

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY**

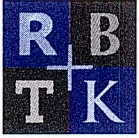
**CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES**

December 31, 2010

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY
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Rosner Brown Touchstone & Keller, LLP
Certified Public Accountants

4909 Murphy Canyon Road, Suite 120
San Diego, California 92123

T 858/430-0300
F 858/430-0301

E-Mail generalmail@rbtk-cpa.com
www.rbtk-cpa.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
Deputy Sheriffs' Association of San Diego County
Poway, California

We have audited the accompanying consolidated statement of financial position of Deputy Sheriffs' Association of San Diego County and its subsidiary (collectively, the Organization), as of December 31, 2010 and the related consolidated statements of activities and cash flows for the year then ended. These financial statements are the responsibility of management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2010 and its net assets and its cash flows for the year then ended, in conformity with U.S. generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental information identified in the consolidating statement of financial position, consolidating statement of activities and consolidating statement of general and administrative expenses by fund, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The supplemental schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Rosner Brown Touchstone & Keller, LLP

April 28, 2011

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
December 31, 2010**

ASSETS

Current assets:	
Cash and cash equivalents	\$ 910,360
Inventory	84,414
Prepaid expenses and other	<u>16,064</u>
Total current assets	<u>1,010,838</u>
Property and equipment:	
Land and building	1,280,062
Furniture and equipment	<u>255,424</u>
	1,535,486
Accumulated depreciation	<u>(494,497)</u>
Total property and equipment	<u>1,040,989</u>
Investments (Note 3)	<u>3,653,735</u>
Total assets	<u>\$ 5,705,562</u>

See Accompanying Notes to Financial Statements

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
December 31, 2010**

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable	\$	34,749
Employee benefits payable		23,488
Other		4,282
Current maturities of long-term debt (Note 4)		<u>14,000</u>
Total current liabilities		76,519
Other liabilities:		
Long-term debt, less current maturities (Note 4)		<u>219,560</u>
Total liabilities		<u>296,079</u>
Commitments and contingencies (Notes 4 and 7)		
Net assets:		
Unrestricted		5,252,006
Temporarily restricted (Note 6)		<u>157,477</u>
Total net assets		<u>5,409,483</u>
Total liabilities and net assets	\$	<u><u>5,705,562</u></u>

See Accompanying Notes to Financial Statements

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY
CONSOLIDATED STATEMENT OF ACTIVITIES
December 31, 2010**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and revenues:			
Membership dues and donations	\$ 1,863,555	138,283	2,001,838
Merchandise sales	282,830	-	282,830
Special events	25,833	-	25,833
Other	49,440	-	49,440
Interest and dividends	176,404	-	176,404
Investment losses, net	(14,474)	-	(14,474)
Net assets released from restrictions	<u>227,273</u>	<u>(227,273)</u>	<u>-</u>
 Total support and revenues	 <u>2,610,861</u>	 <u>(88,990)</u>	 <u>2,521,871</u>
 Expenses:			
Cost of sales	235,616	-	235,616
General and administrative	1,116,997	-	1,116,997
Member benefits	641,165	-	641,165
Donations	91,395	-	91,395
Special events	62,966	-	62,966
Interest	17,132	-	17,132
Depreciation	<u>44,051</u>	<u>-</u>	<u>44,051</u>
 Total expenses	 <u>2,209,322</u>	 <u>-</u>	 <u>2,209,322</u>
 Increase (decrease) in net assets	 401,539	 (88,990)	 312,549
 Net assets, beginning of year	 <u>4,850,467</u>	 <u>246,467</u>	 <u>5,096,934</u>
 Net assets, end of year	 <u>\$ 5,252,006</u>	 <u>157,477</u>	 <u>5,409,483</u>

See Accompanying Notes to Financial Statements

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY
CONSOLIDATED STATEMENT OF CASH FLOWS
December 31, 2010**

Cash flows from operating activities:	
Increase in net assets	\$ 312,549
Adjustments to reconcile increase in net assets to cash provided by operating activities:	
Depreciation	44,051
Investment losses, net	14,474
Decrease in assets:	
Inventory	15,110
Prepaid expenses and other	445
Increase (decrease) in liabilities:	
Accounts payable	18,464
Employee benefits payable	(2,486)
Other	<u>(21,658)</u>
Net cash provided by operating activities	<u>380,949</u>
Cash flows from investing activities:	
Purchase of investments, net	(512,740)
Purchase of property and equipment	<u>(40,361)</u>
Net cash used in investing activities	<u>(553,101)</u>
Cash flows from financing activities:	
Principal payments on long - term debt	<u>(54,868)</u>
Net cash used in financing activities	<u>(54,868)</u>
Net decrease in cash	(227,020)
Cash, beginning of year	<u>1,137,380</u>
Cash, end of year	<u>\$ 910,360</u>

See Accompanying Notes to Financial Statements

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2010**

1. Organization

The Deputy Sheriffs' Association of San Diego County (the Association) was incorporated in 1955. The Association is the official majority representative of sworn San Diego County employees in the Deputy Sheriffs' and Sheriffs' Management units and negotiates wages and benefits on behalf of those members. The Association also provides benefits, professional services, insurance, legal representation, and access to store merchandise, social and recreational activities. Revenue and support are derived primarily from both voluntary and involuntary member dues and sales of merchandise.

The consolidated financial statements include the San Diego County Deputy Sheriff's Foundation (the Foundation). The Foundation is a non-profit 501(c)(3), incorporated in November 2004 for the purpose of organizing fundraisers, charitable events, and accepting donations, to further support the visions of the Association. Collectively, the Association and the Foundation are referred to as the Organization.

2. Summary of Significant Accounting Policies

The financial statements of the Organization have been prepared on the accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when incurred. The significant accounting policies followed are discussed below.

Financial Reporting

The Organization's net assets and its revenues, expenses, gains and losses are reported based on the existence or absence of donor-imposed restrictions. It requires that the amounts for each of the three classes of net assets-permanently restricted, temporarily restricted and unrestricted-be displayed in a statement of financial position and that the amounts of changes in each of those classes of net assets be displayed in a statement of activities.

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, CONTINUED
December 31, 2010**

2. Summary of Significant Accounting Policies, Continued

Principles of Consolidation

In accordance with Statement of Position (SOP) 94-3, *Reporting of Related Entities by Not-for-Profit Organizations*, these financial statements include the accounts of the Association and the Foundation. The Association appoints the majority of the directors of the Foundation and has an economic interest in the entity. All significant intercompany balances and transactions have been eliminated in consolidation.

Contributions

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose of restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all short-term debt securities purchased with an original maturity of three months or less to be cash equivalents.

Inventory

Inventory consists of logo merchandise and law enforcement gear, which is valued at the lower of cost or market, based upon the first-in, first-out method.

Property and Equipment

Property and equipment is recorded at cost. Expenditures for maintenance and repairs are charged against earnings, whereas expenditures for betterments and major renewals which extend physical or economic lives are capitalized. Depreciation is computed by the straight-line method based on the estimated useful lives of related assets, generally 5 to 39 years.

Income Taxes

The Association is exempt from income tax under Section 501(c)(5) of the U.S. Internal Revenue Code and similar California state law, and is not a private foundation. The Foundation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, CONTINUED
December 31, 2010**

2. Summary of Significant Accounting Policies, Continued

Estimates and Assumptions

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, revenues and expenses. Actual results may differ from these estimates.

Investments

The Organization accounts for investments pursuant to U.S. generally accepted accounting principles under which marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Fair value is determined based on quoted prices on a national exchange. Unrealized gains and losses are included in the statement of activities as a change in net assets.

Fair Value Measurements

U.S. generally accepted accounting principles establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under U.S. generally accepted accounting principles are described as follows:

- Level 1 – Quoted prices in active markets (NYSE, NASDAQ, etc) for identical assets or liabilities. These are typically obtained from real-time quotes for transactions in active exchange markets involving identical assets.
- Level 2 – Inputs, other than quoted prices included within level 1, which are observable for the asset or liability, either directly or indirectly. These are typically obtained from readily-available pricing sources for comparable instruments and inputs derived from observable market data by correlation or other means.
- Level 3 – Unobservable inputs, where there is little or no market activity for the asset or liability. These inputs reflect the reporting entity's own assumptions of the data that market participants would use in pricing the asset or liability, based on the best information available in the circumstances.

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, CONTINUED
December 31, 2010**

2. Summary of Significant Accounting Policies, Continued

Fair Value Measurements, Continued

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Subsequent Events

Management has evaluated subsequent events through April 28, 2011, the date on which the financial statements were available to be issued. There have been no material subsequent events which would require recognition in the 2010 financial statements or disclosure in the notes to the financial statements.

3. Investments, at Fair Value

Following is a description of the valuation methodologies used for investments measured at fair value. There have been no changes in the methodologies used at December 31, 2010.

Mutual Funds: Valued at the net asset value (NAV) of shares held by the Organization at year end. Share price is determined by quoted market prices available on an active market.

CD's and money market: Valued at cost which approximates fair value.

Privately held real estate investment trust: Value determined by the use of a combination of indicators and an internal assessment utilizing a common means of valuation under the direct capitalization method by the board of directors of the investment company.

Partnerships in commercial and residential buildings: Valued at cost which approximates fair value.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, CONTINUED
December 31, 2010**

3. Investments, at Fair Value, Continued

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2010.

Investments at Fair Value as of December 31, 2010

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 2,985,713	-	-	\$ 2,985,713
CD's and money market	230,462	-	-	230,462
Privately held real estate investment trusts	-	-	315,058	315,058
Partnerships in commercial and residential buildings	-	-	<u>122,502</u>	<u>122,502</u>
Total assets at fair value	\$ <u>3,216,175</u>	<u>-</u>	<u>437,560</u>	\$ <u>3,653,735</u>

The following table sets forth a summary of changes in the fair value of the Plan's level 3 investments for the year ended December 31, 2010.

Level 3 Assets

Year Ended December 31, 2010

	<u>Privately Held Real Estate Investment Trusts</u>	<u>Partnerships in Commercial and residential buildings</u>
Balance, beginning of year	\$ 459,802	153,034
Realized gains/(losses)	-	-
Unrealized gains/(losses) relating to instruments held at reporting date	(163,582)	(24,432)
Purchases, sales, issuances and settlements (net)	<u>18,838</u>	<u>(6,100)</u>
Balance, end of year	\$ <u>315,058</u>	<u>122,502</u>

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, CONTINUED
December 31, 2010**

4. Long-Term Debt

Long-term debt consists of the following at December 31, 2010:

First trust deed on a commercial building, including interest at 6.5%, payable in installments of \$4,193 per month through January 2013, at which time any remaining balance is due.	\$ 233,560
Less current maturities	<u>(14,000)</u>
	<u>\$ 219,560</u>

Maturities of long-term debt are as follows:

2011	\$ 14,000
2012	15,000
2013	<u>204,560</u>
	<u>\$ 233,560</u>

5. Temporarily Restricted Net Assets

At December 31, 2010, the Organization's net assets are donor restricted as follows:

Temporarily restricted:	
Political action	\$ 117,008
Scholarship	31,426
Donations	<u>9,043</u>
Total temporarily restricted	<u>\$ 157,477</u>

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, CONTINUED
December 31, 2010**

5. Temporarily Restricted Net Assets, Continued

Net assets were released from donor restrictions during the year ended December 31, 2010, by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors as follows:

Political action	\$ 182,020
Lonny Brewer	20,292
Scholarship	16,981
Donations	5,864
San Pasqual Academy	1,086
Balboa War Veterans	600
Shop with a Cop	<u>430</u>
Total	<u>\$ 227,273</u>

6. Supplemental Cash Flow Information

The Organization paid interest of \$17,132 for the year ended December 31, 2010.

7. Concentration of Risk

Credit Risk

At December 31, 2010, the Organization had approximately \$910,000 of cash deposits within two financial institutions, portions of which may be in excess of the federally insured limit. The Organization has not experienced any such losses and believes it is not exposed to any significant credit risk on these cash deposits.

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY
CONSOLIDATING STATEMENT OF FINANCIAL POSITION - SCHEDULE 1
December 31, 2010**

ASSETS

	Association Funds						Total Association	Foundation	Total Consolidated
	General	Relief	Legal Defense	Political Action Committee	Retirement	Negotiations			
Current assets:									
Cash and cash equivalents	\$ 231,623	243,148	51,306	117,008	149,654	26,798	819,537	90,823	910,360
Inventory	84,169	-	-	-	-	-	84,169	245	84,414
Prepaid expenses	15,256	-	-	-	-	-	15,256	-	15,256
Accounts receivable	808	-	-	-	-	-	808	-	808
Total current assets	<u>331,856</u>	<u>243,148</u>	<u>51,306</u>	<u>117,008</u>	<u>149,654</u>	<u>26,798</u>	<u>919,770</u>	<u>91,068</u>	<u>1,010,838</u>
Property and equipment									
Furniture and equipment	255,424	-	-	-	-	-	255,424	-	255,424
Land and building	1,280,062	-	-	-	-	-	1,280,062	-	1,280,062
	1,535,486	-	-	-	-	-	1,535,486	-	1,535,486
Accumulated depreciation	(494,497)	-	-	-	-	-	(494,497)	-	(494,497)
Total property and equipment	<u>1,040,989</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,040,989</u>	<u>-</u>	<u>1,040,989</u>
Investments	<u>-</u>	<u>1,146,768</u>	<u>922,280</u>	<u>-</u>	<u>1,107,842</u>	<u>476,845</u>	<u>3,653,735</u>	<u>-</u>	<u>3,653,735</u>
Total assets	<u>\$ 1,372,845</u>	<u>1,389,916</u>	<u>973,586</u>	<u>117,008</u>	<u>1,257,496</u>	<u>503,643</u>	<u>5,614,494</u>	<u>91,068</u>	<u>5,705,562</u>

See Independent Auditors' Report

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY
CONSOLIDATING STATEMENT OF FINANCIAL POSITION - SCHEDULE 1, CONTINUED
December 31, 2010**

LIABILITIES AND NET ASSETS

	Association Funds						Total Association	Foundation	Total Consolidated
	General	Relief	Legal Defense	Political Action Committee	Retirement	Negotiations			
Current liabilities:									
Accounts payable	\$ 34,749	-	-	-	-	-	34,749	-	34,749
Employee benefits payable	23,488	-	-	-	-	-	23,488	-	23,488
Other	(1,768)	-	908	-	-	5,142	4,282	-	4,282
Current maturities of long-term debt	14,000	-	-	-	-	-	14,000	-	14,000
Total current liabilities	<u>70,469</u>	<u>-</u>	<u>908</u>	<u>-</u>	<u>-</u>	<u>5,142</u>	<u>76,519</u>	<u>-</u>	<u>76,519</u>
Other liabilities:									
Long-term debt, less current maturities	219,560	-	-	-	-	-	219,560	-	219,560
Total liabilities	<u>290,029</u>	<u>-</u>	<u>908</u>	<u>-</u>	<u>-</u>	<u>5,142</u>	<u>296,079</u>	<u>-</u>	<u>296,079</u>
Commitments and contingencies									
Net assets	<u>1,082,816</u>	<u>1,389,916</u>	<u>972,678</u>	<u>117,008</u>	<u>1,257,496</u>	<u>498,501</u>	<u>5,318,415</u>	<u>91,068</u>	<u>5,409,483</u>
Total liabilities and net assets	<u>\$ 1,372,845</u>	<u>1,389,916</u>	<u>973,586</u>	<u>117,008</u>	<u>1,257,496</u>	<u>503,643</u>	<u>5,614,494</u>	<u>91,068</u>	<u>5,705,562</u>

See Independent Auditors' Report

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY
CONSOLIDATING STATEMENT OF ACTIVITIES - SCHEDULE 2
December 31, 2010**

	Association Funds							Eliminating Entries	Total Consolidated	
	General	Relief	Legal Defense	Political Action Committee	Retirement	Negotiations	Total Association			
Support and revenues:										
Membership dues and donations	\$ 986,305	231,856	336,072	77,989	309,322	-	1,941,544	61,201	(907)	2,001,838
Merchandise sales	282,830	-	-	-	-	-	282,830	-	-	282,830
Special events	25,833	-	-	-	-	-	25,833	-	-	25,833
Other	41,098	-	8,342	-	-	-	49,440	-	-	49,440
Interest and dividends	1,071	57,667	44,485	-	49,495	23,272	175,990	414	-	176,404
Investment gains, net	-	(88,887)	53,356	-	(6,660)	27,717	(14,474)	-	-	(14,474)
Total support and revenueu	1,337,137	200,636	442,255	77,989	352,157	50,989	2,461,163	61,615	(907)	2,521,871
Expenses:										
Cost of sales	235,616	-	-	-	-	-	235,616	-	-	235,616
General and administrative	849,801	9,070	12,592	175,270	10,270	56,400	1,113,403	3,594	-	1,116,997
Member benefits	19,325	53,090	320,350	-	248,400	-	641,165	-	-	641,165
Donations	22,000	-	-	6,750	-	-	28,750	63,552	(907)	91,395
Special events	62,966	-	-	-	-	-	62,966	-	-	62,966
Interest	17,132	-	-	-	-	-	17,132	-	-	17,132
Depreciation	44,051	-	-	-	-	-	44,051	-	-	44,051
Total expenses	1,250,891	62,160	332,942	182,020	258,670	56,400	2,143,083	67,146	(907)	2,209,322
Increase (decrease) in net assets	86,246	138,476	109,313	(104,031)	93,487	(5,411)	318,080	(5,531)	-	312,549
Net assets, beginning of year	996,570	1,251,440	863,365	221,039	1,164,009	503,912	5,000,335	96,599	-	5,096,934
Net assets, end of year	\$ 1,082,816	1,389,916	972,678	117,008	1,257,496	498,501	5,318,415	91,068	-	5,409,483

See Independent Auditors' Report

**DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
AND SUBSIDIARY
CONSOLIDATING STATEMENT OF GENERAL AND ADMINISTRATIVE EXPENSES BY FUND - SCHEDULE 3
December 31, 2010**

	<u>General</u>	<u>Relief</u>	<u>Legal Defense</u>	<u>Political Action Committee</u>	<u>Retirement</u>	<u>Negotiations</u>	<u>Total Association</u>	<u>Foundation</u>	<u>Eliminating Entries</u>	<u>Total Consolidated</u>
General and administrative expenses:										
Salaries	\$ 351,764	-	-	-	-	-	351,764	-	-	351,764
Professional services	84,762	-	1,200	29,068	-	44,717	159,747	1,010	-	160,757
Miscellaneous	3,231	-	-	146,202	-	-	149,433	1,306	-	150,739
Medical	65,477	-	-	-	-	-	65,477	-	-	65,477
Printing	56,599	-	43	-	-	898	57,540	1,278	-	58,818
Property and building	55,445	-	-	-	-	-	55,445	-	-	55,445
Bank charges and investment fees	9,837	9,070	10,348	-	10,241	5,384	44,880	-	-	44,880
Seminars, training and travel	26,087	-	301	-	-	4,917	31,305	-	-	31,305
Payroll tax	30,865	-	-	-	-	-	30,865	-	-	30,865
Postage	26,982	-	-	-	-	-	26,982	-	-	26,982
Staff retirement	22,889	-	-	-	-	-	22,889	-	-	22,889
Telephone and communication	20,116	-	-	-	-	-	20,116	-	-	20,116
Insurance	16,521	-	-	-	-	-	16,521	-	-	16,521
Utilities	14,576	-	-	-	-	-	14,576	-	-	14,576
Computer and data processing	12,800	-	-	-	-	-	12,800	-	-	12,800
Mileage and transportation	10,749	-	700	-	-	78	11,527	-	-	11,527
Meeting refreshments and meals	9,521	-	-	-	29	406	9,956	-	-	9,956
Office supplies	9,272	-	-	-	-	-	9,272	-	-	9,272
Public relations events	7,930	-	-	-	-	-	7,930	-	-	7,930
Station representative	4,432	-	-	-	-	-	4,432	-	-	4,432
Minor equipment	3,156	-	-	-	-	-	3,156	-	-	3,156
Board member	3,095	-	-	-	-	-	3,095	-	-	3,095
Dues and subscriptions	1,896	-	-	-	-	-	1,896	-	-	1,896
Life insurance	1,799	-	-	-	-	-	1,799	-	-	1,799
Total general and administrative expenses	<u>\$ 849,801</u>	<u>9,070</u>	<u>12,592</u>	<u>175,270</u>	<u>10,270</u>	<u>56,400</u>	<u>1,113,403</u>	<u>3,594</u>	<u>-</u>	<u>1,116,997</u>

See Independent Auditors' Report