

Cass Soil and Water Conservation District

**BUDGET COMPARISON SCHEDULE
BUDGET AND ACTUAL GENERAL FUND
YEAR ENDED DECEMBER 31, 2013**

	Budget	Actual	Variance Fav or Unfav
REVENUES			
Intergovernmental			
County	6,249.60	6,050.42	-199.18
State	140,851.68	153,456.40	12,604.72
TOTAL INTERGOVERNMENTAL	147,101.28	159,506.82	12,405.54
MISCELLANEOUS			
Charges for services	480.00	0.00	-480.00
Interest	699.84	528.18	-171.66
Other Misc	4,999.92	24,890.03	19,890.11
TOTAL MISCELLANEOUS	6,179.76	25,418.21	19,238.45
TOTAL REVENUES	153,281.04	184,925.03	31,643.99
EXPENDITURES			
DISTRICT OPERATIONS			
Personal Services	12,549.96	16,361.08	3,811.12
Other Services & Charges	18,154.68	13,036.24	-5,118.44
TOTAL DISTRICT OPERATIONS	30,704.64	29,397.32	-1,307.32
PROJECT EXPENDITURES			
District	11,172.00	455.00	-10,717.00
Other State	100,552.92	129,119.13	28,566.21
State	10,851.96	1,717.00	-9,134.96
TOTAL PROJECT EXPENDITURES	111,404.88	130,836.13	19,431.25
TOTAL EXPENDITURES	153,281.52	160,688.45	7,406.93
Excess of Revenues Over (Under)	-0.48	24,236.58	24,237.06
Fund Balance – January 1		61,721.01	
Fund Balance – December 31		85,987.59	

Cass Soil and Water Conservation District

**STATEMENT OF ACTIVITIES AND GOVERNMENTAL REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE FOR
DECEMBER 31, 2013**

REVENUES	General Fund	Adjustments See Notes	Statement of Net Assets
County	<u>6,050.42</u>		<u>6,050.42</u>
Intergovernmental	<u>153,456.40</u>		<u>153,456.40</u>
Charges for services	<u>0.00</u>		<u>0.00</u>
Investment earnings	<u>528.18</u>		<u>528.18</u>
Miscellaneous	<u>24,890.03</u>		<u>24,890.03</u>
TOTAL REVENUES	<u>184,925.03</u>		<u>184,925.03</u>
EXPENDITURES			
Conservation	<u>130,836.13</u>		
Current	<u>29,852.32</u>		
TOTAL EXPENDITURES	<u>160,688.45</u>		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>24,236.58</u>		
FUND BALANCE/NET ASSETS JAN 1	<u>61,721.01</u>		
FUND BALANCE/NET ASSETS DEC 31	<u>85,957.59</u>		

Cass Soil and Water Conservation District

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

	General Fund	Account Groups Adjustments See Notes	Statement of Net Assets
<u>ASSETS</u>			
Cash and investments	111,270.79		111,270.79
TOTAL ASSETS	111,270.79		111,270.79
<u>LIABILITIES</u>			
Payroll Liabilites	161.81		161.81
Deferred Revenue	19,256.39		19,256.39
Due within one year	5,895.00		5,895.00
TOTAL LIABILITIES	25,313.20		25,313.20
<u>FUND BALANCE/NET ASSETS</u>			
Nonspendable (prepaids, inventories)			
Unrestricted			
Committed or Assigned			
Unassigned			
TOTAL FUND BALANCE	85,957.59		85,957.59