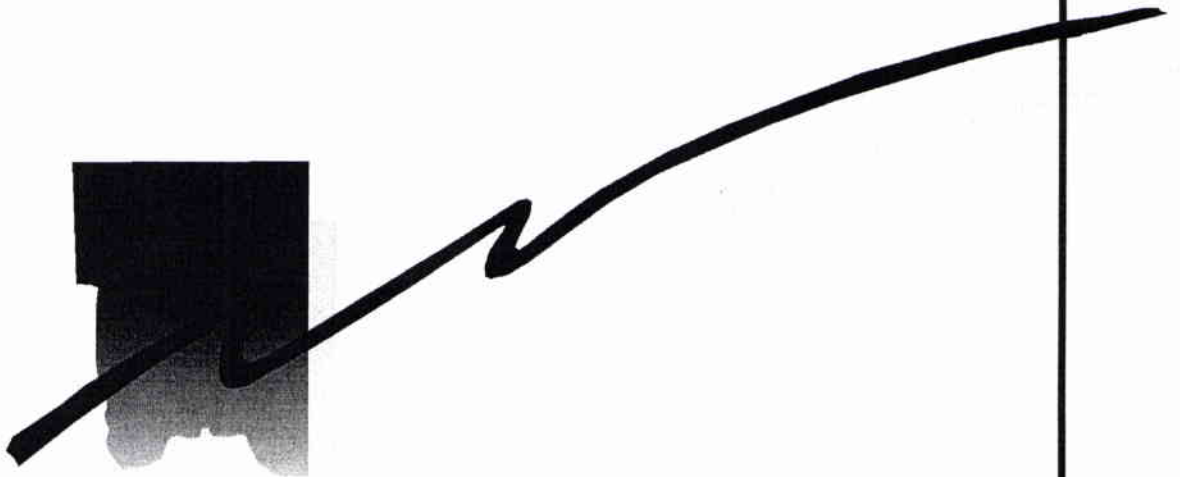


# Annual Financial Report

Year ended December 31, 2009

## Ramsey Conservation District



**RAMSEY CONSERVATION DISTRICT  
ARDEN HILLS, MINNESOTA**

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**RAMSEY CONSERVATION DISTRICT  
ARDEN HILLS, MINNESOTA**

**ORGANIZATION  
DECEMBER 31, 2009**

	<u>Position</u>	<u>Term</u>
Supervisors:		
Margaret Behrens	Vice-Chair	2008-2012
Karen Eckman	Chair	2006-2010
Carrie Wasley	Secretary	2009-2010*
Mara Humphrey	Treasurer	2008-2012
Nick Quade	Education & Information Officer	2008-2012

\*Supervisor Wasley was appointed after the death of Supervisor Reagan

Employees:	
Thomas Petersen	Conservation District Manager
Ann WhiteEagle	Office Manager
Michael Goodnature	Conservation Specialist
Ryan Johnson	Urbana BMP Specialist
Geoffrey Nash	Groundwater Specialist



REBECCA OTTO  
STATE AUDITOR

# STATE OF MINNESOTA

## OFFICE OF THE STATE AUDITOR

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525 PARK STREET  
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### INDEPENDENT AUDITOR'S REPORT

Board of Supervisors  
Ramsey Conservation District

We have audited the accompanying financial statements of the governmental activities and the General Fund of the Ramsey Conservation District as of and for the year ended December 31, 2009, which collectively comprise the Ramsey Conservation District's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the Ramsey Conservation District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the General Fund of the Ramsey Conservation District as of December 31, 2009, and the respective changes in the financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.



The Management's Discussion and Analysis and the budgetary comparison schedule are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.



REBECCA OTTO  
STATE AUDITOR



GREG HIERLINGER, CPA  
DEPUTY STATE AUDITOR

August 18, 2010

**RAMSEY CONSERVATION DISTRICT  
ARDEN HILLS, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2009**

As management of the Ramsey Conservation District, we offer readers of the Ramsey Conservation District's financial statements this narrative overview and analysis of the financial activities of the Ramsey Conservation District for the fiscal year ended December 31, 2009.

**FINANCIAL HIGHLIGHTS**

- The District's net assets decreased by \$95,181 for the year. This decrease was primarily due to the continuing reduced level of agricultural conservation fees collected.
- At the close of the fiscal year, the District's governmental fund reported ending fund balance of \$140,158 of which \$140,083 was available for spending at the District's discretion.
- At the close of the fiscal year, the fund balance of the General Fund represented 26.7 percent of total General Fund expenditures for the year.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The Ramsey Conservation District's basic financial statements consist of two statements that combine government-wide financial statements and fund financial statements, a budgetary comparison schedule, and notes to the financial statements. The Management's Discussion and Analysis (this section) is required to accompany the basic financial statements and, therefore, is included as required supplementary information.

The first column of each of the first two statements presents governmental fund data. These columns focus on how money flows in and out and the balances left at year-end that are available for spending. They are reported using an accounting method called modified accrual accounting. This method measures cash and all other financial assets that can be readily converted to cash. These columns provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We reconcile the relationship (or differences) between governmental funds and governmental activities (reported in the third column) in the center column of each statement.

The third column in each statement presents the governmental activities' Statement of Net Assets and the Statement of Activities, which provide information about the activities of the Board as a whole and present a longer-term view of the District's finances. These columns include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Over time, increases or decreases

in the District's net assets are one indicator of whether its financial health is improving or deteriorating.

The government-wide financial statements can be found on Exhibits A and B of this report.

**Fund financial statements.** A *fund* is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Ramsey Conservation District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental fund.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

The Ramsey Conservation District adopts an annual budget for its General Fund. A Budgetary Comparison Schedule has been provided in the required supplementary information section of this report.

**Notes to the financial statements.** The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found after the exhibits in this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

For the year ended December 31, 2009, the Ramsey Conservation District's net assets decreased by \$95,181. The decrease was primarily due to the continuing reduced level of agricultural conservation fees collected and the increase in personal services not funded by grants.

		NET ASSETS	
		Governmental Activities	
		<u>2009</u>	<u>2008</u>
Current and Other Assets		\$402,024	\$414,763
Capital Assets		<u>3,056</u>	<u>5,085</u>
Total Assets		405,080	419,848
Other Liabilities		261,866	181,691
Long-term Liabilities		<u>16,955</u>	<u>16,717</u>
Total Liabilities		278,821	198,408
Net Assets:			
Invested in Capital Assets		3,056	5,085
Unrestricted		<u>123,203</u>	<u>216,355</u>
Total Net Assets		<u>\$126,259</u>	<u>\$221,440</u>

CHANGE IN NET ASSETS  
Governmental Activities

	<u>2009</u>	<u>2008</u>
Revenues		
Intergovernmental	\$254,131	\$210,870
Charges for Services	160,202	145,152
Miscellaneous	<u>17,156</u>	<u>719</u>
Total Revenues	<u>431,489</u>	<u>356,741</u>
Expenses		
Conservation of Natural Resources	<u>526,670</u>	<u>453,343</u>
Increase/(Decrease) in Net Assets	(95,181)	(96,602)
Net Assets - January 1	<u>221,440</u>	<u>318,042</u>
Net Assets - December 31	<u>\$126,259</u>	<u>\$221,440</u>

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUND**

As noted earlier, the Ramsey Conservation District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental fund.** The focus of the District's *governmental fund* is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Ramsey Conservation District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of the District.

	<u>Revenues</u>	<u>Expenditures</u>	<u>Increase (Decrease)</u>
General Fund	\$431,489	\$524,403	\$(92,914)

- The fund balance in the General Fund decreased by \$92,914 for the year, due to the continuing reduced level of agricultural conservation fees collected.

**General Fund Budgetary Highlights**

Over the course of the year, the budget was revised to recognize additional revenue and expenditures related to providing services to other local governments and for projects. Budgeted revenue exceeded actual revenue by \$192,856. The primary factors in the negative variance were lower than anticipated agricultural conservation fees collected and deferred revenue in projects not completed. Actual expenditures were under budget by \$99,942. This was largely due to unspent funds in projects. As noted above these variances resulted in a budget deficit of \$92,914.



## **Capital Asset Administration**

The District's investment in capital assets (equipment) as of December 31, 2009, amounts to \$3,056 (net of accumulated depreciation).

Major capital asset events during the current fiscal year included the following: retirement of computer software and replacement of digital camera equipment.

## **PROJECTS AND OTHER ITEMS**

The following is a discussion regarding major District expenditures and projects, with the understanding that many of the projects cover several fiscal years.

- Revise and submit for county board adoption, the Ramsey County Groundwater Protection Plan.
- Assisted LGUs implementation of the Wetland Conservation Act (WCA).
- Assisted DNR in enforcing the WCA.
- Provided contract construction site soil erosion control permit inspection services for the MN Pollution Control Agency in the cities of Shoreview and Arden Hills.
- Ongoing implementation of our native vegetation landscape restoration and shoreline stabilization technical assistance and cost-share program.
- Coordinated a Cooperative Weed Management Program.
- Managed volunteer Rain Gauge network.

## **ECONOMIC FACTORS AND NEXT YEAR'S RATES**

- The unemployment rate for Ramsey County was 7.6 percent in 2009, which is consistent with the Ramsey Conservation District's rate.
- Inflationary trends in the District's region compare favorably with national levels.

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the Ramsey Conservation District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Ramsey Conservation District's Manager, 1425 Paul Kirkwold Drive, Arden Hills, Minnesota 55112.

## EXHIBIT A

RAMSEY CONSERVATION DISTRICT  
ARDEN HILLS, MINNESOTA

STATEMENT OF NET ASSETS AND  
GOVERNMENTAL FUND BALANCE SHEET  
FOR THE YEAR ENDED DECEMBER 31, 2009

	General Fund	Adjustments See Notes	Statement of Net Assets
<b><u>Assets</u></b>			
Cash and investments	\$ 369,952	\$ -	\$ 369,952
Petty cash	75	-	75
Due from other governments	31,997	-	31,997
Capital Assets:			
Equipment (net of accumulated depreciation)	-	3,056	3,056
<b>Total Assets</b>	<b>402,024</b>	<b>3,056</b>	<b>405,080</b>
<b><u>Liabilities</u></b>			
Current liabilities:			
Accounts payable	1,415	-	1,415
Salaries payable	15,004	-	15,004
Due to other governments	8,698	-	8,698
Deferred revenue/Unearned	236,749	-	236,749
Long-term liabilities:			
Due after one year	-	16,955	16,955
<b>Total Liabilities</b>	<b>261,866</b>	<b>16,955</b>	<b>278,821</b>
<b><u>Fund Balance/Net Assets</u></b>			
Fund Balance/Net Assets			
Reserved for petty cash	75	(75)	-
Unreserved			
Undesignated	140,083	(140,083)	-
<b>Total Fund Balance</b>	<b>\$ 140,158</b>	<b>(140,158)</b>	<b>-</b>
Net Assets			
Invested in capital assets		3,056	3,056
Unrestricted		123,203	123,203
<b>Total Net Assets</b>		<b>\$ 126,259</b>	<b>\$ 126,259</b>

The notes to the financial statements are an integral part of this statement.

## EXHIBIT B

RAMSEY CONSERVATION DISTRICT  
ARDEN HILLS, MINNESOTA

STATEMENT OF ACTIVITIES AND  
GOVERNMENTAL REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2009

	General Fund	Adjustments See Notes	Statement of Net Assets
<b>Revenues</b>			
Intergovernmental	\$ 254,131	\$ -	\$ 254,131
Charges for services	160,202	-	160,202
Miscellaneous	17,156	-	17,156
<b>Total Revenues</b>	<b>431,489</b>	<b>-</b>	<b>431,489</b>
<b>Expenditures/Expenses</b>			
Conservation			
Current	524,403	(81)	524,322
Depreciation	-	2,348	2,348
<b>Total Expenditures/Expenses</b>	<b>524,403</b>	<b>2,267</b>	<b>526,670</b>
<b>Excess of Revenues Over (Under) Expenditures/Expenses</b>	<b>(92,914)</b>	<b>(2,267)</b>	<b>(95,181)</b>
<b>Fund Balance/Net Assets January 1</b>	<b>233,072</b>	<b>(11,632)</b>	<b>221,440</b>
<b>Fund Balance/Net Assets December 31</b>	<b>\$ 140,158</b>	<b>\$ (13,899)</b>	<b>\$ 126,259</b>

The notes to the financial statements are an integral part of this statement.

**RAMSEY CONSERVATION DISTRICT  
ARDEN HILLS, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENT  
December 31, 2009**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial reporting policies of the Ramsey Conservation District (District) conform to generally accepted accounting principles.

**A. Financial Reporting Entity**

The District is organized under the provisions of Minnesota Statutes Chapter 103C and is governed by a Board of Supervisors composed of five members nominated by voters of the District and elected to four-year terms by the voters of the County.

The purpose of the District is to assist land occupiers in applying practices for the conservation of soil and water resources. These practices are intended to control wind and water erosion, pollution of lakes and streams, and damage to wetlands and wildlife habitats.

The Ramsey Conservation District, in cooperation with the U.S. Department of Agriculture Natural Resources Conservation Service and other agencies, provides technical and financial assistance to individuals, groups, organizations, and governments in reducing costly waste of soil and water resulting from soil erosion, sedimentation, pollution, and improper land use.

Each fiscal year, the District develops a work plan that is used as a guide in using resources effectively to provide maximum conservation of all lands within its boundaries. The work plan includes guidelines for employees and technicians to follow in order to achieve the District's objectives.

The District is not considered a part of Ramsey County because, even though the County provides a significant amount of the District's revenue in the form of an appropriation, it does not retain any control over the operations of the District.

Generally accepted accounting principles require that the financial reporting entity include the primary government and component units for which the primary government is financially accountable. Under these principles, the District does not have any component units.

**B. Basic Financial Statements**

The basic financial statements combine fund level financial statements (General Fund column) and the government-wide financial statements (governmental activities column). These statements include the financial activities of the Ramsey Conservation District overall.

**RAMSEY CONSERVATION DISTRICT**  
**ARDEN HILLS, MINNESOTA**  
**NOTES TO THE FINANCIAL STATEMENT**  
**December 31, 2009**

The government-wide columns are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Ramsey Conservation District's net assets are reported in two parts: (1) invested in capital assets; and (2) unrestricted net assets.

The Ramsey Conservation District reports one governmental fund. The General Fund is used to account for all revenues and expenditures incurred in operating the District.

**C. Measurement Focus and Basis of Accounting**

The governmental activities columns are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund columns (General Fund) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Ramsey Conservation District considers all revenues to be available if collected within 60 days after the end of the current period. Revenue sources susceptible to accrual include intergovernmental revenues, charges for services, and interest. Expenditures are recorded when the related fund liability is incurred.

**D. Reconciliation of Government-Wide and Fund Financial Statements**

The financial statements include an adjustments column to reconcile the General Fund to the governmental activities. The details of the adjustments are:

**Balance Sheet to Statement of Net Assets**

Amounts reported for governmental activities are different from those reported in the General Fund because capital assets, net of depreciation, of \$3,056, are not financial resources and, therefore, are not reported in the General Fund. Long-term liabilities, of \$16,955, are not due and payable in the current period and, therefore, not included in the fund.

**Statement of Activities**

Amounts reported for governmental activities in the Statement of Activities differ from the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance because of the differences in reporting capital assets and long-term liabilities.

**RAMSEY CONSERVATION DISTRICT**  
**ARDEN HILLS, MINNESOTA**  
**NOTES TO THE FINANCIAL STATEMENT**  
**December 31, 2009**

The General Fund reports additions to capital assets of \$482, as capital outlay expenditures while governmental activities report depreciation expense of \$2,348, which allocates the cost of capital assets over their estimated useful lives. The Statement of Activities reports the loss on disposal of capital assets of \$163 as an expense. This loss is not reported in the General Fund because the capital assets were reported as an expenditure when purchased. The increase in compensated absences, \$238, is not reported by the General Fund as current year expenditures but is reported in the governmental activities. The difference, \$2,267, is reported as an adjustment to expenditures.

**E. Budget Information**

The District adopts an estimated revenue and expenditure budget for the General Fund. Comparisons of estimated revenues and budgeted expenditures to actual are presented in the financial statements in accordance with generally accepted accounting principles. Amendments to the original budget require board approval. Appropriations lapse at year-end. The District does not use encumbrance accounting.

**F. Assets, Liabilities, and Equity Accounts**

**1. Assets**

Investments are stated at fair value, except for non-negotiable certificates of deposit, which are on a cost basis, and short-term money market investments, which are stated at amortized cost.

Capital assets are reported on a net (depreciated) basis. Capital assets are still valued at historical or estimated historical cost. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years, as well as certain exceptions that are considered to be high risk to theft.

Equipment is depreciated using the straight line method over the estimated useful life of 2-20 years.

**2. Liabilities**

Long-term liabilities, such as compensated absences, are accounted for in the Statement of Net Assets.

**RAMSEY CONSERVATION DISTRICT  
ARDEN HILLS, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENT  
December 31, 2009**

**3. Equity**

Reserved fund balance indicates the portion of fund equity that has been legally segregated for specific purposes or is not appropriate for spending.

Unreserved, designated account indicates the portion of fund equity that the District has set aside for planned future expenditures.

Unreserved, undesignated fund balance account indicates the portion of fund balance that is available for budgeting and spending in future periods.

**G. Vacation and Sick Leave**

Under the District's personnel policies, employees are granted vacation leave in varying amounts based on their length of service. Vacation leave accrual varies from ten to 13.33 hours per month. Sick leave accrual is 15 days per year. The limit on the accumulation of annual leave is 320 hours and there is no limitation on the accumulation of sick leave hours. Upon termination from the District by retirement, employees are paid accrued vacation leave and up to zero hours of accrued sick leave. Upon termination by illness or death, employees are paid accrued vacation.

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Uncollateralized Deposits**

During 2009, the District's deposits with financial institutions did not exceed insurance, surety bond, or collateral.

**III. DEPOSITS AND INVESTMENTS**

Minnesota Statutes 118A.02 and 118A.04 authorize the District to deposit its cash and to invest in certificates of deposit in financial institutions designated by the Board of Supervisors. The District's cash is kept in custody by the Ramsey County Treasurer.



**RAMSEY CONSERVATION DISTRICT  
ARDEN HILLS, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENT  
December 31, 2009**

**IV. CHANGES IN GENERAL CAPITAL ASSETS**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Equipment	\$ 57,405	\$ 482	(4,947)	\$ 52,940
Less: Accumulated Depreciation	(52,320)	(2,348)	4,784	(49,884)
Total Equipment, Net	<u>\$ 5,085</u>	<u>\$ (1,866)</u>	<u>\$ (163)</u>	<u>\$ 3,056</u>

**V. DEFERRED REVENUE**

Deferred Revenue represents unearned advances from the Minnesota Board of Water and Soil Resources for various programs. Revenues will be recognized when the related program expenditures are recorded.

Total Deferred Revenue unearned is \$236,749.

**VI. COMPENSATED ABSENCES PAYABLE**

Changes in long-term debt for the period ended December 31, 2009 are:

Balance January 1, 2009	\$ 16,717
Net Changes in Compensated Absences	238
Balance December 31, 2009	<u>\$ 16,955</u>

**Adjustments to Financial Statements**

Under GASB #34, the modified accrual basis of accounting in the Governmental Funds must be converted to a full accrual basis for the entity-wide statements. The following adjustments are made for the conversion:

Depreciation Expense of \$2,348 is recognized as expense under the full accrual basis.

Compensated Absences is recognized as a long-term Liability of \$16,955.

**VII. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; employee health; and natural disasters. To cover these risks, the District has purchased commercial insurance. Property and



**RAMSEY CONSERVATION DISTRICT**  
**ARDEN HILLS, MINNESOTA**  
**NOTES TO THE FINANCIAL STATEMENT**  
**December 31, 2009**

casualty liabilities and workers' compensation are insured through Minnesota Workers Comp Assigned Risk. The District is covered for errors and omissions through insurance carried by Ramsey County.

The Minnesota Counties Insurance Trust is a public entity risk pool currently operated as a common risk management and insurance program for its members.

There were no significant reductions in insurance from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years.

**VIII. PENSION PLAN**

**A. Plan Description**

The District contributes to a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). The PERA provides retirement benefits as well as disability to members and benefits to survivors upon death of eligible members. The plan and its benefits are established and administered in accordance with Minnesota Statute Chapters 353 and 356. PERA issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on the web at [mnpera.org](http://mnpera.org); by writing to PERA at 60 Empire Drive, Suite 200, Saint Paul, Minnesota 55103-2088; or by calling (651) 296-7460 or 1-800-652-9026.

**B. Funding Policy**

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. These statutes are established and amended by the state legislature. The District makes annual contributions to the pension plans equal to the amount required by state statutes. Plan members are required to contribute 6.00 percent of their covered salary and the District is required to contribute 6.75 percent. Employer contribution rates will increase to 7.00% effective January 1, 2010. The District's employer share of contributions to PERA for the years ending December 31, 2009, 2008, and 2007 were \$18,794, \$16,043, and \$11,442 respectively, equal to the contractually required contributions for each year as set by Minnesota Statute.

**IX. OPERATING LEASES**

The District leases office space at the Ramsey County Public Works Campus under the terms of a 40 year lease. Under the current agreement, total costs for 2009 were \$10,348.

SCHEDULE 1

RAMSEY CONSERVATION DISTRICT  
ARDEN HILLS, MINNESOTA

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Neg)
<b>Revenues</b>				
<b>Intergovernmental</b>				
County	\$ 242,278	\$ 242,278	\$ 113,430	\$ (128,848)
Local governments	-	-	16,794	16,794
State grant	43,000	220,767	123,907	(96,860)
<b>Total intergovernmental</b>	<b>285,278</b>	<b>463,045</b>	<b>254,131</b>	<b>(208,914)</b>
<b>Charges for services</b>	<b>161,300</b>	<b>161,300</b>	<b>160,202</b>	<b>(1,098)</b>
<b>Miscellaneous</b>				
Other	-	-	17,156	17,156
<b>Total miscellaneous</b>	<b>-</b>	<b>-</b>	<b>17,156</b>	<b>17,156</b>
<b>Total Revenues</b>	<b>446,578</b>	<b>624,345</b>	<b>431,489</b>	<b>(192,856)</b>
<b>Expenditures</b>				
<b>District operations</b>				
Personal services	376,852	378,507	374,772	3,735
Other services and charges	64,626	66,122	66,122	-
Supplies	1,600	1,539	1,500	39
Capital outlay	3,500	410	605	(195)
<b>Total district operations</b>	<b>446,578</b>	<b>446,578</b>	<b>442,999</b>	<b>3,579</b>
<b>Project expenditures</b>				
District	-	-	22,628	(22,628)
State	-	177,767	58,776	118,991
<b>Total project expenditures</b>	<b>-</b>	<b>177,767</b>	<b>81,404</b>	<b>96,363</b>
<b>Total Expenditures</b>	<b>446,578</b>	<b>624,345</b>	<b>524,403</b>	<b>99,942</b>
<b>Excess of Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>-</b>	<b>-</b>	<b>(92,914)</b>	<b>(92,914)</b>
<b>Fund Balance - January 1</b>	<b>233,072</b>	<b>233,072</b>	<b>233,072</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ 233,072</b>	<b>\$ 233,072</b>	<b>\$ 140,158</b>	<b>\$ (92,914)</b>