



# **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 Actual</u>	<u>17-18 Actual</u>	<u>18-19 Actual</u>	<u>19-20 Actual</u>	<u>20-21 Actual</u>	<u>21-22 Actual</u>	<u>22-23 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>Uncommitted Balance</u>
100.631.300.000.000.000	<b>PURCHASED SERVICES</b>	\$11,367.02	\$3,045.99	\$8,896.89	\$5,073.71	\$4,057.28	\$10,311.97	\$18,000.00	\$2,674.45	\$15,325.55	\$0.00	\$15,325.55	\$0.00	\$0.00	\$15,325.55
100.631.310.000.000.000	<b>PROFESSIONAL &amp; TECHNICAL</b>	\$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	<b>ATTORNEY FEES</b>	\$33,369.20	\$18,229.50	\$20,956.33	\$14,617.00	\$11,399.70	\$9,024.00	\$30,000.00	\$4,075.50	\$25,924.50	\$0.00	\$25,924.50	\$0.00	\$0.00	\$25,924.50
100.631.312.000.000.000	<b>AUDITOR FEES LEGAL</b>	\$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	<b>PUBLICATIONS NEGOTIATION</b>	\$1,043.97	\$1,177.73	\$942.63	\$950.10	\$1,109.81	\$1,084.94	\$1,200.00	\$503.41	\$696.59	\$0.00	\$696.59	\$0.00	\$0.00	\$696.59
100.631.360.000.000.000	<b>COSTS</b>	\$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	<b>TRAVEL EXPENSE</b>	\$13,610.24	\$12,743.09	\$11,360.42	\$8,330.15	\$2,624.90	\$14,245.10	\$15,000.00	\$10,901.72	\$4,098.28	\$2,916.00	\$1,182.28	\$0.00	\$0.00	\$1,182.28
100.631.391.000.000.000	<b>DUES SUPPLIES &amp;</b>	\$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	<b>MATERIALS</b>	\$4,468.33	\$4,844.04	\$5,594.83	\$2,705.24	\$5,201.40	\$8,770.35	\$10,000.00	\$1,392.78	\$8,607.22	\$1,167.50	\$7,439.72	\$0.00	\$0.00	\$7,439.72
100.631.720.000.000.000	<b>SURETY BONDS</b>	\$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
		<b>\$93,784.51</b>	<b>\$81,884.31</b>	<b>\$89,477.99</b>	<b>\$56,595.27</b>	<b>\$65,568.33</b>	<b>\$87,980.52</b>	<b>\$119,700.00</b>	<b>\$53,716.70</b>	<b>\$65,983.30</b>	<b>\$4,083.50</b>	<b>\$61,899.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$61,899.80</b>

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 As of 02/28/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CURRENT ASSETS (+)

\$67,229,982.72

Sub-total : CURRENT ASSETS

\$67,229,982.72

Total : ASSETS

\$67,229,982.72

LIABILITIES

CURRENT LIABILITIES

CURRENT LIABILITIES (+)

\$496,267.76

Sub-total : CURRENT LIABILITIES

\$496,267.76

OTHER LIABILITIES

OTHER LIABILITIES (+)

\$24,252,119.68

Sub-total : OTHER LIABILITIES

\$24,252,119.68

Total : LIABILITIES

\$24,748,387.44

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) (+)

\$15,057,548.63

Sub-total : NET ADDITION/(DEFICIT)

\$15,057,548.63

Total : EQUITY

\$42,481,595.28

Total LIABILITIES + EQUITY

\$67,229,982.72

End of Report

# Twin Falls School District 411

## BOARD REPORTS ALL FUNDS 100-799 For the Period 02/01/2023 through 02/28/2023

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	\$11,250,000.00	\$11,250,000.00	\$5,813,565.00	\$0.00	\$5,813,565.00	34.1%
LOCAL (+)	\$2,098,234.38	\$213,614.46	\$2,989,123.10	(\$890,888.72)	\$0.00	(\$890,888.72)	-42.5%
STATE (+)	\$65,892,473.93	\$10,047,489.20	\$57,353,823.53	\$8,538,650.40	\$0.00	\$8,538,650.40	13.0%
FEDERAL (+)	\$26,759,255.22	\$541,689.01	\$3,069,612.65	\$23,689,642.57	\$0.00	\$23,689,642.57	88.5%
OTHER (+)	\$307.50	\$0.00	\$57,850.46	(\$57,542.96)	\$0.00	(\$57,542.96)	-18713.2%
Sub-total : REVENUE	\$111,813,836.03	\$22,052,792.67	\$74,720,409.74	\$37,093,426.29	\$0.00	\$37,093,426.29	33.2%
Total : INCOME	\$111,813,836.03	\$22,052,792.67	\$74,720,409.74	\$37,093,426.29	\$0.00	\$37,093,426.29	33.2%
EXPENSES							
SALARIES							
SALARIES (-)	\$50,241,919.06	\$3,844,329.65	\$26,061,210.79	\$24,180,708.27	\$20,697,443.45	\$3,483,264.82	6.9%
Sub-total : SALARIES	(\$50,241,919.06)	(\$3,844,329.65)	(\$26,061,210.79)	(\$24,180,708.27)	(\$20,697,443.45)	(\$3,483,264.82)	6.9%
BENEFITS							
BENEFITS (-)	\$20,004,505.12	\$1,530,329.66	\$9,995,054.35	\$10,009,450.77	\$8,554,010.71	\$1,455,440.06	7.3%
Sub-total : BENEFITS	(\$20,004,505.12)	(\$1,530,329.66)	(\$9,995,054.35)	(\$10,009,450.77)	(\$8,554,010.71)	(\$1,455,440.06)	7.3%
PURCHASED SERVICES							
PURCHASED SERVICES (-)	\$13,344,862.98	\$1,510,121.99	\$8,742,811.88	\$4,602,051.10	\$752,474.50	\$3,849,576.60	28.8%
Sub-total : PURCHASED SERVICES	(\$13,344,862.98)	(\$1,510,121.99)	(\$8,742,811.88)	(\$4,602,051.10)	(\$752,474.50)	(\$3,849,576.60)	28.8%
SUPPLIES & MATERIAL							
SUPPLIES & MATERIALS (-)	\$13,313,318.69	\$605,938.75	\$5,152,561.09	\$8,160,757.60	\$700,056.62	\$7,460,700.98	56.0%
Sub-total : SUPPLIES & MATERIAL	(\$13,313,318.69)	(\$605,938.75)	(\$5,152,561.09)	(\$8,160,757.60)	(\$700,056.62)	(\$7,460,700.98)	56.0%
CAPITAL OBJECTS							
CAPITAL OBJECTS (-)	\$3,653,607.25	\$7,790.00	\$3,242,699.18	\$410,908.07	\$366,882.97	\$44,025.10	1.2%
Sub-total : CAPITAL OBJECTS	(\$3,653,607.25)	(\$7,790.00)	(\$3,242,699.18)	(\$410,908.07)	(\$366,882.97)	(\$44,025.10)	1.2%
DEBT RETIREMENT							
DEBT RETIREMENT (-)	\$6,519,247.00	\$1,004,307.57	\$6,464,719.82	\$54,527.18	\$35,953.12	\$18,574.06	0.3%

Operating Statement with Encumbrance

# Twin Falls School District 411

## BOARD REPORTS ALL FUNDS 100-799 For the Period 02/01/2023 through 02/28/2023

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 : DEBT RETIREMENT	(\$6,519,247.00)	(\$1,004,307.57)	(\$6,464,719.82)	(\$54,527.18)	(\$35,953.12)	(\$18,574.06)	0.3%
INSURANCE & JUDGEMENTS							
INSURANCE & JUDGEMENTS (-)	\$338,500.00	(\$253.00)	\$3,804.00	\$334,696.00	\$0.00	\$334,696.00	98.9%
Sub-total : INSURANCE & JUDGEMENTS	(\$338,500.00)	\$253.00	(\$3,804.00)	(\$334,696.00)	\$0.00	(\$334,696.00)	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	(\$110,615,960.10)	(\$8,502,564.62)	(\$59,662,861.11)	(\$50,953,098.99)	(\$31,106,821.37)	(\$19,846,277.62)	17.9%
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)	\$1,197,880.31	\$13,550,228.05	\$15,057,548.63	(\$13,859,668.32)	(\$31,106,821.37)	\$17,247,153.05	1439.8%

End of Report

Operating Statement with Encumbrance

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# Twin Falls School District 411

## BOARD REPORTS 1?? GENERAL FUND As of 02/28/2023

Fiscal Year: 2022-2023

### ASSETS

#### CURRENT ASSETS

CASH (+) \$5,938,580.07

INVESTMENTS (+) \$27,815,312.07

TAXES RECEIVABLE (+) (\$3,034,890.96)

OTHER RECEIVABLES (+) \$635,175.41

OTHER CURRENT ASSETS (+) \$595,439.26

Sub-total : CURRENT ASSETS \$31,949,615.85

**Total : ASSETS** \$31,949,615.85

### LIABILITIES

#### CURRENT LIABILITIES

SALARIES/BENEFITS PAYABLE (+) \$497,606.69

PAYROLL WITHHOLDING (+) \$451.89

Sub-total : CURRENT LIABILITIES \$498,058.58

#### OTHER LIABILITIES

DEFERRED REVENUE (+) \$145,140.87

Sub-total : OTHER LIABILITIES \$145,140.87

**Total : LIABILITIES** \$643,199.45

### 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) (+) \$19,998,043.56

Sub-total : NET ADDITION/(DEFICIT) \$19,998,043.56

**Total : EQUITY** \$31,306,416.40

**Total LIABILITIES + EQUITY** \$31,949,615.85

End of Report

# Twin Falls School District 411

## BOARD REPORTS 1?? GENERAL FUND For the Period 02/01/2023 through 02/28/2023

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 (+)	\$504,175.75	\$42,229.56	\$1,023,659.14	(\$519,483.39)	\$0.00	(\$519,483.39)	-103.0%
STATE (+)	\$63,372,200.43	\$10,047,489.20	\$55,543,698.54	\$7,828,501.89	\$0.00	\$7,828,501.89	12.4%
Sub-total : REVENUE	\$69,689,941.18	\$10,089,718.76	\$56,567,357.68	\$13,122,583.50	\$0.00	\$13,122,583.50	18.8%
Total : INCOME	\$69,689,941.18	\$10,089,718.76	\$56,567,357.68	\$13,122,583.50	\$0.00	\$13,122,583.50	18.8%
EXPENSES							
INSTRUCTIONAL							
SALARIES (-)	\$28,447,592.84	\$2,361,951.62	\$14,222,642.91	\$14,224,949.93	\$13,492,380.95	\$732,568.98	2.6%
BENEFITS (-)	\$11,670,499.25	\$909,320.94	\$5,532,991.74	\$6,137,507.51	\$5,443,033.91	\$694,473.60	6.0%
PURCHASED SERVICES (-)	\$475,889.67	\$42,958.54	\$294,766.28	\$181,123.39	\$17,517.98	\$163,605.41	34.4%
SUPPLIES & MATERIALS (-)	\$264,666.11	\$33,452.37	\$124,996.55	\$139,669.56	\$15,490.11	\$124,179.45	46.9%
Sub-total : INSTRUCTIONAL	(\$40,858,647.87)	(\$3,347,683.47)	(\$20,175,397.48)	(\$20,683,250.39)	(\$18,968,422.95)	(\$1,714,827.44)	4.2%
SUPPORT							
SALARIES (-)	\$13,266,635.79	\$1,014,735.49	\$7,383,287.52	\$5,883,348.27	\$4,882,212.82	\$1,001,135.45	7.5%
BENEFITS (-)	\$5,296,445.36	\$412,645.56	\$2,943,301.92	\$2,353,143.44	\$1,992,657.81	\$360,485.63	6.8%
PURCHASED SERVICES (-)	\$7,648,733.13	\$983,759.99	\$5,024,295.83	\$2,624,437.30	\$408,686.20	\$2,215,751.10	29.0%
SUPPLIES & MATERIALS (-)	\$2,015,922.01	\$92,415.17	\$914,050.31	\$1,101,871.70	\$102,610.49	\$999,261.21	49.6%
INSURANCE/JUDGMENT (-)	\$335,000.00	\$0.00	\$4,057.00	\$330,943.00	\$0.00	\$330,943.00	98.8%
Sub-total : SUPPORT	(\$28,562,736.29)	(\$2,503,556.21)	(\$16,268,992.58)	(\$12,293,743.71)	(\$7,386,167.32)	(\$4,907,576.39)	17.2%
NON-INSTRUCTION							
SALARIES (-)	\$3,525.24	\$599.34	\$3,340.24	\$185.00	\$1,997.80	(\$1,812.80)	-51.4%
BENEFITS (-)	\$107,115.68	\$7,291.00	\$47,351.94	\$59,763.74	\$36,139.76	\$23,623.98	22.1%
PURCHASED SERVICES (-)	\$19,500.00	\$77.06	\$1,983.28	\$17,516.72	\$0.00	\$17,516.72	89.8%
SUPPLIES & MATERIALS (-)	\$109.55	\$0.00	\$0.00	\$109.55	\$0.00	\$109.55	100.0%
Sub-total : NON-INSTRUCTION	(\$130,250.47)	(\$7,967.40)	(\$52,675.46)	(\$77,575.01)	(\$38,137.56)	(\$39,437.45)	30.3%
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 02/01/2023 through 02/28/2023

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 (-)	\$59,433.00	\$4,995.14	\$39,159.34	\$20,273.66	\$20,273.66	\$0.00	0.0%
DEBT RETIREMENT INTEREST (-)	\$67,000.00	\$3,993.14	\$32,746.90	\$34,253.10	\$15,679.46	\$18,573.64	27.7%
Sub-total : OTHER SERVICES	(\$126,433.00)	(\$8,988.28)	(\$71,906.24)	(\$54,526.76)	(\$35,953.12)	(\$18,573.64)	14.7%
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	(\$72,887,186.69)	(\$5,868,195.36)	(\$36,569,309.76)	(\$36,317,876.93)	(\$26,428,680.95)	(\$9,889,195.98)	13.6%
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)	(\$3,532,245.51)	\$4,221,523.40	\$19,998,043.56	(\$23,530,289.07)	(\$26,428,680.95)	\$2,898,391.88	82.1%

End of Report

Operating Statement with Encumbrance

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## Twin Falls School District 411

## BOARD REPORTS 290 CHILD NUTRITION FUND As of 02/28/2023

Fiscal Year: 2022-2023

## ASSETS

## CURRENT ASSETS

CASH (+) \$2,005,475.72

INVESTMENTS (+) \$769.16

OTHER RECEIVABLES (+) \$225.00

INVENTORIES (+) \$192,483.62

Sub-total : CURRENT ASSETS \$2,198,953.50

Total : ASSETS \$2,198,953.50

## LIABILITIES

## CURRENT LIABILITIES

PAYROLL WITHHOLDING (+) \$75.00

Sub-total : CURRENT LIABILITIES \$75.00

## OTHER LIABILITIES

RETURNABLE DEPOSITS (+) \$88,545.42

Sub-total : OTHER LIABILITIES \$88,545.42

Total : LIABILITIES \$88,620.42

## 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) (+) \$410,442.00

Sub-total : NET ADDITION/(DEFICIT) \$410,442.00

Total : EQUITY \$2,110,333.08

Total LIABILITIES + EQUITY \$2,198,953.50

End of Report

# Twin Falls School District 411

## BOARD REPORTS 290 CHILD NUTRITION FUND For the Period 02/01/2023 through 02/28/2023

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	\$59,143.58	\$365,052.66	(\$343,022.66)	\$0.00	(\$343,022.66)	-1557.1%
FEDERAL (+)	\$3,019,501.36	\$469,606.31	\$2,376,613.01	\$642,888.35	\$0.00	\$642,888.35	21.3%
Sub-total : REVENUE	\$3,041,531.36	\$528,749.89	\$2,741,665.67	\$299,865.69	\$0.00	\$299,865.69	9.9%
Total : INCOME	\$3,041,531.36	\$528,749.89	\$2,741,665.67	\$299,865.69	\$0.00	\$299,865.69	9.9%
EXPENSES							
SUPPORT							
PURCHASED SERVICES (-)	\$10,500.00	\$364.58	\$3,203.15	\$7,296.85	\$425.09	\$6,871.76	65.4%
Sub-total : SUPPORT	(\$10,500.00)	(\$364.58)	(\$3,203.15)	(\$7,296.85)	(\$425.09)	(\$6,871.76)	65.4%
NON-INSTRUCTION							
SALARIES (-)	\$1,350,500.00	\$98,187.74	\$635,035.60	\$715,464.40	\$497,090.02	\$218,374.38	16.2%
BENEFITS (-)	\$489,500.00	\$36,530.12	\$228,328.43	\$261,171.57	\$199,765.09	\$61,406.48	12.5%
PURCHASED SERVICES (-)	\$100,000.00	\$6,109.95	\$75,216.70	\$24,783.30	\$16,530.95	\$8,252.35	8.3%
SUPPLIES & MATERIALS (-)	\$2,588,938.15	\$223,573.11	\$1,389,439.79	\$1,199,498.36	\$171,629.40	\$1,027,868.96	39.7%
Sub-total : NON-INSTRUCTION	(\$4,528,938.15)	(\$364,400.92)	(\$2,328,020.52)	(\$2,200,917.63)	(\$885,015.46)	(\$1,315,902.17)	29.1%
Total : EXPENSES	(\$4,539,438.15)	(\$364,765.50)	(\$2,331,223.67)	(\$2,208,214.48)	(\$885,440.55)	(\$1,322,773.93)	29.1%
NET ADDITION/(DEFICIT)	(\$1,497,906.79)	\$163,984.39	\$410,442.00	(\$1,908,348.79)	(\$885,440.55)	(\$1,022,908.24)	68.3%

End of Report

Operating Statement with Encumbrance

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Twin Falls School District 411

**BOARD REPORTS 310 BOND REDEMPTION FUND As of 02/28/2023**

Fiscal Year: 2022-2023

**ASSETS**

**CURRENT ASSETS**

INVESTMENTS (+) \$7,796,537.33

TAXES RECEIVABLE (+) \$2,575,610.92

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

Sub-total : CURRENT ASSETS \$10,216,408.85

Total : ASSETS \$10,216,408.85

**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) (+) \$1,711,717.06

Sub-total : NET ADDITION/(DEFICIT) \$1,711,717.06

Total : EQUITY \$10,035,233.34

Total LIABILITIES + EQUITY \$10,216,408.85

End of Report

# Twin Falls School District 411

## BOARD REPORTS 310 BOND REDEMPTION FUND For the Period 02/01/2023 through 02/28/2023

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	\$6,500,000.00	\$6,500,000.00	\$0.00	\$0.00	\$0.00	0.0%
LOCAL (+)	\$28,000.00	\$3,288.45	\$61,202.65	(\$33,202.65)	\$0.00	(\$33,202.65)	-118.6%
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	\$6,503,288.45	\$8,105,030.64	(\$177,030.64)	\$0.00	(\$177,030.64)	2.2%
Total : INCOME	\$7,928,000.00	\$6,503,288.45	\$8,105,030.64	(\$177,030.64)	\$0.00	(\$177,030.64)	2.2%
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	\$995,319.29	\$2,092,813.58	\$0.42	\$0.00	\$0.42	0.0%
Sub-total : OTHER SERVICES	(\$6,392,814.00)	(\$995,319.29)	(\$6,392,813.58)	(\$0.42)	\$0.00	(\$0.42)	0.0%
Total : EXPENSES	(\$6,392,814.00)	(\$995,319.29)	(\$6,393,313.58)	\$499.58	\$0.00	\$499.58	0.0%
NET ADDITION/(DEFICIT)	\$1,535,186.00	\$5,507,969.16	\$1,711,717.06	(\$176,531.06)	\$0.00	(\$176,531.06)	11.5%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

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BOARD REPORTS 410 BOND BUILDING FUND As of 02/28/2023

Fiscal Year: 2022-2023

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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 02/01/2023 through 02/28/2023

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 02/28/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

INVESTMENTS (+) \$2,789,000.79

TAXES RECEIVABLE (+) \$1,805,262.86

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

Sub-total : CURRENT ASSETS \$4,539,139.62

Total : ASSETS \$4,539,139.62

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) (+) \$440,508.85

Sub-total : NET ADDITION/(DEFICIT) \$440,508.85

Total : EQUITY \$4,417,308.46

Total LIABILITIES + EQUITY \$4,539,139.62

End of Report

Twin Falls School District 411

BOARD REPORTS 420 PLANT & FACILITIES FUND For the Period 02/01/2023 through 02/28/2023

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	\$4,750,000.00	\$4,750,000.00	\$0.00	\$0.00	\$0.00	0.0%
LOCAL (+)	\$15,690.05	\$2,418.87	\$14,643.12	\$1,046.93	\$0.00	\$1,046.93	6.7%
OTHER (+)	\$307.50	\$0.00	\$0.00	\$307.50	\$0.00	\$307.50	100.0%
Sub-total : REVENUE	\$4,765,997.55	\$4,752,418.87	\$4,764,643.12	\$1,354.43	\$0.00	\$1,354.43	0.0%
Total : INCOME	\$4,765,997.55	\$4,752,418.87	\$4,764,643.12	\$1,354.43	\$0.00	\$1,354.43	0.0%
EXPENSES							
INSTRUCTIONAL							
PURCHASED SERVICES (-)	\$7,033.39	\$787.50	\$787.50	\$6,245.89	\$4,130.00	\$2,115.89	30.1%
SUPPLIES & MATERIALS (-)	\$46,201.06	\$1,300.20	\$18,224.45	\$27,976.61	\$17,465.98	\$10,510.63	22.7%
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)	(\$2,087.70)	(\$33,011.95)	(\$40,222.50)	(\$21,595.98)	(\$18,626.52)	25.4%
SUPPORT							
PURCHASED SERVICES (-)	\$749,317.83	\$58,898.13	\$555,025.02	\$194,292.81	\$122,373.79	\$71,919.02	9.6%
SUPPLIES & MATERIALS (-)	\$843,146.89	\$37,015.65	\$376,408.16	\$466,738.73	\$89,924.26	\$376,814.47	44.7%
CAPITAL (-)	\$68,425.00	\$0.00	\$68,425.00	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : SUPPORT	(\$1,660,889.72)	(\$95,913.78)	(\$999,858.18)	(\$661,031.54)	(\$212,298.05)	(\$448,733.49)	27.0%
CAPITAL ASSET							
PURCHASED SERVICES (-)	\$35,959.19	\$846.70	\$35,873.16	\$86.03	\$0.00	\$86.03	0.2%
SUPPLIES & MATERIALS (-)	\$195,771.69	\$0.00	\$126,131.73	\$69,639.96	\$69,565.43	\$74.53	0.0%
CAPITAL OBJECTS (-)	\$3,525,000.43	\$7,790.00	\$3,129,259.25	\$395,741.18	\$366,882.97	\$28,858.21	0.8%
Sub-total : CAPITAL ASSET	(\$3,756,731.31)	(\$8,636.70)	(\$3,291,264.14)	(\$465,467.17)	(\$436,448.40)	(\$29,018.77)	0.8%
Total : EXPENSES	(\$5,490,855.48)	(\$106,638.18)	(\$4,324,134.27)	(\$1,166,721.21)	(\$670,342.43)	(\$496,378.78)	9.0%
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%

Operating Statement with Encumbrance



# Twin Falls School District 411

## BOARD REPORTS 420 PLANT & FACILITIES FUND For the Period 02/01/2023 through 02/28/2023

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>	
Total : OTHER	(\$300,000.00)	\$0.00	\$0.00	(\$300,000.00)	\$0.00	(\$300,000.00)	100.0%
NET ADDITION/(DEFICIT)	(\$1,024,857.93)	\$4,645,780.69	\$440,508.85	(\$1,465,366.78)	(\$670,342.43)	(\$795,024.35)	77.6%

End of Report

Operating Statement with Encumbrance