

RENVILLE SOIL AND WATER CONSERVATION DISTRICT  
OLIVIA, MINNESOTA

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Neg)</u>
<b>Revenues</b>				
<b>Intergovernmental</b>				
County	\$139,700	\$139,700	\$139,844	\$144
Local	3,000	3,000	75	(2,925)
Federal	12,000	12,000	0	(12,000)
State grant	110,800	110,800	227,583	116,783
<b>Total intergovernmental</b>	<b>\$265,500</b>	<b>\$265,500</b>	<b>\$367,502</b>	<b>\$102,002</b>
<b>Charges for services</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$18,012</b>	<b>(\$11,988)</b>
<b>Miscellaneous</b>				
Interest earnings	\$10,000	\$10,000	\$5,806	(\$4,194)
Other	3,000	3,000	17,799	14,799
<b>Total miscellaneous</b>	<b>\$13,000</b>	<b>\$13,000</b>	<b>\$23,605</b>	<b>\$10,605</b>
<b>Total Revenues</b>	<b>\$308,500</b>	<b>\$308,500</b>	<b>\$409,119</b>	<b>\$100,619</b>
<b>Expenditures</b>				
<b>District operations</b>				
Personnel services	\$231,500	\$231,500	\$190,514	\$40,986
Other services and charges	42,000	42,000	47,665	(5,665)
Supplies	1,000	1,000	1,115	(115)
Capital outlay	1,500	1,500	856	644
<b>Total district operations</b>	<b>\$276,000</b>	<b>\$276,000</b>	<b>\$240,150</b>	<b>\$35,850</b>
<b>Project expenditures</b>				
District	\$15,000	\$15,000	\$26,420	(\$11,420)
State	17,500	17,500	144,924	(127,424)
<b>Total project expenditures</b>	<b>\$32,500</b>	<b>\$32,500</b>	<b>\$171,344</b>	<b>(\$138,844)</b>
<b>Total Expenditures</b>	<b>\$308,500</b>	<b>\$308,500</b>	<b>\$411,494</b>	<b>(\$102,994)</b>
<b>Excess of Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,375)</b>	<b>(\$2,375)</b>
<b>Fund Balance - January 1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$264,046</b>	<b>\$0</b>
<b>Fund Balance - December 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$261,671</b>	<b>(\$2,375)</b>

Notes are an integral part of the basic financial statements.

RENVILLE SOIL AND WATER CONSERVATION DISTRICT  
OLIVIA, MINNESOTA

STATEMENT OF ACTIVITIES AND  
GOVERNMENTAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2008

	General Fund	Adjustments See Notes	Statement of Activities
<b>Revenues</b>			
Intergovernmental	\$367,502	\$0	\$367,502
Charges for services	18,012	0	18,012
Investment earnings	5,806	0	5,806
Miscellaneous	17,799	0	17,799
<b>Total Revenues</b>	<u><b>\$409,119</b></u>	<u><b>\$0</b></u>	<u><b>\$409,119</b></u>
<b>Expenditures/Expenses</b>			
Conservation			
Current	\$410,638	(\$1,227)	\$409,411
Capital outlay	856	(856)	0
<b>Total Expenditures/Expenses</b>	<u><b>\$411,494</b></u>	<u><b>(\$2,083)</b></u>	<u><b>\$409,411</b></u>
<b>Excess of Revenues Over (Under)</b>			
<b>Expenditures/Expenses</b>	<b>(\$2,375)</b>	<b>\$2,083</b>	<b>(\$292)</b>
<b>Fund Balance/Net Assets January 1</b>	<u>264,046</u>	<u>(21,300)</u>	<u>242,746</u>
<b>Fund Balance/Net Assets December 31</b>	<u><u><b>\$261,671</b></u></u>	<u><u><b>(\$19,217)</b></u></u>	<u><u><b>\$242,454</b></u></u>

Notes are an integral part of the basic financial statements.

RENVILLE SOIL AND WATER CONSERVATION DISTRICT  
OLIVIA, MINNESOTA

STATEMENT OF NET ASSETS AND  
GOVERNMENTAL FUND BALANCE SHEET  
FOR THE YEAR ENDED DECEMBER 31, 2008

	General Fund	Adjustments See Notes	Statement of Net Assets
<b><u>Assets</u></b>			
Cash and investments	\$409,821		\$409,821
Accounts receivable	1,089		1,089
Due from other governments	3,139		3,139
Prepaid items	0		0
Capital Assets:			
Equipment (net of accumulated depreciation)		6,188	6,188
<b>Total Assets</b>	<b>\$414,049</b>	<b>\$6,188</b>	<b>\$420,237</b>
<b><u>Liabilities</u></b>			
Current liabilities:			
Accounts payable	\$10		\$10
Salaries payable	1,294		1,294
Deferred revenue	151,076		151,076
Long-term liabilities:			0
Due within one year		0	0
Due after one year		# 25,402	25,402
<b>Total Liabilities</b>	<b>\$152,380</b>	<b>\$25,402</b>	<b>\$177,782</b>
<b><u>Fund Balance/Net Assets</u></b>			
Fund Balance/Net Assets			
Reserved for prepaid items	\$0	\$0	\$0
Unreserved			
Designated for future projects	43,000	(43,000)	0
Undesignated	218,671	(218,671)	0
<b>Total Fund Balance</b>	<b>\$261,671</b>	<b>(\$261,671)</b>	<b>\$0</b>
Net Assets			
Invested in capital assets		\$5,332	\$5,332
Unrestricted		237,123	237,123
<b>Total Net Assets</b>		<b>\$242,455</b>	<b>\$242,455</b>

Notes are an integral part of the basic financial statements.