



# **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	\$7,050.95	\$10,949.05	\$690.00	\$10,259.05	\$0.00	\$0.00	\$10,259.05
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	\$8,677.50	\$21,322.50	\$0.00	\$21,322.50	\$0.00	\$273.00	\$21,049.50
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	\$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	<b>LEGAL PUBLICATIONS</b>	\$1,043.97	\$1,177.73	\$942.63	\$950.10	\$1,109.81	\$1,084.94	\$1,200.00	\$686.06	\$513.94	\$0.00	\$513.94	\$0.00	\$0.00	\$513.94
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	\$165.00	\$2,335.00	\$0.00	\$2,335.00	\$0.00	\$0.00	\$ 2,335.00
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	\$14,973.50	\$26.50	\$0.00	\$26.50	\$0.00	\$0.00	\$26.50
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	\$5,049.83	\$4,950.17	\$1,100.50	\$3,849.67	\$0.00	\$0.00	\$3,849.67
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>\$122,700.00</b>	<b>\$71,551.68</b>	<b>\$51,148.32</b>	<b>\$1,790.50</b>	<b>\$49,357.82</b>	<b>\$0.00</b>	<b>\$273.00</b>	<b>\$49,084.82</b>

# Twin Falls School District 411

## BOARD REPORTS ALL FUNDS 100-799 As of 05/31/2023

Fiscal Year: 2022-2023

### ASSETS

#### CURRENT ASSETS

CURRENT ASSETS (+)

\$54,458,423.85

Sub-total : CURRENT ASSETS

\$54,458,423.85

Total : ASSETS

\$54,458,423.85

### LIABILITIES

#### CURRENT LIABILITIES

CURRENT LIABILITIES (+)

\$615,279.95

Sub-total : CURRENT LIABILITIES

\$615,279.95

#### OTHER LIABILITIES

OTHER LIABILITIES (+)

\$19,919,216.49

Sub-total : OTHER LIABILITIES

\$19,919,216.49

Total : LIABILITIES

\$20,534,496.44

### EQUITY

#### RESERVED

RESERVED FUND BALANCE (+)

\$4,654,840.05

Sub-total : RESERVED

\$4,654,840.05

#### UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+)

\$22,772,844.60

Sub-total : UNRESERVED FUND  
BALANCE

\$22,772,844.60

#### NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+)

\$6,496,242.76

Sub-total : NET ADDITION/(DEFICIT)

\$6,496,242.76

Total : EQUITY

\$33,923,927.41

Total LIABILITIES + EQUITY

\$54,458,423.85

End of Report

# Twin Falls School District 411

## BOARD REPORTS ALL FUNDS 100-799 For the Period 05/01/2023 through 05/31/2023

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>	
<b>INCOME</b>							
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 (+)	\$3,757,127.97	\$301,035.60	\$4,227,914.03	(\$470,786.06)	\$0.00	(\$470,786.06)	-12.5%
STATE (+)	\$66,237,047.70	\$6,311,813.26	\$65,253,134.04	\$983,913.66	\$0.00	\$983,913.66	1.5%
FEDERAL (+)	\$28,992,041.53	\$5,120,153.72	\$8,980,794.84	\$20,011,246.69	\$0.00	\$20,011,246.69	69.0%
OTHER (+)	\$62,106.70	\$0.00	\$61,799.20	\$307.50	\$0.00	\$307.50	0.5%
Sub-total : REVENUE	\$116,111,888.90	\$11,733,002.58	\$89,773,642.11	\$26,338,246.79	\$0.00	\$26,338,246.79	22.7%
<b>Total : INCOME</b>	\$116,111,888.90	\$11,733,002.58	\$89,773,642.11	\$26,338,246.79	\$0.00	\$26,338,246.79	22.7%
<b>EXPENSES</b>							
SALARIES							
SALARIES (-)	\$51,562,403.52	\$4,038,758.79	\$38,781,973.96	\$12,780,429.56	\$9,855,515.01	\$2,924,914.55	5.7%
Sub-total : SALARIES	(\$51,562,403.52)	(\$4,038,758.79)	(\$38,781,973.96)	(\$12,780,429.56)	(\$9,855,515.01)	(\$2,924,914.55)	5.7%
BENEFITS							
BENEFITS (-)	\$20,308,891.04	\$1,565,370.60	\$14,833,113.40	\$5,475,777.64	\$4,029,411.57	\$1,446,366.07	7.1%
Sub-total : BENEFITS	(\$20,308,891.04)	(\$1,565,370.60)	(\$14,833,113.40)	(\$5,475,777.64)	(\$4,029,411.57)	(\$1,446,366.07)	7.1%
PURCHASED SERVICES							
PURCHASED SERVICES (-)	\$14,642,427.19	\$1,058,290.35	\$12,031,401.60	\$2,611,025.59	\$642,636.29	\$1,968,389.30	13.4%
Sub-total : PURCHASED SERVICES	(\$14,642,427.19)	(\$1,058,290.35)	(\$12,031,401.60)	(\$2,611,025.59)	(\$642,636.29)	(\$1,968,389.30)	13.4%
SUPPLIES & MATERIAL							
SUPPLIES & MATERIALS (-)	\$14,272,922.00	\$1,176,787.32	\$7,454,858.30	\$6,818,063.70	\$1,085,370.51	\$5,732,693.19	40.2%
Sub-total : SUPPLIES & MATERIAL	(\$14,272,922.00)	(\$1,176,787.32)	(\$7,454,858.30)	(\$6,818,063.70)	(\$1,085,370.51)	(\$5,732,693.19)	40.2%
CAPITAL OBJECTS							
CAPITAL OBJECTS (-)	\$4,063,792.35	\$90,717.10	\$3,680,512.43	\$383,279.92	\$352,849.40	\$30,430.52	0.7%
Sub-total : CAPITAL OBJECTS	(\$4,063,792.35)	(\$90,717.10)	(\$3,680,512.43)	(\$383,279.92)	(\$352,849.40)	(\$30,430.52)	0.7%
DEBT RETIREMENT							
DEBT RETIREMENT (-)	\$6,501,247.00	\$8,988.28	\$6,491,684.66	\$9,562.34	\$8,988.28	\$574.06	0.0%
Sub-total : DEBT RETIREMENT	(\$6,501,247.00)	(\$8,988.28)	(\$6,491,684.66)	(\$9,562.34)	(\$8,988.28)	(\$574.06)	0.0%

Operating Statement with Encumbrance

## Twin Falls School District 411

### BOARD REPORTS ALL FUNDS 100-799 For the Period 05/01/2023 through 05/31/2023

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	\$51.00	\$3,855.00	\$334,645.00	\$0.00	\$334,645.00	98.9%
Sub-total : INSURANCE & JUDGEMENTS	(\$338,500.00)	(\$51.00)	(\$3,855.00)	(\$334,645.00)	\$0.00	(\$334,645.00)	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%
<b>Total : EXPENSES</b>	(\$114,890,183.10)	(\$7,938,963.44)	(\$83,277,399.35)	(\$31,612,783.75)	(\$15,974,771.06)	(\$15,638,012.69)	13.6%
<b>OTHER</b>							
TRANSFERS IN							
IN (+)	\$640,666.32	\$300,000.00	\$305,666.34	\$334,999.98	\$0.00	\$334,999.98	52.3%
Sub-total : TRANSFERS IN	\$640,666.32	\$300,000.00	\$305,666.34	\$334,999.98	\$0.00	\$334,999.98	52.3%
TRANSFERS OUT							
OUT (-)	\$640,661.94	\$300,000.00	\$305,666.34	\$334,995.60	\$0.00	\$334,995.60	52.3%
Sub-total : TRANSFERS OUT	(\$640,661.94)	(\$300,000.00)	(\$305,666.34)	(\$334,995.60)	\$0.00	(\$334,995.60)	52.3%
<b>Total : OTHER</b>	\$4.38	\$0.00	\$0.00	\$4.38	\$0.00	\$4.38	100.0%
<b>NET ADDITION/(DEFICIT)</b>	\$1,221,710.18	\$3,794,039.14	\$6,496,242.76	(\$5,274,532.58)	(\$15,974,771.06)	\$10,700,238.48	875.8%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 1?? GENERAL FUND As of 05/31/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CASH (+) \$5,816,806.27

INVESTMENTS (+) \$18,546,738.30

TAXES RECEIVABLE (+) (\$3,118,727.14)

OTHER RECEIVABLES (+) \$634,578.66

OTHER CURRENT ASSETS (+) \$738,692.47

Sub-total : CURRENT ASSETS \$22,618,088.56

Total : ASSETS \$22,618,088.56

LIABILITIES

CURRENT LIABILITIES

SALARIES/BENEFITS PAYABLE (+) \$614,100.36

PAYROLL WITHHOLDING (+) \$516.82

Sub-total : CURRENT LIABILITIES \$614,617.18

OTHER LIABILITIES

DEFERRED REVENUE (+) \$145,140.87

Sub-total : OTHER LIABILITIES \$145,140.87

Total : LIABILITIES \$759,758.05

EQUITY

RESERVED

RESERVED FUND BALANCE (+) \$4,654,840.05

Sub-total : RESERVED \$4,654,840.05

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$6,653,532.79

Sub-total : UNRESERVED FUND BALANCE \$6,653,532.79

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) \$10,549,957.67

Sub-total : NET ADDITION/(DEFICIT) \$10,549,957.67

Total : EQUITY \$21,858,330.51

Total LIABILITIES + EQUITY \$22,618,088.56

End of Report

# Twin Falls School District 411

## BOARD REPORTS 1?? GENERAL FUND For the Period 05/01/2023 through 05/31/2023

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 (+)	\$1,053,485.56	\$38,098.98	\$1,497,595.08	(\$444,109.52)	\$0.00	(\$444,109.52)	-42.2%
STATE (+)	\$63,511,069.81	\$6,162,309.86	\$62,602,704.65	\$908,365.16	\$0.00	\$908,365.16	1.4%
OTHER (+)	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : REVENUE	\$70,378,720.37	\$6,200,408.84	\$64,100,899.73	\$6,277,820.64	\$0.00	\$6,277,820.64	8.9%
Total : INCOME	\$70,378,720.37	\$6,200,408.84	\$64,100,899.73	\$6,277,820.64	\$0.00	\$6,277,820.64	8.9%
EXPENSES							
INSTRUCTIONAL							
SALARIES (-)	\$28,766,451.57	\$2,365,729.97	\$21,351,220.04	\$7,415,231.53	\$6,782,322.49	\$632,909.04	2.2%
BENEFITS (-)	\$11,653,989.26	\$916,225.30	\$8,288,821.89	\$3,365,167.37	\$2,709,092.76	\$656,074.61	5.6%
PURCHASED SERVICES (-)	\$506,877.82	\$44,933.16	\$429,009.58	\$77,868.24	\$8,952.94	\$68,915.30	13.6%
SUPPLIES & MATERIALS (-)	\$263,619.46	\$14,133.08	\$172,522.45	\$91,097.01	\$14,059.72	\$77,037.29	29.2%
Sub-total : INSTRUCTIONAL	(\$41,190,938.11)	(\$3,341,021.51)	(\$30,241,573.96)	(\$10,949,364.15)	(\$9,514,427.91)	(\$1,434,936.24)	3.5%
SUPPORT							
SALARIES (-)	\$13,518,517.84	\$1,105,040.52	\$10,546,117.55	\$2,972,400.29	\$1,954,641.97	\$1,017,758.32	7.5%
BENEFITS (-)	\$5,333,784.63	\$431,064.93	\$4,211,404.36	\$1,122,380.27	\$787,240.47	\$335,139.80	6.3%
PURCHASED SERVICES (-)	\$8,114,466.36	\$583,393.52	\$6,968,185.32	\$1,146,281.04	\$211,680.24	\$934,600.80	11.5%
SUPPLIES & MATERIALS (-)	\$2,047,888.40	\$136,630.66	\$1,301,709.78	\$746,178.62	\$210,935.36	\$535,243.26	26.1%
INSURANCE/JUDGMENT (-)	\$335,000.00	\$51.00	\$4,108.00	\$330,892.00	\$0.00	\$330,892.00	98.8%
Sub-total : SUPPORT	(\$29,349,657.23)	(\$2,256,180.63)	(\$23,031,525.01)	(\$6,318,132.22)	(\$3,164,498.04)	(\$3,153,634.18)	10.7%
NON-INSTRUCTION							
SALARIES (-)	\$5,009.32	\$542.26	\$4,824.32	\$185.00	\$513.72	(\$328.72)	-6.6%
BENEFITS (-)	\$108,290.60	\$6,849.85	\$68,628.18	\$39,662.42	\$16,179.80	\$23,482.62	21.7%
PURCHASED SERVICES (-)	\$19,500.00	\$554.95	\$4,354.33	\$15,145.67	\$0.00	\$15,145.67	77.7%
SUPPLIES & MATERIALS (-)	\$109.55	\$0.00	\$0.00	\$109.55	\$0.00	\$109.55	100.0%
Sub-total : NON-INSTRUCTION	(\$132,909.47)	(\$7,947.06)	(\$77,806.83)	(\$55,102.64)	(\$16,693.52)	(\$38,409.12)	28.9%
CAPITAL ASSETS							

Operating Statement with Encumbrance

# Twin Falls School District 411

## BOARD REPORTS 1?? GENERAL FUND For the Period 05/01/2023 through 05/31/2023

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 (-)	\$109,941.88	\$0.00	\$101,160.82	\$8,781.06	\$0.00	\$8,781.06	8.0%
Sub-total : CAPITAL ASSETS	(\$109,941.88)	\$0.00	(\$101,160.82)	(\$8,781.06)	\$0.00	(\$8,781.06)	8.0%
OTHER SERVICES							
DEBT RETIREMENT PRINCIPAL (-)	\$59,433.00	\$5,083.07	\$54,320.28	\$5,112.72	\$5,112.72	\$0.00	0.0%
DEBT RETIREMENT INTEREST (-)	\$49,000.00	\$3,905.21	\$44,550.80	\$4,449.20	\$3,875.56	\$573.64	1.2%
Sub-total : OTHER SERVICES	(\$108,433.00)	(\$8,988.28)	(\$98,871.08)	(\$9,561.92)	(\$8,988.28)	(\$573.64)	0.5%
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	(\$74,091,879.69)	(\$5,614,137.48)	(\$53,550,937.70)	(\$20,540,941.99)	(\$12,704,607.75)	(\$7,836,334.24)	10.6%
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)	(\$4,048,159.32)	\$586,271.36	\$10,549,957.67	(\$14,598,116.99)	(\$12,704,607.75)	(\$1,893,509.24)	46.8%

End of Report

Operating Statement with Encumbrance

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Report: rptGLOperatingStatementwithEnc

2022.3.24

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## Twin Falls School District 411

## BOARD REPORTS 290 CHILD NUTRITION FUND As of 05/31/2023

Fiscal Year: 2022-2023

## ASSETS

## CURRENT ASSETS

CASH (+) \$2,219,450.42

INVESTMENTS (+) \$777.44

OTHER RECEIVABLES (+) \$675.00

INVENTORIES (+) \$192,483.62

Sub-total : CURRENT ASSETS \$2,413,386.48

Total : ASSETS \$2,413,386.48

## 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) (+) \$624,874.98

Sub-total : NET ADDITION/(DEFICIT) \$624,874.98

Total : EQUITY \$2,324,766.06

Total LIABILITIES + EQUITY \$2,413,386.48

End of Report

# Twin Falls School District 411

## BOARD REPORTS 290 CHILD NUTRITION FUND For the Period 05/01/2023 through 05/31/2023

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 (+)	\$509,796.30	\$44,670.37	\$513,162.75	(\$3,366.45)	\$0.00	(\$3,366.45)	-0.7%
FEDERAL (+)	\$3,412,552.37	\$383,048.36	\$3,412,552.37	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : REVENUE	\$3,922,348.67	\$427,718.73	\$3,925,715.12	(\$3,366.45)	\$0.00	(\$3,366.45)	0.1%
Total : INCOME	\$3,922,348.67	\$427,718.73	\$3,925,715.12	(\$3,366.45)	\$0.00	(\$3,366.45)	0.1%
EXPENSES							
SUPPORT							
PURCHASED SERVICES (-)	\$10,500.00	\$372.20	\$4,389.42	\$6,110.58	\$386.70	\$5,723.88	54.5%
Sub-total : SUPPORT	(\$10,500.00)	(\$372.20)	(\$4,389.42)	(\$6,110.58)	(\$386.70)	(\$5,723.88)	54.5%
NON-INSTRUCTION							
SALARIES (-)	\$1,365,510.00	\$92,063.81	\$920,395.67	\$445,114.33	\$220,603.88	\$224,510.45	16.4%
BENEFITS (-)	\$489,500.00	\$33,724.53	\$334,006.20	\$155,493.80	\$88,304.07	\$67,189.73	13.7%
PURCHASED SERVICES (-)	\$200,000.00	\$11,997.45	\$108,291.03	\$91,708.97	\$9,996.38	\$81,712.59	40.9%
SUPPLIES & MATERIALS (-)	\$2,608,938.15	\$190,457.06	\$1,933,757.82	\$675,180.33	\$161,925.92	\$513,254.41	19.7%
Sub-total : NON-INSTRUCTION	(\$4,663,948.15)	(\$328,242.85)	(\$3,296,450.72)	(\$1,367,497.43)	(\$480,830.25)	(\$886,667.18)	19.0%
Total : EXPENSES	(\$4,674,448.15)	(\$328,615.05)	(\$3,300,840.14)	(\$1,373,608.01)	(\$481,216.95)	(\$892,391.06)	19.1%
NET ADDITION/(DEFICIT)	(\$752,099.48)	\$99,103.68	\$624,874.98	(\$1,376,974.46)	(\$481,216.95)	(\$895,757.51)	119.1%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 310 BOND REDEMPTION FUND As of 05/31/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

INVESTMENTS (+) \$7,979,338.04

TAXES RECEIVABLE (+) \$2,479,895.12

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

Sub-total : CURRENT ASSETS \$10,303,493.76

Total : ASSETS \$10,303,493.76

LIABILITIES

OTHER LIABILITIES

DEFERRED REVENUE (+) \$181,175.51

Sub-total : OTHER LIABILITIES \$181,175.51

Total : LIABILITIES \$181,175.51

EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$8,323,516.28

Sub-total : UNRESERVED FUND BALANCE \$8,323,516.28

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) \$1,798,801.97

Sub-total : NET ADDITION/(DEFICIT) \$1,798,801.97

Total : EQUITY \$10,122,318.25

Total LIABILITIES + EQUITY \$10,303,493.76

End of Report

# Twin Falls School District 411

## BOARD REPORTS 310 BOND REDEMPTION FUND For the Period 05/01/2023 through 05/31/2023

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 (+)	\$128,000.00	\$1,095.62	\$148,287.56	(\$20,287.56)	\$0.00	(\$20,287.56)	-15.8%
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	\$1,095.62	\$8,192,115.55	(\$20,287.56)	\$0.00	(\$20,287.56)	0.2%
Total : INCOME	\$8,171,827.99	\$1,095.62	\$8,192,115.55	(\$20,287.56)	\$0.00	(\$20,287.56)	0.2%
EXPENSES							
SUPPORT							
PURCHASED SERVICES (-)	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : SUPPORT	(\$500.00)	\$0.00	(\$500.00)	\$0.00	\$0.00	\$0.00	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	(\$6,393,314.00)	\$0.00	(\$6,393,313.58)	(\$0.42)	\$0.00	(\$0.42)	0.0%
NET ADDITION/(DEFICIT)	\$1,778,513.99	\$1,095.62	\$1,798,801.97	(\$20,287.98)	\$0.00	(\$20,287.98)	1.1%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

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BOARD REPORTS 410 BOND BUILDING FUND As of 05/31/2023

Fiscal Year: 2022-2023

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EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+)

\$0.02

Sub-total : UNRESERVED FUND  
BALANCE

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\$0.02

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+)

(\$0.02)

Sub-total : NET ADDITION/(DEFICIT)

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(\$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 05/01/2023 through 05/31/2023

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 05/31/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

INVESTMENTS (+) \$1,435,109.69

TAXES RECEIVABLE (+) \$1,736,689.05

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

Sub-total : CURRENT ASSETS \$3,116,674.71

Total : ASSETS \$3,116,674.71

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) (+) (\$981,956.06)

Sub-total : NET ADDITION/(DEFICIT) (\$981,956.06)

Total : EQUITY \$2,994,843.55

Total LIABILITIES + EQUITY \$3,116,674.71

End of Report

# Twin Falls School District 411

## BOARD REPORTS 420 PLANT & FACILITIES FUND For the Period 05/01/2023 through 05/31/2023

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 (+)	\$16,777.17	\$715.94	\$18,035.70	(\$1,258.53)	\$0.00	(\$1,258.53)	-7.5%
OTHER (+)	\$3,656.24	\$0.00	\$3,348.74	\$307.50	\$0.00	\$307.50	8.4%
Sub-total : REVENUE	\$4,770,433.41	\$715.94	\$4,771,384.44	(\$951.03)	\$0.00	(\$951.03)	0.0%
Total : INCOME	\$4,770,433.41	\$715.94	\$4,771,384.44	(\$951.03)	\$0.00	(\$951.03)	0.0%
EXPENSES							
INSTRUCTIONAL							
PURCHASED SERVICES (-)	\$14,089.89	\$2,139.00	\$2,926.50	\$11,163.39	\$8,163.39	\$3,000.00	21.3%
SUPPLIES & MATERIALS (-)	\$47,415.10	\$0.00	\$35,690.43	\$11,724.67	\$8,724.67	\$3,000.00	6.3%
CAPITAL (-)	\$20,000.00	\$3,000.00	\$17,000.00	\$3,000.00	\$0.00	\$3,000.00	15.0%
Sub-total : INSTRUCTIONAL	(\$81,504.99)	(\$5,139.00)	(\$55,616.93)	(\$25,888.06)	(\$16,888.06)	(\$9,000.00)	11.0%
SUPPORT							
PURCHASED SERVICES (-)	\$756,283.72	\$35,813.75	\$688,098.84	\$68,184.88	\$54,640.00	\$13,544.88	1.8%
SUPPLIES & MATERIALS (-)	\$1,230,029.47	\$477,067.35	\$981,802.18	\$248,227.29	\$68,635.38	\$179,591.91	14.6%
CAPITAL (-)	\$95,138.00	\$26,713.00	\$95,138.00	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : SUPPORT	(\$2,081,451.19)	(\$539,594.10)	(\$1,765,039.02)	(\$316,412.17)	(\$123,275.38)	(\$193,136.79)	9.3%
CAPITAL ASSET							
PURCHASED SERVICES (-)	\$50,659.19	\$0.00	\$35,873.16	\$14,786.03	\$14,700.00	\$86.03	0.2%
SUPPLIES & MATERIALS (-)	\$245,095.21	\$27,146.98	\$160,274.71	\$84,820.50	\$84,745.97	\$74.53	0.0%
CAPITAL OBJECTS (-)	\$3,806,972.78	\$61,004.10	\$3,436,536.68	\$370,436.10	\$352,849.40	\$17,586.70	0.5%
Sub-total : CAPITAL ASSET	(\$4,102,727.18)	(\$88,151.08)	(\$3,632,684.55)	(\$470,042.63)	(\$452,295.37)	(\$17,747.26)	0.4%
Total : EXPENSES	(\$6,265,683.36)	(\$632,884.18)	(\$5,453,340.50)	(\$812,342.86)	(\$592,458.81)	(\$219,884.05)	3.5%
OTHER							
TRANSFERS OUT							
OUT (-)	\$300,000.00	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : TRANSFERS OUT	(\$300,000.00)	(\$300,000.00)	(\$300,000.00)	\$0.00	\$0.00	\$0.00	0.0%

Operating Statement with Encumbrance



# Twin Falls School District 411

## BOARD REPORTS 420 PLANT & FACILITIES FUND For the Period 05/01/2023 through 05/31/2023

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)	(\$300,000.00)	(\$300,000.00)	\$0.00	\$0.00	\$0.00	0.0%
NET ADDITION/(DEFICIT)	(\$1,795,249.95)	(\$932,168.24)	(\$981,956.06)	(\$813,293.89)	(\$592,458.81)	(\$220,835.08)	12.3%

End of Report

Operating Statement with Encumbrance