

**Cass Soil and Water Conservation District**

**BUDGET COMPARISON SCHEDULE  
BUDGET AND ACTUAL GENERAL FUND  
YEAR ENDED DECEMBER 31, 2011**

|  | Budget           | Actual            | Varianc<br>Fav or Unfav |
|--|------------------|-------------------|-------------------------|
| <b>REVENUES</b>                        |                  |                   |                         |
| Intergovernmental                      |                  |                   |                         |
| County                                 | 6,250.00         | 0.00              | - 6,250.00              |
| State                                  | 25,824.00        | 63,657.00         | 37,833.00               |
| <b>TOTAL INTERGOVERNMENTAL</b>         | <b>32,074.00</b> | <b>63,657.00</b>  | <b>31,583.00</b>        |
| <b>MISCELLANEOUS</b>                   |                  |                   |                         |
| Charges for services                   | 525.00           | 480.00            | -45.00                  |
| Interest                               | 559.00           | 931.00            | 372.00                  |
| Other Misc                             | 41,183.00        | 7,106.00          | -34,077.00              |
| <b>TOTAL MISCELLANEOUS</b>             | <b>14,326.83</b> | <b>8,037.00</b>   | <b>-33,705.00</b>       |
| <b>TOTAL REVENUES</b>                  | <b>74,341.00</b> | <b>72,174.00</b>  | <b>-2,167.00</b>        |
| <b>EXPENDITURES</b>                    |                  |                   |                         |
| <b>DISTRICT OPERATIONS</b>             |                  |                   |                         |
| Personal Services                      | 50,460.00        | 31,719.00         | 18,741.00               |
| Other Services & Charges               | 14,595.00        | 3,462.00          | 11,133.00               |
| <b>TOTAL DISTRICT OPERATIONS</b>       | <b>65,055.00</b> | <b>35,181.00</b>  | <b>29,874.00</b>        |
| <b>PROJECT EXPENDITURES</b>            |                  |                   |                         |
| District                               | 792.00           | 1,695.00          | -903.00                 |
| State                                  | 8,083.00         | 59,644.00         | -51,561.00              |
| <b>TOTAL PROJECT EXPENDITURES</b>      | <b>8,875.00</b>  | <b>61,339.00</b>  | <b>-52,464.00</b>       |
| <b>TOTAL EXPENDITURES</b>              | <b>73,930.00</b> | <b>96,520.00</b>  | <b>-22,590.00</b>       |
| <b>Excess of Revenues Over (Under)</b> | <b>411.00</b>    | <b>-24,346.00</b> | <b>-24,757.00</b>       |
| <b>Fund Balance – January 1</b>        |                  | <b>78,651.00</b>  |                         |
| <b>Fund Balance – December 31</b>      |                  | <b>54,305.00</b>  |                         |

**Cass Soil and Water Conservation District**

**STATEMENT OF ACTIVITIES AND GOVERNMENTAL REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE FOR  
DECEMBER 31, 2011**

| <b>REVENUES</b>   | <b>General<br/>Fund</b>  | <b>Adjustments<br/>See Notes</b> | <b>Statement of<br/>Net Assets</b> |
|---|--------------------------|----------------------------------|------------------------------------|
| Intergovernmental                                       | <u>63,657.00</u>         |                                  | <u>63,657.00</u>                   |
| Charges for services                                    | <u>480.00</u>            |                                  | <u>480.00</u>                      |
| Investment earnings                                     | <u>931.00</u>            |                                  | <u>931.00</u>                      |
| Miscellaneous   | <u>7,106.00</u>          |                                  | <u>7,106.00</u>                    |
| <b>TOTAL REVENUES</b>                                   | <u><b>72,174.00</b></u>  |                                  | <u><b>72,174.00</b></u>            |
| <b>EXPENDITURES</b>                                     |                          |                                  |                                    |
| Conservation<br>Current                                 | <u>96,520.00</u>         |                                  | <u>96,520.00</u>                   |
| <b>TOTAL EXPENDITURES</b>                               | <u><b>96,520.00</b></u>  |                                  | <u><b>96,520.00</b></u>            |
| <b>EXCESS OF REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | <u><b>-24,346.00</b></u> |                                  | <u><b>-24,346.00</b></u>           |
| <b>FUND BALANCE/NET ASSETS JAN 1</b>                    | <u><b>78,651.00</b></u>  |                                  | <u><b>78,651.00</b></u>            |
| <b>FUND BALANCE/NET ASSETS DEC 31</b>                   | <u><b>54,305.00</b></u>  |                                  |                                    |

**Cass Soil and Water Conservation District**

**STATEMENT OF NET ASSETS AND  
GOVERNMENTAL FUND BALANCE SHEET FOR  
December 31, 2011**

|                                       | General<br>Fund   | Account Groups<br>Adjustments<br>See Notes | Statement of<br>Net Assets |
|---------------------------------------|-------------------|--|----------------------------|
| <b><u>ASSETS</u></b>                  |                   |  |                            |
| Cash and investments                  | 112,065.33        |  | 112,065.33                 |
| <b>TOTAL ASSETS</b>                   | <b>112,065.33</b> |  | <b>112,065.33</b>          |
| <b><u>LIABILITIES</u></b>             |                   |  |                            |
| Payroll Liabilites                    | 141.61            |  | 141.61                     |
| Deferred Revenue                      | 51,277.59         |  | 51,277.59                  |
| Due within one year                   | 6,341.00          |  | 6,341.00                   |
| <b>TOTAL LIABILITIES</b>              | <b>57,760.02</b>  |  | <b>57,760.02</b>           |
| <b><u>FUND BALANCE/NET ASSETS</u></b> |                   |  |                            |
| Unassigned                            | 54,305.31         |  | 54,305.31                  |
| <b>TOTAL FUND BALANCE</b>             | <b>54,305.31</b>  |  | <b>54,305.31</b>           |
| <b>TOTAL NET ASSETS</b>               |                   |  | <b>54,305.31</b>           |