

**Cass Soil and Water Conservation District**

**BUDGET COMPARISON SCHEDULE  
BUDGET AND ACTUAL GENERAL FUND  
YEAR ENDED DECEMBER 31, 2010**

	Budget	Actual	Variance Fav or Unfav
<b>REVENUES</b>			
County	6,096.00	0.00	-6,096.00
State	29,700.96	106,875.12	77,174.16
<b>TOTAL INTERGOVERNMENTAL</b>	<b>35,796.96</b>	<b>106,875.12</b>	<b>71,078.16</b>
<b>MISCELLANEOUS</b>			
Charges for services	600.00	525.00	-75.00
Interest	168.00	560.29	392.29
Other Misc	6,996.00	13,766.54	6,770.54
<b>TOTAL MISCELLANEOUS</b>	<b>7,164.00</b>	<b>14,326.83</b>	<b>7,162.83</b>
<b>TOTAL REVENUES</b>	<b>43,560.96</b>	<b>121,726.95</b>	<b>78,165.99</b>
<b>EXPENDITURES</b>			
<b>DISTRICT OPERATIONS</b>			
Personal Services	22,572.00	39,880.34	-17,308.34
Other Services & Charges	11,782.80	13,652.76	-1,869.96
<b>TOTAL DISTRICT OPERATIONS</b>	<b>34,354.80</b>	<b>53,533.10</b>	<b>-19,178.30</b>
<b>PROJECT EXPENDITURES</b>			
District	999.00	-1,435.00	2,434.00
State	8,001.00	3,607.50	4,393.50
<b>TOTAL PROJECT EXPENDITURES</b>	<b>9,000.00</b>	<b>2,172.50</b>	<b>6,827.50</b>
<b>TOTAL EXPENDITURES</b>	<b>43,354.80</b>	<b>55,705.60</b>	<b>-12,350.80</b>
<b>Excess of Revenues Over (Under)</b>	<b>206.16</b>	<b>66,021.35</b>	<b>65,815.19</b>
<b>Fund Balance – January 1</b>		<b>12,629.15</b>	
<b>Fund Balance – December 31</b>		<b>78,650.50</b>	

**Cass Soil and Water Conservation District**

**STATEMENT OF ACTIVITIES AND GOVERNMENTAL REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE FOR  
DECEMBER 31, 2010**

<b>REVENUES</b>	<b>General Fund</b>	<b>Adjustments See Notes</b>	<b>Statement of Net Assets</b>
<b>Intergovernmental</b>	<u>106,875.12</u>		<u>106,875.12</u>
<b>Charges for services</b>	<u>525.00</u>		<u>525.00</u>
<b>Investment earnings</b>	<u>560.29</u>		<u>560.29</u>
<b>Miscellaneous</b>	<u>13,766.54</u>		<u>13,766.54</u>
<b>TOTAL REVENUES</b>	<u>121,726.95</u>		<u>121,726.95</u>
 <b>EXPENDITURES</b>			
<b>District Operations</b>	<u>53,533.10</u>	<u>(854.00)</u>	<u>52,679.10</u>
<b>Project Exp.</b>	<u>2,172.50</u>		<u>2,172.50</u>
<b>TOTAL EXPENDITURES</b>	<u>55,705.60</u>		<u>54,851.60</u>
 <b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>			
	<u>66,021.35</u>	<u>854.00</u>	<u>66,875.35</u>
 <b>FUND BALANCE/NET ASSETS JAN 1</b>			
	<u>12,629.15</u>	<u>(854.00)</u>	<u>11,775.15</u>
 <b>FUND BALANCE/NET ASSETS DEC 31</b>			
	<u>78,650.50</u>		<u>78,650.50</u>

Cass Soil and Water Conservation District

STATEMENT OF NET ASSETS AND  
GOVERNMENTAL FUND BALANCE SHEET FOR  
December 31, 2010

	Account Groups		
	General Fund	Adjustments See Notes	Statement of Net Assets
<u>ASSETS</u>			
Cash and investments	104,706.74		104,706.74
<b>TOTAL ASSETS</b>	<b>104,706.74</b>		<b>104,706.74</b>
<u>LIABILITIES</u>			
Accrued Salaries Payable	818.40		818.40
Deferred Revenue	16,138.34		16,138.34
Due within one year	9,099.50		9,099.50
<b>TOTAL LIABILITIES</b>	<b>26,056.24</b>		<b>26,056.24</b>
<u>FUND BALANCE/NET ASSETS</u>			
Unreserved, undesignated	78,650.50		78,650.50
<b>TOTAL FUND BALANCE</b>			<b>78,650.50</b>
<b>TOTAL NET ASSETS</b>			<b>78,650.50</b>