



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**

<u>Account Number</u>	<u>Description</u>	<u>16-17</u> <u>Actual</u>	<u>17-18</u> <u>Actual</u>	<u>18-19</u> <u>Actual</u>	<u>19-20</u> <u>Actual</u>	<u>20-21</u> <u>Actual</u>	<u>21-22</u> <u>Actual</u>	<u>22-23</u> <u>Budget</u>	<u>YTD</u> <u>Transaction</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	PURCHASED SERVICES	\$11,367.02	\$3,045.99	\$8,896.89	\$5,073.71	\$4,057.28	\$10,311.97	\$18,000.00	\$0.00	\$18,000.00	\$0.00	\$18,000.00	\$0.00	\$0.00	\$18,000.00
100.631.310.000.000.000	PROFESSIONAL & TECHNICAL	\$1,325.00	\$0.00	\$1,325.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.631.311.000.000.000	ATTORNEY FEES	\$33,369.20	\$18,229.50	\$20,956.33	\$14,617.00	\$11,399.70	\$9,024.00	\$30,000.00	\$2,749.50	\$27,250.50	\$0.00	\$27,250.50	\$0.00	\$0.00	\$27,250.50
100.631.312.000.000.000	AUDITOR FEES	\$25,750.00	\$25,750.00	\$24,900.00	\$10,000.00	\$24,900.00	\$28,413.00	\$25,000.00	\$17,737.00	\$7,263.00	\$0.00	\$7,263.00	\$0.00	\$0.00	\$7,263.00
100.631.354.000.000.000	LEGAL PUBLICATIONS	\$1,043.97	\$1,177.73	\$942.63	\$950.10	\$1,109.81	\$1,084.94	\$1,200.00	\$312.08	\$887.92	\$0.00	\$887.92	\$0.00	\$0.00	\$887.92
100.631.360.000.000.000	NEGOTIATION COSTS	\$1,500.75	\$2,450.03	\$1,349.67	\$0.00	\$1,318.99	\$1,188.58	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00
100.631.380.000.000.000	TRAVEL EXPENSE	\$13,610.24	\$12,743.09	\$11,360.42	\$8,330.15	\$2,624.90	\$14,245.10	\$15,000.00	\$8,688.84	\$6,311.16	\$3,045.00	\$3,266.16	\$0.00	\$0.00	\$3,266.16
100.631.391.000.000.000	DUES SUPPLIES &	\$1,000.00	\$13,293.93	\$14,152.22	\$14,919.07	\$14,956.25	\$14,942.58	\$18,000.00	\$16,431.84	\$1,568.16	\$0.00	\$1,568.16	\$0.00	\$0.00	\$1,568.16
100.631.400.000.000.000	MATERIALS	\$4,468.33	\$4,844.04	\$5,594.83	\$2,705.24	\$5,201.40	\$8,770.35	\$10,000.00	\$907.78	\$9,092.22	\$1,387.50	\$7,704.72	\$0.00	\$0.00	\$7,704.72
100.631.720.000.000.000	SURETY BONDS	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$93,784.51	\$81,884.31	\$89,477.99	\$56,595.27	\$65,568.33	\$87,980.52	\$119,700.00	\$46,827.04	\$72,872.96	\$4,432.50	\$68,440.46	\$0.00	\$0.00	\$68,440.46

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 As of 12/31/2022

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CURRENT ASSETS (+)

\$59,139,848.39

Sub-total : CURRENT ASSETS

\$59,139,848.39

Total : ASSETS

\$59,139,848.39

LIABILITIES

CURRENT LIABILITIES

CURRENT LIABILITIES (+)

\$428,525.85

Sub-total : CURRENT LIABILITIES

\$428,525.85

OTHER LIABILITIES

OTHER LIABILITIES (+)

\$23,229,545.81

Sub-total : OTHER LIABILITIES

\$23,229,545.81

Total : LIABILITIES

\$23,658,071.66

EQUITY

RESERVED

RESERVED FUND BALANCE (+)

\$13,022,512.14

Sub-total : RESERVED

\$13,022,512.14

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+)

\$13,941,075.21

Sub-total : UNRESERVED FUND
BALANCE

\$13,941,075.21

RESTRICTED FUND BALANCE

RESTRICTED FUND BALANCE (+)

\$460,459.30

Sub-total : RESTRICTED FUND
BALANCE

\$460,459.30

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+)

\$8,057,730.08

Sub-total : NET ADDITION/(DEFICIT)

\$8,057,730.08

Total : EQUITY

\$35,481,776.73

Total LIABILITIES + EQUITY

\$59,139,848.39

End of Report

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 For the Period 12/01/2022 through 12/31/2022

Fiscal Year: 2022-2023

☐ 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 (+)	\$17,063,565.00	\$0.00	\$0.00	\$17,063,565.00	\$0.00	\$17,063,565.00	100.0%
LOCAL (+)	\$1,805,871.84	\$726,890.90	\$2,407,057.48	(\$601,185.64)	\$0.00	(\$601,185.64)	-33.3%
STATE (+)	\$66,763,622.20	\$1,016,373.00	\$47,298,837.08	\$19,464,785.12	\$0.00	\$19,464,785.12	29.2%
FEDERAL (+)	\$25,363,466.50	\$501,498.87	\$1,978,823.04	\$23,384,643.46	\$0.00	\$23,384,643.46	92.2%
OTHER (+)	\$0.00	\$0.00	\$57,850.46	(\$57,850.46)	\$0.00	(\$57,850.46)	0.0%
Sub-total : REVENUE	\$110,996,525.54	\$2,244,762.77	\$51,742,568.06	\$59,253,957.48	\$0.00	\$59,253,957.48	53.4%
Total : INCOME	\$110,996,525.54	\$2,244,762.77	\$51,742,568.06	\$59,253,957.48	\$0.00	\$59,253,957.48	53.4%
EXPENSES							
SALARIES							
SALARIES (-)	\$49,315,202.43	\$4,183,452.62	\$18,259,632.96	\$31,055,569.47	\$28,015,061.20	\$3,040,508.27	6.2%
Sub-total : SALARIES	(\$49,315,202.43)	(\$4,183,452.62)	(\$18,259,632.96)	(\$31,055,569.47)	(\$28,015,061.20)	(\$3,040,508.27)	6.2%
BENEFITS							
BENEFITS (-)	\$21,053,320.73	\$1,599,353.05	\$6,904,607.36	\$14,148,713.37	\$11,515,295.68	\$2,633,417.69	12.5%
Sub-total : BENEFITS	(\$21,053,320.73)	(\$1,599,353.05)	(\$6,904,607.36)	(\$14,148,713.37)	(\$11,515,295.68)	(\$2,633,417.69)	12.5%
PURCHASED SERVICES							
PURCHASED SERVICES (-)	\$12,231,939.77	\$1,031,998.90	\$6,035,896.05	\$6,196,043.72	\$1,358,837.25	\$4,837,206.47	39.5%
Sub-total : PURCHASED SERVICES	(\$12,231,939.77)	(\$1,031,998.90)	(\$6,035,896.05)	(\$6,196,043.72)	(\$1,358,837.25)	(\$4,837,206.47)	39.5%
SUPPLIES & MATERIAL							
SUPPLIES & MATERIALS (-)	\$13,322,923.35	\$645,437.02	\$4,085,996.63	\$9,236,926.72	\$637,512.80	\$8,599,413.92	64.5%
Sub-total : SUPPLIES & MATERIAL	(\$13,322,923.35)	(\$645,437.02)	(\$4,085,996.63)	(\$9,236,926.72)	(\$637,512.80)	(\$8,599,413.92)	64.5%
CAPITAL OBJECTS							
CAPITAL OBJECTS (-)	\$3,539,592.87	\$189,047.50	\$2,943,711.01	\$595,881.86	\$663,551.14	(\$67,669.28)	-1.9%
Sub-total : CAPITAL OBJECTS	(\$3,539,592.87)	(\$189,047.50)	(\$2,943,711.01)	(\$595,881.86)	(\$663,551.14)	\$67,669.28	1.9%
DEBT RETIREMENT							
DEBT RETIREMENT (-)	\$6,515,314.00	\$8,988.28	\$5,451,423.97	\$1,063,890.03	\$53,929.68	\$1,009,960.35	15.5%
Sub-total : DEBT RETIREMENT	(\$6,515,314.00)	(\$8,988.28)	(\$5,451,423.97)	(\$1,063,890.03)	(\$53,929.68)	(\$1,009,960.35)	15.5%

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 For the Period 12/01/2022 through 12/31/2022

Fiscal Year: 2022-2023

☐ 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 (-)	\$338,500.00	\$0.00	\$3,570.00	\$334,930.00	\$0.00	\$334,930.00	98.9%
Sub-total : INSURANCE & JUDGEMENTS	(\$338,500.00)	\$0.00	(\$3,570.00)	(\$334,930.00)	\$0.00	(\$334,930.00)	98.9%
CONTINGENCY RESERVE							
CONTINGENT RESERVE (-)	\$3,200,000.00	\$0.00	\$0.00	\$3,200,000.00	\$0.00	\$3,200,000.00	100.0%
Sub-total : CONTINGENCY RESERVE	(\$3,200,000.00)	\$0.00	\$0.00	(\$3,200,000.00)	\$0.00	(\$3,200,000.00)	100.0%
Total : EXPENSES	(\$109,516,793.15)	(\$7,658,277.37)	(\$43,684,837.98)	(\$65,831,955.17)	(\$42,244,187.75)	(\$23,587,767.42)	21.5%
OTHER							
TRANSFERS IN							
IN (+)	\$640,666.32	\$1,000.00	\$5,666.34	\$634,999.98	\$0.00	\$634,999.98	99.1%
Sub-total : TRANSFERS IN	\$640,666.32	\$1,000.00	\$5,666.34	\$634,999.98	\$0.00	\$634,999.98	99.1%
TRANSFERS OUT							
OUT (-)	\$640,661.94	\$1,000.00	\$5,666.34	\$634,995.60	\$0.00	\$634,995.60	99.1%
Sub-total : TRANSFERS OUT	(\$640,661.94)	(\$1,000.00)	(\$5,666.34)	(\$634,995.60)	\$0.00	(\$634,995.60)	99.1%
Total : OTHER	\$4.38	\$0.00	\$0.00	\$4.38	\$0.00	\$4.38	100.0%
NET ADDITION/(DEFICIT)	\$1,479,736.77	(\$5,413,514.60)	\$8,057,730.08	(\$6,577,993.31)	(\$42,244,187.75)	\$35,666,194.44	2410.3%

End of Report

Operating Statement with Encumbrance

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Twin Falls School District 411

BOARD REPORTS 1?? GENERAL FUND As of 12/31/2022

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CASH (+) \$6,986,712.06

INVESTMENTS (+) \$25,264,100.57

TAXES RECEIVABLE (+) \$88,581.52

OTHER RECEIVABLES (+) \$635,817.86

OTHER CURRENT ASSETS (+) \$190,660.29

Sub-total : CURRENT ASSETS \$33,165,872.30

Total : ASSETS \$33,165,872.30

LIABILITIES

CURRENT LIABILITIES

SALARIES/BENEFITS PAYABLE (+) \$427,464.51

PAYROLL WITHHOLDING (+) \$451.89

Sub-total : CURRENT LIABILITIES \$427,916.40

OTHER LIABILITIES

DEFERRED REVENUE (+) \$145,140.87

Sub-total : OTHER LIABILITIES \$145,140.87

Total : LIABILITIES \$573,057.27

EQUITY

RESERVED

RESERVED FUND BALANCE (+) \$5,368,371.26

Sub-total : RESERVED \$5,368,371.26

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$5,940,001.58

Sub-total : UNRESERVED FUND BALANCE \$5,940,001.58

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) \$21,284,442.19

Sub-total : NET ADDITION/(DEFICIT) \$21,284,442.19

Total : EQUITY \$32,592,815.03

Total LIABILITIES + EQUITY \$33,165,872.30

End of Report

Twin Falls School District 411

BOARD REPORTS 1?? GENERAL FUND For the Period 12/01/2022 through 12/31/2022

Fiscal Year: 2022-2023

☐ 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 (+)	\$5,813,565.00	\$0.00	\$0.00	\$5,813,565.00	\$0.00	\$5,813,565.00	100.0%
LOCAL (+)	\$450,823.58	\$413,162.39	\$845,413.82	(\$394,590.24)	\$0.00	(\$394,590.24)	-87.5%
STATE (+)	\$64,264,781.20	\$852,076.00	\$45,488,712.09	\$18,776,069.11	\$0.00	\$18,776,069.11	29.2%
Sub-total : REVENUE	\$70,529,169.78	\$1,265,238.39	\$46,334,125.91	\$24,195,043.87	\$0.00	\$24,195,043.87	34.3%
Total : INCOME	\$70,529,169.78	\$1,265,238.39	\$46,334,125.91	\$24,195,043.87	\$0.00	\$24,195,043.87	34.3%
EXPENSES							
INSTRUCTIONAL							
SALARIES (-)	\$28,752,069.84	\$2,370,166.35	\$9,508,759.40	\$19,243,310.44	\$18,043,387.49	\$1,199,922.95	4.2%
BENEFITS (-)	\$12,871,906.79	\$923,189.22	\$3,691,956.70	\$9,179,950.09	\$7,282,214.31	\$1,897,735.78	14.7%
PURCHASED SERVICES (-)	\$388,584.19	\$43,455.54	\$203,979.90	\$184,604.29	\$27,566.95	\$157,037.34	40.4%
SUPPLIES & MATERIALS (-)	\$262,912.48	\$12,272.53	\$82,517.47	\$180,395.01	\$29,205.59	\$151,189.42	57.5%
Sub-total : INSTRUCTIONAL	(\$42,275,473.30)	(\$3,349,083.64)	(\$13,487,213.47)	(\$28,788,259.83)	(\$25,382,374.34)	(\$3,405,885.49)	8.1%
SUPPORT							
SALARIES (-)	\$13,419,956.89	\$1,068,692.66	\$5,192,614.12	\$8,227,342.77	\$6,962,474.74	\$1,264,868.03	9.4%
BENEFITS (-)	\$5,840,254.96	\$424,662.48	\$2,088,309.24	\$3,751,945.72	\$2,797,027.69	\$954,918.03	16.4%
PURCHASED SERVICES (-)	\$7,130,723.65	\$560,014.23	\$3,422,371.62	\$3,708,352.03	\$859,082.36	\$2,849,269.67	40.0%
SUPPLIES & MATERIALS (-)	\$2,221,272.83	\$62,499.39	\$764,184.91	\$1,457,087.92	\$105,786.53	\$1,351,301.39	60.8%
INSURANCE/JUDGMENT (-)	\$335,000.00	\$0.00	\$3,570.00	\$331,430.00	\$0.00	\$331,430.00	98.9%
Sub-total : SUPPORT	(\$28,947,208.33)	(\$2,115,868.76)	(\$11,471,049.89)	(\$17,476,158.44)	(\$10,724,371.32)	(\$6,751,787.12)	23.3%
NON-INSTRUCTION							
SALARIES (-)	\$1,969.26	\$828.72	\$2,284.26	(\$315.00)	\$3,053.78	(\$3,368.78)	-171.1%
BENEFITS (-)	\$105,852.91	\$7,311.86	\$33,147.94	\$72,704.97	\$50,101.80	\$22,603.17	21.4%
PURCHASED SERVICES (-)	\$19,500.00	\$891.45	\$1,716.12	\$17,783.88	\$190.10	\$17,593.78	90.2%
SUPPLIES & MATERIALS (-)	\$109.55	\$0.00	\$0.00	\$109.55	\$0.00	\$109.55	100.0%
Sub-total : NON-INSTRUCTION	(\$127,431.72)	(\$9,032.03)	(\$37,148.32)	(\$90,283.40)	(\$53,345.68)	(\$36,937.72)	29.0%
CAPITAL ASSETS							
CAPITAL OBJECTS (-)	\$9,119.06	\$0.00	\$338.00	\$8,781.06	\$0.00	\$8,781.06	96.3%

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 1?? GENERAL FUND For the Period 12/01/2022 through 12/31/2022

Fiscal Year: 2022-2023

☐ 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>	
Sub-total : CAPITAL ASSETS	(\$9,119.06)	\$0.00	(\$338.00)	(\$8,781.06)	\$0.00	(\$8,781.06)	96.3%
OTHER SERVICES							
DEBT RETIREMENT PRINCIPAL (-)	\$55,500.00	\$4,937.37	\$29,198.03	\$26,301.97	\$30,234.97	(\$3,933.00)	-7.1%
DEBT RETIREMENT INTEREST (-)	\$67,000.00	\$4,050.91	\$24,731.65	\$42,268.35	\$23,694.71	\$18,573.64	27.7%
Sub-total : OTHER SERVICES	(\$122,500.00)	(\$8,988.28)	(\$53,929.68)	(\$68,570.32)	(\$53,929.68)	(\$14,640.64)	12.0%
CONTINGENCY RESERVE							
CONTINGENT RESERVE (-)	\$3,200,000.00	\$0.00	\$0.00	\$3,200,000.00	\$0.00	\$3,200,000.00	100.0%
Sub-total : CONTINGENCY RESERVE	(\$3,200,000.00)	\$0.00	\$0.00	(\$3,200,000.00)	\$0.00	(\$3,200,000.00)	100.0%
Total : EXPENSES	(\$74,681,732.41)	(\$5,482,972.71)	(\$25,049,679.36)	(\$49,632,053.05)	(\$36,214,021.02)	(\$13,418,032.03)	18.0%
OTHER							
TRANSFERS IN							
IN (+)	\$5,661.94	\$1,000.00	\$5,661.96	(\$0.02)	\$0.00	(\$0.02)	0.0%
Sub-total : TRANSFERS IN	\$5,661.94	\$1,000.00	\$5,661.96	(\$0.02)	\$0.00	(\$0.02)	0.0%
TRANSFERS OUT							
OUT (-)	\$340,661.94	\$1,000.00	\$5,666.32	\$334,995.62	\$0.00	\$334,995.62	98.3%
Sub-total : TRANSFERS OUT	(\$340,661.94)	(\$1,000.00)	(\$5,666.32)	(\$334,995.62)	\$0.00	(\$334,995.62)	98.3%
Total : OTHER	(\$335,000.00)	\$0.00	(\$4.36)	(\$334,995.64)	\$0.00	(\$334,995.64)	100.0%
NET ADDITION/(DEFICIT)	(\$4,487,562.63)	(\$4,217,734.32)	\$21,284,442.19	(\$25,772,004.82)	(\$36,214,021.02)	\$10,442,016.20	232.7%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 290 CHILD NUTRITION FUND As of 12/31/2022

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CASH (+) \$1,757,172.23

INVESTMENTS (+) \$764.77

OTHER RECEIVABLES (+) \$225.00

INVENTORIES (+) \$192,483.62

Sub-total : CURRENT ASSETS \$1,950,645.62

Total : ASSETS \$1,950,645.62

LIABILITIES

OTHER LIABILITIES

RETURNABLE DEPOSITS (+) \$88,545.42

Sub-total : OTHER LIABILITIES \$88,545.42

Total : LIABILITIES \$88,545.42

EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$1,699,891.08

Sub-total : UNRESERVED FUND BALANCE \$1,699,891.08

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) \$162,209.12

Sub-total : NET ADDITION/(DEFICIT) \$162,209.12

Total : EQUITY \$1,862,100.20

Total LIABILITIES + EQUITY \$1,950,645.62

End of Report

Twin Falls School District 411

BOARD REPORTS 290 CHILD NUTRITION FUND For the Period 12/01/2022 through 12/31/2022

Fiscal Year: 2022-2023

☐ 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 (+)	\$22,030.00	\$46,829.45	\$254,181.28	(\$232,151.28)	\$0.00	(\$232,151.28)	-1053.8%
FEDERAL (+)	\$2,848,938.15	\$495,729.62	\$1,618,843.32	\$1,230,094.83	\$0.00	\$1,230,094.83	43.2%
Sub-total : REVENUE	\$2,870,968.15	\$542,559.07	\$1,873,024.60	\$997,943.55	\$0.00	\$997,943.55	34.8%
Total : INCOME	\$2,870,968.15	\$542,559.07	\$1,873,024.60	\$997,943.55	\$0.00	\$997,943.55	34.8%
EXPENSES							
SUPPORT							
PURCHASED SERVICES (-)	\$10,500.00	\$372.02	\$2,457.79	\$8,042.21	\$0.00	\$8,042.21	76.6%
Sub-total : SUPPORT	(\$10,500.00)	(\$372.02)	(\$2,457.79)	(\$8,042.21)	\$0.00	(\$8,042.21)	76.6%
NON-INSTRUCTION							
SALARIES (-)	\$1,359,000.00	\$97,611.65	\$443,607.75	\$915,392.25	\$675,114.73	\$240,277.52	17.7%
BENEFITS (-)	\$484,500.00	\$35,867.79	\$156,435.12	\$328,064.88	\$266,414.61	\$61,650.27	12.7%
PURCHASED SERVICES (-)	\$100,000.00	\$10,123.75	\$63,769.81	\$36,230.19	\$6,402.77	\$29,827.42	29.8%
SUPPLIES & MATERIALS (-)	\$2,588,938.15	\$177,646.44	\$1,044,545.01	\$1,544,393.14	\$66,347.01	\$1,478,046.13	57.1%
Sub-total : NON-INSTRUCTION	(\$4,532,438.15)	(\$321,249.63)	(\$1,708,357.69)	(\$2,824,080.46)	(\$1,014,279.12)	(\$1,809,801.34)	39.9%
Total : EXPENSES	(\$4,542,938.15)	(\$321,621.65)	(\$1,710,815.48)	(\$2,832,122.67)	(\$1,014,279.12)	(\$1,817,843.55)	40.0%
NET ADDITION/(DEFICIT)	(\$1,671,970.00)	\$220,937.42	\$162,209.12	(\$1,834,179.12)	(\$1,014,279.12)	(\$819,900.00)	49.0%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 310 BOND REDEMPTION FUND As of 12/31/2022

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

INVESTMENTS (+) \$5,256,752.22

TAXES RECEIVABLE (+) (\$422,428.99)

OTHER RECEIVABLES (+) (\$155,739.40)

Sub-total : CURRENT ASSETS \$4,678,583.83

Total : ASSETS \$4,678,583.83

LIABILITIES

OTHER LIABILITIES

DEFERRED REVENUE (+) \$181,175.51

Sub-total : OTHER LIABILITIES \$181,175.51

Total : LIABILITIES \$181,175.51

EQUITY

RESERVED

RESERVED FUND BALANCE (+) \$7,347,272.66

Sub-total : RESERVED \$7,347,272.66

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$976,243.62

Sub-total : UNRESERVED FUND BALANCE \$976,243.62

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) (\$3,826,107.96)

Sub-total : NET ADDITION/(DEFICIT) (\$3,826,107.96)

Total : EQUITY \$4,497,408.32

Total LIABILITIES + EQUITY \$4,678,583.83

End of Report

Twin Falls School District 411

BOARD REPORTS 310 BOND REDEMPTION FUND For the Period 12/01/2022 through 12/31/2022

Fiscal Year: 2022-2023

☐ 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 (+)	\$6,500,000.00	\$0.00	\$0.00	\$6,500,000.00	\$0.00	\$6,500,000.00	100.0%
LOCAL (+)	\$28,000.00	\$1,301.22	\$28,058.34	(\$58.34)	\$0.00	(\$58.34)	-0.2%
STATE (+)	\$1,400,000.00	\$0.00	\$1,543,827.99	(\$143,827.99)	\$0.00	(\$143,827.99)	-10.3%
Sub-total : REVENUE	\$7,928,000.00	\$1,301.22	\$1,571,886.33	\$6,356,113.67	\$0.00	\$6,356,113.67	80.2%
Total : INCOME	\$7,928,000.00	\$1,301.22	\$1,571,886.33	\$6,356,113.67	\$0.00	\$6,356,113.67	80.2%
EXPENSES							
SUPPORT							
PURCHASED SERVICES (-)	\$0.00	\$0.00	\$500.00	(\$500.00)	\$0.00	(\$500.00)	0.0%
Sub-total : SUPPORT	\$0.00	\$0.00	(\$500.00)	\$500.00	\$0.00	\$500.00	0.0%
OTHER SERVICES							
DEBT RETIREMENT PRINCIPAL (-)	\$4,300,000.00	\$0.00	\$4,300,000.00	\$0.00	\$0.00	\$0.00	0.0%
DEBT RETIREMENT INTEREST (-)	\$2,092,814.00	\$0.00	\$1,097,494.29	\$995,319.71	\$0.00	\$995,319.71	47.6%
Sub-total : OTHER SERVICES	(\$6,392,814.00)	\$0.00	(\$5,397,494.29)	(\$995,319.71)	\$0.00	(\$995,319.71)	15.6%
Total : EXPENSES	(\$6,392,814.00)	\$0.00	(\$5,397,994.29)	(\$994,819.71)	\$0.00	(\$994,819.71)	15.6%
NET ADDITION/(DEFICIT)	\$1,535,186.00	\$1,301.22	(\$3,826,107.96)	\$5,361,293.96	\$0.00	\$5,361,293.96	349.2%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 410 BOND BUILDING FUND As of 12/31/2022

Fiscal Year: 2022-2023

EQUITY

RESERVED

RESERVED FUND BALANCE (+)

\$0.02

Sub-total : RESERVED

\$0.02

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+)

(\$0.02)

Sub-total : NET ADDITION/(DEFICIT)

(\$0.02)

Total : EQUITY

\$0.00

Total LIABILITIES + EQUITY

\$0.00

End of Report

Twin Falls School District 411

BOARD REPORTS 410 BOND BUILDING FUND For the Period 12/01/2022 through 12/31/2022

Fiscal Year: 2022-2023

☐ 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 (-)	\$0.00	\$0.00	\$0.02	(\$0.02)	\$0.00	(\$0.02)	0.0%
Sub-total : TRANSFERS OUT	\$0.00	\$0.00	(\$0.02)	\$0.02	\$0.00	\$0.02	0.0%
Total : OTHER	\$0.00	\$0.00	(\$0.02)	\$0.02	\$0.00	\$0.02	0.0%
NET ADDITION/(DEFICIT)	\$0.00	\$0.00	(\$0.02)	\$0.02	\$0.00	\$0.02	0.0%

End of Report

Twin Falls School District 411

BOARD REPORTS 420 PLANT & FACILITIES FUND As of 12/31/2022

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

INVESTMENTS (+) \$754,387.03

TAXES RECEIVABLE (+) (\$403,979.57)

OTHER RECEIVABLES (+) (\$55,124.03)

Sub-total : CURRENT ASSETS \$295,283.43

Total : ASSETS \$295,283.43

LIABILITIES

OTHER LIABILITIES

DEFERRED REVENUE (+) \$121,831.16

Sub-total : OTHER LIABILITIES \$121,831.16

Total : LIABILITIES \$121,831.16

EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$3,976,799.61

Sub-total : UNRESERVED FUND BALANCE \$3,976,799.61

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) (\$3,803,347.34)

Sub-total : NET ADDITION/(DEFICIT) (\$3,803,347.34)

Total : EQUITY \$173,452.27

Total LIABILITIES + EQUITY \$295,283.43

End of Report

Twin Falls School District 411

BOARD REPORTS 420 PLANT & FACILITIES FUND For the Period 12/01/2022 through 12/31/2022

Fiscal Year: 2022-2023

☐ 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	\$0.00	\$4,750,000.00	\$0.00	\$4,750,000.00	100.0%
LOCAL (+)	\$15,202.00	\$1,092.96	\$9,339.43	\$5,862.57	\$0.00	\$5,862.57	38.6%
Sub-total : REVENUE	\$4,765,202.00	\$1,092.96	\$9,339.43	\$4,755,862.57	\$0.00	\$4,755,862.57	99.8%
Total : INCOME	\$4,765,202.00	\$1,092.96	\$9,339.43	\$4,755,862.57	\$0.00	\$4,755,862.57	99.8%
EXPENSES							
INSTRUCTIONAL							
PURCHASED SERVICES (-)	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.0%
SUPPLIES & MATERIALS (-)	\$34,550.00	\$0.00	\$16,924.25	\$17,625.75	\$13,245.00	\$4,380.75	12.7%
CAPITAL (-)	\$20,000.00	\$0.00	\$14,000.00	\$6,000.00	\$0.00	\$6,000.00	30.0%
Sub-total : INSTRUCTIONAL	(\$64,550.00)	\$0.00	(\$30,924.25)	(\$33,625.75)	(\$13,245.00)	(\$20,380.75)	31.6%
SUPPORT							
PURCHASED SERVICES (-)	\$703,387.01	\$124,621.83	\$444,228.24	\$259,158.77	\$138,871.05	\$120,287.72	17.1%
SUPPLIES & MATERIALS (-)	\$849,316.34	\$59,710.57	\$317,983.87	\$531,332.47	\$49,565.66	\$481,766.81	56.7%
CAPITAL (-)	\$25,113.00	\$43,312.00	\$68,425.00	(\$43,312.00)	\$0.00	(\$43,312.00)	-172.5%
Sub-total : SUPPORT	(\$1,577,816.35)	(\$227,644.40)	(\$830,637.11)	(\$747,179.24)	(\$188,436.71)	(\$558,742.53)	35.4%
CAPITAL ASSET							
PURCHASED SERVICES (-)	\$4,650.00	\$2,067.27	\$10,962.46	(\$6,312.46)	\$24,996.73	(\$31,309.19)	-673.3%
SUPPLIES & MATERIALS (-)	\$110,928.00	\$4,542.19	\$109,891.87	\$1,036.13	\$77,318.10	(\$76,281.97)	-68.8%
CAPITAL OBJECTS (-)	\$3,454,298.05	\$142,885.50	\$2,830,271.08	\$624,026.97	\$663,551.14	(\$39,524.17)	-1.1%
Sub-total : CAPITAL ASSET	(\$3,569,876.05)	(\$149,494.96)	(\$2,951,125.41)	(\$618,750.64)	(\$765,865.97)	\$147,115.33	4.1%
Total : EXPENSES	(\$5,212,242.40)	(\$377,139.36)	(\$3,812,686.77)	(\$1,399,555.63)	(\$967,547.68)	(\$432,007.95)	8.3%
OTHER							
TRANSFERS OUT							
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%

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 420 PLANT & FACILITIES FUND For the Period 12/01/2022 through 12/31/2022

Fiscal Year: 2022-2023

☐ 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>	
NET ADDITION/(DEFICIT)	(\$747,040.40)	(\$376,046.40)	(\$3,803,347.34)	\$3,056,306.94	(\$967,547.68)	\$4,023,854.62	538.6%

End of Report

Operating Statement with Encumbrance