



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	\$695.00	\$17,305.00	\$1,979.45	\$15,325.55	\$0.00	\$0.00	\$15,325.55
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	\$3,256.50	\$26,743.50	\$0.00	\$26,743.50	\$0.00	\$819.00	\$25,924.50
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	\$10,713.84	\$4,286.16	\$2,916.00	\$1,370.16	\$0.00	\$0.00	\$1,370.16
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	\$927.78	\$9,072.22	\$1,387.50	\$7,684.72	\$0.00	\$0.00	\$7,684.72
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	\$50,074.04	\$69,625.96	\$6,282.95	\$63,343.01	\$0.00	\$819.00	\$62,524.01

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 As of 01/31/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CURRENT ASSETS (+)		\$52,379,794.10
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Sub-total : CURRENT ASSETS		\$52,379,794.10
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Total : ASSETS		\$52,379,794.10
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LIABILITIES

CURRENT LIABILITIES

CURRENT LIABILITIES (+)		\$463,919.07
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Sub-total : CURRENT LIABILITIES		\$463,919.07
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OTHER LIABILITIES

OTHER LIABILITIES (+)		\$23,232,076.99
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Sub-total : OTHER LIABILITIES		\$23,232,076.99
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Total : LIABILITIES		\$23,695,996.06
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EQUITY

RESERVED

RESERVED FUND BALANCE (+)		\$13,022,512.14
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Sub-total : RESERVED		\$13,022,512.14
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UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+)		\$13,941,075.21
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Sub-total : UNRESERVED FUND BALANCE		\$13,941,075.21
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RESTRICTED FUND BALANCE

RESTRICTED FUND BALANCE (+)		\$460,459.30
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Sub-total : RESTRICTED FUND BALANCE		\$460,459.30
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NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+)		\$1,259,751.39
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Sub-total : NET ADDITION/(DEFICIT)		\$1,259,751.39
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Total : EQUITY		\$28,683,798.04
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Total LIABILITIES + EQUITY		\$52,379,794.10
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End of Report

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 For the Period 01/01/2023 through 01/31/2023

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 (+)	\$1,957,205.27	\$218,359.55	\$2,687,527.65	(\$730,322.38)	\$0.00	(\$730,322.38)	-37.3%
STATE (+)	\$66,763,622.20	\$7,497.25	\$47,306,334.33	\$19,457,287.87	\$0.00	\$19,457,287.87	29.1%
FEDERAL (+)	\$25,367,591.50	\$433,496.99	\$2,412,320.03	\$22,955,271.47	\$0.00	\$22,955,271.47	90.5%
OTHER (+)	\$0.00	\$0.00	\$57,850.46	(\$57,850.46)	\$0.00	(\$57,850.46)	0.0%
Sub-total : REVENUE	\$111,151,983.97	\$659,353.79	\$52,464,032.47	\$58,687,951.50	\$0.00	\$58,687,951.50	52.8%
Total : INCOME	\$111,151,983.97	\$659,353.79	\$52,464,032.47	\$58,687,951.50	\$0.00	\$58,687,951.50	52.8%
EXPENSES							
SALARIES							
SALARIES (-)	\$49,287,394.02	\$3,957,248.18	\$22,216,881.14	\$27,070,512.88	\$24,267,671.72	\$2,802,841.16	5.7%
Sub-total : SALARIES	(\$49,287,394.02)	(\$3,957,248.18)	(\$22,216,881.14)	(\$27,070,512.88)	(\$24,267,671.72)	(\$2,802,841.16)	5.7%
BENEFITS							
BENEFITS (-)	\$20,978,906.83	\$1,560,117.33	\$8,464,724.69	\$12,514,182.14	\$9,981,631.90	\$2,532,550.24	12.1%
Sub-total : BENEFITS	(\$20,978,906.83)	(\$1,560,117.33)	(\$8,464,724.69)	(\$12,514,182.14)	(\$9,981,631.90)	(\$2,532,550.24)	12.1%
PURCHASED SERVICES							
PURCHASED SERVICES (-)	\$12,473,278.65	\$1,240,788.43	\$7,276,684.48	\$5,196,594.17	\$1,242,369.62	\$3,954,224.55	31.7%
Sub-total : PURCHASED SERVICES	(\$12,473,278.65)	(\$1,240,788.43)	(\$7,276,684.48)	(\$5,196,594.17)	(\$1,242,369.62)	(\$3,954,224.55)	31.7%
SUPPLIES & MATERIAL							
SUPPLIES & MATERIALS (-)	\$13,489,801.38	\$460,615.71	\$4,546,612.34	\$8,943,189.04	\$827,184.06	\$8,116,004.98	60.2%
Sub-total : SUPPLIES & MATERIAL	(\$13,489,801.38)	(\$460,615.71)	(\$4,546,612.34)	(\$8,943,189.04)	(\$827,184.06)	(\$8,116,004.98)	60.2%
CAPITAL OBJECTS							
CAPITAL OBJECTS (-)	\$3,653,607.25	\$291,198.17	\$3,234,909.18	\$418,698.07	\$374,672.97	\$44,025.10	1.2%
Sub-total : CAPITAL OBJECTS	(\$3,653,607.25)	(\$291,198.17)	(\$3,234,909.18)	(\$418,698.07)	(\$374,672.97)	(\$44,025.10)	1.2%
DEBT RETIREMENT							
DEBT RETIREMENT (-)	\$6,515,314.00	\$8,988.28	\$5,460,412.25	\$1,054,901.75	\$44,941.40	\$1,009,960.35	15.5%
Sub-total : DEBT RETIREMENT	(\$6,515,314.00)	(\$8,988.28)	(\$5,460,412.25)	(\$1,054,901.75)	(\$44,941.40)	(\$1,009,960.35)	15.5%

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 For the Period 01/01/2023 through 01/31/2023

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	\$487.00	\$4,057.00	\$334,443.00	\$0.00	\$334,443.00	98.8%
Sub-total : INSURANCE & JUDGEMENTS	(\$338,500.00)	(\$487.00)	(\$4,057.00)	(\$334,443.00)	\$0.00	(\$334,443.00)	98.8%
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	(\$109,936,802.13)	(\$7,519,443.10)	(\$51,204,281.08)	(\$58,732,521.05)	(\$36,738,471.67)	(\$21,994,049.38)	20.0%
OTHER							
TRANSFERS IN							
IN (+)	\$640,666.32	\$0.00	\$5,666.34	\$634,999.98	\$0.00	\$634,999.98	99.1%
Sub-total : TRANSFERS IN	\$640,666.32	\$0.00	\$5,666.34	\$634,999.98	\$0.00	\$634,999.98	99.1%
TRANSFERS OUT							
OUT (-)	\$640,661.94	\$0.00	\$5,666.34	\$634,995.60	\$0.00	\$634,995.60	99.1%
Sub-total : TRANSFERS OUT	(\$640,661.94)	\$0.00	(\$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)	\$1,215,186.22	(\$6,860,089.31)	\$1,259,751.39	(\$44,565.17)	(\$36,738,471.67)	\$36,693,906.50	3019.6%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 1?? GENERAL FUND As of 01/31/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CASH (+) \$7,491,973.50

INVESTMENTS (+) \$21,805,552.02

TAXES RECEIVABLE (+) (\$2,973,468.10)

OTHER RECEIVABLES (+) \$635,178.31

OTHER CURRENT ASSETS (+) \$627,153.47

Sub-total : CURRENT ASSETS \$27,586,389.20

Total : ASSETS \$27,586,389.20

LIABILITIES

CURRENT LIABILITIES

SALARIES/BENEFITS PAYABLE (+) \$462,857.73

PAYROLL WITHHOLDING (+) \$451.89

Sub-total : CURRENT LIABILITIES \$463,309.62

OTHER LIABILITIES

DEFERRED REVENUE (+) \$145,140.87

OTHER CURRENT LIABILITIES (+) \$27.00

Sub-total : OTHER LIABILITIES \$145,167.87

Total : LIABILITIES \$608,477.49

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) (+) \$15,669,538.87

Sub-total : NET ADDITION/(DEFICIT) \$15,669,538.87

Total : EQUITY \$26,977,911.71

Total LIABILITIES + EQUITY \$27,586,389.20

End of Report

Balance Sheet

Twin Falls School District 411

BOARD REPORTS 1?? GENERAL FUND For the Period 01/01/2023 through 01/31/2023

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 (+)	\$477,923.90	\$31,043.72	\$918,493.02	(\$440,569.12)	\$0.00	(\$440,569.12)	-92.2%
STATE (+)	\$64,264,781.20	\$7,497.25	\$45,496,209.34	\$18,768,571.86	\$0.00	\$18,768,571.86	29.2%
Sub-total : REVENUE	\$70,556,270.10	\$38,540.97	\$46,414,702.36	\$24,141,567.74	\$0.00	\$24,141,567.74	34.2%
Total : INCOME	\$70,556,270.10	\$38,540.97	\$46,414,702.36	\$24,141,567.74	\$0.00	\$24,141,567.74	34.2%
EXPENSES							
INSTRUCTIONAL							
SALARIES (-)	\$28,759,602.84	\$2,351,931.89	\$11,860,691.29	\$16,898,911.55	\$15,790,734.43	\$1,108,177.12	3.9%
BENEFITS (-)	\$12,872,892.92	\$931,714.10	\$4,623,670.80	\$8,249,222.12	\$6,365,819.06	\$1,883,403.06	14.6%
PURCHASED SERVICES (-)	\$391,175.99	\$47,827.84	\$251,807.74	\$139,368.25	\$22,379.03	\$116,989.22	29.9%
SUPPLIES & MATERIALS (-)	\$264,738.58	\$9,026.71	\$91,544.18	\$173,194.40	\$38,405.66	\$134,788.74	50.9%
Sub-total : INSTRUCTIONAL	(\$42,288,410.33)	(\$3,340,500.54)	(\$16,827,714.01)	(\$25,460,696.32)	(\$22,217,338.18)	(\$3,243,358.14)	7.7%
SUPPORT							
SALARIES (-)	\$13,419,956.89	\$1,175,937.91	\$6,368,552.03	\$7,051,404.86	\$5,826,493.98	\$1,224,910.88	9.1%
BENEFITS (-)	\$5,840,254.96	\$442,347.12	\$2,530,656.36	\$3,309,598.60	\$2,363,491.33	\$946,107.27	16.2%
PURCHASED SERVICES (-)	\$7,134,141.99	\$831,413.70	\$4,084,847.17	\$3,049,294.82	\$774,283.92	\$2,275,010.90	31.9%
SUPPLIES & MATERIALS (-)	\$2,257,210.59	\$57,183.63	\$821,368.54	\$1,435,842.05	\$137,556.33	\$1,298,285.72	57.5%
INSURANCE/JUDGMENT (-)	\$335,000.00	\$487.00	\$4,057.00	\$330,943.00	\$0.00	\$330,943.00	98.8%
Sub-total : SUPPORT	(\$28,986,564.43)	(\$2,507,369.36)	(\$13,809,481.10)	(\$15,177,083.33)	(\$9,101,825.56)	(\$6,075,257.77)	21.0%
NON-INSTRUCTION							
SALARIES (-)	\$2,425.90	\$456.64	\$2,740.90	(\$315.00)	\$2,597.14	(\$2,912.14)	-120.0%
BENEFITS (-)	\$106,300.98	\$6,913.00	\$40,060.94	\$66,240.04	\$43,498.83	\$22,741.21	21.4%
PURCHASED SERVICES (-)	\$19,500.00	\$190.10	\$1,906.22	\$17,593.78	\$0.00	\$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	(\$128,336.43)	(\$7,559.74)	(\$44,708.06)	(\$83,628.37)	(\$46,095.97)	(\$37,532.40)	29.2%
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 01/01/2023 through 01/31/2023

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	\$4,966.17	\$34,164.20	\$21,335.80	\$25,268.80	(\$3,933.00)	-7.1%
DEBT RETIREMENT INTEREST (-)	\$67,000.00	\$4,022.11	\$28,753.76	\$38,246.24	\$19,672.60	\$18,573.64	27.7%
Sub-total : OTHER SERVICES	(\$122,500.00)	(\$8,988.28)	(\$62,917.96)	(\$59,582.04)	(\$44,941.40)	(\$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	(\$74,734,930.25)	(\$5,864,417.92)	(\$30,745,159.13)	(\$43,989,771.12)	(\$31,410,201.11)	(\$12,579,570.01)	16.8%
OTHER							
TRANSFERS IN							
IN (+)	\$5,661.94	\$0.00	\$5,661.96	(\$0.02)	\$0.00	(\$0.02)	0.0%
Sub-total : TRANSFERS IN	\$5,661.94	\$0.00	\$5,661.96	(\$0.02)	\$0.00	(\$0.02)	0.0%
TRANSFERS OUT							
OUT (-)	\$340,661.94	\$0.00	\$5,666.32	\$334,995.62	\$0.00	\$334,995.62	98.3%
Sub-total : TRANSFERS OUT	(\$340,661.94)	\$0.00	(\$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)	(\$4,513,660.15)	(\$5,825,876.95)	\$15,669,538.87	(\$20,183,199.02)	(\$31,410,201.11)	\$11,227,002.09	248.7%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 290 CHILD NUTRITION FUND As of 01/31/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CASH (+) \$1,926,916.87

INVESTMENTS (+) \$766.78

OTHER RECEIVABLES (+) \$225.00

INVENTORIES (+) \$192,483.62

Sub-total : CURRENT ASSETS \$2,120,392.27

Total : ASSETS \$2,120,392.27

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) (+) \$331,955.77

Sub-total : NET ADDITION/(DEFICIT) \$331,955.77

Total : EQUITY \$2,031,846.85

Total LIABILITIES + EQUITY \$2,120,392.27

End of Report

Twin Falls School District 411

BOARD REPORTS 290 CHILD NUTRITION FUND For the Period 01/01/2023 through 01/31/2023

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	\$55,174.77	\$309,497.85	(\$287,467.85)	\$0.00	(\$287,467.85)	-1304.9%
FEDERAL (+)	\$2,848,938.15	\$370,072.77	\$1,988,916.09	\$860,022.06	\$0.00	\$860,022.06	30.2%
Sub-total : REVENUE	\$2,870,968.15	\$425,247.54	\$2,298,413.94	\$572,554.21	\$0.00	\$572,554.21	19.9%
Total : INCOME	\$2,870,968.15	\$425,247.54	\$2,298,413.94	\$572,554.21	\$0.00	\$572,554.21	19.9%
EXPENSES							
SUPPORT							
PURCHASED SERVICES (-)	\$10,500.00	(\$168,557.37)	\$2,838.57	\$7,661.43	\$364.58	\$7,296.85	69.5%
Sub-total : SUPPORT	(\$10,500.00)	\$168,557.37	(\$2,838.57)	(\$7,661.43)	(\$364.58)	(\$7,296.85)	69.5%
NON-INSTRUCTION							
SALARIES (-)	\$1,359,000.00	\$93,240.11	\$536,847.86	\$822,152.14	\$586,319.37	\$235,832.77	17.4%
BENEFITS (-)	\$484,500.00	\$35,363.19	\$191,798.31	\$292,701.69	\$231,690.38	\$61,011.31	12.6%
PURCHASED SERVICES (-)	\$100,000.00	\$5,336.94	\$69,106.75	\$30,893.25	\$9,721.90	\$21,171.35	21.2%
SUPPLIES & MATERIALS (-)	\$2,588,938.15	\$121,321.67	\$1,165,866.68	\$1,423,071.47	\$214,401.56	\$1,208,669.91	46.7%
Sub-total : NON-INSTRUCTION	(\$4,532,438.15)	(\$255,261.91)	(\$1,963,619.60)	(\$2,568,818.55)	(\$1,042,133.21)	(\$1,526,685.34)	33.7%
Total : EXPENSES	(\$4,542,938.15)	(\$86,704.54)	(\$1,966,458.17)	(\$2,576,479.98)	(\$1,042,497.79)	(\$1,533,982.19)	33.8%
NET ADDITION/(DEFICIT)	(\$1,671,970.00)	\$338,543.00	\$331,955.77	(\$2,003,925.77)	(\$1,042,497.79)	(\$961,427.98)	57.5%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 310 BOND REDEMPTION FUND As of 01/31/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CASH (+) \$3,435,610.38

INVESTMENTS (+) \$5,268,522.74

TAXES RECEIVABLE (+) (\$3,853,934.18)

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

Sub-total : CURRENT ASSETS \$4,694,459.54

Total : ASSETS \$4,694,459.54

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) (+) (\$3,810,232.25)

Sub-total : NET ADDITION/(DEFICIT) (\$3,810,232.25)

Total : EQUITY \$4,513,284.03

Total LIABILITIES + EQUITY \$4,694,459.54

End of Report

Twin Falls School District 411

BOARD REPORTS 310 BOND REDEMPTION FUND For the Period 01/01/2023 through 01/31/2023

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	\$4,105.19	\$43,934.05	(\$15,934.05)	\$0.00	(\$15,934.05)	-56.9%
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	\$4,105.19	\$1,587,762.04	\$6,340,237.96	\$0.00	\$6,340,237.96	80.0%
Total : INCOME	\$7,928,000.00	\$4,105.19	\$1,587,762.04	\$6,340,237.96	\$0.00	\$6,340,237.96	80.0%
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	\$4,105.19	(\$3,810,232.25)	\$5,345,418.25	\$0.00	\$5,345,418.25	348.2%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 410 BOND BUILDING FUND For the Period 01/01/2023 through 01/31/2023

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 410 BOND BUILDING FUND For the Period 01/01/2023 through 01/31/2023

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 01/31/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CASH (+) \$2,493,171.30

INVESTMENTS (+) \$349,831.74

TAXES RECEIVABLE (+) (\$2,894,549.19)

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

Sub-total : CURRENT ASSETS (\$106,670.18)

Total : ASSETS (\$106,670.18)

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) (+) (\$4,205,300.95)

Sub-total : NET ADDITION/(DEFICIT) (\$4,205,300.95)

Total : EQUITY (\$228,501.34)

Total LIABILITIES + EQUITY (\$106,670.18)

End of Report

Twin Falls School District 411

BOARD REPORTS 420 PLANT & FACILITIES FUND For the Period 01/01/2023 through 01/31/2023

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 (+)	\$15,690.05	\$2,789.68	\$12,185.14	\$3,504.91	\$0.00	\$3,504.91	22.3%
Sub-total : REVENUE	\$4,765,690.05	\$2,789.68	\$12,185.14	\$4,753,504.91	\$0.00	\$4,753,504.91	99.7%
Total : INCOME	\$4,765,690.05	\$2,789.68	\$12,185.14	\$4,753,504.91	\$0.00	\$4,753,504.91	99.7%
EXPENSES							
INSTRUCTIONAL							
PURCHASED SERVICES (-)	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$787.50	\$9,212.50	92.1%
SUPPLIES & MATERIALS (-)	\$43,234.45	\$0.00	\$16,924.25	\$26,310.20	\$18,749.18	\$7,561.02	17.5%
CAPITAL (-)	\$20,000.00	\$0.00	\$14,000.00	\$6,000.00	\$0.00	\$6,000.00	30.0%
Sub-total : INSTRUCTIONAL	(\$73,234.45)	\$0.00	(\$30,924.25)	(\$42,310.20)	(\$19,536.68)	(\$22,773.52)	31.1%
SUPPORT							
PURCHASED SERVICES (-)	\$741,496.61	\$51,898.65	\$496,126.89	\$245,369.72	\$120,594.76	\$124,774.96	16.8%
SUPPLIES & MATERIALS (-)	\$850,968.11	\$21,398.64	\$339,382.51	\$511,585.60	\$98,193.98	\$413,391.62	48.6%
CAPITAL (-)	\$68,425.00	\$0.00	\$68,425.00	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : SUPPORT	(\$1,660,889.72)	(\$73,297.29)	(\$903,934.40)	(\$756,955.32)	(\$218,788.74)	(\$538,166.58)	32.4%
CAPITAL ASSET							
PURCHASED SERVICES (-)	\$35,959.19	\$24,064.00	\$35,026.46	\$932.73	\$846.70	\$86.03	0.2%
SUPPLIES & MATERIALS (-)	\$195,771.69	\$16,239.86	\$126,131.73	\$69,639.96	\$69,565.43	\$74.53	0.0%
CAPITAL OBJECTS (-)	\$3,525,000.43	\$291,198.17	\$3,121,469.25	\$403,531.18	\$374,672.97	\$28,858.21	0.8%
Sub-total : CAPITAL ASSET	(\$3,756,731.31)	(\$331,502.03)	(\$3,282,627.44)	(\$474,103.87)	(\$445,085.10)	(\$29,018.77)	0.8%
Total : EXPENSES	(\$5,490,855.48)	(\$404,799.32)	(\$4,217,486.09)	(\$1,273,369.39)	(\$683,410.52)	(\$589,958.87)	10.7%
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 01/01/2023 through 01/31/2023

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)	(\$1,025,165.43)	(\$402,009.64)	(\$4,205,300.95)	\$3,180,135.52	(\$683,410.52)	\$3,863,546.04	376.9%

End of Report

Operating Statement with Encumbrance