

CERTIFICATION

The Annual Financial Statements (Report F-196) for AUBURN School District No. 408 of KING County for the fiscal year ended August 31, 2008 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 175.00 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, 2007-August 31, 2008.

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	124,143,930.24	2,157,266.58	16,601,943.91	3,753,088.10	650,222.36		147,306,451.19
Total Expenditures	121,735,088.71	2,149,344.77	16,749,445.26	12,582,519.14	818,717.40		154,035,115.28
Other Financing Uses							
Excess of Revs/Other Fin Sources Over/ (Under) Expends and Other Financing Uses	2,408,841.53	7,921.81	147,501.35-	8,829,431.04-	168,495.04-		6,728,664.09-
Begin Total Fund Bal Prior Yr(s) Correction or Restatements	4,793,491.62	1,206,776.89	8,746,072.57	34,990,246.29	472,371.01		50,208,958.38
End Total Fund Balance	7,202,333.15	1,214,698.70	8,598,571.22	26,160,815.25	303,875.97		43,480,294.29

BALANCE SHEET AS OF AUGUST 31, 2008

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE FOR THE YEAR ENDED AUGUST 31, 2008

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, 2008

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash & Cash Equivalent	9,606,201.25	1671,850.20	8724,571.59	22667,523.51	811,588.75		43,481,735.30
Minus Outstdng Warrant	1,756,688.33	17,171.36		25,415.20	502,156.32		2,301,431.21
Taxes Receivable	11,062,510.92		8038,523.08	1240,337.03	5,669.52		20,347,040.55
Due From Other Funds	54,611.75				7,500.00		62,111.75
Due Fm Other Gov Units	872,047.25			4172,413.76			5,044,461.01
Accounts Receivable	223,420.38						223,420.38
Intfd Loans Receivable							
Accrued Int Receivable	20,517.86	3,058.25	20,488.91	52,920.53	1,913.32		98,898.87
Inventory	271,440.04						271,440.04
Prepaid Items	265,394.90	4,303.27					269,698.17
Investments							
Invest/Cash W/Trustee							
Invest/Deferd Comp							
Slf-Insur Secu Deposit							
TOTAL ASSETS	20,619,456.02	1662,040.36	16783,583.58	28107,779.63	324,515.27		67,497,374.86
LIABILITIES:							
Accounts Payable	1,089,450.77	111,537.35	146,489.28	128,415.56			1,475,892.96
Contracts Pay. Current							
Accrued Int Payable							
Accrued Salaries	267,180.24						267,180.24
Rev Anticipation Notes							
Payroll Ded/Taxes Paya	852,931.33						852,931.33
Due to Other Gov Units	105,234.61	20,712.67		523,338.60	14,969.78		664,255.66
Deferred Compensation							
Est Employee Benefits							
Due to Other Funds	7,500.00	1,092.64		53,519.11			62,111.75
Intfd Loans Payable							
Deposits	1,065.00			1,354.08			2,419.08
Matured Bonds Payable							
Matured Bond Interest							
Arbitrg Rebate Payable							
Deferred Revenue	11,093,760.92	313,999.00	8038,523.08	1240,337.03	5,669.52		20,692,289.55
TOTAL LIABILITIES	13,417,122.87	447,341.66	8185,012.36	1946,964.38	20,639.30		24,017,080.57
FUND BALANCE:							
Reserve of Fund Balanc	2,426,000.00						2,426,000.00
Unres Desig Fnd Balanc							
Unres Undesig Fnd Bala	4,776,333.15	1214,698.70	8598,571.22	26160,815.25	303,875.97		41,054,294.29
TOTAL FUND BALANCE	7,202,333.15	1214,698.70	8598,571.22	26160,815.25	303,875.97		43,480,294.29
TOTAL LIAB/FUND BALANC	20,619,456.02	1662,040.36	16783,583.58	28107,779.63	324,515.27		67,497,374.86

AUBURN SCHOOL DISTRICT NO. 408
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Governmental Funds
 For The Year Ended August 31, 2008

	General Fund	Assoc. Student Body	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	25,538,178.46	2,157,266.58	16,601,943.91	3,332,569.82	17,773.55		47,647,732.32
State	87,926,471.81			420,518.28	606,672.17		88,953,662.26
Federal	9,775,468.99						9,775,468.99
Other	899,465.99						899,465.99
TOTAL REVENUES	124,139,585.25	2,157,266.58	16,601,943.91	3,753,088.10	624,445.72		147,276,329.56
EXPENDITURES:							
CURRENT:							
Regular Instruction	65,011,967.93						65,011,967.93
Special Education	11,766,231.22						11,766,231.22
Vocational Education	6,270,242.98						6,270,242.98
Skills Center							
Compensatory Program	11,932,552.63						11,932,552.63
Other Instruct. Prog	499,282.19						499,282.19
Community Services	762,283.69						762,283.69
Support Services	25,068,597.00						25,068,597.00
Stu. Activities/Othe		2,149,344.77					2,149,344.77
CAPITAL OUTLAY:							
Sites				7,560,147.29			7,560,147.29
Building				2,064,658.28			2,064,658.28
Equipment				2,957,713.57			2,957,713.57
Energy							
Transportation Equip					818,717.40		818,717.40
Other	423,931.07						423,931.07
DEBT SERVICE:							
Principal			10,780,000.00				10,780,000.00
Int. & Other Charges			5,969,445.26				5,969,445.26
TOTAL EXPENDITURES	121,735,088.71	2,149,344.77	16,749,445.26	12,582,519.14	818,717.40		154,035,115.28
REVS OVER (UNDER) EX	2,404,496.54	7,921.81	147,501.35-	8,829,431.04-	194,271.68-		6,758,785.72-
OTHER FIN SRCS(USES)							
Bond Sls & Ref Bond							
Long-Term Financing							
Transfers In							
Trans Out (GL 536)							
Oth Fin Use (GL 535)							
Other	4,344.99				25,776.64		30,121.63
TOTAL OTHER FINANCE							
SOURCES (USES)	4,344.99				25,776.64		30,121.63
EXCESS OF REVS & OTH							
FIN SRCS OVER (UNDER							
EXP & OTHER FIN USES							
	2,408,841.53	7,921.81	147,501.35-	8,829,431.04-	168,495.04-		6,728,664.09-
BEG 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
Prior Year(s) Correc or Restatements							
END TOT FUND BALANCE	7,202,333.15	1,214,698.70	8,598,571.22	26,160,815.25	303,875.97		43,480,294.29

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	25,364,320.00	25,538,178.46	173,858.46
State	87,601,864.00	87,926,471.81	324,607.81
Federal	9,511,604.00	9,775,468.99	263,864.99
Other	832,121.00	899,465.99	67,344.99
TOTAL REVENUES	123,309,909.00	124,139,585.25	829,676.25
EXPENDITURES:			
CURRENT:			
Regular Instruction	66,389,497.00	65,011,967.93	1,377,529.07
Special Education	11,702,102.00	11,766,231.22	64,129.22-
Vocational Education	6,754,036.00	6,270,242.98	483,793.02
Skills Center			
Compensatory Programs	12,228,407.00	11,932,552.63	295,854.37
Other Instruct. Progs	692,288.00	499,282.19	193,005.81
Community Services	767,054.00	762,283.69	4,770.31
Support Services	26,579,734.00	25,068,597.00	1,511,137.00
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	289,049.00	423,931.07	134,882.07-
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	125,402,167.00	121,735,088.71	3,667,078.29
REVS OVER (UNDER) EX	2,092,258.00-	2,404,496.54	4,496,754.54
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other		4,344.99	4,344.99
TOTAL OTHER FINANCE		4,344.99	4,344.99
SOURCES (USES)		4,344.99	4,344.99
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	2,092,258.00-	2,408,841.53	4,501,099.53
BEG TOT FUND BALANCE	4,793,492.00	4,793,491.62	0.38-
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	2,701,234.00	7,202,333.15	4,501,099.15

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	2,871,235.00	2,157,266.58	713,968.42-
State			
Federal			
Other			
TOTAL REVENUES	2,871,235.00	2,157,266.58	713,968.42-
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other	2,828,798.00	2,149,344.77	679,453.23
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	2,828,798.00	2,149,344.77	679,453.23
REVS OVER (UNDER) EX	42,437.00	7,921.81	34,515.19-
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	42,437.00	7,921.81	34,515.19-
BEG TOT FUND BALANCE	676,925.00	1,206,776.89	529,851.89
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	719,362.00	1,214,698.70	495,336.70

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
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REVENUES:			
Local	16,875,868.00	16,601,943.91	273,924.09-
State			
Federal			
Other			
TOTAL REVENUES	16,875,868.00	16,601,943.91	273,924.09-
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			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	10,780,000.00	10,780,000.00	
Int. & Other Charges	5,972,132.00	5,969,445.26	2,686.74
TOTAL EXPENDITURES	16,752,132.00	16,749,445.26	2,686.74
REVS OVER (UNDER) EX	123,736.00	147,501.35-	271,237.35-
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	123,736.00	147,501.35-	271,237.35-
BEG TOT FUND BALANCE	8,696,562.00	8,746,072.57	49,510.57
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	8,820,298.00	8,598,571.22	221,726.78-

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	4,328,204.00	3,332,569.82	995,634.18-
State		420,518.28	420,518.28
Federal			
Other			
TOTAL REVENUES	4,328,204.00	3,753,088.10	575,115.90-
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	8,000,000.00	7,560,147.29	439,852.71
Building	14,450,000.00	2,064,658.28	12,385,341.72
Equipment	8,000,000.00	2,957,713.57	5,042,286.43
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	30,450,000.00	12,582,519.14	17,867,480.86
REVS OVER (UNDER) EX	26,121,796.00-	8,829,431.04-	17,292,364.96
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	26,121,796.00-	8,829,431.04-	17,292,364.96
BEG TOT FUND BALANCE	32,675,373.00	34,990,246.29	2,314,873.29
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	6,553,577.00	26,160,815.25	19,607,238.25

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	43,079.00	17,773.55	25,305.45-
State	523,178.00	606,672.17	83,494.17
Federal			
Other			
TOTAL REVENUES	566,257.00	624,445.72	58,188.72
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	1,000,000.00	818,717.40	181,282.60
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	1,000,000.00	818,717.40	181,282.60
REVS OVER (UNDER) EX	433,743.00-	194,271.68-	239,471.32
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other		25,776.64	25,776.64
TOTAL OTHER FINANCE		25,776.64	25,776.64
SOURCES (USES)		25,776.64	25,776.64
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	433,743.00-	168,495.04-	265,247.96
BEG TOT FUND BALANCE	445,870.00	472,371.01	26,501.01
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	12,127.00	303,875.97	291,748.97

AUBURN SCHOOL DISTRICT NO. 408
Statement of Fiduciary Net Assets
Fiduciary Funds
August 31, 2008

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash		15,000.00
Cash on Hand		
Cash on Deposit with Cty Treasurer	688,303.55	197,707.92
Minus Warrants Outstanding	63,971.00-	
Due From Other Funds		
Accounts Receivable		
Accrued Interest Receivable	1,627.75	489.25
Investments		
Investments/Cash W/Trustees		
Other Assets		
Capital Assets, Land		
Capital Assets, Buildings		
Capital Assets, Equipment		
Accum. Depreciation, Buildings		
Accum. Depreciation, Equipment		
TOTAL ASSETS	625,960.30	213,197.17
LIABILITIES:		
Accounts Payable	11,485.62	3,315.89
Due to Other Funds		
TOTAL LIABILITIES	11,485.62	3,315.89
NET ASSETS:		
Net assets held in trust for:		
Reserved for Other Items		
Reserved for Self Insured Risk		
Reserved for Trust Principal		
Unreserved, Designated for Other Items		
Unreserved, Undesignated Fund Balance	614,474.68	209,881.28
Total Net Assets	614,474.68	209,881.28

AUBURN SCHOOL DISTRICT NO. 408
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For The Year Ended August 31, 2008

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	80,545.08	
Employer Members		158,170.37
Other		
Total Contributions	80,545.08	158,170.37
Investment Income:		
Net Appreciation (Depreciation) in Fair Value		
Interest and dividends	26,551.72	2,780.43
Less Investment Expense		
Net Investment Income	26,551.72	2,780.43
Other Additons:		
Rent or Lease Revenue		
Total Other Additions		
Total Additons	107,096.80	160,950.80
DEDUCTIONS:		
Benefits		166,449.03
Refund of Contributions		
Administrative Expenses		1,350.00
Scholarships	152,581.70	
Other		
Total Deductions	152,581.70	167,799.03
Net Increase (Decrease)	45,484.90-	6,848.23-
Net Assets-Beginning	659,959.58	216,729.51
Prior Year(s) Corrections or Restatemnts		
Net Assets-Ending	614,474.68	209,881.28

AUBURN SCHOOL DISTRICT NO. 408
Schedule of Long-Term Debt
For The Year Ended August 31, 2008

Description	Beginning Outstanding Debt 9/1/2007 (1)	Amount Issued/ Increased (2)	Amount Redeemed/ Decreased (3)	Ending Outstanding Debt 8/31/2008 (1)+(2)-(3)
Total Voted Bonds	129,785,000.00		10,780,000.00	119,005,000.00
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	1,602,642.60	1,623,037.02	1,602,642.60	1,623,037.02
Other Long-Term Debt				
Total Other Long-Term Debt	1,602,642.60	1,623,037.02	1,602,642.60	1,623,037.02
Total Long-Term Debt	131,387,642.60	1,623,037.02	12,382,642.60	120,628,037.02

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

AUBURN SCHOOL DISTRICT NO. 408
FISCAL YEAR 2007-2008
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	21,287,335.60	16,525,030.26	2,181,701.88	5,920.72
1300 Sale of Tax Title Property	1,156.15	964.56	105.33	
1400 Local in-Lieu of Taxes				
1500 Timber Excise Tax	742.62	629.00	98.00	
1600 County Administered Forests				
1900 Other Local Taxes				
1000 Total LOCAL TAXES	21,289,234.37	16,526,623.82	2,181,905.21	5,920.72
LOCAL SUPPORT NONTAX				
2100 Tuitions and Fees, Unassigned	634,320.30			
2131 Secondary Voc Ed Tuitions & Fees				
2145 Skills Center Tuitions and Fees				
2171 Traffic Safety Education Fees				
2173 Summer School Tuitions and Fees	8,730.00			
2186 Community School Tuitions and Fees				
2188 Day Care Tuitions and Fees				
2200 Sale of Goods, Supp & Serv, Unass	139,106.86			
2231 Sec Voc Ed Sales of GDS, Sup & Serv	785,168.50			
2245 Skls Cntr Sales of Goods,Sup & Serv				
2288 Day Care				
2289 Other Community Services	93,427.59			
2298 School Food Services	1,458,018.86			
2299 School Bus Revenue	24,078.57			
2300 Investment Earnings	178,731.17	75,320.09	219,692.07	11,852.83
2400 Interfund Loan Interest Earnings				
2500 Gifts and Donations	154,485.32			
2600 Fines and Damages	29,005.55			
2700 Rentals and Leases	380,545.57		45,824.04	
2800 Insurance Recoveries	61,710.94			
2900 Local Support Nontax, Unassigned	301,614.86		885,148.50	
2910 E-Rate				
2000 TOTAL Local Support NonTax	4,248,944.09	75,320.09	1,150,664.61	11,852.83
STATE, GENERAL PURPOSE				
3100 Apportionment	64,917,040.86			
3121 Spec Edu-Gen Apportionment	1,743,808.63			
3300 Local Effort Assistance	1,477,242.96			
3600 State Forests				
3900 Other State Gen Purpose, Unass				
3000 Total STATE, GENERAL PURPOSE	68,138,092.45			
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	3,349.50		363,548.28	
4121 Special Education	6,940,721.26			
4126 State Institutions, Special Ed.				
4130 State Matching (Pd Dir to Districts)				
4134 Middle Sch Career & Tech Education	16,029.16			
4155 Learning Assistance	1,153,523.83			
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	404,374.66			
4163 Promoting Academic Success	450,310.32			
4165 Transitional Bilingual	1,331,905.38			
4166 Student Achievement	6,221,389.50			
4174 Highly Capable	123,777.46			
4175 Professional Development	222,683.79			
4188 Day Care				
4198 School Food Services	216,570.84			
4199 Transportation - Operations	2,703,743.66			
4230 State Matching Pd Dir to Contractors				
4300 Other State Agencies, Unassigned			56,970.00	
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				606,672.17
4000 TOTAL STATE, SPECIAL PURPOSE	19,788,379.36		420,518.28	606,672.17
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Dir Fed Grants Unass				
5300 Impact Aid, Maintenance and Oper	110,577.40			
5329 Impact Aid, Special Education Fund	56,254.23			
5400 Federal in-Lieu-of Taxes				
5500 Federal Forests	53,454.63			
5000 TOTAL FEDERAL, GENERAL PURPOSE	220,286.26			
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	3,500.00			
6121 Special Education, Medicaid Reimb.	233,547.34			
6124 Special Education, Supplemental	2,430,985.38			
6138 Secondary Vocational Education	113,585.03			
6146 Skills Center				
6151 Disadvantaged	1,811,226.52			
6152 School Improvement	587,896.89			
6153 Migrant				
6154 Reading First	13,970.07			
6157 Institutions - Neg & Delinquent				
6161 Head Start				
6162 Math & Science, Professional Dev				
6164 Limited English Proficiency	227,185.06			
6167 Indian Education, JOM				
6168 Indian Education, ED				
6176 Targeted Assistance				
6178 Youth Training Programs				
6188 Day Care				
6189 Other Community Services	214,336.88			
6198 School Food Services	2,525,064.41			

	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	103,967.27			
7301	Nonhigh Participation	755,951.52			
7000	Total REVS FROM OTHER SCHOOL DIST	859,918.79			
REVENUES FROM OTHER ENTITITES					
8100	Governmental Entities	39,547.20			
8188	Day Care				
8189	Community Services				
8198	School Food Services				
8199	Transportation				
8500	Educational Service Districts				
8000	Total REVS FROM OTHER ENTITITES	39,547.20			
OTHER FINANCING SOURCES					
9100	Sale of Bonds				
9200	Sale of Real Property				
9300	Sale of Equipment	4,344.99		25,776.64	
9400	Compensated Loss of Capital Assets				
9500	Long-Term Financing				
9600	Sale of Refunding Bonds				
9900	Transfers				
9000	Total OTHER FINANCING SOURCES	4,344.99		25,776.64	
	TOTAL REVS AND OTHER FINANCING SRCES	124,143,930.24	16,601,943.91	3,753,088.10	650,222.36

NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	65,101,922.52	11	Board of Directors	284,683.37			
21	Special Ed., Supplemental,	9,362,585.74	12	Superintendent's Office	462,352.81	0	Debit Transfers	1,292,493.51
24	Special Ed., Supplemental,	2,360,219.76	13	Business Office	1,272,650.11			
26	Special Ed., Institutions,		14	Human Resources	965,222.35	1	Credit Transfers	1,292,493.51-
29	Special Ed., Other, Federa	56,254.23	15	Public Relations	85,334.11			
31	Vocational, Basic, State	6,238,901.20	21	Supervision	1,965,767.60	2	Salaries - Cert Emp	56,614,949.39
34	Mid Sch Career & Tech Ed,	10,677.74	22	Learning Resources	2,467,933.56			
38	Vocational, Federal	110,325.56	23	Principal's Office	7,755,114.37	3	Salaries - Class Emp	23,053,934.44
39	Vocational, Other Categ		24	Guidance & Counseling	3,097,244.00			
45	Skills Center, Basic, Stat		25	Pupil Management & Safety	1,092,023.45	4	Empl Ben & Payroll Tax	24,394,658.63
46	Skills Centers, Federal		26	Health/Related Services	3,791,241.00			
51	Disadvantaged, Federal	1,758,472.37	27	Teaching	72,145,858.88	5	Supplies Instr Resrs & Noncap Items	6,924,491.85
52	School Improvement, Federa	583,221.45	28	Extracurricular	3,215,350.44			
53	Migrant, Federal		29	Payments to School Dists	485,059.44			
54	Reading First, Federal	13,557.91	41	Supervision	350,560.96	7	Purchased Services	10,159,265.35
55	Learning Assistance, State	1,119,880.75	42	Food	1,807,682.94			
56	State Inst., Centers and H		44	Operations	1,974,542.79	8	Travel	163,857.98
57	State Inst., Neg. & Delinq		49	Transfers	154,559.11-			
58	Special and Pilot Programs	378,923.60	51	Supervision	645,627.68	9	Capital Outlay	423,931.07
61	Head Start, Federal	633,697.33	52	Operations	4,743,591.67		TOTAL, ALL OBJECTS	121,735,088.71
62	Math & Science, Prof. Dev.		53	Maintenance	689,846.24			
63	Promoting Academic Success	422,646.15	56	Insurance	140,179.36			
64	Limited English Prof., Fed	222,895.26	59	Transfers	347,909.98-			
65	Transitional Bilingual, St	1,177,984.10	61	Supervision	554,472.27			
66	Student Achievement, State	5,525,331.24	62	Grounds Maintenance	710,501.05			
67	Indian Education, Federal,		63	Operation of Buildings	4,089,403.54			
68	Ind. Ed. Fed, ED	120,771.85	64	Maintenance	1,727,863.02			
69	Compensatory, Other		65	Utilities	3,607,310.38			
71	Traffic Safety		67	Bldg. Property Security	239,158.81			
73	Summer School	7,600.00	68	Insurance	665,338.83			
74	Highly Capable	106,611.50	72	Information Systems	484,698.58			
75	Prof Development, State	181,903.59	73	Printing	15,616.39			
76	Targeted Assistance, Feder		74	Warehousing & Distrib.	402,624.01			
78	Youth Training Programs, F		75	Motor Pool	16,112.71			
79	Instructional Prog, Other	276,254.27	83	Interest				
81	Public Radio/TV		84	Principal				
86	Community Schools		85	Debt Related Expenditures				
88	Day Care		91	Public Activities	286,591.08			
89	Other Community Services	778,841.48		TOTAL, ALL ACTIVITIES	121,735,088.71			
97	Districtwide Support	15,336,046.56						
98	School Food Services	3,978,227.58						
99	Pupil Transportation	5,871,334.97						
	TOTAL, ALL PROGRAMS	121,735,088.71						

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	926835.05	446552.95	258473.75	195407.88	11523.10		11224.19	155.45	3497.73
22 Learn Re	2466933.56	1399633.74	371187.75	548406.64	141681.64		4764.27	24.08	1235.44
23 Principa	7720245.58	3817331.85	2105270.73	1644971.95	105836.43		33654.34	12286.32	893.96
24 Guid-Cou	2588862.03	2008999.33		567951.86	1438.88		10471.96		
25 Pupl M/S	988955.88	18512.00	671444.24	294977.05	2159.85		25.00		1837.74
26 Health R	1104571.11	397821.22	349850.65	280330.27	9156.25		66578.80	833.92	
27 Teaching	46321769.00	774363.09	32464081.23	345328.60	9737502.30	1148008.04	1771456.15	8336.48	72693.11
28 Extra-Cu	2983750.31	177458.60	601479.24	1707406.61	352562.85	54265.90	75638.87	5141.63	9796.61
01 TOTALS	65101922.52	951821.69	41154411.56	5808962.33	13622110.80	1474070.09	1973813.58	26777.88	89954.59

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 21 MATRIX - Special Ed., Supplemental, State
 For The Year Ended August 31, 2008

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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
21 Supv	407793.06	9908.70	196078.14	111675.15	86496.81			2054.11	1580.15	
25 Pupil M/S	98806.84			73987.61	24819.23					
26 Health R	2219227.90		964484.48	187584.74	371351.07	10402.92		664491.44	10334.12	10579.13
27 Teaching	6151698.50	49939.22	2998928.14	1310367.58	1525606.56	64576.87		194488.40	7791.73	
29 Pmts Dis	485059.44							485059.44		
21 TOTALS	9362585.74	59847.92	4159490.76	1683615.08	2008273.67	74979.79		1346093.39	19706.00	10579.13

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 24 MATRIX - Special Ed., Supplemental, Federal
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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
26 Health R	342599.76		200395.09	34607.63	70357.59	1889.92		35349.53		
27 Teaching	2017620.00	60757.38	915245.57	482775.83	516908.37	24699.09		14984.38		2249.38
24 TOTALS	2360219.76	60757.38	1115640.66	517383.46	587265.96	26589.01		50333.91		2249.38

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 29 MATRIX - Special Ed., Other, Federal
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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	56254.23	35032.68	7014.43	14207.12					
29 TOTALS	56254.23	35032.68	7014.43	14207.12					

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 31 MATRIX - Vocational, Basic, State
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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
21 Supv	199045.00		123648.78	29236.98	38139.25	1110.98		5439.39	1469.62	
22 Learn Re	1000.00		1000.00							
24 Guid-Cou	342554.99	894.47	190470.51	63539.11	82407.30	4111.95		1131.65		
27 Teaching	5696301.21	15100.63	2975655.24	551804.99	1093424.22	801141.71		158968.90	29148.08	71057.44
31 TOTALS	6238901.20	15995.10	3290774.53	644581.08	1213970.77	806364.64		165539.94	30617.70	71057.44

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PROGRAM 34 MATRIX - Mid Sch Career & Tech Ed, State
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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	10677.74				4516.94				6160.80
34 TOTALS	10677.74				4516.94				6160.80

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 PROGRAM 38 MATRIX - Vocational, Federal
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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	110325.56	2590.08	16478.00	30553.93	19485.95	1168.39		25814.21	1791.72	12443.28
38 TOTALS	110325.56	2590.08	16478.00	30553.93	19485.95	1168.39		25814.21	1791.72	12443.28

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PROGRAM 51 MATRIX - Disadvantaged, Federal
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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	1758472.37	331834.51	852849.53	500551.62	58622.42		11466.50	1630.03	1517.76
51 TOTALS	1758472.37	331834.51	852849.53	500551.62	58622.42		11466.50	1630.03	1517.76

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 52 MATRIX - School Improvement, Federal
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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	583221.45	411658.28	1843.50	117403.87	5051.23		47264.57		
52 TOTALS	583221.45	411658.28	1843.50	117403.87	5051.23		47264.57		

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PROGRAM 54 MATRIX - Reading First, Federal
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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	13557.91	11712.00	290.60	1555.31					
54 TOTALS	13557.91	11712.00	290.60	1555.31					

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 55 MATRIX - Learning Assistance, State
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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	68305.16	38516.32	15578.51	14210.33					
27 Teaching	1051575.59	368974.06	369753.51	248616.40	45016.51		19070.17	144.94	
55 TOTALS	1119880.75	407490.38	385332.02	262826.73	45016.51		19070.17	144.94	

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 58 MATRIX - Special and Pilot Programs, St.
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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
23 Principa	8439.88	7750.00		689.88					
25 Pupl M/S	4260.73	1900.00	475.07	346.65	1539.01				
27 Teaching	366222.99	226115.48	1157.43	31205.99	22637.27		69901.07	10945.28	4260.47
58 TOTALS	378923.60	235765.48	1632.50	32242.52	24176.28		69901.07	10945.28	4260.47

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 61 MATRIX - Head Start, Federal
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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2 0/1	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	633697.33	33940.98	389171.26	151693.41	34146.17		4670.26	2541.86	17533.39
61 TOTALS	633697.33	33940.98	389171.26	151693.41	34146.17		4670.26	2541.86	17533.39

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 63 MATRIX - Promoting Academic Success
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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
24 Guid-Cou	165826.98	128206.37		37357.41			263.20		
27 Teaching	256819.17	188919.34	6556.84	42305.92	13061.38		3796.00	2179.69	
63 TOTALS	422646.15	317125.71	6556.84	79663.33	13061.38		4059.20	2179.69	

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 PROGRAM 64 MATRIX - Limited English Prof., Federal
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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	222895.26	41739.00	9208.62	7586.69	129548.51		31336.70	1957.98	1517.76
64 TOTALS	222895.26	41739.00	9208.62	7586.69	129548.51		31336.70	1957.98	1517.76

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 65 MATRIX - Transitional Bilingual, State
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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	1177984.10	433515.47	421914.23	320930.22			1576.00	48.18	
65 TOTALS	1177984.10	433515.47	421914.23	320930.22			1576.00	48.18	

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 66 MATRIX - Student Achievement, State
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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	363680.40		287602.15		64452.29	2478.77		6220.00	2927.19	
23 Principa	26428.91							26428.91		
26 Health R	124842.23		72834.50	38152.50	13855.23					
27 Teaching	5010379.70	225.47	3304296.54	211187.00	1016530.73	89934.58		384397.53	3807.85	
66 TOTALS	5525331.24	225.47	3664733.19	249339.50	1094838.25	92413.35		417046.44	6735.04	

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 68 MATRIX - Ind. Ed. Fed, ED
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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	120771.85	42278.02	44206.19	33106.89			1180.75		
68 TOTALS	120771.85	42278.02	44206.19	33106.89			1180.75		

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 73 MATRIX - Summer School
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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	7600.00						7600.00		
73 TOTALS	7600.00						7600.00		

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 74 MATRIX - Highly Capable
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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	106611.50	377.01	73559.62	8323.93	20220.51	2316.17		1814.26		
74 TOTALS	106611.50	377.01	73559.62	8323.93	20220.51	2316.17		1814.26		

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 75 MATRIX - Prof Development, State
For The Year Ended August 31, 2008

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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	108.93		96.00	12.93					
27 Teaching	181794.66		144939.08	36430.22			425.36		
75 TOTALS	181903.59		145035.08	36443.15			425.36		

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AUBURN SCHOOL DISTRICT NO. 408
PROGRAM 79 MATRIX - Instructional Prog, Other
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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
27 Teaching	276254.27	1515.52	85701.98	13754.49	23126.77	69341.51		8882.95	843.88	73087.17
79 TOTALS	276254.27	1515.52	85701.98	13754.49	23126.77	69341.51		8882.95	843.88	73087.17

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 89 MATRIX - Other Community Services
 For The Year Ended August 31, 2008

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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	13354.49					12460.11		894.38		
28 Extra-Cu	231600.13		858.00	183007.94	47433.78			300.41		
63 Oper Bld	175980.03			91879.61	30369.49	39149.44		1128.95		13452.54
65 Utility	71315.75							71315.75		
91 Pub Act	286591.08	145747.01		118920.81	13934.47	4385.54		498.00		3105.25
89 TOTALS	778841.48	145747.01	858.00	393808.36	91737.74	55995.09		74137.49		16557.79

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
11 BD of DI	284683.37		19900.00	1220.20	2399.85		240692.30	20471.02	
12 Supts Of	462352.81	1349.50	265543.50	65974.00	54015.22	11403.98	58920.18	3970.69	1175.74
13 Busns Of	1272650.11	582.00	136007.99	811052.61	261802.77	18281.41	40224.05	3603.15	1096.13
14 HR	965222.35	8034.30	143741.30	546115.46	178817.72	17443.69	62584.58	8485.30	
15 Pub Rel	85334.11		66107.00	19227.11					
61 Supv	554472.27	1764.15	431241.92	116002.50	1270.16		3330.36	863.18	
62 Grnd Mnt	710501.05		405807.96	149047.84	94945.54		48415.76	119.39	12164.56
63 Oper Bld	3913423.51		2592055.49	1040778.39	222461.69		50777.56	937.07	6413.31
64 Maintnce	1727863.02		853246.32	293651.43	383194.48		178414.59		19356.20
65 Utility	3535994.63						3535994.63		
67 Bld P S	239158.81		150098.01	53363.25	14158.32		16165.79	2782.91	2590.53
68 Insuranc	665338.83						665338.83		
72 Info Sys	484698.58	190.80	531429.30	132590.56	17002.29		329031.11	8919.14	
72 Info Sys		534464.62CR							
73 Printing	15616.39		96762.00	35587.47	55617.47		70503.01		
73 Printing		242853.56CR							
74 Warehous	402624.01		265024.30	94786.90	18996.14		15957.88	120.01	20445.02
74 Warehous		12706.24CR							
75 Motor Po	16112.71				15645.51		467.20		
97 TOTALS	15336046.56	11920.75 790024.42CR	545292.79	6834814.37	2430891.36	872820.53	5316817.83	50271.86	63241.49

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AUBURN SCHOOL DISTRICT NO. 408
 PROGRAM 98 MATRIX - School Food Services
 For The Year Ended August 31, 2008

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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	350560.96	4508.75		246771.88	71116.54	13043.98		11220.62	3810.39	88.80
42 Food	1807682.94					1807682.94				
44 Operatn	1974542.79			1037664.99	391190.24	504593.48		1005.00		40089.08
49 Transfer	154559.11-									
49 Transfer		154559.11CR								
98 TOTALS	3978227.58	4508.75 154559.11CR		1284436.87	462306.78	2325320.40		12225.62	3810.39	40177.88

ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 0/1	CLASS. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
51 Supv	645627.68	3245.85	94821.69	387597.63	140960.76	7079.46		9877.63	2044.66	
52 Operatn	4743591.67			2745078.84	1011184.74	628747.86		356769.34	1810.89	
53 Maintnce	689846.24			331664.85	110073.71	173146.12		61368.82		13592.74
56 Insrance	140179.36							140179.36		
59 Transfer	347909.98-									
59 Transfer		347909.98CR								
99 TOTALS	5871334.97	3245.85 347909.98CR	94821.69	3464341.32	1262219.21	808973.44		568195.15	3855.55	13592.74

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E.S.D. 121
COUNTY: 17 KING

AUBURN SCHOOL DISTRICT NO. 408
FISCAL YEAR 2007-2008
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.
191,867.31
- B. Enter the number of learning improvement days provided by the school district to certificated instructional staff in the 2007-08 school year as defined by WAC 392-140-950 through 967. The district's funding for learning improvement days for FY 2007-08 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. 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.
881,219.49
- D. Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.
0.00
- E. 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 1,856.27
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, 2007 through August 31, 2008. 29,230.00

3. Indirect Rate for State Revenue Recoveries (b/c)(SYSTEM CALCULATED) 0.144
 - a) Total All Programs (SYSTEM CALCULATED) 121,735,088.71
 - b) Total Program 97 Districtwide Support (SYSTEM CALCULATED) 15,336,046.56
 - c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED) 106,399,042.15

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.
\$151,882.16
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.
\$30,633.75
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.
\$118.95
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.
\$85,334.11
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).
\$478,189.54
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). \$55,532.86
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). \$74,277.56
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 2009-2010

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	106,399,042.15	360,689.58		1,807,682.94			104,230,669.63
PROGRAM 97 ACTIVITIES							
11 Board of Directors	284,683.37			151,882.16	102,048.51	30,752.70	
12 Superintendent's Office	462,352.81	1,175.74			461,177.07		
13 Business Office	1,272,650.11	1,096.13				1,271,553.98	
14 Human Resources	965,222.35					965,222.35	
15 Public Relations	85,334.11					85,334.11	
25 Pupil Management & Safety							
61 Supervision	554,472.27				554,472.27		
62 Grounds Maintenance	710,501.05	12,164.56			698,336.49		
63 Operation of Buildings	3,913,423.51	6,413.31			3,851,477.34	55,532.86	
64 Maintenance	1,727,863.02	19,356.20			1,708,506.82		
65 Utilities	3,535,994.63				3,461,717.07	74,277.56	
67 Bldg. Property Security	239,158.81	2,590.53			236,568.28		
68 Insurance	665,338.83				665,338.83		
72 Information Systems	484,698.58				6,509.04	478,189.54	
73 Printing	15,616.39					15,616.39	
74 Warehousing & Distrib.	402,624.01	20,445.02				382,178.99	
75 Motor Pool	16,112.71					16,112.71	
83 Interest							
84 Principal							
85 Debt Related Expenditures							
Total Program 97	15,336,046.56	63,241.49		151,882.16	11,746,151.72	3,374,771.19	
Sub-Total All Programs	121,735,088.71	423,931.07		1,959,565.10		3,374,771.19	104,230,669.63
Unallowable Costs					11,746,151.72-		11,746,151.72
Totals	121,735,088.71	423,931.07		1,959,565.10		3,374,771.19	115,976,821.35

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

FY 05-06		FY 07-08	
1. FY 05-06 INDIRECT EXPENDITURES	3,040,486.31	6. FY 07-08 INDIRECT EXPENDITURES FROM COLUMN 6	3,374,771.19
2. FY 05-06 DIRECT EXPENDITURES	100,649,901.21	7. FY 05-06 OVER/UNDER RECOVERY (LINE 3)	20,989.27-
3. FY 05-06 OVER/UNDER RECOVERY (CALCULATED)	20,989.27-	8. FY 07-08 ADJUSTED IND POOL (LINE 6 + LINE 7)	3,353,781.92
4. FY 05-06 TOTAL POOL (LINE 1 + LINE 3)	3,019,497.04	9. FY 07-08 DIRECT EXPENDITURES FROM COLUMN 7	115,976,821.35
5. CALCULATED FY 05-06 RESTRICTED INDIRECT RATE TO BE USED IN FY 07-08	.0300	10. FY 07-08 RESTRICTED INDIRECT RATE (LINE 5)	.0300
		11. FY 07-08 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,479,304.64
		12. FY 07-08 OVER/UNDER RECOVER(LINE 8 - LINE 11)	125,522.72-
		13. FY 07-08 TOTAL POOL (LINE 6 + LINE 12)	3,249,248.47
		14. CALCULATED FY 07-08 RESTRICTED INDIRECT RATE TO BE USED IN FY 09-10 (LINE 13/LINE 9)	.0280

Schedule For Determining School District Federal Unrestricted Indirect Cost Rate
 Including Fixed With Carry-Forward Calculation for FY 2009-2010

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	106,399,042.15	360,689.58		1,807,682.94			104,230,669.63
PROGRAM 97 ACTIVITIES							
11 Board of Directors	284,683.37			151,882.16	102,048.51	30,752.70	
12 Superintendent's Office	462,352.81	1,175.74				461,177.07	
13 Business Office	1,272,650.11	1,096.13				1,271,553.98	
14 Human Resources	965,222.35					965,222.35	
15 Public Relations	85,334.11					85,334.11	
25 Pupil Management & Safety							
61 Supervision	554,472.27					554,472.27	
62 Grounds Maintenance	710,501.05	12,164.56				698,336.49	
63 Operation of Buildings	3,913,423.51	6,413.31				3,907,010.20	
64 Maintenance	1,727,863.02	19,356.20				1,708,506.82	
65 Utilities	3,535,994.63					3,535,994.63	
67 Bldg. Property Security	239,158.81	2,590.53				236,568.28	
68 Insurance	665,338.83					665,338.83	
72 Information Systems	484,698.58					484,698.58	
73 Printing	15,616.39					15,616.39	
74 Warehousing & Distrib.	402,624.01	20,445.02				382,178.99	
75 Motor Pool	16,112.71					16,112.71	
83 Interest							
84 Principal							
85 Debt Related Expenditures							
Total Program 97	15,336,046.56	63,241.49		151,882.16	102,048.51	15,018,874.40	
Sub-Total All Programs	121,735,088.71	423,931.07		1,959,565.10		15,018,874.40	104,230,669.63
Unallowable Costs					102,048.51-		102,048.51
TOTALS	121,735,088.71	423,931.07		1,959,565.10		15,018,874.40	104,332,718.14

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

FY 05-06		FY 07-08	
1. FY 05-06 INDIRECT EXPENDITURES	13,523,116.73	6. FY 07-08 INDIRECT EXPENDITURES FROM COLUMN 6	15,018,874.40
2. FY 05-06 DIRECT EXPENDITURES	90,167,270.79	7. FY 05-06 OVER/UNDER RECOVERY (LINE 3)	272,475.70
3. FY 05-06 OVER/UNDER RECOVERY (CALCULATED)	272,475.70	8. FY 07-08 ADJUSTED IND POOL (LINE 6 + LINE 7)	15,291,350.10
4. FY 05-06 TOTAL POOL (LINE 1 + LINE 3)	13,795,592.43	9. FY 07-08 DIRECT EXPENDITURES FROM COLUMN 7	104,332,718.14
5. CALCULATED FY 05-06 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 07-08	.1530	10. FY 07-08 UNRESTRICTED INDIRECT RATE (LINE 5)	.1530
		11. FY 07-08 AMOUNT RECOVERED (LINE 9 * LINE 10)	15,962,905.88
		12. FY 07-08 OVER/UNDER RECOVER(LINE 8 - LINE 11)	671,555.78-
		13. FY 07-08 TOTAL POOL (LINE 6 + LINE 12)	14,347,318.62
		14. CALCULATED FY 07-08 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 09-10 (LINE 13/LINE 9)	.1375

	PROGRAM EXPENDITURES	STATE RESOURCES	FEDERAL RESOURCES	OTHER RESOURCES
BASIC EDUCATION PROGRAMS				
01 Basic Education	65,101,922.52	47,671,445.75	504,078.14	16,926,398.63
31 Vocational, Basic, State	6,238,901.20	6,061,911.16		176,990.04
45 Skills Center, Basic, State				
97 Districtwide Support	15,336,046.56	12,665,567.71		2,670,478.85
TOTAL BASIC EDUCATION PROGRAMS	86,676,870.28	66,398,924.62	504,078.14	19,773,867.52
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Ed., Supplemental, State	9,362,585.74	8,684,720.92	233,547.34	444,317.48
24 Special Ed., Supplemental, Federal	2,360,219.76		2,360,219.76	
26 Special Ed., Institutions, State				
29 Special Ed., Other, Federal	56,254.23		56,254.23	
34 Mid Sch Career & Tech Ed, State	10,677.74	10,677.74		
38 Vocational, Federal	110,325.56		110,325.56	
39 Vocational, Other Categ				
46 Skills Centers, Federal				
51 Disadvantaged, Federal	1,758,472.37		1,758,472.37	
52 School Improvement, Federal	583,221.45		583,221.45	
53 Migrant, Federal				
54 Reading First, Federal	13,557.91		13,557.91	
55 Learning Assistance, State	1,119,880.75	1,119,880.75		
56 State Inst., Centers and Homes				
57 State Inst., Neg. & Delinq., Fed				
58 Special and Pilot Programs, St.	378,923.60	378,923.60		
61 Head Start, Federal	633,697.33		633,697.33	
62 Math & Science, Prof. Dev., Fed				
63 Promoting Academic Success	422,646.15	422,646.15		
64 Limited English Prof., Federal	222,895.26		222,895.26	
65 Transitional Bilingual, State	1,177,984.10	1,177,984.10		
66 Student Achievement, State	5,525,331.24	5,525,331.24		
67 Indian Education, Federal, JOM				
68 Ind. Ed. Fed, ED	120,771.85		120,771.85	
69 Compensatory, Other				
71 Traffic Safety				
73 Summer School	7,600.00			7,600.00
74 Highly Capable	106,611.50	106,611.50		
75 Prof Development, State	181,903.59	181,903.59		
76 Targeted Assistance, Federal				
78 Youth Training Programs, Federal				
79 Instructional Prog, Other	276,254.27			276,254.27
TOTAL OTHER INSTRUCTION PROGRAMS	24,429,814.40	17,608,679.59	6,092,963.06	728,171.75
OTHER PROGRAMS				
81 Public Radio/TV				
86 Community Schools				
88 Day Care				
89 Other Community Services	778,841.48		214,336.88	564,504.60
98 School Food Services	3,978,227.58	216,570.84	2,820,811.12	940,845.62
99 Pupil Transportation	5,871,334.97	2,703,743.66	3,500.00	3,164,091.31
TOTAL OTHER PROGRAMS	10,628,404.03	2,920,314.50	3,038,648.00	4,669,441.53
TOTALS	121,735,088.71	86,927,918.71	9,635,689.20	25,171,480.80

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

AUBURN SCHOOL DISTRICT NO. 408
FISCAL YEAR 2007-2008
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: 737,026,774.69 **

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

INFO 1.516 F-196 REVENUE ACCOUNT 1100 21,287,335.60 NOT = COUNTY TREASURER'S REV ACCT 1100 19,602,520.76
WARN 1.523 *** CERT PG., # OF DAYS OPERATED < 180*** 175.00 *** 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
INFO 1.600 ITEM 1591, PG 20, IS BLANK DISTRICT VERIFIES NO MITIGATN FEES

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

ASB FUND PASSED EDITS: GOOD JOB

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

INFO 3.500 F-196 REVENUE ACCOUNT 1100 16,525,030.26 NOT = COUNTY TREASURER'S REV ACCT 1100 15,210,506.52

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

INFO 2.501 F-196 REVENUE ACCOUNT 1100 2,181,701.88 NOT = COUNTY TREASURER'S REV ACCT 1100 2,007,788.18

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

INFO 9.501 F-196 REVENUE ACCOUNT 1100 5,920.72 NOT = COUNTY TREASURER'S REV ACCT 1100 5,783.99
INFO 9.501 F-196 REVENUE ACCOUNT 9900 0.00 NOT = COUNTY TREASURER'S REV ACCT 9900 22,016.27

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

FIDUCIARY FUND PASSED EDITS: GOOD JOB

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

PERMANENT FUND PASSED EDITS: GOOD JOB

If the district has revenue accounts listed below, please refer to the ABRF, 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

REPORT F196

E.S.D. 121

COUNTY: 17 KING

AUBURN SCHOOL DISTRICT 408

Preliminary Special Education Maintenance of Effort

Fiscal Year 2007-2008

PAGE: 30

RUN: 11:32 NOV 18, '08

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 06-07 ACTUAL (A)	FY 07-08 ACTUAL (B)
Preliminary FY 2007-2008 to FY 2006-2007 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures.	\$6,204,612.05	\$9,362,585.74
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 6321 - Medicaid Reimbursements	\$0.00	\$0.00
4. Minus Revenue 6121 - Medicaid Reimbursements	\$59,515.01	\$233,547.34
5. Minus Revenue 3121 - Special Education-General apportionment	\$0.00	\$1,743,808.63
6. Equals aggregate special education expenditures for resident special education students.	\$6,145,097.04	\$7,385,229.77
7. Preliminary Aggregate Maintenance of Effort Test (6B - 6A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$1,240,132.73
Preliminary FY 2007-2008 to FY 2006-2007 Per-Pupil Maintenance of Effort Test		
8. Resident special education students (updated by OSPI).	1,504.88	1,572.51
9. Expenditures per pupil (line 6/line 8)	\$4,083.44	\$4,696.45
10. Preliminary Per Pupil Maintenance of Effort Test (9B - 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$613.01
Preliminary Year-End Local Special Education Maintenance of Effort Test		
FY 2007-2008 to FY 2006-2007 Aggregate Maintenance of Effort Test:		
11. Resource to program expenditure report Item #2051 for the current year is compared to Item #2051 for the prior year.	\$106,795.25	\$444,317.48
12. Preliminary Local Aggregate Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$337,522.23
13. Expenditures per pupil (line 12/line 8)	\$70.96	\$282.55
14. Preliminary Local Per Pupil Maintenance of Effort Test (13B - 13A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$211.59
Mid-Year Special Education Maintenance of Effort Warning		
FY 2007-2008 to FY 2008-2009 Aggregate Maintenance of Effort Test:		
15. 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.	\$9,362,585.74	\$10,448,072.00
16. Minus Revenue 7121 - Payments from other districts	\$0.00	\$0.00
17. Minus revenue 6321 Special Edu-Medicaid Reimbursements	\$0.00	\$0.00
18. Minus revenue 6121 Medicaid Reimbursements.	\$233,547.34	\$175,000.00
19. Minus revenue 3121 Special Edu-General Apportionment	\$1,743,808.63	\$1,792,386.00
20. Equals aggregate special education expenditures for resident special education students.	\$7,385,229.77	\$8,480,686.00
21. Aggregate Maintenance of Effort Test (20B - 20A) (A positive amount means the aggregate test was passed and a negative amount indicates non-compliance.)		\$1,095,456.23

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 birth-2, 3-PreK, and K-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 7, 10, 12 *OR* 14 is zero or positive. If *ALL* values on lines 7, 10, 12 *AND* 14 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 2007-08	FY 2006-07		FY 2007-08	FY 2006-07
Total expenditures	(plus)	121,735,088.71	114,047,140.91			
Public Radio/Television	(minus)	0.00	0.00	Total Prog 98	+ 3978,227.58	3628,127.25
Community Schools	(minus)	0.00	0.00	Rev 2298(Local)	- 1458,018.86	1331,548.74
Day Care	(minus)	0.00	0.00	Rev 4198(State)	- 216,570.84	157,780.61
Other Community Services	(minus)	778,841.48	619,885.24	Rev 4398(State)	- 0.00	
School Food Services	(minus)	3,978,227.58	3,628,127.25	Rev 6198(Fed)	- 2525,064.41	2329,425.61
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)	- 295,746.71	239,371.18
Capital Outlay, All Object 9	(minus)	423,931.07	305,458.93	Rev 7198(Other)	- 0.00	0.00
Federal, General Purpose Revenue	(minus)	220,286.26	140,920.01	Rev 8198(Other)	- 0.00	0.00
Federal, Special Purpose Revenue	(minus)	9,555,182.73	8,328,887.90	Total		
Food Service Deficit	(plus)	0.00	0.00	Food Serv Def	517,173.24-	429,998.89-
Food Services Revenue, Federal	(plus)	2,525,064.41	2,329,425.61			
Food Services Revenue, Federal	(plus)	0.00				
Food Services Revenue, Federal	(plus)	0.00				
Food Service, USDA Commodities	(plus)	295,746.71	239,371.18			
Capital Outlay, Spec. Ed. Suppl., Fed.	(plus)	2,249.38	0.00			
Capital Outlay, Spec. Ed. Inst., State	(plus)	0.00	0.00			
Capital Outlay, Spec. Ed. Other Federal	(plus)	0.00	0.00			
Capital Outlay, Vocational, Federal	(plus)	12,443.28	973.52			
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)	1,517.76	1,220.23			
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 & 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)	17,533.39	0.00			
Capital Outlay, Math & Sci., Prof Dev, Fed	(plus)	0.00	0.00			
Capital Outlay, Limited English Prof., Fed	(plus)	1,517.76	4,425.70			
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)	73,087.17	46,246.90			
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)	16,557.79	1,820.24			
Capital Outlay, Food Services	(plus)	40,177.88	41,770.91			
Total Expenditures for Preliminary Maintenance of Effort = equals				109,764,515.12	103,689,115.87	

NOTE:
If Total Food Service Deficit is a positive amount, it is added to the total aggregate expenditures. If Total Food Service Deficit a negative amount, zero dollars are displaye

Col 1 / Col 2 =

1.06

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 2007-08	FY 2006-07
Program 31, Voc, Basic State	+ (plus)	6,238,901.20	6,074,972.48
Program 38, Vocational, Federal	+ (plus)	110,325.56	92,682.28
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)	113,585.03	96,018.84
Skills Center Revenue	- (minus)	0.00	0.00
Secondary Voc Education Rev	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	6,235,641.73	6,071,635.92
	Col 1 / Col 2 =		1.03

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

END OF REPORT -