



TWIN FALLS SCHOOL DISTRICT #411 BOARD FINANCIAL STATEMENTS

Financial Statements

Board Budget

All Funds Financial Statements

Bond Interest & Redemption Financial Statement

General Fund Financial Statements

Plant and Facilities Financial Statements

Child Nutrition Financial Statements

TWIN FALLS SCHOOL DISTRICT #411
GENERAL FUND
BOARD BUDGET

<u>Account Number</u>	<u>Description</u>	<u>16-17</u> <u>Actual</u>	<u>17-18</u> <u>Actual</u>	<u>18-19</u> <u>Actual</u>	<u>19-20</u> <u>Actual</u>	<u>20-21</u> <u>Actual</u>	<u>21-22</u> <u>Actual</u>	<u>22-23</u> <u>Budget</u>	<u>YTD</u> <u>Transaction</u>	<u>Balance</u>	<u>Encumb</u>	<u>Budget</u> <u>Balance</u>	<u>Pre</u> <u>Encumb</u>	<u>Pending</u> <u>Invoices</u>	<u>Uncommitted</u> <u>Balance</u>
100.631.300.000.000.000	PURCHASED SERVICES	\$11,367.02	\$3,045.99	\$8,896.89	\$5,073.71	\$4,057.28	\$10,311.97	\$18,000.00	\$7,740.95	\$10,259.05	\$0.00	\$10,259.05	\$0.00	\$0.00	\$10,259.05
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	\$8,950.50	\$21,049.50	\$0.00	\$21,049.50	\$0.00	\$273.00	\$20,776.50
100.631.312.000.000.000	AUDITOR FEES	\$25,750.00	\$25,750.00	\$24,900.00	\$10,000.00	\$24,900.00	\$28,413.00	\$28,000.00	\$24,730.00	\$3,270.00	\$0.00	\$3,270.00	\$0.00	\$0.00	\$3,270.00
100.631.354.000.000.000	LEGAL PUBLICATIONS	\$1,043.97	\$1,177.73	\$942.63	\$950.10	\$1,109.81	\$1,084.94	\$1,200.00	\$686.06	\$513.94	\$0.00	\$513.94	\$0.00	\$0.00	\$513.94
100.631.360.000.000.000	NEGOTIATION COSTS	\$1,500.75	\$2,450.03	\$1,349.67	\$0.00	\$1,318.99	\$1,188.58	\$2,500.00	\$356.10	\$2,143.90	\$0.00	\$2,143.90	\$0.00	\$0.00	\$2,143.90
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	\$15,698.21	(\$698.21)	\$0.00	(\$698.21)	\$0.00	\$0.00	(\$698.21)
100.631.391.000.000.000	SUPPLIES & DUES	\$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	\$5,392.20	\$4,607.80	\$782.50	\$3,825.30	\$0.00	\$0.00	\$3,825.30
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	\$79,985.86	\$42,714.14	\$782.50	\$41,931.64	\$0.00	\$273.00	\$41,658.64

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 As of 06/30/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CURRENT ASSETS (+) \$46,781,446.19

Sub-total : CURRENT ASSETS \$46,781,446.19

Total : ASSETS

\$46,781,446.19

LIABILITIES

CURRENT LIABILITIES

CURRENT LIABILITIES (+) \$657,073.66

Sub-total : CURRENT LIABILITIES \$657,073.66

OTHER LIABILITIES

OTHER LIABILITIES (+) \$16,728,646.76

Sub-total : OTHER LIABILITIES \$16,728,646.76

Total : LIABILITIES

\$17,385,720.42

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) (+) \$1,968,041.12

Sub-total : NET ADDITION/(DEFICIT) \$1,968,041.12

Total : EQUITY

\$29,395,725.77

Total LIABILITIES + EQUITY

\$46,781,446.19

End of Report

Balance Sheet

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 For the Period 06/01/2023 through 06/30/2023

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 (+)	\$3,957,576.81	\$266,473.82	\$4,607,322.22	(\$649,745.41)	\$0.00	(\$649,745.41)	-16.4%
STATE (+)	\$66,237,047.70	\$329,593.56	\$65,582,727.60	\$654,320.10	\$0.00	\$654,320.10	1.0%
FEDERAL (+)	\$28,992,041.53	\$3,683,054.31	\$12,663,849.15	\$16,328,192.38	\$0.00	\$16,328,192.38	56.3%
OTHER (+)	\$65,804.20	\$3,697.50	\$65,496.70	\$307.50	\$0.00	\$307.50	0.5%
Sub-total : REVENUE	\$116,316,035.24	\$4,282,819.19	\$94,169,395.67	\$22,146,639.57	\$0.00	\$22,146,639.57	19.0%
Total : INCOME	\$116,316,035.24	\$4,282,819.19	\$94,169,395.67	\$22,146,639.57	\$0.00	\$22,146,639.57	19.0%
EXPENSES							
SALARIES							
SALARIES (-)	\$51,580,534.28	\$4,441,163.62	\$43,223,137.58	\$8,357,396.70	\$6,105,866.04	\$2,251,530.66	4.4%
Sub-total : SALARIES	(\$51,580,534.28)	(\$4,441,163.62)	(\$43,223,137.58)	(\$8,357,396.70)	(\$6,105,866.04)	(\$2,251,530.66)	4.4%
BENEFITS							
BENEFITS (-)	\$20,312,813.44	\$1,649,935.04	\$16,483,048.44	\$3,829,765.00	\$2,522,741.61	\$1,307,023.39	6.4%
Sub-total : BENEFITS	(\$20,312,813.44)	(\$1,649,935.04)	(\$16,483,048.44)	(\$3,829,765.00)	(\$2,522,741.61)	(\$1,307,023.39)	6.4%
PURCHASED SERVICES							
PURCHASED SERVICES (-)	\$14,732,311.96	\$1,334,878.71	\$13,391,822.34	\$1,340,489.62	\$301,582.61	\$1,038,907.01	7.1%
Sub-total : PURCHASED SERVICES	(\$14,732,311.96)	(\$1,334,878.71)	(\$13,391,822.34)	(\$1,340,489.62)	(\$301,582.61)	(\$1,038,907.01)	7.1%
SUPPLIES & MATERIAL							
SUPPLIES & MATERIALS (-)	\$14,361,207.91	\$923,602.64	\$8,378,460.94	\$5,982,746.97	\$507,875.93	\$5,474,871.04	38.1%
Sub-total : SUPPLIES & MATERIAL	(\$14,361,207.91)	(\$923,602.64)	(\$8,378,460.94)	(\$5,982,746.97)	(\$507,875.93)	(\$5,474,871.04)	38.1%
CAPITAL OBJECTS							
CAPITAL OBJECTS (-)	\$4,063,792.35	\$136,497.88	\$3,817,010.31	\$246,782.04	\$217,327.22	\$29,454.82	0.7%
Sub-total : CAPITAL OBJECTS	(\$4,063,792.35)	(\$136,497.88)	(\$3,817,010.31)	(\$246,782.04)	(\$217,327.22)	(\$29,454.82)	0.7%
DEBT RETIREMENT							
DEBT RETIREMENT (-)	\$6,501,247.00	\$8,988.28	\$6,500,672.94	\$574.06	\$0.00	\$574.06	0.0%
Sub-total : DEBT RETIREMENT	(\$6,501,247.00)	(\$8,988.28)	(\$6,500,672.94)	(\$574.06)	\$0.00	(\$574.06)	0.0%

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 For the Period 06/01/2023 through 06/30/2023

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	\$403,347.00	\$407,202.00	(\$68,702.00)	\$0.00	(\$68,702.00)	-20.3%
Sub-total : INSURANCE & JUDGEMENTS	(\$338,500.00)	(\$403,347.00)	(\$407,202.00)	\$68,702.00	\$0.00	\$68,702.00	20.3%
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	(\$115,090,406.94)	(\$8,898,413.17)	(\$92,201,354.55)	(\$22,889,052.39)	(\$9,655,393.41)	(\$13,233,658.98)	11.5%
OTHER							
TRANSFERS IN							
IN (+)	\$641,709.28	\$1,042.96	\$306,709.30	\$334,999.98	\$0.00	\$334,999.98	52.2%
Sub-total : TRANSFERS IN	\$641,709.28	\$1,042.96	\$306,709.30	\$334,999.98	\$0.00	\$334,999.98	52.2%
TRANSFERS OUT							
OUT (-)	\$641,704.90	\$1,042.96	\$306,709.30	\$334,995.60	\$0.00	\$334,995.60	52.2%
Sub-total : TRANSFERS OUT	(\$641,704.90)	(\$1,042.96)	(\$306,709.30)	(\$334,995.60)	\$0.00	(\$334,995.60)	52.2%
Total : OTHER	\$4.38	\$0.00	\$0.00	\$4.38	\$0.00	\$4.38	100.0%
NET ADDITION/(DEFICIT)	\$1,225,632.68	(\$4,615,593.98)	\$1,968,041.12	(\$742,408.44)	(\$9,655,393.41)	\$8,912,984.97	727.2%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 1?? GENERAL FUND As of 06/30/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CASH (+)	\$4,539,595.64
INVESTMENTS (+)	\$14,106,351.95
TAXES RECEIVABLE (+)	(\$3,339,830.50)
OTHER RECEIVABLES (+)	\$638,730.80
OTHER CURRENT ASSETS (+)	\$713,815.28
Sub-total : CURRENT ASSETS	<u>\$16,658,663.17</u>

Total : ASSETS \$16,658,663.17

LIABILITIES

CURRENT LIABILITIES

SALARIES/BENEFITS PAYABLE (+)	\$655,455.31
PAYROLL WITHHOLDING (+)	\$904.01
Sub-total : CURRENT LIABILITIES	<u>\$656,359.32</u>

OTHER LIABILITIES

DEFERRED REVENUE (+)	\$145,140.87
Sub-total : OTHER LIABILITIES	<u>\$145,140.87</u>

Total : LIABILITIES \$801,500.19

EQUITY

RESERVED

RESERVED FUND BALANCE (+)	\$4,654,840.05
Sub-total : RESERVED	<u>\$4,654,840.05</u>

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+)	\$6,653,532.79
Sub-total : UNRESERVED FUND BALANCE	<u>\$6,653,532.79</u>

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+)	\$4,548,790.14
Sub-total : NET ADDITION/(DEFICIT)	<u>\$4,548,790.14</u>

Total : EQUITY \$15,857,162.98

Total LIABILITIES + EQUITY \$16,658,663.17

End of Report

Balance Sheet

Twin Falls School District 411

BOARD REPORTS ??? GENERAL FUND For the Period 06/01/2023 through 06/30/2023

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 (+)	\$1,124,626.72	\$86,468.00	\$1,645,489.93	(\$520,863.21)	\$0.00	(\$520,863.21)	-46.3%
STATE (+)	\$63,511,069.81	\$300,957.00	\$62,903,661.65	\$607,408.16	\$0.00	\$607,408.16	1.0%
OTHER (+)	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : REVENUE	\$70,449,861.53	\$387,425.00	\$64,549,751.58	\$5,900,109.95	\$0.00	\$5,900,109.95	8.4%
Total : INCOME	\$70,449,861.53	\$387,425.00	\$64,549,751.58	\$5,900,109.95	\$0.00	\$5,900,109.95	8.4%
EXPENSES							
INSTRUCTIONAL							
SALARIES (-)	\$28,772,088.07	\$2,421,479.66	\$23,772,537.20	\$4,999,550.87	\$4,459,249.04	\$540,301.83	1.9%
BENEFITS (-)	\$11,654,619.50	\$931,596.83	\$9,220,405.44	\$2,434,214.06	\$1,804,919.47	\$629,294.59	5.4%
PURCHASED SERVICES (-)	\$506,877.82	\$26,189.33	\$455,198.91	\$51,678.91	\$4,979.94	\$46,698.97	9.2%
SUPPLIES & MATERIALS (-)	\$268,204.42	\$13,854.87	\$186,377.32	\$81,827.10	\$4,202.42	\$77,624.68	28.9%
Sub-total : INSTRUCTIONAL	(\$41,201,789.81)	(\$3,393,120.69)	(\$33,634,518.87)	(\$7,567,270.94)	(\$6,273,350.87)	(\$1,293,920.07)	3.1%
SUPPORT							
SALARIES (-)	\$13,520,634.06	\$1,231,503.02	\$11,777,620.57	\$1,743,013.49	\$928,270.54	\$814,742.95	6.0%
BENEFITS (-)	\$5,334,131.94	\$458,017.55	\$4,669,421.91	\$664,710.03	\$368,649.97	\$296,060.06	5.6%
PURCHASED SERVICES (-)	\$8,120,331.36	\$767,442.86	\$7,761,043.93	\$359,287.43	\$159,060.08	\$200,227.35	2.5%
SUPPLIES & MATERIALS (-)	\$2,098,836.89	\$159,391.27	\$1,461,101.05	\$637,735.84	\$193,508.92	\$444,226.92	21.2%
INSURANCE/JUDGMENT (-)	\$335,000.00	\$398,063.00	\$402,171.00	(\$67,171.00)	\$0.00	(\$67,171.00)	-20.1%
Sub-total : SUPPORT	(\$29,408,934.25)	(\$3,014,417.70)	(\$26,071,358.46)	(\$3,337,575.79)	(\$1,649,489.51)	(\$1,688,086.28)	5.7%
NON-INSTRUCTION							
SALARIES (-)	\$5,523.04	\$513.72	\$5,338.04	\$185.00	\$0.00	\$185.00	3.3%
BENEFITS (-)	\$108,789.32	\$7,739.02	\$76,367.20	\$32,422.12	\$9,504.39	\$22,917.73	21.1%
PURCHASED SERVICES (-)	\$19,500.00	\$0.00	\$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	(\$133,921.91)	(\$8,252.74)	(\$86,059.57)	(\$47,862.34)	(\$9,504.39)	(\$38,357.95)	28.6%
CAPITAL ASSETS							

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS ??? GENERAL FUND For the Period 06/01/2023 through 06/30/2023

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	\$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	\$5,112.72	\$59,433.00	\$0.00	\$0.00	\$0.00	0.0%
DEBT RETIREMENT INTEREST (-)	\$49,000.00	\$3,875.56	\$48,426.36	\$573.64	\$0.00	\$573.64	1.2%
Sub-total : OTHER SERVICES	(\$108,433.00)	(\$8,988.28)	(\$107,859.36)	(\$573.64)	\$0.00	(\$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	(\$74,163,020.85)	(\$6,424,779.41)	(\$60,000,957.08)	(\$14,162,063.77)	(\$7,932,344.77)	(\$6,229,719.00)	8.4%
OTHER							
TRANSFERS IN							
IN (+)	\$6,704.90	\$1,042.96	\$6,704.92	(\$0.02)	\$0.00	(\$0.02)	0.0%
Sub-total : TRANSFERS IN	\$6,704.90	\$1,042.96	\$6,704.92	(\$0.02)	\$0.00	(\$0.02)	0.0%
TRANSFERS OUT							
OUT (-)	\$341,704.90	\$1,042.96	\$6,709.28	\$334,995.62	\$0.00	\$334,995.62	98.0%
Sub-total : TRANSFERS OUT	(\$341,704.90)	(\$1,042.96)	(\$6,709.28)	(\$334,995.62)	\$0.00	(\$334,995.62)	98.0%
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)	(\$6,037,354.41)	\$4,548,790.14	(\$8,596,949.46)	(\$7,932,344.77)	(\$664,604.69)	16.4%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 290 CHILD NUTRITION FUND As of 06/30/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

CASH (+) \$2,242,452.84

INVESTMENTS (+) \$780.53

OTHER RECEIVABLES (+) \$41,641.50

INVENTORIES (+) \$192,483.62

Sub-total : CURRENT ASSETS \$2,477,358.49

Total : ASSETS \$2,477,358.49

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) (+) \$688,846.99

Sub-total : NET ADDITION/(DEFICIT) \$688,846.99

Total : EQUITY \$2,388,738.07

Total LIABILITIES + EQUITY \$2,477,358.49

End of Report

Balance Sheet

Twin Falls School District 411

BOARD REPORTS 290 CHILD NUTRITION FUND For the Period 06/01/2023 through 06/30/2023

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 (+)	\$509,796.30	\$50,620.71	\$571,049.69	(\$61,253.39)	\$0.00	(\$61,253.39)	-12.0%
FEDERAL (+)	\$3,412,552.37	\$336,549.94	\$3,749,102.31	(\$336,549.94)	\$0.00	(\$336,549.94)	-9.9%
Sub-total : REVENUE	\$3,922,348.67	\$387,170.65	\$4,320,152.00	(\$397,803.33)	\$0.00	(\$397,803.33)	10.1%
Total : INCOME	\$3,922,348.67	\$387,170.65	\$4,320,152.00	(\$397,803.33)	\$0.00	(\$397,803.33)	10.1%
EXPENSES							
SUPPORT							
PURCHASED SERVICES (-)	\$10,500.00	\$386.70	\$4,776.12	\$5,723.88	\$0.00	\$5,723.88	54.5%
Sub-total : SUPPORT	(\$10,500.00)	(\$386.70)	(\$4,776.12)	(\$5,723.88)	\$0.00	(\$5,723.88)	54.5%
NON-INSTRUCTION							
SALARIES (-)	\$1,365,510.00	\$103,596.23	\$1,023,991.90	\$341,518.10	\$130,422.29	\$211,095.81	15.5%
BENEFITS (-)	\$489,500.00	\$35,128.06	\$369,134.26	\$120,365.74	\$55,189.13	\$65,176.61	13.3%
PURCHASED SERVICES (-)	\$200,000.00	\$11,331.02	\$119,622.05	\$80,377.95	\$2,223.41	\$78,154.54	39.1%
SUPPLIES & MATERIALS (-)	\$2,608,938.15	\$180,022.86	\$2,113,780.68	\$495,157.47	\$22,650.26	\$472,507.21	18.1%
Sub-total : NON-INSTRUCTION	(\$4,663,948.15)	(\$330,078.17)	(\$3,626,528.89)	(\$1,037,419.26)	(\$210,485.09)	(\$826,934.17)	17.7%
Total : EXPENSES	(\$4,674,448.15)	(\$330,464.87)	(\$3,631,305.01)	(\$1,043,143.14)	(\$210,485.09)	(\$832,658.05)	17.8%
NET ADDITION/(DEFICIT)	(\$752,099.48)	\$56,705.78	\$688,846.99	(\$1,440,946.47)	(\$210,485.09)	(\$1,230,461.38)	163.6%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 310 BOND REDEMPTION FUND As of 06/30/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

INVESTMENTS (+)	\$8,261,544.12
TAXES RECEIVABLE (+)	\$2,230,613.01
OTHER RECEIVABLES (+)	(\$155,739.40)
Sub-total : CURRENT ASSETS	<u>\$10,336,417.73</u>

Total : ASSETS \$10,336,417.73

LIABILITIES

OTHER LIABILITIES

DEFERRED REVENUE (+)	\$181,175.51
Sub-total : OTHER LIABILITIES	<u>\$181,175.51</u>

Total : LIABILITIES \$181,175.51

EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+)	\$8,323,516.28
Sub-total : UNRESERVED FUND BALANCE	<u>\$8,323,516.28</u>

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+)	\$1,831,725.94
Sub-total : NET ADDITION/(DEFICIT)	<u>\$1,831,725.94</u>

Total : EQUITY \$10,155,242.22

Total LIABILITIES + EQUITY \$10,336,417.73

End of Report

Balance Sheet

Twin Falls School District 411

BOARD REPORTS 310 BOND REDEMPTION FUND For the Period 06/01/2023 through 06/30/2023

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	\$1,965.25	\$181,211.53	(\$53,211.53)	\$0.00	(\$53,211.53)	-41.6%
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	\$1,965.25	\$8,225,039.52	(\$53,211.53)	\$0.00	(\$53,211.53)	0.7%
Total : INCOME	\$8,171,827.99	\$1,965.25	\$8,225,039.52	(\$53,211.53)	\$0.00	(\$53,211.53)	0.7%
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	\$1,965.25	\$1,831,725.94	(\$53,211.95)	\$0.00	(\$53,211.95)	3.0%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 410 BOND BUILDING FUND As of 06/30/2023

Fiscal Year: 2022-2023

EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+)

\$0.02

Sub-total : UNRESERVED FUND
BALANCE

\$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 06/01/2023 through 06/30/2023

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

Twin Falls School District 411

BOARD REPORTS 420 PLANT & FACILITIES FUND As of 06/30/2023

Fiscal Year: 2022-2023

ASSETS

CURRENT ASSETS

INVESTMENTS (+)	\$1,274,204.84
TAXES RECEIVABLE (+)	\$1,556,380.82
OTHER RECEIVABLES (+)	(\$55,124.03)
Sub-total : CURRENT ASSETS	\$2,775,461.63

Total : ASSETS

\$2,775,461.63

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) (+)	(\$1,323,169.14)
Sub-total : NET ADDITION/(DEFICIT)	(\$1,323,169.14)

Total : EQUITY

\$2,653,630.47

Total LIABILITIES + EQUITY

\$2,775,461.63

End of Report

Balance Sheet

Twin Falls School District 411

BOARD REPORTS 420 PLANT & FACILITIES FUND For the Period 06/01/2023 through 06/30/2023

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 (+)	\$17,227.17	\$225.00	\$18,510.45	(\$1,283.28)	\$0.00	(\$1,283.28)	-7.4%
OTHER (+)	\$7,353.74	\$3,697.50	\$7,046.24	\$307.50	\$0.00	\$307.50	4.2%
Sub-total : REVENUE	\$4,774,580.91	\$3,922.50	\$4,775,556.69	(\$975.78)	\$0.00	(\$975.78)	0.0%
Total : INCOME	\$4,774,580.91	\$3,922.50	\$4,775,556.69	(\$975.78)	\$0.00	(\$975.78)	0.0%
EXPENSES							
INSTRUCTIONAL							
PURCHASED SERVICES (-)	\$14,089.89	\$6,934.39	\$9,860.89	\$4,229.00	\$3,500.00	\$729.00	5.2%
SUPPLIES & MATERIALS (-)	\$47,415.10	\$531.97	\$36,222.40	\$11,192.70	\$8,192.70	\$3,000.00	6.3%
CAPITAL (-)	\$20,000.00	\$0.00	\$17,000.00	\$3,000.00	\$0.00	\$3,000.00	15.0%
Sub-total : INSTRUCTIONAL	(\$81,504.99)	(\$7,466.36)	(\$63,083.29)	(\$18,421.70)	(\$11,692.70)	(\$6,729.00)	8.3%
SUPPORT							
PURCHASED SERVICES (-)	\$756,283.72	\$52,977.62	\$741,076.46	\$15,207.26	\$7,531.12	\$7,676.14	1.0%
SUPPLIES & MATERIALS (-)	\$1,230,254.47	\$81,589.33	\$1,063,391.51	\$166,862.96	\$12,710.37	\$154,152.59	12.5%
CAPITAL (-)	\$95,138.00	\$0.00	\$95,138.00	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : SUPPORT	(\$2,081,676.19)	(\$134,566.95)	(\$1,899,605.97)	(\$182,070.22)	(\$20,241.49)	(\$161,828.73)	7.8%
CAPITAL ASSET							
PURCHASED SERVICES (-)	\$50,659.19	\$0.00	\$35,873.16	\$14,786.03	\$0.00	\$14,786.03	29.2%
SUPPLIES & MATERIALS (-)	\$245,095.21	\$66,854.14	\$227,128.85	\$17,966.36	\$17,361.00	\$605.36	0.2%
CAPITAL OBJECTS (-)	\$3,806,972.78	\$136,497.88	\$3,573,034.56	\$233,938.22	\$217,327.22	\$16,611.00	0.4%
Sub-total : CAPITAL ASSET	(\$4,102,727.18)	(\$203,352.02)	(\$3,836,036.57)	(\$266,690.61)	(\$234,688.22)	(\$32,002.39)	0.8%
Total : EXPENSES	(\$6,265,908.36)	(\$345,385.33)	(\$5,798,725.83)	(\$467,182.53)	(\$266,622.41)	(\$200,560.12)	3.2%
OTHER							
TRANSFERS OUT							
OUT (-)	\$300,000.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : TRANSFERS OUT	(\$300,000.00)	\$0.00	(\$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 06/01/2023 through 06/30/2023

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	(\$300,000.00)	\$0.00	\$0.00	\$0.00	0.0%
NET ADDITION/(DEFICIT)	(\$1,791,327.45)	(\$341,462.83)	(\$1,323,169.14)	(\$468,158.31)	(\$266,622.41)	(\$201,535.90)	11.3%

End of Report

Operating Statement with Encumbrance