

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management

Department Environmental Reserve

SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>NON-OPERATING REVENUE</u>					275 - Integrated Waste Management Department Environmental Reserve
6610 Interest	940,343	720,201	884,721	884,721	
7670 Miscellaneous Revenue	0	144,302	0	0	
TOTAL NON-OPERATING REVENUE	940,343	864,503	884,721	884,721	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	65,859	62,286	90,000	90,000	
TOTAL NON-OPERATING EXPENSES	65,859	62,286	90,000	90,000	
NET NON-OPERATING INCOME (LOSS)	874,484	802,217	794,721	794,721	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	874,484	802,217	794,721	794,721	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	874,484	802,217	794,721	794,721	
7812 Interfund Transfers In - from Funds 2AA-299	5,356,734	5,136,346	4,671,119	4,671,119	
Changes to Reserves - Net Assets - Restricted - (Inc.)/Dec.	0	(62,816,498)	(5,610,142)	(5,610,142)	
Net Assets - Unrestricted Adjustment	48,997,867	0	0	0	
Net Increase (Decrease) in Net Assets - Unrestricted	55,229,085	(56,877,935)	(144,302)	(144,302)	
Net Assets - Unrestricted - Beginning of Year	1,567,413	56,796,498	144,302	144,302	
Net Assets - Unrestricted - End of Year	56,796,498	(81,437)	0	0	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management
Dept. Deferred Payment Security Deposits
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL (1)	ACTUAL 2002-03 (2)	ACTUAL 2003-04 (3)	PROPOSED ESTIMATES 2004-05 (4)	APPROVED ESTIMATES 2004-05 (5)	 (6)
<u>NON-OPERATING REVENUE</u>					276 - Integrated Waste Management Department Deferred Payment Security Deposits
6610 Interest	19,282	0	0	0	
TOTAL NON-OPERATING REVENUE	19,282	0	0	0	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	1,199	0	0	0	
TOTAL NON-OPERATING EXPENSES	1,199	0	0	0	
NET NON-OPERATING INCOME (LOSS)	18,083	0	0	0	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	18,083	0	0	0	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	18,083	0	0	0	
4802 Interfund Transfers Out - to Funds 2AA-299	0	(19,071)	0	0	
Net Increase (Decrease) in Net Assets - Unrestricted	18,083	(19,071)	0	0	
Net Assets Unrestricted - Beginning of Year	988	19,071	0	0	
Net Assets Unrestricted - End of Year	19,071	0	0	0	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management

Department Rate Stabilization

SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>NON-OPERATING REVENUE</u>					277 - Integrated Waste Management Department Rate Stabilization
6610 Interest	393,512	249,211	300,000	300,000	
TOTAL NON-OPERATING REVENUE	393,512	249,211	300,000	300,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	27,454	20,626	30,000	30,000	
TOTAL NON-OPERATING EXPENSES	27,454	20,626	30,000	30,000	
NET NON-OPERATING INCOME (LOSS)	366,058	228,585	270,000	270,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	366,058	228,585	270,000	270,000	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	366,058	228,585	270,000	270,000	
7812 Interfund Transfers In - from Funds 2AA-299	0	0	2,000,000	2,000,000	
4802 Interfund Transfers Out - to Funds 2AA-299	(1,927,051)	(1,513,136)	0	0	
Changes to Reserves - Net Assets - Restricted - (Inc.)/Dec.	0	(17,473,658)	(2,270,000)	(2,270,000)	
Net Assets Unrestricted - Adjustment	21,137,418	0	0	0	
Net Increase (Decrease) in Net Assets - Unrestricted	19,576,425	(18,758,209)	0	0	
Net Assets Unrestricted - Beginning of Year	647,233	20,223,658	0	0	
Net Assets Unrestricted - End of Year	20,223,658	1,465,449	0	0	

FUND TITLE: Integrated Waste Mgmt. Dept.
Regional Landfill Options for Orange County
SERVICE ACT: Sanitation

[illegible]

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management
 Department Landfill Post-Closure Maintenance
 SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES</u>					279 - Integrated Waste Management Department Landfill Post-Closure Maintenance
2490 Landfill Closure/Postclosure Costs	0	3,122,205	3,128,213	3,128,213	
TOTAL OPERATING EXPENSES	0	3,122,205	3,128,213	3,128,213	
NET OPERATING INCOME (LOSS)	0	(3,122,205)	(3,128,213)	(3,128,213)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	870,282	874,702	1,300,000	1,300,000	
TOTAL NON-OPERATING REVENUE	870,282	874,702	1,300,000	1,300,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	60,729	77,762	125,000	125,000	
TOTAL NON-OPERATING EXPENSES	60,729	77,762	125,000	125,000	
NET NON-OPERATING INCOME (LOSS)	809,553	796,940	1,175,000	1,175,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	809,553	(2,325,265)	(1,953,213)	(1,953,213)	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	809,553	(2,325,265)	(1,953,213)	(1,953,213)	
7812 Interfund Transfers In - from Funds 2AA-299	13,500,000	22,498,281	3,128,213	3,128,213	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	0	(1,200,000)	(1,200,000)	
Net Assets Unrestricted - Adjustment	46,882,252	(81,826,121)	0	0	
Net Increase (Decrease) in Net Assets - Unrestricted	61,191,805	(61,653,105)	(25,000)	(25,000)	
Net Assets Unrestricted - Beginning of Year	1,258,240	62,450,045	25,000	25,000	
Net Assets Unrestricted - End of Year	62,450,045	796,940	0	0	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Airport - Operating Enterprise
SERVICE ACT: Airport Operations

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING REVENUE</u>					280 - Airport - Operating Enterprise
6620 Rents and Concessions	70,414,421	77,289,351	78,023,222	78,023,222	
7590 Other Charges for Services	12,861,632	13,261,532	13,221,359	13,333,741	
TOTAL OPERATING REVENUE	83,276,053	90,550,883	91,244,581	91,356,963	
<u>OPERATING EXPENSES</u>					
SALARIES & BENEFITS					
0100 Salaries and Wages	725,333	(13,101)	0	0	
0101 Regular Salaries	7,188,635	7,918,641	8,067,609	8,324,853	
0102 Extra Help	114,276	60,953	60,000	60,000	
0103 Overtime	224,780	233,490	182,400	182,400	
0104 Annual Leave Payoffs	23,278	81,491	0	0	
0105 Vacation Payoff	35,923	17,091	31,500	31,500	
0106 Sick Leave Payoff	8,739	128,064	0	0	
0110 Performance Incentive Pay	43,143	49,881	0	0	
0111 Other Pay	80,432	57,257	71,328	71,528	
0200 Retirement	534,748	859,584	1,104,874	1,140,386	
0204 County Paid Executive Deferred Compensation Plan	7,845	8,444	7,810	7,810	
0301 Unemployment Insurance	10,584	13,404	12,096	12,476	
0305 Salary Continuance Insurance	22,015	26,138	26,064	28,582	
0306 Health Insurance	694,242	912,475	1,054,284	1,087,128	
0308 Dental Insurance	21,840	23,317	22,800	22,800	
0309 Life Insurance	4,497	4,684	4,080	4,152	
0310 Accidental Death and Dismemberment Insurance	881	876	684	684	
0319 Other Insurance	67,556	75,534	61,320	64,908	
0352 Workers Compensation - General	218,652	248,364	298,031	298,031	
0401 Medicare	81,280	95,973	91,518	95,258	
TOTAL SALARIES & BENEFITS	10,108,680	10,802,560	11,096,398	11,432,496	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Airport - Operating Enterprise
SERVICE ACT: Airport Operations

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES, Cont.</u>					280 - Airport - Operating Enterprise
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	36,994	33,526	36,000	36,000	
0700 Communications	67,510	48,863	250,000	250,000	
0701 Telephone/Telegraph - Interfund Transfer	19,544	22,183	0	0	
0702 Telephone and Telegraph - Other	158,676	169,852	0	0	
1000 Household Expense	1,878,523	2,133,657	2,811,750	2,811,750	
1100 Insurance	2,597,214	2,736,878	3,330,172	3,330,172	
1300 Maintenance - Equipment	160,458	150,722	233,750	233,750	
1400 Maintenance - Buildings and Improvements	3,186,614	3,986,526	5,407,993	5,184,277	
1402 Minor Alterations and Improvements	1,362,533	790,250	1,541,000	1,541,000	
1500 Medical, Dental and Laboratory Supplies	459	145	2,900	2,900	
1600 Memberships	43,654	57,606	50,000	50,000	
1800 Office Expense	326,954	199,191	344,153	344,153	
1801 Duplicating Services (RDMD/Reprographics)	35,404	15,790	0	0	
1802 Periodicals and Journals	4,785	16,944	0	0	
1803 Postage	28,467	31,265	0	0	
1806 Printing Costs - Outside Vendors	1,736	482	0	0	
1809 Minor Office Equipment to be Controlled	5,370	16,406	0	0	
1900 Professional and Specialized Services	22,248,959	24,238,553	25,042,865	25,042,865	
1901 Data Processing Services	50,805	65,052	0	0	
1908 Temporary Help	64,631	24,561	0	0	
1911 CWCAP Charges	460,116	681,212	0	0	
2000 Publications and Legal Notices	17,088	24,360	38,300	38,300	
2100 Rents and Leases - Equipment	105,741	121,936	261,600	261,600	
2200 Rents and Leases - Buildings and Improvements	22,072	26,984	21,624	21,624	
2300 Small Tools and Instruments	20,210	3,537	26,000	26,000	
2309 Minor Small Tools/Instruments to be Controlled	0	7,323	0	0	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Airport - Operating Enterprise
SERVICE ACT: Airport Operations

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES, Cont.</u>					280 - Airport - Operating Enterprise
SERVICES & SUPPLIES, Cont.					
2400 Special Departmental Expense	448,021	182,826	207,290	207,290	
2405 Optional Benefit Plan	72,441	76,000	66,912	66,912	
2600 Transportation and Travel - General	68,778	78,675	364,500	364,500	
2601 Private Auto Mileage	4,302	4,998	1,300	1,300	
2602 Garage Expense	220,222	238,583	0	0	
2603 Executive Car Allowance	14,400	14,400	14,400	14,400	
2700 Transportation and Travel - Meetings/Conferences	23,847	25,219	45,000	45,000	
2800 Utilities	3,084,203	2,527,827	3,450,000	3,450,000	
TOTAL SERVICES & SUPPLIES	36,840,730	38,752,333	43,547,509	43,323,793	
FIXED ASSETS					
4000 Equipment	0	0	517,500	517,500	
4200 Buildings and Improvements	0	0	27,672,858	27,672,858	
TOTAL FIXED ASSETS	0	0	28,190,358	28,190,358	
MISCELLANEOUS					
5300 Depreciation	6,580,908	7,209,513	0	0	
TOTAL MISCELLANEOUS	6,580,908	7,209,513	0	0	
TOTAL OPERATING EXPENSES	53,530,318	56,764,406	82,834,265	82,946,647	
NET OPERATING INCOME (LOSS)	29,745,736	33,786,478	8,410,316	8,410,316	
<u>NON-OPERATING REVENUE</u>					
6530 Forfeitures and Penalties	166,355	148,363	145,253	145,253	
6610 Interest	376,844	333,083	260,664	260,664	
7110 Federal - Other	606,800	387,723	0	0	
7130 Other Governmental Agencies	0	20,949	0	0	
7662 Other Sales - Non-Taxable - Resale	477	569	0	0	
7670 Miscellaneous Revenue	244,983	406,779	38,109	38,109	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Airport - Operating Enterprise
SERVICE ACT: Airport Operations

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>NON-OPERATING REVENUE, Cont.</u>					280 - Airport - Operating Enterprise
7680 Six-Month Expired (Outlawed) Checks	1,229	483	0	0	
7690 Returned Check Charges	(720)	(5,914)	0	0	
TOTAL NON-OPERATING REVENUE	1,395,968	1,292,036	444,026	444,026	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	25,305	28,345	0	0	
3100 Contributions to Non-County Government Agencies	0	43	0	0	
3700 Taxes and Assessments	47,380	50,605	50,000	50,000	
5400 Loss or Gain on Disposition of Assets	34,316	3,682	0	0	
5600 Other Non-Operating Expenses/Revenues	2,091	0	0	0	
TOTAL NON-OPERATING EXPENSES	109,092	82,675	50,000	50,000	
NET NON-OPERATING INCOME (LOSS)	1,286,876	1,209,360	394,026	394,026	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	31,032,611	34,995,838	8,804,342	8,804,342	
<u>CAPITAL ASSETS</u>					
4000 Equipment	460,735	313,273	517,500	517,500	
4200 Buildings and Improvements					
P626 Contingency Funds	0	0	5,000,000	5,000,000	
P640 PM Consultant Services	(67,571)	0	1,700,000	1,700,000	
P662 Maintenance Building	3,844	45,506	0	0	
P663 Fire Station #33 Remodel	596,297	3,087,854	179,925	179,925	
P664 Terminal - Fire Alarm System	1,476,033	398,888	0	0	
P681 County T Hangars Removal/Replacement	2,157	0	0	0	
P793 Seismic Remediation	2,963,085	190,999	0	0	
P794 Security Modifications - Terminal Building	2,409,602	519,220	0	0	
P810 Communications Infrastructure Staging Plan Study	142,069	15,131	0	0	
P811 Communications Infrastructure Improvement	427	2,876	0	0	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Airport - Operating Enterprise

SERVICE ACT: Airport Operations

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>CAPITAL ASSETS, Cont.</u>					280 - Airport - Operating Enterprise
4200 Buildings and Improvements, Cont.					
P812 Reconst Landing Surface-Runway 19R/L	5,687	523,808	100,000	100,000	
P813 Seismic Retrofit Terminal Building	28,379	221,170	0	0	
P817 Parking Upgrade Study	2,478	595	0	0	
P827 Terminal Curbside Check-In Modification	5,050	7,753	0	0	
P830 Geotech Architectural and Engineering Services	147,693	364,779	700,000	700,000	
P831 Realignment of Taxiway 'G'	11,659	(11,097)	0	0	
P834 Seismic Remediation - Elevated Roadways	8,171	60,642	0	0	
P835 Terminal Building Chiller	256	0	0	0	
P841 Reconstruct Perimeter Road West	181,285	901,576	17,910	17,910	
P845 Rehabilitation of Seven Jetways	2,866	351	0	0	
P849 Ground Transportation Center Elevator	28,587	29,417	26,300	26,300	
P853 Illuminate Pedestrian Crossing - Lower Roadway	4,064	648	0	0	
P858 General Aviation Tiedown - East Side	0	709	0	0	
P865 Flush Mount Fire Hydrant Retrofit	34,428	179,599	100,000	100,000	
P866 Lower Terminal Floor Rehabilitation	534,639	272,786	0	0	
P867 Wireless Communication/Terminal Building	1,282	4,963	0	0	
P871 Pavement Repair and Maintenance - 2001	511,310	195,228	0	0	
P873 Retrofit Storm Drains	86	0	0	0	
P881 Rehabilitate Taxiway 'E'	138,647	147,016	5,224,513	5,224,513	
P885 Remodel Terminal Restrooms	203,343	87,285	100,000	100,000	
P887 Demolition of Fire Station 27	81,294	0	0	0	
P890 Terminal Bldg Energy Conservation Lighting Sys	2,308	0	0	0	
P891 Parking Structure Energy Conserv Lighting System	4,361	4,473	0	0	
P892 Terminal Skylight Replacement	948	0	220,000	220,000	
P893 Terminal Building FIDS/BIDS Upgrade	3,753	11,890	0	0	
P897 Modification Terminal Baggage Claim/Tunnel Doors	23,330,202	215,355	0	0	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Airport - Operating Enterprise
SERVICE ACT: Airport Operations

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>CAPITAL ASSETS, Cont.</u>					280 - Airport - Operating Enterprise
4200 Buildings and Improvements, Cont.					
P898 Structural Security Modification - Phase I	174,655	4,268,481	0	0	
P899 Terminal Glass Thermal Film	1,293	0	0	0	
P901 Paularino Gate/Guard Shelters	0	16,474	800,000	800,000	
P907 Pavement Repair and Maintenance - 2002	5,201	538	0	0	
P910 Electric Generation Plant	39,442	1,632,895	9,600,000	9,600,000	
P911 Settlement Agreement Implementation Plan (SAIP)	30,410	0	50,000	50,000	
P915 CAP Enhancement - New S Remain Overnight	0	21,311	100,000	100,000	
P916 K-9 Facility	263,772	2,528	0	0	
P932 Gate 14A Passenger Holding Area	0	678,082	1,000	1,000	
P933 Relocate Terminal Emergency Generators	0	0	400,000	400,000	
P935 Terminal Recarpet - Upper Level	0	0	1,200,000	1,200,000	
P938 Terminal Bldg Fire Code Upgrade - Elevators	0	0	1,133,210	1,133,210	
P944 GA Aircraft Ground Rods	0	0	120,000	120,000	
P950 New Data & Telephony Infrastructure	0	0	50,000	50,000	
P952 Gate 1A Temp Pass Waiting Area	0	0	700,000	700,000	
P955 Airport Telephone Switch	0	0	50,000	50,000	
P962 Permanent Passenger Screen Checkpoint	0	0	100,000	100,000	
Total Buildings and Improvements	33,313,492	14,099,727	27,672,858	27,672,858	
TOTAL CAPITAL ASSETS	33,774,227	14,413,000	28,190,358	28,190,358	

FUND TITLE: Airport - Operating Enterprise

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

[illegible]

OPERATION OF ENTERPRISE FUND

FUND TITLE: John Wayne Airport
Debt Service
SERVICE ACT: Airport Debt Service

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING REVENUE</u>					283 - John Wayne Airport Debt Service
7590 Other Charges for Services	768,654	263,876	50,000	50,000	
TOTAL OPERATING REVENUE	768,654	263,876	50,000	50,000	
<u>OPERATING EXPENSES</u>					
1402 Minor Alterations and Improvements	943	0	0	0	
1800 Office Expense	381	0	0	0	
1900 Professional and Specialized Services	743,281	299,642	151,100	151,100	
2000 Publications and Legal Notices	3,395	0	0	0	
5300 Depreciation	11,302,601	11,302,606	11,300,000	11,300,000	
TOTAL OPERATING EXPENSES	12,050,602	11,602,248	11,451,100	11,451,100	
NET OPERATING INCOME (LOSS)	(11,281,948)	(11,338,372)	(11,401,100)	(11,401,100)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	1,740,659	1,690,935	1,723,765	1,723,765	
7670 Miscellaneous Revenue	123,782	154,249	0	0	
TOTAL NON-OPERATING REVENUE	1,864,441	1,845,184	1,723,765	1,723,765	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	1,649	1,550	0	0	
3200 Bond Redemption	2,456,667	0	11,500,000	11,500,000	
3300 Interest on Bonds	10,172,362	8,838,443	8,217,935	8,217,935	
5400 Loss or Gain on Disposition of Assets	0	591	0	0	
TOTAL NON-OPERATING EXPENSES	12,630,678	8,840,584	19,717,935	19,717,935	
NET NON-OPERATING INCOME (LOSS)	(10,766,237)	(6,995,400)	(17,994,170)	(17,994,170)	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(22,048,185)	(18,333,772)	(29,395,270)	(29,395,270)	
					*Loss Before Contributions and Transfers is overstated in the 2004-05 Proposed and Approved Estimates columns due to budgeted bond redemption expenditures that will be capitalized at year-end.

SERVICE ACT: Airport Debt Service

OPERATING DETAIL

APPROVED
ESTIMATES
2004-05

(6)

283 - John Wayne Airport Debt Service

(29,395,270)

23.402.938

(10.000,000)

0

(16,393,269)

1,234,795

0

0

(31,150,806)

31,150,806

0

OPERATION OF ENTERPRISE FUND

FUND TITLE: Frank R. Bowerman/Bee

Canyon Landfill Escrow

SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL (1)	ACTUAL 2002-03 (2)	ACTUAL 2003-04 (3)	PROPOSED ESTIMATES 2004-05 (4)	APPROVED ESTIMATES 2004-05 (5)	(6)
<u>OPERATING EXPENSES</u>					284 - Frank R. Bowerman/Bee Canyon Landfill Escrow
2490 Landfill Closure/Postclosure Costs	0	1,497,536	1,925,000	1,925,000	
TOTAL OPERATING EXPENSES	0	1,497,536	1,925,000	1,925,000	
NET OPERATING INCOME (LOSS)	0	(1,497,536)	(1,925,000)	(1,925,000)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	290,354	201,602	240,000	240,000	
TOTAL NON-OPERATING REVENUE	290,354	201,602	240,000	240,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	20,257	17,043	30,000	30,000	
TOTAL NON-OPERATING EXPENSES	20,257	17,043	30,000	30,000	
NET NON-OPERATING INCOME (LOSS)	270,097	184,559	210,000	210,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	270,097	(1,312,977)	(1,715,000)	(1,715,000)	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	270,097	(1,312,977)	(1,715,000)	(1,715,000)	
7812 Interfund Transfers In - from Funds 2AA-299	0	0	2,339,678	2,339,678	
Changes to Reserves - Net Assets - Restricted - (Inc.)/Dec.	0	(2,136,852)	(644,678)	(644,678)	
Net Assets - Unrestricted Adjustment	15,569,980	(12,622,553)	0	0	
Net Increase (Decrease) in Net Assets - Unrestricted	15,840,077	(16,072,382)	(20,000)	(20,000)	
Net Assets - Unrestricted - Beginning of Year	499,328	16,339,405	20,000	20,000	
Net Assets - Unrestricted - End of Year	16,339,405	267,023	0	0	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management

Department Bankruptcy Recovery Plan

SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING REVENUE</u>					285 - Integrated Waste Management Department Bankruptcy Recovery Plan
7520 Sanitation Services	22,589,253	22,522,405	19,533,000	19,533,000	
7590 Other Charges for Services	579	368	0	0	
TOTAL OPERATING REVENUE	22,589,832	22,522,773	19,533,000	19,533,000	
<u>OPERATING EXPENSES</u>					
1900 Professional and Specialized Services	123,837	133,101	135,875	135,875	
TOTAL OPERATING EXPENSES	123,837	133,101	135,875	135,875	
NET OPERATING INCOME (LOSS)	22,465,995	22,389,672	19,397,125	19,397,125	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	61,525	38,972	45,000	45,000	
TOTAL NON-OPERATING REVENUE	61,525	38,972	45,000	45,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	4,361	3,190	0	0	
3100 Contributions to Non-County Government Agencies	1,108,559	1,105,749	953,700	953,700	
3700 Taxes and Assessments	1,743,551	1,701,247	1,428,000	1,428,000	
TOTAL NON-OPERATING EXPENSES	2,856,471	2,810,186	2,381,700	2,381,700	
NET NON-OPERATING INCOME (LOSS)	(2,794,946)	(2,771,214)	(2,336,700)	(2,336,700)	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	19,671,049	19,618,458	17,060,425	17,060,425	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	19,671,049	19,618,458	17,060,425	17,060,425	
4800 Interfund Transfers Out - to Fund 100	(13,435,889)	(12,226,963)	(10,182,050)	(10,182,050)	
4802 Interfund Transfers Out - to Funds 2AA-299	(6,230,370)	(7,393,677)	(7,009,234)	(7,009,234)	
Net Increase (Decrease) in Net Assets - Unrestricted	4,790	(2,182)	(130,859)	(130,859)	
Net Assets - Unrestricted - Beginning of Year	126,069	130,859	130,859	130,859	
Net Assets - Unrestricted - End of Year	130,859	128,677	0	0	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Brea-Olinda Landfill Escrow
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL (1)	ACTUAL 2002-03 (2)	ACTUAL 2003-04 (3)	PROPOSED ESTIMATES 2004-05 (4)	APPROVED ESTIMATES 2004-05 (5)	(6)
<u>OPERATING EXPENSES</u>					286 - Brea-Olinda Landfill Escrow
2490 Landfill Closure/Postclosure Costs	0	939,739	2,475,000	2,475,000	
TOTAL OPERATING EXPENSES	0	939,739	2,475,000	2,475,000	
NET OPERATING INCOME (LOSS)	0	(939,739)	(2,475,000)	(2,475,000)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	693,318	553,543	600,000	600,000	
TOTAL NON-OPERATING REVENUE	693,318	553,543	600,000	600,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	48,655	48,419	100,000	100,000	
TOTAL NON-OPERATING EXPENSES	48,655	48,419	100,000	100,000	
NET NON-OPERATING INCOME (LOSS)	644,663	505,124	500,000	500,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	644,663	(434,615)	(1,975,000)	(1,975,000)	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	644,663	(434,615)	(1,975,000)	(1,975,000)	
7812 Interfund Transfers In - from Funds 2AA-299	6,160,244	2,959,562	2,178,373	2,178,373	
Changes to Reserves - Net Assets - Restricted - (Inc.)/Dec.	0	(14,435,551)	(1,008,373)	(1,008,373)	
Net Assets - Unrestricted Adjustment	35,626,570	(29,205,591)	0	0	
Net Increase (Decrease) in Net Assets - Unrestricted	42,431,477	(41,116,195)	(805,000)	(805,000)	
Net Assets - Unrestricted - Beginning of Year	1,002,665	43,434,142	805,000	805,000	
Net Assets - Unrestricted - End of Year	43,434,142	2,317,947	0	0	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Prima Deschecha Landfill

Escrow

SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES</u>					287 - Prima Deschecha Landfill Escrow
2490 Landfill Closure/Postclosure Costs	0	0	1,375,000	1,375,000	
TOTAL OPERATING EXPENSES	0	0	1,375,000	1,375,000	
NET OPERATING INCOME (LOSS)	0	0	(1,375,000)	(1,375,000)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	159,557	122,571	175,000	175,000	
TOTAL NON-OPERATING REVENUE	159,557	122,571	175,000	175,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	11,132	10,508	20,000	20,000	
TOTAL NON-OPERATING EXPENSES	11,132	10,508	20,000	20,000	
NET NON-OPERATING INCOME (LOSS)	148,425	112,063	155,000	155,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	148,425	112,063	(1,220,000)	(1,220,000)	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	148,425	112,063	(1,220,000)	(1,220,000)	
7812 Interfund Transfers In - from Funds 2AA-299	0	5,169,284	1,190,000	1,190,000	
Net Assets - Unrestricted Adjustment	8,549,461	(11,200,901)	0	0	
Net Increase (Decrease) in Net Assets - Unrestricted	8,697,886	(5,919,554)	(30,000)	(30,000)	
Net Assets - Unrestricted - Beginning of Year	280,966	8,978,852	30,000	30,000	
Net Assets - Unrestricted - End of Year	8,978,852	3,059,298	0	0	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management
Department Enterprise Fund
Service Act: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING REVENUE</u>					299 - Integrated Waste Management Department Enterprise Fund
6470 Franchises	21,831	47,374	62,000	62,000	
6620 Rents and Concessions	435	600	200	200	
6630 Royalties	570,567	617,204	564,000	564,000	
7520 Sanitation Services	84,494,699	89,105,497	83,062,953	83,062,953	
7590 Other Charges for Services	125,970	135,605	88,998	88,998	
7662 Other Sales - Non-Taxable - Resale	36,453	39,757	37,002	37,002	
7670 Miscellaneous Revenue	65,211	258,326	70,000	70,000	
TOTAL OPERATING REVENUE	85,315,166	90,204,365	83,885,153	83,885,153	
<u>OPERATING EXPENSES</u>					
SALARIES & BENEFITS					
0100 Salaries and Wages	1,455,534	248,103	0	0	
0101 Regular Salaries	11,846,355	13,255,622	14,019,695	14,081,371	
0102 Extra Help	917,293	105,794	256,395	256,395	
0103 Overtime	459,240	547,776	578,414	578,414	
0104 Annual Leave Payoffs	26,571	120,751	136,282	136,282	
0105 Vacation Payoff	83,682	8,897	15,076	15,076	
0106 Sick Leave Payoff	49,034	63,209	42,000	42,000	
0110 Performance Incentive Pay	129,908	141,972	0	0	
0111 Other Pay	97,583	72,693	95,000	95,000	
0200 Retirement	787,215	1,341,246	1,808,770	1,819,928	
0204 County Paid Executive Deferred Compensation Plan	3,817	4,109	3,788	3,788	
0301 Unemployment Insurance	18,387	22,253	20,649	20,741	
0305 Salary Continuance Insurance	11,942	14,439	13,700	14,064	
0306 Health Insurance	1,309,082	1,800,457	2,185,452	2,196,012	
0308 Dental Insurance	23,998	28,705	28,272	29,184	
0309 Life Insurance	4,092	4,829	4,152	4,272	
0310 Accidental Death and Dismemberment Insurance	805	868	720	744	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management

Department Enterprise Fund

Service Act: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES, Cont.</u>					299 - Integrated Waste Management Department Enterprise Fund
SALARIES & BENEFITS, Cont.					
0319 Other Insurance	113,636	133,267	139,752	139,752	
0352 Workers Compensation - General	1,054,644	1,243,440	1,492,131	1,492,131	
0401 Medicare	134,016	150,454	152,702	153,598	
TOTAL SALARIES & BENEFITS	18,526,834	19,308,883	20,992,950	21,078,752	
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	60,355	57,386	80,600	80,600	
0700 Communications	37,407	26,977	59,410	59,410	
0701 Telephone/Telegraph - Interfund Transfer	152,888	139,690	153,202	153,202	
0900 Food	333	114	1,100	1,100	
1000 Household Expense	54,667	36,569	68,000	68,000	
1001 Household Expense - Trash	9,258	12,188	10,000	10,000	
1100 Insurance	81,857	172,021	225,773	225,773	
1300 Maintenance - Equipment	6,698,355	7,147,465	8,241,695	8,241,695	
1400 Maintenance - Buildings and Improvements	1,738,728	3,314,011	3,256,595	3,256,595	
1402 Minor Alterations and Improvements	3,644	4,809	10,000	10,000	
1500 Medical, Dental and Laboratory Supplies	6,263	1,394	5,050	5,050	
1600 Memberships	353	353	410	410	
1700 Miscellaneous Expense	0	0	700	700	
1701 Cash Difference	1,008	668	1,500	1,500	
1702 Cash Losses	558	20	0	0	
1800 Office Expense	696,242	352,351	560,347	560,347	
1801 Duplicating Services (RDMD/Reprographics)	32,936	14,954	13,200	13,200	
1802 Periodicals and Journals	607	4,165	1,712	1,712	
1803 Postage	5,000	0	12,689	12,689	
1805 Purchasing Stores Office Supplies	2,455	242	15,000	15,000	
1806 Printing Costs - Outside Vendors	10,215	7,882	34,502	34,502	
1809 Minor Office Equipment to be Controlled	603	356	0	0	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management
Department Enterprise Fund
Service Act: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES, Cont.</u>					299 - Integrated Waste Management Department Enterprise Fund
SERVICES & SUPPLIES, Cont.					
1900 Professional and Specialized Services	10,800,386	11,098,614	12,571,272	12,571,272	
1908 Temporary Help	22,397	67,082	82,600	82,600	
1911 CWCAP Charges	624,915	622,653	850,000	850,000	
2000 Publications and Legal Notices	9,517	10,470	23,550	23,550	
2100 Rents and Leases - Equipment	437,679	168,194	355,050	355,050	
2200 Rents and Leases - Buildings and Improvements	478,332	477,441	1,105,000	1,105,000	
2300 Small Tools and Instruments	58,838	77,547	109,030	109,030	
2309 Minor Small Tools/Instruments to be Controlled	0	6,831	0	0	
2400 Special Departmental Expense	(32,370)	89,018	754,374	754,374	
2405 Optional Benefit Plan	76,361	93,583	78,384	80,880	
2409 Minor Special Dept. Equipment to be Controlled	614	0	0	0	
2490 Landfill Closure/Postclosure Costs	13,164,867	2,253,145	0	0	
2600 Transportation and Travel - General	1,331,435	1,676,525	1,782,720	1,782,720	
2601 Private Auto Mileage	15,927	18,581	54,725	54,725	
2602 Garage Expense	240,984	293,765	173,900	173,900	
2603 Executive Car Allowance	7,200	7,200	7,200	7,200	
2700 Transportation and Travel - Meetings/Conferences	102,008	71,615	161,175	161,175	
2800 Utilities	(32,585)	909	713,000	713,000	
2801 Utilities - Purchased Electricity	378,088	189,328	0	0	
2802 Utilities - Purchased Gas	20,287	22,922	0	0	
2803 Utilities - Purchased Water	48,318	63,823	41,000	41,000	
TOTAL SERVICES & SUPPLIES	37,346,928	28,602,860	31,614,465	31,616,961	
FIXED ASSETS					
4000 Equipment	0	0	4,006,000	4,006,000	
4200 Buildings and Improvements	0	0	22,175,000	22,175,000	
TOTAL FIXED ASSETS	0	0	26,181,000	26,181,000	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management
Department Enterprise Fund
Service Act: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES, Cont.</u>					299 - Integrated Waste Management Department Enterprise Fund
MISCELLANEOUS					
5300 Depreciation	12,929,274	11,233,384	12,000,000	12,000,000	
TOTAL MISCELLANEOUS	12,929,274	11,233,384	12,000,000	12,000,000	
TOTAL OPERATING EXPENSES	68,803,035	59,145,127	90,788,415	90,876,713	* Note - Net Operating Loss is overstated in the 2004-05 Proposed and Approved Estimates columns due to budgeted fixed asset expenditures that will be capitalized at year-end.
NET OPERATING INCOME (LOSS)*	16,512,131	31,059,238	(6,903,262)	(6,991,560)	
<u>NON-OPERATING REVENUE</u>					
6530 Forfeitures and Penalties	18,171	29,601	25,000	25,000	
6610 Interest	3,440,206	2,343,156	2,900,000	2,900,000	
6970 State - Other	366,134	398,766	20,000	20,000	
7060 Federal - Disaster Relief	9,786	0	0	0	
7110 Federal - Other	0	908	0	0	
7130 Other Governmental Agencies	0	1,356	0	0	
7680 Six-Month Expired (Outlawed) Checks	1,758	0	1,200	1,200	
7690 Returned Check Charges	3,767	7,142	5,000	5,000	
7852 Fixed Asset Sales - Non-Taxable - Resale	3,297	0	18,000	18,000	
TOTAL NON-OPERATING REVENUE	3,843,118	2,780,928	2,969,200	2,969,200	* Note - Loss Before Contributions and Transfers is overstated in the 2004-05 Proposed and Approved Estimates columns due to budgeted fixed asset expenditures that will be capitalized at year-end.
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	216,119	157,504	0	0	
3300 Interest on Bonds	3,674,173	3,535,116	2,919,355	2,919,355	
3410 Debt Issuance Costs	104,254	113,877	0	0	
3500 Judgments and Damages	3,078	0	0	0	
3700 Taxes and Assessments	5,576,411	5,639,677	5,261,567	5,261,567	
5400 Loss or (Gain) on Disposition of Assets	185,568	(22,757)	0	0	
TOTAL NON-OPERATING EXPENSES	9,759,603	9,423,418	8,180,922	8,180,922	
NET NON-OPERATING INCOME (LOSS)	(5,916,485)	(6,642,490)	(5,211,722)	(5,211,722)	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS*	10,595,645	24,416,748	(12,114,984)	(12,203,282)	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management
Department Enterprise Fund
Service Act: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2004-05

OPERATING DETAIL	ACTUAL 2002-03	ACTUAL 2003-04	PROPOSED ESTIMATES 2004-05	APPROVED ESTIMATES 2004-05	
(1)	(2)	(3)	(4)	(5)	(6)
<u>CAPITAL ASSETS</u>					299 - Integrated Waste Management Department Enterprise Fund
4000 Equipment	4,040,732	3,667,106	4,006,000	4,006,000	
4200 Buildings and Improvements					
<u>Government and Community Relations Division</u>					
P016 SJC HHMCC Construction and Relocation	0	885,748	0	0	
<u>North Regional Landfill Operations</u>					
P535 Olinda Crew Quarters Design/Construction	1,600	0	0	0	
P559 Flare (Construction)	0	0	600,000	600,000	
P569 Olinda Gas Collection and Control	374,294	958,627	750,000	750,000	
P573 Olinda Lower East Drainage Channel Construction	0	133,240	100,000	100,000	
<u>South Regional Landfill Operations</u>					
P585 Prima Horizontal Gas Collection Pipe	31,224	35,889	100,000	100,000	
P810 Prima-Fee Booth Replacement	0	0	210,000	210,000	
P813 Prima-Zone 1 Phase C2 Mass Excavation/GW Protect	0	0	4,600,000	4,600,000	
P814 Prima Zone 1 Phase A & B CM/CQA/AP	730,764	613,305	0	0	
P815 Prima-Bridge/Old HHW Collection Cntr Demolition	0	0	400,000	400,000	
P817 Prima Zone 1 Phase B Mass Excavation	414,299	0	0	0	
P818 Prima-Portable Fee Scale	0	0	75,000	75,000	
P829 Prima Desilting Basin at Toe	0	0	1,100,000	1,100,000	
P831 Prima- Fee Booth Water Line Replacement	0	479,887	40,000	40,000	
P832 Phase B Stream Bed Mitigation	13,471	851,578	0	0	
P833 Zone 1 Phase B Mass Excavation	7,580,689	5,918,832	0	0	
P990 Prima Permit Parking/Master Plan	75,217	58	0	0	
P991 Prima Access Road Grading/Repair	0	0	300,000	300,000	
P992 Prima Zone 1 & 4 Permits/Design/MP Update	0	30,000	0	0	
P993 Prima Zone 1 CM/CQA/A/P Services	0	207,305	0	0	

FUND TITLE: Integrated Waste Management

Service Act: Sanitation

OPERATING DETAIL

APPROVED
ESTIMATES
2004-05

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(3)

(4)

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299 - Integrated Waste Management

Department Enterprise Fund

Department Enterprise Fund

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FUND TITLE: Integrated Waste Management

Service Act: Sanitation

Service Act: Sanitation

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