

**Kiona-Benton City School District Balance Sheet (All Funds)**

**FY23**

<b>Assets</b>	<b>General</b>	<b>ASB</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Transportation</b>
Cash	\$ 1,282,581.13	\$ 253,175.48	\$ 658,783.40	\$ 203,457.09	\$ 374,851.72
Warrants Outstanding	\$ (131,048.16)	\$ (3,028.07)	\$ -	\$ -	\$ -
Taxes Receivable	\$ 689,639.06	\$ -	\$ 135,405.32	\$ -	\$ -
Due from Other Funds	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -
Due from Other Govt. Units	\$ 270,036.93	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	\$ 3,513.53	\$ -	\$ -	\$ -	\$ -
Prepaid Items	\$ 24,901.94	\$ -	\$ -	\$ -	\$ -
<b>Total Assets</b>	<b>\$ 2,339,624.43</b>	<b>\$ 250,147.41</b>	<b>\$ 794,188.72</b>	<b>\$ 203,457.09</b>	<b>\$ 374,851.72</b>

**Liabilities**

Accounts Payable	\$ 40,121.03	\$ 1,982.04	\$ -	\$ -	\$ -
Payroll Deductions and Taxes Payable	\$ 88,983.22	\$ -	\$ -	\$ -	\$ -
Deposits	\$ -	\$ 654.00	\$ -	\$ -	\$ -
Due to Other Govt Units	\$ 24,213.92	\$ -	\$ -	\$ 200,000.00	\$ -
Unearned Revenue	\$ (5,667.73)	\$ -	\$ -	\$ -	\$ -
Unavailable Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Unavailable Revenue-Taxes Receivable	\$ 689,639.06	\$ -	\$ 135,405.32	\$ -	\$ -
<b>Total Liabilities</b>	<b>\$ 837,289.50</b>	<b>\$ 2,636.04</b>	<b>\$ 135,405.32</b>	<b>\$ 200,000.00</b>	<b>\$ -</b>

**Fund Balance**

Nonspendable	\$ 24,901.94	\$ -	\$ -	\$ -	\$ -
Restricted	\$ 143,030.65	\$ 247,511.37	\$ 658,783.40	\$ -	\$ 374,851.72
Assigned	\$ -	\$ -	\$ -	\$ 3,457.09	\$ -
Unassigned Fund Balance	\$ 1,334,402.34	\$ -	\$ -	\$ -	\$ -
<b>Total Fund Balance</b>	<b>\$ 1,502,334.93</b>	<b>\$ 247,511.37</b>	<b>\$ 658,783.40</b>	<b>\$ 3,457.09</b>	<b>\$ 374,851.72</b>

**Comparative Statement of Revenue, Expenditures & Change in Fund Balance**

**FY 23**

	General	ASB	Debt Service	Capital Projects	Transportation
<b>Revenues</b>					
Local	\$ 1,905,170.77		\$ 952,611.98	\$ 3,411.75	\$ 5,900.04
State	\$ 18,614,315.98			\$ 200,000.00	\$ 170,812.71
Federal	\$ 3,972,841.11				
Other	\$ 39,016.39				
General Student Body		\$ 33,544.08			
Athletics		\$ 77,768.64			
Classes		\$ 12,387.31			
Clubs		\$ 21,579.03			
Private Money		\$ 11,012.52			
<b>Total Revenue</b>	<b>\$ 24,531,344.25</b>	<b>\$ 156,291.58</b>	<b>\$ 952,611.98</b>	<b>\$ 203,411.75</b>	<b>\$ 176,712.75</b>

<b>Expenditures</b>	
Certificated Salaries	\$ 10,394,331.63
Classified Salaries	\$ 4,050,407.88
Employee Benefits	\$ 5,706,416.42
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 20,151,155.93</b>
Supplies & Materials	\$ 1,751,417.90
Purchased Services	\$ 2,506,929.12
Travel	\$ 42,454.33
Capital Outlay	\$ 170,154.43
<b>SubTotal MSOC</b>	<b>\$ 4,470,955.78</b>

**Building** \$ 200,000.00

**Matured Bond Expenditures** \$ 1,162,438.06  
**Interest on Bonds** \$ 46,653.09

General Student Body	\$ 27,426.31
Athletics	\$ 91,757.14
Classes	\$ 9,250.23
Clubs	\$ 25,129.36
Private Money	\$ 7,241.91

<b>Total Expenditures</b>	<b>\$ 24,622,111.71</b>	<b>\$ 160,804.95</b>	<b>\$ 1,209,091.15</b>	<b>\$ 200,000.00</b>	<b>\$ -</b>
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<b>Change in Fund Balance</b>	<b>\$ (90,767.46)</b>	<b>\$ (4,513.37)</b>	<b>\$ (256,479.17)</b>	<b>\$ 3,411.75</b>	<b>\$ 176,712.75</b>
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Transfer To Debt Service \$ 70,932.29

<b>Net Change in Fund Balance</b>	<b>\$ (90,767.46)</b>	<b>\$ (4,513.37)</b>	<b>\$ (256,479.17)</b>	<b>\$ 3,411.75</b>	<b>\$ 105,780.46</b>
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Transfer In from other fund \$ 70,932.29

<b>Beginning Fund Balance</b>	<b>\$ 1,593,102.39</b>	<b>\$ 252,024.74</b>	<b>\$ 844,330.28</b>	<b>45.34</b>	<b>\$ 269,071.26</b>
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<b>Ending Fund Balance</b>	<b>\$ 1,502,334.93</b>	<b>\$ 247,511.37</b>	<b>\$ 658,783.40</b>	<b>\$ 3,457.09</b>	<b>\$ 374,851.72</b>
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## Sub-Fund Review

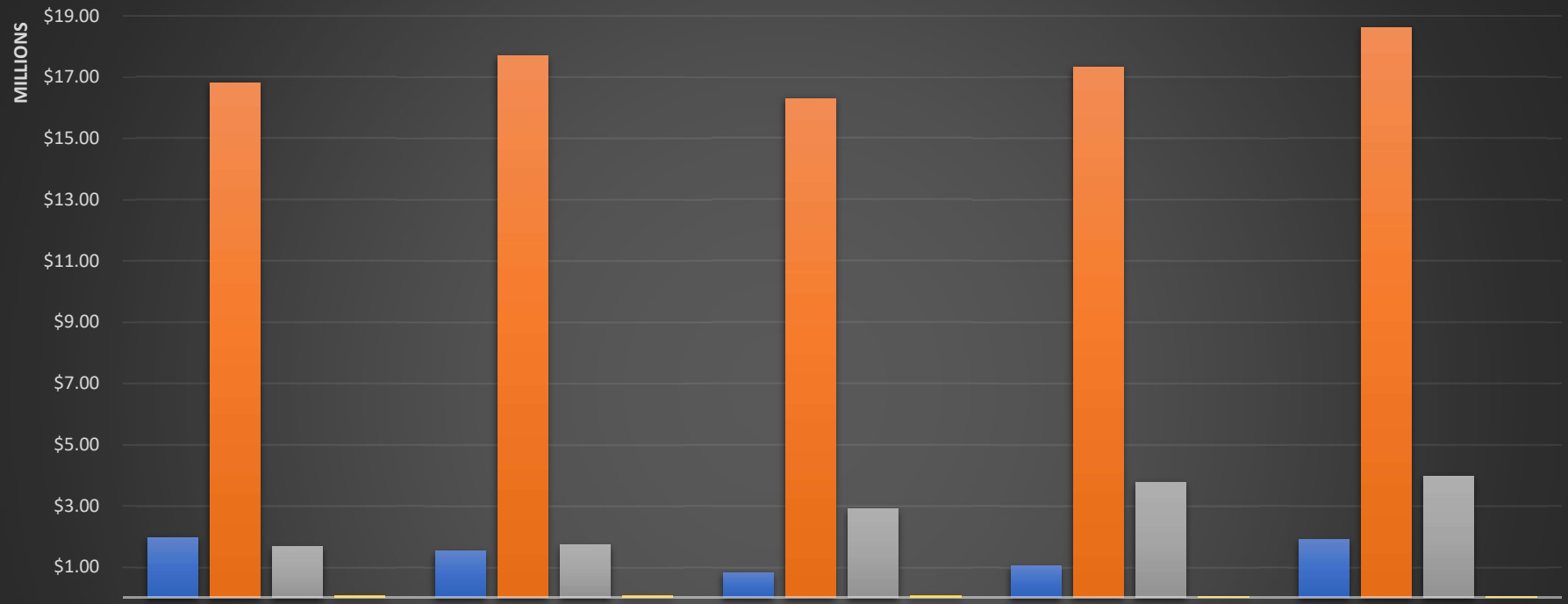
	Sub-Fund 10	Sub-Fund 11
<b>Revenues</b>		
Local	\$ 5,252.23	\$ 1,899,918.54
State	\$ 17,329,256.20	\$ 1,285,059.78
Federal	\$ 3,972,841.11	\$ -
Other	\$ 35,016.39	\$ 4,000.00
<b>Total Revenue</b>	<b>\$ 21,342,365.93</b>	<b>\$ 3,188,978.32</b>

<b>Expenditures</b>		
Regular Instruction	\$ 9,363,861.04	\$ 1,855,565.10
Special Education	\$ 2,560,757.06	\$ 847.89
Vocational Education	\$ 875,270.53	\$ -
Compensatory Programs	\$ 2,455,003.60	\$ -
Other Instructional Programs	\$ 70,276.14	\$ 2,792.40
Federal Stimulus COVID-19	\$ 1,429,411.91	\$ -
Community Services	\$ -	\$ 382,074.00
Support Services	\$ 3,838,427.19	\$ 1,615,400.79
Capital Outlay	\$ 124,538.75	\$ 45,615.68
Interest	\$ 2,269.63	\$ -
<b>Total Expenditures</b>	<b>\$ 20,719,815.85</b>	<b>\$ 3,902,295.86</b>

<b>Gain/Loss</b>	\$ 622,550.08	\$ (713,317.54)
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<b>Net Change in Fund Balance</b>	\$ (90,767.46)
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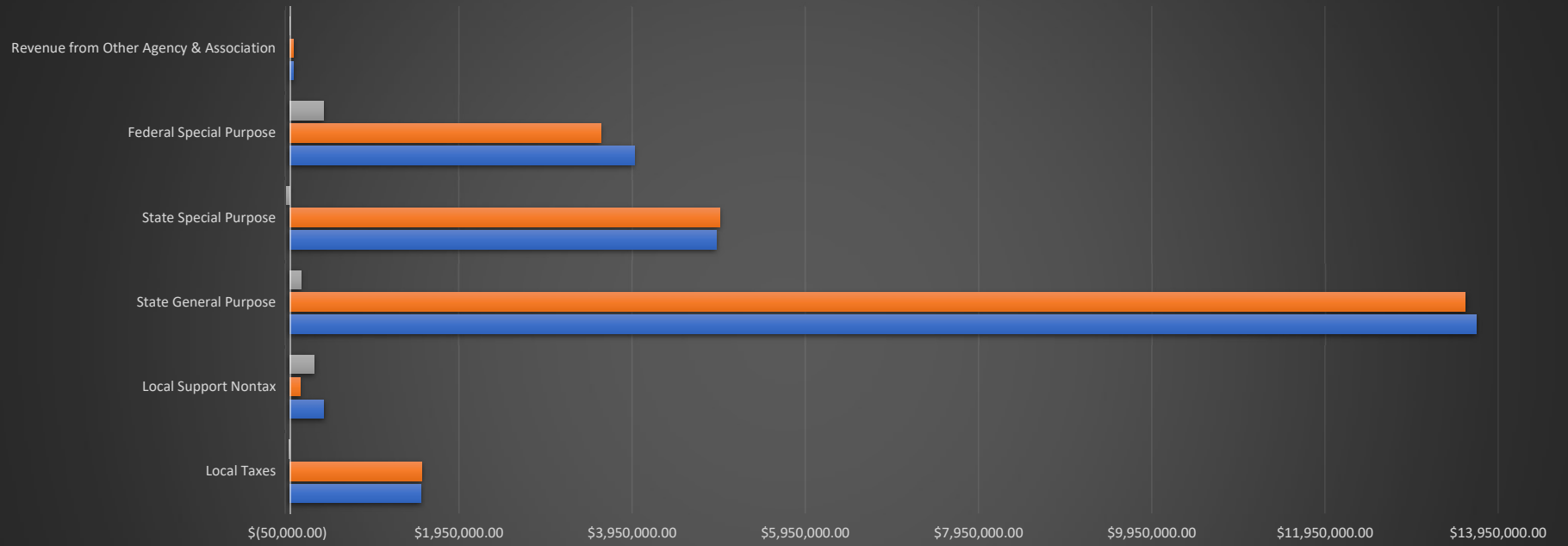
# Revenue by Source



	FY 19	FY 20	FY 21	FY 22	FY 23
Local	\$1,972,748.93	\$1,526,702.30	\$833,003.31	\$1,040,545.53	\$1,905,170.77
State	\$16,821,655.52	\$17,692,683.20	\$16,296,393.56	\$17,336,920.92	\$18,614,315.98
Federal	\$1,667,924.14	\$1,728,704.41	\$2,901,388.29	\$3,769,333.19	\$3,972,841.11
Other	\$59,109.12	\$65,611.59	\$74,599.49	\$37,707.34	\$39,016.39

Local State Federal Other

## Revenue Variance Budget to Actual



	Local Taxes	Local Support Nontax	State General Purpose	State Special Purpose	Federal Special Purpose	Revenue from Other Agency & Association
■ Difference	\$(6,808.62)	\$274,007.39	\$124,851.48	\$(43,477.50)	\$387,690.11	\$(4,343.61)
■ Budget	\$1,520,922.00	\$117,050.00	\$13,569,752.00	\$4,963,190.00	\$3,585,151.00	\$43,360.00
■ Actual	\$1,514,113.38	\$391,057.39	\$13,694,603.48	\$4,919,712.50	\$3,972,841.11	\$39,016.39

■ Difference   ■ Budget   ■ Actual

**Program-Expenditure Report**

FY23

<b>Regular Instruction</b>	<b>Program Number</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>
Basic Education	01	\$ 10,257,051.73	\$ 10,039,887.62	\$ 8,979,275.47	\$ 10,216,954.59	\$ 11,218,394.17
Alternative Learning Experience	02	\$ -	\$ -	\$ -	\$ -	\$ -
Drop Out Reengagement	03	\$ 18,157.60	\$ 37,037.78	\$ 32,777.17	\$ 30,578.84	\$ 21,031.69
<b>Federal Stimulus</b>						
Federal Stimulus-GEER	11	\$ -	\$ -	\$ 65,225.16	\$ -	\$ -
Stim, ESSER 2	12	\$ -	\$ -	\$ 838,211.04	\$ 313,386.80	\$ 198,076.54
Stim, ESSER 3	13	\$ -	\$ -	\$ 483,733.48	\$ 1,099,331.66	\$ 962,370.72
Stim, ESSER 3 (Learning Loss)	14	\$ -	\$ -	\$ 167,571.66	\$ 50,388.64	\$ 207,107.24
Federal Special Purpose-Other	19	\$ -	\$ -	\$ -	\$ -	\$ 61,857.41
<b>Special Education</b>						
Special Education Instruction	21	\$ 2,042,876.41	\$ 2,096,180.49	\$ 2,001,783.28	\$ 1,752,916.62	\$ 2,073,025.57
Special Education-Infants & Toddlers	22	\$ 97,845.01	\$ 213,016.91	\$ -	\$ -	\$ -
Special Educator-IDEA Federal	23	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 33,333.39
Special Educator-Federal	24	\$ 295,416.63	\$ 106,494.95	\$ 227,582.54	\$ 393,538.09	\$ 455,245.99
<b>Vocational Education Instruction</b>						
Vocational High School (State)	31	\$ 619,549.72	\$ 674,935.33	\$ 774,057.41	\$ 760,556.91	\$ 857,476.52
Vocational Middle School (State)	34	\$ -	\$ -	\$ -	\$ -	\$ -
Vocational-Federal	38	\$ 10,144.68	\$ 12,489.56	\$ 11,891.56	\$ 12,067.94	\$ 26,619.35
<b>Compensatory Education Instruction</b>						
ESEA Disadvantaged-Federal	51	\$ 495,720.54	\$ 466,890.75	\$ 497,836.43	\$ 337,262.02	\$ 394,373.50
Other Title Grants Under ESEA-Federal	52	\$ 74,065.26	\$ 119,241.25	\$ 58,979.52	\$ 77,715.90	\$ 78,262.34
ESEA Migrant-Federal	53	\$ 164,288.59	\$ 184,990.75	\$ 177,822.96	\$ 264,180.04	\$ 368,515.71
Learning Assistance Program	55	\$ 939,972.48	\$ 958,007.95	\$ 875,190.08	\$ 937,198.98	\$ 966,383.00
Special and Pilot Programs	58	\$ 154,756.92	\$ 200,106.89	\$ 217,045.68	\$ 206,010.79	\$ 153,111.22
Limited English Proficiency	64	\$ 35,173.86	\$ 4,781.50	\$ 38,819.40	\$ 62,356.17	\$ 17,754.14
Transitional Bilingual	65	\$ 466,558.83	\$ 443,418.17	\$ 402,904.39	\$ 379,186.83	\$ 476,603.69
Compensatory, Other	69	\$ -	\$ -	\$ 6,715.01	\$ -	\$ -
<b>Other Instructional Programs</b>						
Summer School	73	\$ -	\$ -	\$ -	\$ -	\$ -
Highly Capable	74	\$ 29,735.82	\$ 35,937.25	\$ 25,987.77	\$ 38,155.39	\$ 16,055.57
Targeted Assistance, Federal	76	\$ -	\$ -	\$ 14,807.00	\$ -	\$ -
Instructional Programs, Other	79	\$ 61,833.35	\$ 63,165.19	\$ 64,477.99	\$ 35,459.26	\$ 57,012.97
<b>Total Instructional Programs</b>		<b>\$ 15,763,147.43</b>	<b>\$ 15,656,582.34</b>	<b>\$ 15,962,695.00</b>	<b>\$ 16,969,245.47</b>	<b>\$ 18,642,610.73</b>
<b>Community Services</b>						
Community School	86	\$ -	\$ -	\$ -	\$ -	\$ -
Child Care Program	88	\$ 510,328.20	\$ 421,736.70	\$ 308,403.59	\$ 367,636.29	\$ 404,794.47
Other Community Services	89	\$ 12,182.10	\$ 173,457.17	\$ 17,442.42	\$ 754.60	\$ 2,895.49
		<b>\$ 522,510.30</b>	<b>\$ 595,193.87</b>	<b>\$ 325,846.01</b>	<b>\$ 368,390.89</b>	<b>\$ 407,689.96</b>
<b>Support Services</b>						
Districtwide Support	97	\$ 3,400,004.64	\$ 3,386,431.41	\$ 3,486,832.09	\$ 3,615,780.28	\$ 3,752,003.52
School Food Services	98	\$ 607,763.13	\$ 569,371.66	\$ 667,249.38	\$ 846,011.66	\$ 1,073,886.74
Pupil Transportation	99	\$ 669,765.77	\$ 677,691.59	\$ 705,406.94	\$ 691,128.93	\$ 745,920.76
		<b>\$ 4,677,533.54</b>	<b>\$ 4,633,494.66</b>	<b>\$ 4,859,488.41</b>	<b>\$ 5,152,920.87</b>	<b>\$ 5,571,811.02</b>
<b>Transfer To Other Fund</b>						
<b>Grand Total:</b>		<b>\$ 20,963,191.27</b>	<b>\$ 20,885,270.87</b>	<b>\$ 21,148,029.42</b>	<b>\$ 22,490,557.23</b>	<b>\$ 24,622,111.71</b>

**Activity-Expenditure Report**

FY 23

<b>Instruction</b>	<b>Activity</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>
Supervision	21	\$ 620,707.73	\$ 656,258.74	\$ 664,900.51	\$ 792,955.93	\$ 728,383.98
Learning Resources	22	\$ 142,957.72	\$ 160,992.88	\$ 119,895.52	\$ 129,730.49	\$ 112,219.22
Principals Office	23	\$ 1,432,563.57	\$ 1,486,606.52	\$ 1,342,639.19	\$ 1,380,434.08	\$ 1,443,315.03
Guidance & Counseling	24	\$ 615,465.41	\$ 644,240.17	\$ 550,990.20	\$ 581,283.58	\$ 931,435.96
Pupil Management & Safety	25	\$ 314,330.67	\$ 268,464.01	\$ 143,619.88	\$ 282,189.87	\$ 266,048.01
Health/Related Services	26	\$ 633,739.33	\$ 711,700.09	\$ 635,242.62	\$ 706,329.35	\$ 779,166.47
Teaching	27	\$ 11,126,288.33	\$ 10,896,783.14	\$ 11,303,811.11	\$ 12,138,793.34	\$ 13,069,283.10
Extracurricular	28	\$ 611,881.73	\$ 506,641.01	\$ 277,579.48	\$ 571,306.88	\$ 587,800.13
		<b>\$ 15,497,934.49</b>	<b>\$ 15,331,686.56</b>	<b>\$ 15,038,678.51</b>	<b>\$ 16,583,023.52</b>	<b>\$ 17,917,651.90</b>
<b>Instructional Support</b>						
Instructional Professional Development	31	\$ 427,400.60	\$ 470,084.73	\$ 397,345.40	\$ 429,854.50	\$ 414,410.61
Instructional Technology	32	\$ 40,964.34	\$ 121,898.55	\$ 428,699.20	\$ 4,435.27	\$ 148,479.10
Curriculum	33	\$ 243,118.03	\$ 49,237.39	\$ 57,950.44	\$ 84,066.64	\$ 335,465.05
State Professional Development	34	\$ 49,331.91	\$ 95,288.44	\$ 139,040.21	\$ 150,771.00	\$ 155,006.56
		<b>\$ 760,814.88</b>	<b>\$ 736,509.11</b>	<b>\$ 1,023,035.25</b>	<b>\$ 669,127.41</b>	<b>\$ 1,053,361.32</b>
<b>Total Instructional Cost</b>		<b>\$ 16,258,749.37</b>	<b>\$ 16,068,195.67</b>	<b>\$ 16,061,713.76</b>	<b>\$ 17,252,150.93</b>	<b>\$ 18,971,013.22</b>
<b>Program 97</b>						
<b>Administration</b>						
Board of Directors	11	\$ 99,450.69	\$ 112,271.94	\$ 126,365.56	\$ 71,191.11	\$ 258,495.22
Superintendents Office	12	\$ 264,353.83	\$ 273,252.37	\$ 266,526.08	\$ 289,352.14	\$ 345,003.12
Business Office	13	\$ 409,109.80	\$ 413,811.75	\$ 404,979.26	\$ 462,442.20	\$ 417,330.46
Human Resources	14	\$ 218,165.56	\$ 224,896.55	\$ 329,197.14	\$ 271,508.59	\$ 290,482.01
Public Relations	15	\$ 3,740.89	\$ 1,050.00	\$ 11,028.14	\$ 17,457.77	\$ 8,620.99
		<b>\$ 994,820.77</b>	<b>\$ 1,025,282.61</b>	<b>\$ 1,138,096.18</b>	<b>\$ 1,111,951.81</b>	<b>\$ 1,319,931.80</b>
<b>Program 98</b>						
<b>School Food Services</b>						
Supervision	41	\$ 113,156.56	\$ 133,217.32	\$ 137,947.93	\$ 140,756.07	\$ 149,877.92
Food	42	\$ 244,092.58	\$ 291,442.23	\$ 261,502.72	\$ 375,553.27	\$ 498,942.63
Operations	44	\$ 262,696.09	\$ 312,919.28	\$ 279,879.22	\$ 339,568.22	\$ 425,066.19
Transfers	49	\$ (12,182.10)	\$ (168,207.17)	\$ (6,420.12)	\$ -	\$ -
		<b>\$ 607,763.13</b>	<b>\$ 569,371.66</b>	<b>\$ 672,909.75</b>	<b>\$ 855,877.56</b>	<b>\$ 1,073,886.74</b>
<b>Program 99</b>						
<b>Pupil Transportation</b>						
Supervision-Pupil Transportation	51	\$ 133,536.33	\$ 133,905.04	\$ 148,681.76	\$ 151,101.24	\$ 157,202.01
Operations-Pupil Transportation	52	\$ 483,389.71	\$ 441,170.51	\$ 298,326.82	\$ 489,470.69	\$ 514,212.12
Maintenance-Pupil Transportation	53	\$ 125,648.96	\$ 115,621.87	\$ 103,780.24	\$ 160,327.88	\$ 147,849.19
Transportation Insurance	56	\$ 19,105.20	\$ 23,148.82	\$ 25,168.54	\$ -	\$ 24,306.05
Rem. Learn Op.	58	\$ -	\$ -	\$ 86,588.90	\$ -	\$ -
Transportation Chargebacks	59	\$ (102,064.19)	\$ (54,812.10)	\$ (421.93)	\$ (104,911.08)	\$ (113,243.71)
		<b>\$ 659,616.01</b>	<b>\$ 659,034.14</b>	<b>\$ 662,124.33</b>	<b>\$ 695,988.73</b>	<b>\$ 730,325.66</b>
<b>Maintenance &amp; Operation</b>						
Supervision-Maintenance & Operation	61	\$ 53,158.86	\$ 56,896.30	\$ 44,970.51	\$ 49,101.86	\$ 48,491.83
Grounds Maintenance	62	\$ 130,505.10	\$ 128,803.92	\$ 118,087.33	\$ 177,220.98	\$ 181,194.67
Operation of Buildings	63	\$ 734,433.01	\$ 733,103.29	\$ 628,340.92	\$ 760,381.79	\$ 782,936.56
Maintenance	64	\$ 375,198.02	\$ 323,602.55	\$ 439,158.65	\$ 232,184.37	\$ 241,696.83
Utilities	65	\$ 476,048.73	\$ 447,687.12	\$ 474,680.33	\$ 480,025.29	\$ 458,954.54
Building & Property Security	67	\$ 54,775.51	\$ 39,499.48	\$ 3,531.80	\$ 3,175.89	\$ 6,111.69
Insurance	68	\$ 179,515.54	\$ 192,977.28	\$ 206,828.15	\$ 228,654.59	\$ 262,813.87
		<b>\$ 2,003,634.77</b>	<b>\$ 1,922,569.94</b>	<b>\$ 1,915,597.69</b>	<b>\$ 1,930,744.77</b>	<b>\$ 1,982,199.99</b>
<b>Other Services</b>						
Information Systems	72	\$ 384,823.13	\$ 444,632.30	\$ 657,034.97	\$ 631,680.19	\$ 503,783.08
Motor Pool	75	\$ 37,267.99	\$ 22,727.38	\$ 23,109.72	\$ 11,489.41	\$ 35,806.10
		<b>\$ 422,091.12</b>	<b>\$ 467,359.68</b>	<b>\$ 680,144.69</b>	<b>\$ 643,169.60</b>	<b>\$ 539,589.18</b>
<b>Debt Services</b>						
Interest	83	\$ 66.69	\$ -	\$ -	\$ -	\$ 2,269.63
Principal	84	\$ 4,267.31	\$ -	\$ -	\$ -	\$ -
		<b>\$ 4,334.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,269.63</b>
<b>Public Activities</b>						
Public Activities	91	\$ 12,182.10	\$ 173,457.17	\$ 17,442.42	\$ 366.16	\$ 2,895.49
<b>Grand Total</b>		<b>\$ 20,963,191.27</b>	<b>\$ 20,885,270.87</b>	<b>\$ 21,148,028.82</b>	<b>\$ 22,490,249.56</b>	<b>\$ 24,622,111.71</b>

## Salary Breakdown 22-23

**FY23**

<b>Certified Staff</b>	<b>22-23</b>
Base Contract	\$ 8,758,004.17
Temps or Subs	\$ 270,184.53
Non-Contracted Salaries	\$ 346,256.83
Supplemental Contracts	\$ 759,786.29
Other Salaries	\$ 193,985.81
Other Salaries NBCT	\$ 66,114.00
<b>Total Certified Salaries</b>	<b>\$ 10,394,331.63</b>

<b>Classified Staff</b>	
Base Contract	\$ 3,504,161.20
Temps or Subs	\$ 132,601.77
Extra Time	\$ 131,866.43
Supplemental Contracts	\$ 197,711.31
Other Salaries	\$ 84,067.17
<b>Total Classified Salaries</b>	<b>\$ 4,050,407.88</b>

<b>Benefits</b>	
Medical	\$ 2,487,024.00
Retirement	\$ 1,884,831.25
L&I	\$ 25,983.18
Workers Comp.	\$ 155,665.41
FICA	\$ 1,067,549.78
Other	\$ 85,362.80
<b>Total Benefits</b>	<b>\$ 5,706,416.42</b>

<b>Total Payroll Costs</b>	<b>\$ 20,151,155.93</b>
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<b>Percentage of Total Expenses</b>	<b>82%</b>
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**Fund Recap FY23**

**General Fund**

**Ending Reserve %** **6%**

**Higher than Projected: How did we get there?**

- Revenue Recovery from FY22
- Movement of Urgent Repair Grant Expenditure
- ESSER Funding

**ASB Fund**

Getting back to normal again with Extracurriculars

One thing I want to work with our ASB's on is spending some of their ASB General money. (MS/HS)

**Capital Projects Fund**

Urgent Repair Grant: Upgraded Fire Safety System

**Debt Service Fund**

Bonds have now fully matured as of December 2023  
We have our non-voted debt bus payments (2027 & 2028)

**Transportation Vehicle Fund**

Transfer funds to Debt Service to cover bus payments  
Ordered 2 new buses-Should be receiving them in the next month or two