



**TWIN FALLS SCHOOL DISTRICT #411  
BOARD FINANCIAL STATEMENTS  
31 DECEMBER 2016**

Payroll

Payables

Financial Statements

Board Budget Financial Statements

All Funds Financial Statements

Bond Interest & Redemption Financial Statement

General Fund Financial Statements

Plant and Facilities Financial Statements

Child Nutrition Financial Statements

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# TWIN FALLS SCHOOL DISTRICT 411 VOUCHER

Voucher No: 1054      Voucher Date: 12/08/2016      Prepared By: \_\_\_\_\_

*Printed: 01/03/2017 09:45:31 AM*

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TWIN FALLS SCHOOL DISTRICT 411 is hereby authorized to draw warrants against TWIN FALLS SCHOOL DISTRICT 411 funds for the sum of \$100.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2016 to June 30, 2017 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

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TWIN FALLS SCHOOL DISTRICT 411

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Fund		Amount
100	GENERAL M & O	\$100.00
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		\$100.00

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# TWIN FALLS SCHOOL DISTRICT 411 VOUCHER

Voucher No: 1055      Voucher Date: 12/12/2016      Prepared By: \_\_\_\_\_

Printed: 01/03/2017 09:45:48 AM

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TWIN FALLS SCHOOL DISTRICT 411 is hereby authorized to draw warrants against TWIN FALLS SCHOOL DISTRICT 411 funds for the sum of \$2,563,853.12 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2016 to June 30, 2017 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

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## TWIN FALLS SCHOOL DISTRICT 411

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Fund		Amount
100	GENERAL M & O	\$304,652.60
101	HARRISON	\$92.54
103	MORNINGSIDE	\$458.83
109	BICKEL	\$500.00
110	SAWTOOTH	\$138.50
111	PILLAR FALLS	\$1,186.72
112	ROCK CREEK	\$367.32
131	TWIN FALLS	\$740.85
141	CANYON RIDGE	\$2,642.24
150	GEAR UP 2	\$398.84
155	STATE RESTRICTED	\$67,393.66
170	SUPPORT SERVICES CONTRIBUTION	\$240.42
181	ARTEC CHARTER	\$4,718.57
191	ALTERNATIVE EDUCATION	\$19,879.57
231	BRIDGE ACADEMY	\$142.07
234	ELEMENTARY EDUCATION	\$4,070.17
235	STUART	\$13,233.23
236	O'LEARY	\$4,468.16
237	TWIN FALLS	\$36,875.70
238	CANYON RIDGE	\$43,406.82
239	ALTERNATIVE EDUCATION	\$219.52
241	DRIVER EDUCATION	\$448.54
243	CAREER TECHNICAL EDUCATION	\$5,992.90
245	TECHNOLOGY	\$10,734.43
246	SUBSTANCE ABUSE	\$17,873.35
248	MEDICAID	\$317,967.25
251	TITLE I-A CAREER AND COLLEGE READY	\$10,120.04
253	TITLE I-C	\$62.40

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Voucher No: 1055

Voucher Date: 12/12/2016

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Fund		Amount
263	PERKINS III	\$11,749.88
268	MCKINNEY-VINTO HOMELESS	\$875.00
270	TITLE III LANGUAGE INSTRUCTION	\$304.20
271	TITLE II-A TEACHER QUALITY	\$216.00
277	EMERGENCY IMMIGRANT	\$2,290.76
289	TITLE IV-21ST CENT CENTER	\$3,044.41
410	CAPITAL CONSTRUCTION	\$1,521,127.88
420	PLANT FACILITIES	\$79,438.61
490	INSURANCE ADJUSTMENT FUND	\$74,552.86
720	HB 510 PROFESSIONAL TECHNICAL	\$1,228.28
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		\$2,563,853.12

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# TWIN FALLS SCHOOL DISTRICT 411 VOUCHER

Voucher No: 1056      Voucher Date: 12/12/2016      Prepared By: \_\_\_\_\_

Printed: 01/03/2017 09:46:07 AM

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TWIN FALLS SCHOOL DISTRICT 411 is hereby authorized to draw warrants against TWIN FALLS SCHOOL DISTRICT 411 funds for the sum of \$91.99 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2016 to June 30, 2017 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

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TWIN FALLS SCHOOL DISTRICT 411

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Fund		Amount
243	CAREER TECHNICAL EDUCATION	\$91.99
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		\$91.99

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# TWIN FALLS SCHOOL DISTRICT 411 VOUCHER

Voucher No: 1053      Voucher Date: 12/12/2016      Prepared By: \_\_\_\_\_

Printed: 01/03/2017 09:44:24 AM

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TWIN FALLS SCHOOL DISTRICT 411 is hereby authorized to draw warrants against TWIN FALLS SCHOOL DISTRICT 411 funds for the sum of \$181,592.92 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2016 to June 30, 2017 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

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TWIN FALLS SCHOOL DISTRICT 411

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Fund		Amount
290	CHILD NUTRITION	\$181,592.92
		<hr/>
		\$181,592.92

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# TWIN FALLS SCHOOL DISTRICT 411 VOUCHER

Voucher No: 1058      Voucher Date: 12/14/2016      Prepared By: \_\_\_\_\_

Printed: 01/03/2017 09:46:25 AM

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TWIN FALLS SCHOOL DISTRICT 411 is hereby authorized to draw warrants against TWIN FALLS SCHOOL DISTRICT 411 funds for the sum of \$3,999.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2016 to June 30, 2017 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

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TWIN FALLS SCHOOL DISTRICT 411

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Fund		Amount
100	GENERAL M & O	\$399.00
237	TWIN FALLS	\$3,600.00
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		\$3,999.00

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# TWIN FALLS SCHOOL DISTRICT 411 VOUCHER

Voucher No: 1059

Voucher Date: 12/16/2016

Prepared By: \_\_\_\_\_

Printed: 01/03/2017 09:46:41 AM

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TWIN FALLS SCHOOL DISTRICT 411 is hereby authorized to draw warrants against TWIN FALLS SCHOOL DISTRICT 411 funds for the sum of \$199,092.27 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2016 to June 30, 2017 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

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## TWIN FALLS SCHOOL DISTRICT 411

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Fund		Amount
100	GENERAL M & O	\$146,986.89
131	TWIN FALLS	\$424.31
141	CANYON RIDGE	\$599.94
150	GEAR UP 2	\$3,275.00
155	STATE RESTRICTED	\$4,719.93
191	ALTERNATIVE EDUCATION	\$522.91
234	ELEMENTARY EDUCATION	\$1,704.78
235	STUART	\$586.47
236	O'LEARY	\$1,030.70
237	TWIN FALLS	\$19,755.96
238	CANYON RIDGE	\$2,774.10
243	CAREER TECHNICAL EDUCATION	\$1,283.28
246	SUBSTANCE ABUSE	\$294.62
248	MEDICAID	\$6,473.00
251	TITLE I-A CAREER AND COLLEGE READY	\$3,315.39
257	TITLE VI-B SCHOOL AGE	\$72.45
263	PERKINS III	\$3,538.52
270	TITLE III LANGUAGE INSTRUCTION	\$44.55
277	EMERGENCY IMMIGRANT	\$161.97
289	TITLE IV-21ST CENT CENTER	\$1,489.51
490	INSURANCE ADJUSTMENT FUND	\$37.99
		<hr/> <hr/>
		\$199,092.27



Twin Falls School District 411

**BOARD REPORTS BOND BUILDING FUND As of 12/31/2016**

Fiscal Year: 2016-2017

**ASSETS**

CURRENT ASSETS

INVESTMENTS (+)

\$13,029,306.41

Sub-total : CURRENT ASSETS

\$13,029,306.41

Total : ASSETS

\$13,029,306.41

**LIABILITIES**

CURRENT LIABILITIES

ACCOUNTS PAYABLE (+)

\$50,000.00

Sub-total : CURRENT LIABILITIES

\$50,000.00

Total : LIABILITIES

\$50,000.00

**EQUITY**

RESERVED

RESERVED FUND BALANCE (+)

\$23,445,426.11

Sub-total : RESERVED

\$23,445,426.11

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+)

\$1,334,370.83

Sub-total : UNRESERVED FUND  
BALANCE

\$1,334,370.83

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+)

(\$11,800,490.53)

Sub-total : NET ADDITION/(DEFICIT)

(\$11,800,490.53)

Total : EQUITY

\$12,979,306.41

Total LIABILITIES + EQUITY

\$13,029,306.41

End of Report

Twin Falls School District 411

BOARD REPORTS BOND BUILDING FUND For the Period 12/01/2016 through 12/31/2016

Fiscal Year: 2016-2017

Include Pre Encumbrance

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
INCOME							
REVENUE							
LOCAL (+)	\$662,041.30	\$0.00	\$532,136.31	\$129,904.99	\$0.00	\$129,904.99	19.6%
Sub-total : REVENUE	\$662,041.30	\$0.00	\$532,136.31	\$129,904.99	\$0.00	\$129,904.99	19.6%
Total : INCOME	\$662,041.30	\$0.00	\$532,136.31	\$129,904.99	\$0.00	\$129,904.99	19.6%
EXPENSES							
CAPITAL ASSET							
PURCHASED SERVICES (-)	\$703,201.30	\$11,528.96	\$246,516.05	\$456,685.25	\$439,477.38	\$17,207.87	2.4%
SUPPLIES & MATERIALS (-)	\$2,841,008.94	\$6,660.32	\$1,176,245.07	\$1,664,763.87	\$639.05	\$1,664,124.82	58.6%
CAPITAL OBJECTS (-)	\$21,897,628.00	\$1,502,938.60	\$10,909,865.72	\$10,987,762.28	\$10,745,793.50	\$241,968.78	1.1%
Sub-total : CAPITAL ASSET	(\$25,441,838.24)	(\$1,521,127.88)	(\$12,332,626.84)	(\$13,109,211.40)	(\$11,185,909.93)	(\$1,923,301.47)	7.6%
Total : EXPENSES	(\$25,441,838.24)	(\$1,521,127.88)	(\$12,332,626.84)	(\$13,109,211.40)	(\$11,185,909.93)	(\$1,923,301.47)	7.6%
NET ADDITION/(DEFICIT)	(\$24,779,796.94)	(\$1,521,127.88)	(\$11,800,490.53)	(\$12,979,306.41)	(\$11,185,909.93)	(\$1,793,396.48)	7.2%

End of Report

Twin Falls School District 411

BOARD REPORTS BOND REDEMPTION FUND As of 12/31/2016

Fiscal Year: 2016-2017

ASSETS

CURRENT ASSETS

INVESTMENTS (+) \$4,723,284.31

TAXES RECEIVABLE (+) \$7,107,694.40

Sub-total : CURRENT ASSETS \$11,830,978.71

Total : ASSETS

\$11,830,978.71

LIABILITIES

OTHER LIABILITIES

DEFERRED REVENUE (+) \$213,738.92

Sub-total : OTHER LIABILITIES \$213,738.92

Total : LIABILITIES

\$213,738.92

EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$7,649,063.17

Sub-total : UNRESERVED FUND BALANCE \$7,649,063.17

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) \$3,968,176.62

Sub-total : NET ADDITION/(DEFICIT) \$3,968,176.62

Total : EQUITY

\$11,617,239.79

Total LIABILITIES + EQUITY

\$11,830,978.71

End of Report

Twin Falls School District 411

BOARD REPORTS BOND REDEMPTION FUND For the Period 12/01/2016 through 12/31/2016

Fiscal Year: 2016-2017

Include Pre Encumbrance

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
INCOME							
REVENUE							
TAXES (+)	\$7,500,000.00	\$0.00	\$7,344,288.00	\$155,712.00	\$0.00	\$155,712.00	2.1%
LOCAL (+)	\$22,500.00	\$2,729.16	\$15,186.04	\$7,313.96	\$0.00	\$7,313.96	32.5%
STATE (+)	\$969,893.21	\$0.00	\$969,893.21	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : REVENUE	\$8,492,393.21	\$2,729.16	\$8,329,367.25	\$163,025.96	\$0.00	\$163,025.96	1.9%
Total : INCOME	\$8,492,393.21	\$2,729.16	\$8,329,367.25	\$163,025.96	\$0.00	\$163,025.96	1.9%
EXPENSES							
SUPPORT							
PURCHASED SERVICES (-)	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.0%
Sub-total : SUPPORT	(\$1,500.00)	\$0.00	\$0.00	(\$1,500.00)	\$0.00	(\$1,500.00)	100.0%
OTHER SERVICES							
DEBT RETIREMENT PRINCIPAL (-)	\$2,230,000.00	\$0.00	\$2,230,000.00	\$0.00	\$0.00	\$0.00	0.0%
DEBT RETIREMENT INTEREST (-)	\$4,207,981.26	\$0.00	\$2,131,190.63	\$2,076,790.63	\$0.00	\$2,076,790.63	49.4%
Sub-total : OTHER SERVICES	(\$6,437,981.26)	\$0.00	(\$4,361,190.63)	(\$2,076,790.63)	\$0.00	(\$2,076,790.63)	32.3%
Total : EXPENSES	(\$6,439,481.26)	\$0.00	(\$4,361,190.63)	(\$2,078,290.63)	\$0.00	(\$2,078,290.63)	32.3%
NET ADDITION/(DEFICIT)	\$2,052,911.95	\$2,729.16	\$3,968,176.62	(\$1,915,264.67)	\$0.00	(\$1,915,264.67)	93.3%

End of Report

Twin Falls School District 411

BOARD REPORTS CHILD NUTRITION FUND As of 12/31/2016

Fiscal Year: 2016-2017

ASSETS

CURRENT ASSETS

CASH (+) \$7,131.72

INVESTMENTS (+) \$707.87

OTHER RECEIVABLES (+) \$255.00

Sub-total : CURRENT ASSETS \$8,094.59

Total : ASSETS \$8,094.59

LIABILITIES

CURRENT LIABILITIES

SALARIES/BENEFITS PAYABLE (+) \$104.38

PAYROLL WITHHOLDING (+) \$62.59

Sub-total : CURRENT LIABILITIES \$166.97

Total : LIABILITIES \$166.97

EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$76,899.64

Sub-total : UNRESERVED FUND  
BALANCE \$76,899.64

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) (\$68,972.02)

Sub-total : NET ADDITION/(DEFICIT) (\$68,972.02)

Total : EQUITY \$7,927.62

Total LIABILITIES + EQUITY \$8,094.59

End of Report

Twin Falls School District 411

BOARD REPORTS CHILD NUTRITION FUND For the Period 12/01/2016 through 12/31/2016

Fiscal Year: 2016-2017

Include Pre Encumbrance

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
<b>INCOME</b>							
<b>REVENUE</b>							
LOCAL (+)	\$766,039.39	\$41,166.11	\$363,300.12	\$402,739.27	\$0.00	\$402,739.27	52.6%
FEDERAL (+)	\$3,705,450.00	\$303,040.38	\$1,227,802.67	\$2,477,647.33	\$0.00	\$2,477,647.33	66.9%
Sub-total : REVENUE	\$4,471,489.39	\$344,206.49	\$1,591,102.79	\$2,880,386.60	\$0.00	\$2,880,386.60	64.4%
Total : INCOME	\$4,471,489.39	\$344,206.49	\$1,591,102.79	\$2,880,386.60	\$0.00	\$2,880,386.60	64.4%
<b>EXPENSES</b>							
<b>SUPPORT</b>							
PURCHASED SERVICES (-)	\$12,700.00	\$963.53	\$5,581.46	\$7,118.54	\$89.40	\$7,029.14	55.3%
Sub-total : SUPPORT	(\$12,700.00)	(\$963.53)	(\$5,581.46)	(\$7,118.54)	(\$89.40)	(\$7,029.14)	55.3%
<b>NON-INSTRUCTION</b>							
SALARIES (-)	\$1,120,000.00	\$101,652.96	\$455,553.43	\$664,446.57	\$712,357.47	(\$47,910.90)	-4.3%
BENEFITS (-)	\$335,000.00	\$33,771.03	\$145,328.67	\$189,671.33	\$239,082.53	(\$49,411.20)	-14.7%
PURCHASED SERVICES (-)	\$130,000.00	\$4,904.27	\$46,765.95	\$83,234.05	\$13,921.46	\$69,312.59	53.3%
SUPPLIES & MATERIALS (-)	\$3,250,000.00	\$174,948.81	\$1,006,845.30	\$2,243,154.70	\$67,450.14	\$2,175,704.56	66.9%
Sub-total : NON-INSTRUCTION	(\$4,835,000.00)	(\$315,277.07)	(\$1,654,493.35)	(\$3,180,506.65)	(\$1,032,811.60)	(\$2,147,695.05)	44.4%
Total : EXPENSES	(\$4,847,700.00)	(\$316,240.60)	(\$1,660,074.81)	(\$3,187,625.19)	(\$1,032,901.00)	(\$2,154,724.19)	44.4%
NET ADDITION/(DEFICIT)	(\$376,210.61)	\$27,965.89	(\$68,972.02)	(\$307,238.59)	(\$1,032,901.00)	\$725,662.41	192.9%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS DISTRICT WIDE ALL FUNDS As of 12/31/2016

Fiscal Year: 2016-2017

ASSETS

CURRENT ASSETS

CURRENT ASSETS (+) \$51,063,951.81

Sub-total : CURRENT ASSETS \$51,063,951.81

FIXED ASSETS-NET

CONSTRUCTION IN PROGRESS (+) \$50,731,516.03

Sub-total : FIXED ASSETS-NET \$50,731,516.03

OTHER DEBITS

OTHER DEBTS (+) (\$4,011.40)

Sub-total : OTHER DEBITS (\$4,011.40)

Total : ASSETS \$101,791,456.44

LIABILITIES

OTHER LIABILITIES

OTHER LIABILITIES (+) (\$353,609.42)

Sub-total : OTHER LIABILITIES (\$353,609.42)

CURRENT LIABILITIES

CURRENT LIABILITIES (+) \$182,476.03

Sub-total : CURRENT LIABILITIES \$182,476.03

Total : LIABILITIES (\$171,133.39)

EQUITY

RESERVED

RESERVED FUND BALANCE (+) \$23,981,556.06

Sub-total : RESERVED \$23,981,556.06

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$15,812,475.63

Sub-total : UNRESERVED FUND BALANCE \$15,812,475.63

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) \$11,441,053.51

Sub-total : NET ADDITION/(DEFICIT) \$11,441,053.51

Total : EQUITY \$51,235,085.20

Total LIABILITIES + EQUITY \$51,063,951.81

End of Report

Twin Falls School District 411

BOARD REPORTS DISTRICT WIDE ALL FUNDS For the Period 12/01/2016 through 12/31/2016

Fiscal Year: 2016-2017

Include Pre Encumbrance

	Budget	Range To Date	Year To Date	Balance	Encumbrance	Budget Balance	
<b>INCOME</b>							
<b>REVENUE</b>							
TAXES (+)	\$18,555,280.00	\$0.00	\$16,977,427.00	\$1,577,853.00	\$0.00	\$1,577,853.00	8.5%
LOCAL (+)	\$3,245,991.79	\$224,345.16	\$2,309,048.53	\$936,943.26	\$0.00	\$936,943.26	28.9%
STATE (+)	\$50,441,524.96	(\$3,805.53)	\$31,307,103.21	\$19,134,421.75	\$0.00	\$19,134,421.75	37.9%
FEDERAL (+)	\$9,417,627.78	\$303,040.38	\$3,275,224.97	\$6,142,402.81	\$0.00	\$6,142,402.81	65.2%
OTHER (+)	\$250,100.00	\$679.75	\$359,552.29	(\$109,452.29)	\$0.00	(\$109,452.29)	-43.8%
Sub-total : REVENUE	\$81,910,524.53	\$524,259.76	\$54,228,356.00	\$27,682,168.53	\$0.00	\$27,682,168.53	33.8%
Total : INCOME	\$81,910,524.53	\$524,259.76	\$54,228,356.00	\$27,682,168.53	\$0.00	\$27,682,168.53	33.8%
<b>EXPENSES</b>							
<b>SALARIES</b>							
SALARIES (-)	\$37,551,577.04	\$3,453,207.90	\$13,465,724.97	\$24,085,852.07	\$22,269,526.18	\$1,816,325.89	4.8%
Sub-total : SALARIES	(\$37,551,577.04)	(\$3,453,207.90)	(\$13,465,724.97)	(\$24,085,852.07)	(\$22,269,526.18)	(\$1,816,325.89)	4.8%
<b>BENEFITS</b>							
BENEFITS (-)	\$14,614,250.10	\$1,223,647.48	\$5,002,407.90	\$9,611,842.20	\$8,482,319.83	\$1,129,522.37	7.7%
Sub-total : BENEFITS	(\$14,614,250.10)	(\$1,223,647.48)	(\$5,002,407.90)	(\$9,611,842.20)	(\$8,482,319.83)	(\$1,129,522.37)	7.7%
<b>PURCHASED SERVICES</b>							
PURCHASED SERVICES (-)	\$10,832,521.92	\$690,051.56	\$4,202,701.51	\$6,629,820.41	\$1,171,218.17	\$5,458,602.24	50.4%
Sub-total : PURCHASED SERVICES	(\$10,832,521.92)	(\$690,051.56)	(\$4,202,701.51)	(\$6,629,820.41)	(\$1,171,218.17)	(\$5,458,602.24)	50.4%
<b>SUPPLIES &amp; MATERIAL</b>							
SUPPLIES & MATERIALS (-)	\$13,887,472.56	\$577,923.89	\$4,216,022.63	\$9,671,449.93	\$716,103.39	\$8,955,346.54	64.5%
Sub-total : SUPPLIES & MATERIAL	(\$13,887,472.56)	(\$577,923.89)	(\$4,216,022.63)	(\$9,671,449.93)	(\$716,103.39)	(\$8,955,346.54)	64.5%
<b>CAPITAL OBJECTS</b>							
CAPITAL OBJECTS (-)	\$22,997,018.79	\$1,502,938.60	\$11,528,621.85	\$11,468,396.94	\$10,765,415.66	\$702,981.28	3.1%
Sub-total : CAPITAL OBJECTS	(\$22,997,018.79)	(\$1,502,938.60)	(\$11,528,621.85)	(\$11,468,396.94)	(\$10,765,415.66)	(\$702,981.28)	3.1%
<b>DEBT RETIREMENT</b>							
DEBT RETIREMENT (-)	\$7,315,791.26	\$0.00	\$4,361,190.63	\$2,954,600.63	\$0.00	\$2,954,600.63	40.4%
Sub-total : DEBT RETIREMENT	(\$7,315,791.26)	\$0.00	(\$4,361,190.63)	(\$2,954,600.63)	\$0.00	(\$2,954,600.63)	40.4%

Operating Statement with Encumbrance



Twin Falls School District 411

BOARD REPORTS DISTRICT WIDE ALL FUNDS For the Period 12/01/2016 through 12/31/2016

Fiscal Year: 2016-2017

Include Pre Encumbrance

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
INSURANCE & JUDGEMENTS							
INSURANCE & JUDGEMENTS (-)	\$293,773.00	\$0.00	\$10,633.00	\$283,140.00	\$0.00	\$283,140.00	96.4%
Sub-total : INSURANCE & JUDGEMENTS	(\$293,773.00)	\$0.00	(\$10,633.00)	(\$283,140.00)	\$0.00	(\$283,140.00)	96.4%
CONTINGENCY RESERVE							
CONTINGENT RESERVE (-)	\$1,880,734.00	\$0.00	\$0.00	\$1,880,734.00	\$0.00	\$1,880,734.00	100.0%
Sub-total : CONTINGENCY RESERVE	(\$1,880,734.00)	\$0.00	\$0.00	(\$1,880,734.00)	\$0.00	(\$1,880,734.00)	100.0%
Total : EXPENSES	(\$109,373,138.67)	(\$7,447,769.43)	(\$42,787,302.49)	(\$66,585,836.18)	(\$43,404,583.23)	(\$23,181,252.95)	21.2%
OTHER							
TRANSFERS IN							
IN (+)	\$329,156.76	\$85.00	\$25,373.58	\$303,783.18	\$0.00	\$303,783.18	92.3%
Sub-total : TRANSFERS IN	\$329,156.76	\$85.00	\$25,373.58	\$303,783.18	\$0.00	\$303,783.18	92.3%
TRANSFERS OUT							
OUT (-)	\$330,484.60	\$85.00	\$25,373.58	\$305,111.02	\$0.00	\$305,111.02	92.3%
Sub-total : TRANSFERS OUT	(\$330,484.60)	(\$85.00)	(\$25,373.58)	(\$305,111.02)	\$0.00	(\$305,111.02)	92.3%
Total : OTHER	(\$1,327.84)	\$0.00	\$0.00	(\$1,327.84)	\$0.00	(\$1,327.84)	100.0%
NET ADDITION/(DEFICIT)	(\$27,463,941.98)	(\$6,923,509.67)	\$11,441,053.51	(\$38,904,995.49)	(\$43,404,583.23)	\$4,499,587.74	16.4%

End of Report

Twin Falls School District 411

BOARD REPORTS GENERAL FUND As of 12/31/2016

Fiscal Year: 2016-2017

ASSETS

CURRENT ASSETS

CASH (+)	\$2,556,051.52
INVESTMENTS (+)	\$11,865,483.49
TAXES RECEIVABLE (+)	\$6,137,105.61
OTHER RECEIVABLES (+)	\$274,368.67
OTHER CURRENT ASSETS (+)	\$317,800.28

Sub-total : CURRENT ASSETS	\$21,150,809.57
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Total : ASSETS	\$21,150,809.57
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LIABILITIES

CURRENT LIABILITIES

SALARIES/BENEFITS PAYABLE (+)	\$133,841.61
PAYROLL WITHHOLDING (+)	(\$1,532.55)

Sub-total : CURRENT LIABILITIES	\$132,309.06
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OTHER LIABILITIES

DEFERRED REVENUE (+)	\$188,300.46
OTHER CURRENT LIABILITIES (+)	\$16.20

Sub-total : OTHER LIABILITIES	\$188,316.66
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Total : LIABILITIES	\$320,625.72
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EQUITY

RESERVED

RESERVED FUND BALANCE (+)	\$233,774.67
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Sub-total : RESERVED	\$233,774.67
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UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+)	\$3,551,221.18
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Sub-total : UNRESERVED FUND BALANCE	\$3,551,221.18
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NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+)	\$17,045,188.00
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Sub-total : NET ADDITION/(DEFICIT)	\$17,045,188.00
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Total : EQUITY	\$20,830,183.85
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Total LIABILITIES + EQUITY	\$21,150,809.57
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End of Report

Twin Falls School District 411

BOARD REPORTS GENERAL FUND For the Period 12/01/2016 through 12/31/2016

Fiscal Year: 2016-2017

Include Pre Encumbrance

	Budget	Range To Date	Year To Date	Balance	Encumbrance	Budget Balance	
<b>INCOME</b>							
<b>REVENUE</b>							
TAXES (+)	\$7,755,280.00	\$0.00	\$6,333,139.00	\$1,422,141.00	\$0.00	\$1,422,141.00	18.3%
LOCAL (+)	\$781,960.25	\$41,412.57	\$411,369.25	\$370,591.00	\$0.00	\$370,591.00	47.4%
STATE (+)	\$46,514,956.04	\$1,928.50	\$29,974,393.29	\$16,540,562.75	\$0.00	\$16,540,562.75	35.6%
FEDERAL (+)	\$111,088.32	\$0.00	\$111,088.32	\$0.00	\$0.00	\$0.00	0.0%
OTHER (+)	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : REVENUE	\$55,163,384.61	\$43,441.07	\$36,830,089.86	\$18,333,294.75	\$0.00	\$18,333,294.75	33.2%
Total : INCOME	\$55,163,384.61	\$43,441.07	\$36,830,089.86	\$18,333,294.75	\$0.00	\$18,333,294.75	33.2%
<b>EXPENSES</b>							
<b>INSTRUCTIONAL</b>							
SALARIES (-)	\$22,302,557.70	\$1,851,131.85	\$7,412,075.73	\$14,890,481.97	\$14,088,090.52	\$802,391.45	3.6%
BENEFITS (-)	\$8,650,991.02	\$681,159.37	\$2,723,045.97	\$5,927,945.05	\$5,298,824.94	\$629,120.11	7.3%
PURCHASED SERVICES (-)	\$152,715.60	\$15,912.71	\$67,365.46	\$85,350.14	\$21,328.31	\$64,021.83	41.9%
SUPPLIES & MATERIALS (-)	\$634,932.06	\$28,180.52	\$158,040.37	\$476,891.69	\$64,282.06	\$412,609.63	65.0%
Sub-total : INSTRUCTIONAL	(\$31,741,196.38)	(\$2,576,384.45)	(\$10,360,527.53)	(\$21,380,668.85)	(\$19,472,525.83)	(\$1,908,143.02)	6.0%
<b>SUPPORT</b>							
SALARIES (-)	\$10,935,916.45	\$1,238,988.85	\$4,595,616.88	\$6,340,299.57	\$5,711,047.30	\$629,252.27	5.8%
BENEFITS (-)	\$4,202,245.15	\$410,278.27	\$1,734,596.31	\$2,467,648.84	\$2,209,030.47	\$258,618.37	6.2%
PURCHASED SERVICES (-)	\$5,449,760.54	\$391,325.29	\$2,279,336.42	\$3,170,424.12	\$482,554.42	\$2,687,869.70	49.3%
SUPPLIES & MATERIALS (-)	\$3,180,054.10	\$122,030.24	\$687,487.23	\$2,492,566.87	\$263,362.55	\$2,229,204.32	70.1%
INSURANCE/JUDGMENT (-)	\$291,273.00	\$0.00	\$10,633.00	\$280,640.00	\$0.00	\$280,640.00	96.3%
Sub-total : SUPPORT	(\$24,059,249.24)	(\$2,162,622.65)	(\$9,307,669.84)	(\$14,751,579.40)	(\$8,665,994.74)	(\$6,085,584.66)	25.3%
<b>NON-INSTRUCTION</b>							
SALARIES (-)	\$3,082.88	\$901.08	\$2,892.93	\$189.95	\$5,506.60	(\$5,316.65)	-172.5%
BENEFITS (-)	\$156,971.89	\$7,477.62	\$33,517.55	\$123,454.34	\$49,500.65	\$73,953.69	47.1%
PURCHASED SERVICES (-)	\$7,500.00	\$1,114.01	\$2,710.99	\$4,789.01	\$428.63	\$4,360.38	58.1%
SUPPLIES & MATERIALS (-)	\$3,221.30	\$0.00	\$0.00	\$3,221.30	\$2,110.95	\$1,110.35	34.5%
Sub-total : NON-INSTRUCTION	(\$170,776.07)	(\$9,492.71)	(\$39,121.47)	(\$131,654.60)	(\$57,546.83)	(\$74,107.77)	43.4%

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS GENERAL FUND For the Period 12/01/2016 through 12/31/2016

Fiscal Year: 2016-2017

Include Pre Encumbrance

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
CAPITAL ASSETS							
PURCHASED SERVICES (-)	\$0.00	\$1,065.00	\$1,245.69	(\$1,245.69)	\$11,715.00	(\$12,960.69)	0.0%
CAPITAL OBJECTS (-)	\$100,751.89	\$0.00	\$86,662.15	\$14,089.74	\$0.00	\$14,089.74	14.0%
Sub-total : CAPITAL ASSETS	(\$100,751.89)	(\$1,065.00)	(\$87,907.84)	(\$12,844.05)	(\$11,715.00)	(\$1,129.05)	1.1%
CONTINGENCY RESERVE							
CONTINGENT RESERVE (-)	\$1,880,734.00	\$0.00	\$0.00	\$1,880,734.00	\$0.00	\$1,880,734.00	100.0%
Sub-total : CONTINGENCY RESERVE	(\$1,880,734.00)	\$0.00	\$0.00	(\$1,880,734.00)	\$0.00	(\$1,880,734.00)	100.0%
Total : EXPENSES	(\$57,952,707.58)	(\$4,749,564.81)	(\$19,795,226.68)	(\$38,157,480.90)	(\$28,207,782.40)	(\$9,949,698.50)	17.2%
OTHER							
TRANSFERS IN							
IN (+)	\$29,156.76	\$85.00	\$23,773.58	\$5,383.18	\$0.00	\$5,383.18	18.5%
Sub-total : TRANSFERS IN	\$29,156.76	\$85.00	\$23,773.58	\$5,383.18	\$0.00	\$5,383.18	18.5%
TRANSFERS OUT							
OUT (-)	\$12,156.76	\$0.00	\$13,448.76	(\$1,292.00)	\$0.00	(\$1,292.00)	-10.6%
Sub-total : TRANSFERS OUT	(\$12,156.76)	\$0.00	(\$13,448.76)	\$1,292.00	\$0.00	\$1,292.00	10.6%
Total : OTHER	\$17,000.00	\$85.00	\$10,324.82	\$6,675.18	\$0.00	\$6,675.18	39.3%
NET ADDITION/(DEFICIT)	(\$2,772,322.97)	(\$4,706,038.74)	\$17,045,188.00	(\$19,817,510.97)	(\$28,207,782.40)	\$8,390,271.43	302.6%

End of Report

Twin Falls School District 411

BOARD REPORTS PLANT & FACILITIES FUND As of 12/31/2016

Fiscal Year: 2016-2017

ASSETS

CURRENT ASSETS

CASH (+) \$155,384.43

INVESTMENTS (+) \$1,475,711.43

TAXES RECEIVABLE (+) \$3,202,445.45

Sub-total : CURRENT ASSETS \$4,833,541.31

Total : ASSETS

\$4,833,541.31

LIABILITIES

OTHER LIABILITIES

DEFERRED REVENUE (+) \$105,426.93

Sub-total : OTHER LIABILITIES \$105,426.93

Total : LIABILITIES

\$105,426.93

EQUITY

RESERVED

RESERVED FUND BALANCE (+) \$302,355.28

Sub-total : RESERVED \$302,355.28

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$2,011,553.04

Sub-total : UNRESERVED FUND BALANCE \$2,011,553.04

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) \$2,414,206.06

Sub-total : NET ADDITION/(DEFICIT) \$2,414,206.06

Total : EQUITY

\$4,728,114.38

Total LIABILITIES + EQUITY

\$4,833,541.31

End of Report

Twin Falls School District 411

BOARD REPORTS PLANT & FACILITIES FUND For the Period 12/01/2016 through 12/31/2016

Fiscal Year: 2016-2017

Include Pre Encumbrance

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
<b>INCOME</b>							
<b>REVENUE</b>							
TAXES (+)	\$3,300,000.00	\$0.00	\$3,300,000.00	\$0.00	\$0.00	\$0.00	0.0%
LOCAL (+)	\$20,758.00	\$1,517.43	\$7,993.50	\$12,764.50	\$0.00	\$12,764.50	61.5%
OTHER (+)	\$0.00	\$579.75	\$579.75	(\$579.75)	\$0.00	(\$579.75)	0.0%
Sub-total : REVENUE	\$3,320,758.00	\$2,097.18	\$3,308,573.25	\$12,184.75	\$0.00	\$12,184.75	0.4%
Total : INCOME	\$3,320,758.00	\$2,097.18	\$3,308,573.25	\$12,184.75	\$0.00	\$12,184.75	0.4%
<b>EXPENSES</b>							
<b>INSTRUCTIONAL</b>							
SUPPLIES & MATERIALS (-)	\$59,979.88	\$9,834.97	\$40,624.83	\$19,355.05	\$0.00	\$19,355.05	32.3%
Sub-total : INSTRUCTIONAL	(\$59,979.88)	(\$9,834.97)	(\$40,624.83)	(\$19,355.05)	\$0.00	(\$19,355.05)	32.3%
<b>SUPPORT</b>							
PURCHASED SERVICES (-)	\$577,675.00	\$39,458.29	\$146,113.82	\$431,561.18	\$65,108.61	\$366,452.57	63.4%
SUPPLIES & MATERIALS (-)	\$435,632.00	\$26,181.88	\$143,474.68	\$292,157.32	\$23,321.90	\$268,835.42	61.7%
CAPITAL (-)	\$43,643.00	\$0.00	\$38,643.00	\$5,000.00	\$0.00	\$5,000.00	11.5%
Sub-total : SUPPORT	(\$1,056,950.00)	(\$65,640.17)	(\$328,231.50)	(\$728,718.50)	(\$88,430.51)	(\$640,287.99)	60.6%
<b>CAPITAL ASSET</b>							
PURCHASED SERVICES (-)	\$12,670.40	\$1,065.00	\$5,665.60	\$7,004.80	\$21,577.40	(\$14,572.60)	-115.0%
SUPPLIES & MATERIALS (-)	\$105,555.00	\$2,898.47	\$32,179.28	\$73,375.72	\$1,488.70	\$71,887.02	68.1%
CAPITAL OBJECTS (-)	\$932,500.00	\$0.00	\$487,665.98	\$444,834.02	\$14,122.16	\$430,711.86	46.2%
Sub-total : CAPITAL ASSET	(\$1,050,725.40)	(\$3,963.47)	(\$525,510.86)	(\$525,214.54)	(\$37,188.26)	(\$488,026.28)	46.4%
<b>OTHER SERVICES</b>							
DEBT RETIREMENT PRINCIPAL (-)	\$719,635.00	\$0.00	\$0.00	\$719,635.00	\$0.00	\$719,635.00	100.0%
DEBT RETIREMENT INTEREST (-)	\$158,175.00	\$0.00	\$0.00	\$158,175.00	\$0.00	\$158,175.00	100.0%
Sub-total : OTHER SERVICES	(\$877,810.00)	\$0.00	\$0.00	(\$877,810.00)	\$0.00	(\$877,810.00)	100.0%
Total : EXPENSES	(\$3,045,465.28)	(\$79,438.61)	(\$894,367.19)	(\$2,151,098.09)	(\$125,618.77)	(\$2,025,479.32)	66.5%
<b>OTHER</b>							
<b>TRANSFERS OUT</b>							

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS PLANT & FACILITIES FUND For the Period 12/01/2016 through 12/31/2016

Fiscal Year: 2016-2017

Include Pre Encumbrance

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
OUT (-)	\$300,000.00	\$0.00	\$0.00	\$300,000.00	\$0.00	\$300,000.00	100.0%
Sub-total : TRANSFERS OUT	(\$300,000.00)	\$0.00	\$0.00	(\$300,000.00)	\$0.00	(\$300,000.00)	100.0%
Total : OTHER	(\$300,000.00)	\$0.00	\$0.00	(\$300,000.00)	\$0.00	(\$300,000.00)	100.0%
NET ADDITION/(DEFICIT)	(\$24,707.28)	(\$77,341.43)	\$2,414,206.06	(\$2,438,913.34)	(\$125,618.77)	(\$2,313,294.57)	9362.8%

End of Report

TWIN FALLS SCHOOL DISTRICT #411

GENERAL FUND

BOARD BUDGET

R:\Finance\Monthly Board Reports\2016-2017\December 2016\Board reports\December 2016 Board Budget Preparation.xls

	<u>Description</u>	<u>10 - 11</u> <u>Actual</u>	<u>11 - 12</u> <u>Actual</u>	<u>12 - 13 Actual</u>	<u>13-14 Actual</u>	<u>14-15 Actual</u>	<u>15-16 Actual</u>	<u>16-17</u> <u>Budget</u>	<u>YTD</u> <u>Transactions</u>	<u>Balance</u>	<u>Encumb</u>	<u>Budget</u> <u>Balance</u>	<u>Pre</u> <u>Encumb</u>	<u>Pending</u> <u>Invoices</u>	<u>Uncommitted</u> <u>Balance</u>
100.631.300.000.000.000	<b>PURCHASED SERVICES</b>	\$ 6,496.69	\$ 20,642.24	\$30,671.53	\$56,198.20	\$27,064.55	\$5,060.59	\$32,000.00	\$8,150.30	\$23,849.70	\$0.00	\$23,849.70	\$0.00	\$0.00	\$23,849.70
	<b>PROFESSIONAL &amp; TECHNICAL</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$7,342.94	\$3,770.33	\$15,000.00	\$1,325.00	\$13,675.00	\$0.00	\$13,675.00	\$0.00	\$0.00	\$13,675.00
100.631.311.000.000.000	<b>ATTORNEY FEES</b>	\$ 25,715.20	\$ 5,017.34	\$5,056.30	\$32,024.27	\$49,284.87	\$20,515.72	\$51,000.00	\$24,227.20	\$26,772.80	\$0.00	\$26,772.80	\$0.00	\$136.00	\$26,636.80
100.631.312.000.000.000	<b>AUDITOR FEES</b>	\$ 17,350.00	\$ 18,500.00	\$19,100.00	\$21,500.00	\$23,500.00	\$25,750.00	\$26,632.00	\$25,750.00	\$882.00	\$0.00	\$882.00	\$0.00	\$0.00	\$882.00
100.631.354.000.000.000	<b>LEGAL PUBLICATIONS</b>	\$ 574.78	\$ 607.17	\$2,077.45	\$3,324.88	\$1,703.22	\$1,325.16	\$3,000.00	\$196.89	\$2,803.11	\$0.00	\$2,803.11	\$0.00	\$0.00	\$2,803.11
100.631.355.000.000.000	<b>ELECTION COSTS</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.631.360.000.000.000	<b>NEGOTIATION COSTS</b>	\$0.00	\$0.00	\$86.18	\$12,155.30	\$2,518.85	\$2,434.14	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00
100.631.380.000.000.000	<b>TRAVEL EXPENSE</b>	\$ 1,375.82	\$ 2,209.05	\$4,893.14	\$4,383.55	\$8,626.20	\$10,476.63	\$12,000.00	\$4,951.48	\$7,048.52	\$0.00	\$7,048.52	\$0.00	\$0.00	\$7,048.52
100.631.391.000.000.000	<b>DUES</b>	\$ 10,200.94	\$ 10,565.98	\$11,364.73	\$0.00	\$12,430.00	\$1,000.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00
100.631.394.000.000.000	<b>SUBSCRIPTIONS</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.631.397.000.000.000	<b>PRINTING SUPPLIES &amp; MATERIALS</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00
100.631.400.000.000.000	<b>MATERIALS</b>	\$2,090.31	\$1,834.67	\$2,567.27	\$2,049.54	\$5,905.05	\$3,573.71	\$8,000.00	\$1,596.94	\$6,403.06	\$2,927.62	\$3,475.44	\$0.00	\$0.00	\$3,475.44
100.631.480.000.000.000	<b>SMALL EQUIPMENT</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.631.720.000.000.000	<b>SURETY BONDS</b>	\$ 350.00	\$ 350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00	\$350.00	\$0.00	\$350.00	\$0.00	\$0.00	\$350.00
100.631.730.000.000.000	<b>JUDGMENTS</b>	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<b>\$ 64,153.74</b>	<b>\$ 59,726.45</b>	<b>\$ 76,166.60</b>	<b>\$134,985.74</b>	<b>\$138,725.68</b>	<b>\$74,256.28</b>	<b>\$166,282.00</b>	<b>\$66,197.81</b>	<b>\$100,084.19</b>	<b>\$2,927.62</b>	<b>\$97,156.57</b>	<b>\$0.00</b>	<b>\$136.00</b>	<b>\$97,020.57</b>