

**KELLER INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2009**

Data control codes		10 General Fund	50 Debt Service Fund	60 Capital Projects Fund	Other Funds	Total Governmental Funds
ASSETS						
1110	Cash and temporary investments	\$ 59,652,340	\$ 8,308,725	\$ 166,451,131	\$ 4,427,030	\$ 238,839,226
1220	Property taxes - delinquent	1,932,666	603,982	—	—	2,536,648
1230	Allowance for uncollectible taxes	(483,166)	(150,995)	—	—	(634,161)
1240	Due from other governments	535,586	98,866	—	826,672	1,461,124
1250	Accrued interest	—	—	—	—	—
1260	Due from other funds	38,649	799,524	—	18,550	856,723
1290	Other receivables, net	103,594	—	30,398	108,451	242,443
1300	Inventories, at cost	187,963	—	—	225,131	413,094
1410	Deferred expenditures	67,178	2,839	—	1,615	71,632
1000	Total Assets	<u>\$ 62,034,810</u>	<u>\$ 9,662,941</u>	<u>\$ 166,481,529</u>	<u>\$ 5,607,449</u>	<u>\$ 243,786,729</u>
LIABILITIES and FUND BALANCES						
Liabilities:						
2110	Accounts payable	1,610,837	—	13,687,360	642,538	15,940,735
2150	Payroll deduction and withholdings payable	372,513	—	—	—	372,513
2160	Accrued wages payable	642,914	—	526	92,993	736,433
2170	Due to other funds	373,504	—	731,196	654,211	1,758,911
2180	Due to other governments	50,936	—	—	48,863	99,799
2210	Accrued expenditures	64,408	—	2,192,709	20,272	2,277,389
2300	Deferred revenue	12,413,887	1,891,657	28,000	72,538	14,406,082
2000	Total liabilities	<u>15,528,999</u>	<u>1,891,657</u>	<u>16,639,791</u>	<u>1,531,415</u>	<u>35,591,862</u>
Fund Balances:						
Reserved Fund Balance:						
3410	Investments in inventory	187,963	—	—	225,131	413,094
3420	Retirement of long term debt	—	7,771,284	—	—	7,771,284
3450	Food service	—	—	—	1,492,451	1,492,451
3470	Capital acquisition program	—	—	149,841,738	—	149,841,738
3490	Other purposes	1,345,000	—	—	—	1,345,000
Unreserved designated for:						
3590	Other purposes	7,176,911	—	—	—	7,176,911
Unreserved and Undesignated:						
3600	Reported in General Fund	37,795,937	—	—	—	37,795,937
3610	Reported in Special Revenue Funds	—	—	—	2,358,452	2,358,452
3000	Total fund balance	<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>
4000	Total liabilities and fund balances	<u>\$ 62,034,810</u>	<u>\$ 9,662,941</u>	<u>\$ 166,481,529</u>	<u>\$ 5,607,449</u>	<u>\$ 243,786,729</u>