Licensed Salaries, Additional	1,050	1,050	1,050	1,050
-	-	TOTAL Salaries	1,050	1,050	1,050	1,050
-	-	TOTAL Associated Payroll Costs	289	368	368	368
-	-	354 Advertising	500	500	500	500
280	290	389 Other Purchased Services	1,000	4,500	4,500	4,500
280	290	TOTAL Purchased Services	1,500	5,000	5,000	5,000
-	443	410 Consumable Supplies	-	-	-	-
-	443	TOTAL Supplies & Materials	-	-	-	-
-	95	640 Dues and Fees	-	-	-	-
-	95	TOTAL Dues and Fees	-	-	-	-
280	828	TOTAL 2322 COMMUNITY RELATIONS	2,839	6,418	6,418	6,418

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2410 OFFICE OF THE PRINCIPAL				
71,596	1,868	111 Licensed Salaries	1,868	1,868	1,868	1,868
227,599	234,227	112 Non Licensed Salaries	287,458	250,877	250,877	250,877
434,711	511,934	113 Administrative Salaries	526,749	612,063	612,063	612,063
822	2,168	122 Non Licensed Salaries, Temporary	17,600	6,390	6,390	6,390
-	609	131 Licensed Salaries, Additional	-	-	-	-
479	1,656	132 Non Licensed Salaries, Additional	14,700	11,550	11,550	11,550
10,076	-	136 Extended Contracts	-	-	-	-
745,283	752,462	TOTAL Salaries	848,375	882,748	882,748	882,748
406,842	440,031	TOTAL Associated Payroll Costs	466,137	505,505	505,505	505,505
585	-	312 Instructional Program Improvements	-	-	-	-
2,119	369	314 Workshop registrations	1,000	1,000	1,000	1,000
-	40	318 Registrations - non instructional	800	800	800	800
6,120	6,045	3XX Travel	5,017	5,017	5,017	5,017
13,806	7,177	353 Postage	12,400	12,400	12,400	12,400
4,371	4,445	355 Printing and Binding	6,500	7,200	7,200	7,200
-	322	389 Other Purchased Services	1,500	-	-	-
27,001	18,398	TOTAL Purchased Services	27,217	26,417	26,417	26,417
6,184	5,050	410 Consumable Supplies	10,371	6,875	6,875	6,875
3,871	3,523	460 Non-consumable Items	2,725	2,725	2,725	2,725
-	142	470 Computer Software	300	300	300	300
525	777	480 Computer Hardware	750	750	750	750
10,580	9,492	TOTAL Supplies & Materials	14,146	10,650	10,650	10,650
4,611	5,080	640 Dues and Fees	5,100	5,400	5,400	5,400
4,611	5,080	TOTAL Other Objects	5,100	5,400	5,400	5,400
1,194,317	1,225,463	TOTAL 2410 OFFICE OF THE PRINCIPAL	1,360,975	1,430,720	1,430,720	1,430,720

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2495 ATHLETIC/ACTIVITY DIRECTOR				
27,605	27,741	112 Non Licensed Salaries	28,014	29,428	29,428	29,428
73,452	76,959	113 Administrative Salaries	80,317	85,399	85,399	85,399
305	89	122 Non Licensed Salaries, Temporary	-	-	-	-
101,362	104,789	TOTAL Salaries	108,331	114,827	114,827	114,827
59,839	62,159	TOTAL Associated Payroll Costs	65,637	67,881	67,881	67,881
295	200	314 Workshop registrations	-	-	-	-
1,897	2,421	3XX Travel	1,150	1,150	1,150	1,150
2,192	2,621	TOTAL Purchased Services	1,150	1,150	1,150	1,150
-	42	410 Consumable Supplies	125	125	125	125
-	42	TOTAL Supplies & Materials	125	125	125	125
-	-	640 Dues and Fees	900	900	900	900
-	-	TOTAL Other Objects	900	900	900	900
163,393	169,611	TOTAL 2495 ATHLETIC/ACTIVITY DIRECTOR	176,143	184,883	184,883	184,883

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2510 BUSINESS SUPPORT DIRECTOR				
45,629	44,975	113 Administrative Salaries	46,316	47,708	47,708	47,708
45,629	44,975	TOTAL Salaries	46,316	47,708	47,708	47,708
22,195	22,471	TOTAL Associated Payroll Costs	23,919	24,212	24,212	24,212
-	135	314 Workshop registrations	250	250	250	250
405	-	318 Registrations - non instructional	750	750	750	750
685	451	3XX Travel	1,000	1,000	1,000	1,000
95	-	355 Printing and Binding	-	-	-	-
1,185	586	TOTAL Purchased Services	2,000	2,000	2,000	2,000
587	693	410 Consumable Supplies	250	250	250	250
1,188	136	460 Non-consumable Items	250	250	250	250
987	449	480 Computer Hardware	-	-	-	-
2,762	1,278	TOTAL Supplies & Materials	500	500	500	500
1,460	1,369	640 Dues and Fees	1,300	1,300	1,300	1,300
1,460	1,369	TOTAL Other Objects	1,300	1,300	1,300	1,300
73,231	70,679	TOTAL 2510 BUSINESS SUPPORT DIRECTOR	74,035	75,720	75,720	75,720

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2523 PURCHASING AND ACCOUNTS PAYABLE				
34,950	41,558	114 Confidential Salaries	42,136	45,122	45,122	45,122
34,950	41,558	TOTAL Salaries	42,136	45,122	45,122	45,122
19,087	26,101	TOTAL Associated Payroll Costs	27,440	28,251	28,251	28,251
-	18	318 Registrations - non instructional	250	250	250	250
-	129	322 Repairs & Maintenance	-	-	-	-
25	-	3XX Travel	250	250	250	250
-	12	353 Postage	-	-	-	-
292	292	355 Printing and Binding	250	750	750	750
63	-	389 Other Purchased Services	100	-	-	-
380	451	TOTAL Purchased Services	850	1,250	1,250	1,250
537	349	410 Consumable Supplies	600	600	600	600
-	199	460 Non-consumable Items	-	-	-	-
823	-	480 Computer Hardware	-	-	-	-
1,360	548	TOTAL Supplies & Materials	600	600	600	600
1,100	1,000	640 Dues and Fees	1,000	1,000	1,000	1,000
1,100	1,000	TOTAL Dues and Fees	1,000	1,000	1,000	1,000
56,877	69,658	TOTAL 2523 PURCHASING AND ACCOUNTS PAYABLE	72,026	76,223	76,223	76,223

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2524 PAYROLL SERVICES				
45,059	45,115	114 Confidential Salaries	45,748	47,126	47,126	47,126
45,059	45,115	TOTAL Salaries	45,748	47,126	47,126	47,126
52,635	60,292	TOTAL Associated Payroll Costs	79,586	79,879	79,879	79,879
795	18	318 Registrations - non instructional	250	250	250	250
218	-	3XX Travel	250	250	250	250
263	316	355 Printing and Binding	400	750	750	750
4,883	4,703	385 Management services	5,000	5,000	5,000	5,000
61	-	389 Other Purchased Services	100	-	-	-
6,220	5,037	TOTAL Purchased Services	6,000	6,250	6,250	6,250
1,315	830	410 Consumable Supplies	1,000	1,000	1,000	1,000
999	190	460 Non-consumable Items	-	-	-	-
3,240	3,402	470 Computer Software	-	-	-	-
987	377	480 Computer Hardware	-	-	-	-
6,541	4,799	TOTAL Supplies & Materials	1,000	1,000	1,000	1,000
309	913	640 Dues and Fees	1,000	1,000	1,000	1,000
309	913	TOTAL Dues and Fees	1,000	1,000	1,000	1,000
110,764	116,156	TOTAL 2524 PAYROLL SERVICES	133,334	135,255	135,255	135,255

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2525 FINANCIAL ACCOUNTING SERVICES				
45,628	44,974	113 Administrative salaries	46,316	47,708	47,708	47,708
45,628	44,974	TOTAL Salaries	46,316	47,708	47,708	47,708
22,195	22,470	TOTAL Associated Payroll Costs	23,919	24,212	24,212	24,212
-	-	314 Workshop registrations	200	200	200	200
-	-	3XX Travel	500	500	500	500
121	121	386 Data Processing Services	1,000	1,000	1,000	1,000
1,000	1,378	389 Other Purchased Services	2,000	2,000	2,000	2,000
1,121	1,499	TOTAL Purchased Services	3,700	3,700	3,700	3,700
153	47	410 Consumable Supplies	375	375	375	375
1,124	-	460 Non-consumable Items	-	-	-	-
1,277	47	TOTAL Supplies & Materials	375	375	375	375
760	375	640 Dues and Fees	600	600	600	600
760	375	TOTAL Other Objects	600	600	600	600
70,981	69,365	TOTAL 2525 FINANCIAL ACCOUNTING SERVICES	74,910	76,595	76,595	76,595

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2541 MAINTENANCE AND OPERATION DIRECTION				
34,174	34,961	113 Administrative Salaries	35,908	37,504	37,504	37,504
34,174	34,961	TOTAL Salaries	35,908	37,504	37,504	37,504
18,996	19,559	TOTAL Associated Payroll Costs	20,490	20,902	20,902	20,902
77	-	460 Non-consumable Items	-	-	-	-
77	-	TOTAL Supplies & Materials	-	-	-	-
-	-	640 Dues and Fees	100	100	100	100
-	-	TOTAL Other Objects	100	100	100	100
53,247	54,520	TOTAL 2541 MAINTENANCE & OPERATION DIRECTION	56,498	58,506	58,506	58,506

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2542 BUILDINGS CARE AND UPKEEP				
362,492	365,208	112 Non Licensed Salaries	388,629	402,149	402,149	402,149
59,270	66,546	122 Non Licensed Salaries, Temporary	45,650	57,960	57,960	57,960
1,229	1,892	132 Non Licensed Salaries, Additional	6,300	6,300	6,300	6,300
422,991	433,646	TOTAL Salaries	440,579	466,409	466,409	466,409
259,914	263,503	TOTAL Associated Payroll Costs	286,188	294,119	294,119	294,119
279,486	222,320	322 Repairs & Maintenance	144,780	184,336	184,336	184,336
2,118	-	324 Rentals	1,000	1,000	1,000	1,000
229,243	227,977	325 Electricity	230,000	240,000	240,000	240,000
154,398	156,708	326 Fuel	185,000	185,000	185,000	185,000
61,966	45,457	327 Water & sewage	50,000	52,000	52,000	52,000
85,175	92,766	328 Garbage	90,000	91,000	91,000	91,000
165	165	329 Other property services	1,000	1,000	1,000	1,000
137	58	3XX Travel	400	400	400	400
17,420	40,399	351 Telephone	27,500	30,000	30,000	30,000
1,200	4,987	389 Other Purchased Services	4,000	4,000	4,000	4,000
831,308	790,837	TOTAL Purchased Services	733,680	788,736	788,736	788,736
692	4,012	410 Consumable Supplies	40,000	40,000	40,000	40,000
46,355	6,331	460 Non-consumable Items	-	-	-	-
2,148	1,167	470 Computer Software	-	-	-	-
-	2,091	480 Computer Hardware	-	-	-	-
49,195	13,601	TOTAL Supplies & Materials	40,000	40,000	40,000	40,000
-	-	520 Building and Land Improvements	65,000	115,000	115,000	115,000
292,101	-	540 Equipment	-	-	-	-
292,101	-	TOTAL Capital Outlay	65,000	115,000	115,000	115,000
90,800	100,089	653 Property insurance	120,000	124,000	124,000	124,000
90,800	100,089	TOTAL Other Objects	120,000	124,000	124,000	124,000
1,946,309	1,601,676	TOTAL 2542 BUILDINGS CARE AND UPKEEP	1,685,447	1,828,264	1,828,264	1,828,264

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2543 GROUNDS CARE AND UPKEEP				
34,870	34,902	112 Non Licensed Salaries	35,392	36,456	36,456	36,456
88	1,980	122 Non Licensed Salaries, Temporary	-	-	-	-
34,958	36,882	TOTAL Salaries	35,392	36,456	36,456	36,456
23,079	24,077	TOTAL Associated Payroll Costs	24,698	25,674	25,674	25,674
25,433	36,573	322 Repairs & Maintenance	13,500	13,500	13,500	13,500
338	364	326 Fuel	-	-	-	-
2,943	7,349	327 Water & sewage	10,000	10,000	10,000	10,000
4,500	-	389 Other Purchased Services	-	-	-	-
33,214	44,286	TOTAL Purchased Services	23,500	23,500	23,500	23,500
-	-	410 Consumable Supplies	3,500	3,500	3,500	3,500
3,803	3,214	460 Non-consumable Items	-	-	-	-
3,803	3,214	TOTAL Supplies & Materials	3,500	3,500	3,500	3,500
95,054	108,459	TOTAL 2543 GROUNDS CARE AND UPKEEP	87,090	89,130	89,130	89,130
		2545 VEHICLE/EQUIPMENT CARE & UPKEEP				
18,819	9,387	322 Repairs & Maintenance	17,750	17,750	17,750	17,750
18,819	9,387	TOTAL Purchased Services	17,750	17,750	17,750	17,750
12,542	11,268	410 Consumable Supplies	10,000	10,000	10,000	10,000
990	1,500	460 Non-consumable items	-	-	-	-
13,532	12,768	TOTAL Supplies & Materials	10,000	10,000	10,000	10,000
6,470	6,940	651 Liability Insurance	8,000	8,000	8,000	8,000
6,470	6,940	TOTAL Other Objects	8,000	8,000	8,000	8,000
38,821	29,095	TOTAL 2545 VEHICLE/EQUIPMENT CARE & UPKEEP	35,750	35,750	35,750	35,750

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2552 HOME TO SCHOOL TRANSPORT				
1,002,288	1,057,711	331 Student Transportation, reimbursable	1,112,000	1,218,000	1,218,000	1,218,000
		2553 SPECIAL EDUCATION TRANSPORTATION				
431,122	469,927	331 Student Transportation, reimbursable	462,000	462,000	462,000	462,000
		2554 INSTRUCTIONAL PUPIL TRANSPORTATION				
42,300	43,013	331 Student Transportation, reimbursable	45,000	45,000	45,000	45,000
42,300	43,013	TOTAL Purchased Services	45,000	45,000	45,000	45,000
-	-	411 Gasoline, Student Transportation	650	650	650	650
-	-	TOTAL Supplies & Materials	650	650	650	650
42,300	43,013	TOTAL 2554 INSTRUCTIONAL PUPIL TRANSPORTATION	45,650	45,650	45,650	45,650
		2574 PRINT/PUB/DUPLICATE SVS				
77,929	84,797	324 Rentals	92,000	92,000	92,000	92,000
77,929	84,797	TOTAL Purchased Services	92,000	92,000	92,000	92,000
-	454	410 Consumable Supplies	3,500	3,500	3,500	3,500
-	454	TOTAL Supplies & Materials	3,500	3,500	3,500	3,500
77,929	85,251	TOTAL 2574 PRINT/PUB/DUPLICATE SVS	95,500	95,500	95,500	95,500

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2644 PERSONNEL SERVICES				
4,224	3,627	389 Other Purchased Services	7,000	7,000	7,000	7,000
4,224	3,627	TOTAL Purchased Services	8,500	8,500	8,500	8,500
1,481	73	410 Consumable Supplies	900	900	900	900
-	-	440 Periodicals	800	800	800	800
-	-	460 Non-consumable Items	1,000	1,000	1,000	1,000
1,071	-	470 Computer software	-	-	-	-
-	357	480 Computer hardware	-	-	-	-
2,552	430	TOTAL Supplies & Materials	2,700	2,700	2,700	2,700
-	497	640 Dues and Fees	-	-	-	-
-	497	TOTAL Dues and Fees	-	-	-	-
6,776	4,554	TOTAL 2644 PERSONNEL SERVICES	11,200	11,200	11,200	11,200

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2660 TECHNOLOGY SERVICES				
84,896	36,423	112 Non Licensed Salaries	42,345	50,885	50,885	50,885
68,584	64,337	113 Administrative Salaries	67,311	71,735	71,735	71,735
-	138	122 Non Licensed Salaries, Temporary	-			
294	537	132 Non Licensed Salaries, Additional	-	-	-	-
153,774	101,435	TOTAL Salaries	109,656	122,620	122,620	122,620
84,916	57,364	TOTAL Associated Payroll Costs	62,010	65,904	65,904	65,904
809	774	318 Registrations - non instructional	-	-	-	-
20	11,348	322 Repairs & Maintenance	12,500	2,500	2,500	2,500
1,186	2,004	3XX Travel	750	750	750	750
15,556	19,795	352 Teleprocessing services	32,000	35,000	35,000	35,000
-	24	353 Postage	-			
86,416	122,494	386 Data Processing Services	129,000	75,000	75,000	75,000
52,270	12,275	389 Other Purchased Services	25,000	60,000	60,000	60,000
156,257	168,714	TOTAL Purchased Services	199,250	173,250	173,250	173,250
879	955	410 Consumable Supplies	6,050	6,050	6,050	6,050
2,412	576	460 Non-consumable Items	300	5,800	5,800	5,800
24,941	44,971	470 Computer software	45,500	40,000	40,000	40,000
22,005	166,021	480 Computer Hardware	7,500	7,500	7,500	7,500
50,237	212,523	TOTAL Supplies & Materials	59,350	59,350	59,350	59,350
53,839	-	550 Technology	65,000	65,000	65,000	65,000
53,839	-	TOTAL Technology	65,000	65,000	65,000	65,000
300	150	640 Dues and Fees	425	425	425	425
300	150	TOTAL Other Objects	425	425	425	425
499,323	540,186	TOTAL 2660 TECHNOLOGY SERVICES	495,691	486,549	486,549	486,549

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		2700 EARLY RETIREMENT				
195,631	146,562	116 Early Retirement Stipends	104,000	75,084	75,084	75,084
195,631	146,562	TOTAL Salaries	104,000	75,084	75,084	75,084
7,199	4,690	TOTAL Associated Payroll Costs	8,186	5,744	5,744	5,744
202,830	151,252	TOTAL 2700 EARLY RETIREMENT	112,186	80,828	80,828	80,828
7,822,608	7,633,336	TOTAL 2000 SUPPORT SERVICES	8,068,621	8,381,215	8,381,215	8,381,215
		3201 COMMUNITY RECREATION SERVICES				
216	100	112 Non Licensed Salaries	-	-	-	-
30	39	122 Non Licensed, Temporary	-	-	-	-
11	-	131 Licensed Salaries, Additional	1,050	1,050	1,050	1,050
257	139	TOTAL Salaries	1,050	1,050	1,050	1,050
70	43	TOTAL Associated Payroll Costs	287	368	368	368
235	400	410 Consumable Supplies	-	-	-	-
235	400	TOTAL Supplies & Materials	-	-	-	-
562	582	TOTAL 3201 COMMUNITY RECREATION SERVICES	1,337	1,418	1,418	1,418
562	582	TOTAL 3000 COMMUNITY SERVICES	1,337	1,418	1,418	1,418

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2011-12	Actual 2012-13	Account and Description	Budget 2013-14	2014-15 Budget		
				Proposed	Approved	Adopted
		5000 DEBT SERVICE & FUND TRANSFERS				
23,392	171,357	630 Debt Service	234,000	117,000	117,000	117,000
95,000	131,000	710 Transfers to other funds	301,500	335,000	335,000	335,000
118,392	302,357	TOTAL 5000 DEBT SERVICE & TRANSFERS	535,500	452,000	452,000	452,000
		6110 OPERATING CONTINGENCY				
-	-	810 Contingency	840,000	1,150,000	1,150,000	1,150,000
-	-	TOTAL 6000 CONTINGENCIES	840,000	1,150,000	1,150,000	1,150,000
		7000 UNAPPROPRIATED ENDING FUND BALANCE				
-	-	820 Reserved for Next Year	-	-	-	-
-	-	TOTAL 7000 UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-
26,249,126	28,351,572	TOTAL REQUIREMENTS	34,529,804	35,929,192	35,929,192	35,929,192

NORTH BEND SCHOOL DISTRICT #13
200 FEDERAL PROGRAMS FUND
FUND SUMMARY

RESOURCES

	2011-12 Actual	2012-13 Actual	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
Revenue from local sources	\$ 11,566	\$ 10,638	\$ 236,352	\$ 200,000	\$ 200,000	\$ 200,000
Revenue from federal sources	1,163,652	1,327,433	1,404,112	1,452,736	1,452,736	1,452,736
Beginning fund balance	1,306	1,306	-	-	-	-
Total Resources	\$ 1,176,524	\$ 1,339,377	\$ 1,640,464	\$ 1,652,736	\$ 1,652,736	\$ 1,652,736

REQUIREMENTS

1000 Instruction						
100 Salaries	\$ 661,109	\$ 673,424	\$ 734,748	\$ 699,420	\$ 699,420	\$ 699,420
200 Benefits	342,112	382,055	348,414	415,835	415,835	415,835
300 Purchased Services	32,890	-	228,941	100,000	100,000	100,000
400 Supplies & Materials	19,328	20,278	4,400	-	-	-
600 Other	-	58,666	26,196	35,000	35,000	35,000
Total 1000 Instruction	1,055,439	1,134,423	1,342,699	1,250,255	1,250,255	1,250,255
2000 Support Services						
100 Salaries	38,126	94,605	13,142	14,085	14,085	14,085
200 Benefits	11,490	33,366	5,338	11,733	11,733	11,733
300 Purchased Services	53,278	45,653	176,519	206,581	206,581	206,581
400 Supplies & Materials	7,496	6,712	86,766	105,082	105,082	105,082
600 Other	876	16,159	1,000	-	-	-
Total 2000 Support Services	111,266	196,495	282,765	337,481	337,481	337,481
3000 Community Services						
100 Salaries	2,502	2,595	15,000	-	-	-
200 Benefits	1,722	520	-	-	-	-
300 Purchased Services	-	490	-	-	-	-
400 Supplies & Materials	4,289	3,548	-	65,000	65,000	65,000
Total 3000 Community Services	8,513	7,153	15,000	65,000	65,000	65,000
7000 Unappropriated Ending Fund Balance	1,306	1,306	-	-	-	-
Total Requirements	\$ 1,176,524	\$ 1,339,377	\$ 1,640,464	\$ 1,652,736	\$ 1,652,736	\$ 1,652,736

NORTH BEND SCHOOL DISTRICT #13

250 FOOD SERVICE FUND

FUND SUMMARY

RESOURCES

	2011-12 Actual	2012-13 Actual	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
Revenue from local sources	\$ 1,239,438	\$ 1,024,947	\$ 1,377,000	\$ 1,377,000	\$ 1,377,000	\$ 1,377,000
Revenue from state sources	13,003	12,201	13,000	13,000	13,000	13,000
Revenue from federal sources	848,780	851,744	785,000	785,000	785,000	785,000
Beginning fund balance	697,609	540,077	450,000	450,000	450,000	450,000
Total Resources	\$ 2,798,830	\$ 2,428,969	\$ 2,625,000	\$ 2,625,000	\$ 2,625,000	\$ 2,625,000

REQUIREMENTS

3000 Community Services

100 Salaries	\$ 402,490	\$ 370,247	\$ 327,355	\$ 331,749	\$ 331,749	\$ 331,749
200 Benefits	235,291	229,232	230,548	234,038	234,038	234,038
300 Purchased Services	414,699	397,246	459,596	459,595	459,595	459,595
400 Supplies & Materials	1,055,156	842,798	1,177,501	1,177,501	1,177,501	1,177,501
500 Capital Outlay	145,114	31,228	125,000	117,117	117,117	117,117
600 Other	6,003	6,911	5,000	5,000	5,000	5,000
Total 3000 Community Services	2,258,753	1,877,662	2,325,000	2,325,000	2,325,000	2,325,000

7000 Unappropriated Ending Fund Balance

	540,077	551,307	300,000	300,000	300,000	300,000
Total Requirements	\$ 2,798,830	\$ 2,428,969	\$ 2,625,000	\$ 2,625,000	\$ 2,625,000	\$ 2,625,000

NORTH BEND SCHOOL DISTRICT #13

280 PERS RESERVE FUND

FUND SUMMARY

RESOURCES

Revenue from local sources
Beginning fund balance
Total Resources

2011-12 Actual	2012-13 Actual	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
\$ 7,229	\$ 9,077	\$ -	\$ -	\$ -	\$ -
1,369,994	1,377,223	1,175,000	975,000	975,000	975,000
\$ 1,377,223	\$ 1,386,300	\$ 1,175,000	\$ 975,000	\$ 975,000	\$ 975,000

REQUIREMENTS

5000 Interfund Transfers
700 Fund Transfers
Total 5000 Interfund Transfers

7000 Unappropriated Ending Fund Balance
Total Requirements

\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
-	200,000	200,000	200,000	200,000	200,000
1,377,223	1,186,300	975,000	775,000	775,000	775,000
\$ 1,377,223	\$ 1,386,300	\$ 1,175,000	\$ 975,000	\$ 975,000	\$ 975,000

NORTH BEND SCHOOL DISTRICT #13
294 LONG TERM CARE & TREATMENT PROGRAM FUND
FUND SUMMARY

RESOURCES

	2011-12 Actual	2012-13 Actual	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
Revenue from state sources	\$ 216,910	\$ 198,569	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Revenue from federal sources	14,825	25,907	-	-	-	-
Total Resources	\$ 231,735	\$ 224,476	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000

REQUIREMENTS

1000 Instruction						
100 Salaries	\$ 135,959	\$ 116,730	\$ 117,824	\$ 104,363	\$ 104,363	\$ 104,363
200 Benefits	88,607	71,414	78,162	73,627	73,627	73,627
300 Purchased Services	1,964	21,462	16,000	25,000	25,000	25,000
400 Supplies & Materials	1,954	3,354	4,572	10,010	10,010	10,010
600 Other	3,251	11,516	8,442	12,000	12,000	12,000
Total Requirements	\$ 231,735	\$ 224,476	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000

NORTH BEND SCHOOL DISTRICT #13
297 LOTTERY BONDS 1998-99 FUND
FUND SUMMARY

RESOURCES

	2011-12 Actual	2012-13 Actual	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
Revenue from local sources	\$ 752	\$ 824	\$ -	\$ -	\$ -	\$ -
Beginning fund balance	142,186	142,938	143,000	143,000	143,000	143,000
Total Resources	\$ 142,938	\$ 143,762	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000

REQUIREMENTS

1000 Instruction						
400 Supplies & Materials	\$ -	\$ -	\$ 73,000	\$ 73,000	\$ 73,000	\$ 73,000
2000 Support Services						
300 Purchased Services	-	-	70,000	70,000	70,000	70,000
7000 Unappropriated Ending Fund Balance	142,938	143,762	-	-	-	-
Total Requirements	\$ 142,938	\$ 143,762	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000

NORTH BEND SCHOOL DISTRICT #13

298 STUDENT BODY FUND

FUND SUMMARY

RESOURCES

	2011-12 Actual	2012-13 Actual	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
Revenue from local sources	\$ 550,138	\$ 551,797	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Beginning fund balance	251,957	209,150	200,000	200,000	200,000	200,000
Total Resources	\$ 802,095	\$ 760,947	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000

REQUIREMENTS

1000 Instruction						
400 Supplies & Materials	\$ 576,451	\$ 541,233	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
500 Capital Outlay	16,495	-	-	-	-	-
Total 1000 Instruction	\$ 592,946	\$ 541,233	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
7000 Unappropriated Ending Fund Balance	209,149	219,714	-	-	-	-
Total Requirements	\$ 802,095	\$ 760,947	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000

NORTH BEND SCHOOL DISTRICT #13
299 MISCELLANEOUS GRANTS FUND
FUND SUMMARY

RESOURCES

	2011-12 Actual	2012-13 Actual	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
Revenue from local sources	\$ 244,717	\$ 157,327	\$ -	\$ 75,000	\$ 75,000	\$ 75,000
Revenue from state sources	1,044	2,500	-	-	-	-
Revenue from federal sources	50,713	47,329	-	25,000	25,000	25,000
Revenue from other sources	95,000	96,000	101,500	100,000	100,000	100,000
Beginning fund balance	491,721	585,846	600,000	725,000	725,000	725,000
Total Resources	\$ 883,195	\$ 889,002	\$ 701,500	\$ 925,000	\$ 925,000	\$ 925,000

REQUIREMENTS

1000 Instruction

300 Purchased Services	\$ 665	\$ -	\$ -	\$ -	\$ -	\$ -
400 Supplies & Materials	49,616	18,054	71,000	88,796	88,796	88,796
600 Other	275	-	-	-	-	-
Total 1000 Instruction	50,556	18,054	71,000	88,796	88,796	88,796

2000 Support Services

100 Salaries	5,958	24,071	7,479	7,971	7,971	7,971
200 Benefits	1,314	6,217	4,005	4,147	4,147	4,147
300 Purchased Services	8,204	52,349	108,086	148,086	148,086	148,086
400 Supplies & Materials	52,104	32,162	-	-	-	-
500 Capital Outlay	179,213	10,141	80,000	45,000	45,000	45,000
600 Other	-	2,871	-			
Total 2000 Support Services	246,793	127,811	199,570	205,204	205,204	205,204

5000 Interfund Transfers

700 Fund Transfers	\$ -	\$ 32,000	\$ 130,930	\$ 231,000	\$ 231,000	\$ 231,000
Total 5000 Interfund Transfers	-	32,000	130,930	231,000	231,000	231,000

7000 Unappropriated Ending Fund Balance

Total Requirements	\$ 883,195	\$ 889,002	\$ 701,500	\$ 925,000	\$ 925,000	\$ 925,000
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NORTH BEND SCHOOL DISTRICT #13

301 DEBT SERVICE FUND

FUND SUMMARY

RESOURCES

	2011-12 Actual	2012-13 Actual	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
Revenue from local sources	\$ 1,019,114	\$ 1,064,789	\$ 992,125	\$ 1,021,394	\$ 1,021,394	\$ 1,021,394
Revenue from federal sources	54,240	48,667	47,520	44,160	44,160	44,160
Revenue from other sources	667	72,650	72,476	72,300	72,300	72,300
Beginning fund balance	128,535	48,688	55,898	53,569	53,569	53,569
Total Resources	\$ 1,202,556	\$ 1,234,794	\$ 1,168,019	\$ 1,191,423	\$ 1,191,423	\$ 1,191,423

REQUIREMENTS

5000 Debt Service	\$ 1,153,867	\$ 1,176,503	\$ 1,168,019	\$ 1,191,423	\$ 1,191,423	\$ 1,191,423
7000 Unappropriated Ending Fund Balance	48,689	58,291	-	-	-	-
Total Requirements	\$ 1,202,556	\$ 1,234,794	\$ 1,168,019	\$ 1,191,423	\$ 1,191,423	\$ 1,191,423

NORTH BEND SCHOOL DISTRICT #13
401 CAPITAL IMPROVEMENTS/MAINTENANCE FUND
FUND SUMMARY

RESOURCES

	2011-12 Actual	2012-13 Actual	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
Revenue from local sources	\$ 12,540	\$ 23,691	\$ 5,000	\$ 34,000	\$ 34,000	\$ 34,000
Revenue from federal sources	-	-	-	-	-	-
Revenue from other sources	-	35,000	200,000	235,000	235,000	235,000
Beginning fund balance	1,616,733	1,336,741	1,100,000	800,000	800,000	800,000
Total Resources	\$ 1,629,273	\$ 1,395,432	\$ 1,305,000	\$ 1,069,000	\$ 1,069,000	\$ 1,069,000

REQUIREMENTS

2000 Support Services						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300 Purchased Services	14,856	26,925	310,564	277,700	277,700	277,700
400 Supplies & Materials	19,586	30,956	-	-	-	-
500 Capital Outlay	13,297	168,981	-	-	-	-
Total 2000 Support Services	47,739	226,862	310,564	277,700	277,700	277,700
4000 Facilities Acquisition and Construction						
500 Capital Outlay	171,968	-	165,000	267,000	267,000	267,000
Total 4000 Supporting Services	171,968	-	165,000	267,000	267,000	267,000
5000 Interfund Transfers						
700 Fund Transfers	72,825	213,001	189,436	72,300	72,300	72,300
Total 5000 Interfund Transfers	72,825	213,001	189,436	72,300	72,300	72,300
7000 Unappropriated Ending Fund Balance	1,616,733	955,569	640,000	452,000	452,000	452,000
Total Requirements	\$ 1,909,265	\$ 1,395,432	\$ 1,305,000	\$ 1,069,000	\$ 1,069,000	\$ 1,069,000

**NORTH BEND SCHOOL DISTRICT #13
DISTRICT VEHICLE INVENTORY
MARCH 2014**

License Number	Make	Color	Type	Model	Initial Cost	Current Mileage
<u>Maintenance</u>						
E205118	Chev	White	Truck	1997	\$ 23,252	66,867
E184796	Chev	Yellow	1 ton Truck	1982	\$ 8,249	39,816
E156446	Chev	Brown	3/4 ton Van	1985	\$ 9,844	70,939
E201084	Chev	White	Van	1996	\$ 21,850	120,042
E221100	Chev	Gray	Van	1999	\$ 13,500	124,497
E224159	Ford	White	Van	1987	\$ 3,200	92,951
<u>7-Passenger Van</u>						
E186570	Ford	White	Van athletics 7 pass	1993	\$ 13,448	224,208
E216116	Ford	White	Van athletics 7 pass	2000	\$ 18,070	184,702
<u>Special Education</u>						
E255818	Ford Taurus	Blue	4 door	1999	Donated	110,449
<u>Food Service</u>						
E234888	Chev	White	Delivery Truck	2006	\$ 30,706	9,064
E234887	Chev	White	Delivery Truck	2006	\$ 30,706	763
E241079	Chev	White	Delivery Truck	2007	\$ 30,276	1,563
E241077	Chev	White	Delivery Truck	2007	\$ 30,276	12,619
E243092	Chev	White	Delivery Truck	2008	\$ 33,497	10,522
E243093	Chev	White	Delivery Truck	2008	\$ 33,497	7,554
<u>Maintenance & Food Service</u>						
E208786	Chev		Cargo Van	1999	\$ 10,878	37,613
TOTAL					\$ 343,264	

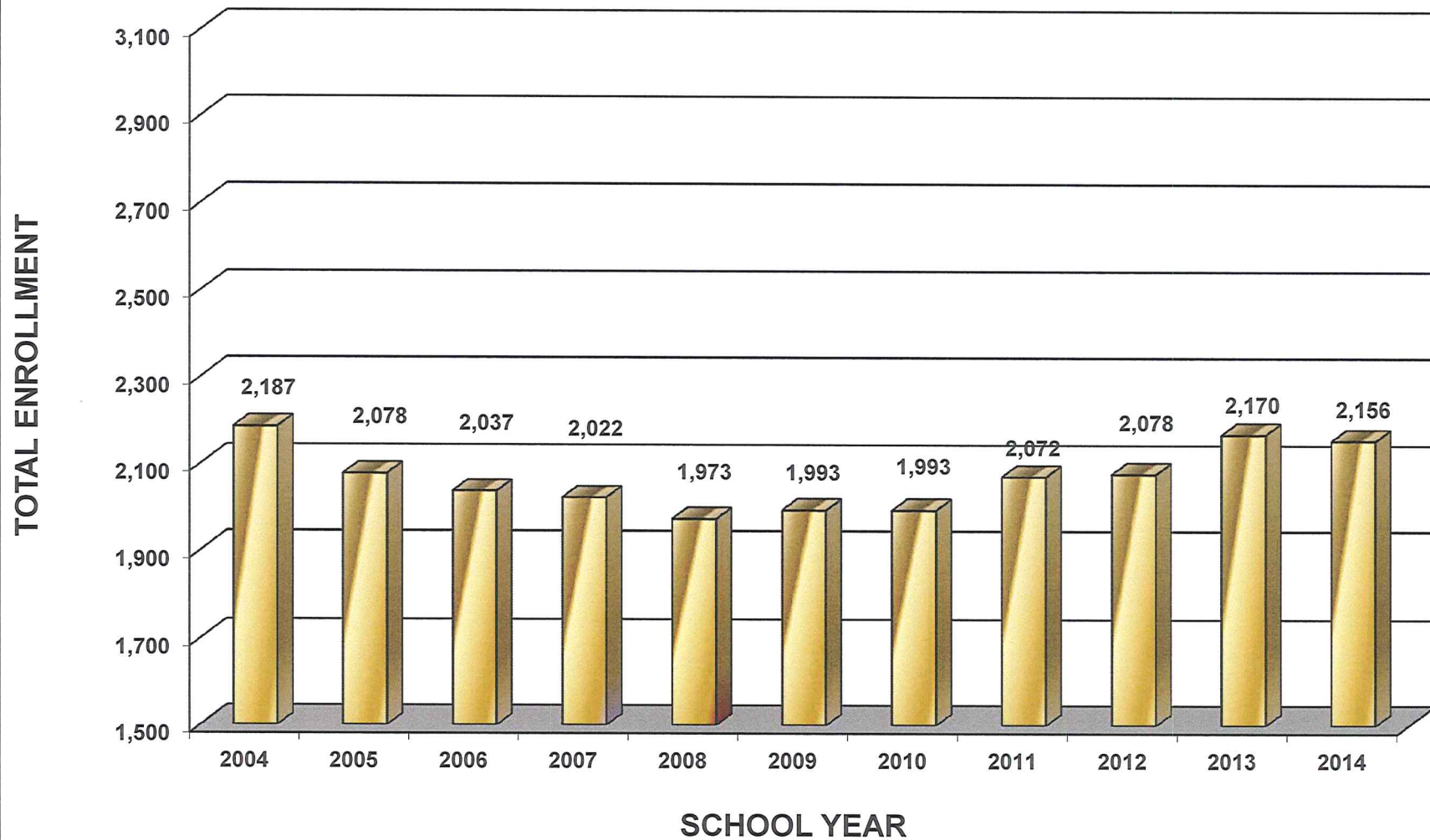
NORTH BEND SCHOOL DISTRICT #13
2014-15 ESTIMATED OPERATIONAL COSTS
SENIOR HIGH SCHOOL ATHLETICS

	GAME WORKERS	GAME OFFICIALS 389	EQUIP REPAIRS 322	STUDENT TRAVEL 332/411	SUPPLIES 410	RENTAL 324	DUES AND ENTRY FEES 640	COST OF COACHES	TOTAL COST	INCOME	NET COST	# COACHES	# TEAMS	# STUDENTS	COST per Student
BASEBALL		\$ 3,162	\$ 200	\$ 3,100	\$ 1,000		\$ 75	\$ 12,663	\$ 20,200		\$ 20,200	2.00	2	32	\$ 631
BOYS' BASKETBALL	\$ 900	\$ 3,264		\$ 4,500	\$ 1,000		\$ 75	\$ 14,198	\$ 23,937	\$ 6,000	\$ 17,937	2.00	3	29	\$ 619
GIRLS' BASKETBALL	\$ 900	\$ 3,264		\$ 4,500	\$ 1,000		\$ 75	\$ 12,279	\$ 22,018	\$ 5,000	\$ 17,018	2.00	2	16	\$ 1,064
CROSS COUNTRY				\$ 3,000	\$ 250		\$ 350	\$ 9,978	\$ 13,578		\$ 13,578	2.00	1	47	\$ 289
FOOTBALL	\$ 1,500	\$ 3,060	\$ 2,500	\$ 5,500	\$ 7,000		\$ 75	\$ 33,307	\$ 52,942	\$ 25,000	\$ 27,942	5.50	3	68	\$ 411
BOY'S & GIRL'S GOLF				\$ 1,250	\$ 500		\$ 500	\$ 11,128	\$ 13,378		\$ 13,378	2.00	2	16	\$ 836
RALLY				\$ 900	\$ 500		\$ 75	\$ 5,372	\$ 6,847		\$ 6,847	1.00	2	38	\$ 180
BOYS' SOCCER	\$ 500	\$ 1,530		\$ 1,900	\$ 800		\$ 75	\$ 5,756	\$ 10,561	\$ 700	\$ 9,861	1.00	1	25	\$ 394
GIRLS SOCCER	\$ 500	\$ 1,530		\$ 1,900	\$ 800		\$ 75	\$ 7,291	\$ 12,096	\$ 700	\$ 11,396	1.00	1	17	\$ 670
SOFTBALL		\$ 2,550	\$ 200	\$ 3,100	\$ 800		\$ 75	\$ 5,372	\$ 12,097		\$ 12,097	1.00	2	25	\$ 484
SWIMMING				\$ 4,200	\$ 800	\$ 14,000	\$ 325	\$ 9,593	\$ 28,918		\$ 28,918	1.50	2	22	\$ 1,314
BOYS' TENNIS				\$ 1,150	\$ 250		\$ 150	\$ 7,291	\$ 8,841		\$ 8,841	1.00	1	12	\$ 737
GIRLS' TENNIS				\$ 1,150	\$ 250		\$ 150	\$ 7,291	\$ 8,841		\$ 8,841	1.00	1	16	\$ 553
TRACK	\$ 400		\$ 200	\$ 6,350	\$ 1,250		\$ 500	\$ 17,748	\$ 26,448		\$ 26,448	3.50	2	80	\$ 331
VOLLEYBALL	\$ 500	\$ 3,060		\$ 4,000	\$ 800		\$ 900	\$ 13,046	\$ 22,306	\$ 2,000	\$ 20,306	2.00	3	32	\$ 635
WRESTLING	\$ 400			\$ 3,400	\$ 750		\$ 1,000	\$ 8,826	\$ 14,376	\$ 1,000	\$ 13,376	2.00	1	22	\$ 608
FALL, WINTER, SPRING								\$ 11,760			\$ -	3.00			
FACILITY SUPPLIES					\$ 850	\$ 1,000			\$ 1,850		\$ 1,850				
PARTICIPATION FEES							\$ 4,250			\$ 35,000	\$ (35,000)				
TOTALS	\$ 5,600	\$ 21,420	\$ 3,100	\$ 49,900	\$ 18,600	\$ 15,000	\$ 8,725	\$ 192,899	\$ 315,244	\$ 75,400	\$ 239,844	33.50	29	497	\$ 483

**NORTH BEND SCHOOL DISTRICT #13
2014-15 ESTIMATED OPERATIONAL COSTS
MIDDLE SCHOOL ATHLETICS**

	GAME OFFICIALS 389	STUDENT TRAVEL 332/411	SUPPLIES 410	ASSOC DUES 640	COST OF COACHES	TOTAL COST	INCOME	# COACHES	# TEAMS	# STUDENTS	COST PER STUDENT
BOYS' BASKETBALL	\$ 1,530	\$ 1,050	\$ 400	\$ 50	\$ 8,442	\$ 11,472		2	4	47	\$ 244
GIRLS' BASKETBALL	\$ 1,530	\$ 105	\$ 400	\$ 50	\$ 8,058	\$ 10,143		2	2	30	\$ 338
CROSS COUNTRY	\$ 50	\$ 650	\$ 100		\$ 9,209	\$ 10,009		2	2	43	\$ 233
FOOTBALL	\$ 1,530	\$ 1,500	\$ 1,500	\$ 100	\$ 14,581	\$ 19,211		4	4	73	\$ 263
TRACK	\$ 408	\$ 675	\$ 300	\$ 50	\$ 10,744	\$ 12,177		3	3	90	\$ 135
VOLLEYBALL	\$ 510	\$ 775	\$ 400	\$ 50	\$ 8,058	\$ 9,793		2	2	59	\$ 166
WRESTLING	\$ 510	\$ 600	\$ 400	\$ 50	\$ 8,442	\$ 10,002		2	2	33	\$ 303
PARTICIPATION FEES							\$ 15,000				
TOTALS	\$ 6,068	\$ 5,355	\$ 3,500	\$ 350	\$ 67,534	\$ 82,807	\$ 15,000	17	19	375	\$ 221

**NORTH BEND SCHOOL DISTRICT #13
HISTORY OF SCHOOL MEMBERSHIP
As of September 30**



NORTH BEND SCHOOL DISTRICT #13
HISTORY OF SCHOOL MEMBERSHIP
As of September 30

School Year	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	Est 14-15
Kindergarten	144	129	127	129	149	146	128	165	148	152	150
1	147	139	134	137	124	154	161	135	173	151	152
2	127	135	143	134	130	134	159	159	134	165	151
3	118	115	127	139	140	139	144	165	163	129	165
4	125	122	125	137	137	152	146	149	152	166	129
5	142	126	129	133	131	152	149	160	156	173	166
Elementary Total	803	766	785	809	811	877	887	933	926	936	913
6	188	144	129	144	142	130	162	158	162	159	173
7	219	183	138	142	157	147	140	167	159	186	159
8	212	204	192	144	147	164	154	154	174	167	186
Middle School Total	619	531	459	430	446	441	456	479	495	512	518
9	218	211	214	207	197	164	164	175	189	215	167
10	195	218	196	210	173	167	146	160	155	179	215
11	177	185	210	178	184	164	166	147	161	164	179
12	175	167	173	188	162	180	174	178	152	164	164
Senior High Total	765	781	793	783	716	675	650	660	657	722	725
DISTRICT TOTAL	2,187	2,078	2,037	2,022	1,973	1,993	1,993	2,072	2,078	2,170	2,156
Annual Change	28	-109	-41	-15	-49	20	0	79	6	92	-14
Cumulative Change	-861	-970	-1011	-1026	-1075	-1055	-1055	-976	-970	-878	-984

NORTH BEND SCHOOL DISTRICT #13

2013-14

September 30, 2013--ACTUAL

Totals	Schools	Grades												
Total	In Town	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
21	# of Sections	4	4	4	4	5								
550	Enrollment	102	104	112	98	134								
26.2	Avg. Class size	25.5	26.0	28.0	24.5	26.8								
Total	NORTH BAY	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5							
10	# of Sections	2	2	2	1	1	2							
269	Enrollment	50	47	53	31	32	56							
26.9	Avg. Class size	25.0	23.5	26.5	31.0	32.0	28.0							
Total	ELEMENTARY	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5							
31	# of Sections	6	6	6	5	6	2							
819	Enrollment	152	151	165	129	166	56							
26.4	Avg. Class size	25.3	25.2	27.5	25.8	27.7	28.0							
Total	MIDDLE SCHOOL						Grade 5	Grade 6	Grade 7	Grade 8				
629	Enrollment						4 117 29.25	5 159 31.8	186	167				
Total	SENIOR HIGH										Grade 9	Grade 10	Grade 11	Grade 12
722	Enrollment										215	179	164	164
Total	ALL SCHOOLS	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
2170	Enrollment	152	151	165	129	166	173	159	186	167	215	179	164	164

NORTH BEND SCHOOL DISTRICT #13

2014-15

September 30, 2014--ESTIMATE

Totals	Schools	Grades												
Total	In Town	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
15	# of Sections	3	3	3	3	3	3							
470	Enrollment	75	76	76	83	77	83							
31.3	Avg. Class size	25.0	25.3	25.3	27.7	25.7	27.7							
Total	NORTH BAY	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5							
17	# of Sections	3	3	3	3	2	3							
443	Enrollment	75	76	75	82	52	83							
26.1	Avg. Class size	25.0	25.3	25.0	27.3	26.0	27.7							
Total	ELEMENTARY	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5							
31	# of Sections	6	6	6	6	5	2							
913	Enrollment	150	152	151	165	129	166							
29.5	Avg. Class size	25.0	25.3	25.2	27.5	25.8	83.0							
Total	MIDDLE SCHOOL							Grade 6	Grade 7	Grade 8				
518	Enrollment							6 173 28.8	159	186				
Total	SENIOR HIGH										Grade 9	Grade 10	Grade 11	Grade 12
725	Enrollment										167	215	179	164
Total	ALL SCHOOLS	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
2156	Enrollment	150	152	151	165	129	166	173	159	186	167	215	179	164

2014-15 CHART OF ACCOUNTS

Account descriptions have been updated by striking out the old account numbers and bolding the new account numbers.

FUNDS: A fund is a fiscal and accounting entity, with a self-balancing set of accounts to record cash and other financial resources, related liabilities, and balances and changes – all segregated for specific, regulated activities and objectives. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records, owned by one entity, North Bend School District 13.

100 General Fund: used to account for all ordinary operations of the school district, generally all transactions which do not have to be accounted for in another fund.

200 Special Revenue Funds: used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

201/202	Title I IASA
215/216	Title IIA, Improving Teacher Quality
222	Indian Education Grant Fund
232	Disadvantaged-Handicapped Vocational Education Grant (Perkins)
242/243	Individuals with Disabilities Education Act (IDEA)
280	PERS Reserve Fund
294	Long Term Care & Treatment Program Fund (LTCT)
297	School Capital Construction Grant (98-99 Lottery Bonds) Fund
299	Miscellaneous Grants Fund

250 Food Services Funds: used to record financial transactions related to the Regular School Year Food Service Program for North Bend, the Summer Food Service Programs and transactions related to the Coquille and Reedsport Food Service Programs.

298 Trust and Agency Funds: used to account for money and property held in trust by the school district for individuals, other government entities, or non-public organizations (Student Activities).

301 Debt Service Fund: used to account for payment of interest and principal on all general obligation debt.

400 Capital Project Funds: used to account for financial resources, such as property sale proceeds, to be used for the major acquisition or construction of major capital facilities and improvements of capital facilities (401 Capital Improvements/Maintenance Fund).

REVENUES

Revenues of the District are classified by type and source for the various funds. Revenues are defined as increases in the net current assets of a governmental fund.

CLASSIFICATION OF REVENUES AND OTHER SOURCES

1000 Local Source Revenues

Revenue from local sources is the amount of money produced within the boundaries of the Local School District and available to the Local School District for its use. Money collected in the same amount by another governmental unit as an agent for the local school district is recorded as revenue from local sources.

2000 Intermediate Source Revenues

Revenue from intermediate sources is revenue from funds collected by an intermediate administrative unit or a political subdivision between the local school district and the state. This revenue is distributed to local school districts in amounts that differ in proportion to those which were collected within such systems.

3000 State Source Revenues

Revenue from state sources is revenue from funds collected by the state and distributed to local school districts in amounts different proportionately from those which were collected within such local school districts.

4000 Federal Source Revenues

Revenue from federal sources is revenue from funds collected by the federal government and distributed to local school districts in amounts that differ in proportion from those which are collected within such local school districts. It is unimportant whether the funds are distributed directly to the local school district by the federal government or through some intervening agency such as the state.

REVENUES (continued)

1000 REVENUE FROM LOCAL SOURCES

- 1100 Taxes
 - 1111 Current Year's Taxes
 - 1112 Prior Year's Taxes
 - ~~1113 Tax Foreclosures~~
 - ~~1114 Payments in Lieu of Property Tax~~
- 1200 Revenue from Local Governmental Units
 - 1220 Sales State Forests
- 1300 Tuition from Individuals
 - 1312 Tuition From Other Districts
 - 1321 Drivers Education
- 1500 Earnings on Investments
 - 1510 Interest Income
- 1600 Food Service
 - 1600 Food Service Daily Sales
 - 1613 A La Carte Sales
 - 1631 Catering Sales
- 1700 Extracurricular Activities
 - 1721 Payments for Lost Library Books
 - 1722 Sales, Industrial Arts Supplies
 - 1724 Sales, Metals Occupation Supplies
 - 1725 Sales, Wood Shop Supplies
- 1900 Other Revenue From Local Sources
 - 1910 Rentals
 - 1921 Contributions-Donations
 - 1963 Medicaid Reimbursement
 - 1980 Fees Charged to Grants
 - 1960 Recovery of Prior Years' Expenditure
 - 1990 Misc. Revenues from Local Sources

2000 REVENUE FROM INTERMEDIATE SOURCES

- 2101 County School Fund Levy

3000 REVENUE FROM STATE SOURCES

- 3101 State School Fund
- 3102 Basic School Support, Lunch
- 3103 Common School Fund
- 3127 Long Term Care & Treatment Program
- 3104 State Forest (thru County)
- 3204 Drivers Education Grant
- 3199 Other Unrestricted Grants in Aid
- 3299 Miscellaneous Restricted State Revenue

4311 REVENUE FROM FEDERAL SOURCES

- 4311 Indian Education
- 4500 Restricted Federal Revenue
- 4501 Elementary & Secondary Education Act Title I
- 4505 Federal Reimbursement Meal Programs (NSLP/CACFP)
- 4507 Miscellaneous Federal Sources Title IIA/IID
- 4508 Individuals with Disabilities Ed Act (IDEA)
- 4509 IDEA to LTCT 84.027
- 4515 Title I to LTCT 84.013
- 4801 Federal Forest Fees (County CFDA 10.665)
- 4900 Revenue for/on Behalf of District
- 4910 Commodities Received from Federal Government

5000 OTHER REVENUE SOURCES

- 5110 Bond/Loan Proceeds
- 5201 Transfers from Other Funds
- 5400 Beginning Fund Balance

FUNCTION describes the type of activity that is carried out. Function includes the activities or actions which are performed to accomplish the objective of an enterprise. The activities of a local school district are classified into seven broad areas: Instruction, Supporting Services, Community Services, Facilities Acquisition and Construction, Other (transfers and debt service), Contingency and Unappropriated Ending Fund Balance. Functions are further broken down into sub-functions and service areas and the instructional functions are in most cases broken down into areas of responsibility.

1000 INSTRUCTION

1111 Primary K-6 Instruction Program
 1113 Elementary Extra-curricular
 1121 Middle School Instruction Program
 1122 Middle School Co-curricular
 1131 High School Instructional Program
 1132 High School Co-curricular
 1220 Restrictive Programs
 1250 Less Restrictive Programs
 1272 Title I Program
 1273 Homeless Program
 1280 Alternative Education
 1288 Charter School
 1291 English as a Second Language
 1400 Summer School

2000 SUPPORTING SERVICES

2112 Attendance Services
 2115 Student Safety/Resource Officers
 2122 Counseling Services
 2127 School to Work Program
 2134 Nurse Services
 2161 Special Education Direction
 2211 Curriculum and Instruction Direction

2213 Instruction and Curriculum Development
 2222 School Library Services
 2223 Audiovisual Services
 2230 Assessment and Testing
 2240 Instructional Staff Development
 2314 Election Services
 2315 Legal and Insurance
 2317 Audit Services
 2319 Board of Education Services
 2321 Office of Superintendent Services
 2322 Community Relations
 2410 Principal's Office Services
 2490 School Administration
 2495 Athletic/Activity Director
 2510 Business Support Director
 2523 Purchasing and Accounts Payable
 2524 Payroll Services
 2525 Financial Accounting Services
 2541 Maintenance and Operation Direction
 2542 Buildings Care and Upkeep
 2543 Grounds Care and Upkeep
 2545 Vehicle/Equipment Care and Upkeep
 2552 Transport Home to School
 2553 Special Education Transportation
 2554 Instructional Pupil Transportation

2559 Other Home to School Transportation
 2574 Print/Publish/Duplicate Services
 2640 Staff Services
 2642 Recruitment and Placement Services
 2644 Personnel Services
 2660 Technology Services
 2700 Supplemental Retirement

3000 ENTERPRISE AND COMMUNITY SERVICES

3110 Food Service Direction
 3120 Food Prepare/Dispense
 3201 Community Recreation Services
 3323 Parent Involvement
 3370 Private School Services

4000 FACILITIES ACQUISITION AND CONSTR
5000 FUND TRANSFERS AND DEBT SERVICE
6000 CONTINGENCY
7000 UNAPPROPRIATED

OBJECT means the service or commodity obtained as the result of specific expenditures. Eight major "OBJECT" categories are used in this budget: Salaries, Employee Benefits, Purchased Services, Supplies and Materials, Capital Outlay, Other Objects, Transfers, and Other Uses of Funds.

100 SALARIES

111 Licensed Salaries, Regular
 112 Non-Licensed Salaries, Regular
 113 Administrative Salaries
 114 Confidential Salaries
 116 Early Retirement Stipends
 121 Licensed Salaries, Substitutes
 122 Non-Licensed Salaries, Substitutes
 131 Licensed Salaries, Additional
 132 Non-Licensed Salaries, Additional
 133 Department Head Increments
 134 Activity Increments
 135 Athletic Increments
 136 Extended Contracts

200 EMPLOYEE BENEFITS

205 District paid 403b
 211 Public Employees Retirement System, Employer
 212 Public Employees Retirement Systems "Pick Up"
 213 PERS UAL Contribution
 216 PERS Employer Tier III (OPSRP)
 220 Social Security
 231 Workers Compensation
 232 Unemployment Compensation
 241 Medical and Hospitalization Insurance
 242 Dental Insurance
 243 Vision Insurance
 244 Life Insurance
 245 Disability Insurance
 247 Unreimbursed medical employer paid
 249 Cell phone stipend

300 PURCHASED SERVICES

311 Instruction Services
 312 Instructional Programs Improvement Services
 314 Workshop Registration - Certified Staff
 318 Workshops & Training - Non Certified Staff
 319 Other Instruct Prof and Tech Services
 321 Cleaning Services
 322 Repairs and Maintenance Services
 324 Rentals
 325 Electricity
 326 Fuel
 327 Water and Sewage
 328 Garbage
 329 Other Property Services
 331 Student Transport, Reimbursable
 332 Student Transport, Nonreimbursable
 341 Staff Travel, Local (Within District)
 342 Staff Travel, Out of District
 343 Student Travel, Out of District
 351 Telephone
 352 Teleprocessing Services
 353 Postage
 354 Advertising
 355 Printing and Binding
 360 Charter School
 370 Tuition Other Districts
 385 Management Services
 386 Data Processing Services
 389 Other Purchased Services

OBJECTS (continued)

400 SUPPLIES AND MATERIALS

- 410 Consumable Supplies
- 411 Gasoline, Student Transportation
- 420 Textbooks
- 430 Library Books
- 435 Multimedia Materials
- 440 Periodicals
- 450 Food
- 460 Non-consumable supplies, non-tagable (< \$1,000)
- 461 Non-consumable supplies, tagable (\$1,000 - \$4,999)
- 470 Computer Software
- 480 Computer Hardware, non-tagable (< \$1,000)
- 481 Computer Hardware, tagable (\$1,000 - \$4,999)

500 CAPITAL OUTLAY (> \$5,000)

- 520 Building Construction & Improvements
- 530 Improvements Other than Buildings
- 540 Depreciable Equipment
- 550 Depreciable Technology Equipment

600 OTHER OBJECTS

- 630 Lease Payment
- 640 Dues and Fees
- 651 Liability Insurance
- 652 Fidelity Bond Premiums
- 653 Property Insurance
- 690 Grant Indirect Charges

700 TRANSFERS

- 710 Fund Transfers

800 OTHER USES OF FUNDS

- 810 Contingency
- 820 Reserved for Future Expend

RESPONSIBILITY CENTER is defined as an organizational unit – normally a building or several buildings under a single administrative head, created to fulfill certain instructional, supporting, or community service responsibilities.

001 – District Offices
020 – Maintenance
060 – Laundry

061 – Long Term Care & Treatment
152 – Hillcrest School
184 – North Bay School

524 – Middle School
600 – ORCO Tech School
620 – High School

850 Alternative Education

AREAS OF RESPONSIBILITY correspond to departments or groupings of classes within a department for instruction expenditures.

002	Swimming Pool Instruction	110	Social Studies
010	Home Instruction	120	Science
015	Family and Consumer Sciences	130	Art
016	Child Development/Fashion Lab	170	Driver's Education
022	Business Education	180	Mathematics
026	Music, General/Vocal	190	Health Education
027	Drama	200	Physical Education
028	Personal Finance	210	Second Languages
029	Band, Orchestra	230	Athletics
030	Paper	250	Student Activities
031	Reading	260	Technology Education
033	General Supplies	262	Advanced Networking
034	Computer-Assisted Instruction	270	Career Related Learning/Vocational Education
035	School Related	290	Other Programs
047	Saturday School	291	Work Sample Scoring
050	General Classroom Instruction	292	Site Council
061	Metals Occupations	293	Link Crew
072	Woodshop	295	Staff Development
100	English	320	Special Education "Maintenance of Effort"
101	Newspaper & Yearbook		