

Cass Soil and Water Conservation District

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

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

Cass Soil and Water Conservation District

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

	General Fund	Adjustments See Notes	Statement of Net Assets
REVENUES			
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>
TOTAL REVENUES	<u>72,174.00</u>		<u>72,174.00</u>
EXPENDITURES			
Conservation			
Current	<u>96,520.00</u>		<u>96,520.00</u>
TOTAL EXPENDITURES	<u>96,520.00</u>		<u>96,520.00</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-24,346.00</u>		<u>-24,346.00</u>
FUND BALANCE/NET ASSETS JAN 1	<u>78,651.00</u>		<u>78,651.00</u>
FUND BALANCE/NET ASSETS DEC 31	<u>54,305.00</u>		

Cass Soil and Water Conservation District

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

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