

Isanti Soil & Water Conservation District
Cambridge, Minnesota

STATEMENT OF ACTIVITIES AND
GOVERNMENTAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2013

	General Fund	Adjustments See Notes	Statement of Activities
Revenues			
Intergovernmental	\$58,792	\$0	\$58,792
Charges for services	62,630	0	62,630
Investment earnings	175	0	175
Miscellaneous	80,263	(10,825)	69,438
Total Revenues	\$201,860	(\$10,825)	\$191,035
Expenditures/Expenses			
Conservation			
Current	\$139,454	(\$5,492)	\$133,962
Capital outlay	1,296	(1,296)	0
Total Expenditures/Expenses	\$140,750	(\$6,788)	\$133,962
Excess of Revenues Over (Under)			
Expenditures/Expenses	\$61,110	(\$4,037)	\$57,073
Fund Balance/Net Assets January 1	26,393	404	26,797
Fund Balance/Net Assets December 31	\$87,503	(\$3,633)	\$83,870

Notes are an integral part of the basic financial statements.