

Cass Soil and Water Conservation District

**BUDGET COMPARISON STATEMENT
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2015**

	Budget	Actual	Variance Fav or Unfav
REVENUES			
Intergovernmental			
County	7,249.80	6,915.00	-334.92
State	83,621.88	30,816.53	-52,805.35
TOTAL INTERGOVERNMENTAL	90,871.80	37,731.53	-53,140.27
MISCELLANEOUS			
Charges for services	480.00	480.00	0.00
Interest	484.92	455.35	-29.57
Other Misc		372,779.16	372,749.59
TOTAL MISCELLANEOUS	964.92	373,234.51	319,609.32
TOTAL REVENUES	91,836.72	411,446.04	319,609.32
EXPENDITURES			
DISTRICT OPERATIONS			
Personal Services	13,399.92	17,116.01	3,716.69
Other Services & Charges	15,299.76	17,645.05	2,345.29
TOTAL DISTRICT OPERATIONS	28,699.68	34,761.66	6,061.98
PROJECT EXPENDITURES			
District	2,430.00	5,600.00	3,170.00
State	59,646.96	375,914.94	316,267.98
TOTAL PROJECT EXPENDITURES	62,076.96	381,514.94	319,437.98
TOTAL EXPENDITURES	90,776.64	416,276.60	325,499.96
Excess of Revenues Over (Under)		-4,830.56	
Fund Balance – January 1		80,022.95	
Fund Balance – December 31		75,192.39	

Cass Soil and Water Conservation District

**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE FOR
YEAR ENDED DECEMBER 31, 2015**

REVENUES	General Fund	Adjustments See Notes	Statement of Net Assets
County	<u>6,915.00</u>		<u>6,915.00</u>
Intergovernmental	<u>30,816.53</u>		<u>30,816.53</u>
Charges for services	<u>480.00</u>		<u>480.00</u>
Investment earnings	<u>455.35</u>		<u>455.35</u>
Miscellaneous	<u>372,779.16</u>		<u>372,779.16</u>
TOTAL REVENUES	<u>411,446.04</u>		<u>411,446.04</u>
EXPENDITURES			
Conservation	<u>381,514.94</u>		<u>381,514.94</u>
Current	<u>34,761.66</u>		<u>34,761.66</u>
TOTAL EXPENDITURES	<u>416,276.60</u>		<u>416,276.60</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>- 4,620.88</u>		
FUND BALANCE/NET ASSETS JAN 1	<u>80,022.95</u>		
FUND BALANCE/NET ASSETS DEC 31	<u>75,192.39</u>		

Cass Soil and Water Conservation District

**STATEMENT OF NET POSITION AND
GOVERNMENTAL FUND BALANCE SHEET FOR
YEAR ENDED December 31, 2015**

	General Fund	Adjustments See Notes	Statement of Net Position
<u>ASSETS</u>			
Cash and investments	165,553.83		165,553.83
TOTAL ASSETS	165,553.83		165,553.83
<u>DEFERRED OUTFLOWS OF RESOURCES (DBPP)</u>			
			Cass SWCD does not have anything to report here
<u>COMBINED ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>			
			Cass SWCD does not have anything to report here
<u>LIABILITIES</u>			
CURRENT:			
Unearned Revenue	90,361.44		90,361.44
Due within one year	0.00		0.00
TOTAL LIABILITIES	90,361.44		90,361.44
TOTAL FUND BALANCE		75,192.39	