

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	124,067	247,414	212,380	212,380
Total Charges For Services	124,067	247,414	212,380	212,380
TOTAL OPERATING REVENUES	124,067	247,414	212,380	212,380
OPERATING EXPENSES				
Salaries & Benefits				
0101 Regular Salaries	0	(290)	0	0
0150 Labor Burden	0	(185)	0	0
0160 Labor Overhead	0	(196)	0	0
Total Salaries & Benefits	0	(671)	0	0
Services & Supplies				
0600 Clothing and Personal Supplies	0	3	0	0
0741 Telephone Service Charges from Vendors	0	0	800	800
0900 Food	63	0	0	0
1000 Household Expense	0	748	2,000	2,000
1001 Household Expense - Trash	0	251	1,000	1,000
1300 Maintenance Equipment - Non-IT Maintenance	520	26,276	50,000	50,000
1302 Parts Not Direct Billed to Customer	0	1,323	0	0
1400 Maintenance - Buildings and Improvements	0	12,232	25,000	25,000
1402 Minor Alterations and Improvements	755	0	2,500	2,500
1800 Office Expense	0	23	0	0
1809 Minor Office Equipment to be Controlled	0	1,826	2,000	2,000
1900 Professional and Specialized Services	38,687	86,758	127,500	127,500
1911 CWCAP Charges	0	0	11,000	11,000
2100 Rents and Leases - Equipment	0	35	2,000	2,000
2300 Small Tools and Instruments	0	0	500	500

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Enterprise Fund
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2400 Special Departmental Expense	81	43,097	50,000	50,000
2602 Garage Expense	0	4,929	500	500
2801 Utilities - Purchased Electricity	6,279	75,581	100,000	100,000
2802 Utilities - Purchased Gas	44,192	85,828	165,000	165,000
2803 Utilities - Purchased Water	35	0	1,000	1,000
Total Services & Supplies	90,613	338,908	540,800	540,800
TOTAL OPERATING EXPENSES	90,613	338,237	540,800	540,800
OPERATING INCOME (LOSS)	33,454	(90,823)	(328,420)	(328,420)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,030	5,310	4,807	4,807
Total Revenue from Use of Money and Property	1,030	5,310	4,807	4,807
Intergovernmental Revenues				
6970 State - Other	150,000	0	0	0
7110 Federal - Other	0	14,576	0	0
Total Intergovernmental Revenues	150,000	14,576	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	350,000	2,918	0	0
Total Miscellaneous Revenues	350,000	2,918	0	0
TOTAL NON-OPERATING REVENUES	501,030	22,804	4,807	4,807
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	100	677	1,000	1,000

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 Enterprise Fund
 SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1913 Merchant Fees	3,806	10,249	25,000	25,000
Total Services & Supplies	3,906	10,926	26,000	26,000
Special Items				
5000 Special Items	0	0	291,638	291,638
Total Special Items	0	0	291,638	291,638
TOTAL NON-OPERATING EXPENSES	3,906	10,926	317,638	317,638
NON-OPERATING INCOME (LOSS)	497,124	11,878	(312,831)	(312,831)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	530,578	(78,945)	(641,251)	(641,251)
7811 Transfers In - from Funds 101-199	0	350,000	0	0
7812 Transfers In - from Funds 2AA-299	50,000	0	0	0
4802 Transfers Out - to Funds 2AA-299	0	(50,000)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	0	(8,622)	0	0
CHANGE IN NET ASSETS	580,578	212,432	(641,251)	(641,251)
Net Assets - Beginning Balance	0	580,578	641,251	641,251
Net Assets - Ending Balance	580,578	793,010	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	58,895	44,639	40,000	40,000
Total Revenue from Use of Money and Property	58,895	44,639	40,000	40,000
TOTAL NON-OPERATING REVENUES	58,895	44,639	40,000	40,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	138,661	138,661
Total Special Items	0	0	138,661	138,661
TOTAL NON-OPERATING EXPENSES	0	0	138,661	138,661
NON-OPERATING INCOME (LOSS)	58,895	44,639	(98,661)	(98,661)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	58,895	44,639	(98,661)	(98,661)
7812 Transfers In - from Funds 2AA-299	0	200,000	0	0
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	(4,484,886)	0	(318,131)	(318,131)
CHANGE IN NET ASSETS	(4,425,991)	244,639	(416,792)	(416,792)
Net Assets - Beginning Balance	4,602,283	176,292	416,792	416,792
Net Assets - Ending Balance	176,292	420,931	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	826,271	467,780	500,000	500,000
Total Revenue from Use of Money and Property	826,271	467,780	500,000	500,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	337,285	306,483	300,000	300,000
Total Miscellaneous Revenues	337,285	306,483	300,000	300,000
TOTAL NON-OPERATING REVENUES	1,163,556	774,263	800,000	800,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	81,154	73,955	70,000	70,000
Total Services & Supplies	81,154	73,955	70,000	70,000
Special Items				
5000 Special Items	0	0	1,082,072	1,082,072
Total Special Items	0	0	1,082,072	1,082,072
TOTAL NON-OPERATING EXPENSES	81,154	73,955	1,152,072	1,152,072
NON-OPERATING INCOME (LOSS)	1,082,402	700,308	(352,072)	(352,072)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,082,402	700,308	(352,072)	(352,072)
7812 Transfers In - from Funds 2AA-299	0	0	2,333,802	2,333,802
4802 Transfers Out - to Funds 2AA-299	0	(12,859,956)	(10,094,021)	(10,094,021)
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	10,859,957	8,094,021	8,094,021
CHANGE IN NET ASSETS	1,082,402	(1,299,691)	(18,270)	(18,270)
Net Assets - Beginning Balance	307,386	1,389,787	18,270	18,270
Net Assets - Ending Balance	1,389,787	90,096	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	281,679	171,613	200,000	200,000
Total Revenue from Use of Money and Property	281,679	171,613	200,000	200,000
TOTAL NON-OPERATING REVENUES	281,679	171,613	200,000	200,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	27,654	27,843	28,000	28,000
Total Services & Supplies	27,654	27,843	28,000	28,000
Special Items				
5000 Special Items	0	0	1,572,163	1,572,163
Total Special Items	0	0	1,572,163	1,572,163
TOTAL NON-OPERATING EXPENSES	27,654	27,843	1,600,163	1,600,163
NON-OPERATING INCOME (LOSS)	254,025	143,770	(1,400,163)	(1,400,163)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	254,025	143,770	(1,400,163)	(1,400,163)
CHANGE IN NET ASSETS	254,025	143,770	(1,400,163)	(1,400,163)
Net Assets - Beginning Balance	1,055,139	1,309,163	1,400,163	1,400,163
Net Assets - Ending Balance	1,309,163	1,452,933	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0600 Clothing and Personal Supplies	0	0	2,292	2,292
0740 Enterprise Telephone Service Charges	0	0	7,500	7,500
0742 Cell Phones, Pagers, Blackberry Devices	0	0	1,500	1,500
1000 Household Expense	0	0	8,500	8,500
1001 Household Expense - Trash	0	0	5,000	5,000
1300 Maintenance Equipment - Non-IT Maintenance	0	0	9,700	9,700
1400 Maintenance - Buildings and Improvements	(16,882)	0	904,336	904,336
1500 Medical, Dental and Laboratory Supplies	0	0	500	500
1800 Office Expense	0	0	3,379	3,379
1803 Postage	0	0	200	200
1806 Printing Costs - Outside Vendors	0	0	900	900
1809 Minor Office Equipment to be Controlled	0	0	1,450	1,450
1900 Professional and Specialized Services	(27,015)	(21,752)	929,250	929,250
2100 Rents and Leases - Equipment	0	0	72,820	72,820
2300 Small Tools and Instruments	0	0	5,000	5,000
2400 Special Departmental Expense	0	0	110,000	110,000
2490 Landfill Closure/Postclosure Costs	(2,883,108)	4,306,844	6,100,000	6,100,000
2600 Transportation and Travel - General	0	0	9,500	9,500
2602 Garage Expense	63	208	25,360	25,360
2801 Utilities - Purchased Electricity	(3,504)	0	51,200	51,200
2803 Utilities - Purchased Water	(143)	(4,945)	26,200	26,200
Total Services & Supplies	(2,930,590)	4,280,355	8,274,587	8,274,587
TOTAL OPERATING EXPENSES	(2,930,590)	4,280,355	8,274,587	8,274,587
OPERATING INCOME (LOSS)	2,930,590	(4,280,355)	(8,274,587)	(8,274,587)

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,212,499	995,524	1,000,000	1,000,000
Total Revenue from Use of Money and Property	1,212,499	995,524	1,000,000	1,000,000
TOTAL NON-OPERATING REVENUES	1,212,499	995,524	1,000,000	1,000,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	119,255	146,644	140,000	140,000
Total Services & Supplies	119,255	146,644	140,000	140,000
Other Charges				
3700 Taxes and Assessments	0	0	85,750	85,750
Total Other Charges	0	0	85,750	85,750
TOTAL NON-OPERATING EXPENSES	119,255	146,644	225,750	225,750
NON-OPERATING INCOME (LOSS)	1,093,243	848,879	774,250	774,250
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	4,023,833	(3,431,476)	(7,500,337)	(7,500,337)
7810 Transfers In - from Fund 100	0	3,123,542	6,780,078	6,780,078
7812 Transfers In - from Funds 2AA-299	45,232,484	13,860,411	10,094,021	10,094,021
4800 Transfers Out - to Fund 100	(15,617,710)	(15,666,743)	(10,094,021)	(10,094,021)
4802 Transfers Out - to Funds 2AA-299	0	(3,123,542)	(6,756,190)	(6,756,190)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(25,446)	24,253	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(7,019,852)	(3,403,427)	7,271,567	7,271,567
Changes to Landfill Site Closure Liability	(21,807,762)	0	0	0
CHANGE IN NET ASSETS	4,785,547	(8,616,981)	(204,882)	(204,882)
Net Assets - Beginning Balance	8,220,190	13,005,737	204,882	204,882
Net Assets - Ending Balance	13,005,737	4,388,756	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	93,483,746	91,374,837	100,502,690	100,502,690
Total Revenue from Use of Money and Property	93,483,746	91,374,837	100,502,690	100,502,690
Charges For Services				
7590 Other Charges for Services	14,975,896	15,086,933	15,493,277	15,493,277
Total Charges For Services	14,975,896	15,086,933	15,493,277	15,493,277
TOTAL OPERATING REVENUES	108,459,643	106,461,770	115,995,967	115,995,967
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	166,153	163,896	0	0
0101 Regular Salaries	12,102,347	12,224,209	12,859,995	12,859,995
0102 Extra Help	(517)	0	75,000	75,000
0103 Overtime	263,523	267,669	365,160	365,160
0104 Annual Leave Payoffs	155,666	153,383	414,787	414,787
0105 Vacation Payoffs	10,578	14,895	0	0
0107 Retiree Multi-Year Leave Balance Payoff	0	0	38,537	38,537
0110 Performance Incentive Pay	2,832	38	0	0
0111 Other Pay	88,938	80,344	92,680	92,680
0200 Retirement	2,862,866	3,193,279	3,155,581	3,155,581
0204 County Paid Executive Deferred Compensation Plan	18,838	19,773	20,402	20,402
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	823	823
0206 Retiree Medical	0	0	334,388	334,388
0301 Unemployment Insurance	28,927	43,595	34,741	34,741
0305 Salary Continuance Insurance	20,295	20,091	21,160	21,160
0306 Health Insurance	1,033,515	1,298,007	1,521,480	1,521,480
0308 Dental Insurance	15,974	21,549	31,920	31,920

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0309 Life Insurance	5,797	5,896	6,456	6,456
0310 Accidental Death and Dismemberment Insurance	882	896	1,116	1,116
0319 Other Insurance	92,040	90,627	97,668	97,668
0352 Workers Compensation - General	175,698	213,558	241,815	241,815
0401 Medicare	161,430	163,808	167,955	167,955
0402 Executive Car Allowance	18,360	18,360	18,360	18,360
0403 Optional Benefit Program	126,754	124,523	124,632	124,632
Total Salaries & Benefits	17,350,895	18,118,395	19,624,656	19,624,656
Services & Supplies				
0600 Clothing and Personal Supplies	47,477	39,823	86,400	86,400
0700 Communications	34,546	36,351	0	0
0702 Telephone/Telegraph - Other	198,259	174,105	0	0
0741 Telephone Service Charges from Vendors	0	0	122,500	122,500
0742 Cell Phones, Pagers, Blackberry Devices	0	0	49,100	49,100
1000 Household Expense	3,892,045	3,249,498	5,796,375	5,796,375
1100 Insurance	2,087,138	1,950,752	2,129,414	2,129,414
1300 Maintenance Equipment - Non-IT Maintenance	368,751	447,151	33,500	33,500
1340 Software Maintenance & Support	0	0	172,356	172,356
1341 Hardware Maintenance & Support	0	0	1,922,425	1,922,425
1400 Maintenance - Buildings and Improvements	7,630,379	7,314,509	11,394,132	11,394,132
1402 Minor Alterations and Improvements	966,206	607,076	2,150,000	2,150,000
1500 Medical, Dental and Laboratory Supplies	840	0	3,000	3,000
1600 Memberships	96,918	111,371	102,790	102,790
1702 Cash Losses	0	20	0	0
1800 Office Expense	281,039	211,104	419,808	419,808
1801 Duplicating Services (CEO/Reprographics)	18,214	12,500	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1802 Periodicals and Journals	15,851	11,913	0	0
1803 Postage	11,691	29,072	0	0
1809 Minor Office Equipment to be Controlled	49,277	163,396	35,000	35,000
1840 IT Hardware Purchases (Purchases Under \$5,000)	0	0	267,000	267,000
1900 Professional and Specialized Services	29,826,075	31,708,232	32,753,041	32,753,041
1901 Data Processing Services	100,696	103,421	0	0
1908 Temporary Help	0	0	35,000	35,000
1911 CWCAP Charges	489,068	626,362	0	0
1940 Enterprise IT Services	0	0	60,000	60,000
1941 IT Professional Services Contracts	0	0	708,463	708,463
2000 Publications and Legal Notices	23,191	30,057	243,800	243,800
2100 Rents and Leases - Equipment	393,198	402,117	137,500	137,500
2140 Software Leases & Licenses	0	0	402,124	402,124
2200 Rents and Leases - Buildings and Improvements	51,888	45,184	23,152	23,152
2300 Small Tools and Instruments	25,847	36,529	40,900	40,900
2400 Special Departmental Expense	304,017	208,037	356,859	356,859
2600 Transportation and Travel - General	154,309	179,517	588,661	588,661
2601 Private Auto Mileage	2,432	3,747	10,000	10,000
2602 Garage Expense	488,474	532,383	0	0
2700 Transportation and Travel - Meetings/Conferences	19,458	24,476	30,000	30,000
2800 Utilities	366	416	1,000	1,000
2801 Utilities - Purchased Electricity	2,934,376	2,454,782	1,400,000	1,400,000
2802 Utilities - Purchased Gas	33,807	620,037	2,000,000	2,000,000
2803 Utilities - Purchased Water	188,324	214,107	279,674	279,674
Total Services & Supplies	50,734,155	51,548,046	63,753,974	63,753,974

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Capital Assets				
Equipment				
4000 Equipment	0	0	442,000	442,000
4040 IT Equipment (Purchases over \$5,000)	0	0	196,000	196,000
Total Equipment	0	0	638,000	638,000
Total Capital Assets	0	0	638,000	638,000
Miscellaneous				
5300 Depreciation	8,079,472	5,300,003	7,400,000	7,400,000
Total Miscellaneous	8,079,472	5,300,003	7,400,000	7,400,000
TOTAL OPERATING EXPENSES	76,164,522	74,966,444	91,416,630	91,416,630
OPERATING INCOME (LOSS)	32,295,120	31,495,326	24,579,337	24,579,337
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	199,809	242,496	172,869	172,869
Total Fines, Forfeitures & Penalties	199,809	242,496	172,869	172,869
Revenue from Use of Money and Property				
6610 Interest	1,015,000	474,162	571,875	571,875
Total Revenue from Use of Money and Property	1,015,000	474,162	571,875	571,875
Intergovernmental Revenues				
6970 State - Other	0	715	0	0
7050 Federal - Construction	5,956	0	0	0
7110 Federal - Other	150,500	150,500	150,500	150,500
Total Intergovernmental Revenues	156,456	151,215	150,500	150,500
Charges For Services				
7320 Auditing and Accounting Fees	11,520	0	0	0
Total Charges For Services	11,520	0	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	413,755	301,476	19,123	19,123
7680 Six-Month Expired (Outlawed) Checks	(223)	243	0	0
7690 Returned Check Charges	387	71	0	0
Total Miscellaneous Revenues	413,919	301,790	19,123	19,123
TOTAL NON-OPERATING REVENUES	1,796,704	1,169,662	914,367	914,367
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	99,861	75,590	71,699	71,699
1913 Merchant Fees	624,606	718,514	700,000	700,000
Total Services & Supplies	724,467	794,105	771,699	771,699
Other Charges				
3500 Judgements and Damages	256	0	0	0
3700 Taxes and Assessments	115,669	90,777	150,000	150,000
Total Other Charges	115,925	90,777	150,000	150,000
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(2,159)	10,055	0	0
Total Miscellaneous	(2,159)	10,055	0	0
TOTAL NON-OPERATING EXPENSES	838,232	894,936	921,699	921,699
NON-OPERATING INCOME (LOSS)	958,472	274,726	(7,332)	(7,332)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	33,253,592	31,770,052	24,572,005	24,572,005
7805 Capital Contributions	622,531	0	0	0
4802 Transfers Out - to Funds 2AA-299	(53,772,365)	(76,936,664)	(66,101,360)	(66,101,360)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(252,003)	(1,955,400)	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued				
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	13,715,752	(8,697,098)	(8,697,098)
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	6,628,707	4,495,997	0	0
Changes to Pollution Remediation Obligation (Inc)/Dec.	(1,088,500)	4,000	0	0
CHANGE IN NET ASSETS	(14,608,038)	(28,906,262)	(50,226,453)	(50,226,453)
Net Assets - Beginning Balance	83,274,044	68,666,007	50,226,453	50,226,453
Net Assets - Ending Balance	68,666,007	39,759,745	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	669,561	502,414	442,000	442,000
4040 IT Equipment (Purchases over \$5,000)	0	0	196,000	196,000
Total Equipment	669,561	502,414	638,000	638,000
4200 Buildings and Improvements				
P640 PM Consultant Services	36,825	4,623	0	0
P800 EMAB HR Office Remodel	227,008	0	0	0
P812 Reconst Lndg Surface-Rwy 19r/L	7,372	0	0	0
P813 Seismic Retrofit Terminal Bldg	81,248	(31,000)	0	0
P834 Seismic Remed-Elevated Rdways	0	10,895	0	0
P947 Uninterrupted Power Supply	13,282	3,188	0	0
P955 Airport Telephone Switch	103,869	37,965	0	0
Total Buildings and Improvements	469,605	25,672	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	1,139,166	528,086	638,000	638,000

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Capital Assets				
4200 Buildings and Improvements	0	0	72,713,361	72,713,361
Total Capital Assets	0	0	72,713,361	72,713,361
Miscellaneous				
5300 Depreciation	2,493,245	2,488,445	0	0
Total Miscellaneous	2,493,245	2,488,445	0	0
TOTAL OPERATING EXPENSES	2,493,245	2,488,445	72,713,361	72,713,361
OPERATING INCOME (LOSS) - Note 1	(2,493,245)	(2,488,445)	(72,713,361)	(72,713,361)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	89,654	95,375	69,683	69,683
Total Revenue from Use of Money and Property	89,654	95,375	69,683	69,683
Intergovernmental Revenues				
7050 Federal - Construction	4,991,535	6,543,807	11,784,917	11,784,917
Total Intergovernmental Revenues	4,991,535	6,543,807	11,784,917	11,784,917
TOTAL NON-OPERATING REVENUES	5,081,189	6,639,182	11,854,600	11,854,600
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	9,608	13,076	10,000	10,000
Total Services & Supplies	9,608	13,076	10,000	10,000
Special Items				
5000 Special Items	0	0	1,908,482	1,908,482
Total Special Items	0	0	1,908,482	1,908,482
TOTAL NON-OPERATING EXPENSES	9,608	13,076	1,918,482	1,918,482

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	5,071,581	6,626,107	9,936,118	9,936,118
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	2,578,336	4,137,661	(62,777,243)	(62,777,243)
7805 Capital Contributions	2,715,352	0	0	0
7812 Transfers In - from Funds 2AA-299	105,093,882	145,798,698	62,777,243	62,777,243
Changes to Reserves - Encumbrance - (Inc)/Dec.	(85,152,179)	84,954,584	0	0
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	(106,835,291)	(143,894,274)	0	0
CHANGE IN NET ASSETS	(81,599,900)	90,996,669	0	0
Net Assets - Beginning Balance	(33,980,586)	(115,580,485)	0	0
Net Assets - Ending Balance	(115,580,485)	(24,583,816)	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Buildings and Improvements				
P100 Contingency - Saip	0	0	22,712,718	22,712,718
P101 Pm/Consultant Services	(57,487)	123,041	908,000	908,000
P102 Proj Cont Master Schedule	(2,234,045)	27,085	426,620	426,620
P103 Proj Cont Cost Estimating	(34,186)	7,452	380,500	380,500
P104 Proj Mgmt Contract	(1,249,143)	(350,763)	4,190,265	4,190,265
P107 Testing & Inspection	1,798,365	(1,502,287)	3,500,000	3,500,000
P109 Commissioning Manager	104,015	26,249	700,000	700,000
P200 Parking Structure C, Phase 2	239,547	0	100,000	100,000
P201 Terminal C	48,426,294	83,710,371	1,380,000	1,380,000
P202 Term Bldg Impvmt's	9,583	272,461	290,000	290,000
P203 N & S Term Ext & Comm Facil	0	4,300,821	25,000	25,000
P204 Campus/Bristol Turn Lane/Slope Stabilization	133,405	107,244	2,200,000	2,200,000
P205 Rental Car Relocation	12,423	0	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements, Continued				
P206 Maintenance Building	4,738	109,878	7,000,000	7,000,000
P207 Commun Infrass Imprv Proj	15,465	0	0	0
P208 Parc Upgrade	107,816	9,426,064	3,802,817	3,802,817
P209 Wireless Commun-Terminal	299	0	0	0
P210 Restroom Remodel-Sterile	34,103	6,885	3,260	3,260
P211 Paularino St. Acquisition	214	1,481	200,000	200,000
P212 New South RON	2,909,524	0	0	0
P213 Term Bag Belt Upgrade-Ph 2	2,558,377	309,286	0	0
P214 Term Hvac Rehab-Ph 2	35,736	295,843	220,000	220,000
P215 Fire Code Upgrade-Elevators	0	0	1,000	1,000
P216 GTC-Waterproof Planters	46,581	4,036	0	0
P220 Common Use Passenger Processing System (CUPPS)	703,022	10,624,057	12,728,786	12,728,786
P230 Parking Structure C, Phase 1	27,514,531	16,769,659	0	0
P242 Recnst Perimeter Rd West Ph II	(169,921)	183,706	1,000,000	1,000,000
P261 Permanent Taxi Restrooms	96,986	41,574	0	0
P262 Tiedown Shade Structure	1,797,342	548,743	0	0
P263 Surface Parking South RON	150,524	0	0	0
P264 Loading Bridges	1,564,872	2,712,694	0	0
P265 Deconstruct B1 Parkg Structure	513,408	0	0	0
P266 Central Plant	20,856,840	10,298,062	5,000	5,000
P267 Airside Dock Access/Trash Comp	1,391,398	248,123	0	0
P268 Seismic Retrofit Terminal Bldg	2,987	6,885	700,000	700,000
P269 Seismic Remediation Elev Rdwys	20,015	125,186	7,670,000	7,670,000
P270 Baker Street Realignment	8,805	0	720,680	720,680
P271 BHS Terminal C	2,006,541	11,520,108	344,715	344,715
P272 BHS Terminals A&B TSA	0	0	1,000	1,000

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements, Continued				
P273 Airline Offices Tenant Improvements	0	1,418,389	1,000	1,000
P274 Concessionaire Tenant Improvements	0	115,570	1,000	1,000
P275 Miscellaneous Site Restorations	0	96,368	1,500,000	1,500,000
P276 Terminal B Chiller Room Modifications	0	64,924	1,000	1,000
P933 Terminal Emergency Generator Relocation And Repl	9,560	426,327	0	0
Total Buildings and Improvements	109,328,536	152,075,520	72,713,361	72,713,361
4209 Buildings and Improvements Reimbursements				
P266 Central Plant	0	(100,000)	0	0
Total Buildings and Improvements Reimbursements	0	(100,000)	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	109,328,536	151,975,520	72,713,361	72,713,361
Note 1 - Operating Loss is overstated in the 2011-12 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 2011-12 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)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	39,035	0	0	0
Total Charges For Services	39,035	0	0	0
TOTAL OPERATING REVENUES	39,035	0	0	0
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	227,044	33,840	218,616	218,616
2000 Publications and Legal Notices	480	0	0	0
Total Services & Supplies	227,524	33,840	218,616	218,616
Miscellaneous				
5300 Depreciation	9,109,841	5,445,903	11,300,000	11,300,000
Total Miscellaneous	9,109,841	5,445,903	11,300,000	11,300,000
TOTAL OPERATING EXPENSES	9,337,365	5,479,743	11,518,616	11,518,616
OPERATING INCOME (LOSS)	(9,298,330)	(5,479,743)	(11,518,616)	(11,518,616)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	3,243,318	1,395,465	1,908,182	1,908,182
Total Revenue from Use of Money and Property	3,243,318	1,395,465	1,908,182	1,908,182
Miscellaneous Revenues				
7670 Miscellaneous Revenue	360,536	327,610	0	0
7720 Passenger Facility Charge	17,979,419	17,599,132	17,687,906	17,687,906
Total Miscellaneous Revenues	18,339,955	17,926,742	17,687,906	17,687,906
TOTAL NON-OPERATING REVENUES	21,583,273	19,322,207	19,596,088	19,596,088

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	225,745	164,494	0	0
Total Services & Supplies	225,745	164,494	0	0
Other Charges				
3200 Bond Redemption	0	0	9,250,000	9,250,000
3300 Interest on Bonds	2,673,070	909,591	12,421,625	12,421,625
3700 Taxes and Assessments	34,330	41,608	0	0
Total Other Charges	2,707,400	951,198	21,671,625	21,671,625
TOTAL NON-OPERATING EXPENSES	2,933,145	1,115,692	21,671,625	21,671,625
NON-OPERATING INCOME (LOSS)	18,650,128	18,206,515	(2,075,537)	(2,075,537)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	9,351,799	12,726,772	(13,594,153)	(13,594,153)
7812 Transfers In - from Funds 2AA-299	14,105,907	5,936,664	10,010,068	10,010,068
4802 Transfers Out - to Funds 2AA-299	(65,427,424)	(74,798,698)	(6,685,951)	(6,685,951)
Changes to Reserves - Encumbrance - (Inc)/Dec.	51,960	5,804	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	18,197,223	0	(170,283,928)	(170,283,928)
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	56,158,958	224,342,643	0	0
CHANGE IN NET ASSETS	32,438,423	168,213,186	(180,553,964)	(180,553,964)
Net Assets - Beginning Balance	(2,244,926)	30,193,496	180,553,964	180,553,964
Net Assets - Ending Balance	30,193,496	198,406,682	0	0
Note 1 - Loss Before Capital Contributions and Transfers is overstated in the 2011-12 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)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	285,229	317,835	500,000	500,000
Total Services & Supplies	285,229	317,835	500,000	500,000
TOTAL OPERATING EXPENSES	285,229	317,835	500,000	500,000
OPERATING INCOME (LOSS)	(285,229)	(317,835)	(500,000)	(500,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	288,876	185,872	210,000	210,000
Total Revenue from Use of Money and Property	288,876	185,872	210,000	210,000
TOTAL NON-OPERATING REVENUES	288,876	185,872	210,000	210,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	28,361	28,560	30,000	30,000
Total Services & Supplies	28,361	28,560	30,000	30,000
Special Items				
5000 Special Items	0	0	1,770	1,770
Total Special Items	0	0	1,770	1,770
TOTAL NON-OPERATING EXPENSES	28,361	28,560	31,770	31,770
NON-OPERATING INCOME (LOSS)	260,515	157,312	178,230	178,230
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(24,714)	(160,523)	(321,770)	(321,770)
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(14,116,673)	0	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
CHANGE IN NET ASSETS	(14,141,387)	(160,523)	(321,770)	(321,770)
Net Assets - Beginning Balance	14,861,157	719,770	321,770	321,770
Net Assets - Ending Balance	719,770	559,247	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	16,089,525	17,321,228	16,791,000	16,791,000
7590 Other Charges for Services	93	51	0	0
Total Charges For Services	16,089,619	17,321,279	16,791,000	16,791,000
TOTAL OPERATING REVENUES	16,089,619	17,321,279	16,791,000	16,791,000
OPERATING INCOME (LOSS)	16,089,619	17,321,279	16,791,000	16,791,000
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	8,415	189	0	0
Total Fines, Forfeitures & Penalties	8,415	189	0	0
Revenue from Use of Money and Property				
6610 Interest	16,389	10,271	5,000	5,000
Total Revenue from Use of Money and Property	16,389	10,271	5,000	5,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	72,392	142	0	0
Total Miscellaneous Revenues	72,392	142	0	0
TOTAL NON-OPERATING REVENUES	97,196	10,602	5,000	5,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	1,671	1,392	1,000	1,000
Total Services & Supplies	1,671	1,392	1,000	1,000
Other Charges				
3100 Contributions to Non-County Government Agencies	731,461	841,976	787,000	787,000
3700 Taxes and Assessments	1,020,876	1,101,683	1,001,000	1,001,000
Total Other Charges	1,752,337	1,943,659	1,788,000	1,788,000

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
TOTAL NON-OPERATING EXPENSES	1,754,008	1,945,051	1,789,000	1,789,000
NON-OPERATING INCOME (LOSS)	(1,656,812)	(1,934,449)	(1,784,000)	(1,784,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	14,432,807	15,386,829	15,007,000	15,007,000
4800 Transfers Out - to Fund 100	(11,226,341)	(13,094,313)	(9,043,000)	(9,043,000)
4802 Transfers Out - to Funds 2AA-299	(3,125,971)	(2,375,285)	(5,964,000)	(5,964,000)
CHANGE IN NET ASSETS	80,495	(82,769)	0	0
Net Assets - Beginning Balance	332,837	413,332	0	0
Net Assets - Ending Balance	413,332	330,563	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	(4,868,684)	920,284	1,000,000	1,000,000
Total Services & Supplies	(4,868,684)	920,284	1,000,000	1,000,000
TOTAL OPERATING EXPENSES	(4,868,684)	920,284	1,000,000	1,000,000
OPERATING INCOME (LOSS)	4,868,684	(920,284)	(1,000,000)	(1,000,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	535,525	213,884	280,000	280,000
Total Revenue from Use of Money and Property	535,525	213,884	280,000	280,000
TOTAL NON-OPERATING REVENUES	535,525	213,884	280,000	280,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	51,202	38,061	40,000	40,000
Total Services & Supplies	51,202	38,061	40,000	40,000
Special Items				
5000 Special Items	0	0	677,745	677,745
Total Special Items	0	0	677,745	677,745
TOTAL NON-OPERATING EXPENSES	51,202	38,061	717,745	717,745
NON-OPERATING INCOME (LOSS)	484,323	175,823	(437,745)	(437,745)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	5,353,007	(744,461)	(1,437,745)	(1,437,745)
4802 Transfers Out - to Funds 2AA-299	(25,000,000)	0	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(462,967)	(5,380,284)	0	0
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	25,000,000	0	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
CHANGE IN NET ASSETS	4,890,040	(6,124,745)	(1,437,745)	(1,437,745)
Net Assets - Beginning Balance	2,851,989	7,742,029	1,437,745	1,437,745
Net Assets - Ending Balance	7,742,029	1,617,284	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	291,541	2,101,225	500,000	500,000
Total Services & Supplies	291,541	2,101,225	500,000	500,000
TOTAL OPERATING EXPENSES	291,541	2,101,225	500,000	500,000
OPERATING INCOME (LOSS)	(291,541)	(2,101,225)	(500,000)	(500,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	203,454	130,908	150,000	150,000
Total Revenue from Use of Money and Property	203,454	130,908	150,000	150,000
TOTAL NON-OPERATING REVENUES	203,454	130,908	150,000	150,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	19,974	20,115	21,000	21,000
Total Services & Supplies	19,974	20,115	21,000	21,000
Special Items				
5000 Special Items	0	0	192,449	192,449
Total Special Items	0	0	192,449	192,449
TOTAL NON-OPERATING EXPENSES	19,974	20,115	213,449	213,449
NON-OPERATING INCOME (LOSS)	183,480	110,794	(63,449)	(63,449)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(108,061)	(1,990,431)	(563,449)	(563,449)
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	0	2,200,000	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
CHANGE IN NET ASSETS	(108,061)	209,569	(563,449)	(563,449)
Net Assets - Beginning Balance	699,510	591,449	563,449	563,449
Net Assets - Ending Balance	591,449	801,018	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	690	4,000	1,000	1,000
6470 Franchises	72,466	101,938	90,000	90,000
Total Licenses, Permits & Franchises	73,156	105,938	91,000	91,000
Revenue from Use of Money and Property				
6620 Rents and Concessions	299,594	432,233	429,600	429,600
6630 Royalties	1,115,987	1,243,110	1,618,374	1,618,374
Total Revenue from Use of Money and Property	1,415,581	1,675,342	2,047,974	2,047,974
Charges For Services				
7520 Sanitation Services	64,147,278	82,888,490	80,850,000	80,850,000
7590 Other Charges for Services	666,301	708,116	745,000	745,000
Total Charges For Services	64,813,578	83,596,607	81,595,000	81,595,000
TOTAL OPERATING REVENUES	66,302,315	85,377,887	83,733,974	83,733,974
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	61,056	63,344	500,000	500,000
0101 Regular Salaries	16,460,261	16,292,121	16,961,039	16,961,039
0102 Extra Help	151,247	134,287	197,517	197,517
0103 Overtime	509,279	507,709	566,845	566,845
0104 Annual Leave Payoffs	292,254	293,196	416,791	416,791
0105 Vacation Payoffs	39,577	782	11,227	11,227
0106 Sick Leave Payoffs	119,798	6,747	13,614	13,614
0110 Performance Incentive Pay	1,505	2	0	0
0111 Other Pay	43,743	89,116	35,643	35,643
0150 Labor Burden	0	(906)	0	0
0200 Retirement	3,730,724	4,067,519	4,039,803	4,039,803

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0204 County Paid Executive Deferred Compensation Plan	11,220	9,312	7,656	7,656
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	1,668	1,668
0206 Retiree Medical	0	0	439,241	439,241
0301 Unemployment Insurance	39,566	59,537	45,651	45,651
0305 Salary Continuance Insurance	9,435	9,771	9,946	9,946
0306 Health Insurance	1,725,386	2,135,530	2,583,648	2,583,648
0308 Dental Insurance	14,671	19,275	30,096	30,096
0309 Life Insurance	4,972	5,015	5,580	5,580
0310 Accidental Death and Dismemberment Insurance	756	763	804	804
0319 Other Insurance	196,081	190,580	209,280	209,280
0352 Workers Compensation - General	517,686	602,758	745,704	745,704
0401 Medicare	215,469	215,881	220,494	220,494
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	113,437	117,758	116,628	116,628
Total Salaries & Benefits	24,267,303	24,829,276	27,168,055	27,168,055
Services & Supplies				
0600 Clothing and Personal Supplies	71,158	75,733	91,745	91,745
0700 Communications	36,248	32,060	0	0
0701 Telephone/Telegraph - Interfund Transfer	200,670	190,901	0	0
0740 Enterprise Telephone Service Charges	0	0	204,425	204,425
0741 Telephone Service Charges from Vendors	0	0	6,400	6,400
0742 Cell Phones, Pagers, Blackberry Devices	0	0	60,255	60,255
0900 Food	1,539	721	4,000	4,000
1000 Household Expense	46,149	45,448	58,800	58,800
1001 Household Expense - Trash	17,382	18,525	21,600	21,600
1100 Insurance	271,830	205,794	249,900	249,900

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1300 Maintenance Equipment - Non-IT Maintenance	7,816,782	7,932,790	9,618,750	9,618,750
1340 Software Maintenance & Support	0	0	136,900	136,900
1341 Hardware Maintenance & Support	0	0	79,000	79,000
1400 Maintenance - Buildings and Improvements	5,762,689	6,977,573	7,040,030	7,040,030
1402 Minor Alterations and Improvements	27,570	24,356	117,000	117,000
1500 Medical, Dental and Laboratory Supplies	3,237	2,043	6,400	6,400
1600 Memberships	1,348	1,635	6,260	6,260
1701 Cash Difference	427	420	1,600	1,600
1702 Cash Losses	20	0	1,100	1,100
1800 Office Expense	184,738	329,827	149,975	149,975
1801 Duplicating Services (CEO/Reprographics)	16,052	7,740	19,255	19,255
1802 Periodicals and Journals	284	546	2,285	2,285
1803 Postage	5,363	5,759	14,945	14,945
1805 Purchasing Stores Office Supplies	0	0	525	525
1806 Printing Costs - Outside Vendors	8,989	8,876	37,625	37,625
1809 Minor Office Equipment to be Controlled	199,608	105,343	147,950	147,950
1840 IT Hardware Purchases (Purchases Under \$5,000)	0	0	147,600	147,600
1900 Professional and Specialized Services	11,077,824	10,416,696	16,407,761	16,407,761
1901 Data Processing Services	11,074	106,393	0	0
1911 CWCAP Charges	1,236,039	1,008,847	1,500,000	1,500,000
1940 Enterprise IT Services	0	0	190,350	190,350
1941 IT Professional Services Contracts	0	0	43,000	43,000
2000 Publications and Legal Notices	8,309	1,865	27,225	27,225
2100 Rents and Leases - Equipment	285,467	245,042	226,325	226,325
2140 Software Leases & Licenses	0	0	203,050	203,050
2200 Rents and Leases - Buildings and Improvements	563,849	562,903	595,200	595,200

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2300 Small Tools and Instruments	151,146	75,988	122,950	122,950
2400 Special Departmental Expense	3,925,411	219,466	2,513,719	2,513,719
2409 Minor Special Dept. Equipment to be Controlled	0	10,960	6,000	6,000
2600 Transportation and Travel - General	2,261,115	2,919,256	3,577,575	3,577,575
2601 Private Auto Mileage	18,630	21,564	39,330	39,330
2602 Garage Expense	292,917	362,553	495,870	495,870
2700 Transportation and Travel - Meetings/Conferences	63,518	53,943	172,919	172,919
2740 IT Training & Travel	0	0	37,324	37,324
2800 Utilities	87,077	23,189	150,000	150,000
2801 Utilities - Purchased Electricity	114,338	171,182	343,800	343,800
2802 Utilities - Purchased Gas	6,312	5,174	9,000	9,000
2803 Utilities - Purchased Water	163,495	265,613	241,400	241,400
Total Services & Supplies	34,938,601	32,436,725	45,127,123	45,127,123
Capital Assets				
Equipment				
4000 Equipment	0	0	1,123,500	1,123,500
4040 IT Equipment (Purchases over \$5,000)	0	0	60,000	60,000
Total Equipment	0	0	1,183,500	1,183,500
4200 Buildings and Improvements	0	(2,557)	15,100,000	15,100,000
4210 Infrastructure	0	0	2,300,000	2,300,000
Intangible Assets				
4252 Computer Software - Amortizable	0	0	500,000	500,000
Total Intangible Assets	0	0	500,000	500,000
Total Capital Assets	0	(2,557)	19,083,500	19,083,500
Miscellaneous				
5300 Depreciation	17,141,842	19,445,598	0	0
Total Miscellaneous	17,141,842	19,445,598	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
TOTAL OPERATING EXPENSES	76,347,746	76,709,041	91,378,678	91,378,678
OPERATING INCOME (LOSS)	(10,045,432)	8,668,846	(7,644,704)	(7,644,704)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	8,312	13,346	15,000	15,000
Total Fines, Forfeitures & Penalties	8,312	13,346	15,000	15,000
Revenue from Use of Money and Property				
6610 Interest	1,612,019	921,198	602,855	602,855
Total Revenue from Use of Money and Property	1,612,019	921,198	602,855	602,855
Intergovernmental Revenues				
6970 State - Other	75,002	97	0	0
7060 Federal - Disaster Relief	0	164,165	0	0
7130 Other Governmental Agencies	1,055,705	327,237	0	0
Total Intergovernmental Revenues	1,130,707	491,499	0	0
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	31,989	5,580	20,000	20,000
7670 Miscellaneous Revenue	912,330	172,763	50,000	50,000
7680 Six-Month Expired (Outlawed) Checks	4,389	640	0	0
7690 Returned Check Charges	2,020	1,227	1,000	1,000
Total Miscellaneous Revenues	950,728	180,211	71,000	71,000
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	0	50,000	50,000
Total Other Financing Sources	0	0	50,000	50,000
TOTAL NON-OPERATING REVENUES	3,701,767	1,606,253	738,855	738,855

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	123,425	94,952	111,400	111,400
Total Services & Supplies	123,425	94,952	111,400	111,400
Other Charges				
3100 Contributions to Non-County Government Agencies	8,571,429	0	4,285,715	4,285,715
3300 Interest on Bonds	1,770,810	1,355,950	949,109	949,109
3410 Debt Issuance Costs	56,685	35,281	13,245	13,245
3700 Taxes and Assessments	4,018,797	3,999,780	4,402,400	4,402,400
3750 Pollution Remediation Expense	(1,488,313)	6,480,886	0	0
Total Other Charges	12,929,408	11,871,898	9,650,469	9,650,469
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(84,453)	(6,537)	0	0
Total Miscellaneous	(84,453)	(6,537)	0	0
TOTAL NON-OPERATING EXPENSES	12,968,380	11,960,313	9,761,869	9,761,869
NON-OPERATING INCOME (LOSS)	(9,266,613)	(10,354,060)	(9,023,014)	(9,023,014)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	(19,312,045)	(1,685,214)	(16,667,718)	(16,667,718)
7810 Transfers In - from Fund 100	0	113,341	246,024	246,024
7812 Transfers In - from Funds 2AA-299	28,125,971	7,098,372	10,468,108	10,468,108
4802 Transfers Out - to Funds 2AA-299	(45,232,484)	(2,800,000)	(81,720)	(81,720)
Changes to Reserves - Encumbrance - (Inc)/Dec.	4,356,580	2,776,457	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(215,492)	(11,707,130)	(969,241)	(969,241)
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	85,966	7,036,467	(6,814,707)	(6,814,707)
Changes to Pollution Remediation Obligation (Inc)/Dec.	(9,383,925)	0	0	0
Changes to Landfill Site Closure Liability (Inc)/Dec.	21,807,762	0	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
CHANGE IN NET ASSETS	(19,767,666)	832,293	(13,819,254)	(13,819,254)
Net Assets - Beginning Balance	38,686,528	18,918,862	13,819,254	13,819,254
Net Assets - Ending Balance	18,918,862	19,751,155	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	4,839,366	978,799	1,123,500	1,123,500
4040 IT Equipment (Purchases over \$5,000)	0	0	60,000	60,000
Total Equipment	4,839,366	978,799	1,183,500	1,183,500
4200 Buildings and Improvements				
North Regional Landfill Operations				
P564 Olinda Truck Scales Installation	1,002,811	0	0	0
South Regional Landfill Operations				
P586 Prima Zn 1 Phc3 Masexc-Grndwtr	0	0	11,000,000	11,000,000
P589 Prima Constr Admin/Crwqtrs	2,213,140	607	0	0
P602 Prima Geotechnical Invest. Zn4	1,063,458	25,296	0	0
P710 Prima Potable Water Connect	0	0	600,000	600,000
P717 Prima Off-Site Riparian Restoration Proj	0	0	900,000	900,000
P721 Prima Gas Header Construction, Zn 1	0	0	1,000,000	1,000,000
P722 Prima Gas Headers/Sub Headers	0	0	150,000	150,000
P993 Prima Zone 1 Cm/Cqa/A/P Svcs	1,125,000	218,338	1,200,000	1,200,000
Central Regional Landfill Operations				
P001 Frb-Archeo Paleo	100,104	9,394	0	0
P702 Frb P8 East Flank/Buttress	1,090,435	1,488	0	0
P703 Frb CM, CQA Slide/Buttress	280,644	48,820	0	0
P704 Frb Building Upgrades	(10,732)	0	0	0
P718 Frb Reclaimed Water Tank & Distribution System	0	0	250,000	250,000
P887 Frb CM,CQA,ES Svcs-Ph 8 Forward	174,685	0	0	0

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

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements, Continued				
Central Regional Landfill Operations, Continued				
P888 Frb Ph8 Landslide Backcut Design	44	0	0	0
Total Buildings and Improvements	7,039,588	303,942	15,100,000	15,100,000
4210 Infrastructure				
P719 Olinda Drainage Chnl Improvements & Repairs	0	0	2,000,000	2,000,000
P720 Olinda Asphaltic Road Sys Improvements	0	0	300,000	300,000
Total Infrastructure	0	0	2,300,000	2,300,000
Intangible Assets				
4252 Computer Software - Amortizable	0	0	500,000	500,000
Total Intangible Assets	0	0	500,000	500,000
TOTAL CAPITAL ASSET ACQUISITIONS	11,878,954	1,282,741	19,083,500	19,083,500
<p>Note 1 - Loss Before Capital Contributions and Transfers is overstated in the 2011-12 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				