

Isanti Soil & Water Conservation District
Cambridge, Minnesota

BUDGETARY COMPARISON STATEMENT
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Neg)</u>
Revenues			
Intergovernmental			
County	\$65,000	\$32,000	(\$33,000)
State grant	30,716	26,792	(3,924)
Total intergovernmental	<u>\$95,716</u>	<u>\$58,792</u>	<u>(\$36,924)</u>
Charges for services	<u>\$160,000</u>	<u>\$62,630</u>	<u>(\$97,370)</u>
Miscellaneous			
Interest earnings	\$100	\$175	\$75
Other	7,000	4,401	(2,599)
Gain on sale of equipment	0	75,862	75,862
Total miscellaneous	<u>\$7,100</u>	<u>\$80,438</u>	<u>\$73,338</u>
Total Revenues	<u>\$262,816</u>	<u>\$201,860</u>	<u>(\$60,956)</u>
Expenditures			
District operations			
Personnel services	\$142,000	\$63,922	\$78,078
Capital Outlay	-	1,296	(\$1,296)
Other services and charges	39,000	34,434	4,566
Total district operations	<u>\$181,000</u>	<u>\$99,652</u>	<u>\$81,348</u>
Project expenditures			
District	\$88,000	\$40,844	\$47,156
State	5,858	254	5,604
Total project expenditures	<u>\$93,858</u>	<u>\$41,098</u>	<u>\$52,760</u>
Total Expenditures	<u>\$274,858</u>	<u>\$140,750</u>	<u>\$134,108</u>
Excess of Revenues Over (Under)			
Expenditures	<u>(\$12,042)</u>	<u>\$61,110</u>	<u>\$73,152</u>
Fund Balance - January 1	<u>\$26,393</u>	<u>\$26,393</u>	<u>\$0</u>
Fund Balance - December 31	<u><u>\$14,351</u></u>	<u><u>\$87,503</u></u>	<u><u>\$73,152</u></u>

Notes are an integral part of the basic financial statements.