

SOIL AND WATER CONSERVATION DISTRICT  
Cambridge, Minnesota

BUDGETARY COMPARISON STATEMENT  
BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Neg)</u>
<b>Revenues</b>			
<b>Intergovernmental</b>			
County	\$57,000	\$40,000	(\$17,000)
State grant	41,505	54,768	13,263
<b>Total intergovernmental</b>	<b><u>\$98,505</u></b>	<b><u>\$94,768</u></b>	<b><u>(\$3,737)</u></b>
<b>Charges for services</b>	<b><u>\$145,000</u></b>	<b><u>\$160,003</u></b>	<b><u>\$15,003</u></b>
<b>Miscellaneous</b>			
Interest earnings	\$1,500	\$1,474	(\$26)
Gain on sale of equipment	\$0	\$67,000	\$67,000
Other	10,000	15,990	5,990
<b>Total miscellaneous</b>	<b><u>\$11,500</u></b>	<b><u>\$84,464</u></b>	<b><u>\$72,964</u></b>
<b>Total Revenues</b>	<b><u>\$255,005</u></b>	<b><u>\$339,235</u></b>	<b><u>\$84,230</u></b>
<b>Expenditures</b>			
<b>District operations</b>			
Personnel services	\$130,000	\$132,002	(\$2,002)
Other services and charges	33,000	33,861	(861)
Capital outlay	0	68,257	(68,257)
<b>Total district operations</b>	<b><u>\$163,000</u></b>	<b><u>\$234,120</u></b>	<b><u>(\$71,120)</u></b>
<b>Project expenditures</b>			
District	\$83,000	\$104,571	(\$21,571)
State	11,303	31,846	(20,543)
<b>Total project expenditures</b>	<b><u>\$94,303</u></b>	<b><u>\$136,417</u></b>	<b><u>(\$42,114)</u></b>
<b>Total Expenditures</b>	<b><u>\$257,303</u></b>	<b><u>\$370,537</u></b>	<b><u>(\$113,234)</u></b>
<b>Excess of Revenues Over (Under)</b>			
<b>Expenditures</b>	<b><u>(\$2,298)</u></b>	<b><u>(\$31,302)</u></b>	<b><u>(\$29,004)</u></b>
<b>Fund Balance - January 1</b>	<b><u>\$4,372</u></b>	<b><u>\$4,372</u></b>	<b><u>\$0</u></b>
<b>Fund Balance - December 31</b>	<b><u>\$2,074</u></b>	<b><u>(\$26,930)</u></b>	<b><u>(\$29,004)</u></b>

Notes are an integral part of the basic financial statements.