

AGENDA FOR BOARD OF DIRECTORS
AUBURN SCHOOL DISTRICT NO. 408
Monday, June 27, 2016

- I. TIME AND PLACE
 - 1. 7 p.m. at the James P. Fugate Administration Building
- II. ROLL CALL
 - 1. Roll call of board members
- III. PLEDGE OF ALLEGIANCE
- IV. AUDIENCE PARTICIPATION
 - 1. Written communications
 - 2. Scheduled communications
 - a. Jessica Rominsky, special education teacher at Auburn Riverside High School, would like to address the board on non-renewal
 - 3. Unscheduled communications
 - 4. Community groups and organizations
- V. LEGISLATIVE UPDATE
- VI. STUDENT PARTICIPATION
 - 1. Requests for travel
- VII. SCHOOL PROGRAMS AND STUDENT ACHIEVEMENT
 - 1. District resource conservation program report
 - 2. 2016-17 Washington Interscholastic Activities Association resolution
 - 3. 2016-17 federal and state grant allocation
- VIII. PERSONNEL
 - 1. Certificated and classified personnel report
 - 2. Ratification of agreements
 - 3. Ratification of agreement
 - 4. Approval of salary schedules
- IX. BUILDING PROGRAM
 - 1. Resolution No. 1222
 - 2. Auburn High School modernization and reconstruction project

X. FINANCE

1. Vouchers
2. Financial statements
3. 2016-17 budget hearing
4. 2016-17 budget adoption-resolution no. 1221
5. Comprehensive annual financial report
6. Washington State auditor exit conference

XI. DIRECTORS

1. Approval of minutes
2. Special board meeting
3. First reading of new and revised policies
4. Discussion

LEGISLATIVE UPDATE

The board will discuss legislative items.

1. Requests for Travel

- Carrie Davenport and Stephanie Friis, parent chaperones, request permission to accompany the students.

That the above trips be approved as requested.

SCHOOL PROGRAMS AND STUDENT ACHIEVEMENT

1. District Resource Conservation Program Report

Randy Thomas, executive director of maintenance and operation, and Scott Weide, resource conservation manager, will present the status of resource conservation programs as well as innovations in resource conservation practices of the Auburn School District. Members of the Mechanical Systems Shop will present the board with the 2016 Energy/Facilities Connections Innovation Award from the Washington State University Energy Program for their implementation of the Room Temperature Reporting Procedure.

2. 2016-17 Washington Interscholastic Activities Association (WIAA) Resolution

Ryan Foster, associate superintendent of school programs and principal leadership, will introduce Robert Swaim, director of athletics and activities, who will present the 2016-17 WIAA Resolution. Annually, the board is asked to delegate to the Washington Interscholastic Activities Association (WIAA) the authority to control, supervise, and regulate interscholastic activities as included within the district instructional program. Such delegation of powers is to the extent authorized by statute and is in a manner consistent with WIAA rules and regulations. Mr. Swaim will answer any questions from the board.

Recommendation:	That the school board president and secretary be authorized to sign the WIAA School Board Resolution Delegating Authority to WIAA and District Membership Form for Middle Level & High Schools for 2016-17 and name a board member as a school contact person.
-----------------	--

3. 2016-17 Federal and State Grant Allocation

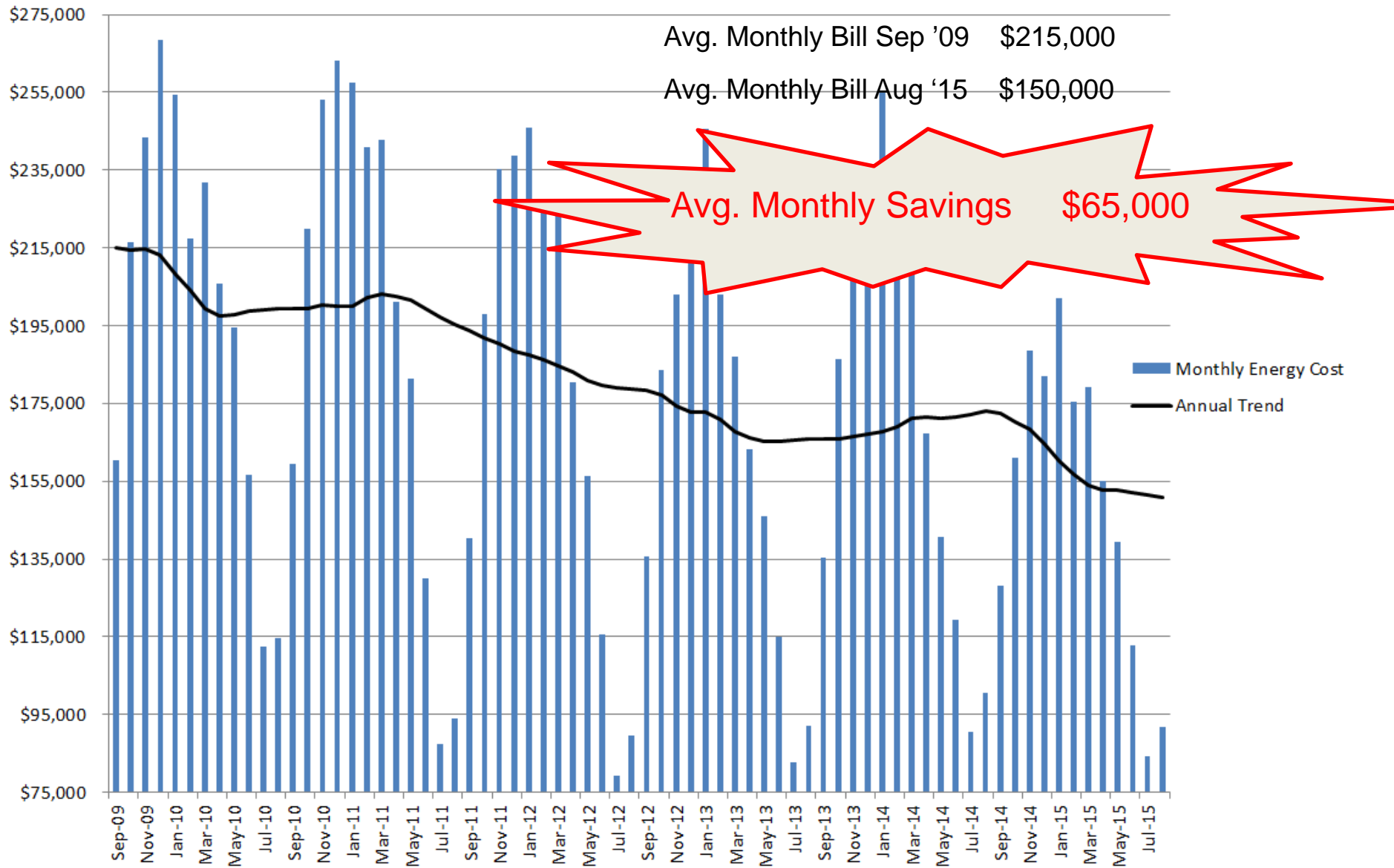
Heidi Harris, assistant superintendent of student learning, will introduce Julie DeBolt, executive director of student learning and high school programs, who will share with the board the 2016-17 state and federal grants program plans. Specific grant-funded program plans must be approved annually by the school board. Mrs. Harris and Mrs. DeBolt will answer questions from the board.

Recommendation:	That the board of directors approve the 2016-17 school year state and federal grants program plans.
-----------------	---

Annual Conservation Report: Innovation in Conservation

Auburn School District Resource
Conservation Management Program

Monthly Puget Sound Energy Bill



Return on Investment

	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Savings (Reduction in Bill)	405,000	737,000	855,000	762,000	947,000	3,706,000
Cash Incentives and Utility Rebates	453,000	35,000		33,000	35,000	556,000
Total Savings	858,000	772,000	855,000	795,000	982,000	4,262,000
Overhead	89,600	93,800	98,000	99,400	99,400	480,200
Tools and Training	3,500	3,500	3,500	3,500	3,500	17,500
District's Total Investment	93,100	97,300	101,500	102,900	102,900	497,700
Net Savings	\$764,900	\$674,700	\$753,500	\$692,100	\$879,100	\$3,764,300
District's Return on Annual Investment	822%	693%	742%	673%	854%	756%

Total Net Savings Over 5 Years \$3,764,300

2015-2016 Focus

- Focus on preventative maintenance and continuous commissioning with labor resources.
- Implement food waste composting at every school site.
- Increase site participation in Green School Programs.
- Work with Department of Student Learning to integrate conservation education into the District educational programs.
- Further enhance digital communication tools for schools, students, and community.

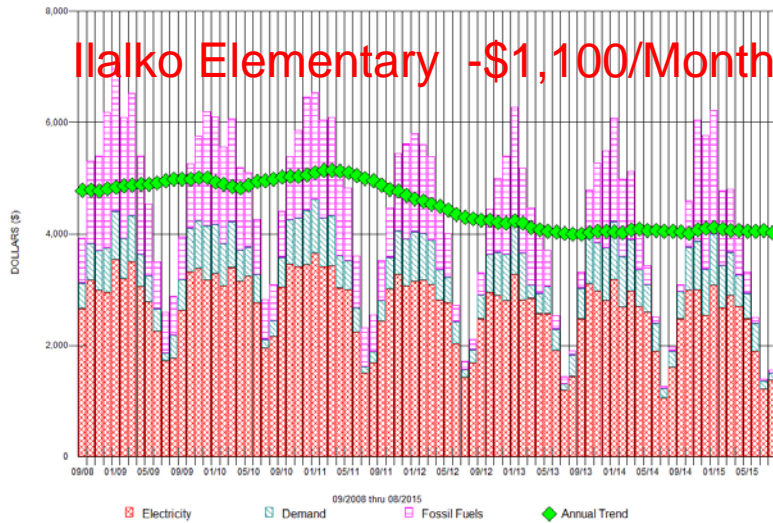
Innovations in Energy Conservation

- Focus on preventative maintenance and continuous commissioning with labor resources.
 - Continuous Commissioning- Mount Baker, Ilalko, West Auburn, Pioneer, James P. Fugate, Hazelwood, Dick Scobee, Chinook.
 - Boiler Evaluation- Bi-annual
 - Heatpump Evaluation- Annual
 - Chiller Evaluation- Bi-annual
 - Kitchen Shutdown

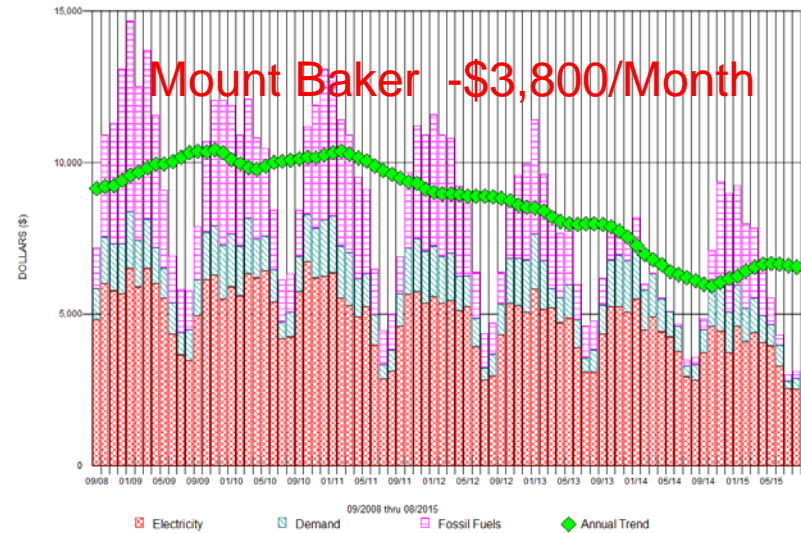


Energy Outcomes

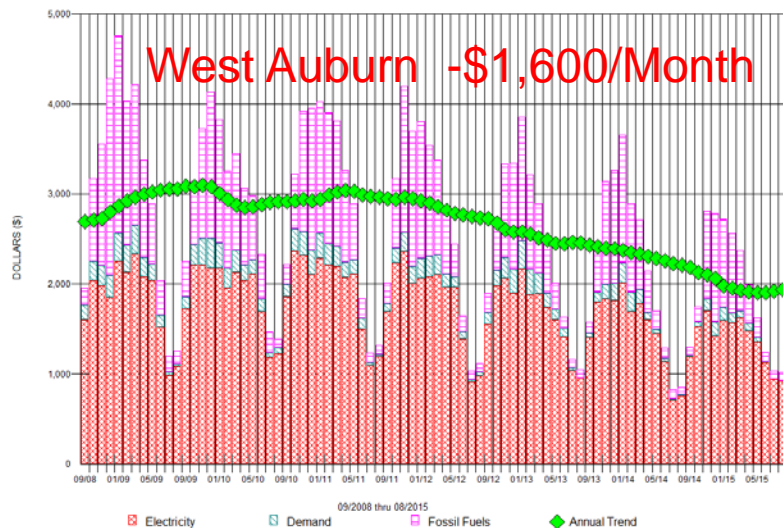
Energy Cost Graph - Monthly and Annual Trend for Ilalko Elementary School



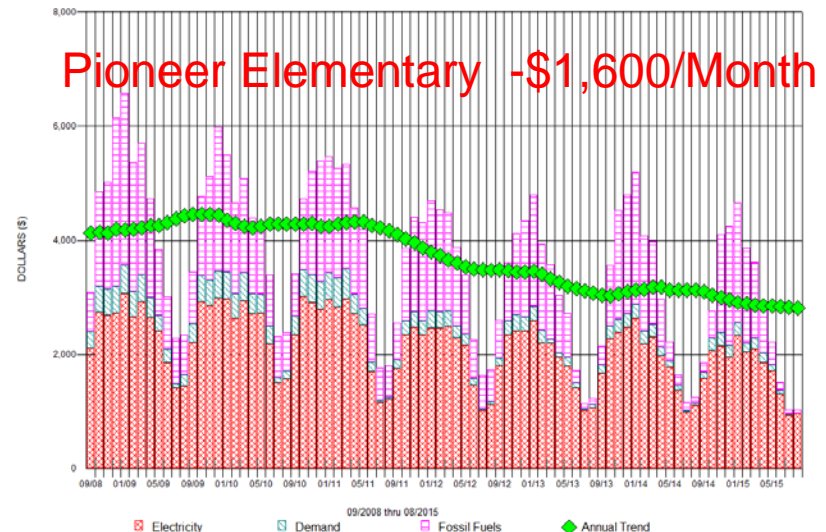
Energy Cost Graph - Monthly and Annual Trend for Mt Baker Middle School



Energy Cost Graph - Monthly and Annual Trend for West Auburn Senior High School



Energy Cost Graph - Monthly and Annual Trend for Pioneer Elementary School



Innovation in Waste Conservation

- Implement food waste composting at every school site.
 - Child Nutrition Partnership
 - Every Auburn School District facility has active composting services on site
 - Education- Green School Field Trip, City of Auburn, King County
 - Principal Survey
 - Waste Station

Green Schools

Auburn School District King County Green Schools/Teams					
Elementary Schools			Middle Schools		
LEVEL 2	Arthur Jacobsen Elementary	Eric Daniel Stacy Swensrud Larry Hedman Becky Knapp	1	Mount Baker Middle School	Greg Brown Erin Carnahan Lynne Stephens Robin Enquist Sheryl Wagner
1	Chinook Elementary	Jennifer Davidson Jani May Swift Sue Rockey	3	Olympic Middle School	Jason Hill Laine Lenihan Dennis Turner Cindy Alexander
1	Gildo Rey Elementary	Jana Jo Uhlendorf Rick Cuddy Debbie Chandler	High Schools		
1	Hazelwood Elementary	Sally Colburn Carol Scofield Robert Williamson Lisa Brown	1	Auburn High School	Richard Zimmerman Bess Owens Stacy Hunter Lori Ball
2	Ilalko Elementary	Tim Carstens Shannon Hyde Michaela Peringer Vinnette Lang Erin Ross	1	Mountainview High School	Terri Herren Jennie Herrmann Lance Emerson Judy Umentum Kenlynn Amburgev
2	Lakeview Elementary	John Aiken Vicki Ball Debra Dube	1	West Auburn High School	Lenny Holloman Greg Tobler Kim Burnham
4	Lakeland Hills Elementary	Colleen Barlow Alaura Keith Leticia Seltun Michelle Sodenkamp			
4	Lea Hill Elementary	Ed Herda Eva LeMasters Cindy Oglesby			
2	Washington Elementary	Pauline Thomas Bernie Botz Tracy Burns			

Innovation in Communication

- [Maintenance Department Website](#)
- Room Temperature Reporting Procedure





WASHINGTON INTERSCHOLASTIC
ACTIVITIES ASSOCIATION

SCHOOL BOARD RESOLUTION

Electronic form available at: wiaa.com/resolution.aspx

Return by the second Friday in June annually.

Public/Private School District Name: Auburn School District #408

Resolution # (optional): Type number here **Date:** 6/7/16

By action of the 1976 Legislature, each School District Board of Directors may delegate control, supervision, and regulation of any extracurricular activity to the WIAA and compensate such entity for services provided.

The local **SCHOOL BOARD PRESIDENT** and **SUPERINTENDENT** must sign this resolution form to indicate that the School Board has approved the Public School District's or Private School's membership with the Washington Interscholastic Activities Association (WIAA) and as members, these schools will follow the WIAA Rules and Regulations.

DELEGATING AUTHORITY TO WIAA

WHEREAS Chapter 32, Laws of 1975-76, 2nd Ex. Sess. grants authority to each school district board of directors to control, supervise and regulate the conduct of interschool athletic activities and other interschool extracurricular activities of an athletic, cultural, social, or recreational nature for students in the district.

WHEREAS Chapter 32, Laws of 1975-76, 2nd Ex. Sess. authorizes school district boards of directors to delegate control, supervision and regulation of any of the aforesaid activities to any voluntary, nonprofit entity and to compensate any such entity for services provided subject to the satisfaction of certain conditions and approval by the State Board Of Education.

WHEREAS the Washington Interscholastic Activities Association is a voluntary, nonprofit entity which has satisfied the conditions, expressly set forth in Chapter 32, Laws of 1975-76, 2nd Ex. Sess. and has further been approved by the State Board of Education in action taken on August 17, 1977.

WHEREAS the board of directors of directors of the following School District or School being otherwise fully informed of the rules and regulations of the Washington Interscholastic Activities Association as approved by the State Board of Education and recognizing that said rules and regulations provide for private sponsorship of post-season tournaments for extracurricular activities by WIAA, consent to abide by such rules and regulations.

NOW THEREFORE, the board of directors of the following School District or School hereby delegates to the Washington Interscholastic Activities Association the authority to control, supervise and regulate interschool activities consistent with the rules and regulations of WIAA. The Board of Directors retains the right to establish eligibility standards that meet or exceed the rules and regulations of WIAA.

INTERSCHOLASTIC OFFICIALS L&I COVERAGE STATEWIDE

Beginning July 1, 1988, interscholastic sports officials were covered by Washington State Labor and Industries via a common rate and payment system that eliminated game-by-game calculations and record keeping by school and/or district business offices. WIAA will guarantee payment of L&I premiums for WOA registered officials for all interscholastic activities under WIAA's jurisdiction and will assess WIAA member schools via classification rates at the same time service fees are billed. Officials L&I coverage is only in effect for activities authorized and offered by School Board approval and listed on the school's WIAA membership form.

By signing below the School District Superintendent/Head of School, School Board President (for Public School Districts), and school board members agree to the information above for the public school district or private school listed above, on or before the date listed above.

Superintendent/Head of School: Dr. Alan Spicciati Signature: _____

School Board President (if applicable): Anne Baunach Signature: _____

School Board Members (list WIAA Contact as first school board member):

1. Laurie Bishop Signature: _____

2. Ray Vefik Signature: _____

3. Robyn Mulenga Signature: _____

4. Anne Baunach Signature: _____

5. Ryan Vanquill Signature: _____

435 Main Ave. S. | Renton, WA 98057 | (425) 687-8585 phone | (425) 687-9476 fax | www.wiaa.com | facebook.com/wiaawa | twitter.com/wiaawa



PREPARING YOUTH FOR LIFE, FROM ONE GENERATION TO THE NEXT

Grant	Program Area	Funding Type	Eligible Schools	Plan/Purpose	Board Approval
Highly Capable (STATE)	Learning and Teaching	Apportionment 2016-2017 (\$162,548) Funds 1.0 FTE of certificated staff @ TP PACE, Honors, and AP are 0100 funded	STEP at Terminal Park PACE at: All Elementary Schools All Middle Schools All High Schools	These funds support school districts development of identification procedures, educational programs, and services to highly capable students. At the elementary level the district has an accelerated Program for Acceleration and Clustered Education (PACE) program for qualified highly capable students at all schools and has a self-contained program (STEP) located at Terminal Park for grades 4 and 5. All middle schools offer PACE opportunities to identified students in the areas of language arts and social studies. The high schools offer PACE opportunities in a model through honors and advanced placement classes to students who qualify. Teachers are provided training on advanced placement classes.	YES
Transitional Bilingual Instructional Program (STATE)	Learning and Teaching	Apportionment 2016-2017 (\$2,983,574) TBIP to support portions of 29.9 FTE of certificated teachers and 162 para educator hours.	All Schools	These funds support school districts for the implementation of transitional bilingual education programs and supplemental assistance to schools. Funds are used for instructional staff. For 2016-2017 school year the district anticipates ASD elementary program will consist of Content Based Instruction (Science for K and 1), push in / pull out programs. ASD middle school programs will consist of Content Based Instruction (ELA) and push in / pull out instruction as needed. ASD High School Program will consist of Sheltered Language Instruction, Content Based Instruction (Social Studies and ELA), pull in / push out as needed.	YES
TITLE I Part A Improving Basic Programs (FEDERAL)	Learning and Teaching	Entitlement 2016-2017 (\$4,080,329)	Elementary Schools Dick Scobee Gildo Rey Pioneer Washington All Middle Schools All High Schools PRIVATE (Grades K-12) Buena Vista Holy Family Rainier Christian Kent View Elementary Rainier Christian Kent View Middle	Supplementary funds assist districts and schools based upon poverty. Schools design programs to help students at greatest risk of not meeting standards; particularly in reading and math. Each school has a written compensatory plan that describes services to students, staff development and parent involvement. Private schools identify poverty students for funding. Students identified being not able to meet standard are served.	NO

TITLE II Teacher and Principal Quality and Class Size Reduction (FEDERAL)	Learning and Teaching	Entitlement 2016-2017 (\$510,051)	All Schools Staff development for teachers and principals. Principal and Teacher Development through Training PRIVATE Buena Vista Holy Family Rainier Christian Kent View Elementary Rainier Christian Kent View Middle	District surveys staff in the areas of knowledge and teaching needs. Proposed use for Title II (A) is for school improvement work, staff development on CCSS, data driven instruction, staff development on the best practices in reading, mathematics, and science.	NO
TITLE III Language Instruction to Limited English Proficient Students (FEDERAL)	Learning and Teaching	Entitlement 2016-2017 (\$408,208)	All Schools	To ensure that limited English speaking students develop English proficiency and meet the same academic content and achievement standards that other students are expected to meet. Funds are to be used to increase language instruction programs. These funds cannot be used to hire instructional staff and are used for the purchase of instructional material and professional development.	NO
Learning Assistance and Program (LAP) (STATE)	Learning and Teaching	Apportionment 2016-2017 (\$4,063,409)	All Schools are Eligible Elementary Schools K-4 Focus First Current Schools: Alpac Arthur Jacobsen Chinook Evergreen Heights Hazelwood Ilalko Lakeland Hills Lea Hill Lakeview Terminal Park	LAP is designed to work with students with a focus on K-4 reading first who are at the greatest risk of not meeting standard; particularly in reading and math. Also funds for remedial services during Summer School to low- performing students in grades K-12 in LA, science, and credit retrieval. Each school has a written compensatory plan that describes services to students, staff development and parent involvement.	NO

1. Certificated and Classified Personnel Report

Recommendation: That the board approve the attached report.

Auburn Association of Educational Office Professional
Public School Employees of Auburn - Transportation

Recommendation: That the agreement with Auburn Association of Educational Office Professional and Public School Employees of Auburn - Transportation are ratified and the school board president be authorized to sign the negotiated Agreements upon receipt of said documents.

Recommendation: That the agreement with the Auburn Association of Washington School Principals is ratified and the school board president be authorized to sign the negotiated Agreement.

4. Approval of Salary Schedules

Attached are the salary schedules for the 2016-17 school year:

- Administrators
- Auburn Association of Educational Office Professionals
- Classified Activities
- Classified Athletics
- Non-represented Office Personnel
- Pool
- Principals'
- Professional and Technical
- Public School Employees of Auburn
- Public School Employees of Auburn - Transportation
- Superintendents

Debbie Leighton will be available to answer questions from the board.

Recommendation: That the board approve the above salary
schedules.

PERSONNEL REPORT - CERTIFICATED

Classification	Job Type	Building	Name	Start Date	Hours	Rate of Pay	Comment
Curriculum-Noncurriculum							
CERTIFICATED	#TECHCONNECT	CASCADE	OLSON, KEVIN P	6/13/2016	8	\$35.24	
CERTIFICATED	#TECHCONNECT	DICK SCOBEE	PFAB, TIMOTHY	6/13/2016	6	\$50.23	
CERTIFICATED	#TECHREFRESH	LAKELAND HILLS	LEAF, VICKI	6/13/2016	12	\$52.46	
CERTIFICATED	9TH GRADE ACADEMY NIGHT	WEST AUBURN	BOSCH, MICHAEL	5/26/2016	2	\$31.85	
CERTIFICATED	ADV PALCEMENT SUMMER PREP	AUBURN RIVERSIDE	DAVIS, MARK	6/16/2016	12	\$52.46	
CERTIFICATED	ADV PALCEMENT SUMMER PREP	AUBURN RIVERSIDE	DIEHL, BRUCE	6/16/2016	8	\$52.46	
CERTIFICATED	ADV PALCEMENT SUMMER PREP	AUBURN RIVERSIDE	MCKEEHAN, JANALYN	6/16/2016	10	\$52.46	
CERTIFICATED	AP PROGRAM SUPPORT	AUBURN MOUNTAINVIEW	BROWN, KRISTINE	6/1/2016	4	\$47.16	
CERTIFICATED	AP PROGRAM SUPPORT	AUBURN MOUNTAINVIEW	HAMMER, ROBIN	6/1/2016	2	\$52.46	
CERTIFICATED	AP PROGRAM SUPPORT	AUBURN HIGH	HARMON, SHERYL	6/1/2016	2	\$52.46	
CERTIFICATED	AP PROGRAM SUPPORT	AUBURN HIGH	SCHLEICHER, STEPHANIE	6/1/2016	2	\$47.21	
CERTIFICATED	AP PROGRAM SUPPORT	AUBURN RIVERSIDE	WRIGHT, TIMOTHY	6/1/2016	2	\$52.46	
CERTIFICATED	AP SUPPORT	AUBURN HIGH	BENDER, EDWARD	9/1/2015	8	\$52.46	
CERTIFICATED	BLT EXTRA HOURS	TERMINAL PARK	CLOUGH, MICHELLE	11/1/2015	5	\$30.10	
CERTIFICATED	BLT EXTRA HOURS	TERMINAL PARK	FINLEY, ROSE	11/1/2015	5	\$35.22	
CERTIFICATED	BLT EXTRA HOURS	TERMINAL PARK	GRAGG, JULIE	11/1/2015	5	\$38.11	
CERTIFICATED	BLT EXTRA HOURS	TERMINAL PARK	HANSON, MARLENE	11/1/2015	5	\$43.15	
CERTIFICATED	BLT EXTRA HOURS	TERMINAL PARK	HARLOR II, JOHN	11/1/2015	5	\$50.13	
CERTIFICATED	BLT EXTRA HOURS	TERMINAL PARK	HARLOR, KRISTIN	11/1/2015	5	\$28.21	
CERTIFICATED	BLT EXTRA HOURS	TERMINAL PARK	IAMS, MARISSA	11/1/2015	5	\$36.03	
CERTIFICATED	BLT EXTRA HOURS	TERMINAL PARK	KUZARO, JESSLYN	11/1/2015	5	\$52.46	
CERTIFICATED	BLT EXTRA HOURS	TERMINAL PARK	MISCHKE, EMILY	11/1/2015	5	\$52.46	
CERTIFICATED	BLT EXTRA HOURS	TERMINAL PARK	PARCE, WENDY	11/1/2015	5	\$47.21	
CERTIFICATED	CAMP AUBURN	ILALCO	DEFRANCESCO, ANDREW	5/10/2016		STIPEND \$421	
CERTIFICATED	CAMP AUBURN	ILALCO	DUTOIT, MICHELLE	5/10/2016		STIPEND \$421	
CERTIFICATED	CAMP AUBURN	ILALCO	KLIEWER, KARSTIN	5/10/2016		STIPEND \$421	
CERTIFICATED	CAMP AUBURN	ILALCO	SPRENGER, PETER	5/10/2016		STIPEND \$421	
CERTIFICATED	COLLEGE/CAREER READINESS	AUBURN HIGH	MORROW, JONATHAN	6/16/2016	4	\$45.80	
CERTIFICATED	CONSULTANT FOR CHOIR PROGRAM	CASCADE	DUNNIHOOD, JOETTE	5/18/2016	23	\$20.00	
CERTIFICATED	CURRICULUM SUPPORT	RAINIER	LUONG, JACOB	2/22/2016	15	\$52.46	
CERTIFICATED	DATA MEETING	CASCADE	AGNEW, CORRIE	6/20/2016	1	\$32.39	
CERTIFICATED	DATA MEETING	CASCADE	BRYANT, VALERIE	6/20/2016	1	\$47.16	
CERTIFICATED	DATA MEETING	CASCADE	CHEW JR., CHARLES	6/20/2016	1	\$50.23	
CERTIFICATED	DATA MEETING	CASCADE	DALTON, MARIE	6/20/2016	1	\$40.05	
CERTIFICATED	DATA MEETING	CASCADE	DEAVER, MARCUS	6/20/2016	1	\$52.46	
CERTIFICATED	DATA MEETING	CASCADE	DOZIER, ALETHEA	6/20/2016	1	\$42.31	
CERTIFICATED	DATA MEETING	CASCADE	ECKLUND, KARLY	6/20/2016	1	\$30.91	
CERTIFICATED	DATA MEETING	CASCADE	EGIZII, AMY	6/20/2016	1	\$50.13	
CERTIFICATED	DATA MEETING	CASCADE	FONDA, PAULETTE	6/20/2016	1	\$38.42	
CERTIFICATED	DATA MEETING	CASCADE	GERVIN-GILLYARD, MARCIA	6/20/2016	1	\$52.46	
CERTIFICATED	DATA MEETING	CASCADE	GODFREY, DEAN	6/20/2016	1	\$39.44	
CERTIFICATED	DATA MEETING	CASCADE	HOMFELDT, JENNY	6/20/2016	1	\$39.44	
CERTIFICATED	DATA MEETING	CASCADE	HOMFELDT, STEVEN	6/20/2016	1	\$52.46	
CERTIFICATED	DATA MEETING	CASCADE	HOWE, ERIC	6/20/2016	1	\$45.15	
CERTIFICATED	DATA MEETING	CASCADE	KILLETT, CASEY	6/20/2016	1	\$43.15	
CERTIFICATED	DATA MEETING	CASCADE	KING, NORMA	6/20/2016	1	\$52.46	
CERTIFICATED	DATA MEETING	CASCADE	KINKHEAD, JESSE	6/20/2016	1	\$29.29	
CERTIFICATED	DATA MEETING	CASCADE	KOVASH, JULIE	6/20/2016	1	\$45.80	
CERTIFICATED	DATA MEETING	CASCADE	LUDWIGSON, MATHEW	6/20/2016	1	\$36.33	
CERTIFICATED	DATA MEETING	CASCADE	LUETTGEN, SANDRA	6/20/2016	1	\$52.46	
CERTIFICATED	DATA MEETING	CASCADE	MACDOUGALL, JOEL	6/20/2016	1	\$42.51	
CERTIFICATED	DATA MEETING	CASCADE	MCNEESE, DANIEL	6/20/2016	1	\$41.26	
CERTIFICATED	DATA MEETING	CASCADE	MEAD, MARILYN	6/20/2016	1	\$37.74	
CERTIFICATED	DATA MEETING	CASCADE	MENTINK, JUSTIN	6/20/2016	1	\$43.82	
CERTIFICATED	DATA MEETING	CASCADE	MESSMER, MELISSA	6/20/2016	1	\$45.15	
CERTIFICATED	DATA MEETING	CASCADE	NEELEY, JENNIFER	6/20/2016	1	\$36.33	
CERTIFICATED	DATA MEETING	CASCADE	NEWMAN, MELISSA	6/20/2016	1	\$28.21	
CERTIFICATED	DATA MEETING	CASCADE	OLSON, KEVIN P	6/20/2016	1	\$35.24	
CERTIFICATED	DATA MEETING	CASCADE	PETRIE JR., TIMOTHY	6/20/2016	1	\$43.82	
CERTIFICATED	DATA MEETING	CASCADE	PULLEN, KATERINA	6/20/2016	1	\$27.83	
CERTIFICATED	DATA MEETING	CASCADE	RAY, KEITH	6/20/2016	1	\$43.82	
CERTIFICATED	DATA MEETING	CASCADE	REAVIS, TIMOTHY	6/20/2016	1	\$28.21	
CERTIFICATED	DATA MEETING	CASCADE	ROBAYO WHITE, MARTHA	6/20/2016	1	\$52.46	
CERTIFICATED	DATA MEETING	CASCADE	ROSE, KELSEY	6/20/2016	1	\$27.83	
CERTIFICATED	DATA MEETING	CASCADE	ROTTER, DANIEL	6/20/2016	1	\$47.16	
CERTIFICATED	DATA MEETING	CASCADE	SANDLIAN, LEAH	6/20/2016	1	\$28.56	
CERTIFICATED	DATA MEETING	CASCADE	SARRA, NICHOLAS	6/20/2016	1	\$33.37	
CERTIFICATED	DATA MEETING	CASCADE	SERAME, LORI	6/20/2016	1	\$52.46	
CERTIFICATED	DATA MEETING	CASCADE	SLEETH, AMY	6/20/2016	1	\$39.45	
CERTIFICATED	DATA MEETING	CASCADE	STAFFORD, DAVID	6/20/2016	1	\$49.48	
CERTIFICATED	DATA MEETING	CASCADE	WATKINS, KANIKA	6/20/2016	1	\$50.23	
CERTIFICATED	DIGITAL CITIZENSHIP	MT. BAKER	CLARK, ANNE	6/7/2016	5	\$47.16	
CERTIFICATED	DIGITAL CITIZENSHIP	GILDO REY	FITZGERALD, WILLIAM	6/7/2016	5	\$34.84	
CERTIFICATED	DIGITAL CITIZENSHIP	AUBURN RIVERSIDE	GALLINATTI, LISA	6/7/2016	5	\$52.46	
CERTIFICATED	DIGITAL CITIZENSHIP	LAKELAND HILLS	LEAF, VICKI	6/7/2016	5	\$52.46	
CERTIFICATED	DIGITAL CITIZENSHIP	AUBURN MOUNTAINVIEW	LEE, JESSICA	6/7/2016	5	\$43.15	
CERTIFICATED	DIGITAL CITIZENSHIP	ARTHUR JACOBSEN	SPENCER, JR., ARTHUR	6/7/2016	5	\$52.46	
CERTIFICATED	EARLY KINDERGARTEN TESTING	ANNEX	DIXON, LEIANNA	6/2/2016	14	\$39.05	
CERTIFICATED	EARLY KINDERGARTEN TESTING	ANNEX	GALLAGHER, LINDSEY	6/2/2016	10	\$48.64	
CERTIFICATED	EARLY KINDERGARTEN TESTING	ANNEX	GIBSON-MYERS, ELIZABETH	6/2/2016	14	\$48.64	
CERTIFICATED	EARLY KINDERGARTEN TESTING	ANNEX	KIM, MIRA	6/2/2016	14	\$39.05	
CERTIFICATED	EARLY KINDERGARTEN TESTING	ANNEX	TYSON, BRITTANY	6/2/2016	14	\$37.74	
CERTIFICATED	ELA PERFORMANCE	CASCADE	NEELY, JENNIFER	4/19/2016	6	\$39.83	
CERTIFICATED	ELEM TITLE/LAP SPEC MTG	ARTHUR JACOBSEN	NELSON, MICHELLE D	6/6/2016	3	\$52.46	
CERTIFICATED	ELL PARENT NIGHT	AUBURN HIGH	HANSEN, NECIA	5/1/2016	4	\$33.10	
CERTIFICATED	ELL PARENT NIGHT	AUBURN HIGH	KILSGARD, LESLIE	5/1/2016	4	\$44.46	
CERTIFICATED	ELL PARENT NIGHT	AUBURN HIGH	KILLIAN, MARCI	5/1/2016	4	\$31.53	
CERTIFICATED	INSERVICE ADVISORY COMM	LAKE VIEW	BERRY, ELIZABETH	6/2/2016	2	\$52.46	

CERTIFICATED	INSERVICE ADVISORY COMM	LEA HILL	DANIELS, TREENA	6/2/2016	2	\$52.46
CERTIFICATED	INSERVICE ADVISORY COMM	LAKELAND HILLS	HESS, LYN	6/2/2016	2	\$52.46
CERTIFICATED	INSERVICE ADVISORY COMM	CHINOOK	HOPKINS, JILL	6/2/2016	2	\$44.46
CERTIFICATED	INSERVICE ADVISORY COMM	WEST AUBURN	JOHNSON, ANNA	6/2/2016	2	\$36.98
CERTIFICATED	INSERVICE ADVISORY COMM	TERMINAL PARK	KIESWETHER, LINDA	6/2/2016	2	\$47.16
CERTIFICATED	INSERVICE ADVISORY COMM	EVERGREEN HTS	PARKS, PAMELA	6/2/2016	2	\$52.46
CERTIFICATED	INVOLUNTARY ROOM MOVE	ALPAC	CAMPBELL, LORIE	6/24/2016	14	\$43.82
CERTIFICATED	INVOLUNTARY ROOM MOVE	ALPAC	FERRELL, LEON	6/24/2016	14	\$36.98
CERTIFICATED	INVOLUNTARY ROOM MOVE	LAKE VIEW	HAWS, JAMIE	6/15/2016	14	\$48.64
CERTIFICATED	INVOLUNTARY ROOM MOVE	HAZELWOOD	JANCOLA, LINDA	6/8/2016	14	\$40.64
CERTIFICATED	INVOLUNTARY ROOM MOVE	ALPAC	LINN, ANGELA	6/24/2016	14	\$49.25
CERTIFICATED	INVOLUNTARY ROOM MOVE	LAKE VIEW	LUTES-JOHNSON, TRINA	6/15/2016	14	\$34.47
CERTIFICATED	INVOLUNTARY ROOM MOVE	ALPAC	MAHAFFEY, BEVERLY	6/24/2016	14	\$28.21
CERTIFICATED	INVOLUNTARY ROOM MOVE	ALPAC	MCKENZIE, JULIE	6/24/2016	14	\$39.44
CERTIFICATED	INVOLUNTARY ROOM MOVE	LAKE VIEW	ORR, MEGAN	6/15/2016	14	\$33.48
CERTIFICATED	INVOLUNTARY ROOM MOVE	ALPAC	SCOTT, SARAH	6/24/2016	14	\$29.29
CERTIFICATED	INVOLUNTARY ROOM MOVE	LAKE VIEW	SINGER, CYNTHIA	6/15/2016	14	\$27.83
CERTIFICATED	INVOLUNTARY ROOM MOVE	ALPAC	SKIFF, CARL	6/24/2016	14	\$52.46
CERTIFICATED	INVOLUNTARY ROOM MOVE	ALPAC	STORRS, GAIL	6/24/2016	14	\$52.46
CERTIFICATED	INVOLUNTARY ROOM MOVE	HAZELWOOD	ZABRISKIE, SUZANNE	6/8/2016	14	\$32.73
CERTIFICATED	JUMPSTART TO KINDERGARTEN	HAZELWOOD	FINLEY SCOTT, ERIN	6/1/2016	18	\$52.46
CERTIFICATED	KINDERGARTEN INSERVICE	CHINOOK	MILLARD, TERESA	6/6/2016	6	\$31.69
CERTIFICATED	LAP PARENT NIGHT	ALPAC	GRAY, JUDY	5/26/2016	2	\$35.87
CERTIFICATED	LAP PARENT NIGHT	ALPAC	MCKENZIE, JULIE	5/26/2016	2	\$39.44
CERTIFICATED	LIBRARY EXTRA HOURS	DICK SCOBEE	HARMANING, LINDA	4/20/2016	8	\$50.23
CERTIFICATED	MATH COMPETITION	GILDO REY	ANDERSEN, STEPHANIE	4/28/2016	8	\$52.46
CERTIFICATED	MATH COMPETITION	GILDO REY	GARY, ANDREW	4/28/2016	8	\$33.37
CERTIFICATED	MATH COMPETITION	CASCADE	HOMFELDT, JENNY	4/28/2016	8	\$52.46
CERTIFICATED	MATH COMPETITION	CASCADE	LINDELL, LAURA	4/28/2016	8	\$19.43
CERTIFICATED	MATH COMPETITION	GILDO REY	MYERS, MARTY	4/28/2016	8	\$30.48
CERTIFICATED	MATH COMPETITION	OLYMPIC	PRICE, CHRISTY	4/28/2016	8	\$40.64
CERTIFICATED	MATH COMPETITION	GILDO REY	SELLERS, KAITLYN	4/28/2016	8	\$29.71
CERTIFICATED	MATH COMPETITION	GILDO REY	VANDERSCHULDEN, SASHA	4/28/2016	8	\$33.37
CERTIFICATED	PARENT INVOLVEMENT NIGHTS	DICK SCOBEE	JENSEN, STEPHANIE	10/1/2015		STIPEND \$993
CERTIFICATED	PARENT INVOLVEMENT NIGHTS	DICK SCOBEE	SPEARS, LINDSAY	10/1/2015		STIPEND \$993
CERTIFICATED	PLC EXTRA HOURS	RAINIER	GULLARD, CHRISTINA	10/1/2015	23	\$51.43
CERTIFICATED	PT PROTOCOLS MTGS	RAINIER	ASTLE, ERIKA	5/5/2016	1.75	\$50.23
CERTIFICATED	PT PROTOCOLS MTGS	RAINIER	DALOS, HARRIETT	5/5/2016	1.75	\$47.16
CERTIFICATED	PT PROTOCOLS MTGS	RAINIER	ESPINOSA II, MICHAEL	5/5/2016	1.75	\$31.01
CERTIFICATED	PT PROTOCOLS MTGS	RAINIER	MCCORD, SHEILA	5/5/2016	1.75	\$51.43
CERTIFICATED	PT PROTOCOLS MTGS	RAINIER	PORTMANN, KELLY	5/5/2016	1.75	\$50.23
CERTIFICATED	PT PROTOCOLS MTGS	RAINIER	SNYDER, CHERYL	5/5/2016	1.75	\$52.46
CERTIFICATED	PT PROTOCOLS MTGS	RAINIER	TSOAUSSIS, ANGELENA	5/5/2016	1.75	\$35.87
CERTIFICATED	SIP LITERACY GOAL MTG	AUBURN MOUNTAINVIEW	AMMONS, TORI	5/2/2016	0.75	\$40.97
CERTIFICATED	SIP LITERACY GOAL MTG	AUBURN MOUNTAINVIEW	BENDT, HEIDI	5/2/2016	0.75	\$52.46
CERTIFICATED	SIP LITERACY GOAL MTG	AUBURN MOUNTAINVIEW	CHU, JANET	5/2/2016	0.75	\$50.23
CERTIFICATED	SIP LITERACY GOAL MTG	AUBURN MOUNTAINVIEW	HALL, ERIN	5/2/2016	0.75	\$48.64
CERTIFICATED	SIP LITERACY GOAL MTG	AUBURN MOUNTAINVIEW	KEAGLE, STEPHANIE	5/2/2016	0.75	\$42.51
CERTIFICATED	SIP LITERACY GOAL MTG	AUBURN MOUNTAINVIEW	MCDONALD, TELIA	5/2/2016	0.75	\$29.29
CERTIFICATED	SIP LITERACY GOAL MTG	AUBURN MOUNTAINVIEW	RUSH, JOSEPH	5/2/2016	0.75	\$42.51
CERTIFICATED	SIP PRESENTATION	AUBURN HIGH	CAPPS, JASON	4/15/2016	3	\$52.46
CERTIFICATED	SIP PRESENTATION	LAKE VIEW	FETTIG, ANGELA	6/15/2016	3	\$46.25
CERTIFICATED	SIP PRESENTATION	LAKE VIEW	TOMPKINS, DEANNA	6/15/2016	3	\$52.46
CERTIFICATED	SIP PRESENTATION	LAKE VIEW	WHITE, BETH	6/15/2016	3	\$32.73
CERTIFICATED	SIP TEAM MEETING	LAKELAND HILLS	KNAPP, STEPHANIE	6/1/2016	10	\$44.46
CERTIFICATED	SIP TEAM MEETING	LAKELAND HILLS	LUKE, DOROTHY	6/1/2016	10	\$47.16
CERTIFICATED	SIP TEAM MEETING	LAKELAND HILLS	MALONEY, KELLY	6/1/2016	10	\$43.82
CERTIFICATED	SPRING ROTARY SCHOLARSHIP	AUBURN HIGH	KILLIAN, MARCI	5/1/2016	9	\$31.53
CERTIFICATED	SUMMER HOURS COMMON CORE	AUBURN HIGH	ASFOUR, APRIL	6/6/2016	6	\$34.84
CERTIFICATED	SUMMER HOURS COMMON CORE	AUBURN MOUNTAINVIEW	BENDT, HEIDI	6/6/2016	12	\$52.46
CERTIFICATED	SUMMER HOURS COMMON CORE	AUBURN HIGH	BOWLER, DONNA	6/6/2016	6	\$38.11
CERTIFICATED	SUMMER HOURS COMMON CORE	AUBURN HIGH	CONNELLY, ERICKA	6/6/2016	6	\$47.16
CERTIFICATED	SUMMER HOURS COMMON CORE	AUBURN MOUNTAINVIEW	FRANCE, ADAM	6/6/2016	8	\$51.43
CERTIFICATED	SUMMER HOURS COMMON CORE	AUBURN MOUNTAINVIEW	HAMMER, EVELYN	6/6/2016	16	\$52.46
CERTIFICATED	SUMMER HOURS COMMON CORE	AUBURN HIGH	HARMON, SHERYL	6/6/2016	6	\$52.46
CERTIFICATED	SUMMER HOURS COMMON CORE	AUBURN HIGH	MARSHALL, ANNA	6/6/2016	12	\$41.88
CERTIFICATED	SUMMER HOURS COMMON CORE	AUBURN MOUNTAINVIEW	STENSON, KIMBERLY	6/6/2016	12	\$28.93
CERTIFICATED	SUMMER HOURS COMMON CORE	AUBURN MOUNTAINVIEW	STRIZHEUS, ELENA	6/6/2016	8	\$42.51
CERTIFICATED	SUMMER SCHOOL	ILAKO	ABBOTT, HEIDI	6/6/2016	8	\$41.26
CERTIFICATED	SUMMER SCHOOL	WASHINGTON	AGUILAR, JANIE	6/6/2016	48	\$28.21
CERTIFICATED	SUMMER SCHOOL	GILDO REY	ARAMBURU, CARLY	6/6/2016	48	\$28.97
CERTIFICATED	SUMMER SCHOOL	ARTHUR JACOBSEN	BECK, THELMA	6/6/2016	8	\$52.46
CERTIFICATED	SUMMER SCHOOL	ALPAC	BELL, TARA	6/6/2016	48	\$31.01
CERTIFICATED	SUMMER SCHOOL	TERMINAL PARK	BULSON, LAURIE	6/6/2016	32	\$47.16
CERTIFICATED	SUMMER SCHOOL	TERMINAL PARK	BULSON, LAURIE	6/6/2016	8	\$47.16
CERTIFICATED	SUMMER SCHOOL	ALPAC	BURTIS, JAMISON	6/6/2016	24	\$30.51
CERTIFICATED	SUMMER SCHOOL	ARTHUR JACOBSEN	BUSHAW, BREANNA	6/6/2016	48	\$27.83
CERTIFICATED	SUMMER SCHOOL	LEA HILL	BUTLER, REGINA	6/6/2016	48	\$49.48
CERTIFICATED	SUMMER SCHOOL	LEA HILL	BUTLER, REGINA	6/6/2016	16	\$49.48
CERTIFICATED	SUMMER SCHOOL	ILAKO	CALLERO, NIKKI	6/6/2016	48	\$37.74
CERTIFICATED	SUMMER SCHOOL	GILDO REY	CARLSON RAY, CAROL	6/6/2016	16	\$52.46
CERTIFICATED	SUMMER SCHOOL	EVERGREEN HTS	CARROLL, LEAH	6/6/2016	16	\$52.46
CERTIFICATED	SUMMER SCHOOL	HAZELWOOD	COLBURN, DEANNA	6/6/2016	48	\$28.21
CERTIFICATED	SUMMER SCHOOL	HAZELWOOD	CRAIN, LORI	6/6/2016	48	\$44.46
CERTIFICATED	SUMMER SCHOOL	LEA HILL	DANIELS, TREENA	6/6/2016	40	\$52.46
CERTIFICATED	SUMMER SCHOOL	WASHINGTON	DEJONG, CATHERINE	6/6/2016	8	\$52.46
CERTIFICATED	SUMMER SCHOOL	WASHINGTON	DEJONG, CATHERINE	6/6/2016	48	\$52.46
CERTIFICATED	SUMMER SCHOOL	WASHINGTON	DEJONG, CATHERINE	6/6/2016	16	\$52.46
CERTIFICATED	SUMMER SCHOOL	CHINOOK	ERICKSON, SEASAN	6/6/2016	48	\$47.21
CERTIFICATED	SUMMER SCHOOL	ALPAC	ESCALERA, JILLYAN	6/6/2016	48	\$34.84
CERTIFICATED	SUMMER SCHOOL	ARTHUR JACOBSEN	FALK, EMILY	6/6/2016	48	\$35.22

CERTIFICATED	SUMMER SCHOOL	ILALCO	FIELDS, BEVERLY	6/6/2016	48	\$47.16
CERTIFICATED	SUMMER SCHOOL	TERMINAL PARK	FIGUEROA, MARCELA	6/6/2016	12	\$38.87
CERTIFICATED	SUMMER SCHOOL	HAZELWOOD	FINLEY SCOTT, ERIN	6/6/2016	8	\$52.46
CERTIFICATED	SUMMER SCHOOL	HAZELWOOD	FINLEY SCOTT, ERIN	6/6/2016	16	\$52.46
CERTIFICATED	SUMMER SCHOOL	DICK SCOBEE	GARNER, ZACHARY	6/6/2016	48	\$27.83
CERTIFICATED	SUMMER SCHOOL	GILDO REY	GOODLETT, TRAVIS	6/6/2016	48	\$50.23
CERTIFICATED	SUMMER SCHOOL	ALPAC	GRAY, JUDY	6/6/2016	16	\$50.23
CERTIFICATED	SUMMER SCHOOL	ALPAC	GRAY, JUDY	6/6/2016	16	\$50.23
CERTIFICATED	SUMMER SCHOOL	EVERGREEN HTS	HERNDON, JENNIFER	6/6/2016	32	\$52.46
CERTIFICATED	SUMMER SCHOOL	LAKELAND HILLS	HESS, LYN	6/6/2016	16	\$52.46
CERTIFICATED	SUMMER SCHOOL	EVERGREEN HTS	HUPPERTEN, MICHELLE	6/6/2016	16	\$52.46
CERTIFICATED	SUMMER SCHOOL	EVERGREEN HTS	HUPPERTEN, MICHELLE	6/6/2016	16	\$52.46
CERTIFICATED	SUMMER SCHOOL	CHINOOK	JACOBSEN, ALYSSA	6/6/2016	48	\$35.60
CERTIFICATED	SUMMER SCHOOL	LEA HILL	JOURNEY, JILL	6/6/2016	8	\$52.46
CERTIFICATED	SUMMER SCHOOL	TERMINAL PARK	KUZARO, JESSLYN	6/6/2016	16	\$52.46
CERTIFICATED	SUMMER SCHOOL	LAKELAND HILLS	LAMB, PETER	6/6/2016	8	\$52.46
CERTIFICATED	SUMMER SCHOOL	LAKELAND HILLS	LAMB, PETER	6/6/2016	52	\$52.46
CERTIFICATED	SUMMER SCHOOL	EVERGREEN HTS	LOUIE, ALISA	6/6/2016	32	\$38.42
CERTIFICATED	SUMMER SCHOOL	PIONEER	LUSCHEI, MARY	6/6/2016	48	\$52.46
CERTIFICATED	SUMMER SCHOOL	ALPAC	MCKENZIE, JULIE	6/6/2016	48	\$39.44
CERTIFICATED	SUMMER SCHOOL	LAKELAND HILLS	MCKEOUGH, KIMBERLY	6/6/2016	52	\$52.46
CERTIFICATED	SUMMER SCHOOL	WASHINGTON	MELANSON, SASIA	6/6/2016	48	\$36.98
CERTIFICATED	SUMMER SCHOOL	ALPAC	MILLER, TANA	6/6/2016	24	\$45.15
CERTIFICATED	SUMMER SCHOOL	TERMINAL PARK	MISCHKE, EMILY	6/6/2016	48	\$52.46
CERTIFICATED	SUMMER SCHOOL	GILDO REY	MOTER, ALISHA	6/6/2016	48	\$36.99
CERTIFICATED	SUMMER SCHOOL	EVERGREEN HTS	MUSIAL, DIANA	6/6/2016	24	\$40.64
CERTIFICATED	SUMMER SCHOOL	ARTHUR JACOBSEN	NELSON, MICHELLE	6/6/2016	8	\$52.46
CERTIFICATED	SUMMER SCHOOL	ILALCO	NIELSEN, CHERYL	6/6/2016	48	\$52.46
CERTIFICATED	SUMMER SCHOOL	GILDO REY	OLSON, KRISTINA	6/6/2016	48	\$31.01
CERTIFICATED	SUMMER SCHOOL	GILDO REY	PAGORIA-O'NEILL, ANNMARIE	6/6/2016	48	\$38.87
CERTIFICATED	SUMMER SCHOOL	GILDO REY	PAGORIA-O'NEILL, ANNMARIE	6/6/2016	16	\$38.87
CERTIFICATED	SUMMER SCHOOL	EVERGREEN HTS	PARKS, PAMELA	6/6/2016	32	\$52.46
CERTIFICATED	SUMMER SCHOOL	EVERGREEN HTS	PHILLIPS, COLLEEN	6/6/2016	32	\$30.14
CERTIFICATED	SUMMER SCHOOL	LEA HILL	PIERCE, FLETCHER	6/6/2016	8	\$29.71
CERTIFICATED	SUMMER SCHOOL	LEA HILL	PIERCE, FLETCHER	6/6/2016	48	\$29.71
CERTIFICATED	SUMMER SCHOOL	DICK SCOBEE	RIESTRA, JENNIFER	6/6/2016	8	\$45.15
CERTIFICATED	SUMMER SCHOOL	DICK SCOBEE	RIESTRA, JENNIFER	6/6/2016	16	\$45.15
CERTIFICATED	SUMMER SCHOOL	DICK SCOBEE	ROBINSON, SANDRA	6/6/2016	48	\$34.47
CERTIFICATED	SUMMER SCHOOL	PIONEER	ROBLE, MICHELLE	6/6/2016	48	\$43.82
CERTIFICATED	SUMMER SCHOOL	CHINOOK	ROSHAU, MEGAN	6/6/2016	48	\$30.10
CERTIFICATED	SUMMER SCHOOL	EVERGREEN HTS	RUFFNER-MILLER, KYLEY	6/6/2016	24	\$36.27
CERTIFICATED	SUMMER SCHOOL	HAZELWOOD	SCOFIELD, CAROL	6/6/2016	48	\$34.81
CERTIFICATED	SUMMER SCHOOL	LAKELAND HILLS	SERGIS, MELISSA	6/6/2016	52	\$39.67
CERTIFICATED	SUMMER SCHOOL	ILALCO	SIEGRIST, JENNIFER	6/6/2016	16	\$48.64
CERTIFICATED	SUMMER SCHOOL	DICK SCOBEE	SPEARS, LINDSAY	6/6/2016	48	\$38.11
CERTIFICATED	SUMMER SCHOOL	CHINOOK	SPRING, SARAH	6/6/2016	8	\$38.62
CERTIFICATED	SUMMER SCHOOL	CHINOOK	SPRING, SARAH	6/6/2016	16	\$38.62
CERTIFICATED	SUMMER SCHOOL	LAKE VIEW	STALMASTER, MARGARET	6/6/2016	16	\$52.46
CERTIFICATED	SUMMER SCHOOL	LAKE VIEW	SUKERT, CARRIE	6/6/2016	48	\$42.51
CERTIFICATED	SUMMER SCHOOL	PIONEER	SUTCLIFF, JODI	6/6/2016	8	\$44.46
CERTIFICATED	SUMMER SCHOOL	PIONEER	SUTCLIFF, JODI	6/6/2016	48	\$44.46
CERTIFICATED	SUMMER SCHOOL	PIONEER	SUTCLIFF, JODI	6/6/2016	16	\$44.46
CERTIFICATED	SUMMER SCHOOL	TERMINAL PARK	SWEENEY, DEVAN	6/6/2016	48	\$48.64
CERTIFICATED	SUMMER SCHOOL	LAKE VIEW	WHITE, BETH	6/6/2016	48	\$32.73
CERTIFICATED	TEACHER LEADERSHIP ACAD	CASCADE	ALLEN, ANDREW	6/14/2016	19.5	\$33.97
CERTIFICATED	TEACHER LEADERSHIP ACAD	AUBURN MOUNTAINVIEW	AMMONS, TORI	6/14/2016	19.5	\$40.97
CERTIFICATED	TEACHER LEADERSHIP ACAD	PIONEER	ANDRES, SARAH	6/14/2016	19.5	\$29.33
CERTIFICATED	TEACHER LEADERSHIP ACAD	ARTHUR JACOBSEN	ARCHER, MELISSA	6/14/2016	19.5	\$39.83
CERTIFICATED	TEACHER LEADERSHIP ACAD	OLYMPIC	BALL, KATHERINE	6/14/2016	13.5	\$52.46
CERTIFICATED	TEACHER LEADERSHIP ACAD	LAKELAND HILLS	BONHAM, KELSEY	6/14/2016	19.5	\$38.62
CERTIFICATED	TEACHER LEADERSHIP ACAD	AUBURN HIGH	BOWLER, DONNA	6/14/2016	19.5	\$38.11
CERTIFICATED	TEACHER LEADERSHIP ACAD	TERMINAL PARK	CLOUGH, MICHELLE	6/14/2016	19.5	\$30.10
CERTIFICATED	TEACHER LEADERSHIP ACAD	OLYMPIC	EKSTROM, CORY	6/14/2016	13.5	\$34.62
CERTIFICATED	TEACHER LEADERSHIP ACAD	WEST AUBURN	ELLER, CLAIRE	6/14/2016	19.5	\$30.05
CERTIFICATED	TEACHER LEADERSHIP ACAD	RAINIER	ESPINOSA II, MICHAEL	6/14/2016	19.5	\$31.03
CERTIFICATED	TEACHER LEADERSHIP ACAD	HAZELWOOD	FERGUSON, SANDRA	6/14/2016	19.5	\$50.13
CERTIFICATED	TEACHER LEADERSHIP ACAD	ALPAC	FERRELL, LEON	6/14/2016	19.5	\$36.98
CERTIFICATED	TEACHER LEADERSHIP ACAD	LAKE VIEW	FETTIG, ANGELA	6/14/2016	19.5	\$49.25
CERTIFICATED	TEACHER LEADERSHIP ACAD	CHINOOK	FITZGERALD, AUTUMN	6/14/2016	19.5	\$34.84
CERTIFICATED	TEACHER LEADERSHIP ACAD	ANNEX	FRUEH, CHRISTINA	6/14/2016	19.5	\$37.37
CERTIFICATED	TEACHER LEADERSHIP ACAD	ANNEX	GIBSON-MYERS, ELIZABETH	6/14/2016	19.5	\$48.64
CERTIFICATED	TEACHER LEADERSHIP ACAD	GILDO REY	GOODLETT, TRAVIS	6/14/2016	19.5	\$50.23
CERTIFICATED	TEACHER LEADERSHIP ACAD	LEA HILL	GREENE, SARAH	6/14/2016	19.5	\$40.05
CERTIFICATED	TEACHER LEADERSHIP ACAD	ARTHUR JACOBSEN	HARRIS, MARTIN	6/14/2016	19.5	\$35.22
CERTIFICATED	TEACHER LEADERSHIP ACAD	CHINOOK	HENDRICKS, JESSICA	6/14/2016	19.5	\$38.11
CERTIFICATED	TEACHER LEADERSHIP ACAD	AUBURN HIGH	HINSON, ERICA	6/14/2016	19.5	\$51.43
CERTIFICATED	TEACHER LEADERSHIP ACAD	PIONEER	HOSKIN, DAVID	6/14/2016	13.5	\$47.16
CERTIFICATED	TEACHER LEADERSHIP ACAD	MT. BAKER	HUBBELL, CAROLYN	6/14/2016	19.5	\$48.00
CERTIFICATED	TEACHER LEADERSHIP ACAD	GILDO REY	HULL, KAREN	6/14/2016	19.5	\$47.21
CERTIFICATED	TEACHER LEADERSHIP ACAD	AUBURN RIVERSIDE	HUYLAR, MICHAEL	6/14/2016	19.5	\$52.46
CERTIFICATED	TEACHER LEADERSHIP ACAD	ANNEX	JACOBSON, AMANDA	6/14/2016	19.5	\$39.45
CERTIFICATED	TEACHER LEADERSHIP ACAD	EVERGREEN HTS	JEWETT, MAURICE	6/14/2016	19.5	\$36.27
CERTIFICATED	TEACHER LEADERSHIP ACAD	PIONEER	LABRIE, JAMES	6/14/2016	19.5	\$52.46
CERTIFICATED	TEACHER LEADERSHIP ACAD	DICK SCOBEE	LAVINE, ANGELA	6/14/2016	19.5	\$50.13
CERTIFICATED	TEACHER LEADERSHIP ACAD	OLYMPIC	LENIHAN, LAINE	6/14/2016	19.5	\$52.46
CERTIFICATED	TEACHER LEADERSHIP ACAD	ALPAC	LINN, ANGELA	6/14/2016	19.5	\$49.25
CERTIFICATED	TEACHER LEADERSHIP ACAD	AUBURN MOUNTAINVIEW	LORRAIN, KAY	6/14/2016	19.5	\$47.16
CERTIFICATED	TEACHER LEADERSHIP ACAD	LAKE VIEW	LUTES-JOHNSON, TRINA	6/14/2016	19.5	\$34.47
CERTIFICATED	TEACHER LEADERSHIP ACAD	AUBURN HIGH	MARSHALL, ANNA	6/14/2016	19.5	\$41.88
CERTIFICATED	TEACHER LEADERSHIP ACAD	MT. BAKER	MCCANN, VALLERY	6/14/2016	19.5	\$41.26
CERTIFICATED	TEACHER LEADERSHIP ACAD	ILALCO	MCKEEVER, ALLISON	6/14/2016	19.5	\$50.23

CERTIFICATED	TEACHER LEADERSHIP ACAD	CASCADE	MCNEESE, DANIEL	6/14/2016	19.5	\$41.26
CERTIFICATED	TEACHER LEADERSHIP ACAD	CASCADE	MEAD, MARGARET	6/14/2016	19.5	\$37.74
CERTIFICATED	TEACHER LEADERSHIP ACAD	EVERGREEN HTS	MILLER, KYLEY	6/14/2016	19.5	\$36.27
CERTIFICATED	TEACHER LEADERSHIP ACAD	AUBURN RIVERSIDE	MOYD, CHERYL	6/14/2016	19.5	\$52.46
CERTIFICATED	TEACHER LEADERSHIP ACAD	RAINIER	OLSON, THOMAS	6/14/2016	19.5	\$28.21
CERTIFICATED	TEACHER LEADERSHIP ACAD	AUBURN HIGH	PARSONS, KRISTA	6/14/2016	19.5	\$41.88
CERTIFICATED	TEACHER LEADERSHIP ACAD	WEST AUBURN	PETER, CATHERINE	6/14/2016	19.5	\$50.23
CERTIFICATED	TEACHER LEADERSHIP ACAD	LAKELAND HILLS	PETERS, TRINA	6/14/2016	19.5	\$48.64
CERTIFICATED	TEACHER LEADERSHIP ACAD	WASHINGTON	PROCK, CARRIE	6/14/2016	19.5	\$41.26
CERTIFICATED	TEACHER LEADERSHIP ACAD	CASCADE	REAVIS, TIMOTHY	6/14/2016	19.5	\$28.21
CERTIFICATED	TEACHER LEADERSHIP ACAD	LEA HILL	RHODES, CATHERINE	6/14/2016	19.5	\$30.14
CERTIFICATED	TEACHER LEADERSHIP ACAD	AUBURN RIVERSIDE	RIGLEY, ANGELA	6/14/2016	19.5	\$50.23
CERTIFICATED	TEACHER LEADERSHIP ACAD	RAINIER	ROCK, MICHELE	6/14/2016	19.5	\$40.97
CERTIFICATED	TEACHER LEADERSHIP ACAD	OLYMPIC	ROGERS, LAURA	6/14/2016	19.5	\$41.88
CERTIFICATED	TEACHER LEADERSHIP ACAD	AUBURN RIVERSIDE	SALOY, DAMIAH	6/14/2016	19.5	\$35.60
CERTIFICATED	TEACHER LEADERSHIP ACAD	GILDO REY	SELLERS, KAITLYN	6/14/2016	19.5	\$29.71
CERTIFICATED	TEACHER LEADERSHIP ACAD	WASHINGTON	SENG, KIMBERLY	6/14/2016	19.5	\$52.46
CERTIFICATED	TEACHER LEADERSHIP ACAD	ILALKO	SKORNIAKOFF, TRACEY	6/14/2016	19.5	\$36.46
CERTIFICATED	TEACHER LEADERSHIP ACAD	AUBURN MOUNTAINVIEW	STENSON, KIMBERLY	6/14/2016	19.5	\$28.93
CERTIFICATED	TEACHER LEADERSHIP ACAD	TERMINAL PARK	SWEENEY, DEVAN	6/14/2016	19.5	\$48.64
CERTIFICATED	TEACHER LEADERSHIP ACAD	MT. BAKER	THORINGTON, CHRISTINE	6/14/2016	19.5	\$52.46
CERTIFICATED	TEACHER LEADERSHIP ACAD	RAINIER	TSAOUSSIS, ANGELENA	6/14/2016	19.5	\$35.87
CERTIFICATED	TEACHER LEADERSHIP ACAD	AUBURN HIGH	WAY, LACEY	6/14/2016	19.5	\$41.88
CERTIFICATED	TEACHER LEADERSHIP ACAD	PIONEER	WELSH, SHAWN	6/14/2016	19.5	\$52.46
CERTIFICATED	TEACHER LEADERSHIP ACAD	HAZELWOOD	WHARTON, TRICIA	6/14/2016	19.5	\$52.46
CERTIFICATED	TEACHER LEADERSHIP ACAD	AUBURN RIVERSIDE	WILLIAMSON, KARYN	6/14/2016	19.5	\$52.46
CERTIFICATED	TEACHER LEADERSHIP ACAD	MT. BAKER	WINTER, SUSAN	6/14/2016	19.5	\$47.16
CERTIFICATED	TEACHER LEADERSHIP ACAD	AUBURN MOUNTAINVIEW	WOOD, RICHARD	6/14/2016	19.5	\$33.37
CERTIFICATED	TITLE 1 SIP LITERACY MTG	AUBURN MOUNTAINVIEW	BENDT, HEIDI	5/25/2016	1	\$52.46
CERTIFICATED	TITLE 1 SIP LITERACY MTG	AUBURN MOUNTAINVIEW	CHU, JANET	5/25/2016	1	\$50.23
CERTIFICATED	TITLE 1 SIP LITERACY MTG	AUBURN MOUNTAINVIEW	HALL, ERIN	5/25/2016	1	\$48.64
CERTIFICATED	TITLE 1 SIP LITERACY MTG	AUBURN MOUNTAINVIEW	MCDONALD, TELIA	5/25/2016	1	\$29.29
CERTIFICATED	TITLE 1 SIP LITERACY MTG	AUBURN MOUNTAINVIEW	RUSH, JOSEPH	5/25/2016	1	\$42.51
CERTIFICATED	TITLE PROF DEV	OLYMPIC	BALL, KATHERINE	3/21/2016	2	\$52.46
CERTIFICATED	TITLE PROF DEV	OLYMPIC	CLARK, LISA	3/21/2016	2	\$52.46
CERTIFICATED	TITLE PROF DEV	OLYMPIC	EKSTROM, CORY	3/21/2016	2	\$34.62
CERTIFICATED	TITLE PROF DEV	OLYMPIC	FAGERSTROM, KELLIE	3/21/2016	2	\$33.37
CERTIFICATED	TITLE PROF DEV	OLYMPIC	GREENWOOD, MICHELLE	3/21/2016	2	\$28.21
CERTIFICATED	TITLE PROF DEV	OLYMPIC	JENSEN, LUNDA	3/21/2016	2	\$47.21
CERTIFICATED	TITLE PROF DEV	OLYMPIC	MASON, JERI	3/21/2016	2	\$47.16
CERTIFICATED	TITLE PROF DEV	OLYMPIC	MILLICAN, KERI	3/21/2016	2	\$52.46
CERTIFICATED	TITLE PROF DEV	OLYMPIC	NOMURA, DANIEL	3/21/2016	2	\$52.46
CERTIFICATED	TITLE PROF DEV	OLYMPIC	WILLIAMS, THOMAS	3/21/2016	2	\$30.57
CERTIFICATED	TITLE PROF DEV	OLYMPIC	WILLSON, JENNIFER	3/21/2016	2	\$52.46
CERTIFICATED	TITLE PROF DEV	OLYMPIC	YEOMAN, ASHTIN	3/21/2016	2	\$30.14
CERTIFICATED	TRANSITION 3/4 SUMMER SCHOOL	DICK SCOBEE	RIESTRA, JENNIFER	6/1/2016	9	\$45.15
CERTIFICATED	WAIVER DAY PRESENTATION	AUBURN MOUNTAINVIEW	KEAGLE, STEPHANIE	5/6/2016	1.5	\$42.51
CERTIFICATED	WAIVER DAY PRESENTATION	AUBURN MOUNTAINVIEW	O'BRIEN, LEAHMARIE	5/6/2016	1.5	\$48.64
Leave						
	CERTIFICATED TEACHER/SECOND (.5)	EVERGREEN HTS	CARLSON, LAURA	9/7/2016		PERSONAL (originally sent as resignation)
New Hire						
	CERTIFICATED NURSE	ANNEX	WITZEL, JEANNETTE	9/7/2016		C1, S4
	CERTIFICATED TEACHER/ORCHESTRA (.4)	MT. BAKER	BIRCH, COREY	9/7/2016		C8, S5
	CERTIFICATED TEACHER/SECOND-THIRD	PIONEER	DOUGHTON, CORINNE	9/7/2016		C1, S2
	CERTIFICATED TEACHER/SPANISH (.6)	AUBURN MOUNTAINVIEW	HODGE, STEPHANIE	9/7/2016		C1, S0
Resignation						
	CERTIFICATED TEACHER/FIFTH	EVERGREEN HTS	COX, JOHN	6/23/2016		PERSONAL
	CERTIFICATED TEACHER/INST. SPEC.	PIONEER	MASSIMINO, JOSEPH JR.	6/23/2016		EMPLOYMENT ELSEWHERE
	CERTIFICATED TEACHER/LEARN. SPEC. (.4)	LAKE VIEW	HIATT, HEIDI	6/23/2016		PERSONAL
	CERTIFICATED TEACHER/SPEC ED	AUBURN RIVERSIDE	ROMINSKY, JESSICA	6/24/2016		NON-RENEWAL

PERSONNEL REPORT - CLASSIFIED

Curriculum-Noncurriculum

CLASSIFIED	DD3 PROGRAM WRAP-UP	DICK SCOBEE	HAWKINS, AYRION	6/13/2016	6.5	\$16.26
CLASSIFIED	EXTRA HOURS - LAP FAMILY NIGHT	LAKE VIEW	ERICKSON, CHRISTINE	6/15/2016	3	\$17.85
CLASSIFIED	EXTRA HOURS - LAP FAMILY NIGHT	LAKE VIEW	ROSSMAN, RHONDA	6/15/2016	3	\$17.69
CLASSIFIED	EXTRA HOURS - LAP FAMILY NIGHT	LAKE VIEW	WHEELER, JANET	6/15/2016	3	\$17.85
CLASSIFIED	EXTRA HOURS - LAP FAMILY NIGHT	LAKE VIEW	WHITE, LINDA	6/15/2016	1	\$18.25
CLASSIFIED	EXTRA HOURS - PRINT ROOM	AUBURN RIVERSIDE	PEGRAM, MICHELLE	9/1/2016	16	\$18.12
CLASSIFIED	EXTRA HOURS - PRINT ROOM	AUBURN RIVERSIDE	PEGRAM, MICHELLE	6/27/2016	284	\$17.55
CLASSIFIED	EXTRA HOURS - PROCESSING TEXT BOOKS	MT.VIEW SR HIGH	SHEEHAN, CANDY	9/2/2016	32	\$16.47
CLASSIFIED	EXTRA HOURS - STUDENT SUPPORT	ANNEX	MASON, MALIA	6/15/2016	5.5	\$17.51
CLASSIFIED	INSTRUCTIONAL HOURS - BLT	TERMINAL PARK	BETTS, RACHEL	11/1/2015	5	\$18.19
CLASSIFIED	INSTRUCTIONAL HOURS - TUTOR	ANNEX	DEARINGER, DIRK	6/1/2016	30	\$17.51
CLASSIFIED	NA AMERICAN PROGRAMS/PROJECTS	OLYMPIC	BYERS, SARA	12/1/2016	15	\$17.51
CLASSIFIED	SUMMER INVENTORY TEAM	DEPT OF TECHNOLOGY	BELL, KAREN	7/6/2016	117	\$16.98
CLASSIFIED	SUMMER INVENTORY TEAM	DEPT OF TECHNOLOGY	BINETTI, MICHELLE	7/6/2016	117	\$16.98
CLASSIFIED	SUMMER INVENTORY TEAM	DEPT OF TECHNOLOGY	FIKSDAL, KELLY	7/6/2016	127	\$16.47
CLASSIFIED	SUMMER INVENTORY TEAM	DEPT OF TECHNOLOGY	NAWAZ, RIZWANA	7/6/2016	117	\$16.98
CLASSIFIED	SUMMER INVENTORY TEAM	DEPT OF TECHNOLOGY	WICKENCAMP, CYNTHIA	7/6/2016	117	\$17.15

New Hire

Rehire

Resignation

CLASSIFIED	K-KITCHEN ASSISTANT	WASHINGTON	LUCKENBACH, VIRGINIA	6/22/2016		PERSONAL
CLASSIFIED	O-AA ATTENDANCE 187	CASCADE	PIZANO, GABRIELLE	6/23/2016		PERSONAL
CLASSIFIED	O-OFFICE PROFESSIONAL 197/ENROLLMENT	DICK SCOBEE	TELFORD, HEATHER	6/30/2016		EMPLOYMENT ELSEWHERE

Student

CLASSIFIED	SUMMER INTERN	DEPT OF TECHNOLOGY	BACH, RAND	7/1/2016	240	\$10.00
CLASSIFIED	SUMMER INTERN	DEPT OF TECHNOLOGY	CARLSON, CONNOR	7/1/2016	240	\$10.00
CLASSIFIED	SUMMER INTERN	DEPT OF TECHNOLOGY	KNUTSEN, BRANDEN	7/1/2016	240	\$10.00
CLASSIFIED	SUMMER INTERN	DEPT OF TECHNOLOGY	LEASE, KYLE	7/1/2016	240	\$12.00
CLASSIFIED	SUMMER INTERN	DEPT OF TECHNOLOGY	SIOSE, SUKA	7/1/2016	240	\$10.00

Supervision

Auburn School District No. 408
Auburn, Washington
ADMINISTRATORS' SALARY SCHEDULE
Certificated and Classified

2016-17 Salary Schedule

<u>Step</u>	<u>Coord I</u>	<u>Coord II</u>	<u>Coord III</u>	Asst <u>Director</u>	<u>Director</u>	Executive <u>Director</u>	<u>Step</u>
1	\$77,579	\$87,771	\$94,027	\$100,284	\$111,227	\$117,261	1
2	\$82,328	\$93,156	\$99,790	\$106,424	\$118,056	\$124,086	2
3	\$87,079	\$98,549	\$105,558	\$112,568	\$124,882	\$130,915	3
4	\$91,826	\$103,937	\$111,325	\$118,712	\$131,713	\$137,740	4

SCHEDULE A
AUBURN ASSOCIATION OF EDUCATIONAL OFFICE PROFESSIONALS
EFFECTIVE SEPTEMBER 1, 2016
PAY LEVEL

STEP		A	B	C	D	E	STEP
1	(Year 1)	\$17.04	\$18.59	\$18.88	\$19.19	\$20.53	1
2	(Years 2 - 3)	\$17.83	\$19.67	\$20.00	\$20.35	\$21.70	2
3	(Years 4 - 9)	\$18.61	\$22.62	\$22.93	\$23.24	\$25.11	3
4	(Years 10+)	\$18.80	\$22.85	\$23.16	\$23.47	\$25.36	4

Step 1 = beginning of year 1 to end of year 1

Step 2 = beginning of year two to end of year 3

Step 3 = beginning of year 4 to end of year 9

Step 4 = beginning of year 10 to end of year 14

Note 1: The monthly gross salary for full-time employees can be calculated as follows: 2080 hours x hourly rate divided by 12. Vacation and paid holidays are included within the figure whereas Professional Standards Certificates by grade schedule are not included within the figure.

Note 2: For explanation only: monthly pay is calculated as follows: Hours compensated for in a year (hours worked + hours of vacation credit + hours of holiday credit) x hourly rate divided by 12. Professional Standards Certificates by grade schedule are not included within the figure.

Note 3: Effective upon receipt of legislatively authorized and funded salary increases, the Schedule A shall be adjusted accordingly.

Note 4: All positions 260-day assignments unless otherwise noted.

Note 5: 2016-17: The district will increase Schedule A by the legislative “flow through percentage rate for raises” plus an additional 3% for Column A and 2.5% for Columns B through E as reflected above.

Note 6: 2017-18: The district will increase Schedule A by the legislated “flow through percentage rate for raises,” plus an additional one and one-half (1.5%) for all classifications. If there is no legislated flow through all wages will be increased by two percent (2%).

Note 7: 2018-19: The district will increase Schedule A by the legislated “flow through percentage rate for raises,” plus an additional two and one-half percent (2.5%) for all classifications. If there is no legislated flow through all wages will be increased by three and one-half percent (3.5%).

Note 8: Longevity: The following longevity steps will be in effect beginning with the 2016-17 contract year. Beginning with the 15th year, employees will be eligible for one percent (1%); beginning with the 20th year, employees will be eligible for an additional two percent (2%); and beginning with the 25th year, employees will be eligible for an additional three percent (3%) added to their hourly wage. These increases are not cumulative.

Note 9: When the previous Purchasing position is posted, it shall remain as an AAEOP position.

Note 10: When the current AHS counselor administrative assistant position becomes vacant, the position shall be made 12 months.

Note 11: The following positions will be moved out of the AAEOP Bargaining Unit beginning with the 2016-17 school year: administrative assistant/career and technical education and administrative assistant Department of Student Learning.

Note 12: Office personnel will be grandfathered to ensure that there is not a reduction in their hourly wage due to the restructure of the salary schedule.

2016-17 Activity Schedule

High School Assistants Activity Schedule

Activity	Step	Max. Hrs.	Hrly. Rate	Stipend
Annual	0-1	200	15.48	3096
	2-3	200	16.58	3317
	4+	200	17.69	3537
Band	0-1	200	23.21	4643
	2-3	200	24.32	4865
	4+	200	25.43	5086
Choir	0-1	200	15.48	3096
	2-3	200	16.58	3317
	4+	200	17.69	3537
Debate	0-1	200	17.69	3537
	2-3	200	18.80	3759
	4+	200	19.90	3979
Drama	0-1	200	18.80	3759
	2-3	200	19.90	3979
	4+	200	21.01	4201
Drama Musical Asst.	0-1	85	16.76	1425
	2-3	85	17.74	1508
	4+	85	18.72	1591
Journalism	0-1	200	15.48	3096
	2-3	200	16.58	3317
	4+	200	17.69	3537
Orchestra	0-1	200	17.69	3537
	2-3	200	18.80	3759
	4+	200	19.90	3979
Robotics	0-1	200	18.80	3759
	2-3	200	19.90	3979
	4+	200	21.01	4201
Robotics Competition Assistant	0-1	85	16.76	1425
	2-3	85	17.74	1508
	4+	85	18.72	1591

There will be one full-time drama assistant. Four musical assistants will receive 25% of the drama coach's salary at their appropriate experience levels.

2016-17 CLASSIFIED ATHLETIC/ACTIVITY SALARY SCHEDULE

Senior High

Position		Step	Max. Hrs.	Hrly. Rate	Stipend
Athletic Trainer	Fall Sports	0-1	198	23.01	4556
		2-3	198	25.07	4964
		4+	198	27.34	5413
	Winter Sports	0-1	252	21.48	5413
		2-3	252	23.40	5898
		4+	252	25.50	6426
	Spring Sports	0-1	180	27.58	4964
		2-3	180	30.07	5413
		4+	180	32.77	5898
Baseball	Head Coach	0-1	180	27.58	4964
		2-3	180	30.07	5413
		4+	180	32.77	5898
	Ass't. Coach	0-1	180	20.68	3722
		2-3	180	22.56	4061
		4+	180	24.58	4424
Basketball	Head Coach	0-1	252	21.48	5413
		2-3	252	23.40	5898
		4+	252	25.50	6426
	Ass't. Coach	0-1	252	16.12	4061
		2-3	252	17.55	4424
		4+	252	19.13	4820
Cheer--Fall	Head Coach	0-1	198	19.36	3834
		2-3	198	21.11	4180
		4+	198	25.90	5127
	Ass't. Coach	0-1	198	14.52	2875
		2-3	198	15.83	3134
		4+	198	17.26	3418
Cheer--Winter	Head Coach	0-1	198	21.11	4180
		2-3	198	23.01	4556
		4+	198	27.74	5492
	Ass't. Coach	0-1	198	15.83	3134
		2-3	198	17.26	3418
		4+	198	18.80	3722
Cross Country	Head Coach	0-1	126	33.17	4180
		2-3	126	36.16	4556
		4+	126	43.59	5492
	Ass't. Coach	0-1	126	24.88	3134
		2-3	126	27.12	3418
		4+	126	29.54	3722
Drill Team	Head Coach	0-1	200	24.65	4930
		2-3	200	26.40	5281
		4+	200	28.16	5631
	Ass't.	0-1	200	18.48	3697
		2-3	200	19.81	3961
		4+	200	21.12	4224

Senior High Athletic/Activity Salary Schedule

Page 2

Position		Step	Max. Hrs.	Hrly. Rate	Stipend
Fastpitch	Head Coach	0-1	180	27.58	4964
		2-3	180	30.07	5413
		4+	180	32.77	5898
	Ass't. Coach	0-1	180	20.68	3722
		2-3	180	22.56	4061
		4+	180	24.58	4424
Football	Head Coach	0-1	198	32.46	6426
		2-3	198	35.40	7009
		4+	198	38.57	7637
	Ass't. Coach	0-1	198	24.35	4820
		2-3	198	26.55	5257
		4+	198	28.93	5729
Golf	Head Coach	0-1	144	29.03	4180
		2-3	144	31.64	4556
		4+	144	34.47	4964
	Ass't. Coach	0-1	144	21.77	3134
		2-3	144	23.73	3418
		4+	144	25.85	3722
Gymnastics	Head Coach	0-1	216	22.98	4964
		2-3	216	25.06	5413
		4+	216	27.30	5898
	Ass't. Coach	0-1	216	17.23	3722
		2-3	216	18.80	4061
		4+	216	20.48	4424
Soccer	Head Coach	0-1	198	23.46	4644
		2-3	198	25.07	4964
		4+	198	27.34	5413
	Ass't. Coach	0-1	198	17.26	3418
		2-3	198	18.81	3723
		4+	198	20.51	4061
Swimming-- Boys	Head Coach	0-1	198	23.01	4556
		2-3	198	25.07	4964
		4+	198	27.34	5413
	Ass't. Coach	0-1	198	17.26	3418
		2-3	198	18.81	3723
		4+	198	20.51	4061
Swimming-- Girls	Head Coach	0-1	180	25.31	4556
		2-3	180	27.58	4964
		4+	180	30.07	5413
	Ass't. Coach	0-1	180	18.99	3418
		2-3	180	20.69	3723
		4+	180	22.56	4061

Senior High Athletic/Activity Salary Schedule

Page 3

Position		Step	Max. Hrs.	Hrly. Rate	Stipend
Tennis--Boys'	Head Coach	0-1	162	25.80	4180
		2-3	162	28.12	4556
		4+	162	30.64	4964
	Ass't. Coach	0-1	162	19.35	3134
		2-3	162	21.10	3418
		4+	162	22.98	3722
Tennis--Girls'	Head Coach	0-1	180	27.58	4964
		2-3	180	30.07	5413
		4+	180	32.77	5898
	Ass't. Coach	0-1	180	20.68	3722
		2-3	180	22.56	4061
		4+	180	24.58	4424
Track	Head Coach	0-1	180	27.58	4964
		2-3	180	30.07	5413
		4+	180	32.77	5898
	Ass't. Coach	0-1	180	20.68	3722
		2-3	180	22.56	4061
		4+	180	24.58	4424
Volleyball	Head Coach	0-1	180	27.58	4964
		2-3	180	30.07	5413
		4+	180	32.77	5898
	Ass't. Coach	0-1	180	20.68	3722
		2-3	180	22.56	4061
		4+	180	24.58	4424
Water Polo - Boys	Head Coach	0-1	180	25.31	4556
		2-3	180	27.58	4964
		4+	180	30.07	5413
	Ass't. Coach	0-1	180	18.99	3418
		2-3	180	20.69	3723
		4+	180	22.56	4061
Water Polo - Girls	Head Coach	0-1	180	25.31	4556
		2-3	180	27.58	4964
		4+	180	30.07	5413
	Ass't. Coach	0-1	180	18.99	3418
		2-3	180	20.69	3723
		4+	180	22.56	4061
Wrestling	Head Coach	0-1	180	27.58	4964
		2-3	180	30.07	5413
		4+	180	32.77	5898
	Ass't. Coach	0-1	180	20.68	3722
		2-3	180	22.56	4061
		4+	180	24.58	4424

Experienced Coach: 10 consecutive years in-district coaching will receive a \$300 stipend.

Mentor Coach: 20 consecutive years in-district coaching service will receive a \$600 stipend.

Middle School Athletic/Activity Salary Schedule

Page 4

Middle School

Position		Step	Max. Hrs.	Hrly. Rate	Stipend
Baseball	Head Coach	0-1	150	22.50	3374
		2-3	150	24.53	3679
		4+	150	26.73	4010
	Ass't. Coach	0-1	150	19.60	2940
		2-3	150	21.37	3206
		4+	150	23.30	3494
Basketball	Head Coach	0-1	150	22.50	3374
		2-3	150	24.53	3679
		4+	150	26.73	4010
	Ass't. Coach	0-1	150	19.60	2940
		2-3	150	21.37	3206
		4+	150	23.30	3494
Fastpitch	Head Coach	0-1	150	22.50	3374
		2-3	150	24.53	3679
		4+	150	26.73	4010
	Ass't. Coach	0-1	150	19.60	2940
		2-3	150	21.37	3206
		4+	150	23.30	3494
Football	Head Coach	0-1	150	24.53	3679
		2-3	150	26.73	4010
		4+	150	29.14	4371
	Ass't. Coach	0-1	150	19.60	2940
		2-3	150	21.37	3206
		4+	150	23.30	3494
Gymnastics	Head Coach	0-1	150	24.53	3679
		2-3	150	26.73	4010
		4+	150	29.14	4371
	Ass't. Coach	0-1	150	17.98	2697
		2-3	150	19.60	2940
		4+	150	21.37	3206
Soccer - Boys	Head Coach	0-1	150	22.50	3374
		2-3	150	24.53	3679
		4+	150	26.73	4010
	Ass't. Coach	0-1	150	19.60	2940
		2-3	150	21.37	3206
		4+	150	23.30	3494
Soccer - Girls	Head Coach	0-1	150	22.50	3374
		2-3	150	24.53	3679
		4+	150	26.73	4010
	Ass't. Coach	0-1	150	19.60	2940
		2-3	150	21.37	3206
		4+	150	23.30	3494

Middle School Athletic/Activity Salary Schedule

Page 5

Position		Step	Max. Hrs.	Hrly. Rate	Stipend
Track	Head Coach	0-1	150	24.53	3679
		2-3	150	26.73	4010
		4+	150	29.14	4371
	Ass't. Coach	0-1	150	17.98	2697
		2-3	150	19.60	2940
		4+	150	21.37	3206
Volleyball	Head Coach	0-1	150	22.50	3374
		2-3	150	24.53	3679
		4+	150	26.73	4010
	Ass't. Coach	0-1	150	19.60	2940
		2-3	150	21.37	3206
		4+	150	23.30	3494
Wrestling	Head Coach	0-1	150	24.53	3679
		2-3	150	26.73	4010
		4+	150	29.14	4371
	Ass't. Coach	0-1	150	17.98	2697
		2-3	150	19.60	2940
		4+	150	21.37	3206

Position	Step	Max. Hrs.	Hrly. Rate	Stipend
5th Grade Basketball	0-1	40	19.85	794
	2-3	40	21.63	865
	4+	40	23.59	944

6th Grade Stipend	Step	Max. Hrs.	Hrly. Rate	Stipend
Basketball	0-1	40	\$18.21	728
	2-3	40	\$19.85	794
	4+	40	\$21.63	865
Gymnasatics	0-1	40	\$18.21	728
	2-3	40	\$19.85	794
	4+	40	\$21.63	865
Volleyball	0-1	40	\$18.21	728
	2-3	40	\$19.85	794
	4+	40	\$21.63	865
Track	0-1	40	\$19.85	794
	2-3	40	\$21.63	865
	4+	40	\$23.59	944
Wrestling	0-1	40	\$18.21	728
	2-3	40	\$19.85	794
	4+	40	\$21.63	865

Experienced Coach: 10 consecutive years in-district coaching will receive a \$300 stipend.

Mentor Coach: 20 consecutive years in-district coaching service will receive a \$600 stipend.

**NON-REPRESENTED OFFICE PERSONNEL SALARY SCHEDULE
EFFECTIVE SEPTEMBER 1, 2016**

	Hourly Rate
Deputy superintendent's secretary	\$33.05
Associate superintendent's secretary	\$33.05
Assistant superintendent's secretary	\$31.72

NOTES:

For longevity purposes, office personnel covered by this salary schedule will receive an additional 1% of their hourly rate beginning with their 15th year; 2% of their hourly rate beginning with their 20th year; and an additional 3% of their hourly rate beginning with their 25th year.

Vacation accrual will be subject to board policy.

Vacation accrual will be earned as follows: one (1) hour of vacation credit for each twelve (12) hours worked, not to exceed one hundred and sixty (160) hours per year.

All employees will be allowed hours of vacation credit based on hours worked during the calendar year September 1 through August 31.

In computing the total vacation credit for any period of service, part of an hour will be disregarded if less than one-half (1/2) hour; otherwise, it will be counted as a full hour.

All straight time hours for which an employee is paid (excluding vacation credit hours, holiday hours, and disability hours) will be counted as hours worked in the computation of vacation credit.

It is mutually agreed that vacations shall be scheduled at the request of the employee and approval of the supervisor, unless such vacation time would disrupt the normal activities of the District.

Stipends for PSP Certificates will be consistent with any other classified employee.

AUBURN POOL SALARY SCHEDULE

EFFECTIVE SEPTEMBER 1, 2016

Lifeguard/Instructors

Step	0	1	2	3	4
Total Accumulated Hours	0-249	250-499	500-750	751-999	1000+
Rate of Pay	\$9.55	\$9.95	\$10.35	\$10.75	\$11.15

WSI Certified Instructors

Step	0	1	2	3	4
Total Accumulated Hours	0-249	250-499	500-750	751-999	1000+
Rate of Pay	\$11.15	\$11.55	\$11.95	\$12.35	\$12.75

**Auburn School District No. 408
Auburn, Washington**

**PRINCIPALS' SALARY SCHEDULE
2016-17**

Step	Elem	Md Sch	Sr Hgh	Elem	Mid Sch	Sr Hgh	Step
	Asst Prin	Asst Prin	Asst Prin				
1	90,732	100,065	105,504	107,800	113,065	120,316	1
2	96,568	106,217	111,982	114,168	119,807	127,479	2
3	102,403	111,846	118,460	120,755	126,552	134,639	3

Auburn School District No. 408
Auburn, Washington
SALARY SCHEDULE FOR PROFESSIONAL AND TECHNICAL EMPLOYEES
September 1, 2016 to August 31, 2017

Classifications

Step	I	II	III	IV	V	VI	Network Engineers		Step
1	\$21.03	\$25.37	\$28.90	\$32.44	\$33.62	\$34.75	\$69,676	\$72,281	1
2	\$21.88	\$26.39	\$30.06	\$33.72	\$34.97	\$36.14	\$72,883	\$75,171	2
3	\$22.76	\$27.46	\$31.27	\$35.07	\$36.37	\$37.58	\$75,798	\$78,180	3
4	\$23.68	\$28.54	\$32.51	\$36.48	\$37.82	\$39.09	\$78,829	\$81,306	4
5	\$24.63	\$29.68	\$33.81	\$37.93	\$39.34	\$40.66	\$81,982	\$84,559	5

Consideration of initial placement shall be determined based on the employee's education, experience, and technical ability levels as related to the requirements of each specific position. This salary schedule is based on a twelve-month assignment. Less-than-twelve-month employees will be entitled to a prorated amount of all provisions based upon their length of service during the twelve-month period.

AUBURN PSEA
SEPTEMBER 1, 2016 THROUGH AUGUST 31, 2017

	<u>STEP 1</u> <u>0-2 Years</u>	<u>STEP 2</u> <u>3-5 Years</u>	<u>STEP 3</u> <u>6-9 Years</u>	<u>STEP 4</u> <u>10+ Years</u>	<u>LONGEVITY</u> <u>20-24 Yrs</u>	<u>STIPEND</u> <u>25+ Yrs</u>
<u>CHILD NUTRITION</u>						
High School Kitchen Manager	\$20.04	\$20.24	\$20.40	\$20.54	\$20.94	\$21.29
Middle School Kitchen Manager	\$19.60	\$19.79	\$19.94	\$20.06	\$20.46	\$20.81
Elementary School Kitchen Manager	\$19.35	\$19.57	\$19.70	\$19.84	\$20.24	\$20.59
Assistant Cook	\$16.20	\$16.52	\$16.69	\$16.86	\$17.26	\$17.61
Assistant Cook – Floater	\$16.20	\$16.52	\$16.69	\$16.86	\$17.26	\$17.61
<u>CUSTODIAL</u>						
Head Custodian, High School	\$23.62	\$24.07	\$24.32	\$24.56	\$24.96	\$25.31
Head Custodian, Middle School	\$23.11	\$23.55	\$23.81	\$24.04	\$24.44	\$24.79
Head Custodian, Elementary	\$21.62	\$22.08	\$22.30	\$22.51	\$22.91	\$23.26
Custodian A	\$20.14	\$20.54	\$20.76	\$20.95	\$21.35	\$21.70
Custodian B	\$18.69	\$19.06	\$19.28	\$19.46	\$19.86	\$20.21
Custodian – Floater	\$18.69	\$19.06	\$19.28	\$19.46	\$19.86	\$20.21
<u>PARA-EDUCATORS</u>						
Para-educator I	\$16.33	\$16.62	\$16.80	\$16.96	\$17.36	\$17.71
Para-educator II	\$17.01	\$17.33	\$17.54	\$17.72	\$18.12	\$18.47
Para-educator III	\$17.73	\$18.10	\$18.27	\$18.44	\$18.84	\$19.19
Para-educator IV	\$18.09	\$18.43	\$18.62	\$18.79	\$19.19	\$19.54
Para-educator V	\$18.43	\$18.79	\$18.99	\$19.19	\$19.59	\$19.94
<u>TRADES</u>						
Lead Grounds Technician	\$27.66	\$27.92	\$28.15	\$28.36	\$28.76	\$29.11
Grounds Technician	\$25.07	\$25.35	\$25.52	\$25.70	\$26.10	\$26.45
Grounds Person	\$22.91	\$23.15	\$23.32	\$23.51	\$23.91	\$24.26
Trades Lead	\$30.02	\$30.63	\$30.93	\$31.25	\$31.65	\$32.00
Trades Technician	\$27.62	\$28.32	\$28.53	\$28.73	\$29.13	\$29.48
Trades Helper	\$20.72	\$21.14	\$21.35	\$21.56	\$21.96	\$22.31
Mechanical Systems Technician Lead	\$30.32	\$30.92	\$31.23	\$31.55	\$31.95	\$32.30
Mechanical Systems Technician	\$27.88	\$28.55	\$28.78	\$28.98	\$29.38	\$29.73
Trades Person	\$24.70	\$25.19	\$25.43	\$25.68	\$26.08	\$26.43
<u>WAREHOUSE</u>						
Warehouse Lead	\$26.38	\$26.92	\$27.17	\$27.43	\$27.83	\$28.18
Warehouse Technician	\$23.86	\$24.33	\$24.58	\$24.82	\$25.22	\$25.57
Laundry	\$17.58	\$17.91	\$18.09	\$18.26	\$18.66	\$19.01
<u>FAMILY ENGAGEMENT LIAISONS</u>						
	\$18.51					

Notes pertaining to Schedule A are on the reverse of this schedule.

**TRANSPORTATION UNIT
SCHEDULE A
AUBURN SCHOOL DISTRICT
EFFECTIVE SEPTEMBER 1, 2016**

	<u>0-14 years</u>	<u>15-19 Years</u>	<u>20-24 Years</u>	<u>25-29 Years</u>	<u>30+ Years</u>
Bus Driver	\$23.34	\$23.57	\$23.69	\$23.81	\$23.92
Driver Trainer Stipend	\$2.00 per hour				
Transportation Assistant	\$17.83	18.01	18.10	18.19	18.28
Substitute Bus Driver	\$16.67				

Effective upon receipt of legislatively authorized and funded salary increases, the Schedule A will be amended accordingly.

NOTE: Bus drivers will receive monthly compensation for 4.5 hours worked per day on a 12-month prorata payroll warrant. Other worked performed will continue to be compensated on the first pay warrant following the payroll cutoff date. Adjustments to pay for the 4.5 hours may occur if an employee lacks needed paid leave or who was discharged or who terminates employment.

Auburn School District No. 408
Auburn, Washington

**DEPUTY SUPERINTENDENT, ASSOCIATE SUPERINTENDENT
AND ASSISTANT SUPERINTENDENT'S SALARY SCHEDULE**

2016-17 Salary Schedule

Deputy Superintendent	Associate Superintendent	Assistant Superintendent
\$157,660	\$152,128	\$146,802

CERTIFICATED RESUMES

Corey Birch-orchestra (.4)-Mt. Baker Middle School. Mr. Birch earned his bachelor degree at Montana State University and his master degree at American College of Education. Corey has been a substitute in the Renton and Issaquah School District.

Corinne Doughton-second/third-Pioneer Elementary. Ms. Doughton earned her bachelor degree at Western Washington University. Corinne previously worked for the Steilacoom School District.

Regina Hauptmann-assistant principal-Cascade Middle School. Ms. Hauptmann earned her bachelor degree at Gottingen University (Germany) and her master degree at Cornell University and Mercy College. She previously worked for the Kent School District.

Stephanie Hodge-Spanish (.6)-Auburn Mountainview High School. Ms. Hodge earned her bachelor degree at Brigham Young University. Stephanie has been a para-educator in the Auburn School District. She is an Auburn Riverside High School graduate.

Jeannette Witzel-nurse-Administrative Annex. Ms. Witzel earned her bachelor degree at the University of Phoenix. Jeannette previously worked for Tacoma General Hospital.

BUILDING PROGRAM

1. Resolution No. 1222 - Auburn Riverside High School Site and Ballfields Improvements Project

Resolution No. 1222 and a letter from the architect are attached accepting the work of Terra Dynamics, Inc. for the Auburn Riverside High School Site and Ballfields Improvements project. The work has been completed, inspected, and found acceptable.

Jeffrey Grose, executive director of capital projects, will recommend acceptance of the project.

Recommendation:	That Resolution No. 1222 accepting the work of Terra Dynamics, Inc. for the Auburn Riverside High School Site and Ballfields Improvements project be adopted.
-----------------	---

2. Auburn High School Modernization and Reconstruction Project

Attached is a copy of Change Order No. 97 for the Auburn High School Modernization and Reconstruction project which should be considered to permit a change in the construction contract amount.

Original Contract	\$80,570,700.00
Previously Approved	6,031,527.00
Change Order No. 97	+\$ 33,809.00
New Contract Amount	<u>\$86,636,036.00</u>

Jeffrey Grose will be present to recommend acceptance of the change order.

Recommendation:	That Change Order No. 97 be accepted for the Auburn High School Modernization and Reconstruction project and the contract amount be increased by \$33,809.00 for a new contract amount of \$86,636,036.00.
-----------------	--

AUBURN SCHOOL DISTRICT NO. 408
RESOLUTION NO. 1222

A RESOLUTION OF ACCEPTANCE OF THE WORK OF THE CONTRACTOR
FOR THE AUBURN RIVERSIDE HIGH SCHOOL SITE AND BALLFIELDS
IMPROVEMENTS PROJECT

WHEREAS, Terra Dynamics, Inc., Contractor for the Auburn
Riverside High School Site and Ballfields Improvements project has
completed the Work according to the contract documents, and

WHEREAS, said project was inspected by the Architect and
administration, and

WHEREAS, based on the foregoing inspections, the Work was
found to be satisfactorily complete,

NOW, THEREFORE BE IT RESOLVED, that the Board of Directors of
AUBURN SCHOOL DISTRICT NO. 408, King County, Washington, accept the
Work of Terra Dynamics, Inc. as complete.

ADOPTED this 27th day of June, 2016.

BOARD OF DIRECTORS

ATTEST:

Secretary to the Board



June 21, 2016

Mr. Bob Kenworthy
Auburn School District
915 Fourth Street NE
Auburn, WA 98002-4499

RE: Auburn Riverside High School – Field Improvements
121-13024-A704

Dear Bob:

To the best of our knowledge, all punchlists performed by NAC Architecture and our consultants have been completed per the requirements of the contract documents for the above referenced project. Pursuant to Section GC-9.10 of the General Conditions, to the best of our knowledge, information and belief, and on the basis of our observations and inspections, the work has been completed in accordance with the terms and conditions of the contract documents. Therefore, we recommend the Auburn Riverside High School Field Improvements project be accepted as complete by the Auburn School District.

Sincerely,

A handwritten signature in black ink, appearing to read "mjg", written in a cursive style.

Mark J Gifford, AIA
Associate Principal Architect



Change Order

PROJECT: AUBURN HIGH SCHOOL MODERNIZATIONS
& RECONSTRUCTION
800 Fourth Street NE, Auburn, WA 98002

CHANGE ORDER NO.: 97

DATE: June 22, 2016

TO CONTRACTOR: Lydig Construction Company
3180 139th Ave SE, Suite 110
Bellevue, WA 98005

CONTRACT DATED: February 18, 2013

ARCHITECT'S PROJECT NO.: 121-10016

The Contract is changed as follows:

1. CCA-544	Modify hardware at Door 608-C.	\$1,734.00
2. CCA-585R	Modify hardware at Doors 076B, 050-C and 053-A.	\$2,374.00
3. CCA-593	Provide sidewalk ramps at east side of E Street NE.	<u>\$29,701.00</u>
	Total This Change Order	\$33,809.00

The original Contract Sum was	\$	80,570,700.00
Net change by previously authorized Change Orders	\$	6,031,527.00
The Contract Sum prior to this Change Order was	\$	86,602,227.00
The Contract Sum will be increased by this change order	\$	33,809.00
The new Contract Sum including this Change Order will be	\$	86,636,036.00

The Contract Time will be unchanged by 0 days
The date of Substantial Completion as of the date of this Change Order therefore is: July 1, 2016

Pursuant to the Contract, the execution of this Change Order constitutes a waiver of claims by the Contractor arising out of the Work to be performed or deleted pursuant to this Change Order, except as specifically described herein. Reservation of rights will be deemed waived and are void unless the reserved rights are specifically described in detail to the satisfaction of the Owner and are initialed by the Owner.

NAC Architecture
2025 First Avenue, Suite 300
Seattle, WA 98121


Auburn School District #408
915 Fourth Street NE
Auburn, WA 98002

Lydig Construction Company
3180 139th Ave SE, Suite 110
Bellevue, WA 98005



By: Brent Compton
Date: June 22, 2016

By: Cindi Blansfield
Date: _____


By: Brandon Watts 6-22-16
Date: _____

FINANCE

1. Vouchers

Vouchers will be presented.

Recommendation: That these vouchers be signed.

2. Financial Statements

Financial statements for the month of May will be presented for the board's information.

3. 2016-17 Budget Hearing

A public hearing will be conducted on the fiscal year 2016-17 budgets for the General Fund, Capital Projects Fund, Transportation Vehicle Fund, Debt Service Fund, and Associated Student Body Program Fund. Cindi Blansfield, assistant superintendent for business and operations, will present the budgets.

4. 2016-17 Budget Adoption-Resolution No. 1221 - A Resolution to Adopt the General Fund, Capital Projects Fund, Transportation Vehicle Fund, Debt Service Fund, and Associated Student Body Program Fund Budgets for the 2016-17 Fiscal Year

Attached is a copy of Resolution No. 1221 adopting the General Fund, Capital Projects Fund, Transportation Vehicle Fund, Debt Service Fund, and Associated Student Body Program Fund budgets for the 2016-17 fiscal year.

Recommendation: That Resolution No. 1221 be adopted.

5. Comprehensive Annual Financial Report

The 2015 Comprehensive Annual Financial Report is included for the board's information.

6. Washington State Auditor Exit Conference, Accountability Report, and Financial Report

The Washington State Auditor Exit Conference, Accountability Report, and Financial Report are included for the board's information.

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of June 27, 2016, the board, by a _____ vote, approves payments, totaling \$1,175,388.25. The payments are further identified in this document.

Total by Payment Type for Cash Account, US Bank of Washington:
Warrant Numbers 432085 through 432472, totaling \$1,175,388.25

Secretary _____	Board Member _____
Board Member _____	Board Member _____
Board Member _____	Board Member _____

Check Nbr	Vendor Name	Check Date	Check Amount
432085	*CREDIT INTERNATIONAL CORPORAT	06/27/2016	223.56
432086	410 QUARRY LLC	06/27/2016	100.74
432087	ABEYTA, LE'ANN	06/27/2016	7.00
432088	ACADEMIC LINK OUTREACH	06/27/2016	420.00
432089	ADI GLOBAL DISTRIBUTION	06/27/2016	674.48
432090	AGRISHOP INC	06/27/2016	11.92
432091	AMERICAN ACADEMY ~ GRADUATION	06/27/2016	28,060.00
432092	APPLE COMPUTER INC	06/27/2016	238.72
432093	APPLY A LINE INC	06/27/2016	187.25
432094	ARAMARK UNIFORM SERVICES	06/27/2016	42.96
432095	ARCOM OIL	06/27/2016	237.50
432096	AUBURN SENIOR H S	06/27/2016	15.00
432097	AUBURN SENIOR H S	06/27/2016	268.77
432098	AUBURN YOUTH RESOURCES INC	06/27/2016	7,965.00
432099	BALLES, TRINI	06/27/2016	4.00
432100	BARGREEN ELLINGSON INC	06/27/2016	82.13
432101	BARRY A CARLAW PHD INC	06/27/2016	4,680.00

Check Nbr	Vendor Name	Check Date	Check Amount
432102	BELLEVUE SCHOOL DISTRICT	06/27/2016	4,003.80
432103	BIRTH TO THREE DEVELOPMENTAL C	06/27/2016	31,008.00
432104	BROOKS, ANGELIQUE M	06/27/2016	233.06
432105	BRYSON SALES & SERVICE	06/27/2016	88.76
432106	CASCADE BEAUTY COLLEGE	06/27/2016	1,602.56
432107	CASCIO INTERSTATE MUSIC	06/27/2016	175.28
432108	CDW GOVERNMENT INC	06/27/2016	13.90
432109	CENTURY LINK	06/27/2016	9,923.47
432110	CENTURY LINK BUSINESS SERVICES	06/27/2016	588.34
432111	CENTURY LINK	06/27/2016	38,555.62
432112	CHARLES, ALICIA	06/27/2016	1,444.06
432113	CHILDRENS THERAPY CENTER	06/27/2016	26,144.00
432114	COASTAL FARM & RANCH	06/27/2016	35.01
432115	COASTWIDE LABORATORIES	06/27/2016	3,788.89
432116	COLEMAN, RACHELLE M	06/27/2016	125.00
432117	CONSOLIDATED ELECTRICAL DIST I	06/27/2016	76.96
432118	CONTINUA GROUP	06/27/2016	1,750.00
432119	COVINGTON WATER DIST	06/27/2016	1,367.27
432120	CUBILLOS MORENO, GABRIELA	06/27/2016	699.63
432121	CUMMINS INC	06/27/2016	128.83
432122	Vendor Continued Check	06/27/2016	0.00
432123	Vendor Continued Check	06/27/2016	0.00
432124	DAIRY FRESH FARMS INC	06/27/2016	32,846.76
432125	DEPT OF ENTERPRISE SERVICES	06/27/2016	75.00
432126	DEPT OF LABOR & INDUSTRIES	06/27/2016	831.00

Check Nbr	Vendor Name	Check Date	Check Amount
432127	DRUG FREE BUSINESS	06/27/2016	586.00
432128	Vendor Continued Check	06/27/2016	0.00
432129	DYNAMIC LANGUAGE CENTER INC	06/27/2016	1,548.51
432130	EASTBAY INC	06/27/2016	821.25
432131	EDEN ADVANCED PEST TECHNOLOGIE	06/27/2016	82.13
432132	EK BEVERAGE COMPANY	06/27/2016	1,160.02
432133	EKON O PAC INC	06/27/2016	1,917.00
432134	ENUMCLAW SCHOOL DISTRICT	06/27/2016	2,025.12
432135	EVELYN N PROBERT LITERACY CONS	06/27/2016	975.00
432136	Vendor Continued Check	06/27/2016	0.00
432137	Vendor Continued Check	06/27/2016	0.00
432138	FERGUSON ENTERPRISES INC #3007	06/27/2016	4,568.80
432139	FOLLETT SCHOOL SOLUTIONS INC	06/27/2016	3,135.08
432140	FOLLETT SCHOOL SOLUTIONS INC	06/27/2016	607.29
432141	GAMETIME COMPANY	06/27/2016	70,854.62
432142	GEORGE-WRYNN, HOLLY	06/27/2016	68.00
432143	GLOBAL EQUIPMENT CO	06/27/2016	349.95
432144	GOMEZ, CHERIE	06/27/2016	201.10
432145	GOODY MAN DISTRIBUTING INC	06/27/2016	659.07
432146	GOPHER SPORT	06/27/2016	4,202.15
432147	GOVCONNECTION INC	06/27/2016	237.38
432148	GRAINGER DEPT 810392688	06/27/2016	1,257.29
432149	HAMMOND ASHLEY VIOLINS	06/27/2016	3,863.74
432150	HARTNESS, ADRIANE L	06/27/2016	8,200.00
432151	HATCH	06/27/2016	4,039.74

Check Nbr	Vendor Name	Check Date	Check Amount
432152	HD FOWLER COMPANY INC	06/27/2016	2,331.22
432153	HEALTH VENTURE	06/27/2016	1,968.75
432154	HOBART SERVICE	06/27/2016	248.86
432155	IMAGE MASTERS INC	06/27/2016	82.13
432156	INTERNATIONAL SOCIETY OF CERTI	06/27/2016	135.00
432157	IRWIN, GREGORY JAMES	06/27/2016	50.00
432158	JCD REPAIR LLC	06/27/2016	325.21
432159	JENSEN LEARNING CORP	06/27/2016	775.00
432160	JOSTENS INC	06/27/2016	14.78
432161	JW PEPPER & SON INC	06/27/2016	229.74
432162	KENT TEACHING & TOYS	06/27/2016	104.79
432163	LAKE WASH SCHOOL DISTRICT	06/27/2016	4,422.69
432164	LAKEHAVEN UTILITY DISTRICT	06/27/2016	363.24
432165	LAKESHORE LEARNING MATERIALS	06/27/2016	3,562.92
432166	LAW OFFICES OF RICK KAISER PLL	06/27/2016	3,875.00
432167	LOOMIS	06/27/2016	420.00
432168	LUCKS MUSIC LIBRARY	06/27/2016	634.00
432169	MACKIN EDUCATIONAL RESOURCES	06/27/2016	400.90
432170	MAMAC SYSTEMS INC	06/27/2016	545.57
432171	MAPLES, TERESA A	06/27/2016	750.00
432172	MAXIM STAFFING SOLUTIONS	06/27/2016	15,359.00
432173	MEDCO SUPPLY CO INC	06/27/2016	147.71
432174	MICRO COMPUTER SYSTEMS INC	06/27/2016	2,741.89
432175	MILES ABA SERVICES	06/27/2016	1,931.25
432176	MOTOR OIL SUPPLY INC	06/27/2016	1,833.58

Check Nbr	Vendor Name	Check Date	Check Amount
432177	MUSIC & ARTS CENTER	06/27/2016	1,040.36
432178	NORTH PACIFIC PAPER CORPORATIO	06/27/2016	36,616.80
432179	NOW ENVIRONMENTAL SERVICES INC	06/27/2016	1,520.00
432180	NW CASCADE INC	06/27/2016	245.00
432181	NW SCHOOL FOR DEAF & HARD OF H	06/27/2016	7,520.00
432182	NW TEXTBOOK DEPOSITORY	06/27/2016	3,701.53
432183	OCCUPATIONAL HEALTH SERVICES	06/27/2016	250.00
432184	OFFICE DEPOT INC ACCT#8011 073	06/27/2016	385.83
432185	ONEDURR INC	06/27/2016	4,899.04
432186	OSPI CHILD NUTRITION SERV	06/27/2016	121.77
432187	OUTPATIENT PHYSICAL THERAPY &	06/27/2016	2,215.00
432188	PACIFIC LUTHERAN UNIV ACCTS/RE	06/27/2016	700.00
432189	PALOS SPORTS	06/27/2016	137.99
432190	PARAMOUNT SUPPLY COMPANY	06/27/2016	134.69
432191	PATTERSON BUCHANAN FOBES & LEI	06/27/2016	10,260.17
432192	PETRO CARD	06/27/2016	43,866.20
432193	PROCARE THERAPY INC	06/27/2016	476.00
432194	PROGRESSUS THERAPY INC	06/27/2016	16,167.53
432195	PUBLIC CONSULTING GROUP INC	06/27/2016	9,904.09
432196	PUGET SOUND ENERGY ELECTRIC	06/27/2016	39,633.66
432197	Vendor Continued Check	06/27/2016	0.00
432198	PUGET SOUND ENERGY NAT GAS	06/27/2016	10,615.28
432199	PUGET SOUND EDUCATIONAL SERVIC	06/27/2016	27,200.00
432200	Vendor Continued Check	06/27/2016	0.00
432201	PUGET SOUND INSTRUMENTS	06/27/2016	1,363.30

Check Nbr	Vendor Name	Check Date	Check Amount
432202	QUALITY FENCE BUILDERS INC	06/27/2016	10,408.20
432203	RENTON SCHOOL DISTRICT #403	06/27/2016	14,000.25
432204	RESCUE ROOTER ARS	06/27/2016	927.47
432205	REXEL INC	06/27/2016	208.97
432206	RICOH USA INC	06/27/2016	37.73
432207	ROCK CHIP GUYS LLC	06/27/2016	689.86
432208	RODDA PAINT CO	06/27/2016	618.82
432209	SCHETKY NW SALES INC	06/27/2016	695.75
432210	SCHOLASTIC CLASSROOM MAGAZINES	06/27/2016	187.43
432211	SHIFFLER EQUIPMENT SALES INC	06/27/2016	564.51
432212	SIMON, TIER E	06/27/2016	320.11
432213	SIX ROBBLEES INC	06/27/2016	275.76
432214	SKYWAY TOWING & RECOVERY INC	06/27/2016	295.65
432215	SMARSH INC	06/27/2016	100.00
432216	SOLIANI HEALTH	06/27/2016	975.00
432217	SPECTRUM SIGN COMPANY	06/27/2016	746.79
432218	SPEEDY AUTO GLASS INC	06/27/2016	191.63
432219	STAEHELI, ASHLEY	06/27/2016	5.00
432220	STANLEY CONVERGENT SECURITY SO	06/27/2016	315.37
432221	STANSELL GLASS INC	06/27/2016	476.63
432222	STATE AUDITOR'S OFFICE LEGIS B	06/27/2016	3,801.06
432223	STERICYCLE WASTE SERVICES	06/27/2016	20.72
432224	STUART, RYAN	06/27/2016	10.00
432225	SUPERIOR HVAC AND ELECTRICAL	06/27/2016	225.00
432226	SOUTHWEST STRINGS	06/27/2016	4,962.59

Check Nbr	Vendor Name	Check Date	Check Amount
432227	SWEETWATER SOUND, INC	06/27/2016	520.36
432228	SYLVAN LEARNING CENTER OF KENT	06/27/2016	449.62
432229	TECHNICAL SUPPORT SERVICES	06/27/2016	120.45
432230	Vendor Continued Check	06/27/2016	0.00
432231	TED BROWN MUSIC COMPANY	06/27/2016	4,119.59
432232	THERMAL SUPPLY INC	06/27/2016	842.81
432233	TRANSOURCE	06/27/2016	351.16
432234	UNIFIRST CORPORATION	06/27/2016	1,084.55
432235	USA MOBILITY WIRELESS INC	06/27/2016	342.74
432236	VERIZON WIRELESS	06/27/2016	0.94
432237	WARREN, ELEANOR J	06/27/2016	225.50
432238	WASH ASSN OF EDUCATIONAL GRANT	06/27/2016	600.00
432239	WASH CEDAR & SUPPLY CO	06/27/2016	40.53
432240	WASH SCHOOL PERSONNEL ASSN	06/27/2016	410.00
432241	WASH SCHOOL PERSONNEL ASSN	06/27/2016	150.00
432242	WEST COAST AWARDS & ATHLETICS	06/27/2016	581.45
432243	WEST COAST PLATEN COMPANY	06/27/2016	199.62
432244	WEST MUSIC	06/27/2016	538.17
432245	WHITE RIVER VALLEY MUSEUM	06/27/2016	152.00
432246	WILBUR ELLIS COMPANY LLC	06/27/2016	147.28
432247	Vendor Continued Check	06/27/2016	0.00
432248	WOLFE, UNA PILIALOHA	06/27/2016	27,450.00
432249	WORLD LANGUAGE SERVICES LLC	06/27/2016	1,025.54
432250	CONTRAX GROUP LLC	06/27/2016	33,694.79
432251	DELL MARKETING LP % DELL USA L	06/27/2016	35,038.88

Check Nbr	Vendor Name	Check Date	Check Amount
432252	DEPT OF ENTERPRISE SERVICES	06/27/2016	60,000.00
432253	EMERSON, LEO S	06/27/2016	9,000.00
432254	GREENE GASAWAY ARCHITECTS PLLC	06/27/2016	6,730.50
432255	HARGIS ENGINEERS INC	06/27/2016	13,594.35
432256	IPEVO INC	06/27/2016	2,235.60
432257	LEAK MASTERS LLC	06/27/2016	875.00
432258	MICRO COMPUTER SYSTEMS INC	06/27/2016	22,811.31
432259	OFFICE DEPOT INC ACCT#8011 073	06/27/2016	185.42
432260	PACIFICA LAW GROUP LLP	06/27/2016	487.50
432261	PUGET SOUND ENERGY ELECTRIC	06/27/2016	3,357.29
432262	SCOTTYS GENERAL CONSTRUCTION I	06/27/2016	540.00
432263	SOUND PUBLISHING INC	06/27/2016	179.13
432264	STAGECRAFT INDUSTRIES INC	06/27/2016	77.90
432265	TECHNOLOGY EXPRESS	06/27/2016	1,067.63
432266	TERRA DYNAMICS INC	06/27/2016	74,055.49
432267	WELSH COMMISSIONING GROUPS INC	06/27/2016	2,645.00
432268	AGUILAR, DANA	06/27/2016	300.00
432269	AIRGAS NOR PAC INC	06/27/2016	27.87
432270	AMERICAN CANCER SOCIETY WASH	06/27/2016	96.68
432271	ARIAS, ELIS DEL CARMEN	06/27/2016	20.13
432272	AUBURN HIGH SCHOOL	06/27/2016	395.00
432273	Vendor Continued Check	06/27/2016	0.00
432274	Vendor Continued Check	06/27/2016	0.00
432275	Vendor Continued Check	06/27/2016	0.00
432276	AUBURN SCHOOL DIST 408 **	06/27/2016	8,716.01

Check Nbr	Vendor Name	Check Date	Check Amount
432277	AUBURN SCHOOL DIST 408 **	06/27/2016	3,852.50
432278	AUBURN SCHOOL DIST 408 **	06/27/2016	1,105.53
432279	AUBURN SCHOOL DIST 408 **	06/27/2016	342.75
432280	AUBURN SCHOOL DIST 408 **	06/27/2016	2,346.67
432281	BELLAIR CHARTERS	06/27/2016	2,625.00
432282	BUST A MOVE DJ	06/27/2016	500.00
432283	CELSE, CHRISTIAN	06/27/2016	35.00
432284	CHAD DOWLING PRODUCTIONS	06/27/2016	570.00
432285	COSTCO	06/27/2016	1,523.91
432286	DECARTERET DESIGNS LLC	06/27/2016	414.85
432287	DUGANS INCORPORATED	06/27/2016	2,046.66
432288	DWF WHOLESALE FLORIST SEA TAC	06/27/2016	357.29
432289	EASTBAY INC	06/27/2016	682.47
432290	EK BEVERAGE COMPANY	06/27/2016	195.53
432291	EMERALD RIDGE HIGH SCHOOL	06/27/2016	108.00
432292	EVANS, JEFFREY B DBA SIMPLY MA	06/27/2016	450.00
432293	EWEBANKS CREATIONS	06/27/2016	147.83
432294	FIRST CLASS FUNDRAISING	06/27/2016	6,037.80
432295	FRED HUTCHINSON CANCER RESEARC	06/27/2016	19.64
432296	FUNRENT	06/27/2016	3,228.06
432297	GODFREY, SARAH	06/27/2016	155.11
432298	GOLF CLUB AT NEWCASTLE	06/27/2016	18,932.29
432299	HEIDIS PROMISE	06/27/2016	500.00
432300	HENRY SCHEIN INC	06/27/2016	163.35
432301	HERFF JONES YEAR BOOK PAYMENTS	06/27/2016	41,493.29

Check Nbr	Vendor Name	Check Date	Check Amount
432302	HORTICULTURAL SERVICES INC	06/27/2016	171.86
432303	Vendor Continued Check	06/27/2016	0.00
432304	IMAGE MASTERS INC	06/27/2016	1,700.37
432305	IRGENS, AMIE	06/27/2016	120.00
432306	JOSTENS	06/27/2016	1,699.99
432307	KETCHIKAN HIGH SCHOOL	06/27/2016	5,483.40
432308	KING COUNTY DIRECTORS ASSN	06/27/2016	55.03
432309	LANE, ANNETTE J	06/27/2016	350.00
432310	LOGO GIRLZ	06/27/2016	65.70
432311	MEDCO SUPPLY CO INC	06/27/2016	504.28
432312	MOUNTS, DAKOTA MARIE	06/27/2016	45.00
432313	NATIONAL ASSN OF SECOND SCHOOL	06/27/2016	385.00
432314	OGUAKWA, IFESINACHI S	06/27/2016	20.00
432315	PACIFIC PUBLISHING COMPANY	06/27/2016	297.57
432316	PHAM, PRISCILLA	06/27/2016	36.00
432317	SAFSTEN, TANYA TERESE	06/27/2016	36.00
432318	SANDLAND PROMOTIONS	06/27/2016	130.39
432319	SCHOLASTIC BOOK FAIRS 13	06/27/2016	2,425.21
432320	SMITH, LORIE	06/27/2016	68.00
432321	TAYLOR PUBLISHING COMPANY	06/27/2016	6,529.24
432322	TEAM 1ST CUSTOM SOCKS	06/27/2016	2,485.45
432323	Vendor Continued Check	06/27/2016	0.00
432324	WASH FLORAL SERVICE INC	06/27/2016	653.58
432325	WASH STATE HISTORY MUSEUM	06/27/2016	330.00
432326	WEST CENTRAL DISTRICT III	06/27/2016	184.00

Check Nbr	Vendor Name	Check Date	Check Amount
432327	WEST COAST AWARDS & ATHLETICS	06/27/2016	174.02
432328	WESTERN WASH UNIV	06/27/2016	3,900.00
432329	WESTERN WASH WRESTLING OFFICIA	06/27/2016	1,583.00
432330	WORLDSTRIDES ONSTAGE	06/27/2016	4,863.60
432331	ABRAHAM, COLTON AND GRCC	06/27/2016	300.00
432332	ALAALATO, KASALYA AND GONZAGA	06/27/2016	500.00
432333	AGUILAR, SABRINA & GRAND CANYO	06/27/2016	500.00
432334	ALLEY, JESSICA AND PACIFIC LUT	06/27/2016	800.00
432335	ALVAREZ-VALDOVINOS, GEOVANY AN	06/27/2016	500.00
432336	ANDERSEN, IVIE AND EASTER WA U	06/27/2016	500.00
432337	ANDERSON, WILLIAM AND UNIV OF	06/27/2016	100.00
432338	APLIN, ANDREW AND WASHINGTON S	06/27/2016	500.00
432339	AUBURN SENIOR H S	06/27/2016	103.00
432340	AVILA, JAVIER AND GRCC	06/27/2016	500.00
432341	BASS, MEGAN AND BIOLA UNIVERSI	06/27/2016	1,000.00
432342	BANTIGUE, ALLISON & CA STATE P	06/27/2016	500.00
432343	BAYBAY, ALEXUS AND UNIV OF WAS	06/27/2016	500.00
432344	BETHEA, QUINTON AND TACOMA CC	06/27/2016	250.00
432345	BISHOP, JARETT AND BOISE ST UN	06/27/2016	500.00
432346	BLAKE, SAMANTHA AND CENTRAL WA	06/27/2016	2,500.00
432347	BLUMENSTEIN, VIRGINIA AND WASH	06/27/2016	500.00
432348	BORDEN, CADEN AND WASH ST UNIV	06/27/2016	1,600.00
432349	BRANDT, CHRIS AND GRCC	06/27/2016	500.00
432350	BREWER, MIKAELA AND WASH ST UN	06/27/2016	1,500.00
432351	BRINKMAN, COREY AND TACOMA CC	06/27/2016	250.00

Check Nbr	Vendor Name	Check Date	Check Amount
432352	BRITT, ALEXANDRO AND TEXAS A &	06/27/2016	2,500.00
432353	BROCK, CONNOR AND UNIV OF WASH	06/27/2016	100.00
432354	BROWN, DALLIN AND PERRY TECHNI	06/27/2016	1,000.00
432355	BUNGER, AMANDA AND WASHINGTON	06/27/2016	500.00
432356	CANDELARIO, NATALIA AND WASHIN	06/27/2016	1,800.00
432357	CARLSON, JONATHAN AND GRCC	06/27/2016	5,000.00
432358	CHAPMAN, CASSANDRA AND WASHING	06/27/2016	250.00
432359	CHARLESWORTH, MIKAELA AND UNIV	06/27/2016	500.00
432360	COLLINS, CELINE AND WESTERN WA	06/27/2016	1,150.00
432361	CREIGHTON, ISABELLE AND TACOMA	06/27/2016	3,000.00
432362	DAUGHERTY, MYCHAL AND GRCC	06/27/2016	300.00
432363	DE LA ROSA, ALEJANDRA AND EDMO	06/27/2016	1,500.00
432364	DEMPSTER, REILEY AND RENTON TE	06/27/2016	1,500.00
432365	DUCKWORTH, AARON AND OREGON ST	06/27/2016	500.00
432366	ELSTON, OLIVIA AND UNIVESITY O	06/27/2016	500.00
432367	ENNEVER, SHELBY AND UNIV OF HA	06/27/2016	500.00
432368	ENRICO, MICHAEL AND SEATTLE PA	06/27/2016	500.00
432369	ERICKSON, JANAE AND GRCC	06/27/2016	1,000.00
432370	ESPINO, JASON AND GRCC	06/27/2016	1,000.00
432371	FERRY, COURTNEY AND ARIZONA ST	06/27/2016	600.00
432372	FISCHER, ALEX AND GRCC	06/27/2016	500.00
432373	FLEURY, MICHAEL AND BATES TECH	06/27/2016	1,000.00
432374	FLINT, JUSTIN AND WASHINGTON S	06/27/2016	500.00
432375	FOSTER, MADISON AND PACIFIC LU	06/27/2016	500.00
432376	FREITAS, KRISTIN AND EASTERN W	06/27/2016	1,000.00

Check Nbr	Vendor Name	Check Date	Check Amount
432377	GLENN, JAMISON AND PACIFIC LUT	06/27/2016	500.00
432378	GONZALEZ, JOSE BRANDON AND HIG	06/27/2016	250.00
432379	GOOCH, ABIGAIL AND UNIV OF WAS	06/27/2016	600.00
432380	GUISINGER, RACHEL AND UTAH ST	06/27/2016	300.00
432381	GUTHRIE, KYLE AND WASHINGTON S	06/27/2016	2,500.00
432382	HAND, ALLISON & CENTRAL WASH U	06/27/2016	1,000.00
432383	HANSON, BOBBI AND WASHINGTON S	06/27/2016	1,500.00
432384	HARMS, CELESTE AND WASHINGTON	06/27/2016	2,600.00
432385	HARRIS, MATTHEW AND GRAND CANY	06/27/2016	500.00
432386	HARRISON, JORDAN AND CAL POLY	06/27/2016	500.00
432387	HAWLEY, HANNAH AND UNIV OF WAS	06/27/2016	100.00
432388	HAZEL, BRANDON AND BOISE ST UN	06/27/2016	950.00
432389	HOOVER, ERIC AND UNIV OF WASHI	06/27/2016	500.00
432390	HOWARD, MIKELLE AND UNIV OF WA	06/27/2016	1,000.00
432391	HUIZAR, JAIME AND WASHINGTON S	06/27/2016	500.00
432392	HUTSON, DANI MAE AND PACIFIC L	06/27/2016	400.00
432393	JEZEK, KAROL AND WASHINGTON ST	06/27/2016	300.00
432394	JOHNSTON, TAYLER AND SEATTLE P	06/27/2016	1,100.00
432395	JUAREZ, JOSE AND UNIV OF WASHI	06/27/2016	1,500.00
432396	KEARNEY, LAUREN AND PACIFIC LU	06/27/2016	1,600.00
432397	KICKNER, MEGAN AND GRCC	06/27/2016	1,400.00
432398	LANE, HANNAH AND UNIV OF ARIZO	06/27/2016	100.00
432399	LEASE, KYLE AND GRCC	06/27/2016	500.00
432400	LOMMEN, JASPER AND MONTANA ST	06/27/2016	500.00
432401	LOOMIS, MIKAH AND WHITWORTH UN	06/27/2016	1,100.00

Check Nbr	Vendor Name	Check Date	Check Amount
432402	LYNCH, EVAN AND CENTRAL WASHIN	06/27/2016	1,000.00
432403	MANNING, JADE AND MONTANA ST U	06/27/2016	600.00
432404	MANNING, MADISON AND MONTANA S	06/27/2016	200.00
432405	MARCHAN, STEFANIE AND HIGHLINE	06/27/2016	700.00
432406	MAREZ, SALVADOR AND UNIV OF WA	06/27/2016	500.00
432407	MARTINEZ, GUSTAVO AND CLOVER P	06/27/2016	300.00
432408	MCCABE, NOAH AND UNIV OF WASHI	06/27/2016	100.00
432409	MCGRAW, CHRIS AND PACIFIC LUTH	06/27/2016	250.00
432410	MILES, MATTHEW AND WESTERN WAS	06/27/2016	500.00
432411	MILLARD, MADISON AND UNIV OF W	06/27/2016	1,200.00
432412	MINCH, RODNEY AND UNIV OF WASH	06/27/2016	1,000.00
432413	MORGAN, CONNOR AND BELLEVUE CO	06/27/2016	500.00
432414	MORGAN, TESS AND BRIGHAM YOUNG	06/27/2016	950.00
432415	MURPHY, CONNOR AND GRAND CANYO	06/27/2016	500.00
432416	NAVARRO, LUIS AND UNIV OF WASH	06/27/2016	900.00
432417	NESS, ELLIE AND BOISE ST UNIV	06/27/2016	1,000.00
432418	NEWMAN, SHAUNA AND CENTRAL WAS	06/27/2016	1,700.00
432419	NI, WENDY AND UNIV OF WASHINGT	06/27/2016	2,500.00
432420	NIELSEN, REBECCA AND BRIGHAM Y	06/27/2016	1,850.00
432421	OSHIRO, RYDER AND WASHINGTON S	06/27/2016	500.00
432422	PANKASKIE, RACHEL AND WASH ST	06/27/2016	150.00
432423	PETERSON, RACHAEL AND UNIV OF	06/27/2016	500.00
432424	POTHIER, RYENN AND YAKIMA VALL	06/27/2016	750.00
432425	PRAY, TYLER AND WASHINGTON ST	06/27/2016	1,000.00
432426	QUEVEDA, PAULINA AND GRCC	06/27/2016	500.00

Check Nbr	Vendor Name	Check Date	Check Amount
432427	QUINTANA, MARGARITA AND GRCC	06/27/2016	3,050.00
432428	RABADIA, PRIYA AND UNIV OF WAS	06/27/2016	1,000.00
432429	RAMEY, EMILY AND PACIFIC LUTHE	06/27/2016	950.00
432430	RHOADES, ADAM AND PACIFIC LUTH	06/27/2016	300.00
432431	RICE, JARED AND GRCC	06/27/2016	500.00
432432	ROBERTS, COLTON AND UNIV OF WA	06/27/2016	300.00
432433	ROSS, TITUS AND GRCC	06/27/2016	250.00
432434	ROTTER, CHRISTIAN AND WESTERN	06/27/2016	600.00
432435	RUSSELL, EBONY AND GRCC	06/27/2016	300.00
432436	SADER, CHRISTOPHER AND WASH ST	06/27/2016	500.00
432437	SANTOS, JOEY AND UNIV OF WASHI	06/27/2016	2,750.00
432438	SCHEFF, TYLER AND GRCC	06/27/2016	250.00
432439	SHAFFER, MICHAEL AND GRCC	06/27/2016	250.00
432440	SHEARER, CHELSEA AND WHITWORTH	06/27/2016	1,000.00
432441	SHEPHERD, ZOWIE AND SEATTLE CE	06/27/2016	250.00
432442	SINGH, PULKIT AND GRCC	06/27/2016	1,000.00
432443	SNYDAR, DANIELLE AND UNIV OF W	06/27/2016	1,000.00
432444	SON, ERIKA AND BOISE ST UNIVER	06/27/2016	500.00
432445	SPRAY, MICHAEL AND GONZAGA UNI	06/27/2016	1,100.00
432446	STANKO, DEVLAN AND UNIV OF POR	06/27/2016	500.00
432447	STANPHILL, KEEGAN AND UNIV OF	06/27/2016	500.00
432448	SVIDERSKAYA, KRISTINA AND UNIV	06/27/2016	500.00
432449	SUMMERS, BENJAMIN & BRIGHAM YO	06/27/2016	600.00
432450	SWIFT, SAMANTHA AND CENTRAL WA	06/27/2016	1,750.00
432451	TAYLOR-KANTZ, JEFFREY AND UNIV	06/27/2016	1,000.00

Check Nbr	Vendor Name	Check Date	Check Amount
432452	THEIMER, MEGAN AND WESTERN WAS	06/27/2016	600.00
432453	THIBODEAU, MADISON AND GRCC	06/27/2016	500.00
432454	THURSTON, ALLISON AND WASHINGT	06/27/2016	350.00
432455	TIRADO, ALONSO AND UNIV OF PUG	06/27/2016	1,000.00
432456	TONG, ADRIAN AND PRINCESTON UN	06/27/2016	3,500.00
432457	TRAN, HAO-NAM AND WESTERN WASH	06/27/2016	500.00
432458	TRUONG, NHAT AND UNIV OF WASHI	06/27/2016	1,000.00
432459	TSOSIE, CAMERON AND UNIV OF WA	06/27/2016	1,550.00
432460	UPCHURCH, NATHAN AND CENTRAL W	06/27/2016	1,250.00
432461	VAN VLEET, WHITNEY AND PACIFIC	06/27/2016	1,000.00
432462	VIKE, CAYLEE AND RENTON TECHNI	06/27/2016	300.00
432463	VU, TUYEN AND GRCC	06/27/2016	400.00
432464	VO, TONY & UNIVERSITY OF WASHI	06/27/2016	1,000.00
432465	WATROUS, JOSHUA AND UNIV OF WA	06/27/2016	1,350.00
432466	WICKS, JACOB AND GRCC	06/27/2016	500.00
432467	WILSON, ROBBIE AND ARIZONA ST	06/27/2016	350.00
432468	WOLDESELAM, MUSEA AND GRCC	06/27/2016	500.00
432469	WONG, BRANDON AND EASTERN WASH	06/27/2016	500.00
432470	YANG, YUNQI AND UNIV OF WASHIN	06/27/2016	1,500.00
432471	YANGO, JORDAN AND UNIV OF WASH	06/27/2016	500.00
432472	ZHURAVEL, KATERINA AND CORNELL	06/27/2016	3,000.00
388	Computer	Check(s) For a Total of	1,175,388.25

0	Manual	Checks For a Total of	0.00
0	Wire Transfer	Checks For a Total of	0.00
0	ACH	Checks For a Total of	0.00
388	Computer	Checks For a Total of	1,175,388.25
Total For 388 Manual, Wire Tran, ACH & Computer Checks			1,175,388.25
Less 0	Voided	Checks For a Total of	0.00
Net Amount			1,175,388.25

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	General Fund	39,453.59	219.00	613,050.96	652,723.55
20	Capital Projects	-212.38	0.00	266,788.17	266,575.79
40	ASB Fund	0.00	660.00	131,025.91	131,685.91
70	Private Purpose	0.00	0.00	124,403.00	124,403.00

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of June 27, 2016, the board, by a _____ vote, approves payments, totaling \$75,401.14. The payments are further identified in this document.

Total by Payment Type for Cash Account, US Bank Wire Transfers:
Wire Transfer Payments 201500542 through 201500554, totaling \$75,401.14

Secretary _____	Board Member _____
Board Member _____	Board Member _____
Board Member _____	Board Member _____

Check Nbr	Vendor Name	Check Date	Check Amount
201500542	STAPLES BUSINESS ADVANTAGE	06/27/2016	7,047.88
201500543	UNITED PARCEL SERVICE	06/27/2016	63.48
201500544	KING COUNTY DIRECTORS ASSN	06/27/2016	2,880.87
201500545	DK CUSTOM INK	06/27/2016	963.00
201500546	GOSNEY MOTOR PARTS INC	06/27/2016	670.70
201500547	HERFF JONES YEAR BOOK PAYMENTS	06/27/2016	9,649.73
201500548	GEORGETOWN BALLROOM	06/27/2016	3,400.00
201500549	SPORTS CONNECTION LLC	06/27/2016	446.00
201500550	UNIVERSAL CHEERLEADING ASSOCIA	06/27/2016	4,383.00
201500551	AT & T	06/27/2016	145.11
201500552	CEDAR GROVE ORGANICS RECYCLING	06/27/2016	2,219.60
201500553	CITY OF AUBURN UTILITIES	06/27/2016	40,506.37
201500554	REPUBLIC SERVICES #176	06/27/2016	3,025.40

13 Wire Transfer Check(s) For a Total of 75,401.14

0	Manual	Checks For a Total of	0.00
13	Wire Transfer	Checks For a Total of	75,401.14
0	ACH	Checks For a Total of	0.00
0	Computer	Checks For a Total of	0.00
Total For 13	Manual, Wire Tran, ACH & Computer	Checks	75,401.14
Less 0	Voided	Checks For a Total of	0.00
		Net Amount	75,401.14

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	General Fund	1,032.82	0.00	55,526.59	56,559.41
40	ASB Fund	0.00	0.00	18,841.73	18,841.73

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of June 27, 2016, the board, by a _____ vote, approves payments, totaling \$232,234.00. The payments are further identified in this document.

Total by Payment Type for Cash Account, AP Direct Dep Settlement Accou:
ACH Numbers 151602244 through 151602393, totaling \$232,234.00

Secretary _____	Board Member _____
Board Member _____	Board Member _____
Board Member _____	Board Member _____

Check Nbr	Vendor Name	Check Date	Check Amount
151602244	AIKEN, JOHN JOSEPH	06/27/2016	100.20
151602245	ALLEN, NATALIE LYNN	06/27/2016	500.00
151602246	AMADO, SONIA	06/27/2016	6.48
151602247	AUBURN SCHOOL DIST REVOLVING F	06/27/2016	45.00
151602248	BECKETT, MARYELLEN KAY	06/27/2016	157.49
151602249	BERGER, MARIE L	06/27/2016	158.32
151602250	BERRY, ELIZABETH L	06/27/2016	39.00
151602251	BLACKBURN, MICHAEL T	06/27/2016	199.00
151602252	BLANSFIELD, CYNTHIA RENEE	06/27/2016	39.33
151602253	BOLEN, PAMELA M	06/27/2016	130.00
151602254	BUDZYNSKI, NICOLE MARIE	06/27/2016	118.70
151602255	BUNKER, KIMBERLY MARIE	06/27/2016	500.00
151602256	BURKHAUSER, VALERIE KAYE	06/27/2016	261.95
151602257	BURTIS, JAMISON LEE	06/27/2016	491.84
151602258	CALDARULO, BRITTANY MARIE	06/27/2016	87.59
151602259	CAMPBELL-AIKENS, JANIS GAIL	06/27/2016	383.58
151602260	CAMPBELL, LINDA SUSAN	06/27/2016	16.82

Check Nbr	Vendor Name	Check Date	Check Amount
151602261	CAREERSTAFF UNLIMITED INC	06/27/2016	8,757.00
151602262	CARRIZOSA, CARLA	06/27/2016	49.49
151602263	CASAD, TANA H	06/27/2016	66.96
151602264	CHRISTIANSEN, STEPHEN L	06/27/2016	47.00
151602265	CLARK, MONICA ALICIA	06/27/2016	33.32
151602266	CORPORAL, RONALD CORTEZ	06/27/2016	14.10
151602267	CUMBERLAND THERAPY SERVICES LL	06/27/2016	3,570.00
151602268	DALOS, HARRIETT METZLER	06/27/2016	150.00
151602269	DEFRANCESCO, ANDREW J	06/27/2016	500.00
151602270	ENZ, DEREK E	06/27/2016	500.00
151602271	FAWVER, RICHARD ALLEN	06/27/2016	19.44
151602272	FOOD SERVICES OF AMERICA *	06/27/2016	46,259.99
151602273	FOOD SERVICES OF AMERICA **	06/27/2016	8,232.43
151602274	Vendor Continued Check	06/27/2016	0.00
151602275	Vendor Continued Check	06/27/2016	0.00
151602276	FOOD SERVICES OF AMERICA ***	06/27/2016	24,226.75
151602277	FRICKS, RONALD E	06/27/2016	94.75
151602278	GABRIELE, SHERYL L	06/27/2016	175.00
151602279	GLENN, MYCAH CHRISTINE	06/27/2016	500.00
151602280	GORDON, SANDRA LEE	06/27/2016	203.65
151602281	GRAY, JUDY LYNN	06/27/2016	126.00
151602282	GRECO, GINA A	06/27/2016	71.89
151602283	GREENE, SARAH LYNN	06/27/2016	500.00
151602284	GUEST, MICHAELA DAWN	06/27/2016	32.99
151602285	GUISINGER, CHAD MICHAEL	06/27/2016	21.98

Check Nbr	Vendor Name	Check Date	Check Amount
151602286	HANSEN, NECIA LEANN KINCAID	06/27/2016	107.95
151602287	HARTMANN, LAURA RUTHANN	06/27/2016	500.00
151602288	HERDA, EDWARD R	06/27/2016	82.12
151602289	HERNDON, JENNIFER RAE	06/27/2016	150.00
151602290	HERREN, JULIE RAE MAYER	06/27/2016	150.00
151602291	HERREN, TERRI ANN	06/27/2016	547.42
151602292	HIATT, HEIDI LENORE	06/27/2016	40.00
151602293	HUPPERTEN, MICHELLE R S	06/27/2016	1,250.00
151602294	JACOBSMA, AMANDA CHRISTINE	06/27/2016	58.21
151602295	JOHNSON, DEBORAH DAWN	06/27/2016	14.11
151602296	JORDAN, GARY D	06/27/2016	78.25
151602297	JOURNEY, JILL	06/27/2016	500.00
151602298	KAUP, THOMAS JOSEPH	06/27/2016	500.00
151602299	KEEFE, REBECCA LYNN	06/27/2016	103.68
151602300	KEELEY, DEBRA D	06/27/2016	20.00
151602301	KELEHER, MANDY	06/27/2016	135.06
151602302	KIILSGAARD, LESLIE LOUISE	06/27/2016	141.03
151602303	KIM, MIRA	06/27/2016	16.31
151602304	KING, LAURA LEE	06/27/2016	33.53
151602305	KING, NICOLE JANE	06/27/2016	106.95
151602306	KINKELA, MERILEE	06/27/2016	43.15
151602307	LANTZ, KATHY	06/27/2016	500.00
151602308	LEWIS, JENNIFER LYNN	06/27/2016	157.11
151602309	LITTLE, LAURA REBEKAH	06/27/2016	6.48
151602310	LOPEZ, RICO M	06/27/2016	596.97

Check Nbr	Vendor Name	Check Date	Check Amount
151602311	LUTES-JOHNSON, TRINA KAY	06/27/2016	500.00
151602312	MARKWELL, JOHN E	06/27/2016	157.57
151602313	MAYER, MARGARET S	06/27/2016	72.95
151602314	MCCANN, VALLERY	06/27/2016	515.72
151602315	MCGAUGHEY, DEBORA K	06/27/2016	300.00
151602316	MELANSON, SASIA TERESE	06/27/2016	500.00
151602317	MUXEN, MATTHEW A	06/27/2016	130.00
151602318	MYERS, JACQUELINE DE HAVEN	06/27/2016	124.20
151602319	NAGEL, MICHELLE ANN	06/27/2016	15.55
151602320	OLSON, JILL MARIE	06/27/2016	18.04
151602321	OLSON, KRISTINA ISABEL	06/27/2016	500.00
151602322	PAULSTON, JENNIFER ANN	06/27/2016	80.00
151602323	PETRIE, DELLA J	06/27/2016	175.00
151602324	RAY, ELIZABETH MARYANNE	06/27/2016	175.00
151602325	RAYBUCK, LEANNE MARGARET	06/27/2016	235.56
151602326	REDING, TRACEY R	06/27/2016	125.00
151602327	REIN, JENNIFER LEE	06/27/2016	2,000.00
151602328	RICHARDS, CHERYL A	06/27/2016	144.18
151602329	RIFE, KRISTEN RENEE	06/27/2016	70.63
151602330	RUPP, TERI KAYE	06/27/2016	31.75
151602331	SCHUMAN, SUSAN MARIE	06/27/2016	225.00
151602332	SHEEHAN, LORI MARIE	06/27/2016	500.00
151602333	SHU-MINUTOLI, KAREN	06/27/2016	44.28
151602334	SKINNER, CAROL A	06/27/2016	63.50
151602335	SKORNIAKOFF, TRACEY DOCHERTY	06/27/2016	475.00

Check Nbr	Vendor Name	Check Date	Check Amount
151602336	SMITH, TORI ANN	06/27/2016	68.93
151602337	SPRING, SARAH LYNNE	06/27/2016	94.95
151602338	STRAND, BRYCE JAMES	06/27/2016	130.00
151602339	SUNBELT STAFFING LLC	06/27/2016	3,937.50
151602340	SYLVAN LEARNING CENTER OF AUBU	06/27/2016	5,635.00
151602341	TYSON, BRITTANY BELL JEAN	06/27/2016	33.64
151602342	Vendor Continued Check	06/27/2016	0.00
151602343	US BANK CORP PROCUREMENT CARD	06/27/2016	68,453.66
151602344	US BANK CORP TRAVEL PAYMENT	06/27/2016	5,712.57
151602345	US BANK CTE P CARDS	06/27/2016	840.60
151602346	VALENTIN, EDMUND MANANSALA	06/27/2016	130.00
151602347	ZIMMERMAN, RICHARD A	06/27/2016	133.00
151602348	AUBURN SCHOOL DIST REVOLVING F	06/27/2016	692.50
151602349	EDNETICS INC	06/27/2016	3,283.91
151602350	US BANK CORP PROCUREMENT CARD	06/27/2016	1,375.43
151602351	AIKEN, JOHN JOSEPH	06/27/2016	46.56
151602352	ALLEN, J SCOTT	06/27/2016	111.23
151602353	AUBERT, DOUGLAS JAMES	06/27/2016	1,659.34
151602354	AUBURN SCHOOL DIST REVOLVING F	06/27/2016	975.00
151602355	AUBURN SENIOR HIGH IMPREST	06/27/2016	1,400.00
151602356	BURKHALTER, ARLEEN JEAN	06/27/2016	89.72
151602357	CARNINO, KATHY ANN	06/27/2016	22.30
151602358	CARTER, AMBER GAYLE	06/27/2016	40.16
151602359	CELVER, CHRISTINA MAE	06/27/2016	37.22
151602360	CHAR, JAMES A	06/27/2016	75.00

Check Nbr	Vendor Name	Check Date	Check Amount
151602361	FERGUSON, SANDRA LOUISE	06/27/2016	92.09
151602362	FOOD SERVICES OF AMERICA	06/27/2016	1,853.86
151602363	FOSS, KIMBERLEY RENEE	06/27/2016	244.09
151602364	FOX, PAULA A	06/27/2016	19.70
151602365	GARBER, AMBER ANNE	06/27/2016	59.06
151602366	GOAD, PATRICIA KIM	06/27/2016	78.61
151602367	HOGG, ELAINE M	06/27/2016	10.94
151602368	HUYLAR, MICHAEL TODD	06/27/2016	122.53
151602369	JENSEN, KELLY ANN	06/27/2016	51.24
151602370	LEWIS, JOCELYN ELISE	06/27/2016	116.07
151602371	LOCKE, ROBERTA JEAN	06/27/2016	432.27
151602372	LORRAIN, KAY MICHAEL	06/27/2016	125.65
151602373	LOUIE, ALISA LYNN	06/27/2016	84.45
151602374	LUDWIGSON, CHRISTINE ANN	06/27/2016	34.25
151602375	LUETTGEN, SANDRA L	06/27/2016	28.18
151602376	MILLGARD, JANET LEE	06/27/2016	206.48
151602377	MOBERG, JULIE ANN	06/27/2016	22.21
151602378	PIZZA TIME	06/27/2016	496.55
151602379	SAARENAS, ROBYN NEIGEL	06/27/2016	46.94
151602380	SANFORD, LORI K	06/27/2016	12.29
151602381	SLEETH, AMY JO	06/27/2016	48.80
151602382	SMETHERAM, PHILIP N	06/27/2016	92.00
151602383	STENSON, JONATHAN MICHAEL	06/27/2016	582.90
151602384	STRAND, BRYCE JAMES	06/27/2016	60.21
151602385	THOMAS, JANA DARLENE	06/27/2016	128.75

Check Nbr	Vendor Name	Check Date	Check Amount
151602386	THOMAS, PAULINE MILDRED	06/27/2016	43.80
151602387	Vendor Continued Check	06/27/2016	0.00
151602388	US BANK CORP PROCUREMENT CARD	06/27/2016	15,900.49
151602389	US BANK CORP TRAVEL PAYMENT	06/27/2016	4,905.50
151602390	VAN EATON, MICHAEL	06/27/2016	294.14
151602391	WILKINSON, LISA M	06/27/2016	63.04
151602392	WRIGHT, TIMOTHY A	06/27/2016	18.51
151602393	US BANK CORP PROCUREMENT CARD	06/27/2016	574.88

150 ACH

Check(s) For a Total of

232,234.00

0	Manual	Checks For a Total of	0.00
0	Wire Transfer	Checks For a Total of	0.00
150	ACH	Checks For a Total of	232,234.00
0	Computer	Checks For a Total of	0.00
Total For 150	Manual, Wire Tran, ACH & Computer Checks		232,234.00
Less 0	Voided	Checks For a Total of	0.00
	Net Amount		232,234.00

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	General Fund	-94.65	0.00	195,669.80	195,575.15
20	Capital Projects	692.50	0.00	4,659.34	5,351.84
40	ASB Fund	784.14	0.00	29,947.99	30,732.13
70	Private Purpose	0.00	0.00	574.88	574.88

AUBURN SCHOOL DISTRICT NO. 408

FINANCIAL STATEMENTS
FOR
MAY 2016

AUBURN SCHOOL DISTRICT NO. 408
MONTHLY FINANCIAL REPORTS
TABLE OF CONTENTS

- I. Combined Balance Sheet
 - A. Governmental Funds
 - B. Trust Funds and Account Groups
- II. Budget Status Reports
 - A. General Fund
 - B. Transportation Vehicle Fund
 - C. Capital Projects Fund
 - D. Debt Service Fund
 - E. ASB Fund
 - 1. High Schools
 - 2. Middle Schools
- III. Private Purpose Trust Fund Statement
- IV. NBN Employee Benefits Trust Fund Statement
- V. Local Grants

AUBURN SCHOOL DISTRICT NO. 408
BALANCE SHEETS - GOVERNMENTAL FUNDS
May 31, 2016

	GENERAL	TRANSPORT VEHICLE	CAPITAL PROJECTS	DEBT SERVICE	ASB
ASSETS					
Cash and cash equivalents	21,457,666	2,078,156	44,858,843	10,799,372	1,663,387
Restricted Cash	19,275	2,300	78,879	25,076	3,655
Property taxes receivable	19,435,201	-48	1,885,640	8,002,513	
Accounts receivable	907,859				0
Interest receivable	0	0	0	0	0
Due from other funds	25	0	0	0	0
Due from other governments	0		110,662		
Inventory of supplies	321,231				
Prepays	0				0
Total Assets	42,141,256	2,080,408	46,934,024	18,826,962	1,667,042
LIABILITIES and EQUITY					
Liabilities:					
Accounts payable	98,065		29,396		11,970
Estimated Unemployment Payable	23,150				
Due to other governments	10,225	1,265	0	13,710	2,001
Due to other funds	0		44,376		25
Deferred revenue	19,435,201	-48	1,891,184	8,002,513	0
Total Liabilities	19,566,641	1,217	1,964,955	8,016,223	13,995
Equity:					
Non Spendable Fund Bal--Inven	549,946				
Restricted for Food Services	2,115,257				
Restricted from Bond Proceeds			9,295,018		
Restricted from Levy Proceeds			9,443,559		
Restricted from State Proceeds			21,206,966		
Restricted from Impact Fees			-462,841		
Restricted for Fund Purpose		2,070,231			1,653,047
Restricted to Debt Service				1,655,164	
Assigned to Contingencies	300,000				
Assigned to Other Purposes	1,800,000				
Assigned To Fund Purposes		8,960	5,486,367	9,155,574	
Unassigned Fund Balance	17,809,411				
Total Equity	22,574,615	2,079,191	44,969,069	10,810,738	1,653,047
Total Liabilities and Equity	42,141,256	2,080,408	46,934,024	18,826,962	1,667,042

AUBURN SCHOOL DISTRICT NO. 408
BALANCE SHEETS - TRUST FUNDS AND ACCOUNT GROUPS
May 31, 2016

	TRUST FUNDS		ACCOUNT GROUPS	
	PRIV PURP TRUST	NBN EMPLOY BENEFITS	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT
ASSETS				
Cash and cash equivalents	597,160	171,376		
Restricted Cash	1,718	502		
Due From Other Funds	0	0		
Accounts receivable				
Interest receivable	0	0		
Fixed assets			273,385,864	
Other debits:				
Amount available in Debt Service Fund				10,810,738
Amount to be provided for retirement of general long-term obligations				107,713,300
Total Assets	598,877	171,878	273,385,864	118,524,038
LIABILITIES and EQUITY				
Liabilities:				
Accounts Payable	0	0		
Compensated absences payable				2,939,038
Due to other governments	965	283		
Due To Other Funds		0		
General obligation bonds payable				115,585,000
Total Liabilities	965	283	0	118,524,038
Equity:				
Investment in general fixed assets			273,385,864	
Fund balances:				
Assigned To Fund Purposes	597,912	171,596		
Total Equity	597,912	171,596	273,385,864	0
Total Liabilities and Equity	598,877	171,878	273,385,864	118,524,038

<p align="center">Auburn School District No. 408 General Fund Budget Status Summary</p>	
---	--

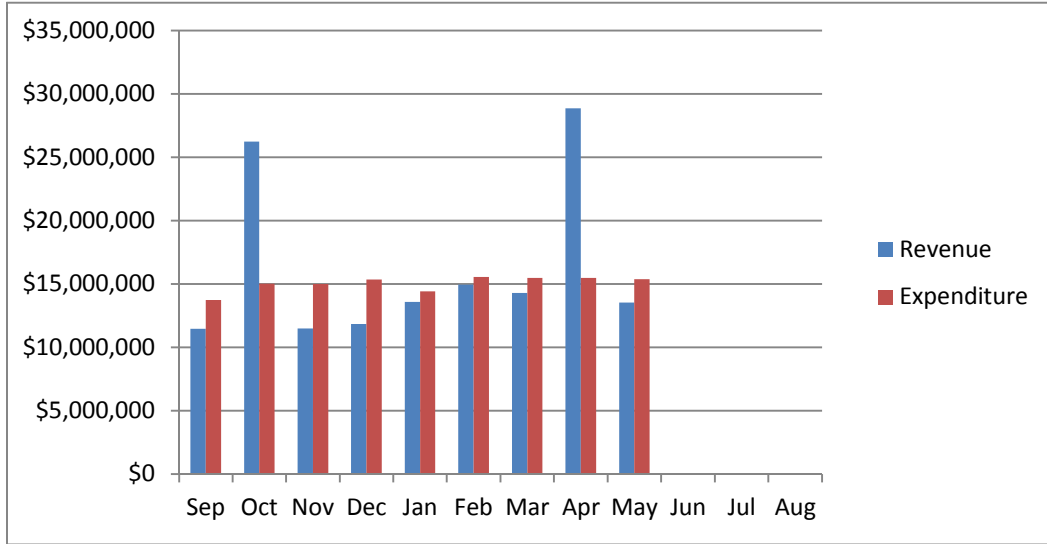
	REVENUE			EXPENDITURES			FUND BALANCE
Fiscal Year 2015 - 16	Average Cum %	Actual Cum %	Actual Monthly	Average Cum %	Actual Cum %**	Monthly Amount	Beginning 10,306,157
September	5.97%	5.97%	11,443,447	7.04%	11.20%	13,737,159	8,016,795
October	19.65%	19.65%	26,224,267	14.73%	19.06%	15,023,392	19,231,249
November	25.63%	25.63%	11,472,737	22.42%	26.38%	14,993,672	15,710,314
December	31.80%	32.11%	11,821,950	30.28%	33.87%	15,345,106	12,778,481
January	38.89%	39.40%	13,587,231	37.66%	41.10%	14,399,492	12,358,800
February	46.68%	47.19%	14,942,850	45.62%	48.82%	15,537,546	11,764,104
March	54.13%	54.64%	14,274,773	53.55%	56.79%	15,480,856	10,558,020
April	69.18%	69.69%	28,852,294	61.47%	64.34%	15,460,114	23,950,200
May	76.23%	76.99%	13,531,793	69.34%	72.07%	15,370,375	22,574,615
June							
July							
August							
			Revenue			Expenditure	Fund Balance
Anticipated - First Budget			191,714,925			195,187,148	6,527,777
Actual - At Fiscal Year End							
** Includes encumbrances.							

	REVENUE			EXPENDITURES			FUND BALANCE
Fiscal Year	Average	Actual	Actual	Average	Actual	Monthly	Beginning
2014 - 15	Cum %	Cum %	Monthly	Cum %	Cum %**	Amount	9,416,432
September	5.64%	5.63%	9,600,271	6.59%	11.23%	11,493,198	7,523,505
October	19.96%	19.93%	24,381,007	14.62%	18.99%	13,998,540	17,905,973
November	27.27%	26.57%	12,457,337	22.71%	26.78%	14,097,667	15,140,231
December	33.90%	33.18%	11,280,745	30.57%	34.44%	13,715,438	12,705,623
January	40.39%	39.91%	11,049,790	38.24%	42.20%	13,366,760	10,814,353
February	46.91%	46.82%	11,114,885	46.01%	49.17%	13,541,044	8,936,027
March	54.03%	54.20%	12,123,196	54.11%	54.11%	14,124,959	7,367,771
April	68.71%	69.23%	24,991,693	62.38%	64.91%	14,418,327	18,551,214
May	76.52%	77.04%	13,295,630	70.27%	72.61%	13,753,159	18,093,684
June	81.15%	81.97%	7,883,016	78.32%	80.67%	14,037,824	12,442,773
July	88.71%	89.74%	12,879,517	86.60%	88.58%	14,437,607	11,242,453
August	98.02%	99.05%	15,843,044	96.23%	96.22%	16,779,340	10,306,157
			Revenue			Expenditure	Fund Balance
Anticipated - First Budget			170,274,046			174,344,494	5,962,883
Actual - At Fiscal Year End			168,650,646			167,760,921	10,306,157
** Includes encumbrances.							

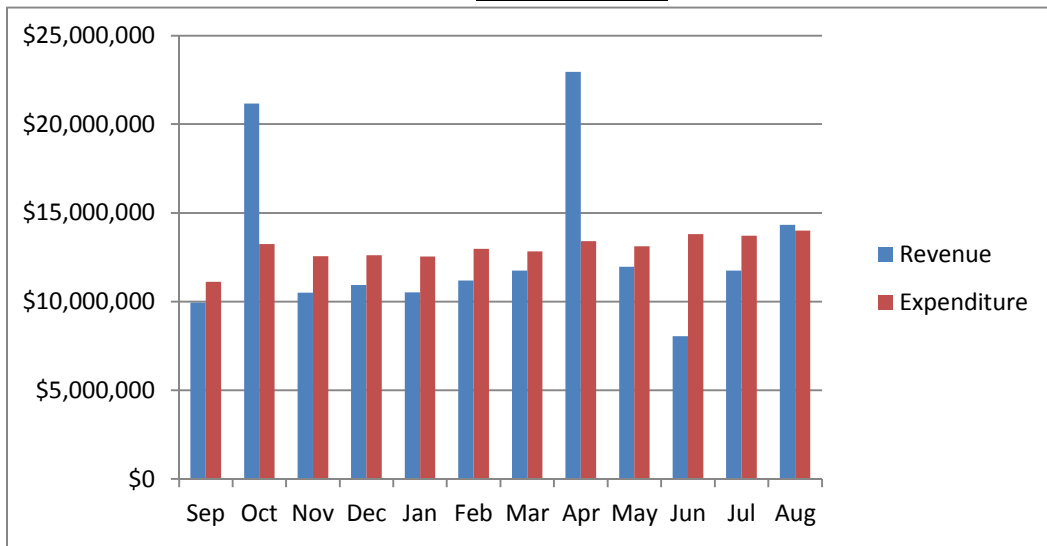
	REVENUE			EXPENDITURES			FUND BALANCE
Fiscal Year 2013-14	Average Cum %	Actual Cum %	Actual Monthly	Average Cum %	Actual Cum %**	Monthly Amount	Beginning 10,133,329
September	6.76%	6.51%	9,950,137	11.19%	11.15%	11,113,769	8,969,697
October	19.63%	20.36%	21,159,285	19.66%	19.15%	13,247,446	16,881,536
November	26.73%	27.23%	10,494,071	27.00%	26.90%	12,563,614	14,811,993
December	34.26%	34.39%	10,933,571	34.53%	34.40%	12,617,333	13,128,231
January	41.53%	41.28%	10,526,689	42.31%	41.97%	12,539,519	11,115,401
February	48.89%	48.60%	11,182,251	50.04%	49.91%	12,981,238	9,316,414
March	56.54%	56.29%	11,749,451	57.80%	57.60%	12,820,932	8,244,933
April	70.37%	71.31%	22,945,138	66.38%	65.65%	13,411,868	17,778,203
May	78.49%	79.14%	11,965,259	74.16%	73.50%	13,119,004	16,624,458
June	83.94%	84.41%	8,057,108	81.77%	82.10%	13,808,972	10,872,594
July	91.49%	92.10%	11,749,445	89.63%	90.25%	13,713,359	8,908,680
August	100.07%	101.48%	14,319,827	97.25%	98.14%	14,002,912	9,225,640
			Revenue			Expenditure	Fund Balance
Anticipated - First Budget			152,776,040			158,891,993	4,808,633
Actual - At Fiscal Year End			155,029,778			155,939,966	9,416,432
** Includes encumbrances.							

AUBURN SCHOOL DISTRICT No. 408 GENERAL FUND

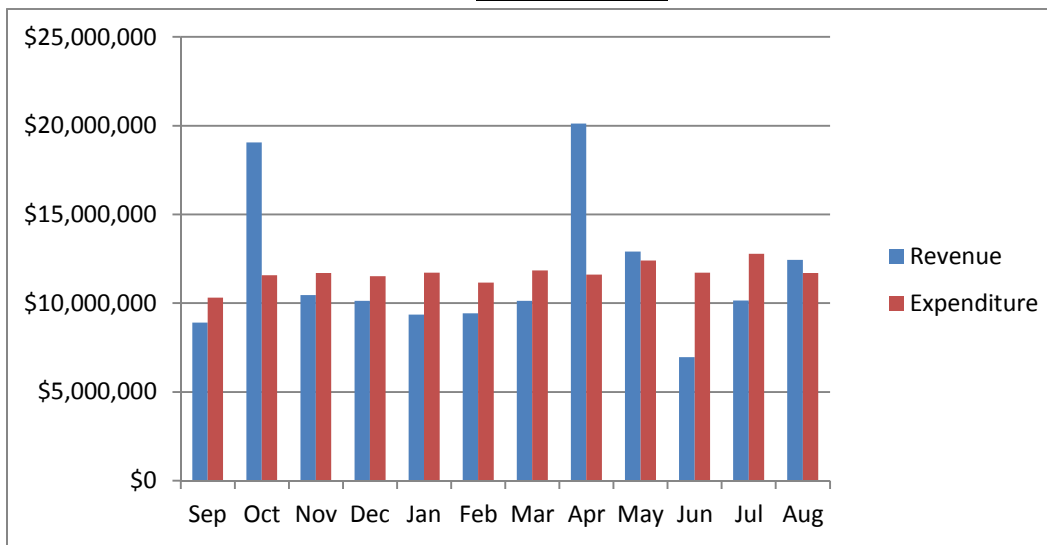
2015 - 16



2014 - 15



2013 - 14



Auburn School District No. 408
General Fund Budget Status
For the Month of May, 2016

	Annual Budget	Actual For Month	Total For Year	Encumbrance	Balance	Percent
TOTAL BEGINNING FUND BALANCE	\$ 10,000,000		10,310,508			
REVENUES AND OTHER FINANCING SOURCES						
1000 Local Taxes	38,375,108	3,442,280	36,976,978		1,398,130	96.36%
2000 Local Non-Tax	9,044,074	432,398	3,482,335		5,561,739	38.50%
3000 State, General Purpose	102,804,458	6,633,945	77,255,211		25,549,247	75.15%
4000 State, Special Purpose	24,208,994	1,419,247	18,719,196		5,489,798	77.32%
5000 Federal, General Purpose	8,383	-	6,537		1,846	77.98%
6000 Federal, Special Purpose	16,671,208	1,347,486	10,473,164		6,198,044	62.82%
7000 Revenues from Other District	500,000	254,327	574,830		(74,830)	114.97%
8000 Revenues from Other Agencies	102,700	-	106,018		(3,318)	103.23%
9000 Other Financing Sources	-	2,112	3,971		(3,971)	0.00%
Total Revenues & Other Finance Sources	191,714,925	13,531,793	147,598,240	-	44,116,685	76.99%
EXPENDITURES						
00 Regular Instruction	110,931,027	9,021,775	78,458,278	23,812,023	8,660,726	92.19%
10 Federal Stimulus	1,078,839	56,413	535,614	29,325	513,900	52.37%
20 Special Ed Instruction	23,008,590	1,873,527	17,422,090	5,430,742	155,758	99.32%
30 Vocational Instruction	7,088,356	639,712	4,864,655	1,603,044	620,657	91.24%
50&60 Compensatory Education	13,723,811	1,036,250	8,764,257	2,690,734	2,268,820	83.47%
70 Other Instructional Pgms	2,918,190	79,806	739,618	146,872	2,031,700	30.38%
80 Community Services	1,390,747	62,142	644,908	129,559	616,280	55.69%
90 Support Services	35,047,587	2,600,749	23,904,715	8,614,742	2,528,131	92.79%
Total Expenditures	195,187,147	15,370,375	135,334,134	42,457,041	17,395,973	91.09%
Excess Revenues/Other Financing Sources						
Over (under) Expend & Oth Financing Uses	(3,472,222)	(1,838,581)	12,264,106			
Total Ending Fund Balance	\$ 6,527,778		22,574,615			
Ending Fund Balance Accounts						
GL 821 Restricted for Carryovers						
GL 828 Restricted for Food Services	-		2,115,257			
GL 840 Nonspendable Fund Bal - Inv	-		549,946			
GL 875 Unrsrvd Dsgntd-Conting	-		300,000			
GL 888 Assigned to Other Purposes	-		1,800,000			
GL 890 UnRsrvd Undsgntd Fnd Bal	6,527,777		17,809,411			
Total Ending Fund Balance	\$ 6,527,777		\$ 22,574,615			
Fund Balance % of Expenditures	3%		17%			

Auburn School District No. 408
Capital Projects Fund Budget Status
For the Month of May, 2016

	Annual Budget	Actual For Month	Total For Year	Encumbrance	Balance	Percent
TOTAL BEGINNING FUND BALANCE	\$ 40,522,320		\$ 43,284,549			
REVENUES AND OTHER FINANCING SOURCES						
1000 Local Taxes	6,111,538	328,624	5,691,384		420,154	93.13%
2000 Local Non-Tax	2,034,253	85,883	712,558		1,321,695	35.03%
3000 State, General Purpose	-	-	-		-	0.00%
4000 State, Special Purpose	12,000,000	788,985	8,935,787		3,064,213	74.46%
5000 Federal, General Purpose	-	-	-		-	0.00%
6000 Federal, Special Purpose	-	-	-		-	0.00%
7000 Revenues from Other District	-	-	-		-	0.00%
8000 Revenues from Other Agencies	-	-	-		-	0.00%
9000 Other Financing Sources	-	-	-		-	0.00%
Total Revenues & Other Financing Sources	20,145,791	1,203,492	15,339,728	-	4,806,063	76.14%
EXPENDITURES						
10 Sites	-	3,123	6,683	-	(6,683)	0.00%
20 Buildings	55,299,500	834,754	11,502,994	1,637,269	42,159,237	23.76%
30 Equipment	3,600,000	89,549	2,067,649	1,029,771	502,579	86.04%
40 Energy	-	8,574	77,882	90,414	(168,296)	0.00%
50 Sales & Lease Expenditures		-	-	-	-	0.00%
60 Bond Issuance Expenditures		-	-	-	-	0.00%
90 Debt		-	-	-	-	0.00%
Total Expenditures	58,899,500	936,000	13,655,208	2,757,454	42,486,838	27.87%
Excess Revenues/Other Financing Sources Over (under) Expend. & Oth Financing Uses	(38,753,709)	267,492	1,684,520			
Total Ending Fund Balance	\$ 1,768,611		\$ 44,969,069			
Ending Fund Balance Accounts						
GL 861 Restricted from Bond Proceeds	(19,703,155)		9,295,018			
GL 862 Restricted from Levy Proceeds	10,056,906		9,443,559			
GL 863 Restricted from State Proceeds	400,832		21,206,966			
GL 865 Restricted from Other Proceeds	(213,566)		-			
GL 866 Restricted from Impact Fees	(1,206,659)		(462,841)			
GL 889 Assigned to Fund Purpose	12,434,253		5,486,367			
GL 890 UnRsrvd Undsgntd Fnd Bal						
Total Ending Fund Balance	\$ 1,768,611		\$ 44,969,069			

Auburn School District No. 408
ASB Fund Budget Status
For the Month of May, 2016

	Annual Budget	Actual For Month	Total for Year	Encumb	Balance	Percent
TOTAL BEGINNING FUND BALANCE	\$ 1,209,158		\$ 1,455,536			
REVENUES AND OTHER FINANCING SOURCES						
1000 General Student Body	1,757,962	50,821	609,971		1,147,991	34.70%
2000 Athletics	274,070	9,978	183,449		90,621	66.94%
3000 Classes	266,435	22,094	91,823		174,612	34.46%
4000 Clubs	1,827,047	112,832	1,077,369		749,678	58.97%
6000 Private Moneys	116,070	3,845	49,475		66,595	42.63%
Total Revenues & Other Financing Sources	4,241,584	199,570	2,012,088	-	2,229,496	47.44%
EXPENDITURES						
1000 General Student Body	1,350,029	36,640	425,264	26,168	898,597	33.44%
2000 Athletics	411,123	13,478	223,673	20,075	167,375	59.29%
3000 Classes	273,824	9,159	52,793	3,500	217,531	20.56%
4000 Clubs	2,104,020	151,626	1,050,494	131,998	921,529	56.20%
6000 Private Moneys	117,120	5,369	62,354	-	54,766	53.24%
Total Expenditures	4,256,116	216,273	1,814,577	181,741	2,259,799	46.90%
Excess Revenues/Other Financing Sources Over (under) Expend. & Oth Financing Uses	(14,532)	(16,702)	197,511			
Total Ending Fund Balance	\$ 1,194,626		\$ 1,653,047			
Ending Fund Balance Accounts						
GL 819 Restricted for Fund Purpose	1,194,626		1,653,047			
GL840 Nonspendable-Inven/Prepaid			-			
GL 889 Assigned to Fund Purposes						
Total Ending Fund Balance	\$ 1,194,626		\$ 1,653,047			

Auburn School District No. 408
Debt Service Fund Budget Status
For the Month of May, 2016

	Annual Budget	Actual For Month	Total Year	Encumbrance	Balance	Percent
TOTAL BEGINNING FUND BALANCE	\$ 5,992,670		\$ 6,189,257			
REVENUES AND OTHER FINANCING SOURCES						
1000 Local Taxes	14,798,633	1,417,050	14,490,067		308,566	97.91%
2000 Local Non-Tax	60,910	3,239	20,883		40,027	34.28%
3000 State, General Purpose		-	-		-	0.00%
5000 Federal, General Purpose		-	-		-	0.00%
6000 Federal, Special Purpose		-	-		-	0.00%
9000 Other Financing Sources		-	-		-	0.00%
Total Revenues & Other Financing Sources	14,859,543	1,420,289	14,510,950		348,593	97.65%
EXPENDITURES						
Matured Bond Expenditures	6,535,000	-	6,535,000	-	-	100.00%
Interest on Bonds	6,572,213	-	3,354,469	-	3,217,744	51.04%
Interfund Loan Interest	-	-	-	-	-	0.00%
Bond Transfer Fees	-	-	-	-	-	0.00%
Arbitrage Rebate		-	-	-	-	0.00%
Underwriter's fees		-	-	-	-	0.00%
Total Expenditures	13,107,213	-	9,889,469	-	3,217,744	75.45%
Other Financing Uses		-	-			
Excess Revenues/Other Financing Sources Over (under) Expend. & Oth Financing Uses	1,752,330	1,420,289	4,621,481			
Total Ending Fund Balance	\$ 7,745,000		\$ 10,810,738			
Ending Fund Balance Accounts						
GL 810 Reserved For Other Items			-			
GL 830 Reserved For Debt Service	5,992,670		1,655,164			
GL 889 Assigned to Fund Purposes	1,752,330		9,155,574			
GL 890 UnRsrvd Undsgntd Fnd Bal			-			
Total Ending Fund Balance	\$ 7,745,000		\$ 10,810,738			

Auburn School District No. 408
Transportation Vehicle Fund Budget Status
For the Month of May, 2016

	Annual Budget	Actual For Month	Total For Year	Encumb	Balance	Percent
TOTAL BEGINNING FUND BALANCE	\$ 1,398,615		\$ 2,070,231			
REVENUES AND OTHER FINANCING SOURCES						
1000 Local Taxes	-	-	8		(8)	0.00%
2000 Local Non-Tax	10,768	1,304	8,952		1,816	83.14%
3000 State, General Purpose		-	-		-	0.00%
4000 State, Special Purpose	740,000	-	-		740,000	0.00%
5000 Federal, General Purpose		-	-		-	0.00%
8000 Revenues from Other Agencies		-	-		-	0.00%
9000 Others Financing Sources		-	-		-	0.00%
Total Revenues & Other Financing Sources	750,768	1,304	8,960	-	741,808	1.19%
EXPENDITURES						
Type 30 Equipment	1,660,000	-	-	1,329,124	330,876	80.07%
Total Expenditures	1,660,000	-	-	1,329,124	330,876	80.07%
Excess Revenues/Other Financing Sources Over (under) Expend & Oth Financing Uses	(909,232)	1,304	8,960			
Total Ending Fund Balance	\$ 489,383		\$ 2,079,191			
Ending Fund Balance Accounts						
GL 819 Restricted for Fund Purposes	1,398,615		2,070,231			
GL 889 Assigned to Special Fund Purposes	(909,232)		8,960			
GL 890 UnRsrvd Undsgntd Fnd Bal			-			
Total Ending Fund Balance	\$ 489,383		\$ 2,079,191			

AUBURN SCHOOL DISTRICT No. 408

ASB FUND

MAY, 2016

HIGH SCHOOLS

	Auburn High	Auburn Mountainview	Auburn Riverside	West Auburn	TOTAL
	401	405	408	504	
BEGINNING BALANCE	\$ 192,557.22	\$ 293,008.85	\$ 378,119.49	\$ 8,083.13	\$ 871,768.69
REVENUES	\$ 469,453.48	\$ 483,603.04	\$ 580,339.73	\$ 1,529.99	\$ 1,534,926.24
EXPENDITURES					
General	\$ 50,807.18	\$ 108,279.68	\$ 71,970.41	\$ 1,068.18	\$ 232,125.45
Athletics	97,342.48	38,874.93	72,992.52	-	209,209.93
Classes	5,635.94	15,033.80	13,345.97	-	34,015.71
Clubs	301,357.73	256,939.78	386,571.18	2.00	944,870.69
Private Monies	2,748.74	18,768.67	13,728.55	372.00	35,617.96
TOTAL EXPENDITURES	\$ 457,892.07	\$ 437,896.86	\$ 558,608.63	\$ 1,442.18	\$ 1,455,839.74
TRANSFERS					
General	\$ 31,583.00	\$ 27,128.32	\$ 44,520.69	\$ -	\$ 103,232.01
Athletics	(15,823.00)	(5,829.37)	(28,142.51)	-	(49,794.88)
Classes	(600.00)	(270.00)	(12,264.83)	-	(13,134.83)
Clubs	(15,160.00)	(19,471.18)	(4,113.35)	-	(38,744.53)
Private Monies	-	(1,557.77)	-	-	(1,557.77)
TOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ 0.00
OVER/ (UNDER)	\$ 11,561.41	\$ 45,706.18	\$ 21,731.10	\$ 87.81	\$ 79,086.50
ENDING BALANCE	\$ 204,118.63	\$ 338,715.03	\$ 399,850.59	\$ 8,170.94	\$ 950,855.19

AUBURN SCHOOL DISTRICT No. 408

ASB FUND

MAY, 2016

MIDDLE SCHOOLS

	Cascade	Mt. Baker	Rainier	Olympic	TOTAL
	202	207	206	203	
BEGINNING BALANCE	\$ 75,400.79	\$ 56,277.45	\$ 99,861.62	\$ 103,013.60	\$ 334,553.46
REVENUES	\$ 67,463.21	\$ 73,808.49	\$ 77,962.03	\$ 43,510.38	\$ 262,744.11
EXPENDITURES					
General	\$ 36,311.07	\$ 18,554.47	\$ 15,391.55	\$ 13,257.15	\$ 83,514.24
Athletics	754.00	4,171.52	3,636.70	5,900.52	14,462.74
Classes	-	1,611.59	-	324.00	1,935.59
Clubs	21,146.13	28,847.32	39,086.18	12,159.39	101,239.02
Private Monies	2,765.52	1,087.48	2,330.21	2,070.76	8,253.97
TOTAL EXPENDITURES	\$ 60,976.72	\$ 54,272.38	\$ 60,444.64	\$ 33,711.82	\$ 209,405.56
TRANSFERS					
General	\$ 10,350.00	\$ 15,701.17	\$ 4,132.14	\$ 1,830.00	\$ 32,013.31
Athletics	(6,000.00)	(7,650.00)	(4,339.59)	(630.00)	(18,619.59)
Classes	(4,350.00)	(1,729.60)	-	-	(6,079.60)
Clubs	-	(6,321.57)	207.45	(1,200.00)	(7,314.12)
Private Monies	-	-	-	-	-
TOTAL TRANSFERS	\$ -	\$ -	\$ 0.00	\$ -	\$ (0.00)
OVER/ (UNDER)	\$ 6,486.49	\$ 19,536.11	\$ 17,517.39	\$ 9,798.56	\$ 53,338.55
ENDING BALANCE	\$ 81,887.28	\$ 75,813.56	\$ 117,379.01	\$ 112,812.16	\$ 387,892.01

AUBURN SCHOOL DISTRICT NO. 408
PRIVATE PURPOSE TRUST FUND STATEMENT
May 31, 2016

REVENUES:

InvestED	20,757
Scholarship Donations:	
6003 Daan Ansingh	1,000
6007 Pat Kuhlman	1,160
6016 Auburn Community	(43)
6019 AHS Tribute Sch	750
6023 Optimist Scholarship	2,000
6057 Rachel Gives	2,352
6060 ARHS Raven School	165
6061 ARHS Sports Med	50
6063 ARHS Viscom School	656
6064 ARHS Yearbook	1,944
6065 ARHS Counseling	1,639
6066 AMHS Counselora	79
6068 Burton/Moberg	500
6076 Hirose Memorial	300
6079 AHS Alumni	1,886
6082 Dave Goethals	500
6083 Juan Huseby	4,000
6085 Walker Mens	500
6089 Watt Memorial	500
6103 Linda Cowan	150
6105 Culinary Arts	1,565
6110 Marilyn Valent	1,000
6111 AHS K Strand	150
6112 AHS S Leonard	350
6117 ARHS Cheer Schl	3,077
6118 ARHS DECA	280
6121 Andrew Bonwell	500
6122 TEALS Scholars	1,000
6201 AMHS Booster	8,000
6204 Auburn Noon Lions	2,000
6300 ROF Scholarship	214
6402 American Legion	400
6405 AAEOP	1,500
6406 AAWP	800
6407 AEA	3,001
6409 PEO Scholarship	1,000
6410 PSEA	2
6412 Molen Ortho	1,500
6415 Bill Profit	2,329
6416 Gillman Robinson	300
6501 Invest Ed- AHS	6,350
6502 Invest Ed - Casc	1,465
6503 Invest Ed - Oly	1,370
6505 Invest Ed - AMHS	6,475
6520 Invest Ed - RAI	700
6521 Invest Ed - WAHS	610
6527 Invest Ed - MTB	800
6528 Invest Ed - ARHS	2,987
7003 Pioneer Shoe Fund	1,800
7004 ARHS Win Wishes	4,552

7005 AHS Booster Club	10,400	
7006 Native Am Students	15,000	
7010 Food Bank	<u>816</u>	
Total Scholarship Donations		102,381
Interest Allocation Adjustments		-2
Interest		<u>2,530</u>
Total Revenues		<u>104,909</u>

EXPENDITURES:

InvestED		21,684
6015 Dick Scobee mem	-2,000	
6018 AHS Jr Masonic	-100	
6065 ARHS Counseling	350	
6088 Volney Wolters	-500	
6089 Watt Memorial		
6095 F&P Knudtson Me		
6099 AMHS Cheer		
6100 AMHS Drama	-190	
6102 ASD Athleticasd		
6103 Linda Cowan	-250	
6105 Culinary Arts	1,500	
6405 AAEOp	300	
6406 AAWP	200	
7003 Pioneer Shoe Fund	643	
7004 ARHS Win Wishes	2,403	
7005 AHS Booster Club	9,643	
7006 Native Am Students	10,437	
7009 Chinook Shoe Fund	253	
7010 Food Bank	816	
Total Expenditures		<u>45,189</u>
Excess of Revenue over (under) Expenditure		59,720
Fund Balance - Beginning of the Year		<u>538,192</u>
Fund Balance - Year to Date		<u><u>\$ 597,912</u></u>

AUBURN SCHOOL DISTRICT NO 408
NBN Employee Benefits Trust Fund Statement
May 31, 2016

ADDITIONS:

Contributions from Plan Members	\$ 206,848.00
Investment Earnings	<u>550.94</u>
Total Additions	<u>207,398.94</u>

DEDUCTIONS:

Benefits Claims	168,171.88
State Program Fees	<u>-</u>
Total Deductions	<u>168,171.88</u>

NET DEDUCTIONS	39,227.06
-----------------------	-----------

Net Assets at Beginning of Year	<u>132,368.51</u>
---------------------------------	-------------------

Net Assets Year To Date	<u><u>\$ 171,595.57</u></u>
-------------------------	-----------------------------

AUBURN SCHOOL DISTRICT NO. 408
Local Grants Received in May, 2016

Donor	Recipient	Amount
PSESD	ASD	\$7,530.00
Communities in Schools	Dick Scobee	\$3,636.05
Communities in Schools	Terminal Park	\$7,317.26
Communities in Schools	Cascade	\$4,644.94
Communities in Schools	Olympic	\$4,207.15
Communities in Schools	Mt. Baker	\$3,081.42
Private Donation	Alpac	\$50.00
PTA Donation	Evergreen	\$4,000.00
Target	Evergreen	\$50.00
Anonymous ASB Donation	Evergreen	\$56.30
Box Tops	Chinook	\$375.60
Target	Chinook	\$50.00
Danielle Kinney - Bus Zoo	Chinook	\$428.00
Jila Jacobsen	Chinook	\$69.00
Gifts and Donations	Lake View	\$50.00
Target	Lake View	\$11.62
Walmart	Gildo Rey	\$2,500.00
Bank Settlement	Lea Hill	\$56.30
Target	Lea Hill	\$162.80
Box Tops	Pioneer	\$9.80
Target	Pioneer	\$92.98
PTA Donation	Dick Scobee	\$166.00
Kula Foundation Coke	Terminal Park	\$54.14
Target	Terminal Park	\$100.00
US Again	Terminal Park	\$26.24

Target	Ilalko	\$86.77
PTA Donation	Ilalko	\$1,900.00
Box Tops	Hazelwood	\$907.00
McDonald's	Hazelwood	\$1,571.31
World's Finest Chocolate	Hazelwood	\$51.75
Ella Podeszwa	Hazelwood	\$50.00
PTA Donation	Hazelwood	\$2,626.69
Target	Hazelwood	\$200.00
US Again	Hazelwood	\$70.86
Girl Scout Troop #4049	Hazelwood	\$2,185.62
David Campbell - Supplies KCDA	Lake Land Hills	\$30.00
PTA Donation	Lake Land Hills	\$6,574.18
Target	Lake Land Hills	\$286.26
Target	Cascade	\$50.00
PTA Donation	Cascade	\$563.82
Target	Cascade	\$35.64
Box Tops	Olympic	\$21.50
Orlyn Carney - Band Don Action	Olympic	\$500.00
United Way	Olympic	\$300.00
Target	Olympic	\$25.00
Box Tops	Rainier	\$9.00
Target	Rainier	\$50.00
US Again	Rainier	\$60.66
Gary Ly - Realtor	Rainier	\$500.00
Target	Auburn Riverside	\$152.24
Target	West Auburn	\$25.00
Don Wilson	West Auburn	\$110.60
Muckleshoot	ASD	\$110,231.33
Total		<u>\$167,900.83</u>

**AUBURN SCHOOL DISTRICT NO. 408
RESOLUTION NO. 1221**

**A RESOLUTION TO ADOPT THE GENERAL FUND, CAPITAL PROJECTS FUND,
TRANSPORTATION VEHICLE FUND, DEBT SERVICE FUND, AND ASSOCIATED
STUDENT BODY PROGRAM FUND BUDGETS FOR THE
2016-17 FISCAL YEAR.**

WHEREAS, the General Fund Budget, the Capital Projects Fund Budget, the Transportation Vehicle Fund Budget, the Debt Service Fund Budget, and the Associated Student Body Program Fund Budget have been prepared in accordance with the existing law, and

WHEREAS, the notice of the preparation of said budgets and the public hearings have been duly published according to aforesaid laws, and

WHEREAS, the public had an opportunity to be heard for or against any section of the budgets at the board meeting held on June 27, 2016 at the James P. Fugate Administration Center, 915 Fourth Street Northeast, Auburn, Washington, and

WHEREAS, the Board of Directors have received and reviewed the detailed budgets as presented,

NOW, THEREFORE, BE IT RESOLVED to officially adopt the 2016-17 budgets as follows:

A. General Fund	\$209,728,202
B. Capital Projects Fund	32,920,000
C. Transportation Vehicle Fund	600,000
D. Debt Service Fund	16,856,863
E. Associated Student Body Fund	4,697,747

ADOPTED this 27th day of June, 2016.

**BOARD OF DIRECTORS
AUBURN SCHOOL DISTRICT NO. 408**

ATTEST:

Secretary to the Board



Washington State Auditor's Office

Government that works for citizens

Accountability Audit Report

Auburn School District No. 408

King County

For the period September 1, 2013 through August 31, 2015

Published May 26, 2016

Report No. 1016839





Washington State Auditor's Office

May 26, 2016

Board of Directors
Auburn School District No. 408
Auburn, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the District's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

A handwritten signature in cursive script that reads "Troy X. Kelley".

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

TABLE OF CONTENTS

Audit Summary	4
Related Reports	5
Information About The District	6
About The State Auditor's Office	7

AUDIT SUMMARY

Results in brief

In most areas we audited, District operations complied with applicable requirements and provided adequate safeguarding of public resources. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

However, we noted certain matters that we communicated to District management in a letter dated May 20, 2016, related to Associated Student Body fundraising. We appreciate the District's commitment to resolving those matters.

About the audit

This report contains the results of our independent accountability audit of Auburn School District No. 408 from September 1, 2013 through August 31, 2015.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the District's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Cash receipting
- Open public meeting minutes
- Payments/expenditures
- Student enrollment reporting
- Associated Student Body

RELATED REPORTS

Financial

Our opinion on the District's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the District's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

Federal grant programs

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the District's major federal programs, which are listed in the Schedule of Findings and Questioned Costs section of the separate financial statement and single audit report. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

INFORMATION ABOUT THE DISTRICT

Auburn School District No. 408 provides public education to preschool through 12th grade students. The public education provided includes an academic program of basic education, a comprehensive education for special education students including preschool, a career and technical education program at the secondary level, a special program for academically gifted students, and alternative programs for those students requiring individualized learning opportunities.

An elected, five-member Board of Directors governs the District. The Superintendent is appointed by the Board and is responsible for the day-to-day operations. The District is located within King and Pierce counties and serves the cities of Auburn, Algona, Pacific and a portion of the cities of Black Diamond and Kent. The District covers an area of over 62 square-miles with an estimated population of 84,947 residents. Auburn School District operates 14 elementary schools, four middle schools and four high schools. The District operated on a 2014-2015 school year general fund budget of approximately \$174,000,000.

Contact information related to this report	
Address:	Auburn School District No. 408 915 4th N.E. Auburn, WA 98002
Contact:	Troy Dammel, Executive Director of Business Services
Telephone:	(253) 931-4926
Website:	www.auburn.wednet.edu

Information current as of report publish date.

Audit history

You can find current and past audit reports for Auburn School District No. 408 at <http://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor's Office	
Public Records requests	PublicRecords@sao.wa.gov
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov



Washington State Auditor's Office

Government that works for citizens

Financial Statements and Federal Single Audit Report

Auburn School District No. 408

King County

For the period September 1, 2014 through August 31, 2015

Published May 26, 2016

Report No. 1016843





Washington State Auditor's Office

May 26, 2016

Board of Directors
Auburn School District No. 408
Auburn, Washington

Report on Financial Statements and Federal Single Audit

Please find attached our report on Auburn School District No. 408's financial statements and compliance with federal laws and regulations.

We are issuing this report in order to provide information on the District's financial condition.

Sincerely,

A handwritten signature in black ink that reads "Troy X. Kelley".

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

TABLE OF CONTENTS

Schedule Of Findings And Questioned Costs.....	4
Independent Auditor’s Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards	6
Independent Auditor’s Report On Compliance For Each Major Federal Program And Report On Internal Control Over Compliance In Accordance With OMB Circular A-133	9
Independent Auditor’s Report On Financial Statements	12
Financial Section.....	16
About The State Auditor’s Office.....	70

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Auburn School District No. 408
King County
September 1, 2014 through August 31, 2015

SECTION I – SUMMARY OF AUDITOR’S RESULTS

The results of our audit of Auburn School District No. 408 are summarized below in accordance with U.S. Office of Management and Budget Circular A-133.

Financial Statements

We issued an unmodified opinion on the fair presentation of the basic financial statements of the governmental activities, each major fund and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).

Internal Control over Financial Reporting:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the District.

Federal Awards

Internal Control over Major Programs:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the District's compliance with requirements applicable to each of its major federal programs.

We reported no findings that are required to be disclosed under section 510(a) of OMB Circular A-133.

Identification of Major Federal Programs:

The following programs were selected as major programs in our audit of compliance in accordance with OMB Circular A-133.

<u>CFDA No.</u>	<u>Program or Cluster Title</u>
10.553	Nutrition Cluster – School Breakfast Program
10.555	Nutrition Cluster – National School Lunch Program
10.559	Nutrition Cluster – Summer Food Service Program for Children
93.600	Head Start

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by OMB Circular A-133, was \$437,558.

The District qualified as a low-risk auditee under OMB Circular A-133.

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

**Auburn School District No. 408
King County
September 1, 2014 through August 31, 2015**

Board of Directors
Auburn School District No. 408
Auburn, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Auburn School District No. 408, King County, Washington, as of and for the year ended August 31, 2015, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated May 20, 2016. As discussed in Note 1 to the financial statements, during the year ended August 31, 2015, the District implemented Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District’s financial statements will not be

prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

In addition, we noted certain matters that we will report to the management of the District in a separate letter dated May 20, 2016.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other

purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink that reads "Troy X. Kelley". The signature is written in a cursive, flowing style.

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

May 20, 2016

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133**

**Auburn School District No. 408
King County
September 1, 2014 through August 31, 2015**

Board of Directors
Auburn School District No. 408
Auburn, Washington

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM**

We have audited the compliance of Auburn School District No. 408, King County, Washington, with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2015. The District's major federal programs are identified in the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a

major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination on the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2015.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal

control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in cursive script that reads "Troy X. Kelley". The signature is written in dark ink and is positioned above the printed name.

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

May 20, 2016

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Auburn School District No. 408 King County September 1, 2014 through August 31, 2015

Board of Directors
Auburn School District No. 408
Auburn, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Auburn School District No. 408, King County, Washington, as of and for the year ended August 31, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed on page 16.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Auburn School District No. 408, as of August 31, 2015, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Matters of Emphasis

As discussed in Note 1 to the financial statements, in 2015, the District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 17 through 26, budgetary comparison information on pages 63 through 64, information on postemployment benefits other than pensions on page 65, and pension plan information on pages 66 through 67 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards

generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. This schedule is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2016 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report

is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Troy X. Kelley". The signature is written in dark ink and is positioned above the printed name.

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

May 20, 2016

FINANCIAL SECTION

Auburn School District No. 408
King County
September 1, 2014 through August 31, 2015

REQUIRED SUPPLEMENTARY INFORMATION

Management's Discussion and Analysis – 2015

BASIC FINANCIAL STATEMENTS

Statement of Net Position – 2015

Statement of Activities – 2015

Balance Sheet – Governmental Funds – 2015

Reconciliation – Balance Sheet with the Statement of Net Position – 2015

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental
Funds – 2015

Reconciliation – Statement of Revenues, Expenditures and Changes in Fund Balance –
Statement of Activities – 2015

Statement of Fiduciary Net Position – Fiduciary Funds – 2015

Statement of Changes in Fiduciary Net Position – Fiduciary Funds – 2015

Notes to Financial Statements – 2015

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule – General Fund – 2015

Budgetary Comparison Schedule – Special Revenue Fund (Associated Student Body
Fund) – 2015

Actuarial Valuation of Post Employment Benefits Other Than Pension – Schedule of
Funding Progress – 2015

Schedule of the District's proportionate share of the Net Pension Liability – 2015

Schedule of District Contribution – 2015

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Expenditures of Federal Awards – 2015

Notes to the Schedule of Expenditures of Federal Awards – 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Auburn School District No. 408, we offer readers of the district's comprehensive annual financial report (CAFR) this narrative overview and analysis of the financial activities of the district for the fiscal year ended August 31, 2015.

FINANCIAL HIGHLIGHTS

- The district's net position of governmental activities as of August 31, 2015 was \$156,778,296.

During the year, the district had revenues that were \$34.3 million greater than the \$176.4 million in expenses incurred for all governmental activities.
- The general fund revenues exceeded expenditures by \$900,871.
- The state implemented Statement No. 68 of the Governmental Accounting Standards Board (GASB) *Accounting and Financial Reporting for Pensions* for fiscal year 2015 financial reporting which resulted in a decrease in the beginning balance of net position of \$93,541,690 in Governmental Activities.
- On February 11, 2014, Auburn voters approved a \$22 million technology replacement levy. The technology levy is a six-year levy and replaces the 2005 technology. The projected tax rate will remain approximately level at \$6.14 per thousand of assessed valuation. It provides funding to implement recommendations from the 2013 Technology Citizens Ad Hoc Committee. The technology recommendations include:
 - Providing 24/7 access to electronic resources for students, parents and teachers that allow for differentiation of learning, programs and support
 - Providing 1:1 student digital devices like computer tablets
 - Wireless access in all buildings
 - A robust broadband infrastructure to support varied learning structures.
- The Auburn School District board of directors unanimously approved placing a four-year Educational Program and Operations Replacement Levy on the February 9, 2016 ballot. This levy will replace the 2012 levy that expires in 2016. This levy provides 21 percent of the Auburn School District's budget. The total levy will collect \$176.85 million from 2017 to 2020, the total tax rate will remain level. Funds from the levy will be used for:
 - All athletics and activities
 - Special Education
 - Textbooks and Supplies
 - Counselors and Nurses
 - Grounds and Building Maintenance
 - Honors and Advanced Placement education and transportation

OVERVIEW OF THE FINANCIAL STATEMENTS

This report consists of three parts: an introductory section, a financial section, and a statistical section. The financial section includes the independent auditor's report, management's discussion and analysis, the basic financial statements and related notes to the financial statements.

The basic financial statements consist of a series of statements that present different financial views of the district:

- The first two statements are *district-wide financial statements* that provide both short-term and long-term information about the district's overall financial status and activities. For district activities, these statements tell how these services were financed in the short term as well as what remains for future spending.
- All of the remaining statements are *fund financial statements* that report district operations in more detail by providing information about the district's most significant funds. Information is also provided about activities for which the district acts solely as a trustee for the benefit of those outside of the government.

DISTRICT-WIDE FINANCIAL STATEMENTS

The district-wide financial statements are designed to provide a broad overview of district finances, similar to a private-sector business. The *statement of net position* presents information on all of the assets and liabilities of the district. The difference between the two is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the district is improving or deteriorating.

The *statement of activities* presents information showing how the district's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying financial event takes place, regardless of when the cash is actually received or disbursed. Thus, revenues and expenses are reported in this statement for some items that will result in cash receipts or disbursements in future fiscal periods. Earned but unused vacation leave and uncollected taxes are examples of these types of items.

FUND FINANCIAL STATEMENTS

A fund is a group of related accounts used to maintain control over resources segregated for specific activities or objectives. The district uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All district funds can be divided into two categories: governmental funds and fiduciary funds.

GOVERNMENTAL FUNDS

Governmental funds account for essentially the same functions reported as governmental activities in the *district-wide financial statements*. However, unlike these statements, *governmental fund financial statements* focus on how money flows into and out of the funds and the balances left at year-end that are available to spend. These funds use an accounting method called *modified accrual accounting* which measures cash and all other financial assets that can easily be converted to cash. Such information may be useful in evaluating the district's ability to finance the district's educational programs and support operations in the near future.

Because the focus of governmental funds is narrower than that of the district-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the *district-wide financial statements*. By doing so, readers may better understand the long-term impact of the district's near-term financing decisions. Both the governmental fund *balance sheet* and the governmental fund *statement of revenues, expenditures, and changes in fund balances* provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the *governmental fund statement of revenues, expenditures and changes in fund balance* for the General Fund, Associated Student Body (ASB) Fund, Capital Projects Fund, Transportation Vehicle Fund and the Debt Service Fund, all of which are considered major funds.

FIDUCIARY FUNDS

The district is the trustee or fiduciary, for individuals, private organizations and other governments for scholarships and to employees for an employee benefit trust for vision services. All of the district's fiduciary activities are reported in a separate *statement of fiduciary net position and changes in fiduciary net position* under the fiduciary financial statement section. These activities are excluded from the district's other financial statements because the district cannot use these assets to finance its operations. The district is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

STATEMENT OF NET POSITION

The financial statements of the district present a decreased financial position as reflected in the statement of net position. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash was received or paid.

These statements report the district's net position and changes in them. The district's net position (the difference between assets and liabilities/deferred inflows) may be viewed as one way to measure the district's financial health or financial position.

Auburn School District's assets exceeded liabilities by \$156,778,296 at the end of the fiscal year, August 31, 2015.

The **INCREASE** in total net position for the year was \$26,537,536. Key elements of this increase are as follows:

Auburn School District's Net Position
August 31, 2015 and 2014

	Governmental Activities		
	2015	2014	Change
Current and other assets	\$107,150,872	\$ 129,614,947	\$ (22,464,075)
Capital assets	341,116,463	304,266,268	36,850,195
Deferred charges on refunding	4,448,114	4,957,131	(509,017)
Deferred outflows on pensions	4,703,129	-	4,703,129
Total Assets & Deferred Outflows	\$457,418,578	\$438,838,346	\$18,580,232
			-
Other liabilities	10,369,853	20,872,353	(10,502,500)
Long-term debt outstanding	277,834,438	194,055,009	83,779,429
Deferred inflows on pensions	12,435,991	-	12,435,991
Total Liabilities & Deferred Inflows	300,640,282	214,927,362	85,712,920
			-
Net Position			-
Net investment in capital assets	180,154,494	174,403,405	5,751,089
Restricted	27,571,360	17,134,162	10,437,198
Committed	-	5,427,684	(5,427,684)
Assigned	-	2,100,000	(2,100,000)
Unrestricted	(50,947,558)	24,845,733	(75,793,291)
Total Net Position	\$156,778,296	\$223,910,984	(\$67,132,688)

By far, the largest portion of the Auburn School District's net position (76%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The Auburn School District uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although, the Auburn School District's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Auburn School District's net position (18%) represents resources that are subject to external restrictions on how they may be used.

STATEMENT OF ACTIVITIES

Governmental activities improved the district's overall financial position, increasing the district's net position by \$26,537,536. Key elements of the increase are as follows:

AUBURN SCHOOL DISTRICT'S Changes in Net Position

Governmental Activities

For the Fiscal Years Ended August 31, 2015 and 2014

<u>Revenues</u>	2015	2014	Changes
Program Revenues			
Charges for services	\$4,982,693	\$ 5,062,256	\$ (79,563)
Operating grants and contributions	52,591,086	35,973,323	16,617,763
Capital grants and contributions	2,593,835	3,074,239	(480,404)
General revenues			
Property taxes for levies for educational programs	37,948,616	32,260,282	5,688,334
Property taxes for levies for debt service	10,862,080	17,783,458	(6,921,378)
Property taxes for levies for capital improvements and technology	9,941,113	4,611,473	5,329,640
	-	-	-
Unallocated state apportionment and other	91,291,659	85,893,906	5,397,753
Interest and investment earnings	499,289	794,000	(294,711)
Total Revenues	210,710,371	185,452,937	25,257,434
<u>Expenses</u>			
Regular instruction	99,499,733	94,330,409	5,169,324
Special instruction	21,915,880	19,551,130	2,364,750
Vocational instruction	6,736,229	6,397,317	338,912
Compensatory education	13,072,853	12,031,943	1,040,910
Other instructional programs	1,438,772	1,207,119	231,653
Community services	994,727	1,016,496	(21,769)
Support services	19,105,868	17,882,044	1,223,824
Child nutrition services	6,067,066	5,572,688	494,378
Pupil transportation services	7,219,884	7,219,697	187
Extracurricular activities (ASB)	2,189,386	2,263,529	(74,143)
Interest on long-term debt	5,932,437	5,590,734	341,703
Bond issuance costs	-	227,669	(227,669)
Total Expenses	184,172,835	173,290,775	10,882,060
Increase (decrease) in Net Position	26,537,536	12,162,162	14,375,374
Beginning Net Position	223,910,984	211,748,822	12,162,162
Cumulative Change in Accounting Principle Pensions	(93,541,690)	-	(93,541,690)
Other Prior Period Adjustments	(128,534)	-	(128,534)
Ending Net Position	\$ 156,778,296	\$ 223,910,984	\$ (67,132,688)

The largest revenue increase of \$16.6 million was the states construction match portion for the High School Project.

The largest revenue decrease of slightly under \$7 million is in the property taxes for levies for debt service. This is due to the differences between the calendars levy year and the district fiscal year as well as the differences between accrual and cash basis accounting account for the lack of accrual revenue for fiscal 2015.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The focus of the district's *governmental funds* is to provide information on short-term cash inflows, outflows, and balances of spendable resources. Such information is useful in assessing the district's net resources available for spending at the end of the fiscal year.

As the district completed the fiscal year, its governmental funds (as presented in the balance sheets in the Governmental Fund Financial Statement section) reported a combined fund balance of \$63,358,779 a decrease of \$25,166,865 over the prior year combined fund balance of \$88,525,644. This change is primarily the result of the spend down of the capital projects fund balance which is financing the Auburn High School remodel project.

GENERAL FUND

The General Fund is the major operating fund of the district, providing the majority of the resources for educational programs and support operations.

GENERAL FUND REVENUES

Revenues for the General Fund totaled \$168,658,512 in the fiscal year ending August 31, 2015. This was \$13,345,904 or 8.59% more than the prior year. The State of Washington provides over 68% or the largest portion of the District's revenue. Local revenues from local property taxes, and local fees and charges account for over 23% of total revenues. Federal grants provide just over 8% of revenue.

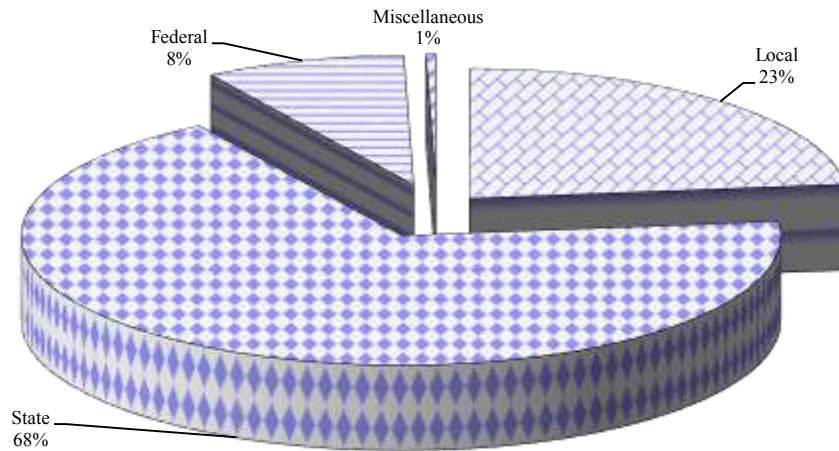
GENERAL FUND REVENUES

<u>Revenue Source</u>	2014-15	2013-14	Increase (Decrease) Amount	Increase (Decrease) Percent
Local Taxes & Non-taxes	\$38,612,602	\$ 36,107,690	\$ 2,504,912	6.94%
State Revenues	114,521,643	105,319,277	9,202,366	8.74%
Federal Revenues	14,977,095	13,240,775	1,736,320	13.11%
Other Revenues	547,172	644,866	(97,694)	-15.15%
Totals	<u>\$ 168,658,512</u>	<u>\$ 155,312,608</u>	<u>\$ 13,345,904</u>	8.59%

The increase of \$9,202,366 state revenues is due to an increase in enrollment, additional MSOC funding, and the addition of the new full day kindergarten funding.

Federal revenues increased slightly by \$1,736,320 primarily due to the Districts participation in the Race to the Top grant.

REVENUE SOURCES



GENERAL FUND EXPENDITURES

Expenditures in the General Fund totaled \$167,761,387 for the fiscal year. This represents an increase of \$11,779,193 or 7.55% over the prior year.

<u>GENERAL FUND EXPENDITURES</u>	2014-15	2013-14	Increase (Decrease) Amount	Increase (Decrease) Percent
Current				
Regular Instruction	\$94,453,405	\$87,948,964	\$ 6,504,441	7.40%
Special Education	20,973,072	18,808,349	2,164,723	11.51%
Vocational Instruction	6,289,673	6,116,658	173,015	2.83%
Compensatory Education	12,400,497	11,408,052	992,445	8.70%
Other Instructional Programs	1,358,427	1,124,538	233,889	20.80%
Community Services	891,328	1,004,058	(112,730)	-11.23%
Support Services	18,692,312	17,456,816	1,235,496	7.08%
Child Nutrition Services	5,959,847	5,460,528	499,319	9.14%
Pupil Transportation Services	6,311,305	6,406,144	(94,839)	-1.48%
Capital Outlay				
Equipment	431,521	248,087	183,434	73.94%
Totals	\$167,761,387	\$ 155,982,194	\$ 11,779,193	7.55%

Increases of \$6.5 million in state funded regular instructional expenditures, \$2,164,723 in special education instructional expenditures and \$173,015 in vocational instruction were the result of increased student enrollments.

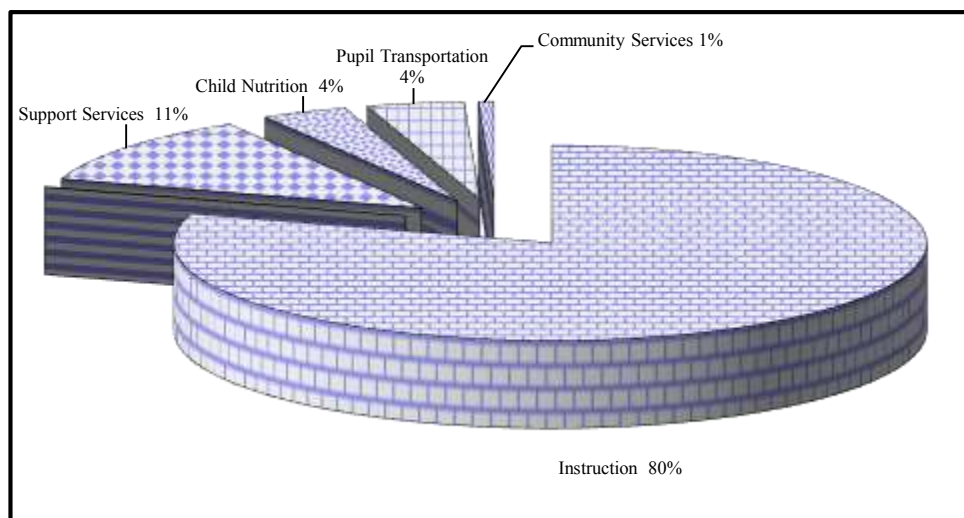
Compensatory education expenditures increased by \$992,445 due to increased federal dollars for Title I programs and increased state dollars for the state counterpart of Title I known as Learning Assistance (LAP). In addition, a continuing growing enrollment of students for whom English is not their first language generated additional state assistance to meet their educational needs.

Child Nutrition cost's increased by \$499,319 last year due to the new federal nutrition guidelines. New guidelines define what types of ingredients the District can purchase, and ultimately serve for student meals.

Pupil Transportation costs decreased by 1.48% or \$94,839 during the year. The decrease was mainly due to the decrease in fuel prices last year.

Special Education expenditures increase by \$2,164,723 during the year. Increased costs occurred due to an increased need to provide services for a growing special needs student population.

EXPENDITURE USES



MAJOR FUND BUDGETARY HIGHLIGHTS

Appropriations are a prerequisite to expenditures in the governmental funds. Appropriations lapse at the end of the fiscal year. The fiscal year 2013-14 budget adopted by the Board of Directors for the district totaled \$245,938,153 including General Fund appropriations of \$174,344,493, Special Revenue Fund (ASB) appropriations of \$4,025,302, Debt Service Fund appropriations of \$15,703,036 Capital Projects Fund appropriations of \$49,788,032 and Transportation Vehicle Fund appropriations totaling \$2,077,290.

Reasons for the significant variances in the general fund between the budget and actual results include:

- Total actual general fund revenues were \$1,626,450 less than budgeted. Almost all of that decrease was due to an over estimation of local non tax revenue received. The District

received approximately \$600,000 less in state and federal aid in 2015.

- Expenditures of \$174,344,493 were \$6,583,106 less than budgeted as a result of continued cost saving initiatives.

Reasons for the significant variances in the capital projects fund between the budget and actual results include:

- State revenues were \$12,741,661 higher than budgeted due to the District receiving \$12,271,179 in state match revenue.
- Expenditures were \$3,143,284 million less than budgeted. Expenditures are largely based on the progress of the Auburn High School re model project.
- Revenues were less than projected in the Associated Study Body Fund by approximately \$1.9 million and expenditures were less than projected by \$1.8 million. Students and their adult advisors did an outstanding job of living within their budget.
- Transportation Vehicle expenditures were \$1,273,318 less than projected due to delayed plans to replace aging buses.

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS

The District's investment in capital assets for its governmental type activities as of August 31, 2015 amounted to \$270,185,819 (net of accumulated depreciation of \$124,298,580). This investment in capital assets includes land, buildings, land and building improvements, furniture and equipment.

During the fiscal year, \$102,389,247 was added to buildings for improvements that met the capitalization policy of \$100,000 and \$17,503,866 was added to Land. In addition, \$1,283,613 was added to equipment that met the capitalization policy of \$5,000 per unit. \$77,723,614 was deducted from construction in progress as a result of the Auburn High School reconstruction majority being completed and was in use, as well as for future school sites and other modernization projects. Surplused equipment that originally cost \$471,267 was removed from the books. Items with a market value were sent to the State of Washington Surplus Property Department to be sold at auction. All other items were sent to the King County Refuse Station.

See Note 4, Changes in Capital Assets, for more information.

CAPITAL ASSETS			
	Capital Assets	Accumulated Depreciation	Net
Land	\$40,494,475	\$ (302,368)	40,192,107
Building & Improvements	374,869,152	(109,787,786)	265,081,366
Equipment	19,615,247	(14,510,794)	5,104,453
Construction In Progress	30,738,537	-	30,738,537
Total	\$465,717,411	\$ (124,600,948)	\$ 341,116,463

DEBT ADMINISTRATION

At the end of the current fiscal year, the district had \$162,285,000 in unlimited general obligation bonds outstanding. This debt is secured by a pledge of the full faith and credit of the district. \$6,535,000 of that debt is due within the next twelve months.

The Washington State Constitution and the Revised Code of Washington 39.36.015 and 39.36.020 limit the amount of general obligation (GO) debt that may be issued. With a vote of the people, debt cannot be incurred in excess of 5% of the value of the taxable property of the district, provided the indebtedness in excess of 2.5% is for capital outlay. For the fiscal year ended August 31, 2015, the maximum GO debt authorized by statutory limit was \$455.9 million. The district had \$162,285,000 of debt outstanding at August 31, 2015, that was subject to that limitation. With \$6.1 million of assets in the Debt Service Fund available for payment of principal, there is a legal debt margin of \$299.9 million.

The district's most recent underlying bond rating from Moody's is Aa2.

See Note 8, Long-Term Liabilities, for more information.

NEXT YEAR'S APPROPRIATIONS AND BUDGET RATES

The 2015-16 appropriations for governmental funds of the district were approved at \$273,049,977, an increase of 11.6% from total appropriations of \$244,534,981 million last year.

Property tax rates of \$6.19 per \$1,000 were projected for 2016, an increase of less than 1% from the 2015 actual tax rates of \$6.14 per \$1,000.

REQUESTS FOR INFORMATION

This financial report is designed to provide the district's citizens, taxpayers, customers, investors and creditors with a general overview of the district's finances and to demonstrate the district's accountability for the money it receives. If you have questions about this report or need additional financial information, visit www.auburn.wednet.edu or contact

Troy Dammel
Executive Director of Business Services
Auburn School District No. 408
915 4th Street NE
Auburn, WA 98002

AUBURN SCHOOL DISTRICT NO. 408
STATEMENT OF NET POSITION
August 31, 2015

		Primary Government
	Note #	Governmental Activities
ASSETS		
Cash and cash equivalents	1.E.1 and 2	\$ 66,106,810
Property tax receivable	1.E.2	34,930,894
Receivables, net	1.E.3	278,859
Due from other governments	1.E.5	5,284,363
Inventories	1.E.6	549,946
Capital assets, net of accumulated depreciation, where applicable:		
Land	4	40,192,107
Buildings & Improvements		265,081,366
Equipment		5,104,453
Construction in Progress	5	30,738,537
TOTAL ASSETS		448,267,335
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding		4,448,114
Pension Plan Experience Difference	6	2,850,176
Pension Plan Assumption Changes	6	18,362
Pension Plan Contributions	6	1,834,591
TOTAL DEFERED OUTFLOWS OF RESOURCES		9,151,243
LIABILITIES		
Accounts payable		7,996,410
Accrued wages and benefits payable		635,223
Due to other governments		57,867
Accrued interest		1,530,973
Unearned revenue	1.E.9	149,380
Long-Term liabilities		-
Due within one year	8	8,255,440
Due in more than one year		269,578,998
TOTAL LIABILITIES		288,204,290
DEFERRED INFLOWS OF RESOURCES		
Pension Plan Change in Proportions	6	11,448,162
Pension Plan Investment Earnings & Charges in Proportion (net difference)	6	987,828
TOTAL DEFERRED INFLOWS OF RESOURCES		12,435,991
NET POSITION		
Net investment in capital assets		180,154,494
Restricted for:		
Child nutrition services		2,115,257
Student activities		1,456,658
Debt service		6,193,501
Capital projects		15,734,290
Acquisition of school buses		2,071,654
Unrestricted		(50,947,558)
TOTAL NET POSITION		\$ 156,778,296

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

AUBURN SCHOOL DISTRICT NO. 408
STATEMENT OF ACTIVITIES
For the Year Ended August 31, 2015

					NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		PROGRAM REVENUES			PRIMARY GOVERNMENT
Functions/Programs	Expenses	Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary Government:					
Governmental Activities:					
Regular Instruction	\$ 99,499,733	\$ 396,489	\$ 1,281,944	\$ 1,895,363	\$ (95,925,936)
Special Instruction	21,915,880	-	12,910,125	-	(9,005,755)
Vocational Instruction	6,736,229	372,168	86,067	-	(6,277,994)
Compensatory Education	13,072,853	-	12,170,523	-	(902,330)
Other Instructional Programs	1,438,772	30,515	14,495,915	-	13,087,658
Community Services	994,727	428,639	-	-	(566,087)
Support Services	19,105,868	314,095	-	-	(18,791,773)
Child Nutrition Services	6,067,066	1,234,977	5,715,993	-	883,903
Pupil Transportation Services	7,219,884	-	5,930,520	698,472	(590,892)
Extracurricular Activities (ASB)	2,189,386	2,205,810	-	-	16,424
Interest Expense on Long-Term Debt	5,932,437	-	-	-	(5,932,437)
Total Governmental Activities	\$ 184,172,835	\$ 4,982,693	\$ 52,591,086	\$ 2,593,835	\$ (124,005,221)

General Revenues:

Taxes:

Property taxes, levies for educational and other programs	37,948,616
Property taxes, levies for debt service	10,862,080
Property taxes, levies for capital improvements and technology	9,941,113
Unallocated State Apportionment & Others	91,291,659
Interest and Investment earnings	499,289

Total General Revenues and Special Items

150,542,757

Changes in Net Position

26,537,536

Net Position - Beginning

223,910,984

Cumulative Effect of Change in Accounting Principle (Pensions)

(93,541,690)

Prior Period Adjustment (See Note 14)

(128,534)

Adjusted Net Position - Beginning

130,240,760

Net Position - Ending

\$ 156,778,296

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

AUBURN SCHOOL DISTRICT NO. 408
BALANCE SHEET
GOVERNMENTAL FUNDS
August 31, 2015

	GENERAL FUND	SPECIAL REVENUE FUND (ASB)	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS:						
Cash and Cash Equivalents	\$ 9,256,036	\$ 1,652,290	\$ 6,204,107	\$ 46,922,161	\$ 2,072,216	\$ 66,106,810
Property Tax Receivable	17,715,007	-	6,576,774	3,929,395	(40)	28,221,136
Accounts Receivable, Net	243,388	-	-	-	-	243,388
Interest Receivable	5,903	732	3,104	25,029	704	35,471
Interfund Receivable	(583)	589	-	-	-	6
Due From Other Government Units	2,169,604	-	-	3,114,759	-	5,284,363
Inventories at Cost	549,946	-	-	-	-	549,946
TOTAL ASSETS	29,939,301	1,653,611	12,783,985	53,991,344	2,072,879	100,441,121
LIABILITIES:						
Accounts Payable	1,234,827	50,609	13,710	6,697,263	-	7,996,410
Accrued Liabilities	635,223	-	-	-	-	635,223
Due to Other Governments	10,225	2,001	-	44,376	1,265	57,867
Interfund Payable	589	(583)	-	-	-	6
Unearned Revenue-Other	900	144,926	-	3,554	-	149,380
TOTAL LIABILITIES	1,881,763	196,953	13,710	6,745,193	1,265	8,838,885
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue-Property Taxes	17,715,007	-	6,576,774	3,929,395	(40)	28,221,136
Unavailable Revenue - Other	22,320	-	-	-	-	22,320
TOTAL DEFERRED INFLOWS OF RESOURCES	17,737,327	-	6,576,774	3,929,395	(40)	28,243,456
FUND BALANCES:						
Nonspendable: Inventories	549,946	-	-	-	-	549,946
Restricted:						
Child Nutrition Federal Grant	2,115,257	-	-	-	-	2,115,257
Student Activities	-	1,456,658	-	-	-	1,456,658
Debt Service	-	-	6,193,501	-	-	6,193,501
Bond Issue Project	-	-	-	15,734,290	-	15,734,290
State Proceeds	-	-	-	12,271,179	-	12,271,179
Acquisition of School Buses	-	-	-	-	2,071,654	2,071,654
Assigned:						
Other Capital Projects	-	-	-	-	-	-
Other Purposes	2,100,000	-	15,311,286	-	-	15,311,286
Unassigned	5,555,008	-	-	-	-	2,100,000
TOTAL FUND BALANCES	10,320,211	1,456,658	6,193,501	43,316,755	2,071,654	63,358,779
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 29,939,301	\$ 1,653,611	\$ 12,783,985	\$ 53,991,344	\$ 2,072,879	\$ 100,441,121

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, 2015

	Total Governmental Funds	Long-Term Assets, Liabilities *	Reclassifications and Eliminations*	Statement of Net Position Totals
ASSETS				
Cash and Cash Equivalents	\$ 66,106,810	\$ -	\$ -	\$ 66,106,810
Property Tax Receivable	28,221,136	6,709,758	-	\$ 34,930,894
Receivables, Net	243,388	-	-	\$ 243,388
Interest Receivable	35,471	-	-	\$ 35,471
Interfund Receivable	6	-	(6)	-
Due from Other Governments	5,284,363	-	-	\$ 5,284,363
Inventories	549,946	-	-	\$ 549,946
Capital Assets, Net	-	341,116,463	-	\$ 341,116,463
TOTAL ASSETS	100,441,121	347,826,220	(6)	448,267,335
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	-	4,448,114	-	4,448,114
Pension Plan Experience, Assumption Changes & Plan Contributions	-	4,703,129	-	4,703,129
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	9,151,243	-	9,151,243
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	100,441,121	356,977,463	(6)	457,418,577
LIABILITIES				
Accounts Payable	7,996,410	-	-	7,996,410
Accrued Liabilities	635,223	-	-	635,223
Due to Other Governments	57,867	-	-	57,867
Interfund Payable	6	-	(6)	-
Accrued Interest	-	1,530,973	-	1,530,973
Unearned Revenue-Other	149,380	-	-	149,380
Long-Term Liabilities - Pension	-	81,249,488	-	81,249,488
Long-Term Liabilities - Non Pension	-	196,584,950.05	-	196,584,950
TOTAL LIABILITIES	8,838,885	279,365,411	(6)	288,204,290
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue-Property Taxes	28,243,456	(28,243,456)	-	-
Pension Plan Investment Earnings & Changes in Proportions	-	12,435,991	-	12,435,991
TOTAL DEFERRED INFLOWS OF RESOURCES	28,243,456	(15,807,465)	-	12,435,991
FUND BALANCES				
Total Fund Balances	63,358,779	93,419,517.05	0	156,778,297
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 100,441,121	\$ 356,977,463	\$ (6)	\$ 457,418,578

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

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

FOR THE FISCAL YEAR ENDED AUGUST 31, 2015

	GENERAL FUND	SPECIAL REVENUE FUND (ASB)	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Local Taxes	\$ 34,203,269	\$ -	\$ -	\$ 6,338,463	\$ 17	\$ 55,877,305
Local Non-Tax	4,409,333	2,216,760	37,412	2,250,938	11,240	8,925,683
State, General Purpose	90,596,566	-	-	-	-	90,596,566
State, Special Purpose	23,925,077	-	-	12,271,179	698,472	36,894,728
Federal, General Purpose	26,024	-	-	-	-	26,024
Federal, Special Purpose	14,951,071	-	-	-	-	14,951,071
Revenues From Other Sources	547,172	-	-	-	13,573	560,744
TOTAL REVENUES	168,658,511	2,216,760	15,372,968	20,860,580	723,301	207,832,121
EXPENDITURES						
Current:						
Regular Instruction	94,453,405	-	-	-	-	94,453,405
Special Instruction	20,973,072	-	-	-	-	20,973,072
Vocational Instruction	6,289,673	-	-	-	-	6,289,673
Compensatory Education	12,400,497	-	-	-	-	12,400,497
Other Educational Programs	1,358,429	-	-	-	-	1,358,429
Community Services	891,328	-	-	-	-	891,328
Support Services	18,692,312	-	-	-	-	18,692,312
Child Nutrition Services	5,959,847	-	-	-	-	5,959,847
Pupil Transportation Services	6,311,305	-	-	-	-	6,311,305
Extracurricular Activities (ASB)	-	2,189,320	-	-	-	2,189,320
Debt Service:						
Principal	-	-	8,795,000	-	-	8,795,000
Interest and Other Charges	-	-	6,808,305	-	-	6,808,305
Capital Outlay:						
Sites	-	-	-	32,121	-	32,121
Buildings	-	-	-	42,926,617	-	42,926,617
Equipment	431,521	-	-	2,776,740	803,972	4,012,233
Energy	-	-	-	909,269	-	909,269
TOTAL EXPENDITURES	167,761,387	2,189,320	15,603,305	46,644,748	803,972	233,002,732
Excess of Revenues Over						
(Under) Expenditures	897,124	27,440	(230,338)	(25,784,167)	(80,671)	(25,170,612)
OTHER FINANCING SOURCES (USES)						
Sale of Equipment	3,747	-	-	-	-	3,747
TOTAL OTHER FINANCING SOURCES (USES)	3,747	-	-	-	-	3,747
NET CHANGE IN FUND BALANCE						
Fund Balances - September 1	900,871	27,440	(230,338)	(25,784,167)	(80,671)	(25,166,865)
Fund Balances - August 31	10,320,211	1,456,658	6,193,501	43,316,756	2,071,654	63,358,780

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
August 31, 2015

	Total Governmental Funds	Long-Term Revenue, Expenses *	Capital Related items *	Long-Term Debt Transactions *	Statement of Activities Totals
REVENUES AND OTHER SOURCES					
Property Taxes	\$ 55,877,305	\$ 2,874,504	\$ -	\$ -	\$ 58,751,808
Local Non-Taxes	8,925,683	-	3,747	-	8,929,430
State, General Purpose	90,596,566	-	-	-	90,596,566
State, Special Purpose	36,894,728	-	-	-	36,894,728
Federal, General Purpose	26,024	-	-	-	26,024
Federal, Special Purpose	14,951,071	-	-	-	14,951,071
Revenues From Other Sources	560,744	-	-	-	560,744
TOTAL	207,832,121	2,874,504	3,747	-	210,710,371
EXPENDITURES/EXPENSES					
Current:					
Regular Instruction	94,453,405	(3,344,878)	8,391,206	-	99,499,733
Special Instruction	20,973,072	359,498	583,311	-	21,915,880
Vocational Instruction	6,289,673	185,434	261,123	-	6,736,229
Compensatory Education	12,400,497	183,133	489,224	-	13,072,853
Other Instructional Programs	1,358,429	29,190	51,153	-	1,438,772
Community Services	891,328	103,399	-	-	994,727
Support Services	18,692,312	87,391	326,164	-	19,105,868
Child Nutrition Services	5,959,847	64,442	42,778	-	6,067,066
Pupil Transportation Services	6,311,305	166,320	742,259	-	7,219,884
Extracurricular Activities (ASB)	2,189,320		66	-	2,189,386
Debt Service:					
Principal	8,795,000	-	-	(8,795,000)	-
Interest and Other Charges	6,808,305	-	-	(875,868)	5,932,437
Capital Outlay:					
Sites	32,121	-	(32,121)	-	-
Buildings	42,926,617	-	(42,926,617)	-	-
Equipment	4,012,233	-	(4,012,233)	-	-
Energy	909,269	-	(909,269)	-	-
TOTAL EXPENDITURES/EXPENSES	233,002,732	(2,166,071)	(36,992,958)	(9,670,868)	184,172,835
EXCESS OF REVENUES OVER UNDER EXPENDITURES	(25,170,612)	5,040,574	36,996,705	9,670,868	26,537,536
OTHER FINANCING SOURCES (USES)					
Sale of Equipment	3,747	-	(3,747)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	3,747	-	(3,747)	-	-
NET CHANGE FOR THE YEAR	\$ (25,166,865)	\$ 5,040,574	\$ 36,992,958	\$ 9,670,868	\$ 26,537,536

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

* See Note 10B

AUBURN SCHOOL DISTRICT NO. 408
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
August 31, 2015

	Private Purpose Trust Fund	Employee Benefit Trust Fund
ASSETS		
Cash and Cash Equivalents	\$ 541,460	\$ 151,752
Due From Other Funds	-	-
Interest Receivable	308	56
TOTAL ASSETS	\$ 541,768	151,808
LIABILITIES		
Accounts Payable	3,165	19,353
TOTAL LIABILITIES	3,165	19,353
NET POSITION		
Held in Trusts for Scholarships and Student Aid	538,603	-
Held in Trust for Member Benefits	-	104,180
NET POSITION	\$ 538,603	\$ 132,455

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

AUBURN SCHOOL DISTRICT NO. 408
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Fiscal Year Ended August 31, 2015

	Private Purpose Trust Fund	Employee Benefit Trust Fund
ADDITIONS		
Donations	\$ 143,486	\$ -
Member Contributions	-	290,214
Investment Earnings	-	606
Total Additions	143,486	290,820
DEDUCTIONS		
Scholarships	167,326	-
Loss On Investments	-	-
Benefit Claims and Expenses	-	262,545
Total Deductions	167,326	262,545
Change in Net Position	(23,840)	28,275
Net Position, Beginning of the year	562,443	104,180
Net Position, End of the year	\$ 538,603	\$ 132,456

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

AUBURN SCHOOL DISTRICT NO. 408
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Auburn School District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principals. The more significant accounting policies of the District are described below:

A. REPORTING ENTITY

The Auburn School District is a municipal corporation organized pursuant to Title 28A *Revised Code of Washington* (RCW) for the purpose of providing public school services to students in grades P-12. Auburn School District operates under an independently elected board of directors. Management of the district is appointed by and is accountable to the board of directors. Fiscal responsibility, including budget authority, the power to set fees, levy property taxes and issue debt consistent with provisions of state statutes, also rests with the board of directors.

Based on the criteria specified in *GASB Statement No. 14, The Financial Reporting Entity*, the district has no component units. The district's Comprehensive Annual Financial Report includes all funds that are controlled by or dependent on the district's board of directors. Control by or dependence on the district was determined on the basis of budget adoption, taxing authority, outstanding debt secured by the general credit of the district, obligation of the district to finance any deficits that may occur, or receipt of significant subsidies from the district.

B. BASIS OF PRESENTATION

The accounts of the district are organized on the basis of funds in governmental fund financial statements, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The district's basic financial statements in this report consist of:

1). Government – Wide Financial Statements

Overall governmental activities are reported here without displaying individual funds or fund types and display information about the district as a whole. The Government-Wide financial statements do not include Fiduciary Funds. The government-wide financial statements consist of the following:

a. Statement of Net Position

The *Statement of Net Position* reports all financial and capital resources. Capital assets (land, land improvements, buildings, building improvements, vehicles, and equipment) are reported at historical cost, net of accumulated depreciation.

b. Statement of Activities

The operations of the district are presented net of the applicable program revenues. General revenues are divided into property taxes, interest and investment earnings, and special and extraordinary items. The expenses and revenues are reported as follows:

I). Expenses - Expenses are reported by function/program that includes direct and indirect expenses. Depreciation expenses are allocated to direct expenses if they can be specifically identified with a function or program. Interest expenses may be considered direct expenses when borrowing is essential to the creation or continuing existence of a program. Otherwise, interest on long-term liabilities is considered an indirect expense.

II). Revenues – Revenues are divided into program revenues and general revenues. Program revenues are derived directly from the program itself or from parties outside the district’s taxpayers, as a whole. These revenues reduce the net cost of the function to be financed from the district’s general revenue. Program-specific grants and contributions include revenues arising from mandatory and voluntary non-exchange transactions with federal or state governments, organizations, or individuals. These revenues are restricted for use in a particular program.

General revenues are revenues that are not required to be reported as program revenues, such as property tax levies for a specific purpose and all non-tax revenue such as interest and investment earnings.

2). Fund Financial Statements

a. Governmental Funds

Governmental fund reporting focuses primarily on the sources, uses, and balances of current financial resources and often has a budgetary orientation. It includes general fund, special revenue fund (associated student body fund), capital projects fund, transportation vehicle fund, and debt service fund. The district considers all governmental funds to be “major funds”.

I). General Fund - This fund is the general operating fund of the district. It accounts for all financial resources of the district, except those required to be accounted for in another fund. In keeping with the principle of as few funds as necessary, child nutrition, maintenance, information services, printing and pupil transportation activities are included in the fund.

II). Special Revenue Fund (Associated Student Body Fund) - This fund is used to account for the extracurricular fees and resources collected in fund-raising events for students. Disbursements require the joint approval of the appropriate student body organization and the district's board of directors. This fund is accounted for as a special revenue fund since the financial resources legally belong to the district.

III). Debt Service Fund - This fund is used to account for the accumulation of resources for the payment of general long-term debt principal, interest and related expenditures. All of the district's issues are serial bonds rather than term bonds and do not require sinking funds for each issue. Therefore, the district maintains one debt service fund for all bond issues. Also, there are no legal requirements that mandate a separate fund for each bond issue.

IV). Capital Projects Fund – This fund is used to account for the financial resources to be used for the construction or acquisition of major capital assets. This fund must be used when projects are financed wholly or in part by bond issues, intergovernmental resources, major private donations, special levies or insurance recoveries. This fund is also used to account for energy capital improvements.

V). Transportation Vehicle Fund – This fund is used to account for the purchase, major repair, rebuilding and debt service expenditures related to pupil transportation equipment. The major sources of revenue in this fund include the state reimbursement for pupil transportation equipment and special levies.

b. Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. Fiduciary Funds such as the private-purpose trust fund and the employee benefits trust fund are used by a district in its fiduciary capacity as trustee for assets held for individuals, private organizations, and other governments.

I). Private-Purpose Trust Fund - All of the income and principal in the private-purpose trust may be disbursed in the course of its operation. It includes money for scholarships donated by community supporters and funds for student aid provided by InvestED, a public charity formerly known as the Saul Haas Foundation.

II). Employee Benefits Trust Fund (Vision Benefits) – This fund accounts for moneys held in trust for employees participating in the district’s self-insured vision benefits plan. Premiums are deposited into, and vision claims are paid from this fund. The district has contracted with a service provider to administer claims payments.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The *government-wide financial statements* measure and report all financial and capital assets, liabilities, revenues, expenses, gains and losses using the economic resources measurement focus and accrual basis of accounting. The accounting objectives of this measurement focus are the determination of operating income, changes in net position or cost recovery, and financial position. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements include the General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund and Transportation Vehicle Fund. They are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the district considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

Fiduciary fund financial statements include the Private-Purpose Trust Fund and the Employee Benefits Trust Fund (Vision Benefits). These funds are reported on the accrual basis of accounting.

1). Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Encumbrances are liquidated at the end of the year; therefore, there are no outstanding encumbrances at year-end.

2). Eliminations and Reclassifications

In the process of aggregating data for the government-wide *statements of net position* and the *statement of activities*, the inter-fund receivables and payables within governmental funds, except those with fiduciary funds, were eliminated.

D. BUDGETS AND BUDGETARY ACCOUNTING

1). General Budget Policies

The Auburn School District budgets its funds in accordance with the Revised Code of Washington Chapter 28A.505 and Chapter 392-123 of the Washington Administrative Code (WAC). The School District Board adopts the budget after a public hearing. An appropriation is a prerequisite to expenditure. Appropriations lapse at the end of the fiscal period. Annual appropriated budgets are adopted at the fund level. Each governmental fund's total expenditures cannot, by law, exceed its formal fund appropriation. Management is authorized to modify specific accounts within the overall fund appropriation. However, only the Board has the authority to increase or decrease a given fund's annual budget. The Board may adopt a revised or supplemental budget appropriation after a public hearing at any time during the fiscal year.

2). Budgetary Basis of Accounting

For budget purposes, revenues and expenditures are accounted for on a modified accrual basis of accounting as prescribed in law for all governmental funds. Beginning fund balance is budgeted as available resources and, pursuant to law; the budgeted ending fund balance cannot be negative.

Formal budgetary accounting is employed as a management control for all governmental funds. Budgets are adopted on the same basis of accounting used to reflect actual revenues and expenditures on a generally accepted accounting principles basis.

E. ASSETS, LIABILITIES, NET POSITION AND FUND BALANCES

1). Cash and Cash Equivalents

The district's cash and cash equivalents consist of cash balances, net of warrants outstanding, and cash equivalents with original maturities of three months or less. At August 31, 2014, total district cash and cash equivalents were \$66,800,023. Of that amount, \$66,106,810 was in the governmental funds and \$693,212 was in the fiduciary funds. At August 31, 2015 total district imprest funds were \$66,456, total district cash on hand was \$0, total district warrants outstanding were \$2,982,350 and the fair market value of the districts funds in the King County Investment Pool was \$66,800,023. In accordance with authorized investment laws, the district's cash equivalents are deposited in the King County Investment Pool. The Pool invests in U.S. Agency mortgage-backed securities to enhance yield. As of August 31, 2015, such securities comprised 0.1% of the Pool's portfolio. As of August 31, 2015, the district's funds invested in the Pool comprised 1.28% of the Pool's portfolio. (See Note 2)

2). Property Taxes

Property tax revenues are collected as the result of special levies passed by the voters in the district. Per Revised Code of Washington 84.60.020, the tax assessment date is January 1 of the calendar year of collection. The tax lien date is January 1 of the year of collection and taxes receivable are recognized as of that date. Current year taxes are due in full as of April 30, and are delinquent after that date. However, without incurring penalty, the taxpayer may elect to pay one half of taxes due by April 30, with the remaining one half taxes due October 31, and are delinquent after that date. Typically, a little more than half of taxes due are collected on the April 30 date. King County forecloses on property following the third year of delinquency. In *governmental fund financial statements*, property tax revenue that is measurable but not available (taxes that are not expected to be collected within the current period) is recorded as receivable and deferred revenue. In *government-wide financial statements*, property tax revenue, net of estimated uncollectible amounts, is accrued at year-end.

3). Accounts Receivable

This account represents amounts due for services rendered by the district, net of allowance for doubtful accounts.

4). Due From/To Other Funds

Interfund receivables and payables and the associated revenues and expenditures/expenses are recorded in the respective funds in *governmental fund financial statements*. Interfund receivables and payables are eliminated in *government-wide financial statements*, except those with fiduciary funds.

5). Due From Other Governments

This account represents \$5,284,363 of receivables for federal grants of \$2,169,604, and local government impact fees of \$3,114,759. Grant revenues are recorded in the year in which the related expenditures are incurred.

6). Inventories

Inventories of instructional materials are valued at cost using the first-in first-out method. Warehoused inventories of food and maintenance and food service supplies are valued at cost using the weighted average method perpetual inventory system. Inventory is charged as an expenditure when it is issued for consumption

7). Bond Discounts, Premiums, Issuance Costs and Refunding Losses

In governmental fund types, bond discounts, premium, issuance costs and refunding losses are recognized in the period of issuance.

8). Capital Assets

Capital Assets, which include property, buildings and improvements, and equipment are reported in the applicable governmental activities in the *government-wide financial statements*. Capital assets are defined by the district as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year for land, furniture, equipment, vehicles and school buses and \$100,000 for buildings, building improvements and depreciable land improvements with an estimated useful life in excess of two years. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized, but are charged to expenditures in the current period. In *governmental fund financial statements*, there is no depreciation for capital assets. However, depreciation is charged to expenses and allocated to various functions/programs in *government-wide financial statements* in compliance with *GASB Statement No. 34* (See Note 4).

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful life using the straight- line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	50 years
Building Improvements	20 years
Depreciable Land Improvements	20 years
School Buses	8-18 years
Equipment and Vehicles	4-10 years

9). Deferred Outflows/Inflows of Resources

The district has adopted the provisions of GASB Statement No. 63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities*. The objective of these statements is to enhance the usefulness of financial reporting as described below.

In addition to assets, the statement of financial position will report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The district only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The district has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

10). Net Position (*Government-wide Financial Statements*)

In government-wide financial statements, the “Invested in Capital Assets, Net of Related Debt” component consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. The “Restricted Net Position” component reports the net position where constraints have been placed on net position by external laws, regulations, or legislation. Therefore, they are available for disbursements only for specific purposes such as debt service and capital projects. The “Unrestricted Net Position” are assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements.

11). Fund Balances (*Governmental Fund Financial Statements*)

The District has adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Government Fund Type Definitions*. The objective of the statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing government fund type definitions. The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balance classifications, under GASB 54 are Nonspendable, Restricted, Committed, Assigned, and Unassigned. These classifications reflect not only the nature of funds, but also provide clarity to the level of restriction placed upon fund balance. Fund balance can have different levels of constraint, such as external versus internal compliance requirements. Unassigned fund balance is a residual classification within the General Fund. The General Fund should be the only fund that reports a positive unassigned balance. In all other funds, unassigned is limited to negative residual fund balance. In accordance with GASB 54, the District classified governmental fund balances as follows:

Nonspendable – includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid items and long term receivables.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts restricted due to constitutional provisions or enabling legislation. This classification includes the child nutrition program, retirement of long term debt, construction programs and other federal and state grants.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the District through formal action of the highest level of decision making authority. Committed fund balance is reported pursuant to resolution passed by the District’s Board of Directors.

Assigned – includes fund balance amounts that are self-imposed by the District to be used for a particular purpose. For funds other than the General Fund, the amount of residual fund balance that is spendable after all restrictions, commitments, and other assignments have been made is classified as assigned in accordance with the *Accounting Manual for Public School Districts for the State of Washington*.

Unassigned – includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

When both restricted and unrestricted fund balances are available for use, it is the District’s policy to use restricted fund balance first, then unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts and the unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

12). Compensated Absences

a). Sick Leave –

Full-time employees earn sick leave at a rate of 12 days per year up to a maximum of one contract year. Under the provisions of RCW 28A.400.210, sick leave accumulated by district employees is paid at death or retirement at the rate of 25% of each day of accrued leave, limited to 180 accrued days. This statute also provides for an annual buy-back of an amount up to the maximum annual accumulation of twelve days. To qualify for annual sick leave buy-back, the employee must have accumulated an excess of 60 days sick leave as of January 1. Sick leave is reported under long-term liabilities in the *Statement of Net Position*. For reporting purposes, 25% of the sick leave liability (up to 180 days) for those eligible for retirement is considered accruable. The vesting method in *GASB Statement No. 16* was applied in calculating the sick leave. The amount of accrued sick leave as of August 31, 2015 was \$2,145,840 and reported as a long-term liability in the *government-wide financial statements*.

b). Vacation Leave –

Vacation leave is accrued according to bargaining agreement rules for those employees eligible. Annual leave accumulated by district employees is paid upon retirement at 100% of per diem value. In addition, annual leave accumulated by classified employees represented by the Public School Employees of Washington bargaining groups is paid upon termination at 100% of per diem value. As of August 31, 2015, vacation leave payable, estimated to be \$790,460 is reported as a long-term liability in the *government-wide financial statements*.

F. REPORTING CHANGES

The District has adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, which requires governmental employers with employees participating in defined benefit pension plans that are administered through trusts or equivalent arrangements to report their proportionate share of the net pension liability (or net assets, if the plan net position exceeds the total pension liability) on the face of their accrual based financial statements.

NOTE 2. DEPOSITS AND INVESTMENTS

By law, the King County Treasurer is the ex-officio treasurer for the district. In this capacity, the County Treasurer receives, deposits and transacts investments on the district's behalf.

A. DEPOSITS

At year-end, the carrying amounts of the district's deposits with financial institutions and with the King County Treasurer were respectively \$75,000 and \$69,715,917, the warrants outstanding were \$2,982,350 and the petty cash, change funds and cash on hand totaled \$11,456. Total district cash and cash equivalents were \$66,800,023. Of this amount, \$66,106,810 were in governmental funds and \$693,212 were in fiduciary funds. (See Note 1). In addition to FDIC insurance, the district's deposits are protected by the Washington Public Deposit Protection Commission (a multiple financial institution collateral pool). The provision for guaranteed coverage against loss applies not only to demand deposits, but also to certificates of deposit, money market deposit accounts, and savings deposits as well as accrued interest through the date of repayment.

B. INVESTMENTS

In accordance with state investment laws, the district's governing body has entered into a formal inter-local agreement with the district's *ex officio* treasurer, King County, to have all of its funds not required for immediate expenditure to be invested in the King County Investment Pool (Pool). All non-invested cash is held in this external investment pool administered by King County, Washington and consequently is not subject to categorization. At August 31, 2015, the fair value of the district investment in the pool was \$69,715,917 with an effective duration of 1.00 years. The pool is not registered by the SEC and does not operate in a manner consistent with the SEC's rule 2a7 which would allow it to be treated as a money market fund for basis of presentation.

Oversight of the Investment Pool is provided by the King County Executive Finance Committee (EFC) pursuant to RCW 36.29.020. The EFC consists of the Chair of the County Council, the County Executive, the Chief Budget Officer, and the Director of the Finance and Business Operations Division. All investments are subject to written policies and procedures adopted by the EFC. The EFC reviews Pool performance monthly.

All investments in cash equivalents are stated at fair value. Fair value is defined as the amount at which a financial instrument could be exchanged in a current transaction between willing parties. Fair value for the King County Investment Pool is provided by the County's safekeeping bank or Bloomberg L.P., a provider of fixed income analytics, market monitors, and security pricing. The net increase in fair value of the district's proportionate share of the King County Investment Pool for 2014-15 was \$49,197. This increase has been recognized and reported against investment income.

Impaired Investments.

As of August 31, 2015, all impaired commercial paper assets have completed enforcement events. The King County impaired investment pool (Impaired Pool) held one commercial paper asset where the Impaired Pool accepted an exchange offer and is receiving the cash flows from the investment's underlying securities. The Impaired Pool also held the residual investments in four commercial paper assets that were part of completed enforcements events, where the Impaired Pool accepted the cash-out option. The district's share of the impaired investment pool principal is \$185,116 and the District's fair value of these investments is \$49,197.

Interest Rate Risk.

As of August 31, 2015, the Pool's average duration was 1.00 years. As a means of limiting its exposure to rising interest rates, securities purchased in the Pool must have a final maturity, or weighted average life, no longer than five years. While the Pool's market value is calculated on a monthly basis, unrealized gains and losses are not distributed to participants. The Pool distributes earnings monthly using an amortized cost methodology.

Custodial Credit Risk.

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. County policy mandates that all security transactions, including repurchase agreements, are settled “delivery versus payment.” This means that payment is made simultaneously with the receipt of the security. These securities are delivered to the County’s safekeeping bank or its tri-party bank.

Credit Risk.

As of August 31, 2015, the district’s investment in the Pool was not rated by a nationally recognized statistical rating organization (NRSRO). In compliance with state statutes, Pool policies authorize investments in U.S. Treasury securities, U.S. agency securities and mortgage-backed securities, municipal securities (rated at least “A” by two NRSROs), commercial paper (rated at least the equivalent of “A-1” by two NRSROs), certificates of deposits issued by qualified public depositories, repurchase agreements, and the Local Government Investment Pool managed by the Washington State Treasurer’s office.

Concentration Risk

Credit risk also can arise in the wake of a failure to adequately diversity investments. However since Pool investments are concentrated in U.S. government obligations and obligations explicitly guaranteed by the U.S. government, this risk is minimal.

NOTE 3. INTERFUND RECEIVABLES AND PAYABLES

As of August 31, 2015, short-term interfund receivables and payables in governmental funds that resulted from various interfund transactions in governmental fund financial statements were as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ (583)	\$ 589
Capital Projects Fund	-	-
ASB Fund	589	(583)
Tran Vehicle	-	-
Total	<u>\$ 6</u>	<u>\$ 6</u>

The interfund balances are liquidated to zero on a monthly basis. Almost all of the interfund transfers are to reimburse the general fund from other funds for processing payroll and other accounts payable in the general fund. In addition, all funds collected in the district are electronically swept on a daily basis into the general fund bank account at the county treasurer. Funds are then disbursed to the appropriate fund as soon as the receipts are reconciled to the daily deposit reports. Total funds disbursed from the General Fund were \$16,103,302. Of this amount \$74,829 was disbursed to the Fiduciary funds and the difference to other Governmental Funds.

NOTE 4. CHANGES IN CAPITAL ASSETS

Purchases of equipment over \$5,000 and building and depreciable land improvements over \$100,000 are capitalized and depreciated in the government-wide financial statements. Land is excluded from depreciation. The district’s property valuation of buildings and contents for insurance purposes was \$306,336,016 on August 31, 2015. In the opinion of the district’s insurance consultant, the amount is sufficient to adequately fund replacement of the district’s assets.

	Balance 9/1/2014	Additions	Deletions	Balance 8/31/2015
Governmental Activities:				
Capital assets, not being depreciated				
Land	\$ 22,990,609	\$ 17,503,866	\$ -	\$ 40,494,475
Construction in progress	108,462,150	(77,723,614)		30,738,537
Total capital assets, not being depreciated	131,452,759	(60,219,747)	-	71,233,012
Capital assets, being depreciated:				-
Buildings and improvements	272,479,905	102,389,247		374,869,152
Furniture and equipment	18,802,901	1,283,613	(471,267)	19,615,247
Total capital assets, being depreciated	291,282,807	103,672,860	(471,267)	394,484,399
Less: accumulated depreciation				-
Buildings and improvements	(104,628,587)	(5,461,568)		(110,090,154)
Furniture and equipment	(13,969,244)	(1,012,817)	471,267	(14,510,794)
Total accumulated depreciation	(118,597,831)	(6,474,384)	471,267	(124,600,948)
Total capital assets, being depreciated, net	172,813,509	97,198,475	-	269,883,451
Governmental activities capital assets, net	\$ 304,137,735	\$ 36,978,728	\$ -	\$ 341,116,463

The increases to buildings and improvements include completed projects transferred from construction in progress less those portions of the projects classified as capitalized and non-capitalized equipment. Only those building improvements and depreciable land improvements that are greater than \$100,000 are capitalized. Additions to equipment include only those capital outlay purchases with a unit cost greater than \$5,000 in accordance with the district's capitalization policy. Decreases to equipment were the result of the sale or trade-in of obsolete equipment. Decreases in buildings and improvements include the removal of improvements made for a special education program that the district no longer operates.

Depreciation

Depreciation expense was charged to governmental activities as follows:

Regular instruction	\$ 4,072,333
Special instruction	583,311
Vocational instruction	263,313
Compensatory education	489,224
Other instructional programs	51,153
Support services	270,721
Child Nutrition services	2,005
Transportation services	742,259
ASB	66
Total depreciation expense	
charged to governmental activities	<u>\$ 6,474,384</u>

NOTE 5. CONSTRUCTION IN PROGRESS

Project	Authorized	Expended	Committed
Auburn High School Modernization	\$ 60,000,000	\$ 2,067,771	\$ 36,067,992
Future School Sites	4,505,473	4,393,216	-
Future Middle School Site #5	-	-	-
Multi-Facility Phase 2 Energy Improvements		5,733,177	-
Cascade & Mt Baker Improvements		3,139,098	-
Evergreen Heights & Gildo Rey Improvements		3,076,656	-
Lakeview Elementary Improvements		2,582,529	-
Multi-Facility Portables		1,959,922	-
Multi-Facility Fiber Optic Project	621,798	621,798	-
Auburn Riverside Improvements		4,626,081	-
Alpac Elementary Improvements	393,153	393,153	-
Secondary School HVAC Improvements	317,653	317,653	-
Lakeland Hills Portable		248,854	-
Multi-Facility Energy Upgrades		318,170	-
Other Improvements		1,260,459	-
Totals Contruction in Progress	\$ 65,838,077	\$ 30,738,537	\$ 36,067,992

NOTE 6. PENSION PLANS**General Information**

The Washington State Department of Retirement Systems (DRS), a department within the primary government of the state of Washington, prepares a stand-alone comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each pension plan. The pension plan's basic financial statement is accounted for using the accrual basis of accounting. The measurement date of the pension plans is June 30. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of pension plans administered by DRS and additions to/deductions from the plans' net position have been determined on the same basis as they are reported by the plans.

Detailed information about the pension plans' fiduciary net position is available in the separately issued DRS CAFR. Copies of the report may be obtained by contacting the Washington State Department of Retirement Systems, P.O. Box 48380, Olympia, WA 98504-8380; or online at <http://www.drs.wa.gov/administrations/annual-report>.

Membership Participation

Substantially all school district full-time and qualifying part-time employees participate in one of the following three contributory, multi-employer, cost-sharing statewide retirement systems managed by DRS: Teachers' Retirement System (TRS), Public Employees' Retirement System (PERS) and School Employees' Retirement System (SERS).

Membership participation by retirement plan as of June 30, 2015, was as follows:

Plan	Active Members	Inactive Vested Members	Retired Members
PERS 1	4,782	1,178	51,070
SERS 2	22,950	5,357	5,796
SERS 3	30,832	6,963	4,825
TRS 1	1,824	323	35,639
TRS 2	13,632	2,357	3,894
TRS 3	51,837	7,655	6,094

The latest actuarial valuation date for all plans was June 30, 2014.

Source: Washington State Office of the State Actuary

Membership & Plan Benefits

Certificated employees are members of TRS. Classified employees are members of PERS (if Plan 1) or SERS. Plan 1 under the TRS and PERS programs are defined benefit pension plans whose members joined the system on or before September 30, 1977. TRS 1 and PERS 1 are closed to new entrants.

TRS is a cost-sharing multiple-employer retirement system comprised of three separate plans for membership purposes: Plans 1 and 2 are defined benefit plans and Plan 3 is a defined benefit plan with a defined contribution component. TRS eligibility for membership requires service as a certificated public school employee working in an instructional, administrative or supervisory capacity.

TRS is comprised of three separate plans for accounting purposes: Plan 1, Plan 2/3, and Plan 3. Plan 1 accounts for the defined benefits of Plan 1 members. Plan 2/3 accounts for the defined benefits of Plan 2 members and the defined benefit portion of benefits for Plan 3 members. Plan 3 accounts for the defined contribution portion of benefits for Plan 3 members. Although members can only be a member of either Plan 2 or Plan 3, the defined benefit portions of Plan 2 and Plan 3 are accounted for in the same pension trust fund. All assets of this Plan 2/3 defined benefit plan may legally be used to pay the defined benefits of any of the Plan 2 or Plan 3 members or beneficiaries, as defined by the terms of the plan. Therefore, Plan 2/3 is considered to be a single plan for accounting purposes.

TRS Plan 1 provides retirement, disability and death benefits. TRS 1 members were vested after the completion of five years of eligible service. Retirement benefits are determined as two percent of the average final compensation (AFC), for each year of service credit, up to a maximum of 60 percent, divided by twelve. The AFC is the total earnable compensation for the two consecutive highest-paid fiscal years, divided by two. Members are eligible for retirement at any age after 30 years of service, or at the age of 60 with five years of service, or at the age of 55 with 25 years of service. Other benefits include temporary and permanent disability payments, an optional cost-of-living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries.

TRS Plan 2/3 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the average final compensation (AFC) per year of service for Plan 2 members and one percent of AFC for Plan 3 members. The AFC is the monthly average of the 60 consecutive highest-paid service credit months. There is no cap on years of service credit. Members are eligible for normal retirement at the age of 65 with at least five years of service credit. Retirement before age 65 is considered an early retirement. TRS Plan 2/3 members, who have at least 20 years of service credit and are 55 years of age or older, are eligible for early retirement with a reduced benefit.

The benefit is reduced by a factor that varies according to age, for each year before age 65. TRS Plan 2/3 members who have 30 or more years of service credit, were hired prior to May 1, 2013, and are at least 55 years old, can retire under one of two provisions: With a benefit that is reduced by three percent for each year before age 65; or with a benefit that has a smaller (or no) reduction (depending on age) that imposes stricter return-to-work rules.

TRS Plan 2/3 members hired on or after May 1, 2013, have the option to retire early by accepting a reduction of five percent for each year of retirement before age 65. This option is available only to those who are age 55 or older and have at least 30 years of service.

TRS Plan 2/3 retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit.

Other benefits include duty and non-duty disability payments, a cost-of-living allowance (based on the Consumer Price Index), capped at three percent annually and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries.

PERS Plan 1 provides retirement, disability and death benefits. PERS 1 members were vested after the completion of five years of eligible service. Retirement benefits are determined as two percent of the member's average final compensation (AFC) times the member's years of service. The AFC is the average of the member's 24 highest consecutive service months. Members are eligible for retirement from active status at any age with at least 30 years of service, at age 55 with at least 25 years of service, or at age 60 with at least five years of service.

Members retiring from inactive status prior to the age of 65 may receive actuarially reduced benefits. PERS Plan 1 retirement benefits are actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, an optional cost-of-living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries.

SERS is a cost-sharing multiple-employer retirement system comprised of two separate plans for membership purposes. SERS Plan 2 is a defined benefit plan and SERS Plan 3 is a defined benefit plan with a defined contribution component. SERS members include classified employees of school districts and educational service districts.

SERS is reported as two separate plans for accounting purposes: Plan 2/3 and Plan 3. Plan 2/3 accounts for the defined benefits of Plan 2 members and the defined benefit portion of benefits for Plan 3 members. Plan 3 accounts for the defined contribution portion of benefits for Plan 3 members.

Although members can only be a member of either Plan 2 or Plan 3, the defined benefit portions of Plan 2 and Plan 3 are accounted for in the same pension trust fund. All assets of this Plan 2/3 defined benefit plan may legally be used to pay the defined benefits of any of the Plan 2 or Plan 3 members or beneficiaries. Therefore, Plan 2/3 is considered to be a single plan for accounting purposes.

SERS provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the member's average final compensation (AFC) times the member's years of service for Plan 2 and one percent of AFC for Plan 3. The AFC is the monthly average of the member's 60 highest-paid consecutive service months before retirement, termination or death. There is no cap on years of service credit. Members are eligible for retirement with a full benefit at 65 with at least five years of service credit. Retirement before age 65 is considered an early retirement. SERS members, who have at least 20 years of service credit and are 55 years of age or older, are eligible for early retirement with a reduced benefit.

The benefit is reduced by a factor that varies according to age, for each year before age 65. SERS members who have 30 or more years of service credit and are at least 55 years old can retire under one of two provisions, if hired prior to May 2, 2013: With a benefit that is reduced by three percent for each year before age 65; or with a benefit that has a smaller (or no) reduction (depending on age) that imposes stricter return-to-work rules.

SERS members hired on or after May 1, 2013, have the option to retire early by accepting a reduction of five percent for each year of retirement before age 65. This option is available only to those who are age 55 or older and have at least 30 years of service. SERS retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, a cost-of-living allowance (based on the Consumer Price Index), capped at three percent annually and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries.

Plan Contributions

The employer contribution rates for PERS, TRS, and SERS (Plans 1, 2, and 3) and the TRS and SERS Plan 2 employee contribution rates are established by the Pension Funding Council based upon the rates set by the Legislature. The methods used to determine the contribution requirements are established under chapters 41.40, 41.32, and 41.35 RCW for PERS, TRS and SERS respectively. Employers do not contribute to the

defined contribution portions of TRS Plan 3 or SERS Plan 3. Under current law the employer must contribute 100 percent of the employer-required contribution. The employee contribution rate for Plan 1 in PERS and TRS is set by statute at six percent and does not vary from year to year.

The Employer and employee contribution rates for the PERS plan are effective as of July 1. SERS and TRS contribution rates are effective as of September 1. The pension plan contribution rates (expressed as a percentage of covered payroll) for 2015 were as follows:

Pension Rates			
	7/1/15 Rate	7/1/14 Rate	
PERS 1			
Member Contribution Rate	6.00%	6.00%	
Employer Contribution Rate	11.18%	9.21%	
Pension Rates			
	9/1/15 Rate	9/1/14 Rate	
TRS 1			
Member Contribution Rate	6.00%	6.00%	
Employer Contribution Rate	13.13%	10.39%	
TRS 2			
Member Contribution Rate	5.95%	4.96%	
Employer Contribution Rate	13.13%	10.39%	
TRS 3			
Member Contribution Rate	varies*	varies*	
Employer Contribution Rate	13.13%	10.39%	**
SERS 2			
Member Contribution Rate	5.63%	4.64%	
Employer Contribution Rate	11.58%	9.82%	
SERS 3			
Member Contribution Rate	varies*	varies*	
Employer Contribution Rate	11.58%	9.82%	**

Note: The DRS administrative rate of .0018 is included in the employer rate.

* = Variable from 5% to 15% based on rate selected by the member.

** = Defined benefit portion only.

The Collective Net Pension Liability

The collective net pension liabilities for the pension plans school districts participated in are reported in the following tables.

The Net Pension Liability as of June 30, 2015:				
Dollars in Thousands	PERS 1	SERS 2/3	TRS 1	TRS 2/3
Total Pension Liability	\$12,789,242	\$4,473,428	\$9,237,730	\$11,220,833
Plan fiduciary net position	(\$7,558,312)	(\$4,067,277)	(\$6,069,588)	(\$10,377,031)
Participating employers' net pension liability	\$5,230,930	\$406,151	\$3,168,142	\$843,802
Plan fiduciary net position as a percentage of the total pension liability	59.10%	90.92%	65.70%	92.48%

The School District's Proportionate Share of the Net Pension Liability (NPL)

At June 30, 2015, the school district reported a total liability of \$81,249,488 for its proportionate shares of the individual plans' collective net pension liability. The district's proportionate share of the collective net pension liability is based on annual contributions for each of the employers participating in the DRS administered plans. At June 30, 2015, the district's proportionate share of each plan's net pension liability is reported below:

June 30, 2015	PERS 1	SERS 2/3	TRS 1	TRS 2/3
District's Annual Contributions	1,080,193	1,484,686	3,498,213	4,165,580
Proportionate Share of the Net Pension Liability	12,294,252	6,202,389	49,526,279	13,226,568

At June 30, 2015, the school district's percentage of the proportionate share of the collective net pension liability was as follows and the changed in the allocation percentage from the prior period is illustrated below.

Allocation percentages	PERS 1	SERS 2/3	TRS 1	TRS 2/3
Current year proportionate share of the Net Pension Liability	0.235030%	1.527114%	1.563259%	1.567497%
Prior year proportionate share of the Net Pension Liability	0.226577%	1.601031%	1.638483%	1.648953%
Net difference percentage	0.008453%	-0.073917%	-0.075224%	-0.081456%

Actuarial Assumptions

Capital Market Assumptions (CMAs) and expected rates of return by asset class are provided by the Washington State Investment Board. The Office of the State Actuary relied on the CMAs in the selection of the long-term expected rate of return for reporting purposes.

The total pension liabilities for TRS 1, TRS 2/3, PERS 1 and SERS 2/3 were determined by actuarial valuation as of June 30, 2014, with the results rolled forward to June 30, 2015, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation	3.0% total economic inflation, 3.75% salary inflation
Salary increases	In addition to the base 3.75% salary inflation assumption, salaries are also expected to grow by promotions and longevity.
Investment rate of return	7.50%

Mortality Rates

Mortality rates used in the plans were based on the RP-2000 Combined Healthy Table and Combined Disabled Table published by the Society of Actuaries. The Office of the State Actuary applied offsets to the base table and recognized future improvements in mortality by projecting the mortality rates using 100 percent Scale BB. Mortality rates are applied on a generational basis, meaning members are assumed to receive additional mortality improvements in each future year, throughout their lifetime. The actuarial assumptions used in the June 30, 2014, valuation were based on the results of the 2007–2012 Experience Study. Additional assumptions for subsequent events and law changes are current as of the 2014 actuarial valuation report.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which a best-estimate of expected future rates of return (expected returns, net of pension plan investment expense, but including inflation) are developed for each major asset class by the Washington

State Investment Board (WSIB). Those expected returns make up one component of WSIB's CMAs. The CMAs contain three pieces of information for each class of assets the WSIB currently invest in:

- Expected annual return
- Standard deviation of the annual return
- Correlations between the annual returns of each asset class with every other asset class

WSIB uses the CMAs and their target asset allocation to simulate future investment returns over various time horizons.

The long-term expected rate of return of 7.50 percent approximately equals the median of the simulated investment returns over a fifty-year time horizon, increased slightly to remove WSIB's implicit and small short-term downward adjustment due to assumed mean reversion. WSIB's implicit short-term adjustment, while small and appropriate over a ten to fifteen-year period, becomes amplified over a fifty-year measurement period.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2015, are summarized in the following table:

TRS1, TRS 2/3, PERS 1, and SERS 2/3		
Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Fixed Income	20.00%	1.70%
Tangible Assets	5.00%	4.40%
Real Estate	15.00%	5.80%
Global Equity	37.00%	6.60%
Private Equity	23.00%	9.60%

The inflation component used to create the above table is 2.20 percent, and represents WSIB's most recent long-term estimate of broad economic inflation.

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent. To determine the discount rate, an asset sufficiency test was completed to test whether the pension plan's fiduciary net position was sufficient to make all projected future benefit payments of current plan members. Consistent with current law, the completed asset sufficiency test included an assumed 7.70 percent long-term discount rate to determine funding liabilities for calculating future contributions rate requirements. Consistent with the long-term expected rate of return, a 7.50 percent future investment rate of return on invested assets was assumed for the test. Contributions from plan members and employers are assumed to continue to be made at contractually required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.50 percent on pension plan investments was applied to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The table below presents the Auburn School District's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50%) or one percentage point higher (8.50%) than the current rate. Amounts are calculated by plan using the district's allocation percentage.

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
PERS1 NPL	\$6,368,671,000	\$5,230,930,000	\$4,252,577,000
Allocation Percentage	0.235030%	0.235030%	0.235030%
Proportionate Share of Collective NPL	\$ 14,968,284	\$ 12,294,252	\$ 9,994,830
SERS2/3 NPL	\$1,282,039,000	\$406,151,000	(\$273,474,000)
Allocation Percentage	1.527114%	1.527114%	1.527114%
Proportionate Share of Collective NPL	\$ 19,578,199	\$ 6,202,389	\$ (4,176,260)
TRS1 NPL	\$3,982,571,000	\$3,168,142,000	\$2,467,801,000
Allocation Percentage	1.563259%	1.563259%	1.563259%
Proportionate Share of Collective NPL	\$ 62,257,917	\$ 49,526,279	\$ 38,578,132
TRS2/3 NPL	\$3,570,229,000	\$843,802,000	(\$1,183,066,000)
Allocation Percentage	1.567497%	1.567497%	1.567497%
Proportionate Share of Collective NPL	\$ 55,963,218	\$ 13,226,568	\$ (18,544,519)

Pension Expense

For the year ending August 31, 2015, the district recognized a total pension expense of \$14,515,983.

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The Pension Plans reported collective Deferred Outflows of Resources and collective Deferred Inflows of resources related to the individual plans. At August 31, 2015, the District reported Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions from the following sources:

PERS 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experiences	\$0	\$0
Net difference between projected and actual earnings on pension plan investments	\$0	\$(672,630)
Changes in assumptions or other inputs	\$0	\$0
Changes in proportion and differences between contributions and proportionate share of contributions	\$0	\$0
Contributions subsequent to the measurement date	\$191,168	\$0
TOTAL	\$191,168	\$(672,630)

SERS 2/3	Deferred Outflows of Resources	Deferred Inflows of Resources	
Difference between expected and actual experiences	\$756,487	\$0	
Net difference between projected and actual earnings on pension plan investments	\$0	\$(1,978,269)	
Changes in assumptions or other inputs	\$6,872	\$0	
Changes in proportion and differences between contributions and proportionate share of contributions	\$0	\$(278,589)	
Contributions subsequent to the measurement date	\$261,999	\$0	
TOTAL	\$1,025,358	\$(2,256,858)	

TERS 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experiences	\$0	\$0
Net difference between projected and actual earnings on pension plan investments	\$0	\$(3,665,750)
Changes in assumptions or other inputs	\$0	\$0
Changes in proportion and differences between contributions and proportionate share of contributions	\$0	\$0
Contributions subsequent to the measurement date	\$620,264	\$0
TOTAL	\$620,264	\$(3,665,750)

TERS 2/3	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experiences	\$2,093,690	\$0
Net difference between projected and actual earnings on pension plan investments	\$0	\$(5,131,514)
Changes in assumptions or other inputs	\$11,490	\$0
Changes in proportion and differences between contributions and proportionate share of contributions	\$0	\$(709,240)
Contributions subsequent to the measurement date	\$761,160	\$0
TOTAL	\$2,866,339	\$(5,840,753)

\$1,834,591 reported as Deferred Outflows of Resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended August 31, 2016.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended August 31	PERS 1	SERS 2/3	TRS 1	TRS 2/3
2016	(260,688)	(612,250)	(1,421,769)	(1,698,803)
2017	(260,688)	(612,250)	(1,421,769)	(1,698,803)
2018	(260,688)	(612,250)	(1,421,753)	(1,698,818)
2019	109,435	343,249	599,541	1,205,753
2020	-	-	-	155,097
Thereafter	-	-	-	-

NOTE 7. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The state, through the Health Care Authority (HCA), administers an agent multiple-employer other post-employment benefit plan. The Public Employees Benefits Board (PEBB) created within the HCA is authorized to design benefits and determine the terms and conditions of employee and retired employee participation and coverage, including establishment of eligibility criteria for both active and retired employees. Programs include medical, dental, life and long-term disability.

Employers participating in the plan include the state (which includes general government agencies and higher education institutions), 57 of the state's K-12 school and educational service districts (ESDs), and 206 political subdivisions. Additionally, the PEBB plan is available to the retirees of the remaining 244 K-12 school districts and ESDs. The Auburn School District's retirees are eligible to participate in the plan under this arrangement.

Plan Description

Eligibility

District members are eligible for retiree medical benefits after becoming eligible for service retirement pension benefits (either reduced or full pension benefits) under Plan 2 or 3 of TRS or SERS.

- Age 65 with 5 years of service
- Age 55 with 20 years of service

Former members who are entitled to a deferred vested pension benefit are not eligible to receive medical and life insurance benefits after pension benefit commencement. Survivors of covered members who die are eligible for medical benefits.

Medical and Life Benefits

Upon retirement, members are permitted to receive medical benefits. Retirees pay the following monthly rates for pre-65 Medical coverage for 2015:

Descriptions	Type of Coverage			
	Non-Medicare Retiree	Non-Medicare Retiree & Spouse	Medicare Retiree	Medicare Retiree & Spouse
Group Health Classic	\$ 600.80	\$ 1,195.35	\$ 148.14	\$ 290.03
Group Health Value	569.38	1,132.51		
Group Health CDHP	530.10	1,044.74		
Kaiser Permanente Classic	619.65	1,233.05	153.02	299.79
Kaiser Permanente CDHP	540.35	1,064.74		
Uniform Medical Plan Classic	578.51	1,150.77	234.69	463.13
Uniform Medical Plan CDHP	535.82	1,056.18		
Premiera Blue Cross Plan F			110.08	313.09
Uniform Dental Plan	45.22	90.44	45.22	90.44
DeltaCare	39.53	79.06	39.53	79.06
Willamette Dental	42.37	84.74	42.37	84.74

For 2015, after age 65, retired members receive a subsidy of 50 percent of their monthly medical premiums up to \$150.

Funding Policy

The funding policy is based upon the pay-as-you-go financing requirements.

Annual OPEB Cost and Net OPEB Obligation

The district's annual other post-employment benefits (OPEB) cost is calculated based upon the annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that if paid on an on-going basis, is projected to cover the normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) over a period not to exceed thirty years. The following tables show the components of the district's annual OPEB cost for the year, the amount actually contributed to the plan and changes in district's Net OPEB Obligation. (NOO).

Determination of Annual Required Contribution	August 31, 2015
Normal Cost at Year End	\$ 2,015,475
Amortization of UAAL	1,283,653
Interest on Normal Cost and Amortization Payment	148,461
Annual Required Contribution (ARC)	<u>\$ 3,447,589</u>

Determination of Net OPEB Obligation	
Annual Required Contribution	\$ 3,447,589
Interest on Prior year Net OPEB Obligation	588,274
Adjustment to ARC	<u>(455,370)</u>
Annual OPEB Cost	3,580,493
Contributions Made	<u>(1,377,845)</u>
Increase in Net OPEB Obligation	2,202,648
Net OPEB Obligation - Beginning of Year	<u>13,072,748</u>
Net OPEB Obligation - End of Year*	<u>\$ 15,275,396</u>

The District's annual OPEB cost, the percentage of OPEB cost contributed to the plan, and the net OPEB obligation for Fiscal Years 2009 to 2015 were as follows:

OPEB COST			
Fiscal Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
8/31/2015	\$ 3,580,493	38.48%	\$ 15,275,396
8/31/2014	\$ 2,847,966	42.51%	\$ 13,072,748
8/31/2013	\$ 2,799,464	41.95%	\$ 11,435,502
8/31/2012	\$ 3,375,691	59.93%	\$ 9,810,315
8/31/2011	\$ 3,702,701	21.98%	\$ 8,444,355
8/31/2010	\$ 3,583,915	22.99%	\$ 5,555,388
8/31/2009	\$ 3,554,516	21.36%	\$ 2,795,263

Funded Status and Funding Progress

As of August 31, 2015 the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$38.5 million, and actuarial value of assets was \$0, resulting in a UAAL of \$38.5 million.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities, consistent with the long-term perspective of the calculations.

The health cost trend rates used for the actuarial study are as follows:

Year	Medical Trend	Life Trend
2009-10	7.00%	3.50%
2010-11	7.00%	3.50%
2011-12	6.50%	3.50%
2012-13	6.00%	3.50%
2013-14	5.50%	3.00%
2014-15	5.00%	3.00%

In the August 31, 2015 actuarial valuation, the Projected Unit Credit Actuarial Cost Method was used. The actuarial assumptions used included a 4.5% discount rate, which is based upon the long-term investment yield on the investments that are expected to be used to finance the payments of benefits.

The UAAL is being amortized as a level percentage of pay on an open basis over a period of 30 years. The UAAL as a percentage of the covered payroll of \$92,928,939 is 41.44%.

For further information on the results the actuarial valuation of the employer provided subsidies associated with state's PEBB plan refer to: http://osa.leg.wa.gov/Actuarial_services/OPEB/OPEB.htm.

NOTE 8. LONG-TERM LIABILITIES

Long-term liability activity for the year ended August 31, 2015 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental activities:					
Bonds Payable:					
2004 UTGO Refunding Bonds	\$ 9,825,000	\$ -	\$ 2,015,000	\$ 7,810,000	\$ 3,920,000
2004 UTGO Bonds	725,000	-	725,000	-	-
2010 UTGO Refunding Bonds	35,450,000	-	-	35,450,000	-
2012 UTGO Refunding Bonds	9,055,000	-	100,000	8,955,000	100,000
2013 UTGO and Refunding Bonds	72,470,000	-	1,705,000	70,765,000	570,000
2014 UTGO and Refunding Bonds	43,555,000	-	4,250,000	39,305,000	1,945,000
Total Bonds Payable	171,080,000	-	8,795,000	162,285,000	6,535,000
Unamortized Bond Premium	17,423,590	-	1,335,336	16,088,254	1,315,871
Net Bonds Payable	188,503,590	-	10,130,336	178,373,254	7,850,871
Net Pension Liabilities:					
PERS Plan 1	11,413,923	2,639,032	1,758,702	12,294,253	-
SERS Plans 2/3	3,360,900	6,423,328	3,581,839	6,202,389	-
TRS Plan 1	48,326,302	8,365,643	7,165,667	49,526,278	-
TRS Plans 2/3	5,325,937	17,433,216	9,532,585	13,226,568	-
Total Net Pension Liabilities	68,427,062	34,861,219	22,038,793	81,249,488	-
Other Liabilities:					
Compensated Absences	2,759,909	2,936,300	2,759,909	2,936,300	404,569
Net OPEB Obligation	13,072,748	2,202,648	-	15,275,396	-
GRAND TOTAL	\$ 272,763,309	\$ 40,000,167	\$ 34,929,038	\$ 277,834,438	\$ 8,255,440

The debt service fund is established to redeem the outstanding bonds. Compensated Absences payments are liquidated by the general fund.

General Obligation Bonds—The annual requirements to amortize all general obligation bonds outstanding as of August 31, 2015, including interest payments, are listed as follows:

Year Ending August 31, 2015	Principal	Interest	Total
2016	6,535,000	6,572,212	13,107,212
2017	10,635,000	6,221,363	16,856,363
2018	10,715,000	5,847,862	16,562,862
2019	10,585,000	5,502,913	16,087,913
2020	10,445,000	5,102,750	15,547,750
2021-2025	56,295,000	18,339,344	74,634,344
2026-2030	43,610,000	7,508,375	51,118,375
2031-2033	13,465,000	1,057,675	14,522,675
Total	\$ 162,285,000	\$ 56,152,494	\$ 218,437,494

General obligation school building bonds payable at August 31, 2015, with their outstanding balances are comprised of the following individual issues:

OUTSTANDING BONDS

\$27,785,000 2004 general obligation refunding bonds, due in installments of \$175,000 to \$4,010,000, beginning December 1, 2004 through December 1, 2016, interest from 2.00% to 5.00%	\$ 7,810,000
\$36,025,000 2010 general obligation refunding bonds, due in installments of \$575,000 to \$8,215,000 beginning December 1, 2010 to December 1, 2021, interest 2% to 5.00%	35,450,000
\$9,290,000 2012 general obligation refunding bonds, due in installments of \$135,000 to \$8,210,000 beginning December 1, 2012 to December 1, 2022, interest 2% to 3.00%	8,955,000
\$78,855,000 2013 general obligation and refunding bonds, due in installments of \$570,000 to \$10,280,000 beginning December 1, 2013 to December 1, 2032, interest 1.5% to 4.00%	70,765,000
\$43,555,000 2014 general obligation and refunding bonds, due in installments of \$775,000 to \$4,275,000 beginning December 1, 2014 to December 1, 2033, interest 1.00% to 5.00%	39,305,000
	<u>\$ 162,285,000</u>

ADVANCE REFUNDING OF 2004 BONDS

On February 7, 2014, the district sold \$43,555,000 in unlimited tax general obligation and refunding bonds at a premium of \$5,244,996. The new money portion of the bonds of \$40,235,000 par value and \$4,975,641 premium represents the final series of bonds issued under the \$110 million bond authorized by the voters on November 6, 2012. The balance of the issue of \$3,320,000 advance refunded \$3,390,000 of the 2004 bonds. The total net refunding savings of \$249,951 had a net present value of \$232,681 as of February 7, 2014, the bond sale settlement date. The percentage savings of the refunded bonds was 6.86%. The net interest cost was 3.72%. Net proceeds of \$3,564,451 were used to purchase United State Treasury Notes. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service on the refunded bonds. As a result, these bonds are considered to be defeased. The District advance refunded these bonds to reduce its total debt service payments.

PRIOR-YEAR DEFEASANCE OF DEBT

In prior years, the district defeased other general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the bonds defeased in the current year as well as those defeased in prior years are not included in the district's financial statements. At August 31, 2013, \$ 80,100,000 of bonds outstanding are considered defeased.

LEGAL DEBT MARGIN

RCW 39.36.015 and RCW 39.36.020 provide that debt cannot be incurred in excess of the following percentages of the value of the taxable property of the district:

- 0.375% Without a vote of the people (Non-bonded debt only per RCW 28A51.010)

- 2.5% With a vote of the people
- 5.0% With a vote of the people, if the indebtedness in excess of 2.5% is for capital outlay.

Assessed valuation of taxable property for 2015 tax collection for bond purposes is \$9,119,672,874.

NOTE 9. RISK MANAGEMENT

A. UNEMPLOYMENT

Auburn School District self-insures for unemployment compensation for all of its employees. Actual employee claims are paid by the State of Washington, Department of Employment Security and then reimbursed by the district. This self-insurance program costs the district less than full participation in the state unemployment compensation program. Since there were no claim payments during the fiscal year due to a credit of \$3,457 at June 30, 2015, it is clear that all of the major prior year claims have been completely paid and the credit will be applied to future claims until exhausted.

B. INDUSTRIAL INSURANCE

For the fiscal year ended August 31, 2015, Auburn School district made payments totaling \$1,383,946 to the Workers' Compensation Trust administered by Puget Sound Educational Service district No. 121 for industrial insurance for all district employees. This trust is operated for the benefit of several neighboring school districts in-lieu-of districts making monthly premium payments to the State of Washington for industrial insurance. This practice enables these districts to pay industrial insurance claims as they occur and minimizes the districts' costs for the program.

C. RISK MANAGEMENT POOL

The district is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. In order to obtain general liability insurance at a cost it considered to be economically justifiable, the district joined the Washington Schools Risk Management Pool administered by Puget Sound Educational Service District No. 121. This pool is a public entity risk pool currently operating as a common risk management and insurance program. It provides coverage for property, liability, vehicle, public official liability, crime, employment practices, machinery breakdown and network security. The district pays an annual premium to the pool for its general insurance coverage. For the fiscal year ended August 31, 2015, the district contributed \$855,412 to the pool.

The agreement for formation of the Washington School Risk Management Pool in 1986 provides that the pool will be self-sustaining through member premiums and reinsure through commercial companies for claims in excess of \$1 million for each property loss. The Pool maintains an excess reinsurance contract with Lexington Insurance Company which provides \$500 million limit of coverage over the Pool's self-insured retention (SIR) limit of \$1 million. This includes boiler and machinery coverage insurance through Hartford Steam Insurance Company with a Pool retention of \$25,000. The Pool purchased liability reinsurance coverage from Alterra for \$2 million excess of \$1 million SIR per occurrence; United Educators for \$7 million excess of \$3 million per occurrence; and excess liability insurance coverage through Chartis for \$10 million excess of \$10 million per occurrence. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Washington School risk Management Pool has published its own financial report for the year ended August 31, 2015. This report can be obtained from:

Washington Schools Risk Management Pool
320 Andover Park East
P. O. Box 88700
Tukwila WA 98138-2700

NOTE 10. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND FINANCIAL STATEMENTS AND GOVERNMENT-WIDE FINANCIAL STATEMENTS

A. RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

Total fund balances for governmental funds	\$ 63,358,780
Total net position for governmental activities in the statement of net position differs because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds. Those assets consist of:	
Land, net of \$302,368 applicable accum. depreciation	\$ 40,192,107
Construction in progress	30,738,537
Buildings and improvements, net of \$109,787,786 accum. depreciation	265,081,367
Furniture and equipment, net of \$ 14,510,794 accumulated depreciation	<u>5,104,453</u>
	341,116,463
Property taxes that are deferred in government funds since not available soon enough to pay for the current period's expenditures.	34,930,894
	22,320
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Accrued interest for general obligation bonds is recognized.	(1,530,973)
Long-term liabilities and deferred outflows of resources that pertain to governmental funds, including bonds payable, are not due and payable in the current period and therefore are not reported as fund liabilities or deferred outflows of resources. All liabilities and deferred outflows of resources, both current and long-term are reported in the statement of net position. Balances at year-end are:	
Deferred Outflows of Resources:	
Deferred Outflow on Refunding	4,448,114
Deferred Outflow on Pension Plans	4,703,129
Liabilities:	
Bonds Payable	(\$162,285,000)
Unamortized bond premiums	(16,088,254)
Compensated Absences	(2,936,300)
Net OPEB Obligation	(15,275,396)
Net Pension Liability - all plans	<u>(81,249,488)</u>
Deferred Inflows of Resources:	
Deferred Inflow on Pension Plans	(12,435,991)
	(277,834,438)
Total net position of governmental activities	<u><u>\$ 156,778,296</u></u>

**B. RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

Net change in fund balances-total governmental funds \$ (25,166,865)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with an initial, individual cost of more than \$5,000 for furniture and equipment and \$100,000 for buildings and improvements are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period (Schedule 4A):

Capital outlays	\$ 43,453,112	
Depreciation expense	<u>(6,474,384)</u>	\$ 36,978,728

The governmental funds report bond proceeds as financing sources, while repayment of bond principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. The repayment of principal reduces the liability. Governmental funds expend issuance costs and premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. However, interest expense is recognized as it accrues, regardless of when it is due. The effect of these differences in the treatment of general obligation bonds and related items is as follows:

Repayment of bond principal	\$ 8,795,000	
Interest and other charges - general obligation bonds	875,868	
Refunding Bond Sale	<u>-</u>	9,670,868

Property tax revenues received prior to the year for which they are being levied are reported as unavailable revenue in the governmental funds. They are, however, recorded as revenues in the statement of activities. Unavailable property tax revenues increased this year. 2,874,504

In the statement of activities, certain operating expenses such as compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used. During this year, accrued vacation and sick leave payable increased by 4,382,949

Net OPEB Obligation (2,202,648)

Change in net position of governmental activities	\$ <u>26,537,536</u>
--	-----------------------------

NOTE 11. SUMMARY OF SIGNIFICANT CONTINGENCIES**LITIGATION**

Auburn School District is party to various pending legal actions arising from its normal educational activities. It is the opinion of the administration that these will be resolved without any material impact on the operations or the financial position of the district.

CLAIMS AND JUDGMENTS

The district participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Since these have not been completed, the amount, if any, of expenditures that may be disallowed by the granting agencies has not yet been determined. The district believes that disallowed expenditures, if any, will not have a material effect on any of the governmental funds or the overall financial position of the district.

NOTE 12. FUND BALANCE (GOVERNMENTAL FUNDS)**CHANGES IN FUND BALANCES**

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
Total Fund Balance 8/31/14	\$ 9,419,340	\$ 1,429,218	\$ 6,423,838	\$ 69,100,923	\$ 2,152,325
Nonspendable: Inventories	105,021	(671)	-	-	-
Restricted:					
Child Nutrition Services	18,317	-	-	-	-
Student Activities	-	28,111	-	-	-
Debt Service	-	-	(230,337)	-	-
Capital Projects	-	-	-	22,972,957	-
Acquisition of Buses	-	-	-	-	(80,671)
Committed:					
Capital Levy Projects	-	-	-	(5,427,684)	-
Assigned:					
Other Capital Projects	-	-	-	(43,329,441)	-
Unassigned	777,533	-	-	-	-
Total Fund Balance 8/31/15	\$ 10,320,211	\$ 1,456,658	\$ 6,193,501	\$ 43,316,755	\$ 2,071,654

NOTE 13. OTHER DISCLOSURES**KING COUNTY DIRECTORS' ASSOCIATION**

The district is a member of the King County Directors' Association (KCDA). KCDA is a purchasing cooperative designed to pool the member districts' purchasing power. This association serves 294 public school districts. District purchases for the calendar year 2014 totaled \$2,781,533. Auburn School District's equity in KCDA totaled \$255,423 as of December 31, 2014. This equity is the accumulation of the annual assignment of KCDA's operating surplus based upon the percentage derived from KCDA's total sales to the district compared to all other districts applied against paid administrative fees. The district may withdraw inventory at a maximum rate of ten (10) percent per year for a ten year period, or the district may withdraw cash equally over a fifteen-year period.

NOTE 14.**PRIOR PERIOD ADJUSTMENTS**

Beginning net position of the District as of August 31, 2015 was restated for prior period adjustments. The adjustments principally relate to the implementation of Statement No. 68 of the Governmental Accounting Standards Board (GASB) Accounting and Financial Reporting for Pensions for fiscal year 2015 financial reporting. The cumulative total is comprised of two calculations: Beginning Deferred Inflows of Pension Plans Investment Earnings (\$26,808,185) and Beginning Net Pension Liability (\$68,427,062), net of Deferred Outflows of Pension Plan Contributions (\$1,693,557). Total Cumulative Effect of Change in Accounting Principle is \$93,541,690.

In addition, a prior period adjustment resulted from the disposal of assets that were not fully depreciated but removed from the Districts capital assets. The historical costs for the assets disposed was \$226,957, with accumulated depreciation of \$101,675, resulting in a loss of \$125,282. This loss was not recorded in the year the assets were disposed. We have now identified this error along with another previous loss of \$3,252, and have adjusted the Beginning Accumulated Depreciation by the total losses not recorded in previous years of \$128,534. This adjustment to the Beginning Accumulated Depreciation also effects the Beginning Net Position by the same amount.

As a result of the two above adjustments, the total Beginning Net Position decreased from \$223,910,984 to \$130,240,760.

REQUIRED SUPPLEMENTARY INFORMATION
AUBURN SCHOOL DISTRICT NO. 408
BUDGETARY COMPARISON SCHEDULE*
GENERAL FUND
FOR THE FISCAL YEAR ENDED AUGUST 31, 2015

	BUDGETED AMOUNTS		ACTUAL AMOUNT	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Local	\$ 40,981,748	\$ 40,717,148	\$ 38,612,602	\$ (2,104,546)
State	113,508,454	113,508,454	114,521,643	1,013,189
Federal	15,262,721	15,262,721	14,977,095	(285,626)
Other	785,723	785,723	547,172	(238,551)
TOTAL REVENUES	170,538,646	170,274,046	168,658,511	(1,615,535)
EXPENDITURES				
CURRENT				
Regular Instruction	94,063,828	95,171,810	94,453,405	718,405
Special Education	19,665,078	20,765,078	20,973,072	(207,994)
Vocational Instruction	6,793,581	6,793,581	6,289,673	503,908
Compensatory Education	12,369,566	12,369,566	12,400,497	(30,931)
Other Instructional Programs	4,292,046	4,292,046	1,358,429	2,933,617
Community Services	1,298,738	1,298,738	891,328	407,410
Support Services	20,060,205	20,060,205	18,692,312	1,367,893
Child Nutrition Services	6,381,461	6,381,461	5,959,847	421,614
Pupil Transportation Services	6,882,864	6,882,864	6,311,305	571,559
CAPITAL OUTLAY				
Equipment	329,144	329,144	431,521	(102,377)
TOTAL EXPENDITURES	172,136,511	174,344,493	167,761,387	6,583,106
Excess of Revenues Over (Under) Expenditures				
	(1,597,865)	(4,070,447)	897,124	4,967,571
OTHER FINANCING SOURCES (USES)				
Sale of Equipment	-	-	3,747	3,747
Total Other Financing Sources (Uses)	-	-	3,747	3,747
Excess of Revenues & Other Financing Sources Over (Under) Expenditures & Other Uses				
	(1,597,865)	(4,070,447)	900,871	4,971,318
FUND BALANCE-September 1	9,301,891	10,033,331	9,419,340	(613,991)
FUND BALANCE -August 31	\$ 7,704,026	\$ 5,962,884	\$ 10,320,211	\$ 4,357,327

* Prepared on the GAAP Budgetary Basis of Accounting

REQUIRED SUPPLEMENTARY INFORMATION
AUBURN SCHOOL DISTRICT NO. 408
BUDGETARY COMPARISON SCHEDULE*
SPECIAL REVENUE FUND (ASSOCIATED STUDENT BODY FUND)
FOR THE FISCAL YEAR ENDED AUGUST 31, 2015

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL	AMOUNT	
REVENUES				
General	\$ 1,753,002	\$ 1,753,002	\$ 651,777	\$ (1,101,225)
Athletics	\$ 243,220	243,220	217,879	(25,341)
Classes	\$ 254,953	254,953	120,022	(134,931)
Clubs	\$ 1,757,792	1,757,792	1,172,331	(585,461)
Private Monies	\$ 102,460	102,460	54,751	(47,709)
Total Revenues	4,111,427	4,111,427	2,216,760	(1,894,667)
EXPENDITURES				
General	1,259,922	1,259,922	502,407	757,515
Athletics	346,921	346,921	281,345	65,576
Classes	290,273	290,273	103,029	187,244
Clubs	2,021,010	2,021,010	1,255,299	765,711
Private Monies	107,176	107,176	47,240	59,936
Total Expenditures	4,025,302	4,025,302	2,189,320	1,835,982
Excess of Revenues Over (Under) Expenditures	86,125	86,125	27,440	(58,685)
FUND BALANCE - September 1	1,090,784	1,090,784	1,429,218	338,434
FUND BALANCE - August 31	\$ 1,176,909	\$ 1,176,909	\$ 1,456,658	\$ 279,749

*Prepared on the GAAP Budgetary Basis of Accounting.

REQUIRED SUPPLEMENTARY INFORMATION
AUBURN SCHOOL DISTRICT NO. 408
ACTUARIAL VALUATION OF POST EMPLOYMENT BENEFITS
OTHER THAN PENSION
SCHEDULE OF FUNDING PROGRESS

Fiscal Year Ended August 31	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL As a Percentage of Covered Payroll
2009	August 31, 2009	\$ -	\$ 39,459,390	\$ 39,459,390	0%	\$ 86,000,573	46%
2010	August 31, 2009	\$ -	\$ 39,459,390	\$ 39,459,390	0%	\$ 87,724,325	45%
2011	August 31, 2011	\$ -	\$ 35,942,820	\$ 35,942,820	0%	\$ 78,871,163	46%
2012	August 31, 2011	\$ -	\$ 35,942,820	\$ 35,942,820	0%	\$ 89,476,306	40%
2013	August 31, 2013	\$ -	\$ 30,118,346	\$ 30,118,346	0%	\$ 81,582,322	36.9%
2014	August 31, 2013	\$ -	\$ 30,118,346	\$ 30,118,346	0%	\$ 84,845,614	35.5%
2015	August 31, 2015	\$ -	\$ 38,509,601	\$ 38,509,601	0%	\$ 92,928,939	41.4%

REQUIRED SUPPLEMENTARY INFORMATION
AUBURN SCHOOL DISTRICT NO. 408
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST 10 FISCAL YEARS*

	2015
Plan: PERS 1	
District's Proportion of the net pension liability (percentage)	0.235030%
District's proportionate share of the net pension liability (amount)	12,294,252
District's covered-employee payroll	342,804
District's proportionate share of the net pension liability (amount) as a percentage of its covered payroll	3586.38%
Plan fiduciary net position as a percentage of the total pension liability	59.10%
Plan: SERS 2/3	
District's Proportion of the net pension liability (percentage)	1.527114%
District's proportionate share of the net pension liability (amount)	6,202,389
District's covered-employee payroll	26,284,813
District's proportionate share of the net pension liability (amount) as a percentage of its covered payroll	23.60%
Plan fiduciary net position as a percentage of the total pension liability	90.92%
Plan: TRS 1	
District's Proportion of the net pension liability (percentage)	1.563259%
District's proportionate share of the net pension liability (amount)	49,526,279
District's covered-employee payroll	1,722,137
District's proportionate share of the net pension liability (amount) as a percentage of its covered payroll	2875.86%
Plan fiduciary net position as a percentage of the total pension liability	65.70%
Plan: TRS 2/3	
District's Proportion of the net pension liability (percentage)	1.567497%
District's proportionate share of the net pension liability (amount)	13,226,568
District's covered-employee payroll	73,340,017
District's proportionate share of the net pension liability (amount) as a percentage of its covered payroll	18.03%
Plan fiduciary net position as a percentage of the total pension liability	92.48%

*This schedule is to be built prospectively until it contains 10 years of data.

REQUIRED SUPPLEMENTARY INFORMATION
AUBURN SCHOOL DISTRICT NO. 408
SCHEDULE OF DISTRICT CONTRIBUTIONS
LAST 10 FISCAL YEARS*

	2015
Plan: PERS 1	
Contractually required contribution	\$ 1,080,192.96
Contributions in relation to the contractually required contributions	\$ 1,080,192.96
Contribution deficiency (excess)	0
District's covered-employee payroll	\$ 342,804.07
Contribution as a percentage of covered-employee payroll	315.11%
Plan: SERS 2/3	
Contractually required contribution	\$ 1,484,686.08
Contributions in relation to the contractually required contributions	\$ 1,484,686.08
Contribution deficiency (excess)	0
District's covered-employee payroll	\$ 26,284,813.05
Contribution as a percentage of covered-employee payroll	5.65%
Plan: TRS 1	
Contractually required contribution	\$ 3,498,212.95
Contributions in relation to the contractually required contributions	\$ 3,498,212.95
Contribution deficiency (excess)	0
District's covered-employee payroll	\$ 1,722,137.35
Contribution as a percentage of covered-employee payroll	203.13%
Plan: TRS 2/3	
Contractually required contribution	\$ 4,165,580.31
Contributions in relation to the contractually required contributions	\$ 4,165,580.31
Contribution deficiency (excess)	0
District's covered-employee payroll	\$ 73,340,017.33
Contribution as a percentage of covered-employee payroll	5.68%

*This schedule is to be built prospectively until it contains 10 years of data.

AUBURN SCHOOL DISTRICT NO. 408
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ending August 31, 2015

1	2	3	4	5	6	7	8	9
Federal Agency Name	Pass Through Agency	Federal Program Title	CFDA Number	Other Identification Number	From Direct Awards	Expenditures From Pass-Through Awards	Total	Foot-Note
U.S. Dept. of Agriculture	WA OSPI	<i>Child Nutrition Services Cluster:</i>						
		School Breakfast Program	10.553		\$	1,269,703	1,269,703	
		National School Lunch Program	10.555			3,988,515	3,988,515	3
		Summer Food Service Program for Children	10.559			225,896	225,896	
		<i>Non-Clustered</i>						
		Fresh Fruit and Vegetable Program	10.582			93,435	93,435	
		Schools and Roads - Grants to States	10.665			7,927	7,927	
		Subtotal U.S. Department of Agriculture			\$	5,585,475	5,585,475	
U.S. Dept of Defense		JROTC Program	12.999		70,141	-	70,141	
		Subtotal U.S. Department of Defense			70,141	-	70,141	
U.S. Dept. of Education	WA OSPI	<i>Special Education Cluster:</i>						
	WA OSPI	Special Education Grants to States	84.027	305092 (2400)		2,565,359	2,565,359	5
	WA OSPI	Special Education Grants to States	84.027	337703 (2402)		206,094	206,094	5
		Total CFDA 84.027					2,771,453	
	WA OSPI	Special Education - Preschool Grants	84.173	363091 (2480)		15,113	15,113	5
		<i>Non-Clustered</i>						
	WA OSPI	Title I Grants to Local Educational Agencies	84.010	201562	\$	3,122,242	3,122,242	4,5
	WA OSPI	Title I Grants to Local Educational Agencies	84.010	224477		11,361	11,361	
		Subtotal CFDA 84.010:					3,133,603	
	WA OSPI	Impact Aid	84.041	7989 53 5300		18,097	18,097	
	WA OSPI	Career & Technical Education - Basic Grants to States	84.048	189085 (3810)		3,643	3,643	
	WA OSPI	Career & Technical Education - Basic Grants to States	84.048	173278 (3860)		82,424	82,424	
		Subtotal CFDA 84.0248					86,067	
		Indian Education - Grants to Local Educational Agencies	84.060	S060A0	22,072		22,072	5
	WA OSPI	21st Century Community Learning Centers	84.287	992822 (5272)		113,545	113,545	
	WA OSPI	English Language Acquisition State Grants	84.365	402038 (6400)		337,180	337,180	5
	WA OSPI	Improving Teacher Quality State Grants	84.367	523341		400,977	400,977	5
	Puget Sound Educational Service District	Race to the Top - District Grants	84.416	1811,1820,1830,		1,281,749	1,281,749	
		Subtotal U.S. Department of Education			22,072	8,157,784	8,179,856	
U.S. Dept. of Health and Human Services	Puget Sound Educational Service District	Head Start	93.600	6100 - E, 6361 - R	\$	608,107	608,107	2
	WA HCA	Medical Assistance Program	93.778			141,426	141,426	
		Subtotal U.S. Dept of Health and Human Services			-	749,532	749,532	
TOTAL FEDERAL AWARDS EXPENDED						92,213	14,492,792	14,585,005

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an Integral Part of this Schedule.

AUBURN SCHOOL DISTRICT No. 408
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ending August 31, 2015

NOTE 1 – BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal Awards is prepared on the same basis of accounting as the district's financial statements. The district uses the accrual basis of accounting. Expenditures represent only the federally funded portions of the program. District records should be consulted to determine amounts expended or matched from non-federal sources.

NOTE 2 - PROGRAM COSTS/MATCHING CONTRIBUTIONS

The awarded Federal Budget of \$636,979.00 for program costs, including the district's local matching share, exceeded the current year expenditures represented by the amount shown.

NOTE 3 - NONCASH AWARDS

The amount of commodities reported on the schedule is the value of commodities distributed by the district during the current year and priced as prescribed by OSPI.

NOTE 4 - SCHOOLWIDE PROGRAMS

The district operates a "schoolwide" program in nine elementary buildings. Using federal funding, schoolwide programs are designed to upgrade an entire educational program within a school for all students, rather than limit services to certain targeted students. The following federal program amount was expended by the district in its schoolwide program: Title I (84.010A)(84.389A) \$3,032,480.77.

NOTE 5 - FEDERAL INDIRECT RATE

The district claimed indirect costs under this grant using its federal restricted rate of 2.96%.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor's Office	
Public Records requests	PublicRecords@sao.wa.gov
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov

1. Approval of Minutes

Recommendation: That the minutes be approved.

Recommendation: That the board hold a special board meeting on Monday, July 25, 6:00 p.m., to conduct their annual evaluation for the 2015-16 school year.

Recommendation: That the above-mentioned policies be accepted for first reading with second reading and adoption scheduled for Monday, July 11.

4. Discussion

RACIAL EQUITY (DRAFT 6-9-16)

The Auburn School District (ASD) is committed to the success of each student in every one of our schools, aspiring to be a world-class educational system preparing all students to be globally competitive for career, college, and life in the 21st century. We will provide a learning environment that is enriching, equitable, and respectful of diversity and promote successful academic outcomes for each student. Educational equity benefits all students as well as our entire community and requires additional or differentiated resources to meet the needs and support the success for each student.

We recognize that historic and persistent opportunity and achievement gaps, disproportionality in disciplinary practice, and a lack of support for reaching the full potential exists for our students of color. These disparities directly conflict with our beliefs that every student can succeed in reaching their full potential. This policy confronts institutional racism and inequities within our district and its systems that perpetuate these disparities. We commit to fostering an environment where race, class, ethnicity, or other personal characteristics will cease to be a determining factor in the success of any student. Closing gaps, while raising achievement for all students, is a top priority for the school board, the superintendent, and all district staff.

The Auburn School District commits to:

- Raise the opportunity and achievement of all students while narrowing the gaps between the highest and lowest achieving students;
- Eliminate racial disparity and disproportionality in all aspects of the educational and administration systems (e.g. disproportionality in discipline of students of color, their over representation in special education, and under representation in various advanced learning programs); and
- Ensure all students, regardless of race, ethnicity, or class, graduate from the Auburn School District ready to succeed in a racially and culturally diverse local, national, and global community.

This will be accomplished by intentional focus on the areas of:

LEADERSHIP

- Recruit, employ, support, retain, and continuously develop a workforce of racially conscious and culturally responsive administrative, instructional, and support personnel;
- Model racial equity in business practices;
- Focus accountability systems and metrics on racially equitable results;
- Eliminate systemic disparities by inviting representatives of traditionally underserved populations to join in examining issues and finding adaptive solutions which address the root causes of inequities, rather than technical solutions which provide a one-time fix;
- Develop the personal, professional, and organizational skills and knowledge of our employees to better enable them to address the roles and presence of racism;

- Ensure systemic equity that includes the intentional involvement of families, students, and community members that bring multiple perspectives and views for solutions to issues that arise;
- Review current district policies, procedures, programs, and professional development through the use of a racial equity analysis tool to ensure that the promotion of racial equity exists; and
- Provide every student with equitable access to a high quality curriculum, support, facilities, and other educational resources, including differentiating resource allocation.

TEACHING AND LEARNING

- Seek and implement culturally responsive curriculum, teaching, and learning practices reflecting the understanding and appreciation of culture, class, language, ethnicity, and other differences that contribute to the uniqueness of each student and staff member;
- Collaborate between teachers and administrators to create and implement culturally responsive instructional practices, curriculum, interventions, and assessments;
- Eliminate practices of identification that lead to the over- or under- representation of any particular student group in intervention or enrichment programs;
- Eliminate disproportionality in the discipline practices of particular student groups; and
- Provide multiple pathways for success in order to meet the diverse needs of our student body and encourage, support, and expect high academic achievement for all students.

The superintendent and/or designees are authorized to develop procedures to implement this policy, including an action plan with clear accountability and metrics. At least quarterly, the school board will be given a report on the progress towards achieving the goals of this policy. The report shall be based on annual goals set by the district team, superintendent, and the school board.

Legal References: RCW 28A.642
 28A.640
 49.60

 WAC 392-190
 WAC 162

Discrimination prohibited
Sexual Equality
Discrimination – Human Rights
Commission
Equal Educational Opportunity
Human Rights Commission

Adoption Date:
Auburn School District
Revised:

~~CURRICULUM DEVELOPMENT~~ **COURSE DESIGN AND ADOPTION OF INSTRUCTIONAL MATERIALS (DRAFT 6-9-16)**

The board recognizes its responsibility for the improvement and growth of the educational program of the schools. To this end, ~~the curriculum shall be evaluated, adapted, and developed on a continuing basis and in accordance with a plan for curriculum growth. Instructional materials shall be selected to assist students in attaining the basic skills and work skills as required by the state.~~ **the course designs shall be evaluated, adapted, and developed on a continuing basis. Instructional materials shall be selected to ensure alignment with state learning standards and enable all students to master foundational skills and knowledge to achieve college and career readiness.**

~~All new courses or major modifications to existing courses must be approved by the superintendent prior to implementation. The superintendent, in turn, shall inform the board before the new course or major revision to an existing course is implemented.~~

~~The superintendent shall establish procedures for curriculum development which provide for involvement of community representatives and staff members at appropriate times, the annual review of selected areas on a cyclical basis, and any suggested changes that should be made as a result of the curriculum study. Such review shall take place at least once during each seven year period.~~

Definitions

For the purpose of policy and procedure 2020, the following definitions will apply:

Course Design is the process that includes identifying and sequencing essential content supporting students' skill development towards state learning standards. Course design involves providing appropriate instructional materials, professional development, and support systems for teachers as they implement the course.

Instructional Materials are all materials designed for use by students and their teachers as learning resources to help students to acquire facts, skills, and/or to develop cognitive processes. These instructional materials, used to help students meet state learning standards, may be printed or digital and may include textbooks, technology-based materials, other educational media, and assessments. They may carry different licensing types from open to all rights reserved. For the purposes of this policy, there are five categories of instructional materials:

Core Instructional Materials are the primary instructional resources for a given course. They are district approved and provided to all students to help meet learning standards and provide instruction towards course requirements.

Alternative Core Materials are the primary instructional materials for a given course that are used with a subset of students. These materials are intended to replace approved core materials and may be used for specialized course offerings or flexible learning environments.

Intervention Materials are designed to support strategic or intensive intervention for students who are at risk of not meeting established learning standards. Intervention materials are used with students to accelerate progress toward particular learning goals based on systematic assessment, decision making, and progress monitoring.

Supplemental Materials are used in conjunction with the core instructional materials of a course. These items extend and support instruction. They include, but are not limited to, books, periodicals, visual aids, video, sound recordings, computer software and other digital content.

Temporary Supplemental Materials are those items used in conjunction with the core instructional materials of a course that are of interest or value for a short period of time and are chosen within district-established guidelines. They are not intended to supplant the adopted curriculum nor be used on a regular instructional basis. Examples might include timely articles from relevant, reliable sources, websites, or news broadcasts. The use of temporary supplemental materials for time periods of over one year requires consideration of the material as either part of the core instructional material for a course or supplemental material for the course depending on the nature and scope of the material.

Instructional Materials Committee is the body that makes core instructional materials adoption recommendations to the school board based on superintendent-established procedures.

Course Design

The superintendent or designee will establish procedures for course design that:

- Provide for the regular review of selected content areas and implementation of any suggested changes.
- Provide for involvement of community representatives and staff members at appropriate times.

Selection and Adoption of Instructional Materials

~~The board is legally responsible for the selection of all instructional materials used in the district. Instructional materials shall be defined as all printed, filmed, or recorded materials furnished by the district for student use and/or included on students' reading lists.~~ **Instructional materials will be selected to ensure they are free of stereotyping and gender, race, class, and other forms of bias, recognizing that, under certain circumstances, biased materials may serve as appropriate resources to present contrasting and differing points of view and biased materials may be employed in order to teach students about bias, stereotyping, and propaganda in historical or contemporary contexts.**

The primary objective in selecting instructional materials is to implement, enrich and support the educational program of the schools. All instructional materials shall be selected in conformance with:

- A. Applicable state and federal laws,
- B. The stated goals and/or standards of the district, and
- C. Procedures established by the instructional materials committee.

Criteria for Selection of Instructional Material

~~Staff shall rely on reason and professional judgment in the selection of materials of high quality materials that comprise a comprehensive collection appropriate for the instructional program. Instructional materials selected shall include, but are not limited to, those which:~~

- ~~A. Enrich and support the curriculum, taking into consideration the varied instructional needs, abilities, interests, and maturity levels of the students served.~~
- ~~B. Stimulate student growth in conceptual thinking, factual knowledge, physical fitness and literary and ethical standards.~~
- ~~C. Provide sufficient variety so as to present opposing views of controversial issues in order that students may develop the skills of critical analysis and informed decision making.~~
- ~~D. Contribute to the development of an understanding of the ethnic, cultural, and occupational diversity of American life.~~
- ~~E. Present objectively the concerns of and build upon the contributions, current and historical, of both sexes, and members of religious, ethnic and cultural groups. The district recognizes that under certain conditions biased materials may represent appropriate resources in presenting contrasting and differing points of view.~~
- ~~F. Provide models which may be used as a vehicle for the development of self-respect, ethnic pride and appreciation of cultural differences, based on respect for the worth, dignity, and personal values of every individual.~~

~~Any requests from organizations which provide instructional materials and/or aids must be examined to insure that such materials meet the criteria above. The principal shall review for accuracy and educational value to the total school program all materials or activities proposed by outside sources for student or staff use.~~

~~The responsibility for preparing all student reading lists and for examining, evaluating and selecting all supplementary materials is delegated to the professional staff of the district. Textbooks shall be adopted by the board prior to their use in schools except for trial-use texts of a pilot nature, which may be authorized by the superintendent for use for a period of no more than one school year prior to board adoption. Materials approved for trial use shall be restricted to classes specified.~~

~~The superintendent shall insure that a listing of all textbooks used within the school curriculum is maintained in every district school and is available for public review.~~

The board is responsible for the adoption of all core materials used in the district.

The superintendent, or designee, will establish procedures for core material, alternate core, and intervention material selection and adoption using criteria around evidence-based practices.

The superintendent will ensure that a listing of all core instructional materials used within the school curriculum is maintained in the district and is available for public review either in-person or online.

The intent of the board is that the superintendent delegate responsibility for examining, evaluating, and selecting all supplemental and temporary supplemental materials to the professional staff of the district. This includes preparing all student reading lists. Staff will rely on reason and professional judgment in the selection of high quality supplemental materials that align to state learning standards and are appropriate for the instructional program and developmental level and interests of their students.

Cross References:	Board Policy 6881 Board Policy 2027	Disposal of surplus property District ownership of staff-created work
Legal References:	RCW 28A.405.060 RCW 28A.320.230 RCW 28A.150.230 RCW 28A.320.170 RCW 28A.640 WAC 392-190-055 WAC 180-44-010	Course of study and regulations— enforcement—Withholding salary warrant for failure Instructional materials — Instructional materials committee District school directors’ responsibilities Tribal history and culture [as amended by SSB 5433] Sexual Equality Textbooks and instructional materials— Scope—Elimination of bias Responsibilities related to instruction
Management Resources	December 2015	Native history required

Adoption Date: 06.24.96
Auburn School District
Revised: 11.08.10

PROHIBITION OF CORPORAL PUNISHMENT (DRAFT 6-9-16)

Corporal punishment is any act which willfully inflicts or willfully causes the infliction of physical pain on a student and is not permitted.

Corporal punishment does not include:

- A. The use of reasonable physical force by an administrator, teacher, other school employee or volunteer as necessary to maintain order to prevent a student from harming him/herself, other students, school staff and other persons, or property;
- B. Physical pain or discomfort resulting from or caused by training for or participation in athletic competition or recreational activity voluntarily engaged in by a student;
- C. Physical exertion shared by all students in a teacher-directed class activity which may include, but is not limited to, physical education exercises, field trips, or vocational education projects; or
- D. Physical restraint ~~or the use of aversive therapy as part of a behavior management program in a student's individual education program which has been signed by the parent and is~~ **used in conditions outlined in an emergency response protocol to which parents have provided signed consent and included in a student's individual education program** and is carried out according to district procedures in compliance with ~~WAC 392-171-800(3)~~ **WAC 392-172A-02110.**

Cross Reference: Board Policy 3241

Corrective Actions or Punishment

Legal References: RCW 28A.150.300

Corporal punishment prohibited--
Adoption of policy

WAC 392-400-235

Discipline--Conditions and limitations

Adoption Date: 10.27.97

School District Name

Revised: 02.14.11

USE OF RESTRAINT OR ISOLATION AND OTHER USES OF REASONABLE FORCE (DRAFT 6-9-16)

It is the policy of the Auburn Board of Directors that the district maintain a safe learning environment while treating all students with dignity and respect. All students in the district, ~~shall remain free from the unreasonable use of force~~ **including those who have an individualized education program (IEP) or a plan developed under Section 504 of the Rehabilitation Act of 1973, will remain free from restraint, restraint devices, or isolation except when necessary for immediate safety. Under no circumstances will these techniques be used as a form of discipline or punishment. The district prohibits the use of corporal punishment.**

~~District staff may use reasonable force to maintain order or to prevent a student from harming him/herself other students and school staff or property.~~

~~Physical force is reasonable when needed to prevent or minimize imminent bodily injury or substantial or great bodily harm to self or others. If de-escalation interventions have failed or are inappropriate, reasonable physical force may be used to protect district property.~~

~~Mechanical restraint or chemical spray is reasonable only when used by authorized and trained district staff after de-escalation interventions have failed or are inappropriate: a) if the student's behavior poses a threat of imminent bodily injury or substantial or great harm to self or others; or b) to prevent significant property damage.~~

~~Physical force, mechanical restraints, chemical spray or less than lethal devices will not be used as a form of discipline or punishment.~~

~~This policy is intended to address students enrolled in the district and not intended to prevent or limit the use of reasonable force or restraint as necessary with other adults or youth from outside the school as allowed by law.~~

Restraint or isolation may only be used on any student, including a student with an IEP or a plan developed under Section 504 of the Rehabilitation Act of 1973, when reasonably necessary to control spontaneous behavior that poses an "imminent likelihood of serious harm," as defined by RCW 70.96B.010 and 392-172A WAC. Staff will closely monitor restraint or isolation to prevent harm to the student and will use the minimum amount of restraint or isolation appropriate to protect the safety of students and staff. The restraint or isolation will be discontinued when the likelihood of serious harm has dissipated.

The superintendent or a designee will develop procedures to implement this policy, including review, reporting, and parent/guardian notification of incidents involving restraint or isolation, as required by law.

Cross References: Board Policy 2161

Board Policy 2162

**Special Education and Related
Services for Eligible Students
Education of Students with
Disabilities Under Section 504 of
the Rehabilitation Act of 1973**

Legal References: RCW 28A.150.300

27A.16.020

9A.16.100

28A.155.210

28A.600.485

28A.600.486

RCW 70.96B.010

WAC 392-400-235

392-172A

Management Resources: ***Policy News, March, 2016***

July, 2015

December 2013

July, 2013

Policy News, December 2008 Use of Reasonable Force Policy

Corporal Punishment Prohibited--

Adoption of policy

Use of Force--When lawful

Use of Force on Children--Policy--

Actions presumed unreasonable

Use of restraint or isolation –

**Requirement for procedures to
notify parent or guardian**

**Restraint of students – use of restraint
or isolation specified in
individualized education programs
or plans developed under section
504 of the rehabilitation act of
1973**

**District policy on the use of isolation
and restraint – Notice to parents
and guardians of children who
have individualized education
programs or plans developed
under section 504 of the
rehabilitation act of 1973**

Definitions

Discipline--Conditions and limitations

Rules for the Provision of Special
Education

Adoption Date: 02.14.11

Auburn School District

Revised:

NAMING FACILITIES AND MEMORIALS **(DRAFT 6-9-16)**

Naming/Renaming of District Facilities

The board of directors considers the naming/renaming of a district facility a matter of significance. In selecting a name, the board will give preference to names identifying the geographic area of the community served by said facility or prominent component. **Naming of facilities includes only a whole facility and not locations or portions of a larger facility (e.g. auditorium, athletic fields).**

In exceptional instances, the board may elect to name/rename a facility in honor of an individual who has attained a great prominence, either locally or nationally, or made a long-term contribution to the education of children in the Auburn schools. **Names of persons who are living or have been deceased less than three years will not be considered.**

Memorials

The board recognizes the desire to honor the life and memory of students and employees who have positively impacted education in the district. A suitable memorial for district employees or students will contribute to the educational setting and be consistent with district objectives. **No portion of any building or site shall be named differently than the name of the school or facility.** ~~Locations within a school or facility (e.g., auditorium, athletic fields) shall not be given separate names.~~ **Names of persons who are living or have been deceased less than three years will not be considered.**

The superintendent or designee shall develop a procedure that describes the process for the application for and approval of a collective memorial and that includes a list of other suitable memorials for honoring deceased students and staff.