

TWIN FALLS SCHOOL DISTRICT 411

PROJECTED FUND BALANCES

FYE 30 JUNE 2016

<u>Description</u>	<u>Fund</u>		<u>15-16 Projected</u>		<u>15-16 Detail</u>		<u>Change</u>
	<u>Number</u>		<u>Amount</u>		<u>Amounts</u>	<u>14-15 Prior Year</u>	
Total General Fund -- All 100's	100's	\$	3,784,037.61			\$ 2,337,273.45	\$ 1,446,764.16
Reserved for Encumbrances -- 100					\$ 233,774.67	\$ 19,907.12	\$ 213,867.55
Unreserved Fund Balance -- 100					\$ 2,595,939.00	\$ 1,829,419.27	\$ 766,519.73
Designated -- 101-190 Ind Schools					\$ 443,210.24	\$ 210,806.45	\$ 232,403.79
Designated -- 191 Alternative Ed					\$ 511,113.70	\$ 277,140.61	\$ 233,973.09
Bond Interest and Redemption -- 310	310's	\$	7,649,063.17			\$ 5,856,155.90	\$ 1,792,907.27
Designated					\$ 7,649,063.17	\$ 5,856,155.90	\$ 1,792,907.27
Construction and Capital Outlay -- 410	410's	\$	24,779,796.94			\$ 68,872,283.29	\$ (44,092,486.35)
Reserved for Encumbrances -- 410					\$ 23,445,426.11	\$ 33,452,962.00	\$ (10,007,535.89)
Designated					\$ 1,334,370.83	\$ 35,419,321.29	\$ (34,084,950.46)
Plant Facilities -- 420	420's	\$	2,313,908.32			\$ 1,638,714.97	
Reserved for Encumbrances -- 420					\$ 302,355.28	\$ 132,638.60	\$ 169,716.68
Designated					\$ 2,011,553.04	\$ 1,506,076.37	\$ 505,476.67

School District Name/Number: TWIN FALLS SCHOOL DISTRICT 411

Twin Falls , Idaho

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCE - ALL FUNDS

Line	Code	Account	2015-2016 Budget	Budget Salary & Benefits	2015-2016 Actual	Actual Salary & Benefits
1		REVENUE RECEIPTS				
2	410000	Local Sources	\$ 30,251,880.93		\$ 20,036,805.04	
3	420000	County Sources	-		-	
4	430000	State Sources	46,240,591.51		46,617,363.56	
5	440000	Federal Sources	9,770,804.06		8,839,305.00	
6	450000	Other Sources	123,572.17		131,681.18	
7		TOTAL REVENUES	\$ 86,386,848.67		\$ 75,625,154.78	
8	460000	Transfers IN	864,129.83		1,029,045.23	
9		TOTAL REVENUE & TRANSFERS	\$ 87,250,978.50		\$ 76,654,200.01	
10						
11		EXPENDITURES				
12	500000	Instructional Services	\$ 33,820,305.83	\$ 30,949,990.25	\$ 32,421,284.10	\$ 30,521,290.73
13	600000	Support Services	27,718,186.04	14,673,527.35	26,132,764.02	14,362,172.64
14	700000	Non-Instructional Services	4,948,831.82	1,627,921.03	4,470,464.49	1,549,541.54
15	800000	Facility Acquisition Services	71,744,385.55		45,316,564.86	
16	910000	Debt Services	7,329,079.39		7,329,077.47	
17		TOTAL EXPENDITURES	\$ 145,560,788.63	\$ 47,251,438.63	\$ 115,670,154.94	\$ 46,433,004.91
18	920000	Transfers OUT	864,129.83		1,029,045.23	
19		TOTAL EXPENDITURES & TRANSFERS	\$ 146,424,918.46		\$ 116,699,200.17	
20		Excess (Deficiency) of Revenues over Expenditures & Transfers	\$ (59,173,939.96)		\$ (40,045,000.16)	
21						
22	320001	Fund Balance at July 1, 2015	\$ 79,839,031.85		\$ 79,839,031.85	
23						
24	320002	Adjustments	-		-	
25						
26	320003	Adj. Fund Balance July 1, 2015	\$ 79,839,031.85		\$ 79,839,031.85	
27						
28	320000	FUND BALANCE At June 30, 2016 *Total of Line 20 + 26	\$ 20,665,091.89		\$ 39,794,031.69	

The undersigned certify that this is a true and correct report of the financial condition of the Twin Falls School District.

Chairperson of the Board

Clerk of the Board

Treasurer of the Board

SUMMARY STATEMENT
 REVENUE AND EXPENDITURES
 2015 TO 2016
 ALL FUNDS
 SCHOOL DISTRICT #411
 TWIN FALLS SCHOOL DISTRICT 411

	BUDGET	ACTUAL
REVENUES		
Local Revenue	\$ 30,251,880.93	\$ 20,036,805.04
State Revenue	46,240,591.51	46,617,363.56
Federal Revenue	9,770,804.06	8,839,305.00
Other Revenue	123,572.17	131,681.18
TOTAL REVENUES	\$ 86,386,848.67	\$ 75,625,154.78
EXPENDITURES		
Total Instruction	\$ 33,820,305.83	\$ 32,421,284.10
*Salary & Benefits	30,949,990.25	30,521,290.73
Total Support Services	27,718,186.04	26,132,764.02
*Salary & Benefits	14,673,527.35	14,362,172.64
Total Non-Instructional Services	4,948,831.82	4,470,464.49
*Salary & Benefits	1,627,921.03	1,549,541.54
Total Facility Acquisition	71,744,385.55	45,316,564.86
Total Debt Services	7,329,079.39	7,329,077.47
TOTAL EXPENDITURES	\$ 145,560,788.63	\$ 115,670,154.94
Beginning Fund Balance	\$ 79,839,031.85	\$ 79,839,031.85
Adjustments	-	-
Net Beginning Fund Balance	\$ 79,839,031.85	\$ 79,839,031.85
Ending Fund Balance	\$ 20,665,091.89	\$ 39,794,031.69

*This dollar amount is included in the total on the line above.

The undersigned certify that this is a true and correct report of the financial condition of the Twin Falls School District.

 Chairperson of the Board

 Clerk of the Board

 Treasurer of the Board

SUMMARY STATEMENT
 REVENUE AND EXPENDITURES
 2015 TO 2016
 ALL FUNDS
 SCHOOL DISTRICT 411
 TWIN FALLS SCHOOL DISTRICT 411

 NAME

	BUDGET	ACTUAL
Revenues		
Local Revenue	30,251,880.93	\$ 20,036,805.04
State Revenue	46,240,591.51	46,617,363.56
Federal Revenue	9,770,804.06	8,839,305.00
Other Revenue	93,572.17	131,681.18
Total Revenues	\$ 86,356,848.67	\$ 75,625,154.78
Expenditures		
Salaries	\$ 34,411,392.13	\$ 33,905,069.84
Benefits	12,838,020.11	12,527,935.07
Purchased Services	11,200,802.67	10,832,465.88
Supplies & Materials	14,452,138.33	8,167,211.20
Capital Objects	65,011,506.00	42,650,504.48
Debt Retirement	7,329,079.39	7,329,077.47
Insurance & Judgments	287,850.00	257,891.00
Total Expenditures	\$ 145,530,788.63	\$ 115,670,154.94
Beginning Fund Balance	\$ 79,839,031.85	\$ 79,839,031.85
Adjustments	-	-
Net Beginning Fund Balance	79,839,031.85	79,839,031.85
Ending Fund Balance	\$ 20,665,091.89	\$ 39,794,031.69

The undersigned certify that this is a true and correct report of the financial condition of the Twin Falls School District.

 Chairperson of the Board

 Clerk of the Board

 Treasurer of the Board

TWIN FALLS SCHOOL DISTRICT NUMBER 411
 COMBINING STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES
 July 1, 2015 - June 30, 2016

Line	Code		Federal Forest Reserve 220	Local Special Projects 230's	State Special Projects 240-249	Technology State 245	Substance Abuse-State 246	Title I-A, ESEA Improving Basic Prog. 251	Title I-B, ESEA Student Read. Skills Impr. 252	Title I-C, ESEA Educ. of Mig. Children 253	Title I-D, ESEA Negl. & Delin. Children 255	Title I-F ESEA - CSRD 256	IDEA Part B School-Age/ Preschool 257/258	Other Federal 261-289	TOTAL SPECIAL REVENUE 200's
1		REVENUE RECEIPTS													
2	410000	Local Sources		\$ 1,848,373.71	\$ 42,393.64	\$ 13,854.66									\$ 1,904,622.01
3	420000	County Sources													-
4	430000	State Sources			2,330,001.18	405,365.00	115,229.00								2,850,595.18
5	440000	Federal Sources	16,970.67					1,805,152.04		239,333.28	68,893.38		2,180,274.57	821,483.03	5,132,106.97
6	450000	Other Sources													-
7		TOTAL REVENUES	\$ 16,970.67	\$ 1,848,373.71	\$ 2,372,394.82	\$ 419,219.66	\$ 115,229.00	\$ 1,805,152.04	\$ -	\$ 239,333.28	\$ 68,893.38	\$ -	\$ 2,180,274.57	\$ 821,483.03	\$ 9,887,324.16
8	460000	Transfers IN			-	300,000.00							90.34	23,852.15	323,942.49
9		TOTAL REVENUES & TRANSFERS	\$ 16,970.67	\$ 1,848,373.71	\$ 2,372,394.82	\$ 719,219.66	\$ 115,229.00	\$ 1,805,152.04	\$ -	\$ 239,333.28	\$ 68,893.38	\$ -	\$ 2,180,364.91	\$ 845,335.18	\$ 10,211,266.65
10															
11															
12		EXPENDITURES													
13	500000	Instructional Services		\$ 1,002,736.98	\$ 328,474.54			\$ 1,177,535.91		\$ 98,184.11	\$ 47,837.36		\$ 1,200,798.58	\$ 229,123.35	\$ 4,084,690.83
14	600000	Support Services		801,085.80	2,018,459.64	697,655.39	56,197.81	572,598.00		141,149.17	21,056.02		981,106.45	591,567.96	5,880,876.24
15	700000	Non-Instructional Services						12,927.05						-	12,927.05
16	800000	Facility Acquisition Services		17,290.40											17,290.40
17	910000	Debt Services													-
18		TOTAL EXPENDITURES	\$ -	\$ 1,821,113.18	\$ 2,346,934.18	\$ 697,655.39	\$ 56,197.81	\$ 1,763,060.96	\$ -	\$ 239,333.28	\$ 68,893.38	\$ -	\$ 2,181,905.03	\$ 820,691.31	\$ 9,995,784.52
19	920000	Transfers OUT	16,970.67	8,879.04				42,091.08						24,675.15	92,615.94
20		TOTAL EXPEND. & TRANSFERS	\$ 16,970.67	\$ 1,829,992.22	\$ 2,346,934.18	\$ 697,655.39	\$ 56,197.81	\$ 1,805,152.04	\$ -	\$ 239,333.28	\$ 68,893.38	\$ -	\$ 2,181,905.03	\$ 845,366.46	\$ 10,088,400.46
21		Excess (Deficiency) of Revenue Over Expend. & Transfers	-	18,381.49	25,460.64	21,564.27	59,031.19	-	-	-	-	-	(1,540.12)	(31.28)	122,866.19
22															
23	320001	Fund Balance July 1, 2015		\$ 1,023,771.29	\$ 8,155.96	\$ 8,197.72	\$ 1,911.30						\$ 1,540.12	\$ 23,883.43	\$ 1,067,459.82
24															
25	320002	Adjustments													-
26															
27	320003	Adj. Fund Balance July 1, 2015	\$ -	\$ 1,023,771.29	\$ 8,155.96	\$ 8,197.72	\$ 1,911.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,540.12	\$ 23,883.43	\$ 1,067,459.82
28															
29	320000	Fund Balance June 30, 2016 * Total of Line 21 + 27	\$ -	\$ 1,042,152.78	\$ 33,616.60	\$ 29,761.99	\$ 60,942.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,852.15	\$ 1,190,326.01
		* Line 29 must agree with Line 35 on page 102.													

R:\Finance\Annual Report\2015-2016 Annual Report\Publication.xlsx\98

TWIN FALLS SCHOOL DISTRICT NUMBER 411
 COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES
 July 1, 2015 - June 30, 2016

Line	Code	ACCOUNT	GOVERNMENTAL FUNDS							PROPRIETARY FUNDS		FIDUCIARY
			General M & O 100	Special Revenue 200	Child Nutrition/ Food Service 290	Debt Service 300	Capital Construction 410	Plant Facilities 420	School Bldg Mtce 430	Insurance Adjustment 490	Enterprise Fund 500	Internal Services 600
1		REVENUE RECEIPTS										
2	410000	Local Sources	\$ 6,659,815.56	\$ 1,904,622.01	\$ 758,857.83	\$ 7,009,135.26	\$ 286,928.77	\$ 3,417,445.61				
3	420000	County Sources		-								
4	430000	State Sources	42,520,827.62	2,850,595.18		1,245,940.76						
5	440000	Federal Sources	88,386.37	5,132,106.97	3,618,811.66							
6	450000	Other Sources,Bond/Fixed Asset Proceeds		-			86,782.80	6,789.37		38,109.01		
7		TOTAL REVENUES	\$ 49,269,029.55	\$ 9,887,324.16	\$ 4,377,669.49	\$ 8,255,076.02	\$ 373,711.57	\$ 3,424,234.98	\$ -	\$ 38,109.01	\$ -	\$ -
8	460000	Transfers IN	704,953.63	323,942.49	149.11							
9		TOTAL REVENUE & TRANSFERS	\$ 49,973,983.18	\$ 10,211,266.65	\$ 4,377,818.60	\$ 8,255,076.02	\$ 373,711.57	\$ 3,424,234.98	\$ -	\$ 38,109.01	\$ -	\$ -
10												
11												
12		EXPENDITURES										
13	500000	Instructional Services	\$ 28,318,594.31	\$ 4,084,690.83				\$ 17,998.96				
14	600000	Support Services	19,331,930.15	5,880,876.24	11,429.77	1,400.00	818.00	906,309.86				
15	700000	Non-Instructional Services	101,893.83	12,927.05	4,355,643.61							
16	800000	Facility Acquisition Services	139,361.44	17,290.40			44,465,379.92	656,424.09		38,109.01		
17	910000	Debt Services		-		6,460,768.75		868,308.72				
18		TOTAL EXPENDITURES	\$ 47,891,779.73	\$ 9,995,784.52	\$ 4,367,073.38	\$ 6,462,168.75	\$ 44,466,197.92	\$ 2,449,041.63	\$ -	\$ 38,109.01	\$ -	\$ -
19	920000	Transfers OUT	635,439.29	92,615.94	990.00			300,000.00				
20		TOTAL EXPEND. & TRANSFERS	\$ 48,527,219.02	\$ 10,088,400.46	\$ 4,368,063.38	\$ 6,462,168.75	\$ 44,466,197.92	\$ 2,749,041.63	\$ -	\$ 38,109.01	\$ -	\$ -
21		Excess (Deficiency) of Revenues over Expenditures & Transfers	1,446,764.16	122,866.19	9,755.22	1,792,907.27	(44,092,486.35)	675,193.35	-	-	-	-
22												
23	320001	Fund Balance at July 1, 2015	\$ 2,337,273.45	\$ 1,067,459.82	\$ 67,144.42	\$ 5,856,155.90	\$ 68,872,283.29	\$ 1,638,714.97				
24												
25	320002	Adjustments		-								
26												
27	320003	Adj. Fund Balance at July 1, 2015	\$ 2,337,273.45	\$ 1,067,459.82	\$ 67,144.42	\$ 5,856,155.90	\$ 68,872,283.29	\$ 1,638,714.97	\$ -	\$ -	\$ -	\$ -
28												
29	320000	Fund Balance at June 30, 2016 *Total of Line 21 + 27	\$ 3,784,037.61	\$ 1,190,326.01	\$ 76,899.64	\$ 7,649,063.17	\$ 24,779,796.94	\$ 2,313,908.32	\$ -	\$ -	\$ -	\$ -
		* LINE 29 MUST AGREE WITH LINE 66 ON PAGE 104.										

R:\Finance\Annual Report\2015-2016 Annual Report\Publication.xlsx]99

TWIN FALLS SCHOOL DISTRICT 411

TWIN FALLS SCHOOL DISTRICT NUMBER 411
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS - 200

June 30, 2016

Line	Code	ASSETS, LIABILITIES AND FUND EQUITIES	Federal Forest Reserve 220	Local Special Projects 230's	State Special Projects 240 - 249	Technology State 245	Substance Abuse - State 246	Title I-A, ESEA Improving Basic Prog. 251	Title I-B, ESEA Student Read. Skills Impr. 252	Title I-C, ESEA Educ. of Mig. Children 253	Title I-D, ESEA Negl. & Delinq. Children 255	Title I-F ESEA - CSRD 256	IDEA Part B School-Age/Preschool 257/258	Other Federal 261-289	TOTAL 200's
1		CURRENT ASSETS													
2	111000	Cash		\$ 900,338.18	\$ (263,691.00)	\$ 61,448.38	\$ 60,942.49	\$ (99,817.93)		\$ (86,692.68)	\$ (4,004.29)		\$ (735,260.08)	\$ (208,165.93)	\$ (374,902.86)
3	112000	Investments		172,620.14											172,620.14
4	114000	Other Receivables			342,493.62			758,997.61		157,765.80	46,539.73		1,141,652.35	458,384.53	2,905,833.64
5	116000	Other Current Assets			150,165.04										150,165.04
6	110000	TOTAL CURRENT ASSETS	\$ -	\$ 1,072,958.32	\$ 228,967.66	\$ 61,448.38	\$ 60,942.49	\$ 659,179.68	\$ -	\$ 71,073.12	\$ 42,535.44	\$ -	\$ 406,392.27	\$ 250,218.60	\$ 2,853,715.96
7															
8															
9	100000	TOTAL ASSETS	\$ -	\$ 1,072,958.32	\$ 228,967.66	\$ 61,448.38	\$ 60,942.49	\$ 659,179.68	\$ -	\$ 71,073.12	\$ 42,535.44	\$ -	\$ 406,392.27	\$ 250,218.60	\$ 2,853,715.96
10															
11		CURRENT LIABILITIES													
12	211000	Interfund Payables													\$ -
13	213000	Accounts Payable		30,805.54	168,391.48	31,686.39		16,573.86		10,601.70			1,546.50	3,984.00	263,589.47
14	214000	Contracts Payable													-
15	215000	Construction Contracts Payable													-
16	217000	Salaries/Benefits Payable			20,537.29			225,826.80		12,720.44	4,356.41		166,004.93	54,200.21	483,646.08
17	218000	Payroll Withholdings			6,422.29			97,459.77		8,335.03	3,645.48		94,656.82	34,265.65	244,785.04
18	219000	Current Loan Payable													-
19	210000	TOTAL CURRENT LIABILITIES	\$ -	\$ 30,805.54	\$ 195,351.06	\$ 31,686.39	\$ -	\$ 339,860.43	\$ -	\$ 31,657.17	\$ 8,001.89	\$ -	\$ 262,208.25	\$ 92,449.86	\$ 992,020.59
20															
21		OTHER LIABILITIES													
22	221000	Deferred Revenues						319,319.25		39,415.95	34,533.55		144,184.02	133,916.59	671,369.36
23	220000	TOTAL OTHER LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,319.25	\$ -	\$ 39,415.95	\$ 34,533.55	\$ -	\$ 144,184.02	\$ 133,916.59	\$ 671,369.36
24															
25	200000	TOTAL LIABILITIES	\$ -	\$ 30,805.54	\$ 195,351.06	\$ 31,686.39	\$ -	\$ 659,179.68	\$ -	\$ 71,073.12	\$ 42,535.44	\$ -	\$ 406,392.27	\$ 226,366.45	\$ 1,663,389.95
26		FUND EQUITY													
27		FUND BALANCE													
28		RESERVED													
29	310600	Reserved for Inventories													\$ -
30	310900	Res. for Other (Encum, Prepd, Etc)													-
31		FUND BALANCE													
32		UNRESERVED													
33	320100	Designated		1,042,152.78	33,616.60	29,761.99	60,942.49	-	-	-	-	-	-	23,852.15	1,190,326.01
34	320200	Undesignated													-
35	300000	*TOTAL FUND EQUITY (29+30+33+34)	\$ -	\$ 1,042,152.78	\$ 33,616.60	\$ 29,761.99	\$ 60,942.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,852.15	\$ 1,190,326.01
36		TOTAL LIABILITIES & EQUITY	\$ -	\$ 1,072,958.32	\$ 228,967.66	\$ 61,448.38	\$ 60,942.49	\$ 659,179.68	\$ -	\$ 71,073.12	\$ 42,535.44	\$ -	\$ 406,392.27	\$ 250,218.60	\$ 2,853,715.96

*Line 35 must agree with Line 29 on page 98.

R:\Finance\Annual Report\2015-2016 Annual Report\Publication.xlsx\102

TWIN FALLS SCHOOL DISTRICT NUMBER 411
 COMBINED BALANCE SHEET - ALL FUNDS and ACCOUNT GROUPS
 June 30, 2016

Line	Code	ASSETS, LIABILITIES AND FUND EQUITIES	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS	FIDUCIARY	ACCOUNT GROUPS		
			General M & O 100	Special Revenue 200	Child Nutrition/ Food Service 290	Debt Service 300	Capital Projects 400	Enterprise Funds 500	Internal Services 600	Trust & Agency 700	Gen. Fixed Assets 810	Gen. Long Term Debt 910
1		CURRENT ASSETS										
2	111000	Cash	\$ 705,665.93	\$ (374,902.86)	\$ 336,085.62	\$ 442,212.63	\$ 698,382.76			\$ 68,098.00		
3	112000	Investments	5,113,722.37	172,620.14	706.13	4,620,395.19	30,210,526.33			31,885.19		
4	113000	Taxes Receivables	206,690.50			236,038.17	115,808.08					
5	114000	Other Receivables	3,480,255.48	2,905,833.64	61,907.68	2,565,556.10	1,223,905.83					
6	115000	Inventories										
7	116000	Other Current Assets	318,800.28	150,165.04	3,011.40							
8	110000	TOTAL CURRENT ASSETS	\$ 9,825,134.56	\$ 2,853,715.96	\$ 401,710.83	\$ 7,864,202.09	\$ 32,248,623.00	\$ -	\$ -	\$ 99,983.19	\$ -	\$ -
9												
10		FIXED ASSETS										
11	121000	Sites									\$ 14,448,083.23	
12	122000	Buildings									96,393,751.62	
13	123000	Equipment									23,127,364.50	
14	124000	Construction in Progress									50,731,516.03	
15	120000	TOTAL FIXED ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,700,715.38	\$ -
16												
17		OTHER DEBITS										
18	131000	Amount Avail. in Debt Services										\$ 7,864,202.09
19	132000	Amount to be Provided G.L.T.D.										94,964,807.39
20	130000	TOTAL OTHER DEBITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,829,009.48
21												
22	100000	TOTAL ASSETS & OTHER DEBITS	\$ 9,825,134.56	\$ 2,853,715.96	\$ 401,710.83	\$ 7,864,202.09	\$ 32,248,623.00	\$ -	\$ -	\$ 99,983.19	\$ 184,700,715.38	\$ 102,829,009.48
23		(line 8 + 15 + 20)										
24												
25		CURRENT LIABILITIES										
26	211000	Interfund Payable	\$ 1,000.00	\$ -			\$ 3,011.40					
27	213000	Accounts Payable	298,515.13	263,589.47	92,102.60	1,400.00	5,046,479.41					
28	214000	Contracts Payable		-								
29	215000	Construction Contracts Payable		-								
30	216000	Current Portion-Bonds Payable										
31	217000	Salaries/Benefits Payable	3,454,786.95	483,646.08	125,743.17							
32	218000	Payroll Withholdings	2,083,379.32	244,785.04	52,968.03							
33	219000	Current Loans Payable		-								
34	210000	TOTAL CURRENT LIABILITIES	\$ 5,837,681.40	\$ 992,020.59	\$ 270,813.80	\$ 1,400.00	\$ 5,049,490.81	\$ -	\$ -	\$ -	\$ -	\$ -

R:\Finance\Annual Report\2015-2016 Annual Report\Publication.xlsx]103

TWIN FALLS SCHOOL DISTRICT NUMBER 411
 COMBINED BALANCE SHEET - ALL FUNDS and ACCOUNT GROUPS
 June 30, 2016

Line	Code	ASSETS, LIABILITIES AND FUND EQUITIES	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	ACCOUNT GROUPS	
			General M & O 100	Special Revenue 200	Child Nutrition 290	Debt Service 300	Capital Projects 400	Enterprise Funds 500	Internal Services 600	Trust & Agency 700	Gen. Fixed Assets 810	Gen. Long Term Debt 910
35		OTHER LIABILITIES										
36	221000	Deferred Revenues	\$ 203,415.55	\$ 671,369.36		\$ 213,738.92	\$ 105,426.93					
37	222000	Returnable Revenues			53,997.39					99,983.19		
38	223000	Other Liabilities										
39	220000	TOTAL OTHER LIABILITIES	\$ 203,415.55	\$ 671,369.36	\$ 53,997.39	\$ 213,738.92	\$ 105,426.93	\$ -	\$ -	\$ 99,983.19	\$ -	\$ -
40												
41		NON-CURRENT LIABILITIES										
42	231000	Bonds Payable - N.C.P.										\$ 99,350,000.00
43	232000	Loans Payable - N.C.P.										
44	233000	Lease Obligations										3,479,009.48
45	234000	Other N.C. Liabilities										
46	230000	TOTAL N.C. LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,829,009.48
47												
48	200000	TOTAL LIABILITIES	\$ 6,041,096.95	\$ 1,663,389.95	\$ 324,811.19	\$ 215,138.92	\$ 5,154,917.74	\$ -	\$ -	\$ 99,983.19	\$ -	\$ 102,829,009.48
49		(LINE 34 +39+46)										
50												
51		FUND EQUITY										
52												
53		FUND BALANCE										
54		RESERVED										
55	310600	Reserved for Inventories		\$ -								
56	310900	Res. for Other (Encum, Prepd, Etc)	233,774.67	-								
57												
58		UNRESERVED										
59	320100	Designated	\$ 954,323.94	\$ 1,190,326.01	\$ 76,899.64	\$ 7,649,063.17	\$ 27,093,705.26			\$ -		
60	320200	Undesignated	2,595,939.00	-								
61												
62	330000	Investment in Gen. Fixed Assets										184,700,715.38
63	340000	Contributed Capital										
64	350000	Retained Earnings - Int. Serv.										
65												
66	300000	*TOTAL FUND EQUITY	\$ 3,784,037.61	\$ 1,190,326.01	\$ 76,899.64	\$ 7,649,063.17	\$ 27,093,705.26	\$ -	\$ -	\$ -	\$ 184,700,715.38	\$ -
67		(55 + 56 + 59 + 60 + 62 + 63 + 64)										
68		TOTAL LIABILITIES & EQUITY (48+66)	\$ 9,825,134.56	\$ 2,853,715.96	\$ 401,710.83	\$ 7,864,202.09	\$ 32,248,623.00	\$ -	\$ -	\$ 99,983.19	\$ 184,700,715.38	\$ 102,829,009.48
		* Line 66 must agree with Line 29 on page 99.										