



CAPITAL PROJECTS FUNDS

- Capital Improvement Reserve Fund - to account for monies set aside for meeting the future maintenance needs of the buildings and grounds of the courthouse complex.
- Special Projects Fund - to account for revenues and expenditures associated with general government special projects. Financing is provided by an allocation from the General Fund.
- County Farm Fund - to account for revenues and expenditures associated with selling the County Farm property and for expenditures of major one-time capital items. Financing is provided by proceeds from the sale of the County Farm property.
- Land Acquisition Fund - to account for monies set aside for future purchase of property that becomes available to the County near the Sycamore Campus. Financing is provided by contributions from the Opportunity Fund.
- Tollway Access Loan Fund –to account for revenues and expenditures associated with the loan that was made from the DeKalb County Rehab and Nursing Center to the County. Revenues are provided by the sales tax dollars that are shared with the City of DeKalb from sales at the old County farm shopping site and the “old” DeKalb County Rehab and Nursing Center shopping site.
- Opportunity Fund - to account for revenues and expenditures that will allow the County to take advantage of opportunities to further enhance the quality of life in the County or increase future revenue sources. Financing is provided by sales tax revenue on the County Farm property.
- Asset Replacement Fund - to account for revenues that accrue for County vehicles as well as Sheriff’s Communication equipment.
- Broadband Grant Fund – to account for revenues and expenditures associated with the construction of fiber-optic cable for governments and schools in DeKalb County. The funding is provided for by a Federal Grant, a State Grant and local monies.
- Building Fund - to account for monies set aside for meeting future building needs of the County.
- Community Outreach Building Fund - To account for revenues and expenditures associated with the construction and operation of a new social service building.
- Jail Expansion Fund – to account for revenues and expenditures associated with the Jail Expansion project. The funding is provided for by Build America Bonds Series 2010A.
- Build America Bonds Fund-to account for the bond proceeds for the Courthouse Expansion project and Jail Planning. This fund is also to account for the debt service of these bonds.
- Recovery Zone Bonds Fund-to account for the bond proceeds for the Courthouse Expansion project. This fund is also to account for the debt service of these bonds.

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS

December 31, 2010

	Capital Improvement Reserve	Special Projects	County Farm	Land Acquisition	Tollway Access Loan	Opportunity
ASSETS						
Cash and investments	\$ 546,210	\$ 1,043,253	\$ 767,021	\$ -	\$ 635,229	\$ 3,211,030
Receivables						
Accounts	-	34,900	-	-	-	-
Accrued interest	-	-	-	-	-	7,518
Advances to other funds	957,250	-	-	-	-	-
TOTAL ASSETS	\$ 1,503,460	\$ 1,078,153	\$ 767,021	\$ -	\$ 635,229	\$ 3,218,548
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ -	\$ 49,934	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-
Unearned income	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Advances due to other funds	-	-	-	-	1,019,835	-
Total liabilities	-	49,934	-	-	1,019,835	-
FUND BALANCES						
Reserved for long-term receivables	957,250	-	-	-	-	-
Reserved for debt service	-	-	-	-	-	-
Reserved for specific purpose	-	10,000	-	-	-	-
Unreserved - undesignated (deficit)	546,210	1,018,219	767,021	-	(384,606)	3,218,548
Total fund balances (deficit)	1,503,460	1,028,219	767,021	-	(384,606)	3,218,548
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,503,460	\$ 1,078,153	\$ 767,021	\$ -	\$ 635,229	\$ 3,218,548

Asset Replacement	Broadband Grant	Jail Expansion	Build America Bonds	Recovery Zone Bonds	Building	Community Outreach Building	Totals
\$ 2,892,032	\$ 378,279	\$ 399,934	\$ 1,636,200	\$ 242,604	\$ -	\$ 37,355	\$ 11,789,147
1,220	194,804	51	185	25	-	-	231,185
-	-	-	-	-	-	-	7,518
-	-	-	-	-	-	-	957,250
<u>\$ 2,893,252</u>	<u>\$ 573,083</u>	<u>\$ 399,985</u>	<u>\$ 1,636,385</u>	<u>\$ 242,629</u>	<u>\$ -</u>	<u>\$ 37,355</u>	<u>\$ 12,985,100</u>
\$ 4,644	\$ 168,856	\$ -	\$ -	\$ -	\$ -	\$ 11,287	\$ 234,721
-	56,285	-	-	-	-	-	56,285
-	963	-	-	-	-	-	963
-	271,187	-	-	-	-	-	271,187
-	-	-	-	-	-	50,000	50,000
-	-	-	-	-	-	957,250	1,977,085
4,644	497,291	-	-	-	-	1,018,537	2,590,241
-	-	-	-	-	-	-	957,250
-	-	-	1,636,385	242,629	-	-	1,879,014
-	75,792	399,985	-	-	-	-	485,777
2,888,608	-	-	-	-	-	(981,182)	7,072,818
2,888,608	75,792	399,985	1,636,385	242,629	-	(981,182)	10,394,859
<u>\$ 2,893,252</u>	<u>\$ 573,083</u>	<u>\$ 399,985</u>	<u>\$ 1,636,385</u>	<u>\$ 242,629</u>	<u>\$ -</u>	<u>\$ 37,355</u>	<u>\$ 12,985,100</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS

For the Year Ended December 31, 2010

	Capital Improvement Reserve	Special Projects	County Farm	Land Acquisition	Tollway Access Loan	Opportunity
REVENUES						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	369,275	-
Investment income	62,250	8,073	6,844	-	3,612	32,320
Miscellaneous	-	192,833	-	-	-	-
Total revenues	62,250	200,906	6,844	-	372,887	32,320
EXPENDITURES						
General government						
Salaries and benefits	-	-	-	-	-	-
Commodities and services	-	-	-	-	-	-
Debt service						
Interest	-	-	-	-	50,186	-
Capital outlay						
Capital improvements	-	598,055	-	13,875	-	147,325
Total expenditures	-	598,055	-	13,875	50,186	147,325
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	62,250	(397,149)	6,844	(13,875)	322,701	(115,005)
OTHER FINANCING SOURCES (USES)						
Bonds issued, at par	-	-	-	-	-	-
Transfers in	-	100,000	-	-	-	2,200
Transfers (out)	(62,250)	(85,000)	(50,462)	(2,200)	-	-
Total other financing sources (uses)	(62,250)	15,000	(50,462)	(2,200)	-	2,200
NET CHANGE IN FUND BALANCES	-	(382,149)	(43,618)	(16,075)	322,701	(112,805)
FUND BALANCES (DEFICIT), JANUARY 1, 2010	1,503,460	1,410,368	810,639	16,075	(707,307)	3,331,353
FUND BALANCES (DEFICIT), DECEMBER 31, 2010	\$ 1,503,460	\$ 1,028,219	\$ 767,021	\$ -	\$ (384,606)	\$ 3,218,548

Asset Replacement	Broadband Grant	Jail Expansion	Build America Bonds	Recovery Zone Bonds	Building	Community Outreach Building	Totals
\$ 35,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,035
-	340,659	-	837,363	242,604	-	-	1,789,901
19,145	33	53	191	25	-	2,380	134,926
16,000	-	-	-	-	30,024	-	238,857
70,180	340,692	53	837,554	242,629	30,024	2,380	2,198,719
-	963	-	-	-	-	-	963
-	113,796	68	188,795	112,374	-	-	415,033
-	-	-	-	-	-	62,250	112,436
113,890	225,141	-	-	-	-	387,560	1,485,846
113,890	339,900	68	188,795	112,374	-	449,810	2,014,278
(43,710)	792	(15)	648,759	130,255	30,024	(447,430)	184,441
-	-	-	10,030,000	5,970,000	-	-	16,000,000
841,500	75,000	400,000	-	-	-	450,462	1,869,162
-	-	-	(9,042,374)	(5,857,626)	(1,668,387)	(5,000)	(16,773,299)
841,500	75,000	400,000	987,626	112,374	(1,668,387)	445,462	1,095,863
797,790	75,792	399,985	1,636,385	242,629	(1,638,363)	(1,968)	1,280,304
2,090,818	-	-	-	-	1,638,363	(979,214)	9,114,555
\$ 2,888,608	\$ 75,792	\$ 399,985	\$ 1,636,385	\$ 242,629	\$ -	\$ (981,182)	\$ 10,394,859

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL PROJECTS FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 40,000	\$ 40,000	\$ -
Investment income	25,000	25,000	8,073
Miscellaneous	100,000	100,000	192,833
Total revenues	165,000	165,000	200,906
EXPENDITURES			
Capital improvements			
Walk/bike path	10,000	10,000	10,000
Comprehensive plan update	10,000	10,000	216
Solid waste study	100,000	475,000	475,298
Hazard mitigation	25,000	25,000	15,592
Groundwater management program	-	-	500
Network/web infrastructure	10,000	10,000	-
Imaging system	10,000	10,000	-
Financial system upgrade	10,000	10,000	-
Digital patroller - sheriff	76,000	76,000	72,673
Energy reduction program	20,000	20,000	3,776
Broadband network	50,000	50,000	-
Cemetery monument restoration	20,000	20,000	20,000
Contingency	4,000	4,000	-
Total expenditures	345,000	720,000	598,055
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(180,000)	(555,000)	(397,149)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	100,000	100,000	100,000
Transfers (out)			
Broadband grant	-	-	(75,000)
Asset replacement	-	-	(10,000)
Total other financing sources (uses)	100,000	100,000	15,000
NET CHANGE IN FUND BALANCE	\$ (80,000)	\$ (455,000)	(382,149)
FUND BALANCE, JANUARY 1, 2010			1,410,368
FUND BALANCE, DECEMBER 31, 2010			\$ 1,028,219

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY FARM FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 10,000	\$ 10,000	\$ 6,844
Total revenues	10,000	10,000	6,844
EXPENDITURES			
Capital outlay			
Capital improvements	200,000	200,000	-
Professional services	50,000	50,000	-
Total expenditures	250,000	250,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(240,000)	(240,000)	6,844
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	(50,000)	(50,000)	(50,462)
Total other financing sources (uses)	(50,000)	(50,000)	(50,462)
NET CHANGE IN FUND BALANCE	\$ (290,000)	\$ (290,000)	(43,618)
FUND BALANCE, JANUARY 1, 2010			810,639
FUND BALANCE, DECEMBER 31, 2010			\$ 767,021

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAND ACQUISITION FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
None	\$ -	\$ -	\$ -
Total revenues	-	-	-
EXPENDITURES			
Capital outlay			
Demolition	-	17,000	13,875
Total expenditures	-	17,000	13,875
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(17,000)	(13,875)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Opportunity	-	-	(2,200)
Total other financing sources (uses)	-	-	(2,200)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (17,000)</u>	(16,075)
FUND BALANCE, JANUARY 1, 2010			<u>16,075</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ -</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TOLLWAY ACCESS LOAN FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 360,000	\$ 360,000	\$ 369,275
Investment income	10,000	10,000	3,612
Total revenues	<u>370,000</u>	<u>370,000</u>	<u>372,887</u>
EXPENDITURES			
Debt service			
Principal	235,000	235,000	-
Interest	50,000	50,000	50,186
Total expenditures	<u>285,000</u>	<u>285,000</u>	<u>50,186</u>
NET CHANGE IN FUND BALANCE	<u>\$ 85,000</u>	<u>\$ 85,000</u>	322,701
FUND BALANCE (DEFICIT), JANUARY 1, 2010			<u>(707,307)</u>
FUND BALANCE (DEFICIT), DECEMBER 31, 2010			<u>\$ (384,606)</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
OPPORTUNITY FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 1,200,000	\$ 1,200,000	\$ -
Investment income	80,000	80,000	32,320
Total revenues	1,280,000	1,280,000	32,320
EXPENDITURES			
Capital outlay			
Land acquisition	-	-	2,200
Network/web infrastructure	6,000	6,000	97,125
Federal lobbyist	50,000	50,000	48,000
Total expenditures	56,000	56,000	147,325
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,224,000	1,224,000	(115,005)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Land acquisition	-	-	2,200
Total other financing sources (uses)	-	-	2,200
NET CHANGE IN FUND BALANCE	\$ 1,224,000	\$ 1,224,000	(112,805)
FUND BALANCE, JANUARY 1, 2010			3,331,353
FUND BALANCE, DECEMBER 31, 2010			\$ 3,218,548

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ASSET REPLACEMENT FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Asset replacement	\$ 30,000	\$ 30,000	\$ 35,035
Investment income	50,000	50,000	19,145
Miscellaneous	-	-	16,000
Total revenues	80,000	80,000	70,180
EXPENDITURES			
Capital outlay			
Sheriff's vehicle program	-	-	2,314
Sheriff's information system	10,000	10,000	-
Network/web infrastructure	115,000	115,000	104,677
Computer replacement	5,000	5,000	-
Facility management equipment	65,000	65,000	6,899
Financial system upgrade	5,000	5,000	-
Sheriff's communication center	20,000	20,000	-
Miscellaneous projects	9,000	9,000	-
Total expenditures	229,000	229,000	113,890
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(149,000)	(149,000)	(43,710)
OTHER FINANCING SOURCES (USES)			
Transfer in			
General	698,000	698,000	720,500
Veteran's assistance	3,000	3,000	3,000
Health	44,000	44,000	44,000
Mental health	1,000	1,000	1,000
Community services	3,000	3,000	3,000
Special projects	-	-	10,000
Nursing home	60,000	60,000	60,000
Total other financing sources (uses)	809,000	809,000	841,500
NET CHANGE IN FUND BALANCE	\$ 660,000	\$ 660,000	797,790
FUND BALANCE, JANUARY 1, 2010			2,090,818
FUND BALANCE, DECEMBER 31, 2010			\$ 2,888,608

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BROADBAND GRANT FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ -	\$ -	\$ 340,659
Investment income	-	-	33
	<hr/>		
Total revenues	-	-	340,692
<hr/>			
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	-	-	963
Commodities and services			
Travel	-	-	980
Professional services	-	-	112,816
Capital outlay			
Capital improvements	-	285,000	225,141
	<hr/>		
Total expenditures	-	285,000	339,900
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(285,000)	792
<hr/>			
OTHER FINANCING SOURCES (USES)			
Transfers in			
Special projects	-	-	75,000
	<hr/>		
Total other financing sources (uses)	-	-	75,000
<hr/>			
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (285,000)</u>	75,792
<hr/>			
FUND BALANCE, JANUARY 1, 2010			<u>-</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 75,792</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JAIL EXPANSION FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 53
Total revenues	-	-	53
EXPENDITURES			
General government			
Commodities and services			
Public notices	-	100	68
Total expenditures	-	100	68
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(100)	(15)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Build America bonds	-	-	400,000
Total other financing sources (uses)	-	-	400,000
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (100)</u>	399,985
FUND BALANCE, JANUARY 1, 2010			<u>-</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 399,985</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUILD AMERICA BONDS FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ -	\$ -	\$ 837,363
Investment income	-	-	191
Total revenues	-	-	837,554
EXPENDITURES			
General government			
Commodities and services			
Professional services	-	190,000	188,795
Total expenditures	-	190,000	188,795
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	-	(190,000)	648,759
OTHER FINANCING SOURCES (USES)			
Bonds issued, at par	-	-	10,030,000
Transfers (out)			
Courthouse expansion	-	(8,650,000)	(8,642,374)
Jail expansion	-	(400,000)	(400,000)
Total other financing sources (uses)	-	(9,050,000)	987,626
NET CHANGE IN FUND BALANCE	\$ -	\$ (9,240,000)	1,636,385
FUND BALANCE, JANUARY 1, 2010			-
FUND BALANCE, DECEMBER 31, 2010			\$ 1,636,385

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECOVERY ZONE BONDS FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ -	\$ -	\$ 242,604
Investment income	-	-	25
Total revenues	-	-	242,629
EXPENDITURES			
General government			
Commodities and services			
Professional services	-	113,000	112,374
Total expenditures	-	113,000	112,374
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(113,000)	130,255
OTHER FINANCING SOURCES (USES)			
Bonds issued, at par	-	-	5,970,000
Transfers (out)			
Courthouse expansion	-	(5,850,000)	(5,857,626)
Total other financing sources (uses)	-	(5,850,000)	112,374
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (5,963,000)</u>	242,629
FUND BALANCE, JANUARY 1, 2010			<u>-</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 242,629</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUILDING FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Miscellaneous	\$ -	\$ -	\$ 30,024
Total revenues	-	-	30,024
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	-	-	30,024
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(1,650,000)	(1,669,000)	(1,668,387)
Total other financing sources (uses)	(1,650,000)	(1,669,000)	(1,668,387)
NET CHANGE IN FUND BALANCE	<u>\$ (1,650,000)</u>	<u>\$ (1,669,000)</u>	(1,638,363)
FUND BALANCE, JANUARY 1, 2010			<u>1,638,363</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ -</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY OUTREACH BUILDING FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 2,380
Total revenues	-	-	2,380
EXPENDITURES			
Debt service			
Interest	63,000	63,000	62,250
Capital outlay			
Community outreach building	50,000	160,000	122,646
Office furniture and equipment	5,000	5,000	3,657
Specialized equipment	7,000	7,000	-
Storage systems	215,000	215,000	258,090
Evidence room	-	-	1,360
Professional services	5,000	5,000	1,807
Total expenditures	345,000	455,000	449,810
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(345,000)	(455,000)	(447,430)
OTHER FINANCING SOURCES (USES)			
Transfers in			
County Farm	-	-	50,462
Documentation storage	50,000	50,000	50,000
Veteran's assistance	175,000	175,000	175,000
Public building maintenance	175,000	175,000	175,000
Transfers (out)			
Public building administration	(5,000)	(5,000)	(5,000)
Total other financing sources (uses)	395,000	395,000	445,462
NET CHANGE IN FUND BALANCE	\$ 50,000	\$ (60,000)	(1,968)
FUND BALANCE (DEFICIT), JANUARY 1, 2010			(979,214)
FUND BALANCE (DEFICIT), DECEMBER 31, 2010			<u>\$ (981,182)</u>

(See independent auditor's report.)