

**GENERAL FUND:  
RESOURCES**



4/23/2014

Historical Data			RESOURCE DESCRIPTION	Budget for fiscal year 2014-15			
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
			<b>RESOURCES</b>				
1	1,811,912	1,805,717	1,626,960	Beginning fund balance: Cash on hand (cash basis) or	1,473,836	1,465,531	0 1
2	0	0	0	Beginning fund balance: Working capital (accrual basis)	0	0	0 2
3	0	0	0	Previously levied taxes estimated to be received	0	0	0 3
4	0	0	0		0	0	0 4
			<b>OTHER RESOURCES</b>				
5	8,400	8,390	8,250	Interest income	7,100	7,100	0 5
6	0	0	0	Grant income to General Fund	0	0	0 6
7	0	0	0	Accrual to cash conversion adjustment (income)	0	0	0 7
8	67,034	0	0	Other income	0	0	0 8
9	0	(2,333)	0	Adjustment re: Greater Oregon City Watershed Council grants mgmt (discontinued Agency Fund)	0	0	0 9
10	Included in line 8		70,930	OWEB/ODA allocations to SWCDs (combined)	70,930	70,930	0 10
11	0	0	0	NRCS CIG grant for Northwoods Nursery	0	0	0 11
12	0	7,703	0	Water Environment Services	0	0	0 12
13	0	0	0	Transfer from discontinued Equipment Reserve Fund	0	0	0 13
14	21	912	0	Misc Income	0	0	0 14
15	0	0	0	Rental/donations received re: farm equipment lent out	2,000	2,000	0 15
16	0	0	0	Cooperative Weed Mgmt Area partnership	20,000	20,000	0 16
17	0	0	0		0	0	0 17
18	<b>1,887,367</b>	<b>1,820,389</b>	<b>1,706,140</b>	Total resources, except taxes to be levied	<b>1,573,866</b>	<b>1,565,561</b>	<b>0</b> 18
19	0	0	1,790,500	Taxes necessary to balance	1,912,588	1,911,011	0 19
20	1,592,696	1,785,772	0	Taxes collected in year levied	0	0	0 20
21	<b>3,480,063</b>	<b>3,606,161</b>	<b>3,496,640</b>	<b>TOTAL RESOURCES</b>	<b>3,486,454</b>	<b>3,476,572</b>	<b>0</b> 21

NOTE: CCSWCD's accounting and audit for FY 2011-2012 were done on a modified cash basis. The accounting and audit for FY 2012-2013 and forward are done on a modified accrual basis. All of our budgets were prepared on a cash basis. Modified cash basis accounting recognizes revenues when received and expenses when paid for. It also uses accruals for long-term balance sheet elements. Modified accrual accounting recognizes revenues when they become available and measurable, and recognizes expenditures when liabilities are incurred.

**GENERAL FUND:  
SUMMARY OF EXPENDITURES**



4/23/2014

Historical Data			By Department, Showing Totals	Budget for fiscal year 2014-15		
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>PERSONNEL SERVICES</b>			
1	314,534	307,544	District Operations Department: 4.0 FTE	405,689	405,051	0
2	662,495	745,350	Conservation Services Department: 9.5 FTE	878,549	876,645	0
3	0	0	Land Management Department: 0.0 FTE	0	0	0
4	<b>977,029</b>	<b>1,052,894</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,284,238</b>	<b>1,281,696</b>	<b>0</b>
5			TOTAL FTE count for FY 14-15: 13.5			5
			<b>MATERIALS AND SERVICES</b>			
6	168,791	106,634	District Operations Dept.	122,315	122,315	0
7	241,130	195,662	Conservation Services Dept.	215,900	215,900	0
8	0	0	Land Management Dept.	68,000	68,000	0
9	<b>409,921</b>	<b>299,694</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>406,215</b>	<b>406,215</b>	<b>0</b>
			<b>CAPITAL OUTLAY</b>			
10	26,686	14,706	District Operations Dept.	12,700	12,700	0
11	0	13,000	Conservation Services Dept.	45,500	45,500	0
12	0	0	Land Management Dept.	12,000	12,000	0
13	<b>26,686</b>	<b>27,706</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>70,200</b>	<b>70,200</b>	<b>0</b>
14	<b>0</b>	<b>0</b>	<b>DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>TRANSFERRED TO OTHER FUNDS</b>			
15	135,324	528,570	Transfer to Conservation Fund	490,000	482,000	0
16	<i>New Fund FY1415</i>	<i>New Fund FY1415</i>	<i>New Fund FY1415</i> Transfer to Working Lands Legacy Fund	75,000	75,000	0
17	120,000	150,000	Transfer to Building Reserve Fund	100,000	100,000	0
18		<i>Fund dissolved</i>	Transfer to Equipment Reserve Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>
19	<i>No history</i>	<i>No history</i>	Transfer to Conservation Investment Dept	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>
20	<i>Discontinued</i>	<i>Discontinued</i>	Transfer to Partner Grants Management Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>
21	<i>Discontinued</i>	<i>Discontinued</i>	Transfer to Agency Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>
22	<b>255,324</b>	<b>678,570</b>	<b>TOTAL TRANSFERS</b>	<b>665,000</b>	<b>657,000</b>	<b>0</b>
23	0	0	<b>OPERATING CONTINGENCY</b>	0	0	0
24	1,811,103	0	Ending balance (prior years)	0	0	0
25	0	1,017,502	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	1,060,801	1,061,461	0
26		40,000	Reserved for future expenditure: committed to capital equipment	0	0	0
27	<b>3,480,063</b>	<b>2,058,864</b>	<b>TOTAL REQUIREMENTS</b>	<b>3,486,454</b>	<b>3,476,572</b>	<b>0</b>

Details regarding District Operations department are on page 4, Conservation Services department on page 5, Land Management department on page 6.

**GENERAL FUND:  
SUMMARY OF EXPENDITURES**



4/23/2014

Historical Data			By Object Classification, Showing Details		Budget for fiscal year 2014-15		
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14	REQUIREMENTS DESCRIPTION		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>PERSONNEL SERVICES</b>				
1	712,468	750,937	798,385	Salaries and wages (13.5 FTE in FY 14-15)	846,441	846,441	0 1
2	82,962	90,639	95,805	Payroll liabilities (District share of taxes)	112,377	112,377	0 2
3	113,220	154,369	161,160	Employee benefits	188,576	188,576	0 3
4	49,666	55,742	55,760	Deferred compensation - Employer contribution	58,849	58,849	0 4
5	18,713	1,207	10,000	Temporary employees & interns	15,000	15,000	0 5
6	0	0	47,525	COLAs and merit increases for staff	62,995	60,453	0 6
7	0	0	0	Compensated absences (annual leave)	0	0	0 7
8	0	0	0	Salary adjustments (includes related taxes & def comp)	0	0	0 8
9	<b>977,029</b>	<b>1,052,894</b>	<b>1,168,635</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,284,238</b>	<b>1,281,696</b>	<b>0 9</b>
10				Total FTE count for FY 14-15 is 13.5			10
			<b>MATERIALS AND SERVICES</b>				
11	82,724	70,946	90,000	Contracted services	110,000	110,000	0 11
12	137,513	0	0	Partner support	0	0	0 12
13	92,442	97,603	115,000	Rent, utilities, telecomm, storage, maint.	124,500	124,500	0 13
14	6,723	8,504	13,000	Fuel/maint/repair of District vehicles/equipment	15,000	15,000	0 14
15	2,545	3,430	5,000	Rent space: meetings, workshops, events	4,000	4,000	0 15
16	7,056	9,264	10,000	Insurance	14,500	14,500	0 16
17	8,251	16,345	13,000	Office supplies & non-capitalized equipment	28,015	28,015	0 17
18	9,160	24,115	16,500	Program supplies	18,500	18,500	0 18
19	1,363	5,463	7,000	Postage/delivery	5,500	5,500	0 19
20	3,770	4,114	5,000	Printing, production	4,900	4,900	0 20
21	9,042	6,218	16,000	Media, advertising, marketing	11,000	11,000	0 21
22	11,105	13,892	20,000	Dues, subscriptions, licenses	18,800	18,800	0 22
23	12,127	23,268	30,000	Staff training and related expenses	24,000	24,000	0 23
24	9,033	4,376	9,000	Director training and related expenses	7,000	7,000	0 24
25	12,017	2,767	3,500	Staff transportation & related expenses (not training related)	6,600	6,600	0 25
26	<i>Incl. in line 24</i>	<i>Incl. in line 24</i>	4,000	Director business expenses	1,800	1,800	0 26
27	4,505	4,965	6,500	Volunteer/cooperator recognition	7,500	7,500	0 27
28	545	424	1,300	Bank fees, interest paid	600	600	0 28
29	0	4,000	4,000	Scholarships	4,000	4,000	0 29
30	<b>409,921</b>	<b>299,694</b>	<b>368,800</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>406,215</b>	<b>406,215</b>	<b>0 30</b>
			<b>CAPITAL OUTLAY</b>				
31	26,686	1,257	15,000	Office equipment	6,500	6,500	0 31
32	0	0	10,000	Field equipment	29,700	29,700	0 32
33	0	26,449	0	Vehicles	34,000	34,000	0 33
34	<b>26,686</b>	<b>27,706</b>	<b>25,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>70,200</b>	<b>70,200</b>	<b>0 34</b>
35	<b>0</b>	<b>0</b>	<b>0</b>	<b>DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0 35</b>
			<b>TRANSFERRED TO OTHER FUNDS</b>				
36	135,324	528,570	590,000	Transfer to Conservation Fund	490,000	482,000	0 36
37	<i>New Fund FY1415</i>	<i>New Fund FY1415</i>	<i>New Fund FY1415</i>	Transfer to Working Lands Legacy Fund	75,000	75,000	0 37
38	120,000	150,000	100,000	Transfer to Building Reserve Fund	100,000	100,000	0 38
39	0	<i>Fund dissolved</i>	<i>Fund dissolved</i>	Transfer to Equipment Reserve Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i> 39
40	0	0	0	Transfer to Conservation Investment Dept	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i> 40
41	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	Transfer to Partner Grants Management Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i> 41
42	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	Transfer to Agency Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i> 42
43	<b>255,324</b>	<b>678,570</b>	<b>690,000</b>	<b>TOTAL TRANSFERS</b>	<b>665,000</b>	<b>657,000</b>	<b>0 43</b>
44	0	0	60,000	<b>OPERATING CONTINGENCY</b>	0	0	0 44
45	1,811,103			Ending balance (prior years)	0	0	0 45
46			1,017,502	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	1,060,801	1,061,461	0 46
47			40,000	Reserved for future expenditure: committed to capital equipment	0	0	0 47
48	<b>3,480,063</b>	<b>2,058,864</b>	<b>3,369,937</b>	<b>TOTAL REQUIREMENTS</b>	<b>3,486,454</b>	<b>3,476,572</b>	<b>0 48</b>

**GENERAL FUND:  
DETAILED EXPENDITURES**



4/23/2014

Historical Data			District Operations Department	Budget for fiscal year 2014-15			
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
			<b>PERSONNEL SERVICES</b>				
1	231,588	223,391	268,075	Salaries and wages (4.0 FTE in FY 14-15)	265,080	265,080	1
2	26,548	28,149	32,170	Payroll liabilities (District share of taxes)	34,800	34,800	2
3	43,172	39,031	48,960	Employee benefits	65,492	65,492	3
4	13,226	16,171	18,095	Deferred compensation - Employer contribution	19,544	19,544	4
5		802		Temporary Employees & Interns			5
6			14,095	COLAs and merit increases for staff (incl taxes & def comp)	20,773	20,135	6
7				Compensated absences (annual leave)			7
8				Salary adjustments (includes related taxes & def comp)			8
9	<b>314,534</b>	<b>307,544</b>	<b>381,395</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>405,689</b>	<b>405,051</b>	<b>0</b>
10				Total FTE count for FY 14-15 is 4.0			10
			<b>MATERIALS AND SERVICES</b>				
11	31,003	22,601	30,000	Contracted services (e.g. attorney, auditor, payroll services, QuickBooks support)	25,000	25,000	11
12				Partner support			12
13	92,442	29,281	32,500	Rent, utilities, telecom, storage, maintenance	33,500	33,500	13
14	2,219	2,551	4,000	Fuel/maint/repair of District vehicles/equipment	5,000	5,000	14
15		53		Rent space: meetings, workshops, events			15
16	2,328	2,779	3,000	Insurance	4,000	4,000	16
17	5,528	12,175	5,000	Office supplies & non-capitalized equipment	8,015	8,015	17
18		110	500	Program supplies & non-capitalized equipment	500	500	18
19	450	1,906	1,800	Postage/delivery	2,000	2,000	19
20	1,244	1,234	2,000	Printing, production	1,800	1,800	20
21	4,521	2,732	6,000	Media, advertising, marketing	3,000	3,000	21
22	5,553	10,542	15,000	Dues, subscriptions, licenses	15,000	15,000	22
23	5,454	3,971	8,000	Staff training and related expenses	8,000	8,000	23
24	9,033	4,376	9,000	Director training and related expenses	7,000	7,000	24
25	3,966	332	500	Staff transportation & related expenses (not training related)	1,600	1,600	25
26	<i>Incl. in line 24</i>	2,602	4,000	Director business expenses	1,800	1,800	26
27	4,505	4,965	6,500	Volunteer/Board/staff/cooperator recognition	5,500	5,500	27
28	545	424	1,300	Bank fees, interest paid	600	600	28
29		4,000	4,000	Scholarships			29
30	<b>168,791</b>	<b>106,634</b>	<b>133,100</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>122,315</b>	<b>122,315</b>	<b>0</b>
			<b>CAPITAL OUTLAY</b>				
31	26,686	1,257	10,000	Office equipment	5,000	5,000	31
32			2,000	Field equipment	7,700	7,700	32
33		13,449		Vehicles			33
34	<b>26,686</b>	<b>14,706</b>	<b>12,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>12,700</b>	<b>12,700</b>	<b>0</b>
			<b>TRANSFERRED TO OTHER FUNDS</b>				
35				Transfer to Conservation Fund			35
36				Transfer to Working Lands Legacy Fund			36
37				Transfer to Building Reserve Fund			37
38			<i>Discontinued</i>	Transfer to Equipment Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>
39	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>
40			20,000	<b>OPERATING CONTINGENCY</b>			40
41	<b>510,011</b>	<b>428,884</b>	<b>546,495</b>	<b>TOTAL EXPENDITURES</b>	<b>540,704</b>	<b>540,066</b>	<b>0</b>
42				Ending balance (prior years)			42
43			263,248	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	227,096	226,828	0
44			20,000	Reserved for future expenditure: committed to capital equipment			44
45	<b>510,011</b>	<b>428,884</b>	<b>829,743</b>	<b>TOTAL REQUIREMENTS</b>	<b>767,800</b>	<b>766,894</b>	<b>0</b>

**GENERAL FUND:  
DETAILED EXPENDITURES**



4/23/2014

Historical Data			Conservation Services Department	Budget for fiscal year 2014-15			
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
			<b>PERSONNEL SERVICES</b>				
1	480,880	527,546	530,310	Salaries and wages (9.5 FTE in FY 14-15)	581,361	581,361	1
2	56,414	62,490	63,635	Payroll liabilities (District share of taxes)	77,577	77,577	2
3	70,048	115,338	112,200	Employee benefits	123,084	123,084	3
4	36,440	39,571	37,665	Deferred compensation - Employer contribution	39,305	39,305	4
5	18,713	405	10,000	Temporary employees & interns	15,000	15,000	5
6			33,430	COLAs and merit increases for staff (incl taxes & def comp)	42,222	40,318	6
7				Compensated absences (annual leave)			7
8				Salary adjustments (includes related taxes & def comp)			8
9	<b>662,495</b>	<b>745,350</b>	<b>787,240</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>878,549</b>	<b>876,645</b>	<b>0</b>
10				Total FTE count for FY 14-15 is 9.5			10
			<b>MATERIALS AND SERVICES</b>				
11	51,721	48,345	60,000	Contracted services (e.g., seasonal work, general design work, professional meeting facilitation, outreach)	65,000	65,000	11
12	137,513			Partner support			12
13		68,322	82,500	Rent, utilities, telecomm, storage, maintenance	70,000	70,000	13
14	4,504	5,953	9,000	Fuel/maint/repair of District vehicles/equipment	7,500	7,500	14
15	2,545	3,377	5,000	Rent space: meetings, workshops, events	4,000	4,000	15
16	4,728	6,485	7,000	Insurance	7,000	7,000	16
17	2,723	4,170	8,000	Office supplies & non-capitalized equipment	5,000	5,000	17
18	9,160	24,005	16,000	Program supplies & non-capitalized equipment	18,000	18,000	18
19	913	3,557	5,200	Postage/delivery	3,500	3,500	19
20	2,526	2,880	3,000	Printing, production	3,100	3,100	20
21	4,521	3,486	10,000	Media, advertising, marketing	8,000	8,000	21
22	5,552	3,350	5,000	Dues, subscriptions, licenses	3,800	3,800	22
23	6,673	19,297	22,000	Staff training and related expenses	16,000	16,000	23
24				Director training and related expenses			24
25	8,051	2,435	3,000	Staff transportation & related expenses (not training related)	5,000	5,000	25
26				Director business expenses			26
27				Volunteer/cooperator recognition			27
28				Bank fees, interest paid			28
29				Scholarships			29
30	<b>241,130</b>	<b>195,662</b>	<b>235,700</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>215,900</b>	<b>215,900</b>	<b>0</b>
			<b>CAPITAL OUTLAY</b>				
31			5,000	Office equipment	1,500	1,500	31
32			8,000	Field equipment	10,000	10,000	32
33		13,000		Vehicles	34,000	34,000	33
34	<b>0</b>	<b>13,000</b>	<b>13,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>45,500</b>	<b>45,500</b>	<b>0</b>
			<b>TRANSFERRED TO OTHER FUNDS</b>				
35				Transfer to Conservation Fund			35
36				Transfer to Working Lands Legacy Fund			36
37				Transfer to Building Reserve Fund			37
38			<i>Discontinued</i>	Transfer to Equipment Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>
39	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>
40			40,000	<b>OPERATING CONTINGENCY</b>			40
41	<b>903,625</b>	<b>954,012</b>	<b>1,075,940</b>	<b>TOTAL EXPENDITURES</b>	<b>1,139,949</b>	<b>1,138,045</b>	<b>0</b>
42				Ending balance (prior years)			42
43			517,970	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	478,779	477,979	0
44			20,000	Reserved for future expenditure: committed to capital equipment			44
45	<b>903,625</b>	<b>954,012</b>	<b>1,613,910</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,618,728</b>	<b>1,616,024</b>	<b>0</b>

**GENERAL FUND:  
DETAILED EXPENDITURES**



4/23/2014

Historical Data			Land Management Department	Budget for fiscal year 2014-15			
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				<b>PERSONNEL SERVICES</b>			
			Salaries and wages (0.0 FTE in FY 14-15)				1
			Payroll liabilities (District share of taxes)				2
			Employee benefits				3
			Deferred compensation - Employer contribution				4
			Temporary employees & interns				5
			COLAs and merit increases for staff (incl taxes & def comp)				6
			Compensated absences (annual leave)				7
			Salary adjustments (includes related taxes & def comp)				8
0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	9
			Total FTE count for FY 14-15 is 0.0				10
			<b>MATERIALS AND SERVICES</b>				
			Contracted services (e.g., seasonal work, general design work, professional meeting facilitation, outreach)	20,000	20,000		11
			Partner support				12
			Rent, utilities, telecomm, storage, maintenance	21,000	21,000		13
			Fuel/maint/repair of District farm equipment	2,500	2,500		14
			Rent space: meetings, workshops, events				15
			Insurance	3,500	3,500		16
			Office supplies & non-capitalized equipment	15,000	15,000		17
			Program supplies & non-capitalized equipment				18
			Postage/delivery				19
			Printing, production				20
			Media, advertising, marketing				21
			Dues, subscriptions, licenses				22
			Staff training and related expenses				23
			Director training and related expenses				24
			Staff transportation & related expenses (not training related)				25
			Director business expenses				26
			Volunteer/cooperator recognition	2,000	2,000		27
			Bank fees, interest paid				28
			Scholarships	4,000	4,000		29
0	0	0	TOTAL MATERIALS AND SERVICES	68,000	68,000	0	30
			<b>CAPITAL OUTLAY</b>				
			Office equipment				31
			Field equipment	12,000	12,000		32
			Vehicles				33
			TOTAL CAPITAL OUTLAY	12,000	12,000	0	34
			<b>TRANSFERRED TO OTHER FUNDS</b>				
			Transfer to Conservation Fund				35
			Transfer to Working Lands Legacy Fund				36
			Transfer to Building Reserve Fund				37
		Discontinued	Transfer to Equipment Fund	Discontinued	Discontinued	Discontinued	38
		0	TOTAL TRANSFERS	0	0	0	39
			<b>OPERATING CONTINGENCY</b>				40
0	0	0	TOTAL EXPENDITURES	80,000	80,000	0	41
			Ending balance (prior years)				42
			<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	33,600	33,600	0	43
			Reserved for future expenditure: committed to capital equipment				44
0	0	0	TOTAL REQUIREMENTS	113,600	113,600	0	45

Focus is on managing land that the District owns, and on managing/maintaining/enforcing conservation easements the District holds.

**SPECIAL REVENUE FUND:  
CONSERVATION FUND**



4/23/2014

Historical Data			RESOURCES and REQUIREMENTS	Budget for fiscal year 2014-15			
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
<b>RESOURCES</b>							
1	0	0	0	0	0	0	1
2	0	0	0	0	0	0	2
3	135,324	528,570	590,000	490,000	482,000	0	3
4	0	88,973	11,457	8,995	8,995	0	4
5	17,659	29,249	0	16,450	16,450	0	5
6	0	45,000	177,000	100,000	100,000	0	6
7	0	10,452	42,600	31,430	29,930	0	7
8	0	88	2,875	1,525	1,465	0	8
9	0	0	0	0	0	0	9
10	0	0	10,000	0	0	0	10
11	0	22,899	0	1,120	2,960	0	11
12	0	0	31,300	0	0	0	12
13				0	0	0	13
14				0	0	0	14
15	152,983	725,231	865,232	649,520	641,800	0	15
16			0	0	0	0	16
17	0	0					17
18	152,983	725,231	865,232	649,520	641,800	0	18
<b>REQUIREMENTS</b>							
19			190,000	155,000	155,000	0	19
20			163,000	160,000	160,000	0	20
21			192,619	120,000	120,000	0	21
22			42,613	20,000	22,000	0	22
23			60,000	40,000	40,000	0	23
24			60,000	25,000	27,000	0	24
25			107,000	105,000	108,000	0	25
26	0	0	0	0	0	0	26
27	158,370	169,509					27
28	Appears in Cons Svcs line 11	155,677					28
29	Appears in Cons Svcs Line 10	104,570					29
30	0	172,082					30
31	In Line 27 above	0					31
32	0	59,158					32
33	0	0	0	0	0	0	33
34	0	0	0	0	0	0	34
35	0	0	0	0	0	0	35
36	0	0	0	0	0	0	36
37	158,370	660,996	815,232	625,000	632,000	0	37
38	(5,387)	64,235	50,000	24,520	9,800	0	38
39	152,983	725,231	865,232	649,520	641,800	0	39

This Conservation Fund was set up as a Special Revenue Fund beginning with FY 12-13.  
 Unappropriated ending fund balance for Conservation Fund = funds carried over to next fiscal year to complete multi-year projects/contracts.  
 The District's auditor expressed that he is not concerned about the negative number in the FY 11-12 line for "Unappropriated ending fund balance."

**SPECIAL REVENUE FUND:  
WORKING LANDS LEGACY FUND**



4/23/2014

Historical Data			RESOURCES and REQUIREMENTS	Budget for fiscal year 2014-15				
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
				<b>RESOURCES</b>				
1	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	1
2				Beginning fund balance: Working capital (accrual basis)	0	0	0	2
3				Earning from temporary investments	0	0	0	3
4				Transferred from General Fund	75,000	75,000	0	4
5				Interest	0	0	0	5
6				Donations to acquire land and/or cons. easements	0	0	0	6
7				Grants to acquire land and/or conservation easements	0	0	0	7
8				Total resources, except taxes to be levied	75,000	75,000	0	8
9				Taxes necessary to balance				9
10				Taxes collected in year levied				10
11				<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL RESOURCES</b>	<b>75,000</b>
			<b>REQUIREMENTS</b>					
12	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Purchase/acquire conservation easements	50,000	50,000	0	12
13				Purchase/acquire land for conservation	0	0	0	13
14				Capital outlay (improve/maintain property and easements, related costs)	5,000	5,000	0	14
15				Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc.	20,000	20,000	0	15
16					0	0	0	16
17					0	0	0	17
18					0	0	0	18
19					0	0	0	19
20					0	0	0	20
21				<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Expenses</b>	<b>75,000</b>
22	0	0	0	Unappropriated ending fund balance (reserved for future expenditure) -- funds needed from July-November 2015	0	0	0	22
23	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL REQUIREMENTS</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>23</b>

*This fund is focused on long-term conservation of working lands: farms, fields, and forests.*



**FORM LB-11**

REVIEW YEAR: 2017  
 This reserve fund must be reviewed and continued, or abolished, by 2017

**RESERVE FUND:  
 Building Reserve Fund**



4/23/2014

Historical Data			This fund is authorized and established by resolution in 2007 for the following specified purpose: <i>Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CCSWCD</i>	Budget for fiscal year 2014-15				
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
<b>RESOURCES</b>								
1	257,597	379,143	452,150	Beginning fund balance: Cash on hand (cash basis) or	104,728	98,955	0	1
2	0	0	0	Beginning fund balance: Working capital (accrual basis)	0	0	0	2
3	0	0	0	Earning from temporary investments	0	0	0	3
4	120,000	150,000	100,000	Transferred from General Fund	100,000	100,000	0	4
5	1,546	1,852	1,700	Interest	400	400	0	5
6	0	0	0		0	0	0	6
7	0	0	0		0	0	0	7
8	<b>379,143</b>	<b>530,995</b>	<b>553,850</b>	Total resources, except taxes to be levied	<b>205,128</b>	<b>199,355</b>	<b>0</b>	8
9			0	Taxes necessary to balance				9
10	0	0		Taxes collected in year levied				10
11	<b>379,143</b>	<b>530,995</b>	<b>553,850</b>	<b>TOTAL RESOURCES</b>	<b>205,128</b>	<b>199,355</b>	<b>0</b>	11
<b>REQUIREMENTS</b>								
12	0	0	0	Acquire/improve real property, build facilities, related costs	0	0	0	12
13	0	0	0	Bank fees	0	0	0	13
14	0	112,681	503,850	Capital outlay (acquire/improve property, build facilities, related costs)	194,068	188,295	0	14
15	0	0	50,000	Materials and services, including bank fees	11,060	11,060	0	15
16	0	0	0		0	0	0	16
17	0	0	0		0	0	0	17
18	0	0	0		0	0	0	18
19	0	0	0		0	0	0	19
20	0	0	0		0	0	0	20
21	<b>0</b>	<b>112,681</b>	<b>553,850</b>	<b>Total Expenses</b>	<b>205,128</b>	<b>199,355</b>	<b>0</b>	21
22	379,143	418,314	0	Unappropriated ending fund balance (reserved for future expenditure)	0	0	0	22
23	<b>379,143</b>	<b>530,995</b>	<b>553,850</b>	<b>TOTAL REQUIREMENTS</b>	<b>205,128</b>	<b>199,355</b>	<b>0</b>	23

**SPECIAL FUND:  
Equipment Reserve Fund**



4/23/2014

Historical Data				This fund was dissolved in FY 2012-2013	Budget for fiscal year 2014-15			
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14	Proposed by Budget Officer		Approved by Budget Committee	Adopted by Governing Body		
<b>RESOURCES</b>								
	0	Fund dissolved	Fund dissolved	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	1
1	0	Fund dissolved	Fund dissolved	Transfer from General Fund	0	0	0	2
2	0	Fund dissolved	Fund dissolved	Interest from LGIP-Equipment Reserve Fund	0	0	0	3
3	0	0	0		0	0	0	4
4	0	0	0		0	0	0	5
5	0	0	0		0	0	0	6
6	0	0	0	Total resources, except taxes to be levied	0	0	0	6
7				Taxes necessary to balance				7
8				Taxes collected in year levied				8
9	0	0	0	<b>TOTAL RESOURCES</b>	0	0	0	9
<b>REQUIREMENTS</b>								
10	0	Fund dissolved	Fund dissolved	Purchase of capital asset equipment	0	0	0	10
11	0	Fund dissolved	Fund dissolved	New pickup truck	0	0	0	11
12	0	0	Fund dissolved	Fund dissolved; balance transferred to GF in FY 12-13	0	0	0	12
13	0	0	0		0	0	0	13
14	0	0	0		0	0	0	14
15	0	0	0		0	0	0	15
16	0	0	0		0	0	0	16
17	0	0	0		0	0	0	17
18	0	0	0	<b>Total Expenses</b>	0	0	0	18
19	0	Fund dissolved	Fund dissolved	Reserved for future expenditure	0	0	0	19
20	0	0	0	<b>TOTAL REQUIREMENTS</b>	0	0	0	20

Note: This fund was discontinued by the District in FY 12-13. Resources were transferred to General Fund. The District's auditor lists all of the resources and requirements re: equipment in the General Fund.

**SPECIAL FUND:  
Agency Fund**



4/23/2014

Historical Data			CCSWCD serving as fiscal agent only -- This fund has been discontinued	Budget for fiscal year 2014-15			
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				<b>RESOURCES</b>			
1	Fund discontinued	0	0	0	0	0	1
2	Fund discontinued	0	0	0	0	0	2
3	Fund discontinued	0	0	0	0	0	3
4	Fund discontinued	0	0	0	0	0	4
5	Fund discontinued	0	0	0	0	0	5
6	Fund discontinued	0	0	0	0	0	6
7	Fund discontinued	0	0	0	0	0	7
8	Fund discontinued	0	0				8
9	Fund discontinued	0	0				9
10	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>
			<b>REQUIREMENTS</b>				
11	Fund discontinued	0	0	0	0	0	11
12	Fund discontinued	0	0	0	0	0	12
13	Fund discontinued	0	0	0	0	0	13
14	Fund discontinued	0	0	0	0	0	14
15	Fund discontinued	0	0	0	0	0	15
16	Fund discontinued	0	0	0	0	0	16
17	Fund discontinued	0	0	0	0	0	17
18	Fund discontinued	0	0	0	0	0	18
19	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
20	0	0	0	0	0	0	20
21	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>

Agency Fund has been discontinued. Grant income and expenditures are shown in the General Fund or Conservation Fund.

# Budget worksheets

## GENERAL FUND

## Worksheet

Clackamas County SWCD

4/23/2014

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2014-15		
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Beginning Fund Balance:			
1	1,811,912	1,805,717	1,626,960	Available cash on hand (cash basis) or	1,473,836	1,465,531
2				Net working capital (accrual basis)		
3				Previously levied taxes estimated to be received		
4						
				<b>OTHER RESOURCES</b>		
5	8,400	8,390	8,250	Interest income	7,100	7,100
6				Grant income to General Fund		
7				Accrual to cash conversion adjustment (income)		
8	67,034			Other income		
9		(2,333)		Adjustment re: Greater Oregon City Watershed Council grants mgmt (discontinued Agency Fund)		
10	Incl. in line 8	50,000	50,000	OWEB/ODA grant: TA/LMA	50,000	50,000
11	Incl. in line 8	20,930	20,930	OWEB/ODA grant: District Operations & Admin	20,930	20,930
12			Included in line 11	OWEB/ODA grant: Annual Work Plan support	Included in line 11	Included in line 11
13				NRCS CIG grant for Northwoods Nursery		
14		7,703		Water Environment Services (riparian outreach/restor.)		
15				Transfer from discontinued Equipment Reserve Fund		
16	21	912		Misc Income		
17				Rental/donations received re: farm equipment lent out	2,000	2,000
18				Cooperative Weed Mgmt Area partnership	20,000	20,000
19						
20	<b>1,887,367</b>	<b>1,891,319</b>	<b>1,706,140</b>	Total resources, except taxes to be levied	<b>1,573,866</b>	<b>1,565,561</b>
21			1,790,500	Taxes necessary to balance	1,912,588	1,911,011
22	1,592,696	1,785,772		Taxes collected in year levied		
23	<b>3,480,063</b>	<b>3,677,091</b>	<b>3,496,640</b>	<b>TOTAL RESOURCES</b>	<b>3,486,454</b>	<b>3,476,572</b>

Assumption for FY 1415: 4.25% increase in Assessed Value; levy tax rate at 5.0 cents. Total net tax revenue to be received by CCSWCD est. \$1,911,011.

Conservation Fund

Worksheet

Clackamas County SWCD

This is a special fund

4/23/2014

Historical Data			RESOURCE AND REQUIREMENTS			
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14	DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			RESOURCES	Budget for Next Year 2014-15		
			Beginning Fund Balance:			
			Cash on hand (cash basis) or			
			Working capital			
135,324	528,570	590,000	Transferred from General Fund	490,000	482,000	
	22,628	7,952	Milk Creek project grant: OWEB restoration grant	5,490	5,490	
	31,545	3,505	Milk Creek project grant: DEQ 319	3,505	3,505	
	34,800		Milk Creek project grant: ODOT			
17,659	29,249		OWEB Small Grants (combined) revenue for this FY	16,450	16,450	
	45,000	177,000	Disbursements from DEQ CWSRF program	100,000	100,000	
	10,452	42,600	Conservation Loans: principal received from borrowers	31,430	29,930	
	88	2,875	Conservation Loans: interest received from borrowers	1,525	1,465	
			Interest from bank accounts			
		10,000	Corral Creek project grants			
	22,899		Other grants and reimbursements	1,120	2,960	
		31,300	Mt. Scott Creek project grants		0	
152,983	725,231	865,232	Total resources, except taxes to be levied	649,520	641,800	0
0			Taxes necessary to balance		0	
0			Taxes collected in year levied			
152,983	725,231	865,232	TOTAL RESOURCES	649,520	641,800	0
			REQUIREMENTS			
		190,000	Wildlife Habitat Conservation	155,000	155,000	
		163,000	Weed Management	160,000	160,000	
		192,619	Water Quality (various conservation practices)	120,000	120,000	
		42,613	Water Quantity	20,000	22,000	
		60,000	Stormwater Management	40,000	40,000	
		60,000	Soil Quality and Soil Conservation	25,000	27,000	
		107,000	Partner Programs	105,000	108,000	
			Payments to DEQ CWSRF program			
158,370	169,509		Cooperator assistance (not including loans for conservation practices)			
Appears in Cons Svcs line 11	155,677		Partner assistance			
Appears in Cons Svcs Line 10	104,570		Contracted services (e.g., weed control, engineering, design/consultation, cultural resources assessment)			
	172,082		Milk Creek project			
In Line 27 above			OWEB small grant projects			
	59,158		Conservation loans			
			Other			
158,370	660,996	815,232	Total Expenses (See note on line 16)	625,000	632,000	0
(5,387)	64,235	50,000	Unappropriated ending fund balance (reserved for future expenditure) -- funds needed from July-November 2015	24,520	9,800	0
152,983	725,231	865,232	TOTAL REQUIREMENTS	649,520	641,800	0

This Conservation Fund was set up as a Special Revenue Fund beginning with FY 12-13.  
 Unappropriated ending fund balance for Conservation Fund = funds carried over to next fiscal year to complete multi-year projects/contracts.  
 The District's auditor expressed that he is not concerned about the negative number in the FY 11-12 line for "Unappropriated ending fund balance."

**SPECIAL REVENUE FUND**

**Working Lands Legacy Fund**

**Worksheet**

Historical Data				RESOURCE AND REQUIREMENTS	Clackamas County SWCD					
Actual 2nd Preceding	Actual 1st Preceding	Adopted Budget			Budget for Next Year 2014-15			4/23/2014		
Year 2011/12	Year 2012/13	Year 2013/14	DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
				<b>RESOURCES</b>						
				Beginning Fund Balance:						
1	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Cash on hand (cash basis) or				1		
2				Working capital (accrual basis)					2	
3				Earning from temporary investments					3	
4				Transferred from General Fund			75,000	75,000		4
5				Interest						5
6				Donations to acquire land and/or cons. easements						6
7				Grants to acquire land and/or conservation easements						7
8				Total resources, except taxes to be levied			<b>75,000</b>	<b>75,000</b>	<b>0</b>	8
9				Taxes necessary to balance						9
10				Taxes collected in year levied						10
11				<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL RESOURCES</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>
				<b>REQUIREMENTS</b>						
12	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Purchase/acquire conservation easements	50,000	50,000		12		
13				Purchase/acquire land for conservation					13	
14				Capital outlay (improve/maintain property and easements, related costs)	5,000	5,000			14	
15				Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc.	20,000	20,000			15	
16										16
17										17
18										18
19										19
20							20			
21	<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Expenses</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	21		
22	0	0	0	Unappropriated ending fund balance (reserved for future expenditure) -- funds needed from July-November 2015	0	0	0	22		
23	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL REQUIREMENTS</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	23		

**RESERVE FUND**

This fund is authorized and established by resolution in 2007 for the following specified purpose:

Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CCSWCD

**Building Reserve Fund**

**Worksheet**

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more that 10 years after establishment.

**REVIEW YEAR : 2017**

**Clackamas County SWCD**

4/23/2014

**Budget for Next Year 2014-15**

Historical Data			DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14					
			<b>RESOURCES</b>				
			Beginning Fund Balance:				
1	257,597	379,143	452,150	Cash on hand (cash basis) or	104,728	98,955	1
2	0		0	Working capital (accrual basis)			2
3	0		0	Earning from temporary investments			3
4	120,000	150,000	100,000	Transferred from General Fund	100,000	100,000	4
5	1,546	1,852	1,700	Interest	400	400	5
6	0						6
7	0						7
8	<b>379,143</b>	<b>530,995</b>	<b>553,850</b>	Total resources, except taxes to be levied	<b>205,128</b>	<b>199,355</b>	<b>0</b>
9			0	Taxes necessary to balance			9
10				Taxes collected in year levied			10
11	<b>379,143</b>	<b>530,995</b>	<b>553,850</b>	<b>TOTAL RESOURCES</b>	<b>205,128</b>	<b>199,355</b>	<b>0</b>
			<b>REQUIREMENTS</b>				
12				Acquire/improve real property, build facilities, related costs			12
13				Bank fees			13
14		112,681	503,850	Capital outlay (acquire/improve property, build facilities, related costs)	194,068	188,295	14
15			50,000	Materials and services, including bank fees	11,060	11,060	15
16							16
17							17
18							18
19							19
20							20
21	<b>0</b>	<b>112,681</b>	<b>553,850</b>	<b>Total Expenses</b>	<b>205,128</b>	<b>199,355</b>	<b>0</b>
22	379,143	418,314	0	Unappropriated ending fund balance (reserved for future expenditure)	0	0	0
23	<b>379,143</b>	<b>530,995</b>	<b>553,850</b>	<b>TOTAL REQUIREMENTS</b>	<b>205,128</b>	<b>199,355</b>	<b>0</b>



**SPECIAL FUND**  
**Equipment Reserve Fund**  
**Worksheet**

Fund dissolved in FY 12-13

**Clackamas County SWCD**

**RESOURCE AND REQUIREMENTS**

4/23/2014

**Historical Data**

**Budget for Next Year 2014-15**

	Historical Data			DESCRIPTION	Budget for Next Year 2014-15			
	Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				<b>RESOURCES</b>				
				Beginning Fund Balance:				
1	0	Fund dissolved	Fund dissolved	Cash on hand (cash basis) or				1
2	0	Fund dissolved	Fund dissolved	Transfer from General Fund				2
3	0	Fund dissolved	Fund dissolved	Interest from LGIP-Equipment Reserve Fund				3
4								4
5								5
6	0	0	0	Total resources, except taxes to be levied	0	0	0	6
7				Taxes necessary to balance				7
8				Taxes collected in year levied				8
9	0	0	0	<b>TOTAL RESOURCES</b>	0	0	0	9
				<b>REQUIREMENTS</b>				
10		Fund dissolved	Fund dissolved	Purchase of capital asset equipment				10
11		Fund dissolved	Fund dissolved	New pickup truck				11
12			Fund dissolved	Fund dissolved; balance transferred to GF in FY 12-13				12
13								13
14								14
15								15
16								16
17								17
18	0	0	0	<b>Total Expenses</b>	0	0	0	18
19	0	Fund dissolved	Fund dissolved	Reserved for future expenditure	0	0	0	19
20	0	0	0	<b>TOTAL REQUIREMENTS</b>	0	0	0	20

*Note: This fund was discontinued by the District in FY 12-13. Resources were transferred to General Fund. The District's auditor lists all of the resources and requirements re: equipment in the General Fund.*

**SPECIAL FUND**

**Agency Fund**

**Worksheet**

CCSWCD serving as fiscal agent only

Fund has been discontinued

Clackamas County SWCD

				RESOURCE AND REQUIREMENTS				4/23/2014
		Historical Data		DESCRIPTION	Budget for Next Year 2014-15			
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				<b>RESOURCES</b>				
				Beginning Fund Balance:				
1	Fund discontinued		0	Cash on hand (cash basis) or				1
2	Fund discontinued		0	Working capital (accrual basis)				2
3	Fund discontinued		0	Transfer from General Fund				3
4	Fund discontinued		0	Interest from Bank, Money Market Accounts				4
5	Fund discontinued		0	GOCWC grants: CCSWCD serving as fiscal agent				5
6	Fund discontinued		0	Other Partners: CCSWCD serving as fiscal agent				6
7	Fund discontinued		0	Total resources, except taxes to be levied	0	0	0	7
8	Fund discontinued		0	Taxes necessary to balance				8
9	Fund discontinued		0	Taxes collected in year levied				9
10	0	0	0	<b>TOTAL RESOURCES</b>	0	0	0	10
				<b>REQUIREMENTS</b>				
11	Fund discontinued		0	GOCWC: CCSWCD serving as fiscal agent				11
12	Fund discontinued		0	Other Partners: CCSWCD serving as fiscal agent				12
13	Fund discontinued		0	Transfer to General Fund				13
14	Fund discontinued		0					14
15	Fund discontinued		0					15
16	Fund discontinued		0					16
17	Fund discontinued		0					17
18	Fund discontinued		0					18
19	0	0	0	<b>Total Expenses</b>	0	0	0	19
20	0	0	0	Ending Fund Balance	0	0	0	20
21	0	0	0	<b>TOTAL REQUIREMENTS</b>	0	0	0	21

Agency Fund has been discontinued. Grant income and expenditures are shown in the General Fund or Conservation Fund.