

# Supplemental Data

Supplemental data includes financial statements and schedules not required by the Governmental Accounting Standard Board (GASB), nor are they a part of the basic financial statements, but are presented for purposes of additional analysis.



**AUBURN SCHOOL DISTRICT NO. 408**  
**GENERAL FUND**  
**COMPARATIVE BALANCE SHEETS**  
**AUGUST 31, 2013 AND 2012**

	2012-13	2011-12
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 10,786,939	\$ 11,076,355
Property Tax Receivable	15,452,107	15,257,600
Accounts Receivable, Net	602,973	111,746
Interest Receivable	6,740	4,805
Interfund Receivable	2,642	2,458
Due From Other Governments	1,102,585	1,116,541
Inventories, at Cost	604,218	628,289
<b>TOTAL ASSETS</b>	<b>\$ 28,558,204</b>	<b>\$ 28,197,794</b>
<b>LIABILITIES</b>		
Accounts Payable	926,099	636,352
Accrued Wages and Benefits Payable	1,643,008	1,629,229
Due To Other Governments	88,831	102,819
Interfund Payable	8,708	-
Unearned Revenue-Other	353,024	397,366
<b>TOTAL LIABILITIES</b>	<b>\$ 3,019,670</b>	<b>\$ 2,765,766</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue-Property Taxes	15,452,107	15,257,600
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 15,452,107</b>	<b>\$ 15,257,600</b>
<b>FUND BALANCES</b>		
<b>Nonspendable:</b>		
Inventories	604,218	628,289
<b>Restricted:</b>		
Child Nutrition Services	1,411,784	918,365
<b>Assigned:</b>		
Other Purposes	2,100,000	2,100,000
<b>Unassigned:</b>		
	5,970,425	6,527,774
<b>TOTAL FUND BALANCES</b>	<b>\$ 10,086,427</b>	<b>\$ 10,174,428</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 28,558,204</b>	<b>\$ 28,197,794</b>

**AUBURN SCHOOL DISTRICT NO. 408**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED AUGUST 31, 2013**  
**(WITH COMPARATIVE TOTALS FOR AUGUST 31, 2012)**

	2012-13			2011-12
	BUDGET	ACTUAL	VARIANCE	ACTUAL
<b>REVENUES:</b>				
Source:				
Local Taxes	30,258,960	30,474,516	215,556	29,576,925
Local Non-Tax	5,238,691	4,872,659	(366,032)	3,583,427
State, General Purpose	74,533,120	75,041,752	508,632	73,403,321
State, Special Purpose	15,210,010	16,037,301	827,291	15,224,476
Federal, General Purpose	107,000	29,742	(77,258)	133,197
Federal, Special Purpose	12,345,979	12,818,025	472,046	12,909,035
Revenues from other sources	883,969	642,198	(241,771)	975,305
<b>TOTAL REVENUES</b>	<b>138,577,729</b>	<b>139,916,193</b>	<b>1,338,464</b>	<b>135,805,686</b>
<b>EXPENDITURES</b>				
Current:				
Regular Instruction	80,050,757	79,857,005	193,752	78,528,993
Special Instruction	16,795,922	16,953,174	(157,252)	16,643,184
Vocational Instruction	6,010,425	5,764,317	246,108	5,475,188
Compensatory Education	7,600,377	7,982,400	(382,023)	7,715,152
Other Educational Programs	2,242,654	1,102,048	1,140,606	1,006,558
Community Services	1,169,979	926,726	243,253	902,401
Support Services	17,433,477	16,075,261	1,358,216	15,959,864
Child Nutrition Services	5,410,038	5,080,155	329,883	5,053,335
Pupil Transportation Services	6,321,783	6,029,994	291,789	5,702,805
Capital Outlay - Equipment	147,444	236,614	(89,170)	102,241
<b>TOTAL EXPENDITURES</b>	<b>143,182,856</b>	<b>140,007,694</b>	<b>3,175,162</b>	<b>137,089,721</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(4,605,127)</b>	<b>(91,501)</b>	<b>4,513,626</b>	<b>(1,284,035)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Equipment	-	3,500	3,500	16,501
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>	<b>16,501</b>
<b>Excess of Revenues &amp; Other Financing Sources Over (Under) Expenditures &amp; Other Uses</b>	<b>(4,605,127)</b>	<b>(88,001)</b>	<b>4,517,126</b>	<b>(1,267,534)</b>
<b>FUND BALANCE-September 1</b>	<b>9,301,891</b>	<b>10,174,428</b>	<b>872,537</b>	<b>11,441,962</b>
<b>FUND BALANCE -August 31</b>	<b>\$ 4,696,764</b>	<b>\$ 10,086,427</b>	<b>\$ 5,389,663</b>	<b>\$ 10,174,428</b>

**AUBURN SCHOOL DISTRICT NO. 408**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED AUGUST 31, 2013**  
**(WITH COMPARATIVE TOTALS FOR AUGUST 31, 2012)**

DESCRIPTION	2012-13			2011-12
	BUDGET	ACTUAL	VARIANCE	ACTUAL
<b>LOCAL TAXES</b>				
Local Property Tax	\$ 30,257,707	\$ 30,473,444	\$ 215,737	\$ 29,575,772
Other Taxes	1,253	1,072	(181)	1,153
<b>TOTAL LOCAL TAXES</b>	<b>30,258,960</b>	<b>30,474,516</b>	<b>215,556</b>	<b>29,576,925</b>
<b>LOCAL NON-TAX</b>				
Tuition & Fees, Unassigned	500,591	457,549	(43,042)	404,030
Summer School Tuition	-	5,602	5,602	4,930
Sales of Goods and Supplies	159,000	202,724	43,724	174,674
Sales of Goods and Supplies, Vocational	656,500	368,020	(288,480)	442,099
Other Community Services	206,850	274,828	67,978	253,010
Food Services Sales	1,327,500	1,165,329	(162,171)	1,251,867
Investment Earnings	75,000	48,458	(26,542)	73,837
Gifts & Donations	1,632,673	881,562	(751,111)	389,981
Fines & Damages	19,000	21,583	2,583	21,909
Rental of Property	289,000	326,174	37,174	363,524
Insurance Recoveries	9,800	45,608	35,808	-
Local Non-Tax Unassigned	138,000	237,520	99,520	203,566
E-Rate	224,777	837,702	612,925	-
<b>TOTAL LOCAL NONTAX</b>	<b>5,238,691</b>	<b>4,872,659</b>	<b>(366,032)</b>	<b>3,583,427</b>
<b>STATE FUNDS, GENERAL PURPOSE</b>				
Apportionment	69,143,954	69,408,795	264,841	68,090,179
Apportionment-Special Education	2,115,729	2,035,746	(79,983)	2,088,299
Local Effort Assistance	3,273,437	3,597,211	323,774	3,224,843
<b>TOTAL STATE, GENERAL PURPOSE</b>	<b>74,533,120</b>	<b>75,041,752</b>	<b>508,632</b>	<b>73,403,321</b>
<b>STATE FUNDS, SPECIAL PURPOSE</b>				
Special Purpose, Unassigned	2,000	1,105	(895)	1,560
Special Education	8,108,007	8,739,224	631,217	8,343,210
Learning Assistance	2,039,157	2,031,800	(7,357)	1,901,007
Special Pilot Programs	495,240	494,004	(1,236)	372,681
Transitional Bilingual	1,611,435	1,705,389	93,954	1,579,909
Student Achievement	-	-	-	-
Highly Capable	132,647	131,962	(685)	130,579
School Food Services	143,772	161,476	17,704	166,934
Transportation - Operations	2,669,752	2,766,530	96,778	2,710,381
Other State Agencies, Unassigned	8,000	5,811	(2,189)	18,215
<b>TOTAL STATE, SPECIAL PURPOSE</b>	<b>15,210,010</b>	<b>16,037,301</b>	<b>827,291</b>	<b>15,224,476</b>

**AUBURN SCHOOL DISTRICT NO. 408**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED AUGUST 31, 2013**  
**(WITH COMPARATIVE TOTALS FOR AUGUST 31, 2012)**

DESCRIPTION				
	2012-13			2011-12
	BUDGET	ACTUAL	VARIANCE	ACTUAL
<b>FEDERAL FUNDS, GENERAL PURPOSE</b>				
Impact Aid	\$ 105,000	\$ 21,359	\$ (83,641)	\$ 124,678
Federal Forests	2,000	8,383	6,383	8,519
<b>TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>107,000</b>	<b>29,742</b>	<b>(77,258)</b>	<b>133,197</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
Federal Stimulus	-	-	-	45,555
Special Purpose, Unassigned	200,000	96,819	(103,181)	310,300
Special Education, Medicaid Reimbursement	150,000	136,372	(13,628)	127,211
Special Education	2,767,760	2,957,642	189,882	2,932,027
Vocational Education	87,000	105,156	18,156	100,452
Disadvantaged, Title I	2,252,729	2,416,341	163,612	2,391,057
Title II	461,300	560,504	99,204	586,698
Reading First	-	-	-	45,578
Limited English Proficiency	330,000	340,381	10,381	361,175
Other Community Services	356,700	249,954	(106,746)	279,271
School Food Service	4,113,909	4,299,115	185,206	4,004,554
Other Title	140,000	-	(140,000)	19,090
Head Start	634,317	624,422	(9,895)	612,361
Indian Education	82,264	82,550	286	77,993
Medicaid Administrative Match	450,000	580,689	130,689	614,597
USDA Commodities	320,000	368,080	48,080	401,116
<b>TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>12,345,979</b>	<b>12,818,025</b>	<b>472,046</b>	<b>12,909,035</b>
<b>REVENUES FROM OTHER DISTRICTS</b>				
Transportation	-	300	300	113,108
Non-High Participation	781,269	637,798	(143,471)	857,697
<b>TOTAL REVENUES FROM OTHER DISTRICTS</b>	<b>781,269</b>	<b>638,098</b>	<b>(143,171)</b>	<b>970,805</b>
<b>REVENUES FROM OTHER AGENCIES</b>				
Agency & Association Grants	102,700	4,100	(98,600)	4,500
<b>TOTAL REVENUES FROM OTHER AGENCIES</b>	<b>102,700</b>	<b>4,100</b>	<b>(98,600)</b>	<b>4,500</b>
<b>REVENUES FROM OTHER FINANCING SOURCES</b>				
Sale of Equipment	-	3,500	3,500	16,501
<b>TOTAL REVENUES FROM OTHER FINANCING SOURCES</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>	<b>16,501</b>
<b>TOTAL REVENUES</b>	<b>\$ 138,577,729</b>	<b>\$ 139,919,693</b>	<b>\$ 1,341,964</b>	<b>\$ 135,822,187</b>

**AUBURN SCHOOL DISTRICT NO. 408**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES BY PROGRAM**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED AUGUST 31, 2013**  
**(WITH COMPARATIVE TOTALS FOR AUGUST 31, 2012)**

PROGRAM	2012-13			2011-12
	BUDGET	ACTUAL	VARIANCE	ACTUAL
<b>REGULAR INSTRUCTION</b>				
Teaching	\$ 58,992,659	\$ 58,752,348	\$240,311	\$ 58,228,008
Extracurricular	2,993,552	3,172,388	(178,836)	2,803,985
Instructional Supervision	1,338,820	1,164,201	174,619	1,329,927
Learning Resources - Library Services	2,474,698	2,421,567	53,131	2,410,752
Principals	8,764,806	8,831,021	(66,215)	8,731,205
Guidance and Counseling	2,910,735	3,163,459	(252,724)	2,716,901
Pupil Management and Safety	1,257,110	1,008,701	248,409	1,146,076
Health Services - Psychologists, Nurses	1,318,377	1,343,320	(24,943)	1,162,139
<b>Total Regular Instruction</b>	<b>80,050,757</b>	<b>79,857,005</b>	<b>193,752</b>	<b>78,528,993</b>
<b>SPECIAL INSTRUCTION</b>				
Basic State Program	14,291,543	14,022,430	269,113	13,740,057
Supplemental Federal Program	2,461,380	2,888,063	(426,683)	2,860,812
Other	42,999	42,681	318	42,315
<b>Total Special Instruction</b>	<b>16,795,922</b>	<b>16,953,174</b>	<b>(157,252)</b>	<b>16,643,184</b>
<b>VOCATIONAL INSTRUCTION</b>				
Basic State Program	5,925,648	5,661,845	263,803	5,377,295
Supplemental Federal Program	84,777	102,472	(17,695)	97,893
<b>Total Vocational Instruction</b>	<b>6,010,425</b>	<b>5,764,317</b>	<b>246,108</b>	<b>5,475,188</b>
<b>COMPENSATORY EDUCATION</b>				
Federal Remediation-Title I	2,195,214	2,354,650	(159,436)	2,270,518
Federal School Improvement ESEA	585,945	546,194	39,751	590,086
Federal Stimulus--State Fiscal Stabilization	-	-	-	45,555
Federal Stimulus--Other	-	45,494	(45,494)	20,328
Reading First	-	640	(640)	46,935
State Remediation	1,845,471	1,979,134	(133,663)	1,934,821
Special and Pilot Programs	506,446	496,223	10,223	375,563
Federal Head Start	634,316	624,422	9,894	608,347
Federal Limited English Proficiency	321,573	333,780	(12,207)	351,508
State Transitional Bilingual	1,431,144	1,521,421	(90,277)	1,393,498
Federal Indian Education	80,268	80,442	(174)	77,993
<b>Total Compensatory Education</b>	<b>\$ 7,600,377</b>	<b>\$ 7,982,400</b>	<b>\$ (382,023)</b>	<b>\$ 7,715,152</b>

**AUBURN SCHOOL DISTRICT NO. 408**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES BY PROGRAM**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED AUGUST 31, 2013**  
**(WITH COMPARATIVE TOTALS FOR AUGUST 31, 2012)**

PROGRAM	2012-13			2011-12
	BUDGET	ACTUAL	VARIANCE	ACTUAL
<b>OTHER EDUCATIONAL PROGRAMS</b>				
Summer School	\$ -	\$ 19,348	\$ (19,348)	\$ 13,203
Highly Capable	124,244	131,672	(7,428)	118,297
Other Instructional Programs	2,118,410	951,028	1,167,382	875,058
<b>Total Other Educational Programs</b>	<b>2,242,654</b>	<b>1,102,048</b>	<b>1,140,606</b>	<b>1,006,558</b>
<b>COMMUNITY SERVICES</b>	<b>1,169,979</b>	<b>926,726</b>	<b>243,253</b>	<b>902,401</b>
<b>SUPPORT SERVICES</b>				
Board of Directors	246,381	269,706	(23,325)	189,980
Superintendent's Office	450,074	380,914	69,160	403,628
Business Services	1,531,809	1,543,006	(11,197)	1,497,233
Human Resources	1,139,857	1,235,665	(95,808)	1,073,246
Maintenance	3,182,173	3,104,350	77,823	3,031,941
Custodial	4,368,612	4,278,625	89,987	4,281,353
Utilities	4,424,211	3,375,301	1,048,910	3,484,851
Insurance	823,500	735,513	87,987	799,954
Building Security	262,372	272,402	(10,030)	274,268
Printing	(4,250)	-	(4,250)	-
Information Technology	604,975	500,570	104,405	544,588
Warehouse	393,363	366,327	27,036	369,528
Motor Pool	10,400	12,882	(2,482)	9,294
<b>Total Support Services</b>	<b>17,433,477</b>	<b>16,075,261</b>	<b>1,358,216</b>	<b>15,959,864</b>
<b>CHILD NUTRITION SERVICES</b>	<b>5,410,038</b>	<b>5,080,155</b>	<b>329,883</b>	<b>5,053,335</b>
<b>PUPIL TRANSPORTATION SERVICES</b>	<b>6,321,783</b>	<b>6,029,994</b>	<b>291,789</b>	<b>5,702,805</b>
<b>CAPITAL OUTLAY-EQUIPMENT</b>	<b>147,444</b>	<b>236,614</b>	<b>(89,170)</b>	<b>102,241</b>
<b>Total Expenditures</b>	<b>\$ 143,182,856</b>	<b>\$ 140,007,694</b>	<b>\$ 3,175,162</b>	<b>\$ 137,089,721</b>

**AUBURN SCHOOL DISTRICT NO. 408**  
**SPECIAL REVENUE FUND (ASSOCIATED STUDENT BODY FUND)**  
**COMPARATIVE BALANCE SHEETS**  
**AUGUST 31, 2013 AND 2012**

	2012-13	2011-12
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 1,651,487	\$ 1,713,081
Accounts Receivable	-	11,623
Accrued Interest Receivable	856	555
Inventories at Cost	4,276	-
<b>TOTAL ASSETS</b>	<b>\$ 1,656,619</b>	<b>\$ 1,725,259</b>
<b>LIABILITIES</b>		
Accounts Payable	38,532	24,426
Due to Other Governments	2,994	5,124
Interfund Payable	2,642	2,319
Unearned Revenue - Other	242,714	260,313
<b>TOTAL LIABILITIES</b>	<b>\$ 286,882</b>	<b>\$ 292,182</b>
<b>FUND BALANCES</b>		
Nonspendable-Inventories	4,276	10,873
Restricted-Student Activities	1,365,461	1,422,204
<b>TOTAL FUND BALANCES</b>	<b>\$ 1,369,737</b>	<b>\$ 1,433,077</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,656,619</b>	<b>\$ 1,725,259</b>



**AUBURN SCHOOL DISTRICT NO. 408**  
**SPECIAL REVENUE FUND (ASSOCIATED STUDENT BODY FUND)**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED AUGUST 31, 2013**  
**(WITH COMPARATIVE TOTALS FOR AUGUST 31, 2012)**

				<b>2011-12</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
<b>REVENUES</b>				
General	\$ 1,713,005	\$ 662,010	\$ (1,050,995)	\$ 681,856
Athletics	256,617	184,140	(72,477)	178,438
Classes	280,880	133,026	(147,854)	132,822
Clubs	1,659,689	1,230,231	(429,458)	1,211,894
Other	109,660	48,212	(61,448)	50,867
<b>Total Revenues</b>	<b>4,019,851</b>	<b>2,257,619</b>	<b>(1,762,232)</b>	<b>2,255,877</b>
<b>EXPENDITURES</b>				
Current:				
General	1,169,404	503,206	666,198	490,218
Athletics	378,085	312,644	65,441	283,976
Classes	303,571	127,121	176,450	139,618
Clubs	1,975,902	1,320,813	655,089	1,239,333
Other	115,917	57,175	58,742	45,059
<b>Total Expenditures</b>	<b>3,942,879</b>	<b>2,320,959</b>	<b>1,621,920</b>	<b>2,198,204</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>76,972</b>	<b>(63,340)</b>	<b>(140,312)</b>	<b>57,673</b>
<b>FUND BALANCE - September 1</b>	<b>957,531</b>	<b>1,433,077</b>	<b>475,546</b>	<b>1,375,404</b>
<b>FUND BALANCE - August 31</b>	<b>\$ 1,034,503</b>	<b>\$ 1,369,737</b>	<b>\$ 335,234</b>	<b>\$ 1,433,077</b>

**AUBURN SCHOOL DISTRICT NO. 408  
DEBT SERVICE FUND (BOND FUND)  
COMPARATIVE BALANCE SHEETS  
AUGUST 31, 2013 AND 2012**

	2012-13	2011-12
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 7,987,127	\$ 2,078,544
Property Tax Receivable	8,291,204	4,074,275
Accrued Interest Receivable	3,455	857
<b>TOTAL ASSETS</b>	<b>\$ 16,281,786</b>	<b>\$ 6,153,676</b>
<b>LIABILITIES</b>		
Accounts Payable	20,523	35,255
<b>TOTAL LIABILITIES</b>	<b>\$ 20,523</b>	<b>\$ 35,255</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue-Property Taxes	8,291,204	4,074,275
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 8,291,204</b>	<b>\$ 4,074,275</b>
<b>FUND BALANCE</b>		
Restricted for Debt Service	7,970,059	2,044,146
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,970,059</b>	<b>\$ 2,044,146</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 16,281,786</b>	<b>\$ 6,153,676</b>

**AUBURN SCHOOL DISTRICT NO. 408**  
**DEBT SERVICE FUND (BOND FUND)**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED AUGUST 31, 2013**  
**(WITH COMPARATIVE TOTALS FOR AUGUST 31, 2012)**

				2011-12
	BUDGET	ACTUAL	VARIANCE	ACTUAL
<b>REVENUES</b>				
Local Taxes	\$ 12,491,144	\$ 12,494,255	\$ 3,111	\$ 7,951,648
Local Non-Tax	16,271	84,983	68,712	22,054
<b>Total Revenues</b>	<b>12,507,415</b>	<b>12,579,238</b>	<b>71,823</b>	<b>7,973,702</b>
<b>EXPENDITURES</b>				
<b>DEBT SERVICE</b>				
Principal Retirement	2,285,000	2,285,000	-	4,125,000
Interest on Bonds	4,500,000	4,371,513	128,487	3,887,024
Bond Transfer Fees	100,000	43,165	56,835	1,683
Underwriter's Fees	100,000	68,565	31,435	60,915
<b>Total Expenditures</b>	<b>6,985,000</b>	<b>6,768,243</b>	<b>216,757</b>	<b>8,074,622</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Refunding Bonds	19,590,000	19,590,000	-	9,290,000
Issuance Premium	2,866,687	2,866,687	-	707,004
Payment to refunded Bonds Escrow Agent	(22,341,769)	(22,341,769)	-	(9,935,303)
<b>Total Other Financing Sources (Uses)</b>	<b>114,918</b>	<b>114,918</b>	<b>-</b>	<b>61,701</b>
<b>Excess of Revenues/Other Financing Sources Over (Under) Expenditures And Other Financing Uses</b>	<b>5,637,333</b>	<b>5,925,913</b>	<b>288,580</b>	<b>(39,219)</b>
<b>FUND BALANCE - September 1</b>	<b>2,036,426</b>	<b>2,044,146</b>	<b>7,720</b>	<b>2,083,365</b>
	-			
<b>FUND BALANCE -August 31</b>	<b>\$ 7,673,759</b>	<b>\$ 7,970,059</b>	<b>\$ 296,300</b>	<b>\$ 2,044,146</b>

**AUBURN SCHOOL DISTRICT NO. 408**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**AUGUST 31, 2013 AND 2012**

	2012-13	2011-12
<b>ASSETS</b>		
Cash and Cash Equivalent	\$ 78,940,225	\$ 24,820,785
Property Tax Receivable	2,102,019	5,902,126
Accrued Interest Receivable	35,331	11,125
Interfund Receivable	3,442	-
Due From Other Governments	383,927	174,347
<b>TOTAL ASSETS</b>	<b>\$ 81,464,944</b>	<b>\$ 30,908,383</b>
<b>LIABILITIES</b>		
Accounts Payable	6,665,465	2,081,292
Due to Other Governments	67,503	115,819
Interfund Payable	-	139
Unearned Revenues-Other	3,404	3,804
<b>TOTAL LIABILITIES</b>	<b>\$ 6,736,372</b>	<b>\$ 2,201,054</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue-Property Taxes	2,102,019	5,902,126
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 2,102,019</b>	<b>\$ 5,902,126</b>
<b>FUND BALANCES</b>		
<b>Restricted:</b>		
Bond Project-Auburn High Modernization	47,135,844	-
Impact Fee Projects	971,824	-
<b>Committed:</b>		
Capital Improvement Levy Projects	9,660,348	5,868,451
Technology Levy Projects	1,780,230	3,365,925
<b>Assigned:</b>		
Other Capital Projects	13,078,307	13,570,827
<b>TOTAL FUND BALANCES</b>	<b>\$ 72,626,553</b>	<b>\$ 22,805,203</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 81,464,944</b>	<b>\$ 30,908,383</b>

**AUBURN SCHOOL DISTRICT NO. 408**  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED AUGUST 31, 2013**  
**(WITH COMPARATIVE TOTALS FOR AUGUST 31, 2012)**

	2012-13			2011-12
	BUDGET	ACTUAL	VARIANCE	ACTUAL
<b>REVENUES</b>				
Local Taxes	\$ 7,552,334	\$ 7,673,513	\$ 121,179	\$ 12,593,236
Local Non-Tax	1,629,715	2,909,852	1,280,137	1,595,382
State, Special Purpose	-	-	-	1,300,000
<b>TOTAL REVENUES</b>	<b>9,182,049</b>	<b>10,583,365</b>	<b>1,401,316</b>	<b>15,488,618</b>
<b>EXPENDITURES</b>				
Capital Outlay				
Sites	2,910,000	884,288	2,025,712	1,046,024
Building	91,296,500	23,165,219	68,131,281	8,162,730
Equipment	2,090,000	1,620,199	469,801	1,501,320
Energy	3,500	92,994	(89,494)	3,078,720
Bond Issuance	-	277,679	(277,679)	-
<b>TOTAL EXPENDITURES</b>	<b>96,300,000</b>	<b>26,040,379</b>	<b>70,259,621</b>	<b>13,788,794</b>
<b>Excess Of Revenues Over (Under) Expenditures</b>	<b>(87,117,951)</b>	<b>(15,457,014)</b>	<b>71,660,937</b>	<b>1,699,824</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds of Long-Term Debt	59,265,000	59,265,000	-	-
Issuance Premium	6,013,364	6,013,364	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>65,278,364</b>	<b>65,278,364</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues &amp; Other Financing Sources Over (Under) Expenditures &amp; Other Uses</b>	<b>(21,839,587)</b>	<b>49,821,350</b>	<b>71,660,937</b>	<b>1,699,824</b>
<b>FUND BALANCE - September 1</b>	<b>22,709,551</b>	<b>22,805,203</b>	<b>95,652</b>	<b>21,105,379</b>
<b>FUND BALANCE - August 31</b>	<b>\$ 869,964</b>	<b>\$ 72,626,553</b>	<b>\$ 71,756,589</b>	<b>\$ 22,805,203</b>

**AUBURN SCHOOL DISTRICT NO. 408  
TRANSPORTATION VEHICLE FUND  
COMPARATIVE BALANCE SHEETS  
AUGUST 31, 2013 AND 2012**

	2012-13	2011-12
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 1,412,040	\$ 1,656,180
Taxes Receivable	138	1,692
Due From Other Governments	-	1,216
Interfund Receivable	5,266	-
Interest Receivable	634	701
<b>TOTAL ASSETS</b>	<b>\$ 1,418,078</b>	<b>\$ 1,659,789</b>
<b>LIABILITIES</b>		
Due to Other Governments	1,864	3,237
<b>TOTAL LIABILITIES</b>	<b>\$ 1,864</b>	<b>\$ 3,237</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue-Property Taxes	138	1,692
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 138</b>	<b>\$ 1,692</b>
<b>FUND BALANCE</b>		
Restricted for Acquisition of School Buses	1,416,076	1,654,860
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,416,076</b>	<b>\$ 1,654,860</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 1,418,078</b>	<b>\$ 1,659,789</b>

**AUBURN SCHOOL DISTRICT NO. 408**  
**TRANSPORTATION VEHICLE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED AUGUST 31, 2013**  
**(WITH COMPARATIVE TOTALS FOR AUGUST 31, 2012)**

				2011-12
	BUDGET	ACTUAL	VARIANCE	ACTUAL
<b>REVENUES</b>				
Local Taxes	\$ -	\$ 91	\$ 91	\$ 249
Local Non-Tax	10,087	6,900	(3,187)	11,772
State, Special Purpose	671,092	715,503	44,411	671,093
<b>TOTAL REVENUES</b>	<b>681,179</b>	<b>722,494</b>	<b>41,315</b>	<b>683,114</b>
<b>EXPENDITURES</b>				
Capital Outlay:				
Equipment	2,303,500	966,544	1,336,956	-
<b>TOTAL EXPENDITURES</b>	<b>2,303,500</b>	<b>966,544</b>	<b>1,336,956</b>	<b>-</b>
<b>Excess of Revenues (Under) Expenditures</b>	<b>(1,622,321)</b>	<b>(244,050)</b>	<b>1,378,271</b>	<b>683,114</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sales of Surplus Buses	-	5,266	5,266	21,366
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	<b>-</b>	<b>5,266</b>	<b>5,266</b>	<b>21,366</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>(1,622,321)</b>	<b>(238,784)</b>	<b>1,383,537</b>	<b>704,480</b>
<b>FUND BALANCE - September 1</b>	<b>1,622,358</b>	<b>1,654,860</b>	<b>32,502</b>	<b>950,380</b>
<b>FUND BALANCE - August 31</b>	<b>\$ 37</b>	<b>\$ 1,416,076</b>	<b>\$ 1,416,039</b>	<b>\$ 1,654,860</b>

**PRIVATE PURPOSE TRUST**  
**COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION**  
**AUGUST 31, 2013 AND 2012**

	2012-13	2011-12
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 586,836	\$ 574,876
Accounts Receivable	-	2,000
Interest Receivable	376	274
<b>TOTAL ASSETS</b>	<b>\$ 587,212</b>	<b>\$ 577,150</b>
<b>LIABILITIES</b>		
Accounts Payable	3,234	3,624
<b>Total Liabilities</b>	<b>\$ 3,234</b>	<b>\$ 3,624</b>
<b>NET POSITION</b>	<b>\$ 583,978</b>	<b>\$ 573,526</b>



**AUBURN SCHOOL DISTRICT NO. 408  
PRIVATE PURPOSE TRUST  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2013  
(WITH COMPARATIVE TOTALS FOR AUGUST 31, 2012)**

2012-13	2011-12
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**ADDITIONS:**

Donations	\$ 176,237	\$ 135,292
Investment Earnings:	-	4,001
<b>TOTAL ADDITIONS</b>	<b>176,237</b>	<b>139,293</b>

**DEDUCTIONS:**

Scholarships and Student Aid	165,371	143,952
Loss on Investments	414	-
<b>TOTAL DEDUCTIONS</b>	<b>165,785</b>	<b>143,952</b>

<b>CHANGES IN NET POSITION</b>	10,452	(4,659)
<b>NET POSITION - September 1</b>	573,526	578,185
<b>NET POSITION - August 31</b>	<b>\$ 583,978</b>	<b>\$ 573,526</b>

**EMPLOYEE BENEFIT TRUST FUND**  
**COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION**  
**AUGUST 31, 2013 AND 2012**

	<b>2012-13</b>	<b>2011-12</b>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 51,371	\$ 90,359
Accounts Receivable	122	-
Interest Receivable	32	31
<b>TOTAL ASSETS</b>	<b>\$ 51,525</b>	<b>\$ 90,390</b>
<b>LIABILITIES</b>		
Accounts Payable	7,507	5,981
<b>Total Liabilities</b>	<b>\$ 7,507</b>	<b>\$ 5,981</b>
<b>NET POSITION</b>		
Held In Trust For Employee Benefits	44,018	84,409
<b>Total Net Position</b>	<b>\$ 44,018</b>	<b>\$ 84,409</b>

**AUBURN SCHOOL DISTRICT NO. 408  
EMPLOYEE BENEFIT TRUST FUND  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2013  
(WITH COMPARATIVE TOTALS FOR AUGUST 31, 2012)**

	<b>2012-13</b>	<b>2011-12</b>
<b>ADDITIONS</b>		
Contributions from Plan Members	\$ 183,000	\$ 155,054
Investment Earnings	2,211	567
<b>TOTAL ADDITIONS</b>	<b>185,211</b>	<b>155,621</b>
<b>DEDUCTIONS</b>		
Benefit Claims	224,902	201,740
Administrative Expenses	700	700
<b>TOTAL DEDUCTIONS</b>	<b>225,602</b>	<b>202,440</b>
<b>CHANGES IN NET POSITION</b>	<b>(40,391)</b>	<b>(46,819)</b>
<b>NET POSITION - September 1</b>	84,409	131,228
<b>NET POSITION - August 31</b>	<b>\$ 44,018</b>	<b>\$ 84,409</b>

**AUBURN SCHOOL DISTRICT NO. 408**  
**STATEMENT OF CHANGES IN LONG-TERM DEBT**  
**FOR THE FISCAL YEAR ENDED AUGUST 31, 2013**

	BALANCE 9/1/2012	INCREASES	DECREASES	BALANCE 8/31/2013
Governmental Bonds Payable				
2004 UTGO Refunding Bonds	17,645,000	-	1,795,000	15,850,000
2004 UTGO Bonds	4,740,000	-	355,000	4,385,000
2005 UTGO Bonds	20,000,000	-	20,000,000	-
2010 UTGO Refunding Bonds	35,450,000	-	-	35,450,000
2012 UTGO Refunding Bonds	9,290,000	-	135,000	9,155,000
2013 UTGO and Refunding Bonds	-	78,855,000	-	78,855,000
Total Bonds Payable	87,125,000	78,855,000	22,285,000	143,695,000
Unamortized Bond Premium/Discount	6,045,615	8,880,051	1,328,757	13,596,909
Net Bonds Payable	93,170,615	87,735,051	23,613,757	157,291,909
Compensated Absences	2,785,966	2,992,022	2,785,966	2,992,022
Net OPEB Obligation	9,810,315	1,625,187	-	11,435,502
Total Long-Term Debt	<b>\$ 105,766,896</b>	<b>\$ 92,352,260</b>	<b>\$ 26,399,723</b>	<b>\$ 171,719,433</b>

AUBURN SCHOOL DISTRICT NO. 408

Schedule H-2

OUTSTANDING GENERAL OBLIGATION INDEBTEDNESS DEBT SERVICE-AUGUST 31, 2013

DUE DATE	Original Issue Amount \$27,785,000 2004 Refunding Bond Dated 3/1/2004		Original Issue Amount \$18,000,000 2004 Bond Dated 8/1/2004		Original Issue Amount \$36,025,000 2010 Refunding Bond Dated 9/27/10		Original Issue Amount \$9,290,000 2012 Refunding Bond 5/7/2012		Original Issue Amount \$78,855,000 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		
6/1/14	2,015,000	268,546	-	102,863	-	764,575	-	132,356	-	1,382,212.50	4,665,553	
12/1/14	2,015,000	232,024	725,000	102,862	-	764,575	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	-	1,356,637.50	2,536,182	
12/1/15	3,920,000	195,250	1,205,000	88,362	-	764,575	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	-	1,348,087.50	2,396,248	
12/1/16	3,890,000	97,250	1,735,000	55,978	-	764,575	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	-	1,298,512.50	2,201,794	
12/1/17	-	-	125,000	9,350	6,100,000	764,575	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	-	1,258,237.50	2,053,581	
12/1/18	-	-	150,000	6,788	6,540,000	660,200	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	-	1,220,962.50	1,894,094	
12/1/19	-	-	175,000	3,675	7,020,000	542,100	100,000	127,356	1,300,000	1,220,962.50	10,489,094	12,383,187
6/1/20	-	-	-	-	-	391,700	-	126,356	-	1,208,400.00	1,726,456	
12/1/20	-	-	-	-	7,575,000	391,700	120,000	126,357	2,750,000	1,208,400.00	12,171,457	13,897,913
6/1/21	-	-	-	-	-	205,375	-	124,556	-	1,153,400.00	1,483,331	
12/1/21	-	-	-	-	8,215,000	205,375	125,000	124,556	2,165,000	1,153,400.00	11,988,331	13,471,662
6/1/22	-	-	-	-	-	-	-	123,150	-	1,110,100.00	1,233,250	
12/1/22	-	-	-	-	-	-	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	
12/1/23	-	-	-	-	-	-	-	-	10,280,000	1,063,900.00	11,343,900	12,407,800
6/1/24	-	-	-	-	-	-	-	-	-	858,300.00	858,300	
12/1/24	-	-	-	-	-	-	-	-	10,080,000	858,300.00	10,938,300	11,796,600
6/1/25	-	-	-	-	-	-	-	-	-	656,700.00	656,700	
12/1/25	-	-	-	-	-	-	-	-	6,560,000	656,700.00	7,216,700	7,873,400
6/1/26	-	-	-	-	-	-	-	-	-	525,500.00	525,500	
12/1/26	-	-	-	-	-	-	-	-	6,315,000	525,500.00	6,840,500	7,366,000
6/1/27	-	-	-	-	-	-	-	-	-	399,200.00	399,200	
12/1/27	-	-	-	-	-	-	-	-	6,015,000	399,200.00	6,414,200	6,813,400
6/1/28	-	-	-	-	-	-	-	-	-	278,900.00	278,900	
12/1/28	-	-	-	-	-	-	-	-	5,285,000	278,900.00	5,563,900	5,842,800
6/1/29	-	-	-	-	-	-	-	-	-	173,200.00	173,200	
12/1/29	-	-	-	-	-	-	-	-	2,600,000	173,200.00	2,773,200	2,946,400
6/1/30	-	-	-	-	-	-	-	-	-	121,200.00	121,200	
12/1/30	-	-	-	-	-	-	-	-	2,340,000	121,200.00	2,461,200	2,582,400
6/1/31	-	-	-	-	-	-	-	-	-	74,400.00	74,400	
12/1/31	-	-	-	-	-	-	-	-	2,035,000	74,400.00	2,109,400	2,183,800
6/1/32	-	-	-	-	-	-	-	-	-	33,700.00	33,700	
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 #408**  
**SCHEDULE OF CAPITAL ASSETS BY LOCATION**  
**AUGUST 31, 2013**

PROPERTY	LOCATION	BUILDINGS & CONSTRUCTION			TOTALS	
		LAND	IMPROVEMENTS	IN PROGRESS EQUIPMENT		
<b>SENIOR HIGH SCHOOLS</b>						
Auburn	800 4th Street N.E.	\$ 592,951	\$ 26,797,681	\$ -	\$ 1,128,751	\$ 28,519,383
Auburn Riverside	501 Oravetz Rd	4,476,766	31,642,226	-	675,141	36,794,133
Auburn Mountainview	28900 124th Ave SE	4,129,915	48,309,830	-	397,197	52,836,942
West Auburn	401 West Main Street	16,650	3,966,302	-	52,304	4,035,256
Auburn Memorial	801 4th Street N.E.	692,294	6,800,402	-	68,491	7,561,187
<b>MIDDLE SCHOOLS</b>						
Cascade	1015 24th Street NE	121,486	8,495,693	-	131,933	8,749,112
Mt. Baker	620 37th Street SE	2,923,600	13,453,860	-	59,929	16,437,389
Olympic	1825 "K" Street SE	92,532	8,966,021	-	53,274	9,111,827
Rainier	30620 116th Ave. SE	107,681	12,762,993	-	59,621	12,930,295
<b>ELEMENTARY SCHOOLS</b>						
Alpac	310 Milwaukee Blvd N.	83,007	6,190,360	-	145,460	6,418,827
Arthur Jacobsen	29205 132nd St SE	1,006,023	20,188,888	-	158,964	21,353,875
Chinook	3502 Auburn Way S.	32,985	3,513,839	-	120,760	3,667,584
Dick Scobee	1031 14th Street NE	9,731	4,415,674	-	75,773	4,501,178
Evergreen Heights	5602 So 316th	22,223	2,151,056	-	139,211	2,312,490
Gildo Rey	1005 37th Street SE	30,232	5,423,133	-	108,733	5,562,098
Hazelwood	11815 SE 304th Street	230,323	6,545,009	-	97,630	6,872,962
Ilalko	301 Oravetz Pl SE	2,007,182	6,770,908	-	119,070	8,897,160
Lake View	16401 SE 318th	408,702	4,273,651	-	179,547	4,861,900
Lakeland Hills	1020 Evergreen Way SE	3,093,020	14,472,577	-	164,918	17,730,515
Lea Hill	30908 124th Ave. SE	21,620	3,774,005	-	141,903	3,937,528
Pioneer	2301 "M" Street SE	18,082	3,140,723	-	124,740	3,283,545
Terminal Park	1101 "D" Street SE	26,603	2,955,375	-	164,928	3,146,906
Washington	20 "E" Street NE	10,000	6,723,246	-	126,167	6,859,413
<b>ADMINISTRATION &amp; SERVICE BUILDINGS</b>						
James P. Fugate	915 4th Street NE	88,690	2,452,281	-	1,217,450	3,758,421
Annex	502 4th Street NE	183,646	653,035	-	13,492	850,173
Support Services Center	1302 4th Street SW	1,046,802	4,466,330	-	1,163,306	6,676,438
Transportation	615 15th Street SW	18	4,661,051	-	11,790,405	16,451,474
Transition Assistance	501 3rd St NE	154,552	879,951	-	-	1,034,503
Pool	516 4th ST NE	-	2,959,297	-	-	2,959,297
Portables	Miscellaneous	-	2,712,386	-	-	2,712,386
Head Start	2236 K St SE	143,484	224,424	-	-	367,908
Miscellaneous Sites	Miscellaneous	1,219,809	619,235	-	-	1,839,044
Construction in Progress		-	-	54,638,927	-	54,638,927
<b>TOTALS</b>		<b>\$ 22,990,609</b>	<b>\$ 271,361,442</b>	<b>\$ 54,638,927</b>	<b>\$ 18,679,098</b>	<b>\$ 367,670,076</b>

**AUBURN SCHOOL DISTRICT NO. 408**  
**STATEMENT OF CHANGES IN CAPITAL ASSETS**  
**AUGUST 31, 2013**

CAPITAL ASSET TYPES	CAPITAL ASSETS 9/1/2012	ADDITIONS	DELETIONS	CAPITAL ASSETS 8/31/2013
Land	\$ 22,990,609	\$ -	\$ -	\$ 22,990,609
Building and Improvements	261,607,138	9,966,369	(212,065)	271,361,442
Equipment	17,548,050	1,462,859	(331,811)	18,679,098
Construction In Progress	40,229,691	26,040,379	(11,631,143)	54,638,927
Totals at Historical Cost	342,375,488	37,469,607	(12,175,019)	367,670,076
Less: Accumulated Depreciation				
Building and Improvements	(93,935,550)	(5,330,369)	212,065	(99,053,854)
Equipment	(12,580,481)	(964,207)	331,811	(13,212,877)
Total Accumulated Depreciation	(106,516,031)	(6,294,576)	543,876	(112,266,731)
Capital Assets, Net of Accumulated Depreciation	\$ 235,859,457	\$ 31,175,031	\$ (11,631,143)	\$ 255,403,345

**AUBURN SCHOOL DISTRICT  
SCHEDULE OF CAPITAL ASSETS  
BY FUNCTION AND ACTIVITY  
AS OF AUGUST 31, 2013**

FUNCTION & ACTIVITY	BUILDINGS & CONSTRUCTION				TOTALS
	LAND	IMPROVEMENTS	IN PROGRESS	EQUIPMENT	
<b>ADMINISTRATION</b>					
Administration	\$ -	\$ -	\$ -	\$ 120,630	\$ 120,630
General Buildings	272,336	3,105,316	-	-	3,377,652
<b>Total</b>	<b>272,336</b>	<b>3,105,316</b>	<b>-</b>	<b>120,630</b>	<b>3,498,282</b>
<b>INSTRUCTION</b>					
Learning Resources	-	-	-	72,792	72,792
Teaching	-	-	-	970,572	970,572
Extracurricular	-	-	-	2,959,648	2,959,648
School Buildings	21,671,453	259,128,745	-	299,109	281,099,307
<b>Total</b>	<b>21,671,453</b>	<b>259,128,745</b>	<b>-</b>	<b>4,302,121</b>	<b>285,102,319</b>
<b>CHILD NUTRITION SERVICES</b>					
Operations	-	-	-	295,594	295,594
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>295,594</b>	<b>295,594</b>
<b>PUPIL TRANSPORTATION</b>					
Supervision	18	4,661,051	-	136,819	4,797,888
Maintenance	-	-	-	11,361,933	11,361,933
<b>Total</b>	<b>18</b>	<b>4,661,051</b>	<b>-</b>	<b>11,498,752</b>	<b>16,159,821</b>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supervision	1,046,802	4,466,330	-	58,805	5,571,937
Ground Care	-	-	-	357,564	357,564
Operations of Plant	-	-	-	419,450	419,450
Maintenance	-	-	-	513,664	513,664
<b>Total</b>	<b>1,046,802</b>	<b>4,466,330</b>	<b>-</b>	<b>1,349,483</b>	<b>6,862,615</b>
<b>OTHER SERVICES</b>					
Information Tech	-	-	-	948,195	948,195
Printing & Graphics	-	-	-	14,032	14,032
Warehousing	-	-	-	150,291	150,291
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,112,518</b>	<b>1,112,518</b>
<b>CONSTRUCTION IN PROGRESS</b>					
	-	-	54,638,927	-	54,638,927
<b>TOTALS</b>	<b>\$ 22,990,609</b>	<b>\$ 271,361,442</b>	<b>\$ 54,638,927</b>	<b>\$ 18,679,098</b>	<b>\$ 367,670,076</b>



**AUBURN SCHOOL DISTRICT NO. 408**  
**SUMMARY AMORTIZATION SCHEDULE FOR ALL OUTSTANDING BONDS**  
**BOND PREMIUM, DISCOUNT, REFUNDING ADJUSTMENT**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

Date	Payment	Interest Expense	Premium/ Discount Amortized	Unamortized Premium/ Discount	Principal	Refunding Adjustment Amortized	Unamortized Refunding Adjustment	Bond Carrying Value
03/02/04	\$ -	\$ -	\$ -	\$1,464,510	\$ -	\$ -	\$1,656,581	\$27,592,929
06/01/04	278,235	221,908	56,327	1,408,183	-	138,049	1,518,532	27,674,651
12/01/04	1,121,471	500,144	56,327	1,351,856	565,000	138,048	1,380,484	27,191,372
06/01/05	725,820	494,493	56,327	1,295,529	175,000	138,049	1,242,435	27,098,094
12/01/05	549,071	492,744	56,327	1,239,202	-	138,048	1,104,387	27,179,815
06/01/06	724,070	492,743	56,327	1,182,875	175,000	138,049	966,338	27,086,537
12/01/06	547,321	490,994	56,327	1,126,548	-	138,048	828,290	27,168,258
06/01/07	727,320	490,993	56,327	1,070,221	180,000	138,048	690,242	27,069,979
12/01/07	545,521	489,194	56,327	1,013,894	-	138,049	552,193	27,151,701
06/01/08	730,521	489,194	56,327	957,567	185,000	138,048	414,145	27,048,422
12/01/08	543,439	487,112	56,327	901,240	-	138,048	276,097	27,130,143
06/01/09	733,440	487,113	56,327	844,913	190,000	138,049	138,048	27,021,865
12/01/09	541,064	484,737	56,327	788,586	-	138,048	-	27,103,586
06/01/10	2,156,064	484,737	56,327	732,259	1,615,000	-	-	25,432,259
12/01/10	2,966,190	520,047	271,143	5,401,872	2,175,000	154,681	3,402,966	67,354,838
06/01/11	3,087,871	986,728	271,143	5,130,729	1,830,000	154,681	3,248,285	65,099,014
12/01/11	3,058,134	956,991	271,143	4,859,586	1,830,000	154,681	3,093,604	62,843,190
06/01/12	2,995,684	929,541	271,143	5,587,407	1,795,000	154,681	4,047,439	76,759,846
12/01/12	3,775,432	1,166,158	324,274	14,143,184	2,285,000	207,468	5,741,860	163,580,044
06/01/13	2,709,347	2,163,072	546,275	13,596,909	-	255,015	5,486,845	162,778,754
12/01/13	13,893,109	2,581,834	546,275	13,050,634	10,765,000	255,015	5,231,830	151,212,464
06/01/14	4,940,686	2,379,411	546,275	12,504,359	2,015,000	255,014	4,976,816	148,396,175
12/01/14	7,434,161	2,342,886	546,275	11,958,084	4,545,000	255,014	4,721,802	143,049,886
06/01/15	2,811,314	2,265,039	546,275	11,411,809	-	255,014	4,466,788	142,248,597
12/01/15	8,606,312	2,265,037	546,275	10,865,534	5,795,000	255,014	4,211,774	135,652,308
06/01/16	2,671,377	2,125,103	546,274	10,319,260	-	255,014	3,956,760	134,851,020
12/01/16	11,701,377	2,125,095	546,282	9,772,978	9,030,000	255,014	3,701,746	125,019,724
06/01/17	2,476,925	1,986,978	489,947	9,283,031	-	255,014	3,446,732	124,274,763
12/01/17	11,486,924	1,986,977	489,947	8,793,084	9,010,000	255,013	3,191,719	114,519,803
06/01/18	2,328,714	1,838,767	489,947	8,303,137	-	255,013	2,936,706	113,774,843
12/01/18	11,603,712	1,838,765	489,947	7,813,190	9,275,000	255,013	2,681,693	103,754,883
06/01/19	2,169,226	1,679,279	489,947	7,323,243	-	255,013	2,426,680	103,009,923
12/01/19	10,764,224	1,679,277	489,947	6,833,296	8,595,000	255,013	2,171,667	93,669,963
06/01/20	1,982,123	1,511,640	470,483	6,362,813	-	255,013	1,916,654	92,944,467
12/01/20	12,427,123	1,511,640	470,483	5,892,330	10,445,000	255,013	1,661,641	81,773,971
06/01/21	1,738,999	1,268,516	470,483	5,421,847	-	255,013	1,406,628	81,048,475
12/01/21	12,243,998	1,268,516	470,482	4,951,365	10,505,000	255,013	1,151,615	69,817,980
06/01/22	1,488,919	1,233,252	255,667	4,695,698	-	100,333	1,051,282	69,461,980
12/01/22	12,008,919	1,233,252	255,667	4,440,031	10,520,000	100,333	950,949	58,585,980
06/01/23	1,285,901	1,063,900	222,001	4,218,030	-	47,547	903,402	58,316,432
12/01/23	11,565,901	1,063,900	222,001	3,996,029	10,280,000	47,547	855,855	47,766,884
06/01/24	1,080,301	858,300	222,001	3,774,028	-	47,547	808,308	47,497,336
12/01/24	11,160,301	858,300	222,001	3,552,027	10,080,000	47,547	760,761	37,147,788
06/01/25	878,701	656,700	222,001	3,330,026	-	47,547	713,214	36,878,240
12/01/25	7,438,701	656,700	222,001	3,108,025	6,560,000	47,547	665,667	30,048,692
06/01/26	747,501	525,500	222,001	2,886,024	-	47,547	618,120	29,779,144
12/01/26	7,062,501	525,500	222,001	2,664,023	6,315,000	47,547	570,573	23,194,596

**AUBURN SCHOOL DISTRICT NO. 408**  
**SUMMARY AMORTIZATION SCHEDULE FOR ALL OUTSTANDING BONDS**  
**BOND PREMIUM, DISCOUNT, REFUNDING ADJUSTMENT**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

Date	Payment	Interest Expense	Premium/ Discount Amortized	Unamortized Premium/ Discount	Principal	Refunding Adjustment Amortized	Unamortized Refunding Adjustment	Bond Carrying Value
06/01/27	621,201	399,200	222,001	2,442,022	-	47,547	523,026	22,925,048
12/01/27	6,636,202	399,200	222,002	2,220,020	6,015,000	47,547	475,479	16,640,499
06/01/28	500,902	278,900	222,002	1,998,018	-	47,547	427,932	16,370,950
12/01/28	5,785,902	278,900	222,002	1,776,016	5,285,000	47,548	380,384	10,816,400
06/01/29	395,202	173,200	222,002	1,554,014	-	47,548	332,836	10,546,850
12/01/29	2,995,202	173,200	222,002	1,332,012	2,600,000	47,548	285,288	7,677,300
06/01/30	343,202	121,200	222,002	1,110,010	-	47,548	237,740	7,407,750
12/01/30	2,683,202	121,200	222,002	888,008	2,340,000	47,548	190,192	4,798,200
06/01/31	296,402	74,400	222,002	666,006	-	47,548	142,644	4,528,650
12/01/31	2,331,402	74,400	222,002	444,004	2,035,000	47,548	95,096	2,224,100
06/01/32	255,702	33,700	222,002	222,002	-	47,548	47,548	1,954,550
12/01/32	1,940,703	33,701	222,002	-	1,685,000	47,548	-	-
	<u>\$ 24,785,224</u>	<u>\$ 2,161,201</u>	<u>\$ 2,664,023</u>		<u>\$19,960,000</u>	<u>\$570,573</u>		

**AUBURN SCHOOL DISTRICT NO. 408**  
**AMORTIZATION SCHEDULE**  
**BOND PREMIUM AND REFUNDING ADJUSTMENT**  
**2004 BONDS**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

<b>2004 Unlimited Tax General Obligation Refunding Bonds (Refunded 1997 Bonds)</b>								
Date	Payment	Interest Expense	Premium Amortized	Unamortized Premium	Principal	Refunding Adjustment Amortized	Unamortized Refunding Adjustment	Bond Carrying Value
03/02/04	\$ -	\$ -	\$ -	\$ 1,464,510	\$ -	\$ -	\$ 1,656,581	\$ 27,592,929
06/01/04	278,235	221,908	56,327	1,408,183	-	138,049	1,518,532	27,674,651
12/01/04	1,121,471	500,144	56,327	1,351,856	565,000	138,048	1,380,484	27,191,372
06/01/05	725,820	494,493	56,327	1,295,529	175,000	138,049	1,242,435	27,098,094
12/01/05	549,071	492,744	56,327	1,239,202	-	138,048	1,104,387	27,179,815
06/01/06	724,070	492,743	56,327	1,182,875	175,000	138,049	966,338	27,086,537
12/01/06	547,321	490,994	56,327	1,126,548	-	138,048	828,290	27,168,258
06/01/07	727,320	490,993	56,327	1,070,221	180,000	138,048	690,242	27,069,979
12/01/07	545,521	489,194	56,327	1,013,894	-	138,049	552,193	27,151,701
06/01/08	730,521	489,194	56,327	957,567	185,000	138,048	414,145	27,048,422
12/01/08	543,439	487,112	56,327	901,240	-	138,048	276,097	27,130,143
06/01/09	733,440	487,113	56,327	844,913	190,000	138,049	138,048	27,021,865
12/01/09	541,064	484,737	56,327	788,586	-	138,048	-	27,103,586
06/01/10	2,156,064	484,737	56,327	732,259	1,615,000	-	-	25,432,259
12/01/10	2,117,296	460,969	56,327	675,932	1,600,000	-	-	23,775,932
06/01/11	2,323,295	436,968	56,327	619,605	1,830,000	-	-	21,889,605
12/01/11	2,293,558	407,231	56,327	563,278	1,830,000	-	-	20,003,278
06/01/12	2,231,108	379,781	56,327	506,951	1,795,000	-	-	18,151,951
12/01/12	2,199,696	348,369	56,327	450,624	1,795,000	-	-	16,300,624
06/01/13	368,796	312,469	56,327	394,297	-	-	-	16,244,297
12/01/13	4,378,795	312,468	56,327	337,970	4,010,000	-	-	12,177,970
06/01/14	2,283,546	212,219	56,327	281,643	2,015,000	-	-	10,106,643
12/01/14	2,247,024	175,697	56,327	225,316	2,015,000	-	-	8,035,316
06/01/15	195,250	138,923	56,327	168,989	-	-	-	7,978,989
12/01/15	4,115,250	138,923	56,327	112,662	3,920,000	-	-	4,002,662
06/01/16	97,250	40,923	56,327	56,335	-	-	-	3,946,335
12/01/16	3,987,250	40,915	56,335	-	3,890,000	-	-	-
	<u>\$38,761,471</u>	<u>\$9,511,961</u>	<u>\$1,464,510</u>		<u>\$27,785,000</u>	<u>\$1,656,581</u>		

**AUBURN SCHOOL DISTRICT NO. 408**  
**AMORTIZATION SCHEDULE**  
**BOND PREMIUM**  
**2004 BONDS**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

Date	2012 Unlimited Tax General Obligation Bond Issue (Refunded 2004 Bonds)					
	Payment	Interest Expense	Premium Amortized	Unamortized Premium	Principal	Bond Carrying Value
06/01/12	\$ -	\$ -	\$ -	\$ 291,960	\$ -	\$ 5,031,960
12/01/12	489,826	115,362	19,464	272,496	355,000	4,657,496
06/01/13	127,727	108,263	19,464	253,032	-	4,638,032
12/01/13	397,726	108,262	19,464	233,568	270,000	4,348,568
06/01/14	122,327	102,863	19,464	214,104	-	4,329,104
12/01/14	847,326	102,862	19,464	194,640	725,000	3,584,640
06/01/15	107,827	88,363	19,464	175,176	-	3,565,176
12/01/15	1,312,826	88,362	19,464	155,712	1,205,000	2,340,712
06/01/16	75,442	55,978	19,464	136,248	-	2,321,248
12/01/16	1,810,442	55,978	19,464	116,784	1,735,000	566,784
06/01/17	28,814	9,350	19,464	97,320	-	547,320
12/01/17	153,814	9,350	19,464	77,856	125,000	402,856
06/01/18	26,252	6,788	19,464	58,392	-	383,392
12/01/18	176,252	6,788	19,464	38,928	150,000	213,928
06/01/19	23,139	3,675	19,464	19,464	-	194,464
12/01/19	198,139	3,675	19,464	-	175,000	-
	<u>\$ 5,897,879</u>	<u>\$ 865,919</u>	<u>\$ 291,960</u>		<u>\$ 4,740,000</u>	
			<b>Prior Payments</b>		4,550,000	
			<b>Refunded May 2012</b>		8,710,000	
			<u>\$ 720,171</u>		<u>\$ 18,000,000</u>	

**AUBURN SCHOOL DISTRICT NO. 408**  
**AMORTIZATION SCHEDULE**  
**BOND PREMIUM**  
**2005 BONDS**

**FOR THE YEAR ENDED AUGUST 31, 2013**

<b>2005 Unlimited Tax General Obligation Bonds</b>						
Date	Payment	Interest Expense	Premium Amortized	Unamortized Premium	Principal	Bond Carrying Value
4/13/2005	\$ -	\$ -	\$ -	\$ 714,800	\$ -	\$ 20,714,800
12/1/2005	666,667	648,339	18,328	696,472	-	20,696,472
6/1/2006	500,000	481,672	18,328	678,144	-	20,678,144
12/1/2006	500,000	481,672	18,328	659,816	-	20,659,816
6/1/2007	500,000	481,672	18,328	641,488	-	20,641,488
12/1/2007	500,000	481,672	18,328	623,160	-	20,623,160
6/1/2008	500,000	481,672	18,328	604,832	-	20,604,832
12/1/2008	500,000	481,672	18,328	586,504	-	20,586,504
6/1/2009	500,000	481,672	18,328	568,176	-	20,568,176
12/1/2009	500,000	481,672	18,328	549,848	-	20,549,848
6/1/2010	500,000	481,672	18,328	531,520	-	20,531,520
12/1/2010	500,000	481,672	18,328	513,192	-	20,513,192
6/1/2011	500,000	481,672	18,328	494,864	-	20,494,864
12/1/2011	500,000	481,672	18,328	476,536	-	20,476,536
6/1/2012	500,000	481,672	18,328	458,208	-	20,458,208
12/1/2012	500,000	481,672	18,328	439,880	-	20,439,880
6/1/2013	500,000	481,672	18,328	421,552	-	20,421,552
12/1/2013	500,000	481,672	18,328	403,224	-	20,403,224
6/1/2014	500,000	481,672	18,328	384,896	-	20,384,896
12/1/2014	500,000	481,672	18,328	366,568	-	20,366,568
6/1/2015	500,000	481,672	18,328	348,240	-	20,348,240
12/1/2015	500,000	481,672	18,328	329,912	-	20,329,912
6/1/2016	500,000	481,672	18,328	311,584	-	20,311,584
12/1/2016	500,000	481,672	18,328	293,256	-	20,293,256
6/1/2017	500,000	481,672	18,328	274,928	-	20,274,928
12/1/2017	500,000	481,672	18,328	256,600	-	20,256,600
6/1/2018	500,000	481,672	18,328	238,272	-	20,238,272
12/1/2018	500,000	481,672	18,328	219,944	-	20,219,944
6/1/2019	500,000	481,672	18,328	201,616	-	20,201,616
12/1/2019	500,000	481,672	18,328	183,288	-	20,183,288
6/1/2020	500,000	481,672	18,328	164,960	-	20,164,960
12/1/2020	500,000	481,672	18,328	146,632	-	20,146,632
6/1/2021	500,000	481,672	18,328	128,304	-	20,128,304
12/1/2021	500,000	481,672	18,328	109,976	-	20,109,976
6/1/2022	500,000	481,672	18,328	91,648	-	20,091,648
12/1/2022	500,000	481,672	18,328	73,320	-	20,073,320
6/1/2023	500,000	481,672	18,328	54,992	-	20,054,992
12/1/2023	10,500,000	481,672	18,328	36,664	10,000,000	10,036,664
6/1/2024	250,000	231,668	18,332	18,332	-	10,018,332
12/1/2024	10,250,000	231,668	18,332	-	10,000,000	-
	<u>\$ 39,166,667</u>	<u>\$ 18,451,867</u>	<u>\$ 714,800</u>		<u>\$ 20,000,000</u>	
	Refunded 1-8-2013				(20,000,000)	
	Balance at 8-31-13				-	

**AUBURN SCHOOL DISTRICT NO. 408**  
**AMORTIZATION SCHEDULE**  
**BOND PREMIUM AND REFUNDING ADJUSTMENT**  
**2010 BONDS**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

<b>2010 Unlimited Tax General Obligation Bonds</b>								
<b>Date</b>	<b>Payment</b>	<b>Interest Expense</b>	<b>Premium Amortized</b>	<b>Unamortized Premium</b>	<b>Principal</b>	<b>Refunding Adjustment Amortized</b>	<b>Unamortized Refunding Adjustment</b>	<b>Bond Carrying Value</b>
9/27/2010	\$ -	\$ -	\$ -	\$ 4,940,756	\$ -	\$ -	\$ 3,557,647	\$ 44,523,403
12/1/2010	848,893.33	59,077.83	214,815.50	4,725,940	575,000	154,681	3,402,966	43,578,906
6/1/2011	764,575.00	549,759.50	214,815.50	4,511,125	-	154,681	3,248,285	43,209,410
12/1/2011	764,575.00	549,759.50	214,815.50	4,296,309	-	154,681	3,093,604	42,839,913
6/1/2012	764,575.00	549,759.50	214,815.50	4,081,494	-	154,681	2,938,923	42,470,417
12/1/2012	764,575.00	549,759.50	214,815.50	3,866,678	-	154,681	2,784,242	42,100,920
6/1/2013	764,575.00	549,759.50	214,815.50	3,651,863	-	154,681	2,629,561	41,731,424
12/1/2013	764,575.00	549,759.50	214,815.50	3,437,047	-	154,681	2,474,880	41,361,927
6/1/2014	764,575.00	549,759.50	214,815.50	3,222,232	-	154,680	2,320,200	40,992,432
12/1/2014	764,575.00	549,759.50	214,815.50	3,007,416	-	154,680	2,165,520	40,622,936
6/1/2015	764,575.00	549,759.50	214,815.50	2,792,601	-	154,680	2,010,840	40,253,441
12/1/2015	764,575.00	549,759.50	214,815.50	2,577,785	-	154,680	1,856,160	39,883,945
6/1/2016	764,575.00	549,759.50	214,815.50	2,362,970	-	154,680	1,701,480	39,514,450
12/1/2016	764,575.00	549,759.50	214,815.50	2,148,154	-	154,680	1,546,800	39,144,954
6/1/2017	764,575.00	549,759.50	214,815.50	1,933,339	-	154,680	1,392,120	38,775,459
12/1/2017	6,864,575.00	549,759.50	214,815.50	1,718,523	6,100,000	154,680	1,237,440	32,305,963
6/1/2018	660,200.00	445,384.50	214,815.50	1,503,708	-	154,680	1,082,760	31,936,468
12/1/2018	7,200,200.00	445,384.50	214,815.50	1,288,892	6,540,000	154,680	928,080	25,026,972
6/1/2019	542,100.00	327,284.50	214,815.50	1,074,077	-	154,680	773,400	24,657,477
12/1/2019	7,562,100.00	327,284.50	214,815.50	859,261	7,020,000	154,680	618,720	17,267,981
6/1/2020	391,700.00	176,884.50	214,815.50	644,446	-	154,680	464,040	16,898,486
12/1/2020	7,966,700.00	176,884.50	214,815.50	429,630	7,575,000	154,680	309,360	8,953,990
6/1/2021	205,375.00	(9,440.00)	214,815.00	214,815	-	154,680	154,680	8,584,495
12/1/2021	8,420,375.00	(9,440.50)	214,815.50	-	8,215,000	154,680	-	-
	<u>\$ 50,601,693.33</u>	<u>\$ 9,635,937.33</u>	<u>\$ 4,940,756.00</u>		<u>\$ 36,025,000</u>	<u>\$ 3,557,647</u>		

**AUBURN SCHOOL DISTRICT NO. 408**  
**AMORTIZATION SCHEDULE**  
**BOND PREMIUM AND REFUNDING ADJUSTMENT**  
**2012 BONDS**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

Date	2012 Unlimited Tax General Obligation Refunding Bonds							
	Payment	Interest Expense	Premium Amortized	Unamortized Premium	Principal	Refunding Adjustment Amortized	Unamortized Refunding Adjustment	Bond Carrying Value
06/01/12				707,004	-		1,108,516	11,105,520
12/01/12	321,334	152,667	33,667	673,337	135,000	52,787	1,055,729	10,884,066
06/01/13	167,023	133,356	33,667	639,670	-	52,787	1,002,942	10,797,612
12/01/13	267,023	133,356	33,667	606,003	100,000	52,787	950,155	10,611,158
06/01/14	166,023	132,356	33,667	572,336	-	52,787	897,368	10,524,704
12/01/14	266,023	132,356	33,667	538,669	100,000	52,787	844,581	10,338,250
06/01/15	165,023	131,356	33,667	505,002		52,787	791,794	10,251,796
12/01/15	265,023	131,356	33,667	471,335	100,000	52,787	739,007	10,065,342
06/01/16	164,023	130,356	33,667	437,668	-	52,787	686,220	9,978,888
12/01/16	264,023	130,356	33,667	404,001	100,000	52,787	633,433	9,792,434
06/01/17	163,023	129,356	33,667	370,334		52,787	580,646	9,705,980
12/01/17	263,023	129,356	33,667	336,667	100,000	52,786	527,860	9,519,527
06/01/18	162,023	128,356	33,667	303,000	-	52,786	475,074	9,433,074
12/01/18	262,023	128,356	33,667	269,333	100,000	52,786	422,288	9,246,621
06/01/19	161,023	127,356	33,667	235,666		52,786	369,502	9,160,168
12/01/19	261,023	127,356	33,667	201,999	100,000	52,786	316,716	8,973,715
06/01/20	160,023	126,356	33,667	168,332	-	52,786	263,930	8,887,262
12/01/20	280,023	126,356	33,667	134,665	120,000	52,786	211,144	8,680,809
06/01/21	158,223	124,556	33,667	100,998	-	52,786	158,358	8,594,356
12/01/21	283,222	124,556	33,666	67,332	125,000	52,786	105,572	8,382,904
06/01/22	156,818	123,152	33,666	33,666	-	52,786	52,786	8,296,452
12/01/22	8,366,818	123,152	33,666	-	8,210,000	52,786	-	-
	<u>\$12,722,783</u>	<u>\$ 2,725,779</u>	<u>\$ 707,004</u>		<u>\$9,290,000</u>	<u>\$ 1,108,516</u>		

**AUBURN SCHOOL DISTRICT NO. 408**  
**AMORTIZATION SCHEDULE**  
**BOND PREMIUM AND REFUNDING ADJUSTMENT**  
**2013 BONDS**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

Date	2013 Unlimited Tax General Obligation and Refunding Bonds							Bond Carrying Value
	Payment	Interest Expense	Premium Amortized	Unamortized Premium	Principal	Refunding Adjustment Amortized	Unamortized Refunding Adjustment	
01/08/13				8,880,051			1,901,889	89,636,940
06/01/13	167,023	1,059,224.37	222,001	8,658,050		47,547	1,854,342	89,367,391
12/01/13	267,023	1,477,987.50	222,001	8,436,048	6,385,000	47,547	1,806,795	82,712,843
06/01/14	166,023	1,382,212.50	222,001	8,214,047	-	47,547	1,759,247	82,443,294
12/01/14	266,023	1,382,212.50	222,001	7,992,046	1,705,000	47,547	1,711,700	80,468,746
06/01/15	165,023	1,356,637.50	222,001	7,770,045	-	47,547	1,664,153	80,199,197
12/01/15	265,023	1,356,637.50	222,001	7,548,043	570,000	47,547	1,616,606	79,359,649
06/01/16	164,023	1,348,087.50	222,001	7,326,042	-	47,547	1,569,058	79,090,100
12/01/16	264,023	1,348,087.50	222,001	7,104,041	3,305,000	47,547	1,521,511	75,515,552
06/01/17	163,023	1,298,512.50	222,001	6,882,039	-	47,547	1,473,964	75,246,003
12/01/17	263,023	1,298,512.50	222,001	6,660,038	2,685,000	47,547	1,426,417	72,291,455
06/01/18	162,023	1,258,237.50	222,001	6,438,037	-	47,547	1,378,869	72,021,906
12/01/18	262,023	1,258,237.50	222,001	6,216,035	2,485,000	47,547	1,331,322	69,267,358
06/01/19	1,442,964	1,220,962.50	222,001	5,994,034	-	47,547	1,283,775	68,997,809
12/01/19	2,742,964	1,220,962.50	222,001	5,772,033	1,300,000	47,547	1,236,228	67,428,261
06/01/20	1,430,401	1,208,400.00	222,001	5,550,032	-	47,547	1,188,681	67,158,712
12/01/20	4,180,401	1,208,400.00	222,001	5,328,030	2,750,000	47,547	1,141,133	64,139,164
06/01/21	1,375,401	1,153,400.00	222,001	5,106,029	-	47,547	1,093,586	63,869,615
12/01/21	3,540,401	1,153,400.00	222,001	4,884,028	2,165,000	47,547	1,046,039	61,435,066
06/01/22	1,332,101	1,110,100.00	222,001	4,662,026	-	47,547	998,492	61,165,518
12/01/22	3,642,101	1,110,100.00	222,001	4,440,025	2,310,000	47,547	950,944	58,585,969
06/01/23	1,285,901	1,063,900.00	222,001	4,218,024	-	47,547	903,397	58,316,421
12/01/23	11,565,901	1,063,900.00	222,001	3,996,022	10,280,000	47,547	855,850	47,766,872
06/01/24	1,080,301	858,300.00	222,001	3,774,021	-	47,547	808,303	47,497,324
12/01/24	11,160,301	858,300.00	222,001	3,552,020	10,080,000	47,547	760,755	37,147,775
06/01/25	878,701	656,700.00	222,001	3,330,019	-	47,547	713,208	36,878,227
12/01/25	7,438,701	656,700.00	222,001	3,108,017	6,560,000	47,547	665,661	30,048,678
06/01/26	747,501	525,500.00	222,001	2,886,016	-	47,547	618,114	29,779,130
12/01/26	7,062,501	525,500.00	222,001	2,664,015	6,315,000	47,547	570,567	23,194,581
06/01/27	621,201	399,200.00	222,001	2,442,013	-	47,547	523,019	22,925,033
12/01/27	6,636,201	399,200.00	222,001	2,220,012	6,015,000	47,547	475,472	16,640,484
06/01/28	500,901	278,900.00	222,001	1,998,011	-	47,547	427,925	16,370,936
12/01/28	5,785,901	278,900.00	222,001	1,776,009	5,285,000	47,547	380,378	10,816,387
06/01/29	395,201	173,200.00	222,001	1,554,008	-	47,547	332,830	10,546,839
12/01/29	2,995,201	173,200.00	222,001	1,332,007	2,600,000	47,547	285,283	7,677,290
06/01/30	343,201	121,200.00	222,001	1,110,006	-	47,547	237,736	7,407,741
12/01/30	2,683,201	121,200.00	222,001	888,004	2,340,000	47,547	190,189	4,798,193
06/01/31	296,401	74,400.00	222,001	666,003	-	47,547	142,641	4,528,644
12/01/31	2,331,401	74,400.00	222,001	444,002	2,035,000	47,547	95,094	2,224,096
06/01/32	255,701	33,700.00	222,001	222,000	-	47,547	47,547	1,954,547
12/01/32	1,940,700	33,700.00	222,000	-	1,685,000	47,547	-	-
	<u>121,315,363</u>	<u>#####</u>	<u>\$8,880,051</u>		<u>\$ 78,855,000</u>	<u>\$ 1,901,889</u>		