

**ANDERSON-COTTONWOOD IRRIGATION DISTRICT**  
**DESIGNATED RESERVE ACCOUNTS**

**POLICY**

As detailed in Resolution No. 2010-05, the District's reserve account shall contain specified designated accounts, and funding sources for such accounts, as follows:

<b>Designation</b>	<b>Amount</b>	<b>Funding Source</b>
General Fund	Variable	All revenue not designated to any other fund.
Equipment Reserve	Variable	All interest revenue.
Capital Improvement Fund	Variable	As budgeted each calendar year by Board of Directors.
Drainage Fund	\$25,000	Fixed, replenished at start of each calendar year.
Water Rights Protection	\$250,000	Fixed, replenished at start of each calendar year.
M/S Annexation	Variable	Temporary impound account provided by annexing parties.
<b>total</b>		