

# FYE 2010 Review - Annual Financial Report

School District: Southgate Independent  
 Audit Firm Name: Robert A. Berling Jr. CPA  
 Date: 3/15/2011  
 1st Audit Reviewer: Kem Delaney-Ellis  
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (1)						
Fund 1 - Revenue (Local) - 1XXX	825,418.32	830,733.85	-5,315.53	830,734.00	-0.15	
Fund 1 - Revenue (State) - 3900 (On-Behalf Payments)	301,186.88	301,186.88	0.00	301,186.00	0.88	
Fund 1 - Revenue (State) - 3XXX (Not 3900)	591,901.42	591,901.42	0.00	591,902.00	-0.58	
Fund 1 - Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Total Revenues	1,718,506.62	1,723,822.15	-5,315.53	1,723,822.00	0.15	
Fund 1 - Expenditures-Not including Transfers Out or On Behalf	1,395,211.31	1,399,099.12	-3,887.81	1,700,285.00	-301,185.88	Difference is due to on behalf payments not being stated seperately in audit report - No action required
Fund 1 - Expenditures-On Behalf	301,186.88	301,186.88	0.00	0.00	301,186.88	
Fund 1 - Total Expenditures	1,696,398.19	1,700,286.00	-3,887.81	1,700,285.00	1.00	
Fund 1 - Excess (Deficiency) of Revenues Over Expenditures	22,108.43	23,536.15	-1,427.72	23,537.00	-0.85	
Fund 1 - Other Financing Sources - Not Transfers In	0.00	19,374.44	-19,374.44	19,374.00	0.44	
Fund 1 - Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Other Financing Uses - Transfers Out Only	2,042.00	2,042.00	0.00	2,042.00	0.00	
Fund 1 - Total Other Financing Sources, Uses and Transfers	-2,042.00	17,332.44	-19,374.44	17,332.00	0.44	
Fund 1 - Net Change in Fund Balance	20,066.43	40,868.59	-20,802.16	40,869.00	-0.41	
Fund 1 - Beginning Fund Balance - July 1	307,161.60	307,161.60	0.00	316,119.00	-8,957.40	Differences may be due to the AFR pulling in revenue beginning balance object 0999 only. No action required
Fund 1 - Ending Fund Balance - June 30	327,228.03	348,030.19	-20,802.16	356,988.00	-8,957.81	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Fund 2 Revenue (Local) - 1XXX	31,347.58	21,610.90	9,736.68	21,611.00	-0.10	
Fund 2 Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Fund 2 Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Fund 2 Revenue (State) – 3XXX (not 3900)	127,483.55	112,059.29	15,424.26	112,059.00	0.29	
Fund 2 Revenue (Federal) – 4XXX	117,802.64	263,970.31	-146,167.67	263,970.00	0.31	
Fund 2 Total Revenues	276,633.77	397,640.50	-121,006.73	397,640.00	0.50	
Fund 2 Expenditures-Not including Transfers Out and not 0280	399,682.50	399,682.50	0.00	399,682.00	0.50	
Fund 2 Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Fund 2 Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Fund 2 Total Expenditures	399,682.50	399,682.50	0.00	399,682.00	0.50	
Fund 2 Excess (Deficiency) of Revenues Over Expenditures	-123,048.73	-2,042.00	-121,006.73	-2,042.00	0.00	
Fund 2 Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Fund 2 Other Financing Sources - Transfers In Only – 52XX Transfers	8,845.96	8,845.96	0.00	2,042.00	6,803.96	
Fund 2 Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Fund 2 Other Financing Uses - Transfers Out Only	6,803.96	6,803.96	0.00	0.00	6,803.96	Classification difference is fund transfers \$6,803.96 - No action required
Fund 2 Total Other Financing Sources, Uses and Transfers	2,042.00	2,042.00	0.00	2,042.00	0.00	
Fund 2 Net Change in Fund Balance	-121,006.73	0.00	-121,006.73	0.00	0.00	
Fund 2 Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 2 Ending Fund Balance - June 30	-121,006.73	0.00	-121,006.73	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Fund 310 Revenue (Local) - 1XXX	23.46	23.46	0.00	23.00	0.46	
Fund 310 Revenue (State) – 3XXX	19,160.00	19,160.00	0.00	19,160.00	0.00	
Fund 310 Total Revenues	19,183.46	19,183.46	0.00	19,183.00	0.46	
Fund 310 Expenditures-Not including Transfers Out	19,502.00	19,502.00	0.00	19,502.00	0.00	
Fund 310 Total Expenditures	19,502.00	19,502.00	0.00	19,502.00	0.00	
Fund 310 Excess (Deficiency) of Revenues Over Expenditures	-318.54	-318.54	0.00	-319.00	0.46	
Fund 310 Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Fund 310 Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Fund 310 Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Fund 310 Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Fund 310 Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Fund 310 Net Change in Fund Balance	-318.54	-318.54	0.00	-319.00	0.46	
Fund 310 Beginning Fund Balance - July 1	0.00	0.00	0.00	21,368.00	-21,368.00	Differences may be due to the AFR pulling in revenue beginning balance object 0999 only. No action required
Fund 310 Ending Fund Balance - June 30	-318.54	-318.54	0.00	21,049.00	-21,367.54	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Fund 320 Revenue (Local) - 1XXX	61,304.83	61,879.88	-575.05	61,880.00	-0.12	
Fund 320 Revenue (State) – 3XXX	13,612.00	13,612.00	0.00	13,612.00	0.00	
Fund 320 Total Revenues	74,916.83	75,491.88	-575.05	75,492.00	-0.12	
Fund 320 Expenditures-Not including Transfers Out	54,630.00	54,630.00	0.00	0.00	54,630.00	Classification difference - No action required
Fund 320 Total Expenditures	54,630.00	54,630.00	0.00	0.00	54,630.00	
Fund 320 Excess (Deficiency) of Revenues Over Expenditures	20,286.83	20,861.88	-575.05	75,492.00	-54,630.12	
Fund 320 Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Fund 320 Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Fund 320 Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Fund 320 Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	54,630.00	-54,630.00	Classification differences of transfers - No action required
Fund 320 Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-54,630.00	54,630.00	
Fund 320 Net Change in Fund Balance	20,286.83	20,861.88	-575.05	20,862.00	-0.12	
Fund 320 Beginning Fund Balance - July 1	0.00	0.00	0.00	66,511.00	-66,511.00	Differences may be due to the AFR pulling in revenue beginning balance object 0999 only. No action required
Fund 320 Ending Fund Balance - June 30	20,286.83	20,861.88	-575.05	87,373.00	-66,511.12	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Fund 360 Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Fund 360 Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Fund 360 Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Fund 360 Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Fund 360 Total Revenues	0.00	0.00	0.00	0.00	0.00	
Fund 360 Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Fund 360 Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Fund 360 Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Fund 360 Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Fund 360 Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Fund 360 Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Fund 360 Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Fund 360 Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Fund 360 Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Fund 360 Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 360 Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 360 Ending Fund Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Fund 400 Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Fund 400 Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Fund 400 Total Revenues	0.00	0.00	0.00	0.00	0.00	
Fund 400 Expenditures - Not Including Transfers Out	0.00	0.00	0.00	54,630.00	-54,630.00	Debt Service Funds are not required to be recorded in MUNIS - No action required
Fund 400 Total Expenditures	0.00	0.00	0.00	54,630.00	-54,630.00	
Fund 400 Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-54,630.00	54,630.00	
Fund 400 Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Fund 400 Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	54,630.00	-54,630.00	
Fund 400 Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Fund 400 Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Fund 400 Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	54,630.00	-54,630.00	
Fund 400 Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 400 Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 400 Ending Fund Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Fund 410 Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Fund 410 Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Fund 410 Total Revenues	0.00	0.00	0.00	0.00	0.00	
Fund 410 Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Fund 410 Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Fund 410 Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Fund 410 Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Fund 410 Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Fund 410 Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Fund 410 Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Fund 410 Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Fund 410 Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 410 Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 410 Ending Fund Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	2,089,240.68	2,216,137.99	-126,897.31	2,216,137.00	0.99	
Total Expenditures - Governmental Funds	2,170,212.69	2,174,100.50	-3,887.81	2,174,099.00	1.50	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-80,972.01	42,037.49	-123,009.50	42,038.00	-0.51	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	0.00	19,374.44	-19,374.44	19,374.00	0.44	
Net Change in Fund Balance - Governmental Funds	-80,972.01	61,411.93	-142,383.94	61,412.00	-0.07	
Beginning Fund Balance - July 1 - Governmental Funds	307,161.60	307,161.60	0.00	403,998.00	-96,836.40	Differences are explained in the individual fund comparisons
Ending Fund Balance - June 30 - Governmental Funds	226,189.59	368,573.53	-142,383.94	465,410.00	-96,836.47	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Fund 51 Operating Revenue - Not Interest Income (Local) - 1XXX	17,893.58	17,893.58	0.00	17,895.00	-1.42	
Fund 51 Total Operating Revenues	17,893.58	17,893.58	0.00	17,895.00	-1.42	
Fund 51 Expenditures-Not including Transfers Out or On-behalf	85,353.98	88,080.98	-2,727.00	86,106.00	1,974.98	The \$1,975 difference is due to the net of on behalf payments - No action required
Fund 51 Expenditures-On Behalf	5,873.52	5,873.52	0.00	0.00	5,873.52	The difference of \$5,874 is due to how the on behalf payments are handled - No action required
Fund 81 Expenditures - Depreciation Only (Fund 81)	788.98	788.98	0.00	789.00	-0.02	
Fund 51 and Fund 81 Total Operating Expenses	92,016.48	94,743.48	-2,727.00	86,895.00	7,848.48	The \$1,975 difference is due to the net of on behalf payments of \$5,874 and the purchase of capital assets of \$7,859 - No action required
Fund 51 and Fund 81 Operating Income (Loss)	-74,122.90	-76,849.90	2,727.00	-69,000.00	-7,849.90	
Fund 51 Non-Operating Revenue - Interest Income Only (Local) - 1510	35.84	35.84	0.00	35.00	0.84	
Fund 51 Revenue (State) - 3XXX	1,298.00	1,298.00	0.00	1,298.00	0.00	
Fund 51 Revenue (State) - 3900 (On-Behalf Payments)	5,873.52	5,873.52	0.00	5,874.00	-0.48	
Fund 51 Child Nutrition Program Donated Commodities - 4950	5,057.00	5,057.00	0.00	5,057.00	0.00	
Fund 51 Revenue (Federal) - 4XXX, not 4950	86,763.00	86,763.00	0.00	86,763.00	0.00	
Fund 51 Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Fund 51 Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Fund 81 Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Fund 81 Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Fund 51 and Fund 81 Total Non-Operating Revenues (Expenses) Before Transfers	99,027.36	99,027.36	0.00	99,027.00	0.36	
Fund 51 Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Fund 51 Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Fund 51 Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Fund 51 AND Fund 81 Change in Net Assets	24,904.46	22,177.46	2,727.00	30,027.00	-7,849.54	
Fund 51 Beginning Net Assets - July 1	17,669.07	17,669.07	0.00	20,695.00	-3,025.93	Differences may be due to the AFR pulling in revenue beginning balance object 0999 only. No action required
Fund 81 Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	42,573.53	39,846.53	2,727.00	50,722.00	-10,875.47	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52 and Fund 82						
Fund 52 Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Fund 52 Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Fund 52 Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Fund 82 Expenditures - Depreciation Only (Fund 82)	0.00	0.00	0.00	0.00	0.00	
Fund 52 and Fund 82 Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Fund 52 and 82 Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Fund 52 Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Fund 52 Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Fund 52 Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Fund 52 Revenue (Federal) - 4XXX, not 4950	0.00	0.00	0.00	0.00	0.00	
Fund 52 Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Fund 52 Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Fund 82 Revenue Fund 82 (All)	0.00	0.00	0.00	0.00	0.00	
Fund 82 Expenditures Fund 82 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Fund 52 and Fund 82 Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Fund 52 Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Fund 52 Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Fund 52 Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Fund 52 AND Fund 82 Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Fund 52 Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 82 Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 52 and Fund 82 Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54 and Fund 84						
Fund 54 Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Fund 54 Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Fund 54 Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Fund 84 Expenditures - Depreciation Only (Fund 84)	0.00	0.00	0.00	0.00	0.00	
Fund 54 AND Fund 84 Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Fund 54 AND Fund 84 Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Fund 54 Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Fund 54 Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Fund 54 Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Fund 54 Revenue (Federal) - 4XXX, not 4950	0.00	0.00	0.00	0.00	0.00	
Fund 54 Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Fund 54 Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Fund 84 Revenue Fund 84 (All)	0.00	0.00	0.00	0.00	0.00	
Fund 84 Expenditures Fund 84 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Fund 54 and Fund 84 Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Fund 54 Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Fund 54 Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Fund 54 Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Fund 54 and Fund 84 Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 84 Begining Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 54 and Fund 84 Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X and Funds 8X						
Funds 5X Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Funds 5X Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Funds 5X Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Fund 8X Expenditures - Depreciation Only(Fund 8X)	0.00	0.00	0.00	0.00	0.00	
Funds 5X and Funds 8X Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Funds 5X and Funds 8X Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Funds 5X Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Funds 5X Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Funds 5X Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Funds 5X Revenue (Federal) - 4XXX, not 4950	0.00	0.00	0.00	0.00	0.00	
Funds 5X Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Funds 5X Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Fund 8X Revenue Fund 8X (All)	0.00	0.00	0.00	0.00	0.00	
Fund 8X Expenditures Fund 8X - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Funds 5X and Funds 8X Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Funds 5X Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Funds 5X Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Funds 5X Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Funds 5X and Funds 8X Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Funds 5X Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 8X Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Funds 5X and Funds 8X Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	17,893.58	17,893.58	0.00	17,895.00	-1.42	
Total Operating Expenses - Proprietary Funds	92,016.48	94,743.48	-2,727.00	86,895.00	7,848.48	Differences are explained in the individual fund comparisons
Operating Income (Loss) - Proprietary Funds	-74,122.90	-76,849.90	2,727.00	-69,000.00	-7,849.90	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	99,027.36	99,027.36	0.00	99,027.00	0.36	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	24,904.46	22,177.46	2,727.00	30,027.00	-7,849.54	
Net Assets, July 1, 2008 - Proprietary Funds	17,669.07	17,669.07	0.00	20,695.00	-3,025.93	
Net Assets, June 30, 2009 - Proprietary Funds	42,573.53	39,846.53	2,727.00	50,722.00	-10,875.47	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X and 6XXX						
Fund 6X Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Fund 6X Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Fund 6X Total Additions	0.00	0.00	0.00	0.00	0.00	
Fund 6X Deductions	0.00	0.00	0.00	0.00	0.00	
Fund 6X Total Deductions	0.00	0.00	0.00	0.00	0.00	
Fund 6X Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Fund 6X Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 6X Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Fund 7XXX Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX Total Additions	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX Deductions	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX Total Deductions	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Fund 8 Depreciation Expense - Fund 8	48,120.68	48,120.68	0.00	48,121.00	-0.32	Audit report, page 25 - No action required
Fund 81 Depreciation Expense - Fund 81	788.98	788.98	0.00	789.00	-0.02	Audit report, page 25 - No action required
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
Fund 1 and Fund 2 and Fund 5X On-Behalf Payments (AFR - Audit)	307,060.40	307,060.40	0.00	307,060.00	0.40	Audit report, page 29 - No action required
On-Behalf Payments per KDE website	0.00	0.00	0.00	297,006.00	-297,006.00	
Difference in on-behalf payments between audit and KDE website	-307,060.40	-307,060.40	0.00	-10,054.00	-297,006.40	The difference was caused by the Federal Reimbursement being added to on behalf payments instead of being subtracted – No action needed