

**FY 2010-11 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title:               **EQUIPMENT FUND**  
Section/Index No:           **687103**

Sub-Object No. and Title	Adopted 2009-10	Requested 2010-11	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$84,875	\$50,000	(\$34,875)	(41.09%)
1850 Rent - Equipment	2,329,300	1,772,500	(556,800)	(23.90%)
<b>Subtotal Use of Money</b>	<b>\$2,414,175</b>	<b>\$1,822,500</b>	<b>(\$591,675)</b>	<b>(24.51%)</b>
<b>TOTAL REVENUES</b>	<b>\$2,414,175</b>	<b>\$1,822,500</b>	<b>(\$591,675)</b>	<b>(24.51%)</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
6140 Maintenance - Equipment	\$425,000	\$350,000	(\$75,000)	(17.65%)
6523 District Operations	985,000	680,000	(305,000)	(30.96%)
6570 Consultant Services	0	0	0	N/A
6880 Small Tools/Instruments	20,000	15,000	(5,000)	(25.00%)
7201 Gas & Oil	375,000	350,000	(25,000)	(6.67%)
<b>Subtotal Services and Supplies</b>	<b>\$1,805,000</b>	<b>\$1,395,000</b>	<b>(\$410,000)</b>	<b>(22.71%)</b>
<b><u>OTHER CHARGES</u></b>				
7980 Depreciation	\$628,655	\$628,655	\$0	0.00%
<b>Subtotal Other Charges</b>	<b>\$628,655</b>	<b>\$628,655</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>FIXED ASSETS</u></b>				
8573 Mobile Equipment	\$104,320	\$69,760	(\$34,560)	(33.13%)
8574 Shop Equipment	20,000	20,000	0	0.00%
<b>Subtotal Fixed Assets</b>	<b>\$124,320</b>	<b>\$89,760</b>	<b>(\$34,560)</b>	<b>(27.80%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,557,975</b>	<b>\$2,113,415</b>	<b>(\$444,560)</b>	<b>(17.38%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$143,800</b>	<b>\$290,915</b>	<b>\$147,115</b>	<b>102.31%</b>

**FY 2010-11 BUDGET**  
**EQUIPMENT RENTAL SUMMARY**

**Section/Subobject Title:** Equipment Fund/Rent - Equipment      **Number:** 687103 - 1850

	<u>Index</u>	<u>Description</u>	<u>Sub-Object</u>	<u>FY 10-11 Amount</u>
<b><u>Charges From :</u></b>	687103	Equipment Fund	Various	\$1,772,500
<b><u>Charges To :</u></b>	672105	General Fund	7206	\$150,000
	675108	Water Transmission	7206	300,000
	675405	Storage Facilities	Various	10,000
	675413	Pipeline Facilities	Various	10,000
	675421	Common Facilities	Various	10,000
		Generator and Pumps		185,000
	673202	Zone 1A Laguna Mark West	7206	300,000
	673301	Zone 2A Petaluma	7206	56,000
	673400	Zone 3A Valley of the Moon	7206	6,000
	673509	Zone 5A Lower Russian River	7206	5,000
	673608	Zone 7A North Coast	7206	1,000
	673707	Zone 8A South Coast	7206	1,000
	673806	Warm Springs Dam	7206	5,000
	674515	Russian River Projects	7206	20,000
	674523	Recycled Water fund	7206	10,000
	687202	Facilities Fund	7206	40,000
	687400	Power Resources	7206	12,000
	678102	Sea Ranch	7206	3,000
	680108	Penngrove	7206	5,000
	681106	Geyserville	7206	12,500
	682104	Airport-Larkfield-Wikiup	7206	60,000
	651109	Occidental CSD	7206	30,000
	652107	Russian River CSD	7206	90,000
	653105	Sonoma Valley CSD	7206	450,000
	654103	South Park CSD	7206	1,000
		<i>Total</i>		<u><u>\$1,772,500</u></u>

Note: Amounts identified are estimates only. All charges to other funds will be made based upon actual usage.

**FY 2010-11 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Internal Service Fund

Section Title: Equipment Fund

Character: Use of Money and Property

Character No.: 687103-17

**1700 Interest on Pooled Cash**

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$5,000,000
Projected Interest Rate	<u>1.00%</u>
Projected/Planned Interest on Pooled Cash	\$50,000

**1850 Rent- Equipment**

This item records charges for use of Agency fleet and equipment. A rental rate has been established for each vehicle and piece of equipment sufficient to cover maintenance, operation costs and depreciation.

Character: Services and Supplies

Character No.: 687103-60

**6140 Maintenance - Equipment**

PCAS No. Various (by Equipment)

This item records parts and various supplies necessary to maintain and repair Agency vehicles.

**6523 District Operations**

PCAS No. 1935-3

This item records the labor and overhead necessary to maintain and repair Agency vehicles and equipment.

**6880 Small Tools/Instruments**

PCAS No. Various

This item records the cost of small tools and instruments used for maintenance activities.

**7201 Gas / Oil**

PCAS No. 1934, 1936

This item includes the costs of gas, diesel, oil, and insurance for the Agency's vehicle fleet.

Character: Other Charges

Character No.: 687103-75

**7980 Depreciation**

This item is requested to provide appropriations for depreciation of the Agency's vehicles and equipment. No cash expenditure of funds is made but the full cost of recovery is included in rental rates.

Character: Fixed Assets

Character No.: 687103-85

8573 Mobile Equipment	REPLACES	FOR	COST
(1) 60 KW Portable Generator	K191	Sea Ranch	\$32,000
(1) 60 KW Portable Generator	K192	Sea Ranch	<u>32,000</u>
			64,000
		Sales Tax	<u>5,760</u>
		Total	<u><u>\$69,760</u></u>

**8574 Shop Equipment**

This item records the cost of shop equipment for maintenance activities.

**FY 2010-11 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Internal Service Fund  
 Section: Equipment Fund  
 Index No.: 687103

DESCRIPTION OF FUND ACTIVITY	Actual FY 08-09	Estimated FY 09-10	Requested FY 10-11
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$4,905,162</b>	<b>\$4,856,339</b>	<b>\$5,147,431</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,412,256	2,463,696	1,822,500
Expenditures - (Decrease) fund balance	(3,222,836)	(2,563,383)	(2,113,415)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>(810,580)</b>	<b>(99,687)</b>	<b>(290,915)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	298,499	-	-
Gain/Loss on Disposal of Asset	116,521	-	-
7980 Depreciation	346,738	390,779	628,655
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>\$761,758</b>	<b>\$390,779</b>	<b>\$628,655</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$4,856,339</b>	<b>\$5,147,431</b>	<b>\$5,485,171</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$48,823)</b>	<b>\$291,092</b>	<b>\$337,740</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/08</b>	<b>7/1/09</b>	
Cash	\$5,654,420	\$5,081,887	
Accounts Payable	(66,321)	(48,359)	
Accounts Receivable	12,523	219,772	
Encumbrances	(695,460)	(396,961)	
<b>Total Beginning Fund Balance</b>	<b>\$4,905,162</b>	<b>\$4,856,339</b>	