

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management
Department Corrective Action Escrow
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL (1)	ACTUAL 2003-04 (2)	ACTUAL 2004-05 (3)	PROPOSED ESTIMATES 2005-06 (4)	APPROVED ESTIMATES 2005-06 (5)	 (6)
<u>NON-OPERATING REVENUE</u>					274 - Integrated Waste Management Department Corrective Action Escrow
6610 Interest	0	15,276	30,000	30,000	
TOTAL NON-OPERATING REVENUE	0	15,276	30,000	30,000	
NET NON-OPERATING INCOME (LOSS)	0	15,276	30,000	30,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	0	15,276	30,000	30,000	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	0	15,276	30,000	30,000	
7812 Interfund Transfers In - from Funds 2AA-299	0	1,000,000	0	0	
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	0	(1,011,000)	(30,000)	(30,000)	
Increase (Decrease) in Net Assets - Unrestricted	0	4,276	0	0	
Net Assets - Unrestricted - Beginning of Year	0	0	0	0	
Net Assets - Unrestricted - End of Year	0	4,276	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management
Department Environmental Reserve
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES</u>					275 - Integrated Waste Management Department Environmental Reserve
1100 Insurance	0	1,200,000	0	0	
TOTAL OPERATING EXPENSES	0	1,200,000	0	0	
NET OPERATING INCOME (LOSS)	0	(1,200,000)	0	0	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	720,201	1,450,077	1,934,283	1,934,283	
7670 Miscellaneous Revenue	144,302	135,599	0	0	
TOTAL NON-OPERATING REVENUE	864,503	1,585,676	1,934,283	1,934,283	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	62,286	60,253	95,000	95,000	
TOTAL NON-OPERATING EXPENSES	62,286	60,253	95,000	95,000	
NET NON-OPERATING INCOME (LOSS)	802,217	1,525,423	1,839,283	1,839,283	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	802,217	325,423	1,839,283	1,839,283	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	802,217	325,423	1,839,283	1,839,283	
7812 Interfund Transfers In - from Funds 2AA-299	5,136,346	5,188,528	4,952,979	4,952,979	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	(67,130,901)	0	0	
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	(62,816,498)	62,816,498	(7,797,021)	(7,797,021)	
Increase (Decrease) in Net Assets - Unrestricted	(56,877,935)	1,199,547	(1,004,759)	(1,004,759)	
Net Assets - Unrestricted - Beginning of Year	56,796,498	(81,437)	1,004,759	1,004,759	
Net Assets - Unrestricted - End of Year	(81,437)	1,118,110	0	0	

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

[illegible]

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management
Department Rate Stabilization
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL (1)	ACTUAL 2003-04 (2)	ACTUAL 2004-05 (3)	PROPOSED ESTIMATES 2005-06 (4)	APPROVED ESTIMATES 2005-06 (5)	 (6)
<u>NON-OPERATING REVENUE</u>					277 - Integrated Waste Management Department Rate Stabilization
6610 Interest	249,211	425,148	600,000	600,000	
TOTAL NON-OPERATING REVENUE	249,211	425,148	600,000	600,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	20,626	16,897	30,000	30,000	
TOTAL NON-OPERATING EXPENSES	20,626	16,897	30,000	30,000	
NET NON-OPERATING INCOME (LOSS)	228,585	408,251	570,000	570,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	228,585	408,251	570,000	570,000	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	228,585	408,251	570,000	570,000	
7812 Interfund Transfers In - from Funds 2AA-299	0	1,664,487	0	0	
4802 Interfund Transfers Out - to Funds 2AA-299	(1,513,136)	0	(1,883,762)	(1,883,762)	
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	(17,473,658)	(3,735,449)	1,208,762	1,208,762	
Increase (Decrease) in Net Assets - Unrestricted	(18,758,209)	(1,662,711)	(105,000)	(105,000)	
Net Assets - Unrestricted - Beginning of Year	20,223,658	1,465,449	105,000	105,000	
Net Assets - Unrestricted - End of Year	1,465,449	(197,262)	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

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

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES</u>					279 - Integrated Waste Management Department Landfill Post-Closure Maintenance
0600 Clothing and Personal Supplies	0	0	5,480	5,480	
1000 Household Expense	0	0	3,750	3,750	
1300 Maintenance - Equipment	0	0	7,300	7,300	
1400 Maintenance - Buildings and Improvements	0	0	122,925	122,925	
1500 Medical, Dental and Laboratory Supplies	0	0	500	500	
1800 Office Expense	0	0	5,688	5,688	
1900 Professional and Specialized Services	0	0	945,765	945,765	
2100 Rents and Leases - Equipment	0	0	57,400	57,400	
2400 Special Departmental Expense	0	0	1,400,000	1,400,000	
2490 Landfill Closure/Postclosure Costs	3,122,205	2,236,536	3,969,444	3,969,444	
2600 Transportation and Travel - General	0	0	50,000	50,000	
2800 Utilities	0	0	70,000	70,000	
TOTAL OPERATING EXPENSES	3,122,205	2,236,536	6,638,252	6,638,252	
NET OPERATING INCOME (LOSS)	(3,122,205)	(2,236,536)	(6,638,252)	(6,638,252)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	874,702	1,921,680	2,600,000	2,600,000	
TOTAL NON-OPERATING REVENUE	874,702	1,921,680	2,600,000	2,600,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	77,762	82,297	130,000	130,000	
TOTAL NON-OPERATING EXPENSES	77,762	82,297	130,000	130,000	
NET NON-OPERATING INCOME (LOSS)	796,940	1,839,383	2,470,000	2,470,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(2,325,265)	(397,153)	(4,168,252)	(4,168,252)	

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

[illegible]

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Airport - Operating Enterprise

SERVICE ACT: Airport Operations

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING REVENUE</u>					280 - Airport - Operating Enterprise
6620 Rents and Concessions	77,289,351	82,164,244	81,787,931	81,787,931	
7590 Other Charges for Services	13,261,532	13,260,088	12,738,435	13,340,096	
TOTAL OPERATING REVENUE	90,550,883	95,424,332	94,526,366	95,128,027	
<u>OPERATING EXPENSES</u>					
SALARIES & BENEFITS					
0100 Salaries and Wages	(13,101)	20,386	0	0	
0101 Regular Salaries	7,918,641	8,067,544	8,242,375	9,424,181	
0102 Extra Help	60,953	213,377	201,844	0	
0103 Overtime	233,490	286,193	186,500	186,500	
0104 Annual Leave Payoffs	81,491	87,449	129,735	129,735	
0105 Vacation Payoff	17,091	8,277	0	0	
0106 Sick Leave Payoff	128,064	40,493	0	0	
0107 Retiree Multi-Year Leave Balance Payoff	0	0	98,106	98,106	
0110 Performance Incentive Pay	49,881	25,526	43,914	48,730	
0111 Other Pay	57,257	63,487	69,328	69,328	
0200 Retirement	859,584	1,164,312	1,378,012	1,567,562	
0204 County Paid Executive Deferred Compensation Plan	8,444	8,121	7,788	7,788	
0301 Unemployment Insurance	13,404	(12,529)	12,443	14,225	
0305 Salary Continuance Insurance	26,138	26,329	28,238	30,524	
0306 Health Insurance	912,475	903,874	983,952	1,073,892	
0308 Dental Insurance	23,317	21,638	24,624	27,360	
0309 Life Insurance	4,684	5,304	5,760	6,360	
0310 Accidental Death and Dismemberment Insurance	876	938	1,092	1,344	
0319 Other Insurance	75,534	71,553	72,312	81,672	
0352 Workers Compensation - General	248,364	338,412	348,054	348,054	
0401 Medicare	95,973	99,489	96,580	113,714	
TOTAL SALARIES & BENEFITS	10,802,560	11,440,173	11,930,657	13,229,075	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Airport - Operating Enterprise

SERVICE ACT: Airport Operations

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES, Cont.</u>					280 - Airport - Operating Enterprise
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	33,526	30,637	37,500	37,500	
0700 Communications	48,863	46,464	231,685	231,685	
0701 Telephone/Telegraph - Interfund Transfer	22,183	12,280	0	0	
0702 Telephone and Telegraph - Other	169,852	224,589	0	0	
1000 Household Expense	2,133,657	2,723,505	2,970,750	2,970,750	
1100 Insurance	2,736,878	2,635,527	3,321,035	3,321,035	
1300 Maintenance - Equipment	150,722	201,738	346,088	346,088	
1400 Maintenance - Buildings and Improvements	3,986,526	3,527,726	6,117,931	6,117,931	
1402 Minor Alterations and Improvements	790,250	296,263	700,000	700,000	
1500 Medical, Dental and Laboratory Supplies	145	780	2,900	2,900	
1600 Memberships	57,606	87,222	85,000	85,000	
1800 Office Expense	199,191	201,722	580,528	580,528	
1801 Duplicating Services (RDMD/Reprographics)	15,790	23,655	0	0	
1802 Periodicals and Journals	16,944	20,343	0	0	
1803 Postage	31,265	21,755	0	0	
1806 Printing Costs - Outside Vendors	482	8,280	0	0	
1809 Minor Office Equipment to be Controlled	16,406	173,326	0	0	
1900 Professional and Specialized Services	24,238,553	25,807,554	27,396,534	27,396,534	
1901 Data Processing Services	65,052	72,238	0	0	
1908 Temporary Help	24,561	6,112	0	0	
1911 CWCAP Charges	681,212	574,742	0	0	
2000 Publications and Legal Notices	24,360	14,794	25,800	25,800	
2100 Rents and Leases - Equipment	121,936	215,873	538,700	538,700	
2200 Rents and Leases - Buildings and Improvements	26,984	30,352	24,040	24,040	
2300 Small Tools and Instruments	3,537	9,237	39,650	39,650	
2309 Minor Small Tools/Instruments to be Controlled	7,323	0	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Airport - Operating Enterprise

SERVICE ACT: Airport Operations

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES, Cont.</u>					280 - Airport - Operating Enterprise
SERVICES & SUPPLIES, Cont.					
2400 Special Departmental Expense	182,826	182,079	274,150	274,150	
2405 Optional Benefit Plan	76,000	78,708	82,008	91,008	
2600 Transportation and Travel - General	78,675	90,930	350,000	350,000	
2601 Private Auto Mileage	4,998	4,421	7,850	7,850	
2602 Garage Expense	238,583	302,624	0	0	
2603 Executive Car Allowance	14,400	14,400	14,400	14,400	
2700 Transportation and Travel - Meetings/Conferences	25,219	24,040	45,300	45,300	
2800 Utilities	2,527,827	2,570,193	3,300,000	3,300,000	
TOTAL SERVICES & SUPPLIES	38,752,333	40,234,109	46,491,849	46,500,849	
FIXED ASSETS					
4000 Equipment	0	0	875,000	875,000	
4200 Buildings and Improvements	0	0	45,665,909	44,960,152	
TOTAL FIXED ASSETS	0	0	46,540,909	45,835,152	
MISCELLANEOUS					
5300 Depreciation	7,209,513	7,462,050	0	0	
TOTAL MISCELLANEOUS	7,209,513	7,462,050	0	0	
TOTAL OPERATING EXPENSES	56,764,406	59,136,332	104,963,415	105,565,076	
NET OPERATING INCOME (LOSS)	33,786,478	36,288,000	(10,437,049)	(10,437,049)	
<u>NON-OPERATING REVENUE</u>					
6530 Forfeitures and Penalties	148,363	165,675	201,475	201,475	
6610 Interest	333,083	868,486	802,961	802,961	
7110 Federal - Other	387,723	633,788	257,740	257,740	
7130 Other Governmental Agencies	20,949	4,056	0	0	
7662 Other Sales - Non-Taxable - Resale	569	380	0	0	
7670 Miscellaneous Revenue	406,779	154,823	38,109	38,109	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Airport - Operating Enterprise

SERVICE ACT: Airport Operations

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL (1)	ACTUAL 2003-04 (2)	ACTUAL 2004-05 (3)	PROPOSED ESTIMATES 2005-06 (4)	APPROVED ESTIMATES 2005-06 (5)	 (6)
<u>NON-OPERATING REVENUE, Cont.</u>					280 - Airport - Operating Enterprise
7680 Six-Month Expired (Outlawed) Checks	483	62	0	0	
7690 Returned Check Charges	(5,914)	(1,710)	0	0	
TOTAL NON-OPERATING REVENUE	1,292,036	1,825,560	1,300,285	1,300,285	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	28,345	36,713	0	0	
3100 Contributions to Non-County Government Agencies	43	0	0	0	
3700 Taxes and Assessments	50,605	56,039	50,000	50,000	
5400 Loss or (Gain) on Disposition of Assets	3,682	(932)	0	0	
TOTAL NON-OPERATING EXPENSES	82,675	91,820	50,000	50,000	
NET NON-OPERATING INCOME (LOSS)	1,209,360	1,733,740	1,250,285	1,250,285	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	34,995,838	38,021,740	(9,186,764)	(9,186,764)	
<u>CAPITAL ASSETS</u>					
4000 Equipment	313,273	1,308,649	875,000	875,000	
4200 Buildings and Improvements					
P626 Contingency Funds	0	0	2,200,000	2,200,000	
P640 PM Consultant Services	0	0	1,300,000	750,159	
P662 Maintenance Building	45,506	21,450	3,332,500	3,332,500	
P663 Fire Station #33 Remodel	3,087,854	4,008,127	10,000	10,000	
P664 Terminal - Fire Alarm System	398,888	100,317	0	0	
P793 Seismic Remediation	190,999	1,223	0	0	
P794 Security Modifications - Terminal Building	519,220	98,490	0	0	
P810 Communications Infra-Structure Staging Plan Study	15,131	0	0	0	
P811 Communications Infra-Structure Improvement	2,876	19,716	2,000,000	2,000,000	
P812 Reconst Landing Surface-Runway 19R/L	523,808	14,459	0	0	
P813 Seismic Retrofit Terminal Building	221,170	8,589	600,000	600,000	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Airport - Operating Enterprise

SERVICE ACT: Airport Operations

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>CAPITAL ASSETS, Cont.</u>					280 - Airport - Operating Enterprise
4200 Buildings and Improvements, Cont.					
P817 Parking Upgrade Study	595	6,113	1,000,000	1,000,000	
P823 Stabilize Bristol Street Slope	0	0	800,000	800,000	
P827 Terminal Curbside Check-In Modification	7,753	(5,793)	0	0	
P830 Geotech Architectural and Engineering Services	364,779	(299,023)	300,000	144,084	
P831 Realignment of Taxiway 'G'	(11,097)	0	0	0	
P834 Seismic Remediation - Elevated Roadways	60,642	2,444	50,000	50,000	
P841 Reconstruct Perimeter Road West	901,576	1,240,864	0	0	
P845 Rehabilitation of Seven Jetways	351	0	0	0	
P849 Ground Transportation Center Elevator	29,417	723,426	0	0	
P853 Illuminate Pedestrian Crossing - Lower Roadway	648	0	0	0	
P858 General Aviation Tiedown - East Side	709	0	0	0	
P865 Flush Mount Fire Hydrant Retrofit	179,599	1,183,335	0	0	
P866 Lower Terminal Floor Rehabilitation	272,786	0	0	0	
P867 Wireless Communication/Terminal Building	4,963	1,036	0	0	
P871 Pavement Repair and Maintenance - 2001	195,228	0	0	0	
P881 Rehabilitate Taxiway 'E'	147,016	2,798,305	10,000	10,000	
P885 Remodel Terminal Restrooms	87,285	850,213	0	0	
P891 Parking Structure Energy Conserv Lighting System	4,473	0	0	0	
P893 Terminal Building FIDS/BIDS Upgrade	11,890	1,404	245,000	245,000	
P897 Modification Terminal Baggage Claim/Tunnel Doors	215,355	(6,993)	0	0	
P898 Structural Security Modification - Phase I	4,268,481	3,427,594	0	0	
P901 Paularino Gate/Guard Shelters	16,474	99	600,000	600,000	
P907 Pavement Repair and Maintenance - 2002	538	0	0	0	
P910 Electric Generation Plant	1,632,895	2,410,074	11,000,000	11,000,000	
P911 Settlement Agreement Implementation Plan (SAIP)	0	0	10,000	10,000	
P915 CAP Enhancement - New SO RON	21,311	1,103,634	16,525,200	16,525,200	

FUND TITLE: Airport - Operating Enterprise

SERVICE ACT: Airport Operations

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

[illegible]

FUND TITLE: Airport - Operating Enterprise

SERVICE ACT: Airport Operations

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

[illegible]

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

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

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING REVENUE</u>					283 - John Wayne Airport Debt Service
7590 Other Charges for Services	263,876	625,361	10,000	10,000	
TOTAL OPERATING REVENUE	263,876	625,361	10,000	10,000	
<u>OPERATING EXPENSES</u>					
SERVICES & SUPPLIES					
1900 Professional and Specialized Services	299,642	638,427	114,806	114,806	
TOTAL SERVICES & SUPPLIES	299,642	638,427	114,806	114,806	
FIXED ASSETS					
4200 Buildings and Improvements	0	0	7,574,110	7,574,110	
TOTAL FIXED ASSETS	0	0	7,574,110	7,574,110	
MISCELLANEOUS					
5300 Depreciation	11,302,606	11,302,610	11,300,000	11,300,000	
TOTAL MISCELLANEOUS	11,302,606	11,302,610	11,300,000	11,300,000	
TOTAL OPERATING EXPENSES	11,602,248	11,941,037	18,988,916	18,988,916	
NET OPERATING INCOME (LOSS)*	(11,338,372)	(11,315,676)	(18,978,916)	(18,978,916)	* Note- Net Operating Loss is overstated in the 2005-06 Proposed and Approved Estimates columns due to budgeted fixed asset expenditures that will be capitalized at year-end.
<u>NON-OPERATING REVENUE</u>					
6610 Interest	1,690,935	2,254,375	2,288,670	2,288,670	
7670 Miscellaneous Revenue	154,249	144,946	0	0	
TOTAL NON-OPERATING REVENUE	1,845,184	2,399,321	2,288,670	2,288,670	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	1,550	1,826	0	0	
3200 Bond Redemption	0	0	12,120,000	12,120,000	
3300 Interest on Bonds	8,838,443	8,376,293	7,567,392	7,567,392	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

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

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>NON-OPERATING EXPENSES, Cont.</u>					283 - John Wayne Airport Debt Service * Note - Loss Before Contributions and Transfers is overstated in the 2005-06 Proposed and Approved Estimates columns due to budgeted fixed assets and bond redemption expenditures that will be capitalized at year-end.
5400 Loss or (Gain) on Disposition of Assets	591	1,063	0	0	
TOTAL NON-OPERATING EXPENSES	8,840,584	8,379,181	19,687,392	19,687,392	
NET NON-OPERATING INCOME (LOSS)	(6,995,400)	(5,979,860)	(17,398,722)	(17,398,722)	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS*	(18,333,772)	(17,295,536)	(36,377,638)	(36,377,638)	
<u>CAPITAL ASSETS</u>					
4200 Buildings and Improvements					
P130 SE Parking Structure	0	0	3,519,110	3,519,110	
P165 Project Controls	0	0	1,055,000	1,055,000	
P180 Rental Car Relocation	0	0	3,000,000	3,000,000	
TOTAL BUILDINGS AND IMPROVEMENTS	0	0	7,574,110	7,574,110	
TOTAL CAPITAL ASSETS	0	0	7,574,110	7,574,110	
<u>STATEMENT OF CHANGES IN NET ASSETS -</u>					
<u>UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	(18,333,772)	(17,295,536)	(36,377,638)	(36,377,638)	
7812 Interfund Transfers In - from Funds 2AA-299	21,315,361	22,068,426	25,407,338	25,407,338	
4802 Interfund Transfers Out - to Funds 2AA-299	0	0	(10,000,000)	(10,000,000)	
Changes to Reserves - Encumbrance - (Inc)/Dec.	136,196	428,657	0	0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	12,656,102	(21,852,184)	1,080,997	1,080,997	
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	5,877,871	1,997,028	0	0	
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	12,223,933	(1,426,313)	0	0	
Net Assets - Unrestricted Adjustment	2,456,667	0	0	0	
Increase (Decrease) in Net Assets - Unrestricted	36,332,357	(16,079,922)	(19,889,303)	(19,889,303)	
Net Assets - Unrestricted - Beginning of Year	277,364	36,609,721	19,889,303	19,889,303	
Net Assets - Unrestricted - End of Year	36,609,721	20,529,799	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Frank R. Bowerman/Bee
Canyon Landfill Escrow
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL (1)	ACTUAL 2003-04 (2)	ACTUAL 2004-05 (3)	PROPOSED ESTIMATES 2005-06 (4)	APPROVED ESTIMATES 2005-06 (5)	 (6)
<u>OPERATING EXPENSES</u>					284 - Frank R. Bowerman/Bee Canyon Landfill Escrow
2490 Landfill Closure/Postclosure Costs	1,497,536	1,637,512	2,117,500	2,117,500	
TOTAL OPERATING EXPENSES	1,497,536	1,637,512	2,117,500	2,117,500	
NET OPERATING INCOME (LOSS)	(1,497,536)	(1,637,512)	(2,117,500)	(2,117,500)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	201,602	393,914	600,000	600,000	
TOTAL NON-OPERATING REVENUE	201,602	393,914	600,000	600,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	17,043	16,099	30,000	30,000	
TOTAL NON-OPERATING EXPENSES	17,043	16,099	30,000	30,000	
NET NON-OPERATING INCOME (LOSS)	184,559	377,815	570,000	570,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(1,312,977)	(1,259,697)	(1,547,500)	(1,547,500)	
<u>STATEMENT OF CHANGES IN NET ASSETS -</u>					
<u>UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	(1,312,977)	(1,259,697)	(1,547,500)	(1,547,500)	
7812 Interfund Transfers In - from Funds 2AA-299	0	2,659,411	2,581,261	2,581,261	
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	(2,136,852)	(922,701)	(1,480,398)	(1,480,398)	
Net Assets - Unrestricted Adjustment	(12,622,553)	0	0	0	
Increase (Decrease) in Net Assets - Unrestricted	(16,072,382)	477,013	(446,637)	(446,637)	
Net Assets - Unrestricted - Beginning of Year	16,339,405	267,023	446,637	446,637	
Net Assets - Unrestricted - End of Year	267,023	744,036	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management
Department Bankruptcy Recovery Plan
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL (1)	ACTUAL 2003-04 (2)	ACTUAL 2004-05 (3)	PROPOSED ESTIMATES 2005-06 (4)	APPROVED ESTIMATES 2005-06 (5)	 (6)
<u>OPERATING REVENUE</u>					285 - Integrated Waste Management Department Bankruptcy Recovery Plan
7520 Sanitation Services	22,522,405	22,689,399	19,711,500	19,711,500	
7590 Other Charges for Services	368	442	0	0	
TOTAL OPERATING REVENUE	22,522,773	22,689,841	19,711,500	19,711,500	
<u>OPERATING EXPENSES</u>					
1900 Professional and Specialized Services	133,101	140,341	152,874	152,874	
TOTAL OPERATING EXPENSES	133,101	140,341	152,874	152,874	
NET OPERATING INCOME (LOSS)	22,389,672	22,549,500	19,558,626	19,558,626	
<u>NON-OPERATING REVENUE</u>					
6530 Forfeitures and Penalties	0	712	0	0	
6610 Interest	38,972	46,354	60,000	60,000	
TOTAL NON-OPERATING REVENUE	38,972	47,066	60,000	60,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	3,190	1,620	3,000	3,000	
3100 Contributions to Non-County Government Agencies	1,105,749	1,108,024	963,900	963,900	
3700 Taxes and Assessments	1,701,247	1,676,533	1,428,000	1,428,000	
TOTAL NON-OPERATING EXPENSES	2,810,186	2,786,177	2,394,900	2,394,900	
NET NON-OPERATING INCOME (LOSS)	(2,771,214)	(2,739,111)	(2,334,900)	(2,334,900)	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	19,618,458	19,810,389	17,223,726	17,223,726	

FUND TITLE: Integrated Waste Management
Department Bankruptcy Recovery Plan
SERVICE ACT: Sanitation

[illegible]

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Brea-Olinda Landfill Escrow

SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES</u>					286 - Brea-Olinda Landfill Escrow
2490 Landfill Closure/Postclosure Costs	939,739	3,172,114	2,722,500	2,722,500	
TOTAL OPERATING EXPENSES	939,739	3,172,114	2,722,500	2,722,500	
NET OPERATING INCOME (LOSS)	(939,739)	(3,172,114)	(2,722,500)	(2,722,500)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	553,543	1,072,440	1,500,000	1,500,000	
TOTAL NON-OPERATING REVENUE	553,543	1,072,440	1,500,000	1,500,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	48,419	44,192	65,000	65,000	
TOTAL NON-OPERATING EXPENSES	48,419	44,192	65,000	65,000	
NET NON-OPERATING INCOME (LOSS)	505,124	1,028,247	1,435,000	1,435,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(434,615)	(2,143,867)	(1,287,500)	(1,287,500)	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	(434,615)	(2,143,867)	(1,287,500)	(1,287,500)	
7812 Interfund Transfers In - from Funds 2AA-299	2,959,562	2,380,302	2,238,705	2,238,705	
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	(14,435,551)	(2,554,382)	(1,520,886)	(1,520,886)	
Net Assets - Unrestricted Adjustment	(29,205,591)	0	0	0	
Increase (Decrease) in Net Assets - Unrestricted	(41,116,195)	(2,317,947)	(569,681)	(569,681)	
Net Assets - Unrestricted - Beginning of Year	43,434,142	2,317,947	569,681	569,681	
Net Assets - Unrestricted - End of Year	2,317,947	0	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Prima Deschecha Landfill
Escrow
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES</u>					287 - Prima Deschecha Landfill Escrow
2490 Landfill Closure/Postclosure Costs	0	(2,946,974)	1,512,500	1,512,500	
TOTAL OPERATING EXPENSES	0	(2,946,974)	1,512,500	1,512,500	
NET OPERATING INCOME (LOSS)	0	2,946,974	(1,512,500)	(1,512,500)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	122,571	327,049	510,000	510,000	
TOTAL NON-OPERATING REVENUE	122,571	327,049	510,000	510,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	10,508	14,510	22,000	22,000	
TOTAL NON-OPERATING EXPENSES	10,508	14,510	22,000	22,000	
NET NON-OPERATING INCOME (LOSS)	112,063	312,538	488,000	488,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	112,063	3,259,512	(1,024,500)	(1,024,500)	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	112,063	3,259,512	(1,024,500)	(1,024,500)	
7812 Interfund Transfers In - from Funds 2AA-299	5,169,284	927,094	875,960	875,960	
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	0	(3,077,298)	(3,575,837)	(3,575,837)	
Net Assets - Unrestricted Adjustment	(11,200,901)	0	0	0	
Increase (Decrease) in Net Assets - Unrestricted	(5,919,554)	1,109,308	(3,724,377)	(3,724,377)	
Net Assets - Unrestricted - Beginning of Year	8,978,852	3,059,298	3,724,377	3,724,377	
Net Assets - Unrestricted - End of Year	3,059,298	4,168,606	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Santiago Canyon Landfill
Escrow
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL (1)	ACTUAL 2003-04 (2)	ACTUAL 2004-05 (3)	PROPOSED ESTIMATES 2005-06 (4)	APPROVED ESTIMATES 2005-06 (5)	 (6)
<u>NON-OPERATING REVENUE</u>					288 - Santiago Canyon Landfill Escrow
6610 Interest	149,155	196,368	93,750	93,750	
TOTAL NON-OPERATING REVENUE	149,155	196,368	93,750	93,750	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	12,599	8,173	1,000	1,000	
TOTAL NON-OPERATING EXPENSES	12,599	8,173	1,000	1,000	
NET NON-OPERATING INCOME (LOSS)	136,556	188,195	92,750	92,750	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	136,556	188,195	92,750	92,750	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	136,556	188,195	92,750	92,750	
4802 Interfund Transfers Out - to Funds 2AA-299	0	(9,828,506)	(2,650,000)	(2,650,000)	
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	(12,088,712)	12,088,712	2,204,694	2,204,694	
Increase (Decrease) in Net Assets - Unrestricted	(11,952,156)	2,448,402	(352,556)	(352,556)	
Net Assets - Unrestricted - Beginning of Year	12,088,712	136,556	352,556	352,556	
Net Assets - Unrestricted - End of Year	136,556	2,584,958	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management
Department Enterprise Fund
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING REVENUE</u>					299 - Integrated Waste Management Department Enterprise Fund
6460 Other Licenses and Permits	0	483	0	0	
6470 Franchises	47,374	39,855	68,500	68,500	
6620 Rents and Concessions	600	600	600	600	
6630 Royalties	617,204	633,456	202,000	202,000	
7520 Sanitation Services	89,105,497	90,780,464	89,475,273	89,475,273	
7590 Other Charges for Services	135,605	144,734	128,000	128,000	
7662 Other Sales - Non-Taxable - Resale	39,757	39,849	41,000	41,000	
7670 Miscellaneous Revenue	258,326	70,531	28,500	28,500	
TOTAL OPERATING REVENUE	90,204,365	91,709,972	89,943,873	89,943,873	
<u>OPERATING EXPENSES</u>					
SALARIES & BENEFITS					
0100 Salaries and Wages	248,103	(400)	0	0	
0101 Regular Salaries	13,255,622	13,437,747	14,206,928	14,206,928	
0102 Extra Help	105,794	106,523	143,638	143,638	
0103 Overtime	547,776	758,898	678,016	678,016	
0104 Annual Leave Payoffs	120,751	104,610	358,047	358,047	
0105 Vacation Payoff	8,897	26,021	111,992	111,992	
0106 Sick Leave Payoff	63,209	171,108	347,060	347,060	
0110 Performance Incentive Pay	141,972	60,489	50,105	50,105	
0111 Other Pay	72,693	67,184	131,427	131,427	
0200 Retirement	1,341,246	1,841,665	2,261,106	2,261,106	
0202 Early Retirement	0	(35,591)	0	0	
0204 County Paid Executive Deferred Compensation Plan	4,109	3,951	3,856	3,856	
0301 Unemployment Insurance	22,253	(23,362)	21,062	21,062	
0305 Salary Continuance Insurance	14,439	14,652	14,300	14,300	
0306 Health Insurance	1,800,457	1,810,405	1,954,008	1,954,008	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management
Department Enterprise Fund
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES, Cont.</u>					299 - Integrated Waste Management Department Enterprise Fund
SALARIES & BENEFITS, Cont.					
0308 Dental Insurance	28,705	29,342	29,532	29,532	
0309 Life Insurance	4,829	6,483	6,204	6,204	
0310 Accidental Death and Dismemberment Insurance	868	1,149	1,164	1,164	
0319 Other Insurance	133,267	127,627	135,804	135,804	
0352 Workers Compensation - General	1,243,440	1,373,364	1,328,832	1,328,832	
0401 Medicare	150,454	149,688	156,512	156,512	
TOTAL SALARIES & BENEFITS	19,308,883	20,031,553	21,939,593	21,939,593	
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	57,386	58,815	94,100	94,100	
0700 Communications	26,977	25,005	31,797	31,797	
0701 Telephone/Telegraph - Interfund Transfer	139,690	137,993	173,600	173,600	
0900 Food	114	0	0	0	
1000 Household Expense	36,569	36,304	69,550	69,550	
1001 Household Expense - Trash	12,188	10,849	20,400	20,400	
1100 Insurance	172,021	186,214	262,306	262,306	
1300 Maintenance - Equipment	7,147,465	7,288,307	7,755,952	7,755,952	
1400 Maintenance - Buildings and Improvements	3,314,011	3,117,288	4,683,390	4,683,390	
1402 Minor Alterations and Improvements	4,809	14,194	109,000	109,000	
1500 Medical, Dental and Laboratory Supplies	1,394	3,233	5,000	5,000	
1600 Memberships	353	1,544	990	990	
1700 Miscellaneous Expense	0	9,070	0	0	
1701 Cash Difference	668	1,201	1,500	1,500	
1702 Cash Losses	20	0	50	50	
1800 Office Expense	352,351	344,063	319,837	319,837	
1801 Duplicating Services (RDMD/Reprographics)	14,954	18,464	17,900	17,900	
1802 Periodicals and Journals	4,165	2,427	3,540	3,540	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management
Department Enterprise Fund
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES, Cont.</u>					299 - Integrated Waste Management Department Enterprise Fund
SERVICES & SUPPLIES, Cont.					
1803 Postage	0	10,000	13,000	13,000	
1805 Purchasing Stores Office Supplies	242	280	13,000	13,000	
1806 Printing Costs - Outside Vendors	7,882	1,553	32,183	32,183	
1809 Minor Office Equipment to be Controlled	356	1,085	0	0	
1900 Professional and Specialized Services	11,098,614	11,174,997	14,549,190	14,549,190	
1901 Data Processing Services	0	0	165,000	165,000	
1908 Temporary Help	67,082	153,188	105,216	105,216	
1909 Contracts	0	647,911	0	0	
1911 CWCAP Charges	622,653	645,565	1,500,000	1,500,000	
2000 Publications and Legal Notices	10,470	17,894	31,800	31,800	
2100 Rents and Leases - Equipment	168,194	188,427	376,450	376,450	
2200 Rents and Leases - Buildings and Improvements	477,441	478,053	1,134,000	1,134,000	
2300 Small Tools and Instruments	77,547	92,687	109,350	109,350	
2309 Minor Small Tools/Instruments to be Controlled	6,831	0	0	0	
2400 Special Departmental Expense	89,018	1,906,353	1,167,625	1,167,625	
2405 Optional Benefit Plan	93,583	99,875	98,004	98,004	
2490 Landfill Closure/Postclosure Costs	2,253,145	(2,600,703)	850,000	850,000	
2600 Transportation and Travel - General	1,676,525	2,272,578	2,073,600	2,073,600	
2601 Private Auto Mileage	18,581	20,854	33,350	33,350	
2602 Garage Expense	293,765	322,320	286,150	286,150	
2603 Executive Car Allowance	7,200	7,200	7,200	7,200	
2700 Transportation and Travel - Meetings/Conferences	71,615	65,772	169,150	169,150	
2800 Utilities	909	7,280	115,000	115,000	
2801 Utilities - Purchased Electricity	189,328	153,693	351,000	351,000	
2802 Utilities - Purchased Gas	22,922	23,356	43,000	43,000	
2803 Utilities - Purchased Water	63,823	56,458	93,500	93,500	
TOTAL SERVICES & SUPPLIES	28,602,860	27,001,648	36,865,680	36,865,680	

FUND TITLE: Integrated Waste Management
Department Enterprise Fund
SERVICE ACT: Sanitation

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES, Cont.</u>					299 - Integrated Waste Management Department Enterprise Fund
FIXED ASSETS					
4000 Equipment	0	0	9,111,762	9,111,762	
4200 Buildings and Improvements	0	0	10,550,000	10,550,000	
TOTAL FIXED ASSETS	0	0	19,661,762	19,661,762	
MISCELLANEOUS					
5300 Depreciation	11,233,384	11,272,517	15,000,000	15,000,000	
TOTAL MISCELLANEOUS	11,233,384	11,272,517	15,000,000	15,000,000	
TOTAL OPERATING EXPENSES	59,145,127	58,305,718	93,467,035	93,467,035	
NET OPERATING INCOME (LOSS)*	31,059,238	33,404,254	(3,523,162)	(3,523,162)	* Note- Net Operating Loss is overstated in the 2005-06 Proposed and Approved Estimates columns due to budgeted fixed asset expenditures that will be capitalized at year-end.
<u>NON-OPERATING REVENUE</u>					
6530 Forfeitures and Penalties	29,601	13,328	25,000	25,000	
6610 Interest	2,343,156	3,704,232	4,200,000	4,200,000	
6970 State - Other	398,766	61,438	105,000	105,000	
7110 Federal - Other	908	0	0	0	
7130 Other Governmental Agencies	1,356	716	1,000	1,000	
7680 Six-Month Expired (Outlawed) Checks	0	786	1,200	1,200	
7690 Returned Check Charges	7,142	5,158	6,500	6,500	
7852 Fixed Asset Sales - Non-Taxable - Resale	0	0	35,000	35,000	
TOTAL NON-OPERATING REVENUE	2,780,928	3,785,658	4,373,700	4,373,700	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	157,504	127,314	166,875	166,875	
3300 Interest on Bonds	3,535,116	3,334,818	2,686,903	2,686,903	
3410 Debt Issuance Costs	113,877	115,244	120,000	120,000	
3700 Taxes and Assessments	5,639,677	5,744,443	5,566,171	5,566,171	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management
Department Enterprise Fund
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>NON-OPERATING EXPENSES, Cont.</u>					299 - Integrated Waste Management Department Enterprise Fund
5400 Loss or (Gain) on Disposition of Assets	(22,757)	88,814	0	0	
TOTAL NON-OPERATING EXPENSES	9,423,418	9,410,633	8,539,949	8,539,949	
NET NON-OPERATING INCOME (LOSS)	(6,642,490)	(5,624,975)	(4,166,249)	(4,166,249)	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS*	24,416,748	27,779,279	(7,689,411)	(7,689,411)	* Note - Loss Before Contributions and Transfers is overstated in the 2005-06 Proposed and Approved Estimates columns due to budgeted fixed asset expenditures that will be capitalized at year-end.
<u>CAPITAL ASSETS</u>					
4000 Equipment	3,667,106	0	9,111,762	9,111,762	
4200 Buildings and Improvements					
<u>Government and Community Relations Division</u>					
P016 SJC HHMCC Construction and Relocation	885,748	0	0	0	
<u>North Regional Landfill Operations</u>					
P559 Flare (Construction)	0	93,017	0	0	
P560 Olinda - Additional Water Storage	0	0	150,000	150,000	
P569 Olinda Gas Collection and Control	958,627	605,279	0	0	
P573 Olinda Lower East Drainage Channel Construction	133,240	1,300,566	0	0	
P575 Olinda Main Access Road Ext/Improvement	0	0	1,000,000	1,000,000	
<u>South Regional Landfill Operations</u>					
P585 Prima Horizontal Gas Collection Pipe	35,889	168,173	100,000	100,000	
P810 Prima-Fee Booth Replacement	0	202,307	0	0	
P813 Prima-Zone 1 Phase C2 Mass Excavation/GW Protect	0	0	3,400,000	3,400,000	
P814 Prima Zone 1 Phase A & B CM/CQA/AP	613,305	0	0	0	
P831 Prima- Fee Booth Water Line Replacement	479,887	10,087	0	0	
P832 Phase B Stream Bed Mitigation	851,578	0	0	0	
P833 Zone 1 Phase B Mass Excavation	5,918,832	0	0	0	
P990 Prima Permit Parking/Master Plan	58	0	0	0	
P991 Prima Access Road Grading/Repair	0	82,526	0	0	
P992 Prima Zone 1 & 4 Permits/Design/MP Update	30,000	390,944	0	0	

OPERATION OF ENTERPRISE FUND

FUND TITLE: Integrated Waste Management
Department Enterprise Fund
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2005-06

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>CAPITAL ASSETS, Cont.</u>					299 - Integrated Waste Management Department Enterprise Fund
4200 Buildings and Improvements, Cont.					
<u>South Regional Landfill Operations, Cont.</u>					
P993 Prima Zone 1 CM/CQA/A/P Services	207,305	143,291	0	0	
<u>Central Regional Landfill Operations</u>					
P001 FRB-Archeo Paleo	32,368	42,301	0	0	
P884 FRB Potable Water System Improvements	0	0	100,000	100,000	
P887 FRB CM,CQA,ES Svcs-Ph8 Forward	0	0	2,400,000	2,400,000	
P888 FRB Ph8 Landslide Backcut Design	0	0	300,000	300,000	
P918 FRB Equipment Maintenance Facility	1,219,163	0	0	0	
P941 Office Traffic Improvement	92,243	103,689	0	0	
P944 FRB Phase V-D CM/CQA	104,203	64,970	0	0	
P948 FRB-Phase 7A/&B Gas Header Extension	0	0	100,000	100,000	
P949 FRB-Phase 7B Construction Follow-up	0	8,148,653	2,000,000	2,000,000	
P950 FRB-Westface Rd Realign-Repair/Extend	0	351,561	1,000,000	1,000,000	
P966 Stormwater Desilting Basin	1,452,031	0	0	0	
P967 FRB Gas Lease Agreement	0	38,068	0	0	
P998 FRB Phase VIIA Construction	9,317,877	2,534,811	0	0	
P999 FRB CM/CQA//ES Services	981,235	1,217,023	0	0	
TOTAL BUILDINGS AND IMPROVEMENTS	23,313,589	15,497,266	10,550,000	10,550,000	
TOTAL CAPITAL ASSETS	26,980,694	15,497,266	19,661,762	19,661,762	

FUND TITLE: Integrated Waste Management
Department Enterprise Fund
SERVICE ACT: Sanitation

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					299 - Integrated Waste Management Department Enterprise Fund
Income (Loss) Before Contributions and Transfers	24,416,748	27,779,279	(7,689,411)	(7,689,411)	
7811 Interfund Transfers In - from Funds 101-199	1,585	0	0	0	
7812 Interfund Transfers In - from Funds 2AA-299	8,925,885	15,056,543	6,877,940	6,877,940	
4802 Interfund Transfers Out - to Funds 2AA-299	(35,763,473)	(16,948,035)	(12,425,350)	(12,425,350)	
Changes to Reserves - Encumbrance - (Inc)/Dec.	4,483,216	(471,063)	0	0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(26,035,103)	(21,551,278)	(2,143,891)	(2,143,891)	
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	(18,934,026)	(10,164,463)	(18,500,000)	(18,500,000)	
Net Assets - Unrestricted Adjustment	134,855,166	0	0	0	
Increase (Decrease) in Net Assets - Unrestricted	91,949,997	(6,299,017)	(33,880,712)	(33,880,712)	
Net Assets - Unrestricted - Beginning of Year	(43,001,835)	48,948,162	33,880,712	33,880,712	
Net Assets - Unrestricted - End of Year	48,948,162	42,649,145	0	0	