# **Governmental Fund Financial Statements**

The governmental fund financial statements consist of major governmental funds:

- 1. General Fund
- 2. Special Revenue Fund (Associated Student Body)
- 3. Debt Service Fund (Bond Fund)
- 4. Capital Projects Fund
- 5. Transportation Vehicle Fund

The governmental funds focus primarily on the sources, uses and balances of current financial resources and the modified accrual basis of accounting.



### AUBURN SCHOOL DISTRICT NO. 408 BALANCE SHEET GOVERNMENTAL FUNDS August 31, 2018

	<b></b>	August 31	, 2018			
ASSETS:	GENERAL FUND	SPECIAL REVENUE FUND (ASB)	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS: Cash and Cash Equivalents	\$ 21,393,820	\$ 1,907,049	\$ 12,578,640	\$ 279,048,577	\$ 2,590,258	
Property Tax Receivable	<sup>1</sup> 21,393,820 21,291,867	\$ 1,507,045	14,250,034	1,835,416	(50)	37,377,267
		1,000	14,250,054	38	(50)	442,986
Accounts Receivable, Net	441,948 32,220		-		2,625	
Interest Receivable	,	2,488	18,543	261,314	2,625	317,190
Interfund Receivable Due From Other Government Units	90,711 1,820,046		-	249,501		90,711 2,069,547
Inventories at Cost	596,754	-	-	249,301	-	2,009,347
		1.910.537	26,847,216	-	2 502 924	
TOTAL ASSETS	45,667,365	1,910,537	20,847,210	281,394,846	2,592,834	358,412,798
LIABILITIES:						
Accounts Payable	2,018,910	37,835	5,262	3,567,854	-	5,629,860
Accrued Liabilities	730,177	-	-	-	-	730,177
Due to Other Governments	67,655	767	-	16,725	495	85,642
Interfund Payable	350	1,209	-	89,151	-	90,711
Unearned Revenue-Other	1,220	205,001	-	3,804	-	210,025
TOTAL LIABILITIES	2,818,313	244,811	5,262	3,677,535	495	6,746,416
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue-Property Taxes	21,291,867	-	14,250,034	1,835,416	(50)	37,377,267
Unavailable Revenue - Other	352,974					352,974
TOTAL DEFERRED INFLOWS OF RESOURCES	21,644,842	-	14,250,034	1,835,416	(50)	37,730,242
FUND BALANCES:						
Nonspendable: Inventories	596,754	-	-	-	-	596,754
Restricted:						
Child Nutrition Federal Grant	3,648,480	-	-	-	-	3,648,480
Carryovers	800,943					800,943
Student Activities	-	1,665,726	-	-	-	1,665,726
Debt Service	-	-	12,591,921	-	-	12,591,921
Bond Issue Project	-	-	-	242,190,243	-	242,190,243
Impact Fee Projects	-	-	-	-	-	-
State Proceeds	-	-	-	28,888,765	-	28,888,765
Acquisition of School Buses				-	2,592,388	2,592,388
Committed:						-
Capital Levy Projects	-	-	-	854,419	-	854,419
Technology Levy Projects	-	-	-	(111,040)	-	(111,040)
Held for Employee Benefits	208,996	-	-	-	-	208,996
Assigned:				-		-
Other Capital Projects	-	-	-	4,059,509	-	4,059,509
Other Purposes	8,000,000	-	-	-	-	8,000,000
Unassigned	7,949,038	-	-	-	-	7,949,038
TOTAL FUND BALANCES	21,204,210	1,665,726	12,591,921	275,881,895	2,592,388	313,936,141
TOTAL LIABILITIES, DEFERRED INFLOWS						
OF RESOURCES, AND FUND BALANCES	\$ 45,667,365	\$ 1,910,537	\$ 26,847,216	281,394,846	\$ 2,592,834	\$ 358,412,798
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The notes to the basic financial statements are an integral part of this statement.

#### AUBURN SCHOOL DISTRICT NO. 408 RECONCILIATION BALANCE SHEET WITH THE STATEMENT OF NET POSITION August 31, 2018

FUND BALANCES		Tota	al Governmental Funds	Long-Term Assets, Liabilities *	Reclassifications and Eliminations*	Statement of Net Position Totals
Property Tax Receivable.     37,377,267     12,839,482     - \$ \$ 92,16,749       Interst Receivable.     317,190     - \$ \$ 442,966       Interfand Receivable     317,190     - \$ \$ 2,009,547       Interfand Receivable     90,711     - (90,711)       Dar form Other Governments     2,009,547     - \$ \$ 3,009,574       Capital Assets, Net     - 335,02,79     - \$ 3,42,202,679       TOTAL ASSETS     358,412,798     - 343,202,679     - \$ 2,921,059       DefFord Charge on Refunding     - 2,921,059     - \$ 2,921,059     - \$ 2,921,059       Pension Plan Experience Difference     - 4,692,714     - 4,692,714     - 4,692,714       Pension Plan Campages in Proportions     - \$ 356,903     - \$ 331,3506     - \$ 3,31,3506       Pension Plan Campages in Proportions     - \$ 3,128,856     - \$ 3,128,856     - \$ 3,128,856       TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES     - \$ 5,629,860     - \$ 2,90,109     - \$ 2,90,109       Cortal Assetris AND DEFERRED OUTFLOWS OF RESOURCES     - \$ 2,009,549     - \$ 2,009,549     - \$ 7,00,07,17       TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES     - \$ 2,009,549     - \$ 2,009,549     - \$ 2,009,549 <td< th=""><th>ASSETS</th><th></th><th></th><th></th><th></th><th></th></td<>	ASSETS					
Recensibles, Net Interser Recensible     142,986     -     -     5     442,986       Diterser Recensible     317,190     -     5     317,190       Due from Other Governments     2,069,547     -     5     2,069,547       Inventories     2,069,547     -     5     2,069,547       Option Other Governments     3,43,202,679     -     3,43,202,679       TOTAL ASSETS     355,412,798     356,042,161     (90,711)     714,364,249       DEFERED OUTFLOWS OF RESOURCES     -     4,092,714     -     4,092,714     -     4,092,714     -     4,092,714     -     4,092,714     -     4,092,714     -     4,092,714     -     4,092,714     -     4,092,714     -     4,092,714     -     4,092,714     -     4,010,715     -     160,517     -     160,517     -     160,517     -     160,517     -     160,057     -     3,13,506     -     3,128,856     -     3,128,856     -     3,128,856     -     3,128,856     -     1,218,856     -	Cash and Cash Equivalents	\$	317,518,344	\$ -	\$ -	\$ 317,518,344
Interest Receivable     317,190     .     .     S     317,190       Interfund Receivable     90,711     .     (90,711)     .     82,000,547     .     S     596,754       Capital Assets, Net     .     343,202,679     .     S	•				-	
Interfund Receivable     90,711     .     (90,711)     .       Due from Other Governments     2,069,547     .     .     S 2005,477       Inventories     341,202,679     .     S 342,202,679       TOTAL ASSETS     3556,442,161     (90,711)     714,364,249       DEFERRED OUTPLOWS OF RESOURCES     .     .     2,921,059     .     2,921,059       Dersion Plan Experience Difference     .     4,602,714     .     4,602,714     .     4,602,714       Persion Plan Sumption Changes     .     10,0517     .     10,0517       Persion Plan Compositions     .     3,313,066     .     3,313,066     .     3,313,066     .     3,312,068     .     .     3,128,856     .     .     15,107,995     .     15,107,995     .<	Receivables, Net			-	-	\$ 442,986
Due from Other Governments     2.069,547     -     \$ 2.069,547       Capital Assets, Net     -     3.33,206,79     -     \$ 3.43,202,679       TOTAL ASSETS     358,412,798     356,042,161     (90,711)     714,364,249       DEFERRED OUTFLOWS OF RESOURCES     -     2,921,059     -     2,921,059       Defored Charge on Relinding     -     2,921,059     -     2,921,059       Pension Plan Experience Difference     -     4,692,714     -     4,692,714       Pension Plan Experience Difference     -     4,640,714     -     4,640,714       Pension Plan Experience Difference     -     4,640,714     -     4,640,714       Pension Plan Experience Difference     -     4,440,40     -     4,440,714       OPEB Plan Experience Difference     -     3,131,506     -     3,128,856     -     3,128,856     -     3,128,856     -     3,128,856     -     3,128,856     -     7,91,975     -     15,197,595     -     15,197,595     -     15,197,595     -     15,197,595     -     2,128,856 <t< td=""><td></td><td></td><td></td><td>-</td><td></td><td></td></t<>				-		
Inventories     596,754     -     -     \$ 950,754       Capital Assets, Net     -     343,202,679     -     \$ 343,202,679       DEFERRED OUTFLOWS OF RESOURCES     -     2,921,059     -     2,921,059       Deferred Charge on Refunding     -     2,921,059     -     2,921,059       Persion Plan Assumption Changes     -     160,517     -     160,517       Persion Plan Assumption Changes     -     3,313,506     -     3,313,506       OPEB Plan Experience Difference     -     444,040     -     444,040       OPEB Plan Experience Difference     -     444,040     -     444,040       OPEB Plan Experience Difference     -     444,040     -     444,040       OPEB Plan Experience Difference     -     3,128,856     -     3,128,856       TOTAL DEFERRED OUTFLOWS OF RESOURCES     -     15,197,595     -     15,197,595       TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES     -     2,090,540     -     -     2,090,549     -     -     2,090,549     -     2,090,549     - <t< td=""><td></td><td></td><td></td><td>-</td><td></td><td></td></t<>				-		
Capital Assets, Net     -     -     343,202,679     -     5     343,202,679       TOTAL ASSETS     358,412,798     356,042,161     (90,711)     714,364,249       Deferred Charge on Refinding     -     2,921,059     -     2,921,059       Persion Plan Experience Difference     -     4,692,714     -     4,692,714       Pension Plan Charges in Proportions     -     3,313,506     -     3,313,506       OPEB Plan Experience Difference     -     444,040     -     444,040       OPEB Plan Assumption Charges     -     3,128,856     -     3,128,856       TOTAL DEFERRED OUTFLOWS OF RESOURCES     -     15,197,595     -     15,197,595       TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES     358,412,798     371,239,756     (90,711)     729,561,844       LIABILITIES     -     15,197,595     -     15,197,595     -     15,197,595       TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES     358,412,798     371,239,756     (90,711)     729,561,844       LIABILITIES     -     15,079,810     -     2,099,549     -<				-		
TOTAL ASSETS     358,412,798     356,042,161     (90,711)     714,364,249       DEFERRED OUTFLOWS OF RESOURCES     -     2,921,059     -     2,921,059       Derived Charge on Refunding     -     2,921,059     -     2,921,059       Pension Plan Charges in Proportions     -     160,517     -     160,517       Pension Plan Charges in Proportions     -     3,313,506     -     3,313,506       OPEB Plan Experience Difference     -     444,040     -     444,040       OPEB Plan Experience Difference     -     444,040     -     444,040       OPEB Plan Experience Difference     -     3,128,856     -     3,128,856       TOTAL DEFERRED OUTFLOWS OF RESOURCES     -     15,197,595     -     15,197,595       TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES     -     5,629,860     -     -     70,004,71     -     70,011     729,261,844       LABILITIES     -     -     2,095,549     -     2,095,549     -     2,095,549     -     2,095,549     -     2,095,549     -     2,095,549			-	343,202,679		
DEFERRED OUTFLOWS OF RESOURCES     -     2,921,059     -     2,921,059       Deferred Charge on Refunding     -     4,692,714     -     4,692,714       Pension Plan Assumption Changes     -     160,517     -     160,517       Pension Plan Charges in Proportions     -     3,313,506     -     3,313,506       OPEB Plan Contributions     -     3,113,506     -     3,313,506       OPEB Plan Experience Difference     -     444,040     -     444,040       OPEB Plan Assumption Changes     -     3,128,856     -     3,128,856       TOTAL EXPERRED OUTFLOWS OF RESOURCES     -     15,197,959     -     15,197,959       TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES     -     5,629,860     -     -     2,095,494       LIABILITIES     -     -     -     0,0711     -     730,177     -     -     2,095,549       Long-Tom Liabilities - Pension     -     2,095,549     -     2,095,549     -     2,095,549     -     2,095,549     -     2,095,549     -     2,00,55	-		358,412,798		(90,711)	
Deferred Charge on Refunding   -   2,921,059   -   2,921,059     Pension Plan Experience Difference   -   4,692,714   -   4,692,714     Pension Plan Assumption Changes   -   160,517   -   160,517     Pension Plan Assumption Changes   -   3,313,506   -   3,313,506     OPEB Plan Experience Difference   -   444,040   -   444,040     OPEB Plan Experience Difference   -   444,040   -   444,040     OPEB Plan Experience Difference   -   3,128,856   -   3,128,856     TOTAL DEFERRED OUTFLOWS OF RESOURCES   358,412,798   371,239,756   (90,711)   729,561,844     LIABILITIES   -   -   5,629,860   -   -   730,177   -   730,177   -   730,177   -   210,025   -   210,025   -   210,025   -   210,025   -   210,025   -   210,025   -   210,025   -   210,025   -   210,025   -   210,025   -   210,025   -   210,025   -   210,025   -   210,025   -   2	DEFERRED OUTFLOWS OF RESOURCES		, ,		. , .	
Pension Plan Experience Difference   -   4,692,714   -   4,692,714     Pension Plan Assumption Changes   -   100,517   -   106,517     Pension Plan Changes in Proportions   -   3,313,506   -   3,313,506     Pension Plan Combutions   -   3,313,506   -   3,313,506     OPEB Plan Experience Difference   -   444,040   -   444,040     OPEB Plan Experience Difference   -   444,040   -   444,040     OPEB Plan Assumption Changes   -   3,128,856   -   3,128,856     TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES   358,412,798   371,239,756   (90,711)   729,561,844     LIABILITIES   -   -   730,177   -   -   730,177   -   -   730,177   -   -   730,177   -   -   730,177   -   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   - </td <td></td> <td></td> <td>-</td> <td>2,921,059</td> <td>-</td> <td>2,921,059</td>			-	2,921,059	-	2,921,059
Pension Plan Assumption Changes   -   160,517   -   160,517     Pension Plan Changes in Proportions   -   536,903   -   533,13,506     OPEB Plan Experience Difference   -   444,040   -   444,040     OPEB Plan Experience Difference   -   3,12,886   -   3,12,886     TOTAL DEFERRED OUTFLOWS OF RESOURCES   -   -   3,12,886   -   3,12,886     TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES   358,412,798   371,239,756   (90,711)   729,561,844     LIABILITIES   -   -   -   5,629,860   -   -   5,629,860     Accrued Liabilities   730,177   -   -   730,177   -   730,177   -   -   730,177     Due to Other Governments   85,642   -   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   3,01,020   -   -   10,027,01,021,025   -   -   10,027,01,0242   -   -			-	4,692,714	-	4,692,714
Pension Plan Changes in Proportions   -   536,903   -   536,903     Pension Plan Corributions   -   3,313,506   -   3,313,506     OPEB Plan Experience Difference   -   444,040   -   444,040     OPEB Plan Experience Difference   -   3,128,856   -   3,128,856     TOTAL DEFERRED OUTFLOWS OF RESOURCES   -   15,197,595   -   15,197,595     TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES   358,412,798   371,239,756   (90,711)   729,561,844     LIABILITIES   -   -   5,629,860   -   -   5,629,860     Accrued Liabilities   730,177   -   -   730,177   -   -   730,171     Due to Other Governments   85,642   -   -   85,642   -   -   82,642     Unearmed Revenue-Other   210,025   -   -   210,025   -   210,025     Long-Term Liabilities - Non Pension AD   -   70,608,475   -   70,608,475   -   93,5192,122     TOTAL LABILITIES   -   -   305,192,122   -   395,192,122   - <td< td=""><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td></td<>	-		-		-	
Pension Plan Combutions   -   3,313,506   -   3,313,506     OPEB Plan Experience Difference   -   444,040   -   444,040     OPEB Plan Assumption Changes   3,128,856   -   3,128,856   -   3,128,856     TOTAL DEFERRED OUTFLOWS OF RESOURCES   -   15,197,595   -   15,197,595     TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES   358,412,798   371,239,756   (90,711)   729,561,844     LIABILITIES   -   -   5,629,860   -   -   5,629,860     Accrued Liabilities   -   730,177   -   -   730,177     Due to Other Governments   5,642   -   -   85,642   -   -   85,642   -   -   210,025   -   -   210,025   -   -   210,025   -   -   210,025   -   -   210,025   -   -   210,025   -   -   210,025   -   -   210,025   -   -   210,025   -   -   210,025   -   -   210,025   -   -   210,025   -   -   210,0			-		-	-
OPEB Plan Experience Difference     -     444,040     -     444,040       OPEB Plan Assumption Changes     -     3,128,856     -     3,128,856       TOTAL DEFERRED OUTFLOWS OF RESOURCES     -     15,197,595     -     15,197,595       TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES     358,412,798     371,239,756     (90,711)     729,561,844       LIABILITIES     -     -     5,629,860     -     -     5,629,860       Accrued Liabilities     730,177     -     730,177     -     730,177       Due to Other Governments     85,642     -     -     85,642     -     85,642       Interfind Payable     -     2,099,549     -     2,099,549     -     2,099,549     -     2,099,549     -     2,095,192,122     -     395,192,122     -     395,192,122     -     395,192,122     -     395,192,122     -     395,192,122     -     395,192,122     -     395,192,122     -     395,192,122     -     395,192,122     -     395,192,122     -     -     10,879,445			_		_	-
OPEB Plan Assumption Changes     -     3,128,856     -     3,128,856       TOTAL DEFERRED OUTFLOWS OF RESOURCES     -     15,197,595     -     15,197,595       TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES     358,412,798     371,239,756     (90,711)     729,561,844       LIABILITIES     -     -     -     5,629,860     -     -     5,629,860       Accounts Payable     5,629,860     -     -     5,629,860     -     730,177       Due to Other Governments     730,177     -     -     730,177     -     -     730,177       Due to Other Governments     2,099,549     -     2,099,549     -     2,099,549     -     2,099,549     -     2,099,549     -     2,099,549     -     2,099,549     -     2,099,549     -     2,099,549     -     2,099,549     -     2,099,549     -     2,099,549     -     2,099,549     -     2,099,549     -     2,01,025     -     10,879,445     -     10,879,445     -     10,879,445     -     10,879,445     - <td></td> <td></td> <td>_</td> <td></td> <td>_</td> <td></td>			_		_	
TOTAL DEFERRED OUTFLOWS OF RESOURCES     .     15,197,595     .     15,197,595       TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES     358,412,798     371,239,756     (90,711)     729,561,844       LIABILITIES     Accurad Liabilities     5,629,860     -     -     5,629,860       Accurad Liabilities     730,177     -     730,177     -     730,177       Due to Other Governments     85,642     -     -     2,099,549     -     2,099,549       Long-Term Liabilities - Pension     -     2,099,549     -     210,025     -     -     210,025       Long-Term Liabilities - Non Pension/OPEB     -     395,192,122     -     395,192,122     -     395,192,122       TOTAL LIABILITIES     -     6,746,416     511,513,332     (90,711)     518,160,037       DEFERRED INFLOWS OF RESOURCES     -     -     10,879,445     -     0,879,445     -     41,3135     -     541,335       Pension Plan Experience Difference     -     544,317     -     544,317     -     544,317     -     545,320     <	-		_		_	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES     358,412,798     371,239,756     (90,711)     729,561,844       LIABILITIES     Accounts Payable     5,629,860     -     -     5,629,860       Accrued Liabilities     730,177     -     730,177     -     730,177       Due to Other Governments     85,642     -     -     85,642       Accrued Interest     -     2,099,549     -     2,099,549       Unearned Revenue-Other     210,025     -     -     210,025       Long-Term Liabilities - PEB     -     43,613,186     -     43,613,186       Long-Term Liabilities - Non Pension/OPEB     -     395,192,122     -     395,192,122       TOTAL LIABILITIES     6,746,416     511,513,332     (90,711)     518,169,037       DEFERRED INFLOWS OF RESOURCES     -     -     10,879,445     10,879,445     10,879,445       Pension Plan Experience Difference     -     544,335     -     541,335     -     541,335       Pension Plan Assumption Changes     -     3,875,320     -     3,875,320     -     <						
LIABILITIES     Accounts Payable   5,629,860   -   -   5,629,860     Accounts Payable   730,177   -   730,177     Due to Other Governments   85,642   -   -   85,642     Interfund Payable   90,711   -   (90,711)   -     Accrued Liabilities   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,099,549   -   2,09,549   -   2,09,549   -   2,099,549   -   2,099,549   -   2,09,549   -   2,09,549   -   2,09,549   -   2,09,549   -   2,09,549   -   2,09,549   -   2,09,549   -   2,09,549   -   2,09,549   -   2,09,549   -   2,09,549   -   2,09,549   -   3,613,186   -   43,613,186   -   43,613,186   -   43,613,186   -   43,613,186   -   43,613,186   -   43,613,186   -   43,613,186   -   43,613,186	TOTAL DEFERRED OUTFLOWS OF RESOURCES		-	13,177,393	-	13,177,393
Accounts Payable   5,629,860   -   -   5,629,860     Accounts Payable   730,177   -   -   730,177     Due to Other Governments   85,642   -   -   85,642     Interfund Payable   90,711   -   (90,711)   -     Accrued Interest   -   2,099,549   -   2,099,549     Unearmed Revenue-Other   210,025   -   -   210,025     Long-Term Liabilities - Pension   -   70,608,475   -   70,608,475     Long-Term Liabilities - Non Pension/OPEB   -   43,613,186   -   43,613,186     Long-Term Liabilities - Non Pension/OPEB   -   395,192,122   -   395,192,122     TOTAL LIABILITIES   6,746,416   511,513,332   (90,711)   518,169,037     DEFERRED INFLOWS OF RESOURCES   -   -   10,879,445   10,879,445     Pension Plan Investment Earnings & Charges in Proportion (net difference)   -   10,879,445   -   3,875,320   -   3,875,320   -   3,875,320   -   3,875,320   -   3,875,320   -   584,517   584,517   584,517 <td< td=""><td>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</td><td></td><td>358,412,798</td><td>371,239,756</td><td>(90,711)</td><td>729,561,844</td></td<>	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		358,412,798	371,239,756	(90,711)	729,561,844
Accounts Payable   5,629,860   -   -   5,629,860     Accounts Payable   730,177   -   -   730,177     Due to Other Governments   85,642   -   -   85,642     Interfund Payable   90,711   -   (90,711)   -     Accrued Interest   -   2,099,549   -   2,099,549     Unearmed Revenue-Other   210,025   -   -   210,025     Long-Term Liabilities - Pension   -   70,608,475   -   70,608,475     Long-Term Liabilities - Non Pension/OPEB   -   43,613,186   -   43,613,186     Long-Term Liabilities - Non Pension/OPEB   -   395,192,122   -   395,192,122     TOTAL LIABILITIES   6,746,416   511,513,332   (90,711)   518,169,037     DEFERRED INFLOWS OF RESOURCES   -   -   10,879,445   10,879,445     Pension Plan Investment Earnings & Charges in Proportion (net difference)   -   10,879,445   -   3,875,320   -   3,875,320   -   3,875,320   -   3,875,320   -   3,875,320   -   584,517   584,517   584,517 <td< td=""><td>і і а ріт ітпес</td><td></td><td></td><td></td><td></td><td></td></td<>	і і а ріт ітпес					
Accrued Liabilities   730,177   -   -   730,177     Due to Other Governments   85,642   -   -   85,642     Interfuid Payable   90,711   -   (90,711)   -     Accrued Interest   -   2,099,549   -   2,099,549     Unearned Revenue-Other   210,025   -   -   210,025     Long-Term Liabilities - OPEB   -   43,613,186   -   43,613,186     Long-Term Liabilities - OPEB   -   395,192,122   -   395,192,122     TOTAL LIABILITIES   6,746,416   511,513,332   (90,711)   518,169,037     DEFERRED INFLOWS OF RESOURCES   -   10,879,445   -   10,879,445     Unavailable Revenue-Property Taxes   37,730,242   (37,730,242)   -   -     Pension Plan Investment Earnings & Charges in Proportion (net difference)   -   10,879,445   -   10,879,445     Pension Plan Experience Difference   -   584,517   -   584,517   -   584,517     Pension Plan Changes in Proportions   -   584,517   -   584,517   -   584,517     TOTAL			5 629 860	_	_	5 629 860
Due to Other Governments   85,642   -   -   85,642     Interfund Payable   90,711   -   (90,711)   -     Accrued Interest   2,099,549   -   2,099,549   -   2,099,549     Long-Term Liabilities - Pension   -   70,608,475   -   210,025   -   -   210,025     Long-Term Liabilities - Pension   -   70,608,475   -   70,608,475   -   343,613,186   -   43,613,186   -   43,613,186   -   43,613,186   -   43,613,186   -   43,613,186   -   395,192,122   -   395,192,122   -   395,192,122   -   395,192,122   -   395,192,122   - </td <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td>				-	-	
Accrued Interest   -   2,099,549   -   2,099,549     Unearned Revenue-Other   210,025   -   -   210,025     Long-Term Liabilities - Pension   -   70,608,475   -   70,608,475     Long-Term Liabilities - Non Pension/OPEB   -   43,613,186   -   43,613,186     Long-Term Liabilities - Non Pension/OPEB   -   395,192,122   -   -   10,879,445   -   10,879,445   -   10,879,445   -   10,879,445   -   541,335   -   541,335   -   541,335   -   541,335   -   548,517   -   584,517   -   584,	Due to Other Governments			-	-	
Unearned Revenue-Other   210,025   -   -   210,025     Long-Term Liabilities - Pension   -   70,608,475   -   70,608,475     Long-Term Liabilities - OPEB   -   43,613,186   -   43,613,186     Long-Term Liabilities - Non Pension/OPEB   -   395,192,122   -   395,192,122     TOTAL LIABILITIES   6,746,416   511,513,332   (90,711)   518,169,037     DEFERRED INFLOWS OF RESOURCES   -   10,879,445   -   -     Unavailable Revenue-Property Taxes   37,730,242   (37,730,242)   -   -     Pension Plan Investment Earnings & Charges in Proportion (net difference)   -   10,879,445   10,879,445     Pension Plan Experience Difference   -   541,335   -   541,335     Pension Plan Assumption Changes   -   3,875,320   -   3,875,320     Pension Plan Changes in Proportions   -   584,517   -   584,517     TOTAL DEFERRED INFLOWS OF RESOURCES   313,936,141   (118,423,951,37)   -   195,512,189     TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES   313,936,141   (118,423,951,37)   -   195,512,189			90,711	-	(90,711)	
Long-Term Liabilities - Pension   -   70,608,475   -   70,608,475     Long-Term Liabilities - OPEB   -   43,613,186   -   43,613,186     Long-Term Liabilities - Non Pension/OPEB   -   395,192,122   -   395,192,122     TOTAL LIABILITIES   6,746,416   511,513,332   (90,711)   518,169,037     DEFERRED INFLOWS OF RESOURCES   -   10,879,445   -   -     Unavailable Revenue-Property Taxes   37,730,242   (37,730,242)   -   -     Pension Plan Investment Earnings & Charges in Proportion (net difference)   -   10,879,445   10,879,445     Pension Plan Experience Difference   -   541,335   -   541,335     Pension Plan Assumption Changes   -   3,875,320   -   3,875,320     Pension Plan Changes in Proportions   -   584,517   -   584,517     TOTAL DEFERRED INFLOWS OF RESOURCES   313,936,141   (118,423,951,37)   -   195,512,189     Total Fund Balances   313,936,141   (118,423,951,37)   -   195,512,189			-	2,099,549	-	
Long-Term Liabilities - OPEB   -   43,613,186   -   43,613,186     Long-Term Liabilities - Non Pension/OPEB   -   395,192,122   -   395,192,122     TOTAL LIABILITIES   6,746,416   511,513,332   (90,711)   518,169,037     DEFERRED INFLOWS OF RESOURCES   -   10,879,445   -   -     Unavailable Revenue-Property Taxes   37,730,242   (37,730,242)   -   -     Pension Plan Investment Earnings & Charges in Proportion (net difference)   -   10,879,445   -   10,879,445     Pension Plan Experience Difference   -   541,335   -   541,335     Pension Plan Assumption Changes   -   3,875,320   -   3,875,320     Pension Plan Changes in Proportions   -   584,517   -   584,517     TOTAL DEFERRED INFLOWS OF RESOURCES   37,730,242   (21,849,624)   -   15,880,617     FUND BALANCES   313,936,141   (118,423,951,37)   -   195,512,189     TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES   313,936,141   (118,423,951,37)   -   195,512,189			210,025	-		
Long-Term Liabilities - Non Pension/OPEB-395,192,122-395,192,122TOTAL LIABILITIES6,746,416511,513,332(90,711)518,169,037DEFERRED INFLOWS OF RESOURCESUnavailable Revenue-Property Taxes37,730,242(37,730,242)Pension Plan Investment Earnings & Charges in Proportion (net difference)-10,879,44510,879,445Pension Plan Experience Difference-541,335-541,335Pension Plan Assumption Changes-3,875,320-3,875,320Pension Plan Changes in Proportions-584,517584,517584,517TOTAL DEFERRED INFLOWS OF RESOURCES37,730,242(21,849,624)-15,880,617FUND BALANCES Total Fund Balances313,936,141(118,423,951.37)-195,512,189TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES10,879,445Deferred on the properties of t	-		-			
TOTAL LIABILITIES6,746,416511,513,332(90,711)518,169,037DEFERRED INFLOWS OF RESOURCESUnavailable Revenue-Property Taxes37,730,242(37,730,242)Pension Plan Investment Earnings & Charges in Proportion (net difference)-10,879,44510,879,445Pension Plan Experience Difference-541,335-541,335Pension Plan Assumption Changes-3,875,320-3,875,320Pension Plan Changes in Proportions-584,517-584,517TOTAL DEFERRED INFLOWS OF RESOURCES37,730,242(21,849,624)-15,880,617FUND BALANCES Total Fund Balances313,936,141(118,423,951,37)-195,512,189TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES10,879,445Deferred inference541,335TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES10,879,445-10,879,445Deferred inference10,879,445-10,879,445-13,875,320-3,875,320-3,875,320-3,875,320-3,875,320-15,880,617FUND BALANCES Total Fund Balances10,879,445-15,880,617Internet fund Balances195,512,189Internet fund Balances10,879,445<	-		-			
DEFERRED INFLOWS OF RESOURCESUnavailable Revenue-Property Taxes37,730,242(37,730,242)-Pension Plan Investment Earnings & Charges in Proportion (net difference)-10,879,445-10,879,445Pension Plan Experience Difference-541,335-541,335Pension Plan Assumption Changes-3,875,320-3,875,320Pension Plan Changes in Proportions-584,517-584,517TOTAL DEFERRED INFLOWS OF RESOURCES37,730,242(21,849,624)-15,880,617FUND BALANCES Total Fund Balances313,936,141(118,423,951.37)-195,512,189TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES10,879,445-Interview Interview I	-		6 746 416			, ,
Unavailable Revenue-Property Taxes   37,730,242   (37,730,242)   -     Pension Plan Investment Earnings & Charges in Proportion (net difference)   -   10,879,445   10,879,445     Pension Plan Experience Difference   -   541,335   -   541,335     Pension Plan Assumption Changes   -   3,875,320   -   3,875,320     Pension Plan Changes in Proportions   -   584,517   -   584,517     TOTAL DEFERRED INFLOWS OF RESOURCES   37,730,242   (21,849,624)   -   15,880,617     FUND BALANCES   -   313,936,141   (118,423,951.37)   -   195,512,189     TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES   -   -   -   105,512,189	IOTAL LIABILITIES		0,/40,410	511,513,332	(90,711)	518,109,037
Pension Plan Investment Earnings & Charges in Proportion (net difference)   -   10,879,445   -   10,879,445     Pension Plan Experience Difference   -   541,335   -   541,335     Pension Plan Assumption Changes   -   3,875,320   -   3,875,320     Pension Plan Changes in Proportions   -   584,517   -   584,517     TOTAL DEFERRED INFLOWS OF RESOURCES   37,730,242   (21,849,624)   -   15,880,617     FUND BALANCES   313,936,141   (118,423,951.37)   -   195,512,189     TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES   -   -   10,879,445	DEFERRED INFLOWS OF RESOURCES					
Pension Plan Experience Difference   -   541,335   -   541,335     Pension Plan Assumption Changes   -   3,875,320   -   3,875,320     Pension Plan Assumption Changes   -   3,875,320   -   3,875,320     Pension Plan Changes in Proportions   -   584,517   -   584,517     TOTAL DEFERRED INFLOWS OF RESOURCES   37,730,242   (21,849,624)   -   15,880,617     FUND BALANCES   -   313,936,141   (118,423,951.37)   -   195,512,189     TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES   -   -   195,512,189	Unavailable Revenue-Property Taxes		37,730,242	(37,730,242)	) -	-
Pension Plan Assumption Changes   -   3,875,320   -   3,875,320     Pension Plan Assumption Changes in Proportions   -   584,517   -   584,517     TOTAL DEFERRED INFLOWS OF RESOURCES   37,730,242   (21,849,624)   -   15,880,617     FUND BALANCES   313,936,141   (118,423,951.37)   -   195,512,189     TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES   -   -   195,512,189	Pension Plan Investment Earnings & Charges in Proportion (net difference)		-	10,879,445	-	10,879,445
Pension Plan Changes in Proportions - 584,517 - 584,517   TOTAL DEFERRED INFLOWS OF RESOURCES 37,730,242 (21,849,624) - 15,880,617   FUND BALANCES Total Fund Balances 313,936,141 (118,423,951.37) - 195,512,189   TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES Image: Control of Contr	Pension Plan Experience Difference		-	541,335	-	541,335
Pension Plan Changes in Proportions - 584,517 - 584,517   TOTAL DEFERRED INFLOWS OF RESOURCES 37,730,242 (21,849,624) - 15,880,617   FUND BALANCES Total Fund Balances 313,936,141 (118,423,951.37) - 195,512,189   TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES Image: Control of Contr	Pension Plan Assumption Changes		-	3,875,320	-	3,875,320
TOTAL DEFERRED INFLOWS OF RESOURCES 37,730,242 (21,849,624) - 15,880,617   FUND BALANCES Total Fund Balances 313,936,141 (118,423,951.37) - 195,512,189   TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES Image: Control of Control o			-		-	
Total Fund Balances   313,936,141 (118,423,951.37)   - 195,512,189     TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES   - 195,512,189	TOTAL DEFERRED INFLOWS OF RESOURCES		37,730,242		) -	15,880,617
Total Fund Balances   313,936,141 (118,423,951.37)   - 195,512,189     TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES   - 195,512,189	FUND BALANCES					
			313,936,141	(118,423,951.37)	) -	195,512,189
AND FUND BALANCE \$ 358,412,798 \$ 371,239,756 \$ (90,711) \$ 729,561,843	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES					
	AND FUND BALANCE	\$	358,412,798	\$ 371,239,756	\$ (90,711)	\$ 729,561,843

#### AUBURN SCHOOL DISTRICT NO. 408 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2018

			FOR THE FISCAL TEART	ENDED AUGUST 51, 2018			
	GF	ENERAL FUND	SPECIAL REVENUE FUND (ASB)	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES			ļ	ļ	ļ		ļd
Local Taxes	\$	41,514,136	s -	\$ 28,579,496	\$ 3,645,427	\$ -	\$ 73,739,059
Local Non-Tax		5,070,544	2,371,495	77,815	729,602	14,882	8,264,338
State, General Purpose		123,448,991	-	-	-	-	123,448,991
State, Special Purpose		34,162,744	-	-	6,947,355	851,681	41,961,780
Federal, General Purpose		57,457	-	-	-	-	57,457
Federal, Special Purpose		15,143,128	-	-	-	-	15,143,128
Revenues From Other Sources		1,040,381	-	-	-	-	1,040,381
TOTAL REVENUES		220,437,382	2,371,495	28,657,311	11,322,384	866,563	263,655,134
EXPENDITURES							
Current:							
Regular Instruction		123,474,719	-	-	-	-	123,474,719
Special Instruction		27,385,339	-	-	-	-	27,385,339
Vocational Instruction		7,184,605	-	-	-	-	7,184,605
Compensatory Education		16,665,093	-	-	-	-	16,665,093
Other Educational Programs		1,212,921	-	-	-	-	1,212,921
Community Services		1,167,512	-	-	-	-	1,167,512
Support Services		23,462,431	-	-	-	-	23,462,431
Child Nutrition Services		6,646,862	-	-	-	-	6,646,862
Pupil Transportation Services		7,801,675	-	-	-	-	7,801,675
Extracurricular Activities (ASB)		-	2,275,844	-	-	-	2,275,844
Debt Service:							
Principal		-	-	19,210,000	-	-	19,210,000
Interest and Other Charges		-	-	9,270,038	-	-	9,270,038
Bond Issuance Costs		-	-	-	657,417	-	657,417
Capital Outlay:							
Sites		-	-	-	2,170,092	-	2,170,092
Buildings		-	-	-	23,026,126	-	23,026,126
Equipment		627,726	-	-	3,071,792	777,609	4,477,127
Energy		-	-	-	34,734	-	34,734
TOTAL EXPENDITURES		215,628,884	2,275,844	28,480,038	28,960,161	777,609	276,122,535
Excess of Revenues Over							
(Under) Expenditures		4,808,498	95,651	177,273	(17,637,777)	88,954	(12,467,401)
OTHER FINANCING SOURCES (USES)							
Proceeds of Long-Term Debt		-	-	-	138,755,000	-	138,755,000
Issuance of Bonds		-	-	-	-	-	-
Issuance Premium		-	-	3,367	18,411,317	-	18,414,684
Payment to Refunded Bonds Escrow Agent		-	-	-	-	-	-
Sale of Equipment		56,775	-	-	-	-	56,775
TOTAL OTHER FINANCING SOURCES (USES)		56,775	-	3,367	157,166,317	-	157,226,459
NET CHANGE IN FUND BALANCE		4,865,273	95,651	180,640	139,528,540	88,954	144,759,058
Fund Balances - September 1		16,338,938	1,570,075	12,411,281	136,353,355	2,503,434	169,177,083
Fund Balances - August 31	\$	21,204,211	\$ 1,665,726	\$ 12,591,921	\$ 275,881,895	\$ 2,592,388	\$ 313,936,140
	L				. /		

The notes to the basic financial statements are an integral part of this statement.

## AUBURN SCHOOL DISTRICT NO. 408 RECONCILIATION STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE STATEMENT OF ACTIVITIES

	STATI	EMENT OF ACTI	VITIES			
	A	ugust 31, 2018				
	Total Governmental Funds	Long-Term Revenue, Expenses *	Capital Related items *	Long-Term Debt Transactions *	Statement of Activities Totals	
<b>REVENUES AND OTHER SOURCES</b>						
Property Taxes	\$ 73,739,059	\$ 5,449,891	\$ -	\$ -	\$ 79,188,950	
Local Non-Taxes	8,264,338	-	56,775	-	\$ 8,321,112	
State, General Purpose	123,448,991	-	-	-	\$ 123,448,991	
State, Special Purpose	41,961,780	-	-	-	\$ 41,961,780	
Federal, General Purpose	57,457	-	-	-	\$ 57,457	
Federal, Special Purpose	15,143,128	-	-	-	\$ 15,143,128	
Revenues From Other Sources	1,040,381	-	-	-	\$ 1,040,381	
TOTAL	263,655,134	5,449,891	56,775	-	269,161,800	
EXPENDITURES/EXPENSES						
Current:						
Regular Instruction	123,474,719	(6,110,871)	12,603,962	-	129,967,810	
Special Instruction	27,385,339	501,176	913,492	-	28,800,007	
Vocational Instruction	7,184,605	91,054	411,033	-	7,686,692	
Compensatory Education	16,665,093	226,877	762,689	-	17,654,659	
Other Instructional Programs	1,212,921	45,751	100,348	-	1,359,020	
Community Services	1,167,512	39,877	(7,474)	-	1,199,914	
Support Services	23,462,431	228,888	287,793	-	23,979,112	
Child Nutrition Services	6,646,862	96,195	346,494	-	7,089,551	
Pupil Transportation Services	7,801,675	157,568	811,071	-	8,770,315	
Extracurricular Activities (ASB)	2,275,844	-	(3,014)	-	2,272,830	
Debt Service:					-	
Principal	19,210,000	-	-	(19,210,000)	-	
Interest and Other Charges	9,270,038	-	-	(1,088,685)		
Bond Issuance Cost	657,417	-	-	-	657,417	
Capital Outlay:					-	
Sites	2,170,092	-	(2,170,092)		-	
Buildings	23,026,126	-	(23,026,126)		-	
Equipment	4,477,127	-	(4,477,127)		(0)	
Energy	34,734	-	(34,734)		-	
TOTAL EXPENDITURES/EXPENSES	276,122,535	(4,723,486)	(13,481,685)		237,618,679	
EXCESS OF REVENUES OVER						
UNDER EXPENDITURES	(12,467,401)	) 10,173,377	13,538,460	20,298,685	31,543,120	
OTHED FINANCING SOUDCES (USES)						
OTHER FINANCING SOURCES (USES) Proceeds of Long-Term Debt	128 755 000			(139 755 000)		
Issuance Premium	138,755,000	-	-	(138,755,000)		
Sale of Equipment	18,414,684 56,775	-	• (56 775)	(18,414,684)	-	
TOTAL OTHER FINANCING	30,775	-	(56,775)	-	-	
SOURCES (USES)	157,226,459	-	(56,775)	(157,169,684)	-	
	ф. 144 550 050	¢ 10.153.255	ф <u>13 401 707</u>	φ ( <b>13</b> ζ <b>95</b> 0 000)	ф <u>от вто тоо</u>	
NET CHANGE FOR THE YEAR	\$ 144,759,058	\$ 10,173,377	\$ 13,481,685	\$ (136,870,999)	\$ 31,543,120	

The notes to the basic financial statements are an integral part of this statement.

\* See Note 10B