FYE 2009 Review - Annual Financial Report

School District: Pulaski County
Audit Firm Name: White and Associates, PSC
Date: 2/3/2010
1st Audit Reviewer: Ken Smith
2nd Audit Reviewer:

Date Generated: February 8, 2010 3:57:41 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	13,787,682.43	13,830,821.03	-43,138.60	13,830,821.00	0.03	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	11,352,885.78	-11,352,885.78	0.00	11,352,885.78	
Revenue (State) – 3XXX (Not 3900)	31,175,878.68	31,175,878.68	0.00	42,528,764.00	-11,352,885.32	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	44,963,561.11	56,359,585.49	-11,396,024.38	56,359,585.00	0.49	
Expenditures-Not including Transfers Out or On Behalf	42,933,987.01	42,932,601.16	1,385.85	54,285,487.00	-11,352,885.84	
Expenditures-On Behalf	0.00	11,352,885.78	-11,352,885.78	0.00	11,352,885.78	
Total Expenditures	42,933,987.01	54,285,486.94	-11,351,499.93	54,285,487.00	-0.06	
Excess (Deficiency) of Revenues Over Expenditures	2,029,574.10	2,074,098.55	-44,524.45	2,074,098.00	0.55	
Other Financing Sources - Not Transfers In	57,753.06	57,753.06	0.00	57,753.00	0.06	
Other Financing Sources - Transfers In Only – 52XX Transfers	240,930.71	240,930.71	0.00	240,931.00	-0.29	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	1,029,857.58	1,029,857.58	0.00	1,029,858.00	-0.42	
Total Other Financing Sources, Uses and Transfers	-731,173.81	-731,173.81	0.00	-731,174.00	0.19	
Net Change in Fund Balance	1,298,400.29	1,342,924.74	-44,524.45	1,342,924.00	0.74	
Beginning Fund Balance - July 1	101,330.66	101,330.66	0.00	101,331.00	-0.34	
Ending Balance - June 30	1,399,730.95	1,444,255.40	-44,524.45	1,444,255.00	0.40	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	11,352,885.78	-11,352,885.78	0.00	11,352,885.78	On behalf payments are not reported seperately in the audit report.
On-Behalf Expenditures by Fund	0.00	11,352,885.78	-11,352,885.78	0.00	11,352,885.78	On behalf payments are not reported seperately in the audit report.
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	79,142.72	79,142.72	0.00	79,143.00	-0.28	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	3,605,860.30	3,605,860.30	0.00	3,605,860.00	0.30	
Revenue (Federal) – 4XXX	6,847,663.74	6,849,795.96	-2,132.22	6,849,796.00	-0.04	
Total Revenues	10,532,666.76	10,534,798.98	-2,132.22	10,534,799.00	-0.02	
Expenditures-Not including Transfers Out and not 0280	10,687,016.76	10,689,048.98	-2,032.22	10,689,049.00	-0.02	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	10,687,016.76	10,689,048.98	-2,032.22	10,689,049.00	-0.02	
Excess (Deficiency) of Revenues Over Expenditures	-154,350.00	-154,250.00	-100.00	-154,250.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	154,250.00	154,250.00	0.00	154,250.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	154,250.00	154,250.00	0.00	154,250.00	0.00	
Net Change in Fund Balance	-100.00	0.00	-100.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-100.00	0.00	-100.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	721,354.00	721,354.00	0.00	721,354.00	0.00	
Total Revenues	721,354.00	721,354.00	0.00	721,354.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	721,354.00	721,354.00	0.00	721,354.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	106,711.00	-106,711.00	Program error: program did not include Function 5200, object 0910, in transfers out.
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-106,711.00	106,711.00	
Net Change in Fund Balance	721,354.00	721,354.00	0.00	614,643.00	106,711.00	
Beginning Fund Balance - July 1	-614,642.94	-614,642.94	0.00	-614,643.00	0.06	
Ending Balance - June 30	106,711.06	106,711.06	0.00	0.00	106,711.06	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	2,956,191.00	2,956,191.00	0.00	2,956,191.00	0.00	
Revenue (State) – 3XXX	1,093,531.00	1,093,531.00	0.00	1,093,531.00	0.00	
Total Revenues	4,049,722.00	4,049,722.00	0.00	4,049,722.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	4,049,722.00	4,049,722.00	0.00	4,049,722.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	4,047,160.00	-4,047,160.00	Program error: program did not include Function 5200, objects 0910 and 0914, in transfers out.
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-4,047,160.00	4,047,160.00	
Net Change in Fund Balance	4,049,722.00	4,049,722.00	0.00	2,562.00	4,047,160.00	
Beginning Fund Balance - July 1	154,904.70	154,904.70	0.00	154,905.00	-0.30	
Ending Balance - June 30	4,204,626.70	4,204,626.70	0.00	157,467.00	4,047,159.70	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	179,617.11	0.00	179,617.11	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	179,617.11	0.00	179,617.11	0.00	0.00	
Expenditures-Not including Transfers Out	4,431,691.42	5,026,500.17	-594,808.75	5,026,500.00	0.17	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	4,431,691.42	5,026,500.17	-594,808.75	5,026,500.00	0.17	
Excess (Deficiency) of Revenues Over Expenditures	-4,252,074.31	-5,026,500.17	774,425.86	-5,026,500.00	-0.17	
Other Financing Sources - Not Transfers In - Not 52XX	3,645,850.85	24,254,602.42	-20,608,751.57	24,254,602.00	0.42	
Other Financing Sources - Transfers In Only – 52XX Transfers	300,508.59	632,300.06	-331,791.47	632,300.00	0.06	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	3,946,359.44	24,886,902.48	-20,940,543.04	24,886,902.00	0.48	
Net Change in Fund Balance	-305,714.87	19,860,402.31	-20,166,117.18	19,860,402.00	0.31	
Beginning Fund Balance - July 1	0.00	0.00	0.00	180,398.00	-180,398.00	Difference is to be determined
Ending Balance - June 30	-305,714.87	19,860,402.31	-20,166,117.18	20,040,800.00	-180,397.69	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	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						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	942,848.00	-942,848.00	Difference is to be determined
Total Revenues	0.00	0.00	0.00	942,848.00	-942,848.00	
Expenditures - Not Including Transfers Out	4,099,283.70	4,099,283.70	0.00	5,098,980.00	-999,696.30	Difference is to be determined
Total Expenditures	4,099,283.70	4,099,283.70	0.00	5,098,980.00	-999,696.30	
Excess (Deficiency) of Revenues Over Expenditures	-4,099,283.70	-4,099,283.70	0.00	-4,156,132.00	56,848.30	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	3,219,027.00	-3,219,027.00	Difference is to be determined
Other Financing Sources - Transfers In Only – 52XX Transfers	4,101,127.58	4,098,566.20	2,561.38	4,098,566.00	0.20	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	3,162,179.00	-3,162,179.00	Difference is to be determined
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	4,101,127.58	4,098,566.20	2,561.38	4,155,414.00	-56,847.80	
Net Change in Fund Balance	1,843.88	-717.50	2,561.38	-718.00	0.50	Differences offset in total; both the audit and the AFR have the same net change in fund balance.
Beginning Fund Balance - July 1	717.50	717.50	0.00	718.00	-0.50	
Ending Balance - June 30	2,561.38	0.00	2,561.38	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	6,500.00	-6,500.00	School Based Board Allocations fund - Trust and agency fund per AFR
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	6,500.00	-6,500.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	265,637.00	-265,637.00	
Total Expenditures	0.00	0.00	0.00	265,637.00	-265,637.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-259,137.00	259,137.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	298,612.00	-298,612.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	298,612.00	-298,612.00	
Net Change in Fund Balance	0.00	0.00	0.00	39,475.00	-39,475.00	
Beginning Fund Balance - July 1	717.50	717.50	0.00	55,694.00	-54,976.50	
Ending Balance - June 30	717.50	717.50	0.00	95,169.00	-94,451.50	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	60,446,920.98	71,665,460.47	-11,218,539.49	72,614,808.00	-949,347.53	Differences are explained above
Total Expenditures - Governmental Funds	62,151,978.89	74,100,319.79	-11,948,340.90	75,365,653.00	-1,265,333.21	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-1,705,057.91	-2,434,859.32	729,801.41	-2,750,845.00	315,985.68	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	7,470,563.21	28,408,544.87	-20,937,981.66	24,610,133.00	3,798,411.87	
Net Change in Fund Balance - Governmental Funds	5,765,505.30	25,973,685.55	-20,208,180.25	21,859,288.00	4,114,397.55	
Beginning Fund Balance - July 1 - Governmental Funds	-356,972.58	-356,972.58	0.00	-121,597.00	-235,375.58	
Ending Fund Balance - June 30 - Governmental Funds	5,408,532.72	25,616,712.97	-20,208,180.25	21,737,691.00	3,879,021.97	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	905,480.67	905,480.67	0.00	905,481.00	-0.33	
Total Operating Revenues	905,480.67	905,480.67	0.00	905,481.00	-0.33	
Expenditures-Not including Transfers Out or On-behalf	4,138,626.68	4,380,913.70	-242,287.02	4,229,366.00	151,547.70	Difference is due to capitalization of assets purchased.
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	46,577.16	46,577.16	0.00	46,577.00	0.16	
Total Operating Expenses	4,185,203.84	4,427,490.86	-242,287.02	4,275,943.00	151,547.86	
Operating Income (Loss)	-3,279,723.17	-3,522,010.19	242,287.02	-3,370,462.00	-151,548.19	
Non-Operating Revenue - Interest Income Only (Local) - 1510	16,845.35	16,845.35	0.00	16,845.00	0.35	
Revenue (State) – 3XXX	50,933.00	50,933.00	0.00	50,933.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Donated Commodities – 4550	0.00	241,317.00	-241,317.00	241,317.00	0.00	
Revenue (Federal) - 4XXX, not 4550	2,997,710.02	2,997,710.02	0.00	2,997,710.00	0.02	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	-7,654.37	-7,654.37	0.00	0.00	-7,654.37	Classification difference between audit and AFR
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	7,654.00	-7,654.00	Classification difference between audit and AFR
Total Non-Operating Revenues (Expenses) Before Transfers	3,057,834.00	3,299,151.00	-241,317.00	3,299,151.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	240,930.71	240,930.71	0.00	240,931.00	-0.29	
Net Transfers In (Out)	-240,930.71	-240,930.71	0.00	-240,931.00	0.29	
Change in Net Assets	-462,819.88	-463,789.90	970.02	-312,242.00	-151,547.90	
Beginning Net Assets - July 1	1,056,043.48	1,076,207.98	-20,164.50	1,161,495.00	-85,287.02	Fund 51 - balance per prior year audit - difference was restricted fund balance
Beginning Net Assets - July 1	0.00	0.00	0.00	141,966.00	-141,966.00	Fund 81 - balance per prior year audit - difference is to be determined
Fund 51 and 81 Ending Net Assets - June 30	593,223.60	612,418.08	-19,194.48	991,219.00	-378,800.92	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	494,470.44	494,470.44	0.00	494,470.00	0.44	
Total Operating Revenues	494,470.44	494,470.44	0.00	494,470.00	0.44	
Expenditures-Not including Transfers Out	592,433.53	592,433.53	0.00	592,434.00	-0.47	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	592,433.53	592,433.53	0.00	592,434.00	-0.47	
Operating Income (Loss)	-97,963.09	-97,963.09	0.00	-97,964.00	0.91	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	86,770.24	86,770.24	0.00	86,770.00	0.24	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	86,770.24	86,770.24	0.00	86,770.00	0.24	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-11,192.85	-11,192.85	0.00	-11,194.00	1.15	
Beginning Net Assets - July 1	11,192.85	11,192.85	0.00	11,193.00	-0.15	
Ending Net Assets - June 30	0.00	0.00	0.00	-1.00	1.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	507,463.56	507,463.56	0.00	507,464.00	-0.44	
Total Operating Expenses	507,463.56	507,463.56	0.00	507,464.00	-0.44	
Operating Income (Loss)	-507,463.56	-507,463.56	0.00	-507,464.00	0.44	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	506,450.96	506,450.96	0.00	506,451.00	-0.04	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	506,450.96	506,450.96	0.00	506,451.00	-0.04	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-1,012.60	-1,012.60	0.00	-1,013.00	0.40	
Beginning Net Assets - July 1	0.00	1,012.60	-1,012.60	1,013.00	-0.40	
Ending Net Assets - June 30	-1,012.60	0.00	-1,012.60	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
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	1,399,951.11	1,399,951.11	0.00	1,399,951.00	0.11	Differences are explained above
Total Operating Expenses - Proprietary Funds	5,285,100.93	5,527,387.95	-242,287.02	5,375,841.00	151,546.95	
Operating Income (Loss) - Proprietary Funds	-3,885,149.82	-4,127,436.84	242,287.02	-3,975,890.00	-151,546.84	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	3,651,055.20	3,892,372.20	-241,317.00	3,892,372.00	0.20	
Net Transfers In (Out) - Proprietary Funds	-240,930.71	-240,930.71	0.00	-240,931.00	0.29	
Net Income (Loss) - Proprietary Funds	-475,025.33	-475,995.35	970.02	-324,449.00	-151,546.35	
Net Assets, July 1, 2008 - Proprietary Funds	1,067,236.33	1,087,400.83	-20,164.50	1,315,667.00	-228,266.17	
Net Assets, June 30, 2009 - Proprietary Funds	592,211.00	611,405.48	-19,194.48	991,218.00	-379,812.52	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
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						
Additions (Local) - 1XXX	7,266.00	7,266.18	-0.18	0.00	7,266.18	School Based Board Allocations funds - Audit reports as governmental fund.
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	7,266.00	7,266.18	-0.18	0.00	7,266.18	
Deductions	267,258.26	267,258.26	0.00	0.00	267,258.26	
Total Deductions	267,258.26	267,258.26	0.00	0.00	267,258.26	
Change in Net Assets	-259,992.26	-259,992.08	-0.18	0.00	-259,992.08	
Beginning Net Assets - July 1	68,389.45	68,989.63	-600.18	0.00	68,989.63	
Ending Net Assets - June 30	-191,602.81	-191,002.45	-600.36	0.00	-191,002.45	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	7,266.00	7,266.18	-0.18	0.00	7,266.18	Differences are explained above
Total Deductions - Fiduciary Funds	267,258.26	267,258.26	0.00	0.00	267,258.26	
Change in Net Assets - Fiduciary funds	-259,992.26	-259,992.08	-0.18	0.00	-259,992.08	
Beginning Net Assets July 1 - Fiduciary Funds	68,389.45	68,989.63	-600.18	0.00	68,989.63	
Ending Net Assets - June 30 - Fiduciary Funds	-191,602.81	-191,002.45	-600.36	0.00	-191,002.45	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	0.00	0.00	0.00	0.00	
Fund 51 - On-Behalf Expenditures	0.00	0.00	0.00	0.00	0.00	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	2,602,346.37	2,603,137.71	-791.34	2,603,138.00	-0.29	See audit report, page 32, note D
Depreciation Expense - Fund 81	46,577.16	46,577.16	0.00	46,577.00	0.16	See audit report, page 33, note D

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	11,352,885.78	-11,352,885.78	11,352,885.77	0.01	
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See audit report, page 40, note O - $11,352,886.
On-Behalf Payments (Audit - KDE Web)	0.00	-11,352,885.78	11,352,885.78	-11,352,885.77	-0.01	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-260.36	-672.89	412.53	0.00	-672.89	Not evaluating at this time
Deductions	2,602,346.37	2,603,137.71	-791.34	0.00	2,603,137.71	
Change Total assets	-2,602,606.73	-2,603,810.60	1,203.87	0.00	-2,603,810.60	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-2,602,606.73	-2,603,810.60	1,203.87	0.00	-2,603,810.60	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	-7,654.37	-7,654.37	0.00	0.00	-7,654.37	Not evaluating at this time
Deductions	46,577.16	46,577.16	0.00	0.00	46,577.16	
Change Total assets	-54,231.53	-54,231.53	0.00	0.00	-54,231.53	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-54,231.53	-54,231.53	0.00	0.00	-54,231.53	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
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 Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
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 Fixed Assets						
Total Additions - Fixed Assets	-7,914.73	-8,327.26	412.53	0.00	-8,327.26	Not evaluating at this time
Total Deductions - Fixed Assets	2,648,923.53	2,649,714.87	-791.34	0.00	2,649,714.87	
Change in Total Fixed Assets	-2,656,838.26	-2,658,042.13	1,203.87	0.00	-2,658,042.13	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-2,656,838.26	-2,658,042.13	1,203.87	0.00	-2,658,042.13	