

FUND TITLE: 270 Compressed Natural Gas
Enterprise Fund
SERVICE ACTIVITY: Transportation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING REVENUES | | | | |
| Taxes | | | | |
| 6290 Other Taxes | 134,042 | 93,035 | 80,000 | 80,000 |
| Total Taxes | 134,042 | 93,035 | 80,000 | 80,000 |
| Charges For Services | | | | |
| 7590 Other Charges for Services | 306,329 | 385,860 | 303,000 | 303,000 |
| Total Charges For Services | 306,329 | 385,860 | 303,000 | 303,000 |
| TOTAL OPERATING REVENUES | 440,371 | 478,895 | 383,000 | 383,000 |
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1000 Household Expense | 714 | 250 | 1,000 | 1,000 |
| 1001 Household Expense - Trash | 738 | 2,711 | 3,600 | 3,600 |
| 1300 Maintenance Equipment - Non-IT Maintenance | 255 | 20,400 | 35,000 | 35,000 |
| 1400 Maintenance - Buildings and Improvements | 424 | 1,199 | 10,000 | 10,000 |
| 1900 Professional and Specialized Services | 77,876 | 47,252 | 62,024 | 62,024 |
| 1911 CWCAP Charges | (17,312) | (37,573) | 5,578 | 5,578 |
| 1912 Investment Administrative Fees | 642 | 795 | 804 | 804 |
| 1913 Merchant Fees | 9,458 | 16,014 | 15,000 | 15,000 |
| 2100 Rents and Leases - Equipment | 0 | 1,101 | 1,800 | 1,800 |
| 2400 Special Departmental Expense | 34,671 | 45,834 | 48,500 | 48,500 |
| 2602 Garage Expense | 10,759 | 8,528 | 12,000 | 12,000 |
| 2801 Utilities - Purchased Electricity | 75,266 | 75,482 | 110,000 | 110,000 |
| 2802 Utilities - Purchased Gas | 112,256 | 123,490 | 130,000 | 130,000 |
| 2803 Utilities - Purchased Water | 103 | 276 | 400 | 400 |
| Total Services & Supplies | 305,851 | 305,760 | 435,706 | 435,706 |
| TOTAL OPERATING EXPENSES | 305,851 | 305,760 | 435,706 | 435,706 |
| OPERATING INCOME (LOSS) | 134,521 | 173,135 | (52,706) | (52,706) |

FUND TITLE: 270 Compressed Natural Gas
Enterprise Fund
SERVICE ACTIVITY: Transportation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 4,813 | 3,846 | 3,200 | 3,200 |
| Total Revenue from Use of Money and Property | 4,813 | 3,846 | 3,200 | 3,200 |
| Intergovernmental Revenues | | | | |
| 7110 Federal - Other | (14,576) | 0 | 0 | 0 |
| Total Intergovernmental Revenues | (14,576) | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES | (9,763) | 3,846 | 3,200 | 3,200 |
| NON-OPERATING EXPENSES | | | | |
| Special Items | | | | |
| 5000 Special Items | 0 | 0 | 580,308 | 580,308 |
| Total Special Items | 0 | 0 | 580,308 | 580,308 |
| TOTAL NON-OPERATING EXPENSES | 0 | 0 | 580,308 | 580,308 |
| NON-OPERATING INCOME (LOSS) | (9,763) | 3,846 | (577,108) | (577,108) |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 124,758 | 176,981 | (629,814) | (629,814) |
| 4804 Transfers Out - to Funds 400-499 | 0 | (350,000) | 0 | 0 |
| Changes to Reserves - Encumbrance - (Inc)/Dec. | (17,231) | (4,635) | 0 | 0 |
| CHANGE IN NET ASSETS | 107,527 | (177,654) | (629,814) | (629,814) |
| Net Assets - Beginning Balance | 793,010 | 900,537 | 629,814 | 629,814 |
| Net Assets - Ending Balance | 900,537 | 722,883 | 0 | 0 |
| | | | | |

FUND TITLE: 273 Orange County Waste &
Recycling - Capital Project Fund
SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1900 Professional and Specialized Services | 0 | 11,928 | 2,000,000 | 2,000,000 |
| 1912 Investment Administrative Fees | 840 | 22,145 | 150,000 | 150,000 |
| Total Services & Supplies | 840 | 34,073 | 2,150,000 | 2,150,000 |
| Capital Assets | | | | |
| 4200 Buildings and Improvements | 0 | 0 | 46,300,000 | 46,300,000 |
| Total Capital Assets | 0 | 0 | 46,300,000 | 46,300,000 |
| Miscellaneous | | | | |
| 5300 Depreciation | 0 | 130,459 | 1,100,000 | 1,100,000 |
| Total Miscellaneous | 0 | 130,459 | 1,100,000 | 1,100,000 |
| TOTAL OPERATING EXPENSES | 840 | 164,532 | 49,550,000 | 49,550,000 |
| OPERATING INCOME (LOSS) - Note 1 | (840) | (164,532) | (49,550,000) | (49,550,000) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 5,610 | 103,071 | 95,000 | 95,000 |
| Total Revenue from Use of Money and Property | 5,610 | 103,071 | 95,000 | 95,000 |
| TOTAL NON-OPERATING REVENUES | 5,610 | 103,071 | 95,000 | 95,000 |
| NON-OPERATING EXPENSES | | | | |
| Special Items | | | | |
| 5000 Special Items | 10,650 | 0 | 5,000,000 | 5,000,000 |
| Total Special Items | 10,650 | 0 | 5,000,000 | 5,000,000 |
| TOTAL NON-OPERATING EXPENSES | 10,650 | 0 | 5,000,000 | 5,000,000 |
| NON-OPERATING INCOME (LOSS) | (5,040) | 103,071 | (4,905,000) | (4,905,000) |

FUND TITLE: 273 Orange County Waste &
Recycling - Capital Project Fund
SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2 | (5,880) | (61,461) | (54,455,000) | (54,455,000) |
| 7812 Transfers In - from Funds 2AA-299 | 10,000,000 | 36,099,909 | 44,180,000 | 44,180,000 |
| 4802 Transfers Out - to Funds 2AA-299 | 0 | (1,666,666) | 0 | 0 |
| Changes to Reserves - Encumbrance - (Inc)/Dec. | (8,981,200) | 4,297,110 | 0 | 0 |
| Changes to Reserves - Net Assets - Reserved (Inc)/Dec. | 0 | 0 | (7,688,814) | (7,688,814) |
| Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec. | 0 | (19,366,279) | 0 | 0 |
| CHANGE IN NET ASSETS | 1,012,920 | 19,302,613 | (17,963,814) | (17,963,814) |
| Net Assets - Beginning Balance | 0 | 1,012,920 | 17,963,814 | 17,963,814 |
| Net Assets - Ending Balance | 1,012,920 | 20,315,533 | 0 | 0 |
| CAPITAL ASSET ACQUISITIONS | | | | |
| 4200 Buildings and Improvements | | | | |
| P586 Prima Zn 1 Phc3 Mass Exc-Grndwtr | 0 | 7,326,630 | 0 | 0 |
| P710 Prima Potable Water Connect | 0 | 701,417 | 0 | 0 |
| P719 Olinda Drainage Channel Improvements & Repairs | 10,650 | 1,253,212 | 0 | 0 |
| P720 Olinda Asphaltic Road Sys Improvements | 0 | 0 | 600,000 | 600,000 |
| P721 Prima Gas Header Construction Zone 1 | 0 | 450,644 | 0 | 0 |
| P723 FRB East Flank Excavation & Drainage Improvement | 0 | 0 | 20,000,000 | 20,000,000 |
| P724 FRB Wetlands Basin and West Channel Realignment | 0 | 2,764,357 | 2,300,000 | 2,300,000 |
| P726 FRB Ph8 C Excavation & Liner Construction | 0 | 7,000,478 | 10,000,000 | 10,000,000 |
| P730 Prima La Pata Road Extension - Traffic Share | 0 | 0 | 5,600,000 | 5,600,000 |
| P732 Prima Installation Of Underground Power Line | 0 | 0 | 200,000 | 200,000 |
| P733 OAL Front Face Partial Closure | 0 | 0 | 4,000,000 | 4,000,000 |
| P734 OAL New Sewer Line | 0 | 0 | 220,000 | 220,000 |
| P735 OAL New Wheel Wash Station | 0 | 0 | 1,280,000 | 1,280,000 |
| P736 OAL New Potable Water Line and Tanks | 0 | 0 | 600,000 | 600,000 |
| P737 Prima New Access Road | 0 | 0 | 1,500,000 | 1,500,000 |

FUND TITLE: 273 Orange County Waste &
 Recycling - Capital Project Fund
 SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| CAPITAL ASSET ACQUISITIONS, Continued 4200 Buildings and Improvements, Continued | | | | |
| Total Buildings and Improvements | 10,650 | 19,496,738 | 46,300,000 | 46,300,000 |
| TOTAL CAPITAL ASSET ACQUISITIONS | 10,650 | 19,496,738 | 46,300,000 | 46,300,000 |
| <p>Note 1 - Operating Loss is overstated in the 2013-14 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> <p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2013-14 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> | | | | |

FUND TITLE: 274 Orange County Waste &
Recycling - Corrective Action Escrow
SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 33,144 | 24,267 | 20,000 | 20,000 |
| Total Revenue from Use of Money and Property | 33,144 | 24,267 | 20,000 | 20,000 |
| TOTAL NON-OPERATING REVENUES | 33,144 | 24,267 | 20,000 | 20,000 |
| NON-OPERATING EXPENSES | | | | |
| Special Items | | | | |
| 5000 Special Items | 0 | 0 | 1,070,944 | 1,070,944 |
| Total Special Items | 0 | 0 | 1,070,944 | 1,070,944 |
| TOTAL NON-OPERATING EXPENSES | 0 | 0 | 1,070,944 | 1,070,944 |
| NON-OPERATING INCOME (LOSS) | 33,144 | 24,267 | (1,050,944) | (1,050,944) |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 33,144 | 24,267 | (1,050,944) | (1,050,944) |
| 7812 Transfers In - from Funds 2AA-299 | 0 | 0 | 1,000,000 | 1,000,000 |
| Changes to Reserves - Net Assets - Restricted (Inc)/Dec. | (318,131) | (114,000) | 0 | 0 |
| CHANGE IN NET ASSETS | (284,987) | (89,733) | (50,944) | (50,944) |
| Net Assets - Beginning Balance | 420,931 | 135,944 | 50,944 | 50,944 |
| Net Assets - Ending Balance | 135,944 | 46,211 | 0 | 0 |
| | | | | |

FUND TITLE: 275 Orange County Waste &
Recycling – Environmental Reserve
SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1912 Investment Administrative Fees | 21,331 | 52,028 | 80,000 | 80,000 |
| Total Services & Supplies | 21,331 | 52,028 | 80,000 | 80,000 |
| TOTAL OPERATING EXPENSES | 21,331 | 52,028 | 80,000 | 80,000 |
| OPERATING INCOME (LOSS) | (21,331) | (52,028) | (80,000) | (80,000) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 362,738 | 251,647 | 200,000 | 200,000 |
| Total Revenue from Use of Money and Property | 362,738 | 251,647 | 200,000 | 200,000 |
| Miscellaneous Revenues | | | | |
| 7670 Miscellaneous Revenue | 332,973 | 306,021 | 300,000 | 300,000 |
| Total Miscellaneous Revenues | 332,973 | 306,021 | 300,000 | 300,000 |
| TOTAL NON-OPERATING REVENUES | 695,711 | 557,668 | 500,000 | 500,000 |
| NON-OPERATING EXPENSES | | | | |
| Special Items | | | | |
| 5000 Special Items | 0 | 0 | 1,562,236 | 1,562,236 |
| Total Special Items | 0 | 0 | 1,562,236 | 1,562,236 |
| TOTAL NON-OPERATING EXPENSES | 0 | 0 | 1,562,236 | 1,562,236 |
| NON-OPERATING INCOME (LOSS) | 695,711 | 557,668 | (1,062,236) | (1,062,236) |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 674,380 | 505,639 | (1,142,236) | (1,142,236) |
| 7812 Transfers In - from Funds 2AA-299 | 2,252,082 | 6,507,649 | 971,447 | 971,447 |
| 4802 Transfers Out - to Funds 2AA-299 | (10,094,021) | 0 | 0 | 0 |

FUND TITLE: 275 Orange County Waste &
 Recycling – Environmental Reserve
 SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|---|--------------------------------|-------------------------------------|-----------------------------------|---|
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued Changes to Reserves - Net Assets - Reserved (Inc)/Dec. | 8,094,021 | (3,779,439) | (4,000,000) | (4,000,000) |
| CHANGE IN NET ASSETS Net Assets - Beginning Balance Net Assets - Ending Balance | 926,462 90,096 1,016,558 | 3,233,849 1,016,558 4,250,407 | (4,170,789) 4,170,789 0 | (4,170,789) 4,170,789 0 |

FUND TITLE: 277 Orange County Waste &
 Recycling – Rate Stabilization
 SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1912 Investment Administrative Fees | 11,737 | 23,061 | 15,000 | 15,000 |
| Total Services & Supplies | 11,737 | 23,061 | 15,000 | 15,000 |
| TOTAL OPERATING EXPENSES | 11,737 | 23,061 | 15,000 | 15,000 |
| OPERATING INCOME (LOSS) | (11,737) | (23,061) | (15,000) | (15,000) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 155,912 | 111,812 | 54,067 | 54,067 |
| Total Revenue from Use of Money and Property | 155,912 | 111,812 | 54,067 | 54,067 |
| TOTAL NON-OPERATING REVENUES | 155,912 | 111,812 | 54,067 | 54,067 |
| NON-OPERATING INCOME (LOSS) | 155,912 | 111,812 | 54,067 | 54,067 |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 144,175 | 88,751 | 39,067 | 39,067 |
| 4802 Transfers Out - to Funds 2AA-299 | 0 | 0 | (28,200,000) | (28,200,000) |
| Changes to Reserves - Net Assets - Restricted (Inc)/Dec. | 0 | 0 | 26,471,824 | 26,471,824 |
| CHANGE IN NET ASSETS | 144,175 | 88,751 | (1,689,109) | (1,689,109) |
| Net Assets - Beginning Balance | 1,452,933 | 1,597,109 | 1,689,109 | 1,689,109 |
| Net Assets - Ending Balance | 1,597,109 | 1,685,860 | 0 | 0 |
| | | | | |

FUND TITLE: 279 Orange County Waste &
 Recycling – Landfill Post-Closure Maintenance
 SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 0600 Clothing and Personal Supplies | 0 | 0 | 2,000 | 2,000 |
| 0740 Enterprise Telephone Service Charges | 0 | 0 | 8,000 | 8,000 |
| 0742 Cell Phones, Pagers, Blackberry Devices | 0 | 0 | 600 | 600 |
| 1000 Household Expense | 0 | 0 | 7,000 | 7,000 |
| 1001 Household Expense - Trash | 0 | 0 | 5,000 | 5,000 |
| 1300 Maintenance Equipment - Non-IT Maintenance | 0 | 0 | 7,200 | 7,200 |
| 1400 Maintenance - Buildings and Improvements | 0 | 0 | 903,587 | 903,587 |
| 1500 Medical, Dental and Laboratory Supplies | 0 | 0 | 500 | 500 |
| 1800 Office Expense | 0 | 0 | 2,800 | 2,800 |
| 1803 Postage | 0 | 0 | 200 | 200 |
| 1806 Printing Costs - Outside Vendors | 0 | 0 | 900 | 900 |
| 1809 Minor Office Equipment to be Controlled | 0 | 0 | 3,000 | 3,000 |
| 1900 Professional and Specialized Services | 0 | 0 | 1,142,250 | 1,142,250 |
| 1912 Investment Administrative Fees | 66,282 | 125,519 | 150,000 | 150,000 |
| 2100 Rents and Leases - Equipment | 0 | 0 | 71,320 | 71,320 |
| 2300 Small Tools and Instruments | 0 | 0 | 5,000 | 5,000 |
| 2490 Landfill Closure/Postclosure Costs | (109,024) | 5,024,774 | 4,000,000 | 4,000,000 |
| 2600 Transportation and Travel - General | 0 | 0 | 9,500 | 9,500 |
| 2602 Garage Expense | 324 | 233 | 54,500 | 54,500 |
| 2801 Utilities - Purchased Electricity | 0 | 0 | 50,000 | 50,000 |
| 2803 Utilities - Purchased Water | 0 | 0 | 44,000 | 44,000 |
| Total Services & Supplies | (42,417) | 5,150,527 | 6,467,357 | 6,467,357 |
| Other Charges | | | | |
| 3700 Taxes and Assessments | 0 | 0 | 90,000 | 90,000 |
| Total Other Charges | 0 | 0 | 90,000 | 90,000 |
| TOTAL OPERATING EXPENSES | (42,417) | 5,150,527 | 6,557,357 | 6,557,357 |

FUND TITLE: 279 Orange County Waste &
Recycling – Landfill Post-Closure Maintenance
SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING INCOME (LOSS) | 42,417 | (5,150,527) | (6,557,357) | (6,557,357) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 782,666 | 613,474 | 300,000 | 300,000 |
| Total Revenue from Use of Money and Property | 782,666 | 613,474 | 300,000 | 300,000 |
| Miscellaneous Revenues | | | | |
| 7670 Miscellaneous Revenue | 2,179 | 0 | 0 | 0 |
| Total Miscellaneous Revenues | 2,179 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES | 784,845 | 613,474 | 300,000 | 300,000 |
| NON-OPERATING INCOME (LOSS) | 784,845 | 613,474 | 300,000 | 300,000 |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 827,262 | (4,537,053) | (6,257,357) | (6,257,357) |
| 7810 Transfers In - from Fund 100 | 28,160,911 | 34,484 | 1,136,334 | 1,136,334 |
| 7812 Transfers In - from Funds 2AA-299 | 10,094,021 | 0 | 0 | 0 |
| 4800 Transfers Out - to Fund 100 | 0 | (3,917,581) | (4,559,704) | (4,559,704) |
| 4802 Transfers Out - to Funds 2AA-299 | (6,756,190) | (16,507,649) | (5,833,406) | (5,833,406) |
| Changes to Reserves - Encumbrance - (Inc)/Dec. | (46,092) | 12,381 | 0 | 0 |
| Changes to Reserves - Net Assets - Reserved (Inc)/Dec. | 3,453,193 | (6,083,508) | 9,704,367 | 9,704,367 |
| CHANGE IN NET ASSETS | 35,733,105 | (30,998,926) | (5,809,766) | (5,809,766) |
| Net Assets - Beginning Balance | 4,388,756 | 40,121,861 | 5,809,766 | 5,809,766 |
| Net Assets - Ending Balance | 40,121,861 | 9,122,935 | 0 | 0 |
| | | | | |

FUND TITLE: 280 Airport - Operating Enterprise
SERVICE ACTIVITY: Airport Operations

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6620 Rents and Concessions | 95,657,567 | 96,760,217 | 99,627,808 | 99,627,808 |
| Total Revenue from Use of Money and Property | 95,657,567 | 96,760,217 | 99,627,808 | 99,627,808 |
| Charges For Services | | | | |
| 7590 Other Charges for Services | 15,807,511 | 17,526,336 | 17,684,624 | 17,684,624 |
| Total Charges For Services | 15,807,511 | 17,526,336 | 17,684,624 | 17,684,624 |
| TOTAL OPERATING REVENUES | 111,465,078 | 114,286,553 | 117,312,432 | 117,312,432 |
| OPERATING EXPENSES | | | | |
| Salaries & Benefits | | | | |
| 0100 Salaries and Wages | 12,414 | (142,465) | 0 | 0 |
| 0101 Regular Salaries | 12,462,199 | 12,345,653 | 12,462,022 | 12,462,022 |
| 0102 Extra Help | 7,426 | (812) | 0 | 0 |
| 0103 Overtime | 342,045 | 327,148 | 343,701 | 343,701 |
| 0104 Annual Leave Payoffs | 346,759 | 260,224 | 379,559 | 379,559 |
| 0105 Vacation Payoffs | 8,683 | 15,972 | 0 | 0 |
| 0106 Sick Leave Payoffs | 0 | 18,386 | 0 | 0 |
| 0110 Performance Incentive Pay | 130 | 43 | 0 | 0 |
| 0111 Other Pay | 97,883 | 89,192 | 103,540 | 103,540 |
| 0200 Retirement | 3,110,369 | 3,173,009 | 3,427,226 | 3,427,226 |
| 0204 County Paid Executive Deferred Compensation Plan | 19,444 | 16,962 | 16,604 | 16,604 |
| 0205 1.62% Retirement ER Contribution 401(A) Plan | 0 | 0 | 3,876 | 3,876 |
| 0206 Retiree Medical | 327,266 | 473,090 | 398,789 | 398,789 |
| 0208 Pension Prepayment Discount | (213,695) | (204,220) | (226,754) | (226,754) |
| 0301 Unemployment Insurance | 35,828 | 35,226 | 0 | 0 |
| 0305 Salary Continuance Insurance | 21,149 | 23,933 | 23,800 | 23,800 |
| 0306 Health Insurance | 1,415,633 | 1,511,127 | 1,730,436 | 1,730,436 |

FUND TITLE: 280 Airport - Operating Enterprise
SERVICE ACTIVITY: Airport Operations

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES, Continued | | | | |
| Salaries & Benefits, Continued | | | | |
| 0308 Dental Insurance | 31,963 | 38,208 | 38,016 | 38,016 |
| 0309 Life Insurance | 5,340 | 6,604 | 8,148 | 8,148 |
| 0310 Accidental Death and Dismemberment Insurance | 830 | 776 | 1,044 | 1,044 |
| 0319 Other Insurance | 91,687 | 91,182 | 96,048 | 96,048 |
| 0352 Workers Compensation - General | 241,816 | 253,828 | 265,383 | 265,383 |
| 0401 Medicare | 171,829 | 168,984 | 165,059 | 165,059 |
| 0402 Executive Car Allowance | 18,360 | 18,360 | 18,360 | 18,360 |
| 0403 Optional Benefit Program | 124,500 | 125,083 | 117,624 | 117,624 |
| Total Salaries & Benefits | 18,679,859 | 18,645,493 | 19,372,481 | 19,372,481 |
| Services & Supplies | | | | |
| 0600 Clothing and Personal Supplies | 51,421 | 53,918 | 82,250 | 82,250 |
| 0700 Communications | 13,537 | 0 | 0 | 0 |
| 0740 Enterprise Telephone Service Charges | 14,933 | 37,561 | 40,000 | 40,000 |
| 0741 Telephone Service Charges from Vendors | 209,489 | 164,820 | 189,500 | 189,500 |
| 0742 Cell Phones, Pagers, Blackberry Devices | 19,811 | 46,268 | 50,300 | 50,300 |
| 1000 Household Expense | 4,181,456 | 4,299,749 | 5,129,500 | 5,129,500 |
| 1100 Insurance | 2,052,389 | 2,307,525 | 2,440,340 | 2,440,340 |
| 1300 Maintenance Equipment - Non-IT Maintenance | 76,525 | 105,888 | 123,500 | 123,500 |
| 1340 Software Maintenance & Support | 96,182 | 308,879 | 571,587 | 571,587 |
| 1341 Hardware Maintenance & Support | 591,850 | 538,015 | 1,659,196 | 1,659,196 |
| 1400 Maintenance - Buildings and Improvements | 9,471,618 | 10,543,972 | 12,006,760 | 12,006,760 |
| 1402 Minor Alterations and Improvements | 781,901 | 1,149,235 | 565,000 | 565,000 |
| 1500 Medical, Dental and Laboratory Supplies | 1,641 | 0 | 500 | 500 |
| 1600 Memberships | 95,760 | 87,402 | 108,620 | 108,620 |
| 1702 Cash Losses | 10 | 0 | 0 | 0 |
| 1800 Office Expense | 168,031 | 392,489 | 728,856 | 728,856 |

FUND TITLE: 280 Airport - Operating Enterprise
SERVICE ACTIVITY: Airport Operations

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES, Continued | | | | |
| Services & Supplies, Continued | | | | |
| 1801 Duplicating Services (CEO/Reprographics) | 17,362 | 12,252 | 9,000 | 9,000 |
| 1802 Periodicals and Journals | 14,740 | 10,289 | 1,000 | 1,000 |
| 1803 Postage | 5,659 | 20,872 | 15,000 | 15,000 |
| 1809 Minor Office Equipment to be Controlled | 71,513 | 78,243 | 66,500 | 66,500 |
| 1840 IT Hardware Purchases (Purchases under \$5,000) | 147,853 | 75,324 | 256,800 | 256,800 |
| 1900 Professional and Specialized Services | 32,421,877 | 33,566,372 | 37,885,267 | 37,885,267 |
| 1908 Temporary Help | 17,834 | 8,490 | 0 | 0 |
| 1911 CWCAP Charges | 705,746 | 719,015 | 0 | 0 |
| 1912 Investment Administrative Fees | (3,338) | 40,768 | 50,000 | 50,000 |
| 1913 Merchant Fees | 695,792 | 816,451 | 820,000 | 820,000 |
| 1940 Enterprise IT Services | 127,177 | 127,342 | 135,000 | 135,000 |
| 1941 IT Professional Services Contracts | 238,151 | 468,587 | 766,303 | 766,303 |
| 2000 Publications and Legal Notices | 169,249 | 119,992 | 177,000 | 177,000 |
| 2100 Rents and Leases - Equipment | 105,262 | 65,322 | 113,500 | 113,500 |
| 2140 Software Leases & Licenses | 246,819 | 153,513 | 248,926 | 248,926 |
| 2141 IT Hardware Leases | 30,319 | 0 | 0 | 0 |
| 2200 Rents and Leases - Buildings and Improvements | 16,515 | 15,347 | 23,152 | 23,152 |
| 2300 Small Tools and Instruments | 40,172 | 52,708 | 46,550 | 46,550 |
| 2400 Special Departmental Expense | 342,926 | 222,649 | 393,320 | 393,320 |
| 2409 Minor Special Dept. Equipment to be Controlled | 0 | 13,957 | 0 | 0 |
| 2600 Transportation and Travel - General | 188,542 | 193,301 | 180,211 | 180,211 |
| 2601 Private Auto Mileage | 4,562 | 3,225 | 8,670 | 8,670 |
| 2602 Garage Expense | 534,216 | 420,011 | 500,000 | 500,000 |
| 2700 Transportation and Travel - Meetings/Conferences | 34,318 | 10,690 | 30,000 | 30,000 |
| 2800 Utilities | 1,250 | 678 | 1,000 | 1,000 |
| 2801 Utilities - Purchased Electricity | 1,542,573 | 1,546,694 | 1,600,000 | 1,600,000 |

FUND TITLE: 280 Airport - Operating Enterprise
SERVICE ACTIVITY: Airport Operations

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES, Continued | | | | |
| Services & Supplies, Continued | | | | |
| 2802 Utilities - Purchased Gas | 1,573,929 | 1,688,477 | 1,700,000 | 1,700,000 |
| 2803 Utilities - Purchased Water | 297,961 | 344,747 | 375,000 | 375,000 |
| Total Services & Supplies | 57,415,531 | 60,831,035 | 69,098,108 | 69,098,108 |
| Other Charges | | | | |
| 3500 Judgments and Damages | 0 | 45,800 | 0 | 0 |
| 3700 Taxes and Assessments | 120,697 | 112,559 | 120,000 | 120,000 |
| Total Other Charges | 120,697 | 158,359 | 120,000 | 120,000 |
| Capital Assets | | | | |
| Equipment | | | | |
| 4000 Equipment | 0 | 0 | 263,500 | 263,500 |
| 4040 IT Equipment (Purchases over \$5,000) | 0 | 0 | 500,000 | 500,000 |
| Total Equipment | 0 | 0 | 763,500 | 763,500 |
| Total Capital Assets | 0 | 0 | 763,500 | 763,500 |
| Miscellaneous | | | | |
| 5300 Depreciation | 10,986,267 | 6,755,665 | 7,010,000 | 7,010,000 |
| Total Miscellaneous | 10,986,267 | 6,755,665 | 7,010,000 | 7,010,000 |
| TOTAL OPERATING EXPENSES | 87,202,353 | 86,390,552 | 96,364,089 | 96,364,089 |
| OPERATING INCOME (LOSS) | 24,262,725 | 27,896,001 | 20,948,343 | 20,948,343 |
| NON-OPERATING REVENUES | | | | |
| Fines, Forfeitures & Penalties | | | | |
| 6530 Forfeitures and Penalties | 247,611 | 194,759 | 238,362 | 238,362 |
| Total Fines, Forfeitures & Penalties | 247,611 | 194,759 | 238,362 | 238,362 |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 242,153 | 193,784 | 177,018 | 177,018 |
| Total Revenue from Use of Money and Property | 242,153 | 193,784 | 177,018 | 177,018 |

FUND TITLE: 280 Airport - Operating Enterprise
SERVICE ACTIVITY: Airport Operations

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| NON-OPERATING REVENUES, Continued | | | | |
| Intergovernmental Revenues | | | | |
| 7110 Federal - Other | 185,527 | 181,000 | 182,000 | 182,000 |
| Total Intergovernmental Revenues | 185,527 | 181,000 | 182,000 | 182,000 |
| Charges For Services | | | | |
| 7320 Auditing and Accounting Fees | 0 | 5,940 | 0 | 0 |
| Total Charges For Services | 0 | 5,940 | 0 | 0 |
| Miscellaneous Revenues | | | | |
| 7670 Miscellaneous Revenue | 443,923 | 327,025 | 90,608 | 90,608 |
| 7690 Returned Check Charges | 263 | 154 | 167 | 167 |
| Total Miscellaneous Revenues | 444,186 | 327,179 | 90,775 | 90,775 |
| TOTAL NON-OPERATING REVENUES | 1,119,478 | 902,661 | 688,155 | 688,155 |
| NON-OPERATING EXPENSES | | | | |
| Miscellaneous | | | | |
| 5400 Loss or (Gain) on Disposition of Assets | 833,361 | 17,220 | 0 | 0 |
| Total Miscellaneous | 833,361 | 17,220 | 0 | 0 |
| TOTAL NON-OPERATING EXPENSES | 833,361 | 17,220 | 0 | 0 |
| NON-OPERATING INCOME (LOSS) | 286,117 | 885,441 | 688,155 | 688,155 |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 24,548,842 | 28,781,442 | 21,636,498 | 21,636,498 |
| 4802 Transfers Out - to Funds 2AA-299 | (53,629,598) | (10,838,744) | (104,420,905) | (104,420,905) |
| Changes to Reserves - Encumbrance - (Inc)/Dec. | 514,745 | 2,233,006 | 0 | 0 |
| Changes to Reserves - Net Assets - Reserved (Inc)/Dec. | (8,293,795) | (103,471,169) | 53,036,205 | 53,036,205 |
| Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec. | 16,802,640 | 6,204,814 | 0 | 0 |

FUND TITLE: 280 Airport - Operating Enterprise
 SERVICE ACTIVITY: Airport Operations

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| CHANGE IN NET ASSETS | (20,057,166) | (77,090,651) | (29,748,202) | (29,748,202) |
| Net Assets - Beginning Balance | 39,759,745 | 19,702,579 | 29,748,202 | 29,748,202 |
| Net Assets - Ending Balance | 19,702,579 | (57,388,072) | 0 | 0 |
| CAPITAL ASSET ACQUISITIONS | | | | |
| Equipment | | | | |
| 4000 Equipment | 155,503 | 514,283 | 263,500 | 263,500 |
| 4040 IT Equipment (Purchases over \$5,000) | 95,321 | 162,224 | 500,000 | 500,000 |
| Total Equipment | 250,824 | 676,506 | 763,500 | 763,500 |
| 4200 Buildings and Improvements | | | | |
| P640 PM Consultant Services | 0 | (41,449) | 0 | 0 |
| Total Buildings and Improvements | 0 | (41,449) | 0 | 0 |
| TOTAL CAPITAL ASSET ACQUISITIONS | 250,824 | 635,057 | 763,500 | 763,500 |

FUND TITLE: 281 John Wayne Airport
Construction
SERVICE ACTIVITY: Airport Construction

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1400 Maintenance - Buildings and Improvements | 7,385 | 0 | 0 | 0 |
| 1809 Minor Office Equipment to be Controlled | 1,479,648 | 0 | 0 | 0 |
| 1900 Professional and Specialized Services | 54,526 | 0 | 0 | 0 |
| 1912 Investment Administrative Fees | 1,638 | 8,539 | 10,000 | 10,000 |
| Total Services & Supplies | 1,543,197 | 8,539 | 10,000 | 10,000 |
| Capital Assets | | | | |
| 4200 Buildings and Improvements | 0 | 0 | 58,144,500 | 58,144,500 |
| Total Capital Assets | 0 | 0 | 58,144,500 | 58,144,500 |
| Miscellaneous | | | | |
| 5300 Depreciation | 8,031,779 | 21,412,807 | 16,450,000 | 16,450,000 |
| Total Miscellaneous | 8,031,779 | 21,412,807 | 16,450,000 | 16,450,000 |
| TOTAL OPERATING EXPENSES | 9,574,976 | 21,421,345 | 74,604,500 | 74,604,500 |
| OPERATING INCOME (LOSS) - Note 1 | (9,574,976) | (21,421,345) | (74,604,500) | (74,604,500) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 35,755 | 42,639 | 40,342 | 40,342 |
| Total Revenue from Use of Money and Property | 35,755 | 42,639 | 40,342 | 40,342 |
| Intergovernmental Revenues | | | | |
| 6920 State - Construction | 296,328 | 341,396 | 0 | 0 |
| 7050 Federal - Construction | 3,615,323 | 3,498,084 | 3,968,982 | 3,968,982 |
| Total Intergovernmental Revenues | 3,911,651 | 3,839,480 | 3,968,982 | 3,968,982 |
| TOTAL NON-OPERATING REVENUES | 3,947,406 | 3,882,120 | 4,009,324 | 4,009,324 |
| NON-OPERATING INCOME (LOSS) | 3,947,406 | 3,882,120 | 4,009,324 | 4,009,324 |

FUND TITLE: 281 John Wayne Airport
Construction
SERVICE ACTIVITY: Airport Construction

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2 | (5,627,570) | (17,539,225) | (70,595,176) | (70,595,176) |
| 7812 Transfers In - from Funds 2AA-299 | 66,271,355 | 41,850,133 | 106,011,342 | 106,011,342 |
| Changes to Reserves - Encumbrance - (Inc)/Dec. | 22,897,783 | (7,191,537) | 0 | 0 |
| Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec. | (70,665,261) | 7,207,929 | 0 | 0 |
| CHANGE IN NET ASSETS | 12,876,308 | 24,327,300 | 35,416,166 | 35,416,166 |
| Net Assets - Beginning Balance | (24,583,816) | (11,707,508) | (35,416,166) | (35,416,166) |
| Net Assets - Ending Balance | (11,707,508) | 12,619,792 | 0 | 0 |
| CAPITAL ASSET ACQUISITIONS | | | | |
| Equipment | | | | |
| 4000 Equipment | 482,203 | 0 | 0 | 0 |
| 4040 IT Equipment (Purchases over \$5,000) | 61,725 | 0 | 0 | 0 |
| Total Equipment | 543,928 | 0 | 0 | 0 |
| 4200 Buildings and Improvements | | | | |
| P101 Program PM/Consultant Services | 81,985 | (6,088) | 750,000 | 750,000 |
| P102 Proj Cont Master Schedule | 12,660 | (84,000) | 0 | 0 |
| P103 Proj Cont Cost Estimating | 223,722 | (226,368) | 0 | 0 |
| P107 Testing & Inspection | (699,054) | (134,314) | 900,000 | 900,000 |
| P108 Contingency - Non-AIP | 0 | 0 | 2,000,000 | 2,000,000 |
| P109 Commissioning Manager | (93,252) | (37,012) | 0 | 0 |
| P200 Parking Structure C, Phase 2 | 0 | 12,338 | 35,000,000 | 35,000,000 |
| P201 Terminal C | 33,401,791 | 1,966,633 | 70,000 | 70,000 |
| P202 Terminal Improvements | 1,043,853 | 161,848 | 2,500,000 | 2,500,000 |
| P203 N & S Term Ext & Comm Facil | 1,501,025 | 49,944 | 0 | 0 |
| P204 Bristol Street Slope Stabilization | 75,306 | 141,509 | 500,000 | 500,000 |
| P206 Maintenance Building | 37,445 | 1,502,269 | 450,000 | 450,000 |
| P208 Parc Upgrade | 376,441 | 605,343 | 0 | 0 |

FUND TITLE: 281 John Wayne Airport
Construction
SERVICE ACTIVITY: Airport Construction

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| CAPITAL ASSET ACQUISITIONS, Continued | | | | |
| 4200 Buildings and Improvements, Continued | | | | |
| P209 Wireless Commun-Terminal | 0 | 56,945 | 0 | 0 |
| P213 Term Bag Belt Upgrade-Ph 2 | 96,210 | 142,656 | 0 | 0 |
| P214 Term Hvac Rehab-Ph 2 | 0 | 12,787 | 0 | 0 |
| P216 GTC-Waterproof Planters | 72,258 | 86,226 | 0 | 0 |
| P220 Common Use Passenger Processing System (CUPPS) | 16,528,487 | 85,172 | 0 | 0 |
| P230 Parking Structure C, Phase 1 | 1,668,017 | 0 | 0 | 0 |
| P238 Realign Taxiway "A" | 0 | 6,270 | 1,000,000 | 1,000,000 |
| P242 Recnst Perimeter Rd West Ph II | 40,921 | 491,932 | 400,000 | 400,000 |
| P262 Tiedown Shade Structure | 22,991 | (20,379) | 0 | 0 |
| P264 Loading Bridges | 2,813,624 | 231,199 | 0 | 0 |
| P266 Central Plant | 80,949 | 137,532 | 0 | 0 |
| P268 Seismic Retrofit Terminal Bldg | (6,885) | 0 | 0 | 0 |
| P269 Seismic Remediation Elev Rdwys | 2,757,931 | 3,946,459 | 100,000 | 100,000 |
| P270 Baker Street Gate Improvements | 18,372 | 381,822 | 50,000 | 50,000 |
| P271 BHS Terminal C | 1,850,723 | 129,979 | 0 | 0 |
| P272 Terminal A&B Baggage Handling system Enhancem | 98,283 | 204,848 | 5,000,000 | 5,000,000 |
| P273 Airline Offices Tenant Improvements | 4,930,904 | 2,180,905 | 500,000 | 500,000 |
| P274 Concessionaire Tenant Improvements | 2,503,086 | 632,021 | 100,000 | 100,000 |
| P275 Miscellaneous Site Restorations | 1,070,182 | 62,566 | 0 | 0 |
| P276 Terminal B Chiller Room Modifications | 65,723 | 152,036 | 300,000 | 300,000 |
| P277 TSA Modular Building | 53,368 | 80,113 | 0 | 0 |
| P278 Terminal A & B Secure Side Floor Coverings Impro | 0 | 0 | 800,000 | 800,000 |
| P400 Contingency | 0 | 0 | 2,454,500 | 2,454,500 |
| P401 Runway Redesign/Change | 0 | 0 | 500,000 | 500,000 |
| P402 Re-Lamp Level 0 East Parking Structure | 0 | 0 | 1,000,000 | 1,000,000 |
| P403 Central Plant - 12KV Distribution Improvements | 0 | 0 | 100,000 | 100,000 |

FUND TITLE: 281 John Wayne Airport
 Construction
 SERVICE ACTIVITY: Airport Construction

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| CAPITAL ASSET ACQUISITIONS, Continued | | | | |
| 4200 Buildings and Improvements, Continued | | | | |
| P404 Central Plant- Generator Engines Blackstart | 0 | 0 | 200,000 | 200,000 |
| P405 Cell Phone Lot | 0 | 0 | 600,000 | 600,000 |
| P406 Terminal C BHS CBRA Upgrades | 0 | 1,157 | 400,000 | 400,000 |
| P407 Terminal A & B Information Booth Upgrades | 0 | 124,624 | 70,000 | 70,000 |
| P408 Terminal A&B Secure Side Floor Covering Improvem | 0 | 9,460 | 500,000 | 500,000 |
| P409 Station 18 Improvements | 0 | 0 | 1,250,000 | 1,250,000 |
| P410 Central Plant Electrical Loadshedding | 0 | 0 | 600,000 | 600,000 |
| P412 Central Plant Site Office & Storage Units | 0 | 12,922 | 0 | 0 |
| P933 Terminal Emergency Generator Relocation And Repl | 47,635 | 1,103,528 | 50,000 | 50,000 |
| Total Buildings and Improvements | 70,674,702 | 14,204,878 | 58,144,500 | 58,144,500 |
| TOTAL CAPITAL ASSET ACQUISITIONS | 71,218,629 | 14,204,878 | 58,144,500 | 58,144,500 |
| Note 1 - Operating Loss is overstated in the 2013-14 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end. | | | | |
| Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2013-14 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end. | | | | |

FUND TITLE: 283 John Wayne Airport
Debt Service
SERVICE ACTIVITY: Airport Debt Service

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1900 Professional and Specialized Services | 21,925 | 18,341 | 187,000 | 187,000 |
| 1912 Investment Administrative Fees | 42,619 | 79,111 | 0 | 0 |
| Total Services & Supplies | 64,544 | 97,453 | 187,000 | 187,000 |
| Other Charges | | | | |
| 3700 Taxes and Assessments | 42,692 | 46,402 | 5,000 | 5,000 |
| Total Other Charges | 42,692 | 46,402 | 5,000 | 5,000 |
| Miscellaneous | | | | |
| 5300 Depreciation | 2,843,217 | 3,404,349 | 3,380,000 | 3,380,000 |
| Total Miscellaneous | 2,843,217 | 3,404,349 | 3,380,000 | 3,380,000 |
| TOTAL OPERATING EXPENSES | 2,950,454 | 3,548,204 | 3,572,000 | 3,572,000 |
| OPERATING INCOME (LOSS) | (2,950,454) | (3,548,204) | (3,572,000) | (3,572,000) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 918,852 | 830,801 | 465,479 | 465,479 |
| Total Revenue from Use of Money and Property | 918,852 | 830,801 | 465,479 | 465,479 |
| Miscellaneous Revenues | | | | |
| 7670 Miscellaneous Revenue | 355,926 | 327,116 | 0 | 0 |
| 7720 Passenger Facility Charge | 17,499,747 | 18,454,317 | 18,517,285 | 18,517,285 |
| Total Miscellaneous Revenues | 17,855,673 | 18,781,433 | 18,517,285 | 18,517,285 |
| TOTAL NON-OPERATING REVENUES | 18,774,525 | 19,612,234 | 18,982,764 | 18,982,764 |
| NON-OPERATING EXPENSES | | | | |
| Other Charges | | | | |
| 3200 Bond Redemption | 0 | 0 | 6,995,000 | 6,995,000 |

FUND TITLE: 283 John Wayne Airport
Debt Service
SERVICE ACTIVITY: Airport Debt Service

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| NON-OPERATING EXPENSES, Continued | | | | |
| Other Charges, Continued | | | | |
| 3300 Interest on Bonds | 6,294,886 | 12,556,690 | 10,708,000 | 10,708,000 |
| Total Other Charges | 6,294,886 | 12,556,690 | 17,703,000 | 17,703,000 |
| Miscellaneous | | | | |
| 5400 Loss or (Gain) on Disposition of Assets | 0 | 16,382 | 0 | 0 |
| Total Miscellaneous | 0 | 16,382 | 0 | 0 |
| TOTAL NON-OPERATING EXPENSES | 6,294,886 | 12,573,072 | 17,703,000 | 17,703,000 |
| NON-OPERATING INCOME (LOSS) | 12,479,639 | 7,039,162 | 1,279,764 | 1,279,764 |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1 | 9,529,185 | 3,490,958 | (2,292,236) | (2,292,236) |
| 7812 Transfers In - from Funds 2AA-299 | 9,679,598 | 10,838,744 | 6,509,563 | 6,509,563 |
| 4802 Transfers Out - to Funds 2AA-299 | (22,321,355) | (41,850,133) | (8,100,000) | (8,100,000) |
| Changes to Reserves - Encumbrance - (Inc)/Dec. | 474 | 0 | 0 | 0 |
| Changes to Reserves - Net Assets - Reserved (Inc)/Dec. | (163,552,830) | 108,012,732 | (32,902,637) | (32,902,637) |
| Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec. | (10,335,682) | (3,276,465) | 0 | 0 |
| CHANGE IN NET ASSETS | (177,000,611) | 77,215,836 | (36,785,310) | (36,785,310) |
| Net Assets - Beginning Balance | 198,406,682 | 21,406,071 | 36,785,310 | 36,785,310 |
| Net Assets - Ending Balance | 21,406,071 | 98,621,907 | 0 | 0 |
| Note 1 - Loss Before Capital Contributions and Transfers is overstated in the 2013-14 Recommended and Adopted by the Board of Supervisors columns due to bond redemption expenditures that will be capitalized at year-end. | | | | |

FUND TITLE: 284 Orange County Waste &
 Recycling – FRB/Bee Canyon Landfill
 Escrow Account
 SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1912 Investment Administrative Fees | 12,314 | 23,657 | 20,000 | 20,000 |
| 2490 Landfill Closure/Postclosure Costs | 609,643 | 662,731 | 1,000,000 | 1,000,000 |
| Total Services & Supplies | 621,957 | 686,388 | 1,020,000 | 1,020,000 |
| TOTAL OPERATING EXPENSES | 621,957 | 686,388 | 1,020,000 | 1,020,000 |
| OPERATING INCOME (LOSS) | (621,957) | (686,388) | (1,020,000) | (1,020,000) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 159,198 | 114,704 | 90,000 | 90,000 |
| Total Revenue from Use of Money and Property | 159,198 | 114,704 | 90,000 | 90,000 |
| TOTAL NON-OPERATING REVENUES | 159,198 | 114,704 | 90,000 | 90,000 |
| NON-OPERATING INCOME (LOSS) | 159,198 | 114,704 | 90,000 | 90,000 |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | (462,760) | (571,684) | (930,000) | (930,000) |
| Changes to Reserves - Net Assets - Restricted (Inc)/Dec. | 0 | 733,514 | 724,001 | 724,001 |
| CHANGE IN NET ASSETS | (462,760) | 161,830 | (205,999) | (205,999) |
| Net Assets - Beginning Balance | 559,246 | 96,487 | 205,999 | 205,999 |
| Net Assets - Ending Balance | 96,487 | 258,317 | 0 | 0 |
| | | | | |

FUND TITLE: 285 Orange County Waste &
Recycling – Bankruptcy Recovery Plan
SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING REVENUES | | | | |
| Charges For Services | | | | |
| 7520 Sanitation Services | 14,963,062 | 18,032,137 | 20,141,000 | 20,141,000 |
| 7590 Other Charges for Services | 9 | 8 | 0 | 0 |
| Total Charges For Services | 14,963,071 | 18,032,145 | 20,141,000 | 20,141,000 |
| TOTAL OPERATING REVENUES | 14,963,071 | 18,032,145 | 20,141,000 | 20,141,000 |
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1912 Investment Administrative Fees | 470 | 1,340 | 1,000 | 1,000 |
| Total Services & Supplies | 470 | 1,340 | 1,000 | 1,000 |
| Other Charges | | | | |
| 3100 Contributions to Non-County Government Agencies | 728,822 | 873,055 | 1,200,000 | 1,200,000 |
| 3700 Taxes and Assessments | 940,504 | 1,101,192 | 1,500,000 | 1,500,000 |
| Total Other Charges | 1,669,326 | 1,974,247 | 2,700,000 | 2,700,000 |
| TOTAL OPERATING EXPENSES | 1,669,796 | 1,975,587 | 2,701,000 | 2,701,000 |
| OPERATING INCOME (LOSS) | 13,293,275 | 16,056,558 | 17,440,000 | 17,440,000 |
| NON-OPERATING REVENUES | | | | |
| Fines, Forfeitures & Penalties | | | | |
| 6530 Forfeitures and Penalties | 9,824 | 289 | 0 | 0 |
| Total Fines, Forfeitures & Penalties | 9,824 | 289 | 0 | 0 |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 7,443 | 6,319 | 10,000 | 10,000 |
| Total Revenue from Use of Money and Property | 7,443 | 6,319 | 10,000 | 10,000 |
| TOTAL NON-OPERATING REVENUES | 17,267 | 6,607 | 10,000 | 10,000 |
| NON-OPERATING INCOME (LOSS) | 17,267 | 6,607 | 10,000 | 10,000 |

FUND TITLE: 285 Orange County Waste &
 Recycling – Bankruptcy Recovery Plan
 SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 13,310,542 | 16,063,165 | 17,450,000 | 17,450,000 |
| 4800 Transfers Out - to Fund 100 | (11,779,002) | (9,959,666) | (3,000,000) | (3,000,000) |
| 4802 Transfers Out - to Funds 2AA-299 | (1,663,109) | (6,103,500) | (14,450,000) | (14,450,000) |
| CHANGE IN NET ASSETS | (131,568) | 0 | 0 | 0 |
| Net Assets - Beginning Balance | 330,563 | 198,995 | 0 | 0 |
| Net Assets - Ending Balance | 198,995 | 198,995 | 0 | 0 |
| | | | | |

FUND TITLE: 286 Orange County Waste &
Recycling – Brea/Olinda Landfill Escrow
SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1912 Investment Administrative Fees | 11,083 | 31,523 | 35,000 | 35,000 |
| 2490 Landfill Closure/Postclosure Costs | 1,013,248 | 873,068 | 1,400,000 | 1,400,000 |
| Total Services & Supplies | 1,024,331 | 904,591 | 1,435,000 | 1,435,000 |
| TOTAL OPERATING EXPENSES | 1,024,331 | 904,591 | 1,435,000 | 1,435,000 |
| OPERATING INCOME (LOSS) | (1,024,331) | (904,591) | (1,435,000) | (1,435,000) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 214,746 | 152,863 | 126,000 | 126,000 |
| Total Revenue from Use of Money and Property | 214,746 | 152,863 | 126,000 | 126,000 |
| TOTAL NON-OPERATING REVENUES | 214,746 | 152,863 | 126,000 | 126,000 |
| NON-OPERATING EXPENSES | | | | |
| Special Items | | | | |
| 5000 Special Items | 0 | 0 | 184,000 | 184,000 |
| Total Special Items | 0 | 0 | 184,000 | 184,000 |
| TOTAL NON-OPERATING EXPENSES | 0 | 0 | 184,000 | 184,000 |
| NON-OPERATING INCOME (LOSS) | 214,746 | 152,863 | (58,000) | (58,000) |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | (809,584) | (751,728) | (1,493,000) | (1,493,000) |
| Changes to Reserves - Net Assets - Reserved (Inc)/Dec. | 0 | 602,301 | 1,400,000 | 1,400,000 |
| CHANGE IN NET ASSETS | (809,584) | (149,427) | (93,000) | (93,000) |
| Net Assets - Beginning Balance | 1,617,284 | 807,699 | 93,000 | 93,000 |
| Net Assets - Ending Balance | 807,699 | 658,273 | 0 | 0 |

FUND TITLE: 287 Orange County Waste &
Recycling – Prima Deshecha Landfill Escrow
SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1912 Investment Administrative Fees | 8,673 | 16,662 | 20,000 | 20,000 |
| 2490 Landfill Closure/Postclosure Costs | 609,443 | (1,782,577) | 1,000,000 | 1,000,000 |
| Total Services & Supplies | 618,116 | (1,765,915) | 1,020,000 | 1,020,000 |
| TOTAL OPERATING EXPENSES | 618,116 | (1,765,915) | 1,020,000 | 1,020,000 |
| OPERATING INCOME (LOSS) | (618,116) | 1,765,915 | (1,020,000) | (1,020,000) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 112,122 | 80,785 | 67,000 | 67,000 |
| Total Revenue from Use of Money and Property | 112,122 | 80,785 | 67,000 | 67,000 |
| TOTAL NON-OPERATING REVENUES | 112,122 | 80,785 | 67,000 | 67,000 |
| NON-OPERATING INCOME (LOSS) | 112,122 | 80,785 | 67,000 | 67,000 |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | (505,994) | 1,846,701 | (953,000) | (953,000) |
| Changes to Reserves - Net Assets - Restricted (Inc)/Dec. | 0 | 235,994 | 371,982 | 371,982 |
| CHANGE IN NET ASSETS | (505,994) | 2,082,695 | (581,018) | (581,018) |
| Net Assets - Beginning Balance | 801,018 | 295,024 | 581,018 | 581,018 |
| Net Assets - Ending Balance | 295,024 | 2,377,719 | 0 | 0 |
| | | | | |

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise
SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING REVENUES | | | | |
| Licenses, Permits & Franchises | | | | |
| 6460 Other Licenses and Permits | 10,100 | 15,425 | 8,000 | 8,000 |
| 6470 Franchises | 57,548 | 55,324 | 90,000 | 90,000 |
| Total Licenses, Permits & Franchises | 67,648 | 70,749 | 98,000 | 98,000 |
| Revenue from Use of Money and Property | | | | |
| 6620 Rents and Concessions | 444,078 | 447,750 | 400,000 | 400,000 |
| 6630 Royalties | 1,176,056 | 2,255,079 | 1,380,000 | 1,380,000 |
| Total Revenue from Use of Money and Property | 1,620,135 | 2,702,829 | 1,780,000 | 1,780,000 |
| Charges For Services | | | | |
| 7520 Sanitation Services | 81,949,497 | 85,288,366 | 86,665,179 | 86,665,179 |
| 7590 Other Charges for Services | 594,964 | 758,567 | 750,000 | 750,000 |
| Total Charges For Services | 82,544,461 | 86,046,932 | 87,415,179 | 87,415,179 |
| TOTAL OPERATING REVENUES | 84,232,243 | 88,820,509 | 89,293,179 | 89,293,179 |
| OPERATING EXPENSES | | | | |
| Salaries & Benefits | | | | |
| 0100 Salaries and Wages | 47,158 | (87,318) | 500,000 | 500,000 |
| 0101 Regular Salaries | 16,142,809 | 16,006,572 | 16,586,664 | 16,586,664 |
| 0102 Extra Help | 138,209 | 149,937 | 203,632 | 203,632 |
| 0103 Overtime | 498,722 | 472,159 | 558,259 | 558,259 |
| 0104 Annual Leave Payoffs | 305,758 | 364,354 | 342,265 | 342,265 |
| 0105 Vacation Payoffs | 15,595 | 5,568 | 0 | 0 |
| 0106 Sick Leave Payoffs | 25,963 | 6,961 | 0 | 0 |
| 0110 Performance Incentive Pay | 12 | 29 | 0 | 0 |
| 0111 Other Pay | 32,178 | 47,687 | 23,354 | 23,354 |
| 0150 Labor Burden | (980) | (1,169) | 0 | 0 |
| 0200 Retirement | 3,876,608 | 3,975,292 | 4,508,162 | 4,508,162 |

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise
SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES, Continued | | | | |
| Salaries & Benefits, Continued | | | | |
| 0204 County Paid Executive Deferred Compensation Plan | 7,873 | 7,887 | 7,558 | 7,558 |
| 0205 1.62% Retirement ER Contribution 401(A) Plan | 0 | 231 | 1,642 | 1,642 |
| 0206 Retiree Medical | 421,184 | 611,126 | 530,886 | 530,886 |
| 0208 Pension Prepayment Discount | (276,303) | (264,568) | (285,381) | (285,381) |
| 0301 Unemployment Insurance | 46,332 | 46,129 | 0 | 0 |
| 0305 Salary Continuance Insurance | 10,017 | 11,459 | 11,644 | 11,644 |
| 0306 Health Insurance | 2,387,007 | 2,544,956 | 3,043,632 | 3,043,632 |
| 0308 Dental Insurance | 29,956 | 35,467 | 38,016 | 38,016 |
| 0309 Life Insurance | 4,686 | 5,756 | 7,584 | 7,584 |
| 0310 Accidental Death and Dismemberment Insurance | 729 | 681 | 792 | 792 |
| 0319 Other Insurance | 187,345 | 184,973 | 202,896 | 202,896 |
| 0352 Workers Compensation - General | 745,704 | 745,154 | 810,728 | 810,728 |
| 0401 Medicare | 217,238 | 220,563 | 227,260 | 227,260 |
| 0402 Executive Car Allowance | 9,180 | 9,007 | 9,180 | 9,180 |
| 0403 Optional Benefit Program | 115,333 | 123,208 | 116,628 | 116,628 |
| Total Salaries & Benefits | 24,988,313 | 25,222,101 | 27,445,401 | 27,445,401 |
| Services & Supplies | | | | |
| 0600 Clothing and Personal Supplies | 61,889 | 80,173 | 150,740 | 150,740 |
| 0701 Telephone/Telegraph - Interfund Transfer | (11,140) | 0 | 0 | 0 |
| 0740 Enterprise Telephone Service Charges | 206,418 | 188,932 | 242,470 | 242,470 |
| 0741 Telephone Service Charges from Vendors | 6,489 | 6,079 | 12,550 | 12,550 |
| 0742 Cell Phones, Pagers, Blackberry Devices | 35,271 | 32,748 | 59,350 | 59,350 |
| 0900 Food | 1,060 | 563 | 2,800 | 2,800 |
| 1000 Household Expense | 45,482 | 68,095 | 95,900 | 95,900 |
| 1001 Household Expense - Trash | 17,638 | 19,107 | 22,500 | 22,500 |
| 1100 Insurance | 233,758 | 294,248 | 300,000 | 300,000 |

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise
SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES, Continued | | | | |
| Services & Supplies, Continued | | | | |
| 1300 Maintenance Equipment - Non-IT Maintenance | 7,351,557 | 7,490,048 | 7,927,475 | 7,927,475 |
| 1340 Software Maintenance & Support | 98,297 | 130,448 | 174,945 | 174,945 |
| 1341 Hardware Maintenance & Support | 79,505 | 96,709 | 81,600 | 81,600 |
| 1400 Maintenance - Buildings and Improvements | 6,544,208 | 7,295,823 | 9,489,901 | 9,489,901 |
| 1402 Minor Alterations and Improvements | 64,059 | 20,446 | 122,000 | 122,000 |
| 1500 Medical, Dental and Laboratory Supplies | 5,326 | 1,744 | 9,900 | 9,900 |
| 1600 Memberships | 3,303 | 3,462 | 9,365 | 9,365 |
| 1701 Cash Difference | 91 | 185 | 2,000 | 2,000 |
| 1702 Cash Losses | 0 | 0 | 2,000 | 2,000 |
| 1800 Office Expense | 112,471 | 134,335 | 524,700 | 524,700 |
| 1801 Duplicating Services (CEO/Reprographics) | 9,366 | 17,376 | 20,600 | 20,600 |
| 1802 Periodicals and Journals | 1,548 | 596 | 1,640 | 1,640 |
| 1803 Postage | 5,360 | 2,342 | 14,830 | 14,830 |
| 1805 Purchasing Stores Office Supplies | 0 | 0 | 500 | 500 |
| 1806 Printing Costs - Outside Vendors | 14,491 | 2,591 | 40,300 | 40,300 |
| 1809 Minor Office Equipment to be Controlled | 77,607 | 31,217 | 26,000 | 26,000 |
| 1840 IT Hardware Purchases (Purchases under \$5,000) | 116,204 | 267,287 | 200,400 | 200,400 |
| 1900 Professional and Specialized Services | 10,423,164 | 13,895,021 | 23,598,584 | 23,598,584 |
| 1911 CWCAP Charges | 923,841 | 969,509 | 1,652,000 | 1,652,000 |
| 1912 Investment Administrative Fees | 39,892 | 78,465 | 110,000 | 110,000 |
| 1940 Enterprise IT Services | 181,890 | 173,480 | 301,450 | 301,450 |
| 1941 IT Professional Services Contracts | 9,815 | 25,483 | 67,600 | 67,600 |
| 2000 Publications and Legal Notices | 7,683 | 6,886 | 15,200 | 15,200 |
| 2100 Rents and Leases - Equipment | 360,708 | 8,224 | 246,500 | 246,500 |
| 2140 Software Leases & Licenses | 161,892 | 148,069 | 174,950 | 174,950 |
| 2200 Rents and Leases - Buildings and Improvements | 557,440 | 556,104 | 562,800 | 562,800 |

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise
SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES, Continued | | | | |
| Services & Supplies, Continued | | | | |
| 2300 Small Tools and Instruments | 71,450 | 90,082 | 141,700 | 141,700 |
| 2400 Special Departmental Expense | 683,797 | 1,068,944 | 2,343,650 | 2,343,650 |
| 2409 Minor Special Dept. Equipment to be Controlled | 26,700 | 7,954 | 0 | 0 |
| 2600 Transportation and Travel - General | 3,204,163 | 3,315,851 | 3,865,800 | 3,865,800 |
| 2601 Private Auto Mileage | 16,782 | 16,956 | 38,200 | 38,200 |
| 2602 Garage Expense | 466,030 | 489,551 | 1,169,600 | 1,169,600 |
| 2700 Transportation and Travel - Meetings/Conferences | 52,459 | 59,291 | 210,000 | 210,000 |
| 2740 IT Training & Travel | 150 | 5,998 | 24,700 | 24,700 |
| 2800 Utilities | 1,608 | 2,083 | 3,500 | 3,500 |
| 2801 Utilities - Purchased Electricity | 169,746 | 164,673 | 728,000 | 728,000 |
| 2802 Utilities - Purchased Gas | 5,158 | 4,534 | 5,100 | 5,100 |
| 2803 Utilities - Purchased Water | 277,841 | 410,735 | 499,100 | 499,100 |
| Total Services & Supplies | 32,722,468 | 37,682,447 | 55,292,900 | 55,292,900 |
| Other Charges | | | | |
| 3100 Contributions to Non-County Government Agencies | 4,285,714 | 785,714 | 2,585,715 | 2,585,715 |
| 3700 Taxes and Assessments | 3,986,213 | 3,936,495 | 5,145,700 | 5,145,700 |
| 3750 Pollution Remediation Expense | 5,647,011 | (3,029,529) | 0 | 0 |
| Total Other Charges | 13,918,938 | 1,692,680 | 7,731,415 | 7,731,415 |
| Capital Assets | | | | |
| Equipment | | | | |
| 4000 Equipment | 0 | 0 | 2,590,000 | 2,590,000 |
| Total Equipment | 0 | 0 | 2,590,000 | 2,590,000 |
| Total Capital Assets | 0 | 0 | 2,590,000 | 2,590,000 |
| Miscellaneous | | | | |
| 5300 Depreciation | 17,612,614 | 16,275,587 | 18,000,000 | 18,000,000 |
| Total Miscellaneous | 17,612,614 | 16,275,587 | 18,000,000 | 18,000,000 |
| TOTAL OPERATING EXPENSES | 89,242,333 | 80,872,815 | 111,059,716 | 111,059,716 |

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise
SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING INCOME (LOSS) - Note 1 | (5,010,090) | 7,947,694 | (21,766,537) | (21,766,537) |
| NON-OPERATING REVENUES | | | | |
| Fines, Forfeitures & Penalties | | | | |
| 6530 Forfeitures and Penalties | 43,371 | 23,074 | 15,000 | 15,000 |
| Total Fines, Forfeitures & Penalties | 43,371 | 23,074 | 15,000 | 15,000 |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 985,739 | 781,015 | 700,000 | 700,000 |
| Total Revenue from Use of Money and Property | 985,739 | 781,015 | 700,000 | 700,000 |
| Intergovernmental Revenues | | | | |
| 6970 State - Other | 12,914 | 6,913 | 0 | 0 |
| 7060 Federal - Disaster Relief | (2,721) | 0 | 0 | 0 |
| 7130 Other Governmental Agencies | 15,469 | 11,655 | 0 | 0 |
| Total Intergovernmental Revenues | 25,662 | 18,568 | 0 | 0 |
| Miscellaneous Revenues | | | | |
| 7670 Miscellaneous Revenue | 243,535 | 257,461 | 50,000 | 50,000 |
| 7680 Six-Month Expired (Outlawed) Checks | 333 | 1,105 | 0 | 0 |
| 7690 Returned Check Charges | 590 | 480 | 0 | 0 |
| Total Miscellaneous Revenues | 244,458 | 259,046 | 50,000 | 50,000 |
| TOTAL NON-OPERATING REVENUES | 1,299,230 | 1,081,703 | 765,000 | 765,000 |
| NON-OPERATING EXPENSES | | | | |
| Other Charges | | | | |
| 3300 Interest on Bonds | 918,898 | 521,603 | 189,000 | 189,000 |
| 3410 Debt Issuance Costs | 13,245 | 1,984 | 1,100 | 1,100 |
| Total Other Charges | 932,143 | 523,586 | 190,100 | 190,100 |
| Miscellaneous | | | | |
| 5400 Loss or (Gain) on Disposition of Assets | (52,935) | (48,668) | 0 | 0 |

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise
SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| NON-OPERATING EXPENSES, Continued | | | | |
| Total Miscellaneous | (52,935) | (48,668) | 0 | 0 |
| TOTAL NON-OPERATING EXPENSES | 879,208 | 474,918 | 190,100 | 190,100 |
| NON-OPERATING INCOME (LOSS) | 420,022 | 606,785 | 574,900 | 574,900 |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2 | (4,590,068) | 8,554,479 | (21,191,637) | (21,191,637) |
| 7805 Capital Contributions | 1,304,000 | 0 | 0 | 0 |
| 7810 Transfers In - from Fund 100 | 0 | 0 | 35,113 | 35,113 |
| 7812 Transfers In - from Funds 2AA-299 | 6,167,216 | 16,998,024 | 7,147,072 | 7,147,072 |
| 4802 Transfers Out - to Funds 2AA-299 | (10,000,000) | (33,191,056) | (4,815,113) | (4,815,113) |
| Changes to Reserves - Encumbrance - (Inc)/Dec. | 1,552,978 | (1,158,296) | 0 | 0 |
| Changes to Reserves - Net Assets - Reserved (Inc)/Dec. | 3,321,301 | (2,036,124) | 7,268,668 | 7,268,668 |
| Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec. | 8,877,502 | 6,762,849 | 0 | 0 |
| CHANGE IN NET ASSETS | 6,632,930 | (4,070,123) | (11,555,897) | (11,555,897) |
| Net Assets - Beginning Balance | 19,751,155 | 26,384,085 | 11,555,897 | 11,555,897 |
| Net Assets - Ending Balance | 26,384,085 | 22,313,962 | 0 | 0 |
| CAPITAL ASSET ACQUISITIONS | | | | |
| Equipment | | | | |
| 4000 Equipment | 808,992 | 0 | 2,590,000 | 2,590,000 |
| 4040 IT Equipment (Purchases over \$5,000) | 14,569 | 0 | 0 | 0 |
| Total Equipment | 823,561 | 0 | 0 | 0 |
| 4200 Buildings and Improvements | | | | |
| P589 Prima Constr Admin/Crwqtrs | 19,425 | 0 | 0 | 0 |
| P710 Prima Potable Water Connect | 8,383 | (6,917) | 0 | 0 |

FUND TITLE: 299 Orange County Waste &
 Recycling Enterprise
 SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL (1) | 2011-12 Actual (2) | 2012-13 Actual (3) | 2013-14 Recommended (4) | 2013-14 Adopted by the Board of Supervisors (5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| CAPITAL ASSET ACQUISITIONS, Continued | | | | |
| 4200 Buildings and Improvements, Continued | | | | |
| P993 Prima Zone 1 Cm/Cqa/A/P Svcs | 16,422 | 0 | 0 | 0 |
| P001 FRB-Archeo Paleo | 69,163 | 83,269 | 0 | 0 |
| P702 Frb P8 East Flank/Buttress | 148,444 | 37,666 | 0 | 0 |
| P703 Frb CM, CQA Slide/Buttress | 265,982 | 152,521 | 0 | 0 |
| Total Buildings and Improvements | 527,819 | 266,539 | 0 | 0 |
| TOTAL CAPITAL ASSET ACQUISITIONS | 1,351,380 | 266,539 | 0 | 0 |
| <p>Note 1 - Operating Loss is overstated in the 2013-14 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> <p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2013-14 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> | | | | |