

Cass Soil and Water Conservation District

**BUDGET COMPARISON STATEMENT
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2014**

	Budget	Actual	Variance Fav or Unfav
REVENUES			
Intergovernmental			
County	7,249.80	6,873.00	-376.80
State	86,604.00	81,289.87	-5,314.13
TOTAL INTERGOVERNMENTAL	93,853.80	88,162.87	-5,690.93
MISCELLANEOUS			
Charges for services	480.00	960.00	480.00
Interest	549.60	485.23	-64.37
Other Misc	15,492.00	84,789.19	69,297.19
TOTAL MISCELLANEOUS	16,041.60	85,274.42	69,232.82
TOTAL REVENUES	110,375.40	174,397.29	64,021.89
EXPENDITURES			
DISTRICT OPERATIONS			
Personal Services	16,361.08	30,007.64	13,646.56
Other Services & Charges	11,553.92	11,775.42	221.50
TOTAL DISTRICT OPERATIONS	27,915.00	41,793.06	13,868.06
PROJECT EXPENDITURES			
District	14,400.00	22,200.62	7,800.62
State	65,940.00	116,348.25	50,408.25
TOTAL PROJECT EXPENDITURES	80,340.00	138,548.87	58,208.87
TOTAL EXPENDITURES	108,255.00	180,331.93	72,076.93
Excess of Revenues Over (Under)		-5,934.64	
Fund Balance – January 1		85,957.59	
Fund Balance – December 31		80,022.95	

Cass Soil and Water Conservation District

**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE FOR
YEAR ENDED DECEMBER 31, 2014**

REVENUES	General Fund	Adjustments See Notes	Statement of Net Assets
County	<u>6,873.00</u>		<u>6,873.00</u>
Intergovernmental	<u>81,289.87</u>		<u>81,289.87</u>
Charges for services	<u>960.00</u>		<u>960.00</u>
Investment earnings	<u>485.23</u>		<u>485.23</u>
Miscellaneous	<u>84,789.19</u>		<u>84,789.19</u>
TOTAL REVENUES	<u>174,397.29</u>		<u>174,397.29</u>
EXPENDITURES			
Conservation	<u>116,348.25</u>		<u>116,348.25</u>
Current	<u>63,983.68</u>		<u>63,983.68</u>
TOTAL EXPENDITURES	<u>180,331.93</u>		<u>180,331.93</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-5,934.64</u>		
FUND BALANCE/NET ASSETS JAN 1	<u>85,957.59</u>		
FUND BALANCE/NET ASSETS DEC 31	<u>80,022.95</u>		

Cass Soil and Water Conservation District

**STATEMENT OF NET POSITION AND
GOVERNMENTAL FUND BALANCE SHEET FOR
YEAR ENDED December 31, 2014**

	General Fund	Adjustments See Notes	Statement of Net Position
<u>ASSETS</u>			
Cash and investments	137,040.78		137,040.78
TOTAL ASSETS	137,040.78		137,040.78
<u>LIABILITIES</u>			
Payroll Liabilites	161.81		161.81
Unearned Revenue	54,283.32		54,283.32
Due within one year	2,572.70		2,572.70
TOTAL LIABILITIES	57,017.83		57,017.83
TOTAL FUND BALANCE	80,022.95		