

CERTIFICATION

The Annual Financial Statements (Report F-196) for AUBURN School District No. 408 of KING County for the fiscal year ended August 31, 2007 were prepared on the accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the state of Washington. School was conducted for 177.00 days. If school was operated fewer than 180 days, please include a statement covering the reasons and efforts to make up days lost. The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and OMB Circular A-87 and all costs are properly allocable to federal awards.

The school district annual financial statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2006-August 31, 2007.

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY

	GENERAL FUND	ASB FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND	PERMANENT FUND	TOTAL
Total Revs and Other Financing Sources	113,647,919.85	2,207,835.04	17,598,193.12	5,802,122.09	1,217,457.44		140,473,527.54
Total Expenditures	114,047,140.91	2,207,154.95	17,426,676.89	18,597,488.97	1,234,074.34		153,512,536.06
Other Financing Uses							
Excess of Revs/Other Fin Sources Over/ (Under) Expends and Other Financing Uses	399,221.06-	680.09	171,516.23	12,795,366.88-	16,616.90-		13,039,008.52-
Begin Total Fund Bal	5,192,712.68	1,206,096.80	8,574,556.34	47,785,613.17	488,987.91		63,247,966.90
Prior Yr(s) Correction or Restatements							
End Total Fund Balance	4,793,491.62	1,206,776.89	8,746,072.57	34,990,246.29	472,371.01		50,208,958.38

REPORT F196
E.S.D. 121
COUNTY: 17 KING

AUBURN SCHOOL DISTRICT NO. 408
FISCAL YEAR 2006-2007
ANNUAL FINANCIAL STATEMENTS

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BALANCE SHEET AS OF AUGUST 31, 2007

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE FOR THE YEAR ENDED AUGUST 31, 2007

BUDGETARY COMPARISON SCHEDULES

STATEMENT OF FIDUCIARY NET ASSETS

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

SCHEDULE OF LONG-TERM DEBT

Balance Sheet
 Governmental Funds
 August 31, 2007

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash & Cash Equivalent	7,326,017.99	1584,201.15	8708,632.31	32680,648.72	465,275.62		50,764,775.79
Minus Outstanding Warr	1,994,229.18	29,582.40		21,315.88			2,045,127.46
Taxes Receivable	10,455,205.60		8731,482.79	945,093.74	12,366.45		20,144,148.58
Due From Other Funds	53,801.18			456.60	3,602.90		57,860.68
Due From Other Gov. Un	844,461.68			3814,685.23			4,659,146.91
Accounts Receivable	88,296.19	357.00					88,653.19
Interfund Loans Receiv							
Accrued Interest Recei	24,689.47	5,179.44	37,440.26	144,580.27	3,492.49		215,381.93
Inventory	288,176.92						288,176.92
Prepaid Items	148,785.19						148,785.19
Investments							
Investments/Cash W/Tru							
Investments-Deferred C							
Self-Insur Security De							
TOTAL ASSETS	17,235,205.04	1560,155.19	17477,555.36	37564,148.68	484,737.46		74,321,801.73
LIABILITIES:							
Accounts Payable	921,373.54	37,145.35		1581,593.42			2,540,112.31
Contracts Payable Curr							
Accrued Interest Payab							
Accrued Salaries	268,892.00						268,892.00
Rev Anticipation Notes							
Payroll Ded & Taxes Pa	738,239.98						738,239.98
Due to Other Govt. Uni							
Deferred Compensation							
Est Employee Benefits							
Due to Other Funds	4,059.50	6,585.95		47,215.23			57,860.68
Interfund Loans Payabl							
Deposits	867.80						867.80
Matured Bonds Payable							
Matured Bond Interest							
Arbitrage Rebate Payab							
Deferred Revenue	10,508,280.60	309,647.00	8731,482.79	945,093.74	12,366.45		20,506,870.58
TOTAL LIABILITIES	12,441,713.42	353,378.30	8731,482.79	2573,902.39	12,366.45		24,112,843.35
FUND BALANCE:							
Reservation of Fund Ba	1,297,641.00			21432,300.39			22,729,941.39
Unreserve Desig. Fund							
Unreserve Undesig. Fun	3,495,850.62	1206,776.89	8746,072.57	13557,945.90	472,371.01		27,479,016.99
TOTAL FUND BALANCE	4,793,491.62	1206,776.89	8746,072.57	34990,246.29	472,371.01		50,208,958.38
TOTAL LIAB & FUND BALA	17,235,205.04	1560,155.19	17477,555.36	37564,148.68	484,737.46		74,321,801.73

AUBURN SCHOOL DISTRICT NO. 408
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Governmental Funds
 For The Year Ended August 31, 2007

	General Fund	Assoc. Student Body	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	23,659,684.31	2,207,835.04	17,598,193.12	5,383,822.00	709,744.87		49,559,279.34
State	80,731,944.43			418,300.09	493,561.89		81,643,806.41
Federal	8,469,807.91						8,469,807.91
Other	782,268.41						782,268.41
TOTAL REVENUES	113,643,705.06	2,207,835.04	17,598,193.12	5,802,122.09	1,203,306.76		140,455,162.07
EXPENDITURES:							
CURRENT:							
Regular Instruction	64,793,023.64						64,793,023.64
Special Education	8,499,335.22						8,499,335.22
Vocational Education	6,082,636.39						6,082,636.39
Skills Center							
Compensatory Program	9,836,088.92						9,836,088.92
Other Instruct. Prog	189,758.87						189,758.87
Community Services	618,065.00						618,065.00
Support Services	23,722,773.94						23,722,773.94
Stu. Activities/Othe		2,207,154.95					2,207,154.95
CAPITAL OUTLAY:							
Sites				643,699.44			643,699.44
Building				14,760,636.45			14,760,636.45
Equipment				3,193,153.08			3,193,153.08
Energy							
Transportation Equip					1,234,074.34		1,234,074.34
Other	305,458.93						305,458.93
DEBT SERVICE:							
Principal			10,985,000.00				10,985,000.00
Int. & Other Charges			6,441,676.89				6,441,676.89
TOTAL EXPENDITURES	114,047,140.91	2,207,154.95	17,426,676.89	18,597,488.97	1,234,074.34		153,512,536.06
REVS OVER (UNDER) EX	403,435.85-	680.09	171,516.23	12,795,366.88-	30,767.58-		13,057,373.99-
OTHER FIN SRCS(USES)							
Bond Sls & Ref Bond							
Long-Term Financing							
Transfers In							
Trans Out (GL 536)							
Oth Fin Use (GL 535)							
Other	4,214.79				14,150.68		18,365.47
TOTAL OTHER FINANCE SOURCES (USES)	4,214.79				14,150.68		18,365.47
EXCESS OF REVS & OTH FIN SRCS OVER (UNDER EXP & OTHER FIN USES)							
	399,221.06-	680.09	171,516.23	12,795,366.88-	16,616.90-		13,039,008.52-
BEG TOT FUND BALANCE	5,192,712.68	1,206,096.80	8,574,556.34	47,785,613.17	488,987.91		63,247,966.90
Prior Year(s) Correc or Restatements							
END TOT FUND BALANCE	4,793,491.62	1,206,776.89	8,746,072.57	34,990,246.29	472,371.01		50,208,958.38

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	23,507,768.00	23,659,684.31	151,916.31
State	80,180,079.00	80,731,944.43	551,865.43
Federal	8,908,444.00	8,469,807.91	438,636.09-
Other	870,432.00	782,268.41	88,163.59-
TOTAL REVENUES	113,466,723.00	113,643,705.06	176,982.06
EXPENDITURES:			
CURRENT:			
Regular Instruction	65,993,757.00	64,793,023.64	1,200,733.36
Special Education	8,468,074.00	8,499,335.22	31,261.22-
Vocational Education	6,537,594.00	6,082,636.39	454,957.61
Skills Center			
Compensatory Programs	10,162,617.00	9,836,088.92	326,528.08
Other Instruct. Progs	886,842.00	189,758.87	697,083.13
Community Services	571,654.00	618,065.00	46,411.00-
Support Services	23,748,543.00	23,722,773.94	25,769.06
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	264,355.00	305,458.93	41,103.93-
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	116,633,436.00	114,047,140.91	2,586,295.09
REVS OVER (UNDER) EX	3,166,713.00-	403,435.85-	2,763,277.15
OTHER FIN SRCS(USES)			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other		4,214.79	4,214.79
TOTAL OTHER FINANCE			
SOURCES (USES)		4,214.79	4,214.79
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	3,166,713.00-	399,221.06-	2,767,491.94
BEG TOT FUND BALANCE	5,192,713.00	5,192,712.68	0.32-
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	2,026,000.00	4,793,491.62	2,767,491.62

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	2,686,012.00	2,207,835.04	478,176.96-
State			
Federal			
Other			
TOTAL REVENUES	2,686,012.00	2,207,835.04	478,176.96-
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other	2,621,761.00	2,207,154.95	414,606.05
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	2,621,761.00	2,207,154.95	414,606.05
REVS OVER (UNDER) EX	64,251.00	680.09	63,570.91-
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE			
SOURCES (USES)			
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	64,251.00	680.09	63,570.91-
BEG TOT FUND BALANCE	827,573.00	1,206,096.80	378,523.80
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	891,824.00	1,206,776.89	314,952.89

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	17,550,766.00	17,598,193.12	47,427.12
State			
Federal			
Other			
TOTAL REVENUES	17,550,766.00	17,598,193.12	47,427.12
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	10,985,000.00	10,985,000.00	
Int. & Other Charges	6,443,760.00	6,441,676.89	2,083.11
TOTAL EXPENDITURES	17,428,760.00	17,426,676.89	2,083.11
REVS OVER (UNDER) EX	122,006.00	171,516.23	49,510.23
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE			
SOURCES (USES)			
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	122,006.00	171,516.23	49,510.23
BEG TOT FUND BALANCE	8,574,556.00	8,574,556.34	0.34
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	8,696,562.00	8,746,072.57	49,510.57

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	4,132,236.00	5,383,822.00	1,251,586.00
State		418,300.09	418,300.09
Federal			
Other			
TOTAL REVENUES	4,132,236.00	5,802,122.09	1,669,886.09
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites	5,000,000.00	643,699.44	4,356,300.56
Building	23,450,000.00	14,760,636.45	8,689,363.55
Equipment	6,000,000.00	3,193,153.08	2,806,846.92
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	34,450,000.00	18,597,488.97	15,852,511.03
REVS OVER (UNDER) EX	30,317,764.00-	12,795,366.88-	17,522,397.12
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE			
SOURCES (USES)			
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	30,317,764.00-	12,795,366.88-	17,522,397.12
BEG TOT FUND BALANCE	34,738,581.00	47,785,613.17	13,047,032.17
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	4,420,817.00	34,990,246.29	30,569,429.29

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	697,786.00	709,744.87	11,958.87
State	411,912.00	493,561.89	81,649.89
Federal			
Other			
TOTAL REVENUES	1,109,698.00	1,203,306.76	93,608.76
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	1,888,000.00	1,234,074.34	653,925.66
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	1,888,000.00	1,234,074.34	653,925.66
REVS OVER (UNDER) EX	778,302.00-	30,767.58-	747,534.42
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other		14,150.68	14,150.68
TOTAL OTHER FINANCE			
SOURCES (USES)		14,150.68	14,150.68
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	778,302.00-	16,616.90-	761,685.10
BEG TOT FUND BALANCE	778,593.00	488,987.91	289,605.09-
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	291.00	472,371.01	472,080.01

AUBURN SCHOOL DISTRICT NO. 408
Statement of Fiduciary Net Assets
Fiduciary Funds
August 31, 2007

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash		15,000.00
Cash on Hand		
Cash on Deposit with Cty Treasurer	725,769.50	204,348.42
Minus Warrants Outstanding	66,846.50-	
Due From Other Funds		
Accounts Receivable		
Accrued Interest Receivable	3,096.58	924.29
Investments		
Investments/Cash W/Trustees		
Other Assets		
Capital Assets, Land		
Capital Assets, Buildings		
Capital Assets, Equipment		
Accum. Depreciation, Buildings		
Accum. Depreciation, Equipment		
TOTAL ASSETS	662,019.58	220,272.71
LIABILITIES:		
Accounts Payable	2,060.00	3,543.20
Due to Other Funds		
TOTAL LIABILITIES	2,060.00	3,543.20
NET ASSETS:		
Net assets held in trust for:		
Reserved for Other Items		
Reserved for Trust Principal		
Unreserved, Designated for Other Items		
Unreserved, Undesignated Fund Balance	659,959.58	216,729.51
Total Net Assets	659,959.58	216,729.51

AUBURN SCHOOL DISTRICT NO. 408
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For The Year Ended August 31, 2007

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	167,330.34	
Employer Members		191,511.00
Other		
Total Contributions	167,330.34	191,511.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value		
Interest and dividends	33,112.40	9,359.81
Less Investment Expense		
Total Investment Income	33,112.40	9,359.81
Net Investment Income	33,112.40	9,359.81
Other Additons:		
Rent or Lease Revenue		
Total Other Additions		
Total Additons	200,442.74	200,870.81
DEDUCTIONS:		
Benefits		157,267.54
Refund of Contributions		
Administrative Expenses		
Scholarships	146,273.36	
Other		
Total Deductions	146,273.36	157,267.54
Net Increase (Decrease)	54,169.38	43,603.27
Net Assets-Beginning	605,790.20	173,126.24
Prior Year(s) Corrections or Restatemnts		
Net Assets-Ending	659,959.58	216,729.51

AUBURN SCHOOL DISTRICT NO. 408
 Schedule of Long-Term Debt
 For The Year Ended August 31, 2007

Description	Beginning Outstanding Debt 9/1/2006 (1)	Amount Issued/ Increased (2)	Amount Redeemed/ Decreased (3)	Ending Outstanding Debt 8/31/2007 (1)+(2)-(3)
Total Voted Bonds	140,770,000.00		10,985,000.00	129,785,000.00
Total Non-Voted Notes/Bonds				
Qualified Zone Academy Bonds				
Other Long-Term Debt:				
Capital Leases				
Contracts Payable (GL 603)				
NonCancellable Operating Leases				
Claims & Judgements				
Compensated Absences	1,254,505.98	1,602,642.60	1,254,505.98	1,602,642.60
Other Long-Term Debt				
Total Other Long-Term Debt	1,254,505.98	1,602,642.60	1,254,505.98	1,602,642.60
Total Long-Term Debt	142,024,505.98	1,602,642.60	12,239,505.98	131,387,642.60

REPORT F196
E.S.D. 121
COUNTY: 17 KING

AUBURN SCHOOL DISTRICT NO. 408
FISCAL YEAR 2006-2007
REVENUE AND EXPENDITURE DETAIL REPORTS

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REPORT OF REVENUE AND OTHER FINANCING SOURCES FOR THE GENERAL, DEBT SERVICE
CAPITAL PROJECTS, AND TRANSPORTATION VEHICLE FUNDS

GENERAL FUND PROGRAM/ACTIVITY/OBJECT EXPENDITURE REPORT

GENERAL FUND EXPENDITURE MATRICES FOR EACH PROGRAM

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND
LOCAL TAXES				
1100 Local Property Tax	19,858,614.23	17,195,278.78	1,425,059.09	638,895.93
1300 Sale of Tax Title Property	32,350.04	29,223.89	1,599.95	2,256.97
1400 Local in-Lieu of Taxes				
1500 Timber Excise Tax	750.43	916.00	100.00	
1600 County Administered Forests				
1900 Other Local Taxes				
1000 Total LOCAL TAXES	19,891,714.70	17,225,418.67	1,426,759.04	641,152.90
LOCAL SUPPORT NONTAX				
2100 Tuitions and Fees, Unassigned	381,491.67			
2131 Secondary Voc Ed Tuitions & Fees	1,500.00			
2145 Skills Center Tuitions and Fees				
2171 Traffic Safety Education Fees				
2173 Summer School Tuitions and Fees	900.00			
2186 Community School Tuitions and Fees				
2188 Day Care Tuitions and Fees				
2200 Sale of Goods, Supp & Serv, Unass	129,948.78			
2231 Sec Voc Ed Sales of GDS, Sup & Serv	744,962.59			
2245 Skls Cntr Sales of Goods, Sup & Serv				
2288 Day Care				
2289 Other Community Services	57,968.97			
2298 School Food Services	1,331,548.74			
2299 School Bus Revenue	17,430.55			
2300 Investment Earnings	346,140.61	372,774.45	1,987,200.48	68,591.97
2400 Interfund Loan Interest Earnings				
2500 Gifts and Donations	174,497.45			
2600 Fines and Damages	29,131.04			
2700 Rentals and Leases	332,155.78		46,099.90	
2800 Insurance Recoveries	23,078.28			
2900 Local Support Nontax, Unassigned	88,746.10		1,923,762.58	
2910 E-Rate	108,469.05			
2000 TOTAL Local Support NonTax	3,767,969.61	372,774.45	3,957,062.96	68,591.97
STATE, GENERAL PURPOSE				
3100 Apportionment	63,207,208.59			
3300 Local Effort Assistance	1,001,459.72			
3600 State Forests				
3900 Other State Gen Purpose, Unass				
3000 Total STATE, GENERAL PURPOSE	64,208,668.31			
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	19,199.82			
4121 Special Education	6,038,301.79			
4126 State Institutions, Special Ed.				
4130 State Matching (Pd Dir to Districts)				
4155 Learning Assistance	1,021,354.60			
4156 State Institutions Ctrs & Homes Del				

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND

STATE, SPECIAL PURPOSE (CONT.)				
4158 Special and Pilot Programs	219,497.82			
4163 Promoting Academic Success	371,266.08			
4165 Transitional Bilingual	1,128,459.58			
4166 Student Achievement	5,032,413.75			
4174 Highly Capable	102,170.24			
4188 Day Care				
4198 School Food Services	157,780.61			
4199 Transportation - Operations	2,432,831.83			
4230 State Matching Pd Dir to Contractors				
4300 Other State Agencies, Unassigned			418,300.09	
4321 Special Ed - Other State Agencies				
4326 St Inst, Spec Ed - Other St Agencies				
4330 State Matching, Other				
4356 State Institution, Centers and Homes				
4358 Spec & Pilot Prog, Other St Agencies				
4365 Transition Biling, Other St Agencies				
4388 Day Care - Other State Agencies				
4398 School Food Serv, Other St Agencies				
4399 Trans Operations, Other St Agencies				
4499 Transportation - Depreciation				493,561.89
4000 TOTAL STATE, SPECIAL PURPOSE	16,523,276.12		418,300.09	493,561.89
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Dir Fed Grants Unass				
5300 Impact Aid, Maintenance and Oper	67,033.09			
5329 Impact Aid, Special Education Fund	20,870.29			
5400 Federal in-Lieu-of Taxes				
5500 Federal Forests	53,016.63			
5000 TOTAL FEDERAL, GENERAL PURPOSE	140,920.01			
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned				
6121 Special Education, Medicaid Reimb.	59,515.01			
6124 Special Education, Supplemental	2,346,018.48			
6138 Secondary Vocational Education	96,018.84			
6146 Skills Center				
6151 Disadvantaged	1,690,185.08			
6152 School Improvement	596,653.86			
6153 Migrant				
6154 Reading First				
6157 Institutions - Neg & Delinquent				
6161 Head Start				
6162 Math & Science, Professional Dev				
6164 Limited English Proficiency	94,203.70			
6167 Indian Education, JOM				
6168 Indian Education, ED				
6176 Targeted Assistance				
6178 Youth Training Programs				
6188 Day Care				
6189 Other Community Services	177,778.25			
6198 School Food Services	2,329,425.61			

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AUBURN SCHOOL DISTRICT NO. 408
Report of Revenues and Other Financing Sources
For The Year Ended August 31, 2007

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	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND	

REVENUES FROM OTHER SCHOOL DISTRICTS					
7100	Prog. Participation, Unassigned				
7121	Special Education				
7131	Vocational Education				
7145	Skills Center				
7163	Promoting Academic Success				
7197	Support Services				
7198	School Food Services				
7199	Transportation	20,012.99			
7301	Nonhigh Participation	749,033.75			
7000	Total REVS FROM OTHER SCHOOL DIST	769,046.74			
REVENUES FROM OTHER ENTITIES					
8100	Governmental Entities	13,221.67			
8188	Day Care				
8189	Community Services				
8198	School Food Services				
8199	Transportation				
8500	Educational Service Districts				
8000	Total REVS FROM OTHER ENTITIES	13,221.67			
OTHER FINANCING SOURCES					
9100	Sale of Bonds				
9200	Sale of Real Property				
9300	Sale of Equipment	4,214.79		14,150.68	
9400	Compensated Loss of Capital Assets				
9500	Long-Term Financing				
9600	Sale of Refunding Bonds				
9900	Transfers				
9000	Total OTHER FINANCING SOURCES	4,214.79		14,150.68	
	TOTAL REVS AND OTHER FINANCING SRCES	113,647,919.85	17,598,193.12	5,802,122.09	1,217,457.44

NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	64,854,937.74	11 Board of Directors	123,802.28		
21 Special Ed., Supplemental,	6,204,612.05	12 Superintendent's Office	379,312.83	0 Debit Transfers	1,257,649.54
24 Special Ed., Supplemental,	2,276,945.27	13 Business Office	1,264,979.42		
26 Special Ed., Institutions,		14 Human Resources	925,526.31	1 Credit Transfers	1,257,649.54-
29 Special Ed., Other, Federa	25,686.94	15 Public Relations	79,407.98		
31 Vocational, Basic, State	6,074,972.48	21 Supervision	2,002,861.53	2 Salaries - Cert Emp	53,283,509.03
38 Vocational, Federal	92,682.28	22 Learning Resources	2,511,136.54		
39 Vocational, Other Categ		23 Principal's Office	7,055,403.59	3 Salaries - Class Emp	21,619,197.85
45 Skills Center, Basic, Stat		24 Guidance & Counseling	2,796,992.71		
46 Skills Centers, Federal		25 Pupil Management & Safety	1,030,320.75	4 Empl Ben & Payroll Tax	22,323,955.48
51 Disadvantaged, Federal	1,607,128.44	26 Health/Related Services	3,390,388.75		
52 School Improvement, Federa	576,710.71	27 Teaching	67,036,771.36	5 Supplies Instr Resrs & Noncap Items	7,339,211.64
53 Migrant, Federal		28 Extracurricular	3,585,068.73		
54 Reading First, Federal		29 Payments to School Dists	383,475.53		
55 Learning Assistance, State	957,949.09	41 Supervision	325,184.73	7 Purchased Services	9,031,030.32
56 State Inst., Centers and H		42 Food	1,668,936.59		
57 State Inst., Neg. & Delinq		44 Operations	1,788,727.35	8 Travel	144,777.66
58 Special and Pilot Programs	202,590.54	49 Transfers	154,721.42-		
61 Head Start, Federal	555,894.65	51 Supervision	595,443.85	9 Capital Outlay	305,458.93
62 Math & Science, Prof. Dev.		52 Operations	4,165,064.85	TOTAL, ALL OBJECTS	114,047,140.91
63 Promoting Academic Success	374,496.78	53 Maintenance	654,914.38		
64 Limited English Prof., Fed	92,356.57	56 Insurance	136,727.81		
65 Transitional Bilingual, St	990,747.96	59 Transfers	387,848.37-		
66 Student Achievement, State	4,364,742.37	61 Supervision	516,505.15		
67 Indian Education, Federal,		62 Grounds Maintenance	680,511.56		
68 Ind. Ed. Fed, ED	120,711.93	63 Operation of Buildings	3,898,084.32		
69 Compensatory, Other		64 Maintenance	1,932,807.17		
71 Traffic Safety		65 Utilities	3,674,490.21		
73 Summer School		67 Bldg. Property Security	243,896.71		
74 Highly Capable	90,119.64	68 Insurance	592,178.91		
76 Targeted Assistance, Feder		72 Information Systems	485,801.93		
78 Youth Training Programs, F		73 Printing	25,530.67		
79 Instructional Prog, Other	145,886.13	74 Warehousing & Distrib.	371,716.51		
81 Public Radio/TV		75 Motor Pool	9,575.51		
86 Community Schools		83 Interest			
88 Day Care		84 Principal			
89 Other Community Services	619,885.24	85 Debt Related Expenditures			
97 Districtwide Support	15,025,654.33	91 Public Activities	258,164.18		
98 School Food Services	3,628,127.25	TOTAL, ALL ACTIVITIES	114,047,140.91		
99 Pupil Transportation	5,164,302.52				
TOTAL, ALL PROGRAMS	114,047,140.91				

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 01 MATRIX - Basic Education
 For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	1049535.16		565455.19	250940.99	203050.80	10415.20		17579.82	1509.03	584.13
22 Learn Re	2509077.72		1361125.93	345893.01	518149.49	256990.40		9256.52	225.17	17437.20
23 Principa	7055403.59		3480452.34	1925598.25	1457992.26	138458.78		44960.77	7941.19	
24 Guid-Cou	2353313.88		1837078.32		503236.37	1852.50		10999.60	147.09	
25 Pupl M/S	942215.74		13934.30	651840.59	258884.36	16541.66		36.42		978.41
26 Health R	1358677.98		668580.26	347067.29	325162.79	12677.31		3306.61	996.73	886.99
27 Teaching	46173852.41	715896.52	32516220.93	345179.64	9247895.67	1780469.25		1547223.77	3177.05	17789.58
28 Extra-Cu	3412861.26	214092.40	621288.15	1761627.80	573617.59	71001.73		131421.99	15573.81	24237.79
01 TOTALS	64854937.74	929988.92	41064135.42	5628147.57	13087989.33	2288406.83		1764785.50	29570.07	61914.10

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 21 MATRIX - Special Ed., Supplemental, State
 For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	366548.01	6512.50	187499.25	95024.48	74406.21			1645.96	1459.61	
25 Pupl M/S	87551.37			65400.86	22150.51					
26 Health R	1343634.57		708210.90	120508.05	259159.16	8816.88		231102.87	8575.03	7261.68
27 Teaching	4211775.41	38476.00	1705694.54	1186498.40	1085005.05	87313.03		99459.59	8681.44	647.36
29 Pmts Dis	195102.69							195102.69		
21 TOTALS	6204612.05	44988.50	2601404.69	1467431.79	1440720.93	96129.91		527311.11	18716.08	7909.04

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 24 MATRIX - Special Ed., Supplemental, Federal
 For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	8479.81			5309.63	2757.18			413.00		
26 Health R	564254.87		197435.17	32690.64	70488.47	1850.83		261789.76		
27 Teaching	1515837.75	34172.00	589977.54	464178.30	405813.20	18894.47		2802.24		
29 Pmts Dis	188372.84							188372.84		
24 TOTALS	2276945.27	34172.00	787412.71	502178.57	479058.85	20745.30		453377.84		

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 29 MATRIX - Special Ed., Other, Federal
For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	25686.94			18361.28	7325.66					
29 TOTALS	25686.94			18361.28	7325.66					

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 31 MATRIX - Vocational, Basic, State
 For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	235335.97		157410.95	28031.40	45619.26	1036.54		1402.43	1835.39	
24 Guid-Cou	334386.02	720.00	192280.11	61135.50	76361.83	2518.21		1114.38	255.99	
27 Teaching	5505250.49	22596.00	2849257.20	520490.73	995196.10	846895.91		166084.84	20684.86	84044.85
31 TOTALS	6074972.48	23316.00	3198948.26	609657.63	1117177.19	850450.66		168601.65	22776.24	84044.85

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 38 MATRIX - Vocational, Federal
For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	92682.28	4220.00	13184.00	16535.26	12250.43	3840.17		30568.57	11110.33	973.52
38 TOTALS	92682.28	4220.00	13184.00	16535.26	12250.43	3840.17		30568.57	11110.33	973.52

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 51 MATRIX - Disadvantaged, Federal
For The Year Ended August 31, 2007

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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	70134.58		40890.82	14935.00	14296.76		12.00		
27 Teaching	1536993.86	56.00	374901.61	683525.39	417762.80	50442.21	8987.43	98.19	1220.23
51 TOTALS	1607128.44	56.00	415792.43	698460.39	432059.56	50442.21	8999.43	98.19	1220.23

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 52 MATRIX - School Improvement, Federal
For The Year Ended August 31, 2007

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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	576710.71	435100.87	264.29	116440.05	5903.00		19002.50		
52 TOTALS	576710.71	435100.87	264.29	116440.05	5903.00		19002.50		

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 55 MATRIX - Learning Assistance, State
 For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	957949.09		312831.87	376235.11	235108.37	27851.19		3806.23	522.13	1594.19
55 TOTALS	957949.09		312831.87	376235.11	235108.37	27851.19		3806.23	522.13	1594.19

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 58 MATRIX - Special and Pilot Programs, St.
 For The Year Ended August 31, 2007

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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
25 Pupl M/S	162.14		116.66	45.48					
27 Teaching	202428.40	101372.09	672.64	17007.50	8746.38		66747.66	7882.13	
58 TOTALS	202590.54	101372.09	789.30	17052.98	8746.38		66747.66	7882.13	

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 61 MATRIX - Head Start, Federal
For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
25 Pupl M/S	391.50				391.50					
27 Teaching	555503.15	42178.87	25.00	357355.17	138033.26	13667.10		2208.42	2035.33	
61 TOTALS	555894.65	42178.87	25.00	357355.17	138424.76	13667.10		2208.42	2035.33	

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 63 MATRIX - Promoting Academic Success
For The Year Ended August 31, 2007

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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
24 Guid-Cou	109292.81		89112.00		20180.81					
27 Teaching	265203.97	192.00	201727.55	3632.35	52816.78	1197.89		5637.40		
63 TOTALS	374496.78	192.00	290839.55	3632.35	72997.59	1197.89		5637.40		

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 64 MATRIX - Limited English Prof., Federal
 For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	92356.57		15224.50	5924.89	3458.92	46662.99		15967.00	692.57	4425.70
64 TOTALS	92356.57		15224.50	5924.89	3458.92	46662.99		15967.00	692.57	4425.70

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 65 MATRIX - Transitional Bilingual, State
For The Year Ended August 31, 2007

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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	990747.96	377436.11	344113.65	268106.62			695.00	396.58	
65 TOTALS	990747.96	377436.11	344113.65	268106.62			695.00	396.58	

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 66 MATRIX - Student Achievement, State
For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	272828.00		187624.99		35644.11	5269.41		42091.58	2197.91	
22 Learn Re	348.00							348.00		
26 Health R	123821.33		99697.45	4335.00	19788.88					
27 Teaching	3967745.04	2203.70	2708272.43	294101.18	838416.06	17035.58		105138.67	2577.42	
66 TOTALS	4364742.37	2203.70	2995594.87	298436.18	893849.05	22304.99		147578.25	4775.33	

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 68 MATRIX - Ind. Ed. Fed, ED
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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	120711.93	188.00	38472.50	44695.65	30862.67	1801.11		4692.00		
68 TOTALS	120711.93	188.00	38472.50	44695.65	30862.67	1801.11		4692.00		

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 74 MATRIX - Highly Capable
For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	90119.64	836.00	57270.08	9556.54	18424.17	2082.85		1950.00		
74 TOTALS	90119.64	836.00	57270.08	9556.54	18424.17	2082.85		1950.00		

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 79 MATRIX - Instructional Prog, Other
For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
22 Learn Re	1710.82									1710.82
27 Teaching	144175.31	3672.00	26613.25	6586.18	9379.42	48424.88		4963.50		44536.08
79 TOTALS	145886.13	3672.00	26613.25	6586.18	9379.42	48424.88		4963.50		46246.90

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 89 MATRIX - Other Community Services
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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	11040.45	408.00				9906.25		726.20		
28 Extra-Cu	172207.47			135238.93	36668.42			300.12		
63 Oper Bld	129026.85			54656.18	23132.30	49303.57		114.56		1820.24
65 Utility	49446.29							49446.29		
91 Pub Act	258164.18	145610.57		98487.25	10797.04	3269.32				
89 TOTALS	619885.24	146018.57		288382.36	70597.76	62479.14		50587.17		1820.24

ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
11 BD of DI	123802.28			20200.00	1562.25	1628.12		91480.50	8931.41	
12 Supts Of	379312.83	5881.00	195437.18	61427.33	44804.07	7299.87		59396.46	5066.92	
13 Busns Of	1264979.42	505.85	133740.99	752705.12	237122.49	62097.55		72044.32	5985.18	777.92
14 HR	925526.31	9754.05	137679.86	507087.97	166889.44	32383.01		61850.97	8073.31	1807.70
15 Pub Rel	79407.98			61810.51	17597.47					
61 Supv	516505.15	541.75		402185.40	103168.68	2582.59		7227.15	799.58	
62 Grnd Mnt	680511.56			387864.37	139221.62	94230.15		56274.24	10.78	2910.40
63 Oper Bld	3769057.47			2497042.46	989633.79	238901.24		35950.38	465.05	7064.55
64 Maintnce	1932807.17			887995.44	296805.14	385571.71		334309.73	304.77	27820.38
65 Utility	3625043.92							3625043.92		
67 Bld P S	243896.71			141152.62	49323.43	11433.59		33862.00	2710.10	5414.97
68 Insuranc	592178.91							592178.91		
72 Info Sys	485801.93	682.50		483661.96	119308.63	25022.34		339522.69	9976.03	
72 Info Sys		492372.22CR								
73 Printing	25530.67			89777.36	31698.43	45765.41		76994.92		4002.08
73 Printing		222707.53CR								
74 Warehous	371716.51			250687.62	88992.49	19147.08		10986.36	261.71	1641.25
75 Motor Po	9575.51					7513.75		2061.76		
97 TOTALS	15025654.33	17365.15 715079.75CR	466858.03	6543598.16	2286127.93	933576.41		5399184.31	42584.84	51439.25

REPORT F196
 E.S.D. 121
 COUNTY: 17 KING

AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 98 MATRIX - School Food Services
 For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
41 Supv	325184.73	6512.08	182.00	222692.21	64112.03	15537.32		13132.80	3016.29	
42 Food	1668936.59					1668936.59				
44 Operatn	1788727.35			944872.93	353543.14	445730.29		2798.53	11.55	41770.91
49 Transfer	154721.42-									
49 Transfer		154721.42CR								
98 TOTALS	3628127.25	6512.08 154721.42CR	182.00	1167565.14	417655.17	2130204.20		15931.33	3027.84	41770.91

REPORT F196
 E.S.D. 121
 COUNTY: 17 KING

AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 99 MATRIX - Pupil Transportation
 For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
51 Supv	595443.85	1741.75	84810.80	358517.22	130040.58	12878.88		7399.62	55.00	
52 Operatn	4165064.85			2552152.00	936088.29	508441.89		167847.67	535.00	
53 Maintnce	654914.38			320621.17	102759.20	202973.66		26460.35		2100.00
56 Insrance	136727.81							136727.81		
59 Transfer	387848.37-									
59 Transfer		387848.37CR								
99 TOTALS	5164302.52	1741.75 387848.37CR	84810.80	3231290.39	1168888.07	724294.43		338435.45	590.00	2100.00

REPORT F196
E.S.D. 121
COUNTY: 17 KING

AUBURN SCHOOL DISTRICT NO. 408
FISCAL YEAR 2006-2007
SUPPLEMENTAL REPORTS AND SCHEDULES

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DATA REQUIREMENTS FOR SUPPLEMENTAL REPORTS

DATA REQUIREMENTS FOR END OF YEAR REPORTING TO APPORTIONMENT AND STATE RECOVERY RATE

DATA REQUIREMENTS FOR FEDERAL INDIRECT RATE REPORT

RESOURCE TO PROGRAM EXPENDITURE REPORT

OTHER DATA REQUIREMENTS AND CERTIFICATIONS

- A. Enter the amount of E-rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by the utility.
108,469.05
- B. Enter the number of learning improvement days provided by the school district to certificated instructional staff in the 2006-07 school year as defined by WAC 392-140-950 through 967. The district's funding for learning improvement days for FY 2006-07 will be the lesser of 2.00 days, the days calculated and shown on Report 1191E (line E.1) or the number of days entered here.
2.00
- C. The district has implemented the Excess Cost Methodology for Special Education (1077 Method).
1 = YES 2 = NO 3 = District did not offer a Special Education program
1.00
- D. Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.
1,923,762.58
- E. Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.
1,923,762.58
- F. Under RCW 28A.400.205 the district must certify "that it has spent funds provided for cost-of-living increases on salaries and salary-related benefits".
1 = YES 2 = NO 1.00

DATA FOR JANUARY APPORTIONMENT

1.	Fire District Payment RCW 52.30.020	4,413.70
	Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.	
2.	Teacher Assistance Program (total expenditures)	
	All districts that received a teacher assistance program allocation in revenue account 415802 are required to report total expenditures for stipends, training, travel to training, substitute reimbursement for observation and benefits. These expenditures incurred during the period of July 1, 2006 through August 31, 2007.	
		27,979.61
3.	Indirect Rate for State Revenue Recoveries (b/c)(SYSTEM CALCULATED)	0.151
a)	Total All Programs (SYSTEM CALCULATED)	114,047,140.91
b)	Total Program 97 Districtwide Support (SYSTEM CALCULATED)	15,025,654.33
c)	Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)	99,021,486.58

DISTORTING ITEMS

1. Flow-through funds for programs 01-89, 98 and 99.
\$0.00
2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.
\$0.00
3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.
\$0.00
4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.
\$0.00
5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.
\$0.00
6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.
\$0.00
7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.
\$0.00
8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.
\$0.00
9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.
\$0.00
10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.
\$0.00
11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.
\$0.00
12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings & Property Security.
\$0.00
13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.
\$0.00
14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.
\$0.00
15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.
\$0.00
16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.
\$0.00
17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.
\$0.00

INDIRECT EXPENDITURES

18. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.
\$28,702.75
19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors, but not specifically associated with the Board of Directors.
\$36,174.38
20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities is allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$0.00
21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following:
Costs for liaison with news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc.
DO NOT INCLUDE COSTS DESIGNED SOLELY TO PROMOTE THE GOVERNMENTAL UNIT.
\$79,407.98
22. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award but may be considered an indirect expenditure.
\$0.00
23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems activities. Do not include expenditures for student records such as printing report cards or student transcripts. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$485,801.93
24. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to activities 13 or 14, if a cost allocation plan supports the allocation.
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$0.00
25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$0.00
26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$0.00
27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$51,799.30
28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$0.00
29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$65,114.46
30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$0.00
31. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$0.00

Schedule For Determining School District Federal Restricted Indirect Cost Rate
 Including Fixed With Carry-Forward Calculation for FY 2008-2009

PROGRAM AND ACTIVITY TITLES	COLUMN 1 TOTAL PROGRAM EXPENDITURES	COLUMN 2 CAPITAL OUTLAY	COLUMN 3 ---EXCLUDED--- DEBT SERVICE	COLUMN 4 DISTORTING ITEMS	COLUMN 5 (ADDED TO COLUMN 7) UNALLOWABLE	COLUMN 6 (POOL) INDIRECT EXPENDITURES	COLUMN 7 (BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	99,021,486.58	254,019.68		1,668,936.59			97,098,530.31
PROGRAM 97 ACTIVITIES							
11 Board of Directors	123,802.28				58,925.15	64,877.13	
12 Superintendent's Office	379,312.83				379,312.83		
13 Business Office	1,264,979.42	777.92				1,264,201.50	
14 Human Resources	925,526.31	1,807.70				923,718.61	
15 Public Relations	79,407.98					79,407.98	
25 Pupil Management & Safety							
61 Supervision	516,505.15				516,505.15		
62 Grounds Maintenance	680,511.56	2,910.40			677,601.16		
63 Operation of Buildings	3,769,057.47	7,064.55			3,710,193.62	51,799.30	
64 Maintenance	1,932,807.17	27,820.38			1,904,986.79		
65 Utilities	3,625,043.92				3,559,929.46	65,114.46	
67 Bldg. Property Security	243,896.71	5,414.97			238,481.74		
68 Insurance	592,178.91				592,178.91		
72 Information Systems	485,801.93					485,801.93	
73 Printing	25,530.67	4,002.08				21,528.59	
74 Warehousing & Distrib.	371,716.51	1,641.25				370,075.26	
75 Motor Pool	9,575.51					9,575.51	
83 Interest							
84 Principal							
85 Debt Related Expenditures							
Total Program 97	15,025,654.33	51,439.25			11,638,114.81	3,336,100.27	
Sub-Total All Programs	114,047,140.91	305,458.93		1,668,936.59		3,336,100.27	97,098,530.31
Unallowable Costs					11,638,114.81-		11,638,114.81
Totals	114,047,140.91	305,458.93		1,668,936.59		3,336,100.27	108,736,645.12

----- FIXED WITH CARRY-FORWARD RESTRICTED INDIRECT RATE CALCULATION -----

FY 04-05		FY 06-07	
1. FY 04-05 INDIRECT EXPENDITURES	2,821,902.15	6. FY 06-07 INDIRECT EXPENDITURES FROM COLUMN 6	3,336,100.27
2. FY 04-05 DIRECT EXPENDITURES	93,687,190.49	7. FY 04-05 OVER/UNDER RECOVERY (LINE 3)	550,836.70
3. FY 04-05 OVER/UNDER RECOVERY (CALCULATED)	550,836.70	8. FY 06-07 ADJUSTED IND POOL (LINE 6 + LINE 7)	3,886,936.97
4. FY 04-05 TOTAL POOL (LINE 1 + LINE 3)	3,372,738.85		
5. CALCULATED FY 04-05 RESTRICTED INDIRECT RATE TO BE USED IN FY 06-07	.0360	9. FY 06-07 DIRECT EXPENDITURES FROM COLUMN 7	108,736,645.12
		10. FY 06-07 RESTRICTED INDIRECT RATE (LINE 5)	.0360
		11. FY 06-07 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,914,519.22
		12. FY 06-07 OVER/UNDER RECOVER(LINE 8 - LINE 11)	27,582.25-
		13. FY 06-07 TOTAL POOL (LINE 6 + LINE 12)	3,308,518.02
		14. CALCULATED FY 06-07 RESTRICTED INDIRECT RATE TO BE USED IN FY 08-09 (LINE 13/LINE 9)	.0304

Schedule For Determining School District Federal Unrestricted Indirect Cost Rate
 Including Fixed With Carry-Forward Calculation for FY 2008-2009

PROGRAM AND ACTIVITY TITLES	COLUMN 1 TOTAL PROGRAM EXPENDITURES	COLUMN 2 CAPITAL OUTLAY	COLUMN 3 ---EXCLUDED--- DEBT SERVICE	COLUMN 4 DISTORTING ITEMS	COLUMN 5 (ADDED TO COLUMN 7) UNALLOWABLE	COLUMN 6 (POOL) INDIRECT EXPENDITURES	COLUMN 7 (BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	99,021,486.58	254,019.68		1,668,936.59			97,098,530.31
PROGRAM 97 ACTIVITIES							
11 Board of Directors	123,802.28				58,925.15	64,877.13	
12 Superintendent's Office	379,312.83					379,312.83	
13 Business Office	1,264,979.42	777.92				1,264,201.50	
14 Human Resources	925,526.31	1,807.70				923,718.61	
15 Public Relations	79,407.98					79,407.98	
25 Pupil Management & Safety							
61 Supervision	516,505.15					516,505.15	
62 Grounds Maintenance	680,511.56	2,910.40				677,601.16	
63 Operation of Buildings	3,769,057.47	7,064.55				3,761,992.92	
64 Maintenance	1,932,807.17	27,820.38				1,904,986.79	
65 Utilities	3,625,043.92					3,625,043.92	
67 Bldg. Property Security	243,896.71	5,414.97				238,481.74	
68 Insurance	592,178.91					592,178.91	
72 Information Systems	485,801.93					485,801.93	
73 Printing	25,530.67	4,002.08				21,528.59	
74 Warehousing & Distrib.	371,716.51	1,641.25				370,075.26	
75 Motor Pool	9,575.51					9,575.51	
83 Interest							
84 Principal							
85 Debt Related Expenditures							
Total Program 97	15,025,654.33	51,439.25			58,925.15	14,915,289.93	
Sub-Total All Programs	114,047,140.91	305,458.93		1,668,936.59		14,915,289.93	97,098,530.31
Unallowable Costs					58,925.15-		58,925.15
TOTALS	114,047,140.91	305,458.93		1,668,936.59		14,915,289.93	97,157,455.46

----- FIXED WITH CARRY-FORWARD UNRESTRICTED INDIRECT RATE CALCULATION -----

FY 04-05		FY 06-07	
1. FY 04-05 INDIRECT EXPENDITURES	12,187,756.38	6. FY 06-07 INDIRECT EXPENDITURES FROM COLUMN 6	14,915,289.93
2. FY 04-05 DIRECT EXPENDITURES	84,321,336.26	7. FY 04-05 OVER/UNDER RECOVERY (LINE 3)	544,765.39
3. FY 04-05 OVER/UNDER RECOVERY (CALCULATED)	544,765.39	8. FY 06-07 ADJUSTED IND POOL (LINE 6 + LINE 7)	15,460,055.32
4. FY 04-05 TOTAL POOL (LINE 1 + LINE 3)	12,732,521.77	9. FY 06-07 DIRECT EXPENDITURES FROM COLUMN 7	97,157,455.46
5. CALCULATED FY 04-05 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 06-07	.1510	10. FY 06-07 UNRESTRICTED INDIRECT RATE (LINE 5)	.1510
		11. FY 06-07 AMOUNT RECOVERED (LINE 9 * LINE 10)	14,670,775.77
		12. FY 06-07 OVER/UNDER RECOVER(LINE 8 - LINE 11)	789,279.55
		13. FY 06-07 TOTAL POOL (LINE 6 + LINE 12)	15,704,569.48
		14. CALCULATED FY 06-07 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 08-09 (LINE 13/LINE 9)	.1616

	PROGRAM EXPENDITURES	STATE RESOURCES	FEDERAL RESOURCES	OTHER RESOURCES
BASIC EDUCATION PROGRAMS				
01 Basic Education	64,854,937.74	46,603,748.36	144,945.98	18,106,243.40
31 Vocational, Basic, State	6,074,972.48	5,896,983.31		177,989.17
45 Skills Center, Basic, State				
97 Districtwide Support	15,025,654.33	11,727,136.46		3,298,517.87
TOTAL BASIC EDUCATION PROGRAMS	85,955,564.55	64,227,868.13	144,945.98	21,582,750.44
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Ed., Supplemental, State	6,204,612.05	6,038,301.79	59,515.01	106,795.25
24 Special Ed., Supplemental, Federal	2,276,945.27		2,276,945.27	
26 Special Ed., Institutions, State				
29 Special Ed., Other, Federal	25,686.94		20,870.29	4,816.65
38 Vocational, Federal	92,682.28		92,682.28	
39 Vocational, Other Categ				
46 Skills Centers, Federal				
51 Disadvantaged, Federal	1,607,128.44		1,607,128.44	
52 School Improvement, Federal	576,710.71		576,710.71	
53 Migrant, Federal				
54 Reading First, Federal				
55 Learning Assistance, State	957,949.09	957,650.93		298.16
56 State Inst., Centers and Homes				
57 State Inst., Neg. & Delinq., Fed				
58 Special and Pilot Programs, St.	202,590.54	202,590.54		
61 Head Start, Federal	555,894.65		553,708.65	2,186.00
62 Math & Science, Prof. Dev., Fed				
63 Promoting Academic Success	374,496.78	371,266.08		3,230.70
64 Limited English Prof., Federal	92,356.57		92,356.57	
65 Transitional Bilingual, State	990,747.96	990,747.96		
66 Student Achievement, State	4,364,742.37	4,364,742.37		
67 Indian Education, Federal, JOM				
68 Ind. Ed. Fed, ED	120,711.93		120,711.93	
69 Compensatory, Other				
71 Traffic Safety				
73 Summer School				
74 Highly Capable	90,119.64	90,119.64		
76 Targeted Assistance, Federal				
78 Youth Training Programs, Federal				
79 Instructional Prog, Other	145,886.13			145,886.13
TOTAL OTHER INSTRUCTION PROGRAMS	18,679,261.35	13,015,419.31	5,400,629.15	263,212.89
OTHER PROGRAMS				
81 Public Radio/TV				
86 Community Schools				
88 Day Care				
89 Other Community Services	619,885.24		177,778.25	442,106.99
98 School Food Services	3,628,127.25	157,780.61	2,568,796.79	901,549.85
99 Pupil Transportation	5,164,302.52	2,432,831.83	25,200.00	2,706,270.69
TOTAL OTHER PROGRAMS	9,412,315.01	2,590,612.44	2,771,775.04	4,049,927.53
TOTALS	114,047,140.91	79,833,899.88	8,317,350.17	25,895,890.86

REPORT F196
E.S.D. 121
COUNTY: 17 KING

AUBURN SCHOOL DISTRICT NO. 408
FISCAL YEAR 2006-2007
EDITS, RECOVERY INFORMATION AND MAINTENANCE OF EFFORT INDEX

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EDIT/ERROR REPORT FOR EACH FUND

POTENTIAL STATE REVENUE RECOVERY INFORMATION

PRELIMINARY SPECIAL EDUCATION MAINTENANCE OF EFFORT

PRELIMINARY FEDERAL CROSS-CUTTING MAINTENANCE OF EFFORT

PRELIMINARY VOCATIONAL MAINTENANCE OF EFFORT

** THE FOLLOWING MESSAGES ARE TO ASSIST YOU IN PREPARING YOUR YEAR END FINANCIAL STATEMENTS **
** ERROR MESSAGES REQUIRE CORRECTIONS **
** WARNING MESSAGES REQUIRE CORRECTIONS OR EXPLANATION **
** INFORMATION MESSAGES NEED YOUR ATTENTION BUT CORRECTIONS OR EXPLANATIONS ARE NOT REQUIRED **
** THANK YOU FOR REVIEWING THESE EDITS AND MAKING APPROPRIATE CHANGES **
** BEGINNING WITH FY 2003-04, THERE ARE NO EDITS FOR POTENTIAL RECOVERY REVENUE ACCOUNTS. DISTRICTS WITH **
** REVENUE ACCOUNT(S) 4121, 4155, 4165, 4174, 4199, 4126 OR 4156 PLEASE REFER TO THE ABFR, BUD PREP CHAPTER, **
** SECTION 5, FOR THE FULL RECOVERY CALCULATION DESCRIPTION. **
** CHECK FIGURE: 776,385,682.92 **

*****--GENERAL FUND--*****

INFO 1.516 F-196 REVENUE ACCOUNT 1100 19,858,614.23 NOT = COUNTY TREASURER'S REV ACCT 1100 18,474,384.65
WARN 1.523 *** CERT PG., # OF DAYS OPERATED < 180*** 177.00 *** ATTACH EXPLANATION ***
INFO 1.584 YOUR DISTRICT HAS PASSED THE PRELIMINARY SPECIAL ED MOE TEST - GOOD JOB
INFO 1.587 YOUR DISTRICT HAS PASSED THE PRELIMINARY FED CROSS CUTTING MOE TEST - GOOD JOB

*****--ASB FUND--*****

ASB FUND PASSED EDITS: GOOD JOB

*****--DEBT SERVICE FUND--*****

INFO 3.500 F-196 REVENUE ACCOUNT 1100 17,195,278.78 NOT = COUNTY TREASURER'S REV ACCT 1100 16,006,036.86

*****--CAPITAL PROJECTS FUND--*****

INFO 2.501 F-196 REVENUE ACCOUNT 1100 1,425,059.09 NOT = COUNTY TREASURER'S REV ACCT 1100 1,322,528.94

*****--TRANSPORTATION VEHICLE FUND--*****

INFO 9.501 F-196 REVENUE ACCOUNT 1100 638,895.93 NOT = COUNTY TREASURER'S REV ACCT 1100 600,520.67
INFO 9.501 F-196 REVENUE ACCOUNT 9900 0.00 NOT = COUNTY TREASURER'S REV ACCT 9900 59,248.66

*****--FIDUCIARY FUNDS--*****

FIDUCIARY FUND PASSED EDITS: GOOD JOB

*****--PERMANENT FUND--*****

PERMANENT FUND PASSED EDITS: GOOD JOB

REPORT F196
E.S.D. 121
COUNTY: 17 KING

AUBURN SCHOOL DISTRICT NO. 408
F196 POTENTIAL RECOVERIES
Fiscal Year 2006-2007

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If the district has revenue accounts listed below, please refer to the ABFR, BUDPREP Chapter, Section 5 for the full recovery calculation description.

*** Beginning with FY 2003-04 there are no edits for potential recovery revenue accounts. ***

- 4121 Special Education - State
- 4155 Learning Assistance
- 4165 Transitional Bilingual
- 4174 Highly Capable
- 4199 Transportation - Operations
- 4126 State Institutions - Special Education
- 4156 State Institutions, Centers, and Homes - Delinquent

This is the preliminary Year-End Special Education Maintenance of Effort.
 Adjustments may be made to the data below thru December following the fiscal year end.
 Therefore, this may change the results to the final tests completed after the December adjustments.

	FY 05-06 ACTUAL (A)	FY 06-07 ACTUAL (B)
Preliminary FY 2006-2007 to FY 2005-2006 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures.	\$5,541,584.76	\$6,204,612.05
Program 21 expenditures must include expenditure amounts related to Revenue 4121 redirected through the apportionment process to another school district or ESD.		
2. Minus Revenue 7121 - Payments from other districts	\$0.00	\$0.00
3. Minus Revenue 6121 - Medicaid Reimbursements	\$65,833.06	\$59,515.01
4. Equals aggregate special education expenditures for resident special education students.	\$5,475,751.70	\$6,145,097.04
5. Preliminary Aggregate Maintenance of Effort Test (4B - 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$669,345.34
Preliminary FY 2006-2007 to FY 2005-2006 Per-Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,456.51	1,504.88
7. Expenditures per pupil (line 4/line 6)	\$3,759.50	\$4,083.44
8. Preliminary Per Pupil Maintenance of Effort Test (7B - 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$323.94
Preliminary Year-End Local Special Education Maintenance of Effort Test		
FY 2006-2007 to FY 2005-2006 Aggregate Maintenance of Effort Test:		
9. Resource to program expenditure report Item #2051 for the current year is compared to Item #2051 for the prior year.	\$0.00	\$106,795.25
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$106,795.25
11. Expenditures per pupil (line 9/line 6)	\$0.00	\$70.96
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B - 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$70.96
Mid-Year Special Education Maintenance of Effort Warning		
FY 2006-2007 to FY 2007-2008 Aggregate Maintenance of Effort Test:		
13. Program 21 direct expenditures Program 21 expenditures must include expenditure amounts related to Revenue 4121 redirected through the apportionment process to another school district or ESD.	\$6,204,612.05	\$9,139,448.00
14. Minus Revenue 7121 - Payments from other districts	\$0.00	\$0.00
15. Minus revenue 6121 Medicaid Reimbursements.	\$59,515.01	\$62,000.00
16. Equals aggregate special education expenditures for resident special education students.	\$6,145,097.04	\$9,077,448.00
17. Aggregate Maintenance of Effort Test (16B - 16A) (A positive amount means the aggregate test was passed and a negative amount indicates non-compliance.)		\$2,932,350.96

Notes:

- A. Actual revenue and exp data are obtained from F-196 Data. Budgeted rev and exp data are obtained from F-195 data.
- B. Resident special education student data as shown on line 6 are obtained from 1735R Reports and include students in ages 0-2 and 3-21.
- C. Based on the information to date the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is zero or positive. If *ALL* values on lines 5, 8, 10, *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below thru December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustment

Data Items used in the Federal Cross-Cutting Maintenance of Effort Test				FOOD SERVICE DEFICIT CALCULATION		
Description	Operation	FY 2006-07	FY 2005-06		FY 2006-07	FY 2005-06
Total expenditures	(plus)	114,047,140.91	105,894,710.98			
Public Radio/Television	(minus)	0.00	0.00	Total Prog 98	+ 3628,127.25	3277,261.55
Community Schools	(minus)	0.00	0.00	Rev 2298(Local)	- 1331,548.74	1286,993.62
Day Care	(minus)	0.00	0.00	Rev 4198(State)	- 157,780.61	82,612.33
Other Community Services	(minus)	619,885.24	547,740.75	Rev 4398(State)	- 0.00	
School Food Services	(minus)	3,628,127.25	3,277,261.55	Rev 6198(Fed)	- 2329,425.61	2130,148.74
Debt Service, Interest	(minus)	0.00	0.00	Rev 6298(Fed)	- 0.00	
Debt Service, Principal	(minus)	0.00	0.00	Rev 6398(Fed)	- 0.00	
Debt Service, Debt Related Exp	(minus)	0.00	0.00	Rev 6998(Fed)	- 239,371.18	273,226.16
Capital Outlay, All Object 9	(minus)	305,458.93	477,842.18	Rev 7198(Other)	- 0.00	0.00
Federal, General Purpose Revenue	(minus)	140,920.01	124,395.63	Rev 8198(Other)	- 0.00	0.00
Federal, Special Purpose Revenue	(minus)	8,328,887.90	8,457,302.63	Total		
Food Service Deficit	(plus)	0.00	0.00	Food Serv Def	429,998.89-	495,719.30-
Food Services Revenue, Federal	(plus)	2,329,425.61	2,130,148.74			
Food Services Revenue, Federal	(plus)	0.00				
Food Services Revenue, Federal	(plus)	0.00				
Food Service, USDA Commodities	(plus)	239,371.18	273,226.16	NOTE:		
Capital Outlay, Spec. Ed. Suppl., Fed.	(plus)	0.00	2,656.86	If Total Food Service Deficit is a positive		
Capital Outlay, Spec. Ed. Inst., State	(plus)	0.00	0.00	amount, it is added to the total aggregate		
Capital Outlay, Spec. Ed. Other Federal	(plus)	0.00	0.00	expenditures. If Total Food Service Deficit		
Capital Outlay, Vocational, Federal	(plus)	973.52	0.00	a negative amount, zero dollars are displaye		
Capital Outlay, Vocational, Other Cat.	(plus)	0.00	0.00			
Capital Outlay, Skills Center, Federal	(plus)	0.00	0.00			
Capital Outlay, Disadvantaged, Federal	(plus)	1,220.23	14,585.77			
Capital Outlay, School Improvement, Federa	(plus)	0.00	0.00			
Capital Outlay, Migrant, Federal	(plus)	0.00	0.00			
Capital Outlay, Reading First, Federal	(plus)	0.00	0.00			
Capital Outlay, State Institutions, Center	(plus)	0.00	0.00			
& Homes for Delinquents	(plus)	0.00	0.00			
Capital Outlay, State Inst.- Neg. & Del.	(plus)	0.00	0.00			
Capital Outlay, Head Start, Federal	(plus)	0.00	4,764.37			
Capital Outlay, Math & Sci., Prof Dev, Fed	(plus)	0.00	0.00			
Capital Outlay, Limited English Prof., Fed	(plus)	4,425.70	0.00			
Capital Outlay, Indian Ed., Fed., JOM	(plus)	0.00	0.00			
Capital Outlay, Indian Ed., Fed., ED	(plus)	0.00	0.00			
Capital Outlay, Compensatory, Other	(plus)	0.00	0.00			
Capital Outlay, Targeted Asst., Fed.	(plus)	0.00	0.00			
Capital Outlay, Youth Training Prog., Fed.	(plus)	0.00	0.00			
Capital Outlay, Instructional Prog., Other	(plus)	46,246.90	256,079.06			
Capital Outlay, Public Radio/Television	(plus)	0.00	0.00			
Capital Outlay, Community Schools	(plus)	0.00	0.00			
Capital Outlay, Day Care	(plus)	0.00	0.00			
Capital Outlay, Other Comm. Services	(plus)	1,820.24	13,702.72			
Capital Outlay, Food Services	(plus)	41,770.91	20,764.10			
Total Expenditures for						
Preliminary Maintenance of Effort	= equals	103,689,115.87	95,726,096.02			

Col 1 / Col 2 =

1.08

The amount for the current fiscal year should be at least 90% of the previous year's amount.

This is the preliminary Vocational Education Maintenance of Effort.
 Adjustments may be made to the data below thru December following the fiscal year end.
 Therefore, this may change the results to the final test completed after the December adjustments.

Description	Operation	FY 2006-07	FY 2005-06
Program 31, Voc, Basic State	+ (plus)	6,074,972.48	5,546,596.48
Program 38, Vocational, Federal	+ (plus)	92,682.28	109,863.52
Program 39, Voc, Other Cat	+ (plus)	0.00	0.00
Program 45, Skills Center, State	+ (plus)	0.00	0.00
Program 46, Skills Center Fed	+ (plus)	0.00	0.00
Secondary Voc Education Rev	- (minus)	96,018.84	102,332.00
Skills Center Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	6,071,635.92	5,554,128.00
	Col 1 / Col 2 =		1.09

This report is for information only and does not reflect on the financial condition of the district.

END OF REPORT -