

Jackson Soil & Water Conservation District

Profit & Loss Budget vs. Actual

January through December 2024

	<u>Jan - Dec 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
40000 · Intergovernmental Revenue				
42000 · Intergovernmental - County				
42100 · County Grants				
42110 · 604 Supervisor Compensation	4,875.00			
42120 · 604 Fund - Wages & Benefits	193,868.24	185,000.00	8,868.24	104.79%
42150 · 615 Fund Wages & Benefits	172,331.55	167,000.00	5,331.55	103.19%
Total 42100 · County Grants	<u>371,074.79</u>	<u>352,000.00</u>	<u>19,074.79</u>	<u>105.42%</u>
43000 · Natural Resources Block Grant				
48074 · Reimbursement - LMO	7,960.13	5,500.00	2,460.13	144.73%
43040 · 6260 Prof & Tech - Well Seal	0.00	4,000.00	-4,000.00	0.0%
Total 43000 · Natural Resources Block Grant	<u>7,960.13</u>	<u>9,500.00</u>	<u>-1,539.87</u>	<u>83.79%</u>
Total 42000 · Intergovernmental - County	<u>379,034.92</u>	<u>361,500.00</u>	<u>17,534.92</u>	<u>104.85%</u>
45000 · Intergovernmental - Federal				
45010 · Federal Grants	20,550.00			
Total 45000 · Intergovernmental - Federal	<u>20,550.00</u>			
46000 · Intergovernmental - State				
46007 · BWSR Cons. Contracts	0.00	18,000.00	-18,000.00	0.0%
46002 · SWCD Aid	161,828.60	161,828.00	0.60	100.0%
46005 · BWSR Capacity Funding	70,551.83	95,000.00	-24,448.17	74.27%
46020 · BWSR Conservation Delivery	17,487.85	16,000.00	1,487.85	109.3%
46025 · BWSR Soil Health Cost Share	14,175.00	14,175.00	0.00	100.0%
46030 · BWSR Easement Delivery	18,450.00	6,000.00	12,450.00	307.5%
46100 · BWSR State Cost-Share Grant	18.46	2,000.00	-1,981.54	0.92%
46150 · MN DNR				
46153 · MN DNR OBWELL	480.00	960.00	-480.00	50.0%
Total 46150 · MN DNR	<u>480.00</u>	<u>960.00</u>	<u>-480.00</u>	<u>50.0%</u>
46170 · MN DEPT OF AG Pest/Fert	1,550.00	1,500.00	50.00	103.33%
46180 · BWSR - Buffer Law	38,040.92	12,100.00	25,940.92	314.39%
Total 46000 · Intergovernmental - State	<u>322,582.66</u>	<u>327,563.00</u>	<u>-4,980.34</u>	<u>98.48%</u>
Total 40000 · Intergovernmental Revenue	<u>722,167.58</u>	<u>689,063.00</u>	<u>33,104.58</u>	<u>104.8%</u>
41000 · Charges for Services & Sales				
41005 · Drill 10' 1006NT Great PI	1,750.00	2,000.00	-250.00	87.5%
41010 · Drill 7' 706NT Gr Plains #1	691.00	1,000.00	-309.00	69.1%
41012 · Drill 7' 706NT Gr Plains #2	995.00	500.00	495.00	199.0%
41015 · Seed Sales	2,675.50	1,500.00	1,175.50	178.37%
41020 · Flag Sales	0.00	50.00	-50.00	0.0%
41030 · Scraper Rent	0.00	0.00	0.00	0.0%
41040 · Other Misc. Charges	1,063.00			
41050 · Tree Sales	37,792.70	25,000.00	12,792.70	151.17%
41060 · Planting Charges	1,327.50	500.00	827.50	265.5%
41000 · Charges for Services & Sales - Other	0.49			
Total 41000 · Charges for Services & Sales	<u>46,295.19</u>	<u>30,550.00</u>	<u>15,745.19</u>	<u>151.54%</u>
48000 · Misc Revenue				

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48001 · Farmer Mentor Soil Health	3,431.25			
48005 · LCCMR CCWL Pheasants Forever	30,000.00			
48010 · Reimbursement Title Work	3,190.20	2,000.00	1,190.20	159.51%
48020 · Reimbursement SWAG	504.30			
48050 · Interest Income				
48055 · Finance Charge	3.74			
48050 · Interest Income - Other	16,309.60	8,500.00	7,809.60	191.88%
Total 48050 · Interest Income	16,313.34	8,500.00	7,813.34	191.92%
48060 · Other Income				
48073 · MCIT Dividend	512.00			
Total 48060 · Other Income	512.00			
48000 · Misc Revenue - Other	11,691.15			
Total 48000 · Misc Revenue	65,642.24	10,500.00	55,142.24	625.16%
Total Income	834,105.01	730,113.00	103,992.01	114.24%
Cost of Goods Sold				
50000 · Cost of Goods Sold	28,892.80	19,000.00	9,892.80	152.07%
Total COGS	28,892.80	19,000.00	9,892.80	152.07%
Gross Profit	805,212.21	711,113.00	94,099.21	113.23%
Expense				
60000 · Bad Debt	-0.91			
61000 · District Operations				
61200 · Other Services & Charges				
61210 · Insurance				
61221 · Liability Insurance	6,235.00	5,703.00	532.00	109.33%
61222 · Work Comp	260.00	260.00	0.00	100.0%
Total 61210 · Insurance	6,495.00	5,963.00	532.00	108.92%
61220 · Dues and Subscriptions	10,992.95	11,000.00	-7.05	99.94%
61230 · Education & Promotion	5,608.96	8,000.00	-2,391.04	70.11%
61250 · Employee Expenses				
61251 · Training & Travel	468.32	600.00	-131.68	78.05%
61250 · Employee Expenses - Other	0.00	0.00	0.00	0.0%
Total 61250 · Employee Expenses	468.32	600.00	-131.68	78.05%
61260 · Registrations & Training	223.09			
61270 · Supervisor Expenses				
61271 · Travel & Training	0.00			
61270 · Supervisor Expenses - Other	0.00	1,400.00	-1,400.00	0.0%
Total 61270 · Supervisor Expenses	0.00	1,400.00	-1,400.00	0.0%
62210 · Miscellaneous Other Serv & Chg				
62211 · Reimburs Exp-Title Work-Postage	4,332.87	3,000.00	1,332.87	144.43%
62210 · Miscellaneous Other Serv & Chg - Other	0.00	300.00	-300.00	0.0%
Total 62210 · Miscellaneous Other Serv & Chg	4,332.87	3,300.00	1,032.87	131.3%
62220 · Postage and Delivery	451.42	500.00	-48.58	90.28%
62230 · Professional Fees				
62231 · Legal Fees	0.00	4,200.00	-4,200.00	0.0%

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62230 · Professional Fees - Other	4,748.00			
Total 62230 · Professional Fees	4,748.00	4,200.00	548.00	113.05%
62240 · Rent	0.00	2,000.00	-2,000.00	0.0%
62250 · Repairs				
62253 · Equipment Repairs	632.58	1,000.00	-367.42	63.26%
Total 62250 · Repairs	632.58	1,000.00	-367.42	63.26%
62270 · Vehicle Expense				
62271 · Fuel	0.00	2,500.00	-2,500.00	0.0%
62270 · Vehicle Expense - Other	135.61	2,500.00	-2,364.39	5.42%
Total 62270 · Vehicle Expense	135.61	5,000.00	-4,864.39	2.71%
Total 61200 · Other Services & Charges	34,088.80	42,963.00	-8,874.20	79.35%
61500 · Supplies				
61510 · Office Supplies	1,179.63	1,200.00	-20.37	98.3%
61520 · Field Supplies	586.14	1,500.00	-913.86	39.08%
Total 61500 · Supplies	1,765.77	2,700.00	-934.23	65.4%
62000 · Personnel Services				
62020 · Supervisor Compensation	4,875.00			
62100 · Employee Salary & Benefits				
62105 · 604 Fund Wages & Benefits	193,868.24	185,000.00	8,868.24	104.79%
62110 · 615 Fund Wages & Benefits	172,331.55	207,000.00	-34,668.45	83.25%
Total 62100 · Employee Salary & Benefits	366,199.79	392,000.00	-25,800.21	93.42%
Total 62000 · Personnel Services	371,074.79	392,000.00	-20,925.21	94.66%
Total 61000 · District Operations	406,929.36	437,663.00	-30,733.64	92.98%
74000 · Project Expenses				
74010 · Farmer Mentor Soil Health	3,431.25			
74100 · County Project Expense				
74150 · Natural Resources Block Grant				
74170 · LMO Reimbursable	901.60			
74154 · Well Sealing	2,500.00	4,000.00	-1,500.00	62.5%
74150 · Natural Resources Block Grant - Other	340.00	5,500.00	-5,160.00	6.18%
Total 74150 · Natural Resources Block Grant	3,741.60	9,500.00	-5,758.40	39.39%
Total 74100 · County Project Expense	3,741.60	9,500.00	-5,758.40	39.39%
75000 · District Project Expense				
75030 · LCCMR CCWL Pheasants Forever	15,002.63			
75075 · 7' Drill no till 706NT #2	0.00	1,500.00	-1,500.00	0.0%
75090 · 10' Drill no till 1006NT	0.00	500.00	-500.00	0.0%
75100 · 7' Drill no till 706NT #1				
75101 · Seed Expense	493.50	1,500.00	-1,006.50	32.9%
75100 · 7' Drill no till 706NT #1 - Other	0.00	500.00	-500.00	0.0%
Total 75100 · 7' Drill no till 706NT #1	493.50	2,000.00	-1,506.50	24.68%
75110 · Newsletter Expense	0.00	2,000.00	-2,000.00	0.0%
75120 · Misc. Project Expense	7,813.38	1,000.00	6,813.38	781.34%
75160 · Tree Expense				
75161 · Replacement Trees	213.75			

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75162 · Tree Inventory Adjustment Acct	175.64			
75160 · Tree Expense - Other	2,709.56	2,500.00	209.56	108.38%
Total 75160 · Tree Expense	3,098.95	2,500.00	598.95	123.96%
75000 · District Project Expense - Other	583.88			
Total 75000 · District Project Expense	26,992.34	9,500.00	17,492.34	284.13%
78000 · State Project Expenses				
75020 · SWCD Aid	40,922.79			
78025 - Soil Health Cost Share	14,175.00	14,175.00	0.00	100.0%
78005 - Local Capacity Funding	70,551.83	95,000.00	-24,448.17	74.27%
78007 · Conservation Contracts	0.00	18,000.00	-18,000.00	0.0%
78010 - Buffer Law	38,040.92	12,100.00	25,940.92	314.39%
78020 · State Cost-Share Payments	18.46	2,100.00	-2,081.54	0.88%
78030 · State Conservation Delivery	17,487.85	16,400.00	1,087.85	106.63%
Total 78000 · State Project Expenses	181,196.85	157,775.00	23,421.85	114.85%
74000 · Project Expenses - Other	185.50			
Total 74000 · Project Expenses	215,547.54	176,775.00	38,772.54	121.93%
Total Expense	622,475.99	614,438.00	8,037.99	101.31%
Net Income	182,736.22	96,675.00	86,061.22	189.02%