

Introductory Section

- **Table of Contents**
- **Directory of Officials**
- **School District Organizational Chart**



Auburn School District No. 408
Comprehensive Annual Financial Report
For the Fiscal Year Ended August 31, 2016

TABLE OF CONTENTS

	<u>Schedule No.</u>	<u>Page No.</u>
<i>I. INTRODUCTORY SECTION</i>		
Table of Contents		i
Directory of Officials		iv
Organizational Chart		vi
<i>II. FINANCIAL SECTION</i>		
Management's Discussion and Analysis		2
Basic Financial Statements		
Government-Wide Financial Statements		11
Statement of Net Position	1	12
Statement of Activities	2	13
Governmental Fund Financial Statements		14
Fund Balance Sheet-Governmental Funds	3	15
Reconciliation: Balance Sheet/Statement of Net Position	3A	16
Statement of Revenues, Expenditures, and Changes in Fund Balances		
Governmental Funds	4	17
Reconciliation: Statement of Revenues, Expenditures, and Changes		
in Fund Balance/Statement of Activities	4A	18
Fiduciary Fund Financial Statements		19
Statement of Net Position	5	20
Statement of Changes in Net Position	6	21
Notes to the Financial Statements		22
(An integral part of the financial statements)		
Required Supplementary Information		50
Budgetary Comparison Schedule - General Fund	A-1	51
Budgetary Comparison Schedule - Special Revenue Fund (Associated Student Body)	A-2	52
Actuarial Valuation of Post Employment Benefits Other Than Pension		
Schedule of Funding Progress	A-3	53
Schedule of Proportionate Share of the Net Pension Liability	A-4	54
Schedule of District Contributions	A-5	55
Supplemental Data		56
Governmental Funds		
General Fund		
Comparative Balance Sheets	B-1	57
Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual	B-2	58
Schedule of Revenues - Budget and Actual	B-3	59
Schedule of Expenditures by Program - Budget and Actual	B-4	61
Special Revenue Fund (Associated Student Body)		
Comparative Balance Sheets	C-1	63
Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual	C-2	64
Debt Service Fund (Bond Fund)		
Comparative Balance Sheets	D-1	65
Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual	D-2	66
Capital Projects Fund		
Comparative Balance Sheets	E-1	67
Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual	E-2	68

Auburn School District No. 408
Comprehensive Annual Financial Report
For the Fiscal Year Ended August 31, 2016

TABLE OF CONTENTS

Transportation Vehicle Fund	<u>Schedule No.</u>	<u>Page No.</u>
Comparative Balance Sheets	F-1	69
Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual	F-2	70
Fiduciary Fund		
Private Purpose Trust		
Comparative Statement of Fiduciary Net Assets	G-1	71
Statement of Changes in Fiduciary Net Assets	G-2	72
Long-Term Debt		
Statement of Changes in Long-Term Debt	H-1	73
Outstanding General Obligation Indebtedness Debt Service	H-2	74
Capital Assets		
Schedule of Capital Assets by Location	I-1	75
Statement of Changes in Capital Assets	I-2	76
Schedule of Capital Assets by Function and Activity	I-3	77
Bond Amortization		
Summary Amortization Schedule for All Outstanding Bonds		
Bond Premium, Discount, Refunding Adjustment	J-1	78
Amortization Schedule – Bond Premium and Refunding Adjustment-2004 Bonds	J-2	79
Amortization Schedule – Bond Premium-2004 Bonds	J-3	80
Amortization Schedule – Bond Premium and Refunding Adjustment-2010 Bonds	J-4	81
Amortization Schedule – Bond Premium and Refunding Adjustment-2012 Bonds	J-5	82
Amortization Schedule – Bond Premium and Refunding Adjustment-2013 Bonds	J-6	83
 III. STATISTICAL SECTION	 <u>Table No.</u>	 <u>Page No.</u>
Net Assets by Component-Last Ten Fiscal Years	1	85
Changes in Net Assets-Last Ten Fiscal Years	2	86
Fund Balances, Governmental Funds-Last Ten Fiscal Years	3	87
Changes in Fund Balances, Governmental Funds-Last Ten Fiscal Years	4	88
Revenues by Source-Fund Level-Last Ten Fiscal Years	5	89
General Expenditures by Function-Fund Level-Last Ten Fiscal Years	6	90
Interest Earnings on Investments-Last Ten Fiscal Years	7	91
Property Tax Levies and Collections-Last Ten Calendar Years	8	92
Assessed and Estimated Actual Value of Taxable Property-Property Tax Rates-All		
Overlapping Taxing Authorities-Last Ten Years	9	93
Ratio of Annual Debt Service for General Bonded Debt to Total General Fund		
Expenditures-Last Ten Fiscal Years	10	94
Ratio of Net General Bonded Debt Per Capita Ratio of Net General Bonded Debt		
to Personal Income-Last Ten Fiscal Years	11	95
Statement of Direct and Overlapping Bonded Debt	12	96
Computation of Legal Debt Margin	13	97
Legal Debt Margin Information-Last Ten Fiscal Years	14	98
Demographic and Economic Statistics-Last Ten Fiscal Years	15	99
Principal Taxpayers, Current Year and Ten Years Ago	16	100
Property Value and Construction-Last Ten Years	17	101
Major Employers Current Year and Ten Years Ago	18	102
Full Time Equivalent District Employees by Program-Last Ten Fiscal Years	19	103
Operating Statistics-Last Ten Fiscal Years	20	104
Capital Assets by Function Last Ten Fiscal Years	21	105
Schedule of School Buildings Grade Span, Enrollment, Age and Size	22	106
Miscellaneous Statistics	23	107
		-ii-

Auburn School District No. 408

Directory of Officials ~ August 31, 2016

School Board:

Anne Baunach
Laurie Bishop
Ryan Van Quill
Ray Vefik
Robyn Mulenga

Term and First Elected:

4-Year Term, First Elected - 2011
4-Year Term, First Elected - 2013
4-Year Term, First Elected - 2014
4-Year Term, First Elected - 1998
4-Year Term, First Elected - 2015

Term Expires:

November 2019
November 2017
November 2017
November 2019
November 2019

Administrative Staff:

Dr. Alan Spicciati.....Superintendent
Ryan Foster.....Associate Superintendent, Principal Leadership and School Programs
Cindi Blansfield.....Assistant Superintendent, Business and Operations
Debbie Leighton.....Assistant Superintendent, Human Resources
Heidi Harris.....Assistant Superintendent, Student Learning
Rhonda Larson.....Assistant Superintendent, Family Engagement and Student Success
Vicki Bates.....Assistant Superintendent, Technology

Principals:

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	John Aiken.....Lake View	Pauline Thomas.....Washington
Anne Gayman..Evergreen Heights	Colleen Barlow.....Lakeland Hills	

Middle Schools:

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

High Schools:

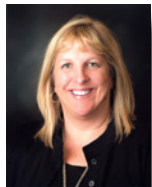
Richard Zimmerman.....Auburn
Terri Herren.....Auburn Mountainview
Dave Halford.....Auburn Riverside
Lenny Holloman.....West Auburn

Comprehensive Annual Financial Report Contributing Staff:

Troy Dammel, Executive Director, Business Services
Jennifer Rein, Senior Accountant
Debra Podesta, Budget and Accounting Systems Analyst
Andrea Hollister, District Publications Tech



Auburn School District No. 408~Board of Directors and Superintendent



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

Anne Baunach has been actively engaged in the Auburn community for the last fifteen 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, Auburn Public Schools Foundation and several PTA groups over the years at her children's schools. Anne and her family have lived in Auburn since 1996. She and her husband Jay have two children, Jaymie and Jonathan, who both attend Western Washington University. Anne is the Executive Director of the Highline Public Schools Foundation for Excellence.



Laurie Bishop, First Elected or Appointed: December 2013 ~ District 3

Laurie Bishop has been involved with the youth in the Auburn community for the last 15 years. She has volunteered with the PTA at Pioneer Elementary School in several roles including Treasurer. In addition, she is actively involved in the youth sports community. Laurie has a BA in Public Relations from Central Washington University, a Certificate of Accounting from City University and is a Certified Public Accountant. Laurie and her family have lived in Auburn since 1991. Her family has a long history in the Auburn Schools. Her husband and both of their children are Auburn High School graduates. Today one child is attending Boise State University and the other is in graduate school at Utah State. Laurie is the Chief Financial Officer for Kennedy/Jenks Consultants.



Ryan Van Quil, First Elected or Appointed: December 2014 ~ District 5

Ryan Van Quil is an involved parent, coach and early intervention advocate in Auburn and South King County. He has served on the board of Children's Therapy Center since 2003 and is an active member of Social Venture Partners Seattle a worldwide organization who believe that improving our community is part of life's journey. Mr. VanQuill and his family have lived in Auburn since 1997. He has two children at Auburn Mountainview High School and another attending Utah State University. Mr. VanQuill is the General Manager of Magnum Print Solutions in Seattle.



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 and other community/club services that focus on the youth in our school district. Mr. Vefik has been a school board director since 1998. He is currently president of the Valley Kiwanis, chairperson for the board of directors of Christ Community Free Clinic, and on the board of directors for the Lake Wilderness Arboretum Foundation where he chairs the education and conservation committee. Mr. Vefik and his family have lived in Auburn since 1985. His son and grandson are graduates from Auburn schools. Two more of his four grandchildren attend Auburn Schools. Mr. Vefik is a project manager/architect.



Robyn Mulenga, First Elected or Appointed: December 2015 ~ District 2

Robyn Mulenga enjoys serving the community and is committed to the highest levels of achievement for all students. She has lived in Auburn for over 11 years. She attended Pacific Lutheran University and works on federal lease projects. She has a son who attends Mt. Baker Middle School and a son who attends Aviation High School.



Dr. Alan Spicciati, Superintendent of Auburn Schools

Dr. Alan Spicciati is a graduate of the University of Rochester's Eastman School of Music, with a double major in music education and performance. He earned his master's degree from the University of Washington's Danforth Education Leadership Program, and his superintendent certification and doctor of education at Seattle Pacific University. He has served as a teacher, principal and administrator at Highline Public Schools and in New York before coming to Highline.

He was the board's unanimous choice to replace retiring superintendent Kip Herren because of his clear vision for Auburn's future and a deep respect and understanding for the strong foundational work to date. His connection to the community and his awareness of the community's history and culture will serve us well for years to come.

Dr. Spicciati has served as an interim superintendent and has a breadth of experience as an instructional leader, K-12 including vast experience supervising and leading secondary schools. He has a passion for working with parents from all communities and values partnerships with community organizations and businesses to ensure all students are successful.

AUBURN SCHOOL DISTRICT NO. 408
915 Fourth Street Northeast
Auburn, Washington 98002-4452
253-931-4914

GUIDE TO ADMINISTRATIVE SERVICES
2016-17

Board of Directors

Superintendent-Dr. Alan Spicciati

