

**GENERAL FUND:
RESOURCES**



5/20/2014

2/17/2015

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		Adopted by Governing Body
				RESOURCES					
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	1,465,531	1	1,421,311
2	0	0	0	Beginning fund balance: Working capital (accrual basis)	0	0	0	2	0
3	0	0	0	Previously levied taxes estimated to be received	0	0	0	3	0
4	0	0	0		0	0	0	4	0
				OTHER RESOURCES					
5	8,400	8,390	8,250	Interest income	7,100	7,100	7,100	5	7,100
6	0	0	0	Grant income to General Fund	0	0	0	6	0
7	0	0	0	Accrual to cash conversion adjustment (income)	0	0	0	7	0
8	67,034	0	0	Other income	0	0	0	8	0
9	0	(2,333)	0	Adjustment re: Greater Oregon City Watershed Council grants mgmt (discontinued Agency Fund)	0	0	0	9	0
10	Included in line 8	70,930	70,930	OWEB/ODA allocations to SWCDs (combined)	70,930	70,930	70,930	10	70,930
11	0	0	0	NRCS CIG grant for Northwoods Nursery	0	0	0	11	0
12	0	7,703	0	Water Environment Services	0	0	0	12	0
13	0	0	0	Transfer from discontinued Equipment Reserve Fund	0	0	0	13	0
14	21	912	0	Misc Income	0	0	0	14	0
15	0	0	0	Rental/donations received re: farm equipment lent out	2,000	2,000	2,000	15	500
16	0	0	0	Cooperative Weed Mgmt Area partnership	20,000	20,000	20,000	16	20,000
17	0	0	0	Clackamas River Water Providers MOA	0	0	0	17	10,000
18	1,887,367	1,891,319	1,706,140	Total resources, except taxes to be levied	1,573,866	1,565,561	1,565,561	18	1,529,841
19	0	0	1,790,500	Taxes necessary to balance	1,912,588	1,911,011	1,911,011	19	1,928,902
20	1,592,696	1,785,772	0	Taxes collected in year levied	0	0	0	20	0
21	3,480,063	3,677,091	3,496,640	TOTAL RESOURCES	3,486,454	3,476,572	3,476,572	21	3,458,743

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.

1/14/15: Revised estimate of taxes to be received in FY 1415 (based on info from Tax Assessor): between \$1,927,358 and \$1,947,862.

GENERAL FUND

Worksheet

Clackamas County SWCD

5/20/2014

2/17/2015

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	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	1,465,531	1	1,421,311
2				Net working capital (accrual basis)				2	
3				Previously levied taxes estimated to be received				3	
4								4	
				OTHER RESOURCES					
5	8,400	8,390	8,250	Interest income	7,100	7,100	7,100	5	7,100
6				Grant income to General Fund				6	
7				Accrual to cash conversion adjustment (income)				7	
8	67,034			Other income				8	
9		(2,333)		Adjustment re: Greater Oregon City Watershed Council grants mgmt (discontinued Agency Fund)				9	
10	Incl. in line 8	50,000	50,000	OWEB/ODA grant: TA/LMA	50,000	50,000	50,000	10	50,000
11	Incl. in line 8	20,930	20,930	OWEB/ODA grant: District Operations & Admin	20,930	20,930	20,930	11	20,930
12			Included in line 11	OWEB/ODA grant: Annual Work Plan support	Included in line 11	Included in line 11	Included in line 11	12	Included in line 11
13				NRCS CIG grant for Northwoods Nursery				13	
14		7,703		Water Environment Services (riparian outreach/restor.)				14	
15				Transfer from discontinued Equipment Reserve Fund				15	
16	21	912		Misc Income				16	
17				Rental/donations received re: farm equipment lent out	2,000	2,000	2,000	17	500
18				Cooperative Weed Mgmt Area partnership	20,000	20,000	20,000	18	20,000
19				Clackamas River Water Providers MOA				19	10,000
20	1,887,367	1,891,319	1,706,140	Total resources, except taxes to be levied	1,573,866	1,565,561	1,565,561	20	1,529,841
21			1,790,500	Taxes necessary to balance	1,912,588	1,911,011	1,911,011	21	1,928,902
22	1,592,696	1,785,772		Taxes collected in year levied				22	
23	3,480,063	3,677,091	3,496,640	TOTAL RESOURCES	3,486,454	3,476,572	3,476,572	23	3,458,743

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.

1/14/15: Revised estimate of taxes to be received in FY 1415 (based on info from Tax Assessor): between \$1,927,358 and \$1,947,862.

**GENERAL FUND:
SUMMARY OF EXPENDITURES**



5/20/2014

2/17/2015

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		Adopted by Governing Body
				PERSONNEL SERVICES					
1	314,534	307,544	381,395	District Operations Department: 4.0 FTE	405,689	405,051	405,051	1	405,051
2	662,495	745,350	787,240	Conservation Services Department: 9.5 FTE	878,549	876,645	876,645	2	876,645
3	0	0	0	Land Management Department: 0.0 FTE	0	0	0	3	0
4	977,029	1,052,894	1,168,635	TOTAL PERSONNEL SERVICES	1,284,238	1,281,696	1,281,696	4	1,281,696
5				TOTAL FTE count for FY 14-15: 13.5				5	
				MATERIALS AND SERVICES					
6	168,791	106,634	133,100	District Operations Dept.	122,315	122,315	122,315	6	122,315
7	241,130	195,662	235,700	Conservation Services Dept.	215,900	215,900	215,900	7	246,800
8	0	0	0	Land Management Dept.	68,000	68,000	68,000	8	91,000
9	409,921	299,694	368,800	TOTAL MATERIALS & SERVICES	406,215	406,215	406,215	9	460,115
				CAPITAL OUTLAY					
10	26,686	14,706	12,000	District Operations Dept.	12,700	12,700	12,700	10	18,700
11	0	13,000	13,000	Conservation Services Dept.	45,500	45,500	45,500	11	45,500
12	0	0	0	Land Management Dept.	12,000	12,000	12,000	12	39,000
13	26,686	27,706	25,000	TOTAL CAPITAL OUTLAY	70,200	70,200	70,200	13	103,200
				DEBT SERVICE					
	0	0	0	Beavercreek farm mortgage principal & interest payments	0	0	0		40,376
	0	0	0		0	0	0		0
	0	0	0		0	0	0		0
	0	0	0		0	0	0		0
	0	0	0	TOTAL DEBT SERVICE	0	0	0		40,376
				TRANSFERRED TO OTHER FUNDS					
15	135,324	528,570	590,000	Transfer to Conservation Fund	490,000	482,000	482,000	15	321,942
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	75,000	16	75,000
17	120,000	150,000	100,000	Transfer to Building Reserve Fund	100,000	100,000	100,000	17	70,000
18			<i>Fund dissolved</i>	Transfer to Equipment Reserve Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	18	<i>Discontinued</i>
19	<i>No history</i>	<i>No history</i>	0	Transfer to Conservation Investment Dept	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	19	<i>Discontinued</i>
20	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	Transfer to Partner Grants Management Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	20	<i>Discontinued</i>
21	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	Transfer to Agency Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	21	<i>Discontinued</i>
22	255,324	678,570	690,000	TOTAL TRANSFERS	665,000	657,000	657,000	22	466,942
23	0	0	60,000	OPERATING CONTINGENCY	0	0	0	23	0
24	1,811,103	1,618,227	0	Ending balance (prior years)	0	0	0	24	0
25	0	0	1,144,205	UNAPPROPRIATED ENDING FUND BALANCE	1,060,801	1,061,461	1,061,461	25	1,106,414
26			40,000	Reserved for future expenditure: committed to capital equipment	0	0	0	26	0
27	3,480,063	3,677,091	3,496,640	TOTAL REQUIREMENTS	3,486,454	3,476,572	3,476,572	27	3,458,743

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**

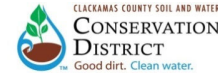


5/20/2014

2/17/2015

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	Adopted by Governing Body		
			PERSONNEL SERVICES						
1	712,468	750,937	798,385	Salaries and wages (13.5 FTE in FY 14-15)	846,441	846,441	846,441	1	846,441
2	82,962	90,639	95,805	Payroll liabilities (District share of taxes)	112,377	112,377	112,377	2	112,377
3	113,220	154,369	161,160	Employee benefits	188,576	188,576	188,576	3	188,576
4	49,666	55,742	55,760	Deferred compensation - Employer contribution	58,849	58,849	58,849	4	58,849
5	18,713	1,207	10,000	Temporary employees & interns	15,000	15,000	15,000	5	15,000
6	0	0	47,525	COLAs and merit increases for staff	62,995	60,453	60,453	6	60,453
7	0	0	0	Compensated absences (annual leave)	0	0	0	7	0
8	0	0	0	Salary adjustments (includes related taxes & def comp)	0	0	0	8	0
9	977,029	1,052,894	1,168,635	TOTAL PERSONNEL SERVICES	1,284,238	1,281,696	1,281,696	9	1,281,696
10				Total FTE count for FY 14-15 is 13.5				10	
			MATERIALS AND SERVICES						
11	82,724	70,946	90,000	Contracted services	110,000	110,000	110,000	11	140,000
12	137,513	0	0	Partner support	0	0	0	12	0
13	92,442	97,603	115,000	Rent, utilities, telecomm, storage, maint.	124,500	124,500	124,500	13	120,500
14	6,723	8,504	13,000	Fuel/maint/repair of District vehicles/equipment	15,000	15,000	15,000	14	19,000
15	2,545	3,430	5,000	Rent space: meetings, workshops, events	4,000	4,000	4,000	15	4,000
16	7,056	9,264	10,000	Insurance	14,500	14,500	14,500	16	14,500
17	8,251	16,345	13,000	Office/farm supplies & non-capitalized equipment	28,015	28,015	28,015	17	35,615
18	9,160	24,115	16,500	Program supplies	18,500	18,500	18,500	18	29,800
19	1,363	5,463	7,000	Postage/delivery	5,500	5,500	5,500	19	5,500
20	3,770	4,114	5,000	Printing, production	4,900	4,900	4,900	20	9,900
21	9,042	6,218	16,000	Media, advertising, marketing	11,000	11,000	11,000	21	11,000
22	11,105	13,892	20,000	Dues, subscriptions, licenses	18,800	18,800	18,800	22	18,800
23	12,127	23,268	30,000	Staff training and related expenses	24,000	24,000	24,000	23	24,000
24	9,033	4,376	9,000	Director training and related expenses	7,000	7,000	7,000	24	7,000
25	12,017	2,767	3,500	Staff transportation & related expenses (not training related)	6,600	6,600	6,600	25	6,600
26	Incl. in line 24	Incl. in line 24	4,000	Director business expenses	1,800	1,800	1,800	26	1,800
27	4,505	4,965	6,500	Volunteer/cooperator recognition	7,500	7,500	7,500	27	7,500
28	545	424	1,300	Bank fees, interest paid	600	600	600	28	600
29	0	4,000	4,000	Scholarships	4,000	4,000	4,000	29	4,000
30	409,921	299,694	368,800	TOTAL MATERIALS AND SERVICES	406,215	406,215	406,215	30	460,115
			CAPITAL OUTLAY						
31	26,686	1,257	15,000	Office equipment/capitalized building repairs	6,500	6,500	6,500	31	36,500
32	0	0	10,000	Field equipment	29,700	29,700	29,700	32	46,700
33	0	26,449	0	Vehicles	34,000	34,000	34,000	33	20,000
34	26,686	27,706	25,000	TOTAL CAPITAL OUTLAY	70,200	70,200	70,200	34	103,200
			DEBT SERVICE						
				Beavercreek farm mortgage principal & interest payments	0	0	0		40,376
					0	0	0		0
					0	0	0		0
					0	0	0		0
0	0	0	0	TOTAL DEBT SERVICE	0	0	0		40,376
			TRANSFERRED TO OTHER FUNDS						
36	135,324	528,570	590,000	Transfer to Conservation Fund	490,000	482,000	482,000	36	321,942
37	New Fund FY1415	New Fund FY1415	New Fund FY1415	Transfer to Working Lands Legacy Fund	75,000	75,000	75,000	37	75,000
38	120,000	150,000	100,000	Transfer to Building Reserve Fund	100,000	100,000	100,000	38	70,000
39	0	Fund dissolved	Fund dissolved	Transfer to Equipment Reserve Fund	Discontinued	Discontinued	Discontinued	39	Discontinued
40	0	0	0	Transfer to Conservation Investment Dept	Discontinued	Discontinued	Discontinued	40	Discontinued
41	Discontinued	Discontinued	Discontinued	Transfer to Partner Grants Management Fund	Discontinued	Discontinued	Discontinued	41	Discontinued
42	Discontinued	Discontinued	Discontinued	Transfer to Agency Fund	Discontinued	Discontinued	Discontinued	42	Discontinued
43	255,324	678,570	690,000	TOTAL TRANSFERS	665,000	657,000	657,000	43	466,942
44	0	0	60,000	OPERATING CONTINGENCY	0	0	0	44	0
45	1,811,103	1,618,227		Ending balance (prior years)	0	0	0	45	0
46			1,144,205	UNAPPROPRIATED ENDING FUND BALANCE	1,060,801	1,061,461	1,061,461	46	1,106,414
47			40,000	Reserved for future expenditure: committed to capital equipment	0	0	0	47	0
48	3,480,063	3,677,091	3,496,640	TOTAL REQUIREMENTS	3,486,454	3,476,572	3,476,572	48	3,458,743

**GENERAL FUND:
DETAILED EXPENDITURES**



5/20/2014

2/17/2015

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		Adopted by Governing Body	
			PERSONNEL SERVICES						
1	231,588	223,391	268,075	Salaries and wages (4.0 FTE in FY 14-15)	265,080	265,080	265,080	1	265,080
2	26,548	28,149	32,170	Payroll liabilities (District share of taxes)	34,800	34,800	34,800	2	34,800
3	43,172	39,031	48,960	Employee benefits	65,492	65,492	65,492	3	65,492
4	13,226	16,171	18,095	Deferred compensation - Employer contribution	19,544	19,544	19,544	4	19,544
5		802		Temporary Employees & Interns				5	
6			14,095	COLAs and merit increases for staff (incl taxes & def comp)	20,773	20,135	20,135	6	20,135
7				Compensated absences (annual leave)				7	
8				Salary adjustments (includes related taxes & def comp)				8	
9	314,534	307,544	381,395	TOTAL PERSONNEL SERVICES	405,689	405,051	405,051	9	405,051
10				Total FTE count for FY 14-15 is 4.0				10	
			MATERIALS AND SERVICES						
11	31,003	22,601	30,000	Contracted services (e.g. attorney, auditor, payroll services, QuickBooks support)	25,000	25,000	25,000	11	25,000
12				Partner support				12	
13	92,442	29,281	32,500	Rent, utilities, telecomm, storage, maintenance	33,500	33,500	33,500	13	33,500
14	2,219	2,551	4,000	Fuel/maint/repair of District vehicles/equipment	5,000	5,000	5,000	14	5,000
15		53		Rent space: meetings, workshops, events				15	
16	2,328	2,779	3,000	Insurance	4,000	4,000	4,000	16	4,000
17	5,528	12,175	5,000	Office supplies & non-capitalized equipment	8,015	8,015	8,015	17	8,015
18		110	500	Program supplies & non-capitalized equipment	500	500	500	18	500
19	450	1,906	1,800	Postage/delivery	2,000	2,000	2,000	19	2,000
20	1,244	1,234	2,000	Printing, production	1,800	1,800	1,800	20	1,800
21	4,521	2,732	6,000	Media, advertising, marketing	3,000	3,000	3,000	21	3,000
22	5,553	10,542	15,000	Dues, subscriptions, licenses	15,000	15,000	15,000	22	15,000
23	5,454	3,971	8,000	Staff training and related expenses	8,000	8,000	8,000	23	8,000
24	9,033	4,376	9,000	Director training and related expenses	7,000	7,000	7,000	24	7,000
25	3,966	332	500	Staff transportation & related expenses (not training related)	1,600	1,600	1,600	25	1,600
26	<i>Incl. in line 24</i>	2,602	4,000	Director business expenses	1,800	1,800	1,800	26	1,800
27	4,505	4,965	6,500	Volunteer/Board/staff/cooperator recognition	5,500	5,500	5,500	27	5,500
28	545	424	1,300	Bank fees, interest paid	600	600	600	28	600
29		4,000	4,000	Scholarships				29	
30	168,791	106,634	133,100	TOTAL MATERIALS AND SERVICES	122,315	122,315	122,315	30	122,315
			CAPITAL OUTLAY						
31	26,686	1,257	10,000	Office equipment	5,000	5,000	5,000	31	11,000
32			2,000	Field equipment	7,700	7,700	7,700	32	7,700
33		13,449		Vehicles				33	
34	26,686	14,706	12,000	TOTAL CAPITAL OUTLAY	12,700	12,700	12,700	34	18,700
			DEBT SERVICE						
								0	
			TOTAL DEBT SERVICE					0	
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>	38	
39	0	0	0	TOTAL TRANSFERS	0	0	0	39	0
40			20,000	OPERATING CONTINGENCY				40	
41	510,011	428,884	546,495	TOTAL EXPENDITURES	540,704	540,066	540,066	41	546,066
42				Ending balance (prior years)				42	
43			263,248	UNAPPROPRIATED ENDING FUND BALANCE	227,096	226,828	226,828	43	229,348
44			20,000	Reserved for future expenditure: committed to capital equipment				44	
45	510,011	428,884	829,743	TOTAL REQUIREMENTS	767,800	766,894	766,894	45	775,414

**GENERAL FUND:
DETAILED EXPENDITURES**



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	Adopted by Governing Body		
			PERSONNEL SERVICES						
1	480,880	527,546	530,310	Salaries and wages (9.5 FTE in FY 14-15)	581,361	581,361	581,361	1	581,361
2	56,414	62,490	63,635	Payroll liabilities (District share of taxes)	77,577	77,577	77,577	2	77,577
3	70,048	115,338	112,200	Employee benefits	123,084	123,084	123,084	3	123,084
4	36,440	39,571	37,665	Deferred compensation - Employer contribution	39,305	39,305	39,305	4	39,305
5	18,713	405	10,000	Temporary employees & interns	15,000	15,000	15,000	5	15,000
6			33,430	COLAs and merit increases for staff (incl taxes & def comp)	42,222	40,318	40,318	6	40,318
7				Compensated absences (annual leave)				7	
8				Salary adjustments (includes related taxes & def comp)				8	
9	662,495	745,350	787,240	TOTAL PERSONNEL SERVICES	878,549	876,645	876,645	9	876,645
10				Total FTE count for FY 14-15 is 9.5				10	
			MATERIALS AND SERVICES						
11	51,721	48,345	60,000	Contracted services (e.g., seasonal work, general design work, professional meeting facilitation, outreach)	65,000	65,000	65,000	11	77,000
12	137,513			Partner support				12	
13		68,322	82,500	Rent, utilities, telecomm, storage, maintenance	70,000	70,000	70,000	13	70,000
14	4,504	5,953	9,000	Fuel/maint/repair of District vehicles/equipment	7,500	7,500	7,500	14	7,500
15	2,545	3,377	5,000	Rent space: meetings, workshops, events	4,000	4,000	4,000	15	4,000
16	4,728	6,485	7,000	Insurance	7,000	7,000	7,000	16	7,000
17	2,723	4,170	8,000	Office supplies & non-capitalized equipment	5,000	5,000	5,000	17	7,600
18	9,160	24,005	16,000	Program supplies & non-capitalized equipment	18,000	18,000	18,000	18	29,300
19	913	3,557	5,200	Postage/delivery	3,500	3,500	3,500	19	3,500
20	2,526	2,880	3,000	Printing, production	3,100	3,100	3,100	20	8,100
21	4,521	3,486	10,000	Media, advertising, marketing	8,000	8,000	8,000	21	8,000
22	5,552	3,350	5,000	Dues, subscriptions, licenses	3,800	3,800	3,800	22	3,800
23	6,673	19,297	22,000	Staff training and related expenses	16,000	16,000	16,000	23	16,000
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	5,000	25	5,000
26				Director business expenses				26	
27				Volunteer/cooperator recognition				27	
28				Bank fees, interest paid				28	
29				Scholarships				29	
30	241,130	195,662	235,700	TOTAL MATERIALS AND SERVICES	215,900	215,900	215,900	30	246,800
			CAPITAL OUTLAY						
31			5,000	Office equipment	1,500	1,500	1,500	31	15,500
32			8,000	Field equipment	10,000	10,000	10,000	32	10,000
33		13,000		Vehicles	34,000	34,000	34,000	33	20,000
34	0	13,000	13,000	TOTAL CAPITAL OUTLAY	45,500	45,500	45,500	34	45,500
			DEBT SERVICE						
							0		
			TOTAL DEBT SERVICE				0		
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>	38	
39	0	0	0	TOTAL TRANSFERS	0	0	0	39	0
40			40,000	OPERATING CONTINGENCY				40	
41	903,625	954,012	1,075,940	TOTAL EXPENDITURES	1,139,949	1,138,045	1,138,045	41	1,168,945
42				Ending balance (prior years)				42	
43			517,970	UNAPPROPRIATED ENDING FUND BALANCE	478,779	477,979	477,979	43	490,957
44			20,000	Reserved for future expenditure: committed to capital equipment				44	
45	903,625	954,012	1,613,910	TOTAL REQUIREMENTS	1,618,728	1,616,024	1,616,024	45	1,659,902

**GENERAL FUND:
DETAILED EXPENDITURES**



5/20/2014

2/17/2015

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	Adopted by Governing Body	
			PERSONNEL SERVICES					
			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	
			MATERIALS AND SERVICES					
			Contracted services (e.g., seasonal work, general design work, professional meeting facilitation, outreach)	20,000	20,000	20,000	11	
			Partner support				12	
			Rent, utilities, telecomm, storage, maintenance	21,000	21,000	21,000	13	
			Fuel/maint/repair of District farm equipment	2,500	2,500	2,500	14	
			Rent space: meetings, workshops, events				15	
			Insurance	3,500	3,500	3,500	16	
			Office/farm supplies & non-capitalized equipment	15,000	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	2,000	27	
			Bank fees, interest paid				28	
			Scholarships	4,000	4,000	4,000	29	
0	0	0	TOTAL MATERIALS AND SERVICES	68,000	68,000	68,000	30	
			CAPITAL OUTLAY					
			Office equipment/capitalized building repairs				31	
			Field equipment	12,000	12,000	12,000	32	
			Vehicles				33	
			TOTAL CAPITAL OUTLAY	12,000	12,000	12,000	34	
			DEBT SERVICE					
			TOTAL DEBT SERVICE				0	
			TRANSFERRED TO OTHER FUNDS					
			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	
			OPERATING CONTINGENCY					
0	0	0	TOTAL EXPENDITURES	80,000	80,000	80,000	41	
			Ending balance (prior years)				42	
			UNAPPROPRIATED ENDING FUND BALANCE	33,600	33,600	33,600	43	
			Reserved for future expenditure: committed to capital equipment				44	
0	0	0	TOTAL REQUIREMENTS	113,600	113,600	113,600	45	

**SPECIAL REVENUE FUND:
CONSERVATION FUND**



5/20/2014

2/17/2015

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	Adopted by Governing Body
				RESOURCES			
1	0	0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	1 178,750
2	0	0	Beginning fund balance: Working capital (accrual basis)	0	0	0	2 0
3	135,324	528,570	590,000 Transferred from General Fund	490,000	482,000	482,000	3 321,942
4	0	88,973	11,457 Milk Creek project grants (combined)	8,995	8,995	8,995	4 8,995
5	17,659	29,249	0 OWEB Small Grants (combined) revenue for this FY	16,450	16,450	16,450	5 16,450
6	0	45,000	177,000 Disbursements from DEQ CWSRF program	100,000	100,000	100,000	6 123,000
7	0	10,452	42,600 Conservation Loans: principal received from borrowers	31,430	29,930	29,930	7 39,930
8	0	88	2,875 Conservation Loans: interest received from borrowers	1,525	1,465	1,465	8 1,318
9	0	0	0 Interest from bank accounts	0	0	0	9 0
10	0	0	10,000 Corral Creek project grants	0	0	0	10 0
11	0	22,899	0 Other grants and reimbursements	1,120	2,960	2,960	11 12,960
12	0	0	31,300 Mt. Scott Creek project grants	0	0	0	12 0
13			SEP funding for projects	0	0	0	13 19,875
14			Other	0	0	0	14 0
15	152,983	725,231	865,232 Total resources, except taxes to be levied	649,520	641,800	641,800	15 723,220
16			0 Taxes necessary to balance	0	0	0	16 0
17	0	0	0 Taxes collected in year levied				17
18	152,983	725,231	865,232 TOTAL RESOURCES	649,520	641,800	641,800	18 723,220
			REQUIREMENTS				
19			182,000 Wildlife Habitat Conservation: grants, cost-share, contracts	155,000	155,000	155,000	19 164,600
20			161,000 Weed Management: grants, cost-share, contracts	160,000	160,000	160,000	20 160,000
21			72,619 Water Quality: grants, cost-share, contracts	120,000	120,000	120,000	21 52,880
22			2,613 Water Quantity: grants, cost-share, contracts	20,000	22,000	22,000	22 0
23			58,000 Stormwater Management: grants, cost-share, contracts	40,000	40,000	40,000	23 40,000
24			12,000 Soil Quality & Soil Conservation: grants, cost-share, contracts	25,000	27,000	27,000	24 5,000
25			107,000 Partner Programs: grants, cost-share, contracts	105,000	108,000	108,000	25 108,000
			220,000 Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.				164,248
26	0	0	0 Payments to DEQ CWSRF program	0	0	0	26 0
27	158,370	169,509	Cooperator assistance				27
28	Appears in Cons Svcs line 11	155,677	Partner assistance				28
29	Appears in Cons Svcs Line 10	104,570	Contracted services (e.g. weed control, engineering, design/consultation, cultural resources assessment)				29
30	0	172,082	Milk Creek project				30
31	In Line 27 above	0	OWEB small grant projects				31
32	0	59,158	Conservation loans				32
33	0	0	0 Other	0	0	0	33 0
34	0	0	0	0	0	0	34 0
35	0	0	0	0	0	0	35 0
36	0	0	0	0	0	0	36 0
37	158,370	660,996	815,232 Total Expenses (See note on line 16)	625,000	632,000	632,000	37 694,728
38	(5,387)	64,235	50,000 Unappropriated ending fund balance (reserved for future expenditure) -- funds carried over to next fiscal year to complete multi-year projects/contracts.	24,520	9,800	9,800	38 28,492
39	152,983	725,231	865,232 TOTAL REQUIREMENTS	649,520	641,800	641,800	39 723,220

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."

Conservation Fund

Worksheet

Clackamas County SWCD

This is a special fund

RESOURCE AND REQUIREMENTS

5/20/2014

2/17/2015

	Historical Data			DESCRIPTION	Budget for Next Year 2014-15			Adopted by Governing Body
	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	
				RESOURCES				
				Beginning Fund Balance:				
1				Cash on hand (cash basis) or				1 178,750
2				Working capital				2
3	135,324	528,570	590,000	Transferred from General Fund	490,000	482,000	482,000	3 321,942
4		22,628	7,952	Milk Creek project grant: OWEB restoration grant	5,490	5,490	5,490	4 5,490
5		31,545	3,505	Milk Creek project grant: DEQ 319	3,505	3,505	3,505	5 3,505
6		34,800		Milk Creek project grant: ODOT				6
7	17,659	29,249		OWEB Small Grants (combined) revenue for this FY	16,450	16,450	16,450	7 16,450
8		45,000	177,000	Disbursements from DEQ CWSRF program	100,000	100,000	100,000	8 123,000
9		10,452	42,600	Conservation Loans: principal received from borrowers	31,430	29,930	29,930	9 39,930
10		88	2,875	Conservation Loans: interest received from borrowers	1,525	1,465	1,465	10 1,318
11				Interest from bank accounts				11
12			10,000	Corral Creek project grants				12
13		22,899		Other grants and reimbursements	1,120	2,960	2,960	13 12,960
14			31,300	Mt. Scott Creek project grants		0	0	14 0
				SEP funding for projects				19,875
				Other				0
15	152,983	725,231	865,232	Total resources, except taxes to be levied	649,520	641,800	641,800	15 723,220
16	0			Taxes necessary to balance		0		16
17	0			Taxes collected in year levied				17
18	152,983	725,231	865,232	TOTAL RESOURCES	649,520	641,800	641,800	18 723,220
				REQUIREMENTS				
19			182,000	Wildlife Habitat Conservation: grants, cost-share, contracts	155,000	155,000	155,000	19 164,600
20			161,000	Weed Management: grants, cost-share, contracts	160,000	160,000	160,000	20 160,000
21			72,619	Water Quality: grants, cost-share, contracts	120,000	120,000	120,000	21 52,880
22			2,613	Water Quantity: grants, cost-share, contracts	20,000	22,000	22,000	22 0
23			58,000	Stormwater Management: grants, cost-share, contracts	40,000	40,000	40,000	23 40,000
24			12,000	Soil Quality & Soil Conservation: grants, cost-share, contracts	25,000	27,000	27,000	24 5,000
25			107,000	Partner Programs: grants, cost-share, contracts	105,000	108,000	108,000	25 108,000
			220,000	Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.				164,248
26				Payments to DEQ CWSRF program				26 0
27	158,370	169,509		Cooperator assistance (not including loans for conservation practices)				27
28	Appears in Cons Svcs line 11	155,677		Partner assistance				28
29	Appears in Cons Svcs Line 10	104,570	Recategorized: see lines 19-25	Contracted services (e.g., weed control, engineering, design/consultation, cultural resources assessment)				29
30		172,082		Milk Creek project				30
31	In Line 27 above			OWEB small grant projects				31
32		59,158		Conservation loans				32
33				Other				33
34								34
35								35
36								36
37	158,370	660,996	815,232	Total Expenses (See note on line 16)	625,000	632,000	632,000	37 694,728
38	(5,387)	64,235	50,000	Unappropriated ending fund balance (reserved for future expenditure) -- funds needed from July-November 2015	24,520	9,800	9,800	38 28,492
39	152,983	725,231	865,232	TOTAL REQUIREMENTS	649,520	641,800	641,800	39 723,220

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**



5/20/2014

2/17/2015

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

Working Lands Legacy Fund

Worksheet

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

FORM LB-11

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

**RESERVE FUND:
 Building Reserve Fund**



5/20/2014

2/17/2015

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		Adopted by Governing Body	
				RESOURCES					
1	257,597	379,143	452,150	Beginning fund balance: Cash on hand (cash basis) or	104,728	98,955	98,955	1	95,336
2	0	0	0	Beginning fund balance: Working capital (accrual basis)	0	0	0	2	0
3	0	0	0	Earning from temporary investments	0	0	0	3	0
4	120,000	150,000	100,000	Transferred from General Fund	100,000	100,000	100,000	4	70,000
5	1,546	1,852	1,700	Interest	400	400	400	5	400
6	0	0	0		0	0	0	6	0
7	0	0	0		0	0	0	7	0
8	379,143	530,995	553,850	Total resources, except taxes to be levied	205,128	199,355	199,355	8	165,736
9			0	Taxes necessary to balance				9	
10	0	0		Taxes collected in year levied				10	
11	379,143	530,995	553,850	TOTAL RESOURCES	205,128	199,355	199,355	11	165,736
			REQUIREMENTS						
12	0	0	0	Acquire/improve real property, build facilities, related costs	0	0	0	12	0
13	0	0	0	Bank fees	0	0	0	13	0
14	0	112,681	503,850	Capital outlay (acquire/improve property, build facilities, related costs)	194,068	188,295	188,295	14	154,676
15	0	0	50,000	Materials and services, including bank fees	11,060	11,060	11,060	15	11,060
16	0	0	0		0	0	0	16	0
17	0	0	0		0	0	0	17	0
18	0	0	0		0	0	0	18	0
19	0	0	0		0	0	0	19	0
20	0	0	0		0	0	0	20	0
21	0	112,681	553,850	Total Expenses	205,128	199,355	199,355	21	165,736
22	379,143	418,314	0	Unappropriated ending fund balance (reserved for future expenditure)	0	0	0	22	0
23	379,143	530,995	553,850	TOTAL REQUIREMENTS	205,128	199,355	199,355	23	165,736

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

5/20/2014

2/17/2015

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	Adopted by Governing Body		
			RESOURCES						
			Beginning Fund Balance:						
1	257,597	379,143	452,150	Cash on hand (cash basis) or	104,728	98,955	98,955	1	95,336
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	100,000	4	70,000
5	1,546	1,852	1,700	Interest	400	400	400	5	400
6	0							6	
7	0							7	
8	379,143	530,995	553,850	Total resources, except taxes to be levied	205,128	199,355	199,355	8	165,736
9			0	Taxes necessary to balance				9	
10				Taxes collected in year levied				10	
11	379,143	530,995	553,850	TOTAL RESOURCES	205,128	199,355	199,355	11	165,736
			REQUIREMENTS						
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	188,295	14	154,676
15			50,000	Materials and services, including bank fees	11,060	11,060	11,060	15	11,060
16								16	
17								17	
18								18	
19								19	
20								20	
21	0	112,681	553,850	Total Expenses	205,128	199,355	199,355	21	165,736
22	379,143	418,314	0	Unappropriated ending fund balance (reserved for future expenditure)	0	0	0	22	0
23	379,143	530,995	553,850	TOTAL REQUIREMENTS	205,128	199,355	199,355	23	165,736

**SPECIAL FUND:
Equipment Reserve Fund**



5/20/2014

2/17/2015

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		Adopted by Governing Body	
RESOURCES									
1	0	Fund dissolved	Fund dissolved	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	1	0
2	0	Fund dissolved	Fund dissolved	Transfer from General Fund	0	0	0	2	0
3	0	Fund dissolved	Fund dissolved	Interest from LGIP-Equipment Reserve Fund	0	0	0	3	0
4	0	0	0		0	0	0	4	0
5	0	0	0		0	0	0	5	0
6	0	0	0	Total resources, except taxes to be levied	0	0	0	6	0
7				Taxes necessary to balance				7	
8				Taxes collected in year levied				8	
9	0	0	0	TOTAL RESOURCES	0	0	0	9	0
REQUIREMENTS									
10	0	Fund dissolved	Fund dissolved	Purchase of capital asset equipment	0	0	0	10	0
11	0	Fund dissolved	Fund dissolved	New pickup truck	0	0	0	11	0
12	0	0	Fund dissolved	Fund dissolved; balance transferred to GF in FY 12-13	0	0	0	12	0
13	0	0	0		0	0	0	13	0
14	0	0	0		0	0	0	14	0
15	0	0	0		0	0	0	15	0
16	0	0	0		0	0	0	16	0
17	0	0	0		0	0	0	17	0
18	0	0	0	Total Expenses	0	0	0	18	0
19	0	Fund dissolved	Fund dissolved	Reserved for future expenditure	0	0	0	19	0
20	0	0	0	TOTAL REQUIREMENTS	0	0	0	20	0

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

Equipment Reserve Fund

Worksheet

Fund dissolved in FY 12-13

Clackamas County SWCD

5/20/2014

2/17/2015

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	Adopted by Governing Body
			RESOURCES				
			Beginning Fund Balance:				
1	0	Fund dissolved	Fund dissolved				1
2	0	Fund dissolved	Fund dissolved				2
3	0	Fund dissolved	Fund dissolved				3
4							4
5							5
6	0	0	0	0	0	0	6
7							7
8							8
9	0	0	0	0	0	0	9
			TOTAL RESOURCES	0	0	0	0
			REQUIREMENTS				
10		Fund dissolved	Fund dissolved				10
11		Fund dissolved	Fund dissolved				11
12			Fund dissolved				12
13							13
14							14
15							15
16							16
17							17
18	0	0	0	0	0	0	18
			Total Expenses	0	0	0	0
19	0	Fund dissolved	Fund dissolved	0	0	0	19
20	0	0	0	0	0	0	20
			TOTAL REQUIREMENTS	0	0	0	0

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**



5/20/2014

2/17/2015

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		Adopted by Governing Body	
				RESOURCES					
1	Fund discontinued	0	0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	1	0
2	Fund discontinued	0	0	Beginning fund balance: Working capital (accrual basis)	0	0	0	2	0
3	Fund discontinued	0	0	Transfer from General Fund	0	0	0	3	0
4	Fund discontinued	0	0	Interest from Bank, Money Market Accounts	0	0	0	4	0
5	Fund discontinued	0	0	GOCWC grants: CCSWCD serving as fiscal agent	0	0	0	5	0
6	Fund discontinued	0	0	Other Partners: CCSWCD serving as fiscal agent	0	0	0	6	0
7	Fund discontinued	0	0	Total resources, except taxes to be levied	0	0	0	7	0
8	Fund discontinued	0	0	Taxes necessary to balance				8	
9	Fund discontinued	0	0	Taxes collected in year levied				9	
10	0	0	0	TOTAL RESOURCES	0	0	0	10	0
			REQUIREMENTS						
11	Fund discontinued	0	0	GOCWC: CCSWCD serving as fiscal agent	0	0	0	11	0
12	Fund discontinued	0	0	Other Partners: CCSWCD serving as fiscal agent	0	0	0	12	0
13	Fund discontinued	0	0	Transfer to General Fund	0	0	0	13	0
14	Fund discontinued	0	0		0	0	0	14	0
15	Fund discontinued	0	0		0	0	0	15	0
16	Fund discontinued	0	0		0	0	0	16	0
17	Fund discontinued	0	0		0	0	0	17	0
18	Fund discontinued	0	0		0	0	0	18	0
19	0	0	0	Total Expenses	0	0	0	19	0
20	0	0	0	Ending Fund Balance	0	0	0	20	0
21	0	0	0	TOTAL REQUIREMENTS	0	0	0	21	0

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

Agency Fund

Worksheet

CCSWCD serving as fiscal agent only

Fund has been discontinued

Clackamas County SWCD

				RESOURCE AND REQUIREMENTS		5/20/2014			2/17/2015			
		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		Adopted by Governing Body			
				RESOURCES								
				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	0	7	0	
8	Fund discontinued			0	Taxes necessary to balance					8		
9	Fund discontinued			0	Taxes collected in year levied					9		
10	0	0		0	TOTAL RESOURCES	0	0	0	0	10	0	
				REQUIREMENTS								
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	Total Expenses	0	0	0	0	19	0	
20	0	0		0	Ending Fund Balance	0	0	0	0	20	0	
21	0	0		0	TOTAL REQUIREMENTS	0	0	0	0	21	0	

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