

KILLEEN INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS FOR THE YEAR ENDED AUGUST 31, 2024

Data				School		Total
Control		General	ESSER III	Building	Other	Governmental
Codes		Fund		Projects	Funds	Funds
REVENUES:						
5700	Total Local and Intermediate Sources	\$ 91,553,145	\$ -	\$ 6,583,798	\$ 29,287,330	\$ 127,424,273
5800	State Program Revenues	320,729,916	-	-	8,520,660	329,250,576
5900	Federal Program Revenues	81,922,842	44,033,867	4,725,016	63,775,101	194,456,826
5020	Total Revenues	494,205,903	44,033,867	11,308,814	101,583,091	651,131,675
EXPENDITURES:						
Current:						
0011	Instruction	275,243,181	14,272,581	381,144	31,651,650	321,548,556
0012	Instructional Resources and Media Services	12,172,550	183,860	-	365,224	12,721,634
0013	Curriculum and Instructional Staff Development	8,869,804	253,740	-	7,581,604	16,705,148
0021	Instructional Leadership	6,239,597	620,485	-	78,475	6,938,557
0023	School Leadership	28,749,460	672,738	9,293	1,145,719	30,577,210
0031	Guidance, Counseling, and Evaluation Services	29,701,319	644,949	-	1,145,667	31,491,935
0032	Social Work Services	2,253,291	874,518	-	740,866	3,868,675
0033	Health Services	5,713,605	294,338	-	24,432	6,032,375
0034	Student (Pupil) Transportation	13,245,881	2,382,730	8,554	4,265,386	19,902,551
0035	Food Services	650,408	2,061,997	8,354	32,572,441	35,293,200
0036	Extracurricular Activities	14,514,804	270,110	10,537	1,104,795	15,900,246
0041	General Administration	12,935,551	1,118,252	39,959	742	14,094,504
0051	Facilities Maintenance and Operations	44,644,406	20,130,610	2,241,335	2,055,209	69,071,560
0052	Security and Monitoring Services	9,050,281	123,122	198,225	299,825	9,671,453
0053	Data Processing Services	6,164,892	105,165	-	-	6,270,057
0061	Community Services	847,111	24,672	-	836,913	1,708,696
Debt Service:						
0071	Principal on Long-Term Liabilities	3,913,212	-	37,902	10,800,061	14,751,175
0072	Interest on Long-Term Liabilities	65,247	-	-	17,084,496	17,149,743
0073	Bond Issuance Cost and Fees	-	-	-	9,200	9,200
Capital Outlay:						
0081	Facilities Acquisition and Construction	-	-	27,768,976	7,520,878	35,289,854
Intergovernmental:						
0099	Other Intergovernmental Charges	767,591	-	-	-	767,591
6030	Total Expenditures	475,742,191	44,033,867	30,704,279	119,283,583	669,763,920
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	18,463,712	-	(19,395,465)	(17,700,492)	(18,632,245)
OTHER FINANCING SOURCES (USES):						
7912	Sale of Real and Personal Property	55,440	-	-	-	55,440
7915	Transfers In	-	-	-	10,126,557	10,126,557
7949	Other Resources	758,085	-	-	-	758,085
8911	Transfers Out (Use)	(736,004)	-	(9,355,356)	(35,197)	(10,126,557)
7080	Total Other Financing Sources (Uses)	77,521	-	(9,355,356)	10,091,360	813,525
1200	Net Change in Fund Balances	18,541,233	-	(28,750,821)	(7,609,132)	(17,818,720)
0100	Fund Balance - September 1 (Beginning)	163,260,983	-	129,168,745	53,888,863	346,318,591
3000	Fund Balance - August 31 (Ending)	\$ 181,802,216	\$ -	\$ 100,417,924	\$ 46,279,731	\$ 328,499,871

The notes to the financial statements are an integral part of this statement.
(Legal Notice published in the Killeen Daily Herald on January 31, 2025.)