

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

400 OC Flood

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6210 Property Taxes - Current Secured	64,921,004	67,551,581	69,469,624	69,469,624
6220 Property Taxes - Current Unsecured	2,370,056	2,445,697	2,625,042	2,625,042
6230 Property Taxes - Prior Secured	191,392	211,298	211,298	211,298
6240 Property Taxes - Prior Unsecured	33,662	47,223	33,662	33,662
6280 Property Taxes - Current Supplemental	878,034	1,640,588	1,271,404	1,271,404
6290 Other Taxes	13,406,866	7,569,980	6,418,399	6,418,399
6300 Property Taxes - Prior Supplemental	23,250	22,501	23,250	23,250
Total Taxes	81,824,263	79,488,869	80,052,679	80,052,679
Licenses, Permits & Franchises				
6430 Construction Permits	290,152	36,611	310,000	310,000
6440 Road Privileges and Permits	1,089	1,248	3,000	3,000
6460 Other Licenses and Permits	142,777	182,278	135,000	135,000
Total Licenses, Permits & Franchises	434,018	220,137	448,000	448,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	11,395	12,273	11,395	11,395
Total Fines, Forfeitures & Penalties	11,395	12,273	11,395	11,395
Revenue from Use of Money and Property				
6610 Interest	878,082	714,274	850,000	850,000
6620 Rents and Concessions	694,267	802,121	702,040	702,040
Total Revenue from Use of Money and Property	1,572,349	1,516,395	1,552,040	1,552,040
Intergovernmental Revenues				
6990 State - Homeowners Property Tax Relief	541,156	525,355	525,355	525,355
6920 State - Construction	0	5,844,186	0	0
6970 State - Other	3,225,625	(2,132)	2,750,944	2,750,944
7050 Federal - Construction	0	0	10,000,000	10,000,000
7120 Other - In-Lieu Taxes	178,588	0	0	0
7130 Other Governmental Agencies	587,098	329,231	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

400 OC Flood

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE, Continued</b>				
Intergovernmental Revenues, Continued				
7140 Other Local Entities - Capital Contribution	41,038	108,749	0	0
Total Intergovernmental Revenues	4,573,504	6,805,389	13,276,299	13,276,299
Charges For Services				
7380 Planning and Engineering Services	412,333	306,491	275,000	275,000
7480 Road and Street Services	686,472	840,620	1,010,000	1,010,000
7580 Park and Recreation Fees	1,927,285	1,877,436	2,225,000	2,225,000
7590 Other Charges for Services	10,976,389	10,546,182	11,291,093	11,291,093
Total Charges For Services	14,002,478	13,570,730	14,801,093	14,801,093
Miscellaneous Revenues				
7661 Other Sales - Taxable	131,841	122,003	165,000	165,000
7670 Miscellaneous Revenue	1,878,353	673,469	957,000	957,000
7680 Six-Month Expired (Outlawed) Checks	4,741	4,117	5,000	5,000
7690 Returned Check Charges	0	100	0	0
Total Miscellaneous Revenues	2,014,936	799,689	1,127,000	1,127,000
Other Financing Sources				
7810 Transfers In - from Fund 100	2,121	0	0	0
7812 Transfers In - from Funds 2AA-299	350,000	650,000	365,000	365,000
7814 Transfers In - from Funds 400-499	0	0	840,000	840,000
7852 Capital Asset Sales - Non-Taxable - Resale	11,153	53,389	10,000	10,000
7855 Capital Asset Sales - Land	208,703	0	250,000	250,000
Total Other Financing Sources	571,977	703,389	1,465,000	1,465,000
<b>TOTAL REVENUE</b>	<b>105,004,920</b>	<b>103,116,871</b>	<b>112,733,506</b>	<b>112,733,506</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	16,584,209	15,972,440	16,975,559	16,975,559
0102 Extra Help	122,526	173,864	160,241	160,241

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

400 OC Flood

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Salaries & Benefits, Continued				
0103 Overtime	270,150	419,264	643,795	643,795
0104 Annual Leave Payoffs	278,989	401,823	355,000	355,000
0105 Vacation Payoffs	15,468	0	17,000	17,000
0106 Sick Leave Payoffs	37,036	0	20,000	20,000
0110 Performance Incentive Pay	111	87	0	0
0111 Other Pay	27,680	28,842	22,088	22,088
0112 Other Salaries	0	137,280	0	0
0150 Labor Burden	0	(50)	0	0
0160 Labor Overhead	0	(48)	0	0
0200 Retirement	4,027,890	4,326,316	5,045,588	5,045,588
0205 1.62% Retirement ER Contribution 401(A) Plan	0	921	46,241	46,241
0206 Retiree Medical	631,597	640,035	672,384	672,384
0208 Pension Prepayment Discount	(263,877)	(318,533)	(321,378)	(321,378)
0301 Unemployment Insurance	46,806	(1,981)	0	0
0305 Salary Continuance Insurance	9,829	8,932	8,678	8,678
0306 Health Insurance	2,272,585	2,315,588	2,871,828	2,871,828
0308 Dental Insurance	25,245	22,910	23,688	23,688
0309 Life Insurance	4,088	4,489	4,812	4,812
0310 Accidental Death and Dismemberment Insurance	479	432	516	516
0319 Other Insurance	144,654	140,307	168,480	168,480
0352 Workers Compensation - General	492,552	544,766	578,751	578,751
0401 Medicare	207,199	210,325	219,726	219,726
0403 Optional Benefit Program	82,250	78,686	73,584	73,584
<b>Total Salaries &amp; Benefits</b>	<b>25,017,465</b>	<b>25,106,693</b>	<b>27,586,581</b>	<b>27,586,581</b>
Services & Supplies				
0600 Clothing and Personal Supplies	64,710	78,970	102,485	102,485
0700 Communications	0	0	11,875	11,875

400 OC Flood

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Services & Supplies, Continued				
0740 Enterprise Telephone Service Charges	30,459	25,957	18,518	18,518
0741 Telephone Service Charges from Vendors	67	0	0	0
0742 Cell Phones, Pagers, Blackberry Devices	8,040	13,220	66,087	66,087
0900 Food	675	1,138	8,150	8,150
1000 Household Expense	144,126	119,273	332,135	332,135
1001 Household Expense - Trash	3,886	25,496	2,500	2,500
1100 Insurance	489,626	515,986	490,521	490,521
1300 Maintenance Equipment - Non-IT Maintenance	45,162	54,149	271,700	271,700
1340 Software Maintenance & Support	105,947	125,105	74,500	74,500
1341 Hardware Maintenance & Support	4,975	(1,788)	14,850	14,850
1400 Maintenance - Buildings and Improvements	2,512,872	2,782,600	4,519,911	4,519,911
1402 Minor Alterations and Improvements	417,280	258,395	7,500	7,500
1500 Medical, Dental and Laboratory Supplies	6,488	12,102	12,500	12,500
1600 Memberships	23,853	23,412	67,882	67,882
1700 Miscellaneous Expense	76,189	(14,845)	0	0
1701 Cash Difference	459	403	0	0
1800 Office Expense	65,857	67,823	190,660	190,660
1801 Duplicating Services (CEO/Reprographics)	9,293	5,745	35,750	35,750
1802 Periodicals and Journals	504	431	328	328
1803 Postage	1,000	2,500	750	750
1806 Printing Costs - Outside Vendors	6,768	9,411	500	500
1809 Minor Office Equipment to be Controlled	4,304	4,698	41,425	41,425
1840 IT Hardware Purchases (Purchases under \$5,000)	156,774	120,188	169,471	169,471
1900 Professional and Specialized Services	30,199,309	31,134,063	44,380,555	44,380,555
1901 Data Processing Services	0	1,250	0	0
1903 Surveys and Studies	100,822	195,055	485,000	485,000
1907 Collection Agency Fees	0	0	1,525	1,525

400 OC Flood

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Services & Supplies, Continued				
1908 Temporary Help	43,451	1,091	142,507	142,507
1911 CWCAP Charges	1,647,812	1,619,651	1,450,000	1,450,000
1912 Investment Administrative Fees	180,493	159,188	200,000	200,000
1913 Merchant Fees	26,974	26,801	40,000	40,000
1940 Enterprise IT Services	63,391	82,174	0	0
1941 IT Professional Services Contracts	158,068	30,890	145,000	145,000
2000 Publications and Legal Notices	1,154	1,254	6,060	6,060
2100 Rents and Leases - Equipment	622,943	792,970	811,950	811,950
2140 Software Leases & Licenses	196,453	84,817	163,449	163,449
2141 IT Hardware Leases	8,314	0	0	0
2200 Rents and Leases - Buildings and Improvements	502,896	533,749	492,000	492,000
2300 Small Tools and Instruments	110,921	107,577	212,110	212,110
2400 Special Departmental Expense	247,003	397,153	1,572,681	1,572,681
2600 Transportation and Travel - General	3,630	4,184	12,500	12,500
2601 Private Auto Mileage	7,100	11,419	1,750	1,750
2602 Garage Expense	39,226	38,804	0	0
2700 Transportation and Travel - Meetings/Conferences	42,920	42,121	149,049	149,049
2740 IT Training & Travel	250	0	0	0
2800 Utilities	53,377	12,731	85,000	85,000
2801 Utilities - Purchased Electricity	269,371	289,193	230,000	230,000
2802 Utilities - Purchased Gas	13,579	12,236	16,000	16,000
2803 Utilities - Purchased Water	118,665	112,206	120,000	120,000
2890 Intra-Agency Services & Supplies Billing Offsets	(297)	(679)	0	0
Total Services & Supplies	38,837,138	39,920,267	57,157,134	57,157,134
Other Charges				
3100 Contributions to Non-County Government Agencies	36,384	901,032	1,693,232	1,693,232
3500 Judgments and Damages	40,000	564,360	0	0

400 OC Flood

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Other Charges, Continued				
3600 Rights of Way	64,333	8,042	120,000	120,000
3700 Taxes and Assessments	111,417	109,597	207,000	207,000
Total Other Charges	252,134	1,583,030	2,020,232	2,020,232
Capital Assets				
Equipment				
4000 Equipment	560,678	674,297	2,534,500	2,534,500
Total Equipment	560,678	674,297	2,534,500	2,534,500
Land				
4100 Land				
L000 Unallocated	0	0	2,000,000	2,000,000
L390 Newland Storm Channel parcel C05S01-113	0	2,830	0	0
L391 Newland Storm Channel parcel C05S01-114	0	1,130	0	0
L393 Newland Storm Channel parcel C05S01-116	0	2,830	0	0
LF01 * OBSOLETE 5-21-14 * 2105 W. Collins Land Purcha	541,970	0	0	0
Total Land	541,970	6,790	2,000,000	2,000,000
Buildings & Improvements				
4200 Buildings and Improvements				
5210 Project Management Manager	42,089	1,147	0	0
5410 Public Works Manager	(57)	0	0	0
P000 Undesignated Const & Chg Ords	0	0	5,020,000	5,020,000
P001 E.gg W'burg Ch-2600' D/S Graha	23,234,087	17,746,838	0	0
P002 E.gg W'burg Ch-Haster Basin P2	12,733,109	13,477,687	0	0
P004 Los Alamitos Pump Sta/Pump Hse	225,682	10,420,743	0	0
P917 * OBSOLETE 5-21-14 * Huntington Bch & Talbert Ch	349,032	0	0	0
PA15 Osborne-Repl Elev Controls & Cntrlrs (4)	24,878	9,597	997,876	997,876
PA19 Osborne-Repl Freight Elevator Controls	12,730	5,602	236,989	236,989
PC23 HGO Fire Alarm System Upgrade	172,622	0	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

400 OC Flood

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Capital Assets, Continued				
Buildings & Improvements, Continued				
PC24 Osborne-Replace Pneumatic	4,636	55,257	200,000	200,000
PF31 Upgrade And Repair Of Villa Park Dam	0	0	600,000	600,000
PF32 Trabuco Crk Chnl Phase Vii-300 U/S Confluence To	0	10,577,093	0	0
PF34 Edinger Storm Channel Improvement	2,334,110	99,472	0	0
PF35 Fletcher Chnl & Retarding Basin from SAR to upst	(7,355)	0	0	0
PF37 Upgrade hydraulic gates at Bartlett Basin, HB Pu	0	0	200,000	200,000
PF38 Newland Storm Channel Confluence to Bolsa (C05S0	2,102	0	0	0
PF39 Rossmoor Channel - Los Alamitos Blvd to Rochelle	0	449,412	0	0
PF41 A03-Fullerton Crk Channel, d/s Western Ave to u/	0	0	11,000,000	11,000,000
PF42 Continued AQMD upgrades	0	0	80,000	80,000
PF43 D03-Greenville-Banning Chnl, d/s California to d	0	0	10,000,000	10,000,000
PF44 Diversion Panel upgrade	0	0	100,000	100,000
PF45 Glassell Campus LID Retrofit Project	0	0	3,330,000	3,330,000
PF47 PL84-99 Project, F09-Barranca Channel	0	0	5,000,000	5,000,000
PF48 Collins Welding Shop Exhaust System project	153	221,478	0	0
PF50 Glassell - 2301 Glassell Elevator Modernization	0	0	135,205	135,205
PF51 Glassell - 2245 N Glassell Rehab. Roof	0	0	311,144	311,144
PF52 Repair of Damaged Inflatable Dam at Talbert Dive	0	0	250,000	250,000
PF53 Coyote Creek Class I Bikeway Project	0	574,486	1,840,000	1,840,000
Total Buildings & Improvements	39,127,818	53,638,812	39,301,214	39,301,214
Total Capital Assets	40,230,466	54,319,899	43,835,714	43,835,714
Other Financing Uses				
4800 Transfers Out - to Fund 100	1,803,144	2,839,343	3,500,399	3,500,399
Total Other Financing Uses	1,803,144	2,839,343	3,500,399	3,500,399
Intrafund Transfers				
5100 Intrafund Transfers	(6,285)	(2,947)	0	0
Total Intrafund Transfers	(6,285)	(2,947)	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

400 OC Flood

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
TOTAL EXPENDITURES/APPROPRIATIONS	106,134,061	123,766,285	134,100,060	134,100,060
NET COST	1,129,141	20,649,414	21,366,554	21,366,554



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

403 OC Santa Ana River

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	257	229	200	200
Total Revenue from Use of Money and Property	257	229	200	200
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,793	2,438	2,157	2,157
Total Miscellaneous Revenues	2,793	2,438	2,157	2,157
<b>TOTAL REVENUE</b>	<b>3,050</b>	<b>2,667</b>	<b>2,357</b>	<b>2,357</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	12	4	160	160
1912 Investment Administrative Fees	53	51	60	60
1940 Enterprise IT Services	76	0	0	0
Total Services & Supplies	142	55	220	220
Special Items				
5000 Special Items	0	0	70,087	70,087
Total Special Items	0	0	70,087	70,087
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>142</b>	<b>55</b>	<b>70,307</b>	<b>70,307</b>
<b>NET COST</b>	<b>(2,908)</b>	<b>(2,612)</b>	<b>67,950</b>	<b>67,950</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

404 OC Flood - Capital

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	631,627	543,402	560,000	560,000
6620 Rents and Concessions	334,555	182,419	227,700	227,700
Total Revenue from Use of Money and Property	966,183	725,820	787,700	787,700
Intergovernmental Revenues				
6920 State - Construction	9,033,451	59,603,798	10,000,000	10,000,000
7130 Other Governmental Agencies	0	2,931	0	0
7140 Other Local Entities - Capital Contribution	4,642	25,805	0	0
Total Intergovernmental Revenues	9,038,093	59,632,534	10,000,000	10,000,000
Charges For Services				
7590 Other Charges for Services	2,105	3,618	0	0
Total Charges For Services	2,105	3,618	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,455,341	2,120,884	922,698	922,698
7680 Six-Month Expired (Outlawed) Checks	0	500	0	0
Total Miscellaneous Revenues	2,455,341	2,121,384	922,698	922,698
Other Financing Sources				
7840 Long-Term Debt Proceeds	20,483,710	0	0	0
Total Other Financing Sources	20,483,710	0	0	0
<b>TOTAL REVENUE</b>	<b>32,945,432</b>	<b>62,483,356</b>	<b>11,710,398</b>	<b>11,710,398</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
0600 Clothing and Personal Supplies	38	190	0	0
0740 Enterprise Telephone Service Charges	4,354	1,584	0	0
0741 Telephone Service Charges from Vendors	0	0	2,380	2,380
0742 Cell Phones, Pagers, Blackberry Devices	0	0	3,930	3,930
0900 Food	0	0	1,000	1,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

404 OC Flood - Capital

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Services & Supplies, Continued				
1000 Household Expense	50	173	500	500
1001 Household Expense - Trash	70	458	0	0
1300 Maintenance Equipment - Non-IT Maintenance	12	0	0	0
1341 Hardware Maintenance & Support	24	22	0	0
1400 Maintenance - Buildings and Improvements	303,291	144,579	205,000	205,000
1402 Minor Alterations and Improvements	893	3,669	0	0
1500 Medical, Dental and Laboratory Supplies	5	0	0	0
1800 Office Expense	8,013	4,170	10,000	10,000
1806 Printing Costs - Outside Vendors	1,515	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	393	110	0	0
1900 Professional and Specialized Services	12,276,919	8,944,093	10,418,767	10,418,767
1903 Surveys and Studies	0	33,425	510,000	510,000
1912 Investment Administrative Fees	129,613	119,989	100,000	100,000
1941 IT Professional Services Contracts	0	276	0	0
2000 Publications and Legal Notices	0	160	3,000	3,000
2100 Rents and Leases - Equipment	750	0	0	0
2140 Software Leases & Licenses	9,223	7,911	0	0
2200 Rents and Leases - Buildings and Improvements	82,527	97,888	62,100	62,100
2300 Small Tools and Instruments	135	0	0	0
2400 Special Departmental Expense	361,932	2,911	34,000	34,000
2600 Transportation and Travel - General	459	1	0	0
2602 Garage Expense	290	429	0	0
2700 Transportation and Travel - Meetings/Conferences	2,066	323	38,306	38,306
2800 Utilities	65,271	13,824	0	0
2801 Utilities - Purchased Electricity	7,235	7,657	0	0
2802 Utilities - Purchased Gas	623	612	0	0
2803 Utilities - Purchased Water	10,067	10,303	0	0
<b>Total Services &amp; Supplies</b>	<b>13,265,766</b>	<b>9,394,760</b>	<b>11,388,983</b>	<b>11,388,983</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

404 OC Flood - Capital

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Other Charges				
3100 Contributions to Non-County Government Agencies	3,298,285	2,664,628	8,000,000	8,000,000
3250 Retirement/Other Long-Term Debt	919,541	12,482,163	0	0
3600 Rights of Way	9,000	0	0	0
3700 Taxes and Assessments	314,121	278,951	800,000	800,000
Total Other Charges	4,540,947	15,425,742	8,800,000	8,800,000
Capital Assets				
Land				
4100 Land				
5510 Flood	7,670	0	0	0
L300 Prado Dam	0	0	20,500,000	20,500,000
L317 Land Acquisition Parcel 45-999	11,382	13,400	0	0
L320 Parcel 31-006	3,345	0	0	0
L325 Acquisition Of Parcel 26-999	0	10,589	0	0
L328 Acquisition Of Parcel 32-995	29,400	22,756	0	0
L330 Acquis'n Parcels 04-003,04-980	14,073	76,417	0	0
L331 Acquisition Of Parcel 29-920	450	0	0	0
L333 Acquisition Of Parcel 39-001	0	528,076	0	0
L334 Acquis'n Parcels 37-999,38-001	152,361	93,129	0	0
L342 Acquisition Of Parcel 40-016	15,260	0	0	0
L345 Acquisition Of Parcel 34-951	8,257,101	22,751	0	0
L359 Acquisition Parcel - Roacha	2,990	171,619	0	0
L360 Acquisition Parcel - Dussen	53,825	5,139	0	0
L362 Acquisition Parcel-Jma C Trust	2,941	150	0	0
L364 Acquisition Parcel Dominguez	166,359	0	0	0
LS01 Acquisition Moreno L Property	2,792	150	0	0
LS03 Acquisition Moreno M Property	7,705	65,794	0	0
LS04 PROPERTY ACQUISITION PARCEL 32-001 MANUEL & HELE	13,220	71,308	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

404 OC Flood - Capital

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Land, Continued				
LS05 Property Acquisition Parcel 38-036 Kanavos	1,624	781,876	0	0
Total Land	8,742,498	1,863,154	20,500,000	20,500,000
Buildings & Improvements				
4200 Buildings and Improvements				
5510 Flood	500	0	0	0
P000 Undesignated Const & Chg Ords	0	0	5,000,000	5,000,000
PS01 Santa Ana River Interceptor Line Construction	27,440,941	4,724,512	0	0
Total Buildings & Improvements	27,441,441	4,724,512	5,000,000	5,000,000
Total Capital Assets	36,183,939	6,587,666	25,500,000	25,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	53,990,652	31,408,168	45,688,983	45,688,983
NET COST	21,045,220	(31,075,189)	33,978,585	33,978,585

459 North Tustin Landscape & Lighting  
Assessment District

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6210 Property Taxes - Current Secured	443,017	468,040	480,000	480,000
6220 Property Taxes - Current Unsecured	16,313	17,137	16,000	16,000
6240 Property Taxes - Prior Unsecured	231	325	0	0
6280 Property Taxes - Current Supplemental	6,039	10,176	8,800	8,800
6300 Property Taxes - Prior Supplemental	159	155	0	0
Total Taxes	465,759	495,833	504,800	504,800
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	78	84	50	50
Total Fines, Forfeitures & Penalties	78	84	50	50
Revenue from Use of Money and Property				
6610 Interest	7,752	6,816	7,000	7,000
Total Revenue from Use of Money and Property	7,752	6,816	7,000	7,000
Intergovernmental Revenues				
6690 State - Homeowners Property Tax Relief	3,722	4,954	3,500	3,500
Total Intergovernmental Revenues	3,722	4,954	3,500	3,500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	976	853	68,392	68,392
Total Miscellaneous Revenues	976	853	68,392	68,392
<b>TOTAL REVENUE</b>	<b>478,288</b>	<b>508,539</b>	<b>583,742</b>	<b>583,742</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	50,025	75,117	242,222	242,222
1402 Minor Alterations and Improvements	252,147	95,249	157,400	157,400
1900 Professional and Specialized Services	133,573	45,700	352,160	352,160
1911 CWCAP Charges	4,142	12,601	20,000	20,000
1912 Investment Administrative Fees	1,598	1,513	1,800	1,800

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

459 North Tustin Landscape & Lighting  
 Assessment District

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2801 Utilities - Purchased Electricity	2,652	3,721	4,500	4,500
2803 Utilities - Purchased Water	28,281	36,657	35,000	35,000
Total Services & Supplies	472,417	270,558	813,082	813,082
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				
P000 Unallocated Capital Projects	0	0	1,710,000	1,710,000
P519 N. Tustin Newport Avenue Park P519	0	0	67,692	67,692
Total Buildings & Improvements	0	0	1,777,692	1,777,692
Total Capital Assets	0	0	1,777,692	1,777,692
TOTAL EXPENDITURES/APPROPRIATIONS	472,417	270,558	2,590,774	2,590,774
NET COST	(5,871)	(237,981)	2,007,032	2,007,032

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6210 Property Taxes - Current Secured	48,232,177	50,192,524	52,733,000	52,733,000
6220 Property Taxes - Current Unsecured	1,756,695	1,812,997	1,600,000	1,600,000
6230 Property Taxes - Prior Secured	147,940	163,327	112,000	112,000
6240 Property Taxes - Prior Unsecured	24,952	35,002	15,000	15,000
6280 Property Taxes - Current Supplemental	649,956	1,214,429	391,000	391,000
6290 Other Taxes	9,140,539	4,767,429	4,807,000	4,807,000
6300 Property Taxes - Prior Supplemental	17,210	16,657	23,000	23,000
Total Taxes	59,969,469	58,202,365	59,681,000	59,681,000
Licenses, Permits & Franchises				
6440 Road Privileges and Permits	9,000	12,055	0	0
6460 Other Licenses and Permits	306,721	202,726	205,000	205,000
Total Licenses, Permits & Franchises	315,721	214,781	205,000	205,000
Fines, Forfeitures & Penalties				
6520 Other Court Fines	14,891	20,901	10,000	10,000
6530 Forfeitures and Penalties	380	0	0	0
6540 Penalties and Costs on Delinquent Taxes	8,435	9,085	10,000	10,000
Total Fines, Forfeitures & Penalties	23,706	29,986	20,000	20,000
Revenue from Use of Money and Property				
6610 Interest	245,254	218,265	120,000	120,000
6620 Rents and Concessions	6,476,888	5,700,405	5,639,480	5,639,480
Total Revenue from Use of Money and Property	6,722,143	5,918,670	5,759,480	5,759,480
Intergovernmental Revenues				
6900 State - Homeowners Property Tax Relief	400,586	388,889	400,400	400,400
6920 State - Construction	149,531	0	0	0
6970 State - Other	148,352	475,752	0	0
7060 Federal - Disaster Relief	0	385,077	0	0
7120 Other - In-Lieu Taxes	72,237	0	0	0



COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE, Continued</b>				
Intergovernmental Revenues, Continued				
7130 Other Governmental Agencies	6,259	24,630	10,000	10,000
Total Intergovernmental Revenues	776,965	1,274,349	410,400	410,400
Charges For Services				
7380 Planning and Engineering Services	2,970	252	0	0
7580 Park and Recreation Fees	4,414,353	6,179,605	5,373,700	5,373,700
7590 Other Charges for Services	866,414	886,588	823,000	823,000
Total Charges For Services	5,283,737	7,066,445	6,196,700	6,196,700
Miscellaneous Revenues				
7670 Miscellaneous Revenue	661,970	634,634	452,476	452,476
7680 Six-Month Expired (Outlawed) Checks	725	13,059	0	0
7690 Returned Check Charges	135	60	0	0
Total Miscellaneous Revenues	662,830	647,753	452,476	452,476
Other Financing Sources				
7811 Transfers In - from Funds 101-199	49,234	50,000	1,000	1,000
7852 Capital Asset Sales - Non-Taxable - Resale	55,352	101,969	0	0
Total Other Financing Sources	104,585	151,969	1,000	1,000
<b>TOTAL REVENUE</b>	<b>73,859,156</b>	<b>73,506,318</b>	<b>72,726,056</b>	<b>72,726,056</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	13,608,864	13,969,810	14,741,338	14,741,338
0102 Extra Help	568,024	636,892	790,600	790,600
0103 Overtime	589,556	707,676	774,100	774,100
0104 Annual Leave Payoffs	354,220	392,169	431,232	431,232
0105 Vacation Payoffs	892	9,136	20,000	20,000
0106 Sick Leave Payoffs	0	14,383	50,000	50,000
0110 Performance Incentive Pay	46	78	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Salaries & Benefits, Continued				
0111 Other Pay	76,647	77,182	14,256	14,256
0112 Other Salaries	0	94,661	0	0
0200 Retirement	3,357,796	3,808,801	4,426,713	4,426,713
0204 County Paid Executive Deferred Compensation Plan	6,056	5,011	5,832	5,832
0205 1.62% Retirement ER Contribution 401(A) Plan	0	3,916	29,248	29,248
0206 Retiree Medical	521,481	561,817	583,415	583,415
0207 Health Reimbursement Account	6	0	0	0
0208 Pension Prepayment Discount	(242,937)	(255,021)	(281,363)	(281,363)
0301 Unemployment Insurance	41,140	(1,756)	0	0
0305 Salary Continuance Insurance	8,139	8,059	8,924	8,924
0306 Health Insurance	2,279,007	2,492,920	2,842,728	2,842,728
0308 Dental Insurance	24,709	25,734	29,328	29,328
0309 Life Insurance	4,123	5,066	6,012	6,012
0310 Accidental Death and Dismemberment Insurance	479	487	648	648
0319 Other Insurance	181,082	190,972	203,736	203,736
0352 Workers Compensation - General	703,250	784,944	878,207	878,207
0401 Medicare	185,068	196,672	188,153	188,153
0402 Executive Car Allowance	9,180	7,523	9,180	9,180
0403 Optional Benefit Program	83,166	84,363	92,100	92,100
<b>Total Salaries &amp; Benefits</b>	<b>22,359,993</b>	<b>23,821,494</b>	<b>25,844,387</b>	<b>25,844,387</b>
Services & Supplies				
0500 Agricultural	26	0	0	0
0600 Clothing and Personal Supplies	153,559	115,019	267,300	267,300
0701 Telephone/Telegraph - Interfund Transfer	0	4	0	0
0740 Enterprise Telephone Service Charges	223,995	205,660	233,000	233,000
0741 Telephone Service Charges from Vendors	3,084	7,357	3,200	3,200
0742 Cell Phones, Pagers, Blackberry Devices	109,163	105,603	140,389	140,389

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Services & Supplies, Continued				
1000 Household Expense	664,090	442,462	621,300	621,300
1001 Household Expense - Trash	101,882	401,955	520,000	520,000
1100 Insurance	705,950	581,136	783,975	783,975
1300 Maintenance Equipment - Non-IT Maintenance	182,031	161,599	209,500	209,500
1301 Maintenance - Inventory Parts	270	0	0	0
1340 Software Maintenance & Support	0	15,579	124,000	124,000
1341 Hardware Maintenance & Support	87,047	85,900	152,362	152,362
1400 Maintenance - Buildings and Improvements	6,333,335	7,746,937	9,183,685	9,183,685
1402 Minor Alterations and Improvements	2,252,166	1,370,415	1,251,038	1,251,038
1404 Major Alterations and Improvements	0	884,964	4,757,312	4,757,312
1500 Medical, Dental and Laboratory Supplies	6,978	16,412	0	0
1502 Medical Supplies	5,067	179	0	0
1509 Minor Medical Equipment to be Controlled	0	0	55,000	55,000
1600 Memberships	16,621	17,432	30,279	30,279
1702 Cash Losses	0	39	0	0
1800 Office Expense	131,831	98,920	207,680	207,680
1801 Duplicating Services (CEO/Reprographics)	121,126	67,661	9,000	9,000
1802 Periodicals and Journals	2,640	923	700	700
1803 Postage	10,450	6,251	15,000	15,000
1806 Printing Costs - Outside Vendors	44,254	160,756	276,400	276,400
1809 Minor Office Equipment to be Controlled	137,763	155,175	329,000	329,000
1840 IT Hardware Purchases (Purchases under \$5,000)	75,122	73,877	99,989	99,989
1900 Professional and Specialized Services	22,057,092	23,790,757	29,517,547	29,517,547
1903 Surveys and Studies	36,000	37,500	40,000	40,000
1908 Temporary Help	59,832	96,317	99,500	99,500
1911 CWCAP Charges	1,804,350	1,739,129	2,200,000	2,200,000
1912 Investment Administrative Fees	50,162	48,538	50,000	50,000

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Services & Supplies, Continued				
1913 Merchant Fees	46,265	55,616	60,000	60,000
1940 Enterprise IT Services	304,863	312,634	300,000	300,000
1941 IT Professional Services Contracts	110,493	488,868	104,100	104,100
2000 Publications and Legal Notices	4,666	674	10,000	10,000
2100 Rents and Leases - Equipment	349,712	245,122	249,500	249,500
2140 Software Leases & Licenses	141,285	558,319	215,820	215,820
2200 Rents and Leases - Buildings and Improvements	50,678	96,154	71,500	71,500
2300 Small Tools and Instruments	73,582	76,834	114,000	114,000
2309 Minor Small Tools/Instruments to be Controlled	0	48,132	37,800	37,800
2400 Special Departmental Expense	473,864	481,178	1,190,300	1,190,300
2600 Transportation and Travel - General	486,435	433,814	507,000	507,000
2601 Private Auto Mileage	9,050	8,046	14,200	14,200
2602 Garage Expense	1,070,152	1,287,055	1,113,400	1,113,400
2700 Transportation and Travel - Meetings/Conferences	105,841	148,250	279,985	279,985
2740 IT Training & Travel	150	0	0	0
2800 Utilities	58,906	64,141	72,000	72,000
2801 Utilities - Purchased Electricity	621,212	670,708	650,000	650,000
2802 Utilities - Purchased Gas	2,963	4,638	5,000	5,000
2803 Utilities - Purchased Water	2,597,645	2,663,395	2,702,600	2,702,600
Total Services & Supplies	41,883,648	46,078,036	58,874,361	58,874,361
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	0	(135)	0	0
Total Services & Supplies Reimbursements	0	(135)	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	221,171	55,441	87,500	87,500
3700 Taxes and Assessments	57,205	54,177	62,500	62,500
Total Other Charges	278,377	109,617	150,000	150,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets				
Equipment				
4000 Equipment	577,272	87,501	807,500	807,500
4040 IT Equipment (Purchases over \$5,000)	15,194	12,196	404,000	404,000
Total Equipment	592,466	99,697	1,211,500	1,211,500
Total Capital Assets	592,466	99,697	1,211,500	1,211,500
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	300,000	0	0	0
4804 Transfers Out - to Funds 400-499	0	7,801,600	15,224,779	15,224,779
Total Other Financing Uses	300,000	7,801,600	15,224,779	15,224,779
TOTAL EXPENDITURES/APPROPRIATIONS	65,414,484	77,910,310	101,305,027	101,305,027
NET COST	(8,444,672)	4,403,992	28,578,971	28,578,971

406 OC Parks Capital

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	123,896	75,522	75,000	75,000
6620 Rents and Concessions	0	21,283	0	0
Total Revenue from Use of Money and Property	123,896	96,805	75,000	75,000
Intergovernmental Revenues				
6920 State - Construction	0	151,785	2,052,000	2,052,000
7130 Other Governmental Agencies	34,514	501,579	0	0
Total Intergovernmental Revenues	34,514	653,364	2,052,000	2,052,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	1,582,677	1,909,999	1,909,999
7680 Six-Month Expired (Outlawed) Checks	268	0	0	0
Total Miscellaneous Revenues	268	1,582,677	1,909,999	1,909,999
Other Financing Sources				
7814 Transfers In - from Funds 400-499	0	7,801,600	15,224,779	15,224,779
Total Other Financing Sources	0	7,801,600	15,224,779	15,224,779
<b>TOTAL REVENUE</b>	<b>158,678</b>	<b>10,134,446</b>	<b>19,261,778</b>	<b>19,261,778</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
0740 Enterprise Telephone Service Charges	153	620	0	0
0741 Telephone Service Charges from Vendors	0	577	0	0
1400 Maintenance - Buildings and Improvements	8,964	0	0	0
1402 Minor Alterations and Improvements	0	0	9,710	9,710
1800 Office Expense	0	1,101	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	0	84	0	0
1900 Professional and Specialized Services	2,054,463	2,846,060	3,813,100	3,813,100
1912 Investment Administrative Fees	25,349	16,886	28,000	28,000
1941 IT Professional Services Contracts	3,517	8,845	10,000	10,000

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

406 OC Parks Capital

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Services & Supplies, Continued				
2000 Publications and Legal Notices	2,958	3,444	7,000	7,000
2200 Rents and Leases - Buildings and Improvements	9,338	1,685	10,000	10,000
2801 Utilities - Purchased Electricity	0	118	0	0
Total Services & Supplies	2,104,742	2,879,419	3,877,810	3,877,810
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	103,400	103,400
Total Other Charges	0	0	103,400	103,400
Capital Assets				
Land				
4100 Land				
L939 Silverado School Park Land L939	0	2,101,600	0	0
Total Land	0	2,101,600	0	0
Buildings & Improvements				
4200 Buildings and Improvements				
9230 East Orange Operations Group	363	0	0	0
P001 Engineering Change Orders	0	0	2,000,000	2,000,000
P559 Laguna Royale Beach - Access Stair	9,860	0	0	0
P682 Sunset Harbor Channel Dredging	0	0	2,500,000	2,500,000
P717 Salt Creek Bch, Revetment Repair	4,299	13,806	0	0
P742 Peters Canyon Park Restroom P12	(6,510)	0	0	0
P745 Irvine Ranch Safety Upgrades	247,387	2,010,492	0	0
P809 Irvine Park, Replace Dom Water Lns	2,392,711	0	0	0
P814 Irvine Park, Replace Maint Bldg	1,808,892	41,481	0	0
P818 Mile Square Park Soccer Field Seats	0	0	11,176	11,176
P835 O'Neill, Renovate 4 Campgrd Rr	820	0	0	0
P901 SAR Parkway Engineers Report	0	0	1,000,000	1,000,000
P906 Laguna Nig RR #4 Replace	0	29,647	0	0

406 OC Parks Capital

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements, Continued				
P910 Craig Pk - Refurb Restroom #2	8,940	0	0	0
P911 IRHP HQ Campus Plan (Refurb of 7 Structures)	4,148	3,169,605	0	0
P912 Roger Stanton Park Improvement	0	0	22,810	22,810
P919 Modjeska Box Car Bridge Repairs	0	0	350,000	350,000
P924 IRHP Building 3 Renovation P924	20,377	0	0	0
P928 Haster Basin Twin Lakes Park	(5,711)	0	700,000	700,000
P929 Domestic Waterline Replacement (Caspers)	(10,277)	35,900	1,574,220	1,574,220
P930 Replace Aliso Creek Bike Trail Bridge- Aliso Cre	0	0	500,000	500,000
P932 Drainage Improvements	0	0	1,350,000	1,350,000
P933 Replace Arizona Crossing	0	0	130,000	130,000
P936 Craig Park Fullerton Crk Restoration	0	0	325,000	325,000
P937 San Juan Crk Bike Trail Flooding	48,805	663,910	0	0
P938 Caspers Verdugo Creek Repair	0	0	300,000	300,000
P939 Silverado School Park	0	0	700,000	700,000
P940 Aliso & Wood Canyons Visitor Center	0	0	1,188,575	1,188,575
P941 Riley Wagon Wheel Creek Restoration	0	0	1,470,000	1,470,000
P942 O Neill Tijeras Creek Slope Repair P942	0	0	244,000	244,000
P943 Salt Creek Beach Restrooms Refurbishment P943	0	0	650,000	650,000
P944 1000 Steps Beach Restroom Refurbishment P944	0	0	330,000	330,000
P945 Yorba Replace Shelters #1 & #2 Roofs P945	0	0	282,000	282,000
P946 Salt Creek Beach Replace Parking Lot Lighting P9	0	256,685	470,000	470,000
P947 Mile Square Park Restroom #5 Electrical Repairs	0	0	251,000	251,000
P948 Craig Park Refurbish Shelters 3, 4, 5 & 8 P948	0	0	537,000	537,000
P949 Craig Park Refurbish Restroom at Nature Center P	0	0	120,300	120,300
P950 Modjeska Stone House Refurbish 2nd Floor P950	0	0	250,000	250,000
P951 Craig Park Expand Shelter #2 P951	0	0	201,750	201,750



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

406 OC Parks Capital

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements, Continued				
P952 Old Courthouse Exterior Repairs P952	0	0	429,000	429,000
P953 Aliso & Woods Canyon Park AWMA Bridge Replacemen	0	0	500,000	500,000
P966 Mile Square Group Shelters, Prop 12	839,385	2,220,375	0	0
Total Buildings & Improvements	5,363,489	8,441,901	18,386,831	18,386,831
Total Capital Assets	5,363,489	10,543,501	18,386,831	18,386,831
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	0	2,300,623	0	0
4804 Transfers Out - to Funds 400-499	0	0	840,000	840,000
Total Other Financing Uses	0	2,300,623	840,000	840,000
TOTAL EXPENDITURES/APPROPRIATIONS	7,468,231	15,723,542	23,208,041	23,208,041
NET COST	7,309,553	5,589,097	3,946,263	3,946,263

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

468 County Service Area #13 - La Mirada

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6210 Property Taxes - Current Secured	6,778	2,699	2,776	2,776
6220 Property Taxes - Current Unsecured	95	98	105	105
6240 Property Taxes - Prior Unsecured	1	2	1	1
6280 Property Taxes - Current Supplemental	35	66	50	50
6300 Property Taxes - Prior Supplemental	1	1	1	1
Total Taxes	6,911	2,865	2,933	2,933
Revenue from Use of Money and Property				
6610 Interest	19	19	15	15
Total Revenue from Use of Money and Property	19	19	15	15
Intergovernmental Revenues				
6690 State - Homeowners Property Tax Relief	22	21	21	21
Total Intergovernmental Revenues	22	21	21	21
Charges For Services				
7600 Special Assessments	84	5,696	5,714	5,714
Total Charges For Services	84	5,696	5,714	5,714
Miscellaneous Revenues				
7670 Miscellaneous Revenue	27	24	20	20
Total Miscellaneous Revenues	27	24	20	20
<b>TOTAL REVENUE</b>	<b>7,062</b>	<b>8,625</b>	<b>8,703</b>	<b>8,703</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	5,613	6,137	6,694	6,694
1911 CWCAP Charges	669	479	500	500
Services & Supplies, Continued				
1912 Investment Administrative Fees	4	4	5	5
2000 Publications and Legal Notices	470	46	500	500
Total Services & Supplies	6,756	6,666	7,699	7,699

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

468 County Service Area #13 - La Mirada

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	3,000	3,000
Total Other Financing Uses	0	0	3,000	3,000
Special Items				
5000 Special Items	0	0	4,419	4,419
Total Special Items	0	0	4,419	4,419
TOTAL EXPENDITURES/APPROPRIATIONS	6,756	6,666	15,118	15,118
NET COST	(306)	(1,959)	6,415	6,415

475 County Service Area #20 - La Habra

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6210 Property Taxes - Current Secured	7,852	8,081	8,310	8,310
6220 Property Taxes - Current Unsecured	283	289	311	311
6240 Property Taxes - Prior Unsecured	4	6	4	4
6280 Property Taxes - Current Supplemental	105	194	151	151
6300 Property Taxes - Prior Supplemental	3	3	3	3
Total Taxes	8,248	8,573	8,779	8,779
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	1	1	1	1
Total Fines, Forfeitures & Penalties	1	1	1	1
Revenue from Use of Money and Property				
6610 Interest	708	635	700	700
Total Revenue from Use of Money and Property	708	635	700	700
Intergovernmental Revenues				
6690 State - Homeowners Property Tax Relief	65	62	62	62
Total Intergovernmental Revenues	65	62	62	62
Miscellaneous Revenues				
7670 Miscellaneous Revenue	188	164	195	195
Total Miscellaneous Revenues	188	164	195	195
<b>TOTAL REVENUE</b>	<b>9,210</b>	<b>9,436</b>	<b>9,737</b>	<b>9,737</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	105	113	123	123
1911 CWCAP Charges	662	465	500	500
1912 Investment Administrative Fees	146	141	150	150
Total Services & Supplies	913	720	773	773

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

475 County Service Area #20 - La Habra

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	199,367	199,367
Total Special Items	0	0	199,367	199,367
TOTAL EXPENDITURES/APPROPRIATIONS	913	720	200,140	200,140
NET COST	(8,296)	(8,716)	190,403	190,403

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

477 County Service Area #22 - East Yorba Linda

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6210 Property Taxes - Current Secured	18,512	19,189	19,500	19,500
6220 Property Taxes - Current Unsecured	660	680	550	550
6240 Property Taxes - Prior Unsecured	10	13	0	0
6280 Property Taxes - Current Supplemental	247	457	280	280
6300 Property Taxes - Prior Supplemental	7	6	0	0
Total Taxes	19,435	20,345	20,330	20,330
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	3	3	0	0
Total Fines, Forfeitures & Penalties	3	3	0	0
Revenue from Use of Money and Property				
6610 Interest	259	284	260	260
Total Revenue from Use of Money and Property	259	284	260	260
Intergovernmental Revenues				
6690 State - Homeowners Property Tax Relief	152	146	150	150
Total Intergovernmental Revenues	152	146	150	150
Charges For Services				
7600 Special Assessments	22,231	22,135	22,490	22,490
Total Charges For Services	22,231	22,135	22,490	22,490
Miscellaneous Revenues				
7670 Miscellaneous Revenue	248	216	200	200
Total Miscellaneous Revenues	248	216	200	200
<b>TOTAL REVENUE</b>	<b>42,328</b>	<b>43,130</b>	<b>43,430</b>	<b>43,430</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	14,393	15,420	97,580	97,580
1900 Professional and Specialized Services	4,310	8,437	6,506	6,506

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

477 County Service Area #22 - East Yorba Linda

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1911 CWCAP Charges	2,475	3,286	3,000	3,000
1912 Investment Administrative Fees	54	63	70	70
2000 Publications and Legal Notices	478	0	0	0
2801 Utilities - Purchased Electricity	2,390	2,448	3,000	3,000
Total Services & Supplies	24,100	29,654	110,156	110,156
TOTAL EXPENDITURES/APPROPRIATIONS	24,100	29,654	110,156	110,156
NET COST	(18,228)	(13,476)	66,726	66,726

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

431 Special Assessment-Top of the  
 World Improvement

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	216	185	200	200
Total Revenue from Use of Money and Property	216	185	200	200
Miscellaneous Revenues				
7670 Miscellaneous Revenue	385	336	300	300
Total Miscellaneous Revenues	385	336	300	300
TOTAL REVENUE	601	522	500	500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1911 CWCAP Charges	133	137	150	150
1912 Investment Administrative Fees	44	41	50	50
Total Services & Supplies	177	178	200	200
Special Items				
5000 Special Items	0	0	54,000	54,000
Total Special Items	0	0	54,000	54,000
TOTAL EXPENDITURES/APPROPRIATIONS	177	178	54,200	54,200
NET COST	(423)	(343)	53,700	53,700



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

433 Golden Lantern Reassessment  
 District 94-1 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	1,366	1,180	1,400	1,400
Total Revenue from Use of Money and Property	1,366	1,180	1,400	1,400
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,285	2,869	3,000	3,000
Total Miscellaneous Revenues	3,285	2,869	3,000	3,000
<b>TOTAL REVENUE</b>	4,651	4,048	4,400	4,400
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	0	462	5,000	5,000
1912 Investment Administrative Fees	282	263	250	250
Total Services & Supplies	282	725	5,250	5,250
Special Items				
5000 Special Items	0	0	10,000	10,000
Total Special Items	0	0	10,000	10,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	282	725	15,250	15,250
<b>NET COST</b>	(4,369)	(3,323)	10,850	10,850

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

507 Irvine Coast Assessment District 88-1  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	19,932	12,459	13,000	13,000
Total Revenue from Use of Money and Property	19,932	12,459	13,000	13,000
Charges For Services				
7600 Special Assessments	4,039,742	4,308,963	4,500,000	4,500,000
Total Charges For Services	4,039,742	4,308,963	4,500,000	4,500,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	72,491	63,298	70,000	70,000
Total Miscellaneous Revenues	72,491	63,298	70,000	70,000
Other Financing Sources				
7800 Contributions In-Lieu of Fees	227,632	295,115	300,000	300,000
Total Other Financing Sources	227,632	295,115	300,000	300,000
<b>TOTAL REVENUE</b>	<b>4,359,797</b>	<b>4,679,836</b>	<b>4,883,000</b>	<b>4,883,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	283,340	335,953	300,000	300,000
1912 Investment Administrative Fees	3,058	2,572	2,500	2,500
Total Services & Supplies	286,398	338,526	302,500	302,500
Other Charges				
3200 Bond Redemption	2,905,000	3,055,000	3,645,000	3,645,000
3300 Interest on Bonds	1,442,811	1,270,772	1,080,499	1,080,499
Total Other Charges	4,347,811	4,325,772	4,725,499	4,725,499
Special Items				
5000 Special Items	0	0	5,000,000	5,000,000
Total Special Items	0	0	5,000,000	5,000,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>4,634,209</b>	<b>4,664,297</b>	<b>10,027,999</b>	<b>10,027,999</b>
<b>NET COST</b>	<b>274,412</b>	<b>(15,539)</b>	<b>5,144,999</b>	<b>5,144,999</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

516 Assessment Dist 01-1 Ziani Project  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	2,082	1,347	1,500	1,500
Total Revenue from Use of Money and Property	2,082	1,347	1,500	1,500
Charges For Services				
7600 Special Assessments	303,508	336,413	350,000	350,000
Total Charges For Services	303,508	336,413	350,000	350,000
<b>TOTAL REVENUE</b>	<b>305,590</b>	<b>337,760</b>	<b>351,500</b>	<b>351,500</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	27,762	30,482	40,000	40,000
1911 CWCAP Charges	1,060	1,213	1,000	1,000
1912 Investment Administrative Fees	404	289	500	500
Total Services & Supplies	29,226	31,985	41,500	41,500
Other Charges				
3200 Bond Redemption	130,000	130,000	135,000	135,000
3300 Interest on Bonds	275,794	269,588	263,060	263,060
Total Other Charges	405,794	399,588	398,060	398,060
Special Items				
5000 Special Items	0	0	800,000	800,000
Total Special Items	0	0	800,000	800,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>435,020</b>	<b>431,572</b>	<b>1,239,560</b>	<b>1,239,560</b>
<b>NET COST</b>	<b>129,431</b>	<b>93,812</b>	<b>888,060</b>	<b>888,060</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

523 Newport Coast AD 01-1 Group 2  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	3,092	2,249	3,000	3,000
Total Revenue from Use of Money and Property	3,092	2,249	3,000	3,000
Charges For Services				
7600 Special Assessments	639,205	574,808	686,900	686,900
Total Charges For Services	639,205	574,808	686,900	686,900
Other Financing Sources				
7815 Transfers In - from Funds 500-599	21	0	0	0
Total Other Financing Sources	21	0	0	0
<b>TOTAL REVENUE</b>	<b>642,319</b>	<b>577,057</b>	<b>689,900</b>	<b>689,900</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	28,567	31,801	40,000	40,000
1911 CWCAP Charges	1,181	1,223	2,000	2,000
1912 Investment Administrative Fees	606	484	600	600
Total Services & Supplies	30,354	33,508	42,600	42,600
Other Charges				
3200 Bond Redemption	245,000	255,000	265,000	265,000
3300 Interest on Bonds	444,365	433,488	421,915	421,915
Total Other Charges	689,365	688,488	686,915	686,915
Special Items				
5000 Special Items	0	0	1,300,000	1,300,000
Total Special Items	0	0	1,300,000	1,300,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>719,719</b>	<b>721,996</b>	<b>2,029,515</b>	<b>2,029,515</b>
<b>NET COST</b>	<b>77,400</b>	<b>144,939</b>	<b>1,339,615</b>	<b>1,339,615</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

524 Assessment District 01-1 Newport Coast IV  
 Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	0	0	0	0
Total Revenue from Use of Money and Property	0	0	0	0
TOTAL REVENUE	0	0	0	0
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	19	0	0	0
Total Other Financing Uses	19	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	19	0	0	0
NET COST	19	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

525 Assessment District 01-1 Newport Coast IV  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	2	0	0	0
Total Other Financing Uses	2	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2	0	0	0
NET COST	2	0	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

52T Newport Coast AD 01-1 Conversion #1  
Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	4,737	3,388	4,000	4,000
Total Revenue from Use of Money and Property	4,737	3,388	4,000	4,000
Charges For Services				
7600 Special Assessments	982,210	835,123	1,055,050	1,055,050
Total Charges For Services	982,210	835,123	1,055,050	1,055,050
<b>TOTAL REVENUE</b>	<b>986,947</b>	<b>838,512</b>	<b>1,059,050</b>	<b>1,059,050</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	24,444	28,564	35,000	35,000
1911 CWCAP Charges	1,043	1,117	2,000	2,000
1912 Investment Administrative Fees	920	730	1,000	1,000
Total Services & Supplies	26,407	30,410	38,000	38,000
Other Charges				
3200 Bond Redemption	375,000	390,000	405,000	405,000
3300 Interest on Bonds	681,476	666,551	650,050	650,050
Total Other Charges	1,056,476	1,056,551	1,055,050	1,055,050
Special Items				
5000 Special Items	0	0	2,200,000	2,200,000
Total Special Items	0	0	2,200,000	2,200,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,082,883</b>	<b>1,086,962</b>	<b>3,293,050</b>	<b>3,293,050</b>
<b>NET COST</b>	<b>95,936</b>	<b>248,450</b>	<b>2,234,000</b>	<b>2,234,000</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

534 AD 01-1 Group 3 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	2,901	2,291	3,000	3,000
Total Revenue from Use of Money and Property	2,901	2,291	3,000	3,000
Charges For Services				
7600 Special Assessments	859,843	757,159	850,000	850,000
Total Charges For Services	859,843	757,159	850,000	850,000
<b>TOTAL REVENUE</b>	<b>862,744</b>	<b>759,450</b>	<b>853,000</b>	<b>853,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	32,925	35,242	40,000	40,000
1911 CWCAP Charges	1,164	1,213	3,500	3,500
1912 Investment Administrative Fees	577	486	500	500
Total Services & Supplies	34,665	36,941	44,000	44,000
Other Charges				
3200 Bond Redemption	305,000	315,000	330,000	330,000
3300 Interest on Bonds	543,320	530,684	517,300	517,300
Total Other Charges	848,320	845,684	847,300	847,300
Special Items				
5000 Special Items	0	0	1,650,000	1,650,000
Total Special Items	0	0	1,650,000	1,650,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>882,986</b>	<b>882,625</b>	<b>2,541,300</b>	<b>2,541,300</b>
<b>NET COST</b>	<b>20,241</b>	<b>123,174</b>	<b>1,688,300</b>	<b>1,688,300</b>



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

536 Newport Coast AD 01-1 Group 4 Conversion  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Taxes				
6210 Property Taxes - Current Secured	491,014	486,325	444,650	444,650
Total Taxes	491,014	486,325	444,650	444,650
Revenue from Use of Money and Property				
6610 Interest	839	813	600	600
Total Revenue from Use of Money and Property	839	813	600	600
TOTAL REVENUE	491,853	487,139	445,250	445,250
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	26,591	29,861	35,000	35,000
1912 Investment Administrative Fees	183	174	200	200
Total Services & Supplies	26,773	30,035	35,200	35,200
Other Charges				
3200 Bond Redemption	100,000	155,000	155,000	155,000
3300 Interest on Bonds	296,481	293,704	289,630	289,630
Total Other Charges	396,481	448,704	444,630	444,630
Special Items				
5000 Special Items	0	0	850,000	850,000
Total Special Items	0	0	850,000	850,000
TOTAL EXPENDITURES/APPROPRIATIONS	423,254	478,738	1,329,830	1,329,830
NET COST	(68,599)	(8,400)	884,580	884,580

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

550 Assessment District 92-1 Newport Ridge  
 Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	826	68	100	100
Total Revenue from Use of Money and Property	826	68	100	100
Miscellaneous Revenues				
7670 Miscellaneous Revenue	14,929	13,036	15,000	15,000
Total Miscellaneous Revenues	14,929	13,036	15,000	15,000
<b>TOTAL REVENUE</b>	15,755	13,104	15,100	15,100
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	0	0	1,000	1,000
1911 CWCAP Charges	132	150	250	250
1912 Investment Administrative Fees	171	15	200	200
Total Services & Supplies	303	165	1,450	1,450
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	0	212,294	0	0
Total Other Financing Uses	0	212,294	0	0
Special Items				
5000 Special Items	0	0	26,000	26,000
Total Special Items	0	0	26,000	26,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	303	212,458	27,450	27,450
<b>NET COST</b>	(15,452)	199,355	12,350	12,350

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

551 Assessment District 92-1 Newport Ridge  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	2,497	2,556	3,000	3,000
Total Revenue from Use of Money and Property	2,497	2,556	3,000	3,000
Charges For Services				
7600 Special Assessments	722,354	814,023	750,000	750,000
Total Charges For Services	722,354	814,023	750,000	750,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	14,108	12,319	15,000	15,000
Total Miscellaneous Revenues	14,108	12,319	15,000	15,000
Other Financing Sources				
7815 Transfers In - from Funds 500-599	0	212,294	0	0
Total Other Financing Sources	0	212,294	0	0
<b>TOTAL REVENUE</b>	<b>738,959</b>	<b>1,041,191</b>	<b>768,000</b>	<b>768,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	27,307	31,936	30,000	30,000
1912 Investment Administrative Fees	510	546	600	600
Total Services & Supplies	27,817	32,482	30,600	30,600
Other Charges				
3200 Bond Redemption	560,000	590,000	410,000	410,000
3300 Interest on Bonds	213,848	184,548	120,810	120,810
Total Other Charges	773,848	774,548	530,810	530,810
Special Items				
5000 Special Items	0	0	4,000,000	4,000,000
Total Special Items	0	0	4,000,000	4,000,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>801,664</b>	<b>807,029</b>	<b>4,561,410</b>	<b>4,561,410</b>
<b>NET COST</b>	<b>62,705</b>	<b>(234,162)</b>	<b>3,793,410</b>	<b>3,793,410</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

552 Assessment District 92-1 Newport Ridge (B)  
 Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	11,279	9,738	500	500
Total Revenue from Use of Money and Property	11,279	9,738	500	500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	24,069	21,017	2,000	2,000
Total Miscellaneous Revenues	24,069	21,017	2,000	2,000
<b>TOTAL REVENUE</b>	<b>35,348</b>	<b>30,754</b>	<b>2,500</b>	<b>2,500</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	0	0	5,000	5,000
1911 CWCAP Charges	142	158	300	300
1912 Investment Administrative Fees	2,327	2,174	1,000	1,000
Total Services & Supplies	2,469	2,332	6,300	6,300
Special Items				
5000 Special Items	0	0	250,000	250,000
Total Special Items	0	0	250,000	250,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,469</b>	<b>2,332</b>	<b>256,300</b>	<b>256,300</b>
<b>NET COST</b>	<b>(32,879)</b>	<b>(28,423)</b>	<b>253,800</b>	<b>253,800</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

424 Aliso Viejo CFD 88-1 (A of 1992)  
 Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	20,190	834	0	0
Total Revenue from Use of Money and Property	20,190	834	0	0
Charges For Services				
7590 Other Charges for Services	1,782	396	0	0
Total Charges For Services	1,782	396	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	264	0	0	0
Total Miscellaneous Revenues	264	0	0	0
<b>TOTAL REVENUE</b>	<b>22,236</b>	<b>1,230</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1911 CWCAP Charges	683	0	0	0
1912 Investment Administrative Fees	4,164	183	0	0
2400 Special Departmental Expense	1,126	0	0	0
Total Services & Supplies	5,973	183	0	0
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	0	5,086,292	0	0
Total Other Financing Uses	0	5,086,292	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>5,973</b>	<b>5,086,476</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>(16,263)</b>	<b>5,085,246</b>	<b>0</b>	<b>0</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

429 Arbitrage Rebate

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	23	3	10	10
Total Revenue from Use of Money and Property	23	3	10	10
TOTAL REVENUE	23	3	10	10
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	0	100	100
1912 Investment Administrative Fees	3	1	0	0
Total Services & Supplies	3	1	100	100
Other Charges				
3700 Taxes and Assessments	20,414	0	500	500
Total Other Charges	20,414	0	500	500
TOTAL EXPENDITURES/APPROPRIATIONS	20,417	1	600	600
NET COST	20,394	(2)	590	590

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

479 CFD 99-1 Series A of 1999 Ladera  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	1,521,505	1,566,272	1,525,856	1,525,856
Total Taxes	1,521,505	1,566,272	1,525,856	1,525,856
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	5,617	5,879	5,000	5,000
Total Fines, Forfeitures & Penalties	5,617	5,879	5,000	5,000
Revenue from Use of Money and Property				
6610 Interest	2,691	2,811	2,000	2,000
Total Revenue from Use of Money and Property	2,691	2,811	2,000	2,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	280	0	0
Total Miscellaneous Revenues	0	280	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	109,267	0	0
7814 Transfers In - from Funds 400-499	0	122,313	0	0
7815 Transfers In - from Funds 500-599	1,116	0	0	0
Total Other Financing Sources	1,116	231,581	0	0
<b>TOTAL REVENUE</b>	<b>1,530,928</b>	<b>1,806,823</b>	<b>1,532,856</b>	<b>1,532,856</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	43,320	34,626	40,000	40,000
1911 CWCAP Charges	0	919	0	0
1912 Investment Administrative Fees	562	593	500	500
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	43,918	36,139	40,500	40,500
Other Charges				
3200 Bond Redemption	485,000	540,000	595,000	595,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

479 CFD 99-1 Series A of 1999 Ladera  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Charges, Continued				
3300 Interest on Bonds	968,763	944,350	918,206	918,206
Total Other Charges	1,453,763	1,484,350	1,513,206	1,513,206
Special Items				
5000 Special Items	0	0	1,000,000	1,000,000
Total Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,497,681	1,520,489	2,553,706	2,553,706
NET COST	(33,248)	(286,334)	1,020,850	1,020,850



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

480 CFD 99-1 Series A of 1999 Ladera  
 Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	82	28	0	0
Total Revenue from Use of Money and Property	82	28	0	0
<b>TOTAL REVENUE</b>	82	28	0	0
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1911 CWCAP Charges	1,380	0	0	0
1912 Investment Administrative Fees	17	7	0	0
Total Services & Supplies	1,397	7	0	0
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	0	19,407	0	0
Total Other Financing Uses	0	19,407	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	1,397	19,414	0	0
<b>NET COST</b>	1,315	19,386	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

481 Rancho Santa Margarita CFD 86-2  
 (A of 1998) - Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	5,244	186	0	0
Total Revenue from Use of Money and Property	5,244	186	0	0
<b>TOTAL REVENUE</b>	5,244	186	0	0
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	0	174	0	0
1911 CWCAP Charges	133	0	0	0
1912 Investment Administrative Fees	1,053	41	0	0
2400 Special Departmental Expense	17,345	0	0	0
Total Services & Supplies	18,530	215	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	537,880	0	0	0
Total Other Charges	537,880	0	0	0
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	0	1,114,442	0	0
Total Other Financing Uses	0	1,114,442	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	556,410	1,114,657	0	0
<b>NET COST</b>	551,166	1,114,471	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

482 Special Mello-Roos Reserve

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	409	225	0	0
Total Revenue from Use of Money and Property	409	225	0	0
<b>TOTAL REVENUE</b>	409	225	0	0
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1912 Investment Administrative Fees	84	55	0	0
Total Services & Supplies	84	55	0	0
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	0	102,906	0	0
Total Other Financing Uses	0	102,906	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	84	102,961	0	0
<b>NET COST</b>	(325)	102,737	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

483 Rancho Santa Margarita CFD 86-1(A)  
 Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	237	0	0	0
Total Revenue from Use of Money and Property	237	0	0	0
<b>TOTAL REVENUE</b>	237	0	0	0
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1912 Investment Administrative Fees	40	0	0	0
2400 Special Departmental Expense	132,409	0	0	0
Total Services & Supplies	132,449	0	0	0
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	0	113	0	0
Total Other Financing Uses	0	113	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	132,449	113	0	0
<b>NET COST</b>	132,212	113	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

484 Rancho Santa Margarita CFD 86-2  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	1,397,178	944,785	0	0
Total Taxes	1,397,178	944,785	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	4,253	7,350	0	0
Total Fines, Forfeitures & Penalties	4,253	7,350	0	0
Revenue from Use of Money and Property				
6610 Interest	10,828	7,406	3,000	3,000
Total Revenue from Use of Money and Property	10,828	7,406	3,000	3,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	2,258,000	0	0
7814 Transfers In - from Funds 400-499	0	1,114,442	0	0
Total Other Financing Sources	0	3,372,442	0	0
<b>TOTAL REVENUE</b>	<b>1,412,258</b>	<b>4,331,984</b>	<b>3,000</b>	<b>3,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	42,235	34,145	5,000	5,000
1911 CWCAP Charges	0	135	0	0
1912 Investment Administrative Fees	2,250	1,682	1,000	1,000
2000 Publications and Legal Notices	113	0	0	0
Total Services & Supplies	44,598	35,962	6,000	6,000
Other Charges				
3200 Bond Redemption	1,210,000	5,535,000	1,545,000	1,545,000
3300 Interest on Bonds	413,679	254,839	42,873	42,873
Total Other Charges	1,623,679	5,789,839	1,587,873	1,587,873
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,668,277</b>	<b>5,825,801</b>	<b>1,593,873</b>	<b>1,593,873</b>
<b>NET COST</b>	<b>256,018</b>	<b>1,493,818</b>	<b>1,590,873</b>	<b>1,590,873</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

486 Ladera CFD 2002-01 Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	21,361	12,711	5,000	5,000
Total Revenue from Use of Money and Property	21,361	12,711	5,000	5,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	264,600	0	0
Total Other Financing Sources	0	264,600	0	0
<b>TOTAL REVENUE</b>	<b>21,361</b>	<b>277,311</b>	<b>5,000</b>	<b>5,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	221,068	3,344,713	50,000	50,000
1911 CWCAP Charges	2,214	8,055	8,000	8,000
1912 Investment Administrative Fees	4,366	2,927	2,000	2,000
2400 Special Departmental Expense	847,239	210,600	0	0
Total Services & Supplies	1,074,887	3,566,295	60,000	60,000
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	0	263,967	0	0
Total Other Financing Uses	0	263,967	0	0
Special Items				
5000 Special Items	0	0	5,000	5,000
Total Special Items	0	0	5,000	5,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,074,887</b>	<b>3,830,262</b>	<b>65,000</b>	<b>65,000</b>
<b>NET COST</b>	<b>1,053,526</b>	<b>3,552,951</b>	<b>60,000</b>	<b>60,000</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

487 Ladera CFD 2002-01 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	4,525,242	4,577,931	3,700,000	3,700,000
Total Taxes	4,525,242	4,577,931	3,700,000	3,700,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	14,468	13,748	15,000	15,000
Total Fines, Forfeitures & Penalties	14,468	13,748	15,000	15,000
Revenue from Use of Money and Property				
6610 Interest	31,918	16,875	30,000	30,000
Total Revenue from Use of Money and Property	31,918	16,875	30,000	30,000
Other Financing Sources				
7820 Premium and Accrued Interest on Bonds Issued	0	2,781,862	0	0
7840 Long-Term Debt Proceeds	0	57,585,000	0	0
Total Other Financing Sources	0	60,366,862	0	0
<b>TOTAL REVENUE</b>	<b>4,571,628</b>	<b>64,975,416</b>	<b>3,745,000</b>	<b>3,745,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	33,064	412,928	40,000	40,000
1911 CWCAP Charges	688	1,007	1,000	1,000
1912 Investment Administrative Fees	6,608	4,095	7,000	7,000
2000 Publications and Legal Notices	37	85	0	0
Total Services & Supplies	40,397	418,115	48,000	48,000
Other Charges				
3200 Bond Redemption	820,000	940,000	820,000	820,000
3300 Interest on Bonds	3,523,670	1,752,815	2,722,772	2,722,772
Total Other Charges	4,343,670	2,692,815	3,542,772	3,542,772
Other Financing Uses				
4700 Payments to Refunded Debt Escrow Agents	0	65,286,665	0	0
Total Other Financing Uses	0	65,286,665	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

487 Ladera CFD 2002-01 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	300,000	300,000
Total Special Items	0	0	300,000	300,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,384,067	68,397,595	3,890,772	3,890,772
NET COST	(187,561)	3,422,179	145,772	145,772



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

488 Rancho Santa Margarita CFD 86-1  
 (Series 1988) - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	2,397,871	2,745,064	2,600,000	2,600,000
Total Taxes	2,397,871	2,745,064	2,600,000	2,600,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	5,842	5,718	5,000	5,000
Total Fines, Forfeitures & Penalties	5,842	5,718	5,000	5,000
Revenue from Use of Money and Property				
6610 Interest	12,980	10,888	10,000	10,000
Total Revenue from Use of Money and Property	12,980	10,888	10,000	10,000
Other Financing Sources				
7814 Transfers In - from Funds 400-499	0	113	0	0
Total Other Financing Sources	0	113	0	0
<b>TOTAL REVENUE</b>	<b>2,416,693</b>	<b>2,761,783</b>	<b>2,615,000</b>	<b>2,615,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	55,088	40,393	75,000	75,000
1911 CWCAP Charges	170	277	500	500
1912 Investment Administrative Fees	2,646	2,334	3,000	3,000
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	57,941	43,004	78,500	78,500
Other Charges				
3200 Bond Redemption	2,085,000	2,190,000	2,315,000	2,315,000
3300 Interest on Bonds	586,393	454,067	345,045	345,045
Total Other Charges	2,671,393	2,644,067	2,660,045	2,660,045
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	0	32,802	0	0
Total Other Financing Uses	0	32,802	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

488 Rancho Santa Margarita CFD 86-1  
 (Series 1988) - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	1,000,000	1,000,000
Total Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,729,334	2,719,872	3,738,545	3,738,545
NET COST	312,641	(41,911)	1,123,545	1,123,545

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

490 Dimensions/Serrano Creek CFD 87-1  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	428,323	20,569	0	0
Total Taxes	428,323	20,569	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	1,739	379	1,200	1,200
Total Fines, Forfeitures & Penalties	1,739	379	1,200	1,200
Revenue from Use of Money and Property				
6610 Interest	2,801	1,433	2,500	2,500
Total Revenue from Use of Money and Property	2,801	1,433	2,500	2,500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	72	63	100	100
Total Miscellaneous Revenues	72	63	100	100
<b>TOTAL REVENUE</b>	<b>432,935</b>	<b>22,443</b>	<b>3,800</b>	<b>3,800</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	26,107	29,473	30,000	30,000
1912 Investment Administrative Fees	586	319	600	600
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	26,730	29,792	30,600	30,600
Other Charges				
3200 Bond Redemption	450,109	473,371	65,400	65,400
3300 Interest on Bonds	113,238	56,379	11,717	11,717
Total Other Charges	563,347	529,750	77,117	77,117
Special Items				
5000 Special Items	0	0	100,000	100,000
Total Special Items	0	0	100,000	100,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>590,077</b>	<b>559,543</b>	<b>207,717</b>	<b>207,717</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

490 Dimensions/Serrano Creek CFD 87-1  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
NET COST	157,141	537,100	203,917	203,917

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

492 Mission Viejo CFD 87-3 (A) - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	4,580,671	4,253,650	0	0
Total Taxes	4,580,671	4,253,650	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	12,893	12,028	10,000	10,000
Total Fines, Forfeitures & Penalties	12,893	12,028	10,000	10,000
Revenue from Use of Money and Property				
6610 Interest	15,239	14,976	5,000	5,000
Total Revenue from Use of Money and Property	15,239	14,976	5,000	5,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	407	356	300	300
Total Miscellaneous Revenues	407	356	300	300
Other Financing Sources				
7815 Transfers In - from Funds 500-599	0	16,188	0	0
Total Other Financing Sources	0	16,188	0	0
<b>TOTAL REVENUE</b>	<b>4,609,211</b>	<b>4,297,198</b>	<b>15,300</b>	<b>15,300</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	41,164	44,227	80,000	80,000
1911 CWCAP Charges	0	149	0	0
1912 Investment Administrative Fees	3,216	3,186	2,000	2,000
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	44,417	47,562	82,000	82,000
Other Charges				
3200 Bond Redemption	3,594,041	3,874,179	5,551,044	5,551,044
3300 Interest on Bonds	914,176	669,786	482,656	482,656
Total Other Charges	4,508,216	4,543,965	6,033,700	6,033,700

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

492 Mission Viejo CFD 87-3 (A) - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	1,500,000	1,500,000
Total Special Items	0	0	1,500,000	1,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,552,633	4,591,527	7,615,700	7,615,700
NET COST	(56,578)	294,330	7,600,400	7,600,400

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

494 Aliso Viejo CFD 88-1 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	12,263,684	195,328	0	0
Total Taxes	12,263,684	195,328	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	27,386	28,469	0	0
Total Fines, Forfeitures & Penalties	27,386	28,469	0	0
Revenue from Use of Money and Property				
6610 Interest	73,274	13,152	2,000	2,000
Total Revenue from Use of Money and Property	73,274	13,152	2,000	2,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	56,263	0	0	0
Total Miscellaneous Revenues	56,263	0	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	1,300	0	0
7814 Transfers In - from Funds 400-499	0	5,086,292	0	0
Total Other Financing Sources	0	5,087,592	0	0
<b>TOTAL REVENUE</b>	<b>12,420,606</b>	<b>5,324,541</b>	<b>2,000</b>	<b>2,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	80,987	40,414	5,000	5,000
1911 CWCAP Charges	0	278	0	0
1912 Investment Administrative Fees	15,153	2,950	500	500
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	96,177	43,642	5,500	5,500
Other Charges				
3200 Bond Redemption	15,720,000	31,455,000	0	0
3300 Interest on Bonds	1,950,853	817,885	0	0
Total Other Charges	17,670,853	32,272,885	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

494 Aliso Viejo CFD 88-1 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	385,000	385,000
Total Special Items	0	0	385,000	385,000
TOTAL EXPENDITURES/APPROPRIATIONS	17,767,029	32,316,527	390,500	390,500
NET COST	5,346,423	26,991,987	388,500	388,500



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

496 Lomas Laguna CFD 88-2 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	1,107	1,521	1,000	1,000
Total Revenue from Use of Money and Property	1,107	1,521	1,000	1,000
Other Financing Sources				
7814 Transfers In - from Funds 400-499	0	397,243	0	0
Total Other Financing Sources	0	397,243	0	0
<b>TOTAL REVENUE</b>	<b>1,107</b>	<b>398,763</b>	<b>1,000</b>	<b>1,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	23,233	15,804	15,000	15,000
1911 CWCAP Charges	0	172	0	0
1912 Investment Administrative Fees	218	353	500	500
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	23,487	16,328	15,500	15,500
Other Charges				
3200 Bond Redemption	155,000	339,349	0	0
3300 Interest on Bonds	21,094	8,706	0	0
Total Other Charges	176,094	348,055	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>199,581</b>	<b>364,383</b>	<b>15,500</b>	<b>15,500</b>
<b>NET COST</b>	<b>198,474</b>	<b>(34,380)</b>	<b>14,500</b>	<b>14,500</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

497 Lomas Laguna CFD 88-2 - Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	446	65	0	0
Total Revenue from Use of Money and Property	446	65	0	0
<b>TOTAL REVENUE</b>	446	65	0	0
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1911 CWCAP Charges	170	0	0	0
1912 Investment Administrative Fees	89	0	0	0
Total Services & Supplies	259	0	0	0
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	0	397,243	0	0
Total Other Financing Uses	0	397,243	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	259	397,243	0	0
<b>NET COST</b>	(187)	397,178	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

501 Rancho Santa Margarita CFD 87-5(A)  
Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	512,617	6,847	0	0
Total Taxes	512,617	6,847	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	1,322	950	1,000	1,000
Total Fines, Forfeitures & Penalties	1,322	950	1,000	1,000
Revenue from Use of Money and Property				
6610 Interest	2,796	1,334	1,000	1,000
Total Revenue from Use of Money and Property	2,796	1,334	1,000	1,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	103	90	0	0
Total Miscellaneous Revenues	103	90	0	0
<b>TOTAL REVENUE</b>	<b>516,837</b>	<b>9,220</b>	<b>2,000</b>	<b>2,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	30,091	31,236	20,000	20,000
1912 Investment Administrative Fees	583	293	500	500
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	30,711	31,529	20,500	20,500
Other Charges				
3200 Bond Redemption	481,122	519,586	304,459	304,459
3300 Interest on Bonds	122,480	59,498	4,480	4,480
Total Other Charges	603,601	579,084	308,939	308,939
Special Items				
5000 Special Items	0	0	800,000	800,000
Total Special Items	0	0	800,000	800,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>634,313</b>	<b>610,613</b>	<b>1,129,439</b>	<b>1,129,439</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

501 Rancho Santa Margarita CFD 87-5(A)  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
NET COST	117,475	601,392	1,127,439	1,127,439

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

503 Portola Hills CFD 87-2(A) - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	2,150,590	36,825	0	0
Total Taxes	2,150,590	36,825	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	5,221	5,493	0	0
Total Fines, Forfeitures & Penalties	5,221	5,493	0	0
Revenue from Use of Money and Property				
6610 Interest	6,171	1,522	5,000	5,000
Total Revenue from Use of Money and Property	6,171	1,522	5,000	5,000
<b>TOTAL REVENUE</b>	<b>2,161,982</b>	<b>43,839</b>	<b>5,000</b>	<b>5,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	36,156	18,348	10,000	10,000
1912 Investment Administrative Fees	1,230	321	500	500
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	37,422	18,669	10,500	10,500
Other Charges				
3200 Bond Redemption	2,010,000	4,530,651	0	0
3300 Interest on Bonds	279,550	115,906	0	0
Total Other Charges	2,289,550	4,646,558	0	0
Special Items				
5000 Special Items	0	0	350,000	350,000
Total Special Items	0	0	350,000	350,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,326,972</b>	<b>4,665,226</b>	<b>360,500</b>	<b>360,500</b>
<b>NET COST</b>	<b>164,990</b>	<b>4,621,387</b>	<b>355,500</b>	<b>355,500</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

505 Foothill Ranch CFD 87-4 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	7,141,445	7,010,450	5,550,000	5,550,000
Total Taxes	7,141,445	7,010,450	5,550,000	5,550,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	19,044	17,739	15,000	15,000
Total Fines, Forfeitures & Penalties	19,044	17,739	15,000	15,000
Revenue from Use of Money and Property				
6610 Interest	86,353	91,835	100,000	100,000
Total Revenue from Use of Money and Property	86,353	91,835	100,000	100,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	409	357	400	400
Total Miscellaneous Revenues	409	357	400	400
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	1,507,100	0	0
7815 Transfers In - from Funds 500-599	0	408,916	0	0
Total Other Financing Sources	0	1,916,016	0	0
<b>TOTAL REVENUE</b>	<b>7,247,251</b>	<b>9,036,397</b>	<b>5,665,400</b>	<b>5,665,400</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	54,116	44,078	75,000	75,000
1911 CWCAP Charges	1,045	1,345	1,500	1,500
1912 Investment Administrative Fees	4,008	5,211	4,000	4,000
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	59,206	50,634	80,500	80,500
Other Charges				
3200 Bond Redemption	5,386,897	5,808,702	4,624,180	4,624,180
3300 Interest on Bonds	1,539,067	1,278,069	822,530	822,530
Total Other Charges	6,925,964	7,086,771	5,446,710	5,446,710

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

505 Foothill Ranch CFD 87-4 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	1,116	0	0	0
Total Other Financing Uses	1,116	0	0	0
Special Items				
5000 Special Items	0	0	3,500,000	3,500,000
Total Special Items	0	0	3,500,000	3,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	6,986,286	7,137,405	9,027,210	9,027,210
NET COST	(260,965)	(1,898,992)	3,361,810	3,361,810

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

509 Rancho Santa Margarita CFD 87-5B  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	1,962,156	2,066,666	1,950,000	1,950,000
Total Taxes	1,962,156	2,066,666	1,950,000	1,950,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	5,465	5,300	5,000	5,000
Total Fines, Forfeitures & Penalties	5,465	5,300	5,000	5,000
Revenue from Use of Money and Property				
6610 Interest	6,905	6,632	5,000	5,000
Total Revenue from Use of Money and Property	6,905	6,632	5,000	5,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	276	241	300	300
Total Miscellaneous Revenues	276	241	300	300
<b>TOTAL REVENUE</b>	<b>1,974,802</b>	<b>2,078,839</b>	<b>1,960,300</b>	<b>1,960,300</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	33,198	37,091	40,000	40,000
1912 Investment Administrative Fees	1,446	1,379	1,500	1,500
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	34,681	38,470	41,500	41,500
Other Charges				
3200 Bond Redemption	1,572,549	1,699,266	1,764,210	1,764,210
3300 Interest on Bonds	400,430	348,676	248,525	248,525
Total Other Charges	1,972,979	2,047,942	2,012,735	2,012,735
Special Items				
5000 Special Items	0	0	4,400,000	4,400,000
Total Special Items	0	0	4,400,000	4,400,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,007,660</b>	<b>2,086,412</b>	<b>6,454,235</b>	<b>6,454,235</b>



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

509 Rancho Santa Margarita CFD 87-5B  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
NET COST	32,858	7,573	4,493,935	4,493,935

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

510 Baker Ranch CFD 87-6 - Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	569	169	0	0
Total Revenue from Use of Money and Property	569	169	0	0
TOTAL REVENUE	569	169	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1911 CWCAP Charges	175	0	0	0
1912 Investment Administrative Fees	112	0	0	0
Total Services & Supplies	287	0	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	0	531,894	0	0
Total Other Financing Uses	0	531,894	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	287	531,894	0	0
NET COST	(282)	531,725	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

511 Baker Ranch CFD 87-6 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	746,233	0	0	0
Total Taxes	746,233	0	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	144	1,482	500	500
Total Fines, Forfeitures & Penalties	144	1,482	500	500
Revenue from Use of Money and Property				
6610 Interest	4,553	2,321	1,000	1,000
Total Revenue from Use of Money and Property	4,553	2,321	1,000	1,000
Other Financing Sources				
7814 Transfers In - from Funds 400-499	0	12,124	0	0
7815 Transfers In - from Funds 500-599	0	531,894	0	0
Total Other Financing Sources	0	544,017	0	0
<b>TOTAL REVENUE</b>	<b>750,930</b>	<b>547,820</b>	<b>1,500</b>	<b>1,500</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	33,563	28,180	5,000	5,000
1911 CWCAP Charges	0	192	0	0
1912 Investment Administrative Fees	937	590	200	200
2000 Publications and Legal Notices	38	0	0	0
Total Services & Supplies	34,538	28,962	5,200	5,200
Other Charges				
3200 Bond Redemption	840,000	2,030,000	0	0
3300 Interest on Bonds	169,054	130,905	0	0
Total Other Charges	1,009,054	2,160,905	0	0
Special Items				
5000 Special Items	0	0	200,000	200,000
Total Special Items	0	0	200,000	200,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

511 Baker Ranch CFD 87-6 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
TOTAL EXPENDITURES/APPROPRIATIONS	1,043,592	2,189,867	205,200	205,200
NET COST	292,662	1,642,046	203,700	203,700

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

513 Coto de Caza CFD 87-8 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	2,420,930	2,163,284	2,668,900	2,668,900
Total Taxes	2,420,930	2,163,284	2,668,900	2,668,900
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	10,340	8,788	10,000	10,000
Total Fines, Forfeitures & Penalties	10,340	8,788	10,000	10,000
Revenue from Use of Money and Property				
6610 Interest	8,828	10,860	8,000	8,000
Total Revenue from Use of Money and Property	8,828	10,860	8,000	8,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	198	173	0	0
Total Miscellaneous Revenues	198	173	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	743,100	0	0
7815 Transfers In - from Funds 500-599	0	69,135	0	0
Total Other Financing Sources	0	812,235	0	0
<b>TOTAL REVENUE</b>	<b>2,440,296</b>	<b>2,995,340</b>	<b>2,686,900</b>	<b>2,686,900</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	37,501	40,833	50,000	50,000
1911 CWCAP Charges	0	147	0	0
1912 Investment Administrative Fees	1,838	2,314	2,000	2,000
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	39,376	43,294	52,000	52,000
Other Charges				
3200 Bond Redemption	1,850,788	1,990,444	2,060,855	2,060,855
3300 Interest on Bonds	470,277	407,882	301,925	301,925
Total Other Charges	2,321,064	2,398,326	2,362,780	2,362,780

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

513 Coto de Caza CFD 87-8 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	6,400,000	6,400,000
Total Special Items	0	0	6,400,000	6,400,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,360,440	2,441,620	8,814,780	8,814,780
NET COST	(79,856)	(553,720)	6,127,880	6,127,880

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

514 Santa Teresita CFD 87-9 - Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	84	11	0	0
Total Revenue from Use of Money and Property	84	11	0	0
TOTAL REVENUE	84	11	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1911 CWCAP Charges	174	0	0	0
1912 Investment Administrative Fees	17	2	0	0
Total Services & Supplies	191	2	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	0	66,880	0	0
Total Other Financing Uses	0	66,880	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	191	66,883	0	0
NET COST	107	66,872	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

515 Santa Teresita CFD 87-9 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	636,905	21,739	0	0
Total Taxes	636,905	21,739	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	1,267	2,235	2,000	2,000
Total Fines, Forfeitures & Penalties	1,267	2,235	2,000	2,000
Revenue from Use of Money and Property				
6610 Interest	2,707	1,474	1,000	1,000
Total Revenue from Use of Money and Property	2,707	1,474	1,000	1,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	157,300	0	0
7814 Transfers In - from Funds 400-499	0	2,541	0	0
7815 Transfers In - from Funds 500-599	0	204,627	0	0
Total Other Financing Sources	0	364,468	0	0
<b>TOTAL REVENUE</b>	<b>640,880</b>	<b>389,915</b>	<b>3,000</b>	<b>3,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	36,377	34,590	5,000	5,000
1911 CWCAP Charges	0	192	0	0
1912 Investment Administrative Fees	557	345	300	300
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	36,971	35,126	5,300	5,300
Other Charges				
3200 Bond Redemption	575,000	1,375,000	0	0
3300 Interest on Bonds	103,664	75,827	0	0
Total Other Charges	678,664	1,450,827	0	0



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

515 Santa Teresita CFD 87-9 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	410,000	410,000
Total Special Items	0	0	410,000	410,000
TOTAL EXPENDITURES/APPROPRIATIONS	715,635	1,485,954	415,300	415,300
NET COST	74,755	1,096,039	412,300	412,300

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

517 Rancho Santa Margarita CFD 87-5C  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	1,171,952	1,308,619	1,200,000	1,200,000
Total Taxes	1,171,952	1,308,619	1,200,000	1,200,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	3,184	3,398	4,000	4,000
Total Fines, Forfeitures & Penalties	3,184	3,398	4,000	4,000
Revenue from Use of Money and Property				
6610 Interest	4,078	4,147	4,000	4,000
Total Revenue from Use of Money and Property	4,078	4,147	4,000	4,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	103	90	0	0
Total Miscellaneous Revenues	103	90	0	0
Other Financing Sources				
7815 Transfers In - from Funds 500-599	0	74,040	0	0
Total Other Financing Sources	0	74,040	0	0
<b>TOTAL REVENUE</b>	<b>1,179,317</b>	<b>1,390,295</b>	<b>1,208,000</b>	<b>1,208,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	30,365	34,067	50,000	50,000
1911 CWCAP Charges	0	145	0	0
1912 Investment Administrative Fees	850	861	500	500
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	31,251	35,073	50,500	50,500
Other Charges				
3200 Bond Redemption	961,063	1,031,607	1,066,402	1,066,402
3300 Interest on Bonds	243,993	211,235	386,870	386,870
Total Other Charges	1,205,056	1,242,842	1,453,272	1,453,272

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

517 Rancho Santa Margarita CFD 87-5C  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	2,500,000	2,500,000
Total Special Items	0	0	2,500,000	2,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,236,307	1,277,915	4,003,772	4,003,772
NET COST	56,990	(112,380)	2,795,772	2,795,772

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

519 Los Alisos CFD 87-7 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	1,943,488	1,213,640	0	0
Total Taxes	1,943,488	1,213,640	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	867	4,460	500	500
Total Fines, Forfeitures & Penalties	867	4,460	500	500
Revenue from Use of Money and Property				
6610 Interest	5,738	4,193	500	500
Total Revenue from Use of Money and Property	5,738	4,193	500	500
Other Financing Sources				
7814 Transfers In - from Funds 400-499	0	18,137	0	0
Total Other Financing Sources	0	18,137	0	0
<b>TOTAL REVENUE</b>	<b>1,950,093</b>	<b>1,240,430</b>	<b>1,000</b>	<b>1,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	25,998	30,673	30,000	30,000
1912 Investment Administrative Fees	1,200	885	1,000	1,000
2000 Publications and Legal Notices	36	0	0	0
Total Services & Supplies	27,234	31,558	31,000	31,000
Other Charges				
3200 Bond Redemption	1,570,000	1,680,000	1,795,000	1,795,000
3300 Interest on Bonds	315,962	244,661	103,985	103,985
Total Other Charges	1,885,962	1,924,661	1,898,985	1,898,985
Special Items				
5000 Special Items	0	0	470,000	470,000
Total Special Items	0	0	470,000	470,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,913,195</b>	<b>1,956,220</b>	<b>2,399,985</b>	<b>2,399,985</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

519 Los Alisos CFD 87-7 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
NET COST	(36,897)	715,789	2,398,985	2,398,985

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

521 Rancho Santa Margarita CFD 87-5D (A)  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	873,484	1,059,159	930,000	930,000
Total Taxes	873,484	1,059,159	930,000	930,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	2,366	1,945	2,000	2,000
Total Fines, Forfeitures & Penalties	2,366	1,945	2,000	2,000
Revenue from Use of Money and Property				
6610 Interest	3,531	3,122	3,500	3,500
Total Revenue from Use of Money and Property	3,531	3,122	3,500	3,500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	47	41	50	50
Total Miscellaneous Revenues	47	41	50	50
<b>TOTAL REVENUE</b>	<b>879,428</b>	<b>1,064,266</b>	<b>935,550</b>	<b>935,550</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	28,324	32,842	50,000	50,000
1912 Investment Administrative Fees	735	646	800	800
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	29,095	33,487	50,800	50,800
Other Charges				
3200 Bond Redemption	788,432	842,845	868,445	868,445
3300 Interest on Bonds	199,799	172,313	153,570	153,570
Total Other Charges	988,230	1,015,158	1,022,015	1,022,015
Special Items				
5000 Special Items	0	0	2,100,000	2,100,000
Total Special Items	0	0	2,100,000	2,100,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,017,325</b>	<b>1,048,645</b>	<b>3,172,815</b>	<b>3,172,815</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

521 Rancho Santa Margarita CFD 87-5D (A)  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
NET COST	137,898	(15,621)	2,237,265	2,237,265

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

528 Mission Viejo CFD 87-3 (A of 1990)  
 Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	65	3	0	0
Total Revenue from Use of Money and Property	65	3	0	0
TOTAL REVENUE	65	3	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1911 CWCAP Charges	126	0	0	0
1912 Investment Administrative Fees	13	1	0	0
Total Services & Supplies	139	1	0	0
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	0	16,188	0	0
Total Other Financing Uses	0	16,188	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	139	16,189	0	0
NET COST	75	16,186	0	0



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

529 CFD 2004-1 Ladera Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	99,390	49,370	2,000	2,000
Total Revenue from Use of Money and Property	99,390	49,370	2,000	2,000
<b>TOTAL REVENUE</b>	<b>99,390</b>	<b>49,370</b>	<b>2,000</b>	<b>2,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	29,894	934,951	50,000	50,000
1911 CWCAP Charges	20,558	3,918	20,000	20,000
1912 Investment Administrative Fees	20,435	11,899	15,000	15,000
2400 Special Departmental Expense	2,709,182	8,630,613	15,000,000	15,000,000
Total Services & Supplies	2,780,068	9,581,382	15,085,000	15,085,000
Other Charges				
3100 Contributions to Non-County Government Agencies	163,250	0	0	0
Total Other Charges	163,250	0	0	0
Special Items				
5000 Special Items	0	0	2,300,000	2,300,000
Total Special Items	0	0	2,300,000	2,300,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,943,318</b>	<b>9,581,382</b>	<b>17,385,000</b>	<b>17,385,000</b>
<b>NET COST</b>	<b>2,843,928</b>	<b>9,532,012</b>	<b>17,383,000</b>	<b>17,383,000</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

530 CFD 2004-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	4,671,597	4,857,185	3,500,000	3,500,000
Total Taxes	4,671,597	4,857,185	3,500,000	3,500,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	19,607	24,170	22,000	22,000
Total Fines, Forfeitures & Penalties	19,607	24,170	22,000	22,000
Revenue from Use of Money and Property				
6610 Interest	33,708	27,603	35,000	35,000
Total Revenue from Use of Money and Property	33,708	27,603	35,000	35,000
Other Financing Sources				
7820 Premium and Accrued Interest on Bonds Issued	0	1,905,490	0	0
7840 Long-Term Debt Proceeds	0	67,920,000	0	0
Total Other Financing Sources	0	69,825,490	0	0
<b>TOTAL REVENUE</b>	<b>4,724,911</b>	<b>74,734,448</b>	<b>3,557,000</b>	<b>3,557,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	40,503	474,567	45,000	45,000
1911 CWCAP Charges	833	796	10,000	10,000
1912 Investment Administrative Fees	6,953	6,199	7,000	7,000
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	48,325	481,562	62,000	62,000
Other Charges				
3200 Bond Redemption	875,000	1,000,000	780,000	780,000
3300 Interest on Bonds	3,632,089	1,807,513	2,924,411	2,924,411
Total Other Charges	4,507,089	2,807,513	3,704,411	3,704,411
Other Financing Uses				
4700 Payments to Refunded Debt Escrow Agents	0	72,532,013	0	0
Total Other Financing Uses	0	72,532,013	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

530 CFD 2004-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	1,900,000	1,900,000
Total Special Items	0	0	1,900,000	1,900,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,555,414	75,821,088	5,666,411	5,666,411
NET COST	(169,497)	1,086,641	2,109,411	2,109,411

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

532 CFD 01-1 Ladera - Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	169	60	0	0
Total Revenue from Use of Money and Property	169	60	0	0
<b>TOTAL REVENUE</b>	169	60	0	0
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1911 CWCAP Charges	212	0	0	0
1912 Investment Administrative Fees	35	15	0	0
Total Services & Supplies	247	15	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	0	42,381	0	0
Total Other Financing Uses	0	42,381	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	247	42,396	0	0
<b>NET COST</b>	78	42,335	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

533 CFD 01-1 Ladera - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	2,097,130	2,127,513	2,100,000	2,100,000
Total Taxes	2,097,130	2,127,513	2,100,000	2,100,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	5,731	6,123	6,000	6,000
Total Fines, Forfeitures & Penalties	5,731	6,123	6,000	6,000
Revenue from Use of Money and Property				
6610 Interest	3,399	3,570	3,000	3,000
Total Revenue from Use of Money and Property	3,399	3,570	3,000	3,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	280	0	0
Total Miscellaneous Revenues	0	280	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	179,259	0	0
7815 Transfers In - from Funds 500-599	0	42,381	0	0
Total Other Financing Sources	0	221,640	0	0
<b>TOTAL REVENUE</b>	<b>2,106,259</b>	<b>2,359,126</b>	<b>2,109,000</b>	<b>2,109,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	45,165	35,540	50,000	50,000
1911 CWCAP Charges	726	2,102	900	900
1912 Investment Administrative Fees	710	760	800	800
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	46,637	38,402	51,700	51,700
Other Charges				
3200 Bond Redemption	535,000	595,000	665,000	665,000
3300 Interest on Bonds	1,457,819	1,430,906	1,401,905	1,401,905
Total Other Charges	1,992,819	2,025,906	2,066,905	2,066,905

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

533 CFD 01-1 Ladera - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	1,500,000	1,500,000
Total Special Items	0	0	1,500,000	1,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,039,456	2,064,308	3,618,605	3,618,605
NET COST	(66,803)	(294,818)	1,509,605	1,509,605

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

542 Santa Teresita CFD 87-9 (A of 1991)  
 Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	70	11	0	0
Total Revenue from Use of Money and Property	70	11	0	0
TOTAL REVENUE	70	11	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	10	0	0	0
Total Services & Supplies	10	0	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	0	137,746	0	0
Total Other Financing Uses	0	137,746	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	10	137,747	0	0
NET COST	(60)	137,736	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

546 CFD 00-1 (Series A of 2000) Ladera  
 Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	786	277	0	0
Total Revenue from Use of Money and Property	786	277	0	0
<b>TOTAL REVENUE</b>	786	277	0	0
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1911 CWCAP Charges	4,790	0	0	0
1912 Investment Administrative Fees	162	67	0	0
Total Services & Supplies	4,952	67	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	0	194,447	0	0
Total Other Financing Uses	0	194,447	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	4,952	194,514	0	0
<b>NET COST</b>	4,166	194,237	0	0



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

547 CFD 00-1 (Series A of 2000) Ladera  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	1,960,661	1,958,698	1,981,000	1,981,000
Total Taxes	1,960,661	1,958,698	1,981,000	1,981,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	6,145	4,525	5,500	5,500
Total Fines, Forfeitures & Penalties	6,145	4,525	5,500	5,500
Revenue from Use of Money and Property				
6610 Interest	3,276	3,767	2,500	2,500
Total Revenue from Use of Money and Property	3,276	3,767	2,500	2,500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	280	0	0
Total Miscellaneous Revenues	0	280	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	186,963	0	0
7815 Transfers In - from Funds 500-599	0	194,447	0	0
Total Other Financing Sources	0	381,410	0	0
<b>TOTAL REVENUE</b>	<b>1,970,082</b>	<b>2,348,679</b>	<b>1,989,000</b>	<b>1,989,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	44,502	35,006	50,000	50,000
1911 CWCAP Charges	0	994	0	0
1912 Investment Administrative Fees	690	797	500	500
2000 Publications and Legal Notices	36	0	0	0
Total Services & Supplies	45,228	36,797	50,500	50,500
Other Charges				
3200 Bond Redemption	600,000	665,000	735,000	735,000
3300 Interest on Bonds	1,249,094	1,218,969	1,186,724	1,186,724
Total Other Charges	1,849,094	1,883,969	1,921,724	1,921,724

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

547 CFD 00-1 (Series A of 2000) Ladera  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	1,500,000	1,500,000
Total Special Items	0	0	1,500,000	1,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,894,322	1,920,766	3,472,224	3,472,224
NET COST	(75,760)	(427,913)	1,483,224	1,483,224

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

549 Rancho Santa Margarita CFD 87-5E  
(A of 1993) - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	873,589	940,677	1,136,385	1,136,385
Total Taxes	873,589	940,677	1,136,385	1,136,385
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	842	1,051	1,000	1,000
Total Fines, Forfeitures & Penalties	842	1,051	1,000	1,000
Revenue from Use of Money and Property				
6610 Interest	4,817	3,877	5,000	5,000
Total Revenue from Use of Money and Property	4,817	3,877	5,000	5,000
<b>TOTAL REVENUE</b>	<b>879,248</b>	<b>945,606</b>	<b>1,142,385</b>	<b>1,142,385</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	27,551	32,506	30,000	30,000
1912 Investment Administrative Fees	985	829	1,000	1,000
2000 Publications and Legal Notices	37	0	0	0
Total Services & Supplies	28,572	33,335	31,000	31,000
Other Charges				
3200 Bond Redemption	745,000	785,000	830,000	830,000
3300 Interest on Bonds	230,541	178,517	210,720	210,720
Total Other Charges	975,541	963,517	1,040,720	1,040,720
Special Items				
5000 Special Items	0	0	2,200,000	2,200,000
Total Special Items	0	0	2,200,000	2,200,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,004,113</b>	<b>996,852</b>	<b>3,271,720</b>	<b>3,271,720</b>
<b>NET COST</b>	<b>124,865</b>	<b>51,246</b>	<b>2,129,335</b>	<b>2,129,335</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

553 Foothill Ranch CFD 87-4 (A of 1994)  
 Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	1,624	67	0	0
Total Revenue from Use of Money and Property	1,624	67	0	0
<b>TOTAL REVENUE</b>	1,624	67	0	0
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1911 CWCAP Charges	130	0	0	0
1912 Investment Administrative Fees	335	15	0	0
Total Services & Supplies	465	15	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	0	408,916	0	0
Total Other Financing Uses	0	408,916	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	465	408,930	0	0
<b>NET COST</b>	(1,159)	408,863	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

554 CFD 2003-1 Ladera Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	13,695	2,534	1,500	1,500
Total Revenue from Use of Money and Property	13,695	2,534	1,500	1,500
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	146,873	0	0
Total Other Financing Sources	0	146,873	0	0
<b>TOTAL REVENUE</b>	<b>13,695</b>	<b>149,407</b>	<b>1,500</b>	<b>1,500</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	106,137	536,831	35,000	35,000
1911 CWCAP Charges	2,049	9,214	5,000	5,000
1912 Investment Administrative Fees	2,788	562	500	500
2400 Special Departmental Expense	579,080	5,258	5,000	5,000
Total Services & Supplies	690,054	551,865	45,500	45,500
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	0	2,444,032	0	0
Total Other Financing Uses	0	2,444,032	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>690,054</b>	<b>2,995,897</b>	<b>45,500</b>	<b>45,500</b>
<b>NET COST</b>	<b>676,360</b>	<b>2,846,490</b>	<b>44,000</b>	<b>44,000</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

555 CFD 2003-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	3,738,316	3,840,122	2,000,000	2,000,000
Total Taxes	3,738,316	3,840,122	2,000,000	2,000,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	15,844	14,243	10,000	10,000
Total Fines, Forfeitures & Penalties	15,844	14,243	10,000	10,000
Revenue from Use of Money and Property				
6610 Interest	26,716	14,171	25,000	25,000
Total Revenue from Use of Money and Property	26,716	14,171	25,000	25,000
Other Financing Sources				
7820 Premium and Accrued Interest on Bonds Issued	0	2,127,654	0	0
7840 Long-Term Debt Proceeds	0	46,960,000	0	0
Total Other Financing Sources	0	49,087,654	0	0
<b>TOTAL REVENUE</b>	<b>3,780,876</b>	<b>52,956,190</b>	<b>2,035,000</b>	<b>2,035,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	32,285	338,633	40,000	40,000
1911 CWCAP Charges	673	960	900	900
1912 Investment Administrative Fees	5,508	3,444	6,500	6,500
2000 Publications and Legal Notices	37	85	0	0
Total Services & Supplies	38,503	343,123	47,400	47,400
Other Charges				
3200 Bond Redemption	580,000	675,000	660,000	660,000
3300 Interest on Bonds	3,021,125	1,504,400	2,225,943	2,225,943
Total Other Charges	3,601,125	2,179,400	2,885,943	2,885,943
Other Financing Uses				
4700 Payments to Refunded Debt Escrow Agents	0	53,339,550	0	0
Total Other Financing Uses	0	53,339,550	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

555 CFD 2003-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	1,450,000	1,450,000
Total Special Items	0	0	1,450,000	1,450,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,639,628	55,862,073	4,383,343	4,383,343
NET COST	(141,248)	2,905,883	2,348,343	2,348,343

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

556 Rancho Santa Margarita CFD 87-5C  
 (A of 1994) - Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	294	12	0	0
Total Revenue from Use of Money and Property	294	12	0	0
TOTAL REVENUE	294	12	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1911 CWCAP Charges	130	0	0	0
1912 Investment Administrative Fees	61	3	0	0
Total Services & Supplies	191	3	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	0	74,040	0	0
Total Other Financing Uses	0	74,040	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	191	74,043	0	0
NET COST	(104)	74,031	0	0



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

558 Coto de Caza CFD 87-8 (A of 1994)  
 Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	275	11	0	0
Total Revenue from Use of Money and Property	275	11	0	0
TOTAL REVENUE	275	11	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1911 CWCAP Charges	133	0	0	0
1912 Investment Administrative Fees	57	2	0	0
Total Services & Supplies	190	2	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	0	69,135	0	0
Total Other Financing Uses	0	69,135	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	190	69,138	0	0
NET COST	(85)	69,127	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

15A OCDA Successor - Santa Ana Heights 93  
 Bond Issue

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	11,310	0	0	0
Total Revenue from Use of Money and Property	11,310	0	0	0
TOTAL REVENUE	11,310	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	1,890	0	0	0
2401 Capital Project Support to County and Cities	1,000	0	0	0
Total Services & Supplies	2,890	0	0	0
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	6,843,101	0	0	0
Total Other Financing Uses	6,843,101	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	6,845,991	0	0	0
NET COST	6,834,681	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

15E OCDA Successor - SAH93 Bond  
 Low/Moderate Income Housing

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	2,544	0	0	0
Total Revenue from Use of Money and Property	2,544	0	0	0
<b>TOTAL REVENUE</b>	2,544	0	0	0
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1912 Investment Administrative Fees	426	0	0	0
Total Services & Supplies	426	0	0	0
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	1,541,718	0	0	0
Total Other Financing Uses	1,541,718	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	1,542,144	0	0	0
<b>NET COST</b>	1,539,599	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

170 Housing Asset Fund

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6210 Property Taxes - Current Secured	0	0	150,000	150,000
Total Taxes	0	0	150,000	150,000
Revenue from Use of Money and Property				
6610 Interest	108,454	198,538	202,000	202,000
Total Revenue from Use of Money and Property	108,454	198,538	202,000	202,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	104,639	(58,196)	50,000	50,000
Total Miscellaneous Revenues	104,639	(58,196)	50,000	50,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	29,279,929	0	0	0
Total Other Financing Sources	29,279,929	0	0	0
Special Items				
7965 Special & Extraordinary Item	0	1,799,804	0	0
Total Special Items	0	1,799,804	0	0
<b>TOTAL REVENUE</b>	<b>29,493,023</b>	<b>1,940,146</b>	<b>402,000</b>	<b>402,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	221,887	423,082	795,000	795,000
1911 CWCAP Charges	2,845	10,287	5,000	5,000
1912 Investment Administrative Fees	4,891	9,124	30,000	30,000
2400 Special Departmental Expense	0	202,206	6,734,580	6,734,580
2401 Capital Project Support to County and Cities	117,895	0	3,129,955	3,129,955
Total Services & Supplies	347,518	644,698	10,694,535	10,694,535
Other Charges				
3700 Taxes and Assessments	0	23,800	25,000	25,000
Total Other Charges	0	23,800	25,000	25,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

170 Housing Asset Fund

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	0	500,000	0	0
Total Other Financing Uses	0	500,000	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	347,518	1,168,498	10,719,535	10,719,535
NET COST	(29,145,505)	(771,648)	10,317,535	10,317,535

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

171 OCDA Successor - Low/Moderate Income  
 Housing

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	61,203	0	0	0
Total Revenue from Use of Money and Property	61,203	0	0	0
<b>TOTAL REVENUE</b>	61,203	0	0	0
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	29,413	0	0	0
1912 Investment Administrative Fees	13,387	0	0	0
2401 Capital Project Support to County and Cities	20,415,825	0	0	0
Total Services & Supplies	20,458,625	0	0	0
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	29,279,929	0	0	0
Total Other Financing Uses	29,279,929	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	49,738,554	0	0	0
<b>NET COST</b>	49,677,351	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

172 Redevelopment Retirement Obligation  
 Santa Ana Heights DS

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	8,253	0	0	0
Total Revenue from Use of Money and Property	8,253	0	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	59,234	0	0	0
Total Miscellaneous Revenues	59,234	0	0	0
TOTAL REVENUE	67,486	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	1,375	0	0	0
Total Services & Supplies	1,375	0	0	0
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	8,016,561	0	0	0
Total Other Financing Uses	8,016,561	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	8,017,936	0	0	0
NET COST	7,950,450	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

173 OCDA Successor - Santa Ana Heights  
 Surplus

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	21,870	0	0	0
Total Revenue from Use of Money and Property	21,870	0	0	0
TOTAL REVENUE	21,870	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	60,825	0	0	0
1912 Investment Administrative Fees	3,657	0	0	0
2401 Capital Project Support to County and Cities	1,065	0	0	0
Total Services & Supplies	65,547	0	0	0
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	13,782,666	0	0	0
Total Other Financing Uses	13,782,666	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	13,848,213	0	0	0
NET COST	13,826,342	0	0	0



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

411 OCDA Successor - NDAPP Projects  
 1992 Issue A

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	1,581	0	0	0
Total Revenue from Use of Money and Property	1,581	0	0	0
TOTAL REVENUE	1,581	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	264	0	0	0
Total Services & Supplies	264	0	0	0
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	957,056	0	0	0
Total Other Financing Uses	957,056	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	957,321	0	0	0
NET COST	955,740	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

412 OCDA Successor - NDAPP - Low/Moderate  
 Housing 92 Issue A

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	193	0	0	0
Total Revenue from Use of Money and Property	193	0	0	0
<b>TOTAL REVENUE</b>	193	0	0	0
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1912 Investment Administrative Fees	18	0	0	0
Total Services & Supplies	18	0	0	0
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	249,271	0	0	0
Total Other Financing Uses	249,271	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	249,288	0	0	0
<b>NET COST</b>	249,096	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

413 OCDA Successor - NDAPP, 1992 Issue B

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	1,795	0	0	0
Total Revenue from Use of Money and Property	1,795	0	0	0
<b>TOTAL REVENUE</b>	1,795	0	0	0
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1912 Investment Administrative Fees	300	0	0	0
Total Services & Supplies	300	0	0	0
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	1,086,168	0	0	0
Total Other Financing Uses	1,086,168	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	1,086,468	0	0	0
<b>NET COST</b>	1,084,673	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

414 OCDA Successor - NDAPP 92 Issue B  
 Low/Moderate Housing

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	764	0	0	0
Total Revenue from Use of Money and Property	764	0	0	0
<b>TOTAL REVENUE</b>	764	0	0	0
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1912 Investment Administrative Fees	128	0	0	0
Total Services & Supplies	128	0	0	0
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	2,936,469	0	0	0
Total Other Financing Uses	2,936,469	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	2,936,597	0	0	0
<b>NET COST</b>	2,935,833	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

425 OCDA Successor-Neighborhood  
 Preservation/Development-Construction

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	71	0	0	0
Total Revenue from Use of Money and Property	71	0	0	0
<b>TOTAL REVENUE</b>	71	0	0	0
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1912 Investment Administrative Fees	12	0	0	0
Total Services & Supplies	12	0	0	0
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	41,964	0	0	0
Total Other Financing Uses	41,964	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	41,976	0	0	0
<b>NET COST</b>	41,905	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

427 Redevelopment Retirement Obligation  
 NDAPP Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	49,072	0	0	0
Total Revenue from Use of Money and Property	49,072	0	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	8,116	0	0	0
Total Miscellaneous Revenues	8,116	0	0	0
<b>TOTAL REVENUE</b>	<b>57,188</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	1,650	0	0	0
1912 Investment Administrative Fees	8,190	0	0	0
Total Services & Supplies	9,840	0	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	1,727,611	0	0	0
Total Other Charges	1,727,611	0	0	0
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	28,658,634	0	0	0
Total Other Financing Uses	28,658,634	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>30,396,085</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>30,338,897</b>	<b>0</b>	<b>0</b>	<b>0</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

428 OCDA Successor - NDAPP - Surplus

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	39,903	0	0	0
Total Revenue from Use of Money and Property	39,903	0	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,999	0	0	0
Total Miscellaneous Revenues	2,999	0	0	0
<b>TOTAL REVENUE</b>	<b>42,902</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	57,615	0	0	0
1912 Investment Administrative Fees	6,682	0	0	0
Total Services & Supplies	64,297	0	0	0
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	24,168,059	0	0	0
Total Other Financing Uses	24,168,059	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>24,232,356</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>24,189,454</b>	<b>0</b>	<b>0</b>	<b>0</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2014-15

590 In-Home Supportive Services Public Authority

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	457	695	1,600	1,600
Total Revenue from Use of Money and Property	457	695	1,600	1,600
Intergovernmental Revenues				
6770 State - Public Assistance Administration	271,500	633,367	649,727	649,727
6980 Federal - Public Assistance Administration	418,680	623,766	639,378	639,378
Total Intergovernmental Revenues	690,180	1,257,133	1,289,105	1,289,105
Miscellaneous Revenues				
7670 Miscellaneous Revenue	4,053	0	0	0
Total Miscellaneous Revenues	4,053	0	0	0
Other Financing Sources				
7810 Transfers In - from Fund 100	184,095	0	150,000	150,000
Total Other Financing Sources	184,095	0	150,000	150,000
<b>TOTAL REVENUE</b>	<b>878,785</b>	<b>1,257,828</b>	<b>1,440,705</b>	<b>1,440,705</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
0740 Enterprise Telephone Service Charges	6,145	8,243	9,600	9,600
1100 Insurance	18,107	20,258	18,528	18,528
1600 Memberships	12,062	24,684	13,622	13,622
1800 Office Expense	151	66	675	675
1801 Duplicating Services (CEO/Reprographics)	7,211	35,743	15,000	15,000
1803 Postage	450	644	1,800	1,800
1805 Purchasing Stores Office Supplies	4,098	11,993	5,000	5,000
1806 Printing Costs - Outside Vendors	0	130	0	0
1900 Professional and Specialized Services	952,972	1,082,275	1,368,550	1,368,550
1909 Contracts	258	268	300	300
1912 Investment Administrative Fees	96	155	210	210



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2014-15

590 In-Home Supportive Services Public Authority

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1941 IT Professional Services Contracts	9,450	10,700	12,324	12,324
2000 Publications and Legal Notices	1,575	544	0	0
2100 Rents and Leases - Equipment	0	2,388	0	0
2400 Special Departmental Expense	0	133	100	100
2601 Private Auto Mileage	53	373	1,500	1,500
2700 Transportation and Travel - Meetings/Conferences	429	452	1,500	1,500
Total Services & Supplies	1,013,057	1,199,049	1,448,709	1,448,709
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(128,526)	(168,755)	(123,404)	(123,404)
Total Services & Supplies Reimbursements	(128,526)	(168,755)	(123,404)	(123,404)
Other Financing Uses				
4800 Transfers Out - to Fund 100	93	216	1,200	1,200
Total Other Financing Uses	93	216	1,200	1,200
TOTAL EXPENDITURES/APPROPRIATIONS	884,624	1,030,510	1,326,505	1,326,505
NET COST	5,839	(227,318)	(114,200)	(114,200)