

SOIL AND WATER CONSERVATION DISTRICT
Todd County, Minnesota

STATEMENT OF NET ASSETS AND
GOVERNMENTAL FUND BALANCE SHEET
FOR THE YEAR ENDED DECEMBER 31, 2012

	General Fund	Adjustments See Notes	Statement of Net Assets
<u>Assets</u>			
Cash and investments	\$197,628		\$197,628
Accounts receivable	0		0
Due from other governments - after Dec. 31, 12	134,467		134,467
Prepaid items	0		0
Capital Assets:			0
Equipment (net of accumulated depreciation)	0		0
Total Assets	\$332,095	\$0	\$332,095
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	\$4,200		\$4,200
Salaries payable	0		0
Deferred revenue	92,968	20,316	72,652
Long-term liabilities:			0
Due within one year	5,902	0	5,902
Due after one year			0
Total Liabilities	\$103,070	\$20,316	\$82,754
<u>Fund Balance/Net Assets</u>			
Fund Balance/Net Assets			
Nonspendable (Prepays, Inventories)		\$0	\$0
Unrestricted			
Committed or Assigned		0	0
Unassigned	229,025	(229,025)	0
Total Fund Balance	\$229,025	(\$229,025)	\$0
Net Assets			
Invested in capital assets		\$0	\$0
Unassigned		249,241	249,241
Total Net Assets		\$249,241	\$249,241

Notes are an integral part of the basic financial statements.

BREAKDOWN OF COUNTY REVENUE

2012

COUNTY REVENUES (breakdown):

ANNUAL ALLOCATION	\$ <u>0.00</u>
WATER PLAN MONEY	\$ <u>0.00</u>
WETLAND MONEY	\$ <u>0.00</u>
FEEDLOT MONEY	\$ <u>0.00</u>
ABANDONED WELL	\$ <u>0.00</u>
DNR SHORELAND	\$ <u>0.00</u>
OTHER (specify)	\$ <u>0.00</u>
	TOTAL \$ <u>0.00</u>

NOTE: The total should agree with amount reported as **County Revenue** in the "Budgetary Comparison Schedule."

List other "non-cash" county support (i.e. rent, health insurance, etc.) that does not show up anywhere on your annual report.

See following sheet outlining contribution from Todd County for an estimated \$162,867.

DOCUMENTED EXPENSES		2012	SWCD Covered
Funding Source	Description		w/ grants
County Pool	SWCD Gas	\$ 2,201.38	\$2,339.29
County Pool	Phone(estimate)	\$ 700.00	
County Pool	Supplies (estimate)	\$ 300.00	
603	FT Salaries (Ed, Amy, Greg)	\$ 1,511.39	\$126,657.81
603	Per Diem BD	\$ 7,515.54	
603	Employer Life Insur	\$ 114.00	
603	Employer Health Insur	\$ 17,391.00	
603	PERA	\$ 9,292.20	
603	FICA	\$ 9,627.10	
603	Health Savings	\$ 4,065.00	
603	Telephone	\$ 1,900.52	
603	Membership & Registration	\$ 2,608.00	
603	Professional Services	\$ 2,430.00	
603	Travel & Expense (BD)	\$ 3,187.58	\$500.00
603	Building Rent (4 months)	\$ 2,843.36	
603	Postage (Estimate)	\$ 600.00	
	From 2012 Accounting	\$ 66,287.07	\$129,497.10

From Cty.

From Grants

ESTIMATED EXPENSES			
Rent	for remainder of 2012	\$ 8,530.08	0
Copy and Printing	Portion of SWCDD total	\$ 2,000.00	0
MIS Services	New station set-up (4X)	\$ 6,320.00	0
MIS Services	Annual costs (4X)	\$ 4,984.00	0
HR Services	Est. 60 hrs x \$50/hr	\$ 3,000.00	0
MCIT insurance	for employees	\$ 4,500.00	0
Financial Mgt.	checks,processing, etc., 150 hrs	\$ 7,500.00	0
Office supplies	from 2011 books	\$ 869.74	0
Telephone	from 2011 books	\$ 1,060.12	0
Vehicles	from 2011 books (incl insur.)	\$6,561.25	0
Mgt. staff	(0.75 Sarah + 0.25 Tim) w/ benefits	\$ 51,255.00	0
	Total Estimated	\$ 96,580.19	0

\$

\$ 86,089.08

10,491.11

2012 Summary

Total Cost for SWCD Operations \$292,364.36

County Paid Bills \$ (76,778.18)

Costs "covered" by county \$ (86,089.08)

Covered By SWCD Grants \$129,497.10

**Total County
\$
(162,867.26)**

