

**WILKIN SOIL AND WATER CONSERVATION DISTRICT  
BRECKENRIDGE, MINNESOTA  
STATEMENT OF ACTIVITIES AND  
GOVERNMENTAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	General Fund	Adjustments	Statement of Activities
<b>Revenues</b>			
Intergovernmental	\$ 289,725	\$ -	\$ 289,725
Charges for Services	107,132	-	107,132
Investment Earnings	557	-	557
Miscellaneous	43,628	-	43,628
Total Revenues	<u>\$ 441,041</u>	<u>\$ -</u>	<u>\$ 441,041</u>
<b>Expenditures/Expenses</b>			
Conservation			
Current	\$ 377,402	\$ 15,768	\$ 393,171
Capital Outlay	26,800	(26,800)	-
Total Expenditures/Expenses	<u>\$ 404,202</u>	<u>\$ (11,032)</u>	<u>\$ 393,171</u>
Excess of Revenues Over (Under) Expenditures/Expenses	<u>\$ 36,839</u>	<u>\$ 11,032</u>	<u>\$ 47,870</u>
Fund Balance/Net Position January 1	\$ 506,766	\$ (15,523)	\$ 491,243
Change in Accounting Principle	<u>                    </u>	<u>(125,883)</u>	<u>(125,883)</u>
Fund Balance/Net Position December 31	<u>\$ 543,605</u>	<u>\$ (130,374)</u>	<u>\$ 413,230</u>

Notes are an integral part of the basic financial statements.