

**Cass Soil and Water Conservation District**

**STATEMENT OF NET ASSETS AND  
GOVERNMENTAL FUND BALANCE SHEET FOR  
December 31, 2009**

	Account Groups		
	General Fund	Adjustments See Notes	Statement of Net Assets
<b><u>ASSETS</u></b>			
Cash and investments	127,508.32		127,508.32
<b>TOTAL ASSETS</b>	<b>127,508.32</b>		<b>127,508.32</b>
<b><u>LIABILITIES</u></b>			
Accounts Payable			
Deferred Revenue	99,098.03		99,098.03
Due within one year	12,408.20	853.62	13,261.82
<b>TOTAL LIABILITIES</b>	<b>111,506.23</b>		<b>112,359.85</b>
<b><u>FUND BALANCE/NET ASSETS</u></b>			
Reserved			
Unreserved	16,002.09	853.62	15,148.47
<b>TOTAL FUND BALANCE</b>			<b>15,148.47</b>
<b>TOTAL NET ASSETS</b>			<b>15,148.47</b>

**Cass Soil and Water Conservation District**

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

	Budget	Actual	Variance Fav or Unfav
<b>REVENUES</b>			
State	35,700.00	32,734.73	-2,965.27
<b>TOTAL INTERGOVERNMENTAL</b>	<b>35,700.00</b>	<b>32,734.73</b>	<b>-2,965.27</b>
<b>MISCELLANEOUS</b>			
Charges for services	600.00	600.00	
Interest	540.00	157.56	-382.44
Other	960.00	12,817.56	11,857.56
<b>TOTAL MISCELLANEOUS</b>	<b>1,500.00</b>	<b>12,975.12</b>	<b>11,475.12</b>
<b>TOTAL REVENUES</b>	<b>37,800.00</b>	<b>46,309.85</b>	<b>8,509.85</b>
<b>EXPENDITURES</b>			
<b>DISTRICT OPERATIONS</b>			
Personal Services	14,400.00	22,575.58	-8,175.58
Other Services & Charges	8,400.00	8,090.12	309.88
<b>TOTAL DISTRICT OPERATIONS</b>	<b>22,800.00</b>	<b>30,665.70</b>	<b>-7,865.70</b>
<b>PROJECT EXPENDITURES</b>			
District	1,476.00	7,758.58	-6,282.58
State	13,200.00		13,200.00
<b>TOTAL PROJECT EXPENDITURES</b>	<b>14,676.00</b>	<b>7,758.58</b>	<b>6,917.42</b>
<b>TOTAL EXPENDITURES</b>	<b>37,476.00</b>	<b>38,424.28</b>	<b>-948.28</b>
<b>Excess of Revenues Over (Under) Expenditures</b>		<b>7,885.57</b>	
<b>Fund Balance – January 1</b>		<b>7,262.90</b>	
<b>Fund Balance – December 31</b>		<b>15,148.47</b>	

**Cass Soil and Water Conservation District**

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

<b>REVENUES</b>	<b>General Fund</b>	<b>Adjustments See Notes</b>	<b>Statement of Net Assets</b>
<b>Intergovernmental</b>	<b>\$ 32,734.73</b>		<b>\$ 32,734.73</b>
<b>Charges for services</b>	<b>600.00</b>		<b>600.00</b>
<b>Investment earnings</b>	<b>157.56</b>		<b>157.56</b>
<b>Miscellaneous</b>	<b>12,817.56</b>		<b>12,817.56</b>
<b>TOTAL REVENUES</b>	<b><u>\$ 46,309.85</u></b>		<b><u>\$ 46,309.85</u></b>
<b>Expenditures</b>	<b><u>\$ 38,424.28</u></b>		<b><u>\$ 38,424.28</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 38,424.28</u></b>		<b><u>\$ 38,424.28</u></b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 7,885.57</b>		<b>\$ 7,885.57</b>
<b>FUND BALANCE/NET ASSETS JAN 1</b>	<b><u>\$ 7,262.90</u></b>		<b><u>\$ 7,262.90</u></b>
<b>FUND BALANCE/NET ASSETS DEC 31</b>	<b><u>\$ 15,148.47</u></b>		<b><u>\$ 15,148.47</u></b>