

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2015-16

400 OC Flood

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6210 Property Taxes - Current Secured	67,551,581	71,581,672	74,925,209	74,925,209
6220 Property Taxes - Current Unsecured	2,445,697	2,711,009	2,804,755	2,799,755
6230 Property Taxes - Prior Secured	211,298	247,222	247,222	247,222
6240 Property Taxes - Prior Unsecured	47,223	50,465	47,109	47,109
6280 Property Taxes - Current Supplemental	1,640,588	1,952,453	2,231,666	2,231,666
6290 Other Taxes	7,569,980	9,255,709	8,072,123	8,072,123
6300 Property Taxes - Prior Supplemental	22,501	38,234	22,501	22,501
Total Taxes	79,488,869	85,836,765	88,350,585	88,345,585
Licenses, Permits & Franchises				
6430 Construction Permits	36,611	43,814	30,000	30,000
6440 Road Privileges and Permits	1,248	0	3,000	3,000
6460 Other Licenses and Permits	182,278	193,325	135,000	135,000
Total Licenses, Permits & Franchises	220,137	237,139	168,000	168,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	12,273	11,542	12,273	12,273
Total Fines, Forfeitures & Penalties	12,273	11,542	12,273	12,273
Revenue from Use of Money and Property				
6610 Interest	714,274	865,052	729,274	729,274
6620 Rents and Concessions	802,121	828,536	723,040	723,040
Total Revenue from Use of Money and Property	1,516,395	1,693,588	1,452,314	1,452,314
Intergovernmental Revenues				
6690 State - Homeowners Property Tax Relief	525,355	522,388	522,388	522,388
6920 State - Construction	5,844,186	10,810,615	0	0
6970 State - Other	(2,132)	11	0	0
7050 Federal - Construction	0	1,000,000	10,000,000	10,000,000
7130 Other Governmental Agencies	329,231	260,051	0	0
7140 Other Local Entities - Capital Contribution	108,749	63,641	0	0
Total Intergovernmental Revenues	6,805,389	12,656,706	10,522,388	10,522,388

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REVENUE, Continued				
Charges For Services				
7380 Planning and Engineering Services	306,491	315,523	305,000	305,000
7480 Road and Street Services	840,620	425,444	810,000	810,000
7580 Park and Recreation Fees	1,877,436	1,892,370	2,225,000	2,225,000
7590 Other Charges for Services	10,546,182	11,638,644	10,792,883	10,792,883
Total Charges For Services	13,570,730	14,271,980	14,132,883	14,132,883
Miscellaneous Revenues				
7661 Other Sales - Taxable	122,003	109,480	125,000	125,000
7670 Miscellaneous Revenue	673,469	9,224,195	607,508	607,508
7680 Six-Month Expired (Outlawed) Checks	4,117	0	5,000	5,000
7690 Returned Check Charges	100	0	0	0
Total Miscellaneous Revenues	799,689	9,333,675	737,508	737,508
Other Financing Sources				
7812 Transfers In - from Funds 2AA-299	650,000	365,000	467,000	467,000
7814 Transfers In - from Funds 400-499	0	2,183,046	0	0
7852 Capital Asset Sales - Non-Taxable - Resale	53,389	99,937	10,000	10,000
Total Other Financing Sources	703,389	2,647,983	477,000	477,000
TOTAL REVENUE	103,116,871	126,689,377	115,852,951	115,847,951
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	15,972,440	16,341,647	17,376,349	17,376,349
0102 Extra Help	173,864	226,576	245,369	245,369
0103 Overtime	419,264	666,029	833,924	833,924
0104 Annual Leave Payoffs	401,823	508,478	616,325	616,325
0105 Vacation Payoffs	0	6,410	0	0
0106 Sick Leave Payoffs	0	141,935	0	0
0110 Performance Incentive Pay	87	34	0	0

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<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Salaries & Benefits, Continued				
0111 Other Pay	28,842	28,062	23,348	23,348
0112 Other Salaries	137,280	0	0	0
0150 Labor Burden	(50)	0	0	0
0160 Labor Overhead	(48)	0	0	0
0200 Retirement	4,326,316	4,918,975	5,154,516	5,154,516
0205 1.62% Retirement ER Contribution 401(A) Plan	921	2,629	42,684	42,684
0206 Retiree Medical	640,035	584,212	608,066	608,066
0208 Pension Prepayment Discount	(318,533)	(321,378)	(267,768)	(267,768)
0301 Unemployment Insurance	(1,981)	0	0	0
0305 Salary Continuance Insurance	8,932	8,639	8,966	8,966
0306 Health Insurance	2,315,588	2,348,146	2,774,616	2,774,616
0308 Dental Insurance	22,910	21,817	23,436	23,436
0309 Life Insurance	4,489	3,114	2,316	2,316
0310 Accidental Death and Dismemberment Insurance	432	423	528	528
0319 Other Insurance	140,307	144,703	163,020	163,020
0352 Workers Compensation - General	544,766	578,752	652,309	652,309
0401 Medicare	210,325	223,935	229,755	229,755
0402 Executive Car Allowance	0	0	9,180	9,180
0403 Optional Benefit Program	78,686	71,792	78,084	78,084
<b>Total Salaries &amp; Benefits</b>	<b>25,106,693</b>	<b>26,504,930</b>	<b>28,575,023</b>	<b>28,575,023</b>
Services & Supplies				
0600 Clothing and Personal Supplies	78,970	85,147	119,400	119,400
0700 Communications	0	0	5,550	5,550
0740 Enterprise Telephone Service Charges	25,957	35,283	35,764	35,764
0742 Cell Phones, Pagers, Blackberry Devices	13,220	12,133	25,223	25,223
0900 Food	1,138	850	7,258	7,258
1000 Household Expense	119,273	108,986	183,375	183,375

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<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Services &amp; Supplies, Continued</b>				
1001 Household Expense - Trash	25,496	25,808	12,500	12,500
1100 Insurance	515,986	490,522	489,811	489,811
1300 Maintenance Equipment - Non-IT Maintenance	54,149	61,698	226,450	226,450
1340 Software Maintenance & Support	125,105	205,626	133,840	133,840
1341 Hardware Maintenance & Support	(1,788)	5,787	63,326	63,326
1400 Maintenance - Buildings and Improvements	2,782,600	1,947,066	6,115,279	6,115,279
1402 Minor Alterations and Improvements	258,395	180,248	111,375	111,375
1500 Medical, Dental and Laboratory Supplies	12,102	9,944	15,000	15,000
1600 Memberships	23,412	26,658	30,062	25,062
1700 Miscellaneous Expense	(14,845)	(122,309)	0	0
1701 Cash Difference	403	989	0	0
1800 Office Expense	67,823	48,189	276,148	276,148
1801 Duplicating Services (CEO/Reprographics)	5,745	1,352	33,750	33,750
1802 Periodicals and Journals	431	3,822	7,225	7,225
1803 Postage	2,500	1,000	2,250	2,250
1806 Printing Costs - Outside Vendors	9,411	4,283	15,000	15,000
1809 Minor Office Equipment to be Controlled	4,698	9,105	73,078	73,078
1840 IT Hardware Purchases (Purchases under \$5,000)	120,188	193,626	232,724	232,724
1900 Professional and Specialized Services	31,134,063	35,258,406	45,281,676	45,281,676
1901 Data Processing Services	1,250	0	0	0
1903 Surveys and Studies	195,055	176,167	220,000	220,000
1908 Temporary Help	1,091	9,263	209,088	209,088
1911 CWCAP Charges	1,619,651	1,507,027	1,620,651	1,620,651
1912 Investment Administrative Fees	159,188	144,186	125,000	125,000
1913 Merchant Fees	26,801	27,956	70,000	70,000
1940 Enterprise IT Services	82,174	81,181	0	0
1941 IT Professional Services Contracts	30,890	50,715	199,000	199,000

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<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Services &amp; Supplies, Continued</b>				
2000 Publications and Legal Notices	1,254	50	10,200	10,200
2100 Rents and Leases - Equipment	792,970	1,298,656	1,433,575	1,433,575
2140 Software Leases & Licenses	84,817	22,603	288,474	288,474
2200 Rents and Leases - Buildings and Improvements	533,749	533,204	492,000	492,000
2300 Small Tools and Instruments	107,577	152,791	475,920	475,920
2400 Special Departmental Expense	397,153	558,835	1,740,961	1,750,961
2600 Transportation and Travel - General	4,184	6,880	29,700	29,700
2601 Private Auto Mileage	11,419	10,489	3,050	3,050
2602 Garage Expense	38,804	103,207	372,178	372,178
2700 Transportation and Travel - Meetings/Conferences	42,121	46,312	187,952	187,952
2800 Utilities	12,731	22,700	17,500	17,500
2801 Utilities - Purchased Electricity	289,193	325,471	298,000	298,000
2802 Utilities - Purchased Gas	12,236	18,767	13,600	13,600
2803 Utilities - Purchased Water	112,206	121,967	117,200	117,200
2890 Intra-Agency Services & Supplies Billing Offsets	(679)	(12,168)	0	0
<b>Total Services &amp; Supplies</b>	<b>39,920,267</b>	<b>43,800,477</b>	<b>61,420,113</b>	<b>61,425,113</b>
<b>Other Charges</b>				
3100 Contributions to Non-County Government Agencies	901,032	2,069,467	2,800,000	2,800,000
3500 Judgments and Damages	564,360	8,014	0	0
3600 Rights of Way	8,042	0	120,000	120,000
3700 Taxes and Assessments	109,597	113,939	133,000	133,000
<b>Total Other Charges</b>	<b>1,583,030</b>	<b>2,191,420</b>	<b>3,053,000</b>	<b>3,053,000</b>
<b>Capital Assets</b>				
<b>Equipment</b>				
4000 Equipment (Purchases over \$5,000)	674,297	1,499,089	1,699,000	1,699,000
4040 IT Equipment (Purchases over \$5,000)	0	0	15,000	15,000
<b>Total Equipment</b>	<b>674,297</b>	<b>1,499,089</b>	<b>1,714,000</b>	<b>1,714,000</b>

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<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Capital Assets, Continued				
Land				
4100 Land				
L394 Santa Ana - Delhi Channel Right of Way acquisition	0	0	1,000,000	1,000,000
L389 Newland Storm Channel parcel C05S01-112	0	500	0	0
L390 Newland Storm Channel parcel C05S01-113	2,830	0	0	0
L391 Newland Storm Channel parcel C05S01-114	1,130	0	0	0
L393 Newland Storm Channel parcel C05S01-116	2,830	0	0	0
Total Land	6,790	500	1,000,000	1,000,000
Buildings & Improvements				
4200 Buildings and Improvements				
5140 Design	0	253,750	0	0
5210 Project Management Manager	1,147	0	0	0
P000 Undesignated Const & Chg Ords	0	0	6,630,000	6,630,000
P001 East Garden Grove W'Burg Channel - Tidegates To Warner	17,746,838	946,958	0	0
P002 E.GG W'Burg Ch-Haster Basin P2	13,477,687	145,472	0	0
P004 Los Alamitos Pump Sta/Pump HSE	10,420,743	1,077,066	0	0
PA15 Osborne-Repl Elev Controls & Cntrlrs (4)	9,597	10,463	0	0
PA19 Osborne-Repl Freight Elevator Controls	5,602	3,715	0	0
PC24 Osborne-Replace Pneumatic	55,257	30,871	0	0
PF29 San Juan Crk Chnl Phase IV-3700' To 6100' U/S Stonehill Dr	0	0	11,200,000	11,200,000
PF30 San Juan Crk Chnl Phase V-Stnhill Dr To 3700' U/S Stnhill Dr	0	0	7,300,000	7,300,000
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 Del Obispo	10,577,093	4,583,972	0	0
PF34 Edinger Storm Channel Improvement	99,472	752,692	0	0
PF38 Newland Storm Channel Confluence to Bolsa (C05S01)-C05	0	9,204,849	0	0
PF39 Rossmoor Channel - Los Alamitos Blvd To Rochelle St (C01S02)	449,412	2,080,225	0	0
PF42 Continued AQMD upgrades	0	0	80,000	80,000

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EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements, Continued				
4200 Buildings and Improvements, Continued				
PF45 Glassell Campus LID Retrofit Project	0	0	4,500,000	4,500,000
PF47 PL84-99 Project, F09-Barranca Channel	0	0	7,000,000	7,000,000
PF48 Collins Welding Shop Exhaust System project	221,478	0	0	0
PF54 Install Programmable Logic Controllers, Murphy Controllers	0	0	1,000,000	1,000,000
PF55 Replace Package Units, Ductwork and Add Bas Controllers	0	0	195,053	195,053
PF56 San Juan Creek Channel Stonehill Dr Phase 6	0	0	7,300,000	7,300,000
PF57 Santa Ana River Dredging Project PCH to Upstream Adams Ave	0	0	20,000,000	20,000,000
PF58 Septic Tank	0	0	150,000	150,000
PF59 Upgrade Telemetry / Scada	0	0	200,000	200,000
PF50 Glassell - 2301 Glassell Elevator Modernization	0	17,340	300,883	300,883
PF51 Glassell - 2245 N Glassell Rehab. Roof	0	9,659	0	0
PF53 Coyote Creek Class I Bikeway Project	574,486	955,655	0	0
Total Buildings & Improvements	53,638,812	20,072,686	66,455,936	66,455,936
Total Capital Assets	54,319,899	21,572,275	69,169,936	69,169,936
Other Financing Uses				
4800 Transfers Out - to Fund 100	2,839,343	3,079,035	3,384,508	3,374,508
4802 Transfers Out - to Funds 2AA-299	0	347,182	1,029,000	1,029,000
4804 Transfers Out - to Funds 400-499	0	163,914	0	0
Total Other Financing Uses	2,839,343	3,590,131	4,413,508	4,403,508
Intrafund Transfers				
5100 Intrafund Transfers	(2,947)	(4,449)	0	0
Total Intrafund Transfers	(2,947)	(4,449)	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	123,766,285	97,654,784	166,631,580	166,626,580
NET COST	20,649,414	(29,034,592)	50,778,629	50,778,629

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403 OC Santa Ana River

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	229	299	230	230
Total Revenue from Use of Money and Property	229	299	230	230
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,438	4,760	2,157	2,157
Total Miscellaneous Revenues	2,438	4,760	2,157	2,157
TOTAL REVENUE	2,667	5,059	2,387	2,387
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	4	4	120	120
1912 Investment Administrative Fees	51	50	0	0
Total Services & Supplies	55	55	120	120
Special Items				
5000 Special Items	0	0	75,333	75,333
Total Special Items	0	0	75,333	75,333
TOTAL EXPENDITURES/APPROPRIATIONS	55	55	75,453	75,453
NET COST	(2,612)	(5,004)	73,066	73,066



404 OC Flood - Capital

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	0	31,584	0	0
Total Licenses, Permits & Franchises	0	31,584	0	0
Revenue from Use of Money and Property				
6610 Interest	543,402	777,100	560,000	560,000
6620 Rents and Concessions	182,419	196,060	157,700	157,700
Total Revenue from Use of Money and Property	725,820	973,159	717,700	717,700
Intergovernmental Revenues				
6920 State - Construction	59,603,798	27,486,687	20,000,000	20,000,000
7130 Other Governmental Agencies	2,931	0	0	0
7140 Other Local Entities - Capital Contribution	25,805	167,345	0	0
Total Intergovernmental Revenues	59,632,534	27,654,032	20,000,000	20,000,000
Charges For Services				
7590 Other Charges for Services	3,618	18,777	0	0
Total Charges For Services	3,618	18,777	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,120,884	4,742,803	1,047,818	1,047,818
7680 Six-Month Expired (Outlawed) Checks	500	3,571	0	0
Total Miscellaneous Revenues	2,121,384	4,746,375	1,047,818	1,047,818
<b>TOTAL REVENUE</b>	<b>62,483,356</b>	<b>33,423,928</b>	<b>21,765,518</b>	<b>21,765,518</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
0600 Clothing and Personal Supplies	190	32	0	0
0740 Enterprise Telephone Service Charges	1,584	1,590	0	0
0741 Telephone Service Charges from Vendors	0	0	1,348	1,348
0742 Cell Phones, Pagers, Blackberry Devices	0	190	1,860	1,860
0900 Food	0	0	1,000	1,000

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<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Services &amp; Supplies, Continued</b>				
1000 Household Expense	173	183	0	0
1001 Household Expense - Trash	458	509	0	0
1341 Hardware Maintenance & Support	22	31	0	0
1400 Maintenance - Buildings and Improvements	144,579	128,617	205,000	205,000
1402 Minor Alterations and Improvements	3,669	785	0	0
1600 Memberships	0	0	1,388	1,388
1800 Office Expense	4,170	6,144	10,000	10,000
1840 IT Hardware Purchases (Purchases under \$5,000)	110	535	555	555
1900 Professional and Specialized Services	8,944,093	6,601,152	9,557,970	9,557,970
1903 Surveys and Studies	33,425	0	180,000	180,000
1912 Investment Administrative Fees	119,989	131,190	100,000	100,000
1941 IT Professional Services Contracts	276	3,636	0	0
2000 Publications and Legal Notices	160	0	3,000	3,000
2140 Software Leases & Licenses	7,911	2,799	0	0
2200 Rents and Leases - Buildings and Improvements	97,888	97,757	62,100	62,100
2300 Small Tools and Instruments	0	45	0	0
2400 Special Departmental Expense	2,911	109,600	19,300	19,300
2600 Transportation and Travel - General	1	0	0	0
2602 Garage Expense	429	7,392	0	0
2700 Transportation and Travel - Meetings/Conferences	323	0	36,500	36,500
2800 Utilities	13,824	128,019	0	0
2801 Utilities - Purchased Electricity	7,657	9,518	0	0
2802 Utilities - Purchased Gas	612	700	0	0
2803 Utilities - Purchased Water	10,303	13,887	0	0
<b>Total Services &amp; Supplies</b>	<b>9,394,760</b>	<b>7,244,311</b>	<b>10,180,021</b>	<b>10,180,021</b>
<b>Other Charges</b>				
3100 Contributions to Non-County Government Agencies	2,664,628	1,866,000	6,250,000	6,250,000

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<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Other Charges, Continued				
3250 Retirement/Other Long-Term Debt	12,482,163	11,132,586	15,000,000	15,000,000
3700 Taxes and Assessments	278,951	301,099	800,000	800,000
Total Other Charges	15,425,742	13,299,685	22,050,000	22,050,000
Capital Assets				
Land				
4100 Land				
L300 Prado Dam	0	5,000	22,400,000	22,400,000
L317 Land Acquisition Parcel 45-999	13,400	43,420	0	0
L325 Acquisition Of Parcel 26-999	10,589	26,143	0	0
L328 Acquisition Of Parcel 32-995	22,756	212,388	0	0
L330 Acquis'n Parcels 04-003,04-980	76,417	3,943	0	0
L333 Acquisition Of Parcel 39-001	528,076	3,725	0	0
L334 Acquis'n Parcels 37-999,38-001	93,129	49,880	0	0
L340 Acquisition Of Parcel 31-001	0	261,274	0	0
L345 Acquisition Of Parcel 34-951	22,751	131	0	0
L352 Acquisition Parcel - Rapport	0	2,526	0	0
L359 Acquisition Parcel - Roacha	171,619	0	0	0
L360 Acquisition Parcel - Dussen	5,139	21,718	0	0
L362 Acquisition Parcel-Jma C Trust	150	2,219,655	0	0
LS01 Acquisition Moreno L Property	150	57,072	0	0
LS03 Acquisition Moreno M Property	65,794	0	0	0
LS04 Property Acquisition Parcel 32-001 Manuel & Helen Domenguez	71,308	54,834	0	0
LS05 Property Acquisition Parcel 38-036 Kanavos	781,876	142,034	0	0
Total Land	1,863,154	3,103,745	22,400,000	22,400,000
Buildings & Improvements				
4200 Buildings and Improvements				
P000 Undesignated Const & Chg Ords	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 2015-16

404 OC Flood - Capital

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements, Continued				
4200 Buildings and Improvements, Continued				
PS01 Santa Ana River Interceptor Line Construction	4,724,512	9,000	0	0
Total Buildings & Improvements	4,724,512	9,000	200,000	200,000
Total Capital Assets	6,587,666	3,112,745	22,600,000	22,600,000
TOTAL EXPENDITURES/APPROPRIATIONS	31,408,168	23,656,741	54,830,021	54,830,021
NET COST	(31,075,189)	(9,767,187)	33,064,503	33,064,503

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2015-16

459 North Tustin Landscape & Lighting  
Assessment District

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6210 Property Taxes - Current Secured	468,040	488,268	510,000	510,000
6220 Property Taxes - Current Unsecured	17,137	18,567	16,100	16,100
6240 Property Taxes - Prior Unsecured	325	352	0	0
6280 Property Taxes - Current Supplemental	10,176	13,416	9,000	9,000
6300 Property Taxes - Prior Supplemental	155	267	0	0
Total Taxes	495,833	520,870	535,100	535,100
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	84	81	80	80
Total Fines, Forfeitures & Penalties	84	81	80	80
Revenue from Use of Money and Property				
6610 Interest	6,816	9,725	7,500	7,500
Total Revenue from Use of Money and Property	6,816	9,725	7,500	7,500
Intergovernmental Revenues				
6690 State - Homeowners Property Tax Relief	4,954	3,589	4,000	4,000
Total Intergovernmental Revenues	4,954	3,589	4,000	4,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	853	1,707	97,232	97,232
Total Miscellaneous Revenues	853	1,707	97,232	97,232
<b>TOTAL REVENUE</b>	<b>508,539</b>	<b>535,972</b>	<b>643,912</b>	<b>643,912</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	75,117	53,227	176,800	176,800
1402 Minor Alterations and Improvements	95,249	0	0	0
1900 Professional and Specialized Services	45,700	20,210	156,620	156,620
1911 CWCAP Charges	12,601	7,828	20,000	20,000
1912 Investment Administrative Fees	1,513	1,633	2,000	2,000

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 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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459 North Tustin Landscape & Lighting  
 Assessment District

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2801 Utilities - Purchased Electricity	3,721	3,633	4,500	4,500
2803 Utilities - Purchased Water	36,657	23,851	40,000	40,000
Total Services & Supplies	270,558	110,382	399,920	399,920
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				
P000 Unallocated Capital Projects	0	0	2,500,000	2,500,000
P519 N. Tustin Newport Avenue Park P519	0	0	96,332	96,332
Total Buildings & Improvements	0	0	2,596,332	2,596,332
Total Capital Assets	0	0	2,596,332	2,596,332
TOTAL EXPENDITURES/APPROPRIATIONS	270,558	110,382	2,996,252	2,996,252
NET COST	(237,981)	(425,590)	2,352,340	2,352,340

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2015-16

405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6210 Property Taxes - Current Secured	50,192,524	53,174,023	54,842,000	54,842,000
6220 Property Taxes - Current Unsecured	1,812,997	2,009,472	1,750,000	1,750,000
6230 Property Taxes - Prior Secured	163,327	191,094	120,000	120,000
6240 Property Taxes - Prior Unsecured	35,002	37,409	20,000	20,000
6280 Property Taxes - Current Supplemental	1,214,429	1,445,284	1,114,000	1,114,000
6290 Other Taxes	4,767,429	5,728,635	4,807,000	4,807,000
6300 Property Taxes - Prior Supplemental	16,657	28,302	15,000	15,000
Total Taxes	58,202,365	62,614,221	62,668,000	62,668,000
Licenses, Permits & Franchises				
6440 Road Privileges and Permits	12,055	22,149	0	0
6460 Other Licenses and Permits	202,726	226,250	205,000	205,000
Total Licenses, Permits & Franchises	214,781	248,399	205,000	205,000
Fines, Forfeitures & Penalties				
6520 Other Court Fines	20,901	39,692	10,000	10,000
6530 Forfeitures and Penalties	0	10,813	0	0
6540 Penalties and Costs on Delinquent Taxes	9,085	8,544	0	0
Total Fines, Forfeitures & Penalties	29,986	59,048	10,000	10,000
Revenue from Use of Money and Property				
6610 Interest	218,265	226,644	220,000	220,000
6620 Rents and Concessions	5,700,405	5,695,945	5,557,330	5,557,330
6630 Royalties	0	50	0	0
Total Revenue from Use of Money and Property	5,918,670	5,922,639	5,777,330	5,777,330
Intergovernmental Revenues				
6690 State - Homeowners Property Tax Relief	388,889	387,210	400,000	400,000
6970 State - Other	475,752	191,898	0	0
7060 Federal - Disaster Relief	385,077	0	0	0
7130 Other Governmental Agencies	24,630	2,900	10,000	10,000
Total Intergovernmental Revenues	1,274,349	582,007	410,000	410,000

405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE, Continued</b>				
Charges For Services				
7380 Planning and Engineering Services	252	378	0	0
7580 Park and Recreation Fees	6,179,605	6,483,362	5,469,500	5,469,500
7590 Other Charges for Services	886,588	1,114,494	1,134,494	1,134,494
<b>Total Charges For Services</b>	<b>7,066,445</b>	<b>7,598,234</b>	<b>6,603,994</b>	<b>6,603,994</b>
Miscellaneous Revenues				
7670 Miscellaneous Revenue	634,634	980,848	524,008	524,008
7680 Six-Month Expired (Outlawed) Checks	13,059	345	0	0
7690 Returned Check Charges	60	225	0	0
<b>Total Miscellaneous Revenues</b>	<b>647,753</b>	<b>981,418</b>	<b>524,008</b>	<b>524,008</b>
Other Financing Sources				
7811 Transfers In - from Funds 101-199	50,000	0	300,000	300,000
7852 Capital Asset Sales - Non-Taxable - Resale	101,969	35,375	0	0
<b>Total Other Financing Sources</b>	<b>151,969</b>	<b>35,375</b>	<b>300,000</b>	<b>300,000</b>
<b>TOTAL REVENUE</b>	<b>73,506,318</b>	<b>78,041,341</b>	<b>76,498,332</b>	<b>76,498,332</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	13,969,810	13,718,023	15,481,627	15,481,627
0102 Extra Help	636,892	618,510	727,400	727,400
0103 Overtime	707,676	839,563	1,030,356	1,030,356
0104 Annual Leave Payoffs	392,169	460,065	467,154	467,154
0105 Vacation Payoffs	9,136	892	20,000	20,000
0106 Sick Leave Payoffs	14,383	0	50,000	50,000
0110 Performance Incentive Pay	78	161	0	0
0111 Other Pay	77,182	78,323	13,416	13,416
0112 Other Salaries	94,661	0	0	0
0150 Labor Burden	0	(1,635)	0	0



405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Salaries & Benefits, Continued				
0200 Retirement	3,808,801	4,159,400	4,600,686	4,600,686
0204 County Paid Executive Deferred Compensation Plan	5,011	6,083	5,962	5,962
0205 1.62% Retirement ER Contribution 401(A) Plan	3,916	8,065	44,201	44,201
0206 Retiree Medical	561,817	494,519	541,976	541,976
0208 Pension Prepayment Discount	(255,021)	(281,363)	(231,949)	(231,949)
0301 Unemployment Insurance	(1,756)	59	0	0
0305 Salary Continuance Insurance	8,059	7,536	9,756	9,756
0306 Health Insurance	2,492,920	2,416,831	2,884,608	2,884,608
0308 Dental Insurance	25,734	24,167	32,364	32,364
0309 Life Insurance	5,066	3,471	3,180	3,180
0310 Accidental Death and Dismemberment Insurance	487	471	696	696
0319 Other Insurance	190,972	197,577	202,396	202,396
0352 Workers Compensation - General	784,944	878,208	926,186	926,186
0401 Medicare	196,672	199,110	207,416	207,416
0402 Executive Car Allowance	7,523	9,180	14,658	14,658
0403 Optional Benefit Program	84,363	77,175	100,200	100,200
<b>Total Salaries &amp; Benefits</b>	<b>23,821,494</b>	<b>23,914,390</b>	<b>27,132,289</b>	<b>27,132,289</b>
Services & Supplies				
0600 Clothing and Personal Supplies	115,019	180,130	233,100	233,100
0701 Telephone/Telegraph - Interfund Transfer	4	0	0	0
0740 Enterprise Telephone Service Charges	205,660	221,617	274,400	274,400
0741 Telephone Service Charges from Vendors	7,357	26,352	0	0
0742 Cell Phones, Pagers, Blackberry Devices	105,603	116,534	162,363	162,363
1000 Household Expense	442,462	447,946	591,065	591,065
1001 Household Expense - Trash	401,955	465,537	575,700	575,700
1100 Insurance	581,136	783,976	671,496	671,496
1300 Maintenance Equipment - Non-IT Maintenance	161,599	233,948	16,622	16,622

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405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Services &amp; Supplies, Continued</b>				
1340 Software Maintenance & Support	15,579	0	56,000	56,000
1341 Hardware Maintenance & Support	85,900	106,448	131,492	131,492
1400 Maintenance - Buildings and Improvements	7,746,937	7,822,019	8,393,966	8,393,966
1402 Minor Alterations and Improvements	1,370,415	256,519	879,260	879,260
1404 Major Alterations and Improvements	884,964	1,132,958	3,381,212	3,381,212
1500 Medical, Dental and Laboratory Supplies	16,412	5,630	0	0
1502 Medical Supplies	179	0	0	0
1509 Minor Medical Equipment to be Controlled	0	0	77,000	77,000
1600 Memberships	17,432	14,448	26,743	26,743
1701 Cash Difference	0	115	0	0
1702 Cash Losses	39	20	0	0
1800 Office Expense	98,920	94,420	142,903	142,903
1801 Duplicating Services (CEO/Reprographics)	67,661	114,572	9,000	9,000
1802 Periodicals and Journals	923	1,363	0	0
1803 Postage	6,251	6,016	12,000	12,000
1806 Printing Costs - Outside Vendors	160,756	40,084	181,400	181,400
1809 Minor Office Equipment to be Controlled	155,175	338,504	42,759	42,759
1840 IT Hardware Purchases (Purchases under \$5,000)	73,877	137,834	98,650	98,650
1900 Professional and Specialized Services	23,790,757	24,112,404	26,284,746	26,284,746
1903 Surveys and Studies	37,500	0	0	0
1908 Temporary Help	96,317	103,777	106,000	106,000
1911 CWCAP Charges	1,739,129	1,438,285	2,200,000	2,200,000
1912 Investment Administrative Fees	48,538	37,890	50,000	50,000
1913 Merchant Fees	55,616	62,834	60,000	60,000
1940 Enterprise IT Services	312,634	347,091	300,000	300,000
1941 IT Professional Services Contracts	488,868	195,835	139,100	139,100
2000 Publications and Legal Notices	674	3,367	10,000	10,000

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Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Services &amp; Supplies, Continued</b>				
2100 Rents and Leases - Equipment	245,122	201,661	246,008	246,008
2140 Software Leases & Licenses	558,319	339,402	421,040	421,040
2200 Rents and Leases - Buildings and Improvements	96,154	84,444	6,500	6,500
2300 Small Tools and Instruments	76,834	52,411	89,000	89,000
2309 Minor Small Tools/Instruments to be Controlled	48,132	85,390	20,900	20,900
2400 Special Departmental Expense	481,178	547,121	753,010	753,010
2600 Transportation and Travel - General	433,814	409,211	459,059	459,059
2601 Private Auto Mileage	8,046	10,720	9,600	9,600
2602 Garage Expense	1,287,055	1,143,386	1,367,335	1,367,335
2700 Transportation and Travel - Meetings/Conferences	148,250	112,067	324,585	324,585
2800 Utilities	64,141	35,652	64,000	64,000
2801 Utilities - Purchased Electricity	670,708	683,745	721,800	721,800
2802 Utilities - Purchased Gas	4,638	2,028	5,000	5,000
2803 Utilities - Purchased Water	2,663,395	2,784,609	2,784,400	2,784,400
<b>Total Services &amp; Supplies</b>	<b>46,078,036</b>	<b>45,340,319</b>	<b>52,379,214</b>	<b>52,379,214</b>
<b>Services &amp; Supplies Reimbursements</b>				
2900 Services and Supplies Reimbursement	(135)	(2,900)	0	0
<b>Total Services &amp; Supplies Reimbursements</b>	<b>(135)</b>	<b>(2,900)</b>	<b>0</b>	<b>0</b>
<b>Other Charges</b>				
3100 Contributions to Non-County Government Agencies	55,441	772,296	87,500	87,500
3700 Taxes and Assessments	54,177	32,591	59,800	59,800
<b>Total Other Charges</b>	<b>109,617</b>	<b>804,887</b>	<b>147,300</b>	<b>147,300</b>
<b>Capital Assets</b>				
<b>Equipment</b>				
4000 Equipment (Purchases over \$5,000)	87,501	480,693	243,800	243,800
4040 IT Equipment (Purchases over \$5,000)	12,196	81,061	260,810	260,810
<b>Total Equipment</b>	<b>99,697</b>	<b>561,754</b>	<b>504,610</b>	<b>504,610</b>

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405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Total Capital Assets	99,697	561,754	504,610	504,610
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	7,801,600	15,224,779	14,234,919	14,234,919
Total Other Financing Uses	7,801,600	15,224,779	14,234,919	14,234,919
TOTAL EXPENDITURES/APPROPRIATIONS	77,910,310	85,843,230	94,398,332	94,398,332
NET COST	4,403,992	7,801,890	17,900,000	17,900,000

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406 OC Parks Capital

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	75,522	110,824	85,000	85,000
6620 Rents and Concessions	21,283	21,283	21,283	21,283
Total Revenue from Use of Money and Property	96,805	132,107	106,283	106,283
Intergovernmental Revenues				
6920 State - Construction	151,785	736,296	5,086,280	5,086,280
7130 Other Governmental Agencies	501,579	107,088	1,000,000	1,000,000
Total Intergovernmental Revenues	653,364	843,385	6,086,280	6,086,280
Charges For Services				
7590 Other Charges for Services	0	15,288	0	0
Total Charges For Services	0	15,288	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,582,677	396,624	742,518	742,518
Total Miscellaneous Revenues	1,582,677	396,624	742,518	742,518
Other Financing Sources				
7814 Transfers In - from Funds 400-499	7,801,600	15,388,693	14,234,919	14,234,919
Total Other Financing Sources	7,801,600	15,388,693	14,234,919	14,234,919
<b>TOTAL REVENUE</b>	<b>10,134,446</b>	<b>16,776,097</b>	<b>21,170,000</b>	<b>21,170,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
0740 Enterprise Telephone Service Charges	620	1,206	0	0
0741 Telephone Service Charges from Vendors	577	2,447	0	0
1402 Minor Alterations and Improvements	0	18,477	9,710	9,710
1800 Office Expense	1,101	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	84	0	0	0
1900 Professional and Specialized Services	2,846,060	3,240,931	3,983,283	3,983,283
1912 Investment Administrative Fees	16,886	18,846	28,000	28,000

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Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Services &amp; Supplies, Continued</b>				
1941 IT Professional Services Contracts	8,845	62,367	10,000	10,000
2000 Publications and Legal Notices	3,444	1,402	7,000	7,000
2200 Rents and Leases - Buildings and Improvements	1,685	0	5,000	5,000
2309 Minor Small Tools/Instruments to be Controlled	0	5,314	0	0
2400 Special Departmental Expense	0	17,321	0	0
2700 Transportation and Travel - Meetings/Conferences	0	663	0	0
2801 Utilities - Purchased Electricity	118	(118)	0	0
<b>Total Services &amp; Supplies</b>	<b>2,879,419</b>	<b>3,368,855</b>	<b>4,042,993</b>	<b>4,042,993</b>
<b>Other Charges</b>				
3100 Contributions to Non-County Government Agencies	0	0	103,400	103,400
<b>Total Other Charges</b>	<b>0</b>	<b>0</b>	<b>103,400</b>	<b>103,400</b>
<b>Capital Assets</b>				
<b>Land</b>				
4100 Land				
L939 Silverado School Park Land L939	2,101,600	0	0	0
<b>Total Land</b>	<b>2,101,600</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Buildings &amp; Improvements</b>				
4200 Buildings and Improvements				
P001 Engineering Change Orders	0	0	2,000,000	2,000,000
P682 Sunset Harbor Channel Dredging	0	0	6,000,000	6,000,000
P717 Salt Creek Bch, Revetment Repair	13,806	1,521	0	0
P730 Carbon Canyon Lake Dredging	0	767,021	0	0
P745 Irvine Ranch Safety Upgrades	2,010,492	21,482	0	0
P814 Irvine Park, Replace Maint Bldg	41,481	0	0	0
P818 Mile Square Park Soccer Field Seats	0	0	11,176	11,176
P825 AWCWP Watershed Education Ctr	0	0	30,000	30,000
P901 SAR Parkway (Prop 84)	0	0	1,000,000	1,000,000

406 OC Parks Capital

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements, Continued				
4200 Buildings and Improvements, Continued				
P906 Laguna Nig RR #4 Replace	29,647	124,134	0	0
P911 IRHP HQ Campus Plan (Refurb of 7 Structures)	3,169,605	3,888,081	0	0
P912 Roger Stanton Park Improvement	0	0	22,810	22,810
P919 Modjeska Box Car Bridge Repairs	0	0	550,000	550,000
P929 Domestic Waterline Replacement (Caspers)	35,900	570,534	800,000	800,000
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	663,910	6,704	0	0
P938 Caspers Verdugo Creek Repair	0	0	135,000	135,000
P939 Silverado School Park	0	0	200,000	200,000
P940 Aliso & Wood Canyons Visitor Center	0	583,056	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	205,769	0	0
P943 Salt Creek Beach Restrooms Refurbishment P943	0	539,416	0	0
P944 1000 Steps Beach Restroom Refurbishment P944	0	171,991	0	0
P945 Yorba Replace Shelters #1 & #2 Roofs P945	0	400,990	0	0
P946 Salt Creek Beach Replace Parking Lot Lighting P9	256,685	214,255	0	0
P948 Craig Park Refurbish Shelters 3, 4, 5 & 8 P948	0	240,687	0	0
P952 Old Courthouse Exterior Repairs P952	0	0	445,000	445,000
P953 Aliso & Woods Canyon Park AWMA Bridge Replacemen	0	0	3,800,000	3,800,000
P954 Laguna Niguel Maint Yard Expansion P954	0	0	1,000,000	1,000,000
P960 LAGUNA NIGUEL REFURBISH RESTROOM #3 P960	0	150,595	0	0
P961 IRVINE PARK REFURBISH RESTROOM #9 P961	0	0	151,800	151,800

COUNTY OF ORANGE  
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 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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406 OC Parks Capital

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements, Continued				
4200 Buildings and Improvements, Continued				
P963 Old Courthouse Upgrade Elevator P963	0	0	260,000	260,000
P964 Old Courthouse Replace HVA & Exhaust System P964	0	0	85,000	85,000
P965 Santa Ana Rivwer Trail Construct Three Pocket Par	0	0	720,000	720,000
P966 Mile Square Group Shelters, Prop 12	2,220,375	0	0	0
P971 Mile Square Repair Shelter #3 P971	0	0	200,000	200,000
P972 Aliso Beach Storm Drain Repair P972	0	0	55,000	55,000
Total Buildings & Improvements	8,441,901	7,886,237	22,429,361	22,429,361
Total Capital Assets	10,543,501	7,886,237	22,429,361	22,429,361
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	2,300,623	0	0	0
4804 Transfers Out - to Funds 400-499	0	2,183,046	0	0
Total Other Financing Uses	2,300,623	2,183,046	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	15,723,542	13,438,138	26,575,754	26,575,754
NET COST	5,589,097	(3,337,959)	5,405,754	5,405,754



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468 County Service Area #13 - La Mirada

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6210 Property Taxes - Current Secured	2,699	2,920	2,935	2,935
6220 Property Taxes - Current Unsecured	98	111	115	115
6240 Property Taxes - Prior Unsecured	2	2	2	2
6280 Property Taxes - Current Supplemental	66	80	85	85
6300 Property Taxes - Prior Supplemental	1	2	1	1
Total Taxes	2,865	3,114	3,138	3,138
Revenue from Use of Money and Property				
6610 Interest	19	33	15	15
Total Revenue from Use of Money and Property	19	33	15	15
Intergovernmental Revenues				
6690 State - Homeowners Property Tax Relief	21	21	21	21
Total Intergovernmental Revenues	21	21	21	21
Charges For Services				
7600 Special Assessments	5,696	6,811	6,830	6,830
Total Charges For Services	5,696	6,811	6,830	6,830
Miscellaneous Revenues				
7670 Miscellaneous Revenue	24	47	23	23
Total Miscellaneous Revenues	24	47	23	23
<b>TOTAL REVENUE</b>	<b>8,625</b>	<b>10,027</b>	<b>10,027</b>	<b>10,027</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	6,137	6,633	6,685	6,685
1911 CWCAP Charges	479	550	550	550
1912 Investment Administrative Fees	4	5	5	5
2000 Publications and Legal Notices	46	470	500	500
Total Services & Supplies	6,666	7,658	7,740	7,740

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468 County Service Area #13 - La Mirada

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	1,000	1,000	1,000
Total Other Financing Uses	0	1,000	1,000	1,000
Special Items				
5000 Special Items	0	0	9,427	9,427
Total Special Items	0	0	9,427	9,427
TOTAL EXPENDITURES/APPROPRIATIONS	6,666	8,658	18,167	18,167
NET COST	(1,959)	(1,369)	8,140	8,140

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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475 County Service Area #20 - La Habra

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6210 Property Taxes - Current Secured	8,081	8,456	8,600	8,600
6220 Property Taxes - Current Unsecured	289	317	340	340
6240 Property Taxes - Prior Unsecured	6	6	4	4
6280 Property Taxes - Current Supplemental	194	229	240	240
6300 Property Taxes - Prior Supplemental	3	5	3	3
Total Taxes	8,573	9,011	9,187	9,187
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	635	816	700	700
Total Revenue from Use of Money and Property	635	816	700	700
Intergovernmental Revenues				
6690 State - Homeowners Property Tax Relief	62	61	60	60
Total Intergovernmental Revenues	62	61	60	60
Miscellaneous Revenues				
7670 Miscellaneous Revenue	164	325	159	159
Total Miscellaneous Revenues	164	325	159	159
<b>TOTAL REVENUE</b>	<b>9,436</b>	<b>10,214</b>	<b>10,107</b>	<b>10,107</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	113	107	180	180
1911 CWCAP Charges	465	444	444	444
1912 Investment Administrative Fees	141	138	100	100
Total Services & Supplies	720	689	724	724

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 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

475 County Service Area #20 - La Habra

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	199,580	199,580
Total Special Items	0	0	199,580	199,580
TOTAL EXPENDITURES/APPROPRIATIONS	720	689	200,304	200,304
NET COST	(8,716)	(9,525)	190,197	190,197

477 County Service Area #22 - East Yorba Linda

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6210 Property Taxes - Current Secured	19,189	20,746	20,500	20,500
6220 Property Taxes - Current Unsecured	680	773	600	600
6240 Property Taxes - Prior Unsecured	13	14	0	0
6280 Property Taxes - Current Supplemental	457	554	300	300
6300 Property Taxes - Prior Supplemental	6	11	0	0
Total Taxes	20,345	22,097	21,400	21,400
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	284	410	300	300
Total Revenue from Use of Money and Property	284	410	300	300
Intergovernmental Revenues				
6690 State - Homeowners Property Tax Relief	146	148	150	150
Total Intergovernmental Revenues	146	148	150	150
Charges For Services				
7600 Special Assessments	22,135	22,087	22,490	22,490
Total Charges For Services	22,135	22,087	22,490	22,490
Miscellaneous Revenues				
7670 Miscellaneous Revenue	216	423	200	200
Total Miscellaneous Revenues	216	423	200	200
<b>TOTAL REVENUE</b>	<b>43,130</b>	<b>45,170</b>	<b>44,540</b>	<b>44,540</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	15,420	13,887	47,380	47,380
1900 Professional and Specialized Services	8,437	13,342	38,586	38,586

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477 County Service Area #22 - East Yorba Linda

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1911 CWCAP Charges	3,286	1,899	4,000	4,000
1912 Investment Administrative Fees	63	69	100	100
2000 Publications and Legal Notices	0	526	0	0
2801 Utilities - Purchased Electricity	2,448	2,565	3,000	3,000
2803 Utilities - Purchased Water	0	2,759	12,000	12,000
Total Services & Supplies	29,654	35,047	105,066	105,066
TOTAL EXPENDITURES/APPROPRIATIONS	29,654	35,047	105,066	105,066
NET COST	(13,476)	(10,123)	60,526	60,526

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 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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431 Special Assessment-Top of the  
 World Improvement

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	185	230	100	100
Total Revenue from Use of Money and Property	185	230	100	100
Miscellaneous Revenues				
7670 Miscellaneous Revenue	336	658	0	0
Total Miscellaneous Revenues	336	658	0	0
<b>TOTAL REVENUE</b>	<b>522</b>	<b>887</b>	<b>100</b>	<b>100</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	0	0	5,000	5,000
1911 CWCAP Charges	137	107	0	0
1912 Investment Administrative Fees	41	39	0	0
2400 Special Departmental Expense	0	0	50,000	50,000
Total Services & Supplies	178	146	55,000	55,000
Special Items				
5000 Special Items	0	0	400	400
Total Special Items	0	0	400	400
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>178</b>	<b>146</b>	<b>55,400</b>	<b>55,400</b>
<b>NET COST</b>	<b>(343)</b>	<b>(741)</b>	<b>55,300</b>	<b>55,300</b>

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 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

433 Golden Lantern Reassessment  
 District 94-1 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	1,180	1,469	500	500
Total Revenue from Use of Money and Property	1,180	1,469	500	500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,869	5,606	1,000	1,000
Total Miscellaneous Revenues	2,869	5,606	1,000	1,000
<b>TOTAL REVENUE</b>	<b>4,048</b>	<b>7,075</b>	<b>1,500</b>	<b>1,500</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	462	0	5,000	5,000
1912 Investment Administrative Fees	263	248	0	0
2400 Special Departmental Expense	0	0	350,000	350,000
Total Services & Supplies	725	248	355,000	355,000
Special Items				
5000 Special Items	0	0	1,100	1,100
Total Special Items	0	0	1,100	1,100
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>725</b>	<b>248</b>	<b>356,100</b>	<b>356,100</b>
<b>NET COST</b>	<b>(3,323)</b>	<b>(6,827)</b>	<b>354,600</b>	<b>354,600</b>



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SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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507 Irvine Coast Assessment District 88-1  
Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	12,459	14,548	10,000	10,000
Total Revenue from Use of Money and Property	12,459	14,548	10,000	10,000
Charges For Services				
7600 Special Assessments	4,308,963	5,278,729	5,000,000	5,000,000
Total Charges For Services	4,308,963	5,278,729	5,000,000	5,000,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	63,298	123,618	75,000	75,000
Total Miscellaneous Revenues	63,298	123,618	75,000	75,000
Other Financing Sources				
7800 Contributions In-Lieu of Fees	295,115	243,909	4,000,000	4,000,000
Total Other Financing Sources	295,115	243,909	4,000,000	4,000,000
TOTAL REVENUE	4,679,836	5,660,804	9,085,000	9,085,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	335,953	302,975	350,000	350,000
1912 Investment Administrative Fees	2,572	2,285	2,500	2,500
Total Services & Supplies	338,526	305,260	352,500	352,500
Other Charges				
3200 Bond Redemption	3,055,000	3,640,000	7,890,000	7,890,000
3300 Interest on Bonds	1,270,772	1,086,790	873,653	873,653
Total Other Charges	4,325,772	4,726,790	8,763,653	8,763,653
Special Items				
5000 Special Items	0	0	5,000,000	5,000,000
Total Special Items	0	0	5,000,000	5,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,664,297	5,032,049	14,116,153	14,116,153
NET COST	(15,539)	(628,755)	5,031,153	5,031,153

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516 Assessment Dist 01-1 Ziani Project  
Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	1,347	1,282	1,000	1,000
Total Revenue from Use of Money and Property	1,347	1,282	1,000	1,000
Charges For Services				
7600 Special Assessments	336,413	378,569	370,000	370,000
Total Charges For Services	336,413	378,569	370,000	370,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	12	0	0
Total Miscellaneous Revenues	0	12	0	0
TOTAL REVENUE	337,760	379,863	371,000	371,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	30,482	37,644	50,000	50,000
1911 CWCAP Charges	1,213	864	1,500	1,500
1912 Investment Administrative Fees	289	209	300	300
Total Services & Supplies	31,985	38,716	51,800	51,800
Other Charges				
3200 Bond Redemption	130,000	135,000	145,000	145,000
3300 Interest on Bonds	269,588	263,060	255,990	255,990
Total Other Charges	399,588	398,060	400,990	400,990
Special Items				
5000 Special Items	0	0	700,000	700,000
Total Special Items	0	0	700,000	700,000
TOTAL EXPENDITURES/APPROPRIATIONS	431,572	436,776	1,152,790	1,152,790
NET COST	93,812	56,913	781,790	781,790

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SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2015-16

523 Newport Coast AD 01-1 Group 2  
Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	2,249	2,156	2,000	2,000
Total Revenue from Use of Money and Property	2,249	2,156	2,000	2,000
Charges For Services				
7600 Special Assessments	574,808	626,837	610,000	610,000
Total Charges For Services	574,808	626,837	610,000	610,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	16	0	0
Total Miscellaneous Revenues	0	16	0	0
TOTAL REVENUE	577,057	629,009	612,000	612,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	31,801	38,496	50,000	50,000
1911 CWCAP Charges	1,223	1,010	1,500	1,500
1912 Investment Administrative Fees	484	351	500	500
Total Services & Supplies	33,508	39,857	52,000	52,000
Other Charges				
3200 Bond Redemption	255,000	265,000	275,000	275,000
3300 Interest on Bonds	433,488	421,915	409,630	409,630
Total Other Charges	688,488	686,915	684,630	684,630
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	721,996	726,772	1,736,630	1,736,630
NET COST	144,939	97,763	1,124,630	1,124,630

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	3,388	3,284	3,000	3,000
Total Revenue from Use of Money and Property	3,388	3,284	3,000	3,000
Charges For Services				
7600 Special Assessments	835,123	968,360	940,000	940,000
Total Charges For Services	835,123	968,360	940,000	940,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	24	0	0
Total Miscellaneous Revenues	0	24	0	0
TOTAL REVENUE	838,512	971,668	943,000	943,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	28,564	34,726	45,000	45,000
1911 CWCAP Charges	1,117	911	1,500	1,500
1912 Investment Administrative Fees	730	535	750	750
Total Services & Supplies	30,410	36,171	47,250	47,250
Other Charges				
3200 Bond Redemption	390,000	405,000	425,000	425,000
3300 Interest on Bonds	666,551	650,044	631,880	631,880
Total Other Charges	1,056,551	1,055,044	1,056,880	1,056,880
Special Items				
5000 Special Items	0	0	1,750,000	1,750,000
Total Special Items	0	0	1,750,000	1,750,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,086,962	1,091,215	2,854,130	2,854,130
NET COST	248,450	119,547	1,911,130	1,911,130

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534 AD 01-1 Group 3 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	2,291	2,388	2,000	2,000
Total Revenue from Use of Money and Property	2,291	2,388	2,000	2,000
Charges For Services				
7600 Special Assessments	757,159	819,136	810,000	810,000
Total Charges For Services	757,159	819,136	810,000	810,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	14	0	0
Total Miscellaneous Revenues	0	14	0	0
TOTAL REVENUE	759,450	821,538	812,000	812,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	35,242	39,030	50,000	50,000
1911 CWCAP Charges	1,213	1,010	1,500	1,500
1912 Investment Administrative Fees	486	387	500	500
Total Services & Supplies	36,941	40,426	52,000	52,000
Other Charges				
3200 Bond Redemption	315,000	330,000	340,000	340,000
3300 Interest on Bonds	530,684	517,300	503,230	503,230
Total Other Charges	845,684	847,300	843,230	843,230
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	882,625	887,726	2,395,230	2,395,230
NET COST	123,174	66,188	1,583,230	1,583,230

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Taxes				
6210 Property Taxes - Current Secured	486,325	465,079	450,000	450,000
Total Taxes	486,325	465,079	450,000	450,000
Revenue from Use of Money and Property				
6610 Interest	813	961	600	600
Total Revenue from Use of Money and Property	813	961	600	600
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	4	0	0
Total Miscellaneous Revenues	0	4	0	0
TOTAL REVENUE	487,139	466,044	450,600	450,600
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	29,861	36,623	50,000	50,000
1912 Investment Administrative Fees	174	158	150	150
Total Services & Supplies	30,035	36,782	50,150	50,150
Other Charges				
3200 Bond Redemption	155,000	155,000	160,000	160,000
3300 Interest on Bonds	293,704	289,627	284,685	284,685
Total Other Charges	448,704	444,627	444,685	444,685
Special Items				
5000 Special Items	0	0	700,000	700,000
Total Special Items	0	0	700,000	700,000
TOTAL EXPENDITURES/APPROPRIATIONS	478,738	481,409	1,194,835	1,194,835
NET COST	(8,400)	15,365	744,235	744,235

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

550 Assessment District 92-1 Newport Ridge  
 Construction

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	68	51	0	0
Total Revenue from Use of Money and Property	68	51	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	13,036	25,445	0	0
Total Miscellaneous Revenues	13,036	25,445	0	0
TOTAL REVENUE	13,104	25,496	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1911 CWCAP Charges	150	0	0	0
1912 Investment Administrative Fees	15	10	0	0
Total Services & Supplies	165	10	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	212,294	38,470	0	0
Total Other Financing Uses	212,294	38,470	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	212,458	38,480	0	0
NET COST	199,355	12,984	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2015-16

551 Assessment District 92-1 Newport Ridge  
Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	2,556	9,441	3,500	3,500
Total Revenue from Use of Money and Property	2,556	9,441	3,500	3,500
Charges For Services				
7600 Special Assessments	814,023	774,194	15,000	15,000
Total Charges For Services	814,023	774,194	15,000	15,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	12,319	24,055	0	0
Total Miscellaneous Revenues	12,319	24,055	0	0
Other Financing Sources				
7815 Transfers In - from Funds 500-599	212,294	2,960,131	0	0
Total Other Financing Sources	212,294	2,960,131	0	0
<b>TOTAL REVENUE</b>	<b>1,041,191</b>	<b>3,767,821</b>	<b>18,500</b>	<b>18,500</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	31,936	37,831	50,000	50,000
1911 CWCAP Charges	0	228	0	0
1912 Investment Administrative Fees	546	1,466	1,000	1,000
Total Services & Supplies	32,482	39,525	51,000	51,000
Other Charges				
3200 Bond Redemption	590,000	570,000	2,510,000	2,510,000
3300 Interest on Bonds	184,548	154,163	121,350	121,350
Total Other Charges	774,548	724,163	2,631,350	2,631,350
Special Items				
5000 Special Items	0	0	1,500,000	1,500,000
Total Special Items	0	0	1,500,000	1,500,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>807,029</b>	<b>763,687</b>	<b>4,182,350</b>	<b>4,182,350</b>



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

551 Assessment District 92-1 Newport Ridge  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
NET COST	(234,162)	(3,004,133)	4,163,850	4,163,850

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	9,738	5,789	0	0
Total Revenue from Use of Money and Property	9,738	5,789	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	21,017	41,080	0	0
Total Miscellaneous Revenues	21,017	41,080	0	0
<b>TOTAL REVENUE</b>	<b>30,754</b>	<b>46,869</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1911 CWCAP Charges	158	0	0	0
1912 Investment Administrative Fees	2,174	1,089	0	0
Total Services & Supplies	2,332	1,089	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	0	2,921,661	0	0
Total Other Financing Uses	0	2,921,661	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,332</b>	<b>2,922,750</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>(28,423)</b>	<b>2,875,881</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 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	834	0	0	0
Total Revenue from Use of Money and Property	834	0	0	0
Charges For Services				
7590 Other Charges for Services	396	0	0	0
Total Charges For Services	396	0	0	0
TOTAL REVENUE	1,230	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	183	0	0	0
Total Services & Supplies	183	0	0	0
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	5,086,292	0	0	0
Total Other Financing Uses	5,086,292	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	5,086,476	0	0	0
NET COST	5,085,246	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 2015-16

429 Arbitrage Rebate

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	3	2	0	0
Total Revenue from Use of Money and Property	3	2	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	2	0	0
Total Miscellaneous Revenues	0	2	0	0
TOTAL REVENUE	3	3	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	1	0	0	0
Total Services & Supplies	1	0	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	0	942	0	0
Total Other Financing Uses	0	942	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1	942	0	0
NET COST	(2)	939	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	1,566,272	1,576,173	1,550,000	1,550,000
Total Taxes	1,566,272	1,576,173	1,550,000	1,550,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	5,879	3,935	5,000	5,000
Total Fines, Forfeitures & Penalties	5,879	3,935	5,000	5,000
Revenue from Use of Money and Property				
6610 Interest	2,811	4,039	2,500	2,500
Total Revenue from Use of Money and Property	2,811	4,039	2,500	2,500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	280	19	0	0
Total Miscellaneous Revenues	280	19	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	109,267	0	0	0
7814 Transfers In - from Funds 400-499	122,313	0	0	0
Total Other Financing Sources	231,581	0	0	0
<b>TOTAL REVENUE</b>	<b>1,806,823</b>	<b>1,584,165</b>	<b>1,557,500</b>	<b>1,557,500</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	34,626	38,455	50,000	50,000
1911 CWCAP Charges	919	175	1,000	1,000
1912 Investment Administrative Fees	593	666	500	500
Total Services & Supplies	36,139	39,296	51,500	51,500
Other Charges				
3200 Bond Redemption	540,000	595,000	650,000	650,000
3300 Interest on Bonds	944,350	918,206	889,315	889,315
Total Other Charges	1,484,350	1,513,206	1,539,315	1,539,315

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 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	1,520,489	1,552,502	2,590,815	2,590,815
NET COST	(286,334)	(31,663)	1,033,315	1,033,315

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

480 CFD 99-1 Series A 1999 Ladera  
 Construction

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	28	0	0	0
Total Revenue from Use of Money and Property	28	0	0	0
TOTAL REVENUE	28	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	7	0	0	0
Total Services & Supplies	7	0	0	0
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	19,407	0	0	0
Total Other Financing Uses	19,407	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	19,414	0	0	0
NET COST	19,386	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 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	186	0	0	0
Total Revenue from Use of Money and Property	186	0	0	0
TOTAL REVENUE	186	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	174	0	0	0
1912 Investment Administrative Fees	41	0	0	0
Total Services & Supplies	215	0	0	0
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	1,114,442	0	0	0
Total Other Financing Uses	1,114,442	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,114,657	0	0	0
NET COST	1,114,471	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 2015-16

482 Special Mello-Roos Reserve

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	225	0	0	0
Total Revenue from Use of Money and Property	225	0	0	0
TOTAL REVENUE	225	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	55	0	0	0
Total Services & Supplies	55	0	0	0
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	102,906	0	0	0
Total Other Financing Uses	102,906	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	102,961	0	0	0
NET COST	102,737	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 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS Other Financing Uses 4804 Transfers Out - to Funds 400-499 Total Other Financing Uses TOTAL EXPENDITURES/APPROPRIATIONS  NET COST	113  113  113  113	0  0  0  0	0  0  0  0	0  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 2015-16

484 Rancho Santa Margarita CFD 86-2  
Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	944,785	10,151	0	0
Total Taxes	944,785	10,151	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	7,350	2,672	0	0
Total Fines, Forfeitures & Penalties	7,350	2,672	0	0
Revenue from Use of Money and Property				
6610 Interest	7,406	1,223	2,000	2,000
Total Revenue from Use of Money and Property	7,406	1,223	2,000	2,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	95	15,000	15,000
Total Miscellaneous Revenues	0	95	15,000	15,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	2,258,000	0	0	0
7814 Transfers In - from Funds 400-499	1,114,442	0	0	0
Total Other Financing Sources	3,372,442	0	0	0
<b>TOTAL REVENUE</b>	<b>4,331,984</b>	<b>14,141</b>	<b>17,000</b>	<b>17,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	34,145	25,178	8,000	8,000
1911 CWCAP Charges	135	677	0	0
1912 Investment Administrative Fees	1,682	210	0	0
2400 Special Departmental Expense	0	0	146,000	146,000
Total Services & Supplies	35,962	26,065	154,000	154,000
Other Charges				
3200 Bond Redemption	5,535,000	1,545,000	0	0
3300 Interest on Bonds	254,839	42,874	0	0
Total Other Charges	5,789,839	1,587,874	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

484 Rancho Santa Margarita CFD 86-2  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	1,000	1,000
Total Special Items	0	0	1,000	1,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,825,801	1,613,939	155,000	155,000
NET COST	1,493,818	1,599,797	138,000	138,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

486 Ladera CFD 2002-01 Construction

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	12,711	3,595	100	100
Total Revenue from Use of Money and Property	12,711	3,595	100	100
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	132	0	0
Total Miscellaneous Revenues	0	132	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	264,600	0	0	0
Total Other Financing Sources	264,600	0	0	0
<b>TOTAL REVENUE</b>	<b>277,311</b>	<b>3,727</b>	<b>100</b>	<b>100</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	3,344,713	1,178	0	0
1911 CWCAP Charges	8,055	5,187	0	0
1912 Investment Administrative Fees	2,927	616	0	0
2400 Special Departmental Expense	210,600	278,263	0	0
Total Services & Supplies	3,566,295	285,245	0	0
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	263,967	0	0	0
4804 Transfers Out - to Funds 400-499	0	0	250	250
Total Other Financing Uses	263,967	0	250	250
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>3,830,262</b>	<b>285,245</b>	<b>250</b>	<b>250</b>
<b>NET COST</b>	<b>3,552,951</b>	<b>281,517</b>	<b>150</b>	<b>150</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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487 Ladera CFD 2002-01 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Taxes				
6320 Special Taxes (Community Facility Districts)	4,577,931	4,190,646	4,000,000	4,000,000
Total Taxes	4,577,931	4,190,646	4,000,000	4,000,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	13,748	13,548	15,000	15,000
Total Fines, Forfeitures & Penalties	13,748	13,548	15,000	15,000
Revenue from Use of Money and Property				
6610 Interest	16,875	6,854	5,000	5,000
Total Revenue from Use of Money and Property	16,875	6,854	5,000	5,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	180	0	0
Total Miscellaneous Revenues	0	180	0	0
Other Financing Sources				
7814 Transfers In - from Funds 400-499	0	0	250	250
7820 Premium and Accrued Interest on Bonds Issued	2,781,862	0	0	0
7840 Long-Term Debt Proceeds	57,585,000	0	0	0
Total Other Financing Sources	60,366,862	0	250	250
TOTAL REVENUE	64,975,416	4,211,228	4,020,250	4,020,250
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	412,928	49,886	60,000	60,000
1911 CWCAP Charges	1,007	839	1,000	1,000
1912 Investment Administrative Fees	4,095	1,016	2,000	2,000
2000 Publications and Legal Notices	85	0	0	0
Total Services & Supplies	418,115	51,741	63,000	63,000
Other Charges				
3200 Bond Redemption	940,000	820,000	1,300,000	1,300,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

487 Ladera CFD 2002-01 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Charges, Continued				
3300 Interest on Bonds	1,752,815	2,722,769	2,574,860	2,574,860
Total Other Charges	2,692,815	3,542,769	3,874,860	3,874,860
Other Financing Uses				
4700 Payments to Refunded Debt Escrow Agents	65,286,665	0	0	0
Total Other Financing Uses	65,286,665	0	0	0
Special Items				
5000 Special Items	0	0	300,000	300,000
Total Special Items	0	0	300,000	300,000
TOTAL EXPENDITURES/APPROPRIATIONS	68,397,595	3,594,510	4,237,860	4,237,860
NET COST	3,422,179	(616,718)	217,610	217,610

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	2,745,064	2,739,340	2,700,000	2,700,000
Total Taxes	2,745,064	2,739,340	2,700,000	2,700,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	5,718	6,237	5,000	5,000
Total Fines, Forfeitures & Penalties	5,718	6,237	5,000	5,000
Revenue from Use of Money and Property				
6610 Interest	10,888	13,719	11,000	11,000
Total Revenue from Use of Money and Property	10,888	13,719	11,000	11,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	75	0	0
Total Miscellaneous Revenues	0	75	0	0
Other Financing Sources				
7814 Transfers In - from Funds 400-499	113	0	0	0
Total Other Financing Sources	113	0	0	0
<b>TOTAL REVENUE</b>	<b>2,761,783</b>	<b>2,759,371</b>	<b>2,716,000</b>	<b>2,716,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	40,393	46,641	75,000	75,000
1911 CWCAP Charges	277	446	500	500
1912 Investment Administrative Fees	2,334	2,254	3,000	3,000
Total Services & Supplies	43,004	49,340	78,500	78,500
Other Charges				
3200 Bond Redemption	2,190,000	2,156,785	2,430,000	2,430,000
3300 Interest on Bonds	454,067	396,629	300,280	300,280
Total Other Charges	2,644,067	2,553,414	2,730,280	2,730,280
Other Financing Uses				



COUNTY OF ORANGE  
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 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses, Continued				
4805 Transfers Out - to Funds 500-599	32,802	19,143	0	0
Total Other Financing Uses	32,802	19,143	0	0
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	2,719,872	2,621,898	3,808,780	3,808,780
NET COST	(41,911)	(137,474)	1,092,780	1,092,780

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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490 Dimensions/Serrano Creek CFD 87-1  
Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	20,569	0	0	0
Total Taxes	20,569	0	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	379	0	0	0
Total Fines, Forfeitures & Penalties	379	0	0	0
Revenue from Use of Money and Property				
6610 Interest	1,433	1,443	1,000	1,000
Total Revenue from Use of Money and Property	1,433	1,443	1,000	1,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	63	138	100	100
Total Miscellaneous Revenues	63	138	100	100
Other Financing Sources				
7814 Transfers In - from Funds 400-499	0	2,266	0	0
Total Other Financing Sources	0	2,266	0	0
<b>TOTAL REVENUE</b>	<b>22,443</b>	<b>3,848</b>	<b>1,100</b>	<b>1,100</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	29,473	31,375	40,000	40,000
1912 Investment Administrative Fees	319	244	300	300
Total Services & Supplies	29,792	31,620	40,300	40,300
Other Charges				
3200 Bond Redemption	473,371	65,401	69,451	69,451
3300 Interest on Bonds	56,379	11,716	5,461	5,461
Total Other Charges	529,750	77,117	74,912	74,912
Special Items				
5000 Special Items	0	0	100,000	100,000
Total Special Items	0	0	100,000	100,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

490 Dimensions/Serrano Creek CFD 87-1  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
TOTAL EXPENDITURES/APPROPRIATIONS	559,543	108,736	215,212	215,212
NET COST	537,100	104,889	214,112	214,112

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	4,253,650	66,253	0	0
Total Taxes	4,253,650	66,253	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	12,028	10,639	8,500	8,500
Total Fines, Forfeitures & Penalties	12,028	10,639	8,500	8,500
Revenue from Use of Money and Property				
6610 Interest	14,976	16,720	10,000	10,000
Total Revenue from Use of Money and Property	14,976	16,720	10,000	10,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	356	776	500	500
Total Miscellaneous Revenues	356	776	500	500
Other Financing Sources				
7815 Transfers In - from Funds 500-599	16,188	0	0	0
Total Other Financing Sources	16,188	0	0	0
<b>TOTAL REVENUE</b>	<b>4,297,198</b>	<b>94,389</b>	<b>19,000</b>	<b>19,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	44,227	31,316	40,000	40,000
1911 CWCAP Charges	149	105	200	200
1912 Investment Administrative Fees	3,186	2,809	3,000	3,000
Total Services & Supplies	47,562	34,230	43,200	43,200
Other Charges				
3200 Bond Redemption	3,874,179	2,713,670	2,837,375	2,837,375
3300 Interest on Bonds	669,786	482,656	223,100	223,100
Total Other Charges	4,543,965	3,196,326	3,060,475	3,060,475

COUNTY OF ORANGE  
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 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	0	2,266	0	0
Total Other Financing Uses	0	2,266	0	0
Special Items				
5000 Special Items	0	0	1,460,000	1,460,000
Total Special Items	0	0	1,460,000	1,460,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,591,527	3,232,822	4,563,675	4,563,675
NET COST	294,330	3,138,433	4,544,675	4,544,675

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2015-16

494 Aliso Viejo CFD 88-1 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	195,328	923	0	0
Total Taxes	195,328	923	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	28,469	0	0	0
Total Fines, Forfeitures & Penalties	28,469	0	0	0
Revenue from Use of Money and Property				
6610 Interest	13,152	1,701	1,000	1,000
Total Revenue from Use of Money and Property	13,152	1,701	1,000	1,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	555	0	0
Total Miscellaneous Revenues	0	555	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	1,300	0	0	0
7814 Transfers In - from Funds 400-499	5,086,292	0	0	0
Total Other Financing Sources	5,087,592	0	0	0
<b>TOTAL REVENUE</b>	<b>5,324,541</b>	<b>3,178</b>	<b>1,000</b>	<b>1,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	40,414	9,862	5,000	5,000
1911 CWCAP Charges	278	212	0	0
1912 Investment Administrative Fees	2,950	287	0	0
2400 Special Departmental Expense	0	0	391,000	391,000
Total Services & Supplies	43,642	10,361	396,000	396,000
Other Charges				
3200 Bond Redemption	31,455,000	0	0	0
3300 Interest on Bonds	817,885	0	0	0
Total Other Charges	32,272,885	0	0	0

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 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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494 Aliso Viejo CFD 88-1 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	1,200	1,200
Total Special Items	0	0	1,200	1,200
TOTAL EXPENDITURES/APPROPRIATIONS	32,316,527	10,361	397,200	397,200
NET COST	26,991,987	7,183	396,200	396,200

COUNTY OF ORANGE  
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 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

496 Lomas Laguna CFD 88-2 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	1,521	1,833	500	500
Total Revenue from Use of Money and Property	1,521	1,833	500	500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	9	0	0
Total Miscellaneous Revenues	0	9	0	0
Other Financing Sources				
7814 Transfers In - from Funds 400-499	397,243	0	0	0
Total Other Financing Sources	397,243	0	0	0
<b>TOTAL REVENUE</b>	<b>398,763</b>	<b>1,842</b>	<b>500</b>	<b>500</b>
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	15,804	1,794	5,000	5,000
1911 CWCAP Charges	172	131	0	0
1912 Investment Administrative Fees	353	310	0	0
2400 Special Departmental Expense	0	0	431,000	431,000
Total Services & Supplies	16,328	2,235	436,000	436,000
Other Charges				
3200 Bond Redemption	339,349	0	0	0
3300 Interest on Bonds	8,706	0	0	0
Total Other Charges	348,055	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>364,383</b>	<b>2,235</b>	<b>436,000</b>	<b>436,000</b>
NET COST	(34,380)	392	435,500	435,500



COUNTY OF ORANGE  
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 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

497 Lomas Laguna CFD 88-2 - Construction

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	65	0	0	0
Total Revenue from Use of Money and Property	65	0	0	0
TOTAL REVENUE	65	0	0	0
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	397,243	0	0	0
Total Other Financing Uses	397,243	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	397,243	0	0	0
NET COST	397,178	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 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	6,847	0	0	0
Total Taxes	6,847	0	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	950	0	0	0
Total Fines, Forfeitures & Penalties	950	0	0	0
Revenue from Use of Money and Property				
6610 Interest	1,334	1,865	500	500
Total Revenue from Use of Money and Property	1,334	1,865	500	500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	90	191	100	100
Total Miscellaneous Revenues	90	191	100	100
<b>TOTAL REVENUE</b>	<b>9,220</b>	<b>2,056</b>	<b>600</b>	<b>600</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	31,236	31,409	45,000	45,000
1912 Investment Administrative Fees	293	314	500	500
Total Services & Supplies	31,529	31,723	45,500	45,500
Other Charges				
3200 Bond Redemption	519,586	46,846	300,000	300,000
3300 Interest on Bonds	59,498	8,075	8,070	8,070
Total Other Charges	579,084	54,921	308,070	308,070
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>610,613</b>	<b>86,645</b>	<b>453,570</b>	<b>453,570</b>
<b>NET COST</b>	<b>601,392</b>	<b>84,588</b>	<b>452,970</b>	<b>452,970</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	36,825	0	0	0
Total Taxes	36,825	0	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	5,493	0	0	0
Total Fines, Forfeitures & Penalties	5,493	0	0	0
Revenue from Use of Money and Property				
6610 Interest	1,522	716	150	150
Total Revenue from Use of Money and Property	1,522	716	150	150
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	34	0	0
Total Miscellaneous Revenues	0	34	0	0
<b>TOTAL REVENUE</b>	<b>43,839</b>	<b>750</b>	<b>150</b>	<b>150</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	18,348	1,794	5,500	5,500
1912 Investment Administrative Fees	321	121	0	0
2400 Special Departmental Expense	0	0	161,250	161,250
Total Services & Supplies	18,669	1,915	166,750	166,750
Other Charges				
3200 Bond Redemption	4,530,651	0	0	0
3300 Interest on Bonds	115,906	0	0	0
Total Other Charges	4,646,558	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>4,665,226</b>	<b>1,915</b>	<b>166,750</b>	<b>166,750</b>
<b>NET COST</b>	<b>4,621,387</b>	<b>1,165</b>	<b>166,600</b>	<b>166,600</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2015-16

505 Foothill Ranch CFD 87-4 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	7,010,450	6,347,841	6,000,000	6,000,000
Total Taxes	7,010,450	6,347,841	6,000,000	6,000,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	17,739	17,910	15,000	15,000
Total Fines, Forfeitures & Penalties	17,739	17,910	15,000	15,000
Revenue from Use of Money and Property				
6610 Interest	91,835	99,386	40,000	40,000
Total Revenue from Use of Money and Property	91,835	99,386	40,000	40,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	357	810	400	400
Total Miscellaneous Revenues	357	810	400	400
Other Financing Sources				
7811 Transfers In - from Funds 101-199	1,507,100	0	0	0
7814 Transfers In - from Funds 400-499	0	942	0	0
7815 Transfers In - from Funds 500-599	408,916	0	0	0
Total Other Financing Sources	1,916,016	942	0	0
<b>TOTAL REVENUE</b>	<b>9,036,397</b>	<b>6,466,889</b>	<b>6,055,400</b>	<b>6,055,400</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	44,078	52,301	75,000	75,000
1911 CWCAP Charges	1,345	1,156	1,500	1,500
1912 Investment Administrative Fees	5,211	5,224	5,000	5,000
Total Services & Supplies	50,634	58,681	81,500	81,500
Other Charges				
3200 Bond Redemption	5,808,702	5,339,177	5,605,860	5,605,860
3300 Interest on Bonds	1,278,069	1,077,024	867,280	867,280
Total Other Charges	7,086,771	6,416,201	6,473,140	6,473,140

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

505 Foothill Ranch CFD 87-4 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS,Continued				
Special Items				
5000 Special Items	0	0	10,000,000	10,000,000
Total Special Items	0	0	10,000,000	10,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	7,137,405	6,474,882	16,554,640	16,554,640
NET COST	(1,898,992)	7,993	10,499,240	10,499,240

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2015-16

509 Rancho Santa Margarita CFD 87-5B  
Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	2,066,666	970,420	900,000	900,000
Total Taxes	2,066,666	970,420	900,000	900,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	5,300	5,671	5,000	5,000
Total Fines, Forfeitures & Penalties	5,300	5,671	5,000	5,000
Revenue from Use of Money and Property				
6610 Interest	6,632	6,335	5,000	5,000
Total Revenue from Use of Money and Property	6,632	6,335	5,000	5,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	241	509	300	300
Total Miscellaneous Revenues	241	509	300	300
<b>TOTAL REVENUE</b>	<b>2,078,839</b>	<b>982,935</b>	<b>910,300</b>	<b>910,300</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	37,091	40,437	50,000	50,000
1911 CWCAP Charges	0	0	1,000	1,000
1912 Investment Administrative Fees	1,379	1,010	1,500	1,500
Total Services & Supplies	38,470	41,447	52,500	52,500
Other Charges				
3200 Bond Redemption	1,699,266	1,764,206	1,014,590	1,014,590
3300 Interest on Bonds	348,676	248,521	177,600	177,600
Total Other Charges	2,047,942	2,012,727	1,192,190	1,192,190
Special Items				
5000 Special Items	0	0	1,000,000	1,000,000
Total Special Items	0	0	1,000,000	1,000,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,086,412</b>	<b>2,054,174</b>	<b>2,244,690</b>	<b>2,244,690</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

509 Rancho Santa Margarita CFD 87-5B  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
NET COST	7,573	1,071,239	1,334,390	1,334,390

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

510 Baker Ranch CFD 87-6 - Construction

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	169	0	0	0
Total Revenue from Use of Money and Property	169	0	0	0
TOTAL REVENUE	169	0	0	0
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	531,894	0	0	0
Total Other Financing Uses	531,894	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	531,894	0	0	0
NET COST	531,725	0	0	0



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511 Baker Ranch CFD 87-6 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	1,482	0	0	0
Total Fines, Forfeitures & Penalties	1,482	0	0	0
Revenue from Use of Money and Property				
6610 Interest	2,321	808	50	50
Total Revenue from Use of Money and Property	2,321	808	50	50
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	29	0	0
Total Miscellaneous Revenues	0	29	0	0
Other Financing Sources				
7814 Transfers In - from Funds 400-499	12,124	0	0	0
7815 Transfers In - from Funds 500-599	531,894	0	0	0
Total Other Financing Sources	544,017	0	0	0
<b>TOTAL REVENUE</b>	<b>547,820</b>	<b>837</b>	<b>50</b>	<b>50</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	28,180	2,701	5,000	5,000
1911 CWCAP Charges	192	131	0	0
1912 Investment Administrative Fees	590	137	100	100
2400 Special Departmental Expense	0	0	181,500	181,500
Total Services & Supplies	28,962	2,969	186,600	186,600
Other Charges				
3200 Bond Redemption	2,030,000	0	0	0
3300 Interest on Bonds	130,905	0	0	0
Total Other Charges	2,160,905	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,189,867</b>	<b>2,969</b>	<b>186,600</b>	<b>186,600</b>
<b>NET COST</b>	<b>1,642,046</b>	<b>2,131</b>	<b>186,550</b>	<b>186,550</b>

COUNTY OF ORANGE  
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SPECIAL DISTRICTS AND OTHER AGENCIES  
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513 Coto De Caza CFD 87-8 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	2,163,284	1,143,557	1,000,000	1,000,000
Total Taxes	2,163,284	1,143,557	1,000,000	1,000,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	8,788	7,132	7,000	7,000
Total Fines, Forfeitures & Penalties	8,788	7,132	7,000	7,000
Revenue from Use of Money and Property				
6610 Interest	10,860	11,167	8,500	8,500
Total Revenue from Use of Money and Property	10,860	11,167	8,500	8,500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	173	388	100	100
Total Miscellaneous Revenues	173	388	100	100
Other Financing Sources				
7811 Transfers In - from Funds 101-199	743,100	0	0	0
7815 Transfers In - from Funds 500-599	69,135	0	0	0
Total Other Financing Sources	812,235	0	0	0
<b>TOTAL REVENUE</b>	<b>2,995,340</b>	<b>1,162,243</b>	<b>1,015,600</b>	<b>1,015,600</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	40,833	44,612	60,000	60,000
1911 CWCAP Charges	147	105	200	200
1912 Investment Administrative Fees	2,314	1,817	2,000	2,000
Total Services & Supplies	43,294	46,534	62,200	62,200
Other Charges				
3200 Bond Redemption	1,990,444	2,060,856	1,332,940	1,332,940
3300 Interest on Bonds	407,882	301,925	233,190	233,190
Total Other Charges	2,398,326	2,362,781	1,566,130	1,566,130

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 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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513 Coto De Caza CFD 87-8 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	4,000,000	4,000,000
Total Special Items	0	0	4,000,000	4,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,441,620	2,409,315	5,628,330	5,628,330
NET COST	(553,720)	1,247,072	4,612,730	4,612,730

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 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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514 Santa Teresita CFD 87-9 - Construction

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	11	0	0	0
Total Revenue from Use of Money and Property	11	0	0	0
TOTAL REVENUE	11	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	2	0	0	0
Total Services & Supplies	2	0	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	66,880	0	0	0
Total Other Financing Uses	66,880	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	66,883	0	0	0
NET COST	66,872	0	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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515 Santa Teresita CFD 87-9 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	21,739	0	0	0
Total Taxes	21,739	0	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	2,235	0	0	0
Total Fines, Forfeitures & Penalties	2,235	0	0	0
Revenue from Use of Money and Property				
6610 Interest	1,474	643	100	100
Total Revenue from Use of Money and Property	1,474	643	100	100
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	16	0	0
Total Miscellaneous Revenues	0	16	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	157,300	0	0	0
7814 Transfers In - from Funds 400-499	2,541	0	0	0
7815 Transfers In - from Funds 500-599	204,627	0	0	0
Total Other Financing Sources	364,468	0	0	0
<b>TOTAL REVENUE</b>	<b>389,915</b>	<b>659</b>	<b>100</b>	<b>100</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	34,590	5,875	5,000	5,000
1911 CWCAP Charges	192	128	0	0
1912 Investment Administrative Fees	345	109	0	0
2400 Special Departmental Expense	0	0	143,000	143,000
Total Services & Supplies	35,126	6,111	148,000	148,000
Other Charges				
3200 Bond Redemption	1,375,000	0	0	0

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 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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515 Santa Teresita CFD 87-9 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Charges, Continued				
3300 Interest on Bonds	75,827	0	0	0
Total Other Charges	1,450,827	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,485,954	6,111	148,000	148,000
NET COST	1,096,039	5,452	147,900	147,900

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517 Rancho Santa Margarita CFD 87-5C  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	1,308,619	532,625	700,000	700,000
Total Taxes	1,308,619	532,625	700,000	700,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	3,398	2,957	3,000	3,000
Total Fines, Forfeitures & Penalties	3,398	2,957	3,000	3,000
Revenue from Use of Money and Property				
6610 Interest	4,147	4,153	4,000	4,000
Total Revenue from Use of Money and Property	4,147	4,153	4,000	4,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	90	200	0	0
Total Miscellaneous Revenues	90	200	0	0
Other Financing Sources				
7815 Transfers In - from Funds 500-599	74,040	0	0	0
Total Other Financing Sources	74,040	0	0	0
<b>TOTAL REVENUE</b>	<b>1,390,295</b>	<b>539,936</b>	<b>707,000</b>	<b>707,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	34,067	38,129	50,000	50,000
1911 CWCAP Charges	145	105	150	150
1912 Investment Administrative Fees	861	667	800	800
Total Services & Supplies	35,073	38,901	50,950	50,950
Other Charges				
3200 Bond Redemption	1,031,607	1,066,402	627,440	627,440
3300 Interest on Bonds	211,235	151,335	109,300	109,300
Total Other Charges	1,242,842	1,217,737	736,740	736,740
Special Items				

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517 Rancho Santa Margarita CFD 87-5C  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items, Continued				
5000 Special Items	0	0	1,950,000	1,950,000
Total Special Items	0	0	1,950,000	1,950,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,277,915	1,256,637	2,737,690	2,737,690
NET COST	(112,380)	716,701	2,030,690	2,030,690



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STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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519 Los Alisos CFD 87-7 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	1,213,640	3,750	0	0
Total Taxes	1,213,640	3,750	0	0
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	4,460	2,926	0	0
Total Fines, Forfeitures & Penalties	4,460	2,926	0	0
Revenue from Use of Money and Property				
6610 Interest	4,193	2,932	1,000	1,000
Total Revenue from Use of Money and Property	4,193	2,932	1,000	1,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	31	0	0
Total Miscellaneous Revenues	0	31	0	0
Other Financing Sources				
7814 Transfers In - from Funds 400-499	18,137	0	0	0
Total Other Financing Sources	18,137	0	0	0
<b>TOTAL REVENUE</b>	<b>1,240,430</b>	<b>9,640</b>	<b>1,000</b>	<b>1,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	30,673	15,252	5,000	5,000
1912 Investment Administrative Fees	885	495	0	0
2400 Special Departmental Expense	0	0	617,100	617,100
Total Services & Supplies	31,558	15,747	622,100	622,100
Other Charges				
3200 Bond Redemption	1,680,000	1,765,027	0	0
3300 Interest on Bonds	244,661	46,332	0	0
Total Other Charges	1,924,661	1,811,359	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,956,220</b>	<b>1,827,105</b>	<b>622,100</b>	<b>622,100</b>

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 FISCAL YEAR 2015-16

519 Los Alisos CFD 87-7 - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
NET COST	715,789	1,817,466	621,100	621,100

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 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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521 Rancho Santa Margarita CFD 87-5D (A)  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Taxes				
6320 Special Taxes (Community Facility Districts)	1,059,159	996,873	925,000	925,000
Total Taxes	1,059,159	996,873	925,000	925,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	1,945	2,625	2,500	2,500
Total Fines, Forfeitures & Penalties	1,945	2,625	2,500	2,500
Revenue from Use of Money and Property				
6610 Interest	3,122	4,082	3,000	3,000
Total Revenue from Use of Money and Property	3,122	4,082	3,000	3,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	41	100	100	100
Total Miscellaneous Revenues	41	100	100	100
TOTAL REVENUE	1,064,266	1,003,679	930,600	930,600
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	32,842	36,653	50,000	50,000
1912 Investment Administrative Fees	646	647	600	600
Total Services & Supplies	33,487	37,300	50,600	50,600
Other Charges				
3200 Bond Redemption	842,845	868,443	896,655	896,655
3300 Interest on Bonds	172,313	153,567	119,050	119,050
Total Other Charges	1,015,158	1,022,010	1,015,705	1,015,705
Special Items				
5000 Special Items	0	0	2,000,000	2,000,000
Total Special Items	0	0	2,000,000	2,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,048,645	1,059,310	3,066,305	3,066,305
NET COST	(15,621)	55,631	2,135,705	2,135,705

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	3	0	0	0
Total Revenue from Use of Money and Property	3	0	0	0
TOTAL REVENUE	3	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	1	0	0	0
Total Services & Supplies	1	0	0	0
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	16,188	0	0	0
Total Other Financing Uses	16,188	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	16,189	0	0	0
NET COST	16,186	0	0	0

COUNTY OF ORANGE  
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 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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529 CFD 2004-1 Ladera Construction

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	49,370	3,649	1,000	1,000
Total Revenue from Use of Money and Property	49,370	3,649	1,000	1,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	588	0	0
Total Miscellaneous Revenues	0	588	0	0
TOTAL REVENUE	49,370	4,238	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	934,951	2,945	500	500
1911 CWCAP Charges	3,918	9,000	0	0
1912 Investment Administrative Fees	11,899	610	0	0
2400 Special Departmental Expense	8,630,613	11,413,164	0	0
Total Services & Supplies	9,581,382	11,425,719	500	500
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	0	0	3,640	3,640
Total Other Financing Uses	0	0	3,640	3,640
TOTAL EXPENDITURES/APPROPRIATIONS	9,581,382	11,425,719	4,140	4,140
NET COST	9,532,012	11,421,482	3,140	3,140

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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530 CFD 2004-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	4,857,185	4,663,753	4,000,000	4,000,000
Total Taxes	4,857,185	4,663,753	4,000,000	4,000,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	24,170	19,897	20,000	20,000
Total Fines, Forfeitures & Penalties	24,170	19,897	20,000	20,000
Revenue from Use of Money and Property				
6610 Interest	27,603	33,731	30,000	30,000
Total Revenue from Use of Money and Property	27,603	33,731	30,000	30,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	190	0	0
Total Miscellaneous Revenues	0	190	0	0
Other Financing Sources				
7815 Transfers In - from Funds 500-599	0	0	3,640	3,640
7820 Premium and Accrued Interest on Bonds Issued	1,905,490	0	0	0
7840 Long-Term Debt Proceeds	67,920,000	0	0	0
Total Other Financing Sources	69,825,490	0	3,640	3,640
<b>TOTAL REVENUE</b>	<b>74,734,448</b>	<b>4,717,571</b>	<b>4,053,640</b>	<b>4,053,640</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	474,567	66,774	75,000	75,000
1911 CWCAP Charges	796	1,017	1,000	1,000
1912 Investment Administrative Fees	6,199	5,654	7,000	7,000
Total Services & Supplies	481,562	73,445	83,000	83,000
Other Charges				
3200 Bond Redemption	1,000,000	780,000	1,525,000	1,525,000
3300 Interest on Bonds	1,807,513	2,924,411	2,814,625	2,814,625
Total Other Charges	2,807,513	3,704,411	4,339,625	4,339,625

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530 CFD 2004-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses				
4700 Payments to Refunded Debt Escrow Agents	72,532,013	0	0	0
Total Other Financing Uses	72,532,013	0	0	0
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	75,821,088	3,777,856	6,922,625	6,922,625
NET COST	1,086,641	(939,715)	2,868,985	2,868,985

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 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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532 CFD 01-1 Ladera - Construction

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	60	0	0	0
Total Revenue from Use of Money and Property	60	0	0	0
TOTAL REVENUE	60	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	15	0	0	0
Total Services & Supplies	15	0	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	42,381	0	0	0
Total Other Financing Uses	42,381	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	42,396	0	0	0
NET COST	42,335	0	0	0



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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
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533 CFD 01-1 Ladera - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	2,127,513	2,144,200	2,000,000	2,000,000
Total Taxes	2,127,513	2,144,200	2,000,000	2,000,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	6,123	5,328	5,000	5,000
Total Fines, Forfeitures & Penalties	6,123	5,328	5,000	5,000
Revenue from Use of Money and Property				
6610 Interest	3,570	4,898	3,000	3,000
Total Revenue from Use of Money and Property	3,570	4,898	3,000	3,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	280	20	0	0
Total Miscellaneous Revenues	280	20	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	179,259	0	0	0
7815 Transfers In - from Funds 500-599	42,381	0	0	0
Total Other Financing Sources	221,640	0	0	0
<b>TOTAL REVENUE</b>	<b>2,359,126</b>	<b>2,154,447</b>	<b>2,008,000</b>	<b>2,008,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	35,540	38,940	55,000	55,000
1911 CWCAP Charges	2,102	1,030	1,000	1,000
1912 Investment Administrative Fees	760	808	600	600
Total Services & Supplies	38,402	40,778	56,600	56,600
Other Charges				
3200 Bond Redemption	595,000	665,000	735,000	735,000
3300 Interest on Bonds	1,430,906	1,401,900	1,369,395	1,369,395
Total Other Charges	2,025,906	2,066,900	2,104,395	2,104,395

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

533 CFD 01-1 Ladera - Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 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	2,064,308	2,107,678	3,660,995	3,660,995
NET COST	(294,818)	(46,770)	1,652,995	1,652,995

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	11	0	0	0
Total Revenue from Use of Money and Property	11	0	0	0
TOTAL REVENUE	11	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	0	0	0	0
Total Services & Supplies	0	0	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	137,746	0	0	0
Total Other Financing Uses	137,746	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	137,747	0	0	0
NET COST	137,736	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 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	277	0	0	0
Total Revenue from Use of Money and Property	277	0	0	0
TOTAL REVENUE	277	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	67	0	0	0
Total Services & Supplies	67	0	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	194,447	0	0	0
Total Other Financing Uses	194,447	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	194,514	0	0	0
NET COST	194,237	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 2015-16

547 CFD 00-01 (Series A of 2000) Ladera  
Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	1,958,698	2,020,468	1,950,000	1,950,000
Total Taxes	1,958,698	2,020,468	1,950,000	1,950,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	4,525	5,998	5,500	5,500
Total Fines, Forfeitures & Penalties	4,525	5,998	5,500	5,500
Revenue from Use of Money and Property				
6610 Interest	3,767	5,458	3,000	3,000
Total Revenue from Use of Money and Property	3,767	5,458	3,000	3,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	280	23	0	0
Total Miscellaneous Revenues	280	23	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	186,963	0	0	0
7815 Transfers In - from Funds 500-599	194,447	0	0	0
Total Other Financing Sources	381,410	0	0	0
<b>TOTAL REVENUE</b>	<b>2,348,679</b>	<b>2,031,946</b>	<b>1,958,500</b>	<b>1,958,500</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	35,006	37,984	50,000	50,000
1911 CWCAP Charges	994	191	1,000	1,000
1912 Investment Administrative Fees	797	900	700	700
Total Services & Supplies	36,797	39,075	51,700	51,700
Other Charges				
3200 Bond Redemption	665,000	735,000	810,000	810,000
3300 Interest on Bonds	1,218,969	1,186,725	1,150,860	1,150,860
Total Other Charges	1,883,969	1,921,725	1,960,860	1,960,860

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

547 CFD 00-01 (Series A of 2000) Ladera  
 Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 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	1,920,766	1,960,800	3,512,560	3,512,560
NET COST	(427,913)	(71,145)	1,554,060	1,554,060

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	940,677	974,404	1,000,000	1,000,000
Total Taxes	940,677	974,404	1,000,000	1,000,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	1,051	1,068	1,000	1,000
Total Fines, Forfeitures & Penalties	1,051	1,068	1,000	1,000
Revenue from Use of Money and Property				
6610 Interest	3,877	4,586	4,500	4,500
Total Revenue from Use of Money and Property	3,877	4,586	4,500	4,500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	27	0	0
Total Miscellaneous Revenues	0	27	0	0
Other Financing Sources				
7814 Transfers In - from Funds 400-499	0	19,143	0	0
Total Other Financing Sources	0	19,143	0	0
<b>TOTAL REVENUE</b>	<b>945,606</b>	<b>999,228</b>	<b>1,005,500</b>	<b>1,005,500</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	32,506	37,416	40,000	40,000
1912 Investment Administrative Fees	829	752	1,000	1,000
Total Services & Supplies	33,335	38,168	41,000	41,000
Other Charges				
3200 Bond Redemption	785,000	753,188	870,000	870,000
3300 Interest on Bonds	178,517	253,583	186,930	186,930
Total Other Charges	963,517	1,006,771	1,056,930	1,056,930
Special Items				
5000 Special Items	0	0	1,000,000	1,000,000
Total Special Items	0	0	1,000,000	1,000,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
TOTAL EXPENDITURES/APPROPRIATIONS	996,852	1,044,939	2,097,930	2,097,930
NET COST	51,246	45,711	1,092,430	1,092,430



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	67	0	0	0
Total Revenue from Use of Money and Property	67	0	0	0
TOTAL REVENUE	67	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	15	0	0	0
Total Services & Supplies	15	0	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	408,916	0	0	0
Total Other Financing Uses	408,916	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	408,930	0	0	0
NET COST	408,863	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 2015-16

554 CFD 2003-1 Ladera Construction

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	2,534	311	10	10
Total Revenue from Use of Money and Property	2,534	311	10	10
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	112	0	0
Total Miscellaneous Revenues	0	112	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	146,873	0	0	0
Total Other Financing Sources	146,873	0	0	0
TOTAL REVENUE	149,407	423	10	10
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	536,831	0	10	10
1911 CWCAP Charges	9,214	0	0	0
1912 Investment Administrative Fees	562	57	0	0
2400 Special Departmental Expense	5,258	149,862	0	0
Total Services & Supplies	551,865	149,920	10	10
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	2,444,032	0	0	0
4805 Transfers Out - to Funds 500-599	0	9,071	0	0
Total Other Financing Uses	2,444,032	9,071	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,995,897	158,990	10	10
NET COST	2,846,490	158,568	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
FISCAL YEAR 2015-16

555 CFD 2003-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6320 Special Taxes (Community Facility Districts)	3,840,122	3,302,088	2,900,000	2,900,000
Total Taxes	3,840,122	3,302,088	2,900,000	2,900,000
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	14,243	10,431	10,000	10,000
Total Fines, Forfeitures & Penalties	14,243	10,431	10,000	10,000
Revenue from Use of Money and Property				
6610 Interest	14,171	5,425	2,500	2,500
Total Revenue from Use of Money and Property	14,171	5,425	2,500	2,500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	151	0	0
Total Miscellaneous Revenues	0	151	0	0
Other Financing Sources				
7815 Transfers In - from Funds 500-599	0	9,071	0	0
7820 Premium and Accrued Interest on Bonds Issued	2,127,654	0	0	0
7840 Long-Term Debt Proceeds	46,960,000	0	0	0
Total Other Financing Sources	49,087,654	9,071	0	0
<b>TOTAL REVENUE</b>	<b>52,956,190</b>	<b>3,327,166</b>	<b>2,912,500</b>	<b>2,912,500</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	338,633	49,074	55,000	55,000
1911 CWCAP Charges	960	3,882	1,000	1,000
1912 Investment Administrative Fees	3,444	803	1,000	1,000
2000 Publications and Legal Notices	85	0	0	0
Total Services & Supplies	343,123	53,759	57,000	57,000
Other Charges				
3200 Bond Redemption	675,000	660,000	935,000	935,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

555 CFD 2003-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Charges, Continued				
3300 Interest on Bonds	1,504,400	2,225,943	2,107,105	2,107,105
Total Other Charges	2,179,400	2,885,943	3,042,105	3,042,105
Other Financing Uses				
4700 Payments to Refunded Debt Escrow Agents	53,339,550	0	0	0
Total Other Financing Uses	53,339,550	0	0	0
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	55,862,073	2,939,702	4,599,105	4,599,105
NET COST	2,905,883	(387,464)	1,686,605	1,686,605

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES  
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT  
 FISCAL YEAR 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	12	0	0	0
Total Revenue from Use of Money and Property	12	0	0	0
<b>TOTAL REVENUE</b>	12	0	0	0
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1912 Investment Administrative Fees	3	0	0	0
Total Services & Supplies	3	0	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	74,040	0	0	0
Total Other Financing Uses	74,040	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	74,043	0	0	0
<b>NET COST</b>	74,031	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 2015-16

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

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	11	0	0	0
Total Revenue from Use of Money and Property	11	0	0	0
TOTAL REVENUE	11	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	2	0	0	0
Total Services & Supplies	2	0	0	0
Other Financing Uses				
4805 Transfers Out - to Funds 500-599	69,135	0	0	0
Total Other Financing Uses	69,135	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	69,138	0	0	0
NET COST	69,127	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 2015-16

170 Housing Asset Fund

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	198,538	290,207	208,000	208,000
Total Revenue from Use of Money and Property	198,538	290,207	208,000	208,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	(58,196)	116,578	95,000	95,000
Total Miscellaneous Revenues	(58,196)	116,578	95,000	95,000
Special Items				
7965 Special & Extraordinary Item	1,799,804	0	0	0
Total Special Items	1,799,804	0	0	0
TOTAL REVENUE	1,940,146	406,785	303,000	303,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	423,082	696,320	964,100	964,100
1911 CWCAP Charges	10,287	60,428	5,000	5,000
1912 Investment Administrative Fees	9,124	9,278	6,000	6,000
2400 Special Departmental Expense	202,206	85,736	5,910,402	5,910,402
2401 Capital Project Support to County and Cities	0	(14,879)	0	0
Total Services & Supplies	644,698	836,883	6,885,502	6,885,502
Other Charges				
3700 Taxes and Assessments	23,800	0	25,000	25,000
Total Other Charges	23,800	0	25,000	25,000
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	500,000	0	0	0
Total Other Financing Uses	500,000	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,168,498	836,883	6,910,502	6,910,502
NET COST	(771,648)	430,098	6,607,502	6,607,502

590 In-Home Supportive Services Public Authority

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	695	745	1,000	1,000
Total Revenue from Use of Money and Property	695	745	1,000	1,000
Intergovernmental Revenues				
6770 State - Public Assistance Administration	633,367	573,513	867,296	867,296
6980 Federal - Public Assistance Administration	623,766	557,160	855,129	855,129
Total Intergovernmental Revenues	1,257,133	1,130,673	1,722,425	1,722,425
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	3	0	0
Total Miscellaneous Revenues	0	3	0	0
Other Financing Sources				
7810 Transfers In - from Fund 100	0	60,755	0	0
Total Other Financing Sources	0	60,755	0	0
<b>TOTAL REVENUE</b>	<b>1,257,828</b>	<b>1,192,176</b>	<b>1,723,425</b>	<b>1,723,425</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
0740 Enterprise Telephone Service Charges	8,243	9,959	14,950	14,950
1100 Insurance	20,258	14,609	22,923	22,923
1340 Software Maintenance & Support	0	9,288	12,400	12,400
1600 Memberships	24,684	14,082	14,081	14,081
1800 Office Expense	66	531	0	0
1801 Duplicating Services (CEO/Reprographics)	35,743	14,483	45,000	45,000
1803 Postage	644	0	0	0
1805 Purchasing Stores Office Supplies	11,993	9,193	15,000	15,000
1806 Printing Costs - Outside Vendors	130	0	1,200	1,200
1900 Professional and Specialized Services	1,082,275	1,251,253	1,567,161	1,567,161
1909 Contracts	268	891	3,000	3,000



590 In-Home Supportive Services Public Authority

Detail by Revenue Category and Expenditure Object  (1)	2013-14 Actual  (2)	2014-15 Actual  (3)	2015-16 Recommended  (4)	2015-16 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1912 Investment Administrative Fees	155	125	210	210
1920 Non-Claimable Administrative Expense	0	0	10,000	10,000
1940 Enterprise IT Services	0	4,888	5,000	5,000
1941 IT Professional Services Contracts	10,700	600	0	0
2000 Publications and Legal Notices	544	772	1,000	1,000
2100 Rents and Leases - Equipment	2,388	3,468	5,500	5,500
2400 Special Departmental Expense	133	1,456	1,500	1,500
2601 Private Auto Mileage	373	343	1,500	1,500
2700 Transportation and Travel - Meetings/Conferences	452	443	2,000	2,000
Total Services & Supplies	1,199,049	1,336,384	1,722,425	1,722,425
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(168,755)	(114,861)	0	0
Total Services & Supplies Reimbursements	(168,755)	(114,861)	0	0
Other Financing Uses				
4800 Transfers Out - to Fund 100	216	389	1,000	1,000
Total Other Financing Uses	216	389	1,000	1,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,030,510	1,221,912	1,723,425	1,723,425
NET COST	(227,318)	29,736	0	0