

**2008
FINANCIAL REPORT
OF THE
Lac qui Parle
Soil & Water
Conservation District**



122 8th Avenue South, Suite 1
Madison, Minnesota 56256

PERIOD COVERED
January 1, 2008 to December 31, 2008

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Lac qui Parle Soil and Water Conservation District's discussion and analysis provides an overview of the District's financial activities for the fiscal year ended December 31, 2008. Since this information is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the District's financial statements.

USING THIS ANNUAL REPORT

This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. For governmental activities, the fund financial statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. Since Soil and Water Conservation Districts are single-purpose special purpose governments they are generally able to combine the government-wide and fund financial statements into single presentations. The Lac qui Parle Soil and Water Conservation District has elected to present in this format.

The Statement of Net Assets and the Statement of Activities

One of the most important questions asked about the District's finances is, "Is the District, as a whole, better or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using accrual basis of accounting, which is similar to the accounting used by the 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.

These two statements report the District's net assets and changes in them. You can think of the District's net assets — the difference between assets and liabilities—as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net assets are one indicator of whether its financial health is improving or deteriorating.

In the Statement of Net Assets and the Statement of Activities, the District presents Governmental activities. All of the District's basic services are reported here. Appropriations from the county and state and charges for services finance most activities.

Reporting the District's General Fund

Fund Financial Statements

The fund financial statements provide detailed information about the general fund—not the District as a whole. The District presents only a general fund, which is a governmental fund. All of the District's basic services are reported in the general fund, which focuses on how money flows into and out of those funds and the balances left at year-end that are available for spending. The fund is 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. The general fund statements provide a detailed short-term view of the District's general

government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in a reconciliation included with the financial statements.

THE LAC QUI PARLE SOIL AND WATER CONSERVATION DISTRICT AS A WHOLE

The District's combined net assets were lower, decreasing from \$98,025 to \$83,553. In contrast, last year net assets increased by \$ 13,213. Looking at the net assets and net expenses of governmental and business-type activities separately, however, two very different stories emerge. Our analysis below focuses on the net assets (Table 1) and changes in net assets (Table 2) of the District's governmental and business-type activities.

**Table 1
Net Assets**

	Governmental <u>Activities</u>	
	<u>2008</u>	<u>2007</u>
Current and other assets	243,981	219,060
Capital assets	22,812	7,657
Total assets	266,793	226,717
Long-term debt outstanding	5,718	13,962
Other liabilities	177,522	114,730
Total liabilities	183,240	128,692
Net assets		
Invested in capital assets, net of debt	22,812	7,657
Restricted	60,741	90,368
Unrestricted	83,553	98,025
Total net assets		

Net assets of the District's governmental activities decreased \$14,472 or by 14.7 percent (\$98,025 compared to \$83,553). Unrestricted net assets—the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements—changed from a \$90,368 surplus at December 31, 2007 to a \$60,741 surplus at the end of this year.

TABLE 2
Changes in Net Assets

	<u>Governmental Activities</u>	
	<u>2008</u>	<u>2007</u>
Revenues		
Program revenues:		
Charges for service	49,430	60,505
Federal grants	0	0
State grants and entitlements	77,202	193,039
County grants and entitlements	122,359	115,091
Other general revenues	10,270	28,122
Total revenues	259,261	396,757
Program expenses		
General government		
Conservation	297,132	376,558
Total expenses	297,132	376,558
Increase (decrease) in net assets	(37,871)	20,199

The District's total revenues decreased by a little more than 34 percent (\$137,496). The total cost of all programs and services decreased by \$79,426, or just over 21 percent. The District covered this year's costs. Our analysis below separately considers the operations of governmental activities.

Governmental Activities

Revenues for the District governmental activities decreased by just under 37 percent (\$137,496), while total expenses decreased just under 21 percent (\$79,426). The increase in net assets for governmental activities was widened by \$37,871 in 2008. This compares to a \$20,199 increase in net assets in 2007.

Table 3
Governmental Activities

	<u>Total Cost of Services</u>	
	<u>2008</u>	<u>2007</u>
Conservation	\$ 297.13	\$ 376.56
Totals	<u>\$ 297.13</u>	<u>\$ 376.56</u>

THE LAC QUI PARLE SOIL AND WATER CONSERVATION DISTRICT'S FUNDS

As the District completed the year, its general fund reported a combined fund balance of \$83,553, which is below last year's total of \$104,331. Included in this year's total change in fund balance, however, is a deficit of \$ 37,872 in the District's General Fund.

General Fund Budgetary Highlights

Over the course of the year, the District did not revise the District's budget, although some changes in the District's financial picture occurred during the year. As a result, total revenues were \$16,214 (5.8 percent) below the final budget amount and total expenditures were \$8,658 (3 percent) above the final budget amounts.

The District expended \$ 6,176 as part of the Clean Water Legacy grant of \$122,000 issued in 2007 from the State of Minnesota. No expenses for the project were included in the budget.

The District experienced personnel changes during the year. The District Manager retired, which resulted in compensation to her for unused leave and sick time, per policy. The position of District Manager was evaluated, as was the Assistant Position. A new manager was hired from within, and an individual was hired for the position of Program Assistant. The District currently employees three full-time staff, where previously the Manager and Assistant had been less than full-time.

The District purchased a vehicle, which was \$3000 over budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2008, the District had \$22,812 invested in capital assets, including a lot and cooling unit in the tree storage building, vehicles, fabric mulch machine, no-till drill, and computer. (See Table 4 below.) This amount represents a net decrease (including additions and deductions) of \$15,157 from last year.

Table 4
Capital Assets at Year-end
(Net of Depreciation, in Thousands)

	Governmental Activities	
	<u>2008</u>	<u>2007</u>
Land	\$ 1.00	\$ 1.00
Buildings and improvements	.66	.66
Equipment	<u>21.15</u>	<u>6.00</u>
	<u>\$ 22.81</u>	<u>\$ 7.66</u>

The District purchased a 2006 Ford Pickup in 2008, and reduced their inventory with the sale of the 1992 Ford Pick-up and the 1995 Ford Pick-up.

More detailed information about the District's capital assets is presented in Note IV CHANGES IN CAPITAL ASSETS to the financial statements.

Long-Term Liabilities

Other obligations include accrued vacation pay and sick leave. More detailed information about the District's long-term liabilities is presented in Note VI. COMPENSATED ABSENCES PAYABLE to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's elected and appointed officials considered many factors when setting the fiscal-year 2009 budget and fees that will be charged for the business-type activities. Fees charges will increase slightly. The District anticipates no major personnel changes.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District at 122 8th Avenue South, Madison, Minnesota, or call 320-598-7321, Extension 3.

SOIL AND WATER CONSERVATION DISTRICT
Lac qui Parle SWCD, Madison, MN

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
<u>Assets</u>			
Cash and investments	\$233,442		\$233,442
Accounts receivable	10,261		10,261
Interest receivable	278		278
Due from other governments	0		0
Prepaid items	0		0
Capital Assets:			
Equipment (net of accumulated depreciation)		22,812	22,812
Total Assets	\$243,981	\$22,812	\$266,793
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	\$0		\$0
Salaries payable			0
Deferred revenue	177,522		177,522
Long-term liabilities:			0
Due within one year		0	0
Due after one year		5,718	5,718
Total Liabilities	\$177,522	\$5,718	\$183,240
<u>Fund Balance/Net Assets</u>			
Fund Balance/Net Assets			
Reserved for prepaid items	\$0	\$0	\$0
Unreserved			
Designated for future projects	0	0	0
Undesignated	66,459	(66,459)	0
Total Fund Balance	\$66,459	(\$66,459)	\$0
Net Assets			
Invested in capital assets		\$22,812	\$22,812
Unrestricted		60,741	60,741
Total Net Assets		\$83,553	\$83,553

Notes are an integral part of the basic financial statements.

SOIL AND WATER CONSERVATION DISTRICT
Lac qui Parle SWCD, Madison, MN

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
Revenues			
Intergovernmental	\$199,561	\$0	\$199,561
Charges for services	49,430	0	49,430
Investment earnings	5,044	0	5,044
Miscellaneous	5,225	0	5,225
Total Revenues	<u>\$259,260</u>	<u>\$0</u>	<u>\$259,260</u>
Expenditures/Expenses			
Conservation			
Current	\$297,132	(\$2,338)	\$294,794
Capital outlay	0	(21,062)	(21,062)
Total Expenditures/Expenses	<u>\$297,132</u>	<u>(\$23,400)</u>	<u>\$273,732</u>
Excess of Revenues Over (Under)			
Expenditures/Expenses	(\$37,872)	\$23,400	(\$14,472)
Fund Balance/Net Assets January 1	<u>104,331</u>	<u>(6,306)</u>	<u>98,025</u>
Fund Balance/Net Assets December 31	<u><u>\$66,459</u></u>	<u><u>\$17,094</u></u>	<u><u>\$83,553</u></u>

Notes are an integral part of the basic financial statements.

SOIL AND WATER CONSERVATION DISTRICT

Lac qui Parle SWCD, Madison, MN

BUDGETARY COMPARISON STATEMENT

BUDGET AND ACTUAL

GENERAL FUND

YEAR ENDED DECEMBER 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Neg)
Revenues				
Intergovernmental				
County	\$122,899	\$122,899	\$122,359	(\$540)
Local	0	0	0	0
Federal	2,000	2,000	0	(2,000)
State grant	88,355	88,355	77,202	(11,153)
Total intergovernmental	\$213,254	\$213,254	\$199,561	(\$13,693)
Charges for services	\$54,320	\$54,320	\$49,430	(\$4,890)
Miscellaneous				
Interest earnings	\$4,500	\$4,500	\$5,044	\$544
Other	3,400	3,400	5,226	1,826
Total miscellaneous	\$7,900	\$7,900	\$10,270	\$2,370
Total Revenues	\$275,474	\$275,474	\$259,260	(\$16,214)
Expenditures				
District operations				
Personnel services	\$148,162	\$148,162	\$155,705	(\$7,543)
Other services and charges	48,450	48,450	46,092	2,358
Supplies	1,000	1,000	1,139	(139)
Capital outlay	18,000	18,000	21,062	(3,062)
Total district operations	\$215,612	\$215,612	\$223,998	(\$8,386)
Project expenditures				
District	\$28,825	\$28,825	\$21,369	\$7,456
State	44,037	44,037	51,765	(7,728)
Total project expenditures	\$72,862	\$72,862	\$73,134	(\$272)
Total Expenditures	\$288,474	\$288,474	\$297,132	(\$8,658)
Excess of Revenues Over (Under)				
Expenditures	(\$13,000)	(\$13,000)	(\$37,872)	(\$24,872)
Fund Balance - January 1	\$104,331	\$104,331	\$104,331	\$0
Fund Balance - December 31	\$91,331	\$91,331	\$66,459	(\$24,872)

Notes are an integral part of the basic financial statements.

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2008

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial reporting policies of the Lac qui Parle Soil and Water Conservation District conform to generally accepted accounting principles. These statements are prepared in accordance with Government Accounting Standards Board Rule 34, which changes the way both the statement of condition and the statement of revenues and expenses are reported.

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 Lac qui Parle Soil and Water 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 Lac qui Parle 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. Basis of Presentation - Fund Accounting

The accounts of the Lac qui Parle Soil and Water Conservation District are organized on the basis of a fund and two account groups, each of which is considered a separate accounting entity. The operations of the fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures.

B. Basis of Presentation - Fund Accounting (Continued)

1. Governmental Funds: General Fund

The General Fund is used to account for all revenues and expenditures incurred in operating the District.

2. General Fixed Assets Account Group

This account group is used to record the District's general fixed assets, which include furniture and equipment.

3. General Long-Term Debt Account Group

This account group records earned but unpaid vacation and sick leave that has vested or is expected to vest.

C. Government-Wide Financial Statements

The government-wide financial statements (i.e. The Statement of Net Assets and the Statement of Activities) report information on all the nonfiduciary activities of the District. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The government-wide financial statements 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 cash flows. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

Fund Financial Statements

The government reports the general fund as its only major governmental fund. The general fund accounts for all financial resources of the government.

The District's financial statements (general fund) are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual, that is, 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. Revenue sources susceptible to accrual include intergovernmental revenues, charges, and interest. Expenditures are recorded when the corresponding liabilities are incurred.

Intergovernmental revenues are reported in conformity with the legal and contractual requirements of the individual programs. Generally, grant revenues are recognized when the corresponding expenditures are incurred. If the District also receives an annual appropriation from the County, it

is recognized as revenue when received, unless it is received prior to the period to which it applies. In that case, revenue recognition is then deferred until the appropriate period.

Investment earnings and revenues from the sale of trees are recognized when earned. Agricultural conservation fees and other revenue are recognized when they are received in cash because they usually are not measurable until then.

Project expenditures represent costs that are funded from federal, state, or district revenues. State project expenditures consist of grants to participants of the cost-Share Program and other state programs. District project expenditures are costs of materials and supplies in District projects.

In accordance with Governmental Accounting Standards Board Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, revenues for nonexchange transactions are recognized based on the principal characteristics of the revenue. Exchange transactions are recognized as revenue when the exchange occurs.

D. 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.

E. 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.

Beginning with statement year 2004, fixed assets (capital assets) are no longer reported on a gross basis. They are now reported on a net (depreciated) basis. General fixed assets are still valued at historical or estimated historical cost.

2. Liabilities

Long-term liabilities, such as compensated absences, are accounted for in the General Long-Term Debt Account Group.

3. Equity

Investment in general fixed assets represents the District's equity in general fixed assets. Reserved fund balance indicates the portion of fund equity that has been legally segregated for specific purposes or is not appropriable for spending.

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

F. Explanation of Adjustments Column in Statements

1. Capital Assets: In the Statement of Net Assets and Governmental Fund Balance Sheet, an adjustment is made if the district has capital assets. This adjustment equals the net book balance of capitalized assets as of the report date, and reconciles to the amount report in Note IV.
2. Long-Term liabilities: In the Statement of Net Assets and Government Fund Balance Sheet, an adjustment is made to reflect the total of Compensated Absence liability the district has as of the report date. See Note 1-G below.
3. Depreciation and Change in Compensated Absences for the year: In the Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance, the adjustment equals the total depreciation for the year reported, plus or minus the change in Compensated Absences between the reporting year and the previous year. This number is supported by figures in Note IV and in Note I-G below.

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 8 to 17 hours per month. Sick leave accrual is 13 days per year. The limit on the accumulation of annual leave is 240 hours and there is no limit to the accumulation of sick leave hours. When an employee accumulates over 800 hours of sick leave, at the end of each year they are compensated at current salary for one-fourth of those hours over 800. Upon termination from the District by retirement, employees are paid accrued vacation leave and up to one-fourth of the hours of accrued sick leave. On termination of employment by illness or death, employees are paid accrued vacation and up to one-fourth the hours of accrued sick leave.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. General Fund Deficit

N/A

B. Excess of Expenditures Over Budget

During 2008, actual expenditures, \$ 297,132 exceeded budgeted expenditures, \$ 288,474, by \$8,658.

C. Uncollateralized deposits

During 2008, 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. At December 31, 2008, the District's deposits totaled \$233,441.60, of which \$178,441.60 were cash deposits and \$55,000.00 was invested in certificates of deposit. Minnesota Statutes require that all District deposits be covered by insurance, surety bond, or collateral. At December 31, 2008, all the District's deposits were covered by insurance or collateralized with securities held by the District or its agent in the District's name.

IV. CHANGES IN CAPITAL ASSETS

Equipment	
Balance January 1, 2008	\$ 7,656
Additions	\$ 21,062
Deletions	\$ -0-
2008 depreciation	\$ 5,905
Balance December 31, 2008	\$ 22,812

Note: Beginning and Ending Balance are net of accumulated depreciation, which totaled \$67,908 as of December 31, 2008. Deleted items of \$ 21,373 were fully depreciated, and therefore had no effect on the ending balance.

The District uses a threshold of \$ 1,000 for capitalizing assets purchased. Those physical assets under \$999.99 are expenses directly and not capitalized.

V. DEFERRED REVENUE

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

Total Deferred Revenue as itemized on "Deferred Revenue Breakdown" is \$ 177,521.61.

VI. COMPENSATED ABSENCES PAYABLE

Changes in long-term debt for the period ended December 31, 2008 are:

Balance January 1, 2008	\$ 13,962
Net Changes in Compensated Absences	\$ 8,244
Balance December 31, 2008	\$ 5,718

VI – B. ADJUSTMENTS TO FINANCIAL STATEMENTS

See Note 1-F.

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 casualty liabilities and workers' compensation are insured through Minnesota Counties Insurance Trust. The District is covered for errors and omissions through Minnesota Counties Insurance Trust.

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. PERA administers the Public Employees Retirement Fund (PERF.) 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 by writing to the Public Employees Retirement Association, 60 Empire Drive, Suite 200, St. Paul, Minnesota, 55103-1855.

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. PERF Basic Plan members and Coordinated Plan members were required to contribute 9.1% and 6.0%, respectively, of their annual covered salary in 2008. The District was required to contribute the following percentages of annual covered payroll: 11.78% for Basic Plan PERF members, 6.0% for Coordinated Plan PERF members. Employer contribution rates for the Coordinated Plan will increase to 6.75% effective January 1, 2009. The District's employer share of contributions to PERA for the years ending December 31, 2008, 2007, and 2006 were \$6,496.06, \$6,454.95, and \$7,722.87 respectively, equal to the contractually required contributions for each year as set by Minnesota Statute.

IX. OPERATING LEASES

The District leases office space on a yearly basis. Under the current agreement, total costs for 2008 were \$ 17,468.00.

**BREAKDOWN OF COUNTY REVENUE
2008**

COUNTY REVENUES (breakdown):

ANNUAL ALLOCATION	\$ 95,368.00
WATER PLAN MONEY	\$ 21,990.97
WETLAND MONEY	\$ 5,000.00
FEEDLOT MONEY	\$ _____
ABANDONED WELL	\$ _____
DNR SHORELAND	\$ _____
OTHER (specify)	\$ _____
 TOTAL	 <u>\$ 122,358.97</u>

NOTE: The total should agree with amount reported as **County Revenue** in the "Budgetary Comparison Schedule."

List other "non-cash" county support (i.e. rent, health insurance, etc.) that does not show up anywhere on your annual report.

