

KELLER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2009

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Project Fund	Other Funds	Total Governmental Funds
REVENUES:					
5700 Total local and intermediate sources	\$ 111,660,630	\$ 39,442,048	\$ 3,144,007	\$ 11,914,714	\$ 166,161,399
5800 State program revenues	84,944,885	1,542,827	-	\$ 3,972,273	90,459,985
5900 Federal program revenues	244,835	-	-	\$ 9,484,912	9,729,747
5020 Total revenues	<u>196,850,350</u>	<u>40,984,875</u>	<u>3,144,007</u>	<u>25,371,899</u>	<u>266,351,131</u>
EXPENDITURES:					
Current:					
0011 Instruction	122,584,768	-	3,803,333	11,578,204	137,966,305
0012 Instructional resources and media services	3,665,766	-	-	357,832	4,023,598
0013 Curriculum and instructional staff development	2,575,473	-	-	731,942	3,307,415
0021 Instructional leadership	2,241,409	-	-	88,942	2,330,351
0023 School leadership	12,491,650	-	-	116,032	12,607,682
0031 Guidance, counseling and evaluation services	7,606,710	-	-	752,528	8,359,238
0032 Social work services	268,954	-	-	-	268,954
0033 Health services	1,999,486	-	-	511	1,999,997
0034 Student (pupil) transportation	5,719,227	-	-	-	5,719,227
0035 Food services	-	-	-	9,862,758	9,862,758
0036 Cocurricular/extracurricular activities	5,600,981	-	-	894,784	6,495,765
0041 General administration	5,607,324	-	696	7,488	5,615,508
0051 Facilities maintenance and operations	18,104,422	-	-	130	18,104,552
0052 Security and monitoring services	912,507	-	-	66,644	979,151
0053 Data processing services	2,331,712	-	-	-	2,331,712
0061 Community services	666,164	-	-	98,892	765,056
Debt Service:					
0071 Debt Service - Principal on long term debt	-	10,030,963	1,373,066	-	11,404,029
0072 Debt Service - Interest on long term debt	-	34,443,024	-	-	34,443,024
0073 Debt Service - Bond issuance cost and fees	-	136,593	-	-	136,593
Capital Outlay:					
0081 Facilities acquisition and construction	125,546	-	77,830,624	-	77,956,170
Intergovernmental:					
0093 Shared services agreement	3,811,277	-	-	-	3,811,277
0095 Juvenile justice alternative education program	5,500	-	-	-	5,500
0097 Payments to tax increment fund	1,831,416	-	-	-	1,831,416
6030 Total expenditures	<u>198,150,292</u>	<u>44,610,580</u>	<u>83,007,719</u>	<u>24,556,687</u>	<u>350,325,278</u>
1100 Excess (deficiency) of revenues over (under) expenditures	<u>(1,299,942)</u>	<u>(3,625,705)</u>	<u>(79,863,712)</u>	<u>815,212</u>	<u>(83,974,147)</u>
Other Financing Sources (Uses):					
7911 Capital related debt issued (regular bonds)	-	11,119,999	142,299,951	-	153,419,950
7915 Transfers in	-	6,198,732	-	-	6,198,732
7916 Premium or discount on issuance of bonds	-	244,159	6,840,651	-	7,084,810
7917 Prepaid interest	-	-	-	-	-
8911 Transfers out	-	-	(6,198,732)	-	(6,198,732)
8949 Payment to refunded bond escrow agent	-	(11,231,952)	-	-	(11,231,952)
Total other financing sources (uses)	<u>-</u>	<u>6,330,938</u>	<u>142,941,870</u>	<u>-</u>	<u>149,272,808</u>
1200 Net change in fund balance	(1,299,942)	2,705,233	63,078,158	815,212	65,298,661
0100 Fund balance - September 1 (beginning)	<u>47,805,753</u>	<u>5,066,051</u>	<u>86,763,580</u>	<u>3,260,822</u>	<u>142,896,206</u>
3000 Fund balance - August 31 (ending)	<u>\$ 46,505,811</u>	<u>\$ 7,771,284</u>	<u>\$ 149,841,738</u>	<u>\$ 4,076,034</u>	<u>\$ 208,194,867</u>