



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 Actual</u>	<u>23-24 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	\$7,740.95	\$18,000.00	\$0.00	\$18,000.00	\$0.00	\$18,000.00	\$0.00	\$0.00	\$18,000.00
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	\$8,950.50	\$30,000.00	\$2,398.50	\$27,601.50	\$0.00	\$27,601.50	\$0.00	\$273.00	\$27,328.50
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	\$24,730.00	\$28,000.00	\$18,637.00	\$9,363.00	\$0.00	\$9,363.00	\$0.00	\$0.00	\$9,363.00
100.631.354.000.000.000	PUBLICATIONS NEGOTIATION	\$1,043.97	\$1,177.73	\$942.63	\$950.10	\$1,109.81	\$1,084.94	\$686.06	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00
100.631.360.000.000.000	COSTS	\$1,500.75	\$2,450.03	\$1,349.67	\$0.00	\$1,318.99	\$1,188.58	\$356.10	\$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	\$15,698.21	\$15,000.00	\$8,208.41	\$6,791.59	\$0.00	\$6,791.59	\$0.00	\$0.00	\$6,791.59
100.631.391.000.000.000	DUES SUPPLIES & MATERIALS	\$1,000.00	\$13,293.93	\$14,152.22	\$14,919.07	\$14,956.25	\$14,942.58	\$16,431.84	\$18,000.00	\$16,682.18	\$1,317.82	\$0.00	\$1,317.82	\$0.00	\$0.00	\$1,317.82
100.631.400.000.000.000		\$4,468.33	\$4,844.04	\$5,594.83	\$2,705.24	\$5,201.40	\$8,770.35	\$5,392.20	\$10,000.00	\$1,360.10	\$8,639.90	\$782.50	\$7,857.40	\$0.00	\$0.00	\$7,857.40
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	\$0.00
		\$93,784.51	\$81,884.31	\$89,477.99	\$56,595.27	\$65,568.33	\$87,980.52	\$79,985.86	\$122,700.00	\$47,286.19	\$75,413.81	\$782.50	\$74,631.31	\$0.00	\$273.00	\$74,358.31

Twin Falls School District 411

BOARD REPORTS 1?? GENERAL FUND As of 12/31/2023

Fiscal Year: 2023-2024

ASSETS

CURRENT ASSETS

CASH (+)	\$35,773,023.88
INVESTMENTS (+)	\$383,024.69
TAXES RECEIVABLE (+)	\$2,083,940.46
OTHER RECEIVABLES (+)	\$777,583.03
OTHER CURRENT ASSETS (+)	\$155,905.67

Sub-total : CURRENT ASSETS	<u>\$39,173,477.73</u>
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Total : ASSETS	\$39,173,477.73
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LIABILITIES

CURRENT LIABILITIES

SALARIES/BENEFITS PAYABLE (+)	\$430,375.51
PAYROLL WITHHOLDING (+)	\$2,409.33

Sub-total : CURRENT LIABILITIES	<u>\$432,784.84</u>
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OTHER LIABILITIES

DEFERRED REVENUE (+)	\$169,843.23
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Sub-total : OTHER LIABILITIES	<u>\$169,843.23</u>
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Total : LIABILITIES	<u>\$602,628.07</u>
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EQUITY

RESERVED

RESERVED FUND BALANCE (+)	\$3,406,833.39
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Sub-total : RESERVED	<u>\$3,406,833.39</u>
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UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+)	\$8,965,051.07
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Sub-total : UNRESERVED FUND BALANCE	<u>\$8,965,051.07</u>
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NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+)	\$26,198,965.20
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Sub-total : NET ADDITION/(DEFICIT)	<u>\$26,198,965.20</u>
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Total : EQUITY	<u>\$38,570,849.66</u>
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Total LIABILITIES + EQUITY	\$39,173,477.73
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End of Report

Balance Sheet

Twin Falls School District 411

BOARD REPORTS 1?? GENERAL FUND For the Period 12/01/2023 through 12/31/2023

Fiscal Year: 2023-2024

☐ 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 (+)	\$5,816,000.00	\$282,789.39	\$2,312,957.69	\$3,503,042.31	\$0.00	\$3,503,042.31	60.2%
LOCAL (+)	\$604,670.24	\$88,282.00	\$721,826.08	(\$117,155.84)	\$0.00	(\$117,155.84)	-19.4%
STATE (+)	\$69,380,605.00	\$1,014,046.00	\$50,657,534.48	\$18,723,070.52	\$0.00	\$18,723,070.52	27.0%
Sub-total : REVENUE	\$75,801,275.24	\$1,385,117.39	\$53,692,318.25	\$22,108,956.99	\$0.00	\$22,108,956.99	29.2%
Total : INCOME	\$75,801,275.24	\$1,385,117.39	\$53,692,318.25	\$22,108,956.99	\$0.00	\$22,108,956.99	29.2%
EXPENSES							
INSTRUCTIONAL							
SALARIES (-)	\$31,757,432.00	\$2,616,783.43	\$10,428,077.96	\$21,329,354.04	\$19,856,206.24	\$1,473,147.80	4.6%
BENEFITS (-)	\$12,730,578.00	\$996,924.45	\$4,011,075.46	\$8,719,502.54	\$8,014,671.61	\$704,830.93	5.5%
PURCHASED SERVICES (-)	\$476,666.20	\$95,195.35	\$345,960.41	\$130,705.79	\$14,725.07	\$115,980.72	24.3%
SUPPLIES & MATERIALS (-)	\$203,489.96	\$7,052.19	\$56,656.39	\$146,833.57	\$5,541.60	\$141,291.97	69.4%
Sub-total : INSTRUCTIONAL	(\$45,168,166.16)	(\$3,715,955.42)	(\$14,841,770.22)	(\$30,326,395.94)	(\$27,891,144.52)	(\$2,435,251.42)	5.4%
SUPPORT							
SALARIES (-)	\$15,022,475.53	\$1,147,083.96	\$5,811,352.08	\$9,211,123.45	\$7,728,263.63	\$1,482,859.82	9.9%
BENEFITS (-)	\$6,033,148.60	\$459,902.15	\$2,334,616.67	\$3,698,531.93	\$3,109,251.32	\$589,280.61	9.8%
PURCHASED SERVICES (-)	\$8,361,581.15	\$711,451.15	\$3,600,735.11	\$4,760,846.04	\$1,309,122.19	\$3,451,723.85	41.3%
SUPPLIES & MATERIALS (-)	\$1,702,289.21	\$27,078.24	\$784,432.09	\$917,857.12	\$85,712.80	\$832,144.32	48.9%
INSURANCE/JUDGMENT (-)	\$345,473.00	\$0.00	\$2,980.00	\$342,493.00	\$0.00	\$342,493.00	99.1%
Sub-total : SUPPORT	(\$31,464,967.49)	(\$2,345,515.50)	(\$12,534,115.95)	(\$18,930,851.54)	(\$12,232,349.94)	(\$6,698,501.60)	21.3%
NON-INSTRUCTION							
SALARIES (-)	\$0.00	\$124.92	\$1,456.16	(\$1,456.16)	\$3,760.88	(\$5,217.04)	0.0%
BENEFITS (-)	\$92,000.00	\$9,845.37	\$41,571.44	\$50,428.56	\$67,254.26	(\$16,825.70)	-18.3%
PURCHASED SERVICES (-)	\$79,500.00	\$6,516.54	\$20,509.60	\$58,990.40	\$959.30	\$58,031.10	73.0%
SUPPLIES & MATERIALS (-)	\$109.55	\$0.00	\$0.00	\$109.55	\$0.00	\$109.55	100.0%
Sub-total : NON-INSTRUCTION	(\$171,609.55)	(\$16,486.83)	(\$63,537.20)	(\$108,072.35)	(\$71,974.44)	(\$36,097.91)	21.0%
CAPITAL ASSETS							
CAPITAL OBJECTS (-)	\$8,781.06	\$0.00	\$0.00	\$8,781.06	\$0.00	\$8,781.06	100.0%

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 1?? GENERAL FUND For the Period 12/01/2023 through 12/31/2023

Fiscal Year: 2023-2024

☐ Include Pre Encumbrance

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
Sub-total : CAPITAL ASSETS	(\$8,781.06)	\$0.00	\$0.00	(\$8,781.06)	\$0.00	(\$8,781.06)	100.0%
OTHER SERVICES							
DEBT RETIREMENT PRINCIPAL (-)	\$65,740.00	\$5,294.30	\$31,308.75	\$34,431.25	\$34,775.66	(\$344.41)	-0.5%
DEBT RETIREMENT INTEREST (-)	\$44,130.00	\$3,693.98	\$22,620.93	\$21,509.07	\$19,154.30	\$2,354.77	5.3%
Sub-total : OTHER SERVICES	(\$109,870.00)	(\$8,988.28)	(\$53,929.68)	(\$55,940.32)	(\$53,929.96)	(\$2,010.36)	1.8%
Total : EXPENSES	(\$76,923,394.26)	(\$6,086,946.03)	(\$27,493,353.05)	(\$49,430,041.21)	(\$40,249,398.86)	(\$9,180,642.35)	11.9%
NET ADDITION/(DEFICIT)	(\$1,122,119.02)	(\$4,701,828.64)	\$26,198,965.20	(\$27,321,084.22)	(\$40,249,398.86)	\$12,928,314.64	1152.1%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 290 CHILD NUTRITION FUND As of 12/31/2023

Fiscal Year: 2023-2024

ASSETS

CURRENT ASSETS

CASH (+) \$540,193.94

INVESTMENTS (+) \$797.42

OTHER RECEIVABLES (+) (\$3,346.70)

INVENTORIES (+) \$115,739.61

Sub-total : CURRENT ASSETS \$653,384.27

Total : ASSETS \$653,384.27

LIABILITIES

CURRENT LIABILITIES

SALARIES/BENEFITS PAYABLE (+) \$58.80

PAYROLL WITHHOLDING (+) \$19.60

Sub-total : CURRENT LIABILITIES \$78.40

OTHER LIABILITIES

RETURNABLE DEPOSITS (+) \$90,042.22

Sub-total : OTHER LIABILITIES \$90,042.22

Total : LIABILITIES \$90,120.62

EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$2,013,186.64

Sub-total : UNRESERVED FUND BALANCE \$2,013,186.64

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) (\$1,449,922.99)

Sub-total : NET ADDITION/(DEFICIT) (\$1,449,922.99)

Total : EQUITY \$563,263.65

Total LIABILITIES + EQUITY \$653,384.27

End of Report

Balance Sheet

Twin Falls School District 411

BOARD REPORTS 290 CHILD NUTRITION FUND For the Period 12/01/2023 through 12/31/2023

Fiscal Year: 2023-2024

☐ 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	\$8,055.20	\$179,370.83	\$271,847.59	\$0.00	\$271,847.59	60.2%
FEDERAL (+)	\$3,058,087.92	\$17,843.30	\$366,260.75	\$2,691,827.17	\$0.00	\$2,691,827.17	88.0%
Sub-total : REVENUE	\$3,509,306.34	\$25,898.50	\$545,631.58	\$2,963,674.76	\$0.00	\$2,963,674.76	84.5%
Total : INCOME	\$3,509,306.34	\$25,898.50	\$545,631.58	\$2,963,674.76	\$0.00	\$2,963,674.76	84.5%
EXPENSES							
SUPPORT							
PURCHASED SERVICES (-)	\$11,500.00	\$29.17	\$3,222.65	\$8,277.35	\$218.28	\$8,059.07	70.1%
Sub-total : SUPPORT	(\$11,500.00)	(\$29.17)	(\$3,222.65)	(\$8,277.35)	(\$218.28)	(\$8,059.07)	70.1%
NON-INSTRUCTION							
SALARIES (-)	\$1,719,000.00	\$132,283.45	\$569,003.74	\$1,149,996.26	\$905,024.17	\$244,972.09	14.3%
BENEFITS (-)	\$704,070.00	\$43,300.86	\$187,394.57	\$516,675.43	\$319,836.87	\$196,838.56	28.0%
PURCHASED SERVICES (-)	\$200,378.00	\$13,623.31	\$55,480.44	\$144,897.56	\$0.00	\$144,897.56	72.3%
SUPPLIES & MATERIALS (-)	\$2,215,437.22	\$197,805.46	\$1,180,453.17	\$1,034,984.05	\$2,030.00	\$1,032,954.05	46.6%
Sub-total : NON-INSTRUCTION	(\$4,838,885.22)	(\$387,013.08)	(\$1,992,331.92)	(\$2,846,553.30)	(\$1,226,891.04)	(\$1,619,662.26)	33.5%
Total : EXPENSES	(\$4,850,385.22)	(\$387,042.25)	(\$1,995,554.57)	(\$2,854,830.65)	(\$1,227,109.32)	(\$1,627,721.33)	33.6%
NET ADDITION/(DEFICIT)	(\$1,341,078.88)	(\$361,143.75)	(\$1,449,922.99)	\$108,844.11	(\$1,227,109.32)	\$1,335,953.43	99.6%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 310 BOND REDEMPTION FUND As of 12/31/2023

Fiscal Year: 2023-2024

ASSETS

CURRENT ASSETS

CASH (+) (\$412,445.56)

INVESTMENTS (+) \$10,801,704.98

TAXES RECEIVABLE (+) \$2,380,071.82

Sub-total : CURRENT ASSETS \$12,769,331.24

Total : ASSETS

\$12,769,331.24

LIABILITIES

OTHER LIABILITIES

DEFERRED REVENUE (+) \$197,329.37

Sub-total : OTHER LIABILITIES \$197,329.37

Total : LIABILITIES

\$197,329.37

EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$10,474,477.64

Sub-total : UNRESERVED FUND BALANCE \$10,474,477.64

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) \$2,097,524.23

Sub-total : NET ADDITION/(DEFICIT) \$2,097,524.23

Total : EQUITY

\$12,572,001.87

Total LIABILITIES + EQUITY

\$12,769,331.24

End of Report

Twin Falls School District 411

BOARD REPORTS 310 BOND REDEMPTION FUND For the Period 12/01/2023 through 12/31/2023

Fiscal Year: 2023-2024

☐ 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 (+)	\$4,368,400.00	\$128,571.49	\$5,810,500.01	(\$1,442,100.01)	\$0.00	(\$1,442,100.01)	-33.0%
LOCAL (+)	\$130,000.00	\$1,637.13	\$182,932.01	(\$52,932.01)	\$0.00	(\$52,932.01)	-40.7%
STATE (+)	\$1,614,600.00	\$0.00	\$1,604,911.50	\$9,688.50	\$0.00	\$9,688.50	0.6%
Sub-total : REVENUE	\$6,113,000.00	\$130,208.62	\$7,598,343.52	(\$1,485,343.52)	\$0.00	(\$1,485,343.52)	24.3%
Total : INCOME	\$6,113,000.00	\$130,208.62	\$7,598,343.52	(\$1,485,343.52)	\$0.00	(\$1,485,343.52)	24.3%
EXPENSES							
SUPPORT							
PURCHASED SERVICES (-)	\$1,000.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	50.0%
Sub-total : SUPPORT	(\$1,000.00)	\$0.00	(\$500.00)	(\$500.00)	\$0.00	(\$500.00)	50.0%
OTHER SERVICES							
DEBT RETIREMENT PRINCIPAL (-)	\$4,505,000.00	\$0.00	\$4,505,000.00	\$0.00	\$0.00	\$0.00	0.0%
DEBT RETIREMENT INTEREST (-)	\$1,909,039.00	\$0.00	\$995,319.29	\$913,719.71	\$0.00	\$913,719.71	47.9%
Sub-total : OTHER SERVICES	(\$6,414,039.00)	\$0.00	(\$5,500,319.29)	(\$913,719.71)	\$0.00	(\$913,719.71)	14.2%
Total : EXPENSES	(\$6,415,039.00)	\$0.00	(\$5,500,819.29)	(\$914,219.71)	\$0.00	(\$914,219.71)	14.3%
NET ADDITION/(DEFICIT)	(\$302,039.00)	\$130,208.62	\$2,097,524.23	(\$2,399,563.23)	\$0.00	(\$2,399,563.23)	794.5%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 410 BOND BUILDING FUND As of 12/31/2023

Fiscal Year: 2023-2024

No records met your selection criteria. Please try again.

Total LIABILITIES + EQUITY

\$0.00

End of Report

Balance Sheet

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Page:

1

Twin Falls School District 411

BOARD REPORTS 410 BOND BUILDING FUND For the Period 12/01/2023 through 12/31/2023

Fiscal Year: 2023-2024

☐ Include Pre Encumbrance

No records met your selection criteria. Please try again.

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
NET ADDITION/(DEFICIT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS 420 PLANT & FACILITIES FUND As of 12/31/2023

Fiscal Year: 2023-2024

ASSETS

CURRENT ASSETS

CASH (+) (\$1,645,096.01)

INVESTMENTS (+) \$1,621,452.08

TAXES RECEIVABLE (+) \$1,737,118.86

Sub-total : CURRENT ASSETS \$1,713,474.93

Total : ASSETS

\$1,713,474.93

LIABILITIES

OTHER LIABILITIES

DEFERRED REVENUE (+) \$142,322.43

Sub-total : OTHER LIABILITIES \$142,322.43

Total : LIABILITIES

\$142,322.43

EQUITY

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+) \$2,862,796.66

Sub-total : UNRESERVED FUND BALANCE \$2,862,796.66

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+) (\$1,291,644.16)

Sub-total : NET ADDITION/(DEFICIT) (\$1,291,644.16)

Total : EQUITY

\$1,571,152.50

Total LIABILITIES + EQUITY

\$1,713,474.93

End of Report

Twin Falls School District 411

BOARD REPORTS 420 PLANT & FACILITIES FUND For the Period 12/01/2023 through 12/31/2023

Fiscal Year: 2023-2024

☐ 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	\$231,642.72	\$1,860,703.94	\$2,889,296.06	\$0.00	\$2,889,296.06	60.8%
LOCAL (+)	\$17,004.76	\$1,108.74	\$30,199.76	(\$13,195.00)	\$0.00	(\$13,195.00)	-77.6%
OTHER (+)	\$0.00	\$8.25	\$200.99	(\$200.99)	\$0.00	(\$200.99)	0.0%
Sub-total : REVENUE	\$4,767,004.76	\$232,759.71	\$1,891,104.69	\$2,875,900.07	\$0.00	\$2,875,900.07	60.3%
Total : INCOME	\$4,767,004.76	\$232,759.71	\$1,891,104.69	\$2,875,900.07	\$0.00	\$2,875,900.07	60.3%
EXPENSES							
INSTRUCTIONAL							
PURCHASED SERVICES (-)	\$18,175.00	\$0.00	\$14,117.00	\$4,058.00	\$0.00	\$4,058.00	22.3%
SUPPLIES & MATERIALS (-)	\$8,402.60	\$0.00	\$1,675.00	\$6,727.60	\$8,402.60	(\$1,675.00)	-19.9%
CAPITAL (-)	\$0.00	\$0.00	\$15,400.00	(\$15,400.00)	\$0.00	(\$15,400.00)	0.0%
Sub-total : INSTRUCTIONAL	(\$26,577.60)	\$0.00	(\$31,192.00)	\$4,614.40	(\$8,402.60)	\$13,017.00	49.0%
SUPPORT							
PURCHASED SERVICES (-)	\$680,396.58	\$162,865.48	\$591,277.33	\$89,119.25	\$77,596.86	\$11,522.39	1.7%
SUPPLIES & MATERIALS (-)	\$507,418.55	\$26,913.29	\$239,535.77	\$267,882.78	\$18,716.76	\$249,166.02	49.1%
CAPITAL (-)	\$0.00	\$0.00	\$28,290.00	(\$28,290.00)	\$0.00	(\$28,290.00)	0.0%
Sub-total : SUPPORT	(\$1,187,815.13)	(\$189,778.77)	(\$859,103.10)	(\$328,712.03)	(\$96,313.62)	(\$232,398.41)	19.6%
CAPITAL ASSET							
PURCHASED SERVICES (-)	\$0.00	\$946.00	\$67,293.46	(\$67,293.46)	\$0.00	(\$67,293.46)	0.0%
SUPPLIES & MATERIALS (-)	\$50,000.00	\$1,083.75	\$21,633.11	\$28,366.89	\$5,731.00	\$22,635.89	45.3%
CAPITAL OBJECTS (-)	\$1,001,185.00	\$323,689.23	\$2,203,527.18	(\$1,202,342.18)	\$1,696,591.64	(\$2,898,933.82)	-289.6%
Sub-total : CAPITAL ASSET	(\$1,051,185.00)	(\$325,718.98)	(\$2,292,453.75)	\$1,241,268.75	(\$1,702,322.64)	\$2,943,591.39	280.0%
Total : EXPENSES	(\$2,265,577.73)	(\$515,497.75)	(\$3,182,748.85)	\$917,171.12	(\$1,807,038.86)	\$2,724,209.98	120.2%
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 12/01/2023 through 12/31/2023

Fiscal Year: 2023-2024

☐ 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)	\$2,201,427.03	(\$282,738.04)	(\$1,291,644.16)	\$3,493,071.19	(\$1,807,038.86)	\$5,300,110.05	240.8%

End of Report

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 As of 12/31/2023

Fiscal Year: 2023-2024

ASSETS

CURRENT ASSETS

CURRENT ASSETS (+)

\$65,148,277.75

Sub-total : CURRENT ASSETS

\$65,148,277.75

Total : ASSETS

\$65,148,277.75

LIABILITIES

CURRENT LIABILITIES

CURRENT LIABILITIES (+)

\$432,748.19

Sub-total : CURRENT LIABILITIES

\$432,748.19

OTHER LIABILITIES

OTHER LIABILITIES (+)

\$12,019,236.63

Sub-total : OTHER LIABILITIES

\$12,019,236.63

Total : LIABILITIES

\$12,451,984.82

EQUITY

RESERVED

RESERVED FUND BALANCE (+)

\$3,406,833.39

Sub-total : RESERVED

\$3,406,833.39

UNRESERVED FUND BALANCE

DESIGNATED FUND BALANCE (+)

\$26,679,013.55

Sub-total : UNRESERVED FUND BALANCE

\$26,679,013.55

NET ADDITION/(DEFICIT)

NET ADDITION/(DEFICIT) (+)

\$22,610,445.99

Sub-total : NET ADDITION/(DEFICIT)

\$22,610,445.99

Total : EQUITY

\$52,696,292.93

Total LIABILITIES + EQUITY

\$65,148,277.75

End of Report

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 For the Period 12/01/2023 through 12/31/2023

Fiscal Year: 2023-2024

☐ 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 (+)	\$14,934,400.00	\$643,003.60	\$9,984,161.64	\$4,950,238.36	\$0.00	\$4,950,238.36	33.1%
LOCAL (+)	\$2,404,879.70	\$315,409.39	\$2,290,848.43	\$114,031.27	\$0.00	\$114,031.27	4.7%
STATE (+)	\$72,440,576.42	\$1,379,068.00	\$52,639,517.98	\$19,801,058.44	\$0.00	\$19,801,058.44	27.3%
FEDERAL (+)	\$20,487,306.38	\$30,403.41	\$4,140,464.20	\$16,346,842.18	\$0.00	\$16,346,842.18	79.8%
OTHER (+)	\$0.00	\$8.25	\$200.99	(\$200.99)	\$0.00	(\$200.99)	0.0%
Sub-total : REVENUE	\$110,267,162.50	\$2,367,892.65	\$69,055,193.24	\$41,211,969.26	\$0.00	\$41,211,969.26	37.4%
Total : INCOME	\$110,267,162.50	\$2,367,892.65	\$69,055,193.24	\$41,211,969.26	\$0.00	\$41,211,969.26	37.4%
EXPENSES							
SALARIES							
SALARIES (-)	\$56,448,154.81	\$4,604,190.88	\$19,821,104.69	\$36,627,050.12	\$32,042,331.74	\$4,584,718.38	8.1%
Sub-total : SALARIES	(\$56,448,154.81)	(\$4,604,190.88)	(\$19,821,104.69)	(\$36,627,050.12)	(\$32,042,331.74)	(\$4,584,718.38)	8.1%
BENEFITS							
BENEFITS (-)	\$22,569,622.17	\$1,788,246.77	\$7,657,155.75	\$14,912,466.42	\$13,121,374.52	\$1,791,091.90	7.9%
Sub-total : BENEFITS	(\$22,569,622.17)	(\$1,788,246.77)	(\$7,657,155.75)	(\$14,912,466.42)	(\$13,121,374.52)	(\$1,791,091.90)	7.9%
PURCHASED SERVICES							
PURCHASED SERVICES (-)	\$13,546,034.30	\$1,350,778.80	\$6,485,677.77	\$7,060,356.53	\$1,661,843.60	\$5,398,512.93	39.9%
Sub-total : PURCHASED SERVICES	(\$13,546,034.30)	(\$1,350,778.80)	(\$6,485,677.77)	(\$7,060,356.53)	(\$1,661,843.60)	(\$5,398,512.93)	39.9%
SUPPLIES & MATERIAL							
SUPPLIES & MATERIALS (-)	\$10,865,010.81	\$448,738.28	\$4,676,362.89	\$6,188,647.92	\$247,470.50	\$5,941,177.42	54.7%
Sub-total : SUPPLIES & MATERIAL	(\$10,865,010.81)	(\$448,738.28)	(\$4,676,362.89)	(\$6,188,647.92)	(\$247,470.50)	(\$5,941,177.42)	54.7%
CAPITAL OBJECTS							
CAPITAL OBJECTS (-)	\$1,011,028.82	\$323,689.23	\$2,247,217.18	(\$1,236,188.36)	\$1,696,591.64	(\$2,932,780.00)	-290.1%
Sub-total : CAPITAL OBJECTS	(\$1,011,028.82)	(\$323,689.23)	(\$2,247,217.18)	\$1,236,188.36	(\$1,696,591.64)	\$2,932,780.00	290.1%
DEBT RETIREMENT							
DEBT RETIREMENT (-)	\$6,523,909.00	\$8,988.28	\$5,554,248.97	\$969,660.03	\$53,929.96	\$915,730.07	14.0%
Sub-total : DEBT RETIREMENT	(\$6,523,909.00)	(\$8,988.28)	(\$5,554,248.97)	(\$969,660.03)	(\$53,929.96)	(\$915,730.07)	14.0%

Operating Statement with Encumbrance

Twin Falls School District 411

BOARD REPORTS ALL FUNDS 100-799 For the Period 12/01/2023 through 12/31/2023

Fiscal Year: 2023-2024

☐ 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 (-)	\$351,473.00	\$0.00	\$2,980.00	\$348,493.00	\$0.00	\$348,493.00	99.2%
Sub-total : INSURANCE & JUDGEMENTS	(\$351,473.00)	\$0.00	(\$2,980.00)	(\$348,493.00)	\$0.00	(\$348,493.00)	99.2%
Total : EXPENSES	(\$111,315,232.91)	(\$8,524,632.24)	(\$46,444,747.25)	(\$64,870,485.66)	(\$48,823,541.96)	(\$16,046,943.70)	14.4%
OTHER							
TRANSFERS IN							
IN (+)	\$500,000.00	\$0.00	\$0.00	\$500,000.00	\$0.00	\$500,000.00	100.0%
Sub-total : TRANSFERS IN	\$500,000.00	\$0.00	\$0.00	\$500,000.00	\$0.00	\$500,000.00	100.0%
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%
Total : OTHER	\$200,000.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	100.0%
NET ADDITION/(DEFICIT)	(\$848,070.41)	(\$6,156,739.59)	\$22,610,445.99	(\$23,458,516.40)	(\$48,823,541.96)	\$25,365,025.56	2990.9%

End of Report

Operating Statement with Encumbrance