

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

| OPERATING DETAIL<br><br>(1)                     | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| <b>OPERATING REVENUES</b>                       |                              |                              |                                   |   |
| Taxes   |                              |                              |                                   |   |
| 6290 Other Taxes                                | 93,035                       | 101,473                      | 93,000                            | 93,000  |
| Total Taxes                                     | 93,035                       | 101,473                      | 93,000                            | 93,000  |
| Revenue from Use of Money and Property          |                              |                              |                                   |   |
| 6630 Royalties                                  | 0                            | 0                            | 20,000                            | 20,000  |
| Total Revenue from Use of Money and Property    | 0                            | 0                            | 20,000                            | 20,000  |
| Charges For Services                            |                              |                              |                                   |   |
| 7590 Other Charges for Services                 | 385,860                      | 392,683                      | 0                                 | 0   |
| Total Charges For Services                      | 385,860                      | 392,683                      | 0                                 | 0   |
| <b>TOTAL OPERATING REVENUES</b>                 | <b>478,895</b>               | <b>494,156</b>               | <b>113,000</b>                    | <b>113,000</b>  |
| <b>OPERATING EXPENSES</b>                       |                              |                              |                                   |   |
| Services & Supplies                             |                              |                              |                                   |   |
| 1000 Household Expense                          | 250                          | 0                            | 0                                 | 0   |
| 1001 Household Expense - Trash                  | 2,711                        | 717                          | 0                                 | 0   |
| 1300 Maintenance Equipment - Non-IT Maintenance | 20,400                       | 24,258                       | 0                                 | 0   |
| 1400 Maintenance - Buildings and Improvements   | 1,199                        | 915                          | 0                                 | 0   |
| 1900 Professional and Specialized Services      | 47,252                       | 51,955                       | 23,800                            | 23,800  |
| 1911 CWCAP Charges                              | (37,573)                     | 11,018                       | 11,020                            | 11,020  |
| 1912 Investment Administrative Fees             | 795                          | 613                          | 250                               | 250   |
| 1913 Merchant Fees                              | 16,014                       | 15,898                       | 0                                 | 0   |
| 2100 Rents and Leases - Equipment               | 1,101                        | 1,387                        | 0                                 | 0   |
| 2400 Special Departmental Expense               | 45,834                       | 52,068                       | 0                                 | 0   |
| 2602 Garage Expense                             | 8,528                        | 4,913                        | 3,600                             | 3,600   |
| 2801 Utilities - Purchased Electricity          | 75,482                       | 60,357                       | 0                                 | 0   |
| 2802 Utilities - Purchased Gas                  | 123,490                      | 155,251                      | 0                                 | 0   |
| 2803 Utilities - Purchased Water                | 276                          | 265                          | 0                                 | 0   |
| Total Services & Supplies                       | 305,760                      | 379,615                      | 38,670                            | 38,670  |
| <b>TOTAL OPERATING EXPENSES</b>                 | <b>305,760</b>               | <b>379,615</b>               | <b>38,670</b>                     | <b>38,670</b>   |

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

| OPERATING DETAIL<br><br>(1)                              | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING INCOME (LOSS)                                  | 173,135                      | 114,541                      | 74,330                            | 74,330  |
| NON-OPERATING REVENUES                                   |                              |                              |                                   |   |
| Revenue from Use of Money and Property                   |                              |                              |                                   |   |
| 6610 Interest  | 3,846                        | 2,762                        | 1,000                             | 1,000   |
| Total Revenue from Use of Money and Property             | 3,846                        | 2,762                        | 1,000                             | 1,000   |
| TOTAL NON-OPERATING REVENUES                             | 3,846                        | 2,762                        | 1,000                             | 1,000   |
| NON-OPERATING EXPENSES                                   |                              |                              |                                   |   |
| Special Items  |                              |                              |                                   |   |
| 5000 Special Items                                       | 0                            | 0                            | 330,467                           | 330,467   |
| Total Special Items                                      | 0                            | 0                            | 330,467                           | 330,467   |
| TOTAL NON-OPERATING EXPENSES                             | 0                            | 0                            | 330,467                           | 330,467   |
| NON-OPERATING INCOME (LOSS)                              | 3,846                        | 2,762                        | (329,467)                         | (329,467)   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 176,981                      | 117,303                      | (255,137)                         | (255,137)   |
| 4804 Transfers Out - to Funds 400-499                    | (350,000)                    | (350,000)                    | (150,000)                         | (150,000)   |
| Changes to Reserves - Encumbrance - (Inc)/Dec.           | (4,634)                      | 25,417                       | 0                                 | 0   |
| Changes to Reserves - Net Assets - Reserved (Inc)/Dec.   | 0                            | (93,070)                     | 0                                 | 0   |
| CHANGE IN NET ASSETS                                     | (177,654)                    | (300,350)                    | (405,137)                         | (405,137)   |
| Net Assets - Beginning Balance                           | 900,537                      | 722,883                      | 405,137                           | 405,137   |
| Net Assets - Ending Balance                              | 722,883                      | 422,533                      | 0                                 | 0   |
|  |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)  | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| <b>OPERATING EXPENSES</b>  |                              |                              |                                   |   |
| Services & Supplies  |                              |                              |                                   |   |
| 1400 Maintenance - Buildings and Improvements                            | 0                            | 118,348                      | 0                                 | 0   |
| 1900 Professional and Specialized Services                               | 11,928                       | 3,141                        | 0                                 | 0   |
| 1912 Investment Administrative Fees                                      | 22,145                       | 18,494                       | 250,000                           | 250,000   |
| Total Services & Supplies  | 34,073                       | 139,984                      | 250,000                           | 250,000   |
| Capital Assets   |                              |                              |                                   |   |
| 4200 Buildings and Improvements  | 0                            | 0                            | 47,446,185                        | 47,446,185  |
| Total Capital Assets   | 0                            | 0                            | 47,446,185                        | 47,446,185  |
| Miscellaneous  |                              |                              |                                   |   |
| 5300 Depreciation  | 130,459                      | 607,048                      | 2,000,000                         | 2,000,000   |
| Total Miscellaneous  | 130,459                      | 607,048                      | 2,000,000                         | 2,000,000   |
| <b>TOTAL OPERATING EXPENSES</b>  | <b>164,532</b>               | <b>747,031</b>               | <b>49,696,185</b>                 | <b>49,696,185</b>   |
| <b>OPERATING INCOME (LOSS) - Note 1</b>                                  | <b>(164,532)</b>             | <b>(747,031)</b>             | <b>(49,696,185)</b>               | <b>(49,696,185)</b>   |
| <b>NON-OPERATING REVENUES</b>  |                              |                              |                                   |   |
| Revenue from Use of Money and Property                                   |                              |                              |                                   |   |
| 6610 Interest  | 103,071                      | 85,613                       | 255,000                           | 255,000   |
| Total Revenue from Use of Money and Property                             | 103,071                      | 85,613                       | 255,000                           | 255,000   |
| <b>TOTAL NON-OPERATING REVENUES</b>                                      | <b>103,071</b>               | <b>85,613</b>                | <b>255,000</b>                    | <b>255,000</b>  |
| <b>NON-OPERATING INCOME (LOSS)</b>                                       | <b>103,071</b>               | <b>85,613</b>                | <b>255,000</b>                    | <b>255,000</b>  |
| <b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2</b> | <b>(61,461)</b>              | <b>(661,419)</b>             | <b>(49,441,185)</b>               | <b>(49,441,185)</b>   |
| 7812 Transfers In - from Funds 2AA-299                                   | 36,099,909                   | 37,388,105                   | 20,527,000                        | 20,527,000  |
| 4802 Transfers Out - to Funds 2AA-299                                    | (1,666,666)                  | (5,600,000)                  | 0                                 | 0   |
| Changes to Reserves - Encumbrance - (Inc)/Dec.                           | 4,297,110                    | (6,660,708)                  | 0                                 | 0   |
| Changes to Reserves - Net Assets - Reserved (Inc)/Dec.                   | 0                            | (7,688,814)                  | 5,389,673                         | 5,389,673   |

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

| OPERATING DETAIL<br><br>(1)   | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued                             |                              |                              |                                   |   |
| Changes to Reserves - Net Assets, Invested in Capital Assets,<br>Net of Related Debt (Inc)/Dec. | (19,366,279)                 | (17,437,434)                 | 0                                 | 0   |
| CHANGE IN NET ASSETS  | 19,302,613                   | (660,270)                    | (23,524,512)                      | (23,524,512)  |
| Net Assets - Beginning Balance  | 1,012,920                    | 20,315,533                   | 23,524,512                        | 23,524,512  |
| Net Assets - Ending Balance   | 20,315,533                   | 19,655,263                   | 0                                 | 0   |
| CAPITAL ASSET ACQUISITIONS  |                              |                              |                                   |   |
| 4200 Buildings and Improvements   |                              |                              |                                   |   |
| P586 Prima Zn 1 Phc3 Mass Exc-Grndwtr   | 7,326,630                    | 0                            | 0                                 | 0   |
| P710 Prima Potable Water Connect  | 701,417                      | 0                            | 0                                 | 0   |
| P719 Olinda Drainage Channel Improvements & Repairs   | 1,253,212                    | 0                            | 0                                 | 0   |
| P720 Olinda Asphaltic Road Sys Improvements   | 0                            | 355,025                      | 0                                 | 0   |
| P721 Prima Gas Header Construction Zone 1   | 450,644                      | 0                            | 0                                 | 0   |
| P723 FRB East Flank Excavation & Drainage Improvement   | 0                            | 9,867,336                    | 9,496,185                         | 9,496,185   |
| P724 FRB Wetlands Basin and West Channel Realignment  | 2,764,357                    | 1,564,794                    | 0                                 | 0   |
| P725 FRB Phase 8 B Liner Project  | 0                            | 0                            | 18,500,000                        | 18,500,000  |
| P726 FRB Ph8 C Excavation & Liner Construction  | 7,000,478                    | 4,970,742                    | 0                                 | 0   |
| P727 FRB LFG Collection Header Loop Construction and  | 0                            | 0                            | 2,000,000                         | 2,000,000   |
| P733 OAL Front Face Partial Closure   | 0                            | 5,759                        | 13,650,000                        | 13,650,000  |
| P735 OAL New Wheel Wash Station   | 0                            | 0                            | 3,000,000                         | 3,000,000   |
| P737 Prima New Access Road  | 0                            | 485,694                      | 0                                 | 0   |
| P739 FRB Phase VIII A & B LFG Probes  | 0                            | 0                            | 250,000                           | 250,000   |
| P740 FRB Visual Screening   | 0                            | 0                            | 300,000                           | 300,000   |
| P741 Prima Steel Materials Storage Structure  | 0                            | 0                            | 250,000                           | 250,000   |
| Total Buildings and Improvements  | 19,496,738                   | 17,249,351                   | 47,446,185                        | 47,446,185  |
| TOTAL CAPITAL ASSET ACQUISITIONS  | 19,496,738                   | 17,249,351                   | 47,446,185                        | 47,446,185  |

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

| OPERATING DETAIL<br><br>(1)  | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| <p>Note 1 - Operating Loss is overstated in the 2014-15 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 2014-15 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<br><br>(1)                              | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| NON-OPERATING REVENUES                                   |                              |                              |                                   |   |
| Revenue from Use of Money and Property                   |                              |                              |                                   |   |
| 6610 Interest  | 24,267                       | 22,910                       | 39,000                            | 39,000  |
| Total Revenue from Use of Money and Property             | 24,267                       | 22,910                       | 39,000                            | 39,000  |
| TOTAL NON-OPERATING REVENUES                             | 24,267                       | 22,910                       | 39,000                            | 39,000  |
| NON-OPERATING EXPENSES                                   |                              |                              |                                   |   |
| Special Items  |                              |                              |                                   |   |
| 5000 Special Items                                       | 0                            | 0                            | 780,211                           | 780,211   |
| Total Special Items                                      | 0                            | 0                            | 780,211                           | 780,211   |
| TOTAL NON-OPERATING EXPENSES                             | 0                            | 0                            | 780,211                           | 780,211   |
| NON-OPERATING INCOME (LOSS)                              | 24,267                       | 22,910                       | (741,211)                         | (741,211)   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 24,267                       | 22,910                       | (741,211)                         | (741,211)   |
| 7812 Transfers In - from Funds 2AA-299                   | 0                            | 1,000,000                    | 1,000,000                         | 1,000,000   |
| Changes to Reserves - Net Assets - Restricted (Inc)/Dec. | (114,000)                    | 0                            | (1,325,000)                       | (1,325,000)   |
| CHANGE IN NET ASSETS                                     | (89,733)                     | 1,022,910                    | (1,066,211)                       | (1,066,211)   |
| Net Assets - Beginning Balance                           | 135,944                      | 46,211                       | 1,066,211                         | 1,066,211   |
| Net Assets - Ending Balance                              | 46,211                       | 1,069,121                    | 0                                 | 0   |
|  |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)                              | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES                                       |                              |                              |                                   |   |
| Services & Supplies                                      |                              |                              |                                   |   |
| 1912 Investment Administrative Fees                      | 52,028                       | 52,760                       | 80,000                            | 80,000  |
| Total Services & Supplies                                | 52,028                       | 52,760                       | 80,000                            | 80,000  |
| TOTAL OPERATING EXPENSES                                 | 52,028                       | 52,760                       | 80,000                            | 80,000  |
| OPERATING INCOME (LOSS)                                  | (52,028)                     | (52,760)                     | (80,000)                          | (80,000)  |
| NON-OPERATING REVENUES                                   |                              |                              |                                   |   |
| Revenue from Use of Money and Property                   |                              |                              |                                   |   |
| 6610 Interest  | 251,647                      | 236,365                      | 420,000                           | 420,000   |
| Total Revenue from Use of Money and Property             | 251,647                      | 236,365                      | 420,000                           | 420,000   |
| Miscellaneous Revenues                                   |                              |                              |                                   |   |
| 7670 Miscellaneous Revenue                               | 306,021                      | 267,210                      | 500,000                           | 500,000   |
| Total Miscellaneous Revenues                             | 306,021                      | 267,210                      | 500,000                           | 500,000   |
| TOTAL NON-OPERATING REVENUES                             | 557,668                      | 503,575                      | 920,000                           | 920,000   |
| NON-OPERATING EXPENSES                                   |                              |                              |                                   |   |
| Special Items  |                              |                              |                                   |   |
| 5000 Special Items                                       | 0                            | 0                            | 1,657,535                         | 1,657,535   |
| Total Special Items                                      | 0                            | 0                            | 1,657,535                         | 1,657,535   |
| TOTAL NON-OPERATING EXPENSES                             | 0                            | 0                            | 1,657,535                         | 1,657,535   |
| NON-OPERATING INCOME (LOSS)                              | 557,668                      | 503,575                      | (737,535)                         | (737,535)   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 505,639                      | 450,816                      | (817,535)                         | (817,535)   |
| 7812 Transfers In - from Funds 2AA-299                   | 6,507,649                    | 573,658                      | 807,021                           | 807,021   |
| Changes to Reserves - Net Assets - Reserved (Inc)/Dec.   | (3,779,439)                  | (4,000,000)                  | (1,500,000)                       | (1,500,000)   |

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

| OPERATING DETAIL<br><br>(1)    | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--------------------------------|------------------------------|------------------------------|-----------------------------------|---|
| CHANGE IN NET ASSETS           | 3,233,849                    | (2,975,526)                  | (1,510,514)                       | (1,510,514)   |
| Net Assets - Beginning Balance | 1,016,558                    | 4,250,407                    | 1,510,514                         | 1,510,514   |
| Net Assets - Ending Balance    | 4,250,407                    | 1,274,881                    | 0                                 | 0   |
|                                |                              |                              |                                   |   |



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

| OPERATING DETAIL<br><br>(1)                              | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES                                       |                              |                              |                                   |   |
| Services & Supplies                                      |                              |                              |                                   |   |
| 1912 Investment Administrative Fees                      | 23,061                       | 9,683                        | 0                                 | 0   |
| Total Services & Supplies                                | 23,061                       | 9,683                        | 0                                 | 0   |
| TOTAL OPERATING EXPENSES                                 | 23,061                       | 9,683                        | 0                                 | 0   |
| OPERATING INCOME (LOSS)                                  | (23,061)                     | (9,683)                      | 0                                 | 0   |
| NON-OPERATING REVENUES                                   |                              |                              |                                   |   |
| Revenue from Use of Money and Property                   |                              |                              |                                   |   |
| 6610 Interest  | 111,812                      | 40,131                       | 0                                 | 0   |
| Total Revenue from Use of Money and Property             | 111,812                      | 40,131                       | 0                                 | 0   |
| TOTAL NON-OPERATING REVENUES                             | 111,812                      | 40,131                       | 0                                 | 0   |
| NON-OPERATING INCOME (LOSS)                              | 111,812                      | 40,131                       | 0                                 | 0   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 88,751                       | 30,448                       | 0                                 | 0   |
| 4802 Transfers Out - to Funds 2AA-299                    | 0                            | (28,188,131)                 | 0                                 | 0   |
| Changes to Reserves - Net Assets - Restricted (Inc)/Dec. | 0                            | 26,471,824                   | 0                                 | 0   |
| CHANGE IN NET ASSETS                                     | 88,751                       | (1,685,860)                  | 0                                 | 0   |
| Net Assets - Beginning Balance                           | 1,597,109                    | 1,685,860                    | 0                                 | 0   |
| Net Assets - Ending Balance                              | 1,685,860                    | 0                            | 0                                 | 0   |
|  |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)                     | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| <b>OPERATING EXPENSES</b>                       |                              |                              |                                   |   |
| <b>Services &amp; Supplies</b>                  |                              |                              |                                   |   |
| 0600 Clothing and Personal Supplies             | 0                            | 0                            | 1,800                             | 1,800   |
| 0740 Enterprise Telephone Service Charges       | 0                            | 0                            | 9,500                             | 9,500   |
| 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                            | 5,300                             | 5,300   |
| 1400 Maintenance - Buildings and Improvements   | 0                            | 0                            | 1,459,920                         | 1,459,920   |
| 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                            | 1,075,040                         | 1,075,040   |
| 1912 Investment Administrative Fees             | 125,519                      | 109,425                      | 200,000                           | 200,000   |
| 2100 Rents and Leases - Equipment               | 0                            | 0                            | 60,020                            | 60,020  |
| 2300 Small Tools and Instruments                | 0                            | 0                            | 3,000                             | 3,000   |
| 2400 Special Departmental Expense               | 0                            | 0                            | 1,000,000                         | 1,000,000   |
| 2490 Landfill Closure/Postclosure Costs         | 5,024,774                    | 4,754,018                    | 3,600,000                         | 3,600,000   |
| 2600 Transportation and Travel - General        | 0                            | 0                            | 3,500                             | 3,500   |
| 2602 Garage Expense                             | 233                          | 248                          | 54,500                            | 54,500  |
| 2801 Utilities - Purchased Electricity          | 0                            | 0                            | 50,000                            | 50,000  |
| 2803 Utilities - Purchased Water                | 0                            | 0                            | 44,000                            | 44,000  |
| <b>Total Services &amp; Supplies</b>            | <b>5,150,527</b>             | <b>4,863,690</b>             | <b>7,586,580</b>                  | <b>7,586,580</b>  |
| <b>Other Charges</b>                            |                              |                              |                                   |   |
| 3700 Taxes and Assessments                      | 0                            | 0                            | 98,000                            | 98,000  |
| <b>Total Other Charges</b>                      | <b>0</b>                     | <b>0</b>                     | <b>98,000</b>                     | <b>98,000</b>   |
| <b>TOTAL OPERATING EXPENSES</b>                 | <b>5,150,527</b>             | <b>4,863,690</b>             | <b>7,684,580</b>                  | <b>7,684,580</b>  |

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

| OPERATING DETAIL<br><br>(1)                              | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING INCOME (LOSS)                                  | (5,150,527)                  | (4,863,690)                  | (7,684,580)                       | (7,684,580)   |
| NON-OPERATING REVENUES                                   |                              |                              |                                   |   |
| Revenue from Use of Money and Property                   |                              |                              |                                   |   |
| 6610 Interest  | 613,474                      | 489,129                      | 800,000                           | 800,000   |
| Total Revenue from Use of Money and Property             | 613,474                      | 489,129                      | 800,000                           | 800,000   |
| TOTAL NON-OPERATING REVENUES                             | 613,474                      | 489,129                      | 800,000                           | 800,000   |
| NON-OPERATING INCOME (LOSS)                              | 613,474                      | 489,129                      | 800,000                           | 800,000   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | (4,537,053)                  | (4,374,561)                  | (6,884,580)                       | (6,884,580)   |
| 7810 Transfers In - from Fund 100                        | 34,484                       | 783,516                      | 783,516                           | 783,516   |
| 7812 Transfers In - from Funds 2AA-299                   | 0                            | 0                            | 5,000,000                         | 5,000,000   |
| 4800 Transfers Out - to Fund 100                         | (3,917,581)                  | 0                            | 0                                 | (4,825,000)   |
| 4801 Transfers Out - to Funds 101-199                    | 0                            | 0                            | (8,000,000)                       | (8,000,000)   |
| 4802 Transfers Out - to Funds 2AA-299                    | (16,507,649)                 | (5,459,482)                  | (783,516)                         | (783,516)   |
| Changes to Reserves - Encumbrance - (Inc)/Dec.           | 12,381                       | (172,553)                    | 0                                 | 0   |
| Changes to Reserves - Net Assets - Reserved (Inc)/Dec.   | (6,083,508)                  | 6,871,198                    | (500,000)                         | 4,325,000   |
| CHANGE IN NET ASSETS                                     | (30,998,925)                 | (2,351,882)                  | (10,384,580)                      | (10,384,580)  |
| Net Assets - Beginning Balance                           | 40,121,861                   | 9,122,935                    | 10,384,580                        | 10,384,580  |
| Net Assets - Ending Balance                              | 9,122,935                    | 6,771,053                    | 0                                 | 0   |
|  |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)                           | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| <b>OPERATING REVENUES</b>                             |                              |                              |                                   |   |
| Revenue from Use of Money and Property                |                              |                              |                                   |   |
| 6620 Rents and Concessions                            | 96,760,217                   | 101,138,064                  | 101,905,500                       | 101,905,500   |
| Total Revenue from Use of Money and Property          | 96,760,217                   | 101,138,064                  | 101,905,500                       | 101,905,500   |
| Charges For Services                                  |                              |                              |                                   |   |
| 7590 Other Charges for Services                       | 17,526,336                   | 16,781,714                   | 16,753,900                        | 16,753,900  |
| Total Charges For Services                            | 17,526,336                   | 16,781,714                   | 16,753,900                        | 16,753,900  |
| <b>TOTAL OPERATING REVENUES</b>                       | <b>114,286,553</b>           | <b>117,919,778</b>           | <b>118,659,400</b>                | <b>118,659,400</b>  |
| <b>OPERATING EXPENSES</b>                             |                              |                              |                                   |   |
| Salaries & Benefits                                   |                              |                              |                                   |   |
| 0100 Salaries and Wages                               | (142,465)                    | (12,786)                     | 0                                 | 0   |
| 0101 Regular Salaries                                 | 12,345,653                   | 12,009,124                   | 12,574,866                        | 12,574,866  |
| 0102 Extra Help                                       | (812)                        | 0                            | 0                                 | 0   |
| 0103 Overtime   | 327,148                      | 332,750                      | 340,140                           | 340,140   |
| 0104 Annual Leave Payoffs                             | 260,224                      | 313,112                      | 295,280                           | 295,280   |
| 0105 Vacation Payoffs                                 | 15,972                       | 4,860                        | 0                                 | 0   |
| 0106 Sick Leave Payoffs                               | 18,386                       | 0                            | 0                                 | 0   |
| 0110 Performance Incentive Pay                        | 43                           | 6                            | 0                                 | 0   |
| 0111 Other Pay  | 89,192                       | 89,687                       | 103,340                           | 103,340   |
| 0112 Other Salaries                                   | 0                            | 89,149                       | 0                                 | 0   |
| 0200 Retirement                                       | 3,173,009                    | 3,316,697                    | 3,817,578                         | 3,817,578   |
| 0204 County Paid Executive Deferred Compensation Plan | 16,962                       | 11,263                       | 9,716                             | 9,716   |
| 0205 1.62% Retirement ER Contribution 401(A) Plan     | 0                            | 1,139                        | 24,667                            | 24,667  |
| 0206 Retiree Medical                                  | 473,090                      | 483,070                      | 497,706                           | 497,706   |
| 0208 Pension Prepayment Discount                      | (204,220)                    | (226,438)                    | (234,699)                         | (234,699)   |
| 0301 Unemployment Insurance                           | 35,226                       | (1,451)                      | 0                                 | 0   |
| 0305 Salary Continuance Insurance                     | 23,933                       | 23,178                       | 23,586                            | 23,586  |
| 0306 Health Insurance                                 | 1,511,127                    | 1,622,742                    | 1,870,596                         | 1,870,596   |

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

| OPERATING DETAIL<br><br>(1)                       | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES, Continued                     |                              |                              |                                   |   |
| Salaries & Benefits, Continued                    |                              |                              |                                   |   |
| 0308 Dental Insurance                             | 38,208                       | 35,279                       | 36,096                            | 36,096  |
| 0309 Life Insurance                               | 6,604                        | 7,399                        | 7,920                             | 7,920   |
| 0310 Accidental Death and Dismemberment Insurance | 776                          | 703                          | 1,044                             | 1,044   |
| 0319 Other Insurance                              | 91,182                       | 90,833                       | 81,744                            | 81,744  |
| 0352 Workers Compensation - General               | 253,828                      | 265,384                      | 286,965                           | 286,965   |
| 0401 Medicare                                     | 168,984                      | 169,906                      | 172,155                           | 172,155   |
| 0402 Executive Car Allowance                      | 18,360                       | 11,475                       | 18,360                            | 18,360  |
| 0403 Optional Benefit Program                     | 125,083                      | 108,917                      | 117,624                           | 117,624   |
| Total Salaries & Benefits                         | 18,645,493                   | 18,745,996                   | 20,044,684                        | 20,044,684  |
| Services & Supplies                               |                              |                              |                                   |   |
| 0600 Clothing and Personal Supplies               | 53,918                       | 39,145                       | 84,700                            | 84,700  |
| 0700 Communications                               | 0                            | 6,072                        | 0                                 | 0   |
| 0740 Enterprise Telephone Service Charges         | 37,561                       | 38,820                       | 40,000                            | 40,000  |
| 0741 Telephone Service Charges from Vendors       | 164,820                      | 171,114                      | 189,500                           | 189,500   |
| 0742 Cell Phones, Pagers, Blackberry Devices      | 46,268                       | 34,247                       | 51,800                            | 51,800  |
| 1000 Household Expense                            | 4,299,749                    | 4,302,738                    | 5,146,000                         | 5,146,000   |
| 1100 Insurance                                    | 2,307,525                    | 2,462,706                    | 2,631,940                         | 2,631,940   |
| 1300 Maintenance Equipment - Non-IT Maintenance   | 105,888                      | 122,200                      | 148,500                           | 148,500   |
| 1340 Software Maintenance & Support               | 308,879                      | 496,644                      | 666,992                           | 666,992   |
| 1341 Hardware Maintenance & Support               | 538,015                      | 1,420,771                    | 1,629,719                         | 1,629,719   |
| 1400 Maintenance - Buildings and Improvements     | 10,543,972                   | 11,723,603                   | 10,674,522                        | 10,674,522  |
| 1402 Minor Alterations and Improvements           | 1,149,235                    | 1,374,664                    | 1,440,000                         | 1,440,000   |
| 1500 Medical, Dental and Laboratory Supplies      | 0                            | 139                          | 500                               | 500   |
| 1600 Memberships                                  | 87,402                       | 108,340                      | 114,275                           | 114,275   |
| 1800 Office Expense                               | 392,489                      | 288,122                      | 540,106                           | 540,106   |
| 1801 Duplicating Services (CEO/Reprographics)     | 12,252                       | 6,498                        | 9,000                             | 9,000   |
| 1802 Periodicals and Journals                     | 10,289                       | 10,001                       | 1,000                             | 1,000   |

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

| OPERATING DETAIL<br><br>(1)                           | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| <b>OPERATING EXPENSES, Continued</b>                  |                              |                              |                                   |   |
| <b>Services &amp; Supplies, Continued</b>             |                              |                              |                                   |   |
| 1803 Postage  | 20,872                       | 26,419                       | 20,000                            | 20,000  |
| 1806 Printing Costs - Outside Vendors                 | 0                            | 4,327                        | 0                                 | 0   |
| 1809 Minor Office Equipment to be Controlled          | 78,243                       | 233,175                      | 71,100                            | 71,100  |
| 1840 IT Hardware Purchases (Purchases under \$5,000)  | 75,324                       | 257,940                      | 429,000                           | 429,000   |
| 1900 Professional and Specialized Services            | 33,566,372                   | 36,270,501                   | 38,375,379                        | 38,375,379  |
| 1908 Temporary Help                                   | 8,490                        | 0                            | 0                                 | 0   |
| 1911 CWCAP Charges                                    | 719,015                      | 989,236                      | 0                                 | 0   |
| 1912 Investment Administrative Fees                   | 40,768                       | 56,533                       | 50,000                            | 50,000  |
| 1913 Merchant Fees                                    | 816,451                      | 859,383                      | 880,000                           | 880,000   |
| 1940 Enterprise IT Services                           | 127,342                      | 123,788                      | 170,000                           | 170,000   |
| 1941 IT Professional Services Contracts               | 468,587                      | 539,084                      | 921,482                           | 921,482   |
| 2000 Publications and Legal Notices                   | 119,992                      | 154,136                      | 184,000                           | 184,000   |
| 2100 Rents and Leases - Equipment                     | 65,322                       | 68,518                       | 108,500                           | 108,500   |
| 2140 Software Leases & Licenses                       | 153,513                      | 127,890                      | 212,236                           | 212,236   |
| 2200 Rents and Leases - Buildings and Improvements    | 15,347                       | 15,299                       | 24,131                            | 24,131  |
| 2300 Small Tools and Instruments                      | 52,708                       | 32,532                       | 47,800                            | 47,800  |
| 2400 Special Departmental Expense                     | 222,649                      | 259,299                      | 431,750                           | 431,750   |
| 2409 Minor Special Dept. Equipment to be Controlled   | 13,957                       | 0                            | 2,500                             | 2,500   |
| 2600 Transportation and Travel - General              | 193,301                      | 189,155                      | 181,731                           | 181,731   |
| 2601 Private Auto Mileage                             | 3,225                        | 2,974                        | 9,350                             | 9,350   |
| 2602 Garage Expense                                   | 420,011                      | 427,848                      | 460,348                           | 460,348   |
| 2700 Transportation and Travel - Meetings/Conferences | 10,690                       | 32,933                       | 30,000                            | 30,000  |
| 2740 IT Training & Travel                             | 0                            | 1,500                        | 0                                 | 0   |
| 2800 Utilities  | 678                          | 749                          | 1,000                             | 1,000   |
| 2801 Utilities - Purchased Electricity                | 1,546,694                    | 2,131,053                    | 2,000,000                         | 2,000,000   |
| 2802 Utilities - Purchased Gas                        | 1,688,477                    | 1,599,226                    | 1,500,000                         | 1,500,000   |
| 2803 Utilities - Purchased Water                      | 344,747                      | 351,728                      | 375,000                           | 375,000   |
| <b>Total Services &amp; Supplies</b>                  | <b>60,831,035</b>            | <b>67,361,049</b>            | <b>69,853,861</b>                 | <b>69,853,861</b>   |

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

| OPERATING DETAIL<br><br>(1)                  | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES, Continued                |                              |                              |                                   |   |
| Other Charges                                |                              |                              |                                   |   |
| 3500 Judgments and Damages                   | 45,800                       | 0                            | 0                                 | 0   |
| 3700 Taxes and Assessments                   | 112,559                      | 188,120                      | 135,000                           | 135,000   |
| Total Other Charges                          | 158,359                      | 188,120                      | 135,000                           | 135,000   |
| Capital Assets                               |                              |                              |                                   |   |
| Equipment                                    |                              |                              |                                   |   |
| 4000 Equipment                               | 0                            | 0                            | 304,000                           | 304,000   |
| 4040 IT Equipment (Purchases over \$5,000)   | 0                            | 0                            | 1,940,000                         | 1,940,000   |
| Total Equipment                              | 0                            | 0                            | 2,244,000                         | 2,244,000   |
| Total Capital Assets                         | 0                            | 0                            | 2,244,000                         | 2,244,000   |
| Miscellaneous                                |                              |                              |                                   |   |
| 5300 Depreciation                            | 6,755,665                    | 7,393,930                    | 7,200,000                         | 7,200,000   |
| 5350 Amortization                            | 0                            | 27,760                       | 0                                 | 0   |
| Total Miscellaneous                          | 6,755,665                    | 7,421,690                    | 7,200,000                         | 7,200,000   |
| <b>TOTAL OPERATING EXPENSES</b>              | <b>86,390,552</b>            | <b>93,716,856</b>            | <b>99,477,545</b>                 | <b>99,477,545</b>   |
| <b>OPERATING INCOME (LOSS)</b>               | <b>27,896,001</b>            | <b>24,202,922</b>            | <b>19,181,855</b>                 | <b>19,181,855</b>   |
| <b>NON-OPERATING REVENUES</b>                |                              |                              |                                   |   |
| Fines, Forfeitures & Penalties               |                              |                              |                                   |   |
| 6530 Forfeitures and Penalties               | 194,759                      | 236,769                      | 216,700                           | 216,700   |
| Total Fines, Forfeitures & Penalties         | 194,759                      | 236,769                      | 216,700                           | 216,700   |
| Revenue from Use of Money and Property       |                              |                              |                                   |   |
| 6610 Interest                                | 193,784                      | 253,961                      | 177,400                           | 177,400   |
| Total Revenue from Use of Money and Property | 193,784                      | 253,961                      | 177,400                           | 177,400   |
| Intergovernmental Revenues                   |                              |                              |                                   |   |
| 7110 Federal - Other                         | 181,000                      | 181,500                      | 181,500                           | 181,500   |
| 7130 Other Governmental Agencies             | 0                            | 401,736                      | 0                                 | 0   |
| Total Intergovernmental Revenues             | 181,000                      | 583,236                      | 181,500                           | 181,500   |

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

| OPERATING DETAIL<br><br>(1)   | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| NON-OPERATING REVENUES, Continued   |                              |                              |                                   |   |
| Charges For Services  |                              |                              |                                   |   |
| 7320 Auditing and Accounting Fees   | 5,940                        | 5,940                        | 5,900                             | 5,900   |
| Total Charges For Services  | 5,940                        | 5,940                        | 5,900                             | 5,900   |
| Miscellaneous Revenues  |                              |                              |                                   |   |
| 7670 Miscellaneous Revenue  | 327,025                      | 341,414                      | 103,600                           | 103,600   |
| 7680 Six-Month Expired (Outlawed) Checks  | 0                            | 258                          | 0                                 | 0   |
| 7690 Returned Check Charges   | 154                          | (48)                         | 200                               | 200   |
| Total Miscellaneous Revenues  | 327,179                      | 341,624                      | 103,800                           | 103,800   |
| TOTAL NON-OPERATING REVENUES  | 902,661                      | 1,421,531                    | 685,300                           | 685,300   |
| NON-OPERATING EXPENSES  |                              |                              |                                   |   |
| Miscellaneous   |                              |                              |                                   |   |
| 5400 Loss or (Gain) on Disposition of Assets  | 17,220                       | (14,614)                     | 0                                 | 0   |
| Total Miscellaneous   | 17,220                       | (14,614)                     | 0                                 | 0   |
| TOTAL NON-OPERATING EXPENSES  | 17,220                       | (14,614)                     | 0                                 | 0   |
| NON-OPERATING INCOME (LOSS)   | 885,441                      | 1,436,144                    | 685,300                           | 685,300   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS  | 28,781,442                   | 25,639,067                   | 19,867,155                        | 19,867,155  |
| 4802 Transfers Out - to Funds 2AA-299   | (10,838,744)                 | (6,509,563)                  | (44,707,014)                      | (44,707,014)  |
| Changes to Reserves - Encumbrance - (Inc)/Dec.  | 2,233,006                    | 803,650                      | 0                                 | 0   |
| Changes to Reserves - Net Assets - Reserved (Inc)/Dec.  | (103,471,169)                | 53,036,205                   | 0                                 | 0   |
| Changes to Reserves - Net Assets, Invested in Capital Assets,<br>Net of Related Debt (Inc)/Dec. | 6,204,814                    | 7,194,817                    | 0                                 | 0   |
| CHANGE IN NET ASSETS  | (77,090,651)                 | 80,164,177                   | (24,839,859)                      | (24,839,859)  |
| Net Assets - Beginning Balance  | 19,702,579                   | (57,388,072)                 | 24,839,859                        | 24,839,859  |
| Net Assets - Ending Balance   | (57,388,072)                 | 22,776,105                   | 0                                 | 0   |
|   |                              |                              |                                   |   |



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

| OPERATING DETAIL<br><br>(1)                | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| CAPITAL ASSET ACQUISITIONS                 |                              |                              |                                   |   |
| Equipment                                  |                              |                              |                                   |   |
| 4000 Equipment                             | 514,283                      | 351,887                      | 304,000                           | 304,000   |
| 4040 IT Equipment (Purchases over \$5,000) | 162,224                      | 359,721                      | 1,940,000                         | 1,940,000   |
| Total Equipment                            | 676,506                      | 711,608                      | 2,244,000                         | 2,244,000   |
| 4200 Buildings and Improvements            |                              |                              |                                   |   |
| P640 PM Consultant Services                | (41,449)                     | 0                            | 0                                 | 0   |
| Total Buildings and Improvements           | (41,449)                     | 0                            | 0                                 | 0   |
| TOTAL CAPITAL ASSET ACQUISITIONS           | 635,057                      | 711,608                      | 2,244,000                         | 2,244,000   |

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

| OPERATING DETAIL<br><br>(1)  | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| <b>OPERATING EXPENSES</b>  |                              |                              |                                   |   |
| Services & Supplies  |                              |                              |                                   |   |
| 1912 Investment Administrative Fees                                      | 8,539                        | 16,544                       | 15,000                            | 15,000  |
| Total Services & Supplies  | 8,539                        | 16,544                       | 15,000                            | 15,000  |
| Capital Assets   |                              |                              |                                   |   |
| 4200 Buildings and Improvements  | 0                            | 0                            | 33,497,475                        | 33,497,475  |
| Total Capital Assets   | 0                            | 0                            | 33,497,475                        | 33,497,475  |
| Miscellaneous  |                              |                              |                                   |   |
| 5300 Depreciation  | 21,412,807                   | 16,962,805                   | 20,500,000                        | 20,500,000  |
| Total Miscellaneous  | 21,412,807                   | 16,962,805                   | 20,500,000                        | 20,500,000  |
| <b>TOTAL OPERATING EXPENSES</b>  | <b>21,421,345</b>            | <b>16,979,348</b>            | <b>54,012,475</b>                 | <b>54,012,475</b>   |
| <b>OPERATING INCOME (LOSS) - Note 1</b>                                  | <b>(21,421,345)</b>          | <b>(16,979,348)</b>          | <b>(54,012,475)</b>               | <b>(54,012,475)</b>   |
| <b>NON-OPERATING REVENUES</b>  |                              |                              |                                   |   |
| Revenue from Use of Money and Property                                   |                              |                              |                                   |   |
| 6610 Interest  | 42,639                       | 72,865                       | 50,200                            | 50,200  |
| Total Revenue from Use of Money and Property                             | 42,639                       | 72,865                       | 50,200                            | 50,200  |
| Intergovernmental Revenues   |                              |                              |                                   |   |
| 6920 State - Construction  | 341,396                      | 23,638                       | 0                                 | 0   |
| 7050 Federal - Construction  | 3,498,084                    | 5,253,082                    | 5,732,000                         | 5,732,000   |
| Total Intergovernmental Revenues   | 3,839,480                    | 5,276,720                    | 5,732,000                         | 5,732,000   |
| <b>TOTAL NON-OPERATING REVENUES</b>                                      | <b>3,882,120</b>             | <b>5,349,585</b>             | <b>5,782,200</b>                  | <b>5,782,200</b>  |
| <b>NON-OPERATING INCOME (LOSS)</b>                                       | <b>3,882,120</b>             | <b>5,349,585</b>             | <b>5,782,200</b>                  | <b>5,782,200</b>  |
| <b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2</b> | <b>(17,539,225)</b>          | <b>(11,629,763)</b>          | <b>(48,230,275)</b>               | <b>(48,230,275)</b>   |
| 7812 Transfers In - from Funds 2AA-299                                   | 41,850,133                   | 3,354,136                    | 39,896,712                        | 39,896,712  |
| Changes to Reserves - Encumbrance - (Inc)/Dec.                           | (7,191,537)                  | 5,431,068                    | 0                                 | 0   |

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

| OPERATING DETAIL<br><br>(1)   | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued                             |                              |                              |                                   |   |
| Changes to Reserves - Net Assets, Invested in Capital Assets,<br>Net of Related Debt (Inc)/Dec. | 7,207,929                    | (3,890,509)                  | 0                                 | 0   |
| CHANGE IN NET ASSETS  | 24,327,300                   | (6,735,069)                  | (8,333,563)                       | (8,333,563)   |
| Net Assets - Beginning Balance  | (11,707,508)                 | 12,619,792                   | 8,333,563                         | 8,333,563   |
| Net Assets - Ending Balance   | 12,619,792                   | 5,884,723                    | 0                                 | 0   |
| CAPITAL ASSET ACQUISITIONS  |                              |                              |                                   |   |
| 4200 Buildings and Improvements   |                              |                              |                                   |   |
| P100 Contingency- AIP   | 0                            | 0                            | 1,500,000                         | 1,500,000   |
| P101 Program PM/Consultant Services   | (6,088)                      | (110,932)                    | 1,000,000                         | 1,000,000   |
| P102 Proj Cont Master Schedule  | (84,000)                     | 0                            | 0                                 | 0   |
| P103 Proj Cont Cost Estimating  | (226,368)                    | (56,592)                     | 0                                 | 0   |
| P107 Testing & Inspection   | (134,314)                    | 0                            | 700,000                           | 700,000   |
| P109 Commissioning Manager  | (37,012)                     | 0                            | 0                                 | 0   |
| P200 Parking Structure C, Phase 2   | 12,338                       | 1,165,653                    | 6,900,000                         | 6,900,000   |
| P201 Terminal C   | 1,966,633                    | 69,453                       | 0                                 | 0   |
| P202 Terminal Improvements  | 161,848                      | 1,582,847                    | 5,185,000                         | 5,185,000   |
| P203 N & S Term Ext & Comm Facil  | 49,944                       | 0                            | 0                                 | 0   |
| P204 Bristol Street Slope Stabilization   | 141,509                      | 150,632                      | 200,000                           | 200,000   |
| P206 Maintenance Building   | 1,502,269                    | 8,255,546                    | 10,000                            | 10,000  |
| P208 Parc Upgrade   | 605,343                      | (204,917)                    | 0                                 | 0   |
| P209 Wireless Commun-Terminal   | 56,945                       | 362,674                      | 0                                 | 0   |
| P211 Paularino Gate Improvements  | 0                            | 0                            | 570,000                           | 570,000   |
| P213 Term Bag Belt Upgrade-Ph 2   | 142,656                      | 0                            | 0                                 | 0   |
| P214 Term Hvac Rehab-Ph 2   | 12,787                       | 0                            | 0                                 | 0   |
| P216 GTC-Waterproof Planters  | 86,226                       | 0                            | 0                                 | 0   |
| P220 Common Use Passenger Processing System (CUPPS)   | 85,172                       | 56,592                       | 0                                 | 0   |
| P238 Realign Taxiway "A"  | 6,270                        | 0                            | 0                                 | 0   |

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

| OPERATING DETAIL<br><br>(1)                           | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| CAPITAL ASSET ACQUISITIONS, Continued                 |                              |                              |                                   |   |
| 4200 Buildings and Improvements, Continued            |                              |                              |                                   |   |
| P242 Recnst Perimeter Rd West Ph II                   | 491,932                      | 4,766,227                    | 50,000                            | 50,000  |
| P262 Tiedown Shade Structure                          | (20,379)                     | 55,243                       | 0                                 | 0   |
| P264 Loading Bridges                                  | 231,199                      | 0                            | 0                                 | 0   |
| P266 Central Plant                                    | 137,532                      | 0                            | 0                                 | 0   |
| P269 Seismic Remediation Elev Rdwys                   | 3,946,459                    | 479,403                      | 0                                 | 0   |
| P270 Baker Street Gate Improvements                   | 381,822                      | 5,216                        | 0                                 | 0   |
| P271 BHS Terminal C                                   | 129,979                      | 158,203                      | 0                                 | 0   |
| P272 Terminal A&B Baggage Handling system Enhancem    | 204,848                      | 928,673                      | 9,737,475                         | 9,737,475   |
| P273 Airline Offices Tenant Improvements              | 2,180,905                    | 672,783                      | 0                                 | 0   |
| P274 Concessionaire Tenant Improvements               | 632,021                      | 255,440                      | 0                                 | 0   |
| P275 Miscellaneous Site Restorations                  | 62,566                       | 0                            | 0                                 | 0   |
| P276 Terminal B Chiller Room Modifications            | 152,036                      | 49,682                       | 0                                 | 0   |
| P277 TSA Modular Building                             | 80,113                       | 46,161                       | 0                                 | 0   |
| P278 Terminal A & B Secure Side Floor Coverings Impro | 0                            | 265,649                      | 1,000,000                         | 1,000,000   |
| P400 Contingency                                      | 0                            | 0                            | 1,500,000                         | 1,500,000   |
| P401 Runway Redesign/Change                           | 0                            | 617,168                      | 50,000                            | 50,000  |
| P402 Re-Lamp Level 0 East Parking Structure           | 0                            | 0                            | 1,230,000                         | 1,230,000   |
| P404 Central Plant- Generator Engines Blackstart      | 0                            | 0                            | 100,000                           | 100,000   |
| P405 Cell Phone Lot                                   | 0                            | 8,727                        | 615,000                           | 615,000   |
| P406 Terminal C BHS CBRA Upgrades                     | 1,157                        | 564,667                      | 50,000                            | 50,000  |
| P407 Terminal A & B Information Booth Upgrades        | 124,624                      | 23,644                       | 0                                 | 0   |
| P408 Terminal A&B Secure Side Floor Covering Improvem | 9,460                        | 348,174                      | 0                                 | 0   |
| P409 Station 18 Improvements                          | 0                            | 0                            | 400,000                           | 400,000   |
| P410 Central Plant Electrical Loadshedding            | 0                            | 0                            | 1,000,000                         | 1,000,000   |
| P411 Non-Program PM/Consultant Services               | 0                            | 0                            | 100,000                           | 100,000   |
| P412 Central Plant Site Office & Storage Units        | 12,922                       | 21,233                       | 100,000                           | 100,000   |
| P413 Rental Car Parking Reconfigurations              | 0                            | 305,914                      | 0                                 | 0   |

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

| OPERATING DETAIL<br><br>(1)  | 2012-13<br>Actual<br><br>(2)                   | 2013-14<br>Actual<br><br>(3)                | 2014-15<br>Recommended<br><br>(4)              | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|--|---|--|---|
| CAPITAL ASSET ACQUISITIONS, Continued<br>4200 Buildings and Improvements, Continued<br>P414 Main Street & Employee Lot Resurfacing<br>P933 Terminal Emergency Generator Relocation And Repl<br>Total Buildings and Improvements  | <br><br><br>0<br>1,103,528<br><hr/> 14,204,878 | <br><br><br>0<br>10,150<br><hr/> 20,853,314 | <br><br><br>1,500,000<br>0<br><hr/> 33,497,475 | <br><br><br>1,500,000<br>0<br><hr/> 33,497,475                  |
| TOTAL CAPITAL ASSET ACQUISITIONS   | 14,204,878                                     | 20,853,314                                  | 33,497,475                                     | 33,497,475  |
| <p>Note 1 - Operating Loss is overstated in the 2014-15 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 2014-15 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<br><br>(1)                  | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| <b>OPERATING EXPENSES</b>                    |                              |                              |                                   |   |
| Services & Supplies                          |                              |                              |                                   |   |
| 1900 Professional and Specialized Services   | 18,341                       | 17,300                       | 100,000                           | 100,000   |
| 1912 Investment Administrative Fees          | 79,111                       | 48,116                       | 0                                 | 0   |
| Total Services & Supplies                    | 97,453                       | 65,416                       | 100,000                           | 100,000   |
| Other Charges                                |                              |                              |                                   |   |
| 3700 Taxes and Assessments                   | 46,402                       | 0                            | 0                                 | 0   |
| Total Other Charges                          | 46,402                       | 0                            | 0                                 | 0   |
| Miscellaneous                                |                              |                              |                                   |   |
| 5300 Depreciation                            | 3,404,349                    | 2,396,092                    | 2,400,000                         | 2,400,000   |
| Total Miscellaneous                          | 3,404,349                    | 2,396,092                    | 2,400,000                         | 2,400,000   |
| <b>TOTAL OPERATING EXPENSES</b>              | <b>3,548,204</b>             | <b>2,461,507</b>             | <b>2,500,000</b>                  | <b>2,500,000</b>  |
| <b>OPERATING INCOME (LOSS)</b>               | <b>(3,548,204)</b>           | <b>(2,461,507)</b>           | <b>(2,500,000)</b>                | <b>(2,500,000)</b>  |
| <b>NON-OPERATING REVENUES</b>                |                              |                              |                                   |   |
| Revenue from Use of Money and Property       |                              |                              |                                   |   |
| 6610 Interest                                | 830,801                      | 322,496                      | 281,400                           | 281,400   |
| Total Revenue from Use of Money and Property | 830,801                      | 322,496                      | 281,400                           | 281,400   |
| Miscellaneous Revenues                       |                              |                              |                                   |   |
| 7670 Miscellaneous Revenue                   | 327,116                      | 285,630                      | 0                                 | 0   |
| 7720 Passenger Facility Charge               | 18,454,317                   | 18,196,108                   | 19,052,500                        | 19,052,500  |
| Total Miscellaneous Revenues                 | 18,781,433                   | 18,481,738                   | 19,052,500                        | 19,052,500  |
| <b>TOTAL NON-OPERATING REVENUES</b>          | <b>19,612,234</b>            | <b>18,804,234</b>            | <b>19,333,900</b>                 | <b>19,333,900</b>   |
| <b>NON-OPERATING EXPENSES</b>                |                              |                              |                                   |   |
| Other Charges                                |                              |                              |                                   |   |
| 3200 Bond Redemption                         | 0                            | 0                            | 7,205,000                         | 7,205,000   |
| 3300 Interest on Bonds                       | 12,556,690                   | 11,450,906                   | 10,498,150                        | 10,498,150  |
| Total Other Charges                          | 12,556,690                   | 11,450,906                   | 17,703,150                        | 17,703,150  |

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

| OPERATING DETAIL<br><br>(1)  | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| NON-OPERATING EXPENSES, Continued  |                              |                              |                                   |   |
| Miscellaneous  |                              |                              |                                   |   |
| 5400 Loss or (Gain) on Disposition of Assets   | 16,382                       | 0                            | 0                                 | 0   |
| Total Miscellaneous  | 16,382                       | 0                            | 0                                 | 0   |
| TOTAL NON-OPERATING EXPENSES   | 12,573,072                   | 11,450,906                   | 17,703,150                        | 17,703,150  |
| NON-OPERATING INCOME (LOSS)  | 7,039,162                    | 7,353,328                    | 1,630,750                         | 1,630,750   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1  | 3,490,958                    | 4,891,821                    | (869,250)                         | (869,250)   |
| 7812 Transfers In - from Funds 2AA-299   | 10,838,744                   | 6,509,563                    | 6,509,513                         | 6,509,513   |
| 4802 Transfers Out - to Funds 2AA-299  | (41,850,133)                 | (3,354,136)                  | (1,699,211)                       | (1,699,211)   |
| Changes to Reserves - Net Assets - Reserved (Inc)/Dec.   | 108,012,732                  | (32,902,637)                 | (50,985,386)                      | (50,985,386)  |
| Changes to Reserves - Net Assets, Invested in Capital Assets,<br>Net of Related Debt (Inc)/Dec.  | (3,276,465)                  | (27,900,272)                 | 0                                 | 0   |
| CHANGE IN NET ASSETS   | 77,215,836                   | (52,755,662)                 | (47,044,334)                      | (47,044,334)  |
| Net Assets - Beginning Balance   | 21,406,071                   | 98,621,907                   | 47,044,334                        | 47,044,334  |
| Net Assets - Ending Balance  | 98,621,907                   | 45,866,245                   | 0                                 | 0   |
| <p>Note 1 - Loss Before Capital Contributions and Transfers is overstated in the 2014-15 Recommended and Adopted by the Board of Supervisors columns due to bond redemption expenditures that will be capitalized at year-end.</p> |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)                              | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES                                       |                              |                              |                                   |   |
| Services & Supplies                                      |                              |                              |                                   |   |
| 1912 Investment Administrative Fees                      | 23,657                       | 21,930                       | 25,000                            | 25,000  |
| 2490 Landfill Closure/Postclosure Costs                  | 662,731                      | 504,525                      | 1,000,000                         | 1,000,000   |
| Total Services & Supplies                                | 686,388                      | 526,455                      | 1,025,000                         | 1,025,000   |
| TOTAL OPERATING EXPENSES                                 | 686,388                      | 526,455                      | 1,025,000                         | 1,025,000   |
| OPERATING INCOME (LOSS)                                  | (686,388)                    | (526,455)                    | (1,025,000)                       | (1,025,000)   |
| NON-OPERATING REVENUES                                   |                              |                              |                                   |   |
| Revenue from Use of Money and Property                   |                              |                              |                                   |   |
| 6610 Interest  | 114,704                      | 98,244                       | 170,000                           | 170,000   |
| Total Revenue from Use of Money and Property             | 114,704                      | 98,244                       | 170,000                           | 170,000   |
| TOTAL NON-OPERATING REVENUES                             | 114,704                      | 98,244                       | 170,000                           | 170,000   |
| NON-OPERATING EXPENSES                                   |                              |                              |                                   |   |
| Special Items  |                              |                              |                                   |   |
| 5000 Special Items                                       | 0                            | 0                            | 100,317                           | 100,317   |
| Total Special Items                                      | 0                            | 0                            | 100,317                           | 100,317   |
| TOTAL NON-OPERATING EXPENSES                             | 0                            | 0                            | 100,317                           | 100,317   |
| NON-OPERATING INCOME (LOSS)                              | 114,704                      | 98,244                       | 69,683                            | 69,683  |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | (571,684)                    | (428,211)                    | (955,317)                         | (955,317)   |
| Changes to Reserves - Net Assets - Restricted (Inc)/Dec. | 733,514                      | 724,001                      | 0                                 | 0   |
| CHANGE IN NET ASSETS                                     | 161,830                      | 295,790                      | (955,317)                         | (955,317)   |
| Net Assets - Beginning Balance                           | 96,487                       | 258,317                      | 955,317                           | 955,317   |
| Net Assets - Ending Balance                              | 258,317                      | 554,107                      | 0                                 | 0   |
|  |                              |                              |                                   |   |



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

| OPERATING DETAIL<br><br>(1)                          | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING REVENUES                                   |                              |                              |                                   |   |
| Charges For Services                                 |                              |                              |                                   |   |
| 7520 Sanitation Services                             | 18,032,137                   | 31,938,580                   | 35,000,000                        | 35,000,000  |
| 7590 Other Charges for Services                      | 8                            | 40                           | 0                                 | 0   |
| Total Charges For Services                           | 18,032,145                   | 31,938,620                   | 35,000,000                        | 35,000,000  |
| TOTAL OPERATING REVENUES                             | 18,032,145                   | 31,938,620                   | 35,000,000                        | 35,000,000  |
| OPERATING EXPENSES                                   |                              |                              |                                   |   |
| Services & Supplies                                  |                              |                              |                                   |   |
| 1912 Investment Administrative Fees                  | 1,340                        | 3,135                        | 2,995                             | 2,995   |
| Total Services & Supplies                            | 1,340                        | 3,135                        | 2,995                             | 2,995   |
| Other Charges  |                              |                              |                                   |   |
| 3100 Contributions to Non-County Government Agencies | 873,055                      | 1,546,619                    | 1,700,000                         | 1,700,000   |
| 3700 Taxes and Assessments                           | 1,101,192                    | 1,921,578                    | 2,100,000                         | 2,100,000   |
| Total Other Charges                                  | 1,974,247                    | 3,468,197                    | 3,800,000                         | 3,800,000   |
| TOTAL OPERATING EXPENSES                             | 1,975,587                    | 3,471,332                    | 3,802,995                         | 3,802,995   |
| OPERATING INCOME (LOSS)                              | 16,056,558                   | 28,467,288                   | 31,197,005                        | 31,197,005  |
| NON-OPERATING REVENUES                               |                              |                              |                                   |   |
| Fines, Forfeitures & Penalties                       |                              |                              |                                   |   |
| 6530 Forfeitures and Penalties                       | 289                          | 933                          | 0                                 | 0   |
| Total Fines, Forfeitures & Penalties                 | 289                          | 933                          | 0                                 | 0   |
| Revenue from Use of Money and Property               |                              |                              |                                   |   |
| 6610 Interest  | 6,319                        | 14,890                       | 10,000                            | 10,000  |
| Total Revenue from Use of Money and Property         | 6,319                        | 14,890                       | 10,000                            | 10,000  |
| TOTAL NON-OPERATING REVENUES                         | 6,607                        | 15,823                       | 10,000                            | 10,000  |
| NON-OPERATING INCOME (LOSS)                          | 6,607                        | 15,823                       | 10,000                            | 10,000  |

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

| OPERATING DETAIL<br><br>(1)                              | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 16,063,165                   | 28,483,110                   | 31,207,005                        | 31,207,005  |
| 4800 Transfers Out - to Fund 100                         | (9,959,666)                  | (17,222,947)                 | (8,756,000)                       | (8,756,000)   |
| 4802 Transfers Out - to Funds 2AA-299                    | (6,103,500)                  | (11,260,553)                 | (22,650,000)                      | (22,650,000)  |
| CHANGE IN NET ASSETS                                     | 0                            | (389)                        | (198,995)                         | (198,995)   |
| Net Assets - Beginning Balance                           | 198,995                      | 198,995                      | 198,995                           | 198,995   |
| Net Assets - Ending Balance                              | 198,995                      | 198,606                      | 0                                 | 0   |
|  |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)                              | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES                                       |                              |                              |                                   |   |
| Services & Supplies                                      |                              |                              |                                   |   |
| 1912 Investment Administrative Fees                      | 31,523                       | 29,221                       | 40,000                            | 40,000  |
| 2490 Landfill Closure/Postclosure Costs                  | 873,068                      | 1,939,929                    | 1,400,000                         | 1,400,000   |
| Total Services & Supplies                                | 904,591                      | 1,969,150                    | 1,440,000                         | 1,440,000   |
| TOTAL OPERATING EXPENSES                                 | 904,591                      | 1,969,150                    | 1,440,000                         | 1,440,000   |
| OPERATING INCOME (LOSS)                                  | (904,591)                    | (1,969,150)                  | (1,440,000)                       | (1,440,000)   |
| NON-OPERATING REVENUES                                   |                              |                              |                                   |   |
| Revenue from Use of Money and Property                   |                              |                              |                                   |   |
| 6610 Interest  | 152,863                      | 130,907                      | 220,000                           | 220,000   |
| Total Revenue from Use of Money and Property             | 152,863                      | 130,907                      | 220,000                           | 220,000   |
| TOTAL NON-OPERATING REVENUES                             | 152,863                      | 130,907                      | 220,000                           | 220,000   |
| NON-OPERATING EXPENSES                                   |                              |                              |                                   |   |
| Special Items  |                              |                              |                                   |   |
| 5000 Special Items                                       | 0                            | 0                            | 133,273                           | 133,273   |
| Total Special Items                                      | 0                            | 0                            | 133,273                           | 133,273   |
| TOTAL NON-OPERATING EXPENSES                             | 0                            | 0                            | 133,273                           | 133,273   |
| NON-OPERATING INCOME (LOSS)                              | 152,863                      | 130,907                      | 86,727                            | 86,727  |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | (751,728)                    | (1,838,243)                  | (1,353,273)                       | (1,353,273)   |
| Changes to Reserves - Net Assets - Reserved (Inc)/Dec.   | 602,301                      | 1,400,000                    | 500,000                           | 500,000   |
| CHANGE IN NET ASSETS                                     | (149,427)                    | (438,243)                    | (853,273)                         | (853,273)   |
| Net Assets - Beginning Balance                           | 807,699                      | 658,273                      | 853,273                           | 853,273   |
| Net Assets - Ending Balance                              | 658,273                      | 220,030                      | 0                                 | 0   |
|  |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)                              | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES                                       |                              |                              |                                   |   |
| Services & Supplies                                      |                              |                              |                                   |   |
| 1912 Investment Administrative Fees                      | 16,662                       | 15,445                       | 20,000                            | 20,000  |
| 2490 Landfill Closure/Postclosure Costs                  | (1,782,577)                  | 894,342                      | 1,000,000                         | 1,000,000   |
| Total Services & Supplies                                | (1,765,915)                  | 909,787                      | 1,020,000                         | 1,020,000   |
| TOTAL OPERATING EXPENSES                                 | (1,765,915)                  | 909,787                      | 1,020,000                         | 1,020,000   |
| OPERATING INCOME (LOSS)                                  | 1,765,915                    | (909,787)                    | (1,020,000)                       | (1,020,000)   |
| NON-OPERATING REVENUES                                   |                              |                              |                                   |   |
| Revenue from Use of Money and Property                   |                              |                              |                                   |   |
| 6610 Interest  | 80,785                       | 69,193                       | 118,000                           | 118,000   |
| Total Revenue from Use of Money and Property             | 80,785                       | 69,193                       | 118,000                           | 118,000   |
| TOTAL NON-OPERATING REVENUES                             | 80,785                       | 69,193                       | 118,000                           | 118,000   |
| NON-OPERATING EXPENSES                                   |                              |                              |                                   |   |
| Special Items  |                              |                              |                                   |   |
| 5000 Special Items                                       | 0                            | 0                            | 297,701                           | 297,701   |
| Total Special Items                                      | 0                            | 0                            | 297,701                           | 297,701   |
| TOTAL NON-OPERATING EXPENSES                             | 0                            | 0                            | 297,701                           | 297,701   |
| NON-OPERATING INCOME (LOSS)                              | 80,785                       | 69,193                       | (179,701)                         | (179,701)   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 1,846,701                    | (840,595)                    | (1,199,701)                       | (1,199,701)   |
| Changes to Reserves - Net Assets - Restricted (Inc)/Dec. | 235,994                      | 371,982                      | (1,000,000)                       | (1,000,000)   |
| CHANGE IN NET ASSETS                                     | 2,082,695                    | (468,613)                    | (2,199,701)                       | (2,199,701)   |
| Net Assets - Beginning Balance                           | 295,024                      | 2,377,719                    | 2,199,701                         | 2,199,701   |
| Net Assets - Ending Balance                              | 2,377,719                    | 1,909,106                    | 0                                 | 0   |
|  |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)                  | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| <b>OPERATING REVENUES</b>                    |                              |                              |                                   |   |
| Licenses, Permits & Franchises               |                              |                              |                                   |   |
| 6460 Other Licenses and Permits              | 15,425                       | 24,000                       | 15,000                            | 15,000  |
| 6470 Franchises                              | 55,324                       | 38,718                       | 45,000                            | 45,000  |
| Total Licenses, Permits & Franchises         | 70,749                       | 62,718                       | 60,000                            | 60,000  |
| Revenue from Use of Money and Property       |                              |                              |                                   |   |
| 6620 Rents and Concessions                   | 447,750                      | 421,752                      | 417,000                           | 417,000   |
| 6630 Royalties                               | 2,255,079                    | 2,902,023                    | 2,610,000                         | 2,610,000   |
| Total Revenue from Use of Money and Property | 2,702,829                    | 3,323,774                    | 3,027,000                         | 3,027,000   |
| Charges For Services                         |                              |                              |                                   |   |
| 7520 Sanitation Services                     | 85,288,366                   | 88,809,392                   | 89,960,000                        | 89,960,000  |
| 7590 Other Charges for Services              | 758,567                      | 760,741                      | 750,000                           | 750,000   |
| Total Charges For Services                   | 86,046,932                   | 89,570,133                   | 90,710,000                        | 90,710,000  |
| <b>TOTAL OPERATING REVENUES</b>              | <b>88,820,509</b>            | <b>92,956,626</b>            | <b>93,797,000</b>                 | <b>93,797,000</b>   |
| <b>OPERATING EXPENSES</b>                    |                              |                              |                                   |   |
| Salaries & Benefits                          |                              |                              |                                   |   |
| 0100 Salaries and Wages                      | (87,318)                     | 47,410                       | 500,000                           | 500,000   |
| 0101 Regular Salaries                        | 16,006,572                   | 15,453,289                   | 16,406,033                        | 16,406,033  |
| 0102 Extra Help                              | 149,937                      | 38,100                       | 95,805                            | 95,805  |
| 0103 Overtime                                | 472,159                      | 604,221                      | 570,253                           | 570,253   |
| 0104 Annual Leave Payoffs                    | 364,354                      | 268,312                      | 328,115                           | 328,115   |
| 0105 Vacation Payoffs                        | 5,568                        | 0                            | 0                                 | 0   |
| 0106 Sick Leave Payoffs                      | 6,961                        | 0                            | 0                                 | 0   |
| 0110 Performance Incentive Pay               | 29                           | 14                           | 0                                 | 0   |
| 0111 Other Pay                               | 47,687                       | 40,333                       | 22,106                            | 22,106  |
| 0112 Other Salaries                          | 0                            | 74,693                       | 0                                 | 0   |
| 0150 Labor Burden                            | (1,169)                      | (1,315)                      | 0                                 | 0   |
| 0200 Retirement                              | 3,975,292                    | 4,195,980                    | 4,928,503                         | 4,928,503   |

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

| OPERATING DETAIL<br><br>(1)                           | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| <b>OPERATING EXPENSES, Continued</b>                  |                              |                              |                                   |   |
| Salaries & Benefits, Continued                        |                              |                              |                                   |   |
| 0204 County Paid Executive Deferred Compensation Plan | 7,887                        | 8,972                        | 7,442                             | 7,442   |
| 0205 1.62% Retirement ER Contribution 401(A) Plan     | 231                          | 3,825                        | 34,497                            | 34,497  |
| 0206 Retiree Medical                                  | 611,126                      | 617,951                      | 650,066                           | 650,066   |
| 0208 Pension Prepayment Discount                      | (264,568)                    | (284,983)                    | (313,577)                         | (313,577)   |
| 0301 Unemployment Insurance                           | 46,129                       | (1,829)                      | 0                                 | 0   |
| 0305 Salary Continuance Insurance                     | 11,459                       | 10,623                       | 11,120                            | 11,120  |
| 0306 Health Insurance                                 | 2,544,956                    | 2,625,967                    | 2,957,592                         | 2,957,592   |
| 0308 Dental Insurance                                 | 35,467                       | 32,483                       | 36,096                            | 36,096  |
| 0309 Life Insurance                                   | 5,756                        | 6,487                        | 7,356                             | 7,356   |
| 0310 Accidental Death and Dismemberment Insurance     | 681                          | 624                          | 780                               | 780   |
| 0319 Other Insurance                                  | 184,973                      | 188,033                      | 221,988                           | 221,988   |
| 0352 Workers Compensation - General                   | 745,154                      | 810,728                      | 943,015                           | 943,015   |
| 0401 Medicare   | 220,563                      | 219,531                      | 228,788                           | 228,788   |
| 0402 Executive Car Allowance                          | 9,007                        | 9,180                        | 9,180                             | 9,180   |
| 0403 Optional Benefit Program                         | 123,208                      | 112,042                      | 113,124                           | 113,124   |
| <b>Total Salaries &amp; Benefits</b>                  | <b>25,222,101</b>            | <b>25,080,669</b>            | <b>27,758,282</b>                 | <b>27,758,282</b>   |
| Services & Supplies                                   |                              |                              |                                   |   |
| 0600 Clothing and Personal Supplies                   | 80,173                       | 92,534                       | 116,940                           | 116,940   |
| 0700 Communications                                   | 0                            | 550                          | 0                                 | 0   |
| 0740 Enterprise Telephone Service Charges             | 188,932                      | 167,208                      | 461,000                           | 461,000   |
| 0741 Telephone Service Charges from Vendors           | 6,079                        | 7,828                        | 13,623                            | 13,623  |
| 0742 Cell Phones, Pagers, Blackberry Devices          | 32,748                       | 25,509                       | 46,885                            | 46,885  |
| 0900 Food   | 563                          | 449                          | 1,500                             | 1,500   |
| 1000 Household Expense                                | 68,095                       | 65,083                       | 90,400                            | 90,400  |
| 1001 Household Expense - Trash                        | 19,107                       | 22,566                       | 22,500                            | 22,500  |
| 1100 Insurance  | 294,248                      | 297,106                      | 260,000                           | 260,000   |
| 1300 Maintenance Equipment - Non-IT Maintenance       | 7,490,048                    | 8,194,622                    | 7,886,975                         | 7,886,975   |

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

| OPERATING DETAIL<br><br>(1)                          | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| <b>OPERATING EXPENSES, Continued</b>                 |                              |                              |                                   |   |
| <b>Services &amp; Supplies, Continued</b>            |                              |                              |                                   |   |
| 1340 Software Maintenance & Support                  | 130,448                      | 146,660                      | 187,575                           | 187,575   |
| 1341 Hardware Maintenance & Support                  | 96,709                       | 64,306                       | 91,600                            | 91,600  |
| 1400 Maintenance - Buildings and Improvements        | 7,295,823                    | 6,499,520                    | 10,379,645                        | 10,379,645  |
| 1402 Minor Alterations and Improvements              | 20,446                       | 900,298                      | 220,000                           | 220,000   |
| 1500 Medical, Dental and Laboratory Supplies         | 1,744                        | 5,515                        | 9,900                             | 9,900   |
| 1600 Memberships                                     | 3,462                        | 3,091                        | 11,585                            | 11,585  |
| 1701 Cash Difference                                 | 185                          | 120                          | 2,000                             | 2,000   |
| 1702 Cash Losses                                     | 0                            | 0                            | 2,000                             | 2,000   |
| 1800 Office Expense                                  | 134,335                      | 185,409                      | 215,370                           | 215,370   |
| 1801 Duplicating Services (CEO/Reprographics)        | 17,376                       | 18,651                       | 37,731                            | 37,731  |
| 1802 Periodicals and Journals                        | 596                          | 542                          | 1,025                             | 1,025   |
| 1803 Postage   | 2,342                        | 11,844                       | 13,115                            | 13,115  |
| 1806 Printing Costs - Outside Vendors                | 2,591                        | 3,648                        | 27,300                            | 27,300  |
| 1809 Minor Office Equipment to be Controlled         | 31,217                       | 24,802                       | 77,100                            | 77,100  |
| 1840 IT Hardware Purchases (Purchases under \$5,000) | 267,287                      | 66,990                       | 216,500                           | 216,500   |
| 1900 Professional and Specialized Services           | 13,895,021                   | 10,679,175                   | 25,025,183                        | 25,025,183  |
| 1908 Temporary Help                                  | 0                            | 8,517                        | 10,000                            | 10,000  |
| 1911 CWCAP Charges                                   | 969,509                      | 1,030,432                    | 1,680,000                         | 1,680,000   |
| 1912 Investment Administrative Fees                  | 78,465                       | 96,473                       | 106,000                           | 106,000   |
| 1940 Enterprise IT Services                          | 173,480                      | 302,831                      | 687,155                           | 687,155   |
| 1941 IT Professional Services Contracts              | 25,483                       | 42,713                       | 89,000                            | 89,000  |
| 2000 Publications and Legal Notices                  | 6,886                        | 3,830                        | 14,220                            | 14,220  |
| 2100 Rents and Leases - Equipment                    | 8,224                        | 162,729                      | 244,600                           | 244,600   |
| 2140 Software Leases & Licenses                      | 148,069                      | 188,622                      | 177,200                           | 177,200   |
| 2200 Rents and Leases - Buildings and Improvements   | 556,104                      | 548,732                      | 562,000                           | 562,000   |
| 2300 Small Tools and Instruments                     | 90,082                       | 98,157                       | 124,345                           | 124,345   |
| 2400 Special Departmental Expense                    | 1,068,944                    | 1,497,895                    | 2,572,650                         | 2,572,650   |

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

| OPERATING DETAIL<br><br>(1)                           | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES, Continued                         |                              |                              |                                   |   |
| Services & Supplies, Continued                        |                              |                              |                                   |   |
| 2409 Minor Special Dept. Equipment to be Controlled   | 7,954                        | 0                            | 0                                 | 0   |
| 2600 Transportation and Travel - General              | 3,315,851                    | 3,561,007                    | 4,097,375                         | 4,097,375   |
| 2601 Private Auto Mileage                             | 16,956                       | 24,458                       | 33,550                            | 33,550  |
| 2602 Garage Expense                                   | 489,551                      | 438,223                      | 712,290                           | 712,290   |
| 2700 Transportation and Travel - Meetings/Conferences | 59,291                       | 53,714                       | 198,560                           | 198,560   |
| 2740 IT Training & Travel                             | 5,998                        | 2,883                        | 24,700                            | 24,700  |
| 2800 Utilities  | 2,083                        | (15,484)                     | 3,300                             | 3,300   |
| 2801 Utilities - Purchased Electricity                | 164,673                      | 197,264                      | 653,200                           | 653,200   |
| 2802 Utilities - Purchased Gas                        | 4,534                        | 3,753                        | 5,000                             | 5,000   |
| 2803 Utilities - Purchased Water                      | 410,735                      | 360,788                      | 585,000                           | 585,000   |
| Total Services & Supplies                             | 37,682,447                   | 36,091,564                   | 57,997,597                        | 57,997,597  |
| Other Charges   |                              |                              |                                   |   |
| 3100 Contributions to Non-County Government Agencies  | 785,714                      | 2,276,632                    | 3,200,000                         | 3,200,000   |
| 3700 Taxes and Assessments                            | 3,936,495                    | 4,026,735                    | 4,269,425                         | 4,269,425   |
| 3750 Pollution Remediation Expense                    | (3,029,529)                  | 145,307                      | 0                                 | 0   |
| Total Other Charges                                   | 1,692,680                    | 6,448,674                    | 7,469,425                         | 7,469,425   |
| Capital Assets  |                              |                              |                                   |   |
| Equipment   |                              |                              |                                   |   |
| 4000 Equipment  | 0                            | 0                            | 5,219,000                         | 5,219,000   |
| 4040 IT Equipment (Purchases over \$5,000)            | 0                            | 0                            | 40,000                            | 40,000  |
| Total Equipment                                       | 0                            | 0                            | 5,259,000                         | 5,259,000   |
| Total Capital Assets                                  | 0                            | 0                            | 5,259,000                         | 5,259,000   |
| Miscellaneous   |                              |                              |                                   |   |
| 5300 Depreciation                                     | 16,275,587                   | 14,470,946                   | 16,500,000                        | 16,500,000  |
| 5350 Amortization                                     | 0                            | 19,218                       | 0                                 | 0   |
| Total Miscellaneous                                   | 16,275,587                   | 14,490,164                   | 16,500,000                        | 16,500,000  |
| TOTAL OPERATING EXPENSES                              | 80,872,815                   | 82,111,071                   | 114,984,304                       | 114,984,304   |



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

| OPERATING DETAIL<br><br>(1)                  | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING INCOME (LOSS) - Note 1             | 7,947,694                    | 10,845,555                   | (21,187,304)                      | (21,187,304)  |
| <b>NON-OPERATING REVENUES</b>                |                              |                              |                                   |   |
| Fines, Forfeitures & Penalties               |                              |                              |                                   |   |
| 6530 Forfeitures and Penalties               | 23,074                       | 14,308                       | 15,000                            | 15,000  |
| Total Fines, Forfeitures & Penalties         | 23,074                       | 14,308                       | 15,000                            | 15,000  |
| Revenue from Use of Money and Property       |                              |                              |                                   |   |
| 6610 Interest                                | 781,015                      | 622,550                      | 629,000                           | 629,000   |
| Total Revenue from Use of Money and Property | 781,015                      | 622,550                      | 629,000                           | 629,000   |
| Intergovernmental Revenues                   |                              |                              |                                   |   |
| 6970 State - Other                           | 6,913                        | 18,848                       | 31,000                            | 31,000  |
| 7130 Other Governmental Agencies             | 11,655                       | 12,251                       | 5,016,000                         | 5,016,000   |
| Total Intergovernmental Revenues             | 18,568                       | 31,099                       | 5,047,000                         | 5,047,000   |
| Miscellaneous Revenues                       |                              |                              |                                   |   |
| 7670 Miscellaneous Revenue                   | 257,461                      | 86,798                       | 50,000                            | 50,000  |
| 7680 Six-Month Expired (Outlawed) Checks     | 1,105                        | 0                            | 0                                 | 0   |
| 7690 Returned Check Charges                  | 480                          | 360                          | 0                                 | 0   |
| Total Miscellaneous Revenues                 | 259,046                      | 87,158                       | 50,000                            | 50,000  |
| <b>TOTAL NON-OPERATING REVENUES</b>          | <b>1,081,703</b>             | <b>755,115</b>               | <b>5,741,000</b>                  | <b>5,741,000</b>  |
| <b>NON-OPERATING EXPENSES</b>                |                              |                              |                                   |   |
| Other Charges                                |                              |                              |                                   |   |
| 3300 Interest on Bonds                       | 521,603                      | (487,273)                    | 0                                 | 0   |
| 3410 Debt Issuance Costs                     | 1,984                        | 661                          | 0                                 | 0   |
| Total Other Charges                          | 523,586                      | (486,612)                    | 0                                 | 0   |
| Miscellaneous                                |                              |                              |                                   |   |
| 5400 Loss or (Gain) on Disposition of Assets | (48,668)                     | (68,286)                     | 0                                 | 0   |
| Total Miscellaneous                          | (48,668)                     | (68,286)                     | 0                                 | 0   |
| <b>TOTAL NON-OPERATING EXPENSES</b>          | <b>474,918</b>               | <b>(554,898)</b>             | <b>0</b>                          | <b>0</b>  |

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

| OPERATING DETAIL<br><br>(1)   | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| NON-OPERATING INCOME (LOSS)   | 606,785                      | 1,310,013                    | 5,741,000                         | 5,741,000   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2   | 8,554,479                    | 12,155,567                   | (15,446,304)                      | (15,446,304)  |
| 7810 Transfers In - from Fund 100   | 0                            | 15,670                       | 23,505                            | 23,505  |
| 7812 Transfers In - from Funds 2AA-299  | 16,998,024                   | 43,418,368                   | 5,150,000                         | 5,150,000   |
| 4802 Transfers Out - to Funds 2AA-299   | (33,191,056)                 | (31,871,965)                 | (9,050,505)                       | (9,050,505)   |
| Changes to Reserves - Encumbrance - (Inc)/Dec.  | (1,158,297)                  | 674,191                      | 0                                 | 0   |
| Changes to Reserves - Net Assets - Reserved (Inc)/Dec.  | (2,036,124)                  | (2,812,197)                  | 1,225,089                         | 1,225,089   |
| Changes to Reserves - Net Assets, Invested in Capital Assets,<br>Net of Related Debt (Inc)/Dec.   | 6,762,849                    | 411,727                      | 0                                 | 0   |
| CHANGE IN NET ASSETS  | (4,070,123)                  | 21,991,363                   | (18,098,215)                      | (18,098,215)  |
| Net Assets - Beginning Balance  | 26,384,085                   | 22,313,962                   | 18,098,215                        | 18,098,215  |
| Net Assets - Ending Balance   | 22,313,962                   | 44,305,325                   | 0                                 | 0   |
| CAPITAL ASSET ACQUISITIONS  |                              |                              |                                   |   |
| Equipment   |                              |                              |                                   |   |
| 4000 Equipment  | 2,050,904                    | 1,443,032                    | 5,219,000                         | 5,219,000   |
| 4040 IT Equipment (Purchases over \$5,000)  | 104,663                      | 0                            | 40,000                            | 40,000  |
| Total Equipment   | 2,155,567                    | 1,443,032                    | 5,259,000                         | 5,259,000   |
| 4200 Buildings and Improvements   |                              |                              |                                   |   |
| P001 FRB-Archeo Paleo   | 83,269                       | 0                            | 0                                 | 0   |
| P702 Frb P8 East Flank/Buttress   | 37,666                       | 38,090                       | 0                                 | 0   |
| P703 Frb CM, CQA Slide/Buttress   | 152,521                      | 0                            | 0                                 | 0   |
| P710 Prima Potable Water Connect  | (6,917)                      | 0                            | 0                                 | 0   |
| Total Buildings and Improvements  | 266,539                      | 38,090                       | 0                                 | 0   |
| TOTAL CAPITAL ASSET ACQUISITIONS  | 2,422,106                    | 1,481,122                    | 5,259,000                         | 5,259,000   |
| Note 1 - Operating Loss is overstated in the 2014-15 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end. |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)  | 2012-13<br>Actual<br><br>(2) | 2013-14<br>Actual<br><br>(3) | 2014-15<br>Recommended<br><br>(4) | 2014-15<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2014-15 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end. |                              |                              |                                   |   |