



# **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	<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	\$3,576.50	\$11,749.05	\$0.00	\$0.00	\$11,749.05
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	\$4,894.50	\$25,105.50	\$0.00	\$25,105.50	\$0.00	\$1,189.50	\$23,916.00
100.631.312.000.000.000	<b>AUDITOR FEES</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>LEGAL PUBLICATIONS</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>NEGOTIATION 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	\$12,395.11	\$2,604.89	\$1,782.00	\$822.89	\$0.00	\$0.00	\$822.89
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	\$1,609.04	\$8,390.96	\$1,052.25	\$7,338.71	\$0.00	\$138.69	\$7,200.02
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>\$56,245.35</b>	<b>\$63,454.65</b>	<b>\$6,410.75</b>	<b>\$57,043.90</b>	<b>\$0.00</b>	<b>\$1,328.19</b>	<b>\$55,715.71</b>

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 As of 03/31/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CURRENT ASSETS (+)		\$61,216,939.29
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Sub-total : CURRENT ASSETS		\$61,216,939.29
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Total : ASSETS		\$61,216,939.29
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LIABILITIES

CURRENT LIABILITIES

CURRENT LIABILITIES (+)		\$544,045.51
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Sub-total : CURRENT LIABILITIES		\$544,045.51
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OTHER LIABILITIES

OTHER LIABILITIES (+)		\$24,473,658.86
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Sub-total : OTHER LIABILITIES		\$24,473,658.86
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Total : LIABILITIES		\$25,017,704.37
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EQUITY

RESERVED

RESERVED FUND BALANCE (+)		\$12,902,388.18
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Sub-total : RESERVED		\$12,902,388.18
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UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+)		\$14,061,199.17
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Sub-total : UNRESERVED FUND BALANCE		\$14,061,199.17
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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) (+)		\$8,775,188.27
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Sub-total : NET ADDITION/(DEFICIT)		\$8,775,188.27
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Total : EQUITY		\$36,199,234.92
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Total LIABILITIES + EQUITY		\$61,216,939.29
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End of Report

# Twin Falls School District 411

## BOARD REPORTS ALL FUNDS 100-799 For the Period 03/01/2023 through 03/31/2023

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	\$11,250,000.00	\$5,813,565.00	\$0.00	\$5,813,565.00	34.1%
LOCAL (+)	\$2,509,081.26	\$219,126.25	\$3,319,585.34	(\$810,504.08)	\$0.00	(\$810,504.08)	-32.3%
STATE (+)	\$65,728,287.93	\$1,233,037.00	\$58,586,860.53	\$7,141,427.40	\$0.00	\$7,141,427.40	10.9%
FEDERAL (+)	\$26,980,030.22	\$365,113.36	\$3,438,248.01	\$23,541,782.21	\$0.00	\$23,541,782.21	87.3%
OTHER (+)	\$3,056.24	\$3,928.12	\$61,778.58	(\$58,722.34)	\$0.00	(\$58,722.34)	-1921.4%
Sub-total : REVENUE	\$112,284,020.65	\$1,821,204.73	\$76,656,472.46	\$35,627,548.19	\$0.00	\$35,627,548.19	31.7%
Total : INCOME	\$112,284,020.65	\$1,821,204.73	\$76,656,472.46	\$35,627,548.19	\$0.00	\$35,627,548.19	31.7%
EXPENSES							
SALARIES							
SALARIES (-)	\$50,252,995.82	\$4,839,744.90	\$30,900,955.69	\$19,352,040.13	\$17,174,422.40	\$2,177,617.73	4.3%
Sub-total : SALARIES	(\$50,252,995.82)	(\$4,839,744.90)	(\$30,900,955.69)	(\$19,352,040.13)	(\$17,174,422.40)	(\$2,177,617.73)	4.3%
BENEFITS							
BENEFITS (-)	\$20,034,306.61	\$1,738,223.46	\$11,733,277.81	\$8,301,028.80	\$7,064,627.45	\$1,236,401.35	6.2%
Sub-total : BENEFITS	(\$20,034,306.61)	(\$1,738,223.46)	(\$11,733,277.81)	(\$8,301,028.80)	(\$7,064,627.45)	(\$1,236,401.35)	6.2%
PURCHASED SERVICES							
PURCHASED SERVICES (-)	\$13,724,952.42	\$1,039,852.60	\$9,780,751.03	\$3,944,201.39	\$618,940.45	\$3,325,260.94	24.2%
Sub-total : PURCHASED SERVICES	(\$13,724,952.42)	(\$1,039,852.60)	(\$9,780,751.03)	(\$3,944,201.39)	(\$618,940.45)	(\$3,325,260.94)	24.2%
SUPPLIES & MATERIAL							
SUPPLIES & MATERIALS (-)	\$13,782,453.39	\$512,593.85	\$5,665,244.13	\$8,117,209.26	\$1,210,013.37	\$6,907,195.89	50.1%
Sub-total : SUPPLIES & MATERIAL	(\$13,782,453.39)	(\$512,593.85)	(\$5,665,244.13)	(\$8,117,209.26)	(\$1,210,013.37)	(\$6,907,195.89)	50.1%
CAPITAL OBJECTS							
CAPITAL OBJECTS (-)	\$3,655,788.78	\$80,844.25	\$3,323,543.43	\$332,245.35	\$309,802.03	\$22,443.32	0.6%
Sub-total : CAPITAL OBJECTS	(\$3,655,788.78)	(\$80,844.25)	(\$3,323,543.43)	(\$332,245.35)	(\$309,802.03)	(\$22,443.32)	0.6%
DEBT RETIREMENT							
DEBT RETIREMENT (-)	\$6,519,247.00	\$8,988.28	\$6,473,708.10	\$45,538.90	\$26,964.84	\$18,574.06	0.3%
Sub-total : DEBT RETIREMENT	(\$6,519,247.00)	(\$8,988.28)	(\$6,473,708.10)	(\$45,538.90)	(\$26,964.84)	(\$18,574.06)	0.3%

Operating Statement with Encumbrance

# Twin Falls School District 411

## BOARD REPORTS ALL FUNDS 100-799 For the Period 03/01/2023 through 03/31/2023

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	\$0.00	\$3,804.00	\$334,696.00	\$0.00	\$334,696.00	98.9%
Sub-total : INSURANCE & JUDGEMENTS	(\$338,500.00)	\$0.00	(\$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	(\$111,508,244.02)	(\$8,220,247.34)	(\$67,881,284.19)	(\$43,626,959.83)	(\$26,404,770.54)	(\$17,222,189.29)	15.4%
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)	\$775,781.01	(\$6,399,042.61)	\$8,775,188.27	(\$7,999,407.26)	(\$26,404,770.54)	\$18,405,363.28	2372.5%

End of Report

Operating Statement with Encumbrance

# Twin Falls School District 411

## BOARD REPORTS 1?? GENERAL FUND As of 03/31/2023

Fiscal Year: 2022-2023

### ASSETS

#### CURRENT ASSETS

CASH (+) \$4,632,130.53

INVESTMENTS (+) \$24,393,336.82

TAXES RECEIVABLE (+) (\$3,060,687.38)

OTHER RECEIVABLES (+) \$635,175.41

OTHER CURRENT ASSETS (+) \$618,692.47

Sub-total : CURRENT ASSETS \$27,218,647.85

**Total : ASSETS** \$27,218,647.85

### LIABILITIES

#### CURRENT LIABILITIES

SALARIES/BENEFITS PAYABLE (+) \$542,327.68

PAYROLL WITHHOLDING (+) \$747.76

Sub-total : CURRENT LIABILITIES \$543,075.44

#### OTHER LIABILITIES

DEFERRED REVENUE (+) \$145,140.87

OTHER CURRENT LIABILITIES (+) \$41.40

Sub-total : OTHER LIABILITIES \$145,182.27

**Total : LIABILITIES** \$688,257.71

### 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) (+) \$15,222,017.30

Sub-total : NET ADDITION/(DEFICIT) \$15,222,017.30

**Total : EQUITY** \$26,530,390.14

**Total LIABILITIES + EQUITY** \$27,218,647.85

End of Report

# Twin Falls School District 411

## BOARD REPORTS 1?? GENERAL FUND For the Period 03/01/2023 through 03/31/2023

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 (+)	\$776,892.03	\$34,463.86	\$1,136,819.70	(\$359,927.67)	\$0.00	(\$359,927.67)	-46.3%
STATE (+)	\$63,161,674.43	\$653,709.00	\$56,197,407.54	\$6,964,266.89	\$0.00	\$6,964,266.89	11.0%
OTHER (+)	(\$600.00)	\$600.00	\$600.00	(\$1,200.00)	\$0.00	(\$1,200.00)	200.0%
Sub-total : REVENUE	\$69,751,531.46	\$688,772.86	\$57,334,827.24	\$12,416,704.22	\$0.00	\$12,416,704.22	17.8%
Total : INCOME	\$69,751,531.46	\$688,772.86	\$57,334,827.24	\$12,416,704.22	\$0.00	\$12,416,704.22	17.8%
EXPENSES							
INSTRUCTIONAL							
SALARIES (-)	\$28,268,443.59	\$2,404,993.41	\$16,627,636.32	\$11,640,807.27	\$11,315,590.71	\$325,216.56	1.2%
BENEFITS (-)	\$11,633,217.10	\$923,244.72	\$6,456,236.46	\$5,176,980.64	\$4,531,538.13	\$645,442.51	5.5%
PURCHASED SERVICES (-)	\$478,608.97	\$41,606.19	\$336,372.47	\$142,236.50	\$24,478.68	\$117,757.82	24.6%
SUPPLIES & MATERIALS (-)	\$264,695.70	\$13,476.22	\$138,472.77	\$126,222.93	\$15,350.03	\$110,872.90	41.9%
Sub-total : INSTRUCTIONAL	(\$40,644,965.36)	(\$3,383,320.54)	(\$23,558,718.02)	(\$17,086,247.34)	(\$15,886,957.55)	(\$1,199,289.79)	3.0%
SUPPORT							
SALARIES (-)	\$13,276,899.20	\$1,014,983.79	\$8,398,271.31	\$4,878,627.89	\$3,944,192.91	\$934,434.98	7.0%
BENEFITS (-)	\$5,281,075.92	\$415,051.56	\$3,358,353.48	\$1,922,722.44	\$1,610,159.79	\$312,562.65	5.9%
PURCHASED SERVICES (-)	\$7,664,647.65	\$607,026.66	\$5,629,096.88	\$2,035,550.77	\$364,613.86	\$1,670,936.91	21.8%
SUPPLIES & MATERIALS (-)	\$2,026,476.25	\$85,274.26	\$1,022,579.76	\$1,003,896.49	\$174,770.52	\$829,125.97	40.9%
INSURANCE/JUDGMENT (-)	\$335,000.00	\$0.00	\$4,057.00	\$330,943.00	\$0.00	\$330,943.00	98.8%
Sub-total : SUPPORT	(\$28,584,099.02)	(\$2,122,336.27)	(\$18,412,358.43)	(\$10,171,740.59)	(\$6,093,737.08)	(\$4,078,003.51)	14.3%
NON-INSTRUCTION							
SALARIES (-)	\$4,010.42	\$485.18	\$3,825.42	\$185.00	\$1,512.62	(\$1,327.62)	-33.1%
BENEFITS (-)	\$107,471.91	\$7,335.97	\$54,687.91	\$52,784.00	\$29,341.80	\$23,442.20	21.8%
PURCHASED SERVICES (-)	\$19,500.00	\$0.00	\$1,983.28	\$17,516.72	\$318.54	\$17,198.18	88.2%
SUPPLIES & MATERIALS (-)	\$109.55	\$0.00	\$0.00	\$109.55	\$0.00	\$109.55	100.0%
Sub-total : NON-INSTRUCTION	(\$131,091.88)	(\$7,821.15)	(\$60,496.61)	(\$70,595.27)	(\$31,172.96)	(\$39,422.31)	30.1%
CAPITAL ASSETS							

Operating Statement with Encumbrance

# Twin Falls School District 411

## BOARD REPORTS 1?? GENERAL FUND For the Period 03/01/2023 through 03/31/2023

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>	
CAPITAL OBJECTS (-)	\$9,119.06	\$0.00	\$338.00	\$8,781.06	\$0.00	\$8,781.06	96.3%
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	\$5,024.28	\$44,183.62	\$15,249.38	\$15,249.38	\$0.00	0.0%
DEBT RETIREMENT INTEREST (-)	\$67,000.00	\$3,964.00	\$36,710.90	\$30,289.10	\$11,715.46	\$18,573.64	27.7%
Sub-total : OTHER SERVICES	(\$126,433.00)	(\$8,988.28)	(\$80,894.52)	(\$45,538.48)	(\$26,964.84)	(\$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	(\$72,695,708.32)	(\$5,522,466.24)	(\$42,112,805.58)	(\$30,582,902.74)	(\$22,038,832.43)	(\$8,544,070.31)	11.8%
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)	(\$3,279,176.86)	(\$4,833,693.38)	\$15,222,017.30	(\$18,501,194.16)	(\$22,038,832.43)	\$3,537,638.27	107.9%

End of Report

Operating Statement with Encumbrance



## Twin Falls School District 411

## BOARD REPORTS 290 CHILD NUTRITION FUND As of 03/31/2023

Fiscal Year: 2022-2023

## ASSETS

## CURRENT ASSETS

CASH (+) \$2,053,103.81

INVESTMENTS (+) \$771.71

OTHER RECEIVABLES (+) \$525.00

INVENTORIES (+) \$192,483.62

Sub-total : CURRENT ASSETS \$2,246,884.14

Total : ASSETS \$2,246,884.14

## LIABILITIES

## CURRENT LIABILITIES

SALARIES/BENEFITS PAYABLE (+) \$178.55

PAYROLL WITHHOLDING (+) \$182.07

Sub-total : CURRENT LIABILITIES \$360.62

## OTHER LIABILITIES

RETURNABLE DEPOSITS (+) \$88,545.42

Sub-total : OTHER LIABILITIES \$88,545.42

Total : LIABILITIES \$88,906.04

## 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) (+) \$458,087.02

Sub-total : NET ADDITION/(DEFICIT) \$458,087.02

Total : EQUITY \$2,157,978.10

Total LIABILITIES + EQUITY \$2,246,884.14

End of Report

# Twin Falls School District 411

## BOARD REPORTS 290 CHILD NUTRITION FUND For the Period 03/01/2023 through 03/31/2023

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	\$49,331.50	\$414,543.43	(\$392,513.43)	\$0.00	(\$392,513.43)	-1781.7%
FEDERAL (+)	\$3,019,501.36	\$341,293.71	\$2,717,906.72	\$301,594.64	\$0.00	\$301,594.64	10.0%
Sub-total : REVENUE	\$3,041,531.36	\$390,625.21	\$3,132,450.15	(\$90,918.79)	\$0.00	(\$90,918.79)	3.0%
Total : INCOME	\$3,041,531.36	\$390,625.21	\$3,132,450.15	(\$90,918.79)	\$0.00	(\$90,918.79)	3.0%
EXPENSES							
SUPPORT							
PURCHASED SERVICES (-)	\$10,500.00	\$426.74	\$3,629.89	\$6,870.11	\$380.21	\$6,489.90	61.8%
Sub-total : SUPPORT	(\$10,500.00)	(\$426.74)	(\$3,629.89)	(\$6,870.11)	(\$380.21)	(\$6,489.90)	61.8%
NON-INSTRUCTION							
SALARIES (-)	\$1,350,500.00	\$98,218.83	\$733,254.43	\$617,245.57	\$399,589.28	\$217,656.29	16.1%
BENEFITS (-)	\$489,500.00	\$37,488.46	\$265,816.89	\$223,683.11	\$162,914.35	\$60,768.76	12.4%
PURCHASED SERVICES (-)	\$100,000.00	\$14,959.27	\$90,175.97	\$9,824.03	\$5,814.91	\$4,009.12	4.0%
SUPPLIES & MATERIALS (-)	\$2,588,938.15	\$192,046.16	\$1,581,485.95	\$1,007,452.20	\$100,279.67	\$907,172.53	35.0%
Sub-total : NON-INSTRUCTION	(\$4,528,938.15)	(\$342,712.72)	(\$2,670,733.24)	(\$1,858,204.91)	(\$668,598.21)	(\$1,189,606.70)	26.3%
Total : EXPENSES	(\$4,539,438.15)	(\$343,139.46)	(\$2,674,363.13)	(\$1,865,075.02)	(\$668,978.42)	(\$1,196,096.60)	26.3%
NET ADDITION/(DEFICIT)	(\$1,497,906.79)	\$47,485.75	\$458,087.02	(\$1,955,993.81)	(\$668,978.42)	(\$1,287,015.39)	85.9%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

**BOARD REPORTS 310 BOND REDEMPTION FUND As of 03/31/2023**

Fiscal Year: 2022-2023

**ASSETS**

**CURRENT ASSETS**

INVESTMENTS (+) \$7,852,785.91

TAXES RECEIVABLE (+) \$2,546,380.00

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

Sub-total : CURRENT ASSETS \$10,243,426.51

Total : ASSETS \$10,243,426.51

**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) (+) \$1,738,734.72

Sub-total : NET ADDITION/(DEFICIT) \$1,738,734.72

Total : EQUITY \$10,062,251.00

Total LIABILITIES + EQUITY \$10,243,426.51

End of Report

# Twin Falls School District 411

## BOARD REPORTS 310 BOND REDEMPTION FUND For the Period 03/01/2023 through 03/31/2023

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	\$6,500,000.00	\$0.00	\$0.00	\$0.00	0.0%
LOCAL (+)	\$28,000.00	\$1,220.07	\$88,220.31	(\$60,220.31)	\$0.00	(\$60,220.31)	-215.1%
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	\$1,220.07	\$8,132,048.30	(\$204,048.30)	\$0.00	(\$204,048.30)	2.6%
Total : INCOME	\$7,928,000.00	\$1,220.07	\$8,132,048.30	(\$204,048.30)	\$0.00	(\$204,048.30)	2.6%
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	\$2,092,813.58	\$0.42	\$0.00	\$0.42	0.0%
Sub-total : OTHER SERVICES	(\$6,392,814.00)	\$0.00	(\$6,392,813.58)	(\$0.42)	\$0.00	(\$0.42)	0.0%
Total : EXPENSES	(\$6,392,814.00)	\$0.00	(\$6,393,313.58)	\$499.58	\$0.00	\$499.58	0.0%
NET ADDITION/(DEFICIT)	\$1,535,186.00	\$1,220.07	\$1,738,734.72	(\$203,548.72)	\$0.00	(\$203,548.72)	13.3%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

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BOARD REPORTS 410 BOND BUILDING FUND As of 03/31/2023

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 03/01/2023 through 03/31/2023

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

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**BOARD REPORTS 420 PLANT & FACILITIES FUND As of 03/31/2023**

Fiscal Year: 2022-2023

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**ASSETS**

**CURRENT ASSETS**

INVESTMENTS (+) \$2,629,388.92

TAXES RECEIVABLE (+) \$1,784,156.45

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

Sub-total : CURRENT ASSETS \$4,358,421.34

Total : ASSETS \$4,358,421.34

**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) (+) \$259,790.57

Sub-total : NET ADDITION/(DEFICIT) \$259,790.57

Total : EQUITY \$4,236,590.18

Total LIABILITIES + EQUITY \$4,358,421.34

End of Report

Twin Falls School District 411

BOARD REPORTS 420 PLANT & FACILITIES FUND For the Period 03/01/2023 through 03/31/2023

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	\$4,750,000.00	\$0.00	\$0.00	\$0.00	0.0%
LOCAL (+)	\$15,692.05	\$922.72	\$15,780.54	(\$88.49)	\$0.00	(\$88.49)	-0.6%
OTHER (+)	\$3,656.24	\$3,328.12	\$3,328.12	\$328.12	\$0.00	\$328.12	9.0%
Sub-total : REVENUE	\$4,769,348.29	\$4,250.84	\$4,769,108.66	\$239.63	\$0.00	\$239.63	0.0%
Total : INCOME	\$4,769,348.29	\$4,250.84	\$4,769,108.66	\$239.63	\$0.00	\$239.63	0.0%
EXPENSES							
INSTRUCTIONAL							
PURCHASED SERVICES (-)	\$11,950.89	\$0.00	\$787.50	\$11,163.39	\$7,630.00	\$3,533.39	29.6%
SUPPLIES & MATERIALS (-)	\$46,832.04	\$5,115.98	\$23,340.43	\$23,491.61	\$20,491.61	\$3,000.00	6.4%
CAPITAL (-)	\$20,000.00	\$0.00	\$14,000.00	\$6,000.00	\$3,000.00	\$3,000.00	15.0%
Sub-total : INSTRUCTIONAL	(\$78,782.93)	(\$5,115.98)	(\$38,127.93)	(\$40,655.00)	(\$31,121.61)	(\$9,533.39)	12.1%
SUPPORT							
PURCHASED SERVICES (-)	\$753,167.43	\$58,152.65	\$613,177.67	\$139,989.76	\$81,920.99	\$58,068.77	7.7%
SUPPLIES & MATERIALS (-)	\$1,244,071.51	\$34,074.94	\$410,483.10	\$833,588.41	\$562,334.49	\$271,253.92	21.8%
CAPITAL (-)	\$68,425.00	\$0.00	\$68,425.00	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : SUPPORT	(\$2,065,663.94)	(\$92,227.59)	(\$1,092,085.77)	(\$973,578.17)	(\$644,255.48)	(\$329,322.69)	15.9%
CAPITAL ASSET							
PURCHASED SERVICES (-)	\$35,959.19	\$0.00	\$35,873.16	\$86.03	\$0.00	\$86.03	0.2%
SUPPLIES & MATERIALS (-)	\$202,767.69	\$6,996.00	\$133,127.73	\$69,639.96	\$69,565.43	\$74.53	0.0%
CAPITAL OBJECTS (-)	\$3,526,505.03	\$80,844.25	\$3,210,103.50	\$316,401.53	\$306,802.03	\$9,599.50	0.3%
Sub-total : CAPITAL ASSET	(\$3,765,231.91)	(\$87,840.25)	(\$3,379,104.39)	(\$386,127.52)	(\$376,367.46)	(\$9,760.06)	0.3%
Total : EXPENSES	(\$5,909,678.78)	(\$185,183.82)	(\$4,509,318.09)	(\$1,400,360.69)	(\$1,051,744.55)	(\$348,616.14)	5.9%
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 03/01/2023 through 03/31/2023

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>	
Total : OTHER	(\$300,000.00)	\$0.00	\$0.00	(\$300,000.00)	\$0.00	(\$300,000.00)	100.0%
NET ADDITION/(DEFICIT)	(\$1,440,330.49)	(\$180,932.98)	\$259,790.57	(\$1,700,121.06)	(\$1,051,744.55)	(\$648,376.51)	45.0%

End of Report

Operating Statement with Encumbrance