



**TWIN FALLS SCHOOL DISTRICT #411
BOARD FINANCIAL STATEMENTS**

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

**TWIN FALLS SCHOOL DISTRICT #411
GENERAL FUND
BOARD BUDGET**

R:\Finance\Monthly Board Reports\2017-2018\May 2018\Board Reports\May 2018 Board Budget.xls

	<u>Description</u>	<u>11 - 12</u>	<u>12 - 13</u>					<u>17-18</u>	<u>YTD</u>			<u>Budget</u>	<u>Pre</u>	<u>Pending</u>	<u>Uncommitted</u>
		<u>Actual</u>	<u>Actual</u>	<u>13-14 Actual</u>	<u>14-15 Actual</u>	<u>15-16 Actual</u>	<u>16-17 Actual</u>	<u>Budget</u>	<u>Transaction</u>	<u>Balance</u>	<u>Encumb</u>	<u>Balance</u>	<u>Encumb</u>	<u>Invoices</u>	<u>Balance</u>
100.631.300.000.000.000	PURCHASED SERVICES	\$ 20,642.24	\$30,671.53	\$56,198.20	\$27,064.55	\$5,060.59	\$15,000.00	\$8,600.00	\$3,045.99	\$ 5,554.01	\$ -	\$ 5,554.01	\$0.00	\$0.00	\$5,554.01
	PROFESSIONAL & TECHNICAL	\$0.00	\$0.00	\$0.00	\$7,342.94	\$3,770.33	\$3,000.00	\$5,000.00	\$0.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$0.00	\$0.00	\$5,000.00
100.631.311.000.000.000	ATTORNEY FEES	\$ 5,017.34	\$5,056.30	\$32,024.27	\$49,284.87	\$20,515.72	\$35,000.00	\$35,000.00	\$16,287.00	\$ 18,713.00	\$ -	\$ 18,713.00	\$0.00	\$0.00	\$18,713.00
100.631.312.000.000.000	AUDITOR FEES	\$ 18,500.00	\$19,100.00	\$21,500.00	\$23,500.00	\$25,750.00	\$26,000.00	\$25,750.00	\$25,750.00	\$ -	\$ -	\$ -	\$0.00	\$0.00	\$0.00
	LEGAL														
100.631.354.000.000.000	PUBLICATIONS	\$ 607.17	\$2,077.45	\$3,324.88	\$1,703.22	\$1,325.16	\$1,500.00	\$1,500.00	\$686.60	\$ 813.40	\$ -	\$ 813.40	\$0.00	\$275.25	\$538.15
100.631.355.000.000.000	ELECTION COSTS	\$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	NEGOTIATION COSTS	\$0.00	\$86.18	\$12,155.30	\$2,518.85	\$2,434.14	\$1,600.00	\$2,600.00	\$251.94	\$ 2,348.06	\$ 1,500.00	\$ 848.06	\$0.00	\$0.00	\$848.06
100.631.380.000.000.000	TRAVEL EXPENSE	\$ 2,209.05	\$4,893.14	\$4,383.55	\$8,626.20	\$10,476.63	\$15,000.00	\$15,000.00	\$12,249.53	\$ 2,750.47	\$ -	\$ 2,750.47	\$0.00	\$0.00	\$2,750.47
100.631.391.000.000.000	DUES	\$ 10,565.98	\$11,364.73	\$0.00	\$12,430.00	\$1,000.00	\$1,000.00	\$14,000.00	\$13,293.93	\$ 706.07	\$ -	\$ 706.07	\$0.00	\$0.00	\$706.07
100.631.394.000.000.000	SUBSCRIPTIONS	\$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	PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$0.00	\$0.00	\$0.00
	SUPPLIES & MATERIALS	\$1,834.67	\$2,567.27	\$2,049.54	\$5,905.05	\$3,573.71	\$7,000.00	\$5,000.00	\$4,317.77	\$ 682.23	\$ 322.68	\$ 359.55	\$0.00	\$0.00	\$359.55
100.631.480.000.000.000	SMALL EQUIPMENT	\$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	SURETY BONDS	\$ 350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$400.00	\$350.00	\$650.00	\$ -	\$ -	\$ -	\$0.00	\$0.00	\$0.00
100.631.730.000.000.000	JUDGMENTS	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$0.00	\$0.00	\$0.00
		\$59,726.45	\$76,166.60	\$134,985.74	\$138,725.68	\$74,256.28	\$105,500.00	\$112,800.00	\$76,532.76	\$36,567.24	\$1,822.68	\$34,744.56	\$0.00	\$275.25	\$34,469.31

Twin Falls School District 411

BOARD REPORTS DISTRICT WIDE ALL FUNDS As of 05/31/2018

Fiscal Year: 2017-2018

ASSETS

CURRENT ASSETS

CURRENT ASSETS (+) \$24,136,387.97

Sub-total : CURRENT ASSETS \$24,136,387.97

FIXED ASSETS-NET

CONSTRUCTION IN PROGRESS (+) \$26,527,488.31

Sub-total : FIXED ASSETS-NET \$26,527,488.31

Total : ASSETS \$50,663,876.28

LIABILITIES

OTHER LIABILITIES

OTHER LIABILITIES (+) \$3,563,464.71

Sub-total : OTHER LIABILITIES \$3,563,464.71

CURRENT LIABILITIES

CURRENT LIABILITIES (+) \$122,018.97

Sub-total : CURRENT LIABILITIES \$122,018.97

Total : LIABILITIES \$3,685,483.68

EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$20,885,435.09

Sub-total : UNRESERVED FUND BALANCE \$20,885,435.09

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) (\$655,451.32)

Sub-total : NET ADDITION/(DEFICIT) (\$655,451.32)

Total : EQUITY \$20,229,983.77

Total LIABILITIES + EQUITY \$23,915,467.45

End of Report

Twin Falls School District 411

BOARD REPORTS DISTRICT WIDE ALL FUNDS For the Period 05/01/2018 through 05/31/2018

Fiscal Year: 2017-2018

Include Pre Encumbrance

	Budget	Range To Date	Year To Date	Balance	Encumbrance	Budget Balance	
INCOME							
REVENUE							
TAXES (+)	\$18,672,441.00	\$0.00	\$18,389,841.00	\$282,600.00	\$0.00	\$282,600.00	1.5%
LOCAL (+)	\$3,646,591.93	\$439,096.75	\$3,544,947.82	\$101,644.11	\$0.00	\$101,644.11	2.8%
STATE (+)	\$53,059,589.49	\$4,851,531.67	\$50,679,243.56	\$2,380,345.93	\$0.00	\$2,380,345.93	4.5%
FEDERAL (+)	\$8,886,715.75	\$1,116,324.17	\$5,093,307.32	\$3,793,408.43	\$0.00	\$3,793,408.43	42.7%
OTHER (+)	\$1,158.03	\$142.50	\$1,158.03	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : REVENUE	\$84,266,496.20	\$6,407,095.09	\$77,708,497.73	\$6,557,998.47	\$0.00	\$6,557,998.47	7.8%
Total : INCOME	\$84,266,496.20	\$6,407,095.09	\$77,708,497.73	\$6,557,998.47	\$0.00	\$6,557,998.47	7.8%
EXPENSES							
SALARIES							
SALARIES (-)	\$40,423,874.25	\$3,302,332.79	\$30,912,277.86	\$9,511,596.39	\$8,255,515.19	\$1,256,081.20	3.1%
Sub-total : SALARIES	(\$40,423,874.25)	(\$3,302,332.79)	(\$30,912,277.86)	(\$9,511,596.39)	(\$8,255,515.19)	(\$1,256,081.20)	3.1%
BENEFITS							
BENEFITS (-)	\$15,312,936.80	\$1,227,184.16	\$11,555,026.40	\$3,757,910.40	\$3,144,660.62	\$613,249.78	4.0%
Sub-total : BENEFITS	(\$15,312,936.80)	(\$1,227,184.16)	(\$11,555,026.40)	(\$3,757,910.40)	(\$3,144,660.62)	(\$613,249.78)	4.0%
PURCHASED SERVICES							
PURCHASED SERVICES (-)	\$9,702,364.24	\$1,012,694.74	\$8,640,492.03	\$1,061,872.21	\$534,324.70	\$527,547.51	5.4%
Sub-total : PURCHASED SERVICES	(\$9,702,364.24)	(\$1,012,694.74)	(\$8,640,492.03)	(\$1,061,872.21)	(\$534,324.70)	(\$527,547.51)	5.4%
SUPPLIES & MATERIAL							
SUPPLIES & MATERIALS (-)	\$10,483,823.43	\$900,301.36	\$7,368,854.92	\$3,114,968.51	\$815,458.09	\$2,299,510.42	21.9%
Sub-total : SUPPLIES & MATERIAL	(\$10,483,823.43)	(\$900,301.36)	(\$7,368,854.92)	(\$3,114,968.51)	(\$815,458.09)	(\$2,299,510.42)	21.9%
CAPITAL OBJECTS							
CAPITAL OBJECTS (-)	\$5,628,029.41	\$25,757.00	\$4,664,399.96	\$963,629.45	\$625,414.53	\$338,214.92	6.0%
Sub-total : CAPITAL OBJECTS	(\$5,628,029.41)	(\$25,757.00)	(\$4,664,399.96)	(\$963,629.45)	(\$625,414.53)	(\$338,214.92)	6.0%
DEBT RETIREMENT							
DEBT RETIREMENT (-)	\$14,932,557.90	\$8,988.28	\$14,923,569.88	\$8,988.02	\$8,988.28	(\$0.26)	0.0%
Sub-total : DEBT RETIREMENT	(\$14,932,557.90)	(\$8,988.28)	(\$14,923,569.88)	(\$8,988.02)	(\$8,988.28)	\$0.26	0.0%

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS DISTRICT WIDE ALL FUNDS For the Period 05/01/2018 through 05/31/2018

Fiscal Year: 2017-2018

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 (-)	\$302,500.00	\$288,657.00	\$299,328.00	\$3,172.00	\$0.00	\$3,172.00	1.0%
Sub-total : INSURANCE & JUDGEMENTS	(\$302,500.00)	(\$288,657.00)	(\$299,328.00)	(\$3,172.00)	\$0.00	(\$3,172.00)	1.0%
CONTINGENCY RESERVE							
CONTINGENT RESERVE (-)	\$19,871.00	\$0.00	\$0.00	\$19,871.00	\$0.00	\$19,871.00	100.0%
Sub-total : CONTINGENCY RESERVE	(\$19,871.00)	\$0.00	\$0.00	(\$19,871.00)	\$0.00	(\$19,871.00)	100.0%
Total : EXPENSES	(\$96,805,957.03)	(\$6,765,915.33)	(\$78,363,949.05)	(\$18,442,007.98)	(\$13,384,361.41)	(\$5,057,646.57)	5.2%
OTHER							
TRANSFERS IN							
IN (+)	\$436,939.20	\$0.00	\$318,523.48	\$118,415.72	\$0.00	\$118,415.72	27.1%
Sub-total : TRANSFERS IN	\$436,939.20	\$0.00	\$318,523.48	\$118,415.72	\$0.00	\$118,415.72	27.1%
TRANSFERS OUT							
OUT (-)	\$436,939.20	\$0.00	\$318,523.48	\$118,415.72	\$0.00	\$118,415.72	27.1%
Sub-total : TRANSFERS OUT	(\$436,939.20)	\$0.00	(\$318,523.48)	(\$118,415.72)	\$0.00	(\$118,415.72)	27.1%
Total : OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
NET ADDITION/(DEFICIT)	(\$12,539,460.83)	(\$358,820.24)	(\$655,451.32)	(\$11,884,009.51)	(\$13,384,361.41)	\$1,500,351.90	12.0%

End of Report

Twin Falls School District 411

BOARD REPORTS GENERAL FUND As of 05/31/2018

Fiscal Year: 2017-2018

ASSETS

CURRENT ASSETS

CASH (+)	\$3,317,948.85
INVESTMENTS (+)	\$5,545,800.72
TAXES RECEIVABLE (+)	\$2,734,663.03
OTHER RECEIVABLES (+)	\$121,609.20
OTHER CURRENT ASSETS (+)	\$629,097.42

Sub-total : CURRENT ASSETS	\$12,349,119.22
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Total : ASSETS	\$12,349,119.22
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LIABILITIES

CURRENT LIABILITIES

ACCOUNTS PAYABLE (+)	\$2,325.73
SALARIES/BENEFITS PAYABLE (+)	\$119,746.38
PAYROLL WITHHOLDING (+)	(\$53.14)

Sub-total : CURRENT LIABILITIES	\$122,018.97
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OTHER LIABILITIES

DEFERRED REVENUE (+)	\$234,925.68
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Sub-total : OTHER LIABILITIES	\$234,925.68
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Total : LIABILITIES	\$356,944.65
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EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+)	\$2,652,771.20
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Sub-total : UNRESERVED FUND BALANCE	\$2,652,771.20
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NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+)	\$9,339,403.37
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Sub-total : NET ADDITION/(DEFICIT)	\$9,339,403.37
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Total : EQUITY	\$11,992,174.57
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Total LIABILITIES + EQUITY	\$12,349,119.22
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End of Report

Twin Falls School District 411

BOARD REPORTS GENERAL FUND For the Period 05/01/2018 through 05/31/2018

Fiscal Year: 2017-2018

Include Pre Encumbrance

	Budget	Range To Date	Year To Date	Balance	Encumbrance	Budget Balance	
INCOME							
REVENUE							
TAXES (+)	\$6,572,441.00	\$0.00	\$6,552,570.00	\$19,871.00	\$0.00	\$19,871.00	0.3%
LOCAL (+)	\$930,031.32	\$145,178.67	\$830,467.71	\$99,563.61	\$0.00	\$99,563.61	10.7%
STATE (+)	\$49,596,638.22	\$4,793,030.95	\$47,389,972.66	\$2,206,665.56	\$0.00	\$2,206,665.56	4.4%
FEDERAL (+)	\$92,010.81	\$0.00	\$33,002.91	\$59,007.90	\$0.00	\$59,007.90	64.1%
Sub-total : REVENUE	\$57,191,121.35	\$4,938,209.62	\$54,806,013.28	\$2,385,108.07	\$0.00	\$2,385,108.07	4.2%
Total : INCOME	\$57,191,121.35	\$4,938,209.62	\$54,806,013.28	\$2,385,108.07	\$0.00	\$2,385,108.07	4.2%
EXPENSES							
INSTRUCTIONAL							
SALARIES (-)	\$24,073,301.63	\$2,028,196.61	\$18,033,218.81	\$6,040,082.82	\$5,670,236.41	\$369,846.41	1.5%
BENEFITS (-)	\$8,895,239.57	\$736,747.68	\$6,628,382.65	\$2,266,856.92	\$2,154,724.88	\$112,132.04	1.3%
PURCHASED SERVICES (-)	\$220,052.86	\$15,092.08	\$193,476.69	\$26,576.17	\$18,226.64	\$8,349.53	3.8%
SUPPLIES & MATERIALS (-)	\$498,184.68	\$68,338.41	\$357,278.99	\$140,905.69	\$11,478.89	\$129,426.80	26.0%
Sub-total : INSTRUCTIONAL	(\$33,686,778.74)	(\$2,848,374.78)	(\$25,212,357.14)	(\$8,474,421.60)	(\$7,854,666.82)	(\$619,754.78)	1.8%
SUPPORT							
SALARIES (-)	\$11,748,956.45	\$922,522.22	\$9,586,501.68	\$2,162,454.77	\$1,661,164.82	\$501,289.95	4.3%
BENEFITS (-)	\$4,589,459.77	\$356,802.38	\$3,677,617.64	\$911,842.13	\$627,787.83	\$284,054.30	6.2%
PURCHASED SERVICES (-)	\$5,740,433.58	\$508,108.83	\$4,693,009.36	\$1,047,424.22	\$223,375.97	\$824,048.25	14.4%
SUPPLIES & MATERIALS (-)	\$2,475,303.11	\$246,097.65	\$1,770,826.45	\$704,476.66	\$352,060.03	\$352,416.63	14.2%
INSURANCE/JUDGMENT (-)	\$300,000.00	\$286,821.00	\$297,492.00	\$2,508.00	\$0.00	\$2,508.00	0.8%
Sub-total : SUPPORT	(\$24,854,152.91)	(\$2,320,352.08)	(\$20,025,447.13)	(\$4,828,705.78)	(\$2,864,388.65)	(\$1,964,317.13)	7.9%
NON-INSTRUCTION							
SALARIES (-)	\$5,898.29	\$924.24	\$5,574.00	\$324.29	\$674.98	(\$350.69)	-5.9%
BENEFITS (-)	\$96,719.25	\$8,127.24	\$76,369.40	\$20,349.85	\$16,891.81	\$3,458.04	3.6%
PURCHASED SERVICES (-)	\$12,000.00	\$1,085.75	\$5,859.33	\$6,140.67	\$81.64	\$6,059.03	50.5%
SUPPLIES & MATERIALS (-)	\$6,626.64	\$0.00	\$6,516.14	\$110.50	\$0.00	\$110.50	1.7%
Sub-total : NON-INSTRUCTION	(\$121,244.18)	(\$10,137.23)	(\$94,318.87)	(\$26,925.31)	(\$17,648.43)	(\$9,276.88)	7.7%
CAPITAL ASSETS							

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS GENERAL FUND For the Period 05/01/2018 through 05/31/2018

Fiscal Year: 2017-2018

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>	
PURCHASED SERVICES (-)	\$11,270.63	\$0.00	\$11,270.63	\$0.00	\$0.00	\$0.00	0.0%
CAPITAL OBJECTS (-)	\$49,457.00	\$7,317.00	\$22,026.84	\$27,430.16	\$1,350.00	\$26,080.16	52.7%
Sub-total : CAPITAL ASSETS	(\$60,727.63)	(\$7,317.00)	(\$33,297.47)	(\$27,430.16)	(\$1,350.00)	(\$26,080.16)	42.9%
OTHER SERVICES							
DEBT RETIREMENT PRINCIPAL (-)	\$39,097.95	\$3,343.89	\$35,734.55	\$3,363.40	\$3,363.40	\$0.00	0.0%
DEBT RETIREMENT INTEREST (-)	\$68,761.41	\$5,644.39	\$63,136.53	\$5,624.88	\$5,624.88	\$0.00	0.0%
Sub-total : OTHER SERVICES	(\$107,859.36)	(\$8,988.28)	(\$98,871.08)	(\$8,988.28)	(\$8,988.28)	\$0.00	0.0%
CONTINGENCY RESERVE							
CONTINGENT RESERVE (-)	\$19,871.00	\$0.00	\$0.00	\$19,871.00	\$0.00	\$19,871.00	100.0%
Sub-total : CONTINGENCY RESERVE	(\$19,871.00)	\$0.00	\$0.00	(\$19,871.00)	\$0.00	(\$19,871.00)	100.0%
Total : EXPENSES	(\$58,850,633.82)	(\$5,195,169.37)	(\$45,464,291.69)	(\$13,386,342.13)	(\$10,747,042.18)	(\$2,639,299.95)	4.5%
OTHER							
TRANSFERS IN							
IN (+)	\$11,197.03	\$0.00	\$11,197.03	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : TRANSFERS IN	\$11,197.03	\$0.00	\$11,197.03	\$0.00	\$0.00	\$0.00	0.0%
TRANSFERS OUT							
OUT (-)	\$132,109.25	\$0.00	\$13,515.25	\$118,594.00	\$0.00	\$118,594.00	89.8%
Sub-total : TRANSFERS OUT	(\$132,109.25)	\$0.00	(\$13,515.25)	(\$118,594.00)	\$0.00	(\$118,594.00)	89.8%
Total : OTHER	(\$120,912.22)	\$0.00	(\$2,318.22)	(\$118,594.00)	\$0.00	(\$118,594.00)	98.1%
NET ADDITION/(DEFICIT)	(\$1,780,424.69)	(\$256,959.75)	\$9,339,403.37	(\$11,119,828.06)	(\$10,747,042.18)	(\$372,785.88)	20.9%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS CHILD NUTRITION FUND As of 05/31/2018

Fiscal Year: 2017-2018

ASSETS

CURRENT ASSETS

CASH (+) \$91,541.83

INVESTMENTS (+) \$719.09

OTHER RECEIVABLES (+) \$107.20

Sub-total : CURRENT ASSETS \$92,368.12

Total : ASSETS \$92,368.12

EQUITY

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) \$92,368.12

Sub-total : NET ADDITION/(DEFICIT) \$92,368.12

Total : EQUITY \$92,368.12

Total LIABILITIES + EQUITY \$92,368.12

End of Report

Twin Falls School District 411

BOARD REPORTS CHILD NUTRITION FUND For the Period 05/01/2018 through 05/31/2018

Fiscal Year: 2017-2018

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 (+)	\$670,320.00	\$63,967.17	\$677,883.78	(\$7,563.78)	\$0.00	(\$7,563.78)	-1.1%
STATE (+)	\$9,501.02	\$0.00	\$9,501.02	\$0.00	\$0.00	\$0.00	0.0%
FEDERAL (+)	\$3,747,500.00	\$403,862.00	\$2,973,760.36	\$773,739.64	\$0.00	\$773,739.64	20.6%
Sub-total : REVENUE	\$4,427,321.02	\$467,829.17	\$3,661,145.16	\$766,175.86	\$0.00	\$766,175.86	17.3%
Total : INCOME	\$4,427,321.02	\$467,829.17	\$3,661,145.16	\$766,175.86	\$0.00	\$766,175.86	17.3%
EXPENSES							
SUPPORT							
PURCHASED SERVICES (-)	\$20,500.00	\$814.86	\$7,857.65	\$12,642.35	\$608.42	\$12,033.93	58.7%
Sub-total : SUPPORT	(\$20,500.00)	(\$814.86)	(\$7,857.65)	(\$12,642.35)	(\$608.42)	(\$12,033.93)	58.7%
NON-INSTRUCTION							
SALARIES (-)	\$1,305,970.00	\$109,588.87	\$1,039,776.35	\$266,193.65	\$252,709.34	\$13,484.31	1.0%
BENEFITS (-)	\$432,700.00	\$35,355.63	\$339,497.65	\$93,202.35	\$89,647.80	\$3,554.55	0.8%
PURCHASED SERVICES (-)	\$115,000.00	\$11,227.16	\$83,307.19	\$31,692.81	\$7,908.18	\$23,784.63	20.7%
SUPPLIES & MATERIALS (-)	\$2,671,744.92	\$259,232.80	\$2,098,338.20	\$573,406.72	\$146,803.67	\$426,603.05	16.0%
Sub-total : NON-INSTRUCTION	(\$4,525,414.92)	(\$415,404.46)	(\$3,560,919.39)	(\$964,495.53)	(\$497,068.99)	(\$467,426.54)	10.3%
Total : EXPENSES	(\$4,545,914.92)	(\$416,219.32)	(\$3,568,777.04)	(\$977,137.88)	(\$497,677.41)	(\$479,460.47)	10.5%
OTHER							
TRANSFERS IN							
IN (+)	\$118,594.00	\$0.00	\$0.00	\$118,594.00	\$0.00	\$118,594.00	100.0%
Sub-total : TRANSFERS IN	\$118,594.00	\$0.00	\$0.00	\$118,594.00	\$0.00	\$118,594.00	100.0%
Total : OTHER	\$118,594.00	\$0.00	\$0.00	\$118,594.00	\$0.00	\$118,594.00	100.0%
NET ADDITION/(DEFICIT)	\$0.10	\$51,609.85	\$92,368.12	(\$92,368.02)	(\$497,677.41)	\$405,309.39	40530939 0.0%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS BOND REDEMPTION FUND As of 05/31/2018

Fiscal Year: 2017-2018

ASSETS

CURRENT ASSETS

INVESTMENTS (+) \$2,084,103.72

TAXES RECEIVABLE (+) \$3,540,563.47

Sub-total : CURRENT ASSETS \$5,624,667.19

Total : ASSETS

\$5,624,667.19

LIABILITIES

OTHER LIABILITIES

DEFERRED REVENUE (+) \$209,860.55

Sub-total : OTHER LIABILITIES \$209,860.55

Total : LIABILITIES

\$209,860.55

EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$9,602,602.16

Sub-total : UNRESERVED FUND BALANCE \$9,602,602.16

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) (\$4,165,232.52)

Sub-total : NET ADDITION/(DEFICIT) (\$4,165,232.52)

Total : EQUITY

\$5,437,369.64

Total LIABILITIES + EQUITY

\$5,647,230.19

End of Report

Twin Falls School District 411

BOARD REPORTS BOND REDEMPTION FUND For the Period 05/01/2018 through 05/31/2018

Fiscal Year: 2017-2018

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 (+)	\$8,800,000.00	\$0.00	\$8,537,271.00	\$262,729.00	\$0.00	\$262,729.00	3.0%
LOCAL (+)	\$36,000.00	\$2,956.38	\$36,988.16	(\$988.16)	\$0.00	(\$988.16)	-2.7%
STATE (+)	\$1,200,398.40	\$0.00	\$1,200,398.40	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : REVENUE	\$10,036,398.40	\$2,956.38	\$9,774,657.56	\$261,740.84	\$0.00	\$261,740.84	2.6%
Total : INCOME	\$10,036,398.40	\$2,956.38	\$9,774,657.56	\$261,740.84	\$0.00	\$261,740.84	2.6%
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 (-)	\$9,050,000.00	\$0.00	\$9,050,000.00	\$0.00	\$0.00	\$0.00	0.0%
DEBT RETIREMENT INTEREST (-)	\$4,889,889.82	\$0.00	\$4,889,890.08	(\$0.26)	\$0.00	(\$0.26)	0.0%
Sub-total : OTHER SERVICES	(\$13,939,889.82)	\$0.00	(\$13,939,890.08)	\$0.26	\$0.00	\$0.26	0.0%
Total : EXPENSES	(\$13,941,389.82)	\$0.00	(\$13,939,890.08)	(\$1,499.74)	\$0.00	(\$1,499.74)	0.0%
NET ADDITION/(DEFICIT)	(\$3,904,991.42)	\$2,956.38	(\$4,165,232.52)	\$260,241.10	\$0.00	\$260,241.10	6.7%

End of Report

Twin Falls School District 411

BOARD REPORTS PLANT & FACILITIES FUND As of 05/31/2018

Fiscal Year: 2017-2018

ASSETS

CURRENT ASSETS

INVESTMENTS (+) \$1,539,722.52

TAXES RECEIVABLE (+) \$1,377,121.12

Sub-total : CURRENT ASSETS \$2,916,843.64

Total : ASSETS

\$2,916,843.64

LIABILITIES

OTHER LIABILITIES

DEFERRED REVENUE (+) \$94,713.26

Sub-total : OTHER LIABILITIES \$94,713.26

Total : LIABILITIES

\$94,713.26

EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$2,645,067.40

Sub-total : UNRESERVED FUND BALANCE \$2,645,067.40

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) \$177,062.98

Sub-total : NET ADDITION/(DEFICIT) \$177,062.98

Total : EQUITY

\$2,822,130.38

Total LIABILITIES + EQUITY

\$2,916,843.64

End of Report

Twin Falls School District 411

BOARD REPORTS PLANT & FACILITIES FUND For the Period 05/01/2018 through 05/31/2018

Fiscal Year: 2017-2018

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 (+)	\$3,300,000.00	\$0.00	\$3,300,000.00	\$0.00	\$0.00	\$0.00	0.0%
LOCAL (+)	\$31,907.11	\$1,382.29	\$28,487.19	\$3,419.92	\$0.00	\$3,419.92	10.7%
OTHER (+)	\$1,158.03	\$142.50	\$1,158.03	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : REVENUE	\$3,333,065.14	\$1,524.79	\$3,329,645.22	\$3,419.92	\$0.00	\$3,419.92	0.1%
Total : INCOME	\$3,333,065.14	\$1,524.79	\$3,329,645.22	\$3,419.92	\$0.00	\$3,419.92	0.1%
EXPENSES							
INSTRUCTIONAL							
PURCHASED SERVICES (-)	\$12,426.90	\$7,160.00	\$9,901.90	\$2,525.00	\$1,487.36	\$1,037.64	8.3%
SUPPLIES & MATERIALS (-)	\$10,315.00	\$4,885.00	\$4,885.00	\$5,430.00	\$4,428.29	\$1,001.71	9.7%
CAPITAL (-)	\$21,500.00	\$0.00	\$21,500.00	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : INSTRUCTIONAL	(\$44,241.90)	(\$12,045.00)	(\$36,286.90)	(\$7,955.00)	(\$5,915.65)	(\$2,039.35)	4.6%
SUPPORT							
PURCHASED SERVICES (-)	\$585,134.27	\$72,503.26	\$443,462.27	\$141,672.00	\$118,030.97	\$23,641.03	4.0%
SUPPLIES & MATERIALS (-)	\$431,010.92	\$97,143.43	\$347,935.79	\$83,075.13	\$67,171.28	\$15,903.85	3.7%
CAPITAL (-)	\$26,675.00	\$0.00	\$26,675.00	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : SUPPORT	(\$1,042,820.19)	(\$169,646.69)	(\$818,073.06)	(\$224,747.13)	(\$185,202.25)	(\$39,544.88)	3.8%
CAPITAL ASSET							
PURCHASED SERVICES (-)	\$13,956.00	\$0.00	\$13,103.19	\$852.81	\$1,040.00	(\$187.19)	-1.3%
SUPPLIES & MATERIALS (-)	\$79,759.71	\$0.00	\$38,593.56	\$41,166.15	\$36,266.71	\$4,899.44	6.1%
CAPITAL OBJECTS (-)	\$1,995,205.17	\$18,440.00	\$1,060,068.64	\$935,136.53	\$624,064.53	\$311,072.00	15.6%
Sub-total : CAPITAL ASSET	(\$2,088,920.88)	(\$18,440.00)	(\$1,111,765.39)	(\$977,155.49)	(\$661,371.24)	(\$315,784.25)	15.1%
OTHER SERVICES							
DEBT RETIREMENT PRINCIPAL (-)	\$759,313.24	\$0.00	\$759,313.24	\$0.00	\$0.00	\$0.00	0.0%
DEBT RETIREMENT INTEREST (-)	\$125,495.48	\$0.00	\$125,495.48	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : OTHER SERVICES	(\$884,808.72)	\$0.00	(\$884,808.72)	\$0.00	\$0.00	\$0.00	0.0%
Total : EXPENSES	(\$4,060,791.69)	(\$200,131.69)	(\$2,850,934.07)	(\$1,209,857.62)	(\$852,489.14)	(\$357,368.48)	8.8%

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS PLANT & FACILITIES FUND For the Period 05/01/2018 through 05/31/2018

Fiscal Year: 2017-2018

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>	
OTHER							
TRANSFERS OUT							
OUT (-)	\$301,648.17	\$0.00	\$301,737.31	(\$89.14)	\$0.00	(\$89.14)	0.0%
Sub-total : TRANSFERS OUT	(\$301,648.17)	\$0.00	(\$301,737.31)	\$89.14	\$0.00	\$89.14	0.0%
TRANSFERS IN							
IN (+)	\$0.00	\$0.00	\$89.14	(\$89.14)	\$0.00	(\$89.14)	0.0%
Sub-total : TRANSFERS IN	\$0.00	\$0.00	\$89.14	(\$89.14)	\$0.00	(\$89.14)	0.0%
Total : OTHER	(\$301,648.17)	\$0.00	(\$301,648.17)	\$0.00	\$0.00	\$0.00	0.0%
NET ADDITION/(DEFICIT)	(\$1,029,374.72)	(\$198,606.90)	\$177,062.98	(\$1,206,437.70)	(\$852,489.14)	(\$353,948.56)	34.4%

End of Report