

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, 2010

	General Fund	Adjustments See Notes	Statement of Activities
<b>Revenues</b>			
Intergovernmental	\$81,161	\$0	\$81,161
Charges for services	128,214	0	128,214
Investment earnings	664	0	664
Miscellaneous	10,527	0	10,527
<b>Total Revenues</b>	<b>\$220,566</b>	<b>\$0</b>	<b>\$220,566</b>
<b>Expenditures/Expenses</b>			
Conservation			
Current	\$229,132	\$12,229	\$241,361
Debt payments - interest	\$2,764	\$0	\$2,764
Debt payments - principal	\$13,488	(\$13,488)	\$0
Capital outlay	0	0	0
<b>Total Expenditures/Expenses</b>	<b>\$245,384</b>	<b>(\$1,259)</b>	<b>\$244,125</b>
<b>Excess of Revenues Over (Under)</b>			
<b>Expenditures/Expenses</b>	<b>(\$24,818)</b>	<b>\$1,259</b>	<b>(\$23,559)</b>
<b>Fund Balance/Net Assets January 1</b>	<b>31,993</b>	<b>21,024</b>	<b>53,017</b>
<b>Fund Balance/Net Assets December 31</b>	<b>\$7,175</b>	<b>\$22,283</b>	<b>\$29,458</b>

Notes are an integral part of the basic financial statements.