



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	PURCHASED SERVICES	\$11,367.02	\$3,045.99	\$8,896.89	\$5,073.71	\$4,057.28	\$10,311.97	\$18,000.00	\$7,050.95	\$10,949.05	\$405.00	\$10,544.05	\$0.00	\$0.00	\$10,544.05
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	\$6,084.00	\$23,916.00	\$0.00	\$23,916.00	\$0.00	\$2,593.50	\$21,322.50
100.631.312.000.000.000	AUDITOR FEES LEGAL	\$25,750.00	\$25,750.00	\$24,900.00	\$10,000.00	\$24,900.00	\$28,413.00	\$28,000.00	\$18,517.00	\$9,483.00	\$0.00	\$9,483.00	\$0.00	\$0.00	\$9,483.00
100.631.354.000.000.000	PUBLICATIONS NEGOTIATION	\$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	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	\$12,395.11	\$2,604.89	\$1,620.00	\$984.89	\$0.00	\$0.00	\$984.89
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	\$1,917.73	\$8,082.27	\$4,504.14	\$3,578.13	\$0.00	\$0.00	\$3,578.13
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	\$122,700.00	\$62,900.04	\$59,799.96	\$6,529.14	\$53,270.82	\$0.00	\$2,593.50	\$50,677.32

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 As of 04/30/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CURRENT ASSETS (+)		\$55,151,762.79
--------------------	--	-----------------

Sub-total : CURRENT ASSETS		\$55,151,762.79
----------------------------	--	-----------------

Total : ASSETS		\$55,151,762.79
----------------	--	-----------------

LIABILITIES

CURRENT LIABILITIES

CURRENT LIABILITIES (+)		\$579,158.23
-------------------------	--	--------------

Sub-total : CURRENT LIABILITIES		\$579,158.23
---------------------------------	--	--------------

OTHER LIABILITIES

OTHER LIABILITIES (+)		\$24,551,438.68
-----------------------	--	-----------------

Sub-total : OTHER LIABILITIES		\$24,551,438.68
-------------------------------	--	-----------------

Total : LIABILITIES		\$25,130,596.91
---------------------	--	-----------------

EQUITY

RESERVED

RESERVED FUND BALANCE (+)		\$12,902,388.18
---------------------------	--	-----------------

Sub-total : RESERVED		\$12,902,388.18
----------------------	--	-----------------

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+)		\$14,061,199.17
-----------------------------	--	-----------------

Sub-total : UNRESERVED FUND BALANCE		\$14,061,199.17
-------------------------------------	--	-----------------

RESTRICTED FUND BALANCE

RESTRICTED FUND BALANCE (+)		\$460,459.30
-----------------------------	--	--------------

Sub-total : RESTRICTED FUND BALANCE		\$460,459.30
-------------------------------------	--	--------------

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+)		\$2,597,119.23
----------------------------	--	----------------

Sub-total : NET ADDITION/(DEFICIT)		\$2,597,119.23
------------------------------------	--	----------------

Total : EQUITY		\$30,021,165.88
----------------	--	-----------------

Total LIABILITIES + EQUITY		\$55,151,762.79
----------------------------	--	-----------------

End of Report

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 For the Period 04/01/2023 through 04/30/2023

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 (+)	\$3,448,830.66	\$389,890.58	\$3,822,914.18	(\$374,083.52)	\$0.00	(\$374,083.52)	-10.8%
STATE (+)	\$66,035,789.09	\$354,460.25	\$58,941,320.78	\$7,094,468.31	\$0.00	\$7,094,468.31	10.7%
FEDERAL (+)	\$27,737,983.98	\$420,962.90	\$3,859,210.91	\$23,878,773.07	\$0.00	\$23,878,773.07	86.1%
OTHER (+)	\$4,256.24	\$20.62	\$61,799.20	(\$57,542.96)	\$0.00	(\$57,542.96)	-1352.0%
Sub-total : REVENUE	\$114,290,424.97	\$1,165,334.35	\$77,935,245.07	\$36,355,179.90	\$0.00	\$36,355,179.90	31.8%
Total : INCOME	\$114,290,424.97	\$1,165,334.35	\$77,935,245.07	\$36,355,179.90	\$0.00	\$36,355,179.90	31.8%
EXPENSES							
SALARIES							
SALARIES (-)	\$50,722,844.13	\$3,842,259.48	\$34,743,215.17	\$15,979,628.96	\$13,557,023.60	\$2,422,605.36	4.8%
Sub-total : SALARIES	(\$50,722,844.13)	(\$3,842,259.48)	(\$34,743,215.17)	(\$15,979,628.96)	(\$13,557,023.60)	(\$2,422,605.36)	4.8%
BENEFITS							
BENEFITS (-)	\$20,161,973.78	\$1,534,464.99	\$13,267,742.80	\$6,894,230.98	\$5,546,361.83	\$1,347,869.15	6.7%
Sub-total : BENEFITS	(\$20,161,973.78)	(\$1,534,464.99)	(\$13,267,742.80)	(\$6,894,230.98)	(\$5,546,361.83)	(\$1,347,869.15)	6.7%
PURCHASED SERVICES							
PURCHASED SERVICES (-)	\$14,316,574.43	\$1,191,773.52	\$10,972,801.18	\$3,343,773.25	\$544,815.43	\$2,798,957.82	19.6%
Sub-total : PURCHASED SERVICES	(\$14,316,574.43)	(\$1,191,773.52)	(\$10,972,801.18)	(\$3,343,773.25)	(\$544,815.43)	(\$2,798,957.82)	19.6%
SUPPLIES & MATERIAL							
SUPPLIES & MATERIALS (-)	\$14,035,060.04	\$612,826.85	\$6,278,070.98	\$7,756,989.06	\$1,639,286.09	\$6,117,702.97	43.6%
Sub-total : SUPPLIES & MATERIAL	(\$14,035,060.04)	(\$612,826.85)	(\$6,278,070.98)	(\$7,756,989.06)	(\$1,639,286.09)	(\$6,117,702.97)	43.6%
CAPITAL OBJECTS							
CAPITAL OBJECTS (-)	\$3,783,324.60	\$266,251.90	\$3,589,795.33	\$193,529.27	\$209,790.90	(\$16,261.63)	-0.4%
Sub-total : CAPITAL OBJECTS	(\$3,783,324.60)	(\$266,251.90)	(\$3,589,795.33)	(\$193,529.27)	(\$209,790.90)	\$16,261.63	0.4%
DEBT RETIREMENT							
DEBT RETIREMENT (-)	\$6,519,247.00	\$8,988.28	\$6,482,696.38	\$36,550.62	\$17,976.56	\$18,574.06	0.3%
Sub-total : DEBT RETIREMENT	(\$6,519,247.00)	(\$8,988.28)	(\$6,482,696.38)	(\$36,550.62)	(\$17,976.56)	(\$18,574.06)	0.3%

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 For the Period 04/01/2023 through 04/30/2023

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	(\$113,077,523.98)	(\$7,456,565.02)	(\$75,338,125.84)	(\$37,739,398.14)	(\$21,515,254.41)	(\$16,224,143.73)	14.3%
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)	\$1,212,905.37	(\$6,291,230.67)	\$2,597,119.23	(\$1,384,213.86)	(\$21,515,254.41)	\$20,131,040.55	1659.7%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 1?? GENERAL FUND As of 04/30/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CASH (+) \$5,167,149.02

INVESTMENTS (+) \$18,476,067.14

TAXES RECEIVABLE (+) (\$3,092,136.31)

OTHER RECEIVABLES (+) \$634,605.21

OTHER CURRENT ASSETS (+) \$738,692.47

Sub-total : CURRENT ASSETS \$21,924,377.53

Total : ASSETS \$21,924,377.53

LIABILITIES

CURRENT LIABILITIES

SALARIES/BENEFITS PAYABLE (+) \$577,644.45

PAYROLL WITHHOLDING (+) \$695.57

Sub-total : CURRENT LIABILITIES \$578,340.02

OTHER LIABILITIES

DEFERRED REVENUE (+) \$145,140.87

Sub-total : OTHER LIABILITIES \$145,140.87

Total : LIABILITIES \$723,480.89

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) (+) \$9,892,523.80

Sub-total : NET ADDITION/(DEFICIT) \$9,892,523.80

Total : EQUITY \$21,200,896.64

Total LIABILITIES + EQUITY \$21,924,377.53

End of Report

Twin Falls School District 411

BOARD REPORTS 1?? GENERAL FUND For the Period 04/01/2023 through 04/30/2023

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 (+)	\$1,024,550.64	\$168,484.81	\$1,388,333.59	(\$363,782.95)	\$0.00	(\$363,782.95)	-35.5%
STATE (+)	\$63,323,874.60	\$242,987.25	\$56,440,394.79	\$6,883,479.81	\$0.00	\$6,883,479.81	10.9%
OTHER (+)	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : REVENUE	\$70,162,590.24	\$411,472.06	\$57,829,328.38	\$12,333,261.86	\$0.00	\$12,333,261.86	17.6%
Total : INCOME	\$70,162,590.24	\$411,472.06	\$57,829,328.38	\$12,333,261.86	\$0.00	\$12,333,261.86	17.6%
EXPENSES							
INSTRUCTIONAL							
SALARIES (-)	\$28,510,432.07	\$2,357,853.75	\$18,985,490.07	\$9,524,942.00	\$8,983,303.50	\$541,638.50	1.9%
BENEFITS (-)	\$11,639,618.92	\$916,360.13	\$7,372,596.59	\$4,267,022.33	\$3,618,824.70	\$648,197.63	5.6%
PURCHASED SERVICES (-)	\$506,877.82	\$47,703.95	\$384,076.42	\$122,801.40	\$15,503.94	\$107,297.46	21.2%
SUPPLIES & MATERIALS (-)	\$263,968.77	\$19,916.60	\$158,389.37	\$105,579.40	\$18,052.20	\$87,527.20	33.2%
Sub-total : INSTRUCTIONAL	(\$40,920,897.58)	(\$3,341,834.43)	(\$26,900,552.45)	(\$14,020,345.13)	(\$12,635,684.34)	(\$1,384,660.79)	3.4%
SUPPORT							
SALARIES (-)	\$13,412,845.24	\$1,042,805.72	\$9,441,077.03	\$3,971,768.21	\$2,958,845.08	\$1,012,923.13	7.6%
BENEFITS (-)	\$5,316,008.51	\$421,985.95	\$3,780,339.43	\$1,535,669.08	\$1,201,122.66	\$334,546.42	6.3%
PURCHASED SERVICES (-)	\$8,068,587.76	\$755,694.92	\$6,384,791.80	\$1,683,795.96	\$266,491.31	\$1,417,304.65	17.6%
SUPPLIES & MATERIALS (-)	\$1,964,244.89	\$142,499.36	\$1,165,079.12	\$799,165.77	\$305,396.42	\$493,769.35	25.1%
INSURANCE/JUDGMENT (-)	\$335,000.00	\$0.00	\$4,057.00	\$330,943.00	\$0.00	\$330,943.00	98.8%
Sub-total : SUPPORT	(\$29,096,686.40)	(\$2,362,985.95)	(\$20,775,344.38)	(\$8,321,342.02)	(\$4,731,855.47)	(\$3,589,486.55)	12.3%
NON-INSTRUCTION							
SALARIES (-)	\$4,467.06	\$456.64	\$4,282.06	\$185.00	\$1,055.98	(\$870.98)	-19.5%
BENEFITS (-)	\$107,865.73	\$7,090.42	\$61,778.33	\$46,087.40	\$22,224.19	\$23,863.21	22.1%
PURCHASED SERVICES (-)	\$19,500.00	\$1,816.10	\$3,799.38	\$15,700.62	\$0.00	\$15,700.62	80.5%
SUPPLIES & MATERIALS (-)	\$109.55	\$0.00	\$0.00	\$109.55	\$0.00	\$109.55	100.0%
Sub-total : NON-INSTRUCTION	(\$131,942.34)	(\$9,363.16)	(\$69,859.77)	(\$62,082.57)	(\$23,280.17)	(\$38,802.40)	29.4%
CAPITAL ASSETS							

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 1?? GENERAL FUND For the Period 04/01/2023 through 04/30/2023

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 (-)	\$109,941.88	\$100,822.82	\$101,160.82	\$8,781.06	\$0.00	\$8,781.06	8.0%
Sub-total : CAPITAL ASSETS	(\$109,941.88)	(\$100,822.82)	(\$101,160.82)	(\$8,781.06)	\$0.00	(\$8,781.06)	8.0%
OTHER SERVICES							
DEBT RETIREMENT PRINCIPAL (-)	\$59,433.00	\$5,053.59	\$49,237.21	\$10,195.79	\$10,195.79	\$0.00	0.0%
DEBT RETIREMENT INTEREST (-)	\$67,000.00	\$3,934.69	\$40,645.59	\$26,354.41	\$7,780.77	\$18,573.64	27.7%
Sub-total : OTHER SERVICES	(\$126,433.00)	(\$8,988.28)	(\$89,882.80)	(\$36,550.20)	(\$17,976.56)	(\$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	(\$73,585,901.20)	(\$5,823,994.64)	(\$47,936,800.22)	(\$25,649,100.98)	(\$17,408,796.54)	(\$8,240,304.44)	11.2%
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)	(\$3,758,310.96)	(\$5,412,522.58)	\$9,892,523.80	(\$13,650,834.76)	(\$17,408,796.54)	\$3,757,961.78	100.0%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 290 CHILD NUTRITION FUND As of 04/30/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CASH (+) \$2,120,167.00

INVESTMENTS (+) \$774.55

OTHER RECEIVABLES (+) \$675.00

INVENTORIES (+) \$192,483.62

Sub-total : CURRENT ASSETS \$2,314,100.17

Total : ASSETS

\$2,314,100.17

LIABILITIES

CURRENT LIABILITIES

SALARIES/BENEFITS PAYABLE (+) \$52.71

PAYROLL WITHHOLDING (+) \$106.75

Sub-total : CURRENT LIABILITIES \$159.46

OTHER LIABILITIES

RETURNABLE DEPOSITS (+) \$88,545.42

Sub-total : OTHER LIABILITIES \$88,545.42

Total : LIABILITIES

\$88,704.88

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) (+) \$525,504.21

Sub-total : NET ADDITION/(DEFICIT) \$525,504.21

Total : EQUITY

\$2,225,395.29

Total LIABILITIES + EQUITY

\$2,314,100.17

End of Report

Twin Falls School District 411

BOARD REPORTS 290 CHILD NUTRITION FUND For the Period 04/01/2023 through 04/30/2023

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 (+)	\$451,218.42	\$53,493.76	\$468,225.29	(\$17,006.87)	\$0.00	(\$17,006.87)	-3.8%
FEDERAL (+)	\$3,102,210.13	\$311,597.29	\$3,029,504.01	\$72,706.12	\$0.00	\$72,706.12	2.3%
Sub-total : REVENUE	\$3,553,428.55	\$365,091.05	\$3,497,729.30	\$55,699.25	\$0.00	\$55,699.25	1.6%
Total : INCOME	\$3,553,428.55	\$365,091.05	\$3,497,729.30	\$55,699.25	\$0.00	\$55,699.25	1.6%
EXPENSES							
SUPPORT							
PURCHASED SERVICES (-)	\$10,500.00	\$387.33	\$4,017.22	\$6,482.78	\$372.20	\$6,110.58	58.2%
Sub-total : SUPPORT	(\$10,500.00)	(\$387.33)	(\$4,017.22)	(\$6,482.78)	(\$372.20)	(\$6,110.58)	58.2%
NON-INSTRUCTION							
SALARIES (-)	\$1,365,510.00	\$95,077.43	\$828,331.86	\$537,178.14	\$301,124.24	\$236,053.90	17.3%
BENEFITS (-)	\$489,500.00	\$34,464.78	\$300,281.67	\$189,218.33	\$121,147.59	\$68,070.74	13.9%
PURCHASED SERVICES (-)	\$200,000.00	\$6,117.61	\$96,293.58	\$103,706.42	\$5,125.36	\$98,581.06	49.3%
SUPPLIES & MATERIALS (-)	\$2,608,938.15	\$161,814.81	\$1,743,300.76	\$865,637.39	\$152,851.32	\$712,786.07	27.3%
Sub-total : NON-INSTRUCTION	(\$4,663,948.15)	(\$297,474.63)	(\$2,968,207.87)	(\$1,695,740.28)	(\$580,248.51)	(\$1,115,491.77)	23.9%
Total : EXPENSES	(\$4,674,448.15)	(\$297,861.96)	(\$2,972,225.09)	(\$1,702,223.06)	(\$580,620.71)	(\$1,121,602.35)	24.0%
NET ADDITION/(DEFICIT)	(\$1,121,019.60)	\$67,229.09	\$525,504.21	(\$1,646,523.81)	(\$580,620.71)	(\$1,065,903.10)	95.1%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 310 BOND REDEMPTION FUND As of 04/30/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

INVESTMENTS (+) \$7,918,953.67

TAXES RECEIVABLE (+) \$2,510,219.46

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

Sub-total : CURRENT ASSETS \$10,273,433.73

Total : ASSETS \$10,273,433.73

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) (+) \$1,768,741.94

Sub-total : NET ADDITION/(DEFICIT) \$1,768,741.94

Total : EQUITY \$10,092,258.22

Total LIABILITIES + EQUITY \$10,273,433.73

End of Report

Twin Falls School District 411

BOARD REPORTS 310 BOND REDEMPTION FUND For the Period 04/01/2023 through 04/30/2023

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 (+)	\$128,000.00	\$1,604.52	\$118,227.53	\$9,772.47	\$0.00	\$9,772.47	7.6%
STATE (+)	\$1,543,827.99	\$0.00	\$1,543,827.99	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : REVENUE	\$8,171,827.99	\$1,604.52	\$8,162,055.52	\$9,772.47	\$0.00	\$9,772.47	0.1%
Total : INCOME	\$8,171,827.99	\$1,604.52	\$8,162,055.52	\$9,772.47	\$0.00	\$9,772.47	0.1%
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)	\$1,779,013.99	\$1,604.52	\$1,768,741.94	\$10,272.05	\$0.00	\$10,272.05	0.6%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 410 BOND BUILDING FUND As of 04/30/2023

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

Balance Sheet

Twin Falls School District 411

BOARD REPORTS 410 BOND BUILDING FUND For the Period 04/01/2023 through 04/30/2023

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

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 420 PLANT & FACILITIES FUND As of 04/30/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

INVESTMENTS (+) \$2,345,253.61

TAXES RECEIVABLE (+) \$1,758,417.84

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

Sub-total : CURRENT ASSETS \$4,048,547.42

Total : ASSETS \$4,048,547.42

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) (+) (\$50,083.35)

Sub-total : NET ADDITION/(DEFICIT) (\$50,083.35)

Total : EQUITY \$3,926,716.26

Total LIABILITIES + EQUITY \$4,048,547.42

End of Report

Twin Falls School District 411

BOARD REPORTS 420 PLANT & FACILITIES FUND For the Period 04/01/2023 through 04/30/2023

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	\$1,014.77	\$17,024.23	(\$1,332.18)	\$0.00	(\$1,332.18)	-8.5%
OTHER (+)	\$3,656.24	\$20.62	\$3,348.74	\$307.50	\$0.00	\$307.50	8.4%
Sub-total : REVENUE	\$4,769,348.29	\$1,035.39	\$4,770,372.97	(\$1,024.68)	\$0.00	(\$1,024.68)	0.0%
Total : INCOME	\$4,769,348.29	\$1,035.39	\$4,770,372.97	(\$1,024.68)	\$0.00	(\$1,024.68)	0.0%
EXPENSES							
INSTRUCTIONAL							
PURCHASED SERVICES (-)	\$11,950.89	\$0.00	\$787.50	\$11,163.39	\$8,163.39	\$3,000.00	25.1%
SUPPLIES & MATERIALS (-)	\$46,832.04	\$12,350.00	\$35,690.43	\$11,141.61	\$8,141.61	\$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)	(\$12,350.00)	(\$50,477.93)	(\$28,305.00)	(\$19,305.00)	(\$9,000.00)	11.4%
SUPPORT							
PURCHASED SERVICES (-)	\$762,167.43	\$39,107.42	\$652,285.09	\$109,882.34	\$64,125.74	\$45,756.60	6.0%
SUPPLIES & MATERIALS (-)	\$1,208,358.51	\$94,251.73	\$504,734.83	\$703,623.68	\$507,824.88	\$195,798.80	16.2%
CAPITAL (-)	\$95,138.00	\$0.00	\$68,425.00	\$26,713.00	\$0.00	\$26,713.00	28.1%
Sub-total : SUPPORT	(\$2,065,663.94)	(\$133,359.15)	(\$1,225,444.92)	(\$840,219.02)	(\$571,950.62)	(\$268,268.40)	13.0%
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	\$0.00	\$133,127.73	\$69,639.96	\$101,737.90	(\$32,097.94)	-15.8%
CAPITAL OBJECTS (-)	\$3,526,505.03	\$165,429.08	\$3,375,532.58	\$150,972.45	\$206,790.90	(\$55,818.45)	-1.6%
Sub-total : CAPITAL ASSET	(\$3,765,231.91)	(\$165,429.08)	(\$3,544,533.47)	(\$220,698.44)	(\$308,528.80)	\$87,830.36	2.3%
Total : EXPENSES	(\$5,909,678.78)	(\$311,138.23)	(\$4,820,456.32)	(\$1,089,222.46)	(\$899,784.42)	(\$189,438.04)	3.2%
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 04/01/2023 through 04/30/2023

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)	(\$310,102.84)	(\$50,083.35)	(\$1,390,247.14)	(\$899,784.42)	(\$490,462.72)	34.1%

End of Report

Operating Statement with Encumbrance