

Cass Soil and Water Conservation District

**STATEMENT OF NET ASSETS AND
GOVERNMENTAL FUND BALANCE SHEET FOR
December 31, 2008**

	General Fund	Account Groups Adjustments See Notes	Statement of Net Assets
<u>ASSETS</u>			
Cash and investments	127,130.08		127,130.08
TOTAL ASSETS	127,130.08		127,130.08
<u>LIABILITIES</u>			
Accounts Payable	853.62		853.62
Deferred Revenue	114,687.76		114,687.76
Due within one year	4,325.80		4,325.80
TOTAL LIABILITIES	119,867.18		119,867.18
<u>FUND BALANCE/NET ASSETS</u>			
Reserved			
Unreserved	7,262.90		7,262.90
TOTAL FUND BALANCE	7,262.90		7,262.90
TOTAL NET ASSETS	7,262.90		7,262.90

Cass Soil and Water Conservation District

**BUDGET COMPARISON SCHEDULE
BUDGET AND ACTUAL GENERAL FUND
YEAR ENDED DECEMBER 31, 2008**

	Budget	Actual	Variance Fav or Unfav
REVENUES			
State	35,148.00	31,251.64	-3,896.36
TOTAL INTERGOVERNMENTAL	35,148.00	31,251.64	-3,896.36
MISCELLANEOUS			
Charges for services	600.00		-600.00
Interest	600.00	354.00	-246.00
Other	300.00	3,783.57	3,483.57
TOTAL MISCELLANEOUS	900.00	4,137.47	3,237.57
TOTAL REVENUES	36,648.00	35,389.21	-1,258.79
EXPENDITURES			
DISTRICT OPERATIONS			
Personal Services	12,000.00	16,418.11	-4,418.11
Other Services & Charges	7,743.60	6,940.02	803.58
TOTAL DISTRICT OPERATIONS	19,743.60	23,358.13	-3,614.53
PROJECT EXPENDITURES			
District	1,524.00	1,455.00	69.00
State	14,880.00	9,208.00	5,672.00
TOTAL PROJECT EXPENDITURES	16,404.00	10,663.00	5,741.00
TOTAL EXPENDITURES	36,147.60	34,021.13	2,126.47
Excess of Revenues Over (Under) Expenditures		1,368.08	
Fund Balance – January 1		5,894.82	
Fund Balance – December 31		7,262.90	

Cass Soil and Water Conservation District

**STATEMENT OF ACTIVITIES AND GOVERNMENTAL REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE FOR
DECEMBER 31, 2008**

REVENUES	General Fund	Adjustments See Notes	Statement of Net Assets
Intergovernmental	\$ 31,251.64		\$ 31,251.64
Charges for services			
Investment earnings	354.00		354.00
Miscellaneous	<u>3,783.57</u>		<u>3,783.57</u>
TOTAL REVENUES	<u>\$ 35,389.21</u>		<u>\$ 35,389.21</u>
Expenditures	<u>\$ 34,021.13</u>		<u>\$ 34,021.13</u>
TOTAL EXPENDITURES	<u>\$ 34,021.13</u>		<u>\$ 34,021.13</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,368.08		\$ 1,368.08
FUND BALANCE/NET ASSETS JAN 1	<u>\$ 5,894.82</u>		<u>\$ 5,894.82</u>
FUND BALANCE/NET ASSETS DEC 31	<u>\$ 7,262.90</u>		<u>\$ 7,262.90</u>