

**Auburn School District No.408**

**BUDGET AND EXCESS LEVY SUMMARY**

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	152,776,040	4,100,297	15,573,876	36,219,153	688,141
Total Appropriation (Expenditures)	158,891,993	4,080,900	19,883,528	70,806,234	1,559,231
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-6,115,953	19,397	-4,309,652	-34,587,081	-871,090
Beginning Total Fund Balance	10,924,586	1,062,117	7,673,759	84,870,199	1,542,182
Ending Total Fund Balance	4,808,633	1,081,514	3,364,107	50,283,118	671,092
<b>SECTION B: EXCESS LEVIES FOR 2014 COLLECTION</b>					
Excess levies approved by voters for 2014 collection	35,600,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	3,883,757	0	0	0	0
Net excess levy amount for 2014 collection after rollback	31,716,243	XXXX	14,605,000	4,400,000	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Auburn School District No.408

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2011-2012	(2)\n% of Total1	(3) Budget 2012-2013	(4) % of Total2	(5) Budget 2013-2014	(6) % of Total3
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	13,824.02		13,871.13		14,687.15	
FTE Certificated Employees	874.789		877.636		925.241	
FTE Classified Employees	530.158		535.025		547.846	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	135,821,910		138,577,729		152,776,040	
Total Expenditures	137,089,722		143,182,856		158,891,993	
Total Beginning Fund Balance	11,392,795		9,301,891		10,924,586	
Total Ending Fund Balance	10,124,983		4,696,764		4,808,633	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	78,528,993	57.28	80,063,757	55.92	87,135,199	54.84
Federal Stimulus	45,555	0.03	0	0.00	1,000,000	0.63
Special Education Instruction	16,643,184	12.14	16,795,922	11.73	18,729,324	11.79
Vocational Instruction	5,526,095	4.03	6,052,425	4.23	6,730,913	4.24
Skills Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	7,673,611	5.60	7,600,377	5.31	8,614,988	5.42
Other Instructional Programs	1,006,559	0.73	2,242,654	1.57	4,460,046	2.81
Community Services	910,785	0.66	1,178,479	0.82	1,203,626	0.76
Support Services	26,754,940	19.52	29,249,242	20.43	31,017,897	19.52
Total - Program Groups	137,089,722	100.00	143,182,856	100.00	158,891,993	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	83,073,308	60.60	86,186,836	60.19	91,423,158	57.54
Teaching Support	15,339,153	11.19	15,535,436	10.85	22,986,171	14.47
Other Supportive Activities	22,400,015	16.34	24,827,228	17.34	26,042,671	16.39
Building Administration	8,751,824	6.38	8,765,564	6.12	9,482,579	5.97
Central Administration	7,525,422	5.49	7,867,792	5.49	8,957,414	5.64
Total - Activity Groups	137,089,722	100.00	143,182,856	100.00	158,891,993	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	64,768,910	47.25	64,971,979	45.38	69,851,842	43.96
Classified Salaries	24,707,397	18.02	25,126,674	17.55	26,566,653	16.72

**Auburn School District No.408**

**GENERAL FUND FINANCIAL SUMMARY**

	(1) Actual 2011-2012	(2)\n% of Total1	(3) Budget 2012-2013	(4) % of Total2	(5) Budget 2013-2014	(6) % of Total3
Employee Benefits and Payroll Taxes	29,166,684	21.28	30,196,792	21.09	34,385,844	21.64
Supplies, Instructional Resources and Noncapitalized Items	7,477,321	5.45	8,221,475	5.74	9,307,072	5.86
Purchased Services	10,735,462	7.83	14,373,337	10.04	18,549,714	11.67
Travel	131,707	0.10	145,155	0.10	153,369	0.10
Capital Outlay	102,241	0.07	147,444	0.10	77,499	0.05
Total - Objects	137,089,722	100.00	143,182,856	100.00	158,891,993	100.00

**Auburn School District No.408**

**FY ENROLLMENT AND STAFF COUNTS**

	Average 1/ 2011-2012	Budget 2/ 2012-2013	Budget 3/ 2013-2014
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	603.51	597.88	897.74
2. Grade 1	1,073.87	1,084.34	1,153.29
3. Grade 2	1,113.60	1,075.31	1,104.54
4. Grade 3	1,004.02	1,123.51	1,103.12
5. Grade 4	1,027.18	1,027.23	1,142.17
6. Grade 5	1,029.02	1,047.12	1,065.30
7. Grade 6	1,077.44	1,030.92	1,084.63
8. Grade 7	1,022.66	1,078.66	1,055.75
9. Grade 8	1,045.14	1,040.01	1,095.59
10. Grade 9	1,253.78	1,278.78	1,271.56
11. Grade 10	1,158.52	1,148.07	1,109.82
12. Grade 11 (excluding Running Start)	1,097.24	1,025.58	1,169.46
13. Grade 12 (excluding Running Start)	1,105.53	1,093.72	1,091.18
14. SUBTOTAL	13,611.51	13,651.13	14,344.15
15. Running Start	212.51	220.00	205.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	138.00
18. TOTAL K-12	13,824.02	13,871.13	14,687.15
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	874.789	877.636	925.241
2. General Fund FTE Classified Employees /4	530.158	535.025	547.846

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Auburn School District No.408

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	29,576,925	30,258,960	31,018,194
2000   Local Nontax Support	3,583,149	5,238,691	4,141,933
3000   State, General Purpose	73,403,321	74,533,120	84,213,223
4000   State, Special Purpose	15,224,477	15,210,010	18,927,848
5000   Federal, General Purpose	133,197	107,000	126,302
6000   Federal, Special Purpose	12,909,035	12,345,979	13,720,965
7000   Revenues from Other School Districts	970,806	781,269	524,875
8000   Revenues from Other Entities	4,500	102,700	102,700
9000   Other Financing Sources	16,501	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>135,821,910</b>	<b>138,577,729</b>	<b>152,776,040</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	78,528,993	80,063,757	87,135,199
10   Federal Stimulus	45,555	0	1,000,000
20   Special Education Instruction	16,643,184	16,795,922	18,729,324
30   Vocational Education Instruction	5,526,095	6,052,425	6,730,913
40   Skills Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	7,673,611	7,600,377	8,614,988
70   Other Instructional Programs	1,006,559	2,242,654	4,460,046
80   Community Services	910,785	1,178,479	1,203,626
90   Support Services	26,754,940	29,249,242	31,017,897
<b>B. TOTAL EXPENDITURES</b>	<b>137,089,722</b>	<b>143,182,856</b>	<b>158,891,993</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-1,267,812</b>	<b>-4,605,127</b>	<b>-6,115,953</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	750,000	750,000
G.L.825 Restricted for Skills Center	XXXXX	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	XXXXX	0	0
G.L.830 Restricted for Debt Service	0	0	0

Continued

**Auburn School District No.408**

**SUMMARY OF GENERAL FUND BUDGET**

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	834,064	750,000	750,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Minimum Fund Balance Policy	0	0	0
G.L.875 Assigned to Contingencies	300,000	300,000	300,000
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	1,800,000	1,800,000
G.L.890 Unassigned Fund Balance	8,052,611	5,701,891	7,324,586
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>11,392,795</b>	<b>9,301,891</b>	<b>10,924,586</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	918,365	750,000	750,000
G.L.825 Restricted for Skills Center	XXXXX	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	XXXXX	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	628,289	750,000	750,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Minimum Fund Balance Policy	0	0	0
G.L.875 Assigned to Contingencies	300,000	1,300,000	800,000
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	1,800,000	600,000	2,508,633
G.L.890 Unassigned Fund Balance	6,478,329	1,296,764	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>10,124,983</b>	<b>4,696,764</b>	<b>4,808,633</b>

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

Continued

**Auburn School District No.408****SUMMARY OF GENERAL FUND BUDGET**

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Auburn School District No.408

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
<b>LOCAL TAXES</b>			
1100   Local Property Tax	29,575,772	30,257,707	31,016,941
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	1,153	1,253	1,253
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>29,576,925</b>	<b>30,258,960</b>	<b>31,018,194</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	404,030	500,591	421,437
2122   Special Ed-Infants and Toddlers-Tuition and Fees	XXXXX	XXXXX	0
2131   Secondary Vocational Education Tuition	0	0	0
2145   Skills Center Tuitions and Fees	0	0	0
2171   Traffic Safety Education Fees	0	0	0
2173   Summer School Tuition and Fees	4,930	0	0
2186   Community School Tuition and Fees	0	0	0
2188   Day Care Tuitions and Fees	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	174,675	159,000	174,674
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	442,099	656,500	636,794
2245   Skills Center, Sales of Goods, Supplies and Services	0	0	0
2288   Day Care, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Svcs Sales of Goods, Supplies and Svcs	253,010	206,850	302,550
2298   School Food Services, Sales of Goods, Supplies and Svcs	1,251,867	1,327,500	1,327,500
2300   Investment Earnings	73,559	75,000	75,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	389,981	1,632,673	423,678
2600   Fines and Damages	21,909	19,000	22,000
2700   Rentals and Leases	363,524	289,000	363,500
2800   Insurance Recoveries	0	9,800	9,800
2900   Local Support Nontax, Unassigned	203,566	138,000	160,000
2910   E-Rate	0	224,777	225,000
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>3,583,149</b>	<b>5,238,691</b>	<b>4,141,933</b>
<b>STATE, GENERAL PURPOSE</b>			



Continued

Auburn School District No.408

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
3100   Apportionment	68,090,179	69,143,954	78,231,473
3121   Special Education--General Apportionment	2,088,298	2,115,729	2,215,412
3300   Local Effort Assistance	3,224,843	3,273,437	3,766,338
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>73,403,321</b>	<b>74,533,120</b>	<b>84,213,223</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	1,560	2,000	1,560
4121   Special Education	8,343,210	8,108,007	8,448,227
4122   Special Ed-Infants and Toddlers-State	XXXXX	XXXXX	603,869
4126   State Institutions, Special Education	0	0	0
4134   Middle School Career and Technical Education	0	XXXXX	XXXXX
4155   Learning Assistance	1,901,007	2,039,157	3,429,771
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	372,681	495,240	463,306
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	1,579,909	1,611,435	1,940,079
4166   Student Achievement	0	0	XXXXX
4174   Highly Capable	130,579	132,647	142,980
4188   Day Care	0	0	0
4198   School Food Services	166,934	143,772	146,765
4199   Transportation--Operations	2,710,381	2,669,752	3,743,291
4300   Other State Agencies, Unassigned	18,215	8,000	8,000
4321   Special Education--Other State Agencies	0	0	0
4322   Special Education-Infants and Toddlers-State	XXXXX	XXXXX	0
4326   State Institutions--Special Education--Other State Agcs	0	0	0
4356   State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358   Speical and Pilot Programs--Other State Agencies	0	0	0
4365   Transitional Bilingual--Other State Agencies	0	0	0
4388   Day Care--Other State Agencies	0	0	0
4398   School Food Services--Other State Agencies	0	0	0
4399   Transportation--Operations--Other State Agencies	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>15,224,477</b>	<b>15,210,010</b>	<b>18,927,848</b>

Continued

Auburn School District No.408

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	64,556	60,000	56,820
5329   Impact Aid, Special Education Funding	60,122	45,000	61,082
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	8,519	2,000	8,400
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>133,197</b>	<b>107,000</b>	<b>126,302</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	4,500	200,000	200,000
6111   Federal Stimulus--Title I	0	0	0
6112   Federal Stimulus--School Improvement	0	0	0
6113   Federal Stimulus--State Fiscal Stabilization Fund	45,555	0	0
6114   Federal Stimulus--IDEA	0	0	0
6118   Federal Stimulus--Competitive Grants	0	0	0
6119   Federal Stimulus--Other	0	0	0
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	XXXXX	0
6124   Special Education--Supplemental	2,932,028	2,767,760	2,793,949
6125   Special Education-Infants and Toddlers-Federal	XXXXX	XXXXX	0
6138   Secondary Vocational Education	100,452	87,000	97,885
6146   Skills Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	2,391,057	2,252,729	2,894,282
6152   School Improve, Fed Other Title Grants under ESEA, Fed	586,698	461,300	449,816
6153   Migrant ESEA Migrant, Federal	0	0	0
6154   Reading First, Federal	45,578	0	0
6157   Institutions, Neglected and Delinquent	0	0	0
6161   Head Start	0	0	0
6162   Math & Science--Professional Development	0	0	0
6164   Limited English Proficiency (formerly Bilingual)	361,175	330,000	316,270
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance	0	0	0

Continued

Auburn School District No.408

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
6178   Youth Training Programs	0	0	0
6188   Day Care	0	0	0
6189   Other Community Services	279,271	281,000	281,000
6198   School Food Services	4,004,554	4,113,909	4,113,909
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6211   Federal Stimulus--Title I	0	0	0
6212   Federal Stimulus--School Improvement	0	0	0
6213   Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6214   Federal Stimulus--IDEA	0	0	0
6218   Federal Stimulus--Competitive Grants	0	0	0
6219   Federal Stimulus--Other	0	0	0
6221   Special Education--Medicaid Reimbursement	0	0	0
6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	XXXXX	0
6224   Special Education--Supplemental	0	0	0
6225   Special Education-Infants and Toddlers-Federal	XXXXX	XXXXX	0
6238   Secondary Vocational Education	0	0	0
6246   Skills Center	0	0	0
6251   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253   ESEA Migrant, Federal	0	0	0
6254   Reading First, Federal	0	0	0
6257   Institutions, Neglected and Delinquent	0	0	0
6261   Head Start	0	0	0
6262   Math & Science--Professional Development	0	0	0
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	77,993	82,264	82,365
6276   Targeted Assistance	0	0	0
6278   Youth Training, Direct Grants	0	0	0
6288   Day Care	0	0	0
6289   Other Community Services	0	0	0
6298   School Food Services	0	0	0

Continued

Auburn School District No.408

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
6299   Transportation--Operations	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	305,800	75,700	157,151
6310   Medicaid Administrative Match	614,597	450,000	150,000
6311   Federal Stimulus--Title I	0	0	0
6312   Federal Stimulus--School Improvement	0	0	0
6313   Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6314   Federal Stimulus--IDEA	0	0	0
6318   Federal Stimulus--Competitive Grants	0	0	1,000,000
6319   Federal Stimulus--Other	0	0	0
6321   Special Education--Medicaid Reimbursement	127,211	150,000	150,000
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	XXXXX	0
6324   Special Education--Supplemental	0	0	0
6325   Special Education-Infants and Toddlers-Federal	XXXXX	XXXXX	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352   School Improve, Fed Other Title Grants under ESEA, Fed	19,090	140,000	113,640
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	612,361	634,317	600,698
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0
6367   Indian Education JOM	0	0	0
6368   Indian Education, ED	0	0	0
6376   Targeted Assistance	0	0	0
6378   Youth Training Programs	0	0	0
6388   Day Care	0	0	0
6389   Other Community Services	0	0	0
6398   School Food Services	0	0	0
6399   Transportation--Operations	0	0	0
6998   USDA Commodities	401,116	320,000	320,000
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>12,909,035</b>	<b>12,345,979</b>	<b>13,720,965</b>

Continued

**Auburn School District No.408**

**GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES**

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
7121   Special Education	0	0	0
7122   Special Education-Infants and Toddlers	XXXXX	XXXXX	0
7131   Vocational Education	0	0	0
7145   Skills Center	0	0	0
7189   Other Community Services	0	0	0
7197   Support Services	0	0	0
7198   School Food Services	0	0	0
7199   Transportation	113,108	0	0
7301   Nonhigh Participation	857,697	781,269	524,875
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>970,806</b>	<b>781,269</b>	<b>524,875</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	4,500	102,700	102,700
8188   Day Care	0	0	0
8189   Community Services	0	0	0
8198   School Food Services	0	0	0
8199   Transportation	0	0	0
8200   Private Foundations	XXXXX	0	0
8500   Nonfederal, ESD	0	0	0
8521   Educational Service Districts-Special Education	XXXXX	XXXXX	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	XXXXX	XXXXX	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>4,500</b>	<b>102,700</b>	<b>102,700</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	16,501	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>16,501</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>135,821,910</b>	<b>138,577,729</b>	<b>152,776,040</b>

Auburn School District No.408

EXPENDITURE BY PROGRAM

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	78,303,076	79,842,711	86,897,344
02   Alternative Learning Experience	225,917	221,046	237,855
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>78,528,993</b>	<b>80,063,757</b>	<b>87,135,199</b>
<b>FEDERAL STIMULUS</b>			
11   Federal Stimulus - Title I	0	0	0
12   Federal Stimulus - School Improvement	0	0	0
13   Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	45,555	0	0
14   Federal Stimulus - IDEA	0	0	0
18   Federal Stimulus - Competitive Grants	0	0	1,000,000
19   Federal Stimulus - Other	0	0	0
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>45,555</b>	<b>0</b>	<b>1,000,000</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	13,740,057	14,291,543	15,646,636
22   Special Education, Infants and Toddlers, State	XXXXX	XXXXX	202,548
24   Special Education, Supplemental, Federal	2,860,812	2,461,380	2,821,090
25   Special Education, Infants and Toddlers, Federal	XXXXX	XXXXX	0
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	42,315	42,999	59,050
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>16,643,184</b>	<b>16,795,922</b>	<b>18,729,324</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	5,428,202	5,967,648	6,061,032
34   Middle School Career and Technical Education, State	0	0	572,387
38   Vocational, Federal	97,893	84,777	97,494
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>5,526,095</b>	<b>6,052,425</b>	<b>6,730,913</b>
<b>SKILLS CENTER INSTRUCTION</b>			
45   Skills Center, Basic, State	0	0	0
46   Skills Center, Federal	0	0	0
<b>40   TOTAL SKILLS CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPENSATORY EDUCATION INSTUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	2,270,518	2,195,214	2,818,135
52   School Improvement, Federal Other Title Grants under ESEA, Federal	590,086	585,945	548,054
53   Migrant ESEA Migrant, Federal	0	0	0

Auburn School District No.408

EXPENDITURE BY PROGRAM

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
54   Reading First, Federal	46,935	0	0
55   Learning Assistance Program (LAP), State	1,934,821	1,845,471	2,050,570
56   State Institutions, Centers and Homes, Delinquent	0	0	0
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	375,563	506,446	463,306
59   Institutions - Juveniles in Adult Jails	0	0	0
61   Head Start, Federal	612,361	634,316	611,266
62   Math and Science, Professional Development, Federal	0	0	0
64   Limited English Proficiency, Federal	351,508	321,573	307,625
65   Transitional Bilingual, State	1,393,498	1,431,144	1,572,895
66   Student Achievement, State	0	0	XXXXX
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	77,993	80,268	80,235
69   Compensatory, Other	20,328	0	162,902
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>7,673,611</b>	<b>7,600,377</b>	<b>8,614,988</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	13,203	0	0
74   Highly Capable	118,297	124,244	123,067
75   Professional Development, State	0	0	0
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	875,058	2,118,410	4,336,979
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>1,006,559</b>	<b>2,242,654</b>	<b>4,460,046</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Day Care	0	0	0
89   Other Community Services	910,785	1,178,479	1,203,626
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>910,785</b>	<b>1,178,479</b>	<b>1,203,626</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	15,983,970	17,497,421	18,557,397
98   School Food Services	5,067,892	5,430,038	6,004,240
99   Pupil Transportation	5,703,079	6,321,783	6,456,260

Auburn School District No.408

EXPENDITURE BY PROGRAM

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
90   TOTAL SUPPORT SERVICES	26,754,940	29,249,242	31,017,897
TOTAL PROGRAM EXPENDITURES	137,089,722	143,182,856	158,891,993



Auburn School District No.408

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01   Basic Education	86,897,344	1,013,654		54,112,571	6,687,102	19,815,653	2,340,620	2,873,947	30,797	23,000
02   ALE	237,855	0	0	174,829	0	63,026	0	0	0	0
TOTAL REGULAR INSTRUCTION	87,135,199	1,013,654	0	54,287,400	6,687,102	19,878,679	2,340,620	2,873,947	30,797	23,000
11   Federal Stimulus - Title I	0	0		0	0	0	0	0	0	0
12   Federal Stimulus - School Improvement	0	0	0	0	0	0	0	0	0	0
13   Federal Stimulus - SFSF and Education Jobs	0	0		0	0	0	0	0	0	0
14   Federal Stimulus - IDEA	0	0		0	0	0	0	0	0	0
18   Federal Stimulus - Competitive Grants	1,000,000	0	0	0	0	0	0	1,000,000	0	0
19   Federal Stimulus - Other	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	1,000,000	0	0	0	0	0	0	1,000,000	0	0
21   Sp Ed, Sup, St	15,646,636	53,070		6,773,888	3,056,465	3,896,547	91,403	1,755,851	19,412	0
22   Sp Ed, I&T, St	202,548	0		0	0	0	0	202,548	0	0
24   Sp Ed, Sup, Fed	2,821,090	15,838		1,187,680	612,554	763,197	0	241,821	0	0
25   Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26   Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29   Sp Ed, Oth, Fed	59,050	0		20,334	20,238	18,478	0	0	0	0

Auburn School District No.408

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL SPECIAL EDUCATION INSTRUCTION	18,729,324	68,908		7,981,902	3,689,257	4,678,222	91,403	2,200,220	19,412	0
31   Voc, Basic, St	6,061,032	6,000		3,270,193	444,652	1,283,437	864,892	178,753	9,000	4,105
34   MidSchCar/Tec	572,387	0		383,728	13,775	131,884	33,000	10,000	0	0
38   Voc, Fed	97,494	0		1,196	59,465	36,833	0	0	0	0
39   Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	6,730,913	6,000		3,655,117	517,892	1,452,154	897,892	188,753	9,000	4,105
45   Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46   Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
TOTAL SKILLS CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51   ESEA Disadvantaged, Federal	2,818,135	12,000		822,340	697,870	694,652	92,987	477,786	20,500	0
52   Other Title Grants under ESEA, Federal	548,054	0	0	83,641	6,555	17,088	23,631	409,424	7,715	0
53   ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	2,050,570	500		693,070	543,509	534,902	36,816	228,336	13,437	0
56   St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57   St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58   Sp/Plt Pgm, St	463,306	0		236,976	7,972	48,544	0	169,814	0	0
59   I-JAJ	0	0		0	0	0	0	0	0	0

Auburn School District No.408

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
61   Head Start, Fed	611,266	7,500		0	405,043	187,860	7,000	3,863	0	0
62   MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64   LEP, Fed	307,625	0		179,705	31,430	62,594	32,076	0	1,820	0
65   Tran Biling, St	1,572,895	0		800,067	306,526	463,780	2,522	0	0	0
67   Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68   Ind Ed, Fd, ED	80,235	0		39,205	100	12,329	0	28,601	0	0
69   Comp, Othr	162,902	0		51,016	69,598	42,288	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	8,614,988	20,000	0	2,906,020	2,068,603	2,064,037	195,032	1,317,824	43,472	0
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	0	0		0	0	0	0	0	0	0
74   Highly Capable	123,067	0		86,859	236	26,151	0	9,821	0	0
75   Prof Dev, State	0	0		0	0	0	0	0	0	0
76   Target Asst, Fed	0	0		0	0	0	0	0	0	0
78   Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79   Inst Pgm, Othr	4,336,979	125,000		100,239	177,650	122,435	328,000	3,483,655	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,460,046	125,000		187,098	177,886	148,586	328,000	3,493,476	0	0
81   Public Radio/TV	0	0		0	0	0	0	0	0	0
86   Comm Schools	0	0		0	0	0	0	0	0	0
88   Day Care	0	0		0	0	0	0	0	0	0

Auburn School District No.408

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
89   Othr Comm Srv	1,203,626	311,000	0	25,677	465,226	169,032	65,563	156,128	2,500	8,500
TOTAL COMMUNITY SERVICES	1,203,626	311,000	0	25,677	465,226	169,032	65,563	156,128	2,500	8,500
97   Distwide Suppt	18,557,397	63,080	-865,329	670,194	7,646,056	3,241,730	990,654	6,749,580	39,538	21,894
98   Schl Food Serv	6,004,240	1,500	-289,500	0	1,746,282	1,049,882	3,392,910	76,666	6,500	20,000
99   Pupil Transp	6,456,260	1,500	-455,813	138,434	3,568,349	1,703,522	1,004,998	493,120	2,150	0
TOTAL SUPPORT SERVICES	31,017,897	66,080	-1,610,642	808,628	12,960,687	5,995,134	5,388,562	7,319,366	48,188	41,894
OBJECT TOTALS	158,891,993	1,610,642	-1,610,642	69,851,842	26,566,653	34,385,844	9,307,072	18,549,714	153,369	77,499

Auburn School District No.408

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2011-2012	(2) % of Total	(3) Budget 2012-2013	(4) % of Total	(5) Budget 2013-2014	(6) % of Total
(0) Debit Transfers	1,450,723	XXXXX	1,624,826	XXXXX	1,610,642	XXXXX
(1) Credit Transfers	-1,450,723	XXXXX	-1,624,826	XXXXX	-1,610,642	XXXXX
(2) Certificated Salaries	64,768,910	47.25	64,971,979	45.38	69,851,842	43.96
(3) Classified Salaries	24,707,397	18.02	25,126,674	17.55	26,566,653	16.72
(4) Employee Benefits and Payroll Taxes	29,166,684	21.28	30,196,792	21.09	34,385,844	21.64
(5) Supplies and Materials	7,477,321	5.45	8,221,475	5.74	9,307,072	5.86
(7) Purchased Services	10,735,462	7.83	14,373,337	10.04	18,549,714	11.67
(8) Travel	131,707	0.10	145,155	0.10	153,369	0.10
(9) Capital Outlay	102,241	0.07	147,444	0.10	77,499	0.05
<b>TOTAL EXPENDITURES</b>	<b>137,089,722</b>	<b>100.00</b>	<b>143,182,856</b>	<b>100.00</b>	<b>158,891,993</b>	<b>100.00</b>

Auburn School District No.408

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2013	30,850,222	1,226	30,848,996	47.28	14,585,405
Spring 2014	31,716,243	1,253	31,714,990	51.81	16,431,536
<b>1100 TOTAL LOCAL TAXES:</b>					<b>31,016,941</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2013	309,501	3.962	1,226	0.00	XXXXX
Spring 2014	309,501	4.050	1,253	100.00	1,253
<b>1500 TIMBER EXCISE TAXES:</b>					<b>1,253</b>

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

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

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Auburn School District No.408

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
<b>REVENUES</b>			
100   General Student Body	681,177	1,713,005	1,733,300
200   Atheltics	178,438	256,617	222,000
300   Classes	132,822	280,880	271,313
400   Clubs	1,211,895	1,659,689	1,754,674
600   Private Moneys	50,867	109,660	119,010
<b>A. TOTAL REVENUES</b>	<b>2,255,198</b>	<b>4,019,851</b>	<b>4,100,297</b>
<b>EXPENDITURES</b>			
100   General Student Body	490,218	1,418,418	1,454,035
200   Atheltics	283,976	311,258	333,384
300   Classes	139,618	292,571	295,300
400   Clubs	1,239,333	1,809,572	1,880,371
600   Private Moneys	45,060	111,060	117,810
<b>B. TOTAL EXPENDITURES</b>	<b>2,198,204</b>	<b>3,942,879</b>	<b>4,080,900</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>56,994</b>	<b>76,972</b>	<b>19,397</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted to Fund Purposes	XXXXX	957,531	1,062,117
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	10,873	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>1,369,623</b>	<b>957,531</b>	<b>1,062,117</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	1,415,744	0	0
G.L.819 Restricted to Fund Purposes	XXXXX	1,034,503	1,081,514
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	10,873	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0

Continued

**Auburn School District No.408**  
**SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET**

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>1,426,617</b>	<b>1,034,503</b>	<b>1,081,514</b>

1/ Amount on Line F should be equal to or greater than all restricted fund balances.



Auburn School District No.408

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	7,951,648	12,491,144	15,514,131
2000   Local Nontax Support	21,736	16,271	59,745
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	9,997,004	22,456,687	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>17,970,389</b>	<b>34,964,102</b>	<b>15,573,876</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	4,125,000	2,285,000	12,780,000
Interest on Bonds	3,887,024	4,500,000	7,003,528
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,683	100,000	4,500
Arbitrage Rebate	0	0	0
UnderWriter's Fees	60,915	100,000	95,500
<b>B. TOTAL EXPENDITURES</b>	<b>8,074,622</b>	<b>6,985,000</b>	<b>19,883,528</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>9,935,303</b>	<b>22,341,769</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-39,536</b>	<b>5,637,333</b>	<b>-4,309,652</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	XXXXX	2,036,426	7,673,759
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2,075,963</b>	<b>2,036,426</b>	<b>7,673,759</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	2,036,426	0	0
G.L.830 Restricted for Debt Service	XXXXX	7,673,759	3,364,107
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0

Continued

**Auburn School District No.408**

**SUMMARY OF DEBT SERVICE FUND BUDGET**

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>2,036,426</b>	<b>7,673,759</b>	<b>3,364,107</b>

Auburn School District No.408

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	7,951,600	12,491,011	15,513,866
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	48	133	265
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>7,951,648</b>	<b>12,491,144</b>	<b>15,514,131</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	21,736	16,271	59,745
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>21,736</b>	<b>16,271</b>	<b>59,745</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	9,997,004	0	0
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	0	22,456,687	0
9900   Transfers	0	0	0
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>9,997,004</b>	<b>22,456,687</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>17,970,389</b>	<b>34,964,102</b>	<b>15,573,876</b>

Auburn School District No.408

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2013	16,809,000	301	16,808,699	47.28	7,947,153
Spring 2014	14,605,000	265	14,604,735	51.81	7,566,713
<b>1100 TOTAL LOCAL TAXES:</b>					<b>15,513,866</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2013	142,550	2.110	301	0.00	XXXXX
Spring 2014	142,550	1.860	265	100.00	265
<b>1500 TIMBER EXCISE TAXES:</b>					<b>265</b>

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

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

**Auburn School District No.408**  
**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	12,593,236	7,552,334	4,123,565
2000   Local Nontax Support	1,583,831	1,629,715	2,095,588
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	1,300,000	0	0
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	0	0	0
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	0	65,278,364	30,000,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>15,477,066</b>	<b>74,460,413</b>	<b>36,219,153</b>
<b>EXPENDITURES</b>			
10   Sites	1,046,024	3,000,000	3,000,000
20   Buildings	8,162,730	91,300,000	65,806,234
30   Equipment	1,501,320	2,000,000	2,000,000
40   Energy	3,078,720	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	0	0	0
90   Debt Expenditures	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>13,788,793</b>	<b>96,300,000</b>	<b>70,806,234</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>1,688,273</b>	<b>-21,839,587</b>	<b>-34,587,081</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skills Center	XXXXX	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	56,583,699
G.L.862 Committed from Levy Proceeds	0	9,234,376	12,000,000
G.L.863 Restricted from State Proceeds	0	0	16,286,500

Continued

**Auburn School District No.408**  
**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	13,475,175	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>21,021,279</b>	<b>22,709,551</b>	<b>84,870,199</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skills Center 1	XXXXX	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	33,996,618
G.L.862 Committed from Levy Proceeds	9,234,376	0	0
G.L.863 Restricted from State Proceeds	0	0	16,286,500
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	13,475,176	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	869,964	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>22,709,552</b>	<b>869,964</b>	<b>50,283,118</b>

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

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

Continued

**Auburn School District No.408**

**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

3/ Line H must be equal to or greater than all restricted fund balances.

Auburn School District No.408

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
<b>LOCAL TAXES</b>			
1100   Local Property Tax	12,593,165	7,552,142	4,123,485
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	71	192	80
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>12,593,236</b>	<b>7,552,334</b>	<b>4,123,565</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	158,792	576,163	519,588
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	191,321	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	114,443	119,040	76,000
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	1,119,275	934,512	1,500,000
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>1,583,831</b>	<b>1,629,715</b>	<b>2,095,588</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	1,300,000	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4166   Student Achievement	0	0	XXXXX
4230   State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching Funding Assistance - - Other	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>1,300,000</b>	<b>0</b>	<b>0</b>



Continued

**Auburn School District No.408**

**CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES**

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6140   Impact Aid-Construction	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6240   Impact Aid-Construction	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6340   Impact Aid-Construction	0	0	0
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	65,278,364	30,000,000
9200   Sale of Real Property	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>65,278,364</b>	<b>30,000,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>15,477,066</b>	<b>74,460,413</b>	<b>36,219,153</b>

Auburn School District No.408

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REVENUES AND OTHER FINANCING SOURCES			
1100   Local Property Tax	248	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2299   School Bus Revenue	XXXXX	0	0
2300   Investment Earnings	8,878	10,087	17,049
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
3600   State Forests	0	0	0
4100   Special Purpose-Unassigned	XXXXX	XXXXX	0
4300   Other State Agencies-Unassigned	XXXXX	XXXXX	0
5200   General Purposes Direct Federal Grants-Unassigned	XXXXX	XXXXX	0
4499   Transportation Reimbursement Depreciation	671,092	671,092	671,092
5300   Impact Aid, Maintenance and Operation	0	0	0
6100   Special Purpose-OSPI Unassigned	XXXXX	XXXXX	0
6200   Direct Special Purpose Grants	XXXXX	XXXXX	0
6300   Federal Grants Through Other Entities-Unassigned	XXXXX	XXXXX	0
5400   Federal in lieu of Taxes	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
8100   Governmental Entities	0	0	0
8500   NonFederal ESD	0	0	0
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	21,366	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>701,585</b>	<b>681,179</b>	<b>688,141</b>

Continued

**Auburn School District No.408**

**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	0	0	0
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>701,585</b>	<b>681,179</b>	<b>688,141</b>
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	2,303,500	1,559,231
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
<b>D. TOTAL EXPENDITURES</b>	<b>0</b>	<b>2,303,500</b>	<b>1,559,231</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>701,585</b>	<b>-1,622,321</b>	<b>-871,090</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	XXXXX	1,542,182
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	1,622,358	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>946,951</b>	<b>1,622,358</b>	<b>1,542,182</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	1,648,536	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	XXXXX	671,092
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0

Continued

**Auburn School District No.408**

**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
G.L.889 Assigned to Fund Purposes	0	37	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>1,648,536</b>	<b>37</b>	<b>671,092</b>

1/ Includes interest portion of purchase contracts.

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

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

4/ Amount on Line J must be equal to or greater than all restricted fund balances.