

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	Other Funds	Total Governmental Funds
REVENUES:					
5700 Total Local and Intermediate Sources	\$ 107,841,890	\$ -	\$ 4,114,571	\$ 45,690,504	\$ 157,646,965
5800 State Program Revenues	294,547,379	-	-	14,210,597	308,757,976
5900 Federal Program Revenues	68,087,796	20,997,431	4,336,074	62,407,858	155,829,159
5020 Total Revenues	<u>470,477,065</u>	<u>20,997,431</u>	<u>8,450,645</u>	<u>122,308,959</u>	<u>622,234,100</u>
EXPENDITURES:					
Current:					
0011 Instruction	264,653,194	12,405,412	-	28,989,522	306,048,128
0012 Instructional Resources and Media Services	12,911,952	312,093	-	621,467	13,845,512
0013 Curriculum and Instructional Staff Development	8,327,902	426,950	-	5,067,442	13,822,294
0021 Instructional Leadership	5,652,286	69,400	-	32,473	5,754,159
0023 School Leadership	29,133,051	699,393	-	540,035	30,372,479
0031 Guidance, Counseling, and Evaluation Services	25,767,384	2,505,502	-	1,005,210	29,278,096
0032 Social Work Services	2,028,325	28,330	-	1,287,979	3,344,634
0033 Health Services	5,830,157	146,433	-	14,673	5,991,263
0034 Student (Pupil) Transportation	14,538,335	2,205,672	95,687	601,916	17,441,610
0035 Food Services	1,310,814	-	-	28,138,400	29,449,214
0036 Extracurricular Activities	14,923,320	37,191	257,654	1,676,396	16,894,561
0041 General Administration	13,038,603	140,971	16,034	815	13,196,423
0051 Facilities Maintenance and Operations	46,483,968	811,875	5,141,103	6,934,813	59,371,759
0052 Security and Monitoring Services	5,782,543	114,370	1,375,277	105,241	7,377,431
0053 Data Processing Services	10,211,712	1,082,543	-	-	11,294,255
0061 Community Services	946,136	11,296	-	653,386	1,610,818
Debt Service:					
0071 Principal on Long-Term Liabilities	2,304,648	-	149,573	10,062,245	12,516,466
0072 Interest on Long-Term Liabilities	42,173	-	-	17,113,038	17,155,211
0073 Bond Issuance Cost and Fees	-	-	-	8,100	8,100
Capital Outlay:					
0081 Facilities Acquisition and Construction	-	-	19,477,033	46,528,415	66,005,448
Intergovernmental:					
0099 Other Intergovernmental Charges	803,686	-	-	-	803,686
6030 Total Expenditures	<u>464,690,189</u>	<u>20,997,431</u>	<u>26,512,361</u>	<u>149,381,566</u>	<u>661,581,547</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,786,876</u>	<u>-</u>	<u>(18,061,716)</u>	<u>(27,072,607)</u>	<u>(39,347,447)</u>
OTHER FINANCING SOURCES (USES):					
7912 Sale of Real and Personal Property	509,658	-	-	16,897	526,555
7913 Proceeds of Right-to-Use Lease	341,258	-	-	12,116	353,374
7915 Transfers In	-	-	40,000,010	1,326,955	41,326,965
7949 Proceeds of SBITAs and Other Resources	7,326,256	-	694,946	133,006	8,154,208
8911 Transfers Out (Use)	(40,967,805)	-	-	(359,160)	(41,326,965)
7080 Total Other Financing Sources (Uses)	<u>(32,790,633)</u>	<u>-</u>	<u>40,694,956</u>	<u>1,129,814</u>	<u>9,034,137</u>
1200 Net Change in Fund Balances	(27,003,757)	-	22,633,240	(25,942,793)	(30,313,310)
0100 Fund Balance - September 1 (Beginning)	<u>190,264,740</u>	<u>-</u>	<u>106,535,505</u>	<u>79,831,656</u>	<u>376,631,901</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ 163,260,983</u>	<u>\$ -</u>	<u>\$ 129,168,745</u>	<u>\$ 53,888,863</u>	<u>\$ 346,318,591</u>

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

(Legal notice published in the Killeen Daily Herald on January 25, 2024.)