

**ASSOCIATION OF SCHOOL BUSINESS
OFFICIALS INTERNATIONAL**

FINANCIAL STATEMENTS

MARCH 31, 2010 AND 2009

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

FINANCIAL STATEMENTS

MARCH 31, 2010 AND 2009

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REPORT OF INDEPENDENT AUDITORS



CERTIFIED PUBLIC ACCOUNTANTS
AND BUSINESS ADVISORS

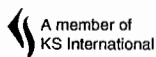
1850 K STREET, NW
SUITE 1050
WASHINGTON, DC 20006

202.331.9880 PHONE
202.331.9890 FAX

CIVIC OPERA BUILDING
20 NORTH WACKER DRIVE
SUITE 900
CHICAGO, IL 60606

312.920.9400 PHONE
312.920.9494 FAX

www.calibrecpa.com



Board of Directors Association of School Business Officials International

We have audited the accompanying statements of financial position of the Association of School Business Officials International (Association) as of March 31, 2010 and 2009, and the related statements of activities and of cash flows for the years then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform an audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements, assessing the accounting principles used and significant estimates made by Association's management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Association of School Business Officials International as of March 31, 2010 and 2009, and the changes in their net assets and their cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Calibre CPA Group, PLLC

Washington, DC
June 2, 2010

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

STATEMENTS OF FINANCIAL POSITION

MARCH 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 96,280	\$ 325,011
Investments	581,210	966,333
Net account receivable - short term (allowance for doubtful accounts of \$5,000 in both 2010 and 2009)	158,124	32,107
Inventory	16,271	17,105
Prepaid expenses and other	<u>99,526</u>	<u>111,181</u>
Total current assets	<u>951,411</u>	<u>1,451,737</u>
NET PROPERTY AND EQUIPMENT		
Land	231,818	231,818
Building and improvements	957,823	951,641
Computer equipment	475,932	460,009
Office furniture and equipment	<u>135,045</u>	<u>124,045</u>
	1,800,618	1,767,513
Less: allowance for depreciation	<u>(1,330,985)</u>	<u>(1,261,527)</u>
Net property and equipment	<u>469,633</u>	<u>505,986</u>
INVESTMENTS, LONG-TERM	<u>1,062,338</u>	<u>1,156,038</u>
Total assets	<u>\$ 2,483,382</u>	<u>\$ 3,113,761</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 11,367	\$ 92,070
Accrued expenses and other liabilities	80,324	68,182
Deferred membership and other revenue	<u>870,684</u>	<u>1,226,587</u>
Total current liabilities	962,375	1,386,839
UNRESTRICTED NET ASSETS	<u>1,521,007</u>	<u>1,726,922</u>
Total liabilities and net assets	<u>\$ 2,483,382</u>	<u>\$ 3,113,761</u>

See accompanying notes to financial statements.

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

STATEMENTS OF ACTIVITIES

YEARS ENDED MARCH 31, 2010 AND 2009

	2010			2009		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
REVENUE AND SUPPORT						
Governance and administration	\$ 907,071	\$ -	\$ 907,071	\$ 266,384	\$ -	\$ 266,384
Board of Directors	90	-	90	2,000	-	2,000
Membership	1,238,499	-	1,238,499	1,149,716	-	1,149,716
Programs	89,295	-	89,295	126,087	-	126,087
Leadership conference	120,970	-	120,970	86,100	-	86,100
Meritorious budget awards	103,825	-	103,825	134,700	-	134,700
Certificate of excellence	739,637	-	739,637	500,766	-	500,766
Grants and contracts	109,914	-	109,914	255,766	-	255,766
Continuing education	38,315	-	38,315	49,139	-	49,139
Annual meeting	645,313	-	645,313	805,180	-	805,180
Exhibits	347,600	-	347,600	522,325	-	522,325
Periodicals	197,039	-	197,039	318,886	-	318,886
Books and publications	76,691	-	76,691	58,684	-	58,684
Net assets released from restrictions	-	-	-	45,000	(45,000)	-
Total revenue and support	<u>4,614,259</u>	<u>-</u>	<u>4,614,259</u>	<u>4,320,733</u>	<u>(45,000)</u>	<u>4,275,733</u>
EXPENSES						
PROGRAM EXPENSES						
Government and public affairs	666	-	666	7,327	-	7,327
Membership	284,134	-	284,134	498,755	-	498,755
Programs	471,223	-	471,223	428,012	-	428,012
Leadership conference	130,859	-	130,859	175,680	-	175,680
Research committees	84,923	-	84,923	77,016	-	77,016
Affiliate visitation	24,453	-	24,453	28,361	-	28,361
Meritorious budget awards	82,235	-	82,235	46,296	-	46,296
Certificate of excellence	238,192	-	238,192	147,138	-	147,138
Grants and contracts	149,629	-	149,629	255,766	-	255,766
Continuing education	160,001	-	160,001	169,311	-	169,311
Annual meeting	615,520	-	615,520	569,161	-	569,161
Exhibits	362,982	-	362,982	255,861	-	255,861
Periodicals	530,539	-	530,539	361,523	-	361,523
Books and publications	79,715	-	79,715	53,732	-	53,732
Total program expenses	<u>3,215,071</u>	<u>-</u>	<u>3,215,071</u>	<u>3,073,939</u>	<u>-</u>	<u>3,073,939</u>
SUPPORTING SERVICES AND GOVERNANCE						
Governance and administration	1,362,688	-	1,362,688	1,192,174	-	1,192,174
Board of Directors	105,139	-	105,139	184,101	-	184,101
Building operations	137,276	-	137,276	156,871	-	156,871
Total supporting services and governance	<u>1,605,103</u>	<u>-</u>	<u>1,605,103</u>	<u>1,533,146</u>	<u>-</u>	<u>1,533,146</u>
Total expenses	<u>4,820,174</u>	<u>-</u>	<u>4,820,174</u>	<u>4,607,085</u>	<u>-</u>	<u>4,607,085</u>
DECREASE IN NET ASSETS	(205,915)	-	(205,915)	(286,352)	(45,000)	(331,352)
NET ASSETS						
Beginning of year	<u>1,726,922</u>	<u>-</u>	<u>1,726,922</u>	<u>2,013,274</u>	<u>45,000</u>	<u>2,058,274</u>
End of year	<u>\$ 1,521,007</u>	<u>\$ -</u>	<u>\$ 1,521,007</u>	<u>\$ 1,726,922</u>	<u>\$ -</u>	<u>\$ 1,726,922</u>

See accompanying notes to financial statements.

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

STATEMENTS OF CASH FLOWS

YEARS ENDED MARCH 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (205,915)	\$ (331,352)
Adjustments to reconcile change in net assets to net cash used for operating activities:		
Charges not affecting cash		
Net appreciation (depreciation) in fair value of investments	3,936	(8,796)
Depreciation	69,458	96,344
Effect of changes in assets and liabilities		
Net accounts receivable	(126,017)	2,356
Inventory	834	953
Prepaid expenses and other	11,655	(79,386)
Account payables, accrued expenses and other liabilities	(68,561)	(166,717)
Deferred membership and other revenue	<u>(355,903)</u>	<u>229,553</u>
Net cash used for operating activities	<u>(670,513)</u>	<u>(257,045)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(33,105)	(32,586)
Purchases of investments	(380,000)	(665,000)
Proceeds from the sale of investments	<u>854,887</u>	<u>855,000</u>
Net cash provided by investing activities	<u>441,782</u>	<u>157,414</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(228,731)	(99,631)
CASH AND CASH EQUIVALENTS BALANCE		
Beginning of year	<u>325,011</u>	<u>424,642</u>
End of year	<u>\$ 96,280</u>	<u>\$ 325,011</u>

See accompanying notes to financial statements.

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2010 AND 2009

NOTE 1 ORGANIZATION AND BASIS OF PRESENTATION

Organization - Association of School Business Officials International (the "Association") is an association of individuals involved in the management of school business services who are dedicated to the professional stewardship of the investment in education.

Basis of Presentation - The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (US GAAP). The financial statement presentation follows the standards for financial statements of not-for-profit organizations as recommended by the Financial Accounting Standards Board. Under such standards, the Association is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

Net Asset Classification - The net assets are reported as follows:

- **Unrestricted net assets** - includes unrestricted revenue and contributions received without donor-imposed restrictions. These net assets are available for the operation of the Association and include both internally-designated and undesignated resources.
- **Temporarily restricted net assets** - includes revenue and contributions subject to donor-imposed stipulations that will be met by actions of the Association and/or the passage of time. When a restriction expires, temporarily restricted net assets are reported in the statement of activities as net assets released from restrictions.

Revenue Recognition - Revenue is recognized during the period in which it is earned. Revenue received in advance and not yet earned is deferred to the applicable period.

Membership Dues and Agency Fees - The payment of regular dues entitles an individual to membership privileges in the Association for a twelve-month period. Dues received are initially recorded as deferred revenue. Such dues are recognized as revenue on a straight-line method over a twelve-month period from the member's anniversary date.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents - For purposes of the statement of cash flows, the Association considers all money market funds and certificates of deposit with a maturity of 60 days or less as cash equivalents.

Investments - The investment balance consists of several certificates of deposit with maturity dates greater than 60 days or those certificates of deposit which management intends to hold long-term and are reported at fair market value on the statements of financial position. Those with maturities greater than one year are classified as long-term. Interest income for the years ended March 31, 2010 and 2009 totaled \$112,806 and \$95,713, respectively. For the years ended March 31, 2010 and 2009 the Association recognized (\$3,823) and \$8,796 of unrealized gains (losses), respectively, and (\$113) and \$-0- of realized gains (losses) on investments, respectively.

Accounts Receivable - The Association grants credit terms in the normal course of business to members, subscribers, exhibitors and other customers throughout the United States.

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts.

Allowances for doubtful accounts on trade accounts receivables is made in amounts required to maintain an adequate allowance to cover anticipated bad debts. Trade receivables are charged against the allowance when it is determined by the Association that payment will not be received. At year-end, the allowance is evaluated by management based on review of the accounts receivables.

Property and Equipment - Significant additions to property and equipment are capitalized on the basis of cost. Depreciation is calculated on the straight-line method. The headquarters building is being depreciated over a 33-year useful life, with improvements depreciated over a 10-year life. Office furniture and equipment are being depreciated over 5 years. Computer equipment is being depreciated over 3 to 7 years. Depreciation expense for the years ended March 31, 2010 and 2009 totaled \$69,458 and \$96,344, respectively.

Deferred Revenue – Exhibitor Fees - Annual meeting exhibit fees received in advance are recorded as deferred revenue and recognized as revenue in the fiscal year the meeting is held.

Income Taxes - The Association is exempt from income tax under Section 501(c)(3) for the Internal Revenue Code. However, income from certain activities, not related to the Association's exempt purpose is subject to taxation as unrelated business income.

Advertising Costs - The Association expenses advertising costs as incurred.

Subsequent Events Review - Subsequent events have been evaluated through June 2, 2010, which is the date the financial statements were available to be issued. This review and evaluation revealed no new material events or transactions which would require an additional adjustment to or disclosure in the accompanying financial statements.

NOTE 3 INVESTMENTS

The Association held as investments certificates of deposits totaling \$1,643,548 and \$2,122,371 as of March 31, 2010 and 2009, respectively, which are reported at fair value.

Fair value measurements establish a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable input be used when available. Observable inputs are inputs that the market participants would use in pricing the asset or liability developed based on market data obtained from independent sources. Unobservable inputs are inputs that reflect the Association's assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The hierarchy is measured in three levels based on the reliability of inputs:

Level 1 – Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities. The Association has no level 1 investments.

Level 2 – Quoted prices for similar assets or liabilities, or inputs that are observable, either directly or indirectly, for substantially the full term through corroboration with observable market data. Level 2 includes investments valued at quoted prices adjusted for legal or contractual restrictions specific to the security. The Association's certificates of deposit are categorized as level 2.

Level 3 – Pricing inputs are unobservable for the asset or liability, that is, inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability. Level 3 includes private portfolio investments that are supported by little or no market activity. The Association has no level 3 investments.

NOTE 4 RETIREMENT PLAN

Tax deferred annuity is available to each full time employee who has completed one year of employment. The employer contributions are equal to 10% of gross compensation for all employees hired prior to August 1, 1993. Employer contributions for the executive director are equal to 10% of gross compensation, as stipulated in the employment contract. Employer contributions for all other employees hired on or after August 1, 1993 are equal to 6% of gross compensation. Employer contributions for the year ended March 31, 2010 and 2009 were \$66,725 and \$72,712, respectively.

NOTE 5 LEASE OBLIGATIONS

The Association leases equipment and pays maintenance fees under various non-cancelable long-term agreements expiring in various fiscal years through 2012.

Rent expense for the years ended March 31, 2010 and 2009 was \$26,495 and \$32,872, respectively.

NOTE 5 LEASE OBLIGATIONS (CONTINUED)

At March 31, 2010, future minimum lease commitments are as follows:

Year ended March 31,	
2011	\$ 8,511
2012	<u>2,483</u>
Total	<u>\$ 10,994</u>

NOTE 6 COMMITMENTS

The Association has entered into employment contracts with its Executive Director and its Assistant Executive Director. The Executive Director's and Assistant Executive Director's contracts are set to expire March 31, 2011.

Both contracts contain a clause that if the contract is terminated by the Association without cause the Executive Director or Assistant would be paid compensation for six month plus one month for every year of service up to twelve months.

NOTE 7 RECLASSIFICATION

Certain accounts and descriptions in the March 31, 2009 financial statement have been modified for comparative purposes to conform to the presentation for the March 31, 2010 financial statements.

NOTE 8 UNINSURED CASH

The Association maintains its cash in bank deposit accounts which at times may exceed the federally insured limits per bank. Additionally, the Association maintains a money market account which is uninsured. The Association has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

SUPPLEMENTARY INFORMATION

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

COMBINED SCHEDULE OF ACTIVITIES

YEAR ENDED MARCH 31, 2010

	Governance and Administration	Board of Directors	Building Operations	Government and Public Affairs	Membership	Programs	Leadership Conference	Research Committees	Affiliate Visitation	Meritorious Budget Awards	Certificate of Excellence	Grants and Contracts	Continuing Education	Annual Meeting	Exhibits	Periodicals	Books Publication	Total
REVENUE AND SUPPORT																		
Member dues	\$ -	\$ -	\$ -	\$ -	\$ 917,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 917,807
Registration	-	-	-	-	-	78,295	105,970	-	-	103,825	719,637	-	38,165	636,390	-	-	-	1,682,282
Meeting revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	345,100	-	-	345,100
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-	-	6,423	-	6,436	-	12,859
Reprint and list sales	-	-	-	-	8,751	-	-	-	-	-	-	-	-	-	-	110	-	8,861
Advertising income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	190,493	-	190,493
Book sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76,691	76,691
Grants and contracts	-	-	-	-	-	-	-	-	-	-	-	109,914	-	-	-	-	-	109,914
Royalties and commissions	-	-	-	-	311,941	-	-	-	-	-	-	-	150	-	-	-	-	312,091
Corporate Marketing	798,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	798,200
Contributions	-	90	-	-	-	11,000	15,000	-	-	-	20,000	-	-	2,500	2,500	-	-	51,090
Interest/Investment income	108,871	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	108,871
Total revenue and support	907,071	90	-	-	1,238,499	89,295	120,970	-	-	103,825	739,637	109,914	38,315	645,313	347,600	197,039	76,691	4,614,259
EXPENSES																		
Salaries	634,346	-	-	-	159,635	99,903	31,900	59,923	-	30,925	31,863	-	67,179	95,697	-	172,852	-	1,384,223
Benefits and payroll taxes	257,966	-	-	-	45,460	28,450	9,084	17,065	-	8,808	9,073	-	19,129	27,252	-	52,225	-	474,512
Printing and production	1,552	298	-	-	18,183	4,701	1,320	-	-	776	300	-	276	12,013	1,709	118,896	-	160,024
Communications	50,279	-	-	-	32,608	438	764	-	39	796	551	70	-	6,833	343	25,975	608	119,304
Depreciation	24,870	-	44,588	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69,458
Travel	63,140	53,033	-	221	-	85,855	17,435	1,255	22,262	-	1,527	24,296	824	34,070	23	2,881	-	306,822
Supplies	37,392	3,173	-	-	54	4,580	1,863	134	125	8,606	29,947	-	-	15,223	816	397	-	102,310
Repairs and Maintenance	1,164	-	6,511	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,675
Building services	-	-	63,005	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,005
Professional services and contract services	245,796	29,495	3,003	445	19,139	176,321	-	-	-	31,370	159,120	112,528	61,500	65,997	124,726	151,390	-	1,180,830
Rental and lease expense	967	-	19,787	-	5,741	-	-	-	-	-	-	-	-	-	-	-	-	26,495
Bank charges and taxes	1,814	30	332	-	2,479	-	-	-	-	-	-	-	-	-	-	-	-	4,655
Fees, contributions and subscriptions	31,947	-	50	-	130	67,735	-	-	-	-	5,000	12,735	-	70	750	5,923	78,273	202,613
Meeting expenses	6,107	18,764	-	-	-	3,240	68,493	6,546	2,027	954	811	-	11,093	358,365	214,137	-	-	690,537
Cost of goods sold	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	834	834
Miscellaneous Expense	5,348	346	-	-	705	-	-	-	-	-	-	-	-	-	20,478	-	-	26,877
Total expenses	1,362,688	105,139	137,276	666	284,134	471,223	130,859	84,923	24,453	82,235	238,192	149,629	160,001	615,520	362,982	530,539	79,715	4,820,174
CHANGES IN NET ASSETS	\$ (455,617)	\$ (105,049)	\$ (137,276)	\$ (666)	\$ 954,365	\$ (381,928)	\$ (9,889)	\$ (84,923)	\$ (24,453)	\$ 21,590	\$ 501,445	\$ (39,715)	\$ (121,686)	\$ 29,793	\$ (15,382)	\$ (333,500)	\$ (3,024)	\$ (205,915)

COMPARATIVE SCHEDULE OF ACTIVITIES
2010 2009

	2010	2009	Change
REVENUE			
Member Dues	\$ 917,807	\$ 861,850	\$ 55,957
Registration	1,682,282	1,383,477	298,805
Meeting Revenue	345,100	473,125	(128,025)
Misc. Income	12,859	1,849	11,010
Reprint and list sales	8,861	13,230	(4,369)
Advertising	190,493	316,868	(126,375)
Book Sales	76,691	58,684	18,007
Grants & Contracts	109,914	255,766	(145,852)
Royalties and Commissions	312,091	282,606	29,485
Corporate Marketing	798,200	111,875	686,325
Contributions	51,090	411,894	(360,804)
Interest Income	108,871	104,509	4,362
TOTAL	\$ 4,614,259	\$ 4,275,733	\$ 338,526
EXPENDITURES			
Salaries	\$ 1,384,223	\$ 1,266,589	\$ 117,634
Benefits	474,512	502,527	(28,015)
Printing	160,024	219,884	(59,860)
Communications	119,304	144,603	(25,299)
Depreciation	69,458	96,344	(26,886)
Travel	306,822	349,371	(42,549)
Supplies	102,310	123,287	(20,977)
Repairs & Maintenance	7,675	7,811	(136)
Building Services	63,005	60,934	2,071
Professional/Contract Services	1,180,830	971,115	209,715
Rental & Lease	26,495	32,872	(6,377)
Bank fees	4,655	3,556	1,099
Fees, Contributions, Subscriptions	202,613	185,679	16,934
Meeting Expenses	690,537	588,029	102,508
Cost of Goods Sold	834	953	(119)
Misc. Expenses	26,877	50,531	(23,654)
TOTAL	\$ 4,820,174	\$ 4,604,085	\$ 216,089
			-
Changes in Net Assets	\$ (205,915)	\$ (328,352)	\$ 122,437

**COMPARATIVE SCHEDULE OF PROGRAMS
2010 2009**

	Governance- Administration	Board of Directors	Building Operations	Government- Public Affairs	Membership	Programs	Leadership Forum	Research Committees	Affiliate Visitation	MBA	COE	Grants	Continuing Education	Annual Meeting	Exhibits	Periodicals	Books	TOTAL	
REVENUE																			
2010	907,071	90	-	-	1,238,499	89,295	120,970	-	-	103,825	739,637	109,914	38,315	645,313	347,600	197,039	76,691	4,614,259	
2009	266,384	2,000	-	-	1,149,716	126,807	86,100	-	-	134,700	500,766	255,766	49,139	805,180	522,325	318,886	58,684	4,275,733	
Change	\$ 640,687	\$ (1,910)	\$ -	\$ -	\$ 88,783	\$ (37,512)	\$ 34,870	\$ -	\$ -	\$ (30,875)	\$ 238,871	\$ (145,852)	\$ (10,824)	\$ (159,867)	\$ (174,725)	\$ (121,847)	\$ 18,007	\$ 338,526	
EXPENDITURES																			
2010	1,362,688	105,139	137,276	666	284,134	471,223	130,859	84,923	24,453	82,235	238,192	149,629	160,001	615,520	362,982	530,539	79,715	4,820,174	
2009	1,192,174	184,101	153,871	7,327	498,755	428,012	175,680	77,016	28,361	46,296	147,138	255,766	169,311	569,161	255,861	361,523	53,732	4,604,085	
Change	\$ 170,514	\$ (78,962)	\$ (16,595)	\$ (6,661)	\$ (214,621)	\$ 43,211	\$ (44,821)	\$ 7,907	\$ (3,908)	\$ 35,939	\$ 91,054	\$ (106,137)	\$ (9,310)	\$ 46,359	\$ 107,121	\$ 169,016	\$ 25,983	\$ 216,089	