

Cass Soil and Water Conservation District

**BUDGET COMPARISON SCHEDULE
BUDGET AND ACTUAL GENERAL FUND
YEAR ENDED DECEMBER 31, 2012**

	Budget	Actual	Varianc Fav or Unfav
REVENUES			
Intergovernmental			
County	6,250.08	6,250.00	-0.08
State	39,051.24	167,698.99	71,029.16
 TOTAL INTERGOVERNMENTAL	45,301.32	173,948.99	71,029.16
MISCELLANEOUS			
Charges for services	480.00	480.00	0.00
Interest	930.00	681.17	-248.83
Other Misc	1,328.04	10,525.60	9,197.56
 TOTAL MISCELLANEOUS	2,258.04	11,206.77	8,948.73
TOTAL REVENUES	48,039.36	185,635.76	79,977.81
EXPENDITURES			
DISTRICT OPERATIONS			
Personal Services	12,540.00	12,525.05	-14.95
Other Services & Charges	22,105.44	13,234.44	-8,871.00
 TOTAL DISTRICT OPERATIONS	34,645.44	25,759.49	-8,885.95
PROJECT EXPENDITURES			
District	1,650.00	1,569.05	-80.95
Other State	0.00	139,512.34	139,512.34
State	10,852.20	11,379.00	526.80
 TOTAL PROJECT EXPENDITURES	12,502.20	152,460.39	139,958.19
TOTAL EXPENDITURES	47,147.64	178,219.88	131,072.24
Excess of Revenues Over (Under)	891.72	7,415.88	-49,310.99
Fund Balance – January 1		54,305.13	
Fund Balance – December 31		61,721.01	

Cass Soil and Water Conservation District

**STATEMENT OF ACTIVITIES AND GOVERNMENTAL REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE FOR
DECEMBER 31, 2012**

	General Fund	Adjustments See Notes	Statement of Net Assets
REVENUES			
County	<u>6,250.00</u>		<u>6,250.00</u>
Intergovernmental	<u>167,698.99</u>		<u>167,698.99</u>
Charges for services	<u>480.00</u>		<u>480.00</u>
Investment earnings	<u>681.17</u>		<u>681.17</u>
Miscellaneous	<u>10,525.60</u>		<u>10,525.60</u>
TOTAL REVENUES	<u>185,635.76</u>		<u>185,635.76</u>
EXPENDITURES			
Conservation	<u>152,460.39</u>		
Current	<u>25,759.49</u>		
TOTAL EXPENDITURES	<u>178,219.88</u>		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>7,415.88</u>		
FUND BALANCE/NET ASSETS JAN 1	<u>54,305.13</u>		
FUND BALANCE/NET ASSETS DEC 31	<u>61,721.01</u>		

Cass Soil and Water Conservation District

STATEMENT OF NET ASSETS AND
GOVERNMENTAL FUND BALANCE SHEET FOR
December 31, 2012

		Account Groups	
	General	Adjustments	Statement of
	Fund	See Notes	Net Assets
ASSETS			
Cash and investments	115,071.01		115,071.01
TOTAL ASSETS	115,071.01		115,071.01
LIABILITIES			
Payroll Liabilities	141.61		141.61
Deferred Revenue	49,286.39		49,286.39
Due within one year	3,922.00		3,922.00
TOTAL LIABILITIES	53,350.00		53,350.00
FUND BALANCE/NET ASSETS			
Nonspendable (prepaid, inventories)			
Unrestricted			
Committed or Assigned			
Unassigned			
TOTAL FUND BALANCE	61,721.01		61,721.01