

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
<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: 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

