



Auburn School District

2013-14 Adopted Budget



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915 4th Street NE
Auburn Washington 98002
www.auburn.wednet.edu

**AUBURN SCHOOL DISTRICT
2013-14 BUDGET
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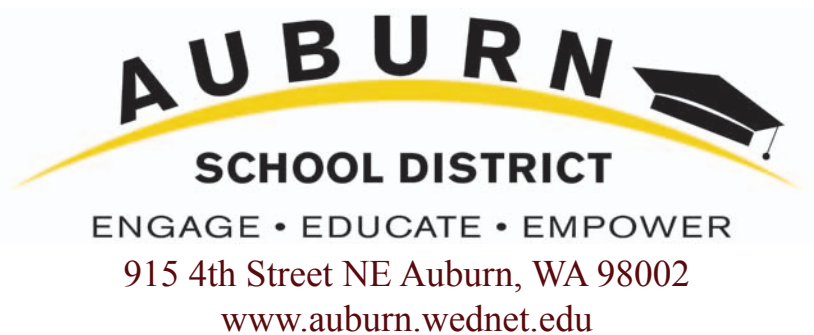
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INTRODUCTORY SECTION



AUBURN SCHOOL DISTRICT THE EXECUTIVE SUMMARY

Organizational Summary

Auburn School District provides quality public education to preschool through twelfth grade students by professionally trained, highly educated staff. The district and the communities it serves work together to ensure the continuation of these high standards of service. The district encompasses a 62-mile area in western Washington state and services approximately 70,500 residents in the cities of Auburn, Algona, Pacific, Black Diamond and unincorporated areas of King and Pierce counties. Auburn School District is committed to providing its 14,600 students with a relevant education.

The Auburn School District has three goals:

Goal One - Student Achievement

Goal Two - Community Engagement

Goal Three - Policies and Resource Management to Achieve Goals One and Two

In order to achieve Goal One, which is to ensure that each student meets or exceeds state and district standards, the district has developed a plan with five objectives. The first objective requires the use of Professional Learning Communities to plan, monitor, and adjust instruction to impact student learning. For the second objective, each school is developing a school improvement plan that includes the nine characteristics of high performing schools. The third objective utilizes the Center for Educational Leadership's Five Dimensions of Teaching (CEL 5D) as the Instructional Framework. Integrating technology into the educational process is the fourth objective. The last objective strives to exceed the State of Washington's on-time graduation rates.

For 2013-14, the district has budgeted more targeted resources to achieve Goal Two, a greater level of community engagement. With the addition of a family involvement coordinator and a Native American coordinator, the district hopes to strengthen ties with students' support networks thereby creating more opportunities to increase student achievement. The district has also added support for the new district foundation by allocating funds to hire an executive director. The foundation will be reaching out to the local community and alumni to tap into pockets of financial assistance for needy students

Goal Three, prioritizing resources, is necessary in order to achieve goals one and two. The time honored way to prioritize resources is through the budget process. The superintendent's cabinet begins to develop the budget for the following fiscal year in February of each year. After the board of directors adopts it, the budget is reviewed by the Educational Service District for the region and then submitted to the Washington State Office of Superintendent of Public Instruction for final approval. This approval must be issued by August 31 in order to become effective for the start of the fiscal year on September 1.

Normally, the board of directors is able to adopt the budget by early June. However, for 2013-14, the Washington State Legislature did not adopt the state budget until the end of June. Since over 65% of district revenue depends on the state allocation, the board of directors could not adopt the district budget until the middle of July. The district was pleased with the outcome of the very lengthy legislative session which increased the district allocation \$10.4 million over the prior year. Included in this allocation was \$1.5 million to add all day kindergartens in a total of 10 of the district's 14 elementary schools. With the addition of another \$1.2 million for the state's learning assistance program for 2013-14, the district will be able to extend the learning day for all kindergarten students. The state legislature also added \$3.4 million for utilities, supplies, transportation costs and instructional supplies as well as \$2 million for increases in salaries and benefits.

Organizational Summary, Continued

The budget is developed by the superintendent's cabinet which includes the following:

Dr. Kip Herren, Superintendent
Michael Newman, Deputy Superintendent, Business and Operations
Tim Cummings, Associate Superintendent, Human Resources
Rod Luke, Associate Superintendent, Student Learning and Technology
Louanne Decker, Associate Superintendent, PK-12 School Programs.

The budget is adopted by the Board of Directors which includes the following members:

Lisa Connors, first elected 2007
Anne Baunach, first elected 2011
Janice Nelson, first elected 1997
Ray Vefik, first elected 1998
Carol Seng, first elected 2002

The budget allocates human and financial resources to achieve the goals and objectives of the district. As part of the implementation plan to obtain goal number one, i.e. the highest student achievement possible, district administrative staff work collaboratively with teachers to establish effective class sizes within available district resources. The state is supporting this process by providing targeted funds for high-poverty schools to reduce class sizes in kindergarten and first grade to 20.85 students-per-teacher in school year 2013-14 and 20.3 students-per teacher in the 2014-15 school year. These funds total The ultimate goal is to reach 17 students per classroom teacher for grades K-3 in the 2017-18 school year for all schools not just high poverty schools. Many educators maintain a strong belief that lowering class size will increase student achievement.

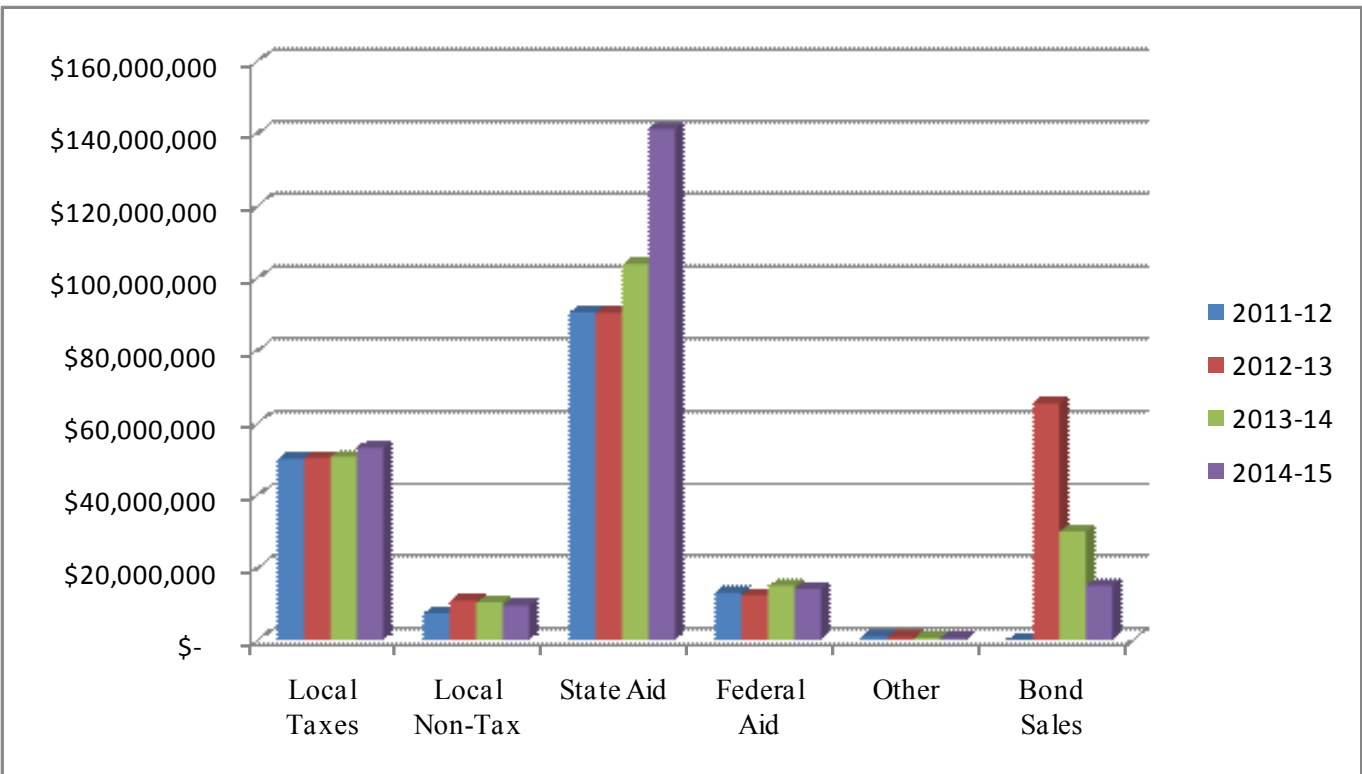
Allocating resources to train teachers in effective instructional techniques is also a priority of the district. Research indicates that properly trained and highly motivated teachers will lead to the highest level of student achievement. Starting school one hour late every Monday, provides teachers time to collaborate in professional learning communities (PLC's) to actively review student progress and develop strategies to ensure that every student achieves their potential. In addition to PLC's, the district has also assigned professional development funds to train teachers to utilize the Center for Educational Leadership's Five Dimensions of Teaching (CEL 5D) as the instructional framework. For the 2013-14 school year, professional development funds have been budgeted at \$9.7 million.

Financial Summary

The budget is developed within the guideline predicated by the Washington State Office of Superintendent of Public Instruction and is organized into a series of accounts called funds. Total revenue including bond sales for all budgeted funds for the School District is estimated at \$210,487,507 and total expenditure appropriations amount to \$255,221,886 for the 2013-14 fiscal year.

REVENUE SUMMARY-ALL GOVERNMENTAL FUNDS

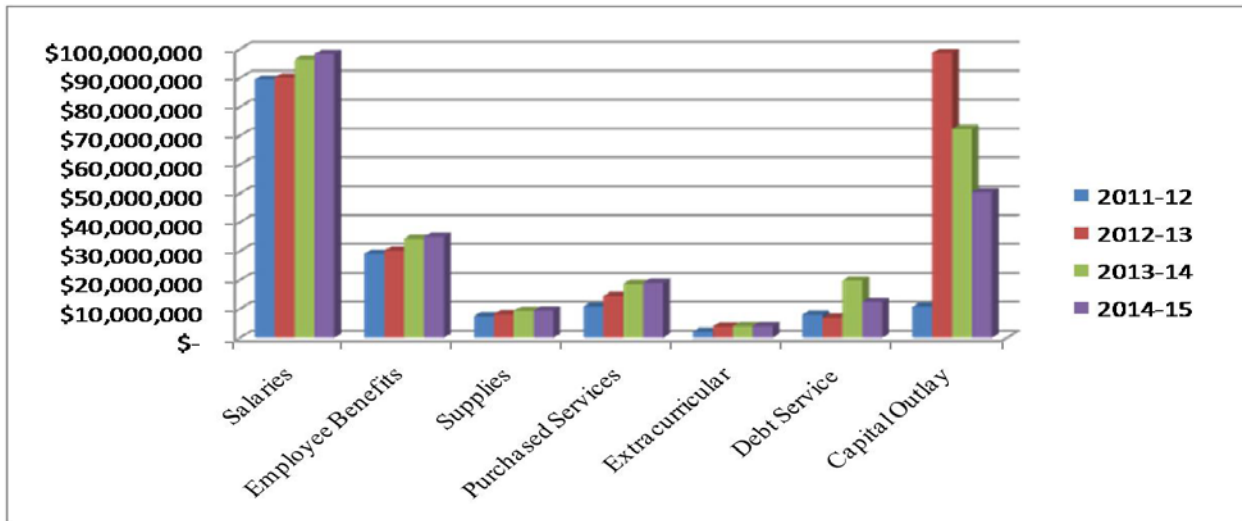
	Actual 2011-12	Budget 2012-13	Projected 2013-14	Projected 2014-15
Local Taxes	\$ 50,122,058	\$ 50,302,438	\$ 50,655,890	\$ 53,154,468
Local Non-Tax	7,468,512	10,914,615	10,414,612	9,584,454
State Aid	90,598,890	90,414,222	103,812,163	141,176,512
Federal Aid	13,042,232	12,452,979	14,977,267	14,121,786
Other	1,013,172	883,969	627,575	690,127
Bond Sales	61,701	65,393,282	30,000,000	15,000,000
	\$ 162,244,864	\$ 230,361,505	\$ 210,487,507	\$ 233,727,347



Financial Summary, Continued

EXPENDITURE SUMMARY-ALL GOVERNMENTAL FUNDS

	Actual 2011-12	Budget 2012-13	Projected 2013-14	Projected 2014-15
Salaries	\$ 89,476,307	\$ 90,098,653	\$ 96,418,495	\$ 98,346,865
Employee Benefits	29,166,684	30,196,792	34,385,844	35,073,561
Supplies	7,477,321	8,221,475	9,307,072	9,493,213
Purchased Services	10,867,169	14,518,492	18,703,083	19,077,144
Extracurricular	2,198,204	3,942,879	4,080,900	4,101,305
Debt Service	8,074,622	6,985,000	19,883,528	12,517,211
Capital Outlay	10,812,315	98,750,944	72,442,964	50,473,053
	\$ 158,072,622	\$ 252,714,235	\$ 255,221,886	\$ 229,082,352



Budget Trends

Property taxes have consistently represented approximately 28% to 30% of the total revenue of all funds and approximately 20% to 21% of the General Fund total budgeted revenue. Washington State law allows Auburn School District to levy General Fund property taxes up to 28.4% of the total of a prescribed list of federal and state revenue.

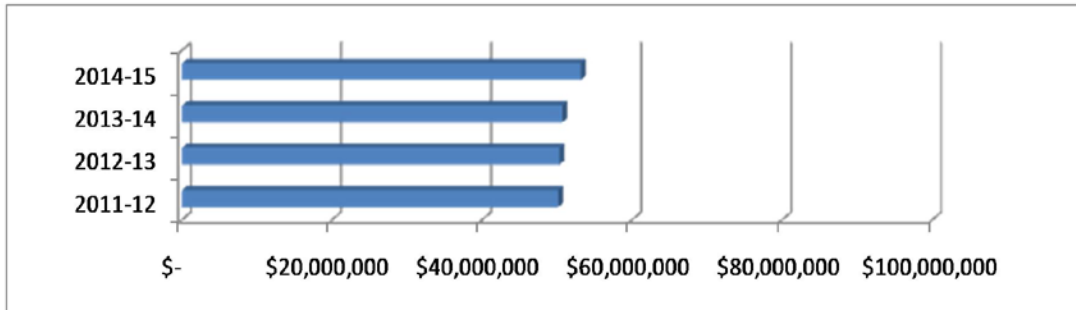
General state revenues in the General Fund are expected to continue increasing each year until 2017-18 when the State Legislature is required by law to fully fund basic education. The Legislature made a down payment on that goal for 2013-14, by increasing revenue by 13%. Increases of 6-8% are expected in the next biennium with a final push of a 12.3% increase for 2017-18.

New collective bargaining agreements with certificated and classified staff were approved by the Board of Directors for 2013-14 with increases from 1.1% to 3.3% depending on bargaining group. Benefit projections reflect increases projected throughout the insurance industry. Capital Outlay for the next three years will be primarily for the modernization and reconstruction of Auburn High School.

Financial Summary, Continued

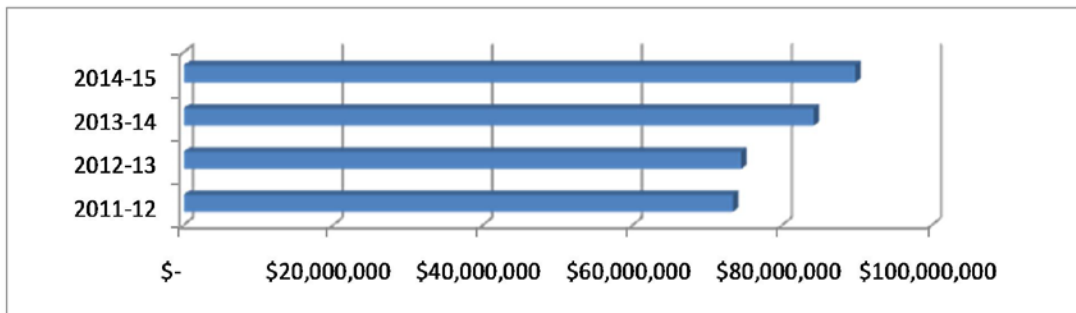
Property Taxes

Actual 2011-12	Budget 2012-13	Projected 2013-14	Projected 2014-15
\$ 50,122,058	\$ 50,302,438	\$ 50,655,890	\$ 53,154,468



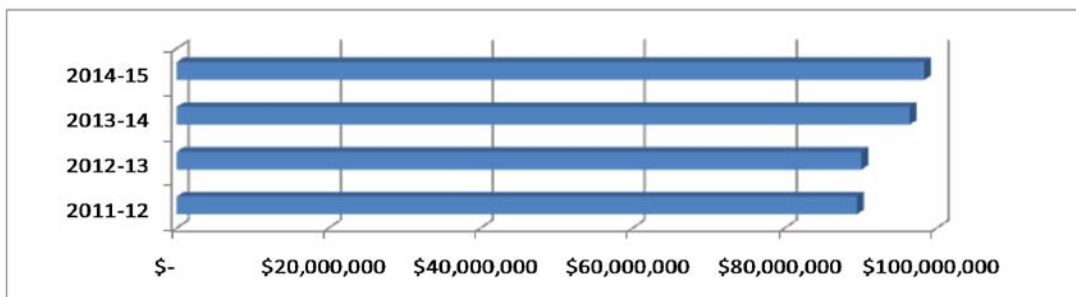
State General Purpose Revenues

Actual 2011-12	Budget 2012-13	Projected 2013-14	Projected 2014-15
\$ 73,403,321	\$ 74,533,120	\$ 84,213,223	\$ 89,778,556



Salaries and Benefits

Actual 2011-12	Budget 2012-13	Projected 2013-14	Projected 2014-15
\$ 89,476,307	\$ 90,098,653	\$ 96,418,495	\$ 98,346,865



Financial Summary, Continued

**AUBURN SCHOOL DISTRICT
STATEMENT OF REVENUES BY SOURCE, EXPENDITURES BY OBJECT
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS
2009-10 ACTUAL THROUGH 2013-14 ADOPTED BUDGET**

	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
REVENUES BY SOURCE					
Local Taxes	\$ 44,375,824	\$ 48,175,370	\$ 50,122,058	\$ 50,302,438	\$ 50,655,890
Local Non-Tax	7,254,894	7,540,398	7,468,512	10,914,615	10,414,612
State, General Purpose	72,606,755	70,315,169	73,403,321	74,533,120	84,213,223
State, Special Purpose	15,689,224	15,995,350	17,195,569	15,881,102	19,598,940
Federal, General Purpose	138,243	151,548	133,197	107,000	126,302
Federal, Special Purpose	17,302,367	16,983,925	12,909,035	12,345,979	13,720,965
Revenues From Other Sources	932,565	928,943	975,305	883,969	627,575
TOTAL REVENUES	158,299,872	160,090,703	162,206,997	164,968,223	179,357,507
EXPENDITURES BY OBJECT					
Certificated Salaries	62,951,917	64,576,702	64,768,910	64,971,979	69,851,842
Classified Salaries	24,772,407	25,293,300	24,707,397	25,126,674	26,566,653
Employee Benefits	26,637,046	27,646,875	29,166,684	30,196,792	34,385,844
Supplies	6,867,181	6,550,239	7,477,321	8,221,475	9,307,072
Purchased Services	10,893,689	10,449,700	10,735,462	14,373,337	18,549,714
Travel	145,977	110,046	131,707	145,155	153,369
Extracurricular	2,215,034	2,265,236	2,198,204	3,942,879	4,080,900
Debt Service:					
Principal	12,915,000	4,505,000	4,125,000	2,285,000	12,780,000
Interest and Other Charges	4,892,106	3,946,720	3,949,622	4,700,000	7,103,528
Capital Outlay:					
Sites and Site Improvements	2,946,004	1,209,843	1,046,024	3,000,000	3,000,000
Buildings	2,565,926	8,821,885	8,162,730	91,300,000	65,806,234
Equipment	2,396,584	1,929,030	1,603,561	4,450,944	3,636,730
Energy Improvements	107,069	431,225	-	-	-
TOTAL EXPENDITURES	160,305,940	157,735,801	158,072,622	252,714,235	255,221,886
Excess of Revenues Over (Under) Expenditures	(2,006,068)	2,354,902	4,134,375	(87,746,012)	(75,864,379)
OTHER FINANCING SOURCES (USES)					
Bond Sale and Refunding Bond Sales	-	40,965,756	9,997,004	87,735,051	30,000,000
Other Financing Uses	-	(40,766,778)	(9,935,303)	(22,341,769)	-
Sale of Equipment	10,943	23,451	37,867	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,943	222,429	99,568	65,393,282	30,000,000
NET CHANGE IN FUND BALANCE	(1,995,125)	2,577,331	4,233,943	(22,352,730)	(45,864,379)
Fund Balances - September 1	36,374,284	34,379,159	36,956,490	36,627,757	106,072,843
Fund Balances - August 31	\$ 34,379,159	\$ 36,956,490	\$ 41,190,433	\$ 14,275,027	\$ 60,208,464

Informational Summary

Changes in Debt

Total debt increased from \$87,125,000 on 9/1/2012 to \$143,695,000 on 8/31/2013 due to the sale of bonds to fund the reconstruction and modernization of Auburn High School. Another portion of the \$110 million bond issue approved by the voters for the Auburn High School project will be sold in 2013-14 and the final portion will be sold in 2014-15.

Personnel Trends

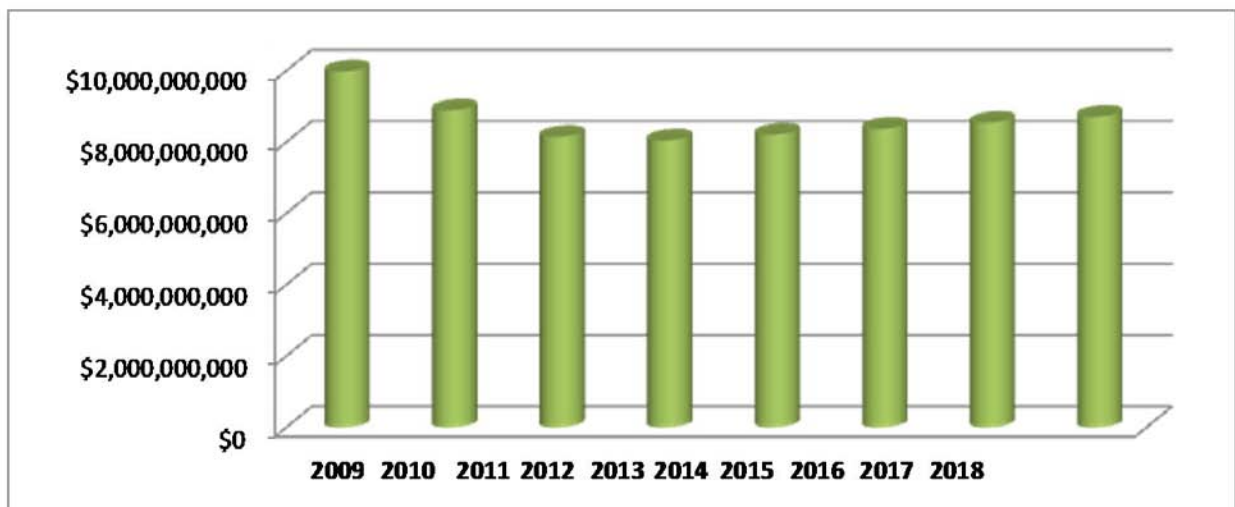
The number of full-time equivalent employees working for Auburn School District for the 2013-14 school year is expected to be 1,459. This represents an increase of about 2.2% over the prior year primarily due to an increase in enrollment. The number of full-time equivalent employees equates to approximately 1,710 full-time and part-time employees which includes 943 certificated and 767 classified employees. This number is expected to rise each year to accommodate the projected growth in enrollment as well as the state plan to lower class size to 17 pupil per teacher for K-3 by 2017-18.

Student Enrollment Trends

Enrollment forecasts indicate that enrollment will increase to 15,163 headcount as of October 1, 2014 compared to the prior year total of 14,950. District enrollment is projected to continue increasing at a rate of 1.5% to 2.6% each year until October 1, 2018, when enrollment is expected to be 16,697. The enrollment growth is primarily due to the fact that Auburn is located within easy commuting distance of several major employers. With that in mind and as the economy improves, several developers are adding affordable housing attractive to young families with children.

Tax Base and Tax Burden Trends

The assessed value of taxable property within the district declined from a high of \$9.9 billion in 2009 to \$7.8 billion in 2013 as a result of a general decline in the economy. As the economy continues to improve, this trend has now reversed for 2014 with a projected assessed value of over \$8 billion. Expectations for the future are for property values to continue to increase at modest levels, reaching \$8.7 billion in 2018. The tax rate per thousand is projected to increase from \$6.62 in 2013 to \$6.97 per thousand for 2014 where it is expected to remain until 2018.



Informational Summary, Continued

BENCHMARK DATA

PER-PUPIL EXPENDITURE	ACTUAL				PROJECTED	
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Total	\$ 9,250	\$ 9,250	\$ 9,480	\$ 9,739	\$ 9,810	\$ 10,628
Teaching	\$ 6,639	\$ 6,672	\$ 6,831	\$ 6,992	\$ 6,969	\$ 7,653
Central Administration	\$ 478	\$ 474	\$ 516	\$ 535	\$ 539	\$ 599
Building Administration	\$ 577	\$ 587	\$ 599	\$ 622	\$ 601	\$ 634
Maintenance and Operations	\$ 765	\$ 744	\$ 738	\$ 773	\$ 833	\$ 832
Food Services	\$ 279	\$ 307	\$ 314	\$ 327	\$ 341	\$ 369
Transportation	\$ 378	\$ 329	\$ 350	\$ 349	\$ 378	\$ 375
Other	\$ 134	\$ 137	\$ 132	\$ 141	\$ 150	\$ 166

Actual Information per Washington State Office of Superintendent of Public Instruction (OSPI). Benchmark data comparable to other school districts is available at www.k12.wa.us/safs Financial History Reports.

STUDENT TEACHER RATIO

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Student FTE	14,703	14,589	14,482	14,363	14,596	14,950
Teacher FTE	749	738	742	728	727	765
Ratio	19.63	19.77	19.52	19.73	20.08	19.54

CLASS SIZE REQUIRED BY TEACHER CONTRACT

High Schools and Middle Schools	22.5 Pupils per Teacher - Building Average
Regular Classes	30 Pupils per Teacher
American Literature/Writing Classes	27 Pupils per Teacher
High School Writing Classes	25 Pupils per Teacher
Basic Classes	20 Pupils per Teacher
Physical Education Classes	36 Pupils per Teacher
Music Classes	40 Pupils per Teacher
Elementary Schools	
Kindergarten to Grade 2 Classes	23 Pupils per Teacher
Grades 3 to 4 Classes	25 Pupils per Teacher
Grade 5 Classes	28 Pupils per Teacher

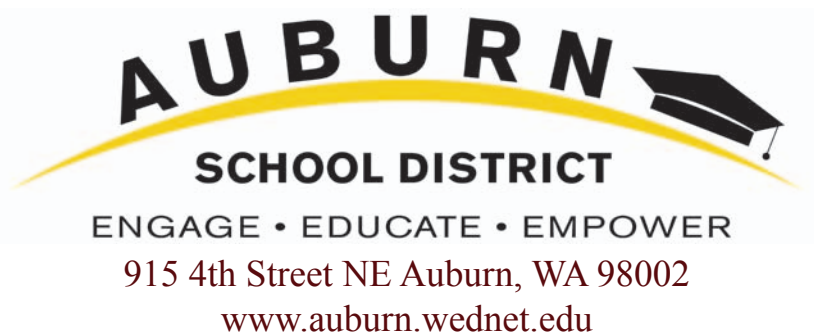
Information according to the Negotiated Agreement for the Auburn Educational Association 2011-13.

Informational Summary, Continued

**STATEMENT OF REVENUES BY SOURCE, EXPENDITURES BY OBJECT
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS
2014-15 PROJECTED BUDGET THROUGH 2017-18 PROJECTED BUDGET**

	ADOPTED BUDGET 2013-14	PROJECTED 2014-15	PROJECTED 2015-16	PROJECTED 2016-17	PROJECTED 2017-18
REVENUES BY SOURCE:					
Local Taxes	\$ 50,655,889	\$ 53,154,468	\$ 56,541,553	\$ 57,548,910	\$ 58,728,126
Local Non-Tax	10,414,613	9,584,454	9,649,393	9,599,623	9,580,848
State, General Purpose	84,213,223	89,778,556	96,913,609	99,750,273	112,062,831
State, Special Purpose	19,598,940	51,397,956	21,899,009	22,718,183	22,724,868
Federal, General Purpose	126,302	126,402	126,402	126,402	126,402
Federal, Special Purpose	13,720,965	13,995,384	14,275,292	14,560,798	14,852,014
Revenues From Other Sources	627,575	640,127	652,929	665,988	679,308
TOTAL REVENUES	179,357,507	218,677,347	200,058,187	204,970,177	218,754,397
EXPENDITURES BY OBJECT:					
Certificated Salaries	69,851,842	71,248,879	74,098,834	77,803,776	84,417,097
Classified Salaries	26,566,653	27,097,986	28,181,906	29,591,001	32,106,236
Employee Benefits	34,385,844	35,073,561	36,476,503	38,300,328	41,555,856
Supplies	9,307,072	9,493,213	9,872,942	10,366,589	11,247,749
Purchased Services	18,549,714	18,920,708	19,677,537	20,661,413	22,417,634
Travel	153,369	156,436	162,694	170,829	185,349
Extracurricular	4,080,900	4,101,305	4,143,138	4,185,399	4,228,089
Debt Service:					
Principal	12,780,000	4,545,000	5,795,000	9,030,000	9,010,000
Interest and Other Charges	7,103,528	7,972,211	7,756,427	5,437,839	7,246,376
Capital Outlay:					
Sites and Site Improvements	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Buildings	65,806,234	42,694,003	18,612,917	62,810,450	27,000,000
Equipment	3,636,730	4,779,049	7,082,211	6,386,321	5,143,659
TOTAL EXPENDITURES	255,221,886	229,082,352	214,860,108	267,743,945	247,558,045
Excess of Revenues Over (Under) Expenditures	(75,864,379)	(10,405,005)	(14,801,921)	(62,773,768)	(28,803,648)
OTHER FINANCING SOURCES (USES)					
Bond Sale and Refunding Bond Sales	30,000,000	15,000,000	-	50,700,000	26,950,000
Sale of Equipment	-	50,000	41,000	42,000	43,000
TOTAL OTHER FINANCING SOURCES (USES)	30,000,000	15,050,000	41,000	50,742,000	26,993,000
NET CHANGE IN FUND BALANCE	(45,864,379)	4,644,995	(14,760,921)	(12,031,768)	(1,810,648)
Fund Balances - September 1	106,072,843	60,208,464	64,853,459	50,092,538	38,060,770
Fund Balances - August 31	\$ 60,208,464	\$ 64,853,459	\$ 50,092,538	\$ 38,060,770	\$ 36,250,122

ORGANIZATIONAL SECTION



AUBURN SCHOOL DISTRICT PROFILE

Auburn School District provides quality public education to preschool through twelfth grade students by professionally trained, highly educated staff. The district and the communities it serves work together to ensure the continuation of these high standards of service. The district encompasses a 62-mile area in western Washington state and services approximately 70,500 residents in the cities of Auburn, Algona, Pacific, Black Diamond and unincorporated areas of King and Pierce counties.

Auburn School District is committed to providing its 14,950 students with a relevant education. By extending the school day for primary students, the district provides opportunities for increased learning. Middle-school students benefit from a student-centered learning approach, and the district provides comprehensive course offerings of advanced placement, honors, career and technical education, and basic skills classes for high school students.

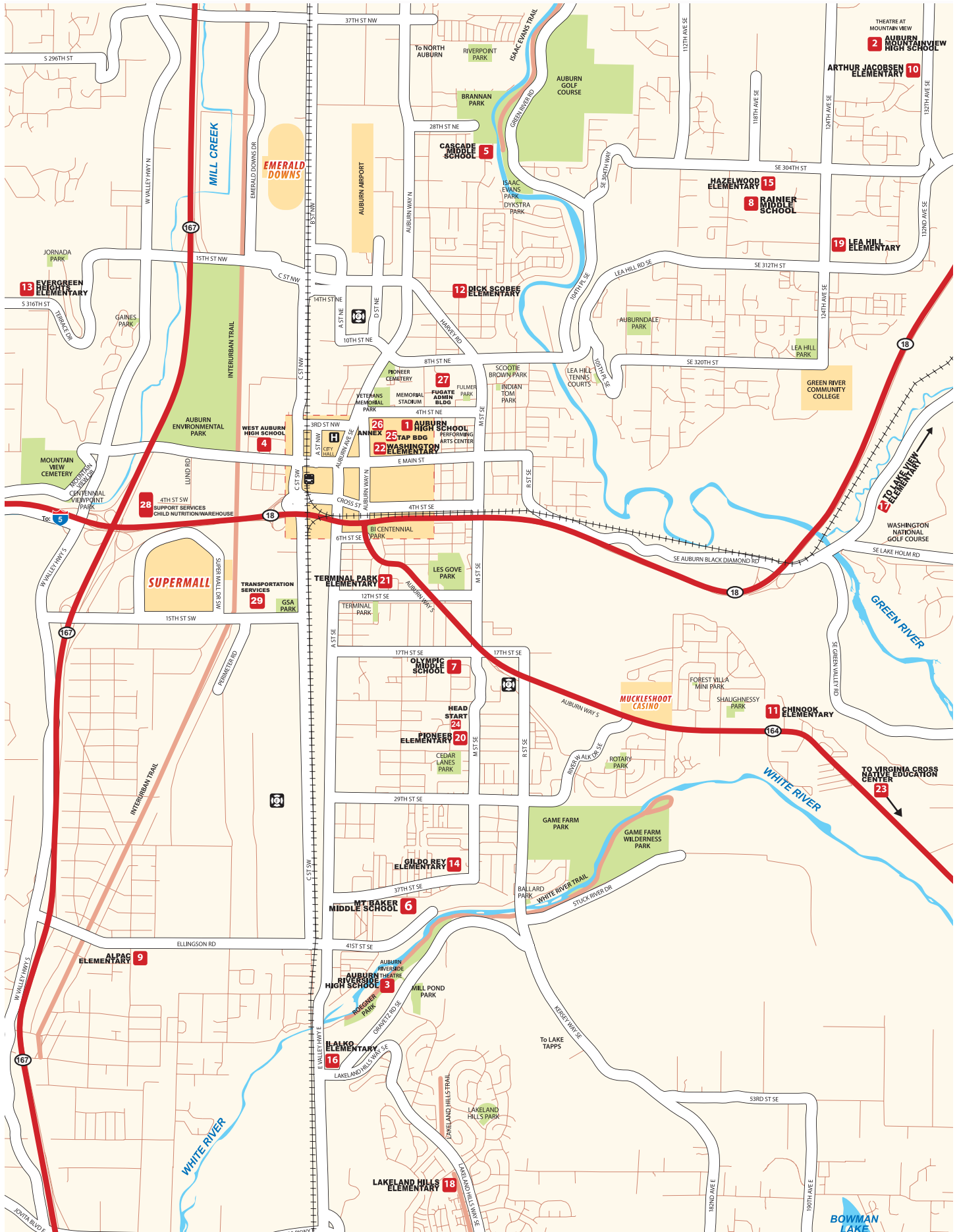
Consistently providing effective educational programs is the trademark of the district. As Auburn's student population becomes more diverse and the standards of student achievement become more rigorous, the district will continue to deliver an individualized, relevant education for all students.

The district's certificated staff members receive student-focused training to enrich their instructional skills. Auburn School District is committed to low class sizes and has had great success in recruiting the most competent teachers to its classrooms. The 778 classified staff members provide tremendous support for the instructional program as well as student transportation, school safety, child nutrition, finance and maintenance.

Auburn School District has three comprehensive high schools (grade 9-12), one alternative high school (grades 9-12), four middle schools (grades 6-8), and 14 elementary schools (grades preschool-5).



Auburn School District Schools/Facilities



Auburn School District School Information:

- 1 AUBURN HIGH SCHOOL**
800 4th Street NE, Auburn WA 98002
Richard Zimmerman, Principal | Pam Bolen, Office Manager
253-931-4880
- 2 AUBURN MOUNTAINVIEW HIGH SCHOOL**
28900 124th Avenue SE, Auburn WA 98092
Terri Herren, Principal | Ann Wright, Office Manager
253-804-4539
- 3 AUBURN RIVERSIDE HIGH SCHOOL**
501 Oravetz Road, Auburn WA 98092
Dave Halford, Principal | Mary Shabel, Office Manager
253-804-5154
- 4 WEST AUBURN HIGH SCHOOL**
401 West Main Street, Auburn WA 98001
Leonard Holloman, Principal | Lila Jenkins, Office Manager
253-931-4990
- 5 CASCADE MIDDLE SCHOOL**
1015 24th Street NE, Auburn WA 98002
Isaiah Johnson, Principal | Sheryl Rice, Office Manager
253-931-4995
- 6 MT. BAKER MIDDLE SCHOOL**
620 37th Street SE, Auburn WA 98002
Greg Brown, Principal | Marilyn Wiegand, Office Manager
253-804-4555
- 7 OLYMPIC MIDDLE SCHOOL**
1825 K Street SE, Auburn WA 98002
Jason Hill, Principal | Laurali Larson, Office Manager
253-931-4966
- 8 RAINIER MIDDLE SCHOOL**
30620 116th Avenue SE, Auburn WA 98092
Ben Talbert, Principal | Jeanne Harr, Office Manager
253-931-4843
- 9 ALPAC ELEMENTARY SCHOOL**
310 Milwaukee Blvd N, Pacific WA 98047
Jim Riley, Principal | Leanne Raybuck, Office Manager
253-931-4976
- 10 ARTHUR JACOBSEN ELEMENTARY SCHOOL**
29205 132nd Avenue SE, Auburn WA 98092
Eric Daniel, Principal | Cindi Rimer, Office Manager
253-630-2441
- 11 CHINOOK ELEMENTARY SCHOOL**
3502 Auburn Way S, Auburn WA 98092
Jennifer Davidson, Principal | Lisa Wilkinson, Office Manager
253-931-4980
- 12 DICK SCOBEE ELEMENTARY SCHOOL**
1031 14th Street NE, Auburn WA 98002
Adam Couch, Principal | Ann Gilbert, Office Manager
253-931-4984
- 13 EVERGREEN HEIGHTS ELEMENTARY SCHOOL**
5602 South 316th, Auburn WA 98001
Anne Gayman, Principal | Lisa Greer, Office Manager
253-931-4974
- 14 GILDO REY ELEMENTARY SCHOOL**
1005 37th Street SE, Auburn WA 98002
Jana Jo Uhlendorf, Principal | Tana Casad, Office Manager
253-931-4952
- 15 HAZELWOOD ELEMENTARY SCHOOL**
11815 SE 304th Street, Auburn WA 98092
Sally Colburn, Principal | Sherri Nesper, Office Manager
253-931-4740
- 16 ILALCO ELEMENTARY SCHOOL**
301 Oravetz Place SE, Auburn WA 98092
Tim Carstens, Principal | Teri Mathews, Office Manager
253-931-4748
- 17 LAKE VIEW ELEMENTARY SCHOOL**
16401 SE 318th, Auburn WA 98092
Mike Weibel, Principal | Kim Horton, Office Manager
253-931-4830
- 18 LAKELAND HILLS ELEMENTARY SCHOOL**
1020 Evergreen Way SE, Auburn WA 98092
Ryan Foster, Principal | Tami Bauer, Office Manager
253-876-7711
- 19 LEA HILL ELEMENTARY SCHOOL**
30908 124th Avenue SE, Auburn WA 98092
Ed Herda, Principal | Lori Sanford, Office Manager
253-931-4982
- 20 PIONEER ELEMENTARY SCHOOL**
2301 M Street SE, Auburn WA 98002
Debra Gary, Principal | Patty Ankerfelt, Office Manager
253-931-4986
- 21 TERMINAL PARK ELEMENTARY SCHOOL**
1101 D Street SE, Auburn WA 98002
Tom Dudley, Principal | Dee Dee Kinion, Office Manager
253-931-4978
- 22 WASHINGTON ELEMENTARY SCHOOL**
20 E Street NE, Auburn WA 98002
Pauline Thomas, Principal | Kathy Schumaier, Office Manager
253-931-4988
- 23 VIRGINIA CROSS NATIVE EDUCATION CENTER**
5602 Auburn Way South, Auburn WA 98092
253-833-1536
- 24 HEAD START**
2234 K Street SE, Auburn WA 98002
Fran Russum, Coordinator
253-931-4943
- 25 TAP BUILDING**
501 3rd Street NE, Auburn WA 98002
253-804-5180
- 26 STUDENT SPECIAL SERVICES (ADMINISTRATIVE ANNEX)**
502 4th Street NE, Auburn WA 98002
Rhonda Larson, Executive Director | Deyanna King, Office Manager
253-931-4927
- 27 JAMES P FUGATE ADMINISTRATION BUILDING**
915 4th Street NE, Auburn WA 98002
253-931-4900
- 28 SUPPORT SERVICES CENTER**
1302 4th Street SW, Auburn WA 98001
Randy Thomas, Director | Kerri Nixon, Office Manager
253-931-4955
Child Nutrition
Carol Barker, Coordinator | Tammy Gates, Office Manager
253-931-4972
Warehouse
John Lobdell, Supervisor
253-931-4955
- 29 TRANSPORTATION**
615 15th Street SW, Auburn WA 98001
Dennis Grad, Director | Pam Craft, Office Manager
253-931-4938

Auburn School District No. 408

Directory of Officials

School Board:

Lisa Connors, President
 Anne Baunach
 Janice Nelson
 Ray Vefik
 Carol Seng

Term and First Elected:

4-Year Term, First Elected - 2007
 4-Year Term, First Elected - 2011
 4-Year Term, First Elected - 1997
 4-Year Term, First Elected - 1998
 4-Year Term, First Elected - 2002

Term Expires:

November 2013
 November 2015
 November 2013
 November 2015
 November 2015

Administrative Staff:

Dr. Kip Herren.....Superintendent
 Mike Newman.....Deputy Superintendent, Business and Operations
 Tim Cummings.....Associate Superintendent, Human Resources
 Rod Luke.....Associate Superintendent, Student Learning and District Technology
 Louanne Decker.....Associate Superintendent, PK-12 School Programs
 Gordon O’Dell.....Executive Director, Student Services and Programs
 Rhonda Larson.....Executive Director, Student Special Services

Elementary Schools:

Jim Riley.....Alpac	Jana Jo Uhlendorf.....Gildo Rey	Ed Herda.....Lea Hill
Eric Daniel.....Arthur Jacobsen	Sally Colburn.....Hazelwood	Debra Gary.....Pioneer
Jennifer Davidson.....Chinook	Tim Carstens.....Ilalko	Tom Dudley.....Terminal Park
Adam Couch.....Dick Scobee	Mike Weibel.....Lake View	Pauline Thomas.....Washington
Anne Gayman..Evergreen Heights	Ryan Foster.....Lakeland Hills	

Middle Schools:

Isaiah Johnson.....Cascade
 Greg Brown.....Mt. Baker
 Jason Hill.....Olympic
 Ben Talbert.....Rainier

High Schools:

Richard Zimmerman.....Auburn
 Terri Herren.....Auburn Mountainview
 Dave Halford.....Auburn Riverside
 Lenny Holloman.....West Auburn

Comprehensive Annual Financial Report Contributing Staff:

Toni Lally, CPA, Executive Director of Business
 Debra Bodkins, Senior Accountant
 Debra Podesta, Accounting Systems Analyst
 Andrea Hollister, District Publications Tech



Auburn School District ~ Board of Directors and Superintendent



Lisa Connors, First Elected or Appointed: December 2007 ~ District 5

Lisa Connors holds a Bachelor's Degree in Interdisciplinary Arts & Science, Political Views. Her administrative and business background includes banking, human resources, construction, project management, sales and politics. This wide range of experience provides a natural passion for her school board work in the areas of student achievement, capital projects, board policy, and the Auburn Public Schools Foundation. Lisa is an active member of the community and believes collaboration and communication are essential to increasing student achievement. In addition to the School Board, she serves on the Board of Directors for Auburn Youth Resources, the Auburn Area Chamber of Commerce Economic & Governmental Affairs Committee and the Auburn Noon Lions Club. She is a Founding Trustee for the Auburn Public Schools Foundation and served on its design team for 2 years. Lisa encourages all parents and community members to volunteer for their community, schools, and local PTA. Mrs. Connors was instrumental in creating the new Auburn High School PTSA and served as its founding president for 2 years. She has also served extensively in her elementary PTA. She was the chairperson for the Reading Program, promoting literacy and providing free books to students. She created an after-school program serving 100-300 students annually that offered a variety of classes in art, science and writing. Lisa has lived in Auburn since 1997 and has one son in the Auburn School District.



Anne Baunach, First Elected or Appointed: December 2011 ~ District 4

Anne Baunach has been actively engaged in the Auburn community for the last twelve years with a focus on education. She has been active in several district committees focused on strategic planning, setting attendance area boundaries, and community use of district facilities. She has also been active with Auburn Citizens for Schools and several PTA groups over the years at her children's schools. Anne and her family have lived in Auburn since 1996 and have one child currently attending Auburn Riverside High School and one at Whitworth University. Anne is the Director of Resource Development at Argos International.



Janice Nelson, First Elected or Appointed: May 1997 ~ District 3

Janice Nelson has a focus of finding opportunities to include all people. She spends many hours building relationships with community organizations and events such as the Soroptomists, Auburn Chamber of Commerce, Uniquely Auburn committee (of which she is co-chair), and Reaching Out Fair. "Partnerships and collaborative efforts are such an important part of this community," says Ms. Nelson. Ms. Nelson has lived in Auburn since 1992 and her daughter graduated from Auburn High School. She is a Program Manager at Trillium, an employment service for people with developmental disabilities.



Ray Vefik, First Elected or Appointed: June 1998 ~ District 1

Ray Vefik has extensive years of experience as a volunteer and supporter of Auburn schools. He served as PTA president of Dick Scobee Elementary in 1986-87 and as president of the Auburn Council of PTAs, 1990-92. He was an integral part of the district's attendance area committee which was formed in 1990 and proceeded to serve on several more attendance area committees until 1998. Mr. Vefik also served on the Auburn School District's Ad Hoc Committee in 1994 and chaired the renovations sub-committee. Mr. Vefik and his family have lived in Auburn since 1985. His son is a graduate from Auburn schools and Mr. Vefik has two grandchildren attending Auburn schools. Mr. Vefik is a project manager/architect.



Carol Seng, First Elected or Appointed: June 2002 ~ District 2

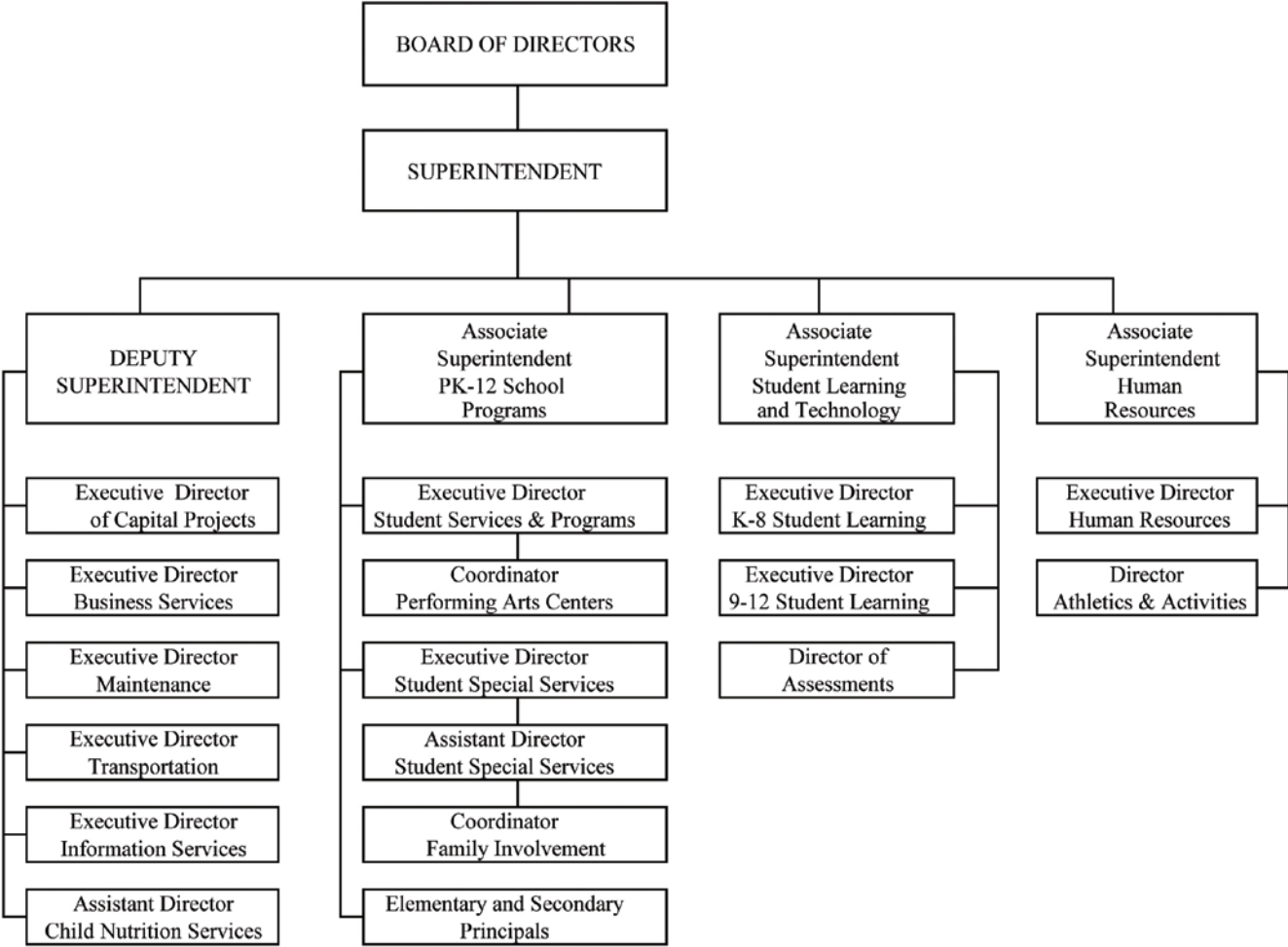
Carol Seng is focused on ensuring all children in Auburn achieve at the high levels. Ms. Seng brings a background in leadership and policy development to the Board. She is a strong believer that the School Board must be visible and strong advocates to ensure that all children are provided the resources needed to succeed in a safe environment. Carol comes from a family of educators and recognizes the importance of building strong parent and community relationships. Her two children are both graduates of Auburn Schools.



Dr. Kip Herren, Superintendent of Auburn Schools

Dr. Kip Herren has enjoyed working in the field of education for 37 years, 33 of those years dedicated to the Auburn School District. He has been a teacher, a principal, central office administrator, and, currently, is superintendent of Auburn schools. Kip is active in a variety of civic organizations including, president of the YMCA, president of Rotary, and president of the Chamber of Commerce. He is in the Washington State Wrestling Coaches Hall of fame and has been honored as a Forensic Administrator of the Year. He was adjunct professor of educational policy and finance for the University of Washington at Tacoma where he currently serves on the school's Professional Education Advisory Board. His passion and advocacy for student learning is well known in the community.

AUBURN SCHOOL DISTRICT ORGANIZATIONAL CHART



Auburn School District Mission Statement

Aspiration

The Auburn School District aspires to be a world-class education system preparing all students to be globally competitive for career, for college, and for life in the twenty-first century.

Mission

In a safe environment, all students will achieve high standards of learning in order to become ethically responsible decision makers and lifelong learners.

Vision

The vision of Auburn School District is to develop in students the skills and attitudes that will maximize their potential for lifelong learning and ethically responsible decision-making.

Beliefs

A comprehensive public education is paramount. Effective leadership and high quality student learning are essential. Listed below are the core beliefs for improving student achievement and closing learning gaps:

- We believe every student can achieve high standards of learning.
- We believe public schools are the foundation of good citizenship.
- We believe in the responsible stewardship of resources.
- We believe in sustainable community partnerships.
- We believe in family and advocate involvement.
- We believe public schools must value diversity.
- We believe in safe and positive learning environments.
- We believe in shared accountability for student success.
- We believe in a culture of professional collaboration.
- We believe in preparing students for success beyond high school.

2013-2016

Auburn School District Strategic Improvement Plan

Executive Summary

The number one priority of the Auburn School District is student academic achievement. The Auburn School District aspires to become a world-class education system.

The 2009-2012 Strategic Plan is widely recognized as the blueprint of district transformation and cultural change. As the 2009-2012 strategic plan sunsets, a committee is charged to review, realign, and recalibrate the 2009-2012 strategic plan to address the next three years, 2013-2016. The plan is designed to promote and sustain professional learning communities, align instruction with learning standards, reduce dropout rates, increase on-time graduation, prepare all students for career and college, leverage partnerships with parents/guardians and the community, and focus district policy and resources to support student learning.

For years the Auburn School District Board of Directors has engaged in strategic and school improvement planning as a best practice to ensure the learning needs of all students are met and achievement gaps are narrowed. The school board defines the “what” or destination, and the district and schools determine the “how” or the best approach to get there. This is a shared commitment to reciprocal accountability based on collaboration and distributed leadership.

The strategic plan is the framework through which the district supports schools to ensure the academic success of each student. The vision and goals set forth by the school board and superintendent are articulated within the school improvement plans developed by each of the twenty-two schools. These processes are dependent upon all stakeholders contributing to improve learning and opportunities for all students. Continuous improvement is supported through professional collaboration. Professional learning communities are the foundation for collaboration and foster mutual trust, disciplined inquiry, and distributed leadership.

The strategic plan sets the expectation that each student regardless of ethnicity, language, disability, or income level can achieve high standards of learning. Strategies incorporated into the strategic plan are designed to accelerate students from where they are in their learning, ensure they meet and exceed standards, graduate on time, and are prepared for career, college, and success beyond high school.

In October 2012, a committee comprised of teachers, administrators, parents, community members, and consultants was established to develop a new, 2013-2016, three-year strategic plan for adoption. In their deliberations and meetings, committee members reviewed the accomplishments of the 2009-2012 strategic plan, data reflecting student achievement, demographics, attendance, graduation rates, and results from perceptual surveys. Extensive perceptual surveying was conducted during the fall and early winter of 2012. The perceptual surveys are aligned to the nine characteristics of high performing schools and were conducted with parents, students, and staff at all twenty-two Auburn schools.

2013-2016 Strategic Goals and Objectives

GOAL 1: Student Achievement

All staff in the Auburn School District provide support, leadership, and guidance to ensure each student meets or exceeds state and district standards, graduates on time, and is prepared for career and college.

Objective 1

Professional Learning Communities will be employed with integrity to plan, monitor, and adjust instruction to impact student learning.

Objective 2

All school improvement plans will align with the district strategic plan and the nine characteristics of high performing schools.

Objective 3

The Auburn School District will utilize the Center for Educational Leadership's Five Dimensions of Teaching (CEL 5D) as the Instructional Framework.

Objective 4

Technology will be integral to administration and teaching and learning to prepare all students for career, college, and life beyond high school.

Objective 5

The Auburn School District will increase and continue to exceed the State of Washington's on-time and extended high school graduation rates.

GOAL 2: Community Engagement

All staff in the Auburn School District are accountable for engaging its diverse community as partners to support and sustain a world-class education system.

Objective

All Auburn School District employees will engage patrons through cultural awareness and a respectful customer service environment.

Goal 3: Policies and Resource Management

Auburn School District policies and resources are aligned to the strategic plan.

Objective

The district will prioritize resources to support the strategic plan, provide safe learning environments, close learning gaps, and accelerate academic achievement for every student.

GOAL 1: STUDENT ACHIEVEMENT

All staff in the Auburn School District provide support, leadership, and guidance to ensure each student meets or exceeds state and district standards, graduates on time and is prepared for career and college.

Objective 1: Professional Learning Communities will be employed with integrity to plan, monitor, and adjust instruction to impact student learning.

Strategy 1	Professional Learning Community teams participate in professional development to strengthen the effectiveness of professional learning communities, including norms, standards, learning targets, common assessments, data analysis, intervention and accelerated learning.
Strategy 2	Professional Learning Communities focus on the four essential questions.
Strategy 3	Instruction is aligned to state or national common core standards.
Strategy 4	Student progress is monitored through common assessments.
Strategy 5	Interventions and accelerated programs are implemented to address students below standard.
Strategy 6	Enrichment and accelerated programs are implemented to extend learning for students beyond standard.

Accountability Reporting:

School teams participate in scheduled visitations to the school board reporting progress and effectiveness of the professional learning community teams.

1. Group norms posted and observed.
2. Curriculum frameworks aligned to state or national common core standards are used in the instructional planning cycle.
3. Learning targets posted in student-friendly language.
4. Common assessments are used to drive instruction.
5. Assessment data is used during PLC meetings.
6. Assessment data establishes learning needs in light of the four essential questions.
7. Shared instructional strategies address learning needs.
8. Formative assessments monitor student learning.
9. Summative assessments validate instruction.
10. Assessment data is used in PLC meetings and to inform students and parents regarding progress toward meeting standard.
11. Assessment data is used to determine if learning goals were met and to plan next steps.

Objective 2: All school improvement plans will align with the district strategic plan and the nine characteristics of high performing schools.

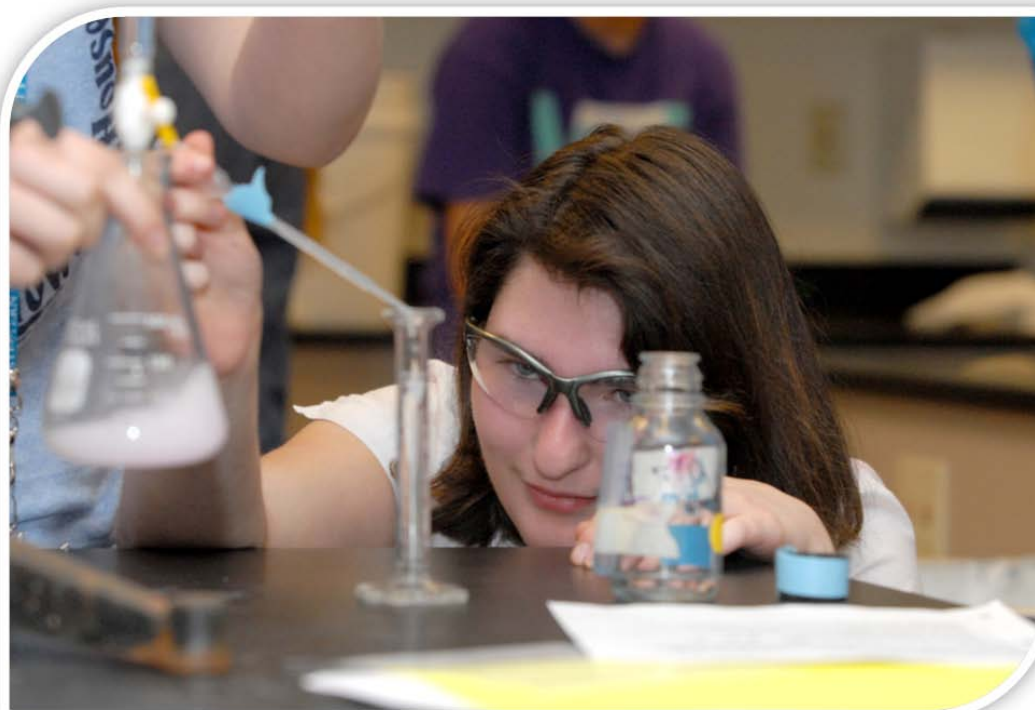
Strategy 1	School improvement teams utilize the current adopted school improvement template and rubric.
Strategy 2	Schools include all staff to annually revised improvement plans to address the most recent student achievement data, perceptual data, and the nine characteristics of high performing schools.
Strategy 3	Schools communicate the goals and intended outcomes of the school improvement plan to all stakeholders.
Strategy 4	School-level professional development addresses areas of strengths and obstacles as identified in the school's improvement plan.

Accountability Reporting:

School improvement teams participate in scheduled presentations to the school board to report student academic achievement and progress on goals outlined in the school improvement plan.

Indicators may include but are not limited to:

1. Participation in needs assessment conducted annually with the department of student learning.
2. Full staff engagement in the school improvement planning process.
3. Evidence of current school data collection is used by staff to revise school improvement plan.
4. Clear reference in school improvement plan to the four essential questions.
5. Progress of the school improvement plan is monitored and adjustments are made to the plan as necessary.
6. School level professional development addresses student achievement needs outlined in the school improvement plan.



Objective 3: The Auburn School District will utilize the Center for Educational Leadership’s Five Dimensions of Teaching (CEL 5D) as the Instructional Framework.

Strategy 1	All administrators and teachers engage in professional development on the Instructional Framework.
Strategy 2	Teachers and administrators monitor student learning and adjust instruction to ensure achievement of standard.
Strategy 3	Teachers, administrators and parents engage in professional development for standards-based teaching and learning.

Accountability Reporting:

Principals, the instructional framework advisory committee, and the human resource department provide scheduled reports to the school board describing aspects of implementation and integration of the instructional framework.

Indicators may include but are not limited to:

1. Professional development delivered to implement the five dimensions of teaching:
 - a. Purpose: Set a clear, meaningful course for student learning.
 - b. Student engagement: Encourage substantive, intellectual thinking.
 - c. Curriculum and pedagogy: Ensure instruction challenges and supports all students.
 - d. Assessment for student learning: Use ongoing assessment to shape and individualize instruction.
 - e. Classroom environment and culture: Creating classrooms that maximize opportunities for learning and engagement.
2. Professional development is provided for standards-based teaching and learning.
3. Common language cross-walk is developed for staff to undertake the work of improving student achievement.
4. Instructional framework aligns with district initiatives including professional learning communities, power standards, standards-based teaching and learning, learning targets, common assessments, data analysis, intervention to close learning gaps, and opportunities to accelerate learning.



Objective 4: Technology will be integral to administration and teaching and learning to prepare all students for career, college, and life beyond high school.

Strategy 1	Staff, teachers, and administrators use technology to perform their job duties.
Strategy 2	Students use of technology is accessible and evident in the classroom.
Strategy 3	Staff, teachers and administrators participate in professional development to become proficient in the use of technology in their job assignment.

Accountability Reporting:

Presentations to the school board are made by elementary, middle, and high schools showcasing how technology is integrated in the classroom to promote student achievement.

Indicators may include but are not limited to:

1. The Auburn School District technology infrastructure is a seamlessly integrated digital technology and communication environment that enables everyone to access, manage, deliver, integrate, organize, and evaluate teaching, learning and assessment, construct new knowledge, and communicate with others.
2. Recommendation and feedback systems are provided for staff, teachers, administrators, and parents to provide input for technology equipment, software, and professional development needs.
3. Professional development is provided for technology integration.
4. Informational technology and instructional technology administrators develop a three-year district-wide technology plan outlining vision, goals, budgets, and timelines for deployments of infrastructure, hardware, educational software, and professional development.



Objective 5: The Auburn School District will increase and continue to exceed the State of Washington's on-time and extended high school graduation rates.

Strategy 1	All schools increase community, staff, parent and student understanding of the learning standards, required assessments, and graduation requirements.
Strategy 2	The Auburn School District administrators, principals, and teachers support student transitions from kindergarten through grade 12 by monitoring and intervening with students exhibiting at-risk indicators including attendance, academic, health, social, economic, and discipline.
Strategy 3	Auburn School District and schools increase accelerated program offerings K-12 such as enrichment, advanced placement (AP), career and technical education (CTE); science, technology, engineering and mathematics (STEM); and fine arts.
Strategy 4	Schools communicate with the student who has dropped out of school and their parent in an effort to retrieve or connect the student to additional resources, including principals, counselors, and/or outside working with the district.
Strategy 5	District and school resources are made available to address students identified at risk of failure or dropping out of school.

Accountability Reporting:

The student learning department, school programs department, and principals make scheduled reports to the school board to provide progress regarding dropout statistics, graduation rates, credit attainment of ninth and tenth grade students, course enrollments and course completions of middle and high school advanced course work, and disaggregated achievement dash boards.

Indicators may include but are not limited to:

1. Full-day kindergarten is offered at each elementary school.
2. Decreased numbers of at-risk learners at all grade levels.
3. Increased K-12 intervention and enrichment; course enrollments and completion of advanced course work, including honors, advanced placement, and career and technical education.
4. Second grade students meet state and national standard in reading.
5. All students meet the standards for Algebra.
6. All schools offer extended day/year learning opportunities for intervention and accelerated learning.
7. Technology tracking system in place to communicate progress toward graduation.
8. Professional development opportunities planned and delivered to staff to address dropout prevention, intervention, and retrieval.
9. In-house and/or community credit alternatives available to continue learning for students who have been suspended, including online learning.
10. Credit recovery options are expanded to minimize course failures and increase on-time graduation.



GOAL 2: COMMUNITY ENGAGEMENT

All staff in the Auburn School District are accountable for engaging its diverse community as partners to support and sustain a world-class education system.

Objective: All Auburn School District employees will engage patrons through cultural awareness and a respectful customer service environment.

Strategy 1	All school district employees promote positive and respectful interpersonal relationships with all patrons of the school district.
Strategy 2	All communication to parents and the community is easily accessible, timely, accurate and available in multiple mediums and predominant languages.
Strategy 3	Teachers deliver scheduled K-12 progress reports and report cards regularly to parents in a format that meets the needs of the family.
Strategy 4	The superintendent or designee encourages investments and partnerships with government, businesses, and community organizations to promote school-to-work opportunities, scholarships, academic awards, and financial resources to address school and program needs.

Accountability Reporting:

A dashboard will be used to report to the school board the number of parent and community partnerships that have been developed in the district and in schools, that support student achievement, including volunteers, school-to-work opportunities, scholarships, and academic awards.

Indicators may include but are not limited to:

1. Professional development is delivered to all staff to increase cultural awareness and enhance cultural competence in a customer service environment.
2. Partnerships with parents, local childcare providers, and agencies that serve K-12 students for school readiness are strengthened.
3. Communication by schools and district through multiple mediums and predominant languages meet the specific needs of families.
4. School-to-work opportunities, scholarships, academic awards, and resources from our community are increased to support student achievement and success.
5. Parent perceptual survey data continues to monitor progress toward positive engagement with our patrons.



GOAL 3: POLICIES AND RESOURCE MANAGEMENT

Auburn School District policies and resources are aligned to the strategic plan.

Objective: The district will prioritize resources to support the strategic plan, provide safe learning environments, close learning gaps, and accelerate academic achievement for every student.

Strategy 1	Auburn School District and schools prioritize and align federal, state, local, and grant funding to the strategic plan and school improvement plans.
Strategy 2	Auburn School District supports low performing schools with enhanced resources including budget allocations, programs, and staffing.
Strategy 3	Auburn School District and schools recruit, hire, and retain certificated and classified staff representative of district diversity.
Strategy 4	Auburn School District increases leadership opportunities for administrators, teachers, and classified staff working with students.
Strategy 5	Auburn School District regularly reviews security plans and procedures of all facilities and schools.
Strategy 6	Schools continue implementing anti-bullying/harassment plans.
Strategy 7	Auburn School District continues to support intervention and prevention to further reduce substance abuse.
Strategy 8	Schools implement gang awareness, gang intervention strategies, and education.

Accountability Reporting:

Scheduled reports to the school board utilize dashboards to demonstrate fiscal alignment with the strategic plan; progress of leadership academies; report recruiting, hiring, and retention statistics; and report school and facility safety and security plans and procedures.

Indicators may include but are not limited to:

1. Monitoring of fiscal stewardship and accountability for district resources.
2. Fiscal resources from a wide variety of sources are aligned to support strategic plan as demonstrated by a greater percentage of the budget being allocated to teaching and learning activities.
3. Challenged schools receive additional fiscal and staff resources to address student learning needs.
4. All facilities and schools have up-to-date security plans and procedures in place.
5. Regular review of district policies and procedures is undertaken to ensure support of student achievement.
6. Continued opportunities for leadership development are provided for school board, cabinet, principals, and certificated and classified staff.

AUBURN SCHOOL DISTRICT BUDGET POLICIES, PROCEDURES AND REGULATIONS

Auburn School District is a legally separate entity enjoying all rights and privileges accorded political subdivisions in the State of Washington. The District is fiscally independent. Policymaking and legislative authority are vested in the Board of Directors consisting of five members elected by the voters of the District for staggered four-year terms. The Board is responsible for, among other things; developing policy, adopting the budget, levying property taxes, incurring bonded debt, setting fees, supervising committees, and hiring the Superintendent.

1). General Budget Policies

The Auburn School District budgets its funds in accordance with the Revised Code of Washington (RCW) Chapters 28A.505 and 28A.65.465 and Chapter 392-123 of the Washington Administrative Code (WAC). The School District Board adopts the budget after a public hearing no later than August 31 prior to the start of the new fiscal year on September 1. The time and place of the budget hearing is required to be published through the local news media of the school district. Any person may appear and be heard for or against any part of the budget. The budget is filed with the Educational Service District no later than September 3 and with the Washington State Office of Public Instruction no later than September 10.

An appropriation is a prerequisite to expenditure. Appropriations lapse at the end of the fiscal period. Annual appropriated budgets are adopted at the fund level. Each governmental fund's total expenditures cannot, by law, exceed its formal fund appropriation. Management is authorized to modify specific accounts within the overall fund appropriation. However, only the Board has the authority to increase or decrease a given fund's annual budget. The Board may adopt a revised or supplemental budget appropriation after a public hearing at anytime during the fiscal year.

2). Budgetary Basis of Accounting

For budget purposes, revenues and expenditures are accounted for on a modified accrual basis of accounting as prescribed in law for all governmental funds. Beginning fund balance is budgeted as available resources and, pursuant to law; the budgeted ending fund balance cannot be negative.

Formal budgetary accounting is employed as a management control for all governmental funds. Budgets are adopted on the same basis of accounting used to reflect actual revenues and expenditures on a generally accepted accounting principles basis

3). Minimum Fund Balance Policies

The Board of Directors will provide for financial stability by maintaining a cumulative fund balance for all funds in an amount sufficient to meet all financial obligations to the district on a timely basis. The Board of Directors has a goal of ending fund balance of 3% to 5% of revenues.

AUBURN SCHOOL DISTRICT FUND TYPES

Governmental fund reporting focuses primarily on the sources, uses, and balances of current financial resources and often has a budgetary orientation. It includes general fund, special revenue fund (associated student body fund), capital projects fund, transportation vehicle fund, and debt service fund. The district considers all governmental funds to be “major funds”.

I). General Fund - This fund is the general operating fund of the district. It accounts for all financial resources of the district, except those required to be accounted for in another fund. In keeping with the principle of as few funds as necessary, child nutrition, maintenance, information services, printing and pupil transportation activities are included in the fund.

II). Associated Student Body Fund - This fund is used to account for the extracurricular fees and resources collected in fund-raising events for students. Disbursements require the joint approval of the appropriate student body organization and the district’s board of directors.

III). Debt Service Fund - This fund is used to account for the accumulation of resources for the payment of general long-term debt principal, interest and related expenditures. All of the district’s issues are serial bonds rather than term bonds and do not require sinking funds for each issue. Therefore, the district maintains one debt service fund for all bond issues. Also, there are no legal requirements that mandate a separate fund for each bond issue.

IV). Capital Projects Fund – This fund is used to account for the financial resources to be used for the construction or acquisition of major capital assets. This fund must be used when projects are financed wholly or in part by bond issues, intergovernmental resources, major private donations, special levies or insurance recoveries. This fund is also used to account for energy capital improvements.

V). Transportation Vehicle Fund – This fund is used to account for the purchase, major repair, rebuilding and debt service expenditures related to pupil transportation equipment. The major sources of revenue in this fund include the state reimbursement for pupil transportation equipment and special levies.

AUBURN SCHOOL DISTRICT REVENUES

Revenue Classifications

District revenues are classified by fund and by category as required by the Accounting Manual for Public School Districts in the State of Washington. Authority for the manual is provided under Washington Administrative Code (WAC) 392-123-010.

These categories are:

1000 LOCAL TAXES
2000 LOCAL SUPPORT NON-TAX
3000 STATE REVENUE—GENERAL PURPOSE
4000 STATE REVENUE—SPECIAL PURPOSE
5000 FEDERAL REVENUE—GENERAL PURPOSE
6000 FEDERAL REVENUE—SPECIAL PURPOSE
7000 OTHER SCHOOL DISTRICTS
8000 OTHER ENTITIES
9000 OTHER FINANCING SOURCES

In all governmental funds, except for the Associated Student Body Fund, these categories are further divided into specific revenue or other financing source accounts. The subsidiary revenue or other financing source account numbers, titles, and descriptions are uniform for all applicable funds; however, not all accounts are used in each fund. For state reporting purposes, each account is assigned a four-digit revenue account number. The first two digits represent source of the revenue or other financing source and the last two digits indicate the use of the revenue, if assigned. For example: for Revenue Account 6151 ESEA Disadvantaged—Federal, No Child Left Behind Act of 2001, Title I, Part A, the first digit indicates the source of the revenue as Source 6 Federal Revenue, Special Purpose. The last two digits identify the related program expenditure Account 51 ESEA Disadvantaged—Federal.

In the Associated Student Body Fund, the source of all revenues is Revenue Category 2 Local Non-tax. Financial transactions in the Associated Student Body Fund are further classified into general activities for both revenues and expenditures as follows:

100(0) General Student Body
200(0) Athletics
300(0) Classes
400(0) Clubs
500(0) (Unassigned)
600(0) Private Moneys

AUBURN SCHOOL DISTRICT REVENUES

Key General Fund Revenues

1. State Funds

Over 67% of General Fund revenue or \$103,141,071 for 2012-13 is provided by the state of Washington. \$78,231,473 of that total funds basic education and career and technical education for the district's 14,687 students. That money pays for the salaries, benefits and supplies for 304 elementary teachers, 303 secondary teachers, 36 principals and assistant principals, 43 career and technical teachers and counselors, 20 librarians and 46 counselors and nurses to instruct students in basic education subjects such as reading, math, science, language arts and social studies and career and technical education courses such as automotive technology, sports medicine, robotics, graphic design and culinary arts. Also included in the state allocation are \$11.3 million of funds for 94 special education teachers who provide individual educational program services to students with disabilities. Another \$3.4 million is provided for students with learning challenges, \$3.7 million for pupil transportation and \$1.9 million for bilingual students.

2. Local Property Taxes

Approximately 20% of General Fund revenue or \$31 million is provided by local district property taxes. For \$3.95 per \$1,000 of assessed real property value, taxpayers fund over 100 additional staff members to lower class size, fund district athletic and activity programs, teacher training, curriculum adoptions, textbooks, library books, and the cost of transportation, maintenance and custodial services not covered by the state allocations.

3. Federal Funds

Federal grants account for additional 9% of General Fund revenues. Programs include the USDA free and reduced breakfast and lunch program, Head Start, Title I, Bilingual education, Indian education, and IDEA additional special education services for a total projected amount of \$13.8 million.

Sustaining Local Revenue Sources for the General Fund

Several local programs generate income for the General Fund. Over \$1.3 million is paid each year by students who do not qualify for the free USDA program for breakfast and lunches. Approximately \$400,000 is generated by tuition for preschool programs, all day kindergarten sessions and environmental camps. Rentals of district facilities such as the three performing arts centers, gyms, athletic fields and swimming pool generate another \$360,000. Career and Technical programs such as the automotive technology, horticulture, and culinary arts are budgeted to produce a projected revenue amount of \$637,000.

Key Revenue Factors Considered for 2013-14 General Fund Budget

The primary revenue consideration and concern for the preparation of the 2013-14 General Fund budget was trying to predict the final outcome of the longest state legislative session in the history of Washington State. Not only does the state legislature provide over 67% of the General Fund revenue budget, it also has been mandated by the State Supreme Court to fully fund the shortfall in the education allocation for the state's 295 public school districts. The legislative budget passed on June 30 will provide the district with almost \$10.4 million of new revenue including \$1.5 million for all day kindergarten in 8 district elementaries, \$2.4 million for underfunded utilities, technology equipment and instructional supplies; \$2 million for increases in salaries and benefits, \$1 million to lower class size in kindergarten and first grade and \$1 million for underfunded pupil transportation costs.

AUBURN SCHOOL DISTRICT REVENUES

Key Capital Project Fund Revenues

1. Other Financing Sources

Over 83% of Capital Projects revenue or \$30 million dollars will be generated by the second bond sale authorized by the taxpayers of the district to pay the construction costs for the reconstruction and modernization of Auburn High School. The key factor affecting the development of this budget for 2013-14 was to determine the appropriate amount to include in the bond sale considering arbitrage rules as well as interest rates and the market for municipal bonds. It will be the second sale of bonds under the \$110 million of unlimited tax general obligation bonds authorized by qualified electors of the district in a special election held on November 6, 2012.

2. Local Property Taxes

Approximately 11.4% of Capital Project Fund revenue or \$4.1 million is provided by local district property taxes. For \$1.44 per \$1,000 of assessed real property value, taxpayers will fund over \$4 million of various capital improvement projects such as energy conservation, lighting, sound system installation, restroom upgrades, security and storage projects at Auburn Riverside High School and West Auburn High School.

Key Transportation Vehicle Fund Revenues

More than 97% of the \$688,141 in projected revenue in this fund is from the State of Washington for the purchase of school buses. The money is generated based on a depreciation schedule of the district's bus fleet. The primary budget consideration in the development of this budget was trying to determine if the state legislature would continue to fund the replacement of school buses. Fortunately, the funds were again approved for the 2013-14 fiscal year.

Key Associated Student Body (ASB) Fund Revenues

Key revenue categories for the Associated Student Body(ASB) fund are \$1.45 million for general student body activity and \$1.75 million for club activity. A major generator of general ASB fund revenues are sales in the student stores as well as sales of ASB cards for admissions to games and dances. The typical high school store could generate \$100,000 a year in store sales. Major club revenues include sales of yearbooks and fund raisers for band and choir field trips, sales of tickets for drama productions, and fund raisers for DECA competition travel. The primary budget consideration for 2013-14 is the projected amount of revenue that various activities can generate. Students are expected to break even with their activity and athletic events.

Key Debt Service Revenues

Almost 100% of the revenue in the Debt Service Fund is from property taxes. For \$2.16 per \$1,000 of assessed real property value, taxpayers will fund principal and interest payment on the district's \$143.8 million of outstanding bonds. These bonds were issued to fund construction costs for the reconstruction and modernization of Auburn High School as well as construction of Auburn Mountainview High School and Arthur Jacobsen Elementary School.

AUBURN SCHOOL DISTRICT EXPENDITURES

General Fund Expenditure Classifications

District expenditures are classified by fund and by category as required by the Accounting Manual for Public School Districts in the State of Washington. Authority for the manual is provided under Washington Administrative Code (WAC) 392-123-010.

In the General Fund, expenditures are further classified by program, activity and object.

The General Fund program classifications are as follows:

- 00 Regular Instruction
- 20 Special Education Instruction
- 30 Vocational Education Instruction
- 40 Skills Center Instruction (No district program for this category)
- 50/60 Compensatory Education Instruction funded by State and Federal Grants
- 70 Other Instructional Programs funded by Local Grants
- 80 Community Services including Performing Arts Theaters, Preschool, Swim Pool
- 90 Support Services including Maintenance, Food Services, Pupil Transportation

The General Fund activity classifications are as follows:

- 10 Administration
- 20 Instruction
- 30 Instructional Support
- 40 School Food Service
- 50 Pupil Transportation
- 60 Maintenance and Operation
- 70 Other Services including Information Systems, Printing, Warehouse and Motor pool
- 80 Debt Service
- 90 Public Activities

The General Fund object classifications are as follows:

- 0 Debit Transfer (Catering, Field Trips, Print shop, etc. for internal users)
- 1 Credit Transfer (Catering, Field Trips, Print shop, etc. for internal service providers)
- 2 Salaries-Certificated Employees (Teachers, Principals, Administrators, etc.)
- 3 Salaries-Classified Employees (Cooks, Bus Drivers, Custodians, etc.)
- 4 Employee Benefits and Payroll Taxes
- 5 Supplies, Instructional Resources, Equipment (Books, computers, food, gas)
- 7 Purchased Services (Utilities, Insurance, Building Repairs, Consultants)
- 8 Travel
- 9 Capital Outlay (Equipment with a unit cost greater than \$5,000)

**AUBURN SCHOOL DISTRICT
EXPENDITURES**

Other Fund Expenditure Classifications

In the Capital Projects Fund, required expenditures are further classified by type and source/use codes.

Capital Project type classifications are as follows:

- 10 Sites
- 20 Buildings
- 30 Equipment
- 40 Energy Audits and Capital Improvements
- 50 Sale of Real Estate or Rental of Surplus Property
- 60 Bond/Levy Issuance
- 90 Debt Principal, Interest and Arbitrage Rebate

Capital Project Source/Use classifications are as follows:

- 0 Amounts that are unrestricted and undesignated.
- 1 Amounts derived from the sale of bonds and investment proceeds.
- 2 Amounts received from capital projects levies.
- 3 Amounts received from state agencies.
- 4 Amounts received from federal grants
- 5 Other sources and uses from miscellaneous sources
- 6 Amounts received from Impact Fees based on the Growth Management Act.
- 7 Amounts received from Mitigation Fees based on the State Environmental Protection Act.
- 9 Amounts to be distributed.

In the Transportation Vehicle Fund, required expenditure classifications are type codes as follows:

- 30 Equipment
- 60 Bond/Levy Issuance
- 90 Debt Principal, Interest and Arbitrage Rebate

In the Associated Student Body Fund, required expenditure classifications are the same as the revenue classifications. These activity classifications as follows:

- 100(0) General Student Body
- 200(0) Athletics
- 300(0) Classes
- 400(0) Clubs
- 500(0) (Unassigned)
- 600(0) Private Moneys

In the Debt Service Fund ,required expenditure classifications are as follows:

- 11 Matured principal expenditures.
- 21 Bond interest expenditures
- 41 Bond transfer fees
- 61 Underwriter fees for bond issues

AUBURN SCHOOL DISTRICT EXPENDITURES

General Fund Key Expenditures

General Fund expenditures may be categorized in three distinct ways. All expenditures may be either viewed as objects of expenditures, or as activities of expenditures or as programs of expenditures.

1. Salaries and Benefits Objects of Expenditures

Using the object categorization of expenditures, over 82% of the district operating budget expenditures are for salaries and benefits for certificated and classified staff. Certificated staff include teachers, librarians, principals, counselors and nurses. Classified staff include office assistants, cooks, custodians and bus drivers. Projected expenditures for this category are \$130.8 million for 2013-14. Of that amount \$80.9 million is for basic education staff, \$16.4 million for special education staff, \$5 million for career and technical education staff, \$5.4 million for bus drivers and mechanics and \$6.9 million for maintenance and custodial staff.

2. Teaching Activities- Direct Support for District Goal 1: Student Achievement

Using the activity categorization of expenditures, over 54.79% of the district operating expenditures or \$87,051,923 are for teaching activities. These activities include the direct expenditures for classroom teachers, teachers' aides, their secretaries, textbooks, classroom equipment, computer software and hardware and other supplies used in the classroom. The purpose of these expenditures are to enable the district to achieve Strategic Goal 1 which is to ensure that all students meet or exceed state and district standards, graduate on time and are prepared for career and college.

3. Basic Education Program

Using the program categorization of expenditures, over 54.83% of the district operating budget or \$87,135,199 are budgeted for the basic education program. This program provides free kindergarten through twelfth grade public education to pupils in reading, language arts, mathematics, social studies, science, music, art, health, physical education, industrial arts, and other subjects deemed appropriate by the school district.

Key Expenditure Factors Considered for the 2013-14 General Fund Budget

The major consideration for this budget cycle was the negotiations for the teacher contract for the 2013-15 biennium. The teachers ratified the bargaining agreement which included an average salary increase of 5.2% over the two years of the contract. It also included an additional \$465,000 to be added to the health benefit pool each year to mitigate the increases in health insurance premiums.

Capital Projects Key Expenditures

The primary capital projects expenditures for 2013-14 will be the reconstruction and modernization of Auburn High School. Approximately \$58.8 million will be spent during the fiscal year on this \$120 million project. The project will replace all of the buildings on campus except for the performing arts theater and the auto shop which will be modernized. The construction work is being phased so students can safely remain on campus in their current buildings while the new building is being constructed in a different section of the campus. When completed, the new building will combine all current buildings under one roof, feature improved energy efficiency, new classroom and building technology, seismic upgrades, new synthetic turf baseball and softball fields and expansion of parking stalls from 315 to over 600.

AUBURN SCHOOL DISTRICT EXPENDITURES

Transportation Vehicle Fund Key Expenditures

The only expenditure in the Transportation Vehicle Fund for 2013-14 will be for school buses. Approximately \$1,559,231 will purchase approximately 15 buses to replace aging buses and increase the number of buses to accommodate an increasing school population. The primary budget preparation consideration for 2013-14 is the amount of inflation that will impact the price of buses.

Associated Student Body Key Expenditures

Key expenditure categories for the Associated Student Body(ASB) fund are \$1.7 million for general student body activity and \$1.75 million for club activity. A primary use of general ASB fund expenditures is for the cost of goods sold for the student stores as well as typical school activities such as school proms. The typical high school store could generate \$100,000 a year in store expenditures. Major club expenditures include yearbook production, band and choir field trips, drama productions, and DECA competition travel. The primary budget consideration for 2013-14 is the projected amount of revenue that various activities can generate. Students are expected to break even with their activity and athletic events.

Debt Service Fund Key Expenditures

Key expenditures in the Debt Service fund are principal payments of \$12.78 million and interest payments of \$7 million on the district's outstanding general obligation bonds of \$143.8 million. These bonds were issued to build school buildings such as the current reconstruction and modernization of Auburn High School. Other recent building projects include Auburn Mountainview High School and Arthur Jacobsen Elementary School. The primary budget consideration for 2013-14 is the possibility of refunding prior issues to reduce interest cost for district taxpayers. As interest rates begin to rise this possibility is slowly fading away.

**AUBURN SCHOOL DISTRICT
2013-14 BUDGET PLANNING CALENDAR**

Date	Activity	Responsibility
2/23/2013	Project staff requirements	HR Associate Superintendent
2/23/2013	Project enrollment and non salary requirements	Deputy Superintendent
3/6/2013	Project beginning fund balance and revenue	Deputy Superintendent
3/20/2013	Complete first budget draft	District Administrative Staff
3/21/2013	Review first draft	Superintendent's Cabinet
3/29/2013	Provide changes to first draft	Superintendent's Cabinet
4/17/2013	Complete second budget draft	District Administrative Staff
4/18/2013	Review second draft	Superintendent's Cabinet
5/10/2013	Provide changes to second draft	Superintendent's Cabinet
5/21/2013	Complete third budget draft	District Administrative Staff
5/23/2013	Review third budget draft	Superintendent's Cabinet
5/31/2013	Provide changes to third draft	Superintendent's Cabinet
6/11/2013	Complete fourth budget draft	District Administrative Staff
6/13/2013	Review final draft	Superintendent's Cabinet
6/21/2013	Review final draft	Board of Directors
6/24/2013	First newspaper notice for hearing and adoption	Deputy Superintendent
7/1/2013	Second newspaper notice for hearing and adoption	Deputy Superintendent
7/8/2013	Public budget hearing and adoption	Board of Directors
7/23/2013	Approval by Educational Service District	Deputy Superintendent
8/8/2013	Approval by Washington State Office of Superintendent of Public Instruction	Deputy Superintendent

**AUBURN SCHOOL DISTRICT
BUDGET IMPLEMENTATION, ADMINISTRATION AND MANAGEMENT**

The board places responsibility with the superintendent for administering the operating budget, once adopted. All actions of the superintendent in executing the programs and/or activities as set forth in the adopted operating budget are authorized subject to the following provisions:

Expenditure of funds for the employment and assignment of staff meet the legal requirements of the state of Washington and adopted board policies;

Funds held in reserve accounts for self-insurance and other such contingencies may not be expended unless approved for purposes designated by the board;

Complete listing of expenditures for supplies, materials and services is presented for board approval and/or ratification;

Purchases are made according to the legal requirements of the state of Washington and adopted board policy;

Funds may be transferred from one budget classification to another subject to such restrictions as may be imposed by the board

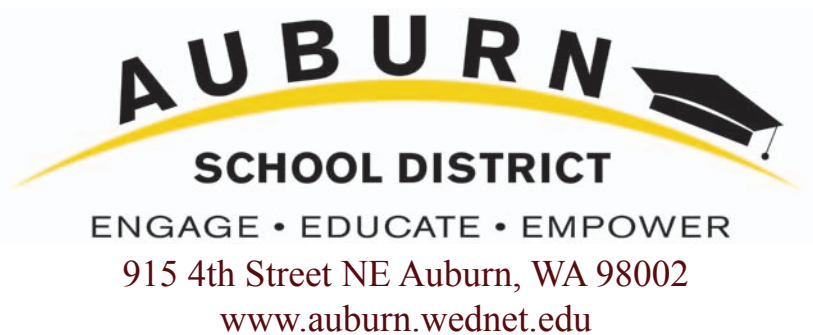
The superintendent shall be responsible for establishing procedures to authorize and control the payroll operations of the district. The board may act on behalf of individual staff to deduct a certain amount from the staff member's paycheck and remit an agreed amount to a designee of the staff member. No involuntary deduction may be made from the wages of a staff member except for federal income tax, social security, medical aid, and state retirement, or in compliance with a court order such as garnishment; and

Financial reports are submitted to the board each month.

A budgetary goal of the board is to maintain a General Fund fund balance of 3-5% of budgeted revenues.

Budgets are developed each year for all five governmental funds which include the General Fund, the Capital Projects Fund, the Debt Service Fund, the Associated Student Body Fund and the Transportation Vehicle Fund.

FINANCIAL SECTION



**AUBURN SCHOOL DISTRICT
STATEMENT OF REVENUES BY SOURCE, EXPENDITURES BY OBJECT
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS
2009-10 ACTUAL THROUGH 2013-14 ADOPTED BUDGET**

	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
REVENUES BY SOURCE					
Local Taxes	\$ 44,375,824	\$ 48,175,370	\$ 50,122,058	\$ 50,302,438	\$ 50,655,890
Local Non-Tax	7,254,894	7,540,398	7,468,512	10,914,615	10,414,612
State, General Purpose	72,606,755	70,315,169	73,403,321	74,533,120	84,213,223
State, Special Purpose	15,689,224	15,995,350	17,195,569	15,881,102	19,598,940
Federal, General Purpose	138,243	151,548	133,197	107,000	126,302
Federal, Special Purpose	17,302,367	16,983,925	12,909,035	12,345,979	13,720,965
Revenues From Other Sources	932,565	928,943	975,305	883,969	627,575
TOTAL REVENUES	158,299,872	160,090,703	162,206,997	164,968,223	179,357,507
EXPENDITURES BY OBJECT					
Certificated Salaries	62,951,917	64,576,702	64,768,910	64,971,979	69,851,842
Classified Salaries	24,772,407	25,293,300	24,707,397	25,126,674	26,566,653
Employee Benefits	26,637,046	27,646,875	29,166,684	30,196,792	34,385,844
Supplies	6,867,181	6,550,239	7,477,321	8,221,475	9,307,072
Purchased Services	10,893,689	10,449,700	10,735,462	14,373,337	18,549,714
Travel	145,977	110,046	131,707	145,155	153,369
Extracurricular	2,215,034	2,265,236	2,198,204	3,942,879	4,080,900
Debt Service:					
Principal	12,915,000	4,505,000	4,125,000	2,285,000	12,780,000
Interest and Other Charges	4,892,106	3,946,720	3,949,622	4,700,000	7,103,528
Capital Outlay:					
Sites and Site Improvements	2,946,004	1,209,843	1,046,024	3,000,000	3,000,000
Buildings	2,565,926	8,821,885	8,162,730	91,300,000	65,806,234
Equipment	2,396,584	1,929,030	1,603,561	4,450,944	3,636,730
Energy Improvements	107,069	431,225	-	-	-
TOTAL EXPENDITURES	160,305,940	157,735,801	158,072,622	252,714,235	255,221,886
Excess of Revenues Over (Under) Expenditures	(2,006,068)	2,354,902	4,134,375	(87,746,012)	(75,864,379)
OTHER FINANCING SOURCES (USES)					
Bond Sale and Refunding Bond Sales	-	40,965,756	9,997,004	87,735,051	30,000,000
Other Financing Uses	-	(40,766,778)	(9,935,303)	(22,341,769)	-
Sale of Equipment	10,943	23,451	37,867	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,943	222,429	99,568	65,393,282	30,000,000
NET CHANGE IN FUND BALANCE	(1,995,125)	2,577,331	4,233,943	(22,352,730)	(45,864,379)
Fund Balances - September 1	36,374,284	34,379,159	36,956,490	36,627,757	106,072,843
Fund Balances - August 31	\$ 34,379,159	\$ 36,956,490	\$ 41,190,433	\$ 14,275,027	\$ 60,208,464

**AUBURN SCHOOL DISTRICT
STATEMENT OF REVENUES BY SOURCE, EXPENDITURES BY OBJECT
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS
2014-15 PROJECTED BUDGET THROUGH 2017-18 PROJECTED BUDGET**

	ADOPTED BUDGET 2013-14	PROJECTED 2014-15	PROJECTED 2015-16	PROJECTED 2016-17	PROJECTED 2017-18
REVENUES BY SOURCE:					
Local Taxes	\$ 50,655,889	\$ 53,154,468	\$ 56,541,553	\$ 57,548,910	\$ 58,728,126
Local Non-Tax	10,414,613	9,584,454	9,649,393	9,599,623	9,580,848
State, General Purpose	84,213,223	89,778,556	96,913,609	99,750,273	112,062,831
State, Special Purpose	19,598,940	51,397,956	21,899,009	22,718,183	22,724,868
Federal, General Purpose	126,302	126,402	126,402	126,402	126,402
Federal, Special Purpose	13,720,965	13,995,384	14,275,292	14,560,798	14,852,014
Revenues From Other Sources	627,575	640,127	652,929	665,988	679,308
TOTAL REVENUES	179,357,507	218,677,347	200,058,187	204,970,177	218,754,397
EXPENDITURES BY OBJECT:					
Certificated Salaries	69,851,842	71,248,879	74,098,834	77,803,776	84,417,097
Classified Salaries	26,566,653	27,097,986	28,181,906	29,591,001	32,106,236
Employee Benefits	34,385,844	35,073,561	36,476,503	38,300,328	41,555,856
Supplies	9,307,072	9,493,213	9,872,942	10,366,589	11,247,749
Purchased Services	18,549,714	18,920,708	19,677,537	20,661,413	22,417,634
Travel	153,369	156,436	162,694	170,829	185,349
Extracurricular	4,080,900	4,101,305	4,143,138	4,185,399	4,228,089
Debt Service:					
Principal	12,780,000	4,545,000	5,795,000	9,030,000	9,010,000
Interest and Other Charges	7,103,528	7,972,211	7,756,427	5,437,839	7,246,376
Capital Outlay:					
Sites and Site Improvements	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Buildings	65,806,234	42,694,003	18,612,917	62,810,450	27,000,000
Equipment	3,636,730	4,779,049	7,082,211	6,386,321	5,143,659
TOTAL EXPENDITURES	255,221,886	229,082,352	214,860,108	267,743,945	247,558,045
Excess of Revenues Over (Under) Expenditures	(75,864,379)	(10,405,005)	(14,801,921)	(62,773,768)	(28,803,648)
OTHER FINANCING SOURCES (USES)					
Bond Sale and Refunding Bond Sales	30,000,000	15,000,000	-	50,700,000	26,950,000
Sale of Equipment	-	50,000	41,000	42,000	43,000
TOTAL OTHER FINANCING SOURCES (USES)	30,000,000	15,050,000	41,000	50,742,000	26,993,000
NET CHANGE IN FUND BALANCE	(45,864,379)	4,644,995	(14,760,921)	(12,031,768)	(1,810,648)
Fund Balances - September 1	106,072,843	60,208,464	64,853,459	50,092,538	38,060,770
Fund Balances - August 31	\$ 60,208,464	\$ 64,853,459	\$ 50,092,538	\$ 38,060,770	\$ 36,250,122

AUBURN SCHOOL DISTRICT GENERAL FUND

This fund is the general operating fund of the district. It accounts for all financial resources of the district, except those required to be accounted for in another fund. In keeping with the principle of as few funds as necessary, child nutrition, maintenance, information services, printing and pupil transportation activities are included in the fund.

Over 67% of General Fund revenue is provided by the state of Washington. Of that amount over 78% funds basic education and career and technical education for the district's 14,950 students. That money pays for the salaries, benefits and supplies for over three hundred elementary teachers, over three hundred secondary teachers, almost 40 principals and assistant principals, over 40 career and technical teachers and counselors, 20 librarians and over 40 counselors and nurses to instruct students in basic education subjects such as reading, math, science, language arts and social studies and career and technical education courses such as auto shop, sports medicine, robotics, graphic design and culinary arts. Of the state allocation, about 11% funds over 90 special education teachers who provide individual educational program services to students with disabilities. Another 3% provides for students with learning challenges, almost 4% for pupil transportation and almost 2% for bilingual students.

Approximately 20% of General Fund revenue is provided by local district property taxes. For \$3.95 per \$1,000 of assessed real property value, taxpayers fund over 100 additional staff members to lower class size, fund district athletic and activity programs, teacher training, curriculum adoptions, textbooks, library books, and the cost of transportation, maintenance and custodial services not covered by the state allocations.

Federal grants account for additional 9% of General Fund revenues. Programs include the USDA free and reduced breakfast and lunch program, Head Start, Title I, Bilingual education, Indian education, and IDEA additional special education services for a total projected amount of \$13.8 million.

Revenue projections are based on projected enrollment increases used in the district's six year capital facility plan. Revenue projections also included projected increases in state revenue allocation rates based on current legislation for future allocations by 2017-18 for materials and supplies, increased instructional hours in grades 7-12, full day kindergarten, classified and administrative salaries and lowering class size to 17 pupils/ teacher for grades k-3.

Over 82% of the district operating budget expenditures are for salaries and benefits for certificated and classified staff. Certificated staff include teachers, librarians, principals, counselors and nurses. Classified staff include office assistants, cooks, custodians and bus drivers. Projected expenditures for this category are \$130.8 million for 2013-14. Of that amount \$80.9 million is for basic education staff, \$16.4 million for special education staff, \$5 million for career and technical education staff, \$5.4 million for bus drivers and mechanics and \$6.9 million for maintenance and custodial staff.

Over 54.79% of the district operating expenditures are for teaching activities. These activities include the direct expenditures for classroom teachers, teachers' aides, their secretaries, textbooks, classroom equipment, computer software and hardware and other supplies used in the classroom. The purpose of these expenditures are to enable the district to achieve Strategic Goal 1 which is to ensure that all students meet or exceed state and district standards, graduate on time and are prepared for career and college.

Over 54.83% of the district operating budget is budgeted for the basic education program. This program provides free kindergarten through twelfth grade public education to pupils in reading, language arts, mathematics, social studies, science, music, art, health, physical education, industrial arts, and other subjects deemed appropriate by the school district.

**AUBURN SCHOOL DISTRICT
GENERAL FUND**

Expenditure projections for 2014-15 include an additional 2% for salary increases included in recently negotiated employee bargaining agreements. Inflation, future salary increases and enrollment growth generated expenditure assumptions that increase expenditures by 4% for 2015-16 and 5% for 2016-17. In addition to these assumptions, another 3.5% was added to the assumptions for 2017-18 for a total of 8.5% to match a similar increase in revenues. This increase is expected to be the final step that the state legislature has been mandated to take by law to fully fund basic education by 2017-18. It is assumed that the most difficult step of reducing class size to 17 pupils per teacher for grades K-3 will be taken in the final year. Districts will not only need to add teachers but also classrooms to accomplish that goal. Auburn School District would need to add at least 90 teachers as well as 90 classrooms or about four new elementary schools. Educators throughout the state will need time to find creative ways such as team teaching to lower class size without embarking on a costly construction boom.

In accordance with the requirements for fund balance classifications in GASB 54, this fund has nonspendable, restricted, assigned and unassigned fund balance classifications. Approximately 6% to 7% of fund balance or \$600,000 to \$900,000 is classified as nonspendable for inventories and prepaid items. Another 3.5% to 9% or \$400,000 to \$900,000 is classified as restricted for the USDA Child Nutrition program for free and reduced lunches and the State Learning Assistance Program (LAP). These restrictions have been imposed by federal and state legislation. Approximately \$1.8 million of fund balance has been assigned by district management to accommodate the needs of a growing student population that exceed resources provided by the state. The remainder of fund balance is unassigned.

A district goal and objective that are not in the current budget include Goal 1: Student Achievement, Objective 4: Technology will be integral to administration and teaching and learning to prepare all students for career, college and life beyond high school. The district has created an Ad Hoc Citizen Technology Committee to develop plans to ask voters for a six year technology property tax levy in order to obtain the resources to accomplish this goal.

In accordance with the requirements of GASB Statement 45 for retiree health insurance benefits, the district has determined its annual other post-employment benefit (OPEB) cost, the percentage of OPEB cost contributed to the plan, and the net OPEB obligation for fiscal years 2009 to 2012. Information for 2013 will be available when the actuarial study has been completed for the fiscal year. See below for available information.

Fiscal Year Ended	Annual OPEB Cost	% of OPEB Cost Contributed	Net OPEB Obligation
8/31/2012	\$ 3,375,691	59.93%	\$ 9,810,315
8/31/2011	\$ 3,702,701	21.98%	\$ 8,444,355
8/31/2010	\$ 3,583,915	22.99%	\$ 5,555,388
8/31/2009	\$ 3,554,516	21.36%	\$ 2,795,263

As of August 31, 2011, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$35.9 million, and actuarial value of assets was \$0, resulting in a Unfunded Actuarial Accrued Liability (UAAL) of \$35.9 million. The UAAL is being amortized as a level percentage of pay on an open basis over a period of 30 years. The UAAL as a percentage of covered payroll of \$89,476,306 is 40%. For further information on the results of the actuarial valuation of the employer provided subsidies associated with Washington State's Public Employee Benefits Board plan for retirees refer to http://osa.leg.wa.gov/Actuarial_services/OPEB/OPEB.htm.

AUBURN SCHOOL DISTRICT
STATEMENT OF REVENUES BY SOURCE, EXPENDITURES BY PROGRAM FUNCTION
AND CHANGES IN FUND BALANCES
GENERAL FUND
2009-10 ACTUAL THROUGH 2013-14 ADOPTED BUDGET

	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
REVENUES BY SOURCE:					
Local Taxes	25,105,694	27,635,643	29,576,925	\$ 30,258,960	\$ 31,018,194
Local Non-Tax	3,734,460	3,932,707	3,583,427	5,238,691	4,141,933
State, General Purpose	72,606,755	70,315,169	73,403,321	74,533,120	84,213,223
State, Special Purpose	14,873,338	15,264,296	15,224,476	15,210,010	18,927,848
Federal, General Purpose	138,243	151,548	133,197	107,000	126,302
Federal, Special Purpose	17,302,367	16,983,925	12,909,035	12,345,979	13,720,965
Revenues from other sources	932,565	928,943	975,305	883,969	627,575
TOTAL REVENUES	134,693,422	135,212,231	135,805,686	138,577,729	152,776,040
EXPENDITURES BY PROGRAM FUNCTION:					
Regular Instruction	73,313,481	73,528,958	78,528,993	80,063,757	88,135,199
Special Instruction	13,821,513	14,735,842	16,643,184	16,795,922	18,729,324
Vocational Instruction	5,521,411	5,654,358	5,475,188	6,052,425	6,730,913
Compensatory Education	12,544,417	13,242,521	7,715,152	7,600,377	8,614,988
Other Educational Programs	486,149	670,850	1,006,558	2,242,654	4,460,046
Community Services	775,025	794,902	902,401	1,178,479	1,203,626
Support Services	15,661,356	15,402,775	15,959,864	17,497,421	18,557,397
Child Nutrition Services	4,707,514	4,814,488	5,053,335	5,430,038	6,004,240
Pupil Transportation Services	5,438,003	5,782,168	5,702,805	6,321,783	6,456,260
Capital Outlay - Equipment	235,781	129,529	102,241		
TOTAL EXPENDITURES	132,504,650	134,756,391	137,089,721	143,182,856	158,891,993
Excess of Revenues Over (Under) Expenditures	2,188,772	455,840	(1,284,035)	(4,605,127)	(6,115,953)
OTHER FINANCING SOURCES (USES)					
Sale of Equipment	3,755	11,315	16,501	-	-
Total Other Financing Sources (Uses)	3,755	11,315	16,501	-	-
Excess of Revenues & Other Financing Sources Over (Under) Expenditures & Other Uses	2,192,527	467,155	(1,267,534)	(4,605,127)	(6,115,953)
FUND BALANCE-September 1	8,782,280	10,974,807	11,441,962	9,301,891	10,924,586
FUND BALANCE -August 31	\$ 10,974,807	\$ 11,441,962	\$ 10,174,428	\$ 4,696,764	\$ 4,808,633

**AUBURN SCHOOL DISTRICT
STATEMENT OF REVENUES BY SOURCE, EXPENDITURES BY PROGRAM FUNCTION
AND CHANGES IN FUND BALANCES
GENERAL FUND**

2013-14 ADOPTED BUDGET THROUGH 2017-18 PROJECTED BUDGET

ADOPTED BUDGET 2013-14	PROJECTED 2014-15	PROJECTED 2015-16	PROJECTED 2016-17	PROJECTED 2017-18
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REVENUES BY SOURCE:

Local Taxes	\$ 31,018,194	33,267,130	35,794,787	\$ 37,029,292	\$ 38,083,493
Local Non-Tax	4,141,933	4,224,772	4,309,267	4,395,452	4,483,361
State, General Purpose	84,213,223	89,778,556	96,913,609	99,750,273	111,336,419
State, Special Purpose	18,927,848	20,713,442	21,200,805	22,006,015	22,724,868
Federal, General Purpose	126,302	126,402	126,402	126,402	126,402
Federal, Special Purpose	13,720,965	13,995,384	14,275,292	14,560,798	14,852,014
Revenues from other sources	627,575	640,127	652,929	665,988	679,308

TOTAL REVENUES

152,776,040	162,745,813	173,273,091	178,534,220	192,285,865
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EXPENDITURES BY PROGRAM FUNCTION:

Regular Instruction	88,135,199	89,897,903	93,493,819	98,168,510	106,512,833
Special Instruction	18,729,324	19,103,910	19,868,067	20,861,470	22,634,695
Vocational Instruction	6,730,913	6,865,531	7,140,153	7,497,160	8,134,419
Compensatory Education	8,614,988	8,787,288	9,138,779	9,595,718	10,411,354
Other Educational Programs	4,460,046	4,549,247	4,731,217	4,967,778	5,390,039
Community Services	1,203,626	1,227,699	1,276,806	1,340,647	1,454,602
Support Services	18,557,397	18,928,545	19,685,687	20,669,971	22,426,919
Child Nutrition Services	6,004,240	6,124,325	6,369,298	6,687,763	7,256,223
Pupil Transportation Services	6,456,260	6,585,385	6,848,801	7,191,241	7,802,496

TOTAL EXPENDITURES

158,891,993	162,069,833	168,552,626	176,980,257	192,023,579
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Excess of Revenues Over

(Under) Expenditures

(6,115,953)	675,980	4,720,465	1,553,963	262,286
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OTHER FINANCING SOURCES (USES)

Sale of Equipment	-	15,000	16,000	17,000	18,000
Total Other Financing Sources (Uses)	-	15,000	16,000	17,000	18,000

Excess of Revenues & Other

Financing Sources Over (Under)

Expenditures & Other Uses

(6,115,953)	690,980	4,736,465	1,570,963	280,286
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FUND BALANCE-September 1

10,924,586	4,808,633	5,499,613	10,236,078	11,807,041
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FUND BALANCE -August 31

\$ 4,808,633	\$ 5,499,613	\$ 10,236,078	\$ 11,807,041	\$ 12,087,326
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**AUBURN SCHOOL DISTRICT
STATEMENT OF REVENUES BY SOURCE, EXPENDITURES BY OBJECT
AND CHANGES IN FUND BALANCES
GENERAL FUND
2009-10 ACTUAL THROUGH 2013-14 ADOPTED BUDGET**

	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
REVENUES BY SOURCE:					
Local Taxes	25,105,694	27,635,643	29,576,925	\$ 30,258,960	\$ 31,018,194
Local Non-Tax	3,734,460	3,932,707	3,583,427	5,238,691	4,141,933
State, General Purpose	72,606,755	70,315,169	73,403,321	74,533,120	84,213,223
State, Special Purpose	14,873,338	15,264,296	15,224,476	15,210,010	18,927,848
Federal, General Purpose	138,243	151,548	133,197	107,000	126,302
Federal, Special Purpose	17,302,367	16,983,925	12,909,035	12,345,979	13,720,965
Revenues from other sources	932,565	928,943	975,305	883,969	627,575
TOTAL REVENUES	134,693,422	135,212,231	135,805,686	138,577,729	152,776,040
EXPENDITURES BY OBJECT:					
Certificated Salaries	62,951,917	64,576,702	64,768,910	64,971,979	69,851,842
Classified Salaries	24,772,407	25,293,300	24,707,397	25,126,674	26,566,653
Employee Benefits	26,637,046	27,646,875	29,166,684	30,196,792	34,385,844
Supplies and Materials	6,867,181	6,550,239	7,477,321	8,221,475	9,307,072
Purchased Services	10,893,689	10,449,700	10,735,462	14,373,337	18,549,714
Travel	145,977	110,046	131,707	145,155	153,369
Capital Outlay	236,433	129,529	102,241	147,444	77,499
TOTAL EXPENDITURES	132,504,650	134,756,391	137,089,722	143,182,856	158,891,993
Excess of Revenues Over (Under) Expenditures	2,188,772	455,840	(1,284,036)	(4,605,127)	(6,115,953)
OTHER FINANCING SOURCES (USES)					
Sale of Equipment	3,755	11,315	16,501	-	-
Total Other Financing Sources (Uses)	3,755	11,315	16,501	-	-
Excess of Revenues & Other Financing Sources Over (Under) Expenditures & Other Uses	2,192,527	467,155	(1,267,535)	(4,605,127)	(6,115,953)
FUND BALANCE-September 1	8,782,280	10,974,807	11,441,962	9,301,891	10,924,586
FUND BALANCE -August 31	\$ 10,974,807	\$ 11,441,962	\$ 10,174,427	\$ 4,696,764	\$ 4,808,633

AUBURN SCHOOL DISTRICT
STATEMENT OF REVENUES BY SOURCE, EXPENDITURES BY OBJECT
AND CHANGES IN FUND BALANCES
GENERAL FUND
2013-14 ADOPTED BUDGET THROUGH 2017-18 PROJECTED BUDGET

	ADOPTED BUDGET 2013-14	PROJECTED 2014-15	PROJECTED 2015-16	PROJECTED 2016-17	PROJECTED 2017-18
REVENUES BY SOURCE:					
Local Taxes	\$ 31,018,194	33,267,130	35,794,787	\$ 37,029,292	\$ 38,083,493
Local Non-Tax	4,141,933	4,224,772	4,309,267	4,395,452	4,483,361
State, General Purpose	84,213,223	89,778,556	96,913,609	99,750,273	111,336,419
State, Special Purpose	18,927,848	20,713,442	21,200,805	22,006,015	22,724,868
Federal, General Purpose	126,302	126,402	126,402	126,402	126,402
Federal, Special Purpose	13,720,965	13,995,384	14,275,292	14,560,798	14,852,014
Revenues from other sources	627,575	640,127	652,929	665,988	679,308
TOTAL REVENUES	152,776,040	162,745,813	173,273,091	178,534,220	192,285,865
EXPENDITURES BY OBJECT:					
Certificated Salaries	69,851,842	71,248,879	74,098,834	77,803,776	84,417,097
Classified Salaries	26,566,653	27,097,986	28,181,906	29,591,001	32,106,236
Employee Benefits	34,385,844	35,073,561	36,476,503	38,300,328	41,555,856
Supplies	9,307,072	9,493,213	9,872,942	10,366,589	11,247,749
Purchased Services	18,549,714	18,920,708	19,677,537	20,661,413	22,417,634
Travel	153,369	156,436	162,694	170,829	185,349
Capital Outlay	77,499	79,049	82,211	86,321	93,659
TOTAL EXPENDITURES	158,891,993	162,069,833	168,552,627	176,980,257	192,023,580
Excess of Revenues Over (Under) Expenditures	(6,115,953)	675,980	4,720,464	1,553,963	262,285
OTHER FINANCING SOURCES (USES)					
Sale of Equipment	-	15,000	16,000	17,000	18,000
Total Other Financing Sources (Uses)	-	15,000	16,000	17,000	18,000
Excess of Revenues & Other Financing Sources Over (Under) Expenditures & Other Uses	(6,115,953)	690,980	4,736,464	1,570,963	280,285
FUND BALANCE-September 1	10,924,586	4,808,633	5,499,613	10,236,077	11,807,040
FUND BALANCE -August 31	\$ 4,808,633	\$ 5,499,613	\$ 10,236,077	\$ 11,807,040	\$ 12,087,325

**AUBURN SCHOOL DISTRICT
ASSOCIATED STUDENT BODY FUND (ASB)**

This fund is used to account for the extracurricular fees and resources collected in fund-raising events for students. Disbursements require the joint approval of the appropriate student body organization and the district's board of directors. The fund balance, in accordance with GASB 54 is restricted by state law to student activities.

Significant revenue categories for the Associated Student Body(ASB) fund are \$1.45 million for general student body activity and \$1.75 million for club activity. A major generator of general ASB fund revenues are sales in the student stores as well as sales of ASB cards for admissions to games and dances. The typical high school store could generate \$100,000 a year in store sales. Major club revenues include sales of yearbooks and fund raisers for band and choir field trips, sales of tickets for drama productions, and fund raisers for DECA competition travel. The primary budget consideration for 2013-14 is the projected amount of revenue that various activities can generate. Students are expected to break even with their activity and athletic events.

Significant expenditure categories for the Associated Student Body(ASB) fund are \$1.7 million for general student body activity and \$1.75 million for club activity. A primary use of general ASB fund expenditures is for the cost of goods sold for the student stores as well as typical school activities such as school proms. The typical high school store could generate \$100,000 a year in store expenditures. Major club expenditures include yearbook production, band and choir field trips, drama productions, and DECA competition travel. The primary budget consideration for 2013-14 is the projected amount of revenue that various activities can generate. Students are expected to break even with their activity and athletic events.

Revenue projection assumptions were based on an overall average three year decline of 1.28% applied to actual balances. Expenditure projections were based on an overall actual average increase of 1.02% applied to actual balances. These assumptions produce a declining fund balance projection from \$1,08,514 in the Adopted Budget for 2013-14 to \$474,870 in 2017-18. Each school ASB will separately address the negative trend of declining fund balances with creative fund raising and prudent monitoring of expenditures. Historically, all schools have met the challenge of living within their means. Strong internal controls including excellent financial reports enable ASB's to effectively and efficiently use their resources for maximum student benefit and enjoyment.

**AUBURN SCHOOL DISTRICT
STATEMENT OF REVENUES BY SOURCE
EXPENDITURES BY FUNCTION AND OBJECT
AND CHANGES IN FUND BALANCES
ASSOCIATED STUDENT BODY FUND
2013-14 ADOPTED BUDGET THROUGH 2017-18 PROJECTED BUDGET**

ADOPTED BUDGET 2013-14	PROJECTED 2014-15	PROJECTED 2015-16	PROJECTED 2016-17	PROJECTED 2017-18
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REVENUES BY SOURCE:

Local Non-Tax:

General	\$ 1,733,300	\$ 1,722,207	\$ 1,711,185	\$ 1,700,233	\$ 1,689,352
Athletics	222,000	220,579	217,756	214,969	212,217
Classes	271,313	269,577	266,126	262,720	259,357
Clubs	1,754,674	1,743,444	1,721,128	1,699,098	1,677,349
Other	119,010	118,248	116,735	115,241	113,765

Total Revenues

4,100,297	4,074,055	4,032,930	3,992,261	3,952,040
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EXPENDITURES BY OBJECT AND FUNCTION:

Extracurricular Object:

General	1,454,035	1,461,305	1,476,210	1,491,268	1,506,479
Athletics	333,384	335,051	338,468	341,921	345,408
Classes	295,300	296,777	299,804	302,862	305,951
Clubs	1,880,371	1,889,773	1,909,049	1,928,521	1,948,192
Other	117,810	118,399	119,607	120,827	122,059

Object-Extracurricular

4,080,900	4,101,305	4,143,138	4,185,399	4,228,089
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Excess of Revenues Over

(Under) Expenditures

19,397	(27,250)	(110,208)	(193,138)	(276,049)
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FUND BALANCE - September 1

1,062,117	1,081,514	1,054,265	944,057	750,919
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FUND BALANCE - August 31

\$ 1,081,514	\$ 1,054,264	\$ 944,057	\$ 750,919	\$ 474,870
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**AUBURN SCHOOL DISTRICT
STATEMENT OF REVENUES BY SOURCE
EXPENDITURES BY OBJECT AND FUNCTION
AND CHANGES IN FUND BALANCES
ASSOCIATED STUDENT BODY FUND
2009-10 ACTUAL THROUGH 2013-14 ADOPTED BUDGET**

ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
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REVENUES BY SOURCE:

Local Non-Tax:

General	\$ 606,945	\$ 612,113	\$ 681,856	\$ 1,713,005	\$ 1,733,300
Athletics	185,058	194,264	178,438	256,617	222,000
Classes	170,876	137,953	132,822	280,880	271,313
Clubs	1,298,030	1,178,111	1,211,894	1,659,689	1,754,674
Other	40,059	59,999	50,867	109,660	119,010

Total Revenues

2,300,968	2,182,440	2,255,877	4,019,851	4,100,297
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EXPENDITURES BY OBJECT AND FUNCTION:

Extracurricular Object:

General	384,005	439,015	490,218	1,418,418	1,454,035
Athletics	278,277	315,532	283,976	311,258	333,384
Classes	144,824	136,644	139,618	292,571	295,300
Clubs	1,373,687	1,310,706	1,239,333	1,809,572	1,880,371
Other	34,241	63,339	45,059	111,060	117,810

Total Expenditures

2,215,034	2,265,236	2,198,204	3,942,879	4,080,900
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**Excess of Revenues Over
(Under) Expenditures**

85,934	(82,796)	57,673	76,972	19,397
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FUND BALANCE - September 1

1,372,266	1,458,200	1,375,404	957,531	1,062,117
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FUND BALANCE - August 31

\$ 1,458,200	\$ 1,375,404	\$ 1,433,077	\$ 1,034,503	\$ 1,081,514
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AUBURN SCHOOL DISTRICT DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for the payment of general long-term debt principal, interest and related expenditures. All of the district's issues are serial bonds sold to fund capital facilities. In accordance with GASB 54, the fund balance of this fund is restricted by law for the payment of debt service expenditures.

Almost 100% of the revenue in the Debt Service Fund is from property taxes. For \$2.16 per \$1,000 of assessed real property value, taxpayers will fund principal and interest payment on the district's \$143.8 million of outstanding bonds. These bonds were issued to fund construction costs for the reconstruction and modernization of Auburn High School as well as construction of Auburn Mountainview High School, Arthur Jacobsen Elementary School and Lakeland Hills Elementary School.

Key expenditures in the Debt Service fund are principal payments of \$12.78 million and interest payments of \$7 million on the district's outstanding general obligation bonds of \$143.8 million. The primary budget consideration for 2013-14 is the possibility of refunding prior issues to reduce interest cost for district taxpayers. As interest rates begin to rise this possibility is slowly fading away.

Projections of revenue and expenditures for this fund were based on projected bond sales and tax levies required to service the debt for these current and future bond sales. Future bond sales are based on the capital project six year facility plan for future district school buildings. Tax levies for this fund are coordinated with the tax levies for the General Fund, Capital Projects Fund and Transportation Vehicle Fund to maintain a level tax burden for district tax payers.

**AUBURN SCHOOL DISTRICT
DEBT SERVICE FUND**

OUTSTANDING BONDS PAYABLE

	Balance 9/1/2012	Increases	Decreases	Balance 8/31/2013
2004 UTGO Refunding Bonds- Auburn Mountainview High School	\$ 17,645,000	\$ -	\$ 1,795,000	\$ 15,850,000
2004 UTGO Bonds- Auburn Mountainview High School	4,740,000	-	355,000	4,385,000
2005 UTGO Bonds-	20,000,000	-	20,000,000	-
2010 UTGO Refunding Bonds- Lakeland Hills Elementary School Arthur Jacobsen Elementary School	35,450,000	-	-	35,450,000
2012 UTGO Refunding Bonds- Arthur Jacobsen Elementary School	9,290,000	-	135,000	9,155,000
2013 UTGO and Refunding Bonds- Auburn High School Reconstruction and Modernization	-	78,855,000	-	78,855,000
Totals	\$ 87,125,000	\$ 78,855,000	\$ 22,285,000	\$ 143,695,000

COMPUTATION OF LEGAL DEBT MARGIN

	With a Vote 5%	With a Vote 2.5%	Without a Vote 3/8%
Total Taxable Assessed Value for Debt Service Fund Levies	\$ 7,786,247,895	\$ 7,786,247,895	\$ 7,786,247,895
Debt Limit - % of Taxable Assessed Value 1/	x 5%	x 2.5%	x 3/8%
	\$ 389,312,395	\$ 194,656,197	\$ 29,198,430
Total Bonded Debt	\$ 143,695,000		
Less Assets in Debt Service Fund Available for Payment of Principal	<u>\$ (7,981,180)</u>		
Total Debt Applicable to to Debt Limits	<u>\$ 135,713,820</u>	\$ 135,713,820	\$ 29,198,430
Legal Debt Margin	<u>\$ 253,598,575</u>	<u>\$ 58,942,377</u>	<u>\$ -</u>

The Revised Code of Washington (RCW) 39.36.015 and 39.36.020 provide that debt cannot be incurred in excess of the following percentages of the value of the taxable property of the district: 5% with a vote of the people, provided the indebtedness in excess of 2.5% is for capital outlay (3/5 assent of those who vote), 2.5% with a vote of the people (3/5 assent of those who vote), 3/8% without a vote of the people.

Existing debt levels are included in a very detailed analysis of future bond issues needed to fund future facilities to meet a growing student population and increased demands to reduce class size. Tax levies to fund debt service, provide maintenance and operations funds for the general fund and technology and capital improvements in the capital projects funds must all be approved by voters. Consequently the district takes great care to structure tax levies to maintain a level tax burden in order to win support at the polls. The taxpayer has the final say for the district's debt burden.

AUBURN SCHOOL DISTRICT
STATEMENT OF REVENUES BY SOURCE, EXPENDITURES BY FUNCTION AND OBJECT
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND
2009-10 ACTUAL THROUGH 2013-14 ADOPTED BUDGET

	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
REVENUES BY SOURCE:					
Local Taxes	\$ 11,817,104	\$ 7,715,850	\$ 7,951,648	\$ 12,491,144	\$ 15,514,131
Local Non-Tax	44,678	36,644	22,054	16,271	59,745
Total Revenues	11,861,782	7,752,494	7,973,702	12,507,415	15,573,876
EXPENDITURES BY FUNCTION AND OBJECT:					
Principal Retirement	12,915,000	4,505,000	4,125,000	2,285,000	12,780,000
Interest on Bonds	4,890,594	3,946,720	3,887,024	4,500,000	7,003,528
Bond Transfer and Other Fees	1,512		62,598	200,000	100,000
Total Expenditures	17,807,106	8,451,720	8,074,622	6,985,000	19,883,528
OTHER FINANCING SOURCES (USES)					
Bond Sales and Refunding Bond Sales	-	40,965,756	9,997,004	22,456,687	-
Other Financing Uses	-	(40,766,778)	(9,935,303)	(22,341,769)	-
Total Other Financing Sources (Uses)	-	198,978	61,701	114,918	-
Excess of Revenues/Other Financing Sources Over (Under) Expenditures And Other Financing Uses					
	(5,945,324)	(500,248)	(39,219)	5,637,333	(4,309,652)
FUND BALANCE - September 1	8,528,937	2,583,613	2,083,365	2,036,426	7,673,759
FUND BALANCE -August 31	\$ 2,583,613	\$ 2,083,365	\$ 2,044,146	\$ 7,673,759	\$ 3,364,107

AUBURN SCHOOL DISTRICT
STATEMENT OF REVENUES BY SOURCE, EXPENDITURES BY FUNCTION AND OBJECT
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND
2013-14 ADOPTED BUDGET THROUGH 2017-18 PROJECTED BUDGET

	ADOPTED BUDGET 2013-14	PROJECTED 2014-15	PROJECTED 2015-16	PROJECTED 2016-17	PROJECTED 2017-18
REVENUES BY SOURCE:					
Local Taxes	15,514,130	\$ 13,973,402	\$ 15,305,495	\$ 16,545,017	\$ 16,045,057
Local Non-Tax	59,746	16,821	24,186	33,077	43,628
Total Revenues	15,573,876	13,990,223	15,329,681	16,578,094	16,088,685
EXPENDITURES BY FUNCTION AND OBJECT:					
Principal Retirement	12,780,000	4,545,000	5,795,000	9,030,000	9,010,000
Interest on Bonds	7,003,528	7,922,211	7,706,427	5,387,839	7,196,376
Bond Transfer and Other Fees	100,000	50,000	50,000	50,000	50,000
Total Expenditures	19,883,528	12,517,211	13,551,427	14,467,839	16,256,376
OTHER FINANCING SOURCES (USES)					
Bond Sales and Refunding Bond Sales	-	-	-	-	(50,000)
Total Other Financing Sources (Uses)	-	-	-	-	(50,000)
Excess of Revenues/Other Financing Sources Over (Under) Expenditures And Other Financing Uses					
	(4,309,652)	1,473,012	1,778,254	2,110,255	(217,691)
FUND BALANCE - September 1	7,673,759	3,364,107	4,837,119	6,615,373	8,725,628
FUND BALANCE -August 31	\$ 3,364,107	\$ 4,837,119	\$ 6,615,373	\$ 8,725,628	\$ 8,507,937

AUBURN SCHOOL DISTRICT CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for the financial resources to construct or acquire major capital facilities. Projects are financed by bond issues, growth management impact fees paid by builders, grants and special levies. In accordance with GASB 54, the fund balance is classified as restricted because state law requires the funds to be used for capital projects.

For 2013-14, over 83% of Capital Projects revenue or \$30 million dollars will be generated by the second bond sale authorized by the taxpayers of the district to pay the construction costs for the reconstruction and modernization of Auburn High School. The key factor affecting the development of this budget for 2013-14 was to determine the appropriate amount to include in the bond sale considering arbitrage rules as well as interest rates and the market for municipal bonds. It will be the second sale of bonds under the \$110 million of unlimited tax general obligation bonds (UTGO) authorized by qualified electors of the district in a special election held on November 6, 2012.

Approximately 11.4% of Capital Project Fund revenue or \$4.1 million for 2013-14 is provided by local district property taxes. For \$1.44 per \$1,000 of assessed real property value, taxpayers will fund over \$4 million of various capital improvement projects such as energy conservation, lighting, sound system installation, restroom upgrades, security and storage projects at Auburn Riverside High School and West Auburn High School.

The primary capital projects expenditures for 2013-14 will be the reconstruction and modernization of Auburn High School. Approximately \$58.8 million will be spent during the fiscal year on this \$120 million project. The project will replace all of the buildings on campus except for the performing arts theater and the auto shop which will be modernized. The construction work is being phased so students can safely remain on campus in their current buildings while the new building is being constructed in a different section of the campus. When completed, the new building will combine all current buildings under one roof, feature improved energy efficiency, new classroom and building technology, seismic upgrades, new synthetic turf baseball and softball fields and expansion of parking stalls from 315 to over 600.

Revenue projections for future budget years are based primarily on the bond sales required to fund the six year capital facility plan. Expenditure projects are also based on the capital facility plan. Fund balance is projected to decline from \$50,283,118 in 2013-14 to \$15,105,925 as a function of the completion of projects based on the current six year plan.

AUBURN SCHOOL DISTRICT CAPITAL PROJECTS FUND

The district uses a six-year capital facilities planning process to determine the district's current and future capital facilities needs. The plan is reviewed and updated in the spring of each year.

While the Washington State Superintendent of Public Instruction establishes square footage guidelines for capacity, those guidelines do not account for local program needs of the district. The Growth Management Act and the school impact fee ordinance authorize the district to define its "standard of service" based on the district's special needs. In general, the district's current standard provides that class size for grades K-2 should not exceed 25 students; class size for grades 3-4 should not exceed 27 students; class size for grade 5 should exceed 30 students. When averaged over the six elementary grades, this computes to 26.5 students per classroom. Class size for grades 6-12 should not exceed 30 students, with some subject areas restricted to lesser numbers. The capacity of the schools in the district is calculated based on this standard of service and the existing inventory of facilities including transitional classrooms.

Within the six-year period, the district is projecting 2,366 additional students mostly from new development in the Lakeland, Lea Hill and north Auburn valley areas. This increase in student population will require the construction of a new middle school, the acquisition of a new elementary school site and the construction of an elementary school during the six-year window. In addition, state law may reduce class size requirements to 17 per teacher for grades K-3 by 2017-18, further increasing the need for additional classrooms.

The major project for the 2013-14 fiscal year is the reconstruction and modernization of Auburn High School. Construction began in February 2013 and will be completed in 2015. It will replace all buildings on campus except the theater and automotive technology building which will be modernized. The project also includes improving energy efficiency, installing modern technology, and additional parking.

2013-19 Capital Facilities Plan

Project	Cost	Fund Source	12-13	13-14	14-15	15-16	16-17	17-18	18-19
All facilities- Technology	\$ 20,000,000	Six year Capital Levy		xx	xx	xx	xx	xx	xx
Portables	\$ 1,200,000	Impact Fees	xx	xx	xx	xx	xx	xx	
Elementary site	\$ 3,500,000	Impact Fees	xx	xx	xx				
Multi Facilities	\$ 46,400,000	Capital Levy	xx	xx	xx	xx	xx		
Middle School	\$ 50,700,000	Bond Sales Impact Fees				xx plan	xx const	xx open	
Elementary	\$ 27,000,000	Bond Sales Impact Fees					xx plan	xx const	xx open
AHS Modernize Reconstruction	\$ 120,000,000	Bond Sales State Match	xx plan	xx const	xx const	xx open			

**AUBURN SCHOOL DISTRICT
STATEMENT OF REVENUES BY SOURCE, EXPENDITURES BY OBJECT
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND
2009-10 ACTUAL THROUGH 2013-14 ADOPTED BUDGET**

ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
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REVENUES BY SOURCE:

Local Taxes	\$ 7,452,439	\$ 12,823,621	\$ 12,593,236	\$ 7,552,334	\$ 4,123,565
Local Non-Tax-Impact Fees, Interest	1,159,834	1,379,301	1,595,382	1,629,715	2,095,588
State, Matching Funds, Grants	-	200,211	1,300,000	-	-
Other Financing Sources-Bond Sales	-	-	-	65,278,364	30,000,000
TOTAL REVENUES	8,612,273	14,403,133	15,488,618	74,460,413	36,219,153

EXPENDITURES BY OBJECT:

Capital Outlay					
Sites and Site Improvements	2,946,004	1,209,843	1,046,024	3,000,000	3,000,000
Buildings	2,565,926	8,821,885	8,162,730	91,300,000	65,806,234
Equipment	1,666,988	1,410,157	1,501,320	2,000,000	2,000,000
Energy Improvements	107,069	431,225	-	-	-

TOTAL EXPENDITURES	7,285,987	11,873,110	10,710,074	96,300,000	70,806,234
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Excess Of Revenues Over (Under) Expenditures	1,326,286	2,530,023	4,778,544	(21,839,587)	(34,587,081)
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FUND BALANCE - September 1	17,249,070	18,575,356	21,105,379	22,709,551	84,870,199
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FUND BALANCE - August 31	\$ 18,575,356	\$ 21,105,379	\$ 25,883,923	\$ 869,964	\$ 50,283,118
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AUBURN SCHOOL DISTRICT
STATEMENT OF REVENUES BY SOURCE, EXPENDITURES BY OBJECT
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND
2013-14 ADOPTED BUDGET THROUGH 2017-18 PROJECTED BUDGET

ADOPTED BUDGET 2013-14	PROJECTED 2014-15	PROJECTED 2015-16	PROJECTED 2016-17	PROJECTED 2017-18
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REVENUES BY SOURCE:

Local Taxes	\$ 4,123,565	\$ 5,913,936	\$ 5,441,271	\$ 3,974,601	\$ 4,599,576
Local Non-Tax, Impact Fees, Interest	2,095,588	1,251,416	1,265,272	1,160,740	1,083,365
State, Matching Funds, Grants	-	30,000,000	-	-	-
Other Financing Sources-Bond Sales	30,000,000	15,000,000	-	50,700,000	27,000,000
TOTAL REVENUES	36,219,153	52,165,352	6,706,543	55,835,341	32,682,941

EXPENDITURES BY OBJECT:

Capital Outlay					
Sites and Site Improvements	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Buildings	65,806,234	42,694,003	18,612,917	62,810,450	27,000,000
Equipment	2,000,000	3,700,000	6,000,000	5,500,000	4,250,000

TOTAL EXPENDITURES

70,806,234	49,394,003	27,612,917	71,310,450	34,250,000
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**Excess Of Revenues Over
(Under) Expenditures**

(34,587,081)	2,771,349	(20,906,374)	(15,475,109)	(1,567,059)
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FUND BALANCE - September 1

84,870,199	50,283,118	53,054,467	32,148,093	16,672,984
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FUND BALANCE - August 31

\$ 50,283,118	\$ 53,054,467	\$ 32,148,093	\$ 16,672,984	\$ 15,105,925
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AUBURN SCHOOL DISTRICT TRANSPORTATION VEHICLE FUND

This fund is used to account for the purchase, major repair, rebuilding and debt service expenditures related to pupil transportation. In accordance with GASB 54, the fund balance is classified as restricted since state law requires that the funds may only be used for district school bus purchase or repair.

More than 97% of the \$688,141 in projected revenue in this fund is from the State of Washington for the purchase of school buses. The money is generated based on a depreciation schedule of the district's bus fleet. The primary budget consideration in the development of this budget was trying to determine if the state legislature would continue to fund the replacement of school buses. Fortunately, the funds were again approved for the 2013-14 fiscal year.

The only expenditure in the Transportation Vehicle Fund for 2013-14 will be for school buses. Approximately \$1,559,231 will purchase approximately 15 buses to replace aging buses and increase the number of buses to accommodate an increasing school population. The primary budget preparation consideration for 2013-14 is the amount of inflation that will impact the price of buses.

Revenue projections were based on the assumption that the state allocation for replacing school buses would increase by 2% a year based on inflation. Expenditure assumptions were based on the available projected revenues and fund balance carryovers. In this model, fund balance declines from \$671,092 for 2013-14 to \$74,065 due to an aggressive replacement schedule for aging school buses and for the purchase of additional buses to accommodate student growth. The funding model used by the state for revenue allocations uses a depreciation schedule for the district's school buses. When the buses are fully depreciated according to the schedule, the district ceases to receive funds. The district must continue to replace or add buses in order to continue receiving state funds. The fund balance will increase when the district buys fewer buses than the state allocation. If district growth exceeds the capacity of the fund to provide the necessary school buses, the district may need to consider a transportation tax levy to add to the district fleet.

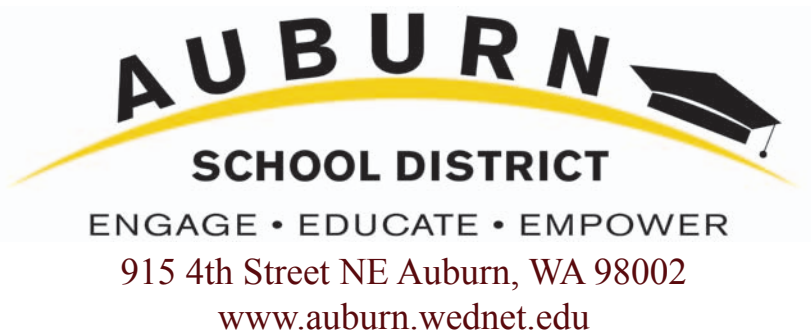
AUBURN SCHOOL DISTRICT
STATEMENT OF REVENUES BY SOURCE, EXPENDITURES BY OBJECT
AND CHANGES IN FUND BALANCES
TRANSPORTATION VEHICLE FUND
2009-10 ACTUAL THROUGH 2013-14 ADOPTED BUDGET

	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
REVENUES BY SOURCE:					
Local Taxes	\$ 587	\$ 256	\$ 249	\$ -	\$ -
Local Non-Tax	14,954	9,306	11,772	10,087	17,049
State, Special Purpose	815,886	530,843	671,093	671,092	671,092
TOTAL REVENUES	831,427	540,405	683,114	681,179	688,141
EXPENDITURES BY OBJECT:					
Capital Outlay:					
Equipment	493,163	389,344	-	2,303,500	1,559,231
TOTAL EXPENDITURES	493,163	389,344	-	2,303,500	1,559,231
Excess of Revenues (Under) Expenditures	338,264	151,061	683,114	(1,622,321)	(871,090)
OTHER FINANCING SOURCES (USES)					
Sales of Surplus Buses	7,188	12,136	21,366	-	-
TOTAL OTHER FINANCING SOURCES(USES)	7,188	12,136	21,366	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	345,452	163,197	704,480	(1,622,321)	(871,090)
FUND BALANCE - September 1	441,731	787,183	950,380	1,622,358	1,542,182
FUND BALANCE - August 31	\$ 787,183	\$ 950,380	\$ 1,654,860	\$ 37	\$ 671,092

**AUBURN SCHOOL DISTRICT
STATEMENT OF REVENUES BY SOURCE, EXPENDITURES BY OBJECT
AND CHANGES IN FUND BALANCES
TRANSPORTATION VEHICLE FUND
2013-14 ADOPTED BUDGET THROUGH 2017-18 PROJECTED BUDGET**

	ADOPTED BUDGET 2013-14	PROJECTED 2014-15	PROJECTED 2015-16	PROJECTED 2016-17	PROJECTED 2017-18
REVENUES BY SOURCE:					
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Non-Tax	17,049	17,390	17,738	18,093	18,454
State, Special Purpose	671,092	684,514	698,204	712,168	726,412
TOTAL REVENUES	688,141	701,904	715,942	730,261	744,866
EXPENDITURES BY OBJECT:					
Capital Outlay:					
Equipment	1,559,231	1,000,000	1,000,000	800,000	800,000
TOTAL EXPENDITURES	1,559,231	1,000,000	1,000,000	800,000	800,000
Excess of Revenues (Under) Expenditures	(871,090)	(298,096)	(284,058)	(69,739)	(55,134)
OTHER FINANCING SOURCES (USES)					
Sales of Surplus Buses	-	35,000	25,000	25,000	25,000
TOTAL OTHER FINANCING SOURCES(USES)	-	35,000	25,000	25,000	25,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(871,090)	(263,096)	(259,058)	(44,739)	(30,134)
FUND BALANCE - September 1	1,542,182	671,092	407,996	148,938	104,199
FUND BALANCE - August 31	\$ 671,092	\$ 407,996	\$ 148,938	\$ 104,199	\$ 74,065

INFORMATIONAL SECTION



AUBURN SCHOOL DISTRICT PROPERTY TAXES

Property tax revenues are collected as the result of special levies passed by the voters in the district. Per Revised Code of Washington 84.60.020, the tax assessment date is January 1 of the calendar year of collection. The tax lien date is January 1 of the year of collection and taxes receivable are recognized as of that date. Current year taxes are due in full as of April 30, and are delinquent after that date. However, without incurring penalty, the taxpayer may elect to pay one half of taxes due by April 30, with the remaining one half taxes due October 31, and are delinquent after that date. Typically, a little more than half of taxes due are collected on the April 30 date. King County forecloses on property following the third year of delinquency.

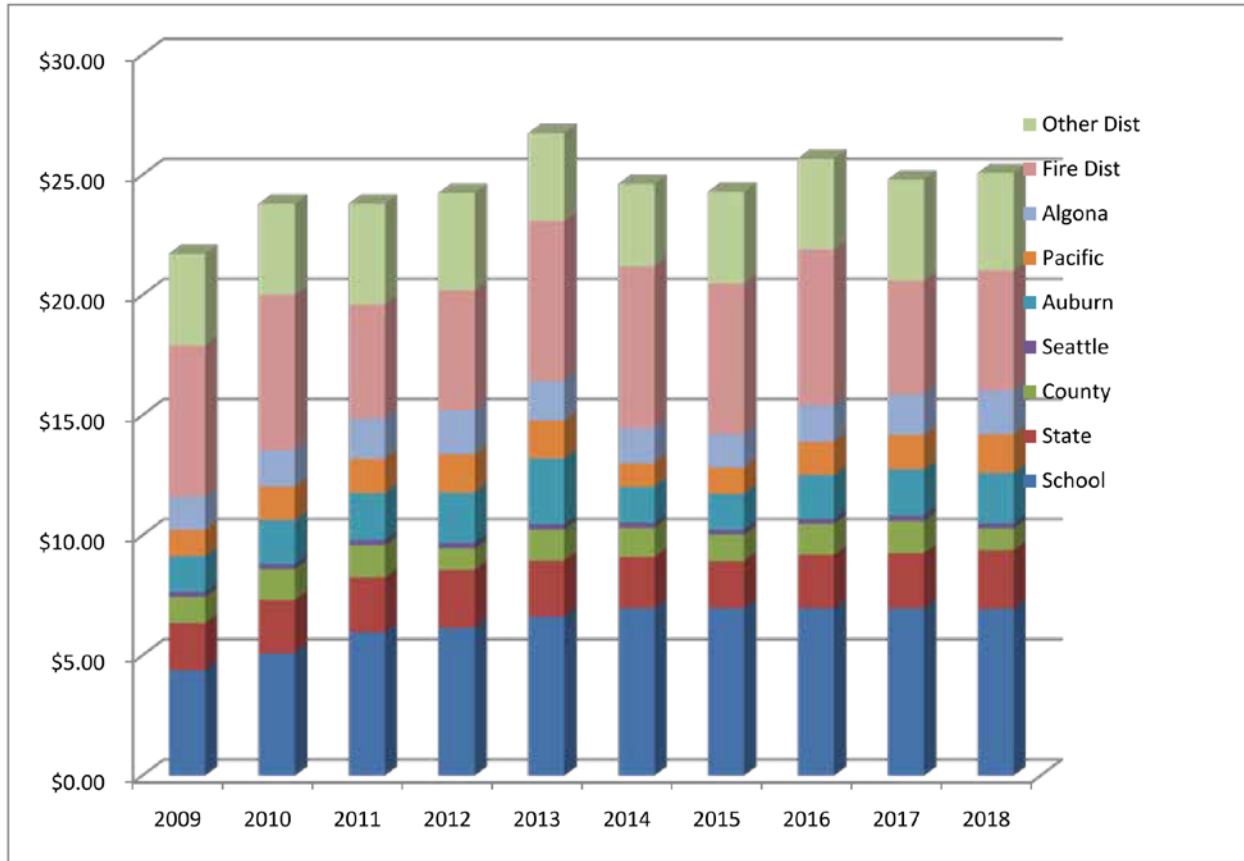
Since the district fiscal year begins on September 1 and ends on the following August 31, a portion of two different calendar year property tax levies are included in each fiscal year. Taxes are levied for all funds except the Associated Student Body Fund.

Residential and commercial real property is assessed each year at its full market value, which is defined as the amount a buyer, willing but not obligated to buy, would pay to a seller willing but not obligated to sell. For real property, fair market value is determined by analyzing recent sales of comparable properties in the same area. In addition to fair market value, real property may also be valued at reproduction or replacement cost new less accumulated depreciation. Commercial properties may also be valued by the capitalization of market rents.

In valuing real estate, the assessors look at both land and improvements (buildings, bulkheads, etc.). They begin by establishing land value, which state law requires them to value as if it is vacant. This value is determined by analyzing sales of comparable bare land. If there have been no recent sales, they use other recognized appraisal methods. The next step is to study sales and market trends of improved (developed or built-on) properties in a selected area. This sales analysis is used to determine total market value based on size, year built, quality of construction and other characteristics. From this total value, they subtract the amount determined for the land. The balance is allocated to improvements. In addition to statistical analysis to determine value, all properties are physically inspected once in every six year cycle.

In Washington State, both real and personal property are assessed for property tax purposes. Personal property refers to assets used in conducting a business. The chief characteristic distinguishing personal property from real property is mobility, meaning it can be moved from one place to another. Unless specifically exempt, all tangible personal property is taxable, including items such as: office equipment, communication equipment, supplies and materials not held for sale or not components of a product, tools, furniture, rugs and fixtures used in a business, leased or rented equipment, leasehold and tenant improvements, and lessee-owned improvements on public land, machinery and equipment used in agriculture, construction, manufacturing and logging, signs, billboards, poster panels, display samples not held for sale, commercial vessels not subject to excise tax, off road vehicles, drag racers and similar competition vehicles not licensed, boathouses, portable buildings and office trailers.

**AUBURN SCHOOL DISTRICT
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY 1/
 AND PROPERTY TAX RATES
 ALL OVERLAPPING TAXING AUTHORITIES**

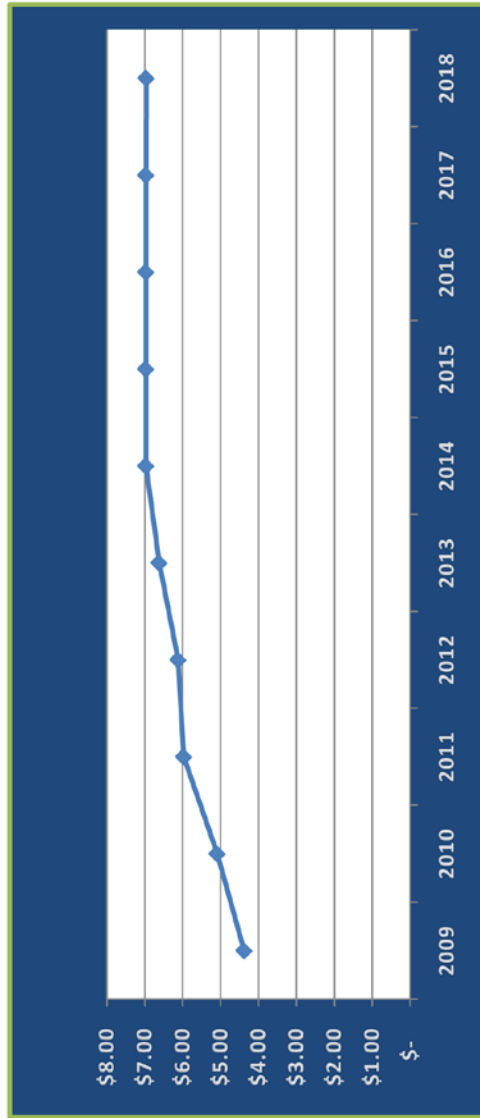


Calendar Year	Assessed and Estimated Actual Value 2/	General Fund	Debt Service Fund	Capital Projects Fund	Total District	Wash. State	King County	Port of Seattle	City of Auburn	City of Pacific	City of Algona	Fire Districts	Other Districts	Total
2009	\$9,977,727,040	\$2.44	\$1.66	\$0.28	\$4.38	\$1.96	\$1.10	\$0.20	\$1.49	\$1.10	\$1.38	\$6.28	\$3.82	\$21.71
2010	\$8,886,234,190	\$2.92	\$1.35	\$0.82	\$5.09	\$2.22	\$1.28	\$0.22	\$1.82	\$1.39	\$1.52	\$6.47	\$3.79	\$23.80
2011	\$8,565,652,076	\$2.88	\$0.86	\$1.19	\$5.97	\$2.28	\$1.34	\$0.22	\$1.93	\$1.44	\$1.68	\$4.74	\$4.20	\$23.80
2012	\$8,146,014,682	\$3.72	\$0.98	\$1.44	\$6.14	\$2.42	\$0.90	\$0.23	\$2.08	\$1.61	\$1.82	\$5.00	\$4.05	\$24.25
2013	\$7,786,247,895	\$3.96	\$2.16	\$0.50	\$6.62	\$2.33	\$1.29	\$0.23	\$2.73	\$1.58	\$1.63	\$6.67	\$3.65	\$26.73
2014	\$8,048,901,000	\$4.05	\$2.37	\$0.55	\$6.97	\$2.13	\$1.21	\$0.22	\$1.48	\$0.99	\$1.47	\$6.71	\$3.44	\$24.62
2015	\$8,209,879,000	\$4.21	\$1.81	\$0.95	\$6.97	\$1.96	\$1.10	\$0.20	\$1.49	\$1.10	\$1.38	\$6.28	\$3.82	\$24.30
2016	\$8,374,077,000	\$4.37	\$0.40	\$2.20	\$6.97	\$2.22	\$1.28	\$0.22	\$1.82	\$1.39	\$1.52	\$6.47	\$3.79	\$25.68
2017	\$8,541,559,000	\$4.50	\$2.08	\$0.39	\$6.97	\$2.28	\$1.34	\$0.22	\$1.93	\$1.44	\$1.68	\$4.74	\$4.20	\$24.80
2018	\$8,712,390,000	\$4.63	\$0.38	\$1.95	\$6.96	\$2.42	\$0.90	\$0.23	\$2.08	\$1.61	\$1.82	\$5.00	\$4.05	\$25.07

Note 1: Sources of data are the King and Pierce County Departments of Assessments.

Note 2: Ratio of total assessed to total estimated value is 100%. Assessed value is shown net of exempt property. Assessed and estimated actual value are the same amount.

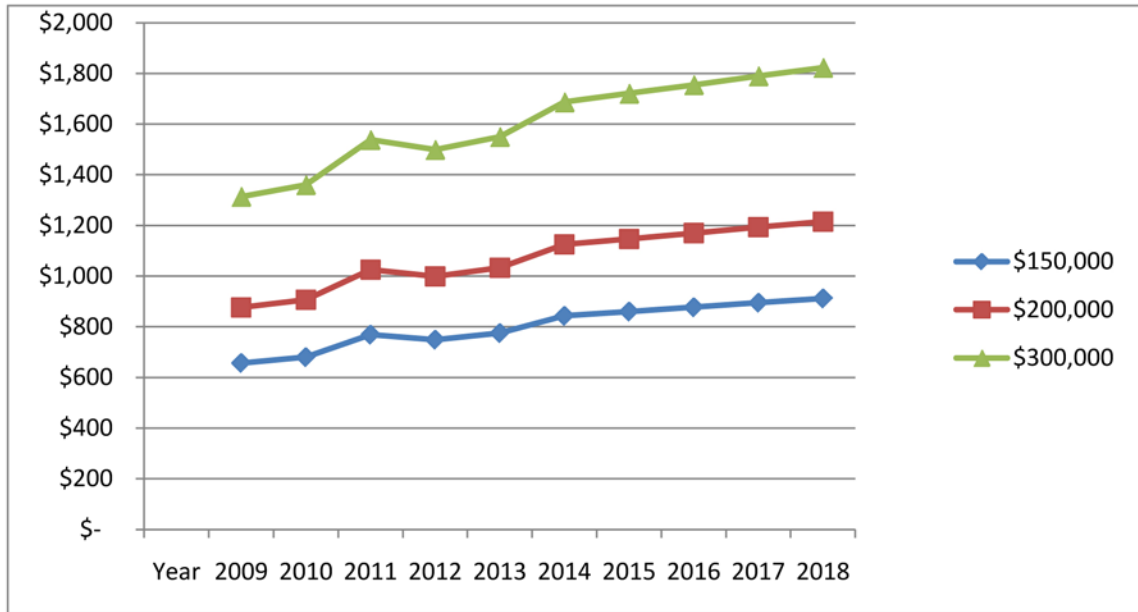
**AUBURN SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
FOR CALENDAR YEARS 2009 TO 2018**



TAX (CALENDAR) YEAR	PROPERTY TAX LEVIES					COLLECTED CALENDAR YEAR LEVY					COLLECTED BY 8/31			
	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANS VEHICLE FUND	TOTAL LEVY	RATE PER \$1,000 ASSESSED VALUE	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANS VEHICLE FUND	TOTAL COLLECTED	% OF TOTAL LEVY	AMOUNT	% OF TOTAL LEVY
2009	24,327,993	16,603,844	2,749,814	146	43,681,797	\$ 4.38	23,666,250	16,149,996	2,675,447	-	42,491,693	97.28%	22,111,211	50.62%
2010	25,977,780	7,298,802	11,970,954	(7)	45,247,529	\$ 5.09	25,329,690	7,092,652	11,692,543	-	44,114,885	97.50%	23,111,969	51.08%
2011	29,346,372	7,980,618	13,837,208	553	51,164,751	\$ 5.97	29,283,015	8,047,944	13,736,905	200	51,068,064	99.81%	27,114,060	52.99%
2012	30,234,698	7,978,362	11,671,372	592	49,885,023	\$ 6.12	29,058,467	7,706,127	11,229,760	272	47,994,626	96.21%	25,355,290	50.83%
2013	30,850,222	16,809,000	3,900,000	-	51,559,222	\$ 6.62	30,791,607	16,777,063	3,892,590	-	51,461,259	99.81%	26,286,411	51.08%
2014	32,600,000	19,070,000	4,400,000	-	56,070,000	\$ 6.97	32,538,060	19,033,767	4,391,640	-	55,963,467	99.81%	28,586,139	51.08%
2015	34,600,000	14,860,000	7,733,000	-	57,193,000	\$ 6.97	34,534,260	14,831,766	7,718,307	-	57,084,333	99.81%	29,158,677	51.08%
2016	36,600,000	18,404,000	3,333,000	-	58,337,000	\$ 6.97	36,530,460	18,369,032	3,326,667	-	58,226,160	99.81%	29,741,922	51.08%
2017	38,430,000	17,741,000	3,333,000	-	59,504,000	\$ 6.97	38,356,983	17,707,292	3,326,667	-	59,390,942	99.81%	30,336,893	51.08%
2018	40,352,000	17,006,000	3,333,000	-	60,691,000	\$ 6.96	40,275,331	16,973,689	3,326,667	-	60,575,687	99.81%	30,942,061	51.08%

Note 1: Sources of data are King and Pierce Counties Assessor's Annual Reports

**AUBURN SCHOOL DISTRICT
PROPERTY TAX LEVIES FOR TYPICAL HOME VALUES
FOR CALENDAR YEARS 2009 TO 2018**



Year	Tax Rate	Value (A)	\$150,000 (B)	Tax	\$ 200,000	Tax	\$ 300,000	Tax
2009	\$ 4.38	100%	\$ 150,000	\$ 657	\$ 200,000	\$ 876	\$ 300,000	\$ 1,314
2010	\$ 5.09	89%	\$ 133,591	\$ 680	\$ 178,121	\$ 907	\$ 267,182	\$ 1,360
2011	\$ 5.97	96%	\$ 128,772	\$ 769	\$ 171,695	\$ 1,025	\$ 257,543	\$ 1,538
2012	\$ 6.12	95%	\$ 122,463	\$ 749	\$ 163,284	\$ 999	\$ 244,926	\$ 1,499
2013	\$ 6.62	96%	\$ 117,054	\$ 775	\$ 156,073	\$ 1,033	\$ 234,109	\$ 1,550
2014	\$ 6.97	103%	\$ 121,003	\$ 843	\$ 161,337	\$ 1,125	\$ 242,006	\$ 1,687
2015	\$ 6.97	102%	\$ 123,423	\$ 860	\$ 164,564	\$ 1,147	\$ 246,846	\$ 1,721
2016	\$ 6.97	102%	\$ 125,892	\$ 877	\$ 167,855	\$ 1,170	\$ 251,783	\$ 1,755
2017	\$ 6.97	102%	\$ 128,409	\$ 895	\$ 171,213	\$ 1,193	\$ 256,819	\$ 1,790
2018	\$ 6.96	102%	\$ 130,978	\$ 912	\$ 174,637	\$ 1,215	\$ 261,955	\$ 1,823

(A) Value is the percentage the assessed value either increased or decreased compared to the prior year.

(B) Average home values in the Auburn School District range from \$150,000 to \$300,000.

**AUBURN SCHOOL DISTRICT
ENROLLMENT HISTORY AND PROJECTION METHODOLOGY**

Auburn School District does all enrollment projections internally through the office of the Deputy Superintendent of Business and Operations. The projection method used is the cohort survival method with some district modifications. This method is based on how many students “survive” from one grade level to the next.

Data is averaged over six years and thirteen years. The results provide a trend, which reflects a long (13-year) and a short (6-year) base from which to extrapolate. Three historical factors are used in the projections. Factor 1 is the average pupil change between grade levels. Factor 2 is average pupil change by grade level. Factor 3 is the Auburn School District kindergarten enrollment as a function of King County live births in the previous 5 years.

HISTORICAL AND PROJECTED HEADCOUNT ENROLLMENT

As of October 1		Grades K-5	Grades 6-8	Grades 9-12	Total
2018	Projected	7,338	3,494	5,122	16,697
2017	Projected	7,216	3,456	5,199	16,351
2016	Projected	7,063	3,367	5,124	15,819
2015	Projected	6,914	3,310	4,923	15,437
2014	Projected	6,814	3,196	4,910	15,163
2013	Actual	6,631	3,214	4,816	14,950
2012	Actual	6,489	3,144	4,963	14,596
2011	Actual	6,230	3,141	4,992	14,363
2010	Actual	6,208	3,213	5,061	14,482
2009	Actual	6,159	3,196	5,234	14,589
2008	Actual	6,198	3,206	5,299	14,703
2007	Actual	6,142	3,097	5,320	14,559
2006	Actual	6,033	3,144	5,241	14,418
2005	Actual	5,887	3,169	5,032	14,088
2004	Actual	5,735	3,274	4,660	13,669
2003	Actual	5,773	3,294	4,618	13,685

**AUBURN SCHOOL DISTRICT
THREE-YEAR ENROLLMENT HISTORY BY SCHOOL**

School	Location	Grade Span	2010-11	2011-12	2012-13
Senior High Schools					
Auburn	800 4th Street N.E.	9-12	1,716	1,600	1,608
Auburn Riverside	501 Oravetz Rd	9-12	1,694	1,673	1,624
Auburn Mountainview	28900 124th Ave SE	9-12	1,425	1,502	1,502
West Auburn	401 West Main Street	9-12	226	217	229
Middle Schools					
Cascade	1015 24th Street NE	6-8	746	731	714
Mt. Baker	620 37th Street SE	6-8	877	907	920
Olympic	1825 "K" Street SE	6-8	730	684	638
Rainier	30620 116th Ave. SE	6-8	860	819	872
Elementary Schools					
Alpac	310 Milwaukee Blvd N.	K-5	467	446	455
Arthur Jacobsen	29205 132nd St SE	K-5	439	442	452
Chinook	3502 Auburn Way S.	K-5	326	316	338
Dick Scobee	1031 14th Street NE	K-5	445	449	447
Evergreen Heights	5602 So 316th	K-5	393	433	440
Gildo Rey	1005 37th Street SE	K-5	444	437	504
Hazelwood	11815 SE 304th Street	K-5	531	578	614
Ilalko	301 Oravetz Pl SE	K-5	536	502	576
Lake View	16401 SE 318th	K-5	379	341	338
Lakeland Hills	1020 Evergreen Way SE	K-5	620	631	672
Lea Hill	30908 124th Ave. SE	K-5	324	338	370
Pioneer	2301 "M" Street SE	K-5	433	457	452
Terminal Park	1101 "D" Street SE	K-5	434	415	399
Washington	20 "E" Street NE	K-5	437	445	432
Total			14,482	14,363	14,596

**AUBURN SCHOOL DISTRICT
FULL TIME EQUIVALENT DISTRICT EMPLOYEES BY PROGRAM**

Program Description	Projected	Actual					
	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08
Regular Education							
Certificated (B)	716	703	690	685	670	664	667
Classified (C)	118	114	119	112	125	116	112
Special Education							
Certificated (D)	110	108	102	99	100	97	90
Classified (E)	97	93	92	88	90	70	70
Vocational Education							
Certificated (F)	47	46	43	46	45	47	49
Classified (E)	15	15	14	15	14	16	21
Compensatory Education							
Certificated (F)	38	39	35	46	53	74	73
Classified (E)	56	57	51	61	43	59	70
Other Instructional Programs							
Certificated (F)	2	2	3	2	1	1	1
Classified (E)	10	8	7	4	4	3	3
Support Services							
Administrators	4	4	4	4	4	4	4
Classified (G)	246	238	246	253	251	261	259
TOTAL	1,459	1,427	1,406	1,415	1,400	1,412	1,419

- (A) Sources of data is the Auburn School District human Resources Department.
- (B) Teachers, librarians, principals, nurses
- (C) Teacher aides, office assistants, registrars, library assistants
- (D) Teachers, speech therapists, occupational therapists, psychologists.
- (E) Teacher aides
- (F) Teachers
- (G) Bus drivers, cooks, custodians, information technology specialists, bookkeepers, secretaries, maintenance workers, accounting technicians, warehouse workers, theater technicians, mechanics

**AUBURN SCHOOL DISTRICT
OUTSTANDING GENERAL OBLIGATION INDEBTEDNESS DEBT SERVICE-AUGUST 31, 2013**

DUE DATE	Original Issue Amount 2004 Refunding Bond Dated 3/1/2004		Original Issue Amount 2004 Bond Dated 8/1/2004		Original Issue Amount 2010 Refunding Bond Dated 9/27/10		Original Issue Amount 2012 Refunding Bond 5/7/2012		Original Issue Amount 2013 UTGO and Refunding 1/8/2013		TOTAL DEBT SERVICE	TOTAL CALENDAR YEAR
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
12/1/13	4,010,000	368,795	270,000	108,262	-	764,575	100,000	133,356	6,385,000	1,477,987.50	13,617,976	13,617,976
6/1/14	2,015,000	268,546	-	102,863	764,575	132,356	-	132,356	-	1,382,212.50	4,665,553	11,824,583
12/1/14	2,015,000	232,024	725,000	102,862	764,575	132,357	100,000	132,357	1,705,000	1,382,212.50	7,159,031	11,824,583
6/1/15	-	195,250	-	88,363	764,575	131,356	-	131,356	-	1,356,637.50	2,536,182	10,867,362
12/1/15	3,920,000	195,250	1,205,000	88,362	764,575	131,356	100,000	131,356	570,000	1,356,637.50	8,331,181	10,867,362
6/1/16	-	97,250	-	55,979	764,575	130,356	-	130,356	-	1,348,087.50	2,396,248	13,822,495
12/1/16	3,890,000	97,250	1,735,000	55,978	764,575	130,357	100,000	130,357	3,305,000	1,348,087.50	11,426,248	13,822,495
6/1/17	-	-	-	9,350	764,575	129,356	-	129,356	-	1,298,512.50	2,201,794	13,413,587
12/1/17	-	-	125,000	9,350	764,575	129,356	100,000	129,356	2,685,000	1,298,512.50	11,211,794	13,413,587
6/1/18	-	-	-	6,787	660,200	128,356	-	128,356	-	1,258,237.50	2,053,581	13,382,163
12/1/18	-	-	150,000	6,788	660,200	128,357	100,000	128,357	2,485,000	1,258,237.50	11,328,583	13,382,163
6/1/19	-	-	-	3,675	542,100	127,356	-	127,356	-	1,220,962.50	1,894,094	12,383,187
12/1/19	-	-	175,000	3,675	542,100	127,356	100,000	127,356	1,300,000	1,220,962.50	10,489,094	12,383,187
6/1/20	-	-	-	-	391,700	126,356	-	126,356	-	1,208,400.00	1,726,456	13,897,913
12/1/20	-	-	-	-	391,700	126,357	120,000	126,357	2,750,000	1,208,400.00	12,171,457	13,897,913
6/1/21	-	-	-	-	205,375	124,556	-	124,556	-	1,153,400.00	1,483,331	13,471,662
12/1/21	-	-	-	-	205,375	124,556	125,000	124,556	2,165,000	1,153,400.00	11,988,331	13,471,662
6/1/22	-	-	-	-	-	123,150	-	123,150	-	1,110,100.00	1,233,250	12,986,500
12/1/22	-	-	-	-	-	123,150	8,210,000	123,150	2,310,000	1,110,100.00	11,753,250	12,986,500
6/1/23	-	-	-	-	-	-	-	-	-	1,063,900.00	1,063,900	12,407,800
12/1/23	-	-	-	-	-	-	-	-	10,280,000	1,063,900.00	11,343,900	12,407,800
6/1/24	-	-	-	-	-	-	-	-	-	858,300.00	858,300	11,796,600
12/1/24	-	-	-	-	-	-	-	-	10,080,000	858,300.00	10,938,300	11,796,600
6/1/25	-	-	-	-	-	-	-	-	-	656,700.00	656,700	7,873,400
12/1/25	-	-	-	-	-	-	-	-	6,560,000	656,700.00	7,216,700	7,873,400
6/1/26	-	-	-	-	-	-	-	-	-	525,500.00	525,500	7,366,000
12/1/26	-	-	-	-	-	-	-	-	6,315,000	525,500.00	6,840,500	7,366,000
6/1/27	-	-	-	-	-	-	-	-	-	399,200.00	399,200	6,813,400
12/1/27	-	-	-	-	-	-	-	-	6,015,000	399,200.00	6,414,200	6,813,400
6/1/28	-	-	-	-	-	-	-	-	-	278,900.00	278,900	5,842,800
12/1/28	-	-	-	-	-	-	-	-	5,285,000	278,900.00	5,563,900	5,842,800
6/1/29	-	-	-	-	-	-	-	-	-	173,200.00	173,200	2,946,400
12/1/29	-	-	-	-	-	-	-	-	2,600,000	173,200.00	2,773,200	2,946,400
6/1/30	-	-	-	-	-	-	-	-	-	121,200.00	121,200	2,582,400
12/1/30	-	-	-	-	-	-	-	-	2,340,000	121,200.00	2,461,200	2,582,400
6/1/31	-	-	-	-	-	-	-	-	-	74,400.00	74,400	2,183,800
12/1/31	-	-	-	-	-	-	-	-	2,035,000	74,400.00	2,109,400	2,183,800
6/1/32	-	-	-	-	-	-	-	-	-	33,700.00	33,700	1,752,400
12/1/32	-	-	-	-	-	-	-	-	1,685,000	33,700.00	1,718,700	1,752,400
Total	15,850,000	1,454,365	4,385,000	642,294	35,450,000	10,479,925	9,155,000	2,439,756	78,855,000	32,521,087.50	191,232,428	191,232,428

AUBURN SCHOOL DISTRICT ACCOMPLISHMENT OF GOALS AND OBJECTIVES

Auburn School District 2013 state test scores outperform state average and continue to increase across grade levels.

Auburn students continue to significantly outscore the state on 2013 MSP, HSPE and EOC end-of-year assessments, according to results released by the Washington Office of the Superintendent of Public Instruction (OSPI).

Auburn School District achieved increases in reading and literacy across grade levels, which includes testing in grades 3, 4, 5, 6, 7, 8 and 10. Scores not only improved over last year but also soared above the state average—in some cases by more than 25 percent.

“This is breakthrough academic achievement,” says Auburn School District Superintendent Kip Herren. “Our assessment scores continue to increase across grade levels.”

Additionally, students in English Language Learner (ELL) and special education programs outperformed the state average by double digits in reading and mathematics, making significant improvement over last year. In fact, state test scores in these special populations reveal some of the highest scores in district history.

Here are some examples of the continuous improvement across grade levels.

Elementary School:

3rd grade ELL reading scores increased 20% over last year

5th grade reading scores were the highest in district history with 78.9% meeting standard

3rd, 4th and 5th grade math scores increased over last year

5th grade science scores increased 5.9% over last year

3rd, 4th and 5th grade special education reading scores are 14-22% above the state average and are amongst the highest in district history

3rd, 4th and 5th grade ELL reading scores are 16-23% above the state average and are some of the highest in district history

Middle School:

7th grade reading scores increased over last year and 16.2% in two years

8th grade reading scores increased 4.3% over last year

7th grade ELL reading scores increased 11% over last year

High School:

10th grade reading scores increased over last year and were the highest in district history

10th grade EOC math 1 scores increased 10.1% over last year

10th grade EOC biology scores increased 15.6% over last year

Auburn School District continues to improve student learning and close achievement gaps. In fact, Auburn schools are in the top 15% of highest performing schools in Washington State. Over the last three years, 13 schools won a total of 38 state and national awards including the prestigious Washington State Achievement Awards and the National Title I Academic Achievement Awards.

The new 2013-2016 Strategic Plan will build upon this success and continue to improve student learning, close achievement gaps, and provide world-class academic success for every student in grades K-12.

State assessment scores for all Auburn schools are now available on the OSPI report card at <http://reportcard.ospi.k12.wa.us/>.

For more information contact Vicki Alonzo, public information officer, at valonzo@auburn.wednet.edu.

AUBURN SCHOOL DISTRICT 2012-13 PERFORMANCE MEASURES

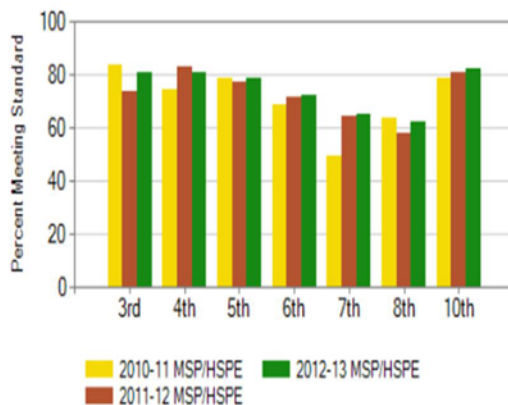
2012-13 MSP/HSPE Results (Administration Info)

Grade Level	Reading	Math	Writing	Science
3rd Grade	80.7%	73.0%		
4th Grade	80.9%	72.1%	59.5%	
5th Grade	78.9%	74.1%		64.9%
6th Grade	72.4%	46.9%		
7th Grade	65.2%	54.0%	65.7%	
8th Grade	61.9%	40.0%		56.4%
10th Grade	82.4%	See EOC below	84.3%	See EOC below

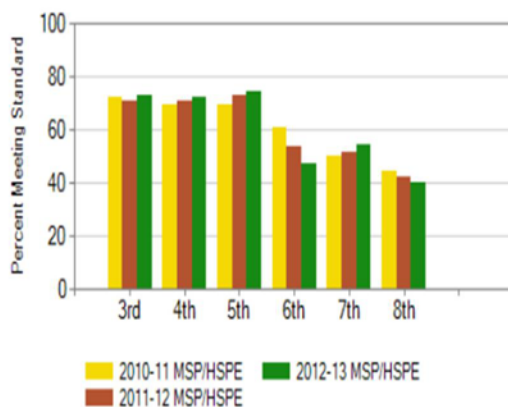
Grade Level *	EOC Math Year 1	EOC Math Year 2
All Grades	78.0%	88.8%

Grade Level *	EOC Biology
All Grades	79.5%

Reading



Math



Student Demographics

Enrollment	
October 2012 Student Count	14,729
May 2013 Student Count	14,802
Gender (October 2012)	
Male	7,485 50.8%
Female	7,244 49.2%
Race/Ethnicity (October 2012)	
American Indian/Alaskan Native	224 1.5%
Asian	1,121 7.6%
Pacific Islander	398 2.7%
Asian/Pacific Islander	1,519 10.3%
Black	975 6.6%
Hispanic	3,452 23.4%
White	7,413 50.3%
Two or More Races	1,146 7.8%
Special Programs	
Free or Reduced-Price Meals (May 2013)	8,216 55.5%
Special Education (May 2013)	1,737 11.7%
Transitional Bilingual (May 2013)	1,947 13.2%
Migrant (May 2013)	0 0.0%
Section 504 (May 2013)	260 1.8%
Foster Care (May 2013)	0 0.0%
Other Information (more info)	
Unexcused Absence Rate (2012-13)	5,207 0.4%
Adjusted 4-Year Cohort Graduation Rate (Class of 2012)	81.3%
Adjusted 5-year Cohort Graduation Rate (Class of 2011)	79.3%
College/University enrollment rates of graduates	

Teacher Information (2012-13) (more info)

Classroom Teachers	781
Average Years of Teacher Experience	13
Teachers with at least a Master's Degree	69.3%
Total number of teachers who teach core academic classes	664
% of teachers teaching with an emergency certificate	0.0%
% of teachers teaching with a conditional certificate	0.0%
Total number of core academic classes	3,205
ESEA Highly Qualified Teacher Information	
% of classes taught by teachers meeting ESEA highly qualified (HQ) definition	98.2%
% of classes taught by teachers who do not meet ESEA HQ definition	1.8%

AUBURN SCHOOL DISTRICT 2011-12 PERFORMANCE MEASURES

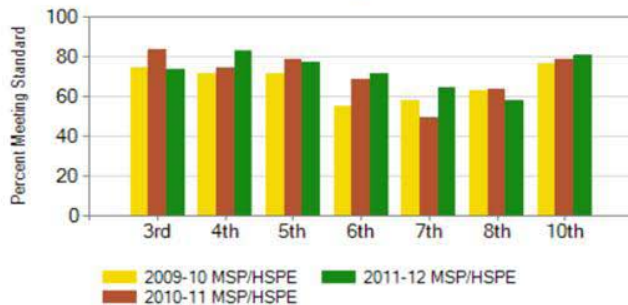
2011-12 MSP/HSPE Results (Administration Info)

Grade Level	Reading	Math	Writing	Science
3rd Grade	73.7%	70.6%		
4th Grade	82.5%	70.8%	61.6%	
5th Grade	77.1%	72.5%		59.0%
6th Grade	71.3%	53.4%		
7th Grade	64.3%	51.6%	65.5%	
8th Grade	57.6%	42.0%		58.0%
10th Grade	80.8%	See EOC below	83.6%	See EOC below

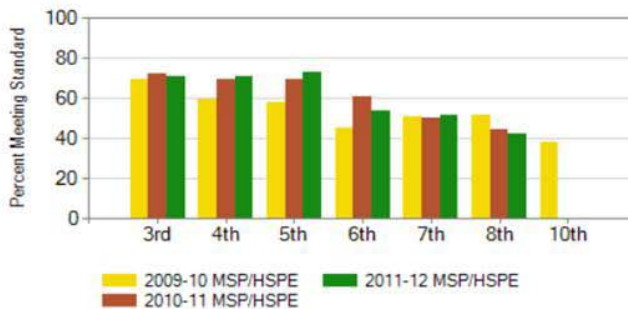
Grade Level *	EOC Math Year 1	EOC Math Year 2
All Grades	71.2%	81.6%

Grade Level *	EOC Biology
All Grades	60.7%

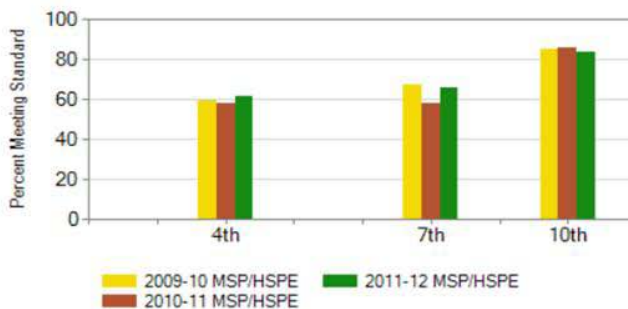
Reading



Math



Writing



Student Demographics

Enrollment		
October 2011 Student Count		14,479
May 2012 Student Count		14,469
Gender (October 2011)		
Male	7,381	51.0%
Female	7,098	49.0%
Race/Ethnicity (October 2011)		
American Indian/Alaskan Native	252	1.7%
Asian	1,143	7.9%
Pacific Islander	361	2.5%
Asian/Pacific Islander	1,504	10.4%
Black	1,031	7.1%
Hispanic	3,139	21.7%
White	7,589	52.4%
Two or More Races	964	6.7%
Special Programs		
Free or Reduced-Price Meals (May 2012)	7,750	53.6%
Special Education (May 2012)	1,729	11.9%
Transitional Bilingual (May 2012)	1,817	12.6%
Migrant (May 2012)	0	0.0%
Section 504 (May 2012)	231	1.6%
Foster Care (May 2012)	0	0.0%
Other Information (more info)		
Unexcused Absence Rate (2011-12)	5,166	0.4%
Adjusted 4-Year Cohort Graduation Rate (Class of 2011)		75.2%
Adjusted 5-year Cohort Graduation Rate (Class of 2010)		81.7%

Teacher Information (2011-12) (more info)

Classroom Teachers	767
Average Years of Teacher Experience	13.1
Teachers with at least a Master's Degree	70.7%
Total number of teachers who teach core academic classes	601
% of teachers teaching with an emergency certificate	0.0%
% of teachers teaching with a conditional certificate	0.0%
Total number of core academic classes	3,208
ESEA Highly Qualified Teacher Information	
% of classes taught by teachers meeting ESEA highly qualified (HQ) definition	98.6%
% of classes taught by teachers who do not meet ESEA HQ definition	0.3%
% of classes in high poverty schools taught by teachers who meet ESEA HQ definition	96.4%
% of classes in high poverty schools taught by teachers who do not meet ESEA HQ definition	0.0%
% of classes in low poverty schools taught by teachers who meet ESEA HQ definition	100.0%
% of classes in low poverty schools taught by teachers who do not meet ESEA HQ definition	0.0%

Financial Data (2010-11)

	Per Student Amounts	Percent
Total Revenues	\$9514	100%
State	6021	63%
Federal	1205	13%
Local Tax	1944	20%
Other Sources	66	1%

AUBURN SCHOOL DISTRICT 2010-11 PERFORMANCE MEASURES

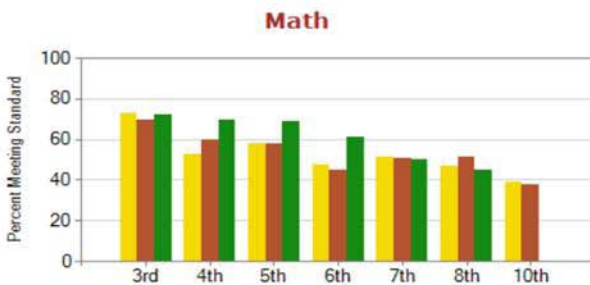
2010-11 MSP/HSPE Results (Administration Info)

Grade Level	Reading	Math	Writing	Science
3rd Grade	83.6%	72.0%		
4th Grade	74.1%	69.5%	57.8%	
5th Grade	78.7%	69.0%		56.1%
6th Grade	68.3%	60.9%		
7th Grade	49.0%	50.1%	58.2%	
8th Grade	63.7%	44.5%		52.0%
10th Grade	78.6%	See EOC below	85.8%	39.9%

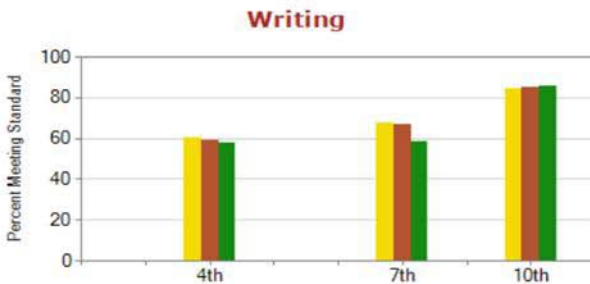
Grade Level *	EOC Math Year 1	EOC Math Year 2
All Grades	66.3%	68.6%



2008-09 WASL 2009-10 MSP/HSPE 2010-11 MSP/HSPE



2008-09 WASL 2009-10 MSP/HSPE 2010-11 MSP/HSPE



Student Demographics

Enrollment		
October 2010 Student Count		14,684
May 2011 Student Count		14,572
Gender (October 2010)		
Male	7,541	51.4%
Female	7,143	48.6%
Race/Ethnicity (October 2010)		
American Indian/Alaskan Native	298	2.0%
Asian	1,186	8.1%
Pacific Islander	356	2.4%
Asian/Pacific Islander	1,542	10.5%
Black	1,127	7.7%
Hispanic	2,924	19.9%
White	8,036	54.7%
Two or More Races	757	5.2%
Special Programs		
Free or Reduced-Price Meals (May 2011)	7,585	52.1%
Special Education (May 2011)	1,733	11.9%
Transitional Bilingual (May 2011)	1,824	12.5%
Migrant (May 2011)	0	0.0%
Section 504 (May 2011)	224	1.5%
Foster Care (May 2011)	0	0.0%

Other Information (more info)

Unexcused Absence Rate (2010-11)	5,667	0.4%
Annual Dropout Rate (2009-10)	166	3.3%
Estimated Annual On-Time Graduation Rate (2009-10)	984	85.7%
Estimated Annual Extended Graduation Rate (2009-10)	1,054	91.8%
Adjusted 4-Year Cohort Graduation Rate (Class of 2010)		77.0%
Adjusted 5-year Cohort Graduation Rate (Class of 2009)		82.2%
College/University enrollment rates of graduates		

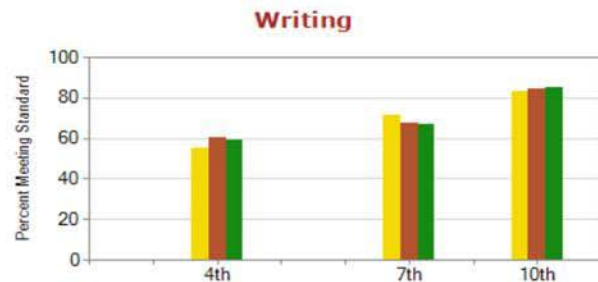
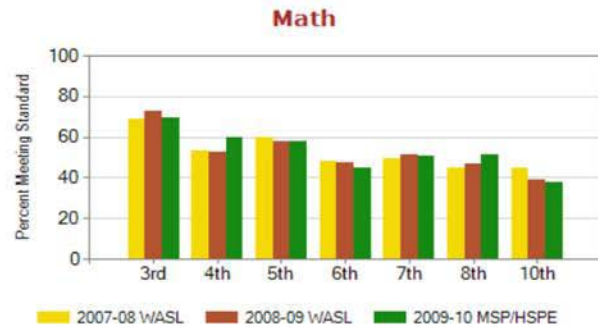
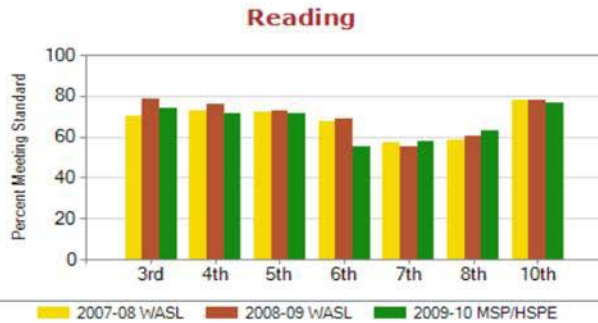
Teacher Information (2010-11) (more info)

Classroom Teachers	780
Average Years of Teacher Experience	12.9
Teachers with at least a Master's Degree	69.4%
Total number of teachers who teach core academic classes	644
% of teachers teaching with an emergency certificate	0.0%
% of teachers teaching with a conditional certificate	0.0%
Total number of core academic classes	3,371
ESEA Highly Qualified Teacher Information	
% of classes taught by teachers meeting ESEA highly qualified (HQ) definition	97.6%
% of classes taught by teachers who do not meet ESEA HQ definition	N/A
% of classes in high poverty schools taught by teachers who meet ESEA HQ definition	97.7%
% of classes in high poverty schools taught by teachers who do not meet ESEA HQ definition	2.3%
% of classes in low poverty schools taught by teachers who meet ESEA HQ definition	100.0%
% of classes in low poverty schools taught by teachers who do not meet ESEA HQ definition	0.0%

AUBURN SCHOOL DISTRICT 2009-10 PERFORMANCE MEASURES

2009-10 MSP/HSPE Results (Administration Info)

Grade Level	Reading	Math	Writing	Science
3rd Grade	74.2%	69.5%		
4th Grade	71.2%	59.6%	59.4%	
5th Grade	71.3%	57.8%		32.7%
6th Grade	55.2%	44.8%		
7th Grade	57.5%	50.9%	66.8%	
8th Grade	62.7%	51.1%		44.6%
10th Grade	76.7%	37.8%	84.9%	35.5%



Student Demographics

Enrollment	
October 2009 Student Count	14,785
May 2010 Student Count	14,641
Gender (October 2009)	
Male	7,631 51.6%
Female	7,154 48.4%
Race/Ethnicity (October 2009)	
American Indian/Alaskan Native	482 3.3%
Asian	1,692 11.4%
Pacific Islander	93 0.6%
Asian/Pacific Islander	1,785 12.1%
Black	1,206 8.2%
Hispanic	2,678 18.1%
White	8,505 57.5%
Special Programs	
Free or Reduced-Price Meals (May 2010)	7,111 48.6%
Special Education (May 2010)	1,733 11.8%
Transitional Bilingual (May 2010)	1,737 11.9%
Migrant (May 2010)	0 0.0%
Section 504 (May 2010)	222 1.5%
Foster Care (May 2010)	61 0.4%
Other Information (more info)	
Unexcused Absence Rate (2009-10)	5,995 0.5%
Annual Dropout Rate (2008-09)	226 4.4%
Estimated Annual On-Time Graduation Rate (2008-09)	934 81.0%
Estimated Annual Extended Graduation Rate (2008-09)	993 86.2%
<u>College/University enrollment rates of graduates</u>	

Teacher Information (2009-10) (more info)

Classroom Teachers	781
Average Years of Teacher Experience	12.7
Teachers with at least a Master's Degree	66.7%
Total number of teachers who teach core academic classes	669
% of teachers teaching with an emergency certificate	0.0%
% of teachers teaching with a conditional certificate	0.0%
Total number of core academic classes	3,008
ESEA Highly Qualified Teacher Information	
% of classes taught by teachers meeting ESEA highly qualified (HQ) definition	91.1%
% of classes taught by teachers who do not meet ESEA HQ definition	N/A
% of classes in high poverty schools taught by teachers who meet ESEA HQ definition	93.9%
% of classes in high poverty schools taught by teachers who do not meet ESEA HQ definition	6.1%
% of classes in low poverty schools taught by teachers who meet ESEA HQ definition	100.0%
% of classes in low poverty schools taught by teachers who do not meet ESEA HQ definition	0.0%

AUBURN SCHOOL DISTRICT GLOSSARY OF TERMS

This section contains the definition of terms used in this report and other terms necessary to understand accounting procedures for school districts. Several terms that are not accounting terms have been included because of their significance to school district accounting. The glossary is arranged alphabetically with appropriate cross-reference where necessary.

Many of the definitions have been taken from the recommendations of the Governmental Accounting Standards Board. Others have been taken from *Financial Accounting for Local and State School Systems. 1990* released by the U.S. Department of Education and the *1988 Governmental Accounting, Auditing, and Financial Reporting (GAAFR)* released by the Government Finance Officers Association (GFOA). The rest were developed by the School District Accounting Advisory Committee.

Accrual Basis of Accounting - A method of accounting that recognizes the financial effects on a school district of transactions, interfund activities, and other events and circumstances under which revenues are recorded in the period in which they occur regardless of the timing of the cash flows.

Activity - A specific and distinguishable service performed by a school district in order to accomplish a function for which the school district is responsible (e.g., supervision, teaching, insurance).

Actuarial Basis - A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contribution plus the compounded earnings thereon will equal the required payments to be made out of the fund or account. The factors considered in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution over its life. A pension trust fund for PERS is an example of a fund concerned with actuarial basis date. (SGAS25.)

Administration - Those activities which have as their purpose the general regulation, direction and control of the affairs of the school district that are system wide and not confined to one school, subject, or narrow phase of school activity.

Advance Refunding - Transaction in which new debt is issued to provide monies to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date. An advance refunding occurs before the maturity or call date of the old debt, and the proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds or other authorized securities and used to redeem the underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds. See Refunding Bond. (SGAS 7, RCW 39.53.010.)

Amortization - Gradual reduction of an amount owed according to a specified schedule of times and amounts.

Appropriation - Maximum expenditure authorization during a given fiscal period (RCW 28A.505.010).

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assessed valuation is based on 100 percent of true and fair value in the state of Washington.

Assigned Fund Balance - The portion of a district's ending fund balance that has been set aside by the board of director's or management's intent to use the funds for a particular purpose. The assignment of fund balance reflects intent only, and does not create a contractual obligation on behalf of the board of directors.

AUBURN SCHOOL DISTRICT GLOSSARY OF TERMS

Associated Student Body - WAC 392-138-010 provides the following definition: “a formal organization of students, including subcomponents or affiliated student groups such as student clubs, which is formed with the approval, and operated subject to the control, of the board of directors of a school district”.

Average Annual FTE Enrollment – An average computed from the actual full-time equivalent enrollments reported by districts for each of nine months, effective on the state prescribed count days of each month running from September through May.

Bond – A written promise, generally under seal, to pay a specified sum of money, called the face value, at a specified date or dates in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Bond Discount - The difference between the present value (price acquired or sold) and the face amount of bonds when the former is less than the latter. Also, the term often includes issuance costs withheld from the bond proceeds by the underwriter.

Bond Premium – The difference between the present value (price acquired or sold) and the face amount of bonds when the present value is greater than the face amount of the bonds.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. In document form it is presented by the budget-making authority to the appropriating body.

Budget Resolution - The formal adoption of the budget appropriation for each fund by the board of directors.

Budget Control - The control or management of the school district in accordance with an approved budget with a view toward keeping expenditures within the authorized amounts.

Building – A fixed asset account that reflects the acquisition value of permanent structures used to house persons and property owned by a school district. If buildings are purchased or constructed, this account includes the purchase and contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. These items would include but not be restricted to the plumbing, heating, ventilating, mechanical and electrical work, and other fixtures. Note that when two structures are connected by a breezeway, a covered walkway, or tunnel they would be considered two buildings. Buildings are valued at acquisition cost or, if a gift, at the fair market value at the time of acquisition.

Capital Assets – Land, improvements to land, easements, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. (SGAS 34.)

Capital Outlay - An expenditure that results in the acquisition of fixed assets or additions to fixed assets. It is an expenditure for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, and equipment. Includes installment of lease payments on property (except interest) that have a terminal date and result in the acquisition of property.

Classification – Activity - As applied to expenditures, this term has reference to groupings or services within programs. Activities replace the former classification of subfunctions.

AUBURN SCHOOL DISTRICT GLOSSARY OF TERMS

Classification – Objects - As applied to expenditures, this term has reference to an article or service purchased; for example, certified salaries, classified salaries, supplies and materials, or contractual services.

Classification – Program - As applied to expenditures, this term has reference to a group of services aimed at accomplishing a certain objective or purpose.

Committed Fund Balance - Those portions of fund balance that have been committed to a specific purpose by action of the board of directors of a school district through a resolution. Committed funds cannot be used for a different purpose, except by another specific resolution of the board ending the commitment.

Community Services - Community services are comprised of those activities that are not directly relatable to providing education for pupils in a public school. Specifically, it is an additional responsibility delegated to the school beyond its primary functions of providing education. It also consists of those services, other than public school and adult education functions, provided by the school or school system for purposes relating to the community as a whole or some segment of the community. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, community welfare activities, and feeding the elderly.

Compensatory Education - Education programs that are designed to be a program of supplementary instruction and as such are not intended to provide the primary instruction.

Comprehensive Annual Financial Report (CAFR) - A financial report encompassing all funds and component units of the government. The CAFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed. The CAFR also contains introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and statistical data.

Debt Service - Expenditures for the retirement of debt principal and interest.

Defeasance - In financial reporting, the netting of outstanding liabilities and related assets on the statement of position. Defeased debt is no longer reported as a liability on the face of the statement of position. Most bond refunding results in the defeasance of the refunded debt.

Defined Benefit Other Postemployment Benefit Plan - A plan having terms that specify the amount of benefits to be provided at or after separation from employment. The benefits may be specified in dollars (for example, a flat dollar payment or an amount based on one or more factors such as age, years of service, and compensation), or as type or level of coverage (for example, prescription drugs or a percentage of healthcare insurance premiums). (SGAS 43.)

Employment Benefits - Expenditures of the school system made on behalf of employees; these amounts are not included in the gross salary, but are in addition to gross salary. They are fringe benefits, and while not paid directly to employees, nevertheless are part of the expenditure total of salaries and benefits. Examples are (1) group health or life insurance, (2) contributions to employee retirement, (3) social security, and (4) workers' compensation. Employee benefits are recorded as Object 4 in expenditure coding.

Encumbrances - Purchase orders, contracts and salary or other commitments that are chargeable to an appropriation and for which a part of the appropriation is restricted. They cease to be encumbrances when paid or when an actual liability is set up. Encumbrances are recorded in General Ledger Account 520. Use of encumbrances is not required by GAAP. (NCGA Statement 1.)

AUBURN SCHOOL DISTRICT GLOSSARY OF TERMS

Equipment - Tangible property of a more or less permanent nature (other than land, buildings, or improvements other than buildings) which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

Expenditure – Under the current financial resources measurement focus, decreases in net financial resources not properly classified as other financing uses. Where the accounts are kept on the cash basis, the term designates only actual cash disbursements for these purposes.

Fiscal Period - Any period at the end of which an entity determines its financial condition and the results of its operations and closes its books. It is usually a year, though not necessarily a calendar year. The fiscal period for school districts is September 1 through August 31.

Full-Time Equivalence - The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with “1” representing one full-time position. It may be expressed as a percentage or as a fraction. It is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

Full-Time Equivalent Student - Each individual student who is enrolled full time in each of the prescribed count days for the school months running from September through May. To be full-time, a student must be enrolled to attend school for a given number of minutes each day. Form P-223 provides the minimum qualifying time by category of students such as kindergarten, elementary, and secondary.

Fund - An independent fiscal and accounting entity with a self-based set of accounts recording cash and/or other resources together with all related liabilities, obligations, restrictions, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund, Associated Student Body - The fund used to account for student activities that are (1) conducted in whole or in part on behalf of an associated student body during or outside regular school hours and within or outside school grounds and facilities and (2) conducted with the approval and at the direction or under the supervision of the school district.

Fund, Capital Projects - This fund is used to account for all monies and resources set aside for the acquisition of fixed assets through construction and remodeling projects.

Fund, Debt Service - The fund that is used to account for the redemption of outstanding bonds and the payment of interest incurred by the bonds.

Fund, General - The fund that is available for any legally authorized purpose and which is therefore used to account for all revenues and all activities not provided for in other funds. The general fund is used to finance the ordinary operations of a school system.

Transportation, Fund Vehicle - The fund used to account for expenditures for the purchase, major repair, rebuilding, and related debt service incurred for pupil transportation equipment.

Fund Balance, Assigned - An account used to segregate a portion of fund balance which is marked for an intended, specific use by management or the board of directors. These amounts are not legally restricted nor do they represent a formal commitment on behalf of management or the board of directors. For funds other than the General Fund, these amounts also represent the excess of the assets of the fund over its liabilities, restrictions, commitments and are in spendable form.

AUBURN SCHOOL DISTRICT GLOSSARY OF TERMS

Fund Balance, Committed - An account used to segregate a portion of fund balance which has been committed to a specific purpose by a resolution of the board of directors of a school district. One committed, these amounts cannot be used for another purpose without a resolution passed by the board of directors to end the commitment.

Fund Balance, Nonspendable - An account used to segregate that portion of fund balance which is represented by assets that are not in a spendable form, such as inventories, prepaid items, or trust principal that is required to be maintained intact.

Fund Balance, Restricted - An account used to segregate a portion of fund balance which is legally restricted for a specific use.

Fund Balance, Unassigned - In the General Fund, the excess of the fund assets over its liabilities and restricted, committed, and assigned fund balance accounts. In all other funds, the deficit of a fund's liabilities, restrictions and commitments over its assets.

Fund Classifications - One of three categories (governmental, proprietary, and fiduciary) used to classify fund types.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is GASB Statement 1. Every government should strive to prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports.

Governmental Funds - These funds track the finances of a district's basic services and are reported in the district wide financial statements; they are reported using the current financial resources measurement focus and modified accrual basis of accounting, and include the general, special revenue, debt service, capital projects, and permanent funds.

Improvements - An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change is added to the book value of the asset. Improvements are charged to Object of Expenditure 9 or are accounted for in the capital projects fund. Expenditures which do not meet these requirements are considered maintenance and are shown as an expenditure in the current fiscal period.

Individualized Education Program (IEP) - A written document that includes (1) a statement of the student's present level of functioning, (2) a statement of annual goals and short-term objectives for achieving those goals, (3) a statement of services to be provided and the extent of regular programming, (4) the starting date and expected duration of services, and (5) evaluation procedures and criteria for monitoring progress.

Instruction - Instruction includes the activities administered or supervised by a certified teacher dealing directly with the teaching of pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence.

Instructional Material - Any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and nonprinted sensory materials.

AUBURN SCHOOL DISTRICT GLOSSARY OF TERMS

Internal Control - A process, adopted by a school district's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- * Effectiveness and efficiency of operations
- * Reliability of financial reporting
- * Compliance with applicable laws and regulations

Land - A fixed asset account that reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase price and expenditures such as legal fees, filing and excavation, and other associated improvement expenditures that are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

Legal Debt Margin - The excess if the amount of debt legally authorized over the amount of debt outstanding.

Legal Defeasance - A situation that occurs when debt is legally satisfied based on certain provisions in the debt instrument even though the debt is not actually paid. When debt is defeased, it is no longer reported as a liability on the face of the statement of position; only the new debt, if any, is reported as a liability. (SGAS &.)

Levy - (1) To impose taxes or special assessments or (2) the total of taxes or special assessments imposed by a governmental unit. There are four types of school district levies: excess general fund levies (also known as maintenance and operations levies); debt services levies; transportation vehicle fund levies; and capital project fund levies.

Machinery and Equipment - Property that does not lose its identity when removed from its location and is not changed materially or consumed immediately (e.g., within one year) by use.

Maintenance - (Plant Repairs and Repairs and Replacement of Equipment) The act of keeping capital assets in a state of good repair. It includes preventive maintenance, normal periodic repairs, replacement of parts and/or structural components, and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

Net General Obligations Debt - General obligation debt reduced by the amount of any accumulated resources restricted to repaying the principal of such debt. (SAGS44.)

Net Pension/OPEB Obligation - In the context of defined benefit pension and other postemployment benefit plans, the cumulative difference between annual pension cost and the employer's contributions to the plan, including the pension/OPEB liability (asset) at transition, if any, and excluding (a) short-term differences and (b) unpaid contributions that have been converted to pension-related/OPEB-related debt. (SGAS 27 and SGAS 45.)

Nonspendable Fund Balance - Those portions of a district's ending fund balance that are not available for use, either because they are not in spendable form or they are legally required to be maintained intact. Examples include the inventory for a student store (not in spendable form), and the corpus of a trust fund (legally required to be maintained intact).

Other Financing Sources - The face value of the governmental fund general long-term debt. Amount equal to the present value of the minimum lease payments arising from capital leases, sales of general fixed assets, and operation transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

Other Financing Uses - Governmental fund transfers to other funds and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operation statement.

AUBURN SCHOOL DISTRICT GLOSSARY OF TERMS

Other Postemployment Benefits (OPEB) - Postemployment benefits provided by an employer to plan participants, beneficiaries, and covered dependents through a plan or other arrangement that is separate from a plan to provide retirement income. OPEB includes postemployment health care benefits provided through a public employee retirement system or pension plan. In addition to the postemployment health care benefits (such as illness, dental, vision and hearing), OPEB may include such benefits as life insurance, disability income, tuition assistance, legal services, and other assistance programs. (SGAS12.)

Personnel-Administrative - Personnel on the school payroll who are primarily engaged in activities that have as their purpose the general regulation, direction, and control of the affairs of the school district that are system wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools, business manager, and accountant.

Personnel-Certificated - Employees such as teachers, principals, counselors, and other who serve in positions covered under the continuing contract law that hold a professional education certificate issued by OSPI and are employed by a school district in positions for which such certificate is required by statute, rule of the State Board of Education, or written policy or practice of the employing district. Expenditures for certificated substitutes and extended contract and stipend expenditures for certificated employees are included in certificated personnel expenditures. (WAC 392-121-200.)

Personnel –Classified - Employees such as attorneys, accountants, architects, secretaries, clerks, instructional assistants, custodians, food service workers, and other supervisory, professional, technical, office, craft and others who do not hold a professional education certificate issued by OSPI or are employed by the district in positions which do not require such a certificate. It is possible for an individual to hold a valid certificate, be serving in a classified position, and be paid as a classified person.

Personnel-Full-Time - Certificated employees who work the full number of days are under local standard contract (assuming state minimum length of contract) or classified employees who work 2,080 hours or more per year.

Personnel-Instructional - Those who render direct and personal services which are in the nature of teaching or the improvement of the teaching-learning situation. Included are consultants or supervisors of instruction, principals, teachers (including teachers of homebound), guidance personnel, librarians, and psychological personnel. Attendance personnel, health personnel, and their clerical personnel should not be included as instructional personnel.

Personnel-Maintenance - Personnel on the school payroll who are primarily engaged in keeping the physical plant open and ready for use. Included are personnel engaged in cleaning, disinfecting, heating, moving furniture, caring for grounds, and other such work, except repairing, which is repeated somewhat regularly-daily, weekly, monthly, or seasonally.

Program - A plan of activities designed to accomplish a set of objectives. Educational programs consist of activities of a school district that are directly involved in the instructional and education of students. Supportive service programs consist of activities of a school district that support the educational programs.

Public Employee Retirement System (PERS) - A plan of activities designed to accomplish a set of objectives. Educational programs consist of activities of a school district that are directly involved in the instruction and education of students. Supportive service programs consist of activities of a school district that support the educational programs. (SGAS 25.)

Pupil Personnel Services - Consists of those activities other than teaching that assist pupils in their learning experiences.

AUBURN SCHOOL DISTRICT GLOSSARY OF TERMS

Pupil Transportation Services - Consists of those activities involved with the conveyance of pupils to and from school activities as provided by state law. Includes trips between home and school or trips to school activities

Purchase Order - A document that authorizes a vendor to deliver described merchandise or render services at a specified price.

Real Property - Real property generally encompasses land, land improvements, buildings, and equipment that is integrated and firmly attached. For example, a building's HVAC system would be real property (integrated into the building), but a window-mounted air conditioner would not be considered real property.

Refunding Bonds - Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds.

Regular Method of Advance Bond Refunding - A method of refunding general obligation bonds in advance as provided in chapter 39.53 RCW. This method provides for the sale of new general obligation refunding bonds whose proceeds are used to purchase certain investments, which are placed in the custody of the trust department of a bank. The investments are selected so that the cash realized from maturing investments, together with interest earned, will be available to pay the principal and interest of the refunded (old) bonds as they mature and become callable. When the regular method of advance refunding is used, taxes are no longer levied for the annual debt service requirements of the refunded (old) bond issue. Instead, taxes are levied for the annual debt service requirements of the refunding (new) bond issue together with any bonds that have not been refunded.

Restricted Fund Balance - Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for specific future use.

Serial Bonds - Bonds, the principal of which is repaid in periodic installments over the life of the issue.

Special Education - Special education means the specifically designed instruction provided to an eligible student as defined in Chapter 392-172a WAC. Specially designated instruction shall be provided at no cost to the parents, in conformance with the student's individualized education program, and designed to meet the unique needs of the student. Specially designed instruction included instruction conducted in the classrooms, in the home, in hospitals and institutions and in other settings, and instruction in physical education.

Student Body Activities - Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, bands, and orchestras, that are managed or operated by the student body under the guidance and direction of adults, and are not part of the regular instructional program.

Tax Rate - The amount of tax stated in terms of a unit of the tax base; for example, \$1.75 per thousand dollars of assessed valuation.

Tax-Rate Limit - The maximum rate or amount of general property tax that a local government may levy.

AUBURN SCHOOL DISTRICT GLOSSARY OF TERMS

Teaching Aide - A person who performs activities of a nonteaching nature who are not classified as educational professionals, but who assist a staff member to perform professional educational teaching assignments. Sometimes these staff members are called paraeducators or instructional assistants.

Unassigned Fund Balance - Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e. designations).

Vested Benefit - A benefit for which the employer has an obligation to make payment even if an employee terminates; thus, the benefit is not contingent on an employee's future service.

Warrant - A written order drawn by the school board or its authorized officer directing the county treasurer to pay a specific amount to a designated payee.

Warrants Outstanding - The total amount of unpaid warrants.

Auburn School District

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AUBURN SCHOOL DIST

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