

SOIL AND WATER CONSERVATION DISTRICT
Cambridge, Minnesota

STATEMENT OF ACTIVITIES AND
GOVERNMENTAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2009

	General Fund	Adjustments See Notes	Statement of Activities
Revenues			
Intergovernmental	\$94,768	\$0	\$94,768
Charges for services	160,003	0	160,003
Investment earnings	1,474	0	1,474
Miscellaneous	82,990	0	82,990
Total Revenues	<u>\$339,235</u>	<u>\$0</u>	<u>\$339,235</u>
Expenditures/Expenses			
Conservation			
Current	\$302,280	\$15,512	\$317,792
Capital outlay	68,257	(68,257)	0
Total Expenditures/Expenses	<u>\$370,537</u>	<u>(\$52,745)</u>	<u>\$317,792</u>
Excess of Revenues Over (Under)			
Expenditures/Expenses	(\$31,302)	\$52,745	\$21,443
Fund Balance/Net Assets January 1	<u>4,372</u>	<u>27,202</u>	<u>31,574</u>
Fund Balance/Net Assets December 31	<u><u>(\$26,930)</u></u>	<u><u>\$79,947</u></u>	<u><u>\$53,017</u></u>

Notes are an integral part of the basic financial statements.