

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
<b>OPERATING REVENUES</b>				
Taxes				
6290 Other Taxes	0	134,042	0	0
Total Taxes	0	134,042	0	0
Charges For Services				
7590 Other Charges for Services	247,414	306,329	245,897	245,897
Total Charges For Services	247,414	306,329	245,897	245,897
<b>TOTAL OPERATING REVENUES</b>	<b>247,414</b>	<b>440,371</b>	<b>245,897</b>	<b>245,897</b>
<b>OPERATING EXPENSES</b>				
Salaries & Benefits				
0101 Regular Salaries	(290)	0	0	0
0150 Labor Burden	(185)	0	0	0
0160 Labor Overhead	(196)	0	0	0
Total Salaries & Benefits	(671)	0	0	0
Services & Supplies				
0600 Clothing and Personal Supplies	3	0	0	0
1000 Household Expense	748	714	1,000	1,000
1001 Household Expense - Trash	251	738	300	300
1300 Maintenance Equipment - Non-IT Maintenance	26,276	255	30,000	30,000
1302 Parts not Direct Billed to Customers	1,323	0	0	0
1400 Maintenance - Buildings and Improvements	12,232	424	20,000	20,000
1800 Office Expense	23	0	0	0
1809 Minor Office Equipment to be Controlled	1,826	0	0	0
1900 Professional and Specialized Services	86,758	77,876	100,700	100,700
1911 CWCAP Charges	0	(17,312)	11,000	11,000
1912 Investment Administrative Fees	677	642	845	845
1913 Merchant Fees	10,249	9,458	12,000	12,000

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2100 Rents and Leases - Equipment	35	0	500	500
2400 Special Departmental Expense	43,097	34,671	40,000	40,000
2602 Garage Expense	4,929	10,759	15,000	15,000
2801 Utilities - Purchased Electricity	75,581	75,266	100,000	100,000
2802 Utilities - Purchased Gas	85,828	112,256	138,247	138,247
2803 Utilities - Purchased Water	0	103	0	0
Total Services & Supplies	349,834	305,851	469,592	469,592
TOTAL OPERATING EXPENSES	349,163	305,851	469,592	469,592
OPERATING INCOME (LOSS)	(101,749)	134,521	(223,695)	(223,695)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	5,310	4,813	5,085	5,085
Total Revenue from Use of Money and Property	5,310	4,813	5,085	5,085
Intergovernmental Revenues				
7110 Federal - Other	14,576	(14,576)	0	0
Total Intergovernmental Revenues	14,576	(14,576)	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,918	0	0	0
Total Miscellaneous Revenues	2,918	0	0	0
TOTAL NON-OPERATING REVENUES	22,804	(9,763)	5,085	5,085

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	570,515	570,515
Total Special Items	0	0	570,515	570,515
TOTAL NON-OPERATING EXPENSES	0	0	570,515	570,515
NON-OPERATING INCOME (LOSS)	22,804	(9,763)	(565,430)	(565,430)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(78,945)	124,758	(789,125)	(789,125)
7811 Transfers In - from Funds 101-199	350,000	0	0	0
4802 Transfers Out - to Funds 2AA-299	(50,000)	0	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec	(8,622)	(17,231)	0	0
CHANGE IN NET ASSETS	212,432	107,527	(789,125)	(789,125)
Net Assets - Beginning Balance	580,578	793,010	789,125	789,125
Net Assets - Ending Balance	793,010	900,537	0	0

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	0	840	2,000	2,000
Total Services & Supplies	0	840	2,000	2,000
Capital Assets				
4200 Buildings and Improvements	0	0	25,766,666	25,766,666
Total Capital Assets	0	0	25,766,666	25,766,666
Miscellaneous				
5300 Depreciation	0	0	375,000	375,000
Total Miscellaneous	0	0	375,000	375,000
TOTAL OPERATING EXPENSES	0	840	26,143,666	26,143,666
OPERATING INCOME (LOSS) - Note 1	0	(840)	(26,143,666)	(26,143,666)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	0	5,610	100,000	100,000
Total Revenue from Use of Money and Property	0	5,610	100,000	100,000
TOTAL NON-OPERATING REVENUES	0	5,610	100,000	100,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	10,650	14,064,101	14,064,101
Total Special Items	0	10,650	14,064,101	14,064,101
TOTAL NON-OPERATING EXPENSES	0	10,650	14,064,101	14,064,101
NON-OPERATING INCOME (LOSS)	0	(5,040)	(13,964,101)	(13,964,101)

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	0	(5,880)	(40,107,767)	(40,107,767)
7812 Transfers In - from Funds 2AA-299	0	10,000,000	40,107,767	40,107,767
Changes to Reserves - Encumbrance - (Inc)/Dec	0	(8,981,200)	0	0
CHANGE IN NET ASSETS	0	1,012,920	0	0
Net Assets - Beginning Balance	0	0	0	0
Net Assets - Ending Balance	0	1,012,920	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Buildings and Improvements				
P703 FRB Phase 8 East Flank Slide\Buttress Excavation	0	0	1,666,666	1,666,666
P719 Olinda Drainage Channel Improvements & Repairs	0	10,650	0	0
P720 Olinda Asphaltic Road Sys Improvements	0	0	600,000	600,000
P723 FRB East Flank Excavation & Drainage Improvement	0	0	10,100,000	10,100,000
P724 FRB Wetlands Basin Construction	0	0	2,000,000	2,000,000
P725 FRB West Channel Realignment	0	0	800,000	800,000
P726 FRB Ph8 C Excavation & Liner Construction	0	0	3,000,000	3,000,000
P727 FRB Ph8 C LFG Collection Header Design	0	0	150,000	150,000
P729 FRB Ph8 B Drainage Project	0	0	500,000	500,000
P730 Prima La Pata Road Extension - Traffic Share	0	0	5,600,000	5,600,000
P732 Prima Installation Of Underground Power Line	0	0	150,000	150,000
P993 Prima Zone 1 CM/CQA/A/P Svcs	0	0	1,200,000	1,200,000
Total Buildings and Improvements	0	10,650	25,766,666	25,766,666
TOTAL CAPITAL ASSET ACQUISITIONS	0	10,650	25,766,666	25,766,666

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
<p>Note 1 - Operating Loss is overstated in the 2012-13 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 2012-13 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	44,639	33,144	20,000	20,000
Total Revenue from Use of Money and Property	44,639	33,144	20,000	20,000
TOTAL NON-OPERATING REVENUES	44,639	33,144	20,000	20,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	42,800	42,800
Total Special Items	0	0	42,800	42,800
TOTAL NON-OPERATING EXPENSES	0	0	42,800	42,800
NON-OPERATING INCOME (LOSS)	44,639	33,144	(22,800)	(22,800)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	44,639	33,144	(22,800)	(22,800)
7812 Transfers In - from Funds 2AA-299	200,000	0	0	0
Changes to Reserves - Net Assets - Restricted (Inc)/Dec	0	(318,131)	(114,000)	(114,000)
CHANGE IN NET ASSETS	244,639	(284,987)	(136,800)	(136,800)
Net Assets - Beginning Balance	176,292	420,931	136,800	136,800
Net Assets - Ending Balance	420,931	135,944	0	0

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	73,955	21,331	80,000	80,000
Total Services & Supplies	73,955	21,331	80,000	80,000
TOTAL OPERATING EXPENSES	73,955	21,331	80,000	80,000
OPERATING INCOME (LOSS)	(73,955)	(21,331)	(80,000)	(80,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	467,780	362,738	200,000	200,000
Total Revenue from Use of Money and Property	467,780	362,738	200,000	200,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	306,483	332,973	300,000	300,000
Total Miscellaneous Revenues	306,483	332,973	300,000	300,000
TOTAL NON-OPERATING REVENUES	774,263	695,711	500,000	500,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	3,591,035	3,591,035
Total Special Items	0	0	3,591,035	3,591,035
TOTAL NON-OPERATING EXPENSES	0	0	3,591,035	3,591,035
NON-OPERATING INCOME (LOSS)	774,263	695,711	(3,091,035)	(3,091,035)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	700,308	674,380	(3,171,035)	(3,171,035)
7812 Transfers In - from Funds 2AA-299	0	2,252,082	2,766,020	2,766,020
4802 Transfers Out - to Funds 2AA-299	(12,859,956)	(10,094,021)	0	0



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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued Changes to Reserves - Net Assets - Reserved (Inc)/Dec	10,859,957	8,094,021	0	0
CHANGE IN NET ASSETS Net Assets - Beginning Balance	(1,299,691)	926,462	(405,015)	(405,015)
Net Assets - Ending Balance	1,389,787	90,096	405,015	405,015
Net Assets - Ending Balance	90,096	1,016,558	0	0

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	27,843	11,737	30,000	30,000
Total Services & Supplies	27,843	11,737	30,000	30,000
TOTAL OPERATING EXPENSES	27,843	11,737	30,000	30,000
OPERATING INCOME (LOSS)	(27,843)	(11,737)	(30,000)	(30,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	171,613	155,912	89,000	89,000
Total Revenue from Use of Money and Property	171,613	155,912	89,000	89,000
TOTAL NON-OPERATING REVENUES	171,613	155,912	89,000	89,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,639,933	1,639,933
Total Special Items	0	0	1,639,933	1,639,933
TOTAL NON-OPERATING EXPENSES	0	0	1,639,933	1,639,933
NON-OPERATING INCOME (LOSS)	171,613	155,912	(1,550,933)	(1,550,933)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	143,770	144,175	(1,580,933)	(1,580,933)
CHANGE IN NET ASSETS	143,770	144,175	(1,580,933)	(1,580,933)
Net Assets - Beginning Balance	1,309,163	1,452,933	1,580,933	1,580,933
Net Assets - Ending Balance	1,452,933	1,597,109	0	0

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
<b>OPERATING EXPENSES</b>				
<b>Services &amp; Supplies</b>				
0600 Clothing and Personal Supplies	0	0	2,292	2,292
0740 Enterprise Telephone Service Charges	0	0	8,000	8,000
0742 Cell Phones, Pagers, Blackberry Devices	0	0	2,400	2,400
1000 Household Expense	0	0	8,500	8,500
1001 Household Expense - Trash	0	0	5,000	5,000
1300 Maintenance Equipment - Non-IT Maintenance	0	0	6,700	6,700
1400 Maintenance - Buildings and Improvements	0	0	913,087	913,087
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	2,900	2,900
1900 Professional and Specialized Services	(21,752)	0	1,018,500	1,018,500
1912 Investment Administrative Fees	146,644	66,282	140,000	140,000
2100 Rents and Leases - Equipment	0	0	72,820	72,820
2300 Small Tools and Instruments	0	0	5,000	5,000
2400 Special Departmental Expense	0	0	100,000	100,000
2490 Landfill Closure/Postclosure Costs	4,306,844	(109,024)	3,100,000	3,100,000
2600 Transportation and Travel - General	0	0	9,500	9,500
2602 Garage Expense	208	324	37,700	37,700
2801 Utilities - Purchased Electricity	0	0	50,000	50,000
2803 Utilities - Purchased Water	(4,945)	0	24,000	24,000
<b>Total Services &amp; Supplies</b>	<b>4,427,000</b>	<b>(42,417)</b>	<b>5,510,799</b>	<b>5,510,799</b>
<b>Other Charges</b>				
3700 Taxes and Assessments	0	0	90,000	90,000
<b>Total Other Charges</b>	<b>0</b>	<b>0</b>	<b>90,000</b>	<b>90,000</b>

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
TOTAL OPERATING EXPENSES	4,427,000	(42,417)	5,600,799	5,600,799
OPERATING INCOME (LOSS)	(4,427,000)	42,417	(5,600,799)	(5,600,799)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	995,524	782,666	430,000	430,000
Total Revenue from Use of Money and Property	995,524	782,666	430,000	430,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	2,179	0	0
Total Miscellaneous Revenues	0	2,179	0	0
TOTAL NON-OPERATING REVENUES	995,524	784,845	430,000	430,000
NON-OPERATING INCOME (LOSS)	995,524	784,845	430,000	430,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(3,431,476)	827,262	(5,170,799)	(5,170,799)
7810 Transfers In - from Fund 100	3,123,542	28,160,911	7,233,155	7,233,155
7812 Transfers In - from Funds 2AA-299	13,860,411	10,094,021	0	0
4800 Transfers Out - to Fund 100	(15,666,743)	0	(9,245,988)	(9,895,988)
4802 Transfers Out - to Funds 2AA-299	(3,123,542)	(6,756,190)	(7,233,154)	(7,233,154)
Changes to Reserves - Encumbrance - (Inc)/Dec.	24,253	(46,092)	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(3,403,427)	3,453,193	5,811,287	6,461,287
CHANGE IN NET ASSETS	(8,616,981)	35,733,105	(8,605,499)	(8,605,499)
Net Assets - Beginning Balance	13,005,737	4,388,756	8,605,499	8,605,499
Net Assets - Ending Balance	4,388,756	40,121,861	0	0

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
<b>OPERATING REVENUES</b>				
Revenue from Use of Money and Property				
6620 Rents and Concessions	91,374,837	95,657,567	101,504,123	101,504,123
Total Revenue from Use of Money and Property	91,374,837	95,657,567	101,504,123	101,504,123
Charges For Services				
7590 Other Charges for Services	15,086,933	15,807,511	16,666,434	16,666,434
Total Charges For Services	15,086,933	15,807,511	16,666,434	16,666,434
<b>TOTAL OPERATING REVENUES</b>	<b>106,461,770</b>	<b>111,465,078</b>	<b>118,170,557</b>	<b>118,170,557</b>
<b>OPERATING EXPENSES</b>				
Salaries & Benefits				
0100 Salaries and Wages	163,896	12,414	0	0
0101 Regular Salaries	12,224,209	12,462,199	12,934,829	12,934,829
0102 Extra Help	0	7,426	0	0
0103 Overtime	267,669	342,045	354,574	354,574
0104 Annual Leave Payoffs	153,383	346,759	290,454	290,454
0105 Vacation Payoffs	14,895	8,683	0	0
0107 Retiree Multi-Year Leave Balance Payoff	0	0	48,639	48,639
0110 Performance Incentive Pay	38	130	0	0
0111 Other Pay	80,344	97,883	104,480	104,480
0200 Retirement	3,193,279	3,110,369	3,162,866	3,162,866
0204 County Paid Executive Deferred Compensation Plan	19,773	19,444	20,084	20,084
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	3,032	3,032
0206 Retiree Medical	0	327,266	336,054	336,054
0208 Pension Prepayment Discount	0	(213,695)	(203,029)	(203,029)
0301 Unemployment Insurance	43,595	35,828	34,942	34,942
0305 Salary Continuance Insurance	20,091	21,149	22,924	22,924
0306 Health Insurance	1,298,007	1,415,633	1,612,308	1,612,308

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
<b>OPERATING EXPENSES, Continued</b>				
<b>Salaries &amp; Benefits, Continued</b>				
0308 Dental Insurance	21,549	31,963	40,320	40,320
0309 Life Insurance	5,896	5,340	7,740	7,740
0310 Accidental Death and Dismemberment Insurance	896	830	1,092	1,092
0319 Other Insurance	90,627	91,687	97,296	97,296
0352 Workers Compensation - General	213,558	241,816	253,828	253,828
0401 Medicare	163,808	171,829	171,677	171,677
0402 Executive Car Allowance	18,360	18,360	18,360	18,360
0403 Optional Benefit Program	124,523	124,500	124,632	124,632
<b>Total Salaries &amp; Benefits</b>	<b>18,118,395</b>	<b>18,679,859</b>	<b>19,437,102</b>	<b>19,437,102</b>
<b>Services &amp; Supplies</b>				
0600 Clothing and Personal Supplies	39,823	51,421	82,200	82,200
0700 Communications	36,351	13,537	0	0
0702 Telephone/Telegraph - Other	174,105	0	0	0
0740 Enterprise Telephone Service Charges	0	14,933	0	0
0741 Telephone Service Charges from Vendors	0	209,489	222,000	222,000
0742 Cell Phones, Pagers, Blackberry Devices	0	19,811	49,100	49,100
1000 Household Expense	3,249,498	4,181,456	4,688,500	4,688,500
1100 Insurance	1,950,752	2,052,389	2,380,748	2,380,748
1300 Maintenance Equipment - Non-IT Maintenance	447,151	76,525	37,000	37,000
1340 Software Maintenance & Support	0	96,182	484,536	484,536
1341 Hardware Maintenance & Support	0	591,850	1,152,400	1,152,400
1400 Maintenance - Buildings and Improvements	7,314,509	9,471,618	12,233,500	12,233,500
1402 Minor Alterations and Improvements	607,076	781,901	1,850,000	1,850,000
1500 Medical, Dental and Laboratory Supplies	0	1,641	500	500
1600 Memberships	111,371	95,760	106,074	106,074
1702 Cash Losses	20	10	0	0

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1800 Office Expense	211,104	168,031	730,908	730,908
1801 Duplicating Services (CEO/Reprographics)	12,500	17,362	10,000	10,000
1802 Periodicals and Journals	11,913	14,740	100	100
1803 Postage	29,072	5,659	0	0
1809 Minor Office Equipment to be Controlled	163,396	71,513	69,500	69,500
1840 IT Hardware Purchases (Purchases under \$5,000)	0	147,853	267,000	267,000
1900 Professional and Specialized Services	31,708,232	32,421,877	38,895,754	38,895,754
1901 Data Processing Services	103,421	0	0	0
1908 Temporary Help	0	17,834	35,000	35,000
1911 CWCAP Charges	626,362	705,746	0	0
1912 Investment Administrative Fees	75,590	(3,338)	50,000	50,000
1913 Merchant Fees	718,514	695,792	720,000	720,000
1940 Enterprise IT Services	0	127,177	120,000	120,000
1941 IT Professional Services Contracts	0	238,151	692,803	692,803
2000 Publications and Legal Notices	30,057	169,249	144,000	144,000
2100 Rents and Leases - Equipment	402,117	105,262	112,500	112,500
2140 Software Leases & Licenses	0	246,819	195,700	195,700
2141 IT Hardware Leases	0	30,319	0	0
2200 Rents and Leases - Buildings and Improvements	45,184	16,515	23,152	23,152
2300 Small Tools and Instruments	36,529	40,172	41,200	41,200
2400 Special Departmental Expense	208,037	342,926	331,490	331,490
2600 Transportation and Travel - General	179,517	188,542	180,511	180,511
2601 Private Auto Mileage	3,747	4,562	10,675	10,675
2602 Garage Expense	532,383	534,216	631,302	631,302
2700 Transportation and Travel - Meetings/Conferences	24,476	34,318	30,000	30,000
2800 Utilities	416	1,250	1,000	1,000

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2801 Utilities - Purchased Electricity	2,454,782	1,542,573	1,400,000	1,400,000
2802 Utilities - Purchased Gas	620,037	1,573,929	2,200,000	2,200,000
2803 Utilities - Purchased Water	214,107	297,961	280,000	280,000
Total Services & Supplies	52,342,151	57,415,531	70,459,153	70,459,153
Other Charges				
3700 Taxes and Assessments	90,777	120,697	185,000	185,000
Total Other Charges	90,777	120,697	185,000	185,000
Capital Assets				
Equipment				
4000 Equipment	0	0	493,000	493,000
4040 IT Equipment (Purchases over \$5,000)	0	0	285,000	285,000
Total Equipment	0	0	778,000	778,000
Total Capital Assets	0	0	778,000	778,000
Miscellaneous				
5300 Depreciation	5,300,003	10,986,267	6,900,344	6,900,344
Total Miscellaneous	5,300,003	10,986,267	6,900,344	6,900,344
TOTAL OPERATING EXPENSES	75,851,326	87,202,353	97,759,599	97,759,599
OPERATING INCOME (LOSS)	30,610,445	24,262,725	20,410,958	20,410,958
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	242,496	247,611	156,250	156,250
Total Fines, Forfeitures & Penalties	242,496	247,611	156,250	156,250
Revenue from Use of Money and Property				
6610 Interest	474,162	242,153	212,120	212,120
Total Revenue from Use of Money and Property	474,162	242,153	212,120	212,120



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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
NON-OPERATING REVENUES, Continued				
Intergovernmental Revenues				
6970 State - Other	715	0	0	0
7110 Federal - Other	150,500	185,527	500,500	500,500
Total Intergovernmental Revenues	151,215	185,527	500,500	500,500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	301,476	443,923	104,132	104,132
7680 Six-Month Expired (Outlawed) Checks	243	0	0	0
7690 Returned Check Charges	71	263	0	0
Total Miscellaneous Revenues	301,790	444,186	104,132	104,132
TOTAL NON-OPERATING REVENUES	1,169,662	1,119,478	973,002	973,002
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	6,154,434	6,154,434
Total Special Items	0	0	6,154,434	6,154,434
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	10,055	833,361	0	0
Total Miscellaneous	10,055	833,361	0	0
TOTAL NON-OPERATING EXPENSES	10,055	833,361	6,154,434	6,154,434
NON-OPERATING INCOME (LOSS)	1,159,607	286,117	(5,181,432)	(5,181,432)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	31,770,052	24,548,842	15,229,526	15,229,526
4802 Transfers Out - to Funds 2AA-299	(76,936,664)	(53,629,598)	(13,883,639)	(13,883,639)
Changes to Reserves - Encumbrance - (Inc)/Dec	(1,955,400)	514,745	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec	13,715,752	(8,293,795)	0	0
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec	4,495,997	16,802,640	0	0

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued Changes to Pollution Remediation Obligation (Inc)/Dec	4,000	0	0	0
CHANGE IN NET ASSETS Net Assets - Beginning Balance Net Assets - Ending Balance	(28,906,262) 68,666,007 39,759,745	(20,057,165) 39,759,745 19,702,579	1,345,887 (1,345,887) 0	1,345,887 (1,345,887) 0
CAPITAL ASSET ACQUISITIONS			-	
Equipment 4000 Equipment 4040 IT Equipment (Purchases over \$5,000)	502,414 0	155,503 95,321	493,000 285,000	493,000 285,000
Total Equipment	502,414	250,824	778,000	778,000
4200 Buildings and Improvements P640 PM Consultant Services P813 Seismic Retrofit Terminal Bldg P834 Seismic Remed-Elevated Rdways P947 Uninterrupted Power Supply P955 Airport Telephone Switch Total 4200 Buildings and Improvements	4,623 (31,000) 10,895 3,188 37,965 25,672	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0
TOTAL CAPITAL ASSET EXPENDITURES	528,086	250,824	778,000	778,000

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	0	7,385	0	0
1809 Minor Office Equipment to be Controlled	0	1,479,648	0	0
1900 Professional and Specialized Services	0	54,526	0	0
1912 Investment Administrative Fees	13,076	1,638	10,000	10,000
Total Services & Supplies	13,076	1,543,197	10,000	10,000
Capital Assets				
4200 Buildings and Improvements	0	0	25,591,000	25,591,000
Total Capital Assets	0	0	25,591,000	25,591,000
Miscellaneous				
5300 Depreciation	2,488,445	8,031,779	12,389,711	12,389,711
Total Miscellaneous	2,488,445	8,031,779	12,389,711	12,389,711
TOTAL OPERATING EXPENSES	2,501,521	9,574,976	37,990,711	37,990,711
OPERATING INCOME (LOSS) - Note 1	(2,501,521)	(9,574,976)	(37,990,711)	(37,990,711)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	95,375	35,755	34,264	34,264
Total Revenue from Use of Money and Property	95,375	35,755	34,264	34,264
Intergovernmental Revenues				
6920 State - Construction	0	296,328	0	0
7050 Federal - Construction	6,543,807	3,615,323	10,936,661	10,936,661
Total Intergovernmental Revenues	6,543,807	3,911,651	10,936,661	10,936,661
TOTAL NON-OPERATING REVENUES	6,639,182	3,947,406	10,970,925	10,970,925

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
NON-OPERATING INCOME (LOSS)	6,639,182	3,947,406	10,970,925	10,970,925
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	4,137,661	(5,627,570)	(27,019,786)	(27,019,786)
7812 Transfers In - from Funds 2AA-299	145,798,698	66,271,355	18,850,133	18,850,133
Changes to Reserves - Encumbrance - (Inc)/Dec	84,954,584	22,897,783	0	0
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec	(143,894,274)	(70,665,261)	0	0
CHANGE IN NET ASSETS	90,996,669	12,876,308	(8,169,653)	(8,169,653)
Net Assets - Beginning Balance	(115,580,485)	(24,583,816)	8,169,653	8,169,653
Net Assets - Ending Balance	(24,583,816)	(11,707,508)	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	0	482,203	0	0
4040 IT Equipment (Purchases over \$5,000)	0	61,725	0	0
Total Equipment	0	543,928	0	0
4200 Buildings and Improvements				
P101 Pm/Consultant Services	123,041	81,985	750,000	750,000
P102 Proj Cont Master Schedule	27,085	12,660	0	0
P103 Proj Cont Cost Estimating	7,452	223,722	0	0
P104 Proj Mgmt Contract	(350,763)	0	0	0
P107 Testing & Inspection	(1,502,287)	(699,054)	900,000	900,000
P108 Contingency - Non-AIP	0	0	3,000,000	3,000,000
P109 Commissioning Manager	26,249	(93,252)	0	0
P201 Terminal C	83,710,371	33,401,791	10,000	10,000
P202 Term Bldg Impvmt's	272,461	1,043,853	500,000	500,000

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements, Continued				
P203 N & S Term Ext & Comm Facil	4,300,821	1,501,025	0	0
P204 Campus/Bristol Turn Lane/Slope Stabilization	107,244	75,306	2,200,000	2,200,000
P206 Maintenance Building	109,878	37,445	7,400,000	7,400,000
P208 Parc Upgrade	9,426,064	376,441	30,000	30,000
P209 Wireless Commun-Terminal	0	0	230,000	230,000
P210 Restroom Remodel-Sterile	6,885	0	0	0
P211 Paularino St. Acquisition	1,481	0	0	0
P213 Term Bag Belt Upgrade-Ph 2	309,286	96,210	10,000	10,000
P214 Term Hvac Rehab-Ph 2	295,843	0	180,000	180,000
P216 GTC-Waterproof Planters	4,036	72,258	275,000	275,000
P220 Common Use Passenger Processing System (CUPPS)	10,624,057	16,528,487	10,000	10,000
P230 Parking Structure C, Phase 1	16,769,659	1,668,017	0	0
P242 Recnst Perimeter Rd West Ph II	183,706	40,921	1,500,000	1,500,000
P261 Permanent Taxi Restrooms	41,574	0	0	0
P262 Tiedown Shade Structure	548,743	22,991	0	0
P264 Loading Bridges	2,712,694	2,813,624	5,000	5,000
P266 Central Plant	10,298,062	80,949	0	0
P267 Airside Dock Access/Trash Comp	248,123	0	0	0
P268 Seismic Retrofit Terminal Bldg	6,885	(6,885)	0	0
P269 Seismic Remediation Elev Rdwys	125,186	2,757,931	50,000	50,000
P270 Baker Street Realignment	0	18,372	750,000	750,000
P271 BHS Terminal C	11,520,108	1,850,723	10,000	10,000
P272 BHS Terminals A&B TSA	0	98,283	5,500,000	5,500,000
P273 Airline Offices Tenant Improvements	1,418,389	4,930,904	20,000	20,000
P274 Concessionaire Tenant Improvements	115,570	2,503,086	1,000	1,000
P275 Miscellaneous Site Restorations	96,368	1,070,182	20,000	20,000

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements, Continued				
P276 Terminal B Chiller Room Modifications	64,924	65,723	900,000	900,000
P277 TSA Modular Building	0	53,368	0	0
P401 Runway Redesign/Change	0	0	300,000	300,000
P402 Re-Lamp Level 0 East Parking Structure	0	0	1,000,000	1,000,000
P933 Terminal Emergency Generator Relocation And Repl	426,327	47,635	40,000	40,000
Total Buildings and Improvements	152,075,520	70,674,702	25,591,000	25,591,000
4209 Buildings and Improvements Reimbursements				
P266 Central Plant	(100,000)	0	0	0
Total Buildings and Improvements Reimbursements	(100,000)	0	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	151,975,520	71,218,629	25,591,000	25,591,000
Note 1 - Operating Loss is overstated in the 2012-13 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				
Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2012-13 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	33,840	21,925	187,000	187,000
1912 Investment Administrative Fees	164,494	42,619	0	0
Total Services & Supplies	198,333	64,544	187,000	187,000
Other Charges				
3700 Taxes and Assessments	41,608	42,692	0	0
Total Other Charges	41,608	42,692	0	0
Miscellaneous				
5300 Depreciation	5,445,903	2,843,217	3,032,161	3,032,161
Total Miscellaneous	5,445,903	2,843,217	3,032,161	3,032,161
TOTAL OPERATING EXPENSES	5,685,844	2,950,454	3,219,161	3,219,161
OPERATING INCOME (LOSS)	(5,685,844)	(2,950,454)	(3,219,161)	(3,219,161)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,395,465	918,852	1,022,062	1,022,062
Total Revenue from Use of Money and Property	1,395,465	918,852	1,022,062	1,022,062
Miscellaneous Revenues				
7670 Miscellaneous Revenue	327,610	355,926	0	0
7720 Passenger Facility Charge	17,599,132	17,499,747	17,967,326	17,967,326
Total Miscellaneous Revenues	17,926,742	17,855,673	17,967,326	17,967,326
TOTAL NON-OPERATING REVENUES	19,322,207	18,774,525	18,989,388	18,989,388
NON-OPERATING EXPENSES				
Other Charges				
3200 Bond Redemption	0	0	25,845,047	25,845,047

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
NON-OPERATING EXPENSES, Continued				
Other Charges, Continued				
3300 Interest on Bonds	909,591	6,294,886	12,077,625	12,077,625
Total Other Charges	909,591	6,294,886	12,077,625	12,077,625
TOTAL NON-OPERATING EXPENSES	909,591	6,294,886	37,922,672	37,922,672
NON-OPERATING INCOME (LOSS) - Note 1	18,412,617	12,479,639	(18,933,284)	(18,933,284)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	12,726,772	9,529,185	(22,152,445)	(22,152,445)
7812 Transfers In - from Funds 2AA-299	5,936,664	9,679,598	13,883,639	13,883,639
4802 Transfers Out - to Funds 2AA-299	(74,798,698)	(22,321,355)	(18,850,133)	(18,850,133)
Changes to Reserves - Encumbrance - (Inc)/Dec.	5,804	474	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	(163,552,830)	15,731,092	15,731,092
Changes to Reserves - Net Assets, Invested in Capital Assets				
Net of Related Debt (Inc)/Dec.	224,342,643	(10,335,682)	0	0
CHANGE IN NET ASSETS	168,213,186	(177,000,611)	(11,387,847)	(11,387,847)
Net Assets - Beginning Balance	30,193,496	198,406,682	11,387,847	11,387,847
Net Assets - Ending Balance	198,406,682	21,406,071	0	0
<p>Note 1 - Non-Operating Loss is overstated in the 2012-13 Recommended and Adopted by the Board of Supervisors columns due to bond redemption expenditures that will be capitalized at year-end.</p> <p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2012-13 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  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	28,560	12,314	20,000	20,000
2490 Landfill Closure/Postclosure Costs	317,835	609,643	600,000	600,000
Total Services & Supplies	346,395	621,957	620,000	620,000
TOTAL OPERATING EXPENSES	346,395	621,957	620,000	620,000
OPERATING INCOME (LOSS)	(346,395)	(621,957)	(620,000)	(620,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	185,872	159,198	90,000	90,000
Total Revenue from Use of Money and Property	185,872	159,198	90,000	90,000
TOTAL NON-OPERATING REVENUES	185,872	159,198	90,000	90,000
NON-OPERATING INCOME (LOSS)	185,872	159,198	90,000	90,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(160,523)	(462,760)	(530,000)	(530,000)
Changes to Reserves - Net Assets - Restricted (Inc)/Dec	0	0	270,754	270,754
CHANGE IN NET ASSETS	(160,523)	(462,760)	(259,246)	(259,246)
Net Assets - Beginning Balance	719,770	559,247	259,246	259,246
Net Assets - Ending Balance	559,247	96,487	0	0

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	17,321,228	14,963,062	16,336,500	16,336,500
7590 Other Charges for Services	51	9	0	0
Total Charges For Services	17,321,279	14,963,071	16,336,500	16,336,500
TOTAL OPERATING REVENUES	17,321,279	14,963,071	16,336,500	16,336,500
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	1,392	470	1,000	1,000
Total Services & Supplies	1,392	470	1,000	1,000
Other Charges				
3100 Contributions to Non-County Government Agencies	841,976	728,822	733,000	733,000
3700 Taxes and Assessments	1,101,683	940,504	910,000	910,000
Total Other Charges	1,943,659	1,669,326	1,643,000	1,643,000
TOTAL OPERATING EXPENSES	1,945,051	1,669,796	1,644,000	1,644,000
OPERATING INCOME (LOSS)	15,376,228	13,293,275	14,692,500	14,692,500
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	189	9,824	0	0
Total Fines, Forfeitures & Penalties	189	9,824	0	0
Revenue from Use of Money and Property				
6610 Interest	10,271	7,443	5,000	5,000
Total Revenue from Use of Money and Property	10,271	7,443	5,000	5,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	142	0	0	0
Total Miscellaneous Revenues	142	0	0	0

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
TOTAL NON-OPERATING REVENUES	10,602	17,267	5,000	5,000
NON-OPERATING INCOME (LOSS)	10,602	17,267	5,000	5,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	15,386,829	13,310,542	14,697,500	14,697,500
4800 Transfers Out - to Fund 100	(13,094,313)	(11,779,002)	(5,200,000)	(5,200,000)
4802 Transfers Out - to Funds 2AA-299	(2,375,285)	(1,663,109)	(9,497,500)	(9,497,500)
CHANGE IN NET ASSETS	(82,769)	(131,568)	0	0
Net Assets - Beginning Balance	413,332	330,563	0	0
Net Assets - Ending Balance	330,563	198,995	0	0

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	38,061	11,083	30,000	30,000
2490 Landfill Closure/Postclosure Costs	920,284	1,013,248	1,200,000	1,200,000
Total Services & Supplies	958,345	1,024,331	1,230,000	1,230,000
TOTAL OPERATING EXPENSES	958,345	1,024,331	1,230,000	1,230,000
OPERATING INCOME (LOSS)	(958,345)	(1,024,331)	(1,230,000)	(1,230,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	213,884	214,746	120,000	120,000
Total Revenue from Use of Money and Property	213,884	214,746	120,000	120,000
TOTAL NON-OPERATING REVENUES	213,884	214,746	120,000	120,000
NON-OPERATING INCOME (LOSS)	213,884	214,746	120,000	120,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(744,461)	(809,584)	(1,110,000)	(1,110,000)
Changes to Reserves - Net Assets - Reserved (Inc)/Dec	(5,380,284)	0	187,716	187,716
CHANGE IN NET ASSETS	(6,124,745)	(809,584)	(922,284)	(922,284)
Net Assets - Beginning Balance	7,742,029	1,617,284	922,284	922,284
Net Assets - Ending Balance	1,617,284	807,699	0	0

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	20,115	8,673	20,000	20,000
2490 Landfill Closure/Postclosure Costs	2,101,225	609,443	550,000	550,000
Total Services & Supplies	2,121,340	618,116	570,000	570,000
TOTAL OPERATING EXPENSES	2,121,340	618,116	570,000	570,000
OPERATING INCOME (LOSS)	(2,121,340)	(618,116)	(570,000)	(570,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	130,908	112,122	65,000	65,000
Total Revenue from Use of Money and Property	130,908	112,122	65,000	65,000
TOTAL NON-OPERATING REVENUES	130,908	112,122	65,000	65,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	26,018	26,018
Total Special Items	0	0	26,018	26,018
TOTAL NON-OPERATING EXPENSES	0	0	26,018	26,018
NON-OPERATING INCOME (LOSS)	130,908	112,122	38,982	38,982
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,990,431)	(505,994)	(531,018)	(531,018)
Changes to Reserves - Net Assets - Restricted (Inc)/Dec	2,200,000	0	0	0
CHANGE IN NET ASSETS	209,569	(505,994)	(531,018)	(531,018)
Net Assets - Beginning Balance	591,449	801,018	531,018	531,018
Net Assets - Ending Balance	801,018	295,024	0	0

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
<b>OPERATING REVENUES</b>				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	4,000	10,100	1,000	1,000
6470 Franchises	101,938	57,548	90,000	90,000
Total Licenses, Permits & Franchises	105,938	67,648	91,000	91,000
Revenue from Use of Money and Property				
6620 Rents and Concessions	432,233	444,078	401,600	401,600
6630 Royalties	1,243,110	1,176,056	1,470,100	1,470,100
Total Revenue from Use of Money and Property	1,675,342	1,620,135	1,871,700	1,871,700
Charges For Services				
7520 Sanitation Services	82,888,490	81,949,497	81,793,500	81,793,500
7590 Other Charges for Services	708,116	594,964	767,359	767,359
Total Charges For Services	83,596,607	82,544,461	82,560,859	82,560,859
<b>TOTAL OPERATING REVENUES</b>	<b>85,377,887</b>	<b>84,232,243</b>	<b>84,523,559</b>	<b>84,523,559</b>
<b>OPERATING EXPENSES</b>				
Salaries & Benefits				
0100 Salaries and Wages	63,344	47,158	500,000	500,000
0101 Regular Salaries	16,292,121	16,142,809	16,217,285	16,217,285
0102 Extra Help	134,287	138,209	190,944	190,944
0103 Overtime	507,709	498,722	562,445	562,445
0104 Annual Leave Payoffs	293,196	305,758	308,998	308,998
0105 Vacation Payoffs	782	15,595	7,662	7,662
0106 Sick Leave Payoffs	6,747	25,963	7,986	7,986
0110 Performance Incentive Pay	2	12	0	0
0111 Other Pay	89,116	32,178	24,195	24,195
0150 Labor Burden	(906)	(980)	0	0
0200 Retirement	4,067,519	3,876,608	3,932,441	3,932,441

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
<b>OPERATING EXPENSES, Continued</b>				
<b>Salaries &amp; Benefits, Continued</b>				
0204 County Paid Executive Deferred Compensation Plan	9,312	7,873	7,184	7,184
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	1,622	1,622
0206 Retiree Medical	0	421,184	420,864	420,864
0208 Pension Prepayment Discount	0	(276,303)	(254,195)	(254,195)
0301 Unemployment Insurance	59,537	46,332	44,023	44,023
0305 Salary Continuance Insurance	9,771	10,017	10,356	10,356
0306 Health Insurance	2,135,530	2,387,007	2,816,700	2,816,700
0308 Dental Insurance	19,275	29,956	38,016	38,016
0309 Life Insurance	5,015	4,686	6,780	6,780
0310 Accidental Death and Dismemberment Insurance	763	729	792	792
0319 Other Insurance	190,580	187,345	203,808	203,808
0352 Workers Compensation - General	602,758	745,704	745,153	745,153
0401 Medicare	215,881	217,238	230,279	230,279
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	117,758	115,333	116,628	116,628
<b>Total Salaries &amp; Benefits</b>	<b>24,829,276</b>	<b>24,988,313</b>	<b>26,149,146</b>	<b>26,149,146</b>
<b>Services &amp; Supplies</b>				
0600 Clothing and Personal Supplies	75,733	61,889	103,045	103,045
0700 Communications	32,060	0	0	0
0701 Telephone/Telegraph - Interfund Transfer	190,901	(11,140)	0	0
0740 Enterprise Telephone Service Charges	0	206,418	281,825	281,825
0741 Telephone Service Charges from Vendors	0	6,489	16,150	16,150
0742 Cell Phones, Pagers, Blackberry Devices	0	35,271	59,740	59,740
0900 Food	721	1,060	4,380	4,380
1000 Household Expense	45,448	45,482	71,700	71,700
1001 Household Expense - Trash	18,525	17,638	21,500	21,500

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1100 Insurance	205,794	233,758	300,000	300,000
1300 Maintenance Equipment - Non-IT Maintenance	7,932,790	7,351,557	8,924,245	8,924,245
1340 Software Maintenance & Support	0	98,297	273,935	273,935
1341 Hardware Maintenance & Support	0	79,505	84,600	84,600
1400 Maintenance - Buildings and Improvements	6,977,573	6,544,208	11,772,767	11,772,767
1402 Minor Alterations and Improvements	24,356	64,059	182,000	182,000
1500 Medical, Dental and Laboratory Supplies	2,043	5,326	9,900	9,900
1600 Memberships	1,635	3,303	7,435	7,435
1701 Cash Difference	420	91	2,000	2,000
1702 Cash Losses	0	0	2,000	2,000
1800 Office Expense	329,827	112,471	259,470	259,470
1801 Duplicating Services (CEO/Reprographics)	7,740	9,366	20,525	20,525
1802 Periodicals and Journals	546	1,548	2,310	2,310
1803 Postage	5,759	5,360	15,055	15,055
1805 Purchasing Stores Office Supplies	0	0	500	500
1806 Printing Costs - Outside Vendors	8,876	14,491	40,025	40,025
1809 Minor Office Equipment to be Controlled	105,343	77,607	91,500	91,500
1840 IT Hardware Purchases (Purchases under \$5,000)	0	116,204	112,000	112,000
1900 Professional and Specialized Services	10,416,696	10,423,164	18,889,540	18,889,540
1901 Data Processing Services	106,393	0	0	0
1911 CWCAP Charges	1,008,847	923,841	1,618,770	1,618,770
1912 Investment Administrative Fees	94,952	39,892	142,000	142,000
1940 Enterprise IT Services	0	181,890	276,250	276,250
1941 IT Professional Services Contracts	0	9,815	184,500	184,500
2000 Publications and Legal Notices	1,865	7,683	16,200	16,200
2100 Rents and Leases - Equipment	245,042	360,708	239,500	239,500



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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
<b>OPERATING EXPENSES, Continued</b>				
<b>Services &amp; Supplies, Continued</b>				
2140 Software Leases & Licenses	0	161,892	301,613	301,613
2200 Rents and Leases - Buildings and Improvements	562,903	557,440	561,200	561,200
2300 Small Tools and Instruments	75,988	71,450	124,700	124,700
2400 Special Departmental Expense	219,466	683,797	1,127,317	1,127,317
2409 Minor Special Dept. Equipment to be Controlled	10,960	26,700	0	0
2600 Transportation and Travel - General	2,919,256	3,204,163	3,783,400	3,783,400
2601 Private Auto Mileage	21,564	16,782	37,855	37,855
2602 Garage Expense	362,553	466,030	959,000	959,000
2700 Transportation and Travel - Meetings/Conferences	53,943	52,459	190,730	190,730
2740 IT Training & Travel	0	150	26,300	26,300
2800 Utilities	23,189	1,608	28,000	28,000
2801 Utilities - Purchased Electricity	171,182	169,746	795,800	795,800
2802 Utilities - Purchased Gas	5,174	5,158	13,000	13,000
2803 Utilities - Purchased Water	265,613	277,841	680,500	680,500
<b>Total Services &amp; Supplies</b>	<b>32,531,677</b>	<b>32,722,468</b>	<b>52,654,782</b>	<b>52,654,782</b>
<b>Other Charges</b>				
3100 Contributions to Non-County Government Agencies	0	4,285,714	785,715	785,715
3700 Taxes and Assessments	3,999,780	3,986,213	4,285,500	4,285,500
3750 Pollution Remediation Expense	6,480,886	5,647,011	0	0
<b>Total Other Charges</b>	<b>10,480,666</b>	<b>13,918,938</b>	<b>5,071,215</b>	<b>5,071,215</b>
<b>Capital Assets</b>				
<b>Equipment</b>				
4000 Equipment	0	0	3,041,000	3,041,000
4040 IT Equipment (Purchases over \$5,000)	0	0	500,000	500,000
<b>Total Equipment</b>	<b>0</b>	<b>0</b>	<b>3,541,000</b>	<b>3,541,000</b>
4200 Buildings and Improvements	(2,557)	0	0	0
<b>Total Capital Assets</b>	<b>(2,557)</b>	<b>0</b>	<b>3,541,000</b>	<b>3,541,000</b>

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES, Continued				
Miscellaneous				
5300 Depreciation	19,445,598	17,612,614	10,000,000	10,000,000
Total Miscellaneous	19,445,598	17,612,614	10,000,000	10,000,000
TOTAL OPERATING EXPENSES	87,284,660	89,242,333	97,416,143	97,416,143
OPERATING INCOME (LOSS) - Note 1	(1,906,773)	(5,010,090)	(12,892,584)	(12,892,584)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	13,346	43,371	15,000	15,000
Total Fines, Forfeitures & Penalties	13,346	43,371	15,000	15,000
Revenue from Use of Money and Property				
6610 Interest	921,198	985,739	242,000	242,000
Total Revenue from Use of Money and Property	921,198	985,739	242,000	242,000
Intergovernmental Revenues				
6970 State - Other	97	12,914	0	0
7060 Federal - Disaster Relief	164,165	(2,721)	0	0
7130 Other Governmental Agencies	327,237	15,469	0	0
Total Intergovernmental Revenues	491,499	25,662	0	0
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	5,580	0	20,000	20,000
7670 Miscellaneous Revenue	172,763	243,535	50,000	50,000
7680 Six-Month Expired (Outlawed) Checks	640	333	0	0
7690 Returned Check Charges	1,227	590	1,001	1,001
Total Miscellaneous Revenues	180,211	244,458	71,001	71,001
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	0	50,000	50,000
Total Other Financing Sources	0	0	50,000	50,000

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
TOTAL NON-OPERATING REVENUES	1,606,253	1,299,230	378,001	378,001
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	1,355,950	918,898	582,000	582,000
3410 Debt Issuance Costs	35,281	13,245	2,000	2,000
Total Other Charges	1,391,231	932,143	584,000	584,000
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(6,537)	(52,935)	0	0
Total Miscellaneous	(6,537)	(52,935)	0	0
TOTAL NON-OPERATING EXPENSES	1,384,694	879,208	584,000	584,000
NON-OPERATING INCOME (LOSS)	221,559	420,022	(205,999)	(205,999)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(1,685,214)	(4,590,068)	(13,098,583)	(13,098,583)
7805 Capital Contributions	0	1,304,000	0	0
7810 Transfers In - from Fund 100	113,341	0	163,556	163,556
7812 Transfers In - from Funds 2AA-299	7,098,372	6,167,216	6,102,444	6,102,444
4802 Transfers Out - to Funds 2AA-299	(2,800,000)	(10,000,000)	(32,245,577)	(32,245,577)
Changes to Reserves - Encumbrance - (Inc)/Dec	2,776,457	1,552,978	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec	(11,707,130)	3,321,301	28,134,968	28,134,968
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec	7,036,467	8,877,502	9,571,781	9,571,781
CHANGE IN NET ASSETS	832,293	6,632,930	(1,371,411)	(1,371,411)
Net Assets - Beginning Balance	18,918,862	19,751,155	1,371,411	1,371,411
Net Assets - Ending Balance	19,751,155	26,384,085	0	0

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

OPERATING DETAIL  (1)	2010-11 Actual  (2)	2011-12 Actual  (3)	2012-13 Recommended  (4)	2012-13 Adopted by the Board of Supervisors  (5)
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	978,799	808,992	3,041,000	3,041,000
4040 IT Equipment (Purchases over \$5,000)	0	14,569	500,000	500,000
Total Equipment	978,799	823,561	3,541,000	3,541,000
4200 Buildings and Improvements				
South Regional Landfill Operations				
P589 Prima Constr Admin/Crwqtrs	607	19,425	0	0
P602 Prima Geotechnical Invest. Zn4	25,296	0	0	0
P710 Prima Potable Water Connect	0	8,383	0	0
P993 Prima Zone 1 Cm/Cqa/A/P Svcs	218,338	16,422	0	0
Central Regional Landfill Operations				
P001 FRB-Archeo Paleo	9,394	69,163	0	0
P702 Frb P8 East Flank/Buttress	1,488	148,444	0	0
P703 Frb CM, CQA Slide/Buttress	48,820	265,982	0	0
Total Buildings and Improvements	303,942	527,819	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	1,282,741	1,351,380	3,541,000	3,541,000
<p>Note 1 - Operating Loss is overstated in the 2012-13 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 2012-13 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				