



FY 2023

KILLEEN INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31,2023

Data Control Codes	General Fund	ESSER II	School Building Projects
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 107,841,890	\$ -	\$ 4,114,571
5800 State Program Revenues	294,547,379	-	-
5900 Federal Program Revenues	68,087,796	20,997,431	4,336,074
5020 Total Revenues	<u>470,477,065</u>	<u>20,997,431</u>	<u>8,450,645</u>
EXPENDITURES:			
Current:			
0011 Instruction	264,653,194	12,405,412	-
0012 Instructional Resources and Media Services	12,911,952	312,093	-
0013 Curriculum and Instructional Staff Development	8,327,902	426,950	-
0021 Instructional Leadership	5,652,286	69,400	-
0023 School Leadership	29,133,051	699,393	-
0031 Guidance, Counseling, and Evaluation Services	25,767,384	2,505,502	-
0032 Social Work Services	2,028,325	28,330	-
0033 Health Services	5,830,157	146,433	-
0034 Student (Pupil) Transportation	14,538,335	2,205,672	95,687
0035 Food Services	1,310,814	-	-
0036 Extracurricular Activities	14,923,320	37,191	257,654
0041 General Administration	13,038,603	140,971	16,034
0051 Facilities Maintenance and Operations	46,483,968	811,875	5,141,103
0052 Security and Monitoring Services	5,782,543	114,370	1,375,277
0053 Data Processing Services	10,211,712	1,082,543	-
0061 Community Services	946,136	11,296	-
Debt Service:			
0071 Principal on Long-Term Liabilities	2,304,648	-	149,573
0072 Interest on Long-Term Liabilities	42,173	-	-
0073 Bond Issuance Cost and Fees	-	-	-
Capital Outlay:			
0081 Facilities Acquisition and Construction	-	-	19,477,033
Intergovernmental:			
0099 Other Intergovernmental Charges	803,686	-	-
6030 Total Expenditures	<u>464,690,189</u>	<u>20,997,431</u>	<u>26,512,361</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,786,876</u>	<u>-</u>	<u>(18,061,716)</u>
OTHER FINANCING SOURCES (USES):			
7912 Sale of Real and Personal Property	509,658	-	-
7913 Proceeds of Right-to-Use Lease	341,258	-	-
7915 Transfers In	-	-	40,000,010
7949 Proceeds of SBITAs and Other Resources	7,326,256	-	694,946
8911 Transfers Out (Use)	(40,967,805)	-	-
7080 Total Other Financing Sources (Uses)	<u>(32,790,633)</u>	<u>-</u>	<u>40,694,956</u>
1200 Net Change in Fund Balances	(27,003,757)	-	22,633,240
0100 Fund Balance - September 1 (Beginning)	<u>190,264,740</u>	<u>-</u>	<u>106,535,505</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ 163,260,983</u>	<u>\$ -</u>	<u>\$ 129,168,745</u>

The notes to the financial statements are an integral part of this statement.

	Other Funds	Total Governmental Funds
\$	45,690,504	\$ 157,646,965
	14,210,597	308,757,976
	62,407,858	155,829,159
	122,308,959	622,234,100
	28,989,522	306,048,128
	621,467	13,845,512
	5,067,442	13,822,294
	32,473	5,754,159
	540,035	30,372,479
	1,005,210	29,278,096
	1,287,979	3,344,634
	14,673	5,991,263
	601,916	17,441,610
	28,138,400	29,449,214
	1,676,396	16,894,561
	815	13,196,423
	6,934,813	59,371,759
	105,241	7,377,431
	-	11,294,255
	653,386	1,610,818
	10,062,245	12,516,466
	17,113,038	17,155,211
	8,100	8,100
	46,528,415	66,005,448
	-	803,686
	149,381,566	661,581,547
	(27,072,607)	(39,347,447)
	16,897	526,555
	12,116	353,374
	1,326,955	41,326,965
	133,006	8,154,208
	(359,160)	(41,326,965)
	1,129,814	9,034,137
	(25,942,793)	(30,313,310)
	79,831,656	376,631,901
\$	53,888,863	\$ 346,318,591



FY 2022

KILLEEN INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	General Fund	ESSER III	2017 - 2018 Bond Proposition A
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 87,413,736	\$ -	\$ 440,577
5800 State Program Revenues	292,226,764	-	-
5900 Federal Program Revenues	60,637,374	26,678,102	-
5020 Total Revenues	440,277,874	26,678,102	440,577
EXPENDITURES:			
Current:			
0011 Instruction	231,996,682	17,325,598	7,803,158
0012 Instructional Resources and Media Services	11,696,910	2,148,816	473,309
0013 Curriculum and Instructional Staff Development	7,228,122	446,923	37,931
0021 Instructional Leadership	5,264,669	76,059	6,289
0023 School Leadership	25,895,439	1,009,063	272,406
0031 Guidance, Counseling, and Evaluation Services	22,028,828	3,124,021	159,970
0032 Social Work Services	1,713,809	29,156	28,444
0033 Health Services	5,227,737	367,369	28,354
0034 Student (Pupil) Transportation	14,384,665	327,022	-
0035 Food Services	509,910	545,089	48,115
0036 Extracurricular Activities	11,047,516	47,710	1,896,463
0041 General Administration	10,933,168	138,510	-
0051 Facilities Maintenance and Operations	45,387,547	750,597	1,071,427
0052 Security and Monitoring Services	4,977,297	269,336	288,537
0053 Data Processing Services	6,945,461	65,544	-
0061 Community Services	865,619	7,289	391
Debt Service:			
0071 Principal on Long-Term Liabilities	346,559	-	-
0072 Interest on Long-Term Liabilities	40,556	-	-
0073 Bond Issuance Cost and Fees	-	-	-
Capital Outlay:			
0081 Facilities Acquisition and Construction	-	-	27,741,556
Intergovernmental:			
0095 Payments to Juvenile Justice Alternative Ed. Prg.	14,022	-	-
0099 Other Intergovernmental Charges	876,518	-	-
6030 Total Expenditures	407,381,034	26,678,102	39,856,350
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	32,896,840	-	(39,415,773)
OTHER FINANCING SOURCES (USES):			
7912 Sale of Real and Personal Property	806,997	-	-
7913 Right-to-Use Leases	1,556,495	-	-
7915 Transfers In	-	-	-
8911 Transfers Out (Use)	(44,956,604)	-	-
7080 Total Other Financing Sources (Uses)	(42,593,112)	-	-
1200 Net Change in Fund Balances	(9,696,272)	-	(39,415,773)
0100 Fund Balance - September 1 (Beginning)	199,961,012	-	90,902,327
3000 Fund Balance - August 31 (Ending)	\$ 190,264,740	\$ -	\$ 51,486,554

The notes to the financial statements are an integral part of this statement.

School Building Projects	Other Funds	Total Governmental Funds
\$ 350,108	\$ 18,921,579	\$ 107,126,000
-	13,803,220	306,029,984
3,652,909	53,376,331	144,344,716
4,003,017	86,101,130	557,500,700
134,804	21,071,215	278,331,457
-	123,139	14,442,174
-	4,123,688	11,836,664
-	27,212	5,374,229
2,820	251,009	27,430,737
-	1,297,013	26,609,832
17,435	624,829	2,413,673
-	3,968	5,627,428
-	272,514	14,984,201
-	24,960,918	26,064,032
439,239	434,999	13,865,927
14,637	34,575	11,120,890
4,367,486	7,209,490	58,786,547
234,158	285,023	6,054,351
-	-	7,011,005
-	604,688	1,477,987
-	9,545,000	9,891,559
-	17,592,875	17,633,431
-	7,500	7,500
15,035,433	32,480,779	75,257,768
-	-	14,022
-	-	876,518
20,246,012	120,950,433	615,111,931
(16,242,995)	(34,849,303)	(57,611,231)
-	-	806,997
-	-	1,556,495
39,529,193	10,733,992	50,263,185
(3,652)	(5,302,929)	(50,263,185)
39,525,541	5,431,063	2,363,492
23,282,546	(29,418,240)	(55,247,739)
83,252,959	57,763,342	431,879,640
\$ 106,535,505	\$ 28,345,102	\$ 376,631,901



FY 2021

KILLEEN INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	General Fund	ESSER II	2017 - 2018 Bond Proposition A
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 84,850,056	\$ -	\$ 363,270
5800 State Program Revenues	309,717,173	-	-
5900 Federal Program Revenues	65,448,745	17,225,999	-
5020 Total Revenues	<u>460,015,974</u>	<u>17,225,999</u>	<u>363,270</u>
EXPENDITURES:			
Current:			
0011 Instruction	238,132,610	1,102,358	2,100,183
0012 Instructional Resources and Media Services	10,919,540	384,368	210,739
0013 Curriculum and Instructional Staff Development	7,554,993	299	13,607
0021 Instructional Leadership	5,278,138	-	-
0023 School Leadership	23,695,579	5,905	107,065
0031 Guidance, Counseling, and Evaluation Services	10,260,176	11,335,447	22,725
0032 Social Work Services	1,629,667	-	-
0033 Health Services	771,807	4,389,734	12,780
0034 Student (Pupil) Transportation	13,798,669	-	-
0035 Food Services	859,527	1,181	99,638
0036 Extracurricular Activities	9,433,838	114	-
0041 General Administration	9,505,403	2,999	-
0051 Facilities Maintenance and Operations	42,127,332	897	2,932,089
0052 Security and Monitoring Services	4,754,692	-	46,044
0053 Data Processing Services	7,295,539	2,697	-
0061 Community Services	761,817	-	-
Debt Service:			
0071 Principal on Long-Term Debt	-	-	-
0072 Interest on Long-Term Debt	-	-	-
0073 Bond Issuance Cost and Fees	-	-	-
Capital Outlay:			
0081 Facilities Acquisition and Construction	-	-	81,048,323
Intergovernmental:			
0095 Payments to Juvenile Justice Alternative Ed. Prg.	3,621	-	-
0099 Other Intergovernmental Charges	861,240	-	-
6030 Total Expenditures	<u>387,644,188</u>	<u>17,225,999</u>	<u>86,593,193</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>72,371,786</u>	<u>-</u>	<u>(86,229,923)</u>
OTHER FINANCING SOURCES (USES):			
7911 Capital Related Debt Issued	-	-	-
7912 Sale of Real and Personal Property	389,172	-	-
7915 Transfers In	-	-	-
7916 Premium or Discount on Issuance of Bonds	-	-	-
8911 Transfers Out (Use)	(19,332,983)	-	-
8949 Other (Uses)	-	-	-
7080 Total Other Financing Sources (Uses)	<u>(18,943,811)</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balances	53,427,975	-	(86,229,923)
0100 Fund Balance - September 1 (Beginning)	<u>146,533,037</u>	<u>-</u>	<u>177,132,250</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ 199,961,012</u>	<u>\$ -</u>	<u>\$ 90,902,327</u>

The notes to the financial statements are an integral part of this statement.

2017 - 2018 Bond Proposition B	School Building Projects	Other Funds	Total Governmental Funds
\$ 272,757	\$ 184,354	\$ 15,951,626	\$ 101,622,063
-	-	16,624,302	326,341,475
-	3,680,223	46,528,206	132,883,173
272,757	3,864,577	79,104,134	560,846,711
6,298,915	-	26,239,913	273,873,979
1,137,127	-	569,016	13,220,790
49,237	2,284	4,294,279	11,914,699
5,367	-	80,639	5,364,144
522,438	14,532	654,333	24,999,852
135,560	-	1,918,752	23,672,660
-	-	529,567	2,159,234
26,462	960	99,815	5,301,558
-	-	169,976	13,968,645
475,580	36,928	15,746,542	17,219,396
20,103	-	315,528	9,769,583
-	26,309	140,246	9,674,957
1,454,138	2,002,010	1,955,934	50,472,400
233,930	33,800	804,048	5,872,514
-	-	286,047	7,584,283
-	-	450,562	1,212,379
-	-	8,855,000	8,855,000
-	-	17,899,393	17,899,393
-	-	163,245	163,245
57,343,397	4,478,642	2,249,476	145,119,838
-	-	-	3,621
-	-	-	861,240
67,702,254	6,595,465	83,422,311	649,183,410
(67,429,497)	(2,730,888)	(4,318,177)	(88,336,699)
-	-	11,115,000	11,115,000
-	-	-	389,172
-	10,326,275	8,029,820	18,356,095
-	-	1,974,183	1,974,183
-	(1,820,962)	(802,150)	(21,956,095)
-	-	(12,927,445)	(12,927,445)
-	8,505,313	7,389,408	(3,049,090)
(67,429,497)	5,774,425	3,071,231	(91,385,789)
107,990,686	77,478,534	14,130,922	523,265,429
\$ 40,561,189	\$ 83,252,959	\$ 17,202,153	\$ 431,879,640



FY 2020

KILLEEN INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes		General Fund	2017 - 2018 Bond Proposition A	2017 - 2018 Bond Proposition B
REVENUES:				
5700	Total Local and Intermediate Sources	\$ 82,808,336	\$ 3,148,229	\$ 2,402,558
5800	State Program Revenues	294,872,497	-	-
5900	Federal Program Revenues	60,694,544	-	-
5020	Total Revenues	<u>438,375,377</u>	<u>3,148,229</u>	<u>2,402,558</u>
EXPENDITURES:				
Current:				
0011	Instruction	239,185,138	-	740,092
0012	Instructional Resources and Media Services	10,663,153	-	52,812
0013	Curriculum and Instructional Staff Development	7,295,565	-	4,870
0021	Instructional Leadership	5,042,538	-	-
0023	School Leadership	24,861,766	2,501	37,084
0031	Guidance, Counseling, and Evaluation Services	20,622,350	-	21,219
0032	Social Work Services	1,647,329	-	-
0033	Health Services	4,954,314	-	5,109
0034	Student (Pupil) Transportation	13,306,890	-	-
0035	Food Services	751,741	-	475
0036	Extracurricular Activities	9,486,355	-	-
0041	General Administration	10,287,596	-	-
0051	Facilities Maintenance and Operations	32,227,628	4,500,723	331,068
0052	Security and Monitoring Services	3,803,218	95,064	22,869
0053	Data Processing Services	6,153,230	-	-
0061	Community Services	730,117	-	-
Debt Service:				
0071	Principal on Long-Term Debt	-	-	-
0072	Interest on Long-Term Debt	-	-	-
0073	Bond Issuance Cost and Fees	-	-	-
Capital Outlay:				
0081	Facilities Acquisition and Construction	-	52,370,841	77,433,377
Intergovernmental:				
0095	Payments to Juvenile Justice Alternative Ed. Prg.	8,446	-	-
0099	Other Intergovernmental Charges	925,861	-	-
6030	Total Expenditures	<u>391,953,235</u>	<u>56,969,129</u>	<u>78,648,975</u>
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>46,422,142</u>	<u>(53,820,900)</u>	<u>(76,246,417)</u>
OTHER FINANCING SOURCES (USES):				
7911	Capital Related Debt Issued	-	-	-
7912	Sale of Real and Personal Property	46,534	-	-
7915	Transfers In	-	-	-
7916	Premium or Discount on Issuance of Bonds	-	-	-
8911	Transfers Out (Use)	(36,811,697)	-	-
8940	Payment to Bond Refunding Escrow Agent (Use)	-	-	-
7080	Total Other Financing Sources (Uses)	<u>(36,765,163)</u>	<u>-</u>	<u>-</u>
1200	Net Change in Fund Balances	9,656,979	(53,820,900)	(76,246,417)
0100	Fund Balance - September 1 (Beginning)	<u>136,876,058</u>	<u>230,953,150</u>	<u>184,237,103</u>
3000	Fund Balance - August 31 (Ending)	<u>\$ 146,533,037</u>	<u>\$ 177,132,250</u>	<u>\$ 107,990,686</u>

The notes to the basic financial statements are an integral part of this statement.

School Building Projects	Other Funds	Total Governmental Funds
\$ 1,625,150	\$ 18,012,109	\$ 107,996,382
-	16,078,407	310,950,904
3,504,548	41,376,692	105,575,784
5,129,698	75,467,208	524,523,070
-	20,637,138	260,562,368
-	647,221	11,363,186
-	4,189,948	11,490,383
-	38,161	5,080,699
-	461,949	25,363,300
-	1,209,714	21,853,283
-	537,528	2,184,857
-	328,055	5,287,478
-	1,630,202	14,937,092
-	16,147,976	16,900,192
19,801	427,116	9,933,272
23,251	250,264	10,561,111
1,194,267	4,858,674	43,112,360
82,216	494,022	4,497,389
-	9,477	6,162,707
-	485,489	1,215,606
-	8,490,000	8,490,000
-	18,264,314	18,264,314
-	163,520	163,520
36,445,464	3,116,596	169,366,278
-	-	8,446
-	-	925,861
37,764,999	82,387,364	647,723,702
(32,635,301)	(6,920,156)	(123,200,632)
-	12,020,000	12,020,000
-	-	46,534
31,309,446	9,842,580	41,152,026
-	992,624	992,624
(4,199,686)	(140,642)	(41,152,026)
-	(12,848,344)	(12,848,344)
27,109,759	9,866,218	210,814
(5,525,542)	2,946,062	(122,989,818)
83,004,076	11,184,860	646,255,247
\$ 77,478,534	\$ 14,130,922	\$ 523,265,429



FY 2019

KILLEEN INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2019

Data Control Codes		General Fund	2017-2018 Bond Proposition A	2017-2018 Bond Proposition B
REVENUES:				
5700	Total Local and Intermediate Sources	\$ 82,790,995	\$ 3,499,918	\$ 3,446,344
5800	State Program Revenues	263,461,563	-	-
5900	Federal Program Revenues	68,794,448	-	-
5020	Total Revenues	<u>415,047,006</u>	<u>3,499,918</u>	<u>3,446,344</u>
EXPENDITURES:				
Current:				
0011	Instruction	227,826,543	-	-
0012	Instructional Resources and Media Services	10,910,132	-	-
0013	Curriculum and Instructional Staff Development	7,670,184	-	-
0021	Instructional Leadership	4,373,398	-	-
0023	School Leadership	24,234,412	-	-
0031	Guidance, Counseling and Evaluation Services	17,254,609	-	-
0032	Social Work Services	1,454,032	-	-
0033	Health Services	4,904,143	-	-
0034	Student (Pupil) Transportation	12,971,171	-	-
0035	Food Services	630,743	-	-
0036	Extracurricular Activities	9,718,904	-	-
0041	General Administration	9,644,946	-	-
0051	Facilities Maintenance and Operations	32,388,827	381,513	82,539
0052	Security and Monitoring Services	3,543,106	554,623	-
0053	Data Processing Services	5,883,997	-	-
0061	Community Services	825,459	-	-
Debt Service:				
0071	Principal on Long-Term Debt	-	-	-
0072	Interest on Long-Term Debt	-	-	-
0073	Bond Issuance Cost and Fees	-	-	-
Capital Outlay:				
0081	Facilities Acquisition and Construction	11,672	6,188,695	9,420,655
Intergovernmental:				
0099	Other Intergovernmental Charges	871,080	-	-
6030	Total Expenditures	<u>375,117,358</u>	<u>7,124,831</u>	<u>9,503,194</u>
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>39,929,648</u>	<u>(3,624,913)</u>	<u>(6,056,850)</u>
OTHER FINANCING SOURCES (USES):				
7911	Capital Related Debt Issued (Regular Bonds)	-	-	-
7912	Sale of Real and Personal Property	80,027	-	-
7915	Transfers In	-	85,000,000	41,000,000
7916	Premium or Discount on Issuance of Bonds	-	-	-
8911	Transfers Out (Use)	(27,072,352)	-	-
8949	Other (Uses)	(928,069)	-	-
7080	Total Other Financing Sources (Uses)	<u>(27,920,394)</u>	<u>85,000,000</u>	<u>41,000,000</u>
1200	Net Change in Fund Balances	12,009,254	81,375,087	34,943,150
0100	Fund Balance - September 1 (Beginning)	124,866,804	149,578,063	149,293,953
3000	Fund Balance - August 31 (Ending)	<u>\$ 136,876,058</u>	<u>\$ 230,953,150</u>	<u>\$ 184,237,103</u>

The notes to the financial statements are an integral part of this statement.

School Building Projects	Other Funds	Total Governmental Funds
\$ 1,909,007	\$ 20,221,382	\$ 111,867,646
-	8,595,735	272,057,298
2,760,133	39,504,435	111,059,016
4,669,140	68,321,552	494,983,960
-	19,758,630	247,585,173
-	291,333	11,201,465
-	4,704,349	12,374,533
-	53,706	4,427,104
-	349,401	24,583,813
-	1,321,058	18,575,667
-	492,963	1,946,995
-	11,090	4,915,233
987,250	1,304,862	15,263,283
-	18,412,198	19,042,941
-	228,851	9,947,755
94,370	-	9,739,316
3,407,327	6,565,229	42,825,435
4,575	69,595	4,171,899
-	-	5,883,997
-	455,920	1,281,379
-	5,005,001	5,005,001
-	14,241,949	14,241,949
-	1,015,066	1,015,066
36,304,322	473,884	52,399,228
-	-	871,080
40,797,844	74,755,085	507,298,312
(36,128,704)	(6,433,533)	(12,314,352)
-	115,610,000	115,610,000
-	110	80,137
22,125,181	7,383,891	155,509,072
-	11,414,841	11,414,841
(2,265,811)	(126,170,909)	(155,509,072)
-	-	-
19,859,370	8,237,933	126,176,909
(16,269,334)	1,804,400	113,862,557
99,273,410	9,380,456	532,392,686
\$ 83,004,076	\$ 11,184,856	\$ 646,255,243