



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

Financial Statements

Board Budget

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\2019-2020\11 May 2020\Board Reports\1 - May 2020 Board Budget.xls

<u>Account Number</u>	<u>Description</u>	<u>13-14 Actual</u>	<u>14-15 Actual</u>	<u>15-16 Actual</u>	<u>16-17 Actual</u>	<u>17-18 Actual</u>	<u>18-19 Actual</u>	<u>19-20 Budget</u>	<u>YTD Transaction</u>	<u>Balance</u>	<u>Encumb</u>	<u>Budget Balance</u>	<u>Pre Encumb</u>	<u>Pending Invoices</u>	<u>Uncommite d Balance</u>
100.631.300.000.000.000	PURCHASED SERVICES PROFESSIONAL &	\$56,198.20	\$27,064.55	\$5,060.59	\$15,000.00	\$31,665.64	\$40,110.98	\$60,000.00	\$25,769.29	\$34,230.71	\$ 5,187.27	\$29,043.44	\$0.00	\$0.00	\$ 29,043.44
100.631.310.000.000.000	TECHNICAL	\$0.00	\$7,342.94	\$3,770.33	\$3,000.00	\$0.00	\$1,325.00	\$0.00	\$0.00	\$0.00	\$ -	\$0.00	\$0.00	\$0.00	\$0.00
100.631.311.000.000.000	ATTORNEY FEES	\$32,024.27	\$49,284.87	\$20,515.72	\$35,000.00	\$18,229.50	\$20,956.33	\$20,000.00	\$7,941.50	\$12,058.50	\$ -	\$12,058.50	\$0.00	\$0.00	\$12,058.50
100.631.312.000.000.000	AUDITOR FEES LEGAL	\$21,500.00	\$23,500.00	\$25,750.00	\$26,000.00	\$25,750.00	\$24,900.00	\$25,000.00	\$10,000.00	\$15,000.00	\$ -	\$15,000.00	\$0.00	\$0.00	\$15,000.00
100.631.354.000.000.000	PUBLICATIONS	\$3,324.88	\$1,703.22	\$1,325.16	\$1,500.00	\$1,177.73	\$942.63	\$1,000.00	\$654.87	\$345.13	\$ -	\$345.13	\$0.00	\$0.00	\$345.13
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	\$0.00	\$0.00
100.631.360.000.000.000	NEGOTIATION COSTS	\$12,155.30	\$2,518.85	\$2,434.14	\$1,600.00	\$2,450.03	\$1,730.87	\$2,500.00	\$0.00	\$2,500.00	\$ -	\$2,500.00	\$0.00	\$0.00	\$ 2,500.00
100.631.380.000.000.000	TRAVEL EXPENSE	\$4,383.55	\$8,626.20	\$10,476.63	\$15,000.00	\$16,006.23	\$15,057.58	\$18,840.00	\$8,523.99	\$10,316.01	\$ -	\$10,316.01	\$0.00	\$0.00	\$10,316.01
100.631.391.000.000.000	DUES	\$0.00	\$12,430.00	\$1,000.00	\$1,000.00	\$14,743.93	\$15,427.22	\$16,360.00	\$15,994.07	\$365.93	\$ 285.00	\$80.93	\$0.00	\$0.00	\$80.93
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	\$0.00	\$0.00
100.631.397.000.000.000	PRINTING SUPPLIES &	\$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
100.631.400.000.000.000	MATERIALS	\$2,049.54	\$5,905.05	\$3,573.71	\$7,000.00	\$9,812.89	\$8,162.66	\$8,280.00	\$4,124.49	\$4,155.51	\$ 576.25	\$3,579.26	\$0.00	\$0.00	\$3,579.26
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	\$0.00	\$0.00
100.631.720.000.000.000	SURETY BONDS	\$350.00	\$350.00	\$350.00	\$400.00	\$350.00	\$0.00	\$500.00	\$0.00	\$500.00	\$ -	\$500.00	\$0.00	\$0.00	\$500.00
100.631.730.000.000.000	JUDGMENTS	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$0.00	\$0.00	\$0.00	\$0.00
		\$134,985.74	\$138,725.68	\$74,256.28	\$105,500.00	\$120,185.95	\$128,613.27	\$152,480.00	\$73,008.21	\$79,471.79	\$6,048.52	\$73,423.27	\$0.00	\$0.00	\$73,423.27

Twin Falls School District 411

BOARD REPORTS CHILD NUTRITION FUND As of 05/31/2020

Fiscal Year: 2019-2020

ASSETS

CURRENT ASSETS

CASH (+) (\$123,438.54)

INVESTMENTS (+) \$751.36

Sub-total : CURRENT ASSETS (\$122,687.18)

Total : ASSETS (\$122,687.18)

LIABILITIES

OTHER LIABILITIES

RETURNABLE DEPOSITS (+) \$61,827.02

Sub-total : OTHER LIABILITIES \$61,827.02

Total : LIABILITIES \$61,827.02

EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$11,867.43

Sub-total : UNRESERVED FUND \$11,867.43
BALANCE

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) (\$196,381.63)

Sub-total : NET ADDITION/(DEFICIT) (\$196,381.63)

Total : EQUITY (\$184,514.20)

Total LIABILITIES + EQUITY (\$122,687.18)

End of Report

Twin Falls School District 411

BOARD REPORTS CHILD NUTRITION FUND For the Period 05/01/2020 through 05/31/2020

Fiscal Year: 2019-2020

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 (+)	\$657,550.00	\$12,856.52	\$502,815.13	\$154,734.87	\$0.00	\$154,734.87	23.5%
FEDERAL (+)	\$4,153,450.00	\$244,715.98	\$2,486,105.08	\$1,667,344.92	\$0.00	\$1,667,344.92	40.1%
Sub-total : REVENUE	\$4,811,000.00	\$257,572.50	\$2,988,920.21	\$1,822,079.79	\$0.00	\$1,822,079.79	37.9%
Total : INCOME	\$4,811,000.00	\$257,572.50	\$2,988,920.21	\$1,822,079.79	\$0.00	\$1,822,079.79	37.9%
EXPENSES							
SUPPORT							
PURCHASED SERVICES (-)	\$10,000.00	\$463.63	\$5,898.74	\$4,101.26	\$458.18	\$3,643.08	36.4%
Sub-total : SUPPORT	(\$10,000.00)	(\$463.63)	(\$5,898.74)	(\$4,101.26)	(\$458.18)	(\$3,643.08)	36.4%
NON-INSTRUCTION							
SALARIES (-)	\$1,383,200.00	\$109,220.42	\$1,041,857.18	\$341,342.82	\$265,332.62	\$76,010.20	5.5%
BENEFITS (-)	\$499,300.00	\$35,697.89	\$344,581.47	\$154,718.53	\$95,406.72	\$59,311.81	11.9%
PURCHASED SERVICES (-)	\$103,500.00	\$2,556.76	\$89,757.69	\$13,742.31	\$8,394.41	\$5,347.90	5.2%
SUPPLIES & MATERIALS (-)	\$2,815,000.00	\$55,143.96	\$1,703,206.76	\$1,111,793.24	\$38,201.56	\$1,073,591.68	38.1%
Sub-total : NON-INSTRUCTION	(\$4,801,000.00)	(\$202,619.03)	(\$3,179,403.10)	(\$1,621,596.90)	(\$407,335.31)	(\$1,214,261.59)	25.3%
Total : EXPENSES	(\$4,811,000.00)	(\$203,082.66)	(\$3,185,301.84)	(\$1,625,698.16)	(\$407,793.49)	(\$1,217,904.67)	25.3%
NET ADDITION/(DEFICIT)	\$0.00	\$54,489.84	(\$196,381.63)	\$196,381.63	(\$407,793.49)	\$604,175.12	0.0%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS BOND REDEMPTION FUND As of 05/31/2020

Fiscal Year: 2019-2020

ASSETS

CURRENT ASSETS

 INVESTMENTS (+) \$8,505,077.25

 TAXES RECEIVABLE (+) \$3,371,619.21

 Sub-total : CURRENT ASSETS \$11,876,696.46

Total : ASSETS \$11,876,696.46

LIABILITIES

CURRENT LIABILITIES

 ACCOUNTS PAYABLE (+) \$403,816.82

 Sub-total : CURRENT LIABILITIES \$403,816.82

OTHER LIABILITIES

 DEFERRED REVENUE (+) \$194,672.64

 Sub-total : OTHER LIABILITIES \$194,672.64

Total : LIABILITIES \$598,489.46

EQUITY

UNRESERVED FUND BALANCE

 DESIGNATED FUND BALANCE (+) \$7,864,925.72

 Sub-total : UNRESERVED FUND
BALANCE \$7,864,925.72

NET ADDITION/(DEFICIT)

 NET ADDITION/(DEFICIT) (+) \$3,413,281.28

 Sub-total : NET ADDITION/(DEFICIT) \$3,413,281.28

Total : EQUITY \$11,278,207.00

Total LIABILITIES + EQUITY \$11,876,696.46

End of Report

Twin Falls School District 411

BOARD REPORTS BOND REDEMPTION FUND For the Period 05/01/2020 through 05/31/2020

Fiscal Year: 2019-2020

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 (+)	\$8,000,000.00	\$0.00	\$8,534,614.00	(\$534,614.00)	\$0.00	(\$534,614.00)	-6.7%
LOCAL (+)	\$42,500.00	\$1,210.15	\$36,921.27	\$5,578.73	\$0.00	\$5,578.73	13.1%
STATE (+)	\$1,265,214.77	\$0.00	\$1,265,214.77	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : REVENUE	\$9,307,714.77	\$1,210.15	\$9,836,750.04	(\$529,035.27)	\$0.00	(\$529,035.27)	5.7%
Total : INCOME	\$9,307,714.77	\$1,210.15	\$9,836,750.04	(\$529,035.27)	\$0.00	(\$529,035.27)	5.7%
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 (-)	\$2,885,000.00	\$0.00	\$2,885,000.00	\$0.00	\$0.00	\$0.00	0.0%
DEBT RETIREMENT INTEREST (-)	\$3,538,469.00	\$0.00	\$3,538,468.76	\$0.24	\$0.00	\$0.24	0.0%
Sub-total : OTHER SERVICES	(\$6,423,469.00)	\$0.00	(\$6,423,468.76)	(\$0.24)	\$0.00	(\$0.24)	0.0%
Total : EXPENSES	(\$6,424,969.00)	\$0.00	(\$6,423,468.76)	(\$1,500.24)	\$0.00	(\$1,500.24)	0.0%
NET ADDITION/(DEFICIT)	\$2,882,745.77	\$1,210.15	\$3,413,281.28	(\$530,535.51)	\$0.00	(\$530,535.51)	18.4%

End of Report

Twin Falls School District 411

BOARD REPORTS BOND BUILDING FUND As of 05/31/2020

Fiscal Year: 2019-2020

ASSETS

CURRENT ASSETS

INVESTMENTS (+)

\$0.02

Sub-total : CURRENT ASSETS

\$0.02

Total : ASSETS

\$0.02

EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+)

\$0.02

Sub-total : UNRESERVED FUND
BALANCE

\$0.02

Total : EQUITY

\$0.02

Total LIABILITIES + EQUITY

\$0.02

End of Report

Twin Falls School District 411

BOARD REPORTS BOND BUILDING FUND For the Period 05/01/2020 through 05/31/2020

Fiscal Year: 2019-2020

Include Pre Encumbrance

No records met your selection criteria. Please try again.

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
NET ADDITION/(DEFICIT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%

End of Report

Twin Falls School District 411

BOARD REPORTS PLANT & FACILITIES FUND As of 05/31/2020

Fiscal Year: 2019-2020

ASSETS

CURRENT ASSETS

INVESTMENTS (+)	\$1,511,139.76	
TAXES RECEIVABLE (+)	\$1,878,828.45	
INVENTORIES (+)	\$109,518.72	

Sub-total : CURRENT ASSETS	\$3,499,486.93	
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Total : ASSETS		\$3,499,486.93
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LIABILITIES

OTHER LIABILITIES

DEFERRED REVENUE (+)	\$105,291.33	
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Sub-total : OTHER LIABILITIES	\$105,291.33	
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Total : LIABILITIES	\$105,291.33	
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EQUITY

RESERVED

RESERVED FUND BALANCE (+)	\$109,518.72	
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Sub-total : RESERVED	\$109,518.72	
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UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+)	\$3,716,371.52	
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Sub-total : UNRESERVED FUND BALANCE	\$3,716,371.52	
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NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+)	(\$431,694.64)	
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Sub-total : NET ADDITION/(DEFICIT)	(\$431,694.64)	
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Total : EQUITY	\$3,394,195.60	
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Total LIABILITIES + EQUITY		\$3,499,486.93
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End of Report

Twin Falls School District 411

BOARD REPORTS PLANT & FACILITIES FUND For the Period 05/01/2020 through 05/31/2020

Fiscal Year: 2019-2020

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 (+)	\$4,750,000.00	\$0.00	\$4,750,000.00	\$0.00	\$0.00	\$0.00	0.0%
LOCAL (+)	\$25,117.00	\$593.02	\$25,801.80	(\$684.80)	\$0.00	(\$684.80)	-2.7%
OTHER (+)	\$2,913.37	\$0.00	\$2,913.37	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : REVENUE	\$4,778,030.37	\$593.02	\$4,778,715.17	(\$684.80)	\$0.00	(\$684.80)	0.0%
Total : INCOME	\$4,778,030.37	\$593.02	\$4,778,715.17	(\$684.80)	\$0.00	(\$684.80)	0.0%
EXPENSES							
INSTRUCTIONAL							
PURCHASED SERVICES (-)	\$12,200.00	\$0.00	\$0.00	\$12,200.00	\$3,528.00	\$8,672.00	71.1%
SUPPLIES & MATERIALS (-)	\$18,770.00	\$0.00	\$3,770.00	\$15,000.00	\$4,934.13	\$10,065.87	53.6%
CAPITAL (-)	\$17,000.00	\$0.00	\$14,000.00	\$3,000.00	\$0.00	\$3,000.00	17.6%
Sub-total : INSTRUCTIONAL	(\$47,970.00)	\$0.00	(\$17,770.00)	(\$30,200.00)	(\$8,462.13)	(\$21,737.87)	45.3%
SUPPORT							
PURCHASED SERVICES (-)	\$916,466.23	\$55,389.12	\$616,283.61	\$300,182.62	\$176,191.69	\$123,990.93	13.5%
SUPPLIES & MATERIALS (-)	\$974,310.54	\$622,082.73	\$924,465.42	\$49,845.12	\$64,414.23	(\$14,569.11)	-1.5%
Sub-total : SUPPORT	(\$1,890,776.77)	(\$677,471.85)	(\$1,540,749.03)	(\$350,027.74)	(\$240,605.92)	(\$109,421.82)	5.8%
CAPITAL ASSET							
PURCHASED SERVICES (-)	\$36,371.81	\$0.00	\$37,534.41	(\$1,162.60)	\$0.00	(\$1,162.60)	-3.2%
SUPPLIES & MATERIALS (-)	\$145,290.00	\$0.00	\$66,558.78	\$78,731.22	\$28,040.00	\$50,691.22	34.9%
CAPITAL OBJECTS (-)	\$2,488,431.56	\$18,271.36	\$2,345,323.87	\$143,107.69	\$677,322.23	(\$534,214.54)	-21.5%
Sub-total : CAPITAL ASSET	(\$2,670,093.37)	(\$18,271.36)	(\$2,449,417.06)	(\$220,676.31)	(\$705,362.23)	\$484,685.92	18.2%
OTHER SERVICES							
DEBT RETIREMENT PRINCIPAL (-)	\$847,726.00	\$0.00	\$847,725.02	\$0.98	\$0.00	\$0.98	0.0%
DEBT RETIREMENT INTEREST (-)	\$54,748.70	\$0.00	\$54,748.70	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : OTHER SERVICES	(\$902,474.70)	\$0.00	(\$902,473.72)	(\$0.98)	\$0.00	(\$0.98)	0.0%
Total : EXPENSES	(\$5,511,314.84)	(\$695,743.21)	(\$4,910,409.81)	(\$600,905.03)	(\$954,430.28)	\$353,525.25	6.4%
OTHER							

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS PLANT & FACILITIES FUND For the Period 05/01/2020 through 05/31/2020

Fiscal Year: 2019-2020

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>	
TRANSFERS OUT							
OUT (-)	\$300,000.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : TRANSFERS OUT	(\$300,000.00)	\$0.00	(\$300,000.00)	\$0.00	\$0.00	\$0.00	0.0%
Total : OTHER	(\$300,000.00)	\$0.00	(\$300,000.00)	\$0.00	\$0.00	\$0.00	0.0%
NET ADDITION/(DEFICIT)	(\$1,033,284.47)	(\$695,150.19)	(\$431,694.64)	(\$601,589.83)	(\$954,430.28)	\$352,840.45	34.1%

End of Report