

AUBURN SCHOOL DISTRICT NO. 408
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	FISCAL YEAR									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
REVENUES										
Local Taxes and Non-Taxes	\$ 60,774,388	\$ 57,590,570	\$ 55,715,768	\$ 51,630,718	\$ 49,734,471	\$ 47,076,291	\$ 49,775,186	\$ 47,025,345	\$ 42,764,861	\$ 40,795,594
State Funds	91,794,556	90,598,890	86,310,519	88,295,979	90,812,713	88,953,663	81,643,806	74,347,106	73,290,916	65,382,367
Federal Funds	12,847,767	13,042,232	17,135,473	17,440,610	16,801,336	9,775,469	8,469,808	8,581,697	7,744,133	7,533,537
Revenues from Other Sources	642,198	975,305	928,943	932,565	797,567	899,465	782,269	853,908	736,193	682,790
TOTAL REVENUES	166,058,909	162,206,997	160,090,703	158,299,872	158,146,087	146,704,888	140,671,069	130,808,056	124,536,103	114,394,288
EXPENDITURES										
Regular Instruction	79,857,005	78,528,993	73,528,958	73,313,481	72,290,756	65,011,968	64,793,025	59,976,582	56,045,336	54,074,433
Special Instruction	16,953,174	16,643,184	14,735,842	13,821,513	14,127,354	11,766,231	8,499,335	7,912,255	7,307,811	6,966,441
Vocational Instruction	5,764,317	5,475,188	5,654,358	5,521,411	6,058,317	6,270,243	6,082,636	5,656,459	5,259,169	4,985,802
Compensatory Education	7,982,400	7,715,152	13,242,521	12,544,417	11,837,525	11,932,553	9,836,089	8,728,547	7,740,929	7,255,260
Other Educational Programs	1,102,048	1,006,558	670,850	486,149	580,492	499,283	189,759	717,219	937,423	854,429
Community Services	926,726	902,401	794,902	775,025	805,463	762,284	618,065	534,038	436,196	292,485
Support Services	16,075,261	15,959,864	15,402,775	15,661,356	15,971,100	15,272,804	14,974,215	13,712,965	12,754,721	11,947,104
Child Nutrition Services	5,080,155	5,053,335	4,814,488	4,707,514	4,341,959	3,938,050	3,586,356	3,256,497	3,131,746	2,970,835
Pupil Transportation Services	6,029,994	5,702,805	5,782,168	5,438,003	6,081,125	5,857,742	5,162,203	4,922,307	4,498,881	4,141,889
Extracurricular Activities (ASB)	2,320,959	2,198,204	2,265,236	2,215,034	2,240,907	2,149,344	2,207,155	2,029,203	1,959,156	1,916,735
Capital Outlay	26,965,858	13,891,035	12,391,983	8,014,931	13,986,612	13,806,540	20,155,649	21,835,820	24,161,931	27,003,198
Debt Service:										
Interest and Other Costs	4,760,922	3,949,622	3,946,720	4,892,106	5,430,660	5,969,445	6,441,677	6,716,388	5,991,292	5,593,263
Principal	2,285,000	4,125,000	4,505,000	12,915,000	10,940,000	10,780,000	10,985,000	9,505,000	9,555,000	8,515,000
TOTAL EXPENDITURES	176,103,819	161,151,341	157,735,801	160,305,940	164,692,270	154,016,487	153,531,164	145,503,280	139,779,591	136,516,874
Excess of Revenues Over/(Under)										
Expenditures	(10,044,910)	1,055,656	2,354,902	(2,006,068)	(6,546,183)	(7,311,599)	(12,860,095)	(14,695,224)	(15,243,488)	(22,122,586)
OTHER FINANCING SOURCES (USES)										
Sales of Equipment & Properties	8,766	37,867	23,451	10,943	8,480	30,122	18,366	15,453	145,347	37,459
Sales of Bonds and Refunding Bonds	87,735,051	9,997,004	40,965,756	-	-	-	-	12,650,000	20,000,000	22,800,000
Bond Premium/(Discount)	-	-	-	-	-	-	-	265,884	694,737	771,294
Other Financing Uses	(22,341,769)	(9,935,303)	(40,766,778)	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	65,402,048	99,568	222,429	10,943	8,480	30,122	18,366	12,931,337	20,840,084	23,608,753
NET CHANGE IN FUND BALANCES	\$ 55,357,138	\$ 1,155,224	\$ 2,577,331	\$ (1,995,125)	\$ (6,537,703)	\$ (7,281,477)	\$ (12,841,729)	\$ (1,763,887)	\$ 5,596,596	\$ 1,486,167
Debt Service as a Percentage of Noncapital Expenditures	4.72%	5.48%	5.81%	11.69%	10.86%	11.95%	13.07%	13.12%	13.45%	12.88%

Note 1: Source of data is the Auburn School District Financial Statements